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ATTACHMENT B

**CALIFORNIA WATER SERVICE COMPANY
GENERAL OFFICE
APPENDIX A
Page 1**

ADOPTED QUANTITIES	FOUR-FACTOR PERCENTAGE	2011 ADOPTED GO EXPENSES EXCLUDING DEPRECIATION	2011 ADOPTED GO DEPRECIATION	2011 ADOPTED GO RATE BASE	2011 ADOPTED GO EXPENSES INCLUDING DEPRECIATION	
TOTAL		50,871.2	7,015.8	33,868.7	57,886.9	
UNREGULATED AND OUT OF STATE ALLOCATIONS		(394.6)	(54.4)	(1,587.1)	(449.0)	
SYNERGY ADJUSTMENT		(3,977.8)			(3,977.8)	
ALLOCATED TO DISTRICT OPERATIONS	100.00	46,498.8	6,961.4	32,281.6	53,460.1	
DISTRICT						
BAKERSFIELD	15.11	7,627.0	1,051.9	4,877.7	8,678.9	
BEAR GULCH	5.32	2,685.4	370.3	1,717.4	3,055.7	
CHICO	5.46	2,756.0	380.1	1,762.6	3,136.1	
DIXON	0.53	267.5	36.9	171.1	304.4	
EAST LOS ANGELES	5.83	2,942.8	405.8	1,882.0	3,348.6	
HERMOSA REDONDO	5.11	2,579.4	355.7	1,649.6	2,935.1	
KING CITY	0.59	297.8	41.1	190.5	338.9	
LIVERMORE	3.69	1,862.6	256.9	1,191.2	2,119.5	
LOS ALTOS	4.66	2,352.2	324.4	1,504.3	2,676.6	
MARYSVILLE	0.84	424.0	58.5	271.2	482.5	
OROVILLE	1.01	509.8	70.3	326.0	580.1	
PALOS VERDES	5.92	2,988.2	412.1	1,911.1	3,400.3	
SALINAS	6.70	3,381.9	466.4	2,162.9	3,848.3	
MID-PENINSULA	6.37	3,215.4	443.4	2,056.3	3,658.8	
SELMA	1.16	585.5	80.8	374.5	666.3	
SO SAN FRANCISCO	3.19	1,610.2	222.1	1,029.8	1,832.3	
STOCKTON	7.94	4,007.8	552.7	2,563.2	4,560.6	
VISALIA	6.23	3,144.7	433.7	2,011.1	3,578.4	
WESTLAKE	2.32	1,171.1	161.5	748.9	1,332.6	
WILLOWS	0.51	257.4	35.5	164.6	292.9	
ANTELOPE VALLEY	0.42	120.2	29.2	135.6	149.4	-91.8
DOMINGUEZ-SOUTH BAY	7.71	143.0	536.7	2,488.9	679.8	-3,748.7
KERN RIVER	1.23	483.6	85.6	397.1	569.2	-137.3
REDWOOD VALLEY- LUCERNE	0.44	222.1	30.6	142.0	252.7	
REDWOOD VALLEY- COAST SPRINGS	0.12	60.6	8.4	38.7	68.9	
REDWOOD VALLEY- UNIFIED	0.15	75.7	10.4	48.4	86.2	
GRAND OAKS (CLASS D)	0.02	10.1	1.4	6.5	11.5	
HAWTHORNE (UNREGULATED)	1.42	716.8	98.9	458.4	815.6	

1/ ANTELOPE VALLEY EXPENSE ALLOCATION REDUCED \$91.8 TO REFLECT SYNERGY BENEFIT

2/ DOMINGUEZ-SOUTH BAY EXPENSE ALLOCATION REDUCED \$3,748.7 TO REFLECT SYNERGY BENEFIT

3/ KERN RIVER VALLEY EXPENSE ALLOCATION REDUCED \$137.3 TO REFLECT SYNERGY BENEFIT

APPENDIX A**Page 2**CALIFORNIA WATER SERVICE CO.
GENERAL OFFICEADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$65,326.2	\$69,960.6	\$74,594.9
WTD. AVG. DEPRECIATION RESERVE	(28,427.4)	(33,171.4)	(\$37,915.4)
MATERIALS AND SUPPLIES	83.7	83.7	\$83.7
WORKING CASH - LEAD - LAG	90.3	90.3	\$90.3
WORKING CASH - W / H EMPLOYEES	0.0	0.0	\$0.0
ADVANCES FOR CONSTRUCTION	0.0	0.0	\$0.0
CONTRIBUTIONS	0.0	0.0	\$0.0
AMORTIZATION OF INTANG.	(208.2)	(238.3)	(\$268.3)
DEFERRED TAXES	(2,941.8)	(4,990.3)	(\$7,038.7)
UNAMORT. I.T.C.	(54.1)	(51.1)	(\$48.2)
PRORATED G.O. RATE BASE	0.0	0.0	\$0.0
TAXES ON ADVANCES	0.0	0.0	\$0.0
TAXES ON C.I.A.C.	0.0	0.0	\$0.0
WTG. AVG. RATE BASE	\$33,868.7	\$31,683.5	\$29,498.3

APPENDIX A**Page 3****Ratebase Offset Revenue Requirement Calculation****California Water Service Company ALs****General Office**

	Revenue Requirement	
Expected filing year	2011	
Project ID	16976	
Rate Base	140,300.0	
Rate of Return	0.0858	
Return on Rate Base	12,038	
Depreciation Rate	0.0309	
Depreciation Expense	4,335	
Ad Valorem Tax Rate	0.01222	
Ad Valorem Tax	1,715	
Net to Gross Multiplier	1.3670675	
Rate Base Gross Rev.	16,456	
Depreciation Expense	4,335	
Ad Valorem Tax	1,715	
Gross Revenue Increase	22,507	
Structures	140,300	3.09

APPENDIX A**Page 4**

**GENERAL OPERATIONS
OPERATIONS & MAINTENANCE EXPENSES
2011
(DOLLARS IN THOUSANDS)**

	2011	Allocated to Affiliates	Allocated to Districts
OPERATION EXPENSES			
PAYROLL	3,269.8	25.4	3,244.4
TRANSPORTATION	121.4	0.9	120.5
PURCHASED SERVICES			
SOURCE OF SUPPLY	0.1	0.0	0.1
PUMPING	2.3	0.0	2.3
WATER TREATMENT	370.1	2.9	367.2
T&D	83.9	0.7	83.3
CUSTOMER ACCTG	191.7	1.5	190.2
-CONSERVATION	0.0	0.0	0.0
TOTAL	<u>4,039.3</u>	<u>31.3</u>	<u>4,008.0</u>
MAINTENANCE EXPENSES			
PAYROLL	308.1	2.4	305.7
TRANSPORTATION	40.8	0.3	40.5
STORES	0.0	0.0	0.0
PURCHASED SERVICES	160.9	1.2	159.6
TOTAL	<u>509.8</u>	<u>4.0</u>	<u>505.9</u>
TOTAL O&M EXPENSES			
PAYROLL	3,577.9	27.7	3,550.2
TRANSPORTATION	162.3	1.3	161.0
OTHER	809.0	6.3	802.7
TOTAL O&M EXPENSES	<u>4,549.1</u>	<u>35.3</u>	<u>4,513.8</u>

*EXCLUSIVE OF ADMINISTRATIVE AND GENERAL EXPENSES,
MISCELLANEOUS EXPENSES, DEPRECIATION AND TAXES.

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**GENERAL OPERATIONS
ADMINISTRATIVE AND GENERAL EXPENSES & MISCELLANEOUS EXPENSES
2011
(DOLLARS IN THOUSANDS)**

	2011	Allocated to Affiliates	Allocated to Districts
A&G AND MISC. EXPENSES			
PAYROLL	14,703.7	114.0	14,589.7
TRANSPORTATION	330.5	2.6	327.9
EXP EXCL P/R & TRANS			
791 A&G SALARIES	122.1	0.9	121.2
792 OFFICE SUPPLIES	3,591.8	27.9	3,563.9
793 PROPERTY INSURANCE	277.6	2.2	275.5
794 INJURIES AND DAMAGES	3,127.9	24.3	3,103.6
795 PENSIONS AND BENEFITS	14,245.0	110.5	14,134.5
796 FRANCHISE REQUIREMENTS	6.0	0.0	5.9
797 REGULATORY COM EXP	347.8	2.7	345.1
798 OUTSIDE SERVICES	4,462.0	34.6	4,427.4
799 MISC. GENERAL EXPENSES	1,932.4	15.0	1,917.4
805 MAINT OF GENERAL PLANT	288.5	2.2	286.3
811 RENT	125.0	1.0	124.0
812 ADMIN CHARGES	(39.7)	(0.3)	(39.4)
504 AMORT OF LIMITED TERM INVEST	27.1	0.2	26.8
DUES AND DONATIONS ADJUST	(271.4)	(2.1)	(269.3)
SYNERGY ADJUSTMENTS			
Cost of Financing	550	4.3	545.7
10% excess of \$3M synergy savings	(354)	(2.7)	(351.4)
TOTAL A&G EXPENSES	43,472.0	337.2	43,134.8

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GENERAL OFFICE
2009 General Rate Case
TABLE 7-B
TAXES OTHER THAN INCOME
(DOLLARS IN THOUSANDS)

	<u>2011</u>	Allocated to Affiliates	Allocated to Districts
ASSET TAXES			
AD VALOREM	482.2	3.7	478.5
INCOME-RELATED TAXES			
BUSINESS LICENSE-PRESENT RATES	5.1	0.0	5.1
BUSINESS LICENSE-PROPOSED RATES	5.1	0.0	5.1
LOCAL FRANCHISE-PRESENT RATES	82.3	0.6	81.7
LOCAL FRANCHISE-PROPOSED RATES	82.3	0.6	81.7
EMPLOYER'S PORTION OF PAYROLL TAXES	2,280.5	17.7	2,262.8
<u>TOTAL TAXES OTHER THAN INCOME</u>			
PRESENT RATES:	2,850.1	22.1	2,828.0
PROPOSED RATES:	2,850.1	22.1	2,828.0

**APPENDIX A
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**NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)
GENERAL OFFICE
2011**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.00000%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	100.00000%
	FRANCHISE TAX RATE	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%
	BUSINESS LICENSE RATE	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.00000%
6	1 - SUBTOTAL (100% - LINE 5)	100.00000%
7	CCFT (LINE 6 * 8.84%)	8.84000%
8	AMERICAN JOB CREATION ACT (N/A TO GO)	0.00000%
8	FIT (LINE 6 * 35 %)	31.90600%
9	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	40.74600%
10	NET AFTER TAXES (1 - LINE 9)	59.25400%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.68765

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.00000	0.46620
EQUITY	53.38%	With income Taxes	1.68765	0.90087
TOTAL	100.00%			<u>1.36707</u>
		Adj. Net to Gros		<u>1.36707</u>

APPENDIX B
Page 1

ANTELOPE VALLEY DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	<u>PRESENT</u>	<u>PROPOSED</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
	RATES	RATES	RATES	RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$1,623.0	\$2,298.2	\$2,399.0	\$2,498.5
% Increase		41.6%	4.4%	4.1%
OPERATING EXPENSES				
PURCHASED WATER	\$138.3	\$138.3	\$139.5	\$140.7
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$102.9	\$102.9	\$103.8	\$104.7
PURCHASED CHEMICALS	\$0.3	\$0.3	\$0.3	\$0.3
PAYROLL -- DISTRICT	\$259.2	\$259.2	\$264.6	\$270.2
UNCOLLECTIBLES	\$16.4	\$23.2	\$23.7	\$24.0
CONSERVATION	\$50.0	\$50.0	\$50.4	\$50.9
OTHER OPERATION AND MAINTENANCE	\$253.9	\$253.9	\$259.1	\$264.5
BENEFITS	\$164.9	\$164.9	\$168.3	\$170.4
OTHER ADMIN AND GEN. EXP.	\$25.1	\$25.1	\$25.6	\$26.2
TOTAL O. & M., A. & G., & MISC. EXP.	\$1,011.0	\$1,017.8	\$1,035.5	\$1,051.8
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$78.7	\$78.7	\$88.7	\$98.8
BUSINESS LICENSE FEES	\$1.6	\$1.6	\$1.6	\$1.7
LOCAL FRANCHISE TAXES	\$9.6	\$13.6	\$13.7	\$13.8
PAYROLL TAXES	\$18.6	\$18.6	\$19.0	\$19.4
TOTAL GENERAL TAXES	108.5	\$112.5	\$123.1	\$133.7
DEPRECIATION	\$295.8	\$295.8	\$310.6	\$325.4
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$135.6	\$135.6	\$138.4	\$141.3
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$2.4	\$2.4	\$2.4	\$2.4
PAYROLL TAXES	\$9.5	\$9.5	\$9.7	\$9.9
OTHER PRORATED EXPENSES	\$2.0	\$2.0	\$2.0	\$2.1
TOTAL G.O. PRORATED EXPENSES	\$149.5	\$149.5	\$152.6	\$155.8
SUB -- TOTAL -- OPERATING EXPENSES	\$1,564.8	\$1,575.6	\$1,621.8	\$1,666.6
TOTAL INCOME TAXES:	(\$50.1)	\$206.8	\$229.9	\$253.0
TOTAL OPERATING EXPENSES	\$1,514.7	\$1,782.5	\$1,851.7	\$1,919.6
NET OPERATING REVENUE	\$108.3	\$515.7	\$547.3	\$579.0
DEPRECIATED RATE BASE	\$6,010.5	\$6,010.5	\$6,379.1	\$6,747.8
RATE OF RETURN	1.80%	8.58%	8.58%	8.58%

APPENDIX B**Page 2**CALIFORNIA WATER SERVICE CO.
ANTELOPE VALLEY DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$9,605.6	\$10,303.2	\$11,000.9
WTD. AVG. DEPRECIATION RESERVE	(2,660.7)	(2,941.6)	(\$3,222.5)
MATERIALS AND SUPPLIES	22.4	22.4	\$22.4
WORKING CASH - LEAD - LAG	76.9	73.5	\$70.1
WORKING CASH - W / H EMPLOYEES	(0.5)	(0.5)	(\$0.5)
ADVANCES FOR CONSTRUCTION	(450.4)	(464.4)	(\$478.3)
CONTRIBUTIONS	(388.4)	(392.0)	(\$395.6)
AMORTIZATION OF INTANG.	0.0	0.0	\$0.0
DEFERRED TAXES	(360.8)	(380.8)	(\$400.8)
UNAMORT. I.T.C.	(5.3)	(5.0)	(\$4.7)
PRORATED G.O. RATE BASE	133.1	124.5	\$115.9
TAXES ON ADVANCES	8.2	9.3	\$10.4
TAXES ON C.I.A.C.	30.5	30.6	\$30.6
WTG. AVG. RATE BASE	\$6,010.5	\$6,379.1	\$6,747.8
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$295.8	\$310.6	\$325.4
AD VALOREM TAXES	\$78.7	\$88.7	\$98.8
TOTAL INCOME TAXES AT AUTHORIZED I	\$206.8	\$229.9	\$253.0
NET OPERATING REVENUE	\$515.7	\$547.3	\$579.0

APPENDIX B
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Ratebase Offset Revenue Requirement Calculation

Expected filing year	California Water Service Company ALs					
	Revenue Requirement					
Project ID	2011	2011	2011	Unknown	Unknown	
Rate Base	810,000.0	288,800.0	619,000.0	108,000.0	108,000.0	
Rate of Return	0.0858	0.0858	0.0858	0.0858	0.0858	
Return on Rate Base	69,498	24,779	53,110	9,266	9,266	
Depreciation Rate	0.0439	0.0439	0.0439	0.0439	0.0439	
Depreciation Expense	35,543	12,673	27,162	4,739	4,739	
Ad Valorem Tax Rate	0.012014	0.012014	0.012014	0.012014	0.012014	
Ad Valorem Tax	9,731	3,470	7,436	1,297	1,297	
Net to Gross Multiplier	1.3584076	1.3584076	1.3584076	1.3584076	1.3584076	
Rate Base Gross Rev.	94,407	33,660	72,145	12,588	12,588	
Depreciation Expense	35,543	12,673	27,162	4,739	4,739	
Ad Valorem Tax	9,731	3,470	7,436	1,297	1,297	
Gross Revenue Increase	139,680	49,802	106,743	18,624	18,624	
Mains	810,000		24,677		1.46	
Storage		288,800			4.95	
Wells			388,289		5.08	
Pumps			144,895		4.63	
Purification				108,000	108,000	
Land			61,139		5.82	
	<u>810,000</u>	<u>288,800</u>	<u>619,000</u>	<u>108,000</u>	<u>108,000</u>	4.39 composite rate

APPENDIX B**Page 4**CALIFORNIA WATER SERVICE CO.
ANTELOPE VALLEY DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$1,623.0	\$2,298.2
EXPENSES		
PURCHASED WATER	\$138.3	\$138.3
PURCHASED POWER	\$102.9	\$102.9
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$0.3	\$0.3
PAYROLL	\$259.2	\$259.2
OTHER O & M	\$303.9	\$303.9
OTHER A & G	\$190.0	\$190.0
G.O. PRORATIONS	\$120.3	\$120.3
PAYROLL TAXES	\$18.6	\$18.6
AD VALOREM TAXES	\$78.7	\$78.7
UNCOLLECTIBLES	\$16.4	\$23.2
FRANCHISE TAX & BUS LIC. FEES	\$11.2	\$15.2
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$16.4)	(\$16.4)
INTEREST EXPENSE	\$186.8	\$186.8
TOTAL DEDUCTIONS	\$1,410.2	\$1,421.0
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$532.9	\$532.9
NET STATE TAXABLE INCOME	(\$320.1)	\$344.2
STATE CORP. FRANCHISE TAX @ 8.84%	(\$28.3)	\$30.4
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$307.0	\$307.0
STATE INCOME TAX	(\$28.3)	\$30.4
LESS AMERICAN JOBS CREATION ACT DEDUCTION	(\$4.3)	\$34.9
NET FEDERAL TAXABLE INCOME	(\$61.6)	\$504.8
FEDERAL INCOME TAX @ 35.00%	(\$21.6)	\$176.7
INVESTMENT TAX CREDIT	\$0.3	\$0.3
TOTAL FEDERAL INCOME TAX	(\$21.8)	\$176.4
TOTAL INCOME TAXES	(\$50.1)	\$206.8

APPENDIX B
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California Water Service Company
ANTELOPE VALLEY DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	1,138	1,141
	1	43	43
	1 1/2	179	179
	2	4	4
	3	8	8
	4	0	0
	6	0	0
	8	0	0
	10	0	0
	12	0	0
	14	0	0
	TOTAL		1,372

Metered Sales, KCcf		
All Water	515.6	508.7

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	1,316	1,320	481.5	475.7	30.5	30.0
BUSINESS	37	36	22.0	21.0	49.5	48.7
MULTIPLE FAMILY	5	5	0.6	0.6	10.3	10.1
INDUSTRIAL	-	-	-	-	-	-
PUBLIC AUTHORITY	14	14	11.5	11.3	68.3	67.3
OTHER	-	-	-	-	-	-
IRRIGATION	-	-	-	-	-	-
RECLAIMED	-	-	-	-	-	-
SUBTOTAL	1,372	1,375	515.6	508.7		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	7	7				
PUBLIC FIRE PROT	-	-				
TOTAL	1,379	1,382	515.6	508.7		
Unaccounted-for water	5.02%		27.3	26.9		
Total Production			542.8	535.6	(1)	

1) Purchased power costs are computed using total production.

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California Water Service Company
ANTELOPE VALLEY DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	70.6	3.3	0.1	0.0	1.7	0.0	75.7
August	59.1	1.8	0.1	0.0	1.2	0.0	62.2
September	82.4	3.6	0.1	0.0	2.4	0.0	88.5
October	45.5	1.5	0.1	0.0	1.2	0.0	48.3
November	41.2	2.3	0.0	0.0	1.4	0.0	44.9
December	25.0	1.1	0.0	0.0	0.5	0.0	26.6
January	23.4	2.1	0.0	0.0	0.5	0.0	26.1
February	14.4	0.8	0.0	0.0	0.1	0.0	15.4
March	19.4	1.5	0.0	0.0	0.4	0.0	21.3
April	19.1	0.7	0.0	0.0	0.3	0.0	20.1
May	34.0	1.8	0.0	0.0	0.7	0.0	36.5
June	47.5	1.5	0.0	0.0	1.0	0.0	50.1
	481.5	22.0	0.6	0.0	11.5	0.0	515.6

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California Water Service Company
ANTELOPE VALLEY DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	54.4	21.2	75.7	\$ 20.3	\$ -	\$ 15.1
August	44.7	17.5	62.2	\$ 16.7	\$ -	\$ 12.4
September	63.7	24.8	88.5	\$ 23.7	\$ -	\$ 17.7
October	34.7	13.5	48.3	\$ 12.9	\$ -	\$ 9.6
November	32.3	12.6	44.9	\$ 12.0	\$ -	\$ 9.0
December	19.1	7.5	26.6	\$ 7.1	\$ -	\$ 5.3
January	18.7	7.3	26.1	\$ 7.0	\$ -	\$ 5.2
February	11.1	4.3	15.4	\$ 4.1	\$ -	\$ 3.1
March	15.4	6.0	21.3	\$ 5.7	\$ -	\$ 4.3
April	14.4	5.6	20.1	\$ 5.4	\$ -	\$ 4.0
May	26.3	10.2	36.5	\$ 9.8	\$ -	\$ 7.3
June	36.0	14.0	50.1	\$ 13.4	\$ -	\$ 10.0
	<u>370.9</u>	<u>144.7</u>	<u>515.6</u>	<u>\$ 138.3</u>	<u>\$ -</u>	<u>\$ 102.9</u>

APPENDIX B
Page 8

ANTELOPE VALLEY DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	55.0	40.0	95.0
February	30.8	40.0	70.8
March	44.8	40.0	84.8
April	42.0	40.0	82.0
May	78.4	40.0	118.4
June	111.4	40.0	151.4
July	170.4	40.0	210.4
August	140.3	40.0	180.3
September	204.2	40.0	244.2
October	108.8	40.0	148.8
November	100.2	40.0	140.1
December	56.8	40.0	96.8
TOTAL	1,143.2	479.7	1,623.0

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	76.0	62.3	138.3
February	42.6	62.3	104.9
March	61.7	62.3	124.0
April	57.3	62.3	119.6
May	107.3	60.4	167.7
June	150.7	62.3	213.0
July	231.7	62.3	294.0
August	189.8	62.3	252.1
September	276.0	62.3	338.3
October	146.9	62.3	209.1
November	135.4	62.3	197.7
December	77.1	62.3	139.4
TOTAL	1,552.6	745.6	2,298.2

California Water Service Company
ANTELOPE VALLEY DISTRICT

Adopted Quantities

	<u>2011</u>	<u>2012</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - SCE		
Total Production (kccf)	543.5	535.6
Kwh / ccf	1,943.1	1,943.1
Total calculated KWH	1,056,043	1,040,699
Unit Cost	\$0.0975	\$0.0975
Power Cost	\$102,920	\$101,425
TOTAL PURCHASED POWER	\$102.9	\$101.4
PURCHASED WATER (CENTRAL & WEST BASIN W.D.)		
PURCHASED WATER PRODUCTION - KCCF	152.5	152.5
PURCHASED WATER PRODUCTION - ACRE FEET	350.0	350.1
QUANTITY RATE	\$395.00	\$395.00
TOTAL PURCHASED WATER COST	\$138,250	\$138,290

APPENDIX B
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California Water Service Company
ANTELOPE VALLEY DISTRICT

Adopted Quantities

	<u>2011</u>
	(IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	391.0
ADOPTED CHEMICAL DOLLARS	\$0.3
ADOPTED \$ per KCCF	\$0.000757
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	1.02%
FRANCHISE TAX RATE	0.59%
BUSINESS LICENSE FEE	\$1.63
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.65726

APPENDIX B
Page 11

NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

2011

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	1.01131%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	98.98869%
	FRANCHISE TAX RATE	0.59136%
3	LOCAL FRANCHISE (% * LINE 2)	0.58538%
	BUSINESS LICENSE RATE	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	1.59669%
6	1 - SUBTOTAL (100% - LINE 5)	98.40331%
7	CCFT (LINE 6 * 8.84%)	8.69885%
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	5.80807%
9	FIT (LINE 6 * (35 % - [8.84% + 9%])	29.36374%
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	39.65928%
11	NET AFTER TAXES (1 - LINE 9)	60.34072%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.65726

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.01623	0.47376
EQUITY	53.38%	With income Taxes	1.65726	0.88464
TOTAL	100.00%	Adj. Net to Gross		1.35841

APPENDIX B
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California Water Service Company
Antelope Valley Leona Valley & Lake Hughes Service Area Bill Comparison *

System Revenue Requirement Increase **41.85%**

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 31.20	\$ 44.26	\$ 13.06	41.85%
5	\$ 43.15	\$ 60.57	\$ 17.42	40.37%
12 Typical Winter	\$ 60.14	\$ 83.76	\$ 23.62	39.28%
15	\$ 68.10	\$ 94.63	\$ 26.53	38.95%
20	\$ 81.38	\$ 112.75	\$ 31.38	38.55%
25	\$ 94.65	\$ 130.88	\$ 36.22	38.27%
30	\$ 107.93	\$ 149.00	\$ 41.07	38.05%
33 Annual Average	\$ 115.89	\$ 159.87	\$ 43.98	37.94%
40	\$ 134.48	\$ 185.24	\$ 50.76	37.75%
60 Typical Summer	\$ 195.54	\$ 268.59	\$ 73.05	37.36%
75	\$ 243.33	\$ 333.83	\$ 90.50	37.19%

	Present	Proposed
T1	\$2,3895	\$3,2618
T2	\$2,6549	\$3,6241
T3	\$3,1859	\$4,3490
Cut 1	11	11
Cut 2	45	45
SC	\$31.20	\$44.26

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

California Water Service Company
Antelope Valley Lancaster Service Area Bill Comparison *

System Revenue Requirement Increase **41.33%**

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 31.22	\$ 44.12	\$ 12.90	41.33%
5	\$ 38.69	\$ 54.24	\$ 15.55	40.20%
10	\$ 46.16	\$ 64.36	\$ 18.20	39.43%
16 Typical Winter	\$ 55.35	\$ 76.81	\$ 21.46	38.78%
20	\$ 61.78	\$ 85.52	\$ 23.74	38.43%
25	\$ 69.81	\$ 96.40	\$ 26.59	38.09%
30	\$ 77.84	\$ 107.29	\$ 29.44	37.82%
35	\$ 85.88	\$ 118.17	\$ 32.29	37.60%
40 Annual Average	\$ 93.91	\$ 129.05	\$ 35.14	37.42%
72 Typical Summer	\$ 150.46	\$ 205.67	\$ 55.21	36.69%
75	\$ 156.24	\$ 213.50	\$ 57.26	36.65%

	Present	Proposed
T1	\$1,4941	\$2,0242
T2	\$1,6066	\$2,1766
T3	\$1,9279	\$2,6119
Cut 1	14	14
Cut 2	56	56
SC	\$31.22	\$44.12

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

California Water Service Company
Antelope Valley Fremont Service Area Bill Comparison *

System Revenue Requirement Increase **41.81%**

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 27.94	\$ 39.62	\$ 11.68	41.81%
5	\$ 43.22	\$ 60.22	\$ 17.00	39.32%
10 Typical Winter	\$ 58.51	\$ 80.82	\$ 22.31	38.14%
15	\$ 73.80	\$ 101.42	\$ 27.63	37.44%
20	\$ 89.08	\$ 122.02	\$ 32.94	36.98%
25	\$ 104.37	\$ 142.63	\$ 38.26	36.66%
29 Typical Summer	\$ 116.60	\$ 159.11	\$ 42.51	36.46%
35	\$ 134.94	\$ 183.83	\$ 48.89	36.23%
40	\$ 150.23	\$ 204.43	\$ 54.21	36.08%
50	\$ 180.80	\$ 245.63	\$ 64.84	35.86%
75	\$ 257.23	\$ 348.64	\$ 91.42	35.54%

	Present	Proposed
T1	\$3,0572	\$4,1203
T2	\$3,0572	\$4,1203
T3	\$3,0572	\$4,1203
Cut 1		
Cut 2		
SC	\$27.94	\$39.62

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. AV-LEO-1-R
 Antelope Valley Tariff Area
 (Leona Valley Service Area)

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

A portion of the community of Leona Valley and vicinity, Los Angeles County

RATES

Quantity Rates:

For the first 1,100 cubic feet, per 100 cubic feet.....	\$3.2618	(I)
For the next 3,400 cubic feet, per 100 cubic feet.....	3.6241	
For all over 4,500 cubic feet, per 100 cubic feet.....	4.3490	(I)

Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$44.26	(I)
For 3/4 - inch meter	66.39	
For 1 - inch meter	110.64	
For 1-1/2 - inch meter	221.29	
For 2 - inch meter	354.06	
For 3 - inch meter	663.87	
For 4 - inch meter	1,106.44	
For 6 - inch meter	2,212.89	
For 8 - inch meter	3,540.62	
For 10 - inch meter	5,089.64	
For 12 - inch meter	7,302.53	
For 14 - inch meter	9,957.99	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

4. An ICBA surcharge of \$0.1536 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
5. A WRAM-MCBA true-up surcharge of \$0.1507 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

Schedule No. AV-LEO-1-NR
 Antelope Valley Tariff Area
 (Leona Valley Service Area)

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

A portion of the community of Leona Valley and vicinity, Los Angeles County

RATES

Quantity Rates:

For all meter sizes, per 100 cubic feet.....	\$3.8364	(I)
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Service Charge:

	Per Meter	
	Per Month	
For 5/8 x 3/4 - inch meter	\$38.17	(I)
For 3/4 - inch meter	57.25	
For 1 - inch meter	95.42	
For 1-1/2 - inch meter	190.84	
For 2 - inch meter	305.34	
For 3 - inch meter	572.51	
For 4 - inch meter	954.19	
For 6 - inch meter	1,908.38	
For 8 - inch meter	3,053.41	
For 10 - inch meter	4,389.28	
For 12 - inch meter	6,297.66	
For 14 - inch meter	8,587.72	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)
(D)

4. An ICBA surcharge of \$0.1536 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
5. A WRAM-MCBA true-up surcharge of \$0.1507 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

Schedule No. AV-LAN-1-R

Antelope Valley Tariff Area

(Lancaster Service Area)

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

A portion of the community of Lancaster and vicinity, Los Angeles County.

RATES

Quantity Rates:

For the first 1,400 cubic feet, per 100 cubic feet.....	\$2.0242	(I)
For the next 4,200 cubic feet, per 100 cubic feet.....	2.1766	
For all over 5,600 cubic feet, per 100 cubic feet.....	2.6119	(I)

		Per Meter	
		Per Month	
Service Charge:			
For	5/8 x 3/4 - inch meter	\$44.12	(I)
For	3/4 - inch meter	66.18	
For	1 - inch meter	110.31	
For	1-1/2 - inch meter	220.61	
For	2 - inch meter	352.98	
For	3 - inch meter	661.83	
For	4 - inch meter	1,103.06	
For	6 - inch meter	2,206.12	
For	8 - inch meter	3,529.79	
For	10 - inch meter	5,074.07	
For	12 - inch meter	7,280.18	
For	14 - inch meter	9,927.52	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.
 2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
 3. All bills are subject to the reimbursement fees set forth on Schedule UF.
- (D)
- (D)
4. An ICBA surcharge of \$0.1536 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
 5. A WRAM-MCBA true-up surcharge of \$0.1507 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

Schedule No. AV-LAN-1-NR

Antelope Valley Tariff Area

(Lancaster Service Area)

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

A portion of the community of Lancaster and vicinity, Los Angeles County.

RATES

Quantity Rates:

For all meter sizes, per 100 cubic feet.....	\$2.6062	(I)
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Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$37.35	(I)
For 3/4 - inch meter	56.03	
For 1 - inch meter	93.38	
For 1-1/2 - inch meter	186.76	
For 2 - inch meter	298.82	
For 3 - inch meter	560.29	
For 4 - inch meter	933.82	
For 6 - inch meter	1,867.64	
For 8 - inch meter	2,988.22	
For 10 - inch meter	4,295.57	
For 12 - inch meter	6,163.20	
For 14 - inch meter	8,404.37	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. All bills are subject to the reimbursement fees set forth on Schedule UF. (D)
4. An ICBA surcharge of \$0.1536 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965. (D)
5. A WRAM-MCBA true-up surcharge of \$0.1507 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B. (N)

Schedule No. AV-FM-1

Antelope Valley Tariff Area

(Fremont Valley and Lake Hughes Service Areas)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The community of Fremont Valley, Kern County and Lake Hughes and vicinity, Los Angeles County.

RATES

Quantity Rates:

For all use, per 100 cubic feet.....	\$4.1203	(I)
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Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$39.62	(I)
For 3/4 - inch meter	59.43	
For 1 - inch meter	99.05	
For 1-1/2 - inch meter	198.09	
For 2 - inch meter	316.95	
For 3 - inch meter	594.27	
For 4 - inch meter	990.46	
For 6 - inch meter	1,980.91	
For 8 - inch meter	3,169.46	
For 10 - inch meter	4,556.09	
For 12 - inch meter	6,537.00	
For 14 - inch meter	8,914.10	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA.
 2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
 3. All bills are subject to the reimbursement fees set forth on Schedule UF.
- (D)
- (D)
4. An ICBA surcharge of \$0.1536 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
 5. A WRAM-MCBA true-up surcharge of \$0.1507 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

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

Issued by
THOMAS F. SMEGAL
NAME
Vice President
TITLE

(To be inserted by Cal. P.U.C.)
 Date Filed _____
 Effective _____
 Resolution No. _____

Schedule No. AV-4

Antelope Valley Tariff Area

(All Antelope Valley Service Areas)

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

All communities served by the Antelope Valley District.

RATES

	<u>Per Month</u>	
For each inch of diameter of service connection	\$9.19	(I)

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule UF.
2. The customer will pay, without refund, the entire cost of the private fire service facilities.
3. The private fire service facilities shall be installed by the utility or under the utility's direction and shall be the sole property of the applicant but subject to the control of the utility, with the right to alter, repair, replace and the right to remove upon discontinuance of service.
4. The minimum diameter for the private fire service connection will be four inches. The maximum diameter shall not be larger than the diameter of the water main to which the private fire service facilities are connected.
5. If a water main of adequate size is not available adjacent to the premises to be served, then a new main from the nearest existing main of adequate size will be installed by the utility at the cost of the customer. Such cost shall not be subject to refund.
6. The private fire service facilities will include a detector check valve or other similar device acceptable to the utility which will indicate the use of water. The facilities may be located within the customer's premises or within public rights of way adjacent thereto. Where located within the premises, the utility and its duly authorized agents shall have the right of ingress to and egress from the premises for all purposes related to said facilities. In the event the installation is solely for a private fire hydrant facility, the requirement for a detector check valve or other similar device may be waived.
7. No structure shall be built over the private fire service facilities and the customer shall maintain and safeguard the area occupied by the private fire service facilities from traffic and other hazardous conditions. The customer will be responsible for any damage to the private fire service facilities whether resulting from the use or operation of appliances and facilities on customer's premises or otherwise.
8. Subject to the approval of the utility, any change in the location or construction of the private fire service facilities as may be requested by public authority or the customer will be made by the utility following payment to the utility of the entire cost of such change.
9. The customer's installation must be such as to separate effectively the private fire service facilities from that of the customer's regular domestic water service. Any unauthorized use of water from the private fire service facilities will be charged for at the applicable tariff rates and may be grounds for the utility's discontinuing private fire service without liability to the utility.
10. There shall be no cross connection between the systems supplied by water through the utility's private fire service facilities and any other source of supply without the specific approval of the utility. The specific approval, if given, will at least require at the customer's expense a special double check valve installation or other backflow prevention device acceptable to the utility. Any cross connection may be grounds for immediately discontinuing private fire service without liability to the utility.
11. The utility will supply only such water at such pressure as may be available from time to time as a result of its normal operation of the system. The customer shall indemnify the utility and save it harmless against any and all claims arising against the utility for any loss or damage resulting from service under this schedule. Section 774 of the Public Utilities Commission Code limits the liability of the utility resulting from a claim regarding adequacy of pressure or supply for fire protection service.
12. The customer shall be responsible for the periodic testing of any backflow prevention devices as required by public authority or the utility. Any repair or replacement of such devices or of any other facilities installed to provide private fire service shall be done at the customer's expense. Any refusal to comply with the above requirements may be grounds for the utility's discontinuing private fire service without liability to the utility.

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

Issued by
THOMAS F. SMEGAL
NAME
Vice President
TITLE

(To be inserted by Cal. P.U.C.)
Date Filed _____
Effective _____
Resolution No. _____

APPENDIX C
Page 1

BAKERSFIELD DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	<u>PRESENT</u>	<u>PROPOSED</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
	<u>RATES</u>	<u>RATES</u>	<u>RATES</u>	<u>RATES</u>
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$63,193.9	\$62,915.2	\$64,437.0	\$65,912.9
% Increase		-0.4%	2.4%	2.3%
OPERATING EXPENSES				
PURCHASED WATER	\$7,738.8	\$7,738.8	\$7,836.3	\$7,935.0
GROUNDWATER EXTRACTION CHARGES	\$1,832.8	\$1,832.8	\$1,855.9	\$1,879.3
PURCHASED POWER	\$5,979.0	\$5,979.0	\$6,054.3	\$6,130.5
PURCHASED CHEMICALS	\$721.2	\$721.2	\$738.9	\$757.0
PAYROLL -- DISTRICT	\$5,408.7	\$5,408.7	\$5,542.5	\$5,679.7
UNCOLLECTIBLES	\$643.7	\$640.9	\$656.6	\$664.4
CONSERVATION	\$725.0	\$725.0	\$734.1	\$743.4
OTHER OPERATION AND MAINTENANCE	\$3,990.3	\$3,990.3	\$4,088.2	\$4,188.6
BENEFITS	\$4,217.8	\$4,217.8	\$4,322.2	\$4,374.1
OTHER ADMIN AND GEN. EXP.	\$459.5	\$459.5	\$470.8	\$482.3
TOTAL O. & M., A. & G., & MISC. EXP.	\$31,716.8	\$31,714.0	\$32,299.8	\$32,834.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,303.9	\$1,303.9	\$1,243.8	\$1,183.6
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$760.6	\$757.3	\$766.8	\$776.5
PAYROLL TAXES	\$441.2	\$441.2	\$452.1	\$463.3
TOTAL GENERAL TAXES	2,505.7	\$2,502.4	\$2,462.7	\$2,423.4
DEPRECIATION	\$7,068.2	\$7,068.2	\$7,622.4	\$8,176.5
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$4,876.6	\$4,876.6	\$4,997.3	\$5,120.9
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$85.4	\$85.4	\$86.5	\$87.6
PAYROLL TAXES	\$341.9	\$341.9	\$350.4	\$359.0
OTHER PRORATED EXPENSES	3,375.0	\$3,375.0	\$3,457.8	\$3,542.7
TOTAL G.O. PRORATED EXPENSES	\$8,678.9	\$8,678.9	\$8,891.9	\$9,110.2
SUB -- TOTAL -- OPERATING EXPENSES	\$49,969.7	\$49,963.5	\$51,276.8	\$52,544.3
TOTAL INCOME TAXES:	\$3,955.9	\$3,851.5	\$3,999.0	\$4,146.5
TOTAL OPERATING EXPENSES	\$53,925.6	\$53,815.0	\$55,275.8	\$56,690.8
NET OPERATING REVENUE	\$9,268.3	\$9,100.2	\$9,161.2	\$9,222.2
DEPRECIATED RATE BASE	\$106,062.8	\$106,062.8	\$106,773.7	\$107,484.5
RATE OF RETURN	8.74%	8.58%	8.58%	8.58%

APPENDIX C**Page 2**CALIFORNIA WATER SERVICE CO.
BAKERSFIELD DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$255,739.8	\$265,868.5	\$275,997.2
WTD. AVG. DEPRECIATION RESERVE	(78,740.0)	(85,796.5)	(\$92,852.9)
MATERIALS AND SUPPLIES	602.0	602.0	\$602.0
WORKING CASH - LEAD - LAG	4,508.4	4,556.0	\$4,603.6
WORKING CASH - W / H EMPLOYEES	(19.2)	(19.2)	(\$19.2)
ADVANCES FOR CONSTRUCTION	(54,150.8)	(57,534.1)	(\$60,917.4)
CONTRIBUTIONS	(10,488.8)	(10,469.4)	(\$10,450.0)
AMORTIZATION OF INTANG.	(420.4)	(504.4)	(\$588.3)
DEFERRED TAXES	(17,836.9)	(16,323.1)	(\$14,809.3)
UNAMORT. I.T.C.	(284.6)	(270.0)	(\$255.4)
PRORATED G.O. RATE BASE	4,790.2	4,481.2	\$4,172.2
TAXES ON ADVANCES	1,851.9	1,719.1	\$1,586.2
TAXES ON C.I.A.C.	511.3	463.6	\$415.9
WTG. AVG. RATE BASE	\$106,062.8	\$106,773.7	\$107,484.5
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$7,068.2	\$7,622.4	\$8,176.5
AD VALOREM TAXES	\$1,303.9	\$1,243.8	\$1,183.6
TOTAL INCOME TAXES AT AUTHORIZED I	\$3,851.5	\$3,999.0	\$4,146.5
NET OPERATING REVENUE	\$9,100.2	\$9,161.2	\$9,222.2

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Ratebase Offset Revenue Requirement Calculation

California Water Service Company AIs				
Revenue Requirement				
Expected filing year	2011	2012	2013	
Project ID	20557	20780	20781	
Rate Base	2,739,466.7	2,825,000.0	2,923,774.1	
Rate of Return	0.0858	0.0858	0.0858	
Return on Rate Base	235,046	242,385	250,860	
Depreciation Rate	0.0503	0.0503	0.0503	
Depreciation Expense	137,886	142,192	147,163	
Ad Valorem Tax Rate	0.01137	0.01137	0.01137	
Ad Valorem Tax	31,150	32,123	33,246	
Net to Gross Multiplier	1.3615233	1.3615233	1.3615233	
Rate Base Gross Rev.	320,021	330,013	341,551	
Depreciation Expense	137,886	142,192	147,163	
Ad Valorem Tax	31,150	32,123	33,246	
Gross Revenue Increase	489,058	504,328	521,961	
Services	2,073	2,126	2,213	5.53
Meters	662	695	705	3.07
Equipment	4	5	5	6.50
	2,739	2,825	2,924	5.03

APPENDIX C**Page 4**CALIFORNIA WATER SERVICE CO.
BAKERSFIELD DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE	\$63,193.9	\$62,915.2
EXPENSES		
PURCHASED WATER	\$7,738.8	\$7,738.8
PURCHASED POWER	\$5,979.0	\$5,979.0
PUMP TAXES	\$1,832.8	\$1,832.8
CHEMICALS	\$721.2	\$721.2
PAYROLL	\$5,408.7	\$5,408.7
OTHER O & M	\$4,715.3	\$4,715.3
OTHER A & G	\$4,677.3	\$4,677.3
G.O. PRORATIONS	\$7,627.0	\$7,627.0
PAYROLL TAXES	\$441.2	\$441.2
AD VALOREM TAXES	\$1,303.9	\$1,303.9
UNCOLLECTIBLES	\$643.7	\$640.9
FRANCHISE TAX & BUS LIC. FEES	\$760.6	\$757.3
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$219.0)	(\$219.0)
INTEREST EXPENSE	\$3,190.7	\$3,190.7
TOTAL DEDUCTIONS	\$44,821.3	\$44,815.1
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$10,468.0	\$10,468.0
NET STATE TAXABLE INCOME	\$7,904.7	\$7,632.1
STATE CORP. FRANCHISE TAX @ 8.84%	\$698.8	\$674.7
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$7,551.9	\$7,551.9
STATE INCOME TAX	\$698.8	\$674.7
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$774.2	\$755.2
NET FEDERAL TAXABLE INCOME	\$9,347.8	\$9,118.3
FEDERAL INCOME TAX @ 35.00%	\$3,271.7	\$3,191.4
INVESTMENT TAX CREDIT	\$14.6	\$14.6
TOTAL FEDERAL INCOME TAX	\$3,257.1	\$3,176.8
TOTAL INCOME TAXES	\$3,955.9	\$3,851.5

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California Water Service Company
BAKERSFIELD DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	25,664	27,835
	1	1	1
	1 1/2	12,984	13,950
	2	786	806
	3	1,771	1,816
	4	292	298
	6	137	140
	8	48	48
	10	1	1
	12	0	0
	14	0	0
	TOTAL		41,685

Metered Sales, KCcf		
All Water	19,799.7	20,623.9

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	33,403	36,518	9,512.8	10,228.3	23.7	23.3
BUSINESS	6,379	6,429	5,643.9	5,697.6	73.7	73.9
MULTIPLE FAMILY	1,118	1,149	1,982.3	2,037.3	147.8	147.8
INDUSTRIAL	31	30	31.0	31.0	83.3	86.1
PUBLIC AUTHORITY	673	686	2,348.2	2,348.2	290.8	285.3
OTHER	81	83	281.4	281.4	290	283
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	41,685	44,895	19,799.7	20,623.9		
RESIDENTIAL FLAT	24,529	21,929	11,813.8	10,561.6		
PRIVATE FIRE PROT	781	798				
PUBLIC FIRE PROT	82	83				
TOTAL	67,077	67,705	31,613.4	31,185.4		
Unaccounted-for water	8.00%		2,749.0	2,711.8		
Total Production			34,362.4	33,897.2		(1)

- 1) Purchased power costs are computed using total production.
Pump tax is only calculated based on well production quantities.

APPENDIX C**Page 6**California Water Service Company
BAKERSFIELD DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	1,221.0	642.5	212.1	3.8	335.7	32.0	2,447.2
August	1,170.5	611.7	209.3	3.3	325.2	30.5	2,350.5
September	1,160.1	621.5	210.3	3.3	333.9	31.0	2,360.1
October	894.2	543.3	182.9	2.9	247.1	27.1	1,897.4
November	690.8	426.6	151.7	1.9	158.7	21.3	1,450.9
December	575.2	397.1	148.7	1.7	104.4	19.8	1,247.0
January	450.5	339.0	134.3	1.7	70.9	16.9	1,013.3
February	424.7	316.6	118.2	2.1	66.1	15.8	943.4
March	504.8	356.0	131.3	2.3	93.7	17.7	1,105.8
April	564.4	377.8	132.6	1.6	125.1	18.8	1,220.3
May	767.4	435.5	156.1	2.0	195.6	21.7	1,578.3
June	1,089.1	576.3	194.8	4.4	292.0	28.7	2,185.4
	9,512.8	5,643.9	1,982.3	31.0	2,348.2	281.4	19,799.7

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California Water Service Company
BAKERSFIELD DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	2,083.9	363.2	2,447.2	\$ 956.5	\$ 226.5	\$ 739.0
August	2,001.6	348.9	2,350.5	\$ 918.7	\$ 217.6	\$ 709.8
September	2,009.8	350.3	2,360.1	\$ 922.5	\$ 218.5	\$ 712.7
October	1,615.8	281.6	1,897.4	\$ 741.6	\$ 175.6	\$ 573.0
November	1,235.6	215.4	1,450.9	\$ 567.1	\$ 134.3	\$ 438.1
December	1,061.9	185.1	1,247.0	\$ 487.4	\$ 115.4	\$ 376.6
January	862.9	150.4	1,013.3	\$ 396.1	\$ 93.8	\$ 306.0
February	803.4	140.0	943.4	\$ 368.8	\$ 87.3	\$ 284.9
March	941.7	164.1	1,105.8	\$ 432.2	\$ 102.4	\$ 333.9
April	1,039.1	181.1	1,220.3	\$ 476.9	\$ 113.0	\$ 368.5
May	1,344.0	234.3	1,578.3	\$ 616.9	\$ 146.1	\$ 476.6
June	1,861.0	324.4	2,185.4	\$ 854.2	\$ 202.3	\$ 659.9
	<u>16,860.7</u>	<u>2,939.0</u>	<u>19,799.7</u>	<u>\$ 7,738.8</u>	<u>\$ 1,832.8</u>	<u>\$ 5,979.0</u>

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BAKERSFIELD DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	1,493.6	2,763.9	4,257.5
February	1,387.1	2,763.9	4,151.0
March	1,637.3	2,763.9	4,401.2
April	1,832.5	2,763.9	4,596.5
May	2,394.2	2,763.9	5,158.1
June	3,352.8	2,763.9	6,116.8
July	3,781.1	2,763.9	6,545.0
August	3,627.6	2,763.9	6,391.6
September	3,629.0	2,763.9	6,393.0
October	2,874.5	2,763.9	5,638.4
November	2,173.5	2,763.9	4,937.4
December	1,843.4	2,763.9	4,607.4
TOTAL	30,026.5	33,167.3	63,193.9

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	1,466.1	2,750.5	4,216.6
February	1,363.5	2,750.5	4,114.0
March	1,610.0	2,750.5	4,360.5
April	1,731.1	2,750.5	4,481.6
May	2,267.5	2,620.4	4,887.9
June	3,318.4	2,750.5	6,068.9
July	3,857.7	2,750.5	6,608.1
August	3,643.5	2,750.5	6,394.0
September	3,787.2	2,750.5	6,537.7
October	2,904.4	2,750.5	5,654.9
November	2,228.2	2,750.5	4,978.7
December	1,861.8	2,750.5	4,612.3
TOTAL	30,039.4	32,875.8	62,915.2

California Water Service Company
 BAKERSFIELD DISTRICT

Adopted Quantities

2011
 (DOLLARS IN THOUSANDS)

PURCHASED POWER			
SUPPLIER - SCE			
Total Production (kccf)			34,362.5
Kwh / ccf			various
Total calculated KWH			47,860,038
Unit Cost			\$0.1249
Power Cost			\$5,978,994
TOTAL PURCHASED POWER			\$5,979.0
PURCHASED WATER			
KERN COUNTY WATER AGENCY			
Purchased Water Production - KCCF			5,100.6
Purchased Water Production - Acre Feet			11,709.3
Quantity Rate			\$154
IMPROVEMENT DISTRICT NO. 4			
Quarterly payments	4	\$37	\$149
	4	\$4	\$15
KCWA facilities charge			\$3,537
ANNUAL ENTITLEMENT			
Acre Feet			11,709
Mil. Gal			3,816
KWH'S per MIL GALS.			1,353.2
Computed Kwh			5,163,237
Average cost per Kwh			\$0.12585
Pumping Cost \$ - Thousands			\$649.8
CITY OF BAKERSFIELD			
River Water to Supply NE Treatment Plant - Acre Feet			14,935
River Water to Supply NW Treatment Plant -- Acre Feet			8,961
Total River Water			23,896
Cost Per Acre Feet			\$82
Sub-total			\$1,951.1
Adjustment for CBK's share at 50% (See WP5-B1a)			(366)
TOTAL PURCHASED WATER COST			\$7,739

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California Water Service Company
BAKERSFIELD DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	34,362.5
ADOPTED CHEMICAL DOLLARS	\$5,408.7
ADOPTED \$ per KCCF	\$0.157401
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	43,279.9
UNIT COST - ACRE FEET	\$34
TOTAL GROUNDWATER CHARGES	\$1,471,517
ANNUAL WATERMASTER SERVICE	\$361,300
TOTAL PUMP TAX EXPENSE	\$1,832.8
UNCOLLECTABLES RATE	
FRANCHISE TAX RATE	
BUSINESS LICENSE FEE	
FEDERAL TAX RATE	
STATE CORP. FRANCHISE TAX	
NET TO GROSS MULTIPLIER	

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NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

2011

		<u>NORMAL W/O INCOME TAXES</u>	
1	UNCOLLECTIBLES	1.01867%	1.01867%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	98.98133%	98.98133%
	FRANCHISE TAX RATE	1.20363%	1.20363%
3	LOCAL FRANCHISE (% * LINE 2)	1.19137%	1.19137%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	2.21004%	2.21004%
6	1 - SUBTOTAL (100% - LINE 5)	97.78996%	97.78996%
7	CCFT (LINE 6 * 8.84%)	8.64463%	
8	AMERICAN JOBS CREATION ACT (LINE 6 * 9%)	6.81836%	
9	FIT (LINE 6 * 35 %)	28.81444%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	39.66911%	2.21004%
11	NET AFTER TAXES (1 - LINE 9)	60.33089%	97.78996%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.65753	1.02260

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.02260	0.47674
EQUITY	53.38%	With income Taxes	1.65753	0.88479
TOTAL	100.00%			
		Adj. Net to Gross		<u>1.36152</u>

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California Water Service Company
 Bakersfield District Bill Comparison *

System Revenue Requirement Increase -0.44%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 13.17	\$ 13.00	\$ -0.17	-1.32%
5	\$ 20.40	\$ 20.23	\$ -0.17	-0.84%
10	\$ 27.63	\$ 27.46	\$ -0.17	-0.61%
15 Typical Winter	\$ 35.10	\$ 34.94	\$ -0.16	-0.47%
20	\$ 42.94	\$ 42.78	\$ -0.16	-0.38%
26 Annual Average	\$ 52.35	\$ 52.19	\$ -0.16	-0.30%
30	\$ 58.62	\$ 58.47	\$ -0.15	-0.26%
35	\$ 66.72	\$ 66.57	\$ -0.15	-0.23%
42 Typical Summer	\$ 79.50	\$ 79.36	\$ -0.15	-0.18%
50	\$ 94.12	\$ 93.98	\$ -0.14	-0.15%
75	\$ 139.78	\$ 139.66	\$ -0.12	-0.09%

	Present	Proposed
T1	\$1.4460	\$1.4466
T2	\$1.5678	\$1.5685
T3	\$1.8265	\$1.8273
Cut 1	13	13
Cut 2	34	34
SC	\$13.17	\$13.00

2011 Residential Flat Rates (per month)

6,000 sq. ft. or less	\$ 58.11	\$ 57.85	\$ -0.26	-0.44%
6,001-10,000 sq. ft.	\$ 66.91	\$ 66.61	\$ -0.30	-0.44%

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. BK-1-R
Bakersfield Tariff Area
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Bakersfield and vicinity, Kern County.

RATES

Quantity Rates:

For the first 1,300 cubic feet, per 100 cubic feet.....	\$1.4466	(I)
For the next 2,100 cubic feet, per 100 cubic feet.....	1.5685	
For all over 3,400 cubic feet, per 100 cubic feet.....	1.8273	(I)

	Per Meter Per Month	
Service Charge:		
For 5/8 x 3/4 - inch meter	\$13.00	(R)
For 3/4 - inch meter	19.49	
For 1 - inch meter	32.05	
For 1-1/2 - inch meter	64.95	
For 2 - inch meter	103.92	
For 3 - inch meter	194.85	
For 4 - inch meter	279.30	
For 6 - inch meter	483.08	
For 8 - inch meter	717.10	
For 10 - inch meter	1,493.81	
For 12 - inch meter	2,143.29	
For 14 - inch meter	2,922.65	(R)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
4. An ICBA surcredit of \$2.9582 is to be added to each bill for twelve months starting January 15, 2010 the effective date of Advice Letter 1964.
5. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001.

Schedule No. BK-1-NR
Bakersfield Tariff Area
NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Bakersfield and vicinity, Kern County.

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet	\$1.4651	(I)
For meter sizes 8 inches and above, per 100 cubic feet.....	1.4643	(I)

Service Charge:	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$10.90	(R)
For 3/4 - inch meter	16.36	
For 1 - inch meter	26.91	
For 1-1/2 - inch meter	54.52	
For 2 - inch meter	87.22	
For 3 - inch meter	163.55	
For 4 - inch meter	234.43	
For 6 - inch meter	405.50	
For 8 - inch meter	601.93	
For 10 - inch meter	1,253.90	
For 12 - inch meter	1,799.07	
For 14 - inch meter	2,453.28	(R)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
4. An ICBA surcredit of \$2.9582 is to be added to each bill for twelve months starting January 15, 2010 the effective date of Advice Letter 1964.
5. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001.

(To be inserted by utility)
 Advice Letter No. _____

Issued by
THOMAS F. SMEGAL
NAME

(To be inserted by Cal. P.U.C.)
 Date Filed _____

Decision No. _____

Vice President
TITLE

Effective _____
 Resolution No. _____

Schedule No. BK-2R

Bakersfield Tariff Area

RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

Bakersfield and vicinity, Kern County.

RATES

For a single-family residential unit, including premises having the following areas:	<u>Per Service Connection Per Month</u>	
6,000 sq. ft., or less	\$57.85	(R)
6,001 to 10,000 sq. ft.	66.61	
10,001 to 16,000 sq. ft.	83.07	
16,001 to 25,000 sq. ft.	105.33	(R)
For each additional single-family residential unit on the same premises and served from the same service connection	40.71	(R)

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. BK-1, General Metered Service.
4. This Schedule is closed to all new connections as of May 8, 1991, the effective date of Tariff Sheet No. 4133-W.
5. All bills are subject to the reimbursement fees set forth on Schedule UF.
6. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
7. Qualifying low-income flat rate residential customers are eligible for credits as shown on Schedule LIRA. (D)
8. An ICBA surcredit of \$2.9582 is to be added to each bill for twelve months starting January 15, 2010 the effective date of Advice Letter 1964.
9. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim the rates are subject to refund and shall be adjusted upward or downward back to the effective date of interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001.

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

Issued by
THOMAS F. SMEGAL
NAME
 Vice President
TITLE

(To be inserted by Cal. P.U.C.)
 Date Filed _____
 Effective _____
 Resolution No. _____

Schedule No. BK-4

Bakersfield Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Bakersfield and vicinity, Kern County.

RATES

		<u>Per Month</u>	
For.....	1-1/2 - inch connection	\$9.71	(R)
For.....	2 - inch connection	12.94	
For.....	3 - inch connection	19.41	
For.....	4 - inch connection	25.89	
For.....	6 - inch connection	38.83	
For.....	8 - inch connection	51.77	
For.....	10 - inch connection	64.71	(R)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. BK-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
Vice President
 TITLE

Effective _____

Resolution No. _____

APPENDIX D
Page 1

BEAR GULCH DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	2011	2011	2012	2013
OPERATING REVENUES	\$28,172.7	\$31,289.2	\$31,935.7	\$32,579.4
		11.1%	2.1%	2.0%
OPERATING EXPENSES				
PURCHASED WATER	\$11,643.8	\$11,643.8	\$11,701.4	\$11,759.3
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$829.8	\$829.8	\$833.9	\$838.0
PURCHASED CHEMICALS	\$31.9	\$31.9	\$32.6	\$33.3
PAYROLL -- DISTRICT	\$1,977.8	\$1,977.8	\$2,011.4	\$2,045.6
UNCOLLECTIBLES	\$26.2	\$29.1	\$29.7	\$30.2
CONSERVATION	\$619.0	\$619.0	\$622.1	\$625.1
OTHER OPERATION AND MAINTENANCE	\$1,787.6	\$1,787.6	\$1,826.3	\$1,865.8
BENEFITS	\$1,176.5	\$1,176.5	\$1,196.5	\$1,210.9
OTHER ADMIN AND GEN. EXP.	\$315.7	\$315.7	\$322.5	\$329.5
TOTAL O. & M., A. & G., & MISC. EXP.	\$18,408.4	\$18,411.3	\$18,576.5	\$18,737.7
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$574.5	\$574.5	\$609.3	\$644.1
BUSINESS LICENSE FEES	\$26.6	\$29.3	\$29.4	\$29.6
LOCAL FRANCHISE TAXES	\$215.5	\$239.3	\$240.5	\$241.7
PAYROLL TAXES	\$132.6	\$132.6	\$134.8	\$137.1
TOTAL GENERAL TAXES	949.1	\$975.6	\$1,014.0	\$1,052.4
DEPRECIATION	\$2,265.7	\$2,265.7	\$2,389.2	\$2,512.6
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$1,717.0	\$1,717.0	\$1,746.2	\$1,775.9
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$30.1	\$30.1	\$30.2	\$30.4
PAYROLL TAXES	\$120.4	\$120.4	\$122.4	\$124.5
OTHER PRORATED EXPENSES	\$1,188.2	\$1,188.2	\$1,213.9	\$1,240.1
TOTAL G.O. PRORATED EXPENSES	\$3,055.7	\$3,055.7	\$3,112.8	\$3,171.0
SUB -- TOTAL -- OPERATING EXPENSES	\$24,678.9	\$24,708.4	\$25,092.4	\$25,473.7
TOTAL INCOME TAXES:	\$911.0	\$2,162.1	\$2,255.4	\$2,348.6
TOTAL OPERATING EXPENSES	\$25,589.9	\$26,870.5	\$27,347.8	\$27,822.3
NET OPERATING REVENUE	\$2,582.8	\$4,418.7	\$4,587.9	\$4,757.1
DEPRECIATED RATE BASE	\$51,500.0	\$51,500.0	\$53,472.0	\$55,444.0
RATE OF RETURN	5.02%	8.58%	8.58%	8.58%

APPENDIX D**Page 2**CALIFORNIA WATER SERVICE CO.
BEAR GULCH DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$90,806.4	\$95,268.0	\$99,729.5
WTD. AVG. DEPRECIATION RESERVE	(29,307.1)	(31,518.2)	(\$33,729.3)
MATERIALS AND SUPPLIES	290.7	290.7	\$290.7
WORKING CASH - LEAD - LAG	337.0	342.8	\$348.6
WORKING CASH - W / H EMPLOYEES	(6.8)	(6.8)	(\$6.8)
ADVANCES FOR CONSTRUCTION	(1,153.4)	(1,087.7)	(\$1,022.0)
CONTRIBUTIONS	(5,091.5)	(5,171.6)	(\$5,251.6)
AMORTIZATION OF INTANG.	(206.0)	(275.8)	(\$345.6)
DEFERRED TAXES	(6,078.5)	(6,160.3)	(\$6,242.2)
UNAMORT. I.T.C.	(126.5)	(119.6)	(\$112.8)
PRORATED G.O. RATE BASE	1,686.6	1,577.8	\$1,469.0
TAXES ON ADVANCES	68.4	59.2	\$49.9
TAXES ON C.I.A.C.	280.6	273.5	\$266.5
WTG. AVG. RATE BASE	\$51,500.0	\$53,472.0	\$55,444.0
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$2,265.7	\$2,389.2	\$2,512.6
AD VALOREM TAXES	\$574.5	\$609.3	\$644.1
TOTAL INCOME TAXES AT AUTHORIZED I	\$2,162.1	\$2,255.4	\$2,348.6
NET OPERATING REVENUE	\$4,418.7	\$4,587.9	\$4,757.1

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Ratebase Offset Revenue Requirement Calculation

California Water Service Company AIs			
Revenue Requirement			
Expected filing year	2011	2011	
Project ID	4288/12920/12922/13154	20196	
Rate Base	1,045,000.0	1,315,000.0	
Rate of Return	0.0858	0.0858	
Return on Rate Base	89,661	112,827	
Depreciation Rate	0.0151	0.0151	
Depreciation Expense	15,780	19,857	
Ad Valorem Tax Rate	0.01136	0.01136	
Ad Valorem Tax	11,872	14,940	
Net to Gross Multiplier	1.3768480	1.3768480	
Rate Base Gross Rev.	123,450	155,346	
Depreciation Expense	15,780	19,857	
Ad Valorem Tax	11,872	14,940	
Gross Revenue Increase	151,102	190,142	
Structures (PID 4288 and	525,000	1,123,445	1.86
Structures (PID 12920)	250,000		2.57
Intangible Plant	270,000	191,555	0.10
	<u>1,045,000</u>	<u>1,315,000</u>	<u>1.51</u>

APPENDIX D**Page 4**CALIFORNIA WATER SERVICE CO.
BEAR GULCH DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES	PROPOSED RATES
	<u>2011</u>	<u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$28,172.7	\$31,289.2
EXPENSES		
PURCHASED WATER	\$11,643.8	\$11,643.8
PURCHASED POWER	\$829.8	\$829.8
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$31.9	\$31.9
PAYROLL	\$1,977.8	\$1,977.8
OTHER O & M	\$2,406.6	\$2,406.6
OTHER A & G	\$1,492.2	\$1,492.2
G.O. PRORATIONS	\$2,685.4	\$2,685.4
PAYROLL TAXES	\$132.6	\$132.6
AD VALOREM TAXES	\$574.5	\$574.5
UNCOLLECTIBLES	\$26.2	\$29.1
FRANCHISE TAX & BUS LIC. FEES	\$242.1	\$268.6
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$64.3)	(\$64.3)
INTEREST EXPENSE	\$1,607.8	\$1,607.8
TOTAL DEDUCTIONS	\$23,586.3	\$23,615.8
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$3,178.1	\$3,178.1
NET STATE TAXABLE INCOME	\$1,408.3	\$4,495.2
STATE CORP. FRANCHISE TAX @ 8.84%	\$124.5	\$397.4
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$2,179.6	\$2,179.6
STATE INCOME TAX	\$124.5	\$397.4
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$15.6	\$34.8
NET FEDERAL TAXABLE INCOME	\$2,266.7	\$5,061.6
FEDERAL INCOME TAX @ 35.00%	\$793.3	\$1,771.6
INVESTMENT TAX CREDIT	\$6.8	\$6.8
TOTAL FEDERAL INCOME TAX	\$786.5	\$1,764.7
TOTAL INCOME TAXES	\$911.0	\$2,162.1

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California Water Service Company
BEAR GULCH DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	12,201	12,224
	1	0	0
	1 1/2	5,616	5,628
	2	174	174
	3	410	411
	4	50	51
	6	24	24
	8	8	8
	10	0	0
	12	0	0
	14	0	0
TOTAL		18,484	18,520

Metered Sales, KCcf		
All Water	6,185.6	6,192.4

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	16,891	16,922	5,299.4	5,309.1	26.1	26.1
BUSINESS	1,374	1,379	620.2	617.3	37.6	37.3
MULTIPLE FAMILY	76	76	124.9	124.9	137.0	137.0
INDUSTRIAL	1	1	2.6	2.6	218.5	218.5
PUBLIC AUTHORITY	115	115	121.3	121.3	87.9	87.9
OTHER	27	27	17.2	17.2	53	53
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	18,484	18,520	6,185.6	6,192.4		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	271	277				
PUBLIC FIRE PROT	14	14				
TOTAL	18,769	18,811	6,185.6	6,192.4		
Unaccounted-for water	5.02%		327.1	327.5		

Total Production 6,512.7 6,519.9 (1)

1) Purchased power costs are computed using total production.

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California Water Service Company
BEAR GULCH DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	714.1	66.5	12.8	0.2	17.4	1.8	812.9
August	714.6	65.5	11.9	0.4	16.7	1.8	810.9
September	742.8	69.3	12.8	0.4	18.0	1.9	845.2
October	608.6	57.5	11.0	0.5	12.3	1.6	691.4
November	381.9	47.1	9.8	0.4	8.2	1.3	448.7
December	264.3	40.6	8.7	0.1	5.5	1.1	320.3
January	185.3	37.4	8.7	0.1	3.6	1.0	236.1
February	171.6	36.8	8.7	0.1	3.4	1.0	221.6
March	185.9	38.2	8.4	0.0	3.7	1.1	237.3
April	291.8	45.2	9.5	0.1	6.4	1.3	354.2
May	405.2	52.4	10.3	0.1	10.5	1.5	479.9
June	633.4	63.8	12.3	0.2	15.7	1.8	727.1
	5,299.4	620.2	124.9	2.6	121.3	17.2	6,185.6

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California Water Service Company
BEAR GULCH DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	812.9	0.0	812.9	\$ 1,530.2	\$ -	\$ 109.1
August	810.9	0.0	810.9	\$ 1,526.4	\$ -	\$ 108.8
September	845.2	0.0	845.2	\$ 1,590.9	\$ -	\$ 113.4
October	691.4	0.0	691.4	\$ 1,301.5	\$ -	\$ 92.8
November	448.7	0.0	448.7	\$ 844.6	\$ -	\$ 60.2
December	320.3	0.0	320.3	\$ 603.0	\$ -	\$ 43.0
January	236.1	0.0	236.1	\$ 444.5	\$ -	\$ 31.7
February	221.6	0.0	221.6	\$ 417.1	\$ -	\$ 29.7
March	237.3	0.0	237.3	\$ 446.8	\$ -	\$ 31.8
April	354.2	0.0	354.2	\$ 666.7	\$ -	\$ 47.5
May	479.9	0.0	479.9	\$ 903.3	\$ -	\$ 64.4
June	727.1	0.0	727.1	\$ 1,368.8	\$ -	\$ 97.5
	<u>6,185.6</u>	<u>0.0</u>	<u>6,185.6</u>	<u>\$ 11,643.8</u>	<u>\$ -</u>	<u>\$ 829.8</u>

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BEAR GULCH DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	865.6	343.7	1,209.2
February	809.7	343.7	1,153.4
March	867.3	343.7	1,211.0
April	1,333.0	343.7	1,676.7
May	1,837.7	343.7	2,181.3
June	2,862.8	343.7	3,206.5
July	3,225.6	343.7	3,569.3
August	3,226.8	343.7	3,570.5
September	3,365.8	343.7	3,709.4
October	2,735.7	343.7	3,079.4
November	1,720.5	343.7	2,064.2
December	1,198.1	343.7	1,541.8
TOTAL	24,048.5	4,124.2	28,172.7

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	944.1	421.2	1,365.3
February	890.3	421.2	1,311.5
March	918.9	421.2	1,340.0
April	1,241.2	421.2	1,662.4
May	1,743.3	418.1	2,161.4
June	3,025.7	421.2	3,446.8
July	3,646.3	421.2	4,067.5
August	3,648.7	421.2	4,069.9
September	3,849.9	421.2	4,271.1
October	2,979.3	421.2	3,400.5
November	1,985.9	421.2	2,407.0
December	1,364.4	421.2	1,785.6
TOTAL	26,238.1	5,051.1	31,289.2

California Water Service Company
BEAR GULCH DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
SUPPLIER - SCE	
Total Production (kccf)	6,512.7
Kwh / ccf	853.3
Total calculated KWH	55,572.6
Unit Cost	0.0149
 TOTAL PURCHASED POWER	 \$829.8
 PURCHASED WATER	
SAN FRANCISCO PUBLIC UTILITIES COMMISSION	
Purchased Water Production - KCCF	6,018.7
 Quantity Rate	 \$1.90
 Monthly Service Charge	 \$17.36
 TOTAL PURCHASED WATER COST	 \$11,644

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California Water Service Company
BEAR GULCH DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	494.0
ADOPTED CHEMICAL DOLLARS	31.9
ADOPTED \$ per KCCF	\$0.064667
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	0.09%
FRANCHISE TAX RATE	0.76%
BUSINESS LICENSE FEE	\$29.27
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.69760

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NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

2011

			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.09305%	0.09305%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.90695%	99.90695%
	FRANCHISE TAX RATE	0.76485%	0.76485%
3	LOCAL FRANCHISE (% * LINE 2)	0.76414%	0.76414%
	BUSINESS LICENSE RATE	0.09290%	0.09290%
4	BUSINESS LICENSE (% * LINE 2)	0.09281%	0.09281%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.95000%	0.95000%
6	1 - SUBTOTAL (100% - LINE 5)	99.05000%	99.05000%
7	CCFT (LINE 6 * 8.84%)	8.75602%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	0.61643%	
9	FIT (LINE 6 * 35 %)	31.38714%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	41.09316%	0.95000%
11	NET AFTER TAXES (1 - LINE 9)	58.90684%	99.05000%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.69760	1.00959

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.00959	0.47067
EQUITY	53.38%	With income Taxes	1.69760	0.90618
TOTAL	100.00%			
		Adj. Net to Gross:		<u>1.37685</u>

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California Water Service Company
 Bear Gulch District Bill Comparison *

System Revenue Requirement Increase 11.06%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 12.45	\$ 13.83	\$ 1.38	11.06%
5	\$ 29.73	\$ 32.68	\$ 2.95	9.92%
13 Typical Winter	\$ 58.02	\$ 63.54	\$ 5.53	9.52%
15	\$ 65.36	\$ 71.55	\$ 6.19	9.48%
20	\$ 83.72	\$ 91.58	\$ 7.87	9.40%
25 Annual Average	\$ 102.08	\$ 111.61	\$ 9.54	9.34%
30	\$ 120.43	\$ 131.64	\$ 11.21	9.31%
35	\$ 138.79	\$ 151.67	\$ 12.88	9.28%
40	\$ 160.74	\$ 175.62	\$ 14.88	9.26%
49 Typical Summer	\$ 200.24	\$ 218.72	\$ 18.47	9.23%
75	\$ 314.36	\$ 343.23	\$ 28.86	9.18%

	Present	Proposed
T1	\$3.4551	\$3.7697
T2	\$3.6716	\$4.0059
T3	\$4.3893	\$4.7889
Cut 1	10	10
Cut 2	35	35
SC	\$12.45	\$13.83

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. BG-1-R
 Bear Gulch Tariff Area
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

The communities of Atherton, Menlo Park, Portola Valley, Woodside, and vicinity, San Mateo County.
 The Skyline service area in San Mateo County.

RATES

Base Quantity Rates:

For the first 1,000 cubic feet, per 100 cubic feet.....	\$3.7697	(I)
For the next 2,500 cubic feet, per 100 cubic feet.....	4.0059	
For all over 3,500 cubic feet, per 100 cubic feet.....	4.7889	(I)

	Per Meter	
	Per Month	
Service Charge:		
For 5/8 x 3/4 - inch meter	\$13.83	(I)
For 3/4 - inch meter	20.74	
For 1 - inch meter	32.23	
For 1-1/2 - inch meter	47.60	
For 2 - inch meter	72.09	
For 3 - inch meter	155.05	
For 4 - inch meter	272.04	
For 6 - inch meter	469.25	
For 8 - inch meter	1,106.18	
For 10 - inch meter	1,590.13	
For 12 - inch meter	2,281.49	
For 14 - inch meter	3,111.12	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.
4. A WRAM-MCBA true-up surcharge of \$0.1900 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

(D)

Schedule No. BG-1-NR

Bear Gulch Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

The communities of Atherton, Menlo Park, Portola Valley, Woodside, and vicinity, San Mateo County.
 The Skyline service area in San Mateo County.

RATES

Quantity Rates:

For all meter sizes, per 100 cubic feet..... \$4.0722 (I)

Service Charge:

		Per Meter Per Month	
For	5/8 x 3/4 - inch meter	\$13.78	(I)
For	3/4 - inch meter	20.67	
For	1 - inch meter	32.14	
For	1-1/2 - inch meter	47.47	
For	2 - inch meter	71.89	
For	3 - inch meter	154.63	
For	4 - inch meter	271.27	
For	6 - inch meter	467.93	
For	8 - inch meter	1,102.62	
For	10 - inch meter	1,585.02	
For	12 - inch meter	2,274.16	(I)
For	14 - inch meter	3,101.12	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
4. A WRAM-MCBA true-up surcharge of \$0.1900 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

Schedule No. BG-4

Bear Gulch Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

The communities of Atherton, Menlo Park, Portola Valley, Woodside, and vicinity, San Mateo County.
 The Skyline service area in San Mateo County.

RATES

		<u>Per Month</u>	
For.....	1-1/2 - inch connection	\$10.83	(I)
For.....	2 - inch connection	14.44	
For.....	3 - inch connection	21.66	
For.....	4 - inch connection	28.88	
For.....	6 - inch connection	43.31	
For.....	8 - inch connection	57.75	
For.....	10 - inch connection	72.19	
For.....	12 - inch connection	86.63	
For.....	14 - inch connection	101.07	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. BG-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
Vice President
 TITLE

Effective _____

Resolution No. _____

APPENDIX E
Page 1

CHICO DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	<u>PRESENT</u>	<u>PROPOSED</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
	<u>RATES</u>	<u>RATES</u>	<u>RATES</u>	<u>RATES</u>
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$18,326.0	\$19,554.0	\$20,400.0	\$21,228.7
OPERATING EXPENSES		6.7%	4.3%	4.1%
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$1,964.8	\$1,964.8	\$1,992.9	\$2,021.5
PURCHASED CHEMICALS	\$120.0	\$120.0	\$123.2	\$126.4
PAYROLL -- DISTRICT	\$2,213.0	\$2,213.0	\$2,271.6	\$2,331.8
UNCOLLECTIBLES	\$45.7	\$48.7	\$50.0	\$50.6
CONSERVATION	\$250.0	\$250.0	\$253.6	\$257.2
OTHER OPERATION AND MAINTENANCE	\$1,549.5	\$1,549.5	\$1,590.3	\$1,632.1
BENEFITS	\$1,559.0	\$1,559.0	\$1,600.3	\$1,619.5
OTHER ADMIN AND GEN. EXP.	\$148.1	\$148.1	\$152.0	\$156.0
TOTAL O. & M., A. & G., & MISC. EXP.	\$7,850.2	\$7,853.2	\$8,034.0	\$8,195.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$457.9	\$457.9	\$474.3	\$490.7
BUSINESS LICENSE FEES	\$29.8	\$29.8	\$30.2	\$30.7
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$166.6	\$166.6	\$171.0	\$175.5
TOTAL GENERAL TAXES	654.2	\$654.2	\$675.5	\$696.8
DEPRECIATION	\$3,007.2	\$3,007.2	\$3,221.6	\$3,436.1
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$1,762.1	\$1,762.1	\$1,808.8	\$1,856.7
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$30.9	\$30.9	\$31.3	\$31.8
PAYROLL TAXES	\$123.5	\$123.5	\$126.8	\$130.1
OTHER PRORATED EXPENSES	\$1,219.5	\$1,219.5	\$1,251.6	\$1,284.5
TOTAL G.O. PRORATED EXPENSES	\$3,136.0	\$3,136.0	\$3,218.5	\$3,303.1
SUB -- TOTAL -- OPERATING EXPENSES	\$14,647.6	\$14,650.6	\$15,149.6	\$15,631.3
TOTAL INCOME TAXES:	\$936.7	\$1,400.7	\$1,548.7	\$1,696.7
TOTAL OPERATING EXPENSES	\$15,584.2	\$16,051.2	\$16,698.2	\$17,328.0
NET OPERATING REVENUE	\$2,741.8	\$3,502.8	\$3,701.7	\$3,900.7
DEPRECIATED RATE BASE	\$40,825.4	\$40,825.4	\$43,143.9	\$45,462.5
RATE OF RETURN	6.72%	8.58%	8.58%	8.58%

APPENDIX E**Page 2**CALIFORNIA WATER SERVICE CO.
CHICO DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$117,404.2	\$124,711.6	\$132,019.0
WTD. AVG. DEPRECIATION RESERVE	(31,785.4)	(34,796.9)	(\$37,808.4)
MATERIALS AND SUPPLIES	218.4	218.4	\$218.4
WORKING CASH - LEAD - LAG	436.7	433.9	\$431.0
WORKING CASH - W / H EMPLOYEES	(6.9)	(6.9)	(\$6.9)
ADVANCES FOR CONSTRUCTION	(30,430.3)	(31,786.3)	(\$33,142.2)
CONTRIBUTIONS	(10,041.0)	(10,374.1)	(\$10,707.2)
AMORTIZATION OF INTANG.	(234.2)	(295.9)	(\$357.6)
DEFERRED TAXES	(8,092.1)	(8,191.0)	(\$8,289.9)
UNAMORT. I.T.C.	(112.3)	(107.1)	(\$102.0)
PRORATED G.O. RATE BASE	1,730.9	1,619.3	\$1,507.7
TAXES ON ADVANCES	1,419.8	1,404.0	\$1,388.2
TAXES ON C.I.A.C.	317.7	314.9	\$312.1
WTG. AVG. RATE BASE	\$40,825.4	\$43,143.9	\$45,462.5
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$3,007.2	\$3,221.6	\$3,436.1
AD VALOREM TAXES	\$457.9	\$474.3	\$490.7
TOTAL INCOME TAXES AT AUTHORIZED I	\$1,400.7	\$1,548.7	\$1,696.7
NET OPERATING REVENUE	\$3,502.8	\$3,701.7	\$3,900.7

APPENDIX E**Page 4**CALIFORNIA WATER SERVICE CO.
CHICO DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$18,326.0	\$19,554.0
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$1,964.8	\$1,964.8
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$120.0	\$120.0
PAYROLL	\$2,213.0	\$2,213.0
OTHER O & M	\$1,799.5	\$1,799.5
OTHER A & G	\$1,707.2	\$1,707.2
G.O. PRORATIONS	\$2,755.9	\$2,755.9
PAYROLL TAXES	\$166.6	\$166.6
AD VALOREM TAXES	\$457.9	\$457.9
UNCOLLECTIBLES	\$45.7	\$48.7
FRANCHISE TAX & BUS LIC. FEES	\$29.8	\$29.8
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$67.5)	(\$67.5)
INTEREST EXPENSE	\$1,269.6	\$1,269.6
TOTAL DEDUCTIONS	\$12,462.4	\$12,465.4
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$4,306.4	\$4,306.4
NET STATE TAXABLE INCOME	\$1,557.2	\$2,782.3
STATE CORP. FRANCHISE TAX @ 8.84%	\$137.7	\$246.0
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$3,201.0	\$3,201.0
STATE INCOME TAX	\$137.7	\$246.0
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$227.2	\$327.8
NET FEDERAL TAXABLE INCOME	\$2,297.7	\$3,313.9
FEDERAL INCOME TAX @ 35.00%	\$804.2	\$1,159.9
INVESTMENT TAX CREDIT	\$5.2	\$5.2
TOTAL FEDERAL INCOME TAX	\$799.0	\$1,154.7
TOTAL INCOME TAXES	\$936.7	\$1,400.7

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California Water Service Company
CHICO DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	14,945	16,345
	1	0	0
	1 1/2	3,783	4,051
	2	434	446
	3	1,275	1,291
	4	144	145
	6	49	49
	8	9	9
	10	0	0
	12	0	0
	14	0	0
	TOTAL	20,640	22,336

Metered Sales, KCcf		
All Water	9,704.4	10,194.6

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	16,226	17,869	4,626.6	5,095.1	23.8	23.8
BUSINESS	3,141	3,197	2,362.4	2,386.7	62.7	62.2
MULTIPLE FAMILY	769	768	2,036.3	2,033.7	220.7	220.7
INDUSTRIAL	24	24	187.5	187.5	651.0	651.0
PUBLIC AUTHORITY	440	437	469.2	469.2	88.9	89.5
OTHER	40	41	22.4	22.4	47	46
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	20,640	22,336	9,704.4	10,194.6		
RESIDENTIAL FLAT	7,688	6,512	2,876.7	2,436.7		
PRIVATE FIRE PROT	380	390				
PUBLIC FIRE PROT	36	37				
TOTAL	28,744	29,275	12,581.2	12,631.2		
Unaccounted-for water	8.00%		1,094.0	1,098.4		
Total Production			13,675.2	13,729.6	(1)	

1) Purchased power costs are computed using total production.

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California Water Service Company
CHICO DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	638.8	292.2	230.8	18.8	65.5	2.8	1,248.9
August	612.9	287.7	230.9	17.7	63.6	2.7	1,215.5
September	638.8	293.8	246.9	18.8	70.4	2.8	1,271.6
October	470.3	243.1	189.5	17.5	50.0	2.3	972.7
November	296.7	166.4	143.3	15.3	29.5	1.6	652.7
December	223.6	133.3	132.0	13.3	19.3	1.3	522.8
January	172.0	112.9	113.3	13.9	17.1	1.1	430.3
February	172.5	104.9	115.0	11.7	14.4	1.0	419.5
March	200.9	126.6	117.1	12.2	18.9	1.2	477.0
April	268.3	148.6	134.1	14.3	25.0	1.4	591.7
May	378.9	192.3	166.6	15.5	38.0	1.8	793.2
June	553.0	260.6	216.7	18.5	57.4	2.5	1,108.6
	4,626.6	2,362.4	2,036.3	187.5	469.2	22.4	9,704.4

APPENDIX E
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California Water Service Company
CHICO DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	(In Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	1,248.9	0.0	1,248.9	\$ -	\$ -	\$ 252.8
August	1,215.5	0.0	1,215.5	\$ -	\$ -	\$ 246.1
September	1,271.6	0.0	1,271.6	\$ -	\$ -	\$ 257.4
October	972.7	0.0	972.7	\$ -	\$ -	\$ 196.9
November	652.7	0.0	652.7	\$ -	\$ -	\$ 132.2
December	522.8	0.0	522.8	\$ -	\$ -	\$ 105.8
January	430.3	0.0	430.3	\$ -	\$ -	\$ 87.1
February	419.5	0.0	419.5	\$ -	\$ -	\$ 84.9
March	477.0	0.0	477.0	\$ -	\$ -	\$ 96.6
April	591.7	0.0	591.7	\$ -	\$ -	\$ 119.8
May	793.2	0.0	793.2	\$ -	\$ -	\$ 160.6
June	1,108.6	0.0	1,108.6	\$ -	\$ -	\$ 224.4
	<u>9,704.5</u>	<u>0.0</u>	<u>9,704.4</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,964.8</u>

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CHICO DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	362.7	832.3	1,195.1
February	349.7	832.3	1,182.1
March	402.6	832.3	1,234.9
April	502.3	832.3	1,334.6
May	678.4	832.3	1,510.8
June	957.9	832.3	1,790.2
July	1,084.9	832.3	1,917.3
August	1,055.5	832.3	1,887.8
September	1,102.2	832.3	1,934.6
October	843.0	832.3	1,675.4
November	558.6	832.3	1,390.9
December	440.0	832.3	1,272.4
TOTAL	8,337.9	9,988.1	18,326.0

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	380.5	898.5	1,278.9
February	367.4	898.5	1,265.8
March	443.0	898.5	1,341.5
April	509.6	898.5	1,408.0
May	667.0	778.2	1,445.2
June	986.3	898.5	1,884.7
July	1,164.0	898.5	2,062.5
August	1,137.2	898.5	2,035.6
September	1,227.9	898.5	2,126.4
October	918.0	898.5	1,816.5
November	632.0	898.5	1,530.4
December	460.0	898.5	1,358.5
TOTAL	8,892.9	10,661.1	19,554.0

California Water Service Company
CHICO DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
SUPPLIER - SCE	
Total Production (kccf)	13,675.1
Kwh / ccf	various
Total calculated KWH	13,686,790
Unit Cost	\$0.1436
Power Cost	\$1,965
 TOTAL PURCHASED POWER	 \$1,964.8
 PURCHASED WATER	
 TOTAL PURCHASED WATER COST	 \$0

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California Water Service Company
CHICO DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	13,675.1
ADOPTED CHEMICAL DOLLARS	120.0
ADOPTED \$ per KCCF	0.008777
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	0.25%
FRANCHISE TAX RATE	0.00%
BUSINESS LICENSE FEE	\$29.80
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.61366

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NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

2011

			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.24915%	0.24915%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.75085%	99.75085%
	FRANCHISE TAX RATE	0.00000%	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%	0.00000%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.24915%	0.24915%
6	1 - SUBTOTAL (100% - LINE 5)	99.75085%	99.75085%
7	CCFT (LINE 6 * 8.84%)	8.81798%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	8.18396%	
9	FIT (LINE 6 * (35 %-(35%*8.84%)))	28.96212%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	38.02925%	0.24915%
11	NET AFTER TAXES (1 - LINE 9)	61.97075%	99.75085%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.61366	1.00250

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.00250	0.46736
EQUITY	53.38%	With income Taxes	1.61366	0.86137
TOTAL	100.00%			
		Adj. Net to Gross:		<u>1.32874</u>

APPENDIX E
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California Water Service Company
 Chico District Bill Comparison *

System Revenue Requirement Increase 6.70%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 12.39	\$ 13.22	\$ 0.83	6.70%
5	\$ 16.31	\$ 17.40	\$ 1.09	6.69%
12 Typical Winter	\$ 21.92	\$ 23.38	\$ 1.46	6.68%
15	\$ 24.44	\$ 26.07	\$ 1.63	6.68%
20	\$ 28.64	\$ 30.55	\$ 1.91	6.68%
22 Annual Average	\$ 30.32	\$ 32.35	\$ 2.02	6.67%
30	\$ 37.05	\$ 39.52	\$ 2.47	6.67%
35	\$ 41.47	\$ 44.24	\$ 2.77	6.67%
40 Typical Summer	\$ 45.96	\$ 49.02	\$ 3.06	6.67%
50	\$ 54.92	\$ 58.58	\$ 3.66	6.67%
75	\$ 77.34	\$ 82.49	\$ 5.15	6.66%

	Present	Proposed
T1	\$0.7845	\$0.8367
T2	\$0.8406	\$0.8966
T3	\$0.8966	\$0.9563
Cut 1	10	10
Cut 2	31	31
SC	\$12.39	\$13.22

2011 Residential Flat Rates (per month)

6,000 sq. ft. or less	\$ 39.22	\$ 41.85	\$ 2.63	6.70%
6,001-10,000 sq. ft.	\$ 47.35	\$ 50.52	\$ 3.17	6.70%

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. CH-1-R
Chico-Hamilton City Tariff Area
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Chico and vicinity, Butte County, and Hamilton City and vicinity, Glenn County.

RATES

Quantity Rates:

For the first 1,000 cubic feet, per 100 cubic feet.....	\$0.8367	(I)
For the next 2,100 cubic feet, per 100 cubic feet.....	0.8966	
For all over 3,100 cubic feet, per 100 cubic feet.....	0.9563	(I)

Service Charge:	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$13.22	(I)
For 3/4 - inch meter	19.83	
For 1 - inch meter	33.05	
For 1-1/2 - inch meter	66.10	
For 2 - inch meter	105.76	
For 3 - inch meter	198.30	
For 4 - inch meter	330.51	
For 6 - inch meter	602.73	
For 8 - inch meter	920.53	
For 10 - inch meter	1,520.33	
For 12 - inch meter	2,181.34	
For 14 - inch meter	2,974.56	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.
4. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.2900 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.

(D)

Schedule No. CH-1-NR
Chico-Hamilton City Tariff Area
NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Chico and vicinity, Butte County, and Hamilton City and vicinity, Glenn County.

RATES

Quantity Rates:

For all meter sizes, per 100 cubic feet..... \$0.9371 (I)

		Per Meter Per Month	
Service Charge:			
For	5/8 x 3/4 - inch meter	\$11.36	(I)
For	3/4 - inch meter	17.05	(I)
For	1 - inch meter	28.41	
For	1-1/2 - inch meter	56.82	
For	2 - inch meter	90.91	
For	3 - inch meter	170.45	
For	4 - inch meter	284.09	
For	6 - inch meter	518.34	
For	8 - inch meter	791.65	
For	10 - inch meter	1,306.82	
For	12 - inch meter	1,875.00	
For	14 - inch meter	2,556.82	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
4. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.2900 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.

Schedule No. CH-2R

Chico-Hamilton City Tariff Area

RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

Chico and vicinity, Butte County, and Hamilton City and vicinity, Glenn County.

RATES

For a single-family residential unit, including premises having the following areas:	<u>Per Service Connection per Month</u>	
6,000 sq. ft., or less	\$41.85	(I)
6,001 to 10,000 sq. ft.	50.52	
10,001 to 16,000 sq. ft.	62.35	
16,001 to 25,000 sq. ft.	79.18	(I)
For each additional single-family residential unit on the same premises and served from the same service connection	29.51	(I)

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. CH-1, General Metered Service.
4. This Schedule is closed to all new connections as of Jan 20, 1992, the effective date of Advice Letter No. 1232.
5. All bills are subject to the reimbursement fees set forth on Schedule UF.
6. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
7. Qualifying low-income flat rate residential customers are eligible for credits as shown on Schedule LIRA.

(D)

8. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.2900 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.

Schedule No. CH-2L

Chico-Hamilton City Tariff Area

SCHOOLS AND PUBLIC PARK FLAT RATE SERVICE

APPLICABILITY

Applicable to all water service furnished on a flat rate basis to schools and public parks.

TERRITORY

Hamilton City and vicinity, Glenn County.

RATES

	<u>Per Month</u>	
For each public school or public park	\$90.00	(I)

SPECIAL CONDITIONS

1. Meters may be installed at the option of the utility or customer for the above classifications in which event service thereafter will be furnished only on the basis of Schedule No. CH-1, General Metered Service.
2. Service under this schedule is limited to services as of January 1, 1977.
3. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
Vice President
TITLE

Effective _____

Resolution No. _____

Schedule No. CH-4

Chico-Hamilton City Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Chico and vicinity, Butte County, and Hamilton City and vicinity, Glenn County.

RATES

Per Month

For.....	1-1/2 - inch connection	\$11.20	(I)
For.....	2 - inch connection	14.94	
For.....	3 - inch connection	22.41	
For.....	4 - inch connection	29.88	
For.....	6 - inch connection	44.81	
For.....	8 - inch connection	59.75	
For.....	10 - inch connection	74.69	
For.....	12 - inch connection	89.63	
For.....	14 - inch connection	104.57	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. CH-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President

Effective _____

Resolution No. _____

APPENDIX F
Page 1

DIXON DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	<u>PRESENT</u>	<u>PROPOSED</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
	<u>RATES</u>	<u>RATES</u>	<u>RATES</u>	<u>RATES</u>
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$1,796.7	\$2,350.5	\$2,481.4	\$2,612.3
% Increase		30.8%	5.6%	5.3%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$118.7	\$118.7	\$118.7	\$118.8
PURCHASED CHEMICALS	\$11.5	\$11.5	\$11.7	\$11.8
PAYROLL -- DISTRICT	\$273.4	\$273.4	\$276.9	\$280.4
UNCOLLECTIBLES	\$8.9	\$11.7	\$11.8	\$12.0
CONSERVATION	\$50.0	\$50.0	\$50.0	\$50.1
OTHER OPERATION AND MAINTENANCE	\$208.4	\$208.4	\$211.0	\$213.7
BENEFITS	\$131.3	\$131.3	\$133.0	\$134.6
OTHER ADMIN AND GEN. EXP.	\$44.4	\$44.4	\$45.0	\$45.5
TOTAL O. & M., A. & G., & MISC. EXP.	\$846.7	\$849.5	\$858.2	\$866.8
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$75.3	\$75.3	\$87.0	\$98.7
BUSINESS LICENSE FEES	\$0.1	\$0.1	\$0.1	\$0.1
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$20.7	\$20.7	\$20.9	\$21.2
TOTAL GENERAL TAXES	96.1	\$96.1	\$108.0	\$120.0
DEPRECIATION	\$224.7	\$224.2	\$243.7	\$263.2
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$171.0	\$171.0	\$173.2	\$175.3
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$3.0	\$3.0	\$3.0	\$3.0
PAYROLL TAXES	\$12.0	\$12.0	\$12.2	\$12.3
OTHER PRORATED EXPENSES	\$118.4	\$118.4	\$119.9	\$121.4
TOTAL G.O. PRORATED EXPENSES	\$304.4	\$304.4	\$308.2	\$312.0
SUB -- TOTAL -- OPERATING EXPENSES	\$1,471.8	\$1,474.2	\$1,518.1	\$1,562.0
TOTAL INCOME TAXES:	\$43.3	\$252.0	\$284.7	\$317.4
TOTAL OPERATING EXPENSES	\$1,515.2	\$1,726.2	\$1,802.8	\$1,879.4
NET OPERATING REVENUE	\$281.6	\$624.3	\$678.6	\$732.9
DEPRECIATED RATE BASE	\$7,276.4	\$7,276.4	\$7,909.1	\$8,541.7
RATE OF RETURN	3.87%	8.58%	8.58%	8.58%

APPENDIX F**Page 2**CALIFORNIA WATER SERVICE CO.
DIXON DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$10,607.4	\$11,518.7	\$12,430.1
WTD. AVG. DEPRECIATION RESERVE	(2,402.8)	(2,538.6)	(\$2,674.4)
MATERIALS AND SUPPLIES	49.9	49.9	\$49.9
WORKING CASH - LEAD - LAG	82.1	80.8	\$79.5
WORKING CASH - W / H EMPLOYEES	(0.7)	(0.7)	(\$0.7)
ADVANCES FOR CONSTRUCTION	(424.0)	(432.6)	(\$441.2)
CONTRIBUTIONS	(394.2)	(388.6)	(\$383.0)
AMORTIZATION OF INTANG.	(70.7)	(92.8)	(\$114.9)
DEFERRED TAXES	(421.2)	(470.4)	(\$519.7)
UNAMORT. I.T.C.	(10.3)	(9.7)	(\$9.1)
PRORATED G.O. RATE BASE	168.1	157.2	\$146.3
TAXES ON ADVANCES	77.5	21.7	(\$34.0)
TAXES ON C.I.A.C.	15.4	14.2	\$13.1
WTG. AVG. RATE BASE	\$7,276.4	\$7,909.1	\$8,541.7
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$224.2	\$243.7	\$263.2
AD VALOREM TAXES	\$75.3	\$87.0	\$98.7
TOTAL INCOME TAXES AT AUTHORIZED I	\$252.0	\$284.7	\$317.4
NET OPERATING REVENUE	\$624.3	\$678.6	\$732.9

APPENDIX F
Page 3

CALIFORNIA WATER SERVICE CO.
DIXON DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$1,796.7	\$2,350.5
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$118.7	\$118.7
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$11.5	\$11.5
PAYROLL	\$273.4	\$273.4
OTHER O & M	\$258.4	\$258.4
OTHER A & G	\$175.8	\$175.8
G.O. PRORATIONS	\$267.5	\$267.5
PAYROLL TAXES	\$20.7	\$20.7
AD VALOREM TAXES	\$75.3	\$75.3
UNCOLLECTIBLES	\$8.9	\$11.7
FRANCHISE TAX & BUS LIC. FEES	\$0.1	\$0.1
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$8.8)	(\$8.8)
INTEREST EXPENSE	\$225.8	\$225.8
TOTAL DEDUCTIONS	\$1,427.3	\$1,430.1
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$376.6	\$376.6
NET STATE TAXABLE INCOME	(\$7.2)	\$543.8
STATE CORP. FRANCHISE TAX @ 8.84%	(\$0.6)	\$48.1
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$230.2	\$230.2
STATE INCOME TAX	(\$0.6)	\$48.1
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$12.6	\$57.8
NET FEDERAL TAXABLE INCOME	\$127.3	\$584.4
FEDERAL INCOME TAX @ 35.00%	\$44.6	\$204.5
INVESTMENT TAX CREDIT	\$0.6	\$0.6
TOTAL FEDERAL INCOME TAX	\$44.0	\$203.9
TOTAL INCOME TAXES	\$43.3	\$252.0

APPENDIX F
Page 4

California Water Service Company
DIXON DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	2,267	2,268
	1	0	0
	1 1/2	466	467
	2	25	25
	3	46	46
	4	9	9
	6	2	2
	8	0	0
	10	0	0
	12	0	0
	14	0	0
	TOTAL	2,816	2,817

Metered Sales, KCcf		
All Water	687.9	685.8

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	2,593	2,593	550.9	550.9	17.7	17.7
BUSINESS	160	161	52.2	51.4	27.2	26.6
MULTIPLE FAMILY	21	21	33.1	31.8	131.4	126.1
INDUSTRIAL	3	3	0.3	0.3	8.3	8.3
PUBLIC AUTHORITY	36	36	48.8	48.8	113.0	113.0
OTHER	3	3	2.5	2.5	69	69
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	2,816	2,817	687.9	685.8		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	28	29				
PUBLIC FIRE PROT	10	11				
TOTAL	2,854	2,857	687.9	685.8		
Unaccounted-for water	7.86%		58.7	58.5		
Total Production			746.6	744.3	(1)	

1) Purchased power costs are computed using total production.

APPENDIX F
Page 5

California Water Service Company
DIXON DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	75.3	6.6	3.6	0.0	7.4	0.3	93.3
August	65.4	5.9	3.6	0.0	6.3	0.3	81.5
September	71.8	6.9	3.8	0.0	8.8	0.3	91.6
October	50.8	5.1	2.8	0.1	5.2	0.2	64.2
November	38.5	3.9	2.6	0.0	3.3	0.2	48.4
December	28.7	2.9	2.2	0.0	1.6	0.1	35.6
January	25.4	2.7	2.3	0.0	0.9	0.1	31.4
February	25.5	2.7	1.8	0.0	1.0	0.1	31.1
March	26.2	2.7	2.0	0.0	1.2	0.1	32.3
April	33.4	3.1	2.2	0.0	2.6	0.1	41.5
May	45.9	4.2	2.8	0.0	3.8	0.2	57.0
June	64.0	5.6	3.3	0.0	6.9	0.3	80.1
	550.9	52.2	33.1	0.3	48.8	2.5	687.9

APPENDIX F
Page 6

California Water Service Company
DIXON DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	(In Pump Taxes (In \$1,000))	Purchased Power (In \$1,000)
Month						
July	93.3	0.0	93.3	\$ -	\$ -	\$ 16.1
August	81.5	0.0	81.5	\$ -	\$ -	\$ 14.1
September	91.6	0.0	91.6	\$ -	\$ -	\$ 15.8
October	64.2	0.0	64.2	\$ -	\$ -	\$ 11.1
November	48.4	0.0	48.4	\$ -	\$ -	\$ 8.4
December	35.6	0.0	35.6	\$ -	\$ -	\$ 6.1
January	31.4	0.0	31.4	\$ -	\$ -	\$ 5.4
February	31.1	0.0	31.1	\$ -	\$ -	\$ 5.4
March	32.3	0.0	32.3	\$ -	\$ -	\$ 5.6
April	41.5	0.0	41.5	\$ -	\$ -	\$ 7.2
May	57.0	0.0	57.0	\$ -	\$ -	\$ 9.8
June	80.1	0.0	80.1	\$ -	\$ -	\$ 13.8
	<u>687.9</u>	<u>0.0</u>	<u>687.9</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118.7</u>

APPENDIX F
Page 7

DIXON DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	46.8	63.3	110.1
February	45.6	63.3	108.8
March	47.2	63.3	110.5
April	61.4	63.3	124.7
May	85.2	63.3	148.5
June	121.6	63.3	184.9
July	143.4	63.3	206.6
August	124.2	63.3	187.5
September	140.1	63.3	203.4
October	97.2	63.3	160.4
November	72.5	63.3	135.7
December	52.3	63.3	115.6
TOTAL	1,037.5	759.2	1,796.7

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	61.4	85.2	146.6
February	59.1	85.2	144.3
March	59.8	85.2	145.0
April	73.8	85.2	159.0
May	105.9	54.5	160.3
June	157.3	85.2	242.5
July	190.5	85.2	275.8
August	168.2	85.2	253.5
September	187.2	85.2	272.5
October	133.5	85.2	218.7
November	95.2	85.2	180.4
December	72.3	85.2	157.5
TOTAL	1,364.0	992.2	2,356.2

false

California Water Service Company
DIXON DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
SUPPLIER - SCE	
Total Production (kccf)	746.6
Kwh / ccf	1,059.8
Total calculated KWH	791,264.0
Unit Cost	\$0.1500
Power Cost	\$118,652
 TOTAL PURCHASED POWER	 \$118.7
 PURCHASED WATER	
 TOTAL PURCHASED WATER COST	 \$0

APPENDIX F**Page 9**California Water Service Company
DIXON DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	747
ADOPTED CHEMICAL DOLLARS	12
ADOPTED \$ per KCCF	\$0.015462
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	0.50%
FRANCHISE TAX RATE	0.00%
BUSINESS LICENSE FEE	\$0.10
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.61770

**APPENDIX F
Page 10**

**NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)**

2011

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.49777%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.50223%
	FRANCHISE TAX RATE	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%
	BUSINESS LICENSE RATE	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.49777%
6	1 - SUBTOTAL (100% - LINE 5)	99.50223%
7	CCFT (LINE 6 * 8.84%)	8.79600%
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	8.16356%
9	FIT (LINE 6 * 35 %)	28.88994%
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	38.18370%
11	NET AFTER TAXES (1 - LINE 9)	61.81630%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.61770
		1.00500

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.00500	0.46853
EQUITY	53.38%	With income Taxes	1.61770	0.86353
TOTAL	100.00%			<u>1.33206</u>
		Adj. Net to Gross:		1.33206

APPENDIX F
Page 11

California Water Service Company
 Dixon District Bill Comparison *

System Revenue Requirement Increase 30.82%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 15.42	\$ 20.17	\$ 4.75	30.82%
5	\$ 22.31	\$ 29.20	\$ 6.90	30.92%
13 Typical Winter	\$ 33.83	\$ 44.31	\$ 10.49	31.00%
18 Annual Average	\$ 41.56	\$ 54.45	\$ 12.89	31.03%
20	\$ 44.65	\$ 58.50	\$ 13.86	31.04%
25	\$ 52.37	\$ 68.64	\$ 16.27	31.06%
30	\$ 60.47	\$ 79.25	\$ 18.79	31.07%
35 Typical Summer	\$ 68.81	\$ 90.19	\$ 21.38	31.08%
40	\$ 77.14	\$ 101.13	\$ 23.98	31.09%
50	\$ 93.82	\$ 123.00	\$ 29.18	31.10%
75	\$ 135.51	\$ 177.68	\$ 42.17	31.12%

	Present	Proposed
T1	\$1,377.1	\$1,806.1
T2	\$1,545.5	\$2,027.0
T3	\$1,667.7	\$2,187.3
Cut 1	10	10
Cut 2	27	27
SC	\$15.42	\$20.17

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. DX-1-R

Dixon Tariff Area

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Dixon and vicinity, Solano County.

RATES

Quantity Rates:

For the first 1,000 cubic feet, per 100 cubic feet.....	\$1.8061	(I)
For the next 1,700 cubic feet, per 100 cubic feet.....	2.0270	
For all over 2,700 cubic feet, per 100 cubic feet.....	2.1873	(I)

Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$20.17	(I)
For 3/4 - inch meter	30.26	
For 1 - inch meter	50.43	
For 1-1/2 - inch meter	100.86	
For 2 - inch meter	161.38	
For 3 - inch meter	302.59	
For 4 - inch meter	504.31	
For 6 - inch meter	1,008.63	
For 8 - inch meter	1,613.80	
For 10 - inch meter	2,319.84	
For 12 - inch meter	3,328.47	
For 14 - inch meter	4,538.82	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Any service to a residential customer not exceeding two units on a lot size of 10,000 square feet or less who requires a 1-inch meter only because of fire flow requirements to a fire sprinkler system will be billed at the above 5/8 x 3/4-inch meter service charge plus a 25% surcharge, which equals \$5.04 per month. (I)
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
5. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (D)
6. A WRAM-MCBA true-up surcharge of \$0.0871 per 100 cu. ft. of water used is to be applied to the quantity rates for 36 months after the effective date of Advice Letter 1996-A.

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President
TITLE

Effective _____

Resolution No. _____

Schedule No. DX-1-NR

Dixon Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Dixon and vicinity, Solano County.

RATES

Quantity Rates:

For all meter sizes, per 100 cubic feet..... \$2.0850 (I)

Service Charge:

	Per Meter	
	Per Month	
For 5/8 x 3/4 - inch meter	\$17.60	(I)
For 3/4 - inch meter	26.39	
For 1 - inch meter	43.99	
For 1-1/2 - inch meter	87.98	
For 2 - inch meter	140.76	
For 3 - inch meter	263.93	
For 4 - inch meter	439.88	
For 6 - inch meter	879.77	
For 8 - inch meter	1,407.63	
For 10 - inch meter	2,023.47	
For 12 - inch meter	2,903.23	
For 14 - inch meter	3,958.95	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
4. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)
5. A WRAM-MCBA true-up surcharge of \$0.0871 per 100 cu. ft. of water used is to be applied to the quantity rates for 36 months after the effective date of Advice Letter 1996-A.

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President

Effective _____

Resolution No. _____

Schedule No. DX-4

Dixon Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Dixon and vicinity, Solano County.

RATES

		Per Month	
For.....	1-1/2 - inch connection	\$12.75	(I)
For.....	2 - inch connection	17.01	
For.....	3 - inch connection	25.51	
For.....	4 - inch connection	34.01	
For.....	6 - inch connection	51.02	
For.....	8 - inch connection	68.03	
For.....	10 - inch connection	85.03	
For.....	12 - inch connection	102.04	
For.....	14 - inch connection	119.05	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. DX-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
Vice President
 TITLE

Effective _____

Resolution No. _____

APPENDIX G

Page 1

DOMINGUEZ DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	2011	2011	2012	2013
OPERATING REVENUES	\$45,959.6	\$51,327.2	\$51,768.3	\$52,207.9
% Increase		11.7%	0.9%	0.8%
OPERATING EXPENSES				
PURCHASED WATER	\$29,218.7	\$29,218.7	\$29,262.2	\$29,305.8
GROUNDWATER EXTRACTION CHARGES	\$1,894.2	\$1,894.2	\$1,897.1	\$1,899.9
PURCHASED POWER	\$900.4	\$900.4	\$901.8	\$903.1
PURCHASED CHEMICALS	\$227.5	\$227.5	\$230.5	\$233.6
PAYROLL -- DISTRICT	\$2,689.1	\$2,689.1	\$2,725.4	\$2,762.2
UNCOLLECTIBLES	\$60.4	\$67.5	\$68.4	\$69.2
CONSERVATION	\$1,000.0	\$1,000.0	\$1,001.5	\$1,003.0
OTHER OPERATION AND MAINTENANCE	\$1,522.4	\$1,522.4	\$1,542.7	\$1,563.2
BENEFITS	\$1,837.8	\$1,837.8	\$1,862.6	\$1,885.0
OTHER ADMIN AND GEN. EXP.	\$234.2	\$234.2	\$237.3	\$240.5
TOTAL O. & M., A. & G., & MISC. EXP.	\$39,584.8	\$39,591.9	\$39,729.6	\$39,865.5
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$630.9	\$630.9	\$646.2	\$661.4
BUSINESS LICENSE FEES	\$3.0	\$3.0	\$3.0	\$3.0
LOCAL FRANCHISE TAXES	\$2.8	\$3.2	\$3.2	\$3.2
PAYROLL TAXES	\$228.4	\$228.4	\$231.5	\$234.6
TOTAL GENERAL TAXES	865.2	\$865.5	\$883.8	\$902.2
DEPRECIATION	\$2,421.9	\$2,421.9	\$2,496.0	\$2,570.2
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$2,488.4	\$2,488.4	\$2,522.0	\$2,556.1
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$43.6	\$43.6	\$43.7	\$43.7
PAYROLL TAXES	\$174.5	\$174.5	\$176.9	\$179.2
OTHER PRORATED EXPENSES	(\$2,026.6)	(\$2,026.6)	(\$2,053.6)	(\$2,080.9)
TOTAL G.O. PRORATED EXPENSES	\$679.9	\$679.9	\$689.0	\$698.2
SUB -- TOTAL -- OPERATING EXPENSES	\$43,551.8	\$43,559.2	\$43,798.4	\$44,036.0
TOTAL INCOME TAXES:	\$629.1	\$2,813.7	\$2,913.9	\$3,014.0
TOTAL OPERATING EXPENSES	\$44,180.9	\$46,373.0	\$46,712.3	\$47,050.1
NET OPERATING REVENUE	\$1,778.7	\$4,954.2	\$5,056.0	\$5,157.8
DEPRECIATED RATE BASE	\$57,741.6	\$57,741.6	\$58,927.9	\$60,114.3
RATE OF RETURN	3.08%	8.58%	8.58%	8.58%

APPENDIX G**Page 2**CALIFORNIA WATER SERVICE CO.
DOMINGUEZ DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$116,506.6	\$119,569.5	\$122,632.5
WTD. AVG. DEPRECIATION RESERVE	(42,783.8)	(44,327.4)	(\$45,871.1)
MATERIALS AND SUPPLIES	195.5	195.5	\$195.5
WORKING CASH - LEAD - LAG	(635.0)	(782.0)	(\$929.0)
WORKING CASH - W / H EMPLOYEES	(9.8)	(9.8)	(\$9.8)
ADVANCES FOR CONSTRUCTION	(3,550.1)	(3,480.3)	(\$3,410.6)
CONTRIBUTIONS	(10,935.8)	(10,941.1)	(\$10,946.4)
AMORTIZATION OF INTANG.	(90.1)	(127.7)	(\$165.3)
DEFERRED TAXES	(3,485.5)	(3,565.3)	(\$3,645.2)
UNAMORT. I.T.C.	(164.2)	(156.2)	(\$148.1)
PRORATED G.O. RATE BASE	2,444.3	2,286.6	\$2,128.9
TAXES ON ADVANCES	38.6	41.2	\$43.9
TAXES ON C.I.A.C.	210.9	225.0	\$239.1
WTG. AVG. RATE BASE	\$57,741.6	\$58,927.9	\$60,114.3
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$2,421.9	\$2,496.0	\$2,570.2
AD VALOREM TAXES	\$630.9	\$646.2	\$661.4
TOTAL INCOME TAXES AT AUTHORIZED I	\$2,813.7	\$2,913.9	\$3,014.0
NET OPERATING REVENUE	\$4,954.2	\$5,056.0	\$5,157.8

APPENDIX G

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Ratebase Offset Revenue Requirement Calculation

California Water Service Company Als

Expected filing year Project ID	Revenue Requirement						
	2011 13540-13543	2011 20772	2011 20775	2013 20838	2012 20973	2012 20978	
Rate Base	1,094,000.0	1,181,100.0	1,920,200.0	1,953,800.0	455,300.0	468,200.0	
Rate of Return	0.0858	0.0858	0.0858	0.0858	0.0858	0.0858	
Return on Rate Base	93,865	101,338	164,753	167,636	39,065	40,172	
Depreciation Rate	0.0566	0.0566	0.0566	0.0566	0.0566	0.0566	
Depreciation Expense	61,893	66,821	108,635	110,536	25,759	26,488	
Ad Valorem Tax Rate	0.01115	0.01115	0.01115	0.01115	0.01115	0.01115	
Ad Valorem Tax	12,198	13,169	21,409	21,784	5,076	5,220	
Net to Gross Multiplier	1.3584424	1.3584424	1.3584424	1.3584424	1.3584424	1.3584424	
Rate Base Gross Rev.	127,510	137,662	223,808	227,724	53,067	54,571	
Depreciation Expense	61,893	66,821	108,635	110,536	25,759	26,488	
Ad Valorem Tax	12,198	13,169	21,409	21,784	5,076	5,220	
Gross Revenue Increase	201,601	217,652	353,852	360,044	83,902	86,279	
Wells	300,000		754,400	764,535		7.07	
Structures	95,000		304,500	308,635		4.85	
Pumps	300,000		280,700	292,261		4.55	
Purification	75,000	1,181,100	580,600	588,369		6.16	
Land	324,000				455,300	468,200	0.00
	<u>1,094,000</u>	<u>1,181,100</u>	<u>1,920,200</u>	<u>1,953,800</u>	<u>455,300</u>	<u>468,200</u>	<u>5.66</u>

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CALIFORNIA WATER SERVICE CO.
DOMINGUEZ DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$45,959.6	\$51,327.2
EXPENSES		
PURCHASED WATER	\$29,218.7	\$29,218.7
PURCHASED POWER	\$900.4	\$900.4
PUMP TAXES	\$1,894.2	\$1,894.2
CHEMICALS	\$227.5	\$227.5
PAYROLL	\$2,689.1	\$2,689.1
OTHER O & M	\$2,522.4	\$2,522.4
OTHER A & G	\$2,072.0	\$2,072.0
G.O. PRORATIONS	\$143.2	\$143.2
PAYROLL TAXES	\$228.4	\$228.4
AD VALOREM TAXES	\$630.9	\$630.9
UNCOLLECTIBLES	\$60.4	\$67.5
FRANCHISE TAX & BUS LIC. FEES	\$5.8	\$6.2
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$66.6)	(\$66.6)
INTEREST EXPENSE	\$1,838.8	\$1,838.8
TOTAL DEDUCTIONS	\$42,365.4	\$42,372.9
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$2,137.2	\$2,137.2
NET STATE TAXABLE INCOME	\$1,457.0	\$6,817.1
STATE CORP. FRANCHISE TAX @ 8.84%	\$128.8	\$602.6
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,869.5	\$1,869.5
STATE INCOME TAX	\$128.8	\$602.6
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$143.6	\$141.9
NET FEDERAL TAXABLE INCOME	\$1,452.3	\$6,340.3
FEDERAL INCOME TAX @ 35.00%	\$508.3	\$2,219.1
INVESTMENT TAX CREDIT	\$8.0	\$8.0
TOTAL FEDERAL INCOME TAX	\$500.3	\$2,211.1
TOTAL INCOME TAXES	\$629.1	\$2,813.7

APPENDIX G
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California Water Service Company
DOMINGUEZ SOUTH-BAY DISTRICT

Adopted Quantities

		2011	2012	
Number of Services by meter size	5/8 x 3/4	29,076	29,140	
	1	0	0	
	1 1/2	1,185	1,185	
	2	797	797	
	3	1,456	1,456	
	4	117	116	
	6	42	42	
	8	28	28	
	10	22	22	
	12	28	29	
	14	0	0	
	TOTAL		32,751	32,815

Metered Sales, KCcf		
All Water	17,727.2	17,599.7

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	28,696	28,762	5,089.8	5,084.3	14.8	14.7
BUSINESS	2,891	2,891	3,080.7	2,966.4	88.8	85.5
MULTIPLE FAMILY	683	678	1,049.0	1,041.3	128.0	128.0
INDUSTRIAL	164	165	5,624.1	5,624.1	2,857.8	2,840.5
PUBLIC AUTHORITY	301	306	819.9	819.9	227.0	223.3
OTHER	16	13	14.4	14.4	75.1	92.4
IRRIGATION	-	-	-	-	-	-
RECLAIMED	14	15	2,049.3	2,049.3	12,198.2	11,384.9
SUBTOTAL	32,765	32,830	17,727.2	17,599.7		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	1,132	1,142				
PUBLIC FIRE PROT	1	1				
TOTAL	33,898	33,973	17,727.2	17,599.7		
Unaccounted-for water	1.50%		270.0	268.0		
Total Production			17,997.2	17,867.7	(1)	

- 1) Purchased power costs are computed using total production.
Pump tax is only calculated based on well production quantities.

APPENDIX G

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California Water Service Company
DOMINGUEZ SOUTH-BAY DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
Month								
July	509.9	292.0	97.5	554.5	90.9	1.4	202.1	1,748.3
August	496.8	298.8	92.7	530.4	88.1	1.4	193.3	1,701.5
September	525.2	311.6	90.5	479.5	79.0	1.5	174.7	1,662.1
October	437.4	293.0	96.6	506.2	91.0	1.4	184.4	1,610.0
November	399.4	239.4	77.0	467.8	55.8	1.1	170.5	1,411.0
December	380.6	246.3	86.4	449.4	57.1	1.2	163.8	1,384.8
January	373.0	217.3	86.6	450.8	50.6	1.0	164.3	1,343.7
February	355.1	197.5	69.4	363.4	28.7	0.9	132.4	1,147.5
March	343.5	222.8	91.8	424.5	69.8	1.0	154.7	1,308.0
April	374.2	229.7	80.8	426.4	58.7	1.1	155.4	1,326.1
May	417.6	249.1	85.3	468.6	69.3	1.2	170.7	1,461.7
June	477.1	283.1	94.4	502.6	80.9	1.3	183.1	1,622.6
	5,089.8	3,080.7	1,049.0	5,624.1	819.9	14.4	2,049.3	17,727.2

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California Water Service Company
DOMINGUEZ SOUTH-BAY DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	1,577.2	171.0	1,748.3	\$ 2,881.6	\$ 186.8	\$ 88.8
August	1,535.0	166.4	1,701.5	\$ 2,804.5	\$ 181.8	\$ 86.4
September	1,499.5	162.6	1,662.1	\$ 2,739.5	\$ 177.6	\$ 84.4
October	1,452.5	157.5	1,610.0	\$ 2,653.6	\$ 172.0	\$ 81.8
November	1,273.0	138.0	1,411.0	\$ 2,325.7	\$ 150.8	\$ 71.7
December	1,249.3	135.5	1,384.8	\$ 2,282.5	\$ 148.0	\$ 70.3
January	1,212.3	131.5	1,343.7	\$ 2,214.8	\$ 143.6	\$ 68.3
February	1,035.2	112.3	1,147.5	\$ 1,891.3	\$ 122.6	\$ 58.3
March	1,180.1	128.0	1,308.0	\$ 2,155.9	\$ 139.8	\$ 66.4
April	1,196.4	129.7	1,326.1	\$ 2,185.8	\$ 141.7	\$ 67.4
May	1,318.7	143.0	1,461.7	\$ 2,409.2	\$ 156.2	\$ 74.2
June	1,463.9	158.7	1,622.6	\$ 2,674.5	\$ 173.4	\$ 82.4
	<u>15,993.0</u>	<u>1,734.2</u>	<u>17,727.2 *</u>	<u>\$ 29,218.7</u>	<u>\$ 1,894.2</u>	<u>\$ 900.4</u>

*This is used for the purposes of calculating the monthly ratios for MCBA.

Since recycled water is out of MCBA, this total does not include Recycled water.

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DOMINGUEZ SOUTH-BAY DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	2,825.4	680.9	3,506.3
February	2,434.3	680.9	3,115.1
March	2,765.3	680.9	3,446.2
April	2,808.5	680.9	3,489.4
May	3,104.7	680.9	3,785.6
June	3,479.8	680.9	4,160.7
July	3,739.0	680.9	4,419.9
August	3,650.0	680.9	4,330.8
September	3,621.0	680.9	4,301.8
October	3,444.5	680.9	4,125.4
November	2,973.4	680.9	3,654.3
December	2,943.1	680.9	3,624.0
TOTAL	37,789.2	8,170.5	45,959.6

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	3,052.1	774.4	3,826.4
February	2,633.8	774.4	3,408.1
March	3,266.2	774.4	4,040.6
April	3,082.8	774.4	3,857.2
May	3,325.1	725.3	4,050.3
June	3,865.9	774.4	4,640.2
July	4,149.2	774.4	4,923.5
August	4,032.9	774.4	4,807.3
September	4,147.0	774.4	4,921.3
October	3,819.3	774.4	4,593.7
November	3,449.6	774.4	4,224.0
December	3,260.2	774.4	4,034.6
TOTAL	42,084.1	9,243.1	51,327.2

California Water Service Company
DOMINGUEZ SOUTH-BAY DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
SUPPLIER - SCE	
Total Production (kccf)	17,997.2
Kwh / ccf	various
Total calculated KWH	9,433,683
Unit Cost	\$0.0954
Power Cost	\$900,442
TOTAL PURCHASED POWER	\$900.4
PURCHASED WATER	
West Basin - Tier 1 (WP4D7)	26,475
West Basin - Tier 2	0
City of Torrance	1,000
Desalter	1,500
Transfer from Hermosa (From West Basin)	750
West Basin - Tier 1	22,795
West Basin - Tier 2	0
City of Torrance	468
Desalter	1,086
Transfer from Hermosa (From West Basin)	646
Recycled Water - Reverse Osmosis	\$3,500
Recycled Water - Nitrified	\$600
Recycled Water - Title 22	\$600
Recycled Water - Reverse Osmosis	\$3,199
Recycled Water - Nitrified	\$400
Recycled Water - Title 22	\$412
Capacity Charges @ \$6,000/cfs	\$389
City of Torrance Meter Charges	\$4
West Basin Water Service Charge	\$65
Known Leases - WP4D7a	\$0
Sativa	\$0
Park Water Co.	\$525
Cerritos	\$750
West Basin	\$0
Known Leases (\$/AF)	\$0
Sativa	\$0
Park Water Co.	\$160
Cerritos	\$215
West Basin	\$0
Unpumped rights -- Central Basin	\$245
Unpumped rights -- West Basin	\$0
TOTAL PURCHASED WATER COST	\$29,219

APPENDIX G**Page 10**California Water Service Company
DOMINGUEZ SOUTH-BAY DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	4,378
ADOPTED CHEMICAL DOLLARS	\$227
ADOPTED \$ per KCCF	\$0.051965
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	10,049.4
UNIT COST - ACRE FEET	\$182
Service Charge	\$66,733
Pump Tax Expense	\$1,894,213.2
TOTAL PUMP TAX EXPENSE	\$1,894.2
UNCOLLECTABLES RATE	0.13%
FRANCHISE TAX RATE	0.01%
BUSINESS LICENSE FEE	\$3.00
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.67029

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**NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)****2011**

			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.13151%	0.13151%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.86849%	99.86849%
	FRANCHISE TAX RATE	0.00617%	0.00617%
3	LOCAL FRANCHISE (% * LINE 2)	0.00616%	0.00616%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.13767%	0.13767%
6	1 - SUBTOTAL (100% - LINE 5)	99.86233%	99.86233%
7	CCFT (LINE 6 * 8.84%)	8.82783%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	1.99284%	
9	FIT (LINE 6 * 35 %)	31.16458%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	40.13008%	0.13767%
11	NET AFTER TAXES (1 - LINE 9)	59.86992%	99.86233%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.67029	1.00138

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.00138	0.46684
EQUITY	53.38%	With income Taxes	1.67029	0.89160
TOTAL	100.00%			
		Adj. Net to Gross:		<u>1.35844</u>

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California Water Service Company
 Dominguez District Bill Comparison *

System Revenue Requirement Increase 11.34%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 8.41	\$ 9.39	\$ 0.98	11.68%
5	\$ 19.56	\$ 21.81	\$ 2.25	11.50%
13 Typical Winter	\$ 37.78	\$ 42.10	\$ 4.32	11.44%
14 Annual Average	\$ 40.20	\$ 44.80	\$ 4.60	11.43%
20 Typical Summer	\$ 55.91	\$ 62.29	\$ 6.38	11.41%
25	\$ 69.99	\$ 77.98	\$ 7.98	11.40%
30	\$ 84.08	\$ 93.66	\$ 9.58	11.40%
35	\$ 98.17	\$ 109.35	\$ 11.18	11.39%
40	\$ 112.25	\$ 125.04	\$ 12.78	11.39%
50	\$ 140.43	\$ 156.41	\$ 15.99	11.38%
75	\$ 210.86	\$ 234.85	\$ 23.99	11.38%

	Present	Proposed
T1	\$2.2305	\$2.4840
T2	\$2.4183	\$2.6932
T3	\$2.8173	\$3.1375
Cut 1	11	11
Cut 2	17	17
SC	\$8.41	\$9.39

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. DOM-1-R
Dominguez Tariff Area
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Portions of Carson, Los Angeles, Long Beach, Torrance, and vicinity, Los Angeles County.

RATES

Quantity Rates:

For the first 1,100 cubic feet, per 100 cubic feet.....	\$2.4840	(I)
For the next 600 cubic feet, per 100 cubic feet.....	2.6932	
For all over 1,700 cubic feet, per 100 cubic feet.....	3.1375	(I)

Service Charge:

	<u>Per Meter</u>	
	<u>Per Month</u>	
For 5/8 x 3/4 - inch meter	\$9.39	(I)
For 3/4 - inch meter	14.09	
For 1 - inch meter	23.48	
For 1-1/2 - inch meter	46.96	
For 2 - inch meter	75.14	
For 3 - inch meter	140.88	
For 4 - inch meter	234.80	
For 6 - inch meter	469.61	
For 8 - inch meter	751.38	
For 10 - inch meter	1,080.10	
For 12 - inch meter	1,549.71	
For 14 - inch meter	2,113.24	
For 16 - inch meter	2,160.20	
For 18 - inch meter	2,301.09	(R)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.

(D)

Schedule No. DOM-1-NR

Dominguez Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Portions of Carson, Los Angeles, Long Beach, Torrance, and vicinity, Los Angeles County.

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet	\$2.7079	(I)
For meter sizes 8 inches and above, per 100 cubic feet.....	2.7086	(I)

Service Charge:

	<u>Per Meter</u>	
	<u>Per Month</u>	
For 5/8 x 3/4 - inch meter	\$8.17	(I)
For 3/4 - inch meter	12.26	
For 1 - inch meter	20.44	
For 1-1/2 - inch meter	40.87	
For 2 - inch meter	65.40	
For 3 - inch meter	122.62	
For 4 - inch meter	204.37	
For 6 - inch meter	408.74	
For 8 - inch meter	653.99	
For 10 - inch meter	940.11	
For 12 - inch meter	1,348.86	
For 14 - inch meter	1,839.35	
For 16 - inch meter	1,880.23	
For 18 - inch meter	2,002.85	(R)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA

(D)

Schedule No. DOM-RC-1

Dominguez Tariff Area

METERED RECYCLED WATER SERVICE

Page 1 of 2

APPLICABILITY

Applicable to all metered recycled water service.

TERRITORY

Portions of Carson, Los Angeles, Long Beach, Torrance, and vicinity, Los Angeles County.

RATES

Quantity Rates:

Title 22 Water	First 21,780 Ccf (per 100 cu. ft.)	\$1.7230	(I)
	Next 65,340 Ccf (per 100 cu. ft.)	1.5500	
	Over 87,120 Ccf (per 100 cu. ft.)	1.3770	
R.O. Water	All water delivered per 100 cu. ft.	2.6420	
Nitrified Water	All water delivered per 100 cu. ft.	1.6677	(I)

Service Charge:		Per Meter Per Month	
For	5/8 x 3/4 - inch meter	\$8.67	(I)
For	3/4 - inch meter	13.00	
For	1 - inch meter	21.67	
For	1-1/2 - inch meter	43.33	
For	2 - inch meter	69.33	
For	3 - inch meter	129.99	
For	4 - inch meter	216.66	
For	6 - inch meter	433.31	
For	8 - inch meter	693.30	
For	10 - inch meter	996.62	
For	12 - inch meter	1,429.94	
For	14 - inch meter	1,949.91	
For	16 - inch meter	1,993.24	
For	18 - inch meter	2,123.24	(R)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President

Effective _____

Resolution No. _____

Schedule No. DOM-RC-1

Dominguez Tariff Area

METERED RECYCLED WATER SERVICE

Page 2 of 2

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. Recycled water service refers to non-potable water that has been processed and treated by one of the following methods:
 - a. Title 22 Water refers to wastewater that has undergone tertiary treatment that meets recycled water use standards as established in Title 22 of the California Code of Regulations, Division 4 Environmental Health, Chapter 3 Reclamation Criteria, Articles 1 through 10.
 - b. R.O. Water refers to Title 22 Water that has further undergone reverse osmosis treatment to remove salts and dissolved solids.
 - c. Nitrified Water refers to Title 22 Water that has further undergone a biological treatment and processing for removal of ammonia.
3. A Recycled Water Memorandum Account has been established to track under/over collections associated with the purchase and sale of recycled water. This account will include all charges from West Basin Municipal Water District not included in the current recycled rate, as well as the lower cost of water derived from charges and billings under West Basin's declining block structure and the Company's declining block structure. West Basin Municipal Water District credits not credited directly to a customer will be credited to this account and will offset future rate increases for recycled water customers. This account will be reconciled at least annually on or about the date date when West Basin Municipal Water District changes its rates.
4. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.

(D)

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

THOMAS F. SMEGAL

NAME

Vice President

TITLE

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

Date Filed _____

Effective _____

Resolution No. _____

Schedule No. DOM-4

Dominguez Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Portions of Carson, Los Angeles, Long Beach, Torrance, and vicinity, Los Angeles County.

RATES

	<u>Per</u> <u>Month</u>	
For each inch of diameter of service connection	\$10.72	(I)

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
 2. The customer will pay, without refund, the entire cost of the private fire service facilities.
 3. The private fire service facilities shall be installed by the utility or under the utility's direction and shall be the sole property of the applicant but subject to the control of the utility, with the right to alter, repair, replace and the right to remove upon discontinuance of service.
 4. The minimum diameter for the private fire service connection will be four inches. The maximum diameter shall not be larger than the diameter of the water main to which the private fire service facilities are connected.
 5. If a water main of adequate size is not available adjacent to the premises to be served, then a new main from the nearest existing main of adequate size will be installed by the utility at the cost of the customer. Such cost shall not be subject to refund.
 6. The private fire service facilities will include a detector check valve or other similar device acceptable to the utility which will indicate the use of water. The facilities may be located within the customer's premises or within public rights of way adjacent thereto. Where located within the premises, the utility and its duly authorized agents shall have the right of ingress to and egress from the premises for all purposes related to said facilities. In the event the installation is solely for a private fire hydrant facility, the requirement for a detector check valve or other similar device may be waived.
 7. No structure shall be built over the private fire service facilities and the customer shall maintain and safeguard the area occupied by the private fire service facilities from traffic and other hazardous conditions. The customer will be responsible for any damage to the private fire service facilities whether resulting from the use or operation of appliances and facilities on customer's premises or otherwise.
 8. Subject to the approval of the utility, any change in the location or construction of the private fire service facilities as may be requested by public authority or the customer will be made by the utility following payment to the utility of the entire cost of such change.
 9. The customer's installation must be such as to separate effectively the private fire service facilities from that of the customer's regular domestic water service. Any unauthorized use of water from the private fire service facilities will be charged for at the applicable tariff rates and may be grounds for the utility's discontinuing private fire service without liability to the utility.
 10. There shall be no cross connection between the systems supplied by water through the utility's private fire service facilities and any other source of supply without the specific approval of the utility. The specific approval, if given, will at least require at the customer's expense a special double check valve installation or other backflow prevention device acceptable to the utility. Any cross connection may be grounds for immediately discontinuing private fire service without liability to the utility.
 11. The utility will supply only such water at such pressure as may be available from time to time as a result of its normal operation of the system. The customer shall indemnify the utility and save it harmless against any and all claims arising against the utility for any loss or damage resulting from service under this schedule. Section 774 of the Public Utilities Commission Code limits the liability of the utility resulting from a claim regarding adequacy of pressure or supply for fire protection service.
 12. The customer shall be responsible for the periodic testing of any backflow prevention devices as required by public authority or the utility. Any repair or replacement of such devices or of any other facilities installed to provide private fire service shall be done at the customer's expense. Any refusal to comply with the above requirements may be grounds for the utility's discontinuing private fire service without liability to the utility
- (D)
(D)

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

Issued by
THOMAS F. SMEGAL
NAME
Vice President
TITLE

(To be inserted by Cal. P.U.C.)
Date Filed _____
Effective _____
Resolution No. _____

APPENDIX H
Page 1

EAST LOS ANGELES DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$30,355.7	\$31,262.8	\$31,809.3	\$32,356.2
% Increase		3.0%	1.7%	1.7%
OPERATING EXPENSES				
PURCHASED WATER	\$11,361.9	\$11,361.9	\$11,368.0	\$11,374.0
GROUNDWATER EXTRACTION CHARGES	\$1,139.1	\$1,139.1	\$1,139.7	\$1,140.3
PURCHASED POWER	\$574.2	\$574.2	\$574.5	\$574.8
PURCHASED CHEMICALS	\$64.5	\$64.5	\$65.3	\$66.1
PAYROLL -- DISTRICT	\$2,417.0	\$2,417.0	\$2,447.3	\$2,478.0
UNCOLLECTIBLES	\$69.4	\$71.5	\$72.4	\$73.2
CONSERVATION	\$700.0	\$700.0	\$700.4	\$700.7
OTHER OPERATION AND MAINTENANCE	\$1,474.0	\$1,474.0	\$1,492.2	\$1,510.6
BENEFITS	\$1,971.7	\$1,971.7	\$1,996.4	\$2,020.3
OTHER ADMIN AND GEN. EXP.	\$231.7	\$231.7	\$234.5	\$237.4
TOTAL O. & M., A. & G., & MISC. EXP.	\$20,003.4	\$20,005.5	\$20,090.7	\$20,175.7
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$409.5	\$409.5	\$442.8	\$476.2
BUSINESS LICENSE FEES	\$5.7	\$5.7	\$5.7	\$5.7
LOCAL FRANCHISE TAXES	\$509.1	\$524.3	\$524.6	\$524.9
PAYROLL TAXES	\$177.4	\$177.4	\$179.7	\$181.9
TOTAL GENERAL TAXES	1,101.7	\$1,116.9	\$1,152.8	\$1,188.7
DEPRECIATION	\$1,795.5	\$1,795.5	\$1,894.7	\$1,994.0
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$1,881.6	\$1,881.6	\$1,905.2	\$1,929.1
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$33.0	\$33.0	\$33.0	\$33.0
PAYROLL TAXES	\$131.9	\$131.9	\$133.6	\$135.2
OTHER PRORATED EXPENSES	\$1,302.1	\$1,302.1	\$1,318.2	\$1,334.4
TOTAL G.O. PRORATED EXPENSES	\$3,348.6	\$3,348.6	\$3,389.9	\$3,431.8
SUB -- TOTAL -- OPERATING EXPENSES	\$26,249.2	\$26,266.5	\$26,528.1	\$26,790.1
TOTAL INCOME TAXES:	\$1,257.6	\$1,612.4	\$1,739.1	\$1,865.8
TOTAL OPERATING EXPENSES	\$27,506.7	\$27,878.9	\$28,267.2	\$28,655.9
NET OPERATING REVENUE	\$2,849.0	\$3,383.9	\$3,542.1	\$3,700.3
DEPRECIATED RATE BASE	\$39,439.8	\$39,439.8	\$41,283.3	\$43,126.8
RATE OF RETURN	7.22%	8.58%	8.58%	8.58%

APPENDIX H**Page 2**CALIFORNIA WATER SERVICE CO.
EAST LOS ANGELES DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$79,150.8	\$83,283.4	\$87,416.0
WTD. AVG. DEPRECIATION RESERVE	(28,664.8)	(30,288.0)	(\$31,911.2)
MATERIALS AND SUPPLIES	260.6	260.6	\$260.6
WORKING CASH - LEAD - LAG	209.7	228.4	\$247.1
WORKING CASH - W / H EMPLOYEES	(7.4)	(7.4)	(\$7.4)
ADVANCES FOR CONSTRUCTION	(105.2)	(97.5)	(\$89.9)
CONTRIBUTIONS	(9,266.0)	(9,771.1)	(\$10,276.3)
AMORTIZATION OF INTANG.	(283.4)	(327.4)	(\$371.4)
DEFERRED TAXES	(3,997.5)	(4,029.6)	(\$4,061.8)
UNAMORT. I.T.C.	(102.7)	(96.9)	(\$91.1)
PRORATED G.O. RATE BASE	1,848.2	1,729.0	\$1,609.8
TAXES ON ADVANCES	0.0	0.0	\$0.0
TAXES ON C.I.A.C.	397.5	399.8	\$402.2
WTG. AVG. RATE BASE	\$39,439.8	\$41,283.3	\$43,126.8
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$1,795.5	\$1,894.7	\$1,994.0
AD VALOREM TAXES	\$409.5	\$442.8	\$476.2
TOTAL INCOME TAXES AT AUTHORIZED I	\$1,612.4	\$1,739.1	\$1,865.8
NET OPERATING REVENUE	\$3,383.9	\$3,542.1	\$3,700.3

APPENDIX H
Page 3

Ratebase Offset Revenue Requirement Calculation

California Water Service Company AIs
Revenue Requirement

Expected filing year	2011	2012	2013	2013	
Project ID	18197	20583	20670	20763	
Rate Base	1,911,200.0	3,833,000.0	3,524,000.0	4,626,000.0	
Rate of Return	0.0858	0.0858	0.0858	0.0858	
Return on Rate Base	163,981	328,871	302,359	396,911	
Depreciation Rate	0.0197	0.0197	0.0197	0.0197	
Depreciation Expense	37,603	75,414	69,335	91,017	
Ad Valorem Tax Rate	0.01232	0.01232	0.01232	0.01232	
Ad Valorem Tax	23,555	47,241	43,433	57,015	
Net to Gross Multiplier	1.3803193	1.3803193	1.3803193	1.3803193	
Rate Base Gross Rev.	226,346	453,948	417,352	547,864	
Depreciation Expense	37,603	75,414	69,335	91,017	
Ad Valorem Tax	23,555	47,241	43,433	57,015	
Gross Revenue Increase	287,504	576,603	530,120	695,895	
Wells	300,000		754,400		-2.52
Structures	95,000		304,500		5.07
Pumps	300,000		280,700		2.53
Purification	75,000	3,833,000	580,600		2.79
Land	324,000			4,626,000	0.00
	1,094,000	3,833,000	1,920,200	4,626,000	1.97

APPENDIX H
Page 4

CALIFORNIA WATER SERVICE CO.
EAST LOS ANGELES DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$30,355.7	\$31,262.8
EXPENSES		
PURCHASED WATER	\$11,361.9	\$11,361.9
PURCHASED POWER	\$574.2	\$574.2
PUMP TAXES	\$1,139.1	\$1,139.1
CHEMICALS	\$64.5	\$64.5
PAYROLL	\$2,417.0	\$2,417.0
OTHER O & M	\$2,174.0	\$2,174.0
OTHER A & G	\$2,203.3	\$2,203.3
G.O. PRORATIONS	\$2,942.8	\$2,942.8
PAYROLL TAXES	\$177.4	\$177.4
AD VALOREM TAXES	\$409.5	\$409.5
UNCOLLECTIBLES	\$69.4	\$71.5
FRANCHISE TAX & BUS LIC. FEES	\$514.8	\$530.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$81.4)	(\$81.4)
INTEREST EXPENSE	\$1,231.7	\$1,231.7
TOTAL DEDUCTIONS	\$25,198.2	\$25,215.5
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$2,519.9	\$2,519.9
NET STATE TAXABLE INCOME	\$2,637.7	\$3,527.5
STATE CORP. FRANCHISE TAX @ 8.84%	\$233.2	\$311.8
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,898.7	\$1,898.7
STATE INCOME TAX	\$233.2	\$311.8
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$82.3	\$104.3
NET FEDERAL TAXABLE INCOME	\$2,943.5	\$3,732.5
FEDERAL INCOME TAX @ 35.00%	\$1,030.2	\$1,306.4
INVESTMENT TAX CREDIT	\$5.8	\$5.8
TOTAL FEDERAL INCOME TAX	\$1,024.4	\$1,300.6
TOTAL INCOME TAXES	\$1,257.6	\$1,612.4

APPENDIX H
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California Water Service Company
EAST LOS ANGELES DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	21,915	21,932
	1	0	0
	1 1/2	2,890	2,889
	2	340	340
	3	653	652
	4	131	133
	6	45	45
	8	27	27
	10	1	1
	12	3	3
	14	0	0
	TOTAL		26,006

Metered Sales, KCcf		
All Water	8,304.4	5,594.1

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	20,293	20,313	3,922.6	3,910.0	16.1	16.0
BUSINESS	5,073	5,068	2,616.9		43.0	-
MULTIPLE FAMILY	135	135	183.6	183.6	113.3	113.3
INDUSTRIAL	111	109	823.8	823.8	618.5	629.8
PUBLIC AUTHORITY	371	373	748.3	667.5	168.1	149.1
OTHER	23	24	9.3	9.3	34	32
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	26,006	26,022	8,304.4	5,594.1		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	632	640				
PUBLIC FIRE PROT	35	34				
TOTAL	26,673	26,696	8,304.4	5,594.1		
Unaccounted-for water	5.31%		465.7	313.7		
Total Production			8,770.1	5,907.8	(1)	

- 1) Purchased power costs are computed using total production.
Pump tax is only calculated based on well production quantities.

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California Water Service Company
EAST LOS ANGELES DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	390.3	250.0	16.7	74.5	80.8	0.9	813.2
August	370.5	235.2	15.2	71.3	80.4	0.8	773.4
September	394.8	255.2	18.1	78.3	86.4	0.9	833.8
October	333.5	222.1	16.1	70.8	71.4	0.8	714.6
November	314.6	214.5	15.1	68.0	64.9	0.8	677.8
December	306.1	203.9	14.8	56.9	52.1	0.7	634.4
January	300.1	204.0	15.4	64.5	48.8	0.7	633.5
February	286.5	198.1	14.4	66.6	47.0	0.7	613.2
March	278.2	196.1	13.7	62.5	46.4	0.7	597.6
April	291.5	198.6	14.0	67.8	49.8	0.7	622.5
May	308.6	208.5	14.4	70.4	53.5	0.7	656.2
June	347.9	230.8	15.7	72.2	66.9	0.8	734.3
	3,922.6	2,616.9	183.6	823.8	748.3	9.3	8,304.4

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California Water Service Company
EAST LOS ANGELES DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	245.7	567.4	813.2	\$ 1,112.6	\$ 111.5	\$ 56.2
August	233.7	539.7	773.4	\$ 1,058.2	\$ 106.1	\$ 53.5
September	251.9	581.8	833.8	\$ 1,140.8	\$ 114.4	\$ 57.7
October	215.9	498.7	714.6	\$ 977.7	\$ 98.0	\$ 49.4
November	204.8	473.0	677.8	\$ 927.3	\$ 93.0	\$ 46.9
December	191.7	442.7	634.4	\$ 867.9	\$ 87.0	\$ 43.9
January	191.4	442.1	633.5	\$ 866.7	\$ 86.9	\$ 43.8
February	185.3	427.9	613.2	\$ 839.0	\$ 84.1	\$ 42.4
March	180.6	417.0	597.6	\$ 817.6	\$ 82.0	\$ 41.3
April	188.1	434.4	622.5	\$ 851.7	\$ 85.4	\$ 43.0
May	198.3	457.9	656.2	\$ 897.8	\$ 90.0	\$ 45.4
June	221.9	512.4	734.3	\$ 1,004.6	\$ 100.7	\$ 50.8
	<u>2,509.3</u>	<u>5,795.0</u>	<u>8,304.4</u>	<u>\$ 11,361.9</u>	<u>\$ 1,139.1</u>	<u>\$ 574.2</u>

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EAST LOS ANGELES DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	1,795.4	562.4	2,357.8
February	1,734.4	562.4	2,296.8
March	1,688.0	562.4	2,250.4
April	1,761.4	562.4	2,323.9
May	1,859.8	562.4	2,422.2
June	2,092.3	562.4	2,654.7
July	2,326.6	562.4	2,889.0
August	2,207.3	562.4	2,769.7
September	2,385.8	562.4	2,948.2
October	2,033.9	562.4	2,596.4
November	1,923.0	562.4	2,485.4
December	1,798.7	562.4	2,361.2
TOTAL	23,606.8	6,748.9	30,355.7

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	1,869.0	597.1	2,466.1
February	1,766.9	597.1	2,364.0
March	1,723.9	597.1	2,321.0
April	1,798.1	597.1	2,395.2
May	1,844.2	478.3	2,322.5
June	2,148.6	597.1	2,745.7
July	2,416.8	597.1	3,013.9
August	2,239.9	597.1	2,836.9
September	2,538.2	597.1	3,135.3
October	2,060.4	597.1	2,657.4
November	1,975.1	597.1	2,572.1
December	1,835.7	597.1	2,432.8
TOTAL	24,216.8	7,046.0	31,262.8

California Water Service Company
EAST LOS ANGELES DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
SUPPLIER - SCE	
Total Production (kccf)	8,770.1
Kwh / ccf	various
Total calculated KWH	6,264,237
Unit Cost	\$0.0917
Power Cost	\$574,202
TOTAL PURCHASED POWER	\$574.2
PURCHASED WATER	
CENTRAL BASIN MUNICIPAL WATER DISTRICT	
PURCHASES - KCCF (TABLE 4-D)	6,120
- ACRE FEET (KCCF x 2.2957)	14,050
NON-INTERUPTIBLE CAL YR - ACRE FEET -- TIER 1 LIMIT 17300 A.F.	14,050
NON-INTERUPTIBLE CAL YR - ACRE FEET -- TIER 2	0
NON-INTERUPIBLE RATE/A.F.(WP5-B10a2) 1/1/07 RATES -- TIER 1	\$805
NON-INTERUPIBLE RATE/A.F.(WP5-B10a2) 1/1/07 RATES -- TIER 2	\$915
NON-INTERUPTIBLE QUANITY CHARGES -- TIER 1	\$11,310,176
NON-INTERUPTIBLE QUANITY CHARGES -- TIER 2	\$0
TOTAL QUANTITY CHARGES	\$11,310,176
ADD METER CHARGES CHR.G. @ 3412 MONTH	\$40,944
ADD CBMWD CAPACITY RESERVATION CHARGES @ \$14,772 /Mo	\$177,264
Unpumped Rights Leased: Central Basin - Cerritos (WP4D7)	750
Cost per AF	\$205
Unpumped Rights Leased: Central Basin - Montebello Land & Water (WP4D7)	1,000
Cost per AF	\$205
CREDIT TO PURCHASED WATER FROM LEASING UNUSED WATER RIGHTS	(\$358,750)
BASIN WATER PLANT AT STATION 10-03	
PURCHASES - KCCF	348
- ACRE FEET (KCCF x 2.2957)	800
Rate per Acre Foot	\$240
Total Quantity Charges	\$192,256
TOTAL PURCHASED WATER COST	\$11,361.9

APPENDIX H
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California Water Service Company
EAST LOS ANGELES DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	2,650
ADOPTED CHEMICAL DOLLARS	\$65
 ADOPTED \$ per KCCF	 \$0.024340
 PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	6,083.6
UNIT COST - ACRE FEET	\$182
TOTAL GROUNDWATER CHARGES	\$1,106,296
ANNUAL WATERMASTER SERVICE	\$32,839
 TOTAL PUMP TAX EXPENSE	 \$1,139.1
 UNCOLLECTABLES RATE	 0.23%
FRANCHISE TAX RATE	1.68%
BUSINESS LICENSE FEE	\$5.70
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.69554

APPENDIX H

Page 11

NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

2011

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.22872%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.77128%
	FRANCHISE TAX RATE	1.67708%
3	LOCAL FRANCHISE (% * LINE 2)	1.67324%
	BUSINESS LICENSE RATE	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	1.90196%
6	1 - SUBTOTAL (100% - LINE 5)	98.09804%
7	CCFT (LINE 6 * 8.84%)	8.67187%
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	2.43192%
9	FIT (LINE 6 * 35 %)	30.44799%
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	41.02181%
11	NET AFTER TAXES (1 - LINE 9)	58.97819%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.69554
		1.01939

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.01939	0.47524
EQUITY	53.38%	With income Taxes	1.69554	0.90508
TOTAL	100.00%			
		Adj. Net to Gros:		1.38032

APPENDIX H
Page 12

California Water Service Company
 East Los Angeles District Bill Comparison *

System Revenue Requirement Increase 2.99%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 13.63	\$ 14.04	\$ 0.41	2.99%
5	\$ 26.43	\$ 27.17	\$ 0.74	2.79%
10	\$ 40.35	\$ 41.45	\$ 1.10	2.72%
14 Typical Winter	\$ 52.85	\$ 54.27	\$ 1.42	2.69%
16 Annual Average	\$ 59.09	\$ 60.67	\$ 1.58	2.68%
19 Typical Summer	\$ 68.46	\$ 70.29	\$ 1.82	2.66%
30	\$ 102.81	\$ 105.53	\$ 2.71	2.64%
35	\$ 118.43	\$ 121.54	\$ 3.12	2.63%
40	\$ 134.04	\$ 137.56	\$ 3.52	2.63%
50	\$ 165.27	\$ 169.60	\$ 4.33	2.62%
75	\$ 243.35	\$ 249.69	\$ 6.34	2.61%

	Present	Proposed
T1	\$2.5598	\$2.6260
T2	\$3.1230	\$3.2037
T3	\$3.1230	\$3.2037
Cut 1	8	8
Cut 2**	8	8
SC	\$13.63	\$14.04

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

**There is no cutoff for Tier 2 as there are only two Tiers.

Schedule No. EL-1-R
 East Los Angeles Tariff Area
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

East Los Angeles, Commerce and vicinity, Los Angeles County.

RATES

Quantity Rates:

For the first 800 cubic feet, per 100 cubic feet.....	\$2.6260	(I)
For all over 800 cubic feet, per 100 cubic feet.....	3.2037	(I)

	Per Meter Per Month	
Service Charge:		
For 5/8 x 3/4 - inch meter	\$14.04	(I)
For 3/4 - inch meter	21.06	
For 1 - inch meter	35.09	
For 1-1/2 - inch meter	70.19	
For 2 - inch meter	102.79	
For 3 - inch meter	195.01	
For 4 - inch meter	283.44	
For 6 - inch meter	469.87	
For 8 - inch meter	709.67	
For 10 - inch meter	1,574.49	
For 12 - inch meter	2,316.14	
For 14 - inch meter	3,158.37	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
4. An ICBA surcharge of \$0.1323 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
5. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.3300 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.

Schedule No. EL-1-NR
 East Los Angeles Tariff Area
NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

East Los Angeles, Commerce and vicinity, Los Angeles County.

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet	\$2.8946	(I)
For meter sizes 8 inches and above, per 100 cubic feet.....	2.9099	(I)

Service Charge:	Per Meter	Per Month	
For 5/8 x 3/4 - inch meter	\$13.53		(I)
For 3/4 - inch meter	20.30		
For 1 - inch meter	33.84		
For 1-1/2 - inch meter	67.67		
For 2 - inch meter	99.07		
For 3 - inch meter	187.96		
For 4 - inch meter	273.19		
For 6 - inch meter	452.90		
For 8 - inch meter	684.02		
For 10 - inch meter	1,517.57		
For 12 - inch meter	2,233.24		
For 14 - inch meter	3,045.32		(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
4. An ICBA surcharge of \$0.1323 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
5. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.3300 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.

Schedule No. EL-4

East Los Angeles Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

East Los Angeles, Commerce and vicinity, Los Angeles County.

RATES

		<u>Per Month</u>	
For.....	1-1/2 - inch connection	\$10.81	(I)
For.....	2 - inch connection	14.42	
For.....	3 - inch connection	21.63	
For.....	4 - inch connection	28.84	
For.....	6 - inch connection	43.26	
For.....	8 - inch connection	57.67	
For.....	10 - inch connection	72.09	
For.....	12 - inch connection	86.51	
For.....	14 - inch connection	100.93	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. EL-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
 Vice President
 TITLE

Effective _____

Resolution No. _____

APPENDIX I
Page 1

HERMOSA REDONDO

SUMMARY OF EARNINGS AND RATE OF RETURN

	<u>PRESENT</u> <u>RATES</u>	<u>PROPOSED</u> <u>RATES</u>	<u>ESTIMATED</u> <u>RATES</u>	<u>ESTIMATED</u> <u>RATES</u>
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$24,912.3	\$25,573.4	\$25,874.3	\$26,171.8
% Increase		2.7%	1.2%	1.1%
OPERATING EXPENSES				
PURCHASED WATER	\$9,641.8	\$9,641.8	\$9,675.5	\$9,709.4
GROUNDWATER EXTRACTION CHARGES	\$571.8	\$571.8	\$573.8	\$575.8
PURCHASED POWER	\$391.8	\$391.8	\$393.1	\$394.5
PURCHASED CHEMICALS	\$82.6	\$82.6	\$83.9	\$85.1
PAYROLL -- DISTRICT	\$2,018.8	\$2,018.8	\$2,050.2	\$2,082.0
UNCOLLECTIBLES	\$26.8	\$27.6	\$28.0	\$28.3
CONSERVATION	\$700.0	\$700.0	\$702.4	\$704.9
OTHER OPERATION AND MAINTENANCE	\$961.3	\$961.3	\$976.1	\$991.1
BENEFITS	\$1,468.7	\$1,468.7	\$1,491.5	\$1,509.4
OTHER ADMIN AND GEN. EXP.	\$175.3	\$175.3	\$178.0	\$180.7
TOTAL O. & M., A. & G., & MISC. EXP.	\$16,038.9	\$16,039.7	\$16,152.6	\$16,261.3
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$347.0	\$347.0	\$362.3	\$377.6
BUSINESS LICENSE FEES	\$27.6	\$27.6	\$27.7	\$27.8
LOCAL FRANCHISE TAXES	\$9.8	\$10.0	\$10.1	\$10.1
PAYROLL TAXES	\$181.7	\$181.7	\$184.5	\$187.4
TOTAL GENERAL TAXES	566.1	\$566.4	\$584.6	\$602.9
DEPRECIATION	\$1,438.5	\$1,438.5	\$1,483.9	\$1,529.4
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$1,649.2	\$1,649.2	\$1,674.8	\$1,700.9
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$28.9	\$28.9	\$29.0	\$29.1
PAYROLL TAXES	\$115.6	\$115.6	\$117.4	\$119.2
OTHER PRORATED EXPENSES	\$1,141.3	\$1,141.3	\$1,158.8	\$1,176.6
TOTAL G.O. PRORATED EXPENSES	\$2,935.0	\$2,935.0	\$2,980.0	\$3,025.8
SUB -- TOTAL -- OPERATING EXPENSES	\$20,978.5	\$20,979.5	\$21,201.2	\$21,419.4
TOTAL INCOME TAXES:	\$1,275.5	\$1,540.5	\$1,584.5	\$1,628.5
TOTAL OPERATING EXPENSES	\$22,254.0	\$22,520.0	\$22,785.7	\$23,048.0
NET OPERATING REVENUE	\$2,658.3	\$3,053.4	\$3,088.6	\$3,123.8
DEPRECIATED RATE BASE	\$35,587.2	\$35,587.2	\$35,997.8	\$36,408.5
RATE OF RETURN	7.47%	8.58%	8.58%	8.58%

APPENDIX I**Page 2**CALIFORNIA WATER SERVICE CO.
HERMOSA REDONDOADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$64,212.6	\$66,145.0	\$68,077.3
WTD. AVG. DEPRECIATION RESERVE	(24,697.5)	(25,982.2)	(\$27,267.0)
MATERIALS AND SUPPLIES	129.5	129.5	\$129.5
WORKING CASH - LEAD - LAG	168.3	218.3	\$268.3
WORKING CASH - W / H EMPLOYEES	(6.5)	(6.5)	(\$6.5)
ADVANCES FOR CONSTRUCTION	(326.5)	(311.2)	(\$296.0)
CONTRIBUTIONS	(1,686.8)	(1,685.7)	(\$1,684.6)
AMORTIZATION OF INTANG.	(156.9)	(191.1)	(\$225.3)
DEFERRED TAXES	(3,720.8)	(3,886.9)	(\$4,053.0)
UNAMORT. I.T.C.	(90.4)	(85.2)	(\$80.0)
PRORATED G.O. RATE BASE	1,619.9	1,515.5	\$1,411.1
TAXES ON ADVANCES	29.6	27.9	\$26.1
TAXES ON C.I.A.C.	112.7	110.6	\$108.4
WTG. AVG. RATE BASE	\$35,587.2	\$35,997.8	\$36,408.5
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$1,438.5	\$1,483.9	\$1,529.4
AD VALOREM TAXES	\$347.0	\$362.3	\$377.6
TOTAL INCOME TAXES AT AUTHORIZED I	\$1,540.5	\$1,584.5	\$1,628.5
NET OPERATING REVENUE	\$3,053.4	\$3,088.6	\$3,123.8

APPENDIX I
Page 3

CALIFORNIA WATER SERVICE CO.
HERMOSA REDONDO

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$24,912.3	\$25,573.4
EXPENSES		
PURCHASED WATER	\$9,641.8	\$9,641.8
PURCHASED POWER	\$391.8	\$391.8
PUMP TAXES	\$571.8	\$571.8
CHEMICALS	\$82.6	\$82.6
PAYROLL	\$2,018.8	\$2,018.8
OTHER O & M	\$1,661.3	\$1,661.3
OTHER A & G	\$1,644.0	\$1,644.0
G.O. PRORATIONS	\$2,579.3	\$2,579.3
PAYROLL TAXES	\$181.7	\$181.7
AD VALOREM TAXES	\$347.0	\$347.0
UNCOLLECTIBLES	\$26.8	\$27.6
FRANCHISE TAX & BUS LIC. FEES	\$37.4	\$37.6
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$48.9)	(\$48.9)
INTEREST EXPENSE	\$1,115.4	\$1,115.4
TOTAL DEDUCTIONS	\$20,250.7	\$20,251.8
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$2,195.1	\$2,195.1
NET STATE TAXABLE INCOME	\$2,466.4	\$3,126.6
STATE CORP. FRANCHISE TAX @ 8.84%	\$218.0	\$276.4
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,349.7	\$1,349.7
STATE INCOME TAX	\$218.0	\$276.4
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$57.8	\$69.0
NET FEDERAL TAXABLE INCOME	\$3,036.0	\$3,626.6
FEDERAL INCOME TAX @ 35.00%	\$1,062.6	\$1,269.3
INVESTMENT TAX CREDIT	\$5.2	\$5.2
TOTAL FEDERAL INCOME TAX	\$1,057.4	\$1,264.1
TOTAL INCOME TAXES	\$1,275.5	\$1,540.5

APPENDIX I
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California Water Service Company
HERMOSA REDONDO DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	15,521	15,584
	1	0	0
	1 1/2	8,184	8,213
	2	1,516	1,515
	3	976	975
	4	109	109
	6	30	30
	8	11	11
	10	3	3
	12	0	0
	14	0	0
	TOTAL	26,349	26,438

Metered Sales, KCcf		
All Water	6,013.9	6,000.8

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	22,289	22,387	3,327.6	3,324.2	12.4	12.4
BUSINESS	1,859	1,853	770.5	763.8	34.5	34.4
MULTIPLE FAMILY	1,793	1,789	1,376.5	1,373.4	64.0	64.0
INDUSTRIAL	27	27	224.7	224.7	693.5	693.5
PUBLIC AUTHORITY	370	371	254.0	254.0	57.2	57.1
OTHER	11	11	3.3	3.3	25	25
IRRIGATION	-	-	-	-	-	-
RECLAIMED	19	19	57.3	57.3	252	252
SUBTOTAL	26,368	26,457	6,013.9	6,000.8		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	323	332				
PUBLIC FIRE PROT	31	33				
TOTAL	26,722	26,822	6,013.9	6,000.8		
Unaccounted-for water	5.76%		367.6	366.8		
Total Production			6,381.6	6,367.6	(1)	

- 1) Purchased power costs are computed using total production.
Pump tax is only calculated based on well production quantities.

APPENDIX I
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California Water Service Company
HERMOSA REDONDO DISTRICT

Adopted Quantities

Metered Sales (Kccf)	2011 Calendar Year							Total
	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	
Month								
July	320.6	68.9	120.2	24.9	31.5	0.3	6.4	572.8
August	316.5	71.0	118.3	26.8	31.2	0.3	6.8	570.9
September	329.8	75.4	128.1	28.8	33.7	0.3	7.4	603.5
October	293.8	63.8	115.8	17.8	24.6	0.3	4.5	520.6
November	263.3	62.7	108.8	19.4	20.7	0.3	5.0	480.3
December	265.2	61.1	116.5	12.7	15.3	0.3	3.2	474.3
January	248.0	59.9	112.7	12.8	12.7	0.3	3.3	449.6
February	227.7	59.0	109.9	12.8	10.2	0.3	3.3	423.1
March	237.6	58.2	106.3	13.4	12.6	0.2	3.4	431.8
April	246.1	59.4	106.9	16.1	14.8	0.3	4.1	447.6
May	270.5	62.4	112.0	16.0	20.0	0.3	4.1	485.2
June	308.6	68.6	121.0	23.2	26.7	0.3	5.9	554.3
	3,327.6	770.5	1,376.5	224.7	254.0	3.3	57.3	6,013.9

APPENDIX I**Page 6**California Water Service Company
HERMOSA REDONDO DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	567.7	5.1	572.8	\$ 918.3	\$ 54.5	\$ 37.3
August	565.8	5.1	570.9	\$ 915.3	\$ 54.3	\$ 37.2
September	598.1	5.4	603.5	\$ 967.5	\$ 57.4	\$ 39.3
October	515.9	4.7	520.6	\$ 834.7	\$ 49.5	\$ 33.9
November	476.0	4.3	480.3	\$ 770.0	\$ 45.7	\$ 31.3
December	470.1	4.2	474.3	\$ 760.4	\$ 45.1	\$ 30.9
January	445.6	4.0	449.6	\$ 720.9	\$ 42.8	\$ 29.3
February	419.3	3.8	423.1	\$ 678.3	\$ 40.2	\$ 27.6
March	427.9	3.9	431.8	\$ 692.2	\$ 41.1	\$ 28.1
April	443.6	4.0	447.6	\$ 717.6	\$ 42.6	\$ 29.2
May	480.8	4.3	485.2	\$ 777.9	\$ 46.1	\$ 31.6
June	549.4	5.0	554.3	\$ 888.7	\$ 52.7	\$ 36.1
	<u>5,960.1</u>	<u>53.9</u>	<u>6,013.9 *</u>	<u>\$ 9,641.8</u>	<u>\$ 571.8</u>	<u>\$ 391.8</u>

*This is used for the purposes of calculating the monthly ratios for MCBA.

Since recycled water is out of MCBA, this total does not include Recycled water.

APPENDIX I
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HERMOSA REDONDO DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	1,427.5	471.7	1,899.2
February	1,341.0	471.7	1,812.8
March	1,369.6	471.7	1,841.3
April	1,420.2	471.7	1,891.9
May	1,549.0	471.7	2,020.8
June	1,781.2	471.7	2,253.0
July	1,846.2	471.7	2,318.0
August	1,842.3	471.7	2,314.1
September	1,953.5	471.7	2,425.3
October	1,671.7	471.7	2,143.4
November	1,537.1	471.7	2,008.9
December	1,511.9	471.7	1,983.6
TOTAL	19,251.3	5,660.9	24,912.3

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	1,474.2	510.9	1,985.1
February	1,351.2	510.9	1,862.1
March	1,385.1	510.9	1,896.0
April	1,414.1	510.9	1,925.0
May	1,531.2	290.8	1,822.0
June	1,808.8	510.9	2,319.7
July	1,908.6	510.9	2,419.5
August	1,876.1	510.9	2,387.1
September	2,074.6	510.9	2,585.5
October	1,697.4	510.9	2,208.3
November	1,618.3	510.9	2,129.2
December	1,523.0	510.9	2,033.9
TOTAL	19,662.4	5,911.0	25,573.5

California Water Service Company
HERMOSA REDONDO DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
SUPPLIER - SCE	
Total Production (kccf)	6,381.5
Kwh / ccf	various
Total calculated KWH	3,609,387
Unit Cost	\$0.1085
Power Cost	\$391,769
 TOTAL PURCHASED POWER	 \$391.8
 PURCHASED WATER	
West Basin - Tier 1	11,479
West Basin - Tier 2	0
West Basin - Tier 1	9,883
West Basin - Tier 2	0
 Recycled Water	 \$131
Recycled Water	\$90
 West Basin Capacity Charges @ \$6,000/cfs	 \$160
West Basin Water Service Charge	\$17
Standby Meter Charge	\$4
 Transfer of Water Rights From P.V. to H.R.	 \$135
Transfer of Water Rights from HR to DOM	\$646
 TOTAL PURCHASED WATER COST	 \$9,642

APPENDIX I**Page 9**California Water Service Company
HERMOSA REDONDO DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	1,324
ADOPTED CHEMICAL DOLLARS (adjusted for CBK share)	\$82.6
ADOPTED \$ per KCCF	\$0.062370
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	3,040.0
UNIT COST - ACRE FEET	\$182
ANNUAL WATERMASTER SERVICE	\$19,011
TOTAL PUMP TAX EXPENSE	\$571.8
UNCOLLECTABLES RATE	0.11%
FRANCHISE TAX RATE	0.04%
BUSINESS LICENSE FEE	\$27.60
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.67331

APPENDIX I

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NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

2011

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.10776%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.89224%
	FRANCHISE TAX RATE	0.03924%
3	LOCAL FRANCHISE (% * LINE 2)	0.03920%
	BUSINESS LICENSE RATE	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.14696%
6	1 - SUBTOTAL (100% - LINE 5)	99.85304%
7	CCFT (LINE 6 * 8.84%)	8.82701%
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	1.69998%
9	FIT (LINE 6 * 35 %)	31.26412%
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	40.23809%
11	NET AFTER TAXES (1 - LINE 9)	59.76191%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.67331
		1.00147

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.00147	0.46689
EQUITY	53.38%	With income Taxes	1.67331	0.89321
TOTAL	100.00%			
		Adj. Net to Gros:		1.36010

APPENDIX I
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California Water Service Company
Hermosa Redondo District Bill Comparison *

System Revenue Requirement Increase 2.65%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 8.83	\$ 9.06	\$ 0.23	2.65%
5	\$ 23.40	\$ 23.95	\$ 0.55	2.33%
11 Typical Winter	\$ 41.14	\$ 42.07	\$ 0.92	2.25%
14 Annual Average	\$ 50.63	\$ 51.76	\$ 1.13	2.23%
17 Typical Summer	\$ 61.24	\$ 62.59	\$ 1.35	2.21%
20	\$ 72.40	\$ 73.99	\$ 1.59	2.20%
30	\$ 109.61	\$ 112.00	\$ 2.39	2.18%
35	\$ 128.22	\$ 131.00	\$ 2.78	2.17%
40	\$ 146.82	\$ 150.00	\$ 3.18	2.17%
50	\$ 184.03	\$ 188.01	\$ 3.98	2.16%
75	\$ 277.06	\$ 283.02	\$ 5.96	2.15%

	Present	Proposed
T1	\$2.9149	\$2.9771
T2	\$3.1629	\$3.2304
T3	\$3.7211	\$3.8006
Cut 1	10	10
Cut 2	15	15
SC	\$8.83	\$9.06

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. HR-1-R

Hermosa Redondo Tariff Area

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Hermosa Beach, Redondo Beach, Torrance, and vicinity, Los Angeles County

RATES

Quantity Rates:

For the first 1,000 cubic feet, per 100 cubic feet.....	\$2.9771	(I)
For the next 500 cubic feet, per 100 cubic feet.....	3.2304	
For all over 1,500 cubic feet, per 100 cubic feet.....	3.8006	(I)

Service Charge:

	Per Meter	
	Per Month	
For 5/8 x 3/4 - inch meter	\$9.06	(I)
For 3/4 - inch meter	13.60	
For 1 - inch meter	22.66	
For 1-1/2 - inch meter	45.32	
For 2 - inch meter	72.51	
For 3 - inch meter	135.97	
For 4 - inch meter	226.61	
For 6 - inch meter	453.22	
For 8 - inch meter	721.16	
For 10 - inch meter	1,042.40	
For 12 - inch meter	1,495.62	
For 14 - inch meter	2,039.48	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.
4. Any service to a residential customer, not exceeding two units, on a lot size of 10,000 square feet or less, who requires a one-inch meter only because of fire flow requirements to a fire sprinkler system will be billed at the above 5/8 x 3/4-inch meter service charge, which equals \$9.06 per month. (D)
5. An ICBA surcharge of \$0.0788 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
6. A WRAM-MCBA true-up surcharge of \$0.1774 per 100 cu. ft. of water used is to be applied to the quantity rates for 24 months after the effective date of Advice Letter 1996-A.

Schedule No. HR-1-NR

Hermosa Redondo Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Hermosa Beach, Redondo Beach, Torrance, and vicinity, Los Angeles County

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet	\$3.4282	(I)
For meter sizes 8 inches and above, per 100 cubic feet.....	3.4573	(I)

Service Charge:		Per Meter Per Month	
For	5/8 x 3/4 - inch meter	\$7.29	(I)
For	3/4 - inch meter	10.93	
For	1 - inch meter	18.22	
For	1-1/2 - inch meter	36.44	
For	2 - inch meter	58.31	
For	3 - inch meter	109.33	
For	4 - inch meter	182.21	
For	6 - inch meter	364.42	
For	8 - inch meter	580.60	
For	10 - inch meter	838.17	
For	12 - inch meter	1,202.59	
For	14 - inch meter	1,639.90	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
4. An ICBA surcharge of \$0.0788 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
5. A WRAM-MCBA true-up surcharge of \$0.1774 per 100 cu. ft. of water used is to be applied to the quantity rates for 24 months after the effective date of Advice Letter 1996.

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

Issued by
THOMAS F. SMEGAL
NAME
 Vice President
TITLE

(To be inserted by Cal. P.U.C.)
 Date Filed _____
 Effective _____
 Resolution No. _____

Schedule No. HR-4

Hermosa Redondo Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Hermosa Beach, Redondo Beach, Torrance, and vicinity, Los Angeles County

RATES

		<u>Per</u> <u>Month</u>	
For.....	1-1/2 - inch connection	\$9.24	(I)
For.....	2 - inch connection	12.32	
For.....	3 - inch connection	18.48	
For.....	4 - inch connection	24.64	
For.....	6 - inch connection	36.96	
For.....	8 - inch connection	49.27	
For.....	10 - inch connection	61.59	
For.....	12 - inch connection	73.91	
For.....	14 - inch connection	86.23	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. HR-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
 Vice President
 TITLE

Effective _____

Resolution No. _____

Schedule No. HR-6

Hermosa Redondo Tariff Area

RECLAIMED METERED SERVICE

APPLICABILITY

Applicable to all metered reclaimed water service

TERRITORY

Hermosa Beach, Redondo Beach, Torrance, and vicinity, Los Angeles County

RATES

Quantity Rates:

Per 100 Cu. ft. \$2.7590 * (I)

Service Charge:

	Per Meter	
	<u>Per Month</u>	
For 5/8 x 3/4 - inch meter	\$8.29	(I)
For 3/4 - inch meter	12.44	
For 1 - inch meter	20.74	
For 1-1/2 - inch meter	41.47	
For 2 - inch meter	66.36	
For 3 - inch meter	124.42	
For 4 - inch meter	207.36	
For 6 - inch meter	414.72	
For 8 - inch meter	660.40	
For 10 - inch meter	953.86	
For 12 - inch meter	1,368.58	
For 14 - inch meter	1,866.25	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. Reclaimed water will be supplied only as available from West Basin Municipal Water District.
2. As a condition of service under this schedule, all customers are required to comply with the Company's Rule 16, **Section D**, Reclaimed Water Service.
3. All bills are subject to the reimbursement fees set forth on Schedule UF.
4. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
5. An ICBA surcharge of \$0.0788 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.

(D)

*Reclaimed water customers that have signed a contract with the West Basin Municipal Water District (West Basin) for repayment of the conversion costs from potable to reclaimed water service will be charged the potable quantity rates while the contract is in effect. The Company will pay West Basin a percentage of the quantity rate revenues collected from reclaimed water customers billed at potable water rates. The percentage refunded represents the difference between the current West Basin wholesale potable water rate and the wholesale reclaimed water rate.

APPENDIX J
Page 1

KERN RIVER VALLEY DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT	PROPOSED	PROPOSED	ESTIMATED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES	RATES	RATES
	2011	W/O PHASE-IN 2011	W PHASE-IN 2011	W/O PHASE-IN 2012	W/ PHASE-IN 2012	2013
OPERATING REVENUES	\$4,302.0	\$5,389.7	\$5,389.7	\$5,389.7	\$4,845.8	\$5,621.8
Phase-in Adjustment			(\$543.9)		\$543.9	
Estimated Attrition increase				\$232.1	\$232.1	\$230.4
OPERATING REVENUES	\$4,302.0	\$5,389.7	\$4,845.8	\$5,621.8	\$5,621.8	\$5,852.2
% Increase		25.3%	12.6%	4.3%	16.0%	4.1%
OPERATING EXPENSES						
PURCHASED WATER	\$32.3	\$32.3	\$32.3	\$32.4	\$32.4	\$32.6
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$179.5	\$179.5	\$179.5	\$180.3	\$180.3	\$181.1
PURCHASED CHEMICALS	\$42.3	\$42.3	\$42.3	\$43.0	\$43.0	\$43.7
PAYROLL -- DISTRICT	\$598.1	\$598.1	\$598.1	\$608.0	\$608.0	\$618.0
UNCOLLECTIBLES	\$39.3	\$49.3	\$49.3	\$50.1	\$50.1	\$50.7
CONSERVATION	\$50.0	\$50.0	\$50.0	\$50.2	\$50.2	\$50.4
OTHER OPERATION AND MAINTENANCE	\$547.0	\$547.0	\$547.0	\$555.9	\$555.9	\$564.9
BENEFITS	\$430.4	\$430.4	\$430.4	\$437.4	\$437.4	\$442.7
OTHER ADMIN AND GEN. EXP.	\$41.8	\$41.8	\$41.8	\$42.5	\$42.5	\$43.2
TOTAL O. & M., A. & G., & MISC. EXP.	\$1,960.6	\$1,970.6	\$1,970.6	\$1,999.8	\$1,999.8	\$2,027.3
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$155.1	\$155.1	\$155.1	\$167.3	\$167.3	\$179.4
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$34.3	\$42.9	\$42.9	\$43.1	\$43.1	\$43.3
PAYROLL TAXES	\$48.7	\$48.7	\$48.7	\$49.5	\$49.5	\$50.3
TOTAL GENERAL TAXES	238.0	\$246.7	\$246.7	\$259.8	\$259.8	\$273.0
DEPRECIATION	\$822.7	\$822.7	\$822.7	\$886.6	\$886.6	\$950.6
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$397.0	\$397.0	\$397.0	\$403.5	\$403.5	\$410.2
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$7.0	\$7.0	\$7.0	\$7.0	\$7.0	\$7.1
PAYROLL TAXES	\$27.8	\$27.8	\$27.8	\$28.3	\$28.3	\$28.7
OTHER PRORATED EXPENSES	\$137.4	\$137.4	\$137.4	\$139.6	\$139.6	\$141.9
TOTAL G.O. PRORATED EXPENSES	\$569.2	\$569.2	\$569.2	\$578.5	\$578.5	\$587.9
SUB -- TOTAL -- OPERATING EXPENSES	\$3,590.6	\$3,609.2	\$3,609.2	\$3,724.8	\$3,724.8	\$3,838.8
TOTAL INCOME TAXES:	\$90.0	\$505.6	\$505.6	\$536.9	\$536.9	\$568.3
TOTAL OPERATING EXPENSES	\$3,680.6	\$4,114.8	\$4,114.8	\$4,261.7	\$4,261.7	\$4,407.1
NET OPERATING REVENUE	\$621.4	\$1,274.9	\$1,274.9	\$1,128.0	\$1,360.1	\$1,445.1
DEPRECIATED RATE BASE	\$14,860.6	\$14,860.6	\$14,860.6	\$15,851.5	\$15,851.5	\$16,842.4
RATE OF RETURN	4.18%	8.58%	8.58%	8.58%	8.58%	8.58%

APPENDIX J**Page 2**CALIFORNIA WATER SERVICE CO.
KERN RIVER VALLEY DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$22,800.1	\$24,697.8	\$26,595.5
WTD. AVG. DEPRECIATION RESERVE	(7,409.5)	(8,278.6)	(\$9,147.7)
MATERIALS AND SUPPLIES	40.9	40.9	\$40.9
WORKING CASH - LEAD - LAG	269.2	276.6	\$283.9
WORKING CASH - W / H EMPLOYEES	(1.6)	(1.6)	(\$1.6)
ADVANCES FOR CONSTRUCTION	(18.7)	(17.6)	(\$16.5)
CONTRIBUTIONS	(557.5)	(568.5)	(\$579.5)
AMORTIZATION OF INTANG.	(19.8)	(26.7)	(\$33.7)
DEFERRED TAXES	(674.7)	(676.7)	(\$678.7)
UNAMORT. I.T.C.	(6.6)	(6.4)	(\$6.2)
PRORATED G.O. RATE BASE	389.9	364.8	\$339.7
TAXES ON ADVANCES	0.0	0.0	\$0.0
TAXES ON C.I.A.C.	48.7	47.5	\$46.4
WTG. AVG. RATE BASE	\$14,860.6	\$15,851.5	\$16,842.4
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$822.7	\$886.6	\$950.6
AD VALOREM TAXES	\$155.1	\$167.3	\$179.4
TOTAL INCOME TAXES AT AUTHORIZED I	\$505.6	\$536.9	\$568.3
NET OPERATING REVENUE	\$1,274.9	\$1,360.1	\$1,445.2

APPENDIX J
Page 3

CALIFORNIA WATER SERVICE CO.
KERN RIVER VALLEY DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$4,302.0	\$5,389.7
EXPENSES		
PURCHASED WATER	\$32.3	\$32.3
PURCHASED POWER	\$179.5	\$179.5
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$42.3	\$42.3
PAYROLL	\$598.1	\$598.1
OTHER O & M	\$597.0	\$597.0
OTHER A & G	\$472.2	\$472.2
G.O. PRORATIONS	\$483.6	\$483.6
PAYROLL TAXES	\$48.7	\$48.7
AD VALOREM TAXES	\$155.1	\$155.1
UNCOLLECTIBLES	\$39.3	\$49.3
FRANCHISE TAX & BUS LIC. FEES	\$34.3	\$42.9
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$26.7)	(\$26.7)
INTEREST EXPENSE	\$459.8	\$459.8
TOTAL DEDUCTIONS	\$3,115.5	\$3,134.1
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,198.9	\$1,198.9
NET STATE TAXABLE INCOME	(\$12.4)	\$1,056.7
STATE CORP. FRANCHISE TAX @ 8.84%	(\$1.1)	\$93.4
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$910.4	\$910.4
STATE INCOME TAX	(\$1.1)	\$93.4
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$16.3	\$73.8
NET FEDERAL TAXABLE INCOME	\$260.9	\$1,178.1
FEDERAL INCOME TAX @ 35.00%	\$91.3	\$412.3
INVESTMENT TAX CREDIT	\$0.2	\$0.2
TOTAL FEDERAL INCOME TAX	\$91.1	\$412.1
TOTAL INCOME TAXES	\$90.0	\$505.6

APPENDIX J
Page 4

California Water Service Company
KERN RIVER VALLEY DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	4,257	4,272
	1	4	4
	1 1/2	37	37
	2	10	10
	3	14	14
	4	0	0
	6	0	0
	8	0	0
	10	0	0
	12	0	0
	14	0	0
	TOTAL	4,322	4,337

Metered Sales, KCcf		
All Water	444.0	431.5

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	4,190	4,206	393.7	381.5	7.8	7.6
BUSINESS	107	106	28.8	28.5	22.4	22.4
MULTIPLE FAMILY	7	7	6.4	6.4	-	-
INDUSTRIAL	-	-	-	-	0	0
PUBLIC AUTHORITY	18	18	15.1	15.1	70.1	70.1
OTHER	-	-	-	-	0	0
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	4,322	4,337	444.0	431.5		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	-	-				
PUBLIC FIRE PROT	-	-				
TOTAL	4,322	4,337	444.0	431.5		
Unaccounted-for water	11.99%		60.5	58.8		
Total Production			504.5	490.3	(1)	

1) Purchased power costs are computed using total production.

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California Water Service Company
KERN RIVER VALLEY DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	55.8	4.4	0.8	0.0	2.2	0.0	63.3
August	46.2	2.7	0.8	0.0	1.7	0.0	51.5
September	65.8	4.6	0.7	0.0	3.1	0.0	74.2
October	33.9	2.2	0.7	0.0	1.5	0.0	38.3
November	33.2	2.9	0.5	0.0	1.6	0.0	38.2
December	19.7	1.6	0.5	0.0	0.6	0.0	22.4
January	18.4	2.1	0.4	0.0	0.7	0.0	21.5
February	12.9	0.9	0.4	0.0	0.1	0.0	14.2
March	16.4	1.8	0.4	0.0	0.7	0.0	19.3
April	18.6	0.9	0.4	0.0	0.6	0.0	20.5
May	30.8	2.0	0.4	0.0	1.0	0.0	34.3
June	41.9	2.6	0.4	0.0	1.4	0.0	46.3
	393.7	28.8	6.4	0.0	15.1	0.0	444.0

APPENDIX J
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California Water Service Company
KERN RIVER VALLEY DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	63.3	0.0	63.3	\$ 4.6	\$ -	\$ 25.6
August	51.5	0.0	51.5	\$ 3.7	\$ -	\$ 20.8
September	74.2	0.0	74.2	\$ 5.4	\$ -	\$ 30.0
October	38.3	0.0	38.3	\$ 2.8	\$ -	\$ 15.5
November	38.2	0.0	38.2	\$ 2.8	\$ -	\$ 15.4
December	22.4	0.0	22.4	\$ 1.6	\$ -	\$ 9.1
January	21.5	0.0	21.5	\$ 1.6	\$ -	\$ 8.7
February	14.2	0.0	14.2	\$ 1.0	\$ -	\$ 5.8
March	19.3	0.0	19.3	\$ 1.4	\$ -	\$ 7.8
April	20.5	0.0	20.5	\$ 1.5	\$ -	\$ 8.3
May	34.3	0.0	34.3	\$ 2.5	\$ -	\$ 13.9
June	46.3	0.0	46.3	\$ 3.4	\$ -	\$ 18.7
	<u>444.1</u>	<u>-0.1</u>	<u>444.0</u>	<u>\$ 32.3</u>	<u>\$ -</u>	<u>\$ 179.5</u>

APPENDIX J
Page 7

KERN RIVER VALLEY DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	86.7	207.6	294.3
February	56.6	207.6	264.2
March	77.7	207.6	285.4
April	83.3	207.6	290.9
May	139.7	207.6	347.3
June	189.4	207.6	397.0
July	258.0	207.6	465.6
August	210.4	207.6	418.0
September	305.0	207.6	512.6
October	156.9	207.6	364.6
November	156.2	207.6	363.9
December	90.6	207.6	298.2
TOTAL	1,810.5	2,491.5	4,302.0

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	89.1	233.1	322.1
February	45.9	233.1	279.0
March	69.0	233.1	302.1
April	67.8	233.1	300.9
May	134.1	255.0	389.0
June	202.8	233.1	435.9
July	314.6	233.1	547.6
August	259.1	233.1	492.2
September	376.2	233.1	609.3
October	197.0	233.1	430.1
November	174.9	233.1	407.9
December	96.6	233.1	329.6
TOTAL	2,027.0	2,818.9	4,845.8

California Water Service Company
KERN RIVER VALLEY DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
SUPPLIER - SCE	
Total Production (kccf)	504.5
Kwh / ccf	3,165.9
Total calculated KWH	1,597,198.3
Unit Cost	\$0.1124
Power Cost	\$179,456
TOTAL PURCHASED POWER	\$179.5
 PURCHASED WATER	
PURCHASED WATER - ACRE FEET	400
UNIT COST PER ACRE FOOT	\$80.74
 TOTAL PURCHASED WATER COST	 \$323

APPENDIX J**Page 9**California Water Service Company
KERN RIVER VALLEY DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	330
ADOPTED CHEMICAL DOLLARS	\$42
ADOPTED \$ per KCCF	\$0.128083
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	0.91%
FRANCHISE TAX RATE	0.80%
BUSINESS LICENSE FEE	\$0.00
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.66411

APPENDIX J

Page 10

**NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)**

2011

			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.91444%	0.91444%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.08556%	99.08556%
	FRANCHISE TAX RATE	0.79673%	0.79673%
3	LOCAL FRANCHISE (% * LINE 2)	0.78944%	0.78944%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	1.70388%	1.70388%
6	1 - SUBTOTAL (100% - LINE 5)	98.29612%	98.29612%
7	CCFT (LINE 6 * 8.84%)	8.68938%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	5.27929%	
9	FIT (LINE 6 * 35 %)	29.51461%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	39.90787%	1.70388%
11	NET AFTER TAXES (1 - LINE 9)	60.09213%	98.29612%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.66411	1.01733

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.01733	0.47428
EQUITY	53.38%	With income Taxes	1.66411	0.88830
TOTAL	100.00%			
		Adj. Net to Gros:		<u>1.36258</u>

APPENDIX J
Page 11

California Water Service Company
 Kern River Valley District Bill Comparison *

System Revenue Requirement Increase 12.64%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 46.57	\$ 52.46	\$ 5.89	12.64%
6 Typical Winter	\$ 71.04	\$ 79.85	\$ 8.81	12.41%
11	\$ 91.43	\$ 102.68	\$ 11.25	12.31%
13	\$ 99.59	\$ 111.81	\$ 12.23	12.28%
18 Typical Summer	\$ 119.98	\$ 134.64	\$ 14.66	12.22%
25	\$ 148.52	\$ 166.60	\$ 18.08	12.17%
30	\$ 168.91	\$ 189.43	\$ 20.51	12.14%
32	\$ 177.07	\$ 198.56	\$ 21.49	12.14%
35	\$ 189.30	\$ 212.25	\$ 22.95	12.12%
49	\$ 246.40	\$ 276.17	\$ 29.78	12.09%
75	\$ 352.43	\$ 394.88	\$ 42.45	12.05%

	Present	Proposed
T1	\$4,078.1	\$4,565.6
T2	\$4,078.1	\$4,565.6
T3	\$4,078.1	\$4,565.6
Cut 1		
Cut 2		
SC	\$46.57	\$52.46

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. KRV-AR-1

Kern River Valley Tariff Area
 (Arden Water Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Wofford Heights and vicinity, located approximately two miles south of Kernville in Kern County.

RATES

			SDWBA
			Quantity
			Surcharge
Quantity Rates:			
	All water delivered, per 100 cu. ft.	\$4.5656 (I)	\$0.12
Service Charge:			SDWBA
		Per Meter	Monthly
		Per Month	Surcharge
For	5/8 x 3/4 - inch meter	\$52.46 (I)	\$0.75
For	3/4 - inch meter	78.69	0.80
For	1 - inch meter	131.14	1.10
For	1-1/2 - inch meter	252.94	1.55
For	2 - inch meter	419.66	2.00
For	3 - inch meter	786.86	3.75
For	4 - inch meter	1,311.43 (I)	5.10

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge must be identified on each bill. This surcharge is specifically for the repayment of the California SDWBA loan as authorized by Decision 90267.
 2. All bills are subject to the reimbursement fees set forth on Schedule UF.
 3. All bills are subject to any applicable surcharges and surcredits on Schedules RSF and LIRA-SC.
 4. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.
- (D)
5. An ICBA surcharge of \$0.2076 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
 6. A WRAM-MCBA true-up surcharge of \$0.3970 per 100 cu. ft. of water used is to be applied to the quantity rates for 36 months after the effective date of Advice Letter 1996-A.
- (D)

(To be inserted by utility)

Advice Letter No. _____
 Decision No. _____

Issued by

THOMAS F. SMEGAL
NAME
 Vice President
TITLE

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

Date Filed _____
 Effective _____
 Resolution No. _____

Schedule No. KRV-BD-1

Kern River Valley Tariff Area
 (Bodfish Water Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The unincorporated area known as Bodfish and vicinity and a non-contiguous area known as Canyon Heights, Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft. \$4.5656 (I)

Service Charge:

	Per Meter Per Month		SDWBA Monthly Surcharge
For 5/8 x 3/4 - inch meter	52.46	(I)	\$0.97
For 3/4 - inch meter	78.69		1.45
For 1 - inch meter	131.14		2.42
For 1-1/2 - inch meter	252.94		4.83
For 2 - inch meter	419.66		7.74
For 3 - inch meter	786.86		
For 4 - inch meter	1,311.43	(I)	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge must be identified on each bill. This surcharge is specifically for the repayment of the California SDWBA loan as authorized by Decisions 93727 and 82-01-058.
2. In the event that a customer terminates service under this schedule and reinstates service at the same location within 12 months, there will be a reconnection charge equal to the minimum charge which would have been billed had the customer not terminated service.
3. All bills are subject to the reimbursement fees set forth on Schedule UF.
4. All bills are subject to any applicable surcharges and surcredits on Schedules RSF and LIRA-SC.
5. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.
6. The established billing cycle for the Bodfish Water Service Area is every other month (bi-monthly).
7. An ICBA surcharge of \$0.2076 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
8. A WRAM-MCBA true-up surcharge of \$0.3970 per 100 cu. ft. of water used is to be applied to the quantity rates for 36 months after the effective date of Advice Letter 1996-A.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
 Vice President
 TITLE

Effective _____

Resolution No. _____

Schedule No. KRV-KD-1

Kern River Valley Tariff Area
 (Kernville Water Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The community of Kernville and vicinity, Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft. \$4.5656 (I)

Service Charge:	Per Meter Per Month	SDWBA Monthly Surcharge
For 5/8 x 3/4 - inch meter	\$52.46 (I)	\$3.90
For 3/4 - inch meter	78.69	5.85
For 1 - inch meter	131.14	9.75
For 1-1/2 - inch meter	252.94	19.50
For 2 - inch meter	419.66	31.20
For 3 - inch meter	786.86	58.80
For 4 - inch meter	1,311.43 (I)	97.50

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge must be identified on each bill. This surcharge is specifically for the repayment of the California SDWBA loan as authorized by Decision 85-04-021.
 2. All bills are subject to the reimbursement fees set forth on Schedule UF.
 3. All bills are subject to any applicable surcharges and surcredits on Schedules RSF and LIRA-SC.
 4. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.
- (D)
- (D)
5. An ICBA surcharge of \$0.2076 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
 6. A WRAM-MCBA true-up surcharge of \$0.3970 per 100 cu. ft. of water used is to be applied to the quantity rates for 36 months after the effective date of Advice Letter 1996-A.

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

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THOMAS E. SMEGAL

NAME

Vice President

TITLE

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

Date Filed _____

Effective _____

Resolution No. _____

Schedule No. KRV-LK-1

Kern River Valley Tariff Area
 (Lakeland Water Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The area known as Lakeland, Tracts No. 2412, 3035, 3036, 3108 and vicinity, located northeast of the community of Lake Isabella, Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft. \$4.5656 (I)

Service Charge:	Per Meter Per Month	SDWBA Monthly Surcharge
For 5/8 x 3/4 - inch meter	\$52.46 (I)	\$9.85
For 3/4 - inch meter	78.69	14.75
For 1 - inch meter	131.14	24.75
For 1-1/2 - inch meter	252.94	49.25
For 2 - inch meter	419.66	79.00
For 3 - inch meter	786.86	148.00
For 4 - inch meter	1,311.43 (I)	246.00

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge must be identified on each bill. This surcharge is specifically for the repayment of the California SDWBA loan as authorized by Decision 94-09-024.
 2. All bills are subject to the reimbursement fees set forth on Schedule UF.
 3. All bills are subject to any applicable surcharges and surcredits on Schedules RSF and LIRA-SC.
 4. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.
- (D)
- (D)
5. The established billing cycle for the Lakeland Water Service Area is every other month (bi-monthly).
 6. An ICBA surcharge of \$0.2076 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
 7. A WRAM-MCBA true-up surcharge of \$0.3970 per 100 cu. ft. of water used is to be applied to the quantity rates for 36 months after the effective date of Advice Letter 1996-A.

Schedule No. KRV-SQ-1
 Kern River Valley Tariff Area
 (Squirrel Mountain Water Service Area)
GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Squirrel Mountain and vicinity, located in the unincorporated area south of Mountain Mesa on State Highway 178, five miles east of Lake Isabella in Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft. \$4.5656 (I)

Service Charge:		Per Meter		SDWBA Monthly Surcharge
		Per Month		
For	5/8 x 3/4 - inch meter	\$52.46	(I)	\$5.22
For	3/4 - inch meter	78.69		7.84
For	1 - inch meter	131.14		13.06
For	1-1/2 - inch meter	252.94		26.12
For	2 - inch meter	419.66		41.80
For	3 - inch meter	786.86		78.37
For	4 - inch meter	1,311.43	(I)	130.62

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge must be identified on each bill. This surcharge is specifically for the repayment of the California SDWBA loan as authorized by Decision 94-07-023.
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges and surcredits on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
5. An ICBA surcharge of \$0.2076 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965. (D)
6. A WRAM-MCBA true-up surcharge of \$0.3970 per 100 cu. ft. of water used is to be applied to the quantity rates for 36 months after the effective date of Advice Letter 1996-A.

(To be inserted by utility)

Advice Letter No. _____
 Decision No. _____

Issued by

THOMAS F. SMEGAL
NAME
 Vice President
TITLE

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

Date Filed _____
 Effective _____
 Resolution No. _____

Schedule No. KRV-AO-1

Kern River Valley Tariff Area
 (Mountain Shadows, Onyx, South Lake, Split Mountain Water Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service without a specific SDWBA surcharge.

TERRITORY

The unincorporated area known as Mountain Shadows, Subdivision of Wofford Heights, approximately 4 miles southwest of the community of Kernville, Kern County. Onyx and vicinity, located approximately five miles northwest of Weldon, Kern County. Southlake and vicinity, located immediately south of State Highway 178, approximately four miles west of Weldon, Kern County. Tracts No. 3141, 3491 and along Evans Road between those tracts, located near Wofford Heights, Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft. \$4.5656 (I)

Service Charge:

	<u>Per Meter</u>	
For 5/8 x 3/4 - inch meter	\$52.46	(I)
For 3/4 - inch meter	78.69	
For 1 - inch meter	131.14	
For 1-1/2 - inch meter	252.94	
For 2 - inch meter	419.66	
For 3 - inch meter	786.86	
For 4 - inch meter	1,311.43	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges and surcredits on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
6. An ICBA surcharge of \$0.2076 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965. (D)
7. The established billing cycle for the South Lake Water Service Area is every other month (bi-monthly).
8. A WRAM-MCBA true-up surcharge of \$0.3970 per 100 cu. ft. of water used is to be applied to the quantity rates for 36 months after the effective date of Advice Letter 1996.

(To be inserted by utility)

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Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President

Effective _____

Resolution No. _____

Schedule No. KRV-KD-2

Kernville Tariff Area

INTERRUPTIBLE PUBLIC AUTHORITY IRRIGATION SERVICE

APPLICABILITY

Applicable to interruptible water service to public authorities for irrigation purposes.

TERRITORY

Lands located in the community of Kernville and vicinity, Kern County.

RATES

Quantity Rates:

All water delivered, per 100 Cu. ft. \$0.8865 (I)

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. Service on this this schedule is subject to interruption based on availability of water supplies.
On Cal Water's request, the customer will curtail use of water within two hours.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.

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THOMAS F. SMEGAL

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NAME

Vice President

TITLE

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Resolution No. _____

Schedule No. KRV-4

Kern River Valley Tariff Area
(All Service Areas)

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

All communities served by Kern River Valley District.

RATES

	<u>Per Month</u>	
For each inch diameter of service connection	\$7.32	(I)

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedules No. UF.
2. The customer will pay, without refund, the entire cost of the private fire service facilities.
3. The private fire service facilities shall be installed by the utility or under the utility's direction and shall be the sole property of the applicant but subject to the control of the utility, with the right to alter, repair, replace and the right to remove upon discontinuance of service.
4. The minimum diameter for the private fire service connection will be four inches. The maximum diameter shall not be larger than the diameter of the water main to which the private fire service facilities are connected.
5. If a water main of adequate size is not available adjacent to the premises to be served, then a new main from the nearest existing main of adequate size will be installed by the utility at the cost of the customer. Such cost shall not be subject to refund.
6. The private fire service facilities will include a detector check valve or other similar device acceptable to the utility which will indicate the use of water. The facilities may be located within the customer's premises or within public rights of way adjacent thereto. Where located within the premises, the utility and its duly authorized agents shall have the right of ingress to and egress from the premises for all purposes related to said facilities. In the event the installation is solely for a private fire hydrant facility, the requirement for a detector check valve or other similar device may be waived.
7. No structure shall be built over the private fire service facilities and the customer shall maintain and safeguard the area occupied by the private fire service facilities from traffic and other hazardous conditions. The customer will be responsible for any damage to the private fire service facilities whether resulting from the use or operation of appliances and facilities on customer's premises or otherwise.
8. Subject to the approval of the utility, any change in the location or construction of the private fire service facilities as may be requested by public authority or the customer will be made by the utility following payment to the utility of the entire cost of such change.
9. The customer's installation must be such as to separate effectively the private fire service facilities from that of the customer's regular domestic water service. Any unauthorized use of water from the private fire service facilities will be charged for at the applicable tariff rates and may be grounds for the utility's discontinuing private fire service without liability to the utility.
10. There shall be no cross connection between the systems supplied by water through the utility's private fire service facilities and any other source of supply without the specific approval of the utility. The specific approval, if given, will at least require at the customer's expense a special double check valve installation or other backflow prevention device acceptable to the utility. Any cross connection may be grounds for immediately discontinuing private fire service without liability to the utility.
11. The utility will supply only such water at such pressure as may be available from time to time as a result of its normal operation of the system. The customer shall indemnify the utility and save it harmless against any and all claims arising against the utility for any loss or damage resulting from service under this schedule. Section 774 of the Public Utilities Commission Code limits the liability of the utility resulting from a claim regarding adequacy of pressure or supply for fire protection service.
12. The customer shall be responsible for the periodic testing of any backflow prevention devices as required by public authority or the utility. Any repair or replacement of such devices or of any other facilities installed to provide private fire service shall be done at the customer's expense. Any refusal to comply with the above requirements may be grounds for

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

Issued by
THOMAS F. SMEGAL
NAME
Vice President
TITLE

(To be inserted by Cal. P.U.C.)
Date Filed _____
Effective _____
Resolution No. _____

APPENDIX K
Page 1

KING CITY DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	<u>PRESENT</u>	<u>PROPOSED</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
	RATES	RATES	RATES	RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$2,517.4	\$2,830.8	\$2,921.6	\$3,009.8
% Increase		12.5%	3.2%	3.0%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$100.0	\$100.0	\$102.1	\$104.2
PURCHASED CHEMICALS	\$62.5	\$62.5	\$64.5	\$66.6
PAYROLL -- DISTRICT	\$342.8	\$342.8	\$354.1	\$365.7
UNCOLLECTIBLES	\$10.4	\$11.7	\$12.1	\$12.2
CONSERVATION	\$36.0	\$36.0	\$36.7	\$37.5
OTHER OPERATION AND MAINTENANCE	\$184.5	\$184.5	\$190.5	\$196.7
BENEFITS	\$174.6	\$174.6	\$180.4	\$182.5
OTHER ADMIN AND GEN. EXP.	\$34.3	\$34.3	\$35.4	\$36.6
TOTAL O. & M., A. & G., & MISC. EXP.	\$945.1	\$946.4	\$975.8	\$1,002.1
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$115.8	\$115.8	\$116.0	\$116.2
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$23.8	\$26.8	\$27.3	\$27.9
PAYROLL TAXES	\$23.1	\$23.1	\$23.9	\$24.7
TOTAL GENERAL TAXES	162.8	\$165.7	\$167.2	\$168.8
DEPRECIATION	\$356.8	\$356.8	\$374.9	\$393.1
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$235.0	\$235.0	\$242.7	\$250.7
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$3.8	\$3.8	\$3.9	\$4.0
PAYROLL TAXES	\$16.6	\$16.6	\$17.1	\$17.7
OTHER PRORATED EXPENSES	\$149.5	\$149.5	\$154.4	\$159.4
TOTAL G.O. PRORATED EXPENSES	\$404.9	\$404.9	\$418.1	\$431.8
SUB -- TOTAL -- OPERATING EXPENSES	\$1,869.6	\$1,873.8	\$1,936.1	\$1,995.8
TOTAL INCOME TAXES:	\$146.3	\$263.4	\$274.0	\$284.7
TOTAL OPERATING EXPENSES	\$2,015.8	\$2,137.2	\$2,210.1	\$2,280.4
NET OPERATING REVENUE	\$501.6	\$693.6	\$711.5	\$729.4
DEPRECIATED RATE BASE	\$8,083.7	\$8,083.7	\$8,292.4	\$8,501.1
RATE OF RETURN	6.20%	8.58%	8.58%	8.58%

APPENDIX K**Page 2**CALIFORNIA WATER SERVICE CO.
KING CITY DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$13,134.8	\$13,727.0	\$14,319.2
WTD. AVG. DEPRECIATION RESERVE	(3,294.7)	(3,651.3)	(\$4,007.9)
MATERIALS AND SUPPLIES	30.6	30.6	\$30.6
WORKING CASH - LEAD - LAG	69.2	87.0	\$104.8
WORKING CASH - W / H EMPLOYEES	(0.7)	(0.7)	(\$0.7)
ADVANCES FOR CONSTRUCTION	(1,419.9)	(1,446.5)	(\$1,473.0)
CONTRIBUTIONS	(390.7)	(378.2)	(\$365.6)
AMORTIZATION OF INTANG.	(6.1)	(7.1)	(\$8.1)
DEFERRED TAXES	(559.4)	(567.1)	(\$574.8)
UNAMORT. I.T.C.	(7.4)	(7.0)	(\$6.6)
PRORATED G.O. RATE BASE	242.9	235.6	\$228.3
TAXES ON ADVANCES	266.6	253.5	\$240.4
TAXES ON C.I.A.C.	18.3	16.4	\$14.5
WTG. AVG. RATE BASE	\$8,083.7	\$8,292.4	\$8,501.1
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$356.8	\$374.9	\$393.1
AD VALOREM TAXES	\$115.8	\$116.0	\$116.2
TOTAL INCOME TAXES AT AUTHORIZED I	\$263.4	\$274.0	\$284.7
NET OPERATING REVENUE	\$693.6	\$711.5	\$729.3

APPENDIX K**Page 3**CALIFORNIA WATER SERVICE CO.
KING CITY DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$2,517.4	\$2,830.8
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$100.0	\$100.0
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$62.5	\$62.5
PAYROLL	\$342.8	\$342.8
OTHER O & M	\$220.5	\$220.5
OTHER A & G	\$208.9	\$208.9
G.O. PRORATIONS	\$359.4	\$359.4
PAYROLL TAXES	\$23.1	\$23.1
AD VALOREM TAXES	\$115.8	\$115.8
UNCOLLECTIBLES	\$10.4	\$11.7
FRANCHISE TAX & BUS LIC. FEES	\$23.8	\$26.8
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$8.0)	(\$8.0)
INTEREST EXPENSE	\$252.3	\$252.3
TOTAL DEDUCTIONS	\$1,711.6	\$1,715.9
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$493.2	\$493.2
NET STATE TAXABLE INCOME	\$312.6	\$621.7
STATE CORP. FRANCHISE TAX @ 8.84%	\$27.6	\$55.0
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$404.4	\$404.4
STATE INCOME TAX	\$27.6	\$55.0
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$33.6	\$59.0
NET FEDERAL TAXABLE INCOME	\$340.2	\$596.6
FEDERAL INCOME TAX @ 35.00%	\$119.1	\$208.8
INVESTMENT TAX CREDIT	\$0.4	\$0.4
TOTAL FEDERAL INCOME TAX	\$118.7	\$208.4
TOTAL INCOME TAXES	\$146.3	\$263.4

APPENDIX K
Page 4

California Water Service Company
KING CITY DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	1,836	1,866
	1	7	7
	1 1/2	528	538
	2	57	60
	3	119	127
	4	14	15
	6	14	14
	8	2	3
	10	0	0
	12	0	0
	14	0	0
	TOTAL	2,578	2,629

Metered Sales, KCcf		
All Water	834.2	856.1

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	2,130	2,170	442.6	448.1	17.3	17.2
BUSINESS	303	298	224.6	220.0	61.8	61.5
MULTIPLE FAMILY	57	70	92.3	113.3	134.9	134.9
INDUSTRIAL	19	19	28.0	28.0	122.8	122.8
PUBLIC AUTHORITY	66	69	42.6	42.6	53.8	51.4
OTHER	3	3	4.1	4.1	113	113
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	2,578	2,629	834.2	856.1		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	46	47				
PUBLIC FIRE PROT	6	7				
TOTAL	2,630	2,683	834.2	856.1		
Unaccounted-for water	11.54%		108.8	111.6		
Total Production			942.9	967.7	(1)	

1) Purchased power costs are computed using total production.

APPENDIX K
Page 5

California Water Service Company
KING CITY DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	51.9	23.6	9.4	2.3	5.3	0.4	92.9
August	46.2	22.0	8.7	2.7	5.0	0.4	84.9
September	53.7	23.4	9.7	3.1	5.1	0.4	95.4
October	37.4	20.3	8.6	4.4	3.9	0.4	74.9
November	33.4	18.9	7.5	3.3	3.2	0.3	66.7
December	29.2	15.6	6.8	2.0	2.7	0.3	56.6
January	24.9	14.2	6.9	1.6	1.3	0.3	49.1
February	24.2	14.1	5.9	1.5	1.2	0.3	47.2
March	26.0	14.7	6.4	1.9	1.6	0.3	50.8
April	30.8	16.2	6.8	1.7	3.4	0.3	59.2
May	37.9	18.9	7.6	1.6	2.9	0.3	69.2
June	47.2	22.8	7.9	1.9	6.9	0.4	87.1
	442.6	224.6	92.3	28.0	42.6	4.1	834.2

APPENDIX K
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California Water Service Company
KING CITY DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	(In Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	92.9	0.0	92.9	\$ -	\$ -	\$ 11.1
August	84.9	0.0	84.9	\$ -	\$ -	\$ 10.2
September	95.4	0.0	95.4	\$ -	\$ -	\$ 11.4
October	74.9	0.0	74.9	\$ -	\$ -	\$ 9.0
November	66.7	0.0	66.7	\$ -	\$ -	\$ 8.0
December	56.6	0.0	56.6	\$ -	\$ -	\$ 6.8
January	49.1	0.0	49.1	\$ -	\$ -	\$ 5.9
February	47.2	0.0	47.2	\$ -	\$ -	\$ 5.7
March	50.8	0.0	50.8	\$ -	\$ -	\$ 6.1
April	59.2	0.0	59.2	\$ -	\$ -	\$ 7.1
May	69.2	0.0	69.2	\$ -	\$ -	\$ 8.3
June	87.1	0.0	87.1	\$ -	\$ -	\$ 10.5
	<u>834.2</u>	<u>0.0</u>	<u>834.2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100.0</u>

APPENDIX K
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KING CITY DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	81.3	89.9	171.2
February	79.4	89.9	169.2
March	85.0	89.9	174.9
April	100.1	89.9	190.0
May	118.9	89.9	208.8
June	152.8	89.9	242.7
July	163.7	89.9	253.5
August	148.0	89.9	237.9
September	167.4	89.9	257.2
October	129.5	89.9	219.4
November	117.4	89.9	207.3
December	95.5	89.9	185.3
TOTAL	1,439.0	1,078.4	2,517.4

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	92.9	104.0	196.9
February	88.2	104.0	192.2
March	95.7	104.0	199.7
April	110.8	104.0	214.8
May	130.5	71.7	202.2
June	175.6	104.0	279.6
July	185.8	104.0	289.8
August	168.1	104.0	272.1
September	186.0	104.0	290.0
October	148.0	104.0	252.0
November	125.6	104.0	229.6
December	108.0	104.0	212.0
TOTAL	1,615.2	1,215.6	2,830.8

California Water Service Company
KING CITY DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	943.0
Kwh / ccf	713.3
Total calculated KWH	672,682.0
Unit Cost	\$0.1487
Power Cost	\$100,047
TOTAL PURCHASED POWER	\$100.0
PURCHASED WATER	0
TOTAL PURCHASED WATER COST	\$0

APPENDIX K
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California Water Service Company
KING CITY DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	943
ADOPTED CHEMICAL DOLLARS (adjusted for CBK share)	\$63
ADOPTED \$ per KCCF	\$0.066279
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	0.41%
FRANCHISE TAX RATE	0.95%
BUSINESS LICENSE FEE	\$0.00
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.63177

APPENDIX K

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NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

2011

			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.41408%	0.41408%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.58592%	99.58592%
	FRANCHISE TAX RATE	0.94559%	0.94559%
3	LOCAL FRANCHISE (% * LINE 2)	0.94168%	0.94168%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	1.35576%	1.35576%
6	1 - SUBTOTAL (100% - LINE 5)	98.64424%	98.64424%
7	CCFT (LINE 6 * 8.84%)	8.72015%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	8.09317%	
9	FIT (LINE 6 * 35 %)	28.64082%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	38.71673%	1.35576%
11	NET AFTER TAXES (1 - LINE 9)	61.28327%	98.64424%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.63177	1.01374

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.01374	0.47261
EQUITY	53.38%	With income Taxes	1.63177	0.87104
TOTAL	100.00%			
		Adj. Net to Gross:		<u>1.34364</u>

APPENDIX K
Page 11

APPENDIX K
Page 11

California Water Service Company
King City District Bill Comparison *

System Revenue Requirement Increase 12.45%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 17.83	\$ 20.05	\$ 2.22	12.45%
5	\$ 25.53	\$ 28.70	\$ 3.16	12.39%
10	\$ 33.24	\$ 37.34	\$ 4.11	12.36%
13 Typical Winter	\$ 38.16	\$ 42.87	\$ 4.71	12.34%
18 Annual Average	\$ 46.61	\$ 52.35	\$ 5.74	12.32%
25 Typical Summer	\$ 59.63	\$ 66.97	\$ 7.34	12.31%
30	\$ 69.57	\$ 78.12	\$ 8.56	12.30%
35	\$ 79.51	\$ 89.28	\$ 9.77	12.29%
40	\$ 89.45	\$ 100.44	\$ 10.99	12.29%
50	\$ 109.33	\$ 122.76	\$ 13.43	12.28%
75	\$ 159.03	\$ 178.54	\$ 19.51	12.27%

	Present	Proposed
T1	\$1.5407	\$1.7294
T2	\$1.6898	\$1.8968
T3	\$1.9880	\$2.2315
Cut 1	11	11
Cut 2	21	21
SC	\$17.83	\$20.05

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. KC-1-R

King City Tariff Area

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

King City and vicinity, Monterey County.

RATES

Quantity Rates:

For the first 1,100 cubic feet, per 100 cubic feet.....	\$1.7294	(I)
For the next 1,000 cubic feet, per 100 cubic feet.....	1.8968	
For all over 2,100 cubic feet, per 100 cubic feet.....	2.2315	(I)

Service Charge:

	Per Meter	
	Per Month	
For 5/8 x 3/4 - inch meter	\$20.05	(I)
For 3/4 - inch meter	30.07	
For 1 - inch meter	50.12	
For 1-1/2 - inch meter	100.25	
For 2 - inch meter	160.40	
For 3 - inch meter	300.75	
For 4 - inch meter	501.25	
For 6 - inch meter	939.86	
For 8 - inch meter	1,476.92	
For 10 - inch meter	2,305.75	
For 12 - inch meter	3,308.24	
For 14 - inch meter	4,511.24	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
4. An ICBA surcredit of \$1.9892 is to be added to each bill for twelve months starting January 15, 2010, the effective date of Advice Letter 1965.
5. A WRAM-MCBA true-up surcredit of \$0.0714 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.
6. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)

Schedule No. KC-1-NR

King City Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

King City and vicinity, Monterey County.

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet	\$1.9961	(I)
For meter sizes 8 inches and above, per 100 cubic feet.....	2.0392	(I)

Service Charge:		Per Meter	
		Per Month	
For	5/8 x 3/4 - inch meter	\$17.91	(I)
For	3/4 - inch meter	26.87	
For	1 - inch meter	44.78	
For	1-1/2 - inch meter	89.57	
For	2 - inch meter	143.31	
For	3 - inch meter	268.70	
For	4 - inch meter	447.83	
For	6 - inch meter	839.48	
For	8 - inch meter	1,319.19	
For	10 - inch meter	2,060.04	
For	12 - inch meter	2,955.71	
For	14 - inch meter	4,030.51	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
4. A surcredit of \$1.1083 is to be added to each bill on or after June 1, 2009, the effective date of Advice Letter 1923-A to reflect the Cost of Capital authorized by the CPUC in Decision 09-05-019. (D)
4. An ICBA surcredit of \$1.9892 is to be added to each bill for twelve months starting January 15, 2010, the effective date of Advice Letter 1965.
5. A WRAM-MCBA true-up surcredit of \$0.0714 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.
6. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President

Effective _____

TITLE

Resolution No. _____

Schedule No. KC-4

King City Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

King City and vicinity, Monterey County.

RATES

		Per Month	
For.....	1-1/2 - inch connection	\$10.96	(I)
For.....	2 - inch connection	14.62	
For.....	3 - inch connection	21.93	
For.....	4 - inch connection	29.24	
For.....	6 - inch connection	43.86	
For.....	8 - inch connection	58.47	
For.....	10 - inch connection	73.09	
For.....	12 - inch connection	87.71	
For.....	14 - inch connection	102.33	(R)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. KC-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS E. SMEGAL

Decision No. _____

NAME
 Vice President
 TITLE

Resolution No. _____

APPENDIX L

Page 1

LIVERMORE DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$20,077.3	\$20,340.2	\$20,653.5	\$20,964.0
% Increase		1.3%	1.5%	1.5%
OPERATING EXPENSES				
PURCHASED WATER	\$8,642.2	\$8,642.2	\$8,687.2	\$8,732.5
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$605.0	\$605.0	\$608.1	\$611.3
PURCHASED CHEMICALS	\$59.7	\$59.7	\$61.0	\$62.3
PAYROLL -- DISTRICT	\$996.0	\$996.0	\$1,013.2	\$1,030.7
UNCOLLECTIBLES	\$44.7	\$45.3	\$46.3	\$47.1
CONSERVATION	\$525.0	\$525.0	\$527.7	\$530.5
OTHER OPERATION AND MAINTENANCE	\$735.3	\$735.3	\$751.4	\$767.9
BENEFITS	\$772.7	\$772.7	\$786.1	\$795.5
OTHER ADMIN AND GEN. EXP.	\$31.4	\$31.4	\$32.1	\$32.8
TOTAL O. & M., A. & G., & MISC. EXP.	\$12,411.9	\$12,412.5	\$12,513.1	\$12,610.5
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$326.8	\$326.8	\$340.8	\$354.9
BUSINESS LICENSE FEES	\$190.7	\$193.2	\$194.2	\$195.2
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$81.2	\$81.2	\$82.6	\$84.0
TOTAL GENERAL TAXES	598.7	\$601.2	\$617.6	\$634.1
DEPRECIATION	\$1,691.1	\$1,691.1	\$1,753.4	\$1,815.7
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$1,191.0	\$1,191.0	\$1,211.6	\$1,232.5
AD VALOREM, BUSINESS LICENSE, FRANCHISES	\$20.9	\$20.9	\$21.0	\$21.1
PAYROLL TAXES	\$83.5	\$83.5	\$84.9	\$86.4
OTHER PRORATED EXPENSES	\$824.2	\$824.2	\$842.2	\$860.7
TOTAL G.O. PRORATED EXPENSES	\$2,119.6	\$2,119.6	\$2,159.8	\$2,200.7
SUB -- TOTAL -- OPERATING EXPENSES	\$16,821.2	\$16,824.4	\$17,043.9	\$17,261.0
TOTAL INCOME TAXES:	\$1,105.1	\$1,210.8	\$1,236.3	\$1,261.7
TOTAL OPERATING EXPENSES	\$17,926.3	\$18,035.2	\$18,280.1	\$18,522.7
NET OPERATING REVENUE	\$2,150.9	\$2,305.1	\$2,373.4	\$2,441.3
DEPRECIATED RATE BASE	\$26,870.3	\$26,870.3	\$27,662.0	\$28,453.7
RATE OF RETURN	8.00%	8.58%	8.58%	8.58%

APPENDIX L**Page 2**CALIFORNIA WATER SERVICE CO.
LIVERMORE DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$58,372.3	\$61,009.8	\$63,647.2
WTD. AVG. DEPRECIATION RESERVE	(17,483.1)	(19,008.1)	(\$20,533.0)
MATERIALS AND SUPPLIES	92.1	92.1	\$92.1
WORKING CASH - LEAD - LAG	(321.5)	(328.1)	(\$334.7)
WORKING CASH - W / H EMPLOYEES	(4.7)	(4.7)	(\$4.7)
ADVANCES FOR CONSTRUCTION	(8,795.4)	(8,852.5)	(\$8,909.6)
CONTRIBUTIONS	(3,486.1)	(3,597.8)	(\$3,709.5)
AMORTIZATION OF INTANG.	(37.5)	(48.2)	(\$58.9)
DEFERRED TAXES	(3,742.4)	(3,748.9)	(\$3,755.4)
UNAMORT. I.T.C.	(86.2)	(82.1)	(\$78.0)
PRORATED G.O. RATE BASE	1,169.8	1,094.3	\$1,018.8
TAXES ON ADVANCES	946.7	899.3	\$851.8
TAXES ON C.I.A.C.	246.3	236.9	\$227.5
WTG. AVG. RATE BASE	\$26,870.3	\$27,662.0	\$28,453.7
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$1,691.1	\$1,753.4	\$1,815.7
AD VALOREM TAXES	\$326.8	\$340.8	\$354.9
TOTAL INCOME TAXES AT AUTHORIZED I	\$1,210.8	\$1,236.3	\$1,261.7
NET OPERATING REVENUE	\$2,305.1	\$2,373.4	\$2,441.8

APPENDIX L**Page 3**

CALIFORNIA WATER SERVICE CO.
LIVERMORE DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$20,077.3	\$20,340.2
EXPENSES		
PURCHASED WATER	\$8,642.2	\$8,642.2
PURCHASED POWER	\$605.0	\$605.0
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$59.7	\$59.7
PAYROLL	\$996.0	\$996.0
OTHER O & M	\$1,260.3	\$1,260.3
OTHER A & G	\$804.1	\$804.1
G.O. PRORATIONS	\$1,862.7	\$1,862.7
PAYROLL TAXES	\$81.2	\$81.2
AD VALOREM TAXES	\$326.8	\$326.8
UNCOLLECTIBLES	\$44.7	\$45.3
FRANCHISE TAX & BUS LIC. FEES	\$190.7	\$193.2
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$35.6)	(\$35.6)
INTEREST EXPENSE	\$856.5	\$856.5
TOTAL DEDUCTIONS	\$15,694.2	\$15,697.3
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$2,075.6	\$2,075.6
NET STATE TAXABLE INCOME	\$2,307.5	\$2,567.3
STATE CORP. FRANCHISE TAX @ 8.84%	\$204.0	\$227.0
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,588.1	\$1,588.1
STATE INCOME TAX	\$204.0	\$227.0
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$4.9	\$5.3
NET FEDERAL TAXABLE INCOME	\$2,586.2	\$2,822.6
FEDERAL INCOME TAX @ 35.00%	\$905.2	\$987.9
INVESTMENT TAX CREDIT	\$4.1	\$4.1
TOTAL FEDERAL INCOME TAX	\$901.1	\$983.8
TOTAL INCOME TAXES	\$1,105.1	\$1,210.8

APPENDIX L
Page 4

California Water Service Company
LIVERMORE DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	12,969	13,065
	1	1	1
	1 1/2	2,645	2,681
	2	229	231
	3	229	229
	4	45	45
	6	16	16
	8	5	5
	10	1	1
	12	0	0
	14	0	0
TOTAL		16,141	16,274

Metered Sales, KCcf		
All Water	5,239.3	5,310.1

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	16,786	16,904	3,937.8	3,997.7	19.5	19.7
BUSINESS	1,073	1,090	692.0	707.0	53.7	54.0
MULTIPLE FAMILY	76	76	222.0	217.9	243.4	238.9
INDUSTRIAL	-	-	-	-	0	0
PUBLIC AUTHORITY	236	237	379.2	379.2	133.9	133.3
OTHER	15	12	8.3	8.3	46	58
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	18,186	18,319	5,239.3	5,310.1		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	379	391				
PUBLIC FIRE PROT	46	47				
TOTAL	18,611	18,757	5,239.3	5,310.1		
Unaccounted-for water	6.53%		366.3	371.2		
Total Production			5,605.6	5,681.3	(1)	

1) Purchased power costs are computed using total production.

APPENDIX L
Page 5

California Water Service Company
LIVERMORE DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	515.9	84.4	24.7	0.0	61.6	1.0	687.6
August	486.8	82.6	24.4	0.0	62.7	1.0	657.5
September	499.8	83.9	25.1	0.0	60.0	1.0	669.7
October	372.7	68.5	21.6	0.0	38.3	0.8	502.0
November	266.2	44.3	16.5	0.0	20.3	0.5	347.9
December	217.9	42.2	15.8	0.0	9.7	0.5	286.1
January	178.7	32.5	13.7	0.0	6.7	0.4	232.0
February	169.5	29.9	12.0	0.0	6.4	0.4	218.2
March	186.4	35.2	13.7	0.0	8.3	0.4	244.1
April	242.8	48.6	14.7	0.0	18.2	0.6	324.8
May	340.7	64.6	17.1	0.0	33.4	0.8	456.6
June	460.5	75.4	22.7	0.0	53.5	0.9	612.9
	3,937.8	692.0	222.0	0.0	379.2	8.3	5,239.3

APPENDIX L
Page 6

California Water Service Company
LIVERMORE DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	164.4	523.3	687.6	\$ 1,134.2	\$ -	\$ 79.4
August	157.2	500.3	657.5	\$ 1,084.5	\$ -	\$ 75.9
September	160.1	509.6	669.7	\$ 1,104.7	\$ -	\$ 77.3
October	120.0	382.0	502.0	\$ 828.1	\$ -	\$ 58.0
November	83.2	264.7	347.9	\$ 573.8	\$ -	\$ 40.2
December	68.4	217.7	286.1	\$ 471.9	\$ -	\$ 33.0
January	55.5	176.5	232.0	\$ 382.6	\$ -	\$ 26.8
February	52.1	166.0	218.2	\$ 359.9	\$ -	\$ 25.2
March	58.3	185.7	244.1	\$ 402.6	\$ -	\$ 28.2
April	77.6	247.2	324.8	\$ 535.8	\$ -	\$ 37.5
May	109.1	347.4	456.6	\$ 753.1	\$ -	\$ 52.7
June	146.5	466.4	612.9	\$ 1,011.0	\$ -	\$ 70.8
	<u>1,252.4</u>	<u>3,986.9</u>	<u>5,239.3</u>	<u>\$ 8,642.2</u>	<u>\$ -</u>	<u>\$ 605.0</u>

APPENDIX L
Page 7

LIVERMORE DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	721.6	292.0	1,013.6
February	675.8	292.0	967.8
March	750.0	292.0	1,042.0
April	1,028.9	292.0	1,320.9
May	1,449.0	292.0	1,741.0
June	1,949.3	292.0	2,241.3
July	2,209.4	292.0	2,501.4
August	2,098.5	292.0	2,390.5
September	2,140.0	292.0	2,432.0
October	1,582.1	292.0	1,874.1
November	1,080.2	292.0	1,372.2
December	888.4	292.0	1,180.4
TOTAL	16,573.4	3,503.9	20,077.3

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	721.0	303.9	1,024.8
February	653.8	303.9	957.6
March	742.8	303.9	1,046.7
April	878.6	303.9	1,182.5
May	1,267.8	228.4	1,496.2
June	1,954.9	303.9	2,258.8
July	2,309.3	303.9	2,613.2
August	2,188.2	303.9	2,492.0
September	2,296.1	303.9	2,599.9
October	1,649.4	303.9	1,953.2
November	1,214.4	303.9	1,518.2
December	893.1	303.9	1,197.0
TOTAL	16,769.4	3,570.9	20,340.2

California Water Service Company
LIVERMORE DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	5,605.6
Kwh / ccf	various
Total calculated KWH	3,853,164
Unit Cost	\$0.1570
Power Cost	\$604,974
TOTAL PURCHASED POWER	\$605.0
PURCHASED WATER	
ANNUAL ENTITLEMENT OF PURCHASED WATER (KCcf)	4,266
Quantities By Rate Blocks - CCF	
1st 33 CCF x 12 months	0
Next 300 CCF x 12 months	4
Next 3000 CCF x 12 months	36
Excess Over 3333 CCF Annually	4,226
Cost per tier block	4
	3
	2
	2
Purchase water Cost	1
	10
	83
	8,519
Service Charges - 8 Connections @ \$131 per Month	14
Mingolia Lease	91
	0
	15
BASIC COST \$ - THOUSANDS	\$8,642.2
TOTAL PURCHASED WATER COST	\$8,642

APPENDIX L
Page 9

California Water Service Company
LIVERMORE DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	1,340
ADOPTED CHEMICAL DOLLARS (adjusted for CBK share)	\$60
ADOPTED \$ per KCCF	\$0.044525
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	0.22%
FRANCHISE TAX RATE	0.00%
BUSINESS LICENSE FEE	\$193.22
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.70592

APPENDIX L

Page 10

**NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)**

		2011	WP7-C16
			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.22278%	0.22278%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.77722%	99.77722%
	FRANCHISE TAX RATE	0.00000%	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%	0.00000%
	BUSINESS LICENSE RATE	0.94996%	0.94996%
4	BUSINESS LICENSE (% * LINE 2)	0.94784%	0.94784%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	1.17062%	1.17062%
6	1 - SUBTOTAL (100% - LINE 5)	98.82938%	98.82938%
7	CCFT (LINE 6 * 8.84%)	8.73652%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	0.16882%	
9	FIT (LINE 6 * 35 %)	31.47342%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	41.38055%	1.17062%
11	NET AFTER TAXES (1 - LINE 9)	58.61945%	98.82938%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.70592	1.01184

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.01184	0.47172
EQUITY	53.38%	With income Taxes	1.70592	0.91062
TOTAL	100.00%			
		Adj. Net to Gros:		<u>1.38234</u>

APPENDIX L
Page 11

California Water Service Company
Livermore District Bill Comparison *

System Revenue Requirement Increase 1.31%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 11.41	\$ 11.56	\$ 0.15	1.31%
5	\$ 25.92	\$ 26.24	\$ 0.32	1.24%
11 Typical Winter	\$ 43.70	\$ 44.23	\$ 0.53	1.22%
15	\$ 56.05	\$ 56.72	\$ 0.68	1.21%
17 Annual Average	\$ 62.22	\$ 62.97	\$ 0.75	1.21%
25	\$ 88.15	\$ 89.20	\$ 1.06	1.20%
29 Typical Summer	\$ 102.96	\$ 104.20	\$ 1.23	1.20%
30	\$ 106.67	\$ 107.94	\$ 1.28	1.20%
35	\$ 125.19	\$ 126.68	\$ 1.49	1.19%
50	\$ 180.75	\$ 182.90	\$ 2.15	1.19%
75	\$ 273.35	\$ 276.59	\$ 3.25	1.19%

	Present	Proposed
T1	\$2,9016	\$2,9359
T2	\$3,0868	\$3,1233
T3	\$3,7040	\$3,7478
Cut 1	9	9
Cut 2	23	23
SC	\$11.41	\$11.56

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. LV-1-R
Livermore Tariff Area
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Livermore and vicinity, Alameda County.

RATES

Quantity Rates:

For the first 900 cubic feet, per 100 cubic feet.....	\$2.9359	(I)
For the next 1,400 cubic feet, per 100 cubic feet.....	3.1233	
For all over 2,300 cubic feet, per 100 cubic feet.....	3.7478	(I)

Service Charge:	Per Meter	Per Month	
For 5/8 x 3/4 - inch meter	\$11.56		(I)
For 3/4 - inch meter	14.83		(R)
For 1 - inch meter	17.80		(I)
For 1-1/2 - inch meter	29.66		
For 2 - inch meter	59.30		
For 3 - inch meter	92.23		
For 4 - inch meter	170.41		
For 6 - inch meter	281.07		
For 8 - inch meter	465.53		
For 10 - inch meter	948.97		
For 12 - inch meter	1,364.15		
For 14 - inch meter	1,957.26		(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Any service to a residential customer not exceeding two units who requires a 1-inch meter only because of fire flow requirements to a fire sprinkler system will be billed at the above 5/8 x 3/4 inch meter service charge plus a \$2.50 surcharge, which together equal \$14.06 per month. (I)
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
5. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.3100 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.
6. A WRAM-MCBA true-up surcredit of \$0.1006 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

Schedule No. LV-1-NR
Livermore Tariff Area
NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Livermore and vicinity, Alameda County.

RATES

Quantity Rates:

For all meter sizes, per 100 cubic feet..... \$3.2454 (I)

Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$8.67	(I)
For 3/4 - inch meter	13.01	
For 1 - inch meter	11.12	
For 1-1/2 - inch meter	22.25	
For 2 - inch meter	44.48	
For 3 - inch meter	69.18	
For 4 - inch meter	127.80	
For 6 - inch meter	210.80	
For 8 - inch meter	349.14	
For 10 - inch meter	711.74	
For 12 - inch meter	1,023.11	(I)
For 14 - inch meter	1,467.94	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
4. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.3100 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.
5. A WRAM-MCBA true-up surcredit of \$0.1006 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

(To be inserted by utility)

Advice Letter No. _____
 Decision No. _____

Issued by

THOMAS F. SMEGAL
NAME
Vice President
TITLE

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

Date Filed _____
 Effective _____
 Resolution No. _____

Schedule No. LV-4

Livermore Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Livermore and vicinity, Alameda County.

RATES

		Per Month	
For.....	1-1/2 - inch connection	\$10.64	(I)
For.....	2 - inch connection	14.18	
For.....	3 - inch connection	21.28	
For.....	4 - inch connection	28.37	
For.....	6 - inch connection	42.55	
For.....	8 - inch connection	56.73	
For.....	10 - inch connection	70.92	
For.....	12 - inch connection	85.10	
For.....	14 - inch connection	99.28	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. LV-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
 Vice President
 TITLE

Effective _____

Resolution No. _____

APPENDIX M
Page 1

LOS ALTOS DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$24,153.4	\$24,351.7	\$24,585.3	\$24,818.7
% Increase		0.8%	1.0%	0.9%
OPERATING EXPENSES				
PURCHASED WATER	\$4,888.8	\$4,888.8	\$4,895.4	\$4,902.0
GROUNDWATER EXTRACTION CHARGES	\$3,953.9	\$3,953.9	\$3,959.2	\$3,964.5
PURCHASED POWER	\$1,333.2	\$1,333.2	\$1,335.0	\$1,336.8
PURCHASED CHEMICALS	\$58.0	\$58.0	\$58.8	\$59.5
PAYROLL -- DISTRICT	\$1,564.0	\$1,564.0	\$1,584.9	\$1,606.1
UNCOLLECTIBLES	\$26.7	\$26.9	\$27.3	\$27.6
CONSERVATION	\$635.0	\$635.0	\$635.9	\$636.7
OTHER OPERATION AND MAINTENANCE	\$1,345.0	\$1,345.0	\$1,362.7	\$1,380.7
BENEFITS	\$1,035.9	\$1,035.9	\$1,049.7	\$1,062.3
OTHER ADMIN AND GEN. EXP.	\$120.0	\$120.0	\$121.6	\$123.2
TOTAL O. & M., A. & G., & MISC. EXP.	\$14,960.6	\$14,960.8	\$15,030.5	\$15,099.4
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$385.5	\$385.5	\$400.6	\$415.8
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$305.2	\$307.7	\$308.2	\$308.6
PAYROLL TAXES	\$125.9	\$125.9	\$127.5	\$129.2
TOTAL GENERAL TAXES	816.6	\$819.1	\$836.3	\$853.6
DEPRECIATION	\$1,581.8	\$1,581.8	\$1,610.6	\$1,639.4
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$1,504.0	\$1,504.0	\$1,524.1	\$1,544.5
AD VALOREM, BUSINESS LICENSE, FRANCHISES	\$26.3	\$26.3	\$26.3	\$26.4
PAYROLL TAXES	\$105.4	\$105.4	\$106.8	\$108.2
OTHER PRORATED EXPENSES	\$1,040.8	\$1,040.8	\$1,054.5	\$1,068.4
TOTAL G.O. PRORATED EXPENSES	\$2,676.5	\$2,676.5	\$2,711.7	\$2,747.4
SUB -- TOTAL -- OPERATING EXPENSES	\$20,035.5	\$20,038.2	\$20,189.1	\$20,339.8
TOTAL INCOME TAXES:	\$1,370.3	\$1,448.1	\$1,484.9	\$1,521.8
TOTAL OPERATING EXPENSES	\$21,405.8	\$21,486.4	\$21,674.1	\$21,861.6
NET OPERATING REVENUE	\$2,747.6	\$2,865.4	\$2,911.2	\$2,957.1
DEPRECIATED RATE BASE	\$33,395.9	\$33,395.9	\$33,930.3	\$34,464.8
RATE OF RETURN	8.23%	8.58%	8.58%	8.58%

APPENDIX M**Page 2**CALIFORNIA WATER SERVICE CO.
LOS ALTOS DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$65,010.0	\$67,403.1	\$69,796.2
WTD. AVG. DEPRECIATION RESERVE	(20,373.4)	(21,738.8)	(\$23,104.1)
MATERIALS AND SUPPLIES	216.3	216.3	\$216.3
WORKING CASH - LEAD - LAG	310.8	400.2	\$489.6
WORKING CASH - W / H EMPLOYEES	(5.9)	(5.9)	(\$5.9)
ADVANCES FOR CONSTRUCTION	(1,521.0)	(1,453.2)	(\$1,385.4)
CONTRIBUTIONS	(8,438.9)	(8,938.3)	(\$9,437.8)
AMORTIZATION OF INTANG.	(126.1)	(145.9)	(\$165.7)
DEFERRED TAXES	(3,575.9)	(3,603.8)	(\$3,631.6)
UNAMORT. I.T.C.	(92.3)	(87.3)	(\$82.3)
PRORATED G.O. RATE BASE	1,477.3	1,382.0	\$1,286.7
TAXES ON ADVANCES	195.0	164.5	\$134.0
TAXES ON C.I.A.C.	319.9	337.4	\$355.0
WTG. AVG. RATE BASE	\$33,395.9	\$33,930.3	\$34,464.8
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$1,581.8	\$1,610.6	\$1,639.4
AD VALOREM TAXES	\$385.5	\$400.6	\$415.8
TOTAL INCOME TAXES AT AUTHORIZED I	\$1,448.1	\$1,484.9	\$1,521.8
NET OPERATING REVENUE	\$2,865.4	\$2,911.2	\$2,957.1

APPENDIX M**Page 3**CALIFORNIA WATER SERVICE CO.
LOS ALTOS DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$24,153.4	\$24,351.7
EXPENSES		
PURCHASED WATER	\$4,888.8	\$4,888.8
PURCHASED POWER	\$1,333.2	\$1,333.2
PUMP TAXES	\$3,953.9	\$3,953.9
CHEMICALS	\$58.0	\$58.0
PAYROLL	\$1,564.0	\$1,564.0
OTHER O & M	\$1,980.0	\$1,980.0
OTHER A & G	\$1,155.9	\$1,155.9
G.O. PRORATIONS	\$2,352.1	\$2,352.1
PAYROLL TAXES	\$125.9	\$125.9
AD VALOREM TAXES	\$385.5	\$385.5
UNCOLLECTIBLES	\$26.7	\$26.9
FRANCHISE TAX & BUS LIC. FEES	\$305.2	\$307.7
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$60.4)	(\$60.4)
INTEREST EXPENSE	\$1,038.8	\$1,038.8
TOTAL DEDUCTIONS	\$19,107.8	\$19,110.5
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,992.5	\$1,992.5
NET STATE TAXABLE INCOME	\$3,053.0	\$3,248.7
STATE CORP. FRANCHISE TAX @ 8.84%	\$269.9	\$287.2
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,520.1	\$1,520.1
STATE INCOME TAX	\$269.9	\$287.2
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$97.4	\$102.7
NET FEDERAL TAXABLE INCOME	\$3,158.2	\$3,331.2
FEDERAL INCOME TAX @ 35.00%	\$1,105.4	\$1,165.9
INVESTMENT TAX CREDIT	\$5.0	\$5.0
TOTAL FEDERAL INCOME TAX	\$1,100.4	\$1,160.9
TOTAL INCOME TAXES	\$1,370.3	\$1,448.1

APPENDIX M**Page 4**California Water Service Company
LOS ALTOS-SUBURBAN DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	13,719	13,748
	1	3	3
	1 1/2	3,485	3,493
	2	440	441
	3	515	513
	4	120	120
	6	29	29
	8	5	5
	10	0	0
	12	1	1
	14	0	0
	TOTAL	18,318	18,353

Metered Sales, KCcf

All Water	6,378.4	6,393.2
-----------	---------	---------

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	16,790	16,824	4,512.1	4,521.3	22.4	22.4
BUSINESS	1,175	1,181	1,164.5	1,170.4	82.6	82.6
MULTIPLE FAMILY	151	151	395.8	395.8	218.4	218.4
INDUSTRIAL	5	5	15.3	15.0	254.4	250.6
PUBLIC AUTHORITY	186	183	284.8	284.8	127.6	129.7
OTHER	11	9	6.0	5.9	45	54
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	18,318	18,353	6,378.4	6,393.2		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	389	394				
PUBLIC FIRE PROT	5	5				
TOTAL	18,712	18,752	6,378.4	6,393.2		
Unaccounted-for water	5.76%		390.2	391.1		
Total Production			6,768.6	6,784.3	(1)	

- 1) Purchased power costs are computed using total production.
Pump tax is only calculated based on well production quantities.

APPENDIX M
Page 5

California Water Service Company
LOS ALTOS-SUBURBAN DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	573.2	132.9	41.7	1.5	43.0	0.7	793.0
August	557.3	127.0	39.0	1.5	40.9	0.7	766.2
September	574.7	136.1	41.3	1.6	39.9	0.7	794.2
October	464.9	109.6	35.1	1.7	26.2	0.6	637.9
November	336.7	89.5	29.1	1.4	16.9	0.5	474.0
December	270.4	73.5	26.8	1.0	10.8	0.4	383.0
January	193.9	68.5	27.9	0.8	6.7	0.4	298.3
February	171.5	63.3	25.4	1.1	7.2	0.3	268.7
March	199.5	67.2	26.4	1.1	9.6	0.3	304.3
April	274.8	79.2	29.8	1.4	15.6	0.4	401.1
May	368.7	97.4	33.3	0.9	27.6	0.5	528.4
June	526.4	120.3	40.0	1.3	40.6	0.6	729.3
	4,512.1	1,164.5	395.8	15.3	284.8	6.0	6,378.4

APPENDIX M
Page 6

California Water Service Company
LOS ALTOS-SUBURBAN DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	263.6	529.4	793.0	\$ 607.8	\$ 491.6	\$ 165.8
August	254.7	511.5	766.2	\$ 587.3	\$ 475.0	\$ 160.2
September	264.0	530.2	794.2	\$ 608.7	\$ 492.3	\$ 166.0
October	212.1	425.8	637.9	\$ 488.9	\$ 395.4	\$ 133.3
November	157.6	316.4	474.0	\$ 363.3	\$ 293.8	\$ 99.1
December	127.3	255.7	383.0	\$ 293.5	\$ 237.4	\$ 80.0
January	99.2	199.1	298.3	\$ 228.6	\$ 184.9	\$ 62.4
February	89.3	179.4	268.7	\$ 206.0	\$ 166.6	\$ 56.2
March	101.2	203.1	304.3	\$ 233.2	\$ 188.6	\$ 63.6
April	133.3	267.7	401.1	\$ 307.4	\$ 248.6	\$ 83.8
May	175.7	352.8	528.4	\$ 405.0	\$ 327.6	\$ 110.5
June	242.4	486.8	729.3	\$ 559.0	\$ 452.1	\$ 152.4
	<u>2,120.5</u>	<u>4,257.9</u>	<u>6,378.4</u>	<u>\$ 4,888.8</u>	<u>\$ 3,953.9</u>	<u>\$ 1,333.2</u>

APPENDIX M
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LOS ALTOS-SUBURBAN DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	891.8	369.5	1,261.3
February	799.2	369.5	1,168.7
March	908.3	369.5	1,277.8
April	1,211.7	369.5	1,581.3
May	1,618.7	369.5	1,988.3
June	2,281.7	369.5	2,651.3
July	2,496.9	369.5	2,866.5
August	2,411.0	369.5	2,780.5
September	2,504.8	369.5	2,874.4
October	1,985.4	369.5	2,355.0
November	1,450.2	369.5	1,819.7
December	1,159.0	369.5	1,528.6
TOTAL	19,718.8	4,434.6	24,153.4

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	929.0	384.3	1,313.3
February	808.8	384.3	1,193.1
March	904.2	384.3	1,288.5
April	1,091.7	384.3	1,476.0
May	1,470.2	288.0	1,758.2
June	2,249.2	384.3	2,633.5
July	2,553.2	384.3	2,937.5
August	2,435.1	384.3	2,819.4
September	2,592.3	384.3	2,976.6
October	2,048.7	384.3	2,433.0
November	1,578.5	384.3	1,962.8
December	1,175.5	384.3	1,559.8
TOTAL	19,836.3	4,515.5	24,351.7

California Water Service Company
LOS ALTOS-SUBURBAN DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	6,768.6
Kwh / ccf	various
Total calculated KWH	7,723,322
Unit Cost	\$0.1726
Power Cost	\$1,333,234
TOTAL PURCHASED POWER	\$1,333.2
PURCHASED WATER	
S.C.V.W.D. - CONTRACT A.F.	7,885
S.C.V.W.D. - NON-CONTRACT A.F.	0
SAN JOSE WATER - KCCF	50
S.C.V.W.D. - CONTRACT A.F. (WP5B10a)	620
S.C.V.W.D. - NON-CONTRACT A.F. (WP5B10a)	620
SAN JOSE WATER - KCCF (WP5B10b)	2
S.C.V.W.D. - CONTRACT A.F.	\$4,889
S.C.V.W.D. - NON-CONTRACT A.F.	\$0
SAN JOSE WATER - KCCF	\$0
SAN JOSE WATER - SERVICE CHARGES	\$0
TOTAL PURCHASED WATER COST	\$4,888.8

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California Water Service Company
LOS ALTOS-SUBURBAN DISTRICT

Adopted Quantities

2011
(DOLLARS IN THOUSANDS)

CHEMICALS

Total Production (kccf)	2,250
ADOPTED CHEMICAL DOLLARS	\$58
 ADOPTED \$ per KCCF	 \$0.025771

PUMP TAXES (WATER REPLENISHMENT DISTRICT)

WELL WATER PRODUCTION - ACRE FEET	7,603.7
UNIT COST - ACRE FEET	\$520
TOTAL GROUNDWATER CHARGES	\$3,953,924

TOTAL PUMP TAX EXPENSE

\$3,953.9

UNCOLLECTABLES RATE	0.11%
FRANCHISE TAX RATE	1.26%
BUSINESS LICENSE FEE	\$0.30
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.68401

APPENDIX M
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NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

2011

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.11049%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.88951%
	FRANCHISE TAX RATE	1.26373%
3	LOCAL FRANCHISE (% * LINE 2)	1.26233%
	BUSINESS LICENSE RATE	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	1.37282%
6	1 - SUBTOTAL (100% - LINE 5)	98.62718%
7	CCFT (LINE 6 * 8.84%)	8.71864%
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	2.69008%
9	FIT (LINE 6 * 35 %)	30.52646%
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	40.61792%
11	NET AFTER TAXES (1 - LINE 9)	59.38208%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.68401

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.01392	0.47269
EQUITY	53.38%	With income Taxes	1.68401	0.89892
TOTAL	100.00%	Adj. Net to Gros:		<u>1.37161</u>

APPENDIX M
Page 11

California Water Service Company
 Los Altos Suburban District Bill Comparison *

System Revenue Requirement Increase 0.82%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 13.16	\$ 13.27	\$ 0.11	0.82%
5	\$ 27.30	\$ 27.49	\$ 0.19	0.70%
12 Typical Winter	\$ 47.45	\$ 47.76	\$ 0.31	0.66%
13	\$ 50.46	\$ 50.79	\$ 0.33	0.65%
20 Annual Average	\$ 71.51	\$ 71.97	\$ 0.46	0.64%
25	\$ 86.55	\$ 87.10	\$ 0.55	0.63%
30	\$ 103.40	\$ 104.04	\$ 0.65	0.62%
33 Typical Summer	\$ 114.23	\$ 114.94	\$ 0.71	0.62%
35	\$ 121.44	\$ 122.20	\$ 0.75	0.62%
50	\$ 175.59	\$ 176.66	\$ 1.08	0.61%
75	\$ 265.82	\$ 267.44	\$ 1.61	0.61%

	Present	Proposed
T1	\$2.8274	\$2.8442
T2	\$3.0079	\$3.0258
T3	\$3.6095	\$3.6310
Cut 1	10	10
Cut 2	27	27
SC	\$13.16	\$13.27

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. LS-1-R
Los Altos-Surburan Tariff Area
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Los Altos and vicinity, Santa Clara County.

RATES

Quantity Rates:

For the first 1,000 cubic feet, per 100 cubic feet.....	\$2.8442	(I)
For the next 1,700 cubic feet, per 100 cubic feet.....	3.0258	
For all over 2,700 cubic feet, per 100 cubic feet.....	3.6310	(I)

Service Charge:	Per Meter		
		Per Month	
For 5/8 x 3/4 - inch meter	\$13.27	(I)	
For 3/4 - inch meter	19.90		
For 1 - inch meter	30.90		
For 1-1/2 - inch meter	49.46		
For 2 - inch meter	77.26		
For 3 - inch meter	134.45		
For 4 - inch meter	185.43		
For 6 - inch meter	301.34		
For 8 - inch meter	482.14		
For 10 - inch meter	686.84		
For 12 - inch meter	886.83		
For 14 - inch meter	1,209.81	(I)	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Customers who receive water deliveries for agricultural purposes under this schedule, and who present evidence to the utility that such deliveries qualify for the lower pump tax rates levied by Santa Clara Valley Water District for agricultural water, shall receive a credit of 50.1 cents per 100 cu. ft. on each water bill for the quantities of water used during the period covered by that bill.
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.
5. An ICBA surcharge of \$0.0870 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
6. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.3500 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President

Effective _____

TITLE

Resolution No. _____

Schedule No. LS-1-NR
Los Altos-Surburan Tariff Area
NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Los Altos and vicinity, Santa Clara County.

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet	\$3.1249	(I)
For meter sizes 8 inches and above, per 100 cubic feet.....	3.1429	(I)

	Per Meter Per Month	
Service Charge:		
For 5/8 x 3/4 - inch meter	\$10.37	(I)
For 3/4 - inch meter	15.56	
For 1 - inch meter	24.15	
For 1-1/2 - inch meter	38.63	
For 2 - inch meter	60.35	
For 3 - inch meter	105.04	
For 4 - inch meter	144.87	
For 6 - inch meter	235.42	
For 8 - inch meter	376.66	
For 10 - inch meter	536.60	
For 12 - inch meter	692.85	(I)
For 14 - inch meter	945.17	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Customers who receive water deliveries for agricultural purposes under this schedule, and who present evidence to the utility that such deliveries qualify for the lower pump tax rates levied by Santa Clara Valley Water District for agricultural water, shall receive a credit of 50.1 cents per 100 cu. ft. on each water bill for the quantities of water used during the period covered by that bill.
 2. All bills are subject to the reimbursement fees set forth on Schedule UF.
 3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
 4. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
- (D)
5. An ICBA surcharge of \$0.0870 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
 6. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.3500 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.

Schedule No. LS-4

Los Altos-Surburan Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Los Altos and vicinity, Santa Clara County.

RATES

		Per Month	
For.....	1-1/2 - inch connection	\$10.59	(I)
For.....	2 - inch connection	14.11	
For.....	3 - inch connection	21.17	
For.....	4 - inch connection	28.23	
For.....	6 - inch connection	42.34	
For.....	8 - inch connection	56.46	
For.....	10 - inch connection	70.57	
For.....	12 - inch connection	84.69	
For.....	14 - inch connection	98.80	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. LS-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
 Vice President

Effective _____

TITLE

Resolution No. _____

APPENDIX N

Page 1

MARYSVILLE DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$2,203.3	\$3,203.5	\$3,271.7	\$3,341.1
% Increase		45.4%	2.1%	2.1%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$150.6	\$150.6	\$150.2	\$149.8
PURCHASED CHEMICALS	\$15.4	\$15.4	\$15.5	\$15.6
PAYROLL -- DISTRICT	\$475.5	\$475.5	\$479.9	\$484.3
UNCOLLECTIBLES	\$8.2	\$12.0	\$12.1	\$12.2
CONSERVATION	\$41.1	\$41.1	\$41.0	\$40.9
OTHER OPERATION AND MAINTENANCE	\$244.1	\$244.1	\$246.3	\$248.5
BENEFITS	\$323.4	\$323.4	\$326.4	\$330.3
OTHER ADMIN AND GEN. EXP.	\$63.5	\$63.5	\$64.1	\$64.7
TOTAL O. & M., A. & G., & MISC. EXP.	\$1,321.8	\$1,325.5	\$1,335.4	\$1,346.3
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$69.2	\$69.2	\$72.1	\$75.1
BUSINESS LICENSE FEES	\$0.6	\$0.6	\$0.6	\$0.6
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$38.5	\$38.5	\$38.9	\$39.2
TOTAL GENERAL TAXES	108.3	\$108.3	\$111.6	\$114.9
DEPRECIATION	\$338.5	\$338.5	\$355.4	\$372.3
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$334.6	\$334.6	\$337.7	\$340.8
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$5.4	\$5.4	\$5.4	\$5.4
PAYROLL TAXES	\$23.7	\$23.7	\$23.9	\$24.1
OTHER PRORATED EXPENSES	\$212.8	\$212.8	\$214.7	\$216.7
TOTAL G.O. PRORATED EXPENSES	\$576.5	\$576.5	\$581.7	\$587.0
SUB -- TOTAL -- OPERATING EXPENSES	\$2,345.1	\$2,348.9	\$2,384.2	\$2,420.5
TOTAL INCOME TAXES:	(\$132.7)	\$244.7	\$259.1	\$273.4
TOTAL OPERATING EXPENSES	\$2,212.4	\$2,593.6	\$2,643.2	\$2,693.9
NET OPERATING REVENUE	(\$9.1)	\$609.9	\$628.5	\$647.1
DEPRECIATED RATE BASE	\$7,108.6	\$7,108.6	\$7,325.3	\$7,542.0
RATE OF RETURN	-0.13%	8.58%	8.58%	8.58%

APPENDIX N**Page 2**CALIFORNIA WATER SERVICE CO.
MARYSVILLE DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$12,477.9	\$13,038.4	\$13,598.8
WTD. AVG. DEPRECIATION RESERVE	(4,358.0)	(4,676.5)	(\$4,995.0)
MATERIALS AND SUPPLIES	57.3	57.3	\$57.3
WORKING CASH - LEAD - LAG	65.6	67.3	\$69.0
WORKING CASH - W / H EMPLOYEES	(1.1)	(1.1)	(\$1.1)
ADVANCES FOR CONSTRUCTION	(195.9)	(184.2)	(\$172.5)
CONTRIBUTIONS	(566.9)	(570.4)	(\$573.8)
AMORTIZATION OF INTANG.	(71.0)	(88.7)	(\$106.3)
DEFERRED TAXES	(681.8)	(686.7)	(\$691.7)
UNAMORT. I.T.C.	(17.4)	(16.4)	(\$15.3)
PRORATED G.O. RATE BASE	345.7	335.4	\$325.1
TAXES ON ADVANCES	16.0	16.7	\$17.5
TAXES ON C.I.A.C.	38.3	34.2	\$30.1
WTG. AVG. RATE BASE	\$7,108.6	\$7,325.3	\$7,542.0
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$338.5	\$355.4	\$372.3
AD VALOREM TAXES	\$69.2	\$72.1	\$75.1
TOTAL INCOME TAXES AT AUTHORIZED I	\$244.7	\$259.1	\$273.4
NET OPERATING REVENUE	\$609.9	\$628.5	\$647.1

APPENDIX N
Page 3

Ratebase Offset Revenue Requirement Calculation

California Water Service Company AIs				
Revenue Requirement				
Expected filing year	2011	2012	2013	
Project ID	25969	20780	26209	
Rate Base	150,000.0	150,000.0	150,000.0	
Rate of Return	0.0858	0.0858	0.0858	
Return on Rate Base	12,870	12,870	12,870	
Depreciation Rate	0.0494	0.0494	0.0494	
Depreciation Expense	7,405	7,405	7,405	
Ad Valorem Tax Rate	0.01066	0.01066	0.01066	
Ad Valorem Tax	1,599	1,599	1,599	
Net to Gross Multiplier	1.3303968	1.3303968	1.3303968	
Rate Base Gross Rev.	17,122	17,122	17,122	
Depreciation Expense	7,405	7,405	7,405	
Ad Valorem Tax	1,599	1,599	1,599	
Gross Revenue Increase	26,126	26,126	26,126	
Services	103,207	103,207	103,207	5.91
Meters	46,474	46,474	46,474	2.91
Equipment	319	319	319	5.99
	150,000	150,000	150,000	4.94

APPENDIX N**Page 4**CALIFORNIA WATER SERVICE CO.
MARYSVILLE DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$2,203.3	\$3,203.5
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$150.6	\$150.6
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$15.4	\$15.4
PAYROLL	\$475.5	\$475.5
OTHER O & M	\$285.2	\$285.2
OTHER A & G	\$386.9	\$386.9
G.O. PRORATIONS	\$511.7	\$511.7
PAYROLL TAXES	\$38.5	\$38.5
AD VALOREM TAXES	\$69.2	\$69.2
UNCOLLECTIBLES	\$8.2	\$12.0
FRANCHISE TAX & BUS LIC. FEES	\$0.6	\$0.6
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$11.9)	(\$11.9)
INTEREST EXPENSE	\$220.8	\$220.8
TOTAL DEDUCTIONS	\$2,150.7	\$2,154.5
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$477.8	\$477.8
NET STATE TAXABLE INCOME	(\$425.2)	\$571.2
STATE CORP. FRANCHISE TAX @ 8.84%	(\$37.6)	\$50.5
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$385.3	\$385.3
STATE INCOME TAX	(\$37.6)	\$50.5
LESS AMERICAN JOBS CREATION ACT DEDUCTION	(\$26.6)	\$55.2
NET FEDERAL TAXABLE INCOME	(\$268.6)	\$558.0
FEDERAL INCOME TAX @ 35.00%	(\$94.0)	\$195.3
INVESTMENT TAX CREDIT	\$1.1	\$1.1
TOTAL FEDERAL INCOME TAX	(\$95.1)	\$194.2
TOTAL INCOME TAXES	(\$132.7)	\$244.7

APPENDIX N
Page 5

California Water Service Company
MARYSVILLE DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	1,411	1,636
	1	0	0
	1 1/2	269	284
	2	73	74
	3	117	119
	4	18	18
	6	7	7
	8	1	1
	10	0	0
	12	0	0
	14	0	0
TOTAL		1,896	2,140

Metered Sales, KCcf		
All Water	698.5	738.6

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	1,174	1,419	224.0	270.8	15.9	15.9
BUSINESS	513	512	189.8	184.3	30.8	30.0
MULTIPLE FAMILY	123	122	145.9	144.7	98.8	98.8
INDUSTRIAL	4	4	1.7	1.7	35.4	35.4
PUBLIC AUTHORITY	74	74	136.3	136.3	153.5	153.5
OTHER	8	9	0.8	0.8	9	8
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	1,896	2,140	698.5	738.6		
RESIDENTIAL FLAT	1,743	1,482	440.2	374.3		
PRIVATE FIRE PROT	57	58				
PUBLIC FIRE PROT	6	6				
TOTAL	3,702	3,686	1,138.7	1,112.8		
Unaccounted-for water	8.00%		99.0	96.8		
Total Production			1,237.7	1,209.6	(1)	

1) Purchased power costs are computed using total production.

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Page 6

California Water Service Company
MARYSVILLE DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	29.5	21.9	15.8	0.2	17.0	0.1	84.5
August	29.6	21.2	16.7	0.1	16.8	0.1	84.5
September	30.5	23.0	17.1	0.2	18.5	0.1	89.5
October	20.4	17.9	13.1	0.2	13.5	0.1	65.1
November	15.3	15.2	11.5	0.2	10.3	0.1	52.6
December	12.9	12.2	9.8	0.1	8.3	0.1	43.4
January	11.0	11.4	8.9	0.1	6.6	0.1	38.0
February	10.6	11.1	9.2	0.1	5.9	0.0	36.9
March	9.9	11.3	8.7	0.1	6.7	0.0	36.8
April	12.2	12.2	9.4	0.0	7.9	0.1	41.8
May	16.2	14.0	10.9	0.1	10.4	0.1	51.6
June	25.8	18.5	14.8	0.2	14.4	0.1	73.9
	224.0	189.8	145.9	1.7	136.3	0.8	698.5

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California Water Service Company
MARYSVILLE DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	(In Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	84.5	0.0	84.5	\$ -	\$ -	\$ 18.2
August	84.5	0.0	84.5	\$ -	\$ -	\$ 18.2
September	89.5	0.0	89.5	\$ -	\$ -	\$ 19.3
October	65.1	0.0	65.1	\$ -	\$ -	\$ 14.0
November	52.6	0.0	52.6	\$ -	\$ -	\$ 11.3
December	43.4	0.0	43.4	\$ -	\$ -	\$ 9.4
January	38.0	0.0	38.0	\$ -	\$ -	\$ 8.2
February	36.9	0.0	36.9	\$ -	\$ -	\$ 8.0
March	36.8	0.0	36.8	\$ -	\$ -	\$ 7.9
April	41.8	0.0	41.8	\$ -	\$ -	\$ 9.0
May	51.6	0.0	51.6	\$ -	\$ -	\$ 11.1
June	73.9	0.0	73.9	\$ -	\$ -	\$ 15.9
	<u>698.5</u>	<u>0.0</u>	<u>698.5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150.6</u>

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MARYSVILLE DISTRICT
 Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	41.1	120.8	161.9
February	40.0	120.8	160.8
March	39.8	120.8	160.6
April	45.0	120.8	165.8
May	55.3	120.8	176.1
June	79.6	120.8	200.4
July	91.4	120.8	212.2
August	91.4	120.8	212.2
September	96.8	120.8	217.6
October	70.0	120.8	190.8
November	56.6	120.8	177.4
December	46.6	120.8	167.4
TOTAL	<u>753.7</u>	<u>1,449.6</u>	<u>2,203.3</u>

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	61.8	176.4	238.2
February	58.8	176.4	235.1
March	58.4	176.4	234.7
April	63.6	176.4	240.0
May	74.9	166.9	241.9
June	112.0	176.4	288.4
July	132.5	176.4	308.8
August	134.1	176.4	310.5
September	146.4	176.4	322.8
October	102.0	176.4	278.4
November	81.5	176.4	257.9
December	70.4	176.4	246.8
TOTAL	<u>1,096.4</u>	<u>2,107.1</u>	<u>3,203.5</u>

California Water Service Company
MARYSVILLE DISTRICT

Adopted Quantities

2011
(DOLLARS IN THOUSANDS)

PURCHASED POWER

Total Production (kccf)	1,237.7
Kwh / ccf	790.7
Total calculated KWH	978,644.0
Unit Cost	15.4
Power Cost	\$15,061,377

TOTAL PURCHASED POWER

\$150.6

PURCHASED WATER

TOTAL PURCHASED WATER COST

APPENDIX N
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California Water Service Company
MARYSVILLE DISTRICT

Adopted Quantities

2011
(DOLLARS IN THOUSANDS)

CHEMICALS

Total Production (kccf)	1,238
ADOPTED CHEMICAL DOLLARS	\$15
 ADOPTED \$ per KCCF	 \$0.012406

PUMP TAXES (WATER REPLENISHMENT DISTRICT)

WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0

TOTAL PUMP TAX EXPENSE

\$0.0

UNCOLLECTABLES RATE	0.37%
FRANCHISE TAX RATE	0.00%
BUSINESS LICENSE FEE	\$0.60
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.61568

APPENDIX N

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**NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)**

WP7-C16

2011

NORMAL
W/O INCOME
TAXES

1	UNCOLLECTIBLES	0.37349%	0.37349%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.62651%	99.62651%
	FRANCHISE TAX RATE	0.00000%	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%	0.00000%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.37349%	0.37349%
6	1 - SUBTOTAL (100% - LINE 5)	99.62651%	99.62651%
7	CCFT (LINE 6 * 8.84%)	8.80698%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	8.17376%	
9	FIT (LINE 6 * 35 %)	28.92602%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	38.10649%	0.37349%
11	NET AFTER TAXES (1 - LINE 9)	61.89351%	99.62651%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.61568	1.00375

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.00375	0.46795
EQUITY	53.38%	With income Taxes	1.61568	0.86245
TOTAL	100.00%			
		Adj. Net to Gros:		<u>1.33040</u>

APPENDIX N
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California Water Service Company
 Marysville District Bill Comparison *

System Revenue Requirement Increase 45.39%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 12.91	\$ 18.77	\$ 5.86	45.39%
5	\$ 17.62	\$ 25.63	\$ 8.00	45.41%
11 Typical Winter	\$ 23.44	\$ 34.09	\$ 10.65	45.43%
14 Annual Average	\$ 26.52	\$ 38.57	\$ 12.05	45.43%
20	\$ 32.67	\$ 47.51	\$ 14.84	45.44%
27 Typical Summer	\$ 40.76	\$ 59.28	\$ 18.52	45.44%
30	\$ 44.30	\$ 64.43	\$ 20.13	45.44%
35	\$ 50.19	\$ 73.00	\$ 22.81	45.45%
40	\$ 56.08	\$ 81.57	\$ 25.49	45.45%
50	\$ 67.86	\$ 98.71	\$ 30.85	45.45%
75	\$ 97.32	\$ 141.56	\$ 44.24	45.45%

	Present	Proposed
T1	\$0.9427	\$1.3713
T2	\$1.0247	\$1.4906
T3	\$1.1784	\$1.7141
Cut 1	9	9
Cut 2	21	21
SC	\$12.91	\$18.77

2011 Residential Flat Rates (per month)

6,000 sq. ft. or less	\$ 39.37	\$ 57.24	\$ 17.87	45.39%
6,001-10,000 sq. ft.	\$ 47.51	\$ 69.08	\$ 21.57	45.39%

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. MR-1-R
Marysville Tariff Area
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Marysville and vicinity, Yuba County.

RATES

Quantity Rates:

For the first 900 cubic feet, per 100 cubic feet.....	\$1.3713	(I)
For the next 1,200 cubic feet, per 100 cubic feet.....	1.4906	
For all over 2,100 cubic feet, per 100 cubic feet.....	1.7141	(I)

	Per Meter	
	Per Month	
Service Charge:		
For 5/8 x 3/4 - inch meter	\$18.77	(I)
For 3/4 - inch meter	28.16	
For 1 - inch meter	46.93	
For 1-1/2 - inch meter	93.85	
For 2 - inch meter	150.16	
For 3 - inch meter	281.56	
For 4 - inch meter	469.26	
For 6 - inch meter	938.52	
For 8 - inch meter	1,501.63	
For 10 - inch meter	2,158.60	
For 12 - inch meter	3,097.12	
For 14 - inch meter	4,223.35	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.

(D)

4. A WRAM-MCBA true-up surcharge of \$0.2125 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

Schedule No. MR-1-NR

Marysville Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Marysville and vicinity, Yuba County.

RATES

Quantity Rates:

For all meter sizes, per 100 cubic feet..... \$1.6013 (I)

Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$16.82	(I)
For 3/4 - inch meter	25.23	
For 1 - inch meter	42.06	
For 1-1/2 - inch meter	84.11	
For 2 - inch meter	134.58	
For 3 - inch meter	252.33	
For 4 - inch meter	420.55	
For 6 - inch meter	841.11	
For 8 - inch meter	1,345.77	
For 10 - inch meter	1,934.55	
For 12 - inch meter	2,775.65	(I)
For 14 - inch meter	3,784.98	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
4. A WRAM-MCBA true-up surcharge of \$0.2125 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

THOMAS F. SMEGAL

NAME

Vice President

TITLE

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

Date Filed _____

Effective _____

Resolution No. _____

Schedule No. MR-2R

Marysville Tariff Area
RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

Marysville and vicinity, Yuba County.

RATES

For a single-family residential unit, including premises having the following areas:	Per Service Connection per Month	
6,000 sq. ft., or less	\$57.24	(I)
6,001 to 10,000 sq. ft.	69.08	
10,001 to 16,000 sq. ft.	85.16	
16,001 to 25,000 sq. ft.	108.14	(I)
For each additional single-family residential unit on the same premises and served from the same service connection	40.88	(I)

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. MR-1, General Metered Service.
4. This Schedule is closed to all new connections as of Jan 20, 1992, the effective date of Tariff Sheet No. 4336-W.
5. All bills are subject to the reimbursement fees set forth on Schedule UF.
6. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
7. Qualifying low-income flat rate residential customers are eligible for credits as shown on Schedule LIRA. (D)
8. A WRAM-MCBA true-up surcredit of \$0.3667 is to be added to each bill for 12 months beginning with the effective date of Advice Letter 1983-B. (D)

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

Issued by
THOMAS F. SMEGAL
NAME
Vice President
TITLE

(To be inserted by Cal. P.U.C.)
 Date Filed _____
 Effective _____
 Resolution No. _____

Schedule No. MR-4

Marysville Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Marysville and vicinity, Yuba County.

RATES

		<u>Per Month</u>	
For.....	1-1/2 - inch connection	\$14.18	(I)
For.....	2 - inch connection	18.90	
For.....	3 - inch connection	28.35	
For.....	4 - inch connection	37.80	
For.....	6 - inch connection	56.70	
For.....	8 - inch connection	75.61	
For.....	10 - inch connection	94.51	
For.....	12 - inch connection	113.41	
For.....	14 - inch connection	132.31	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. MR-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
Vice President
 TITLE

Effective _____

Resolution No. _____

APPENDIX O
Page 1

MID-PENINSULA DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$33,027.6	\$34,706.1	\$35,648.1	\$36,590.7
% Increase		5.1%	2.7%	2.6%
OPERATING EXPENSES				
PURCHASED WATER	\$15,353.7	\$15,353.7	\$15,362.8	\$15,371.9
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$519.8	\$519.8	\$520.1	\$520.5
PURCHASED CHEMICALS	\$2.3	\$2.3	\$2.3	\$2.3
PAYROLL -- DISTRICT	\$1,718.7	\$1,718.7	\$1,740.4	\$1,762.3
UNCOLLECTIBLES	\$36.6	\$38.5	\$39.0	\$39.4
CONSERVATION	\$800.0	\$800.0	\$800.5	\$800.9
OTHER OPERATION AND MAINTENANCE	\$1,387.2	\$1,387.2	\$1,404.4	\$1,421.8
BENEFITS	\$1,240.2	\$1,240.2	\$1,255.9	\$1,270.9
OTHER ADMIN AND GEN. EXP.	\$65.5	\$65.5	\$66.3	\$67.1
TOTAL O. & M., A. & G., & MISC. EXP.	\$21,124.0	\$21,125.9	\$21,191.6	\$21,257.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$451.7	\$451.7	\$451.7	\$451.7
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$138.7	\$138.7	\$140.4	\$142.2
TOTAL GENERAL TAXES	590.4	\$590.4	\$592.1	\$593.9
DEPRECIATION	\$2,414.1	\$2,414.1	\$2,659.2	\$2,904.2
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$2,055.9	\$2,055.9	\$2,081.8	\$2,108.0
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$36.0	\$36.0	\$36.0	\$36.0
PAYROLL TAXES	\$144.1	\$144.1	\$145.9	\$147.8
OTHER PRORATED EXPENSES	\$1,422.7	\$1,422.7	\$1,440.3	\$1,458.2
TOTAL G.O. PRORATED EXPENSES	\$3,658.7	\$3,658.7	\$3,704.1	\$3,750.0
SUB -- TOTAL -- OPERATING EXPENSES	\$27,787.2	\$27,789.1	\$28,147.0	\$28,505.4
TOTAL INCOME TAXES:	\$2,442.0	\$3,125.2	\$3,323.1	\$3,521.1
TOTAL OPERATING EXPENSES	\$30,229.2	\$30,914.3	\$31,470.1	\$32,026.5
NET OPERATING REVENUE	\$2,798.3	\$3,791.8	\$4,178.0	\$4,564.2
DEPRECIATED RATE BASE	\$44,193.6	\$44,193.6	\$48,694.6	\$53,195.7
RATE OF RETURN	6.33%	8.58%	8.58%	8.58%

APPENDIX O**Page 2**CALIFORNIA WATER SERVICE CO.
MID-PENINSULA DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$88,243.0	\$95,397.2	\$102,551.4
WTD. AVG. DEPRECIATION RESERVE	(32,982.5)	(35,389.7)	(\$37,796.9)
MATERIALS AND SUPPLIES	200.3	200.3	\$200.3
WORKING CASH - LEAD - LAG	756.9	890.8	\$1,024.7
WORKING CASH - W / H EMPLOYEES	(8.1)	(8.1)	(\$8.1)
ADVANCES FOR CONSTRUCTION	(2,354.9)	(2,501.3)	(\$2,647.7)
CONTRIBUTIONS	(5,585.2)	(5,583.2)	(\$5,581.1)
AMORTIZATION OF INTANG.	(40.7)	(61.3)	(\$81.8)
DEFERRED TAXES	(6,368.4)	(6,422.5)	(\$6,476.7)
UNAMORT. I.T.C.	(181.8)	(171.7)	(\$161.5)
PRORATED G.O. RATE BASE	2,019.5	1,889.1	\$1,758.7
TAXES ON ADVANCES	105.8	90.1	\$74.4
TAXES ON C.I.A.C.	389.7	364.9	\$340.2
WTG. AVG. RATE BASE	\$44,193.6	\$48,694.6	\$53,195.7
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$2,414.1	\$2,659.2	\$2,904.2
AD VALOREM TAXES	\$451.7	\$451.7	\$451.7
TOTAL INCOME TAXES AT AUTHORIZED I	\$3,125.2	\$3,323.1	\$3,521.1
NET OPERATING REVENUE	\$3,791.8	\$4,178.0	\$4,564.2

APPENDIX O**Page 3****Ratebase Offset Revenue Requirement Calculation****California Water Service Company ALs****Revenue Requirement**

Expected filing year	2013	
Project ID	20315	
Rate Base	458,200.0	
Rate of Return	0.0858	
Return on Rate Base	39,314	
Depreciation Rate	0.0213	
Depreciation Expense	9,760	
Ad Valorem Tax Rate	0.01134	
Ad Valorem Tax	5,194	
Net to Gross Multiplier	1.3685858	
Rate Base Gross Rev.	53,804	
Depreciation Expense	9,760	
Ad Valorem Tax	5,194	
Gross Revenue Increase	68,757	
Pumps	458,200	2.13

APPENDIX O**Page 4**CALIFORNIA WATER SERVICE CO.
MID-PENINSULA DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$33,027.6	\$34,706.1
EXPENSES		
PURCHASED WATER	\$15,353.7	\$15,353.7
PURCHASED POWER	\$519.8	\$519.8
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$2.3	\$2.3
PAYROLL	\$1,718.7	\$1,718.7
OTHER O & M	\$2,187.2	\$2,187.2
OTHER A & G	\$1,305.7	\$1,305.7
G.O. PRORATIONS	\$3,215.3	\$3,215.3
PAYROLL TAXES	\$138.7	\$138.7
AD VALOREM TAXES	\$451.7	\$451.7
UNCOLLECTIBLES	\$36.6	\$38.5
FRANCHISE TAX & BUS LIC. FEES	\$0.0	\$0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$54.0)	(\$54.0)
INTEREST EXPENSE	\$1,366.5	\$1,366.5
TOTAL DEDUCTIONS	\$26,242.2	\$26,244.1
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,554.6	\$1,554.6
NET STATE TAXABLE INCOME	\$5,230.7	\$6,907.3
STATE CORP. FRANCHISE TAX @ 8.84%	\$462.4	\$610.6
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$638.0	\$638.0
STATE INCOME TAX	\$462.4	\$610.6
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$0.0	\$0.0
NET FEDERAL TAXABLE INCOME	\$5,685.0	\$7,213.4
FEDERAL INCOME TAX @ 35.00%	\$1,989.8	\$2,524.7
INVESTMENT TAX CREDIT	\$10.1	\$10.1
TOTAL FEDERAL INCOME TAX	\$1,979.6	\$2,514.6
TOTAL INCOME TAXES	\$2,442.0	\$3,125.2

APPENDIX O
Page 5

California Water Service Company
MID-PENINSULA DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	26,770	26,779
	1	31	31
	1 1/2	6,988	6,989
	2	563	562
	3	904	904
	4	150	149
	6	61	61
	8	21	21
	10	4	4
	12	0	0
	14	0	0
	TOTAL	35,492	35,500

Metered Sales, KCcf		
All Water	7,465.5	7,438.9

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	31,067	31,082	4,467.2	4,448.3	12.0	11.9
BUSINESS	3,350	3,344	1,499.6	1,496.9	37.3	37.3
MULTIPLE FAMILY	618	615	1,037.1	1,032.1	139.9	139.9
INDUSTRIAL	96	96	48.5	48.5	42.1	42.1
PUBLIC AUTHORITY	335	336	317.0	317.0	78.9	78.6
OTHER	26	27	96.1	96.1	308	297
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	35,492	35,500	7,465.5	7,438.9		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	729	742				
PUBLIC FIRE PROT	39	42				
TOTAL	36,260	36,284	7,465.5	7,438.9		
Unaccounted-for water	5.35%		422.0	420.5		
Total Production			7,887.5	7,859.4		

APPENDIX O**Page 6**California Water Service Company
MID-PENINSULA DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	533.2	159.5	99.5	5.0	43.8	10.2	851.2
August	503.9	159.4	93.8	4.7	41.7	10.2	813.8
September	530.8	162.0	99.5	4.9	42.4	10.4	850.0
October	431.5	146.5	93.6	4.2	33.8	9.4	719.0
November	328.9	111.1	78.8	3.9	20.3	7.1	550.1
December	285.3	104.0	81.2	3.0	14.0	6.7	494.3
January	242.5	92.9	78.8	3.7	11.1	6.0	434.9
February	216.2	90.9	72.9	3.8	11.4	5.8	401.0
March	242.8	94.2	77.1	3.7	13.1	6.0	436.9
April	289.4	105.0	80.4	3.6	18.7	6.7	503.9
May	371.7	120.2	84.2	3.8	27.8	7.7	615.4
June	490.8	153.9	97.2	4.3	39.0	9.9	795.1
	4,467.2	1,499.6	1,037.1	48.5	317.0	96.1	7,465.5

APPENDIX O
Page 7

California Water Service Company
MID-PENINSULA DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	0.0	851.1	851.2	\$ 1,750.5	\$ -	\$ 59.3
August	0.0	813.8	813.8	\$ 1,673.6	\$ -	\$ 56.7
September	0.0	850.0	850.0	\$ 1,748.1	\$ -	\$ 59.2
October	0.0	719.0	719.0	\$ 1,478.7	\$ -	\$ 50.1
November	0.0	550.1	550.1	\$ 1,131.4	\$ -	\$ 38.3
December	0.0	494.2	494.3	\$ 1,016.5	\$ -	\$ 34.4
January	0.0	434.9	434.9	\$ 894.4	\$ -	\$ 30.3
February	0.0	401.0	401.0	\$ 824.6	\$ -	\$ 27.9
March	0.0	436.9	436.9	\$ 898.6	\$ -	\$ 30.4
April	0.0	503.9	503.9	\$ 1,036.3	\$ -	\$ 35.1
May	0.0	615.4	615.4	\$ 1,265.7	\$ -	\$ 42.9
June	0.0	795.1	795.1	\$ 1,635.3	\$ -	\$ 55.4
	<u>0.1</u>	<u>7,465.4</u>	<u>7,465.5</u>	<u>\$ 15,353.7</u>	<u>\$ -</u>	<u>\$ 519.8</u>

APPENDIX O**Page 8**MID-PENINSULA DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	1,560.0	470.1	2,030.2
February	1,436.8	470.1	1,906.9
March	1,570.6	470.1	2,040.7
April	1,822.0	470.1	2,292.2
May	2,247.9	470.1	2,718.1
June	2,951.1	470.1	3,421.2
July	3,173.6	470.1	3,643.7
August	3,022.4	470.1	3,492.6
September	3,169.2	470.1	3,639.4
October	2,647.2	470.1	3,117.4
November	1,997.4	470.1	2,467.6
December	1,787.6	470.1	2,257.8
TOTAL	<u>27,385.8</u>	<u>5,641.7</u>	<u>33,027.6</u>

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	1,633.7	526.0	2,159.6
February	1,487.8	526.0	2,013.8
March	1,663.3	526.0	2,189.3
April	1,776.7	526.0	2,302.7
May	2,155.2	384.5	2,539.7
June	3,021.9	526.0	3,547.9
July	3,402.3	526.0	3,928.2
August	3,172.4	526.0	3,698.4
September	3,437.6	526.0	3,963.6
October	2,744.9	526.0	3,270.9
November	2,193.7	526.0	2,719.7
December	1,846.1	526.0	2,372.1
TOTAL	<u>28,535.7</u>	<u>6,170.4</u>	<u>34,706.1</u>

California Water Service Company
MID-PENINSULA DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
SUPPLIER - SCE	
Total Production (kccf)	7,887.5
Kwh / ccf	409.4
Total calculated KWH	3,228,808.9
Unit Cost	0.2
Power Cost	\$519,838
 TOTAL PURCHASED POWER	 \$519.8
 PURCHASED WATER	
TOTAL WATER PURCHASED -KCCF (TBL 4-D7)	7887.474033
SFWD SERVICE CHARGES -MONTHLY (WP5-B10a)	\$30,621
-ANNUAL \$-THOUS	\$367
RATE FOR WATER DELIVERED (SEE WP5-B10b)	\$1.90
CHARGES FOR WATER DELIVERED - \$-THOUS.	\$14,986.20
 TOTAL PURCHASED WATER COST	 \$15,353.7

APPENDIX O
Page 10

California Water Service Company
MID-PENINSULA DISTRICT

Adopted Quantities

2011
(DOLLARS IN THOUSANDS)

CHEMICALS

Total Production (kccf)	7,887
ADOPTED CHEMICAL DOLLARS	\$2.28
ADOPTED \$ per KCCF	\$0.000289

PUMP TAXES (WATER REPLENISHMENT DISTRICT)

WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0

TOTAL PUMP TAX EXPENSE

\$0.0

UNCOLLECTABLES RATE	0.11%
FRANCHISE TAX RATE	0.00%
BUSINESS LICENSE FEE	\$0.00
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.68952

APPENDIX O

Page 11

**NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)**

2011

			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.11094%	0.11094%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.88906%	99.88906%
	FRANCHISE TAX RATE	0.00000%	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%	0.00000%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.11094%	0.11094%
6	1 - SUBTOTAL (100% - LINE 5)	99.88906%	99.88906%
7	CCFT (LINE 6 * 8.84%)	8.83019%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	0.00000%	
9	FIT (LINE 6 * 35 %)	31.87060%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	40.81174%	0.11094%
11	NET AFTER TAXES (1 - LINE 9)	59.18826%	99.88906%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.68952	1.00111

ADOPTED
RATIO'S

DEBT	46.6%	Without income Taxes	1.00111	0.46672
EQUITY	53.4%	With income Taxes	1.68952	0.90187
TOTAL	100.0%			
		Adj. Net to Gross:		<u>1.36859</u>

APPENDIX O
Page 12

California Water Service Company
Mid-Peninsula District Bill Comparison *

System Revenue Requirement Increase 5.08%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 8.82	\$ 10.75	\$ 1.93	21.94%
5	\$ 25.51	\$ 27.21	\$ 1.70	6.68%
8 Typical Winter	\$ 35.52	\$ 37.09	\$ 1.57	4.41%
11 Annual Average	\$ 46.07	\$ 48.15	\$ 2.08	4.51%
17 Typical Summer	\$ 69.26	\$ 71.63	\$ 2.37	3.42%
25	\$ 103.00	\$ 104.76	\$ 1.77	1.71%
30	\$ 124.08	\$ 125.47	\$ 1.39	1.12%
35	\$ 145.17	\$ 146.18	\$ 1.01	0.70%
40	\$ 166.25	\$ 166.89	\$ 0.64	0.38%
50	\$ 208.43	\$ 208.31	\$ -0.11	-0.05%
75	\$ 313.85	\$ 311.86	\$ -1.99	-0.63%

	Present	Proposed
T1	\$3.3385	\$3.2925
T2	\$3.5142	\$3.6852
T3	\$4.2171	\$4.1420
Cut 1	8	8
Cut 2	14	14
SC	\$8.82	\$10.75

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. MID-1-R
Mid-Peninsula Tariff Area
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

San Mateo, San Carlos and vicinity, San Mateo County.

RATES

Quantity Rates:

For the first 700 cubic feet, per 100 cubic feet.....	\$3.2925	(R)
For the next 500 cubic feet, per 100 cubic feet.....	3.6852	
For all over 1,200 cubic feet, per 100 cubic feet.....	4.1420	(R)

	Per Meter	
	Per Month	
Service Charge:		
For 5/8 x 3/4 - inch meter	\$10.75	(I)
For 3/4 - inch meter	16.13	
For 1 - inch meter	26.88	
For 1-1/2 - inch meter	53.56	
For 2 - inch meter	86.01	
For 3 - inch meter	161.26	
For 4 - inch meter	238.64	
For 6 - inch meter	380.55	
For 8 - inch meter	570.91	
For 10 - inch meter	753.80	
For 12 - inch meter	1,649.14	
For 14 - inch meter	2,248.51	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

Government Fee Surcharges:

Surcharge for San Carlos Franchise Tax *	1.733%
Surcharge for San Mateo Business License Fee **	1.350%

*Applies to customers within the City of San Carlos only

**Applies to customers within the City of San Mateo only

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
4. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.2800 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.
5. A WRAM-MCBA true-up surcharge of \$0.1642 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

Schedule No. MID-1-NR
Mid-Peninsula Tariff Area
NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

San Mateo, San Carlos and vicinity, San Mateo County.

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet	\$3.6814	(R)
For meter sizes 8 inches and above, per 100 cubic feet.....	3.7484	(R)

Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$8.67	(I)
For 3/4 - inch meter	15.33	
For 1 - inch meter	23.64	
For 1-1/2 - inch meter	43.78	
For 2 - inch meter	74.32	
For 3 - inch meter	145.33	
For 4 - inch meter	192.22	
For 6 - inch meter	307.29	
For 8 - inch meter	460.28	
For 10 - inch meter	607.40	
For 12 - inch meter	1,355.78	
For 14 - inch meter	1,848.52	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

Government Fee Surcharges:

Surcharge for San Carlos Franchise Tax *	1.733%
Surcharge for San Mateo Business License Fee **	1.350%

*Applies to customers within the City of San Carlos only

**Applies to customers within the City of San Mateo only

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
4. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.2800 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.
5. A WRAM-MCBA true-up surcharge of \$0.1642 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President

Effective _____

TITLE

Resolution No. _____

Schedule No. MID-4

Mid-Peninsula Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

San Mateo, San Carlos and vicinity, San Mateo County.

RATES

Per Month

For.....	1-1/2 - inch connection	\$11.25	(I)
For.....	2 - inch connection	15.00	
For.....	3 - inch connection	22.50	
For.....	4 - inch connection	30.00	
For.....	6 - inch connection	45.00	
For.....	8 - inch connection	60.00	
For.....	10 - inch connection	75.00	
For.....	12 - inch connection	90.00	
For.....	14 - inch connection	105.00	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. MID-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)
 (D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
 Vice President
 TITLE

Effective _____

Resolution No. _____

APPENDIX P

Page 1

OROVILLE DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$3,465.9	\$4,028.1	\$4,164.4	\$4,299.9
% Increase		16.2%	3.4%	3.3%
OPERATING EXPENSES				
PURCHASED WATER	\$231.1	\$231.1	\$231.8	\$232.4
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$281.9	\$281.9	\$282.7	\$283.5
PURCHASED CHEMICALS	\$77.6	\$77.6	\$78.8	\$79.9
PAYROLL -- DISTRICT	\$604.8	\$604.8	\$613.8	\$622.8
UNCOLLECTIBLES	\$24.8	\$28.9	\$29.3	\$29.6
CONSERVATION	\$55.0	\$55.0	\$55.2	\$55.3
OTHER OPERATION AND MAINTENANCE	\$279.2	\$279.2	\$283.2	\$287.4
BENEFITS	\$430.5	\$430.5	\$436.9	\$442.1
OTHER ADMIN AND GEN. EXP.	\$89.2	\$89.2	\$90.5	\$91.8
TOTAL O. & M., A. & G., & MISC. EXP.	\$2,074.1	\$2,078.2	\$2,102.1	\$2,124.9
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$72.7	\$72.7	\$76.6	\$80.5
BUSINESS LICENSE FEES	\$0.1	\$0.1	\$0.1	\$0.1
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$48.7	\$48.7	\$49.5	\$50.2
TOTAL GENERAL TAXES	121.5	\$121.5	\$126.2	\$130.8
DEPRECIATION	\$444.2	\$444.2	\$480.1	\$516.1
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$326.0	\$326.0	\$330.8	\$335.7
AD VALOREM, BUSINESS LICENSE, FRANCHISES	\$5.7	\$5.7	\$5.7	\$5.7
PAYROLL TAXES	\$22.9	\$22.9	\$23.2	\$23.6
OTHER PRORATED EXPENSES	\$225.6	\$225.6	\$228.9	\$232.2
TOTAL G.O. PRORATED EXPENSES	\$580.2	\$580.2	\$588.7	\$597.3
SUB -- TOTAL -- OPERATING EXPENSES	\$3,220.1	\$3,224.1	\$3,297.0	\$3,369.1
TOTAL INCOME TAXES:	(\$79.1)	\$139.7	\$152.8	\$165.9
TOTAL OPERATING EXPENSES	\$3,140.9	\$3,363.8	\$3,449.8	\$3,534.9
NET OPERATING REVENUE	\$325.0	\$664.3	\$714.6	\$764.9
DEPRECIATED RATE BASE	\$7,742.5	\$7,742.5	\$8,328.9	\$8,915.2
RATE OF RETURN	4.20%	8.58%	8.58%	8.58%

APPENDIX P**Page 2**CALIFORNIA WATER SERVICE CO.
OROVILLE DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$14,867.2	\$15,944.5	\$17,021.7
WTD. AVG. DEPRECIATION RESERVE	(5,998.5)	(6,424.8)	(\$6,851.1)
MATERIALS AND SUPPLIES	87.0	87.0	\$87.0
WORKING CASH - LEAD - LAG	334.8	352.2	\$369.6
WORKING CASH - W / H EMPLOYEES	(1.3)	(1.3)	(\$1.3)
ADVANCES FOR CONSTRUCTION	(224.4)	(234.9)	(\$245.3)
CONTRIBUTIONS	(767.8)	(777.7)	(\$787.6)
AMORTIZATION OF INTANG.	(107.9)	(139.6)	(\$171.3)
DEFERRED TAXES	(801.3)	(806.5)	(\$811.8)
UNAMORT. I.T.C.	(24.4)	(22.9)	(\$21.5)
PRORATED G.O. RATE BASE	320.1	299.5	\$278.9
TAXES ON ADVANCES	26.6	22.3	\$18.0
TAXES ON C.I.A.C.	32.4	31.2	\$30.0
WTG. AVG. RATE BASE	\$7,742.5	\$8,328.9	\$8,915.2
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$444.2	\$480.1	\$516.1
AD VALOREM TAXES	\$72.7	\$76.6	\$80.5
TOTAL INCOME TAXES AT AUTHORIZED I	\$139.7	\$152.8	\$165.9
NET OPERATING REVENUE	\$664.3	\$714.6	\$764.9

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Ratebase Offset Revenue Requirement Calculation

California Water Service Company AIs
Revenue Requirement

Expected filing year	2011	2012	2013	
Project ID	26248	26590	26591	
Rate Base	26,200.0	26,200.0	26,200.0	
Rate of Return	0.0858	0.0858	0.0858	
Return on Rate Base	2,248	2,248	2,248	
Depreciation Rate	0.0490	0.0490	0.0490	
Depreciation Expense	1,283	1,283	1,283	
Ad Valorem Tax Rate	0.01055	0.01055	0.01055	
Ad Valorem Tax	276	276	276	
Net to Gross Multiplier	1.3539639	1.3539639	1.3539639	
Rate Base Gross Rev.	3,044	3,044	3,044	
Depreciation Expense	1,283	1,283	1,283	
Ad Valorem Tax	276	276	276	
Gross Revenue Increase	4,603	4,603	4,603	
Meters	3,768	3,768	3,768	3.28
Services	21,890	21,890	21,890	5.98
Equipment	550	550	550	5.43
	26,208	26,208	26,208	4.90

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CALIFORNIA WATER SERVICE CO.
OROVILLE DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$3,465.9	\$4,028.1
EXPENSES		
PURCHASED WATER	\$231.1	\$231.1
PURCHASED POWER	\$281.9	\$281.9
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$77.6	\$77.6
PAYROLL	\$604.8	\$604.8
OTHER O & M	\$334.2	\$334.2
OTHER A & G	\$519.7	\$519.7
G.O. PRORATIONS	\$874.4	\$874.4
PAYROLL TAXES	\$48.7	\$48.7
AD VALOREM TAXES	\$72.7	\$72.7
UNCOLLECTIBLES	\$24.8	\$28.9
FRANCHISE TAX & BUS LIC. FEES	\$0.1	\$0.1
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$28.1)	(\$28.1)
INTEREST EXPENSE	\$231.4	\$231.4
TOTAL DEDUCTIONS	\$3,273.3	\$3,277.4
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$484.1	\$484.1
NET STATE TAXABLE INCOME	(\$291.5)	\$266.6
STATE CORP. FRANCHISE TAX @ 8.84%	(\$25.8)	\$23.6
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$374.2	\$374.2
STATE INCOME TAX	(\$25.8)	\$23.6
LESS AMERICAN JOBS CREATION ACT DEDUCTION	(\$7.5)	\$17.0
NET FEDERAL TAXABLE INCOME	(\$148.3)	\$336.0
FEDERAL INCOME TAX @ 35.00%	(\$51.9)	\$117.6
INVESTMENT TAX CREDIT	\$1.5	\$1.5
TOTAL FEDERAL INCOME TAX	(\$53.4)	\$116.1
TOTAL INCOME TAXES	(\$79.1)	\$139.7

APPENDIX P
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California Water Service Company
OROVILLE DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	2,927	2,957
	1	1	1
	1 1/2	200	203
	2	42	42
	3	120	123
	4	22	23
	6	9	9
	8	4	4
	10	1	1
	12	1	1
	14	0	0
	TOTAL	3,327	3,363

Metered Sales, KCcf		
All Water	1,473.3	1,481.5

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	2,410	2,434	459.8	464.3	15.9	15.9
BUSINESS	736	742	452.3	456.0	51.2	51.2
MULTIPLE FAMILY	14	14	58.8	58.8	349.8	349.8
INDUSTRIAL	16	16	183.0	183.0	953.1	953.1
PUBLIC AUTHORITY	140	145	134.2	134.2	79.9	77.1
OTHER	11	12	2.3	2.3	17.4	16.0
IRRIGATION	10	10	182.9	182.9	1,524.2	1,524.2
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	3,337	3,373	1,473.3	1,481.5		
RESIDENTIAL FLAT	151	118	26.4	20.6		
PRIVATE FIRE PROT	92	94				
PUBLIC FIRE PROT	9	9				
TOTAL	3,589	3,594	1,499.7	1,502.1		
Unaccounted-for water	8.00%		130.4	130.6		
Total Production			1,630.1	1,632.8	(1)	

1) Purchased power costs are computed using total production.

APPENDIX P
Page 6

California Water Service Company
OROVILLE DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Irrigation	Total
Month								
July	61.1	53.1	6.8	7.2	23.2	0.3	25.0	176.7
August	56.8	49.1	6.5	51.3	22.2	0.2	31.3	217.6
September	56.1	50.7	6.8	47.3	22.0	0.3	7.5	190.6
October	43.4	44.6	5.6	56.1	15.3	0.2	11.3	176.6
November	32.8	35.1	4.2	6.2	8.4	0.2	20.6	107.4
December	25.0	30.3	4.0	1.6	3.0	0.2	35.1	99.3
January	25.6	26.6	3.5	2.2	2.8	0.1	9.4	70.4
February	24.3	28.3	3.9	1.6	2.8	0.1	0.0	61.1
March	23.4	24.2	3.3	2.5	2.0	0.1	1.9	57.4
April	27.5	31.0	3.8	2.0	5.5	0.2	0.0	70.0
May	36.0	35.9	4.7	2.2	9.8	0.2	21.6	110.4
June	47.7	43.3	5.6	2.8	17.0	0.2	19.2	135.9
	459.8	452.3	58.8	183.0	134.2	2.3	182.9	1,473.3

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California Water Service Company
OROVILLE DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	313.7	-137.0	176.7	\$ 27.7	\$ -	\$ 33.8
August	386.3	-168.7	217.6	\$ 34.1	\$ -	\$ 41.6
September	338.3	-147.8	190.6	\$ 29.9	\$ -	\$ 36.5
October	313.6	-137.0	176.6	\$ 27.7	\$ -	\$ 33.8
November	190.8	-83.3	107.4	\$ 16.9	\$ -	\$ 20.6
December	176.3	-77.0	99.3	\$ 15.6	\$ -	\$ 19.0
January	125.1	-54.6	70.4	\$ 11.0	\$ -	\$ 13.5
February	108.4	-47.4	61.1	\$ 9.6	\$ -	\$ 11.7
March	101.9	-44.5	57.4	\$ 9.0	\$ -	\$ 11.0
April	124.3	-54.3	70.0	\$ 11.0	\$ -	\$ 13.4
May	195.9	-85.6	110.4	\$ 17.3	\$ -	\$ 21.1
June	241.3	-105.4	135.9	\$ 21.3	\$ -	\$ 26.0
	<u>2,615.9</u>	<u>-1,142.7</u>	<u>1,473.3 *</u>	<u>\$ 231.1</u>	<u>\$ -</u>	<u>\$ 281.9</u>

*This is used for the purposes of calculating the monthly ratios for MCBA.
Since irrigation water is out of MCBA, this total does not include irrigation water.

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OROVILLE DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	89.4	127.9	217.3
February	89.2	127.9	217.1
March	80.9	127.9	208.8
April	102.4	127.9	230.3
May	131.6	127.9	259.5
June	174.8	127.9	302.8
July	229.5	127.9	357.5
August	283.1	127.9	411.1
September	277.5	127.9	405.4
October	249.7	127.9	377.6
November	128.5	127.9	256.4
December	94.1	127.9	222.0
TOTAL	1,930.6	1,535.3	3,465.9

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	106.6	154.7	261.3
February	95.7	154.7	250.4
March	99.9	154.7	254.7
April	113.4	154.7	268.2
May	136.1	113.8	249.9
June	193.1	154.7	347.8
July	255.5	154.7	410.2
August	342.3	154.7	497.1
September	375.1	154.7	529.8
October	232.6	154.7	387.3
November	158.2	154.7	312.9
December	103.8	154.7	258.5
TOTAL	2,212.1	1,816.0	4,028.1

California Water Service Company
OROVILLE DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	1,630.1
Kwh / ccf	various
Total calculated KWH	1,684,817
Unit Cost	\$0.1673
Power Cost	\$281,946
TOTAL PURCHASED POWER	\$281.9
PURCHASED WATER	
CONTRACTED QUANTITIES -- ACRE FEET (WP5B10b)	1000
Cost per Acre Foot	\$78.48
COMPUTED WATER CHARGES	\$78,480
SERVICE CHARGES	\$250
TOTAL COUNTY OF BUTTE CHARGES	\$78,730
PG&E (Canal Water)	\$150,000
UNION PACIFIC LEASED WELL (\$350.00 per month) First Amendment Agreement (WP5B10b)	\$4,200.00 \$152,400.00
TOTAL PURCHASED WATER COST	\$231.1

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California Water Service Company
OROVILLE DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	377
ADOPTED CHEMICAL DOLLARS (adjusted for CBK share)	\$78
ADOPTED \$ per KCCF	\$0.205805
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	0.72%
FRANCHISE TAX RATE	0.00%
BUSINESS LICENSE FEE	\$0.10
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.65680

APPENDIX P

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**NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)**

2011

			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.71668%	0.71668%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.28332%	99.28332%
	FRANCHISE TAX RATE	0.00000%	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%	0.00000%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.71668%	0.71668%
6	1 - SUBTOTAL (100% - LINE 5)	99.28332%	99.28332%
7	CCFT (LINE 6 * 8.84%)	8.77665%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	4.36588%	
9	FIT (LINE 6 * 35 %)	30.14928%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	39.64260%	0.71668%
11	NET AFTER TAXES (1 - LINE 9)	60.35740%	99.28332%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.65680	1.00722

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.00722	0.46957
EQUITY	53.38%	With income Taxes	1.65680	0.88440
TOTAL	100.00%			
		Adj. Net to Gros:		<u>1.35396</u>

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California Water Service Company
Oroville District Bill Comparison *

System Revenue Requirement Increase 16.22%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 25.90	\$ 30.10	\$ 4.20	16.22%
5	\$ 32.92	\$ 38.14	\$ 5.22	15.87%
10 Typical Winter	\$ 40.14	\$ 46.42	\$ 6.28	15.64%
16 Annual Average	\$ 49.19	\$ 56.79	\$ 7.60	15.44%
20	\$ 55.22	\$ 63.69	\$ 8.48	15.35%
28 Typical Summer	\$ 68.87	\$ 79.34	\$ 10.47	15.20%
30	\$ 72.42	\$ 83.40	\$ 10.98	15.17%
35	\$ 81.28	\$ 93.56	\$ 12.28	15.10%
40	\$ 90.15	\$ 103.72	\$ 13.57	15.05%
50	\$ 107.88	\$ 124.04	\$ 16.16	14.98%
75	\$ 152.21	\$ 174.83	\$ 22.62	14.86%

	Present	Proposed
T1	\$1.4038	\$1.6085
T2	\$1.5072	\$1.7270
T3	\$1.7733	\$2.0318
Cut 1	8	8
Cut 2	22	22
SC	\$25.90	\$30.10

2011 Residential Flat Rates (per month)

6,000 sq. ft. or less	\$ 61.24	\$ 69.71	\$ 8.47	13.83%
6,001-10,000 sq. ft.	\$ 72.29	\$ 82.30	\$ 10.01	13.84%

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. OR-1-R

Oroville Tariff Area

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Oroville and vicinity, Butte County.

RATES

Quantity Rates:

For the first 800 cubic feet, per 100 cubic feet.....	\$1.6085	(I)
For the next 1,400 cubic feet, per 100 cubic feet.....	1.7270	
For all over 2,200 cubic feet, per 100 cubic feet.....	2.0318	(I)

Service Charge:	Per Meter	Per Month	
For 5/8 x 3/4 - inch meter	\$30.10		(I)
For 3/4 - inch meter	45.15		
For 1 - inch meter	58.93		
For 1-1/2 - inch meter	119.50		
For 2 - inch meter	152.74		
For 3 - inch meter	283.58		
For 4 - inch meter	390.91		
For 6 - inch meter	642.30		
For 8 - inch meter	956.45		
For 10 - inch meter	3,461.66		
For 12 - inch meter	4,966.72		
For 14 - inch meter	6,772.80		(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
4. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)
5. A WRAM-MCBA true-up surcharge of \$0.1253 per 100 cu. ft. of water used is to be applied to the quantity rates for 24 months after the effective date of Advice Letter 1996. (D)

Schedule No. OR-1-NR

Oroville Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Oroville and vicinity, Butte County.

RATES

Quantity Rates:

For meter sizes up to 7 inches, per 100 cubic feet	\$1.7049	(I)
For meter sizes 8 inches and above, per 100 cubic feet.....	1.6878	(I)

Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$26.01	(I)
For 3/4 - inch meter	39.02	
For 1 - inch meter	50.91	
For 1-1/2 - inch meter	103.25	
For 2 - inch meter	131.97	
For 3 - inch meter	245.01	
For 4 - inch meter	337.74	
For 6 - inch meter	554.94	
For 8 - inch meter	826.36	
For 10 - inch meter	2,991.19	
For 12 - inch meter	4,291.71	
For 14 - inch meter	5,852.33	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
 2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
 3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
- (D)
(D)
4. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001.
- (T)
5. A WRAM-MCBA true-up surcharge of \$0.1253 per 100 cu. ft. of water used is to be applied to the quantity rates for 24 months after the effective date of Advice Letter 1996.

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President
TITLE

Effective _____

Resolution No. _____

Schedule No. OR-2R

Oroville Tariff Area

RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

Oroville and vicinity, Butte County.

RATES

For a single-family residential unit, including premises having the following areas:	Per Service Connection Per Month	
6,000 sq. ft., or less	\$69.71	(I)
6,001 to 10,000 sq. ft.	82.30	
10,001 to 16,000 sq. ft.	101.18	
16,001 to 25,000 sq. ft.	126.43	(I)
For each additional single-family residential unit on the same premises and served from the same service connection	49.30	(I)

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. OR-1, General Metered Service.
4. This Schedule is closed to all new connections as of January 20, 1992, the effective date of Tariff Sheet No. 4336-W.
5. All bills are subject to the reimbursement fees set forth on Schedule UF.
6. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
7. Qualifying low-income flat rate residential customers are eligible for credits as shown on Schedule LIRA. (D)
8. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)
9. A WRAM-MCBA true-up surcharge of \$0.4616 is to be added to each bill for 24 months after the effective date of Advice Letter 1996.

Schedule No. OR-2UL

Oroville Tariff Area

LIMITED FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

Oroville and vicinity, Butte County.

RATES

	<u>Per Miner's Inch Day</u>	
Alex Kosloff	\$23.52	(I)

SPECIAL CONDITIONS

1. Service under this schedule is limited to the above service which was being furnished as of January 1, 1955.
2. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
Vice President
 TITLE

Effective _____

Resolution No. _____

Schedule No. OR-3M

Oroville Tariff Area

IRRIGATION SERVICE

APPLICABILITY

Applicable to service of untreated water from the Powers Canal to irrigation districts and to irrigation or mining ditches, for uses including but not limited to the irrigation of vineyards, orchards and pasture lands.

TERRITORY

Lands located along the Powers Canal, between Coal Canyon Powerhouse and Cherokee Reservoir north of the city of Oroville, Butte County.

RATES

	<u>Per Miner's Inch Day</u>	
For all water delivered	\$2.1630	(I)

SPECIAL CONDITIONS

1. A miner's inch day is defined as the quantity of water equal to 1/40 of a cubic foot per second flowing continuously for a period of 24 hours.
2. As of August 20, 2004, this schedule is closed to new connections. All customers seeking irrigation service from the Powers Canal should request service under Schedule OR-3M-Interruptible.
3. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

THOMAS F. SMEGAL

NAME

Vice President

TITLE

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

Date Filed _____

Effective _____

Resolution No. _____

Schedule No. OR-3M-I

Oroville Tariff Area

INTERRUPTIBLE IRRIGATION SERVICE

APPLICABILITY

Applicable to service of untreated water from the Powers Canal to irrigation districts and to irrigation or mining ditches, for uses including but not limited to the irrigation of vineyards, orchards and pasture lands.

TERRITORY

Lands located along the Powers Canal, between Coal Canyon Powerhouse and Cherokee Reservoir north of the city of Oroville, Butte County.

RATES

	<u>Per Miner's Inch Day</u>	
For all water delivered	\$2.1630	(I)

SPECIAL CONDITIONS

1. A miner's inch day is defined as the quantity of water equal to 1/40 of a cubic foot per second flowing continuously for a period of 24 hours.
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. Service on this schedule is subject to interruption based on availability of water supplies in the Powers Canal. On Cal water's request, the customer will curtail use of water from the canal within two hours.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
Vice President
TITLE

Effective _____

Resolution No. _____

Schedule No. OR-4

Oroville Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Oroville and vicinity, Butte County.

RATES

		<u>Per Month</u>	
For.....	1-1/2 - inch connection	\$11.33	(I)
For.....	2 - inch connection	15.11	
For.....	3 - inch connection	22.66	
For.....	4 - inch connection	30.22	
For.....	6 - inch connection	45.33	
For.....	8 - inch connection	60.44	
For.....	10 - inch connection	75.54	
For.....	12 - inch connection	90.65	
For.....	14 - inch connection	105.76	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. OR-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
Vice President
 TITLE

Effective _____

Resolution No. _____

APPENDIX Q
Page 1

PALOS VERDES DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	<u>PRESENT</u>	<u>PROPOSED</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
	<u>RATES</u>	<u>RATES</u>	<u>RATES</u>	<u>RATES</u>
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$38,445.3	\$38,382.9	\$38,722.3	\$39,062.2
% Increase		-0.2%	0.9%	0.9%
OPERATING EXPENSES				
PURCHASED WATER	\$20,106.7	\$20,106.7	\$20,117.0	\$20,127.2
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$3,141.1	\$3,141.1	\$3,142.7	\$3,144.3
PURCHASED CHEMICALS	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$1,991.0	\$1,991.0	\$2,015.9	\$2,041.1
UNCOLLECTIBLES	\$19.9	\$19.9	\$20.1	\$20.3
CONSERVATION	\$675.0	\$675.0	\$675.3	\$675.7
OTHER OPERATION AND MAINTENANCE	\$1,174.2	\$1,174.2	\$1,188.6	\$1,203.3
BENEFITS	\$1,347.0	\$1,347.0	\$1,363.9	\$1,380.2
OTHER ADMIN AND GEN. EXP.	\$105.8	\$105.8	\$107.1	\$108.4
TOTAL O. & M., A. & G., & MISC. EXP.	\$28,560.7	\$28,560.7	\$28,630.7	\$28,700.6
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$299.2	\$299.2	\$305.9	\$312.6
BUSINESS LICENSE FEES	\$2.9	\$2.9	\$2.9	\$2.9
LOCAL FRANCHISE TAXES	\$433.8	\$433.1	\$433.3	\$433.5
PAYROLL TAXES	\$162.8	\$162.8	\$164.8	\$166.9
TOTAL GENERAL TAXES	898.7	\$898.0	\$906.9	\$915.9
DEPRECIATION	\$1,702.1	\$1,702.1	\$1,755.1	\$1,808.0
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$1,910.7	\$1,910.7	\$1,934.6	\$1,958.8
AD VALOREM, BUSINESS LICENSE, FRANCHISES	\$33.5	\$33.5	\$33.5	\$33.5
PAYROLL TAXES	\$134.0	\$134.0	\$135.7	\$137.4
OTHER PRORATED EXPENSES	\$1,322.3	\$1,322.3	\$1,338.6	\$1,355.1
TOTAL G.O. PRORATED EXPENSES	\$3,400.5	\$3,400.5	\$3,442.4	\$3,484.8
SUB -- TOTAL -- OPERATING EXPENSES	\$34,562.1	\$34,561.3	\$34,735.0	\$34,909.3
TOTAL INCOME TAXES:	\$1,476.1	\$1,451.0	\$1,569.1	\$1,687.2
TOTAL OPERATING EXPENSES	\$36,038.2	\$36,012.3	\$36,304.2	\$36,596.6
NET OPERATING REVENUE	\$2,407.1	\$2,370.6	\$2,418.1	\$2,465.6
DEPRECIATED RATE BASE	\$27,629.4	\$27,629.4	\$28,183.2	\$28,737.0
RATE OF RETURN	8.71%	8.58%	8.58%	8.58%

APPENDIX Q**Page 2**CALIFORNIA WATER SERVICE CO.
PALOS VERDES DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$62,580.8	\$64,579.0	\$66,577.2
WTD. AVG. DEPRECIATION RESERVE	(29,738.6)	(30,917.2)	(\$32,095.8)
MATERIALS AND SUPPLIES	393.1	393.1	\$393.1
WORKING CASH - LEAD - LAG	(110.4)	(111.8)	(\$113.3)
WORKING CASH - W / H EMPLOYEES	(7.5)	(7.5)	(\$7.5)
ADVANCES FOR CONSTRUCTION	(2,133.4)	(2,206.0)	(\$2,278.6)
CONTRIBUTIONS	(1,502.9)	(1,476.6)	(\$1,450.3)
AMORTIZATION OF INTANG.	(83.3)	(114.3)	(\$145.3)
DEFERRED TAXES	(3,817.6)	(3,808.3)	(\$3,799.1)
UNAMORT. I.T.C.	(158.3)	(149.3)	(\$140.3)
PRORATED G.O. RATE BASE	1,876.6	1,755.7	\$1,634.8
TAXES ON ADVANCES	224.0	148.2	\$72.5
TAXES ON C.I.A.C.	106.8	98.2	\$89.7
WTG. AVG. RATE BASE	\$27,629.4	\$28,183.2	\$28,737.0
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$1,702.1	\$1,755.1	\$1,808.0
AD VALOREM TAXES	\$299.2	\$305.9	\$312.6
TOTAL INCOME TAXES AT AUTHORIZED I	\$1,451.0	\$1,569.1	\$1,687.2
NET OPERATING REVENUE	\$2,370.6	\$2,418.1	\$2,465.6

APPENDIX Q
Page 3

Ratebase Offset Revenue Requirement Calculation

		California Water Service Company AIs				
Revenue Requirement		2011	2011	2013	2011	2012
Expected filing year	Project ID	17330	20510	21173	21175	26747
Rate Base		430,000.0	849,200.0	2,360,000.0	2,144,600.0	576,900.0
Rate of Return		0.0858	0.0858	0.0858	0.0858	0.0858
Return on Rate Base		36,894	72,861	202,488	184,007	49,498
Depreciation Rate		0.0243	0.0243	0.0243	0.0243	0.0243
Depreciation Expense		10,449	20,636	57,348	52,114	14,019
Ad Valorem Tax Rate		0.01150	0.01150	0.01150	0.01150	0.01150
Ad Valorem Tax		4,946	9,768	27,146	24,668	6,636
Net to Gross Multiplier		1.3833839	1.3833839	1.3833839	1.3833839	1.3833839
Rate Base Gross Rev.		51,039	100,795	280,119	254,552	68,475
Depreciation Expense		10,449	20,636	57,348	52,114	14,019
Ad Valorem Tax		4,946	9,768	27,146	24,668	6,636
Gross Revenue Increase		66,434	131,199	364,613	331,334	89,129
Pumps		430,000	849,200	2,360,000	2,144,600	576,900
Mains						2.47
Land						2.39
						0.00
		430,000	849,200	2,360,000	2,144,600	576,900
						2.43 composite rate

**ATTACHMENT Q
PAGE 4**

CALIFORNIA WATER SERVICE CO.
PALOS VERDES DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$38,445.3	\$38,382.9
EXPENSES		
PURCHASED WATER	\$20,106.7	\$20,106.7
PURCHASED POWER	\$3,141.1	\$3,141.1
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$0.0	\$0.0
PAYROLL	\$1,991.0	\$1,991.0
OTHER O & M	\$1,849.2	\$1,849.2
OTHER A & G	\$1,452.8	\$1,452.8
G.O. PRORATIONS	\$2,988.4	\$2,988.4
PAYROLL TAXES	\$162.8	\$162.8
AD VALOREM TAXES	\$299.2	\$299.2
UNCOLLECTIBLES	\$19.9	\$19.9
FRANCHISE TAX & BUS LIC. FEES	\$436.7	\$436.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	\$44.5	\$44.5
INTEREST EXPENSE	\$864.4	\$864.4
TOTAL DEDUCTIONS	\$33,356.7	\$33,355.9
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,768.9	\$1,768.9
NET STATE TAXABLE INCOME	\$3,319.7	\$3,258.1
STATE CORP. FRANCHISE TAX @ 8.84%	\$293.5	\$288.0
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,390.4	\$1,390.4
STATE INCOME TAX	\$293.5	\$288.0
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$0.0	\$0.0
NET FEDERAL TAXABLE INCOME	\$3,404.7	\$3,348.6
FEDERAL INCOME TAX @ 35.00%	\$1,191.7	\$1,172.0
INVESTMENT TAX CREDIT	\$9.0	\$9.0
TOTAL FEDERAL INCOME TAX	\$1,182.7	\$1,163.0
TOTAL INCOME TAXES	\$1,476.1	\$1,451.0

APPENDIX Q
Page 5

California Water Service Company
PALOS VERDES DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	18,047	18,061
	1	0	0
	1 1/2	3,832	3,835
	2	1,195	1,196
	3	713	713
	4	79	79
	6	24	24
	8	17	17
	10	6	6
	12	0	0
	14	0	0
TOTAL		23,913	23,931

Metered Sales, KCcf		
All Water	9,907.5	9,975.0

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	22,733	22,749	7,852.4	7,909.1	28.8	29.0
BUSINESS	666	666	1,226.8	1,237.5	153.5	154.8
MULTIPLE FAMILY	217	217	388.0	388.0	149.0	149.0
INDUSTRIAL	-	-	-	-	0	0
PUBLIC AUTHORITY	268	270	434.5	434.5	135.1	134.1
OTHER	29	29	5.8	5.8	17	17
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	23,913	23,931	9,907.5	9,975.0		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	144	146				
PUBLIC FIRE PROT	6	6				
TOTAL	24,063	24,083	9,907.5	9,975.0		
Unaccounted-for water	1.46%		146.7	147.7		
Total Production			10,054.2	10,122.6	(1)	

1) Purchased power costs are computed using total production.

APPENDIX Q
Page 6

California Water Service Company
PALOS VERDES DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	839.2	144.9	34.8	0.0	51.8	0.7	1,071.4
August	819.5	146.0	33.3	0.0	54.4	0.7	1,053.9
September	851.3	146.6	37.2	0.0	57.2	0.7	1,093.1
October	751.1	116.6	33.9	0.0	44.3	0.6	946.4
November	639.7	100.8	32.1	0.0	35.8	0.5	808.9
December	584.4	67.6	32.6	0.0	24.3	0.3	709.3
January	506.3	65.4	31.6	0.0	21.0	0.3	624.5
February	449.4	54.9	27.8	0.0	18.5	0.3	550.8
March	492.5	61.6	29.5	0.0	20.0	0.3	604.0
April	536.6	82.1	29.9	0.0	25.9	0.4	674.9
May	636.0	113.7	31.7	0.0	35.8	0.5	817.8
June	746.4	126.6	33.5	0.0	45.4	0.6	952.5
	7,852.4	1,226.8	388.0	0.0	434.5	5.8	9,907.5

APPENDIX Q
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California Water Service Company
PALOS VERDES DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	1,071.4	0.0	1,071.4	\$ 2,174.4	\$ -	\$ 339.7
August	1,053.9	0.0	1,053.9	\$ 2,138.8	\$ -	\$ 334.1
September	1,093.1	0.0	1,093.1	\$ 2,218.3	\$ -	\$ 346.6
October	946.4	0.0	946.4	\$ 1,920.7	\$ -	\$ 300.0
November	808.9	0.0	808.9	\$ 1,641.6	\$ -	\$ 256.5
December	709.3	0.0	709.3	\$ 1,439.5	\$ -	\$ 224.9
January	624.5	0.0	624.5	\$ 1,267.5	\$ -	\$ 198.0
February	550.8	0.0	550.8	\$ 1,117.9	\$ -	\$ 174.6
March	604.0	0.0	604.0	\$ 1,225.8	\$ -	\$ 191.5
April	674.9	0.0	674.9	\$ 1,369.6	\$ -	\$ 214.0
May	817.8	0.0	817.8	\$ 1,659.6	\$ -	\$ 259.3
June	952.5	0.0	952.5	\$ 1,933.1	\$ -	\$ 302.0
	<u>9,907.5</u>	<u>0.0</u>	<u>9,907.5</u>	<u>\$ 20,106.7</u>	<u>\$ -</u>	<u>\$ 3,141.1</u>

APPENDIX Q**Page 8**PALOS VERDES DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	2,036.8	448.0	2,484.8
February	1,784.0	448.0	2,232.0
March	1,979.5	448.0	2,427.4
April	2,216.3	448.0	2,664.3
May	2,715.2	448.0	3,163.1
June	3,198.3	448.0	3,646.3
July	3,630.5	448.0	4,078.4
August	3,569.1	448.0	4,017.0
September	3,709.4	448.0	4,157.4
October	3,193.8	448.0	3,641.8
November	2,690.2	448.0	3,138.1
December	2,346.7	448.0	2,794.7
TOTAL	33,069.8	5,375.5	38,445.3

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	2,035.9	452.6	2,488.5
February	1,776.2	452.6	2,228.8
March	1,906.9	452.6	2,359.5
April	2,127.5	452.6	2,580.1
May	2,580.4	377.9	2,958.3
June	3,205.7	452.6	3,658.3
July	3,688.3	452.6	4,140.9
August	3,605.6	452.6	4,058.2
September	3,896.4	452.6	4,349.0
October	3,194.0	452.6	3,646.6
November	2,671.3	452.6	3,123.9
December	2,338.1	452.6	2,790.8
TOTAL	33,026.3	5,356.6	38,382.9

California Water Service Company
PALOS VERDES DISTRICT

Adopted Quantities

	<u>2011</u>		
	(DOLLARS IN THOUSANDS)		
PURCHASED POWER			
Total Production (kccf)			10,054.2
Kwh / ccf			2,801.2
Total calculated KWH			28,163,267.9
Unit Cost			\$0.1115
Power Cost			\$3,141,083
TOTAL PURCHASED POWER			\$3,141.1
PURCHASED WATER			
West Basin - Tier 1 (KCcf.)			23,081
West Basin - Tier 2 (KCcf.)			0
West Basin - Tier 1	\$861		\$19,873,031
West Basin - Tier 2	\$971		\$0
West Basin Capacity Charges @ \$6,000/cfs	\$6,350	\$52	\$329,565
West Basin Water Service Charge	\$28	\$115	\$38,640
Credit for Transfer of Water Rights From P.V. to H.R.	999	(\$135)	(\$134,525)
TOTAL PURCHASED WATER COST			\$20,106.7

APPENDIX Q
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California Water Service Company
PALOS VERDES DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	0
ADOPTED CHEMICAL DOLLARS (adjusted for CBK share)	\$0
ADOPTED \$ per KCCF	\$0.000000
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	0.05%
FRANCHISE TAX RATE	1.13%
BUSINESS LICENSE FEE	\$2.90
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.70779

APPENDIX Q

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NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

WP7-C16

2011

NORMAL
W/O INCOME
TAXES

1	UNCOLLECTIBLES	0.05173%	0.05173%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.94827%	99.94827%
	FRANCHISE TAX RATE	1.12831%	1.12831%
3	LOCAL FRANCHISE (% * LINE 2)	1.12773%	1.12773%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	1.17946%	1.17946%
6	1 - SUBTOTAL (100% - LINE 5)	98.82054%	98.82054%
7	CCFT (LINE 6 * 8.84%)	8.73574%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	0.00000%	
9	FIT (LINE 6 * 35 %)	31.52968%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	41.44488%	1.17946%
11	NET AFTER TAXES (1 - LINE 9)	58.55512%	98.82054%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.70779	1.01194

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.01194	0.47176
EQUITY	53.38%	With income Taxes	1.70779	0.91162
TOTAL	100.00%			
		Adj. Net to Gross:		<u>1.38338</u>

APPENDIX Q
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California Water Service Company
 Palos Verdes District Bill Comparison *

System Revenue Requirement Increase **-0.16%**

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 11.97	\$ 11.91	\$ -0.06	-0.49%
5	\$ 27.25	\$ 27.17	\$ -0.08	-0.29%
10	\$ 42.53	\$ 42.43	\$ -0.10	-0.23%
17 Typical Winter	\$ 64.34	\$ 64.22	\$ -0.13	-0.20%
20	\$ 74.15	\$ 74.01	\$ -0.14	-0.19%
25	\$ 90.49	\$ 90.33	\$ -0.16	-0.18%
30 Annual Average	\$ 106.83	\$ 106.65	\$ -0.18	-0.17%
35	\$ 123.17	\$ 122.97	\$ -0.20	-0.17%
40 Typical Summer	\$ 142.78	\$ 142.55	\$ -0.23	-0.16%
50	\$ 182.00	\$ 181.72	\$ -0.28	-0.15%
75	\$ 280.04	\$ 279.63	\$ -0.41	-0.15%

	Present	Proposed
T1	\$3.0557	\$3.0517
T2	\$3.2682	\$3.2639
T3	\$3.9218	\$3.9167
Cut 1	15	15
Cut 2	35	35
SC	\$11.97	\$11.91

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. PV-1-R
Palos Verdes Tariff Area
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Palos Verdes Estates, Rolling Hills, Rolling Hills Estates, Lomita, Rancho Palos Verdes, and vicinity, Los Angeles County.

RATES

Quantity Rates:

For the first 1,500 cubic feet, per 100 cubic feet.....	\$3.0517	(R)
For the next 2,000 cubic feet, per 100 cubic feet.....	3.2639	
For all over 3,500 cubic feet, per 100 cubic feet.....	3.9167	(R)

		Per Meter Per Month	
Service Charge:			
For	5/8 x 3/4 - inch meter	\$11.91	(R)
For	3/4 - inch meter	17.85	
For	1 - inch meter	27.23	
For	1-1/2 - inch meter	47.46	
For	2 - inch meter	60.33	
For	3 - inch meter	113.15	
For	4 - inch meter	185.09	
For	6 - inch meter	341.32	
For	8 - inch meter	534.76	
For	10 - inch meter	904.04	
For	12 - inch meter	1,963.75	
For	14 - inch meter	2,680.15	(R)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.

(D)

4. A WRAM-MCBA true-up surcharge of \$0.1403 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

Schedule No. PV-1-NR
Palos Verdes Tariff Area
NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Palos Verdes Estates, Rolling Hills, Rolling Hills Estates, Lomita, Rancho Palos Verdes, and vicinity, Los Angeles County.

RATES

Quantity Rates:

For all meter sizes, per 100 cubic feet \$3.2939 (R)

Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$10.92	(R)
For 3/4 - inch meter	16.37	
For 1 - inch meter	24.97	
For 1-1/2 - inch meter	43.53	
For 2 - inch meter	55.32	
For 3 - inch meter	103.75	
For 4 - inch meter	169.72	
For 6 - inch meter	313.00	
For 8 - inch meter	490.39	
For 10 - inch meter	829.04	
For 12 - inch meter	1,800.84	
For 14 - inch meter	2,456.24	(R)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
 2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
 3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
- (D)
4. A WRAM-MCBA true-up surcharge of \$0.1403 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

Schedule No. PV-4

Palos Verdes Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Palos Verdes Estates, Rolling Hills, Rolling Hills Estates, Lomita, Rancho Palos Verdes and vicinity, Los Angeles County.

RATES

	Per Month	
For..... 1-1/2 - inch connection	\$9.73	(R)
For..... 2 - inch connection	12.98	
For..... 3 - inch connection	19.47	
For..... 4 - inch connection	25.96	
For..... 6 - inch connection	38.94	
For..... 8 - inch connection	51.92	
For..... 10 - inch connection	64.89	(R)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. PV-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
 Vice President
 TITLE

Effective _____

Resolution No. _____

Schedule No. PV-4A

Palos Verdes Tariff Area

SERVICE TO PRIVATE FIRE HYDRANTS ON PRIVATE PROPERTY

APPLICABILITY

Applicable to all water service furnished to privately-owned fire hydrants located on private property that are connected to company-owned mains.

TERRITORY

Palos Verdes Estates, Rolling Hills, Rolling Hills Estates, Lomita, Rancho Palos Verdes and vicinity, Los Angeles County.

RATES

Per Month*

4" Riser type fire hydrant with single 2-2-1/2" outlet	\$6.49	(R)
6" Standard type fire hydrant	\$8.99	(R)

SPECIAL CONDITIONS

1. The fire hydrant service will be installed by the utility or by a construction agency acceptable to it at the cost of the applicant. The cost will not be subject to refund.
2. The relocation, replacement, or enlargement of any hydrant shall be at the expense of the party making such request.
3. The cost of maintenance and repair of hydrants will be borne by the utility.
4. The utility or its authorized agents shall have at all reasonable times the right of ingress to and egress from the customer's premises for any purpose connected with private fire hydrants.
5. The customer shall indemnify the utility and save it harmless against any and all claims arising out of service under this schedule and shall further agree to make no claims against the utility for any loss or damage resulting from service hereunder.
6. The fire hydrant shall be used for fire fighting purposes and fire drills only. Any unauthorized use will be charged at the regular established rates for general metered service and may be grounds for the utility to discontinue the fire hydrant service without liability to the utility.
7. The utility will supply to the hydrant only such water at such pressures as may be available from time to time in the operation of Utility's system.
8. Service under this schedule is limited to those services being furnished as of January 1, 1986.

*All rates are subject to the reimbursement fee set forth on Schedule No. UF.

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
Vice President
TITLE

Effective _____

Resolution No. _____

Schedule No. PV-6

Palos Verdes Tariff Area

RECLAIMED METERED SERVICE

APPLICABILITY

Applicable to all metered reclaimed water service

TERRITORY

Palos Verdes Estates, Rolling Hills, Rolling Hills Estates, Lomita, Rancho Palos Verdes and vicinity, Los Angeles County.

RATES

Quantity Rates:

Per 100 Cu. ft. \$2.4166 *

Service Charge:

	Per Meter Per Month	
For.....5/8 x 3/4 - inch meter	\$14.56	(R) (R)
For.....3/4 - inch meter	21.82	
For.....1 - inch meter	33.29	
For.....1-1/2 - inch meter	58.03	
For.....2 - inch meter	73.76	
For.....3 - inch meter	138.33	
For.....4 - inch meter	226.29	
For.....6 - inch meter	417.34	
For.....8 - inch meter	653.85	
For.....10 - inch meter	1,105.39	
For.....12 - inch meter	2,401.12	
For.....14 - inch meter	3,275.74	(R)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. Recycled water will be supplied only as available from West Basin Municipal Water District.
2. As a condition of service under this schedule, all customers are required to comply with the Company's Rule 16, **Section D**, Reclaimed Water Service.
3. All bills are subject to the reimbursement fees set forth on Schedule UF.
4. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.

(D)

*Reclaimed water customers that have signed a contract with the West Basin Municipal Water District (West Basin) for repayment of the conversion costs from potable to reclaimed water service will be charged the potable quantity rates while the contract is in effect. The Company will pay West Basin a percentage of the quantity rate revenues collected from reclaimed water customers billed at potable water rates. The percentage refunded represents the difference between the current West Basin wholesale potable water rate and the wholesale reclaimed water rate.

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
 Vice President
 TITLE

Effective _____

Resolution No. _____

APPENDIX R
Page 1

REDWOOD - COAST SPRINGS DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT	PROPOSED	PROPOSED	ESTIMATED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES	RATES	RATES
	2011	W/O PHASE-IN 2011	W/ PHASE-IN 2011	W/O PHASE-IN 2012	W/ PHASE-IN 2012	2013
OPERATING REVENUES	\$257.9	\$441.7	\$441.7	\$441.7	\$386.9	\$444.1
Phase-in Adjustment			(\$54.8)		\$54.8	
Estimated Attrition increase				\$2.5	\$2.5	\$2.3
OPERATING REVENUES		\$441.7	\$386.9	\$444.1	\$444.1	\$446.4
% Increase		71.2%	50.0%	0.6%	14.8%	0.5%
OPERATING EXPENSES						
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$6.5	\$6.5	\$6.5	\$6.6	\$6.6	\$6.6
PURCHASED CHEMICALS	\$1.6	\$1.6	\$1.6	\$1.6	\$1.6	\$1.6
PAYROLL -- DISTRICT	\$40.3	\$40.3	\$40.3	\$40.9	\$40.9	\$41.6
UNCOLLECTIBLES	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
CONSERVATION	\$2.1	\$2.1	\$2.1	\$2.1	\$2.1	\$2.1
OTHER OPERATION AND MAINTENANCE	\$110.2	\$110.2	\$110.2	\$112.0	\$112.0	\$113.8
BENEFITS	\$39.2	\$39.2	\$39.2	\$39.9	\$39.9	\$40.3
OTHER ADMIN AND GEN. EXP.	\$23.6	\$23.6	\$23.6	\$24.0	\$24.0	\$24.4
TOTAL O. & M., A. & G., & MISC. EXP.	\$223.6	\$223.6	\$223.6	\$227.1	\$227.1	\$230.4
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$6.8	\$6.8	\$6.8	\$7.6	\$7.6	\$8.5
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$3.2	\$3.2	\$3.2	\$3.2	\$3.2	\$3.3
TOTAL GENERAL TAXES	10.0	\$10.0	\$10.0	\$10.9	\$10.9	\$11.8
DEPRECIATION	\$25.1	\$25.1	\$25.1	\$25.9	\$25.9	\$26.7
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$38.8	\$38.8	\$38.8	\$39.4	\$39.4	\$40.1
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7
PAYROLL TAXES	\$2.7	\$2.7	\$2.7	\$2.7	\$2.7	\$2.8
OTHER PRORATED EXPENSES	\$26.8	\$26.8	\$26.8	\$27.2	\$27.2	\$27.7
TOTAL G.O. PRORATED EXPENSES	\$69.0	\$69.0	\$69.0	\$70.1	\$70.1	\$71.2
SUB -- TOTAL -- OPERATING EXPENSES	\$327.7	\$327.7	\$327.7	\$333.9	\$333.9	\$340.1
TOTAL INCOME TAXES:	(\$64.8)	\$4.8	\$4.8	\$4.1	\$4.1	\$3.5
TOTAL OPERATING EXPENSES	\$262.9	\$332.5	\$332.5	\$338.1	\$338.1	\$343.6
NET OPERATING REVENUE	(\$5.0)	\$109.1	\$109.1	\$103.6	\$48.8	\$100.6
DEPRECIATED RATE BASE	\$1,272.8	\$1,272.8	\$1,272.8	\$1,235.9	\$1,235.9	\$1,199.0
RATE OF RETURN	-0.39%	8.58%	8.58%	8.58%	8.58%	8.58%

APPENDIX R**Page 2**

CALIFORNIA WATER SERVICE CO.
REDWOOD - COAST SPRINGS DISTRICT

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$1,684.0	\$1,712.7	\$1,741.5
WTD. AVG. DEPRECIATION RESERVE	(355.4)	(402.7)	(\$449.9)
MATERIALS AND SUPPLIES	1.6	1.6	\$1.6
WORKING CASH - LEAD - LAG	30.7	31.5	\$32.3
WORKING CASH - W / H EMPLOYEES	(0.2)	(0.2)	(\$0.2)
ADVANCES FOR CONSTRUCTION	0.0	0.0	\$0.0
CONTRIBUTIONS	0.0	0.0	\$0.0
AMORTIZATION OF INTANG.	(53.7)	(65.6)	(\$77.5)
DEFERRED TAXES	(72.2)	(77.0)	(\$81.8)
UNAMORT. I.T.C.	0.0	0.0	\$0.0
PRORATED G.O. RATE BASE	38.1	35.6	\$33.1
TAXES ON ADVANCES	0.0	0.0	\$0.0
TAXES ON C.I.A.C.	0.0	0.0	\$0.0
WTG. AVG. RATE BASE	\$1,272.8	\$1,235.9	\$1,199.0
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$25.1	\$25.9	\$26.7
AD VALOREM TAXES	\$6.8	\$7.6	\$8.5
TOTAL INCOME TAXES AT AUTHORIZED I	\$4.8	\$4.1	\$3.5
NET OPERATING REVENUE	\$109.1	\$106.0	\$102.9

APPENDIX R**Page 3**

CALIFORNIA WATER SERVICE CO.
REDWOOD - COAST SPRINGS DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$257.9	\$441.7
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$6.5	\$6.5
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$1.6	\$1.6
PAYROLL	\$40.3	\$40.3
OTHER O & M	\$112.4	\$112.4
OTHER A & G	\$62.8	\$62.8
G.O. PRORATIONS	\$60.6	\$60.6
PAYROLL TAXES	\$3.2	\$3.2
AD VALOREM TAXES	\$6.8	\$6.8
UNCOLLECTIBLES	\$0.0	\$0.0
FRANCHISE TAX & BUS LIC. FEES	\$0.0	\$0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$1.0)	(\$1.0)
INTEREST EXPENSE	\$39.2	\$39.2
TOTAL DEDUCTIONS	\$332.4	\$332.4
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$96.8	\$96.8
NET STATE TAXABLE INCOME	(\$171.3)	\$12.5
STATE CORP. FRANCHISE TAX @ 8.84%	(\$15.1)	\$1.1
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$96.6	\$96.6
STATE INCOME TAX	(\$15.1)	\$1.1
LESS AMERICAN JOBS CREATION ACT DEDUCTION	(\$14.0)	\$1.0
NET FEDERAL TAXABLE INCOME	(\$141.9)	\$10.5
FEDERAL INCOME TAX @ 35.00%	(\$49.7)	\$3.7
INVESTMENT TAX CREDIT	\$0.0	\$0.0
TOTAL FEDERAL INCOME TAX	(\$49.7)	\$3.7
TOTAL INCOME TAXES	(\$64.8)	\$4.8

APPENDIX R
Page 4

California Water Service Company
REDWOOD VALLEY COAST SPRINGS DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	243	244
	1	1	1
	1 1/2	9	9
	2	1	1
	3	0	0
	4	0	0
	6	0	0
	8	0	0
	10	0	0
	12	0	0
	14	0	0
	TOTAL	254	255

Metered Sales, KCcf		
All Water	8.3	8.3

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	247	248	7.4	7.5	2.5	2.5
BUSINESS	5	5	0.8	0.8	13.5	13.5
MULTIPLE FAMILY	-	-	-	-	-	-
INDUSTRIAL	-	-	-	-	-	-
PUBLIC AUTHORITY	2	2	0.0	0.0	0.4	0.4
OTHER	-	-	-	-	-	-
IRRIGATION	-	-	-	-	-	-
RECLAIMED	-	-	-	-	-	-
SUBTOTAL	254	255	8.3	8.3		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	-	-				
PUBLIC FIRE PROT	-	-				
TOTAL	254	255	8.3	8.3		
Unaccounted-for water	23.72%		2.6	2.6		
Total Production			10.8	10.9	(1)	

1) Purchased power costs are computed using total production.

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California Water Service Company
REDWOOD VALLEY COAST SPRINGS DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	1.0	0.1	0.0	0.0	0.0	0.0	1.1
August	1.0	0.1	0.0	0.0	0.0	0.0	1.1
September	1.0	0.1	0.0	0.0	0.0	0.0	1.1
October	0.7	0.1	0.0	0.0	0.0	0.0	0.8
November	0.5	0.1	0.0	0.0	0.0	0.0	0.6
December	0.4	0.1	0.0	0.0	0.0	0.0	0.4
January	0.3	0.0	0.0	0.0	0.0	0.0	0.3
February	0.3	0.0	0.0	0.0	0.0	0.0	0.3
March	0.3	0.0	0.0	0.0	0.0	0.0	0.3
April	0.4	0.1	0.0	0.0	0.0	0.0	0.5
May	0.6	0.1	0.0	0.0	0.0	0.0	0.6
June	0.9	0.1	0.0	0.0	0.0	0.0	1.0
	7.4	0.8	0.0	0.0	0.0	0.0	8.3

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California Water Service Company
REDWOOD VALLEY COAST SPRINGS DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	1.1	0.0	1.1	\$ -	\$ -	\$ 0.9
August	1.1	0.0	1.1	\$ -	\$ -	\$ 0.9
September	1.1	0.0	1.1	\$ -	\$ -	\$ 0.9
October	0.8	0.0	0.8	\$ -	\$ -	\$ 0.6
November	0.6	0.0	0.6	\$ -	\$ -	\$ 0.5
December	0.4	0.0	0.4	\$ -	\$ -	\$ 0.3
January	0.3	0.0	0.3	\$ -	\$ -	\$ 0.3
February	0.3	0.0	0.3	\$ -	\$ -	\$ 0.3
March	0.3	0.0	0.3	\$ -	\$ -	\$ 0.3
April	0.5	0.0	0.5	\$ -	\$ -	\$ 0.4
May	0.6	0.0	0.6	\$ -	\$ -	\$ 0.5
June	1.0	0.0	1.0	\$ -	\$ -	\$ 0.8
	<u>8.3</u>	<u>0.0</u>	<u>8.3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6.5</u>

APPENDIX R
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REDWOOD VALLEY COAST SPRINGS DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	6.0	9.5	15.5
February	6.0	9.5	15.5
March	5.9	9.5	15.4
April	8.5	9.5	18.0
May	10.7	9.5	20.2
June	17.2	9.5	26.7
July	19.7	9.5	29.2
August	19.1	9.5	28.6
September	19.6	9.5	29.1
October	13.9	9.5	23.4
November	10.1	9.5	19.6
December	7.3	9.5	16.8
TOTAL	144.1	113.8	257.9

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	10.9	14.2	25.1
February	11.0	14.2	25.2
March	10.7	14.2	24.9
April	12.9	14.2	27.1
May	15.8	15.0	30.8
June	22.9	14.2	37.0
July	26.9	14.2	41.1
August	27.1	14.2	41.3
September	27.7	14.2	41.9
October	20.8	14.2	34.9
November	16.4	14.2	30.5
December	12.9	14.2	27.1
TOTAL	216.1	170.8	386.9

California Water Service Company
REDWOOD VALLEY COAST SPRINGS DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	10.9
Kwh / ccf	3,486.3
Total calculated KWH	37,935.7
Unit Cost	\$0.1721
Power Cost	\$6,527
TOTAL PURCHASED POWER	\$6.5
PURCHASED WATER	
TOTAL PURCHASED WATER COST	

APPENDIX R
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California Water Service Company
REDWOOD VALLEY COAST SPRINGS DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	11
ADOPTED CHEMICAL DOLLARS	\$2
ADOPTED \$ per KCCF	\$0.144161
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	0.00%
FRANCHISE TAX RATE	0.00%
BUSINESS LICENSE FEE	\$0.00
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.60964

APPENDIX R

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**NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)**

		2011	WP7-C16
			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.00000%	0.00000%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	100.00000%	100.00000%
	FRANCHISE TAX RATE	0.00000%	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%	0.00000%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.00000%	0.00000%
6	1 - SUBTOTAL (100% - LINE 5)	100.00000%	100.00000%
7	CCFT (LINE 6 * 8.84%)	8.84000%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	8.20440%	
9	FIT (LINE 6 * 35 %)	29.03446%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	37.87446%	0.00000%
11	NET AFTER TAXES (1 - LINE 9)	62.12554%	100.00000%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.60964	1.00000

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.00000	0.46620
EQUITY	53.38%	With income Taxes	1.60964	0.85923
TOTAL	100.00%			
		Adj. Net to Gros:		<u>1.32543</u>

APPENDIX R
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California Water Service Company
 Redwood Valley Coast Springs Service Area Bill Comparison *

System Revenue Requirement Increase 50.00%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 34.85	\$ 52.28	\$ 17.43	50.00%
4 Typical Winter	\$ 104.67	\$ 157.00	\$ 52.33	50.00%
8 Typical Summer	\$ 174.48	\$ 261.72	\$ 87.24	50.00%
15	\$ 296.66	\$ 444.99	\$ 148.33	50.00%
20	\$ 383.93	\$ 575.89	\$ 191.96	50.00%
25	\$ 471.20	\$ 706.80	\$ 235.60	50.00%
30	\$ 558.47	\$ 837.70	\$ 279.23	50.00%
35	\$ 645.74	\$ 968.61	\$ 322.87	50.00%
40	\$ 733.01	\$ 1,099.51	\$ 366.50	50.00%
50	\$ 907.55	\$ 1,361.32	\$ 453.77	50.00%
75	\$ 1,343.90	\$ 2,015.84	\$ 671.94	50.00%

	Present	Proposed
T1	\$17.4540	\$26.1809
T2	\$17.4540	\$26.1809
T3	\$17.4540	\$26.1809
Cut 1		
Cut 2		
SC	\$34.85	\$52.28

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. RV-CS-1
 Redwood Valley Tariff Area
 (Coast Springs Division)
GENERAL METERED SERVICE
 (Page 1 of 2)

APPLICABILITY

Applicable to all water service where furnished on an annual basis.

TERRITORY

Dillon Beach and vicinity, located approximately 4 miles west of Tomales, Marin County.

RATES

Quantity Rates:

Per 100 Cu. ft. \$26.1809 (I)

		Per Meter		SRF
		Per Month		Surcharge
				Per Meter
				Per Month
Service Charge:				
For	5/8 x 3/4 - inch meter	\$52.28	(I)	\$10.77
For	3/4 - inch meter	78.41		16.16
For	1 - inch meter	130.69		26.94
For	1-1/2 - inch meter	261.38		53.87
For	2 - inch meter	418.20		86.19
For	3 - inch meter	784.13		161.61
For	4 - inch meter	1,306.88	(I)	269.36

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. The established billing cycle is every other month (bi-monthly).
2. Applicants requesting water service that would cause the Coast Springs water system to exceed 250 service connections, or such higher number of connections as DHS may subsequently allow under Coast Springs water system's domestic water supply permit, will be placed on a waiting list. Once additional service connections become available, applicants on the waiting list will be notified in the order they were received. Any previously accepted application for water service in the Coast Springs water system will be revoked if proof of a valid building permit is not provided within 18 months of acceptance of the application for water service or March 17, 2003, whichever is later. Applicants who have had their approval revoked in this manner will be placed at the end of the waiting list.
3. Any service to a residential customer not exceeding two units who requires a 1-inch meter only because of fire flow requirements to a fire sprinkler system will be billed at the above 5/8 x 3/4-inch meter service charge plus a \$2.50 surcharge.
4. All bills are subject to the reimbursement fees set forth on Schedule UF.
5. Two residential water connections are reserved for the property formerly owned by Cynthia Christopher and Geronima Belen and subsequently sold to the Saint Anthony's Monastery. Those two reserved connections are exempt from the requirement to provide a building permit within 18 months or be dropped from the approved service connections list.

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

THOMAS F. SMEGAL

NAME

Vice President

TITLE

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

Date Filed _____

Effective _____

Resolution No. _____

Schedule No. RV-CS-1

Redwood Valley Tariff Area
(Coast Springs Division)

GENERAL METERED SERVICE

(Page 2 of 2)

SPECIAL CONDITIONS (Continued)

- 6. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA.
- 7. All bills are subject to any applicable surcharges and surcredits on Schedules RSF and LIRA.
- 8. The SRF (State Revolving Fund) surcharge is in addition to the water bill. This surcharge shall be identified on each bill. The surcharge is specifically for the repayment of the California SDWBA loan authorized by Decision No. 06-04-031.
- 9. All bills are subject to the surcharges set forth on Schedule PB.

(D)

(D)

- 10. A WRAM-MCBA true-up surcharge of \$1.3169 per 100 cu. ft. of water used is to be applied to the quantity rates for 24 months beginning with the effective date of Advice Letter 1983-B.

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

THOMAS F. SMEGAL

NAME

Vice President

TITLE

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

Date Filed _____

Effective _____

Resolution No. _____ - _____

APPENDIX S
Page 1

REDWOOD - LUCERNE DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$1,242.8	\$1,759.4	\$1,799.0	\$1,838.2
% Increase		41.6%	2.2%	2.2%
OPERATING EXPENSES				
PURCHASED WATER	\$22.3	\$22.3	\$22.4	\$22.4
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$49.6	\$49.6	\$49.8	\$49.9
PURCHASED CHEMICALS	\$39.4	\$39.4	\$39.9	\$40.5
PAYROLL -- DISTRICT	\$287.1	\$287.1	\$291.4	\$295.7
UNCOLLECTIBLES	\$13.2	\$18.7	\$18.9	\$19.2
CONSERVATION	\$10.8	\$10.8	\$10.8	\$10.8
OTHER OPERATION AND MAINTENANCE	\$177.9	\$177.9	\$180.5	\$183.1
BENEFITS	\$200.8	\$200.8	\$203.8	\$206.2
OTHER ADMIN AND GEN. EXP.	\$24.3	\$24.3	\$24.7	\$25.0
TOTAL O. & M., A. & G., & MISC. EXP.	\$825.3	\$830.8	\$842.1	\$853.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$45.0	\$45.0	\$45.5	\$46.1
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$17.7	\$17.7	\$17.9	\$18.2
TOTAL GENERAL TAXES	62.7	\$62.7	\$63.5	\$64.3
DEPRECIATION	\$150.3	\$150.3	\$160.1	\$170.0
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$142.0	\$142.0	\$144.1	\$146.3
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$2.5	\$2.5	\$2.5	\$2.5
PAYROLL TAXES	\$10.0	\$10.0	\$10.1	\$10.3
OTHER PRORATED EXPENSES	\$98.2	\$98.2	\$99.6	\$101.1
TOTAL G.O. PRORATED EXPENSES	\$252.7	\$252.7	\$256.4	\$260.2
SUB -- TOTAL -- OPERATING EXPENSES	\$1,290.9	\$1,296.4	\$1,322.1	\$1,347.4
TOTAL INCOME TAXES:	(\$97.1)	\$111.2	\$115.0	\$118.8
TOTAL OPERATING EXPENSES	\$1,193.8	\$1,407.6	\$1,437.1	\$1,466.2
NET OPERATING REVENUE	\$48.9	\$351.8	\$361.9	\$372.0
DEPRECIATED RATE BASE	\$4,100.9	\$4,100.9	\$4,218.1	\$4,335.3
RATE OF RETURN	1.19%	8.58%	8.58%	8.58%

APPENDIX S**Page 2**CALIFORNIA WATER SERVICE CO.
REDWOOD - LUCERNE DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$5,637.2	\$5,951.8	\$6,266.4
WTD. AVG. DEPRECIATION RESERVE	(1,216.9)	(1,374.8)	(\$1,532.7)
MATERIALS AND SUPPLIES	4.5	4.5	\$4.5
WORKING CASH - LEAD - LAG	130.1	132.8	\$135.6
WORKING CASH - W / H EMPLOYEES	(0.6)	(0.6)	(\$0.6)
ADVANCES FOR CONSTRUCTION	0.0	0.0	\$0.0
CONTRIBUTIONS	(166.2)	(178.2)	(\$190.2)
AMORTIZATION OF INTANG.	(13.5)	(17.6)	(\$21.8)
DEFERRED TAXES	(436.2)	(452.8)	(\$469.5)
UNAMORT. I.T.C.	0.0	0.0	\$0.0
PRORATED G.O. RATE BASE	139.5	130.5	\$121.5
TAXES ON ADVANCES	0.0	0.0	\$0.0
TAXES ON C.I.A.C.	23.0	22.5	\$22.1
WTG. AVG. RATE BASE	\$4,100.9	\$4,218.1	\$4,335.3
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$150.3	\$160.1	\$170.0
AD VALOREM TAXES	\$45.0	\$45.5	\$46.1
TOTAL INCOME TAXES AT AUTHORIZED I	\$111.2	\$115.0	\$118.8
NET OPERATING REVENUE	\$351.8	\$361.9	\$372.0

APPENDIX S**Page 3**CALIFORNIA WATER SERVICE CO.
REDWOOD - LUCERNE DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$1,242.8	\$1,759.4
EXPENSES		
PURCHASED WATER	\$22.3	\$22.3
PURCHASED POWER	\$49.6	\$49.6
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$39.4	\$39.4
PAYROLL	\$287.1	\$287.1
OTHER O & M	\$188.6	\$188.6
OTHER A & G	\$225.1	\$225.1
G.O. PRORATIONS	\$222.1	\$222.1
PAYROLL TAXES	\$17.7	\$17.7
AD VALOREM TAXES	\$45.0	\$45.0
UNCOLLECTIBLES	\$13.2	\$18.7
FRANCHISE TAX & BUS LIC. FEES	\$0.0	\$0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$6.6)	(\$6.6)
INTEREST EXPENSE	\$125.4	\$125.4
TOTAL DEDUCTIONS	\$1,228.8	\$1,234.2
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$178.2	\$178.2
NET STATE TAXABLE INCOME	(\$164.2)	\$347.0
STATE CORP. FRANCHISE TAX @ 8.84%	(\$14.5)	\$30.7
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$264.5	\$264.5
STATE INCOME TAX	(\$14.5)	\$30.7
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$0.0	\$0.0
NET FEDERAL TAXABLE INCOME	(\$235.9)	\$230.1
FEDERAL INCOME TAX @ 35.00%	(\$82.6)	\$80.5
INVESTMENT TAX CREDIT	\$0.0	\$0.0
TOTAL FEDERAL INCOME TAX	(\$82.6)	\$80.5
TOTAL INCOME TAXES	(\$97.1)	\$111.2

APPENDIX S
Page 4

California Water Service Company
REDWOOD VALLEY LUCERNE DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	1,265	1,271
	1	2	2
	1 1/2	9	9
	2	2	2
	3	2	2
	4	1	1
	6	0	0
	8	0	0
	10	0	0
	12	0	0
	14	0	0
	TOTAL	1,281	1,287

Metered Sales, KCcf		
All Water	132.7	132.9

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	1,210	1,216	97.3	97.8	6.7	6.7
BUSINESS	48	48	11.2	11.0	19.5	19.1
MULTIPLE FAMILY	14	14	21.6	21.6	128.5	128.5
INDUSTRIAL	-	-	-	-	0	0
PUBLIC AUTHORITY	9	9	2.6	2.6	24.1	23.7
OTHER	-	-	-	-	0	0
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	1,281	1,287	132.7	132.9		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	-	-	-	-		
PUBLIC FIRE PROT	-	-	-	-		
TOTAL	1,281	1,287	132.7	132.9		
Unaccounted-for water	28.36%		52.5	52.6		
Total Production			185.2	185.5	(1)	

1) Purchased power costs are computed using total production.

APPENDIX S
Page 5

California Water Service Company
REDWOOD VALLEY LUCERNE DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	13.4	1.3	2.4	0.0	0.4	0.0	17.5
August	13.0	1.3	2.3	0.0	0.4	0.0	17.0
September	13.3	1.4	2.4	0.0	0.4	0.0	17.5
October	9.4	1.1	1.8	0.0	0.3	0.0	12.6
November	6.8	0.9	1.6	0.0	0.2	0.0	9.5
December	4.9	0.7	1.5	0.0	0.1	0.0	7.2
January	4.0	0.6	1.3	0.0	0.1	0.0	6.0
February	4.0	0.6	1.5	0.0	0.1	0.0	6.1
March	3.9	0.6	1.3	0.0	0.1	0.0	5.9
April	5.7	0.7	1.5	0.0	0.1	0.0	8.1
May	7.2	0.8	1.7	0.0	0.2	0.0	9.9
June	11.7	1.2	2.2	0.0	0.4	0.0	15.5
	97.3	11.2	21.6	0.0	2.6	0.0	132.7

APPENDIX S**Page 6**

California Water Service Company
 REDWOOD VALLEY LUCERNE DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	17.5	0.0	17.5	\$ 2.9	\$ -	\$ 6.6
August	17.0	0.0	17.0	\$ 2.9	\$ -	\$ 6.4
September	17.5	0.0	17.5	\$ 2.9	\$ -	\$ 6.6
October	12.6	0.0	12.6	\$ 2.1	\$ -	\$ 4.7
November	9.5	0.0	9.5	\$ 1.6	\$ -	\$ 3.5
December	7.2	0.0	7.2	\$ 1.2	\$ -	\$ 2.7
January	6.0	0.0	6.0	\$ 1.0	\$ -	\$ 2.2
February	6.1	0.0	6.1	\$ 1.0	\$ -	\$ 2.3
March	5.9	0.0	5.9	\$ 1.0	\$ -	\$ 2.2
April	8.1	0.0	8.1	\$ 1.4	\$ -	\$ 3.0
May	9.9	0.0	9.9	\$ 1.7	\$ -	\$ 3.7
June	15.5	0.0	15.5	\$ 2.6	\$ -	\$ 5.8
	<u>132.7</u>	<u>0.0</u>	<u>132.7</u>	<u>\$ 22.3</u>	<u>\$ -</u>	<u>\$ 49.6</u>

APPENDIX S**Page 7**

REDWOOD VALLEY LUCERNE DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	31.0	43.4	74.4
February	31.8	43.4	75.1
March	30.5	43.4	73.9
April	42.9	43.4	86.3
May	53.2	43.4	96.5
June	85.7	43.4	129.0
July	97.5	43.4	140.9
August	94.1	43.4	137.5
September	97.1	43.4	140.4
October	69.5	43.4	112.9
November	51.4	43.4	94.7
December	37.9	43.4	81.2
TOTAL	722.6	520.2	1,242.8

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	50.1	60.9	111.1
February	51.0	60.9	111.9
March	48.6	60.9	109.6
April	59.5	60.9	120.5
May	72.9	66.2	139.2
June	109.6	60.9	170.5
July	130.1	60.9	191.0
August	130.0	60.9	191.0
September	134.4	60.9	195.3
October	99.3	60.9	160.2
November	77.0	60.9	138.0
December	60.3	60.9	121.2
TOTAL	1,022.9	736.5	1,759.4

California Water Service Company
REDWOOD VALLEY LUCERNE DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	185.2
Kwh / ccf	1,691.9
Total calculated KWH	313,341.1
Unit Cost	\$0.1584
Power Cost	\$49,645
TOTAL PURCHASED POWER	\$49.6
PURCHASED WATER	
YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT	
PURCHASES - KCCF (TABLE 4-D)	185.2
- ACRE FEET (KCCF x 2.2957)	425.2
UNIT COST per ACRE FOOT	\$53
QUANTITY CHARGES	\$22,323
TOTAL PURCHASED WATER COST	\$22.3

APPENDIX S**Page 9**

California Water Service Company
 REDWOOD VALLEY LUCERNE DISTRICT

Adopted Quantities

2011
 (DOLLARS IN THOUSANDS)

CHEMICALS

Total Production (kccf)	185
ADOPTED CHEMICAL DOLLARS	\$39
ADOPTED \$ per KCCF	\$0.212478

PUMP TAXES (WATER REPLENISHMENT DISTRICT)

WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0

TOTAL PUMP TAX EXPENSE	\$0.0
------------------------	--------------

UNCOLLECTABLES RATE	1.06%
FRANCHISE TAX RATE	0.00%
BUSINESS LICENSE FEE	\$0.00
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.70575

APPENDIX S
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NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

		2011	WP7-C16
			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	1.06087%	1.06087%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	98.93913%	98.93913%
	FRANCHISE TAX RATE	0.00000%	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%	0.00000%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	1.06087%	1.06087%
6	1 - SUBTOTAL (100% - LINE 5)	98.93913%	98.93913%
7	CCFT (LINE 6 * 8.84%)	8.74622%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	0.00000%	
9	FIT (LINE 6 * 35 %)	31.56752%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	41.37461%	1.06087%
11	NET AFTER TAXES (1 - LINE 9)	58.62539%	98.93913%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.70575	1.01072

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.01072	0.47120
EQUITY	53.38%	With income Taxes	1.70575	0.91053
TOTAL	100.00%	Adj. Net to Gross		1.38173

APPENDIX S
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California Water Service Company
Redwood Lucerne Service Area Bill Comparison *

System Revenue Requirement Increase 41.57%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 32.58	\$ 46.12	\$ 13.54	41.57%
5	\$ 59.80	\$ 84.67	\$ 24.86	41.57%
9 Typical Winter	\$ 81.58	\$ 115.50	\$ 33.92	41.57%
15	\$ 114.25	\$ 161.75	\$ 47.50	41.57%
22 Typical Summer	\$ 152.37	\$ 215.71	\$ 63.34	41.57%
25	\$ 168.70	\$ 238.84	\$ 70.14	41.57%
30	\$ 195.92	\$ 277.38	\$ 81.45	41.57%
35	\$ 223.15	\$ 315.92	\$ 92.77	41.57%
40	\$ 250.37	\$ 354.46	\$ 104.09	41.57%
50	\$ 304.82	\$ 431.55	\$ 126.73	41.57%
75	\$ 440.94	\$ 624.26	\$ 183.32	41.57%

	Present	Proposed
T1	\$5.4448	\$7.7084
T2	\$5.4448	\$7.7084
T3	\$5.4448	\$7.7084
Cut 1		
Cut 2		
SC	\$32.58	\$46.12

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. RV-LC-1
 Redwood Valley Tariff Area
 (Lucerne Division)

GENERAL METERED SERVICE
 (Page 1 of 2)

(N)

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The community of Lucerne in Lake County.

RATES

Quantity Rates:

Per 100 Cu. ft. \$7.7084 (I)

Service Charge:

		Per Meter Per Month	
For	5/8 x 3/4 - inch meter	\$46.12	(I)
For	3/4 - inch meter	69.19	
For	1 - inch meter	115.31	
For	1-1/2 - inch meter	230.62	
For	2 - inch meter	369.00	
For	3 - inch meter	691.87	
For	4 - inch meter	1,153.11	
For	6 - inch meter	2,306.22	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SURCHARGES FOR REPAYMENT OF LOANS

		SDWBA Surcharge Per Meter Per Month (Special Condition #1)	SDWSRF Surcharge Per Meter Per Month (Special Condition #9)	
For	5/8 x 3/4 - inch meter	\$4.60	\$16.52	(T)
For	3/4 - inch meter	6.90	24.79	
For	1 - inch meter	11.50	41.31	
For	1-1/2 - inch meter	23.00	82.62	
For	2 - inch meter	36.80	132.19	
For	3 - inch meter	69.00	247.85	
For	4 - inch meter		413.09	
For	6 - inch meter		826.18	

SERVICE FEE FOR NEW SERVICE

		SDWBA Surcharge Maximum Amount (Special Condition #3)	SDWSRF Surcharge Maximum Amount (Special Condition #3)
For	5/8 x 3/4 - inch meter	\$1,000.00	\$2,000.00
For	3/4 - inch meter	1,000.00	2,000.00
For	1 - inch meter	2,500.00	2,000.00
For	1-1/2 - inch meter	5,000.00	2,000.00
For	2 - inch meter	8,000.00	2,000.00
For	3 - inch meter	15,000.00	2,000.00
For	4 - inch meter		2,000.00
For	6 - inch meter		2,000.00
For mobile home park space		500.00	2,000.00

(To be inserted by utility)

Advice Letter No. _____
 Decision No. _____

Issued by

THOMAS F. SMEGAL
NAME
Vice President
TITLE

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

Date Filed _____
 Effective _____
 Resolution No. _____

Schedule No. RV-LC-1

Redwood Valley Tariff Area
(Lucerne Division)
GENERAL METERED SERVICE
(Page 2 of 2)

SPECIAL CONDITIONS

1. The SDWBA (Safe Drinking Water Bond Act) monthly surcharge for mobile home parks is \$1.85 per space for all meters. The surcharge is in addition to the regular monthly metered water bill. The total monthly surcharge must be identified on each bill. This surcharge is specifically for the repayment of the California SDWBA loan authorized by Decision 92711. It shall apply only to service rendered on or after December 1, 1981.
2. In accordance with Section 2714 of the California Public Utilities Code, if a tenant in a rental unit leaves owing the company, service to subsequent tenants in that unit will, at the company's option, be furnished on the account of the landlord or property owner.
3. The amount of the Service Fee for New Service shall be equal to the accumulated total of the monthly surcharge, which would have been applicable to such service from the effective date of surcharge implementation until the date of the new service. The accumulated service fee shall not exceed the maximum charges listed in the table above and shall only apply to previously unserved lots. The effective date for the SDWBA service fee for new lots is December 1, 1981. The effective date for the SDWSRF service fee for new lots is January 11, 2010.
4. All bills are subject to the reimbursement fees set forth on Schedule UF.
5. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA.
6. All bills are subject to any applicable surcharges and surcredits on Schedules RSF and LIRA-SC.
7. The established billing cycle is every other month (bi-monthly).
8. All bills are subject to the surcharges set forth on Schedule PB.

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(D)

9. The SDWSRF (Safe Drinking Water State Revolving Fund) monthly surcharge is in addition to the regular monthly metered water bill. The total monthly surcharge must be identified on each bill. This surcharge is specifically for the repayment of the California SDWSRF loan authorized by Decision 08-09-002.
10. A WRAM-MCBA true-up surcharge of \$0.5079 per 100 cu. ft. of water used is to be applied to the quantity rates for 36 months beginning with the effective date of Advice Letter 1983-B.

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

THOMAS F. SMEGAL
NAME

Vice President
TITLE

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

Date Filed _____

Effective _____
Resolution No. _____

Schedule No. RV-LC-4

Redwood Valley Tariff Area
 (Lucerne Service Area)

PRIVATE FIRE PROTECTION SERVICE

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Lucerne and vicinity, Lake County.

RATES

	<u>Per Month</u>	
For..... 4 - inch connection	\$39.64	(I)
For..... 6 - inch connection	59.46	
For..... 8 - inch connection	79.28	
For.....10 - inch connection	99.10	(I)

SPECIAL CONDITIONS

1. Service hereunder is for fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to the specifications of the Utility, and are maintained to the satisfaction of the Utility. The Utility may require the the installation of a dectector check valve with meter for protection against theft, leakage or waste of water.
2. The utility will supply only such water at such pressure as may be available from time to time as a result of its normal operation of Utility's system.
3. All bills are subject to the reimbursement fees set forth on Schedule UF.

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(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
 Vice President
 TITLE

Effective _____

Resolution No. _____

APPENDIX T
Page 1

REDWOOD - UNIFIED DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	<u>PRESENT</u> <u>RATES</u>	<u>PROPOSED</u> <u>RATES</u>	<u>ESTIMATED</u> <u>RATES</u>	<u>ESTIMATED</u> <u>RATES</u>
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$486.8	\$609.1	\$610.5	\$611.9
% Increase		25.1%	0.2%	0.2%
OPERATING EXPENSES				
PURCHASED WATER	\$15.5	\$15.5	\$15.6	\$15.6
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$13.3	\$13.3	\$13.3	\$13.4
PURCHASED CHEMICALS	\$1.9	\$1.9	\$1.9	\$2.0
PAYROLL -- DISTRICT	\$103.8	\$103.8	\$105.3	\$106.9
UNCOLLECTIBLES	\$2.2	\$2.7	\$2.7	\$2.8
CONSERVATION	\$3.6	\$3.6	\$3.6	\$3.6
OTHER OPERATION AND MAINTENANCE	\$92.2	\$92.2	\$93.5	\$94.9
BENEFITS	\$67.8	\$67.8	\$68.8	\$69.6
OTHER ADMIN AND GEN. EXP.	\$31.1	\$31.1	\$31.6	\$32.0
TOTAL O. & M., A. & G., & MISC. EXP.	\$331.4	\$331.9	\$336.5	\$340.9
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$7.1	\$7.1	\$6.9	\$6.6
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$7.6	\$7.6	\$7.7	\$7.8
TOTAL GENERAL TAXES	14.8	\$14.8	\$14.6	\$14.4
DEPRECIATION	\$47.7	\$47.7	\$49.0	\$50.4
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$48.4	\$48.4	\$49.1	\$49.9
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$0.8	\$0.8	\$0.8	\$0.8
PAYROLL TAXES	\$3.4	\$3.4	\$3.5	\$3.5
OTHER PRORATED EXPENSES	\$33.5	\$33.5	\$34.0	\$34.5
TOTAL G.O. PRORATED EXPENSES	\$86.1	\$86.1	\$87.4	\$88.7
SUB -- TOTAL -- OPERATING EXPENSES	\$480.0	\$480.5	\$487.5	\$494.3
TOTAL INCOME TAXES:	(\$4.4)	\$42.2	\$41.3	\$40.4
TOTAL OPERATING EXPENSES	\$475.6	\$522.6	\$528.7	\$534.7
NET OPERATING REVENUE	\$11.2	\$86.5	\$81.8	\$77.2
DEPRECIATED RATE BASE	\$1,007.8	\$1,007.8	\$953.6	\$899.4
RATE OF RETURN	1.11%	8.58%	8.58%	8.58%

APPENDIX T**Page 2**CALIFORNIA WATER SERVICE CO.
REDWOOD - UNIFIED DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$1,609.5	\$1,651.7	\$1,693.9
WTD. AVG. DEPRECIATION RESERVE	(557.6)	(619.3)	(\$681.0)
MATERIALS AND SUPPLIES	1.9	1.9	\$1.9
WORKING CASH - LEAD - LAG	44.2	53.6	\$63.0
WORKING CASH - W / H EMPLOYEES	(0.2)	(0.2)	(\$0.2)
ADVANCES FOR CONSTRUCTION	0.0	0.0	\$0.0
CONTRIBUTIONS	(28.9)	(30.7)	(\$32.5)
AMORTIZATION OF INTANG.	0.8	0.2	(\$0.4)
DEFERRED TAXES	(112.2)	(150.7)	(\$189.3)
UNAMORT. I.T.C.	0.0	0.0	\$0.0
PRORATED G.O. RATE BASE	47.5	44.4	\$41.3
TAXES ON ADVANCES	0.0	0.0	\$0.0
TAXES ON C.I.A.C.	2.8	2.8	\$2.7
WTG. AVG. RATE BASE	\$1,007.8	\$953.6	\$899.4
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$47.7	\$49.0	\$50.4
AD VALOREM TAXES	\$7.1	\$6.9	\$6.6
TOTAL INCOME TAXES AT AUTHORIZED I	\$42.2	\$41.3	\$40.4
NET OPERATING REVENUE	\$86.5	\$81.8	\$77.1

APPENDIX T
Page 3

CALIFORNIA WATER SERVICE CO.
REDWOOD - UNIFIED DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$486.8	\$609.1
EXPENSES		
PURCHASED WATER	\$15.5	\$15.5
PURCHASED POWER	\$13.3	\$13.3
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$1.9	\$1.9
PAYROLL	\$103.8	\$103.8
OTHER O & M	\$95.8	\$95.8
OTHER A & G	\$98.9	\$98.9
G.O. PRORATIONS	\$75.7	\$75.7
PAYROLL TAXES	\$7.6	\$7.6
AD VALOREM TAXES	\$7.1	\$7.1
UNCOLLECTIBLES	\$2.2	\$2.7
FRANCHISE TAX & BUS LIC. FEES	\$0.0	\$0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$2.2)	(\$2.2)
INTEREST EXPENSE	\$30.4	\$30.4
TOTAL DEDUCTIONS	\$450.1	\$450.6
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$64.2	\$64.2
NET STATE TAXABLE INCOME	(\$27.6)	\$94.3
STATE CORP. FRANCHISE TAX @ 8.84%	(\$2.4)	\$8.3
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$45.0	\$45.0
STATE INCOME TAX	(\$2.4)	\$8.3
LESS AMERICAN JOBS CREATION ACT DEDUCTION	(\$0.5)	\$8.5
NET FEDERAL TAXABLE INCOME	(\$5.4)	\$96.7
FEDERAL INCOME TAX @ 35.00%	(\$1.9)	\$33.8
INVESTMENT TAX CREDIT	\$0.0	\$0.0
TOTAL FEDERAL INCOME TAX	(\$1.9)	\$33.8
TOTAL INCOME TAXES	(\$4.3)	\$42.2

APPENDIX T
Page 4

California Water Service Company
REDWOOD VALLEY UNIFIED DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	419	418
	1	2	2
	1 1/2	1	1
	2	0	0
	3	0	0
	4	1	1
	6	0	0
	8	0	0
	10	0	0
	12	0	0
	14	0	0
	TOTAL	423	422

Metered Sales, KCcf		
All Water	38.0	37.4

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	410	409	33.6	33.0	6.8	6.7
BUSINESS	7	7	1.4	1.4	16.9	16.6
MULTIPLE FAMILY	3	3	2.4	2.4	67.8	66.8
INDUSTRIAL	-	-	-	-	0	0
PUBLIC AUTHORITY	3	3	0.6	0.6	16.7	16.4
OTHER	-	-	-	-	0	0
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	423	422	38.0	37.4		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	-	-	-	-		
PUBLIC FIRE PROT	-	-	-	-		
TOTAL	423	422	38.0	37.4		
Unaccounted-for water	26.75%		13.9	13.7		
Total Production			51.9	51.0	(1)	

1) Purchased power costs are computed using total production.

APPENDIX T
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California Water Service Company
REDWOOD VALLEY UNIFIED DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	4.6	0.2	0.3	0.0	0.1	0.0	5.2
August	4.5	0.2	0.3	0.0	0.1	0.0	5.0
September	4.6	0.2	0.3	0.0	0.1	0.0	5.1
October	3.2	0.1	0.2	0.0	0.1	0.0	3.6
November	2.3	0.1	0.2	0.0	0.0	0.0	2.7
December	1.7	0.1	0.2	0.0	0.0	0.0	2.0
January	1.4	0.1	0.2	0.0	0.0	0.0	1.6
February	1.4	0.1	0.2	0.0	0.0	0.0	1.6
March	1.3	0.1	0.1	0.0	0.0	0.0	1.6
April	2.0	0.1	0.2	0.0	0.0	0.0	2.3
May	2.5	0.1	0.2	0.0	0.0	0.0	2.8
June	4.0	0.2	0.2	0.0	0.1	0.0	4.5
	33.6	1.4	2.4	0.0	0.6	0.0	38.0

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California Water Service Company
REDWOOD VALLEY UNIFIED DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	5.2	0.0	5.2	\$ 2.1	\$ -	\$ 1.8
August	5.0	0.0	5.0	\$ 2.0	\$ -	\$ 1.8
September	5.1	0.0	5.1	\$ 2.1	\$ -	\$ 1.8
October	3.6	0.0	3.6	\$ 1.5	\$ -	\$ 1.3
November	2.7	0.0	2.7	\$ 1.1	\$ -	\$ 0.9
December	2.0	0.0	2.0	\$ 0.8	\$ -	\$ 0.7
January	1.6	0.0	1.6	\$ 0.7	\$ -	\$ 0.6
February	1.6	0.0	1.6	\$ 0.7	\$ -	\$ 0.6
March	1.6	0.0	1.6	\$ 0.6	\$ -	\$ 0.6
April	2.3	0.0	2.3	\$ 0.9	\$ -	\$ 0.8
May	2.8	0.0	2.8	\$ 1.2	\$ -	\$ 1.0
June	4.5	0.0	4.5	\$ 1.8	\$ -	\$ 1.6
	<u>38.0</u>	<u>0.0</u>	<u>38.0</u>	<u>\$ 15.5</u>	<u>\$ -</u>	<u>\$ 13.3</u>

APPENDIX T
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REDWOOD VALLEY UNIFIED DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	10.5	19.5	30.0
February	10.7	19.5	30.1
March	10.4	19.5	29.9
April	15.0	19.5	34.4
May	18.8	19.5	38.2
June	30.3	19.5	49.7
July	34.6	19.5	54.0
August	33.5	19.5	53.0
September	34.4	19.5	53.8
October	24.4	19.5	43.9
November	17.8	19.5	37.3
December	13.0	19.5	32.4
TOTAL	253.2	233.5	486.8

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	13.0	24.2	37.2
February	13.1	24.2	37.3
March	12.3	24.2	36.5
April	15.8	24.2	40.0
May	21.3	26.4	47.7
June	35.5	24.2	59.7
July	44.3	24.2	68.5
August	44.9	24.2	69.0
September	46.1	24.2	70.2
October	31.4	24.2	55.6
November	22.9	24.2	47.1
December	16.2	24.2	40.4
TOTAL	316.9	292.2	609.1

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California Water Service Company
REDWOOD VALLEY UNIFIED DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	51.9
Kwh / ccf	1,674.0
Total calculated KWH	86,878.0
Unit Cost	\$0.1532
Power Cost	\$13,312
TOTAL PURCHASED POWER	\$13.3
PURCHASED WATER	
Total water usage (KCcf.)	\$3
Base Rate (Service Charge)*	\$1,650
Usage Rate	\$5
TOTAL PURCHASED WATER COST	\$16

APPENDIX T
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California Water Service Company
REDWOOD VALLEY UNIFIED DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	52
ADOPTED CHEMICAL DOLLARS	\$2
ADOPTED \$ per KCCF	\$0.036556
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	0.44%
FRANCHISE TAX RATE	0.00%
BUSINESS LICENSE FEE	\$0.00
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.62085

APPENDIX T
Page 10

NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

2011

		<u>NORMAL W/O INCOME TAXES</u>	
1	UNCOLLECTIBLES	0.44492%	0.44492%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.55508%	99.55508%
	FRANCHISE TAX RATE	0.00000%	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%	0.00000%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.44492%	0.44492%
6	1 - SUBTOTAL (100% - LINE 5)	99.55508%	99.55508%
7	CCFT (LINE 6 * 8.84%)	8.80067%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	7.73058%	
9	FIT (LINE 6 * 35 %)	29.05834%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	38.30393%	0.44492%
11	NET AFTER TAXES (1 - LINE 9)	61.69607%	99.55508%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.62085	1.00447

ADOPTED
RATIO'S

DEBT	46.6%	Without income Taxes	1.00447	0.46828
EQUITY	53.4%	With income Taxes	1.62085	0.86521
TOTAL	100.0%			1.33349
			Adj. Net to Gross	

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California Water Service Company
 Redwood Unified Service Area Bill Comparison *

System Revenue Requirement Increase 25.13%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 44.28	\$ 55.41	\$ 11.13	25.13%
5	\$ 77.57	\$ 97.06	\$ 19.50	25.13%
9 Typical Winter	\$ 104.20	\$ 130.38	\$ 26.19	25.13%
15	\$ 144.14	\$ 180.37	\$ 36.23	25.13%
20 Typical Summer	\$ 177.43	\$ 222.02	\$ 44.59	25.13%
25	\$ 210.71	\$ 263.67	\$ 52.96	25.13%
30	\$ 244.00	\$ 305.33	\$ 61.33	25.13%
35	\$ 277.29	\$ 346.98	\$ 69.69	25.13%
40	\$ 310.57	\$ 388.63	\$ 78.06	25.13%
50	\$ 377.15	\$ 471.94	\$ 94.79	25.13%
75	\$ 543.58	\$ 680.20	\$ 136.62	25.13%

	Present	Proposed
T1	\$6.6573	\$8.3306
T2	\$6.6573	\$8.3306
T3	\$6.6573	\$8.3306
Cut 1		
Cut 2		
SC	\$44.28	\$55.41

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. RV-AR-1
 Redwood Valley Tariff Area
 (Armstrong Division)
GENERAL METERED SERVICE
 Page 1 of 2

APPLICABILITY

Applicable to all metered water service where furnished on an annual basis.

TERRITORY

The unincorporated community of Armstrong, Woods Valley, Lone Mountain Subdivision and vicinity, located approximately 1.5 miles north of the City limits of Guerneville, Sonoma County.

RATES

Quantity Rates:

Per 100 Cu. ft. \$8.3306 (I)

Service Charge:

		Per Meter Per Month		SDWBA Surcharge Per Meter Per Year
For	5/8 x 3/4 - inch meter	\$55.41	(I)	\$61.00
For	3/4 - inch meter	83.11		91.00
For	1 - inch meter	138.52		151.00
For	1-1/2 - inch meter	277.05		303.00
For	2 - inch meter	443.28		484.00
For	3 - inch meter	831.14		908.00
For	4 - inch meter	1,385.24	(I)	908.00

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. The annual service charge applies to service during the twelve-month period commencing July 1, and is due in advance. If a permanent resident of the area has been a customer of the utility for at least twelve months, he may elect at the beginning of each year to pay prorated service charges in advance at intervals of less than one year in accordance with the utility's established billing cycle.
2. The opening bill for metered service, except from conversion from flat rate service, shall be the established annual service charge for the service. Where initial service is established after the first day of any year, the portion of such annual charge applicable to the current year shall be determined by multiplying the annual charge by one three-hundred-sixty-fifth (1/365) of the number of days remaining in the year. The balance of the payment of the initial annual charge shall be credited against the charges for the succeeding annual period. If service is not continued for at least one year after the period of initial service, no refund of the initial annual charges shall be due the customer.
3. The established billing cycle is every other month (bi-monthly). The billing cycle may be at longer intervals during the winter season.
4. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge shall be identified on each bill. The surcharge is specifically for the repayment of the California SDWBA loan authorized by Decision No. 88-01-037.

(Continued)

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

Issued by
THOMAS F. SMEGAL
NAME
 Vice President
TITLE

(To be inserted by Cal. P.U.C.)
 Date Filed _____
 Effective _____
 Resolution No. _____

Schedule No. RV-AR-1

Redwood Valley Tariff Area

GENERAL METERED SERVICE

(Armstrong Division)

(Page 2 of 2)

SPECIAL CONDITIONS

5. In accordance with Section 2714 of the California Public Utilities Code, if a tenant in a rental unit leaves owing the company, service to subsequent tenants in that unit will, at the company's option, be furnished on the account of the landlord or property owner.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.
7. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
8. All bills are subject to any applicable surcharges and surcredits on Schedules RSF and LIRA-SC.
9. Any service to a residential customer not exceeding two units who requires a 1-inch meter only because of fire flow requirements to a fire sprinkler system will be billed at the above 5/8 x 3/4-inch service charge plus a \$2.50 per month surcharge.
10. All bills are subject to the surcharges set forth on Schedule PB.

(D)

(D)

11. A WRAM-MCBA true-up surcharge of \$0.7708 per 100 cu. ft. of water used is to be applied to the quantity rates for 36 months beginning with the effective date of Advice Letter 1983-B.

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

THOMAS F. SMEGAL

NAME

Vice President

TITLE

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

Date Filed _____

Effective _____

Resolution No. _____

Schedule No. RV-HW-1

Redwood Valley Tariff Area
 (Hawkins Division)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Broadmoor Acres Subdivision and vicinity near the intersection of Stony Point Road and Yuba Drive,
 Santa Rosa, Sonoma County.

RATES

Quantity Rates:

Per 100 Cu. ft. \$8.3306 (I)

Service Charge:

	Per Meter Per	
	Month	
For 5/8 x 3/4 - inch meter	\$55.41	(I)
For 3/4 - inch meter	83.11	
For 1 - inch meter	138.52	
For 1-1/2 - inch meter	277.05	
For 2 - inch meter	443.28	
For 3 - inch meter	831.14	
For 4 - inch meter	1,385.24	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. In accordance with Section 2714 of the California Public Utilities Code, if a tenant in a rental unit leaves owing the company, service to subsequent tenants in that unit will, at the company's option, be furnished on the account of the landlord or property owner.
3. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
4. All bills are subject to any applicable surcharges and surcredits on Schedules RSF and LIRA-SC.
5. Any service to a residential customer not exceeding two units who requires a 1-inch meter only because of fire flow requirements to a fire sprinkler system will be billed at the above 5/8 x 3/4-inch meter service charge plus a \$2.50 surcharge.
6. All bills are subject to the surcharges set forth on Schedule PB. (D)
7. A WRAM-MCBA true-up surcharge of \$0.7708 per 100 cu. ft. of water used is to be applied to the quantity rates for 36 months beginning with the effective date of Advice Letter 1983-B. (D)

Schedule No. RV-NH-1

Redwood Valley Tariff Area
 (Noel Heights Division)

Page 1 of 2

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all water service where furnished on an annual basis.

TERRITORY

The unincorporated area known as Noel Heights Subdivision, located on the east side of State Highway 116, approximately 2.5 miles southeasterly of the Guerneville City limits, Sonoma County

RATES

Quantity Rates:

Per 100 Cu. ft. \$8.3306 (I)

		Per Meter		SDWBA
		Per Month		Surcharge
				Per Meter
				Per Year
Service Charge:				
For	5/8 x 3/4 - inch meter	\$55.41	(I)	\$38.00
For	3/4 - inch meter	83.11		57.00
For	1 - inch meter	138.52		96.00
For	1-1/2 - inch meter	277.05		191.00
For	2 - inch meter	443.28		306.00
For	3 - inch meter	831.14		
For	4 - inch meter	1,385.24	(I)	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. The annual service charge applies to service during the twelve-month period commencing July 1, and is due in advance. If a permanent resident of the area has been a customer of the utility for at least twelve months, he may elect at the beginning of each year to pay prorated service charges in advance at intervals of less than one year in accordance with the utility's established billing cycle.
2. The opening bill for metered service, except from conversion from flat rate service, shall be the established annual service charge for the service. Where initial service is established after the first day of any year, the portion of such annual charge applicable to the current year shall be determined by multiplying the annual charge by one three-hundred-sixty-fifth (1/365) of the number of days remaining in the year. The balance of the payment of the initial annual charge shall be credited against the charges for the succeeding annual period. If service is not continued for at least one year after the period of initial service, no refund of the initial annual charges shall be due the customer.
3. The established billing cycle is every other month (bi-monthly). The billing cycle may be at longer intervals during the winter season.
4. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge shall be identified on each bill. The surcharge is specifically for the repayment of the California SDWBA loan authorized by Decision No. 82-09-063.

(Continued)

Schedule No. RV-NH-1

Redwood Valley Tariff Area
(Noel Heights Division)

Page 2 of 2

GENERAL METERED SERVICE

(Continued)

SPECIAL CONDITIONS

5. In accordance with Section 2714 of the California Public Utilities Code, if a tenant in a rental unit leaves owing the company, service to subsequent tenants in that unit will, at the company's option, be furnished on the account of the landlord or property owner.
6. All bills are subject to credits as shown on Schedules RSF.
7. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
8. All bills are subject to any applicable surcharges and surcredits on Schedules RSF and LIRA-SC.
9. Any service to a residential customer not exceeding two units who requires a 1-inch meter only because of fire flow requirements to a fire sprinkler system will be billed at the above 5/8 x 3/4-inch service charge plus a \$2.50 per month surcharge.
10. All bills are subject to the surcharges set forth on Schedule PB.

(D)

(D)

11. A WRAM-MCBA true-up surcharge of \$0.7708 per 100 cu. ft. of water used is to be applied to the quantity rates for 36 months beginning with the effective date of Advice Letter 1983-B.

(To be inserted by utility)

Advice Letter No. 1983-B
Decision No. 08-02-036

Issued by

THOMAS F. SMEGAL
NAME
Vice President
TITLE

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

Date Filed April 30, 2010
Effective July 22, 2010
Resolution No. -

Schedule No. RV-RP-1

Redwood Valley Tariff Area
 (Rancho Del Paradiso Division)

Page 1 of 2

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all water service where furnished on an annual basis.

TERRITORY

The unincorporated area known as Rancho Del Paradiso Subdivision near Duncan Mills, Sonoma County.

RATES

Quantity Rates:

Per 100 cu. ft. \$8.3306 (1)

Service Charge:		Per Meter		SDWBA
		Per Month	Per Meter	Surcharge
				Per Year
For	5/8 x 3/4 - inch meter	\$55.41	(1)	\$62.00
For	3/4 - inch meter	83.11		94.00
For	1 - inch meter	138.52		156.00
For	1-1/2 - inch meter	277.05		
For	2 - inch meter	443.28		
For	3 - inch meter	831.14		
For	4 - inch meter	1,385.24	(1)	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. The annual service charge applies to service during the twelve-month period commencing July 1, and is due in advance. If a permanent resident of the area has been a customer of the utility for at least twelve months, he may elect at the beginning of each year to pay prorated service charges in advance at intervals of less than one year in accordance with the utility's established billing cycle.
2. The opening bill for metered service, except from conversion from flat rate service, shall be the established annual service charge for the service. Where initial service is established after the first day of any year, the portion of such annual charge applicable to the current year shall be determined by multiplying the annual charge by one three-hundred-sixty-fifth (1/365) of the number of days remaining in the year. The balance of the payment of the initial annual charge shall be credited against the charges for the succeeding annual period. If service is not continued for at least one year after the period of initial service, no refund of the initial annual charges shall be due the customer.
3. The established billing cycle is every other month (bi-monthly). The billing cycle may be at longer intervals during the winter season.
4. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge shall be identified on each bill. The surcharge is specifically for the repayment of the California SDWBA loan authorized by Decision No. 82-09-063.

(Continued)

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

Issued by
THOMAS F. SMEGAL
NAME
 Vice President
TITLE

(To be inserted by Cal. P.U.C.)
 Date Filed _____
 Effective _____
 Resolution No. _____

Schedule No. RV-RP-1

Redwood Valley Tariff Area
(Rancho Del Paradiso Division)

Page 2 of 2

GENERAL METERED SERVICE

(Continued)

SPECIAL CONDITIONS

5. In accordance with Section 2714 of the California Public Utilities Code, if a tenant in a rental unit leaves owing the company, service to subsequent tenants in that unit will, at the company's option, be furnished on the account of the landlord or property owner.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.
7. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
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Decision No. 08-02-036

Issued by

THOMAS F. SMEGAL
NAME
Vice President
TITLE

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

Date Filed April 30, 2010
Effective July 22, 2010
Resolution No. -

APPENDIX U

Page 1

SALINAS DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$24,591.6	\$25,357.0	\$26,004.0	\$26,653.7
% Increase		3.1%	2.6%	2.5%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
GROUNDWATER EXTRACTION CHARGES	\$96.4	\$96.4	\$96.3	\$96.3
PURCHASED POWER	\$1,420.3	\$1,420.3	\$1,419.3	\$1,418.4
PURCHASED CHEMICALS	\$182.8	\$182.8	\$184.8	\$186.9
PAYROLL -- DISTRICT	\$2,341.0	\$2,341.0	\$2,367.5	\$2,394.3
UNCOLLECTIBLES	\$102.5	\$105.7	\$106.8	\$108.1
CONSERVATION	\$675.0	\$675.0	\$674.5	\$674.1
OTHER OPERATION AND MAINTENANCE	\$3,634.4	\$3,634.4	\$3,674.9	\$3,715.7
BENEFITS	\$1,595.3	\$1,595.3	\$1,613.4	\$1,632.8
OTHER ADMIN AND GEN. EXP.	\$246.7	\$246.7	\$249.4	\$252.2
TOTAL O. & M., A. & G., & MISC. EXP.	\$10,294.4	\$10,297.6	\$10,387.1	\$10,478.7
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$699.6	\$699.6	\$750.3	\$800.9
BUSINESS LICENSE FEES	\$547.7	\$564.8	\$564.4	\$564.0
LOCAL FRANCHISE TAXES	\$61.3	\$63.2	\$63.1	\$63.1
PAYROLL TAXES	\$190.0	\$190.0	\$192.1	\$194.3
TOTAL GENERAL TAXES	1,498.6	\$1,517.6	\$1,569.9	\$1,622.3
DEPRECIATION	\$2,993.4	\$2,993.4	\$3,150.0	\$3,306.5
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$2,162.4	\$2,162.4	\$2,186.9	\$2,211.6
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$37.9	\$37.9	\$37.9	\$37.8
PAYROLL TAXES	\$151.6	\$151.6	\$153.3	\$155.1
OTHER PRORATED EXPENSES	\$1,496.5	\$1,496.5	\$1,513.1	\$1,530.0
TOTAL G.O. PRORATED EXPENSES	\$3,848.4	\$3,848.4	\$3,891.2	\$3,934.5
SUB -- TOTAL -- OPERATING EXPENSES	\$18,634.8	\$18,657.0	\$18,998.2	\$19,342.1
TOTAL INCOME TAXES:	\$1,724.1	\$2,005.6	\$2,114.7	\$2,223.8
TOTAL OPERATING EXPENSES	\$20,359.0	\$20,662.6	\$21,112.9	\$21,565.9
NET OPERATING REVENUE	\$4,232.6	\$4,694.4	\$4,891.1	\$5,087.8
DEPRECIATED RATE BASE	\$54,713.0	\$54,713.0	\$57,005.6	\$59,298.2
RATE OF RETURN	7.74%	8.58%	8.58%	8.58%

APPENDIX U**Page 2**CALIFORNIA WATER SERVICE CO.
SALINAS DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$110,209.3	\$115,001.7	\$119,794.0
WTD. AVG. DEPRECIATION RESERVE	(32,134.7)	(34,806.4)	(\$37,478.1)
MATERIALS AND SUPPLIES	434.5	434.5	\$434.5
WORKING CASH - LEAD - LAG	1,229.2	1,252.3	\$1,275.4
WORKING CASH - W / H EMPLOYEES	(8.5)	(8.5)	(\$8.5)
ADVANCES FOR CONSTRUCTION	(13,766.0)	(13,533.0)	(\$13,299.9)
CONTRIBUTIONS	(7,482.6)	(7,299.7)	(\$7,116.9)
AMORTIZATION OF INTANG.	(265.6)	(320.7)	(\$375.8)
DEFERRED TAXES	(7,054.2)	(7,091.2)	(\$7,128.1)
UNAMORT. I.T.C.	(115.4)	(109.1)	(\$102.8)
PRORATED G.O. RATE BASE	2,124.1	1,987.0	\$1,849.9
TAXES ON ADVANCES	1,166.1	1,174.8	\$1,183.4
TAXES ON C.I.A.C.	376.8	324.0	\$271.1
WTG. AVG. RATE BASE	\$54,713.0	\$57,005.6	\$59,298.2
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$2,993.4	\$3,150.0	\$3,306.5
AD VALOREM TAXES	\$699.6	\$750.3	\$800.9
TOTAL INCOME TAXES AT AUTHORIZED I	\$2,005.6	\$2,114.7	\$2,223.8
NET OPERATING REVENUE	\$4,694.4	\$4,891.1	\$5,087.8

APPENDIX U**Page 4**CALIFORNIA WATER SERVICE CO.
SALINAS DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$24,591.6	\$25,357.0
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$1,420.3	\$1,420.3
PUMP TAXES	\$96.4	\$96.4
CHEMICALS	\$182.8	\$182.8
PAYROLL	\$2,341.0	\$2,341.0
OTHER O & M	\$4,309.4	\$4,309.4
OTHER A & G	\$1,842.0	\$1,842.0
G.O. PRORATIONS	\$3,382.0	\$3,382.0
PAYROLL TAXES	\$190.0	\$190.0
AD VALOREM TAXES	\$699.6	\$699.6
UNCOLLECTIBLES	\$102.5	\$105.7
FRANCHISE TAX & BUS LIC. FEES	\$609.0	\$628.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$109.6)	(\$109.6)
INTEREST EXPENSE	\$1,676.6	\$1,676.6
TOTAL DEDUCTIONS	\$16,742.1	\$16,764.2
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$3,954.6	\$3,954.6
NET STATE TAXABLE INCOME	\$3,895.0	\$4,638.2
STATE CORP. FRANCHISE TAX @ 8.84%	\$344.3	\$410.0
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$3,153.2	\$3,153.2
STATE INCOME TAX	\$344.3	\$410.0
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$391.7	\$452.7
NET FEDERAL TAXABLE INCOME	\$3,960.3	\$4,576.9
FEDERAL INCOME TAX @ 35.00%	\$1,386.1	\$1,601.9
INVESTMENT TAX CREDIT	\$6.3	\$6.3
TOTAL FEDERAL INCOME TAX	\$1,379.8	\$1,595.6
TOTAL INCOME TAXES	\$1,724.1	\$2,005.6

APPENDIX U
Page 5

California Water Service Company
SALINAS DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	15,771	15,811
	1	187	188
	1 1/2	9,289	9,313
	2	556	558
	3	992	994
	4	142	142
	6	58	58
	8	23	23
	10	2	2
	12	1	1
	14	0	0
	TOTAL	27,020	27,089

Metered Sales, KCcf		
All Water	7,561.6	7,533.1

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	23,673	23,726	3,920.0	3,911.9	13.8	13.7
BUSINESS	2,619	2,636	1,961.0	1,940.6	62.4	61.4
MULTIPLE FAMILY	364	364	714.9	714.9	163.7	163.7
INDUSTRIAL	32	32	595.7	595.7	1,551.3	1,551.3
PUBLIC AUTHORITY	309	309	351.3	351.3	94.7	94.7
OTHER	23	22	18.7	18.7	68	71
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	27,020	27,089	7,561.6	7,533.1		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	702	713				
PUBLIC FIRE PROT	48	52				
TOTAL	27,770	27,854	7,561.6	7,533.1		
Unaccounted-for water	8.00%		657.5	655.1		

Total Production 8,219.1 8,188.2 (1)

- 1) Purchased power costs are computed using total production.
Pump tax is only calculated based on well production quantities.

APPENDIX U
Page 6

California Water Service Company
SALINAS DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	452.4	214.9	70.6	63.0	46.5	2.0	849.4
August	423.8	208.8	67.8	61.8	45.4	2.0	809.6
September	443.8	219.0	72.0	63.2	47.3	2.1	847.4
October	358.2	186.2	61.4	56.2	38.5	1.8	702.4
November	307.2	167.9	58.2	49.9	26.5	1.6	611.4
December	263.3	138.1	56.2	53.1	20.3	1.3	532.3
January	238.3	108.8	50.4	40.3	13.1	1.0	451.9
February	224.6	108.9	49.3	32.0	13.4	1.0	429.2
March	220.9	105.3	48.6	33.7	12.0	1.0	421.5
April	256.9	120.8	52.5	36.6	17.8	1.1	485.6
May	313.1	171.1	57.7	49.8	28.7	1.6	622.1
June	417.4	211.3	70.1	56.2	41.9	2.0	798.9
	3,920.0	1,961.0	714.9	595.7	351.3	18.7	7,561.6

APPENDIX U
Page 7

California Water Service Company
SALINAS DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	(In Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	851.3	-1.9	849.4	\$ -	\$ 10.8	\$ 159.5
August	811.4	-1.8	809.6	\$ -	\$ 10.3	\$ 152.1
September	849.3	-1.9	847.4	\$ -	\$ 10.8	\$ 159.2
October	704.0	-1.6	702.4	\$ -	\$ 9.0	\$ 131.9
November	612.7	-1.4	611.4	\$ -	\$ 7.8	\$ 114.8
December	533.5	-1.2	532.3	\$ -	\$ 6.8	\$ 100.0
January	452.9	-1.0	451.9	\$ -	\$ 5.8	\$ 84.9
February	430.1	-1.0	429.2	\$ -	\$ 5.5	\$ 80.6
March	422.4	-0.9	421.5	\$ -	\$ 5.4	\$ 79.2
April	486.7	-1.1	485.6	\$ -	\$ 6.2	\$ 91.2
May	623.4	-1.4	622.1	\$ -	\$ 7.9	\$ 116.8
June	800.7	-1.8	798.9	\$ -	\$ 10.2	\$ 150.1
	<u>7,578.5</u>	<u>-16.9</u>	<u>7,561.6</u>	<u>\$ -</u>	<u>\$ 96.4</u>	<u>\$ 1,420.3</u>

APPENDIX U
Page 8

SALINAS DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	846.2	854.3	1,700.5
February	800.3	854.3	1,654.5
March	786.9	854.3	1,641.1
April	909.1	854.3	1,763.4
May	1,176.2	854.3	2,030.5
June	1,524.5	854.3	2,378.8
July	1,627.9	854.3	2,482.1
August	1,550.4	854.3	2,404.6
September	1,621.5	854.3	2,475.8
October	1,337.2	854.3	2,191.4
November	1,157.3	854.3	2,011.6
December	1,003.1	854.3	1,857.3
TOTAL	14,340.5	10,251.0	24,591.6

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	882.7	901.0	1,783.7
February	804.6	901.0	1,705.6
March	801.7	901.0	1,702.7
April	882.4	901.0	1,783.3
May	1,114.2	711.1	1,825.3
June	1,571.3	901.0	2,472.3
July	1,702.4	901.0	2,603.4
August	1,581.1	901.0	2,482.1
September	1,729.9	901.0	2,630.8
October	1,398.4	901.0	2,299.3
November	1,214.3	901.0	2,115.3
December	1,052.2	901.0	1,953.2
TOTAL	14,735.3	10,621.7	25,357.0

APPENDIX U
Page 9California Water Service Company
SALINAS DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	8,219.1
Kwh / ccf	1,179.6
Total calculated KWH	9,695,047.0
Unit Cost	0.1
Power Cost	\$1,420,269
TOTAL PURCHASED POWER	\$1,420.3
PURCHASED WATER	
TOTAL PURCHASED WATER COST	

APPENDIX U
Page 10

California Water Service Company
SALINAS DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	8,219
ADOPTED CHEMICAL DOLLARS	\$183
ADOPTED \$ per KCCF	\$0.022238
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	803.5
UNIT COST - ACRE FEET	\$120
TOTAL GROUNDWATER CHARGES	\$96,420
TOTAL PUMP TAX EXPENSE	\$96.4
UNCOLLECTABLES RATE	0.42%
FRANCHISE TAX RATE	0.25%
BUSINESS LICENSE FEE	\$564.80
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.65743

APPENDIX U

Page 11

**NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)****2011**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.41674%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.58326%
	FRANCHISE TAX RATE	0.24920%
3	LOCAL FRANCHISE (% * LINE 2)	0.24816%
	BUSINESS LICENSE RATE	2.22738%
4	BUSINESS LICENSE (% * LINE 2)	2.21809%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	2.88299%
6	1 - SUBTOTAL (100% - LINE 5)	97.11701%
7	CCFT (LINE 6 * 8.84%)	8.58514%
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	7.96787%
9	FIT (LINE 6 * 35 %)	28.19740%
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	39.66554%
11	NET AFTER TAXES (1 - LINE 9)	60.33446%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.65743
		1.02969

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.02969	0.48004
EQUITY	53.38%	With income Taxes	1.65743	0.88473
TOTAL	100.00%			
		Adj. Net to Gros:		<u>1.36477</u>

APPENDIX U
Page 12

California Water Service Company
Salinas District Bill Comparison *

System Revenue Requirement Increase 3.11%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 15.40	\$ 15.88	\$ 0.48	3.11%
5	\$ 24.42	\$ 25.15	\$ 0.73	2.98%
11 Typical Winter	\$ 35.73	\$ 36.77	\$ 1.04	2.91%
13 Annual Average	\$ 39.53	\$ 40.67	\$ 1.14	2.89%
19 Typical Summer	\$ 51.38	\$ 52.85	\$ 1.47	2.86%
25	\$ 64.15	\$ 65.97	\$ 1.82	2.84%
30	\$ 74.79	\$ 76.90	\$ 2.11	2.83%
35	\$ 85.43	\$ 87.83	\$ 2.41	2.82%
40	\$ 96.07	\$ 98.77	\$ 2.70	2.81%
50	\$ 117.34	\$ 120.63	\$ 3.29	2.80%
75	\$ 170.54	\$ 175.29	\$ 4.75	2.79%

	Present	Proposed
T1	\$1.8048	\$1.8545
T2	\$1.8998	\$1.9521
T3	\$2.1278	\$2.1864
Cut 1	6	6
Cut 2	17	17
SC	\$15.40	\$15.88

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. SA-1-R

Salinas Tariff Area

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Salinas and vicinity, Monterey County, including the Bolsa Knolls, Las Lomas, Oak Hills tariff areas (T)
 and the Buena Vista system service arrea. (N)

RATES

Quantity Rates:

For the first 600 cubic feet, per 100 cubic feet.....	\$1.8545	(I)
For the next 1,100 cubic feet, per 100 cubic feet.....	1.9521	
For all over 1,700 cubic feet, per 100 cubic feet.....	2.1864	(I)

Service Charge:		Per Meter Per Month	
For	5/8 x 3/4 - inch meter	\$15.88	(I)
For	3/4 - inch meter	23.82	
For	1 - inch meter	39.70	
For	1-1/2 - inch meter	79.40	
For	2 - inch meter	127.03	
For	3 - inch meter	238.19	
For	4 - inch meter	396.98	
For	6 - inch meter	793.97	
For	8 - inch meter	1,236.78	
For	10 - inch meter	1,826.12	
For	12 - inch meter	2,620.09	
For	14 - inch meter	3,572.85	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Residential customers with 2-inch meters for fire sprinkler service only shall be charged the equivalent of a 5/8 x 3/4 - inch meter charge plus a 50% surcharge which together equal \$23.82 Determination of eligibility for this tariff condition will be determined by the utility at the customer's request. (I)
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
5. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.3700 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.
6. A WRAM-MCBA true-up surcharge of \$0.1044 per 100 cu. ft. of water used is to be applied to the quantity rates for 24 months after the effective date of Advice Letter 1996-A.

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President

Effective _____

TITLE

Resolution No. _____

Schedule No. SA-1-NR

Salinas Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Salinas and vicinity, Monterey County, including the Bolsa Knolls, Las Lomas, Oak Hills tariff areas (T)
 and the Buena Vista system service arrea. (N)

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet	\$1.9286	(I)
For meter sizes 8 inches and above, per 100 cubic feet.....	1.9684	(I)

Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$14.12	(I)
For 3/4 - inch meter	21.17	
For 1 - inch meter	35.29	
For 1-1/2 - inch meter	70.58	
For 2 - inch meter	112.93	
For 3 - inch meter	211.74	
For 4 - inch meter	352.90	
For 6 - inch meter	705.80	
For 8 - inch meter	1,099.35	
For 10 - inch meter	1,623.35	
For 12 - inch meter	2,329.16	
For 14 - inch meter	3,176.12	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
4. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.3700 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.
5. A WRAM-MCBA true-up surcharge of \$0.1044 per 100 cu. ft. of water used is to be applied to the quantity rates for 24 months after the effective date of Advice Letter 1996-A.

Schedule No. SA-4

Salinas Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Salinas and vicinity, Monterey County, including the Bolsa Knolls, Las Lomas, Oak Hills tariff areas (T)
 and the Buena Vista system service area. (N)

RATES

		Per Month	
For.....	1-1/2 - inch connection	\$10.05	(I)
For.....	2 - inch connection	13.40	
For.....	3 - inch connection	20.11	
For.....	4 - inch connection	26.81	
For.....	6 - inch connection	40.21	
For.....	8 - inch connection	53.62	
For.....	10 - inch connection	67.02	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. SA-1-NR Nonresidential Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
 Vice President
 TITLE

Effective _____

Resolution No. _____

APPENDIX V
Page 1

SELMA DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	<u>PRESENT</u> <u>RATES</u>	<u>PROPOSED</u> <u>RATES</u>	<u>ESTIMATED</u> <u>RATES</u>	<u>ESTIMATED</u> <u>RATES</u>
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$3,409.0	\$4,410.1	\$4,467.3	\$4,520.9
% Increase		29.4%	1.3%	1.2%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
GROUNDWATER EXTRACTION CHARGES	\$13.9	\$13.9	\$14.1	\$14.3
PURCHASED POWER	\$343.6	\$343.6	\$348.2	\$352.9
PURCHASED CHEMICALS	\$20.1	\$20.1	\$20.6	\$21.1
PAYROLL -- DISTRICT	\$495.2	\$495.2	\$507.9	\$520.9
UNCOLLECTIBLES	\$14.6	\$18.9	\$19.3	\$19.6
CONSERVATION	\$175.0	\$175.0	\$177.4	\$179.7
OTHER OPERATION AND MAINTENANCE	\$304.6	\$304.6	\$312.3	\$320.3
BENEFITS	\$344.7	\$344.7	\$353.5	\$357.7
OTHER ADMIN AND GEN. EXP.	\$57.7	\$57.7	\$59.1	\$60.6
TOTAL O. & M., A. & G., & MISC. EXP.	\$1,769.4	\$1,773.6	\$1,812.5	\$1,847.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$116.6	\$116.6	\$121.4	\$126.1
BUSINESS LICENSE FEES	\$0.7	\$0.7	\$0.7	\$0.7
LOCAL FRANCHISE TAXES	\$37.9	\$49.1	\$49.8	\$50.4
PAYROLL TAXES	\$40.1	\$40.1	\$41.2	\$42.2
TOTAL GENERAL TAXES	195.3	\$206.5	\$213.0	\$219.5
DEPRECIATION	\$565.3	\$565.3	\$580.4	\$595.5
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$374.4	\$374.4	\$384.0	\$393.8
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$6.6	\$6.6	\$6.7	\$6.8
PAYROLL TAXES	\$26.2	\$26.2	\$26.9	\$27.6
OTHER PRORATED EXPENSES	\$259.1	\$259.1	\$265.7	\$272.4
TOTAL G.O. PRORATED EXPENSES	\$666.3	\$666.3	\$683.2	\$700.6
SUB -- TOTAL -- OPERATING EXPENSES	\$3,196.3	\$3,211.7	\$3,289.1	\$3,362.8
TOTAL INCOME TAXES:	(\$114.7)	\$258.7	\$255.5	\$252.2
TOTAL OPERATING EXPENSES	\$3,081.6	\$3,470.4	\$3,544.6	\$3,615.1
NET OPERATING REVENUE	\$327.3	\$939.7	\$922.8	\$905.8
DEPRECIATED RATE BASE	\$10,952.3	\$10,952.3	\$10,755.0	\$10,557.6
RATE OF RETURN	2.99%	8.58%	8.58%	8.58%

APPENDIX V**Page 2**CALIFORNIA WATER SERVICE CO.
SELMA DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$21,920.2	\$22,426.4	\$22,932.6
WTD. AVG. DEPRECIATION RESERVE	(5,723.9)	(6,225.3)	(\$6,726.7)
MATERIALS AND SUPPLIES	72.6	72.6	\$72.6
WORKING CASH - LEAD - LAG	125.2	131.3	\$137.4
WORKING CASH - W / H EMPLOYEES	(1.5)	(1.5)	(\$1.5)
ADVANCES FOR CONSTRUCTION	(3,727.6)	(3,882.6)	(\$4,037.5)
CONTRIBUTIONS	(1,234.3)	(1,243.5)	(\$1,252.7)
AMORTIZATION OF INTANG.	(0.7)	(0.9)	(\$1.1)
DEFERRED TAXES	(1,321.1)	(1,295.6)	(\$1,270.1)
UNAMORT. I.T.C.	(21.1)	(20.1)	(\$19.0)
PRORATED G.O. RATE BASE	367.7	344.0	\$320.3
TAXES ON ADVANCES	430.3	389.5	\$348.6
TAXES ON C.I.A.C.	66.4	60.6	\$54.7
WTG. AVG. RATE BASE	\$10,952.3	\$10,755.0	\$10,557.6
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$565.3	\$580.4	\$595.5
AD VALOREM TAXES	\$116.6	\$121.4	\$126.1
TOTAL INCOME TAXES AT AUTHORIZED I	\$258.7	\$255.5	\$252.2
NET OPERATING REVENUE	\$939.7	\$922.8	\$905.8

APPENDIX V

Page 3

Ratebase Offset Revenue Requirement Calculation

California Water Service Company Als
Revenue Requirement

Expected filing year	2011	2012	2013	
Project ID	21505	21508	21509	
Rate Base	92,300.0	92,300.0	80,200.0	
Rate of Return	0.0858	0.0858	0.0858	
Return on Rate Base	7,919	7,919	6,881	
Depreciation Rate	0.0571	0.0571	0.0571	
Depreciation Expense	5,270	5,270	4,579	
Ad Valorem Tax Rate	0.010976	0.010976	0.010976	
Ad Valorem Tax	1,013	1,013	880	
Net to Gross Multiplier	1.34610	1.34610	1.34610	
Rate Base Gross Rev.	10,660	10,660	9,263	
Depreciation Expense	5,270	5,270	4,579	
Ad Valorem Tax	1,013	1,013	880	
Gross Revenue Increase	16,944	16,944	14,722	
Services	92,300	92,300	80,200	5.71
	<u>92,300</u>	<u>92,300</u>	<u>80,200</u>	<u>5.71</u>

APPENDIX V**Page 4**CALIFORNIA WATER SERVICE CO.
SELMA DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$3,409.0	\$4,410.1
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$343.6	\$343.6
PUMP TAXES	\$13.9	\$13.9
CHEMICALS	\$20.1	\$20.1
PAYROLL	\$495.2	\$495.2
OTHER O & M	\$479.6	\$479.6
OTHER A & G	\$402.4	\$402.4
G.O. PRORATIONS	\$585.5	\$585.5
PAYROLL TAXES	\$40.1	\$40.1
AD VALOREM TAXES	\$116.6	\$116.6
UNCOLLECTIBLES	\$14.6	\$18.9
FRANCHISE TAX & BUS LIC. FEES	\$38.6	\$49.8
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$29.1)	(\$29.1)
INTEREST EXPENSE	\$339.9	\$339.9
TOTAL DEDUCTIONS	\$2,861.0	\$2,876.4
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$816.5	\$816.5
NET STATE TAXABLE INCOME	(\$268.6)	\$717.1
STATE CORP. FRANCHISE TAX @ 8.84%	(\$23.7)	\$63.4
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$853.9	\$853.9
STATE INCOME TAX	(\$23.7)	\$63.4
LESS AMERICAN JOBS CREATION ACT DEDUCTION	(\$25.4)	\$55.5
NET FEDERAL TAXABLE INCOME	(\$256.8)	\$560.9
FEDERAL INCOME TAX @ 35.00%	(\$89.9)	\$196.3
INVESTMENT TAX CREDIT	\$1.0	\$1.0
TOTAL FEDERAL INCOME TAX	(\$90.9)	\$195.3
TOTAL INCOME TAXES	(\$114.7)	\$258.7

APPENDIX V
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California Water Service Company
SELMA DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	3,263	3,416
	1	0	0
	1 1/2	207	210
	2	71	72
	3	147	148
	4	28	28
	6	14	14
	8	3	3
	10	0	0
	12	0	0
	14	0	0
	TOTAL	3,732	3,892

Metered Sales, KCcf		
All Water	1,749.7	1,814.4

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	3,086	3,245	991.7	1,049.1	26.8	26.9
BUSINESS	434	429	326.8	325.8	62.8	63.3
MULTIPLE FAMILY	56	58	232.7	241.0	346.3	346.3
INDUSTRIAL	14	13	33.1	33.1	196.9	212.0
PUBLIC AUTHORITY	133	138	137.8	137.8	86.3	83.2
OTHER	9	9	27.6	27.6	255	255
IRRIGATION	-	-	-	-	-	-
RECLAIMED	-	-	-	-	-	-
SUBTOTAL	3,732	3,892	1,749.7	1,814.4		
RESIDENTIAL FLAT	2,365	2,244	1,068.3	1,013.4		
PRIVATE FIRE PROT	74	75				
PUBLIC FIRE PROT	13	14				
TOTAL	6,184	6,225	2,818.0	2,827.8		
Unaccounted-for water	8.00%		245.0	245.9		
Total Production			3,063.0	3,073.7	(1)	

1) Purchased power costs are computed using total production.

APPENDIX V
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California Water Service Company
SELMA DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	129.4	38.1	25.8	3.9	18.2	3.2	218.6
August	128.1	37.3	24.5	4.5	20.1	3.1	217.6
September	126.0	39.8	26.2	4.6	19.9	3.4	219.9
October	92.6	33.5	20.9	4.0	16.5	2.8	170.2
November	71.0	25.8	18.7	2.9	12.6	2.2	133.1
December	55.0	21.2	16.4	2.1	8.5	1.8	105.1
January	47.4	18.8	15.9	1.3	4.3	1.6	89.2
February	42.7	17.0	14.7	1.3	3.2	1.4	80.4
March	46.8	17.3	13.5	1.3	3.3	1.5	83.8
April	59.5	20.5	15.8	1.8	6.0	1.7	105.3
May	81.6	25.2	17.0	2.0	9.9	2.1	137.8
June	111.6	32.3	23.2	3.4	15.3	2.7	188.5
	991.7	326.8	232.7	33.1	137.8	27.6	1,749.7

APPENDIX V
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California Water Service Company
SELMA DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	(In Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	218.6	0.0	218.6	\$ -	\$ 1.7	\$ 42.9
August	217.6	0.0	217.6	\$ -	\$ 1.7	\$ 42.7
September	219.9	0.0	219.9	\$ -	\$ 1.7	\$ 43.2
October	170.2	0.0	170.2	\$ -	\$ 1.4	\$ 33.4
November	133.1	0.0	133.1	\$ -	\$ 1.1	\$ 26.1
December	105.1	0.0	105.1	\$ -	\$ 0.8	\$ 20.6
January	89.2	0.0	89.2	\$ -	\$ 0.7	\$ 17.5
February	80.4	0.0	80.4	\$ -	\$ 0.6	\$ 15.8
March	83.8	0.0	83.8	\$ -	\$ 0.7	\$ 16.5
April	105.3	0.0	105.3	\$ -	\$ 0.8	\$ 20.7
May	137.8	0.0	137.8	\$ -	\$ 1.1	\$ 27.1
June	188.5	0.0	188.5	\$ -	\$ 1.5	\$ 37.0
	<u>1,749.7</u>	<u>0.0</u>	<u>1,749.7</u>	<u>\$ -</u>	<u>\$ 13.9</u>	<u>\$ 343.6</u>

APPENDIX V
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SELMA DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	70.5	166.6	237.2
February	63.3	166.6	229.9
March	65.8	166.6	232.5
April	82.9	166.6	249.5
May	109.4	166.6	276.0
June	153.7	166.6	320.3
July	179.1	166.6	345.7
August	177.3	166.6	343.9
September	177.7	166.6	344.4
October	139.0	166.6	305.6
November	107.4	166.6	274.1
December	83.3	166.6	249.9
TOTAL	1,409.3	1,999.7	3,409.0

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	83.8	228.2	312.0
February	75.1	228.2	303.3
March	78.6	228.2	306.8
April	94.3	228.2	322.6
May	125.4	203.4	328.8
June	183.0	228.2	411.2
July	216.9	228.2	445.1
August	214.8	228.2	443.0
September	221.4	228.2	449.6
October	165.9	228.2	394.2
November	131.2	228.2	359.4
December	105.9	228.2	334.1
TOTAL	1,696.1	2,713.9	4,410.1

APPENDIX V
Page 9California Water Service Company
SELMA DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	3,063.0
Kwh / ccf	782.8
Total calculated KWH	2,397,604.3
Unit Cost	0.1
Power Cost	\$343,615
TOTAL PURCHASED POWER	\$343.6
PURCHASED WATER	
TOTAL PURCHASED WATER COST	

APPENDIX V
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California Water Service Company
SELMA DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	3,063
ADOPTED CHEMICAL DOLLARS	\$20
ADOPTED \$ per KCCF	\$0.006567
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	0.43%
FRANCHISE TAX RATE	1.11%
BUSINESS LICENSE FEE	\$0.70
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.63475

APPENDIX V
Page 11

NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

		2011	WP7-C16
			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.42764%	0.42764%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.57236%	99.57236%
	FRANCHISE TAX RATE	1.11316%	1.11316%
3	LOCAL FRANCHISE (% * LINE 2)	1.10840%	1.10840%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	1.53604%	1.53604%
6	1 - SUBTOTAL (100% - LINE 5)	98.46396%	98.46396%
7	CCFT (LINE 6 * 8.84%)	8.70421%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	8.07838%	
9	FIT (LINE 6 * 35 %)	28.58848%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	38.82873%	1.53604%
11	NET AFTER TAXES (1 - LINE 9)	61.17127%	98.46396%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.63475	1.01560

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.01560	0.47347
EQUITY	53.38%	With income Taxes	1.63475	<u>0.87263</u>
TOTAL	100.00%			Adj. Net to Gros: 1.34610

APPENDIX V
Page 12

California Water Service Company
Selma District Bill Comparison *

System Revenue Requirement Increase 29.37%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 14.77	\$ 19.11	\$ 4.34	29.37%
5 Typical Winter	\$ 18.56	\$ 23.67	\$ 5.11	27.53%
10	\$ 22.35	\$ 28.23	\$ 5.88	26.31%
16	\$ 26.95	\$ 33.77	\$ 6.82	25.29%
20	\$ 30.05	\$ 37.49	\$ 7.45	24.79%
25 Annual Average	\$ 33.91	\$ 42.15	\$ 8.23	24.28%
30	\$ 37.78	\$ 46.80	\$ 9.02	23.88%
35	\$ 41.70	\$ 51.52	\$ 9.82	23.55%
42 Typical Summer	\$ 47.51	\$ 58.51	\$ 11.00	23.16%
50	\$ 54.14	\$ 66.50	\$ 12.35	22.82%
75	\$ 74.88	\$ 91.46	\$ 16.58	22.13%

	Present	Proposed
T1	\$0.7576	\$0.9118
T2	\$0.7731	\$0.9305
T3	\$0.8296	\$0.9985
Cut 1	12	12
Cut 2	34	34
SC	\$14.77	\$19.11

2011 Residential Flat Rates (per month)

6,000 sq. ft. or less	\$ 34.01	\$ 44.00	\$ 9.99	29.37%
6,001-10,000 sq. ft.	\$ 41.74	\$ 54.00	\$ 12.26	29.37%

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. SL-1-R

Selma Tariff Area

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Selma and vicinity, Fresno County.

RATES

Quantity Rates:

For the first 1,200 cubic feet, per 100 cubic feet.....	\$0.9118	(I)
For the next 2,200 cubic feet, per 100 cubic feet.....	0.9305	
For all over 3,400 cubic feet, per 100 cubic feet.....	0.9985	(I)

Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$19.11	(I)
For 3/4 - inch meter	28.66	
For 1 - inch meter	47.21	
For 1-1/2 - inch meter	77.74	
For 2 - inch meter	101.80	
For 3 - inch meter	186.24	
For 4 - inch meter	253.26	
For 6 - inch meter	426.63	
For 8 - inch meter	634.84	
For 10 - inch meter	2,197.36	
For 12 - inch meter	3,152.74	
For 14 - inch meter	4,299.19	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. New service connections may be subject to a facilities fee as detailed under Rule 15.
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
5. A WRAM-MCBA true-up surcharge of \$0.0673 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B. (D)
6. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)

Schedule No. SL-1-NR

Selma Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Selma and vicinity, Fresno County.

RATES

Quantity Rates:

For all meter sizes, per 100 cubic feet..... \$1.0123 (I)

Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$15.95	(I)
For 3/4 - inch meter	23.93	
For 1 - inch meter	39.43	
For 1-1/2 - inch meter	64.89	
For 2 - inch meter	84.98	
For 3 - inch meter	155.48	
For 4 - inch meter	211.39	
For 6 - inch meter	356.13	
For 8 - inch meter	529.94	
For 10 - inch meter	1,834.36	
For 12 - inch meter	2,631.91	(I)
For 14 - inch meter	3,588.96	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. New service connections may be subject to a facilities fee as detailed under Rule 15.
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
5. A WRAM-MCBA true-up surcharge of \$0.0341 per 100 cu. ft. of water used is to be applied to the quantity rates for 18 months from May 13, 2009, the effective date of Advice Letter 1918.
6. A surcredit of \$0.3250 is to be added to each bill on or after June 1, 2009, the effective date of Advice Letter 1923-A to reflect, the Cost of Capital authorized by the CPUC in Decision 09-05-019.
7. A WRAM-MCBA true-up surcharge of \$0.0673 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.
8. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President
TITLE

Effective _____

Resolution No. _____

Schedule No. SL-2R

Selma Tariff Area

Page 1 of 2

RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

Selma and vicinity, Fresno County.

RATES

For a single-family residential unit, including premises having the following areas:	Per Service Connection per Month	
6,000 sq. ft., or less	\$44.00	(I)
6,001 to 10,000 sq. ft.	54.00	
10,001 to 16,000 sq. ft.	67.35	
16,001 to 25,000 sq. ft.	86.18	(I)
For each additional single-family residential unit on the same premises and served from the same service connection	32.38	(I)

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. SL-1, General Metered Service.
4. This Schedule is closed to all new connections as of January 20, 1992, the effective date of Tariff Sheet 4338-W.
5. All bills are subject to the reimbursement fees set forth on Schedule UF.
6. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
7. Qualifying low-income flat rate residential customers are eligible for credits as shown on Schedule LIRA. (T)
8. The following MCBA true-up surcredits are to be applied to each bill for 18 months from May 13, 2009, the effective date of Advice Letter No. 1918.

For a single-family residential unit, including premises having the following areas:	Per Service Connection per Month
6,000 sq. ft., or less	(\$0.0348)
6,001 to 10,000 sq. ft.	(\$0.0348)
10,001 to 16,000 sq. ft.	(\$0.0348)
16,001 to 25,000 sq. ft.	(\$0.0348)

(Continued)

Schedule No. SL-2R

Selma Tariff Area

Page 2 of 2

(Continued)

RESIDENTIAL FLAT RATE SERVICE

SPECIAL CONDITIONS

(D)

9. A WRAM-MCBA true-up surcredit of \$0.0160 is to be added to each bill for 12 months beginning with the effective date of Advice Letter 1983-B.

10. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001.

(T)

(To be inserted by utility)

Advice Letter No. 1995
Decision No. 07-05-062

Issued by

THOMAS F. SMEGAL
NAME
Vice President
TITLE

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

Date Filed June 22, 2010
Effective July 1, 2010
Resolution No. -

Schedule No. SL-4

Selma Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Selma and vicinity, Fresno County.

RATES

	<u>Per Month</u>	
For..... 1-1/2 - inch connection	\$12.61	(I)
For..... 2 - inch connection	16.82	
For..... 3 - inch connection	25.23	
For..... 4 - inch connection	33.64	
For..... 6 - inch connection	50.45	
For..... 8 - inch connection	67.27	
For..... 10 - inch connection	84.09	
For..... 12 - inch connection	100.91	
For..... 14 - inch connection	117.72	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. SL-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

THOMAS F. SMEGAL

NAME

Vice President

TITLE

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

Date Filed _____

Effective _____

Resolution No. _____

APPENDIX W
Page 1

SO. SAN FRANCISCO DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	<u>PRESENT</u> <u>RATES</u>	<u>PROPOSED</u> <u>RATES</u>	<u>ESTIMATED</u> <u>RATES</u>	<u>ESTIMATED</u> <u>RATES</u>
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$15,945.0	\$16,230.6	\$16,455.5	\$16,680.2
% Increase		1.8%	1.4%	1.4%
OPERATING EXPENSES				
PURCHASED WATER	\$7,424.5	\$7,424.5	\$7,438.2	\$7,452.0
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$109.3	\$109.3	\$109.5	\$109.7
PURCHASED CHEMICALS	\$13.0	\$13.0	\$13.2	\$13.4
PAYROLL -- DISTRICT	\$722.5	\$722.5	\$732.5	\$742.7
UNCOLLECTIBLES	\$24.2	\$24.7	\$25.0	\$25.3
CONSERVATION	\$425.0	\$425.0	\$425.8	\$426.6
OTHER OPERATION AND MAINTENANCE	\$743.6	\$743.6	\$753.8	\$764.1
BENEFITS	\$566.0	\$566.0	\$573.9	\$580.8
OTHER ADMIN AND GEN. EXP.	\$129.2	\$129.2	\$131.0	\$132.8
TOTAL O. & M., A. & G., & MISC. EXP.	\$10,157.4	\$10,157.8	\$10,202.9	\$10,247.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$193.0	\$193.0	\$196.4	\$199.7
BUSINESS LICENSE FEES	\$2.2	\$2.2	\$2.2	\$2.2
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$56.5	\$56.5	\$57.3	\$58.1
TOTAL GENERAL TAXES	251.8	\$251.8	\$255.9	\$260.0
DEPRECIATION	\$1,134.6	\$1,134.6	\$1,163.0	\$1,191.4
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$1,270.6	\$1,270.6	\$1,288.2	\$1,306.1
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$20.3	\$20.3	\$20.3	\$20.4
PAYROLL TAXES	\$90.0	\$90.0	\$91.2	\$92.5
OTHER PRORATED EXPENSES	\$808.1	\$808.1	\$819.1	\$830.3
TOTAL G.O. PRORATED EXPENSES	\$2,189.0	\$2,189.0	\$2,219.0	\$2,249.3
SUB -- TOTAL -- OPERATING EXPENSES	\$13,732.8	\$13,733.2	\$13,840.7	\$13,947.9
TOTAL INCOME TAXES:	\$618.8	\$734.8	\$839.9	\$945.0
TOTAL OPERATING EXPENSES	\$14,351.6	\$14,468.0	\$14,680.6	\$14,892.9
NET OPERATING REVENUE	\$1,593.4	\$1,762.5	\$1,774.9	\$1,787.3
DEPRECIATED RATE BASE	\$20,542.4	\$20,542.4	\$20,686.6	\$20,830.8
RATE OF RETURN	7.76%	8.58%	8.58%	8.58%

APPENDIX W**Page 2**CALIFORNIA WATER SERVICE CO.
SO. SAN FRANCISCO DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$49,335.9	\$50,525.0	\$51,714.1
WTD. AVG. DEPRECIATION RESERVE	(16,796.2)	(17,833.8)	(\$18,871.4)
MATERIALS AND SUPPLIES	100.8	100.8	\$100.8
WORKING CASH - LEAD - LAG	576.3	569.3	\$562.4
WORKING CASH - W / H EMPLOYEES	(4.1)	(4.1)	(\$4.1)
ADVANCES FOR CONSTRUCTION	(4,782.0)	(4,806.7)	(\$4,831.3)
CONTRIBUTIONS	(6,346.7)	(6,137.9)	(\$5,929.2)
AMORTIZATION OF INTANG.	(373.1)	(462.4)	(\$551.6)
DEFERRED TAXES	(2,821.1)	(2,849.8)	(\$2,878.4)
UNAMORT. I.T.C.	(52.8)	(49.6)	(\$46.5)
PRORATED G.O. RATE BASE	1,312.7	1,273.7	\$1,234.7
TAXES ON ADVANCES	127.2	117.6	\$108.0
TAXES ON C.I.A.C.	265.6	244.5	\$223.3
WTG. AVG. RATE BASE	\$20,542.4	\$20,686.6	\$20,830.8
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$1,134.6	\$1,163.0	\$1,191.4
AD VALOREM TAXES	\$193.0	\$196.4	\$199.7
TOTAL INCOME TAXES AT AUTHORIZED I	\$734.8	\$839.9	\$945.0
NET OPERATING REVENUE	\$1,762.5	\$1,774.9	\$1,787.3

APPENDIX W**Page 3**CALIFORNIA WATER SERVICE CO.
SO. SAN FRANCISCO DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$15,945.0	\$16,230.6
EXPENSES		
PURCHASED WATER	\$7,424.5	\$7,424.5
PURCHASED POWER	\$109.3	\$109.3
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$13.0	\$13.0
PAYROLL	\$722.5	\$722.5
OTHER O & M	\$1,168.6	\$1,168.6
OTHER A & G	\$695.3	\$695.3
G.O. PRORATIONS	\$1,943.0	\$1,943.0
PAYROLL TAXES	\$56.5	\$56.5
AD VALOREM TAXES	\$193.0	\$193.0
UNCOLLECTIBLES	\$24.2	\$24.7
FRANCHISE TAX & BUS LIC. FEES	\$2.2	\$2.2
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$18.5)	(\$18.5)
INTEREST EXPENSE	\$627.9	\$627.9
TOTAL DEDUCTIONS	\$12,961.6	\$12,962.0
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,487.0	\$1,487.0
NET STATE TAXABLE INCOME	\$1,496.4	\$1,781.5
STATE CORP. FRANCHISE TAX @ 8.84%	\$132.3	\$157.5
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,449.3	\$1,449.3
STATE INCOME TAX	\$132.3	\$157.5
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$2.8	\$3.3
NET FEDERAL TAXABLE INCOME	\$1,399.0	\$1,658.5
FEDERAL INCOME TAX @ 35.00%	\$489.7	\$580.5
INVESTMENT TAX CREDIT	\$3.2	\$3.2
TOTAL FEDERAL INCOME TAX	\$486.5	\$577.3
TOTAL INCOME TAXES	\$618.8	\$734.8

APPENDIX W
Page 4

California Water Service Company
SOUTH SAN FRANCISCO DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	13,834	13,855
	1	0	0
	1 1/2	1,569	1,573
	2	395	396
	3	502	505
	4	98	99
	6	56	56
	8	11	11
	10	0	0
	12	1	1
	14	0	0
	TOTAL	16,466	16,497

Metered Sales, KCcf		
All Water	3,987.9	3,982.2

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	14,081	14,101	1,606.0	1,606.0	9.5	9.5
BUSINESS	1,932	1,939	1,695.6	1,695.6	73.1	72.9
MULTIPLE FAMILY	156	157	187.2	187.2	100.0	99.4
INDUSTRIAL	65	64	333.4	333.4	427.4	434.1
PUBLIC AUTHORITY	226	229	155.7	150.1	57.4	54.6
OTHER	6	7	10.0	10.0	139	119
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	16,466	16,497	3,987.9	3,982.2		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	612	622				
PUBLIC FIRE PROT	26	27				
TOTAL	17,104	17,146	3,987.9	3,982.2		
Unaccounted-for water	1.72%		69.9	69.8		
Total Production			4,057.8	4,052.1		

APPENDIX W
Page 5

California Water Service Company
SOUTH SAN FRANCISCO DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	163.9	186.8	16.6	30.8	22.1	1.1	421.2
August	150.9	176.1	15.7	27.4	21.6	1.0	392.9
September	163.9	176.7	17.2	30.6	21.2	1.0	410.5
October	143.1	164.4	16.0	29.0	16.7	1.0	370.3
November	124.3	127.0	15.2	28.9	10.9	0.7	307.2
December	122.3	108.8	15.3	25.1	7.2	0.6	279.3
January	116.0	100.3	15.3	27.1	5.1	0.6	264.4
February	106.9	95.9	14.5	25.4	5.1	0.6	248.3
March	110.2	108.6	14.7	25.0	6.6	0.6	265.6
April	116.9	126.3	14.8	27.1	7.8	0.7	293.6
May	130.3	145.6	15.1	26.6	12.6	0.9	331.0
June	157.5	179.2	16.7	30.5	18.7	1.1	403.7
	1,606.0	1,695.6	187.2	333.4	155.7	10.0	3,987.9

APPENDIX W
Page 6

California Water Service Company
SOUTH SAN FRANCISCO DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	14.0	407.2	421.2	\$ 784.3	\$ -	\$ 11.5
August	13.1	379.8	392.9	\$ 731.4	\$ -	\$ 10.8
September	13.7	396.9	410.5	\$ 764.3	\$ -	\$ 11.2
October	12.3	358.0	370.3	\$ 689.4	\$ -	\$ 10.1
November	10.2	296.9	307.2	\$ 571.9	\$ -	\$ 8.4
December	9.3	270.0	279.3	\$ 520.0	\$ -	\$ 7.7
January	8.8	255.6	264.4	\$ 492.2	\$ -	\$ 7.2
February	8.3	240.1	248.3	\$ 462.3	\$ -	\$ 6.8
March	8.8	256.8	265.6	\$ 494.5	\$ -	\$ 7.3
April	9.8	283.8	293.6	\$ 546.6	\$ -	\$ 8.0
May	11.0	319.9	331.0	\$ 616.2	\$ -	\$ 9.1
June	13.4	390.2	403.7	\$ 751.5	\$ -	\$ 11.1
	<u>132.7</u>	<u>3,855.2</u>	<u>3,987.9</u>	<u>\$ 7,424.5</u>	<u>\$ -</u>	<u>\$ 109.3</u>

APPENDIX W
Page 7

SOUTH SAN FRANCISCO DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	805.4	302.5	1,107.9
February	754.2	302.5	1,056.7
March	812.0	302.5	1,114.5
April	898.6	302.5	1,201.1
May	1,018.0	302.5	1,320.5
June	1,259.4	302.5	1,561.9
July	1,309.8	302.5	1,612.3
August	1,218.9	302.5	1,521.4
September	1,292.7	302.5	1,595.2
October	1,144.3	302.5	1,446.8
November	942.7	302.5	1,245.2
December	859.2	302.5	1,161.7
TOTAL	12,315.2	3,629.8	15,945.0

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	818.9	319.8	1,138.8
February	789.8	319.8	1,109.6
March	847.7	319.8	1,167.5
April	890.9	319.8	1,210.8
May	1,038.5	248.2	1,286.6
June	1,269.6	319.8	1,589.4
July	1,336.0	319.8	1,655.8
August	1,263.3	319.8	1,583.1
September	1,303.5	319.8	1,623.3
October	1,114.5	319.8	1,434.3
November	935.2	319.8	1,255.0
December	877.7	319.8	1,197.5
TOTAL	12,485.6	3,766.1	16,251.7

false

California Water Service Company
SOUTH SAN FRANCISCO DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	3,922.8
Kwh / ccf	composite
Total calculated KWH	711,439.0
Unit Cost	0.2
Power Cost	\$109,271
TOTAL PURCHASED POWER	\$109.3
PURCHASED WATER	
ADJUSTED PURCHASED CCF PER ATTRITION AL 1890 (see :	3,788
SFPUC SERVICE CHARGES	18,973
FEE TO BAY AREA WATER USERS ASSOCIATION	228
CURRENT UNIT COST EFFECTIVE 1-1-08 FROM SFPUC PER	2
Purchase Water Quantity Cost	\$7,197
TOTAL PURCHASED WATER COST	\$7,425

APPENDIX W
Page 9

California Water Service Company
SOUTH SAN FRANCISCO DISTRICT

Adopted Quantities

2011
(DOLLARS IN THOUSANDS)

CHEMICALS

Total Production (kccf)	4,058
ADOPTED CHEMICAL DOLLARS	\$13
ADOPTED \$ per KCCF	\$0.003207

PUMP TAXES (WATER REPLENISHMENT DISTRICT)

WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0

TOTAL PUMP TAX EXPENSE

\$0.0

UNCOLLECTABLES RATE	0.15%
FRANCHISE TAX RATE	0.00%
BUSINESS LICENSE FEE	\$2.20
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.68750

APPENDIX W
Page 10

NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

		2011	
			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.15188%	0.15188%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.84812%	99.84812%
	FRANCHISE TAX RATE	0.00000%	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%	0.00000%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.15188%	0.15188%
6	1 - SUBTOTAL (100% - LINE 5)	99.84812%	99.84812%
7	CCFT (LINE 6 * 8.84%)	8.82657%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	0.27254%	
9	FIT (LINE 6 * 35 %)	31.76215%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	40.74061%	0.15188%
11	NET AFTER TAXES (1 - LINE 9)	59.25939%	99.84812%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.68750	1.00152

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.00152	0.46691
EQUITY	53.38%	With income Taxes	1.68750	0.90079
TOTAL	100.00%			
		Adj. Net to Gross		<u>1.36769</u>

APPENDIX W
Page 11

California Water Service Company
 South San Francisco District Bill Comparison *

System Revenue Requirement Increase 1.79%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 10.77	\$ 10.75	\$ -0.02	-0.18%
6 Typical Winter	\$ 27.85	\$ 30.90	\$ 3.05	10.96%
7 Annual Average	\$ 31.15	\$ 34.58	\$ 3.43	11.02%
9 Typical Summer	\$ 37.76	\$ 41.95	\$ 4.19	11.10%
19	\$ 70.81	\$ 78.81	\$ 7.99	11.29%
25	\$ 90.64	\$ 100.92	\$ 10.27	11.33%
30	\$ 107.17	\$ 119.34	\$ 12.17	11.36%
35	\$ 123.69	\$ 137.77	\$ 14.07	11.38%
40	\$ 140.22	\$ 156.19	\$ 15.97	11.39%
50	\$ 173.27	\$ 193.05	\$ 19.77	11.41%
75	\$ 255.90	\$ 285.17	\$ 29.28	11.44%

	Present	Proposed
T1	\$2.7542	\$3.2925
T2	\$3.3051	\$3.6852
T3	\$3.3051	\$3.6852
Cut 1	5	5
Cut 2**	5	5
SC	\$10.77	\$10.75

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

**There is no cutoff for Tier 2 as there are only two Tiers.

Schedule No. SS-1-R
South San Francisco Tariff Area
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

South San Francisco and vicinity, San Mateo County.

RATES

Quantity Rates:

For the first 700 cubic feet, per 100 cubic feet.....	\$3.2925	(I)
For the next 500 cubic feet, per 100 cubic feet.....	3.6852	(I)
For all over 1,200 cubic feet, per 100 cubic feet.....	\$4.1420	(N)

		Per Meter	
		Per Month	
Service Charge:			
For	5/8 x 3/4 - inch meter	\$10.75	(R)
For	3/4 - inch meter	16.13	
For	1 - inch meter	26.88	
For	1-1/2 - inch meter	53.56	
For	2 - inch meter	86.01	
For	3 - inch meter	161.26	
For	4 - inch meter	238.64	
For	6 - inch meter	380.55	
For	8 - inch meter	570.91	
For	10 - inch meter	753.80	
For	12 - inch meter	1,649.14	
For	14 - inch meter	2,248.51	(R)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
4. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)

Schedule No. SS-1-NR
 South San Francisco Tariff Area
NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

South San Francisco and vicinity, San Mateo County.

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet	\$3.6814	(I)
For meter sizes 8 inches and above, per 100 cubic feet.....	3.7484	(I)

Service Charge:		Per Meter Per Month	
For	5/8 x 3/4 - inch meter	\$8.67	(R)
For	3/4 - inch meter	15.33	
For	1 - inch meter	23.64	
For	1-1/2 - inch meter	43.78	
For	2 - inch meter	74.32	
For	3 - inch meter	145.33	
For	4 - inch meter	192.22	
For	6 - inch meter	307.29	
For	8 - inch meter	460.28	
For	10 - inch meter	607.40	
For	12 - inch meter	1,355.78	
For	14 - inch meter	1,848.52	(R)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
4. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)

Schedule No. SS-4

South San Francisco Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

South San Francisco and vicinity, San Mateo County.

RATES

		Per Month	
For.....	1-1/2 - inch connection	\$11.25	(I)
For.....	2 - inch connection	15.00	
For.....	3 - inch connection	22.50	
For.....	4 - inch connection	30.00	
For.....	6 - inch connection	45.00	
For.....	8 - inch connection	60.00	
For.....	10 - inch connection	75.00	
For.....	12 - inch connection	90.00	
For.....	14 - inch connection	105.00	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. SS-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
Vice President
 TITLE

Effective _____

Resolution No. _____

APPENDIX X
Page 1

STOCKTON DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$31,448.5	\$33,831.6	\$33,939.7	\$34,050.8
% Increase		7.6%	0.3%	0.3%
OPERATING EXPENSES				
PURCHASED WATER	\$6,406.9	\$6,406.9	\$6,404.3	\$6,401.7
GROUNDWATER EXTRACTION CHARGES	\$1,673.5	\$1,673.5	\$1,672.8	\$1,672.1
PURCHASED POWER	\$797.1	\$797.1	\$796.7	\$796.4
PURCHASED CHEMICALS	\$87.6	\$87.6	\$88.6	\$89.6
PAYROLL -- DISTRICT	\$3,312.1	\$3,312.1	\$3,350.5	\$3,389.3
UNCOLLECTIBLES	\$400.8	\$431.2	\$436.1	\$441.2
CONSERVATION	\$700.0	\$700.0	\$699.7	\$699.4
OTHER OPERATION AND MAINTENANCE	\$1,711.7	\$1,711.7	\$1,731.2	\$1,751.0
BENEFITS	\$2,325.8	\$2,325.8	\$2,352.8	\$2,381.0
OTHER ADMIN AND GEN. EXP.	\$387.5	\$387.5	\$391.9	\$396.3
TOTAL O. & M., A. & G., & MISC. EXP.	\$17,803.0	\$17,833.3	\$17,924.6	\$18,018.1
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$663.2	\$663.2	\$665.0	\$666.8
BUSINESS LICENSE FEES	\$5.0	\$5.3	\$5.3	\$5.3
LOCAL FRANCHISE TAXES	\$152.8	\$164.4	\$164.3	\$164.2
PAYROLL TAXES	\$269.4	\$269.4	\$272.6	\$275.7
TOTAL GENERAL TAXES	1,090.4	\$1,102.3	\$1,107.1	\$1,112.0
DEPRECIATION	\$2,892.2	\$2,892.2	\$2,938.9	\$2,985.6
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$2,562.6	\$2,562.6	\$2,592.3	\$2,622.3
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$44.9	\$44.9	\$44.9	\$44.9
PAYROLL TAXES	\$179.7	\$179.7	\$181.8	\$183.9
OTHER PRORATED EXPENSES	\$1,773.4	\$1,773.4	\$1,793.6	\$1,814.0
TOTAL G.O. PRORATED EXPENSES	\$4,560.6	\$4,560.6	\$4,612.6	\$4,665.1
S U B -- T O T A L -- OPERATING EXPENSES	\$26,346.2	\$26,388.4	\$26,583.2	\$26,780.9
TOTAL INCOME TAXES:	\$1,627.6	\$2,550.1	\$2,549.7	\$2,549.4
TOTAL OPERATING EXPENSES	\$27,973.7	\$28,938.5	\$29,133.0	\$29,330.3
NET OPERATING REVENUE	\$3,474.8	\$4,893.1	\$4,806.8	\$4,720.5
DEPRECIATED RATE BASE	\$57,028.7	\$57,028.7	\$56,023.2	\$55,017.6
RATE OF RETURN	6.09%	8.58%	8.58%	8.58%

APPENDIX X**Page 2**CALIFORNIA WATER SERVICE CO.
STOCKTON DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$105,962.1	\$107,948.5	\$109,935.0
WTD. AVG. DEPRECIATION RESERVE	(38,676.5)	(41,266.4)	(\$43,856.2)
MATERIALS AND SUPPLIES	378.6	378.6	\$378.6
WORKING CASH - LEAD - LAG	1,346.4	1,437.0	\$1,527.6
WORKING CASH - W / H EMPLOYEES	(10.1)	(10.1)	(\$10.1)
ADVANCES FOR CONSTRUCTION	(4,525.7)	(4,370.2)	(\$4,214.8)
CONTRIBUTIONS	(4,172.7)	(4,186.6)	(\$4,200.5)
AMORTIZATION OF INTANG.	(87.0)	(156.5)	(\$226.1)
DEFERRED TAXES	(6,390.3)	(6,509.3)	(\$6,628.3)
UNAMORT. I.T.C.	(121.2)	(114.4)	(\$107.7)
PRORATED G.O. RATE BASE	2,517.1	2,354.8	\$2,192.5
TAXES ON ADVANCES	590.7	306.0	\$21.4
TAXES ON C.I.A.C.	217.4	211.8	\$206.3
WTG. AVG. RATE BASE	\$57,028.7	\$56,023.2	\$55,017.6
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$2,892.2	\$2,938.9	\$2,985.6
AD VALOREM TAXES	\$663.2	\$665.0	\$666.8
TOTAL INCOME TAXES AT AUTHORIZED I	\$2,550.1	\$2,549.7	\$2,549.4
NET OPERATING REVENUE	\$4,893.1	\$4,806.8	\$4,720.5

APPENDIX X

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Ratebase Offset Revenue Requirement Calculation

Expected filing year Project ID	California Water Service Company AIs Revenue Requirement			
	2011 16025	2011 17203	2013 20204	
Rate Base	1,215,000.0	795,600.0	2,121,100.0	
Rate of Return	0.0858	0.0858	0.0858	
Return on Rate Base	104,247	68,262	181,990	
Depreciation Rate	0.0383	0.0383	0.0383	
Depreciation Expense	46,575	30,498	81,309	
Ad Valorem Tax Rate	0.01206	0.01206	0.01206	
Ad Valorem Tax	14,654	9,596	25,582	
Net to Gross Multiplier	1.3714828	1.3714828	1.3714828	
Rate Base Gross Rev.	142,973	93,621	249,597	
Depreciation Expense	46,575	30,498	81,309	
Ad Valorem Tax	14,654	9,596	25,582	
Gross Revenue Increase	204,202	133,714	356,488	
Equipment	162,000			6.77
Structures	1,053,000			3.45
Wells		795,600	1,796,100	1.28
Land			325,000	0.00
	<u>1,215,000</u>	<u>795,600</u>	<u>2,121,100</u>	<u>3.83</u>

APPENDIX X
Page 4

CALIFORNIA WATER SERVICE CO.
STOCKTON DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$31,448.5	\$33,831.6
EXPENSES		
PURCHASED WATER	\$6,406.9	\$6,406.9
PURCHASED POWER	\$797.1	\$797.1
PUMP TAXES	\$1,673.5	\$1,673.5
CHEMICALS	\$87.6	\$87.6
PAYROLL	\$3,312.1	\$3,312.1
OTHER O & M	\$2,411.7	\$2,411.7
OTHER A & G	\$2,713.3	\$2,713.3
G.O. PRORATIONS	\$4,007.9	\$4,007.9
PAYROLL TAXES	\$269.4	\$269.4
AD VALOREM TAXES	\$663.2	\$663.2
UNCOLLECTIBLES	\$400.8	\$431.2
FRANCHISE TAX & BUS LIC. FEES	\$157.8	\$169.7
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$103.1)	(\$103.1)
INTEREST EXPENSE	\$1,747.9	\$1,747.9
TOTAL DEDUCTIONS	\$24,546.1	\$24,588.3
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$3,588.6	\$3,588.6
NET STATE TAXABLE INCOME	\$3,313.9	\$5,654.7
STATE CORP. FRANCHISE TAX @ 8.84%	\$292.9	\$499.9
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$2,609.6	\$2,609.6
STATE INCOME TAX	\$292.9	\$499.9
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$167.4	\$256.7
NET FEDERAL TAXABLE INCOME	\$3,832.4	\$5,877.0
FEDERAL INCOME TAX @ 35.00%	\$1,341.4	\$2,057.0
INVESTMENT TAX CREDIT	\$6.7	\$6.7
TOTAL FEDERAL INCOME TAX	\$1,334.6	\$2,050.2
TOTAL INCOME TAXES	\$1,627.6	\$2,550.1

APPENDIX X
Page 5

California Water Service Company
STOCKTON DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	35,407	35,451
	1	345	345
	1 1/2	3,385	3,382
	2	526	523
	3	873	871
	4	173	172
	6	76	76
	8	36	36
	10	3	3
	12	0	0
	14	0	0
	TOTAL		40,823

Metered Sales, KCcf		
All Water	13,153.1	13,144.6

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	36,172	36,229	7,067.8	7,078.9	16.3	16.3
BUSINESS	3,854	3,837	2,558.0	2,546.7	55.3	55.3
MULTIPLE FAMILY	360	357	1,007.2	998.8	233.1	233.1
INDUSTRIAL	78	76	1,306.6	1,306.6	1,395.9	1,432.7
PUBLIC AUTHORITY	321	319	1,182.4	1,182.4	307.0	308.9
OTHER	38	41	31.2	31.2	68	63
IRRIGATION	-	-	-	-	0	0
RECLAIMED	-	-	-	-	0	0
SUBTOTAL	40,823	40,859	13,153.1	13,144.6		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	745	761				
PUBLIC FIRE PROT	48	51				
TOTAL	41,616	41,671	13,153.1	13,144.6		
Unaccounted-for water	5.89%		823.2	822.7		
Total Production			13,976.4	13,967.3	(1)	

- 1) Purchased power costs are computed using total production.
Pump tax is only calculated based on well production quantities.

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California Water Service Company
STOCKTON DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	923.5	163.4	71.7	94.1	38.5	0.8	1,292.0
August	851.1	142.1	56.8	92.5	37.5	0.4	1,180.4
September	852.5	162.0	79.0	95.2	42.1	0.3	1,231.1
October	625.1	180.4	74.5	93.8	62.2	1.1	1,037.2
November	455.8	207.4	84.3	89.2	102.6	1.7	940.9
December	392.9	255.6	99.9	119.0	157.0	4.6	1,029.1
January	376.0	275.6	103.7	125.9	186.3	6.8	1,074.4
February	341.9	272.2	98.8	150.8	168.2	5.5	1,037.3
March	379.0	277.6	94.7	138.7	162.4	2.8	1,055.2
April	446.9	260.6	98.6	124.5	111.7	3.5	1,045.8
May	606.1	185.4	68.1	104.4	70.4	1.9	1,036.3
June	816.9	175.8	77.2	78.4	43.6	1.7	1,193.5
	7,067.8	2,558.0	1,007.2	1,306.6	1,182.4	31.2	13,153.1

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California Water Service Company
STOCKTON DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	410.1	881.9	1,292.0	\$ 533.9	\$ 164.4	\$ 78.3
August	374.7	805.7	1,180.4	\$ 533.9	\$ 150.2	\$ 71.5
September	390.8	840.3	1,231.1	\$ 533.9	\$ 156.6	\$ 74.6
October	329.2	707.9	1,037.2	\$ 533.9	\$ 132.0	\$ 62.9
November	298.7	642.2	940.9	\$ 533.9	\$ 119.7	\$ 57.0
December	326.7	702.4	1,029.1	\$ 533.9	\$ 130.9	\$ 62.4
January	341.0	733.3	1,074.4	\$ 533.9	\$ 136.7	\$ 65.1
February	329.3	708.1	1,037.3	\$ 533.9	\$ 132.0	\$ 62.9
March	334.9	720.2	1,055.2	\$ 533.9	\$ 134.2	\$ 63.9
April	332.0	713.8	1,045.8	\$ 533.9	\$ 133.1	\$ 63.4
May	329.0	707.3	1,036.3	\$ 533.9	\$ 131.8	\$ 62.8
June	378.9	814.6	1,193.5	\$ 533.9	\$ 151.8	\$ 72.3
	<u>4,175.3</u>	<u>8,977.8</u>	<u>13,153.1</u>	<u>\$ 6,406.9</u>	<u>\$ 1,673.5</u>	<u>\$ 797.1</u>

APPENDIX X
Page 8

STOCKTON DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	1,819.1	713.8	2,532.8
February	1,751.8	713.8	2,465.5
March	1,786.3	713.8	2,500.0
April	1,784.8	713.8	2,498.6
May	1,802.9	713.8	2,516.6
June	2,126.0	713.8	2,839.7
July	2,323.7	713.8	3,037.4
August	2,111.7	713.8	2,825.5
September	2,200.6	713.8	2,914.4
October	1,811.5	713.8	2,525.3
November	1,615.6	713.8	2,329.3
December	1,749.5	713.8	2,463.2
TOTAL	22,883.5	8,565.0	31,448.5

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	1,334.5	783.6	2,118.2
February	1,186.6	783.6	1,970.2
March	1,385.2	783.6	2,168.8
April	1,477.7	783.6	2,261.3
May	1,880.1	597.3	2,477.4
June	2,732.9	783.6	3,516.5
July	3,173.1	783.6	3,956.8
August	2,962.6	783.6	3,746.2
September	3,023.8	783.6	3,807.4
October	2,297.8	783.6	3,081.4
November	1,738.1	783.6	2,521.7
December	1,422.1	783.6	2,205.7
TOTAL	24,614.4	9,217.2	33,831.6

APPENDIX X
Page 9California Water Service Company
STOCKTON DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	13,976.3
Kwh / ccf	various
Total calculated KWH	4,966,452.4
Unit Cost	0.2
Power Cost	\$797,058
TOTAL PURCHASED POWER	\$797.1
PURCHASED WATER	
2007-2008 RATE (monthly)	\$533.90
TOTAL PURCHASED WATER COST	\$6,407

APPENDIX X
Page 10

California Water Service Company
STOCKTON DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	4,437
ADOPTED CHEMICAL DOLLARS	\$60
ADOPTED \$ per KCCF	\$0.013501
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	10,185.1
UNIT COST - ACRE FEET	164.3
TOTAL GROUNDWATER CHARGES	\$1,673,520
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$1,673.5
UNCOLLECTABLES RATE	1.27%
FRANCHISE TAX RATE	0.49%
BUSINESS LICENSE FEE	\$5.30
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.68019

APPENDIX X

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NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

2011

			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	1.27450%	1.27450%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	98.72550%	98.72550%
	FRANCHISE TAX RATE	0.48584%	0.48584%
3	LOCAL FRANCHISE (% * LINE 2)	0.47965%	0.47965%
	BUSINESS LICENSE RATE	0.01578%	0.01578%
4	BUSINESS LICENSE (% * LINE 2)	0.01558%	0.01558%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	1.76973%	1.76973%
6	1 - SUBTOTAL (100% - LINE 5)	98.23027%	98.23027%
7	CCFT (LINE 6 * 8.84%)	8.68356%	
8	AMERICAN JOB CREATION ACT (LINE 6 *9%)	3.74808%	
9	FIT (LINE 6 * 35 %)	30.02952%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	40.48281%	1.76973%
11	NET AFTER TAXES (1 - LINE 9)	59.51719%	98.23027%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.68019	1.01802

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.01802	0.47460
EQUITY	53.38%	With income Taxes	1.68019	0.89688
TOTAL	100.00%			
		Adj. Net to Gros:		<u>1.37148</u>

APPENDIX X
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California Water Service Company
 Stockton District Bill Comparison *

System Revenue Requirement Increase 7.58%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 12.22	\$ 13.15	\$ 0.93	7.58%
5	\$ 20.44	\$ 21.98	\$ 1.55	7.57%
10 Typical Winter	\$ 28.79	\$ 30.97	\$ 2.18	7.57%
16 Annual Average	\$ 39.49	\$ 42.48	\$ 2.99	7.57%
20	\$ 46.63	\$ 50.16	\$ 3.53	7.57%
25 Typical Summer	\$ 57.12	\$ 61.44	\$ 4.32	7.57%
30	\$ 67.61	\$ 72.73	\$ 5.12	7.57%
35	\$ 78.10	\$ 84.01	\$ 5.91	7.57%
40	\$ 88.59	\$ 95.29	\$ 6.70	7.57%
50	\$ 109.57	\$ 117.86	\$ 8.29	7.57%
75	\$ 162.03	\$ 174.29	\$ 12.26	7.56%

	Present	Proposed
T1	\$1.6434	\$1.7677
T2	\$1.7834	\$1.9183
T3	\$2.0982	\$2.2569
Cut 1	9	9
Cut 2	20	20
SC	\$12.22	\$13.15

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. ST-1-R

Stockton Tariff Area

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Stockton and vicinity, San Joaquin County.

RATES

Quantity Rates:

For the first 900 cubic feet, per 100 cubic feet.....	\$1.7677	(I)
For the next 1,100 cubic feet, per 100 cubic feet.....	1.9183	
For all over 2,000 cubic feet, per 100 cubic feet.....	2.2569	(I)

	Per Meter Per Month	
Service Charge:		
For 5/8 x 3/4 - inch meter	\$13.15	(I)
For 3/4 - inch meter	19.72	
For 1 - inch meter	32.86	
For 1-1/2 - inch meter	65.73	
For 2 - inch meter	105.17	
For 3 - inch meter	197.19	
For 4 - inch meter	328.65	
For 6 - inch meter	657.30	
For 8 - inch meter	1,051.68	
For 10 - inch meter	1,511.79	
For 12 - inch meter	2,169.09	
For 14 - inch meter	2,957.85	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.

(D)

4. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.2900 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.
5. A WRAM-MCBA true-up surcharge of \$0.0837 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

Schedule No. ST-1-NR

Stockton Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Stockton and vicinity, San Joaquin County.

RATES

Quantity Rates:

For the first 30,000 cubic feet, per 100 cubic feet.....	\$1.9214	(I)
For all over 30,000 cubic feet, per 100 cubic feet.....	\$1.7087	(I)

Service Charge:

	<u>Per Meter</u>	
	<u>Per Month</u>	
For 5/8 x 3/4 - inch meter	\$10.17	(I)
For 3/4 - inch meter	15.25	
For 1 - inch meter	25.42	
For 1-1/2 - inch meter	50.83	
For 2 - inch meter	81.33	
For 3 - inch meter	152.49	
For 4 - inch meter	254.15	
For 6 - inch meter	508.30	
For 8 - inch meter	813.29	
For 10 - inch meter	1,169.10	
For 12 - inch meter	1,677.41	
For 14 - inch meter	2,287.37	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
4. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.2900 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.
5. A WRAM-MCBA true-up surcharge of \$0.0837 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.

Schedule No. ST-4

Stockton Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Stockton and vicinity, San Joaquin County.

RATES

	Per Month	
For.....1-1/2 - inch connection	\$11.30	(I)
For.....2 - inch connection	15.06	
For.....3 - inch connection	22.59	
For.....4 - inch connection	30.12	
For.....6 - inch connection	45.18	
For.....8 - inch connection	60.24	
For.....10 - inch connection	75.30	
For.....12 - inch connection	90.37	
For.....14 - inch connection	105.43	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. ST-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
 Vice President
 TITLE

Effective _____

Resolution No. _____

APPENDIX Y
Page 1

VISALIA DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$20,267.3	\$23,514.5	\$24,421.9	\$25,350.2
% Increase		16.0%	3.9%	3.8%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
GROUNDWATER EXTRACTION CHARGES	\$524.4	\$524.4	\$540.3	\$556.7
PURCHASED POWER	\$1,644.9	\$1,644.9	\$1,694.9	\$1,746.4
PURCHASED CHEMICALS	\$134.9	\$134.9	\$140.7	\$146.7
PAYROLL -- DISTRICT	\$2,378.1	\$2,378.1	\$2,479.7	\$2,585.7
UNCOLLECTIBLES	\$75.5	\$87.6	\$91.3	\$95.2
CONSERVATION	\$475.0	\$475.0	\$489.4	\$504.3
OTHER OPERATION AND MAINTENANCE	\$1,779.7	\$1,779.7	\$1,855.4	\$1,934.3
BENEFITS	\$2,012.3	\$2,012.3	\$2,098.3	\$2,187.6
OTHER ADMIN AND GEN. EXP.	\$158.1	\$158.1	\$164.8	\$171.8
TOTAL O. & M., A. & G., & MISC. EXP.	\$9,183.0	\$9,195.1	\$9,554.9	\$9,928.7
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$558.8	\$558.8	\$623.1	\$687.4
BUSINESS LICENSE FEES	\$0.8	\$0.8	\$0.8	\$0.8
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$193.8	\$193.8	\$202.1	\$210.7
TOTAL GENERAL TAXES	753.3	\$753.3	\$826.0	\$898.9
DEPRECIATION	\$3,707.4	\$3,707.4	\$3,935.3	\$4,163.3
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$2,010.7	\$2,010.7	\$2,096.6	\$2,186.2
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$35.2	\$35.2	\$36.3	\$37.4
PAYROLL TAXES	\$141.0	\$141.0	\$147.0	\$153.3
OTHER PRORATED EXPENSES	\$1,391.5	\$1,391.5	\$1,450.7	\$1,512.4
TOTAL G.O. PRORATED EXPENSES	\$3,578.4	\$3,578.4	\$3,730.6	\$3,889.3
SUB -- TOTAL -- OPERATING EXPENSES	\$17,222.1	\$17,234.2	\$18,046.9	\$18,880.3
TOTAL INCOME TAXES:	\$547.4	\$1,772.7	\$1,772.7	\$1,772.7
TOTAL OPERATING EXPENSES	\$17,769.6	\$19,006.9	\$19,819.5	\$20,652.9
NET OPERATING REVENUE	\$2,497.8	\$4,507.6	\$4,602.4	\$4,697.2
DEPRECIATED RATE BASE	\$52,535.6	\$52,535.6	\$53,641.0	\$54,746.4
RATE OF RETURN	4.75%	8.58%	8.58%	8.58%

APPENDIX Y**Page 2**CALIFORNIA WATER SERVICE CO.
VISALIA DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$135,176.6	\$142,932.7	\$150,688.8
WTD. AVG. DEPRECIATION RESERVE	(31,758.4)	(35,223.8)	(\$38,689.2)
MATERIALS AND SUPPLIES	228.1	228.1	\$228.1
WORKING CASH - LEAD - LAG	863.6	1,118.7	\$1,373.7
WORKING CASH - W / H EMPLOYEES	(7.9)	(7.9)	(\$7.9)
ADVANCES FOR CONSTRUCTION	(42,026.2)	(44,503.3)	(\$46,980.4)
CONTRIBUTIONS	(8,107.2)	(8,382.0)	(\$8,656.8)
AMORTIZATION OF INTANG.	(158.8)	(186.6)	(\$214.5)
DEFERRED TAXES	(6,850.1)	(7,109.0)	(\$7,367.9)
UNAMORT. I.T.C.	(89.6)	(85.1)	(\$80.6)
PRORATED G.O. RATE BASE	1,975.1	1,847.6	\$1,720.1
TAXES ON ADVANCES	2,622.5	2,355.3	\$2,088.2
TAXES ON C.I.A.C.	668.0	656.4	\$644.9
WTG. AVG. RATE BASE	\$52,535.6	\$53,641.0	\$54,746.4
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$3,707.4	\$3,935.3	\$4,163.3
AD VALOREM TAXES	\$558.8	\$623.1	\$687.4
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,772.7	\$1,772.7	\$1,772.7
NET OPERATING REVENUE	\$4,507.6	\$4,602.4	\$4,697.3

APPENDIX Y

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Ratebase Offset Revenue Requirement Calculation

California Water Service Company AIs
Revenue Requirement

Expected filing year	2011	2011	2012	2013	
Project ID	16776	16782	21123	21140	
Rate Base	1,385,600.0	1,496,800.0	1,716,400.0	1,798,100.0	
Rate of Return	0.0858	0.0858	0.0858	0.0858	
Return on Rate Base	118,884	128,425	147,267	154,277	
Depreciation Rate	0.0375	0.0375	0.0375	0.0375	
Depreciation Expense	51,983	56,155	64,394	67,459	
Ad Valorem Tax Rate	0.01056	0.01056	0.01056	0.01056	
Ad Valorem Tax	14,626	15,800	18,118	18,981	
Net to Gross Multiplier	1.3312330	1.3312330	1.3312330	1.3312330	
Rate Base Gross Rev.	158,263	170,964	196,047	205,379	
Depreciation Expense	51,983	56,155	64,394	67,459	
Ad Valorem Tax	14,626	15,800	18,118	18,981	
Gross Revenue Increase	224,872	242,919	278,559	291,818	
Wells	615,635	692,800			2.36
Pumps	405,441	392,000			2.34
Structures	364,523	412,000			3.47
Meters			461,098	474,101	3.50
Services			1,252,520	1,321,011	5.34
Equipment			2,783	2,987	5.50
	1,385,600	1,496,800	1,716,400	1,798,100	3.75

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CALIFORNIA WATER SERVICE CO.
VISALIA DISTRICT

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$20,267.3	\$23,514.5
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$1,644.9	\$1,644.9
PUMP TAXES	\$524.4	\$524.4
CHEMICALS	\$134.9	\$134.9
PAYROLL	\$2,378.1	\$2,378.1
OTHER O & M	\$2,254.7	\$2,254.7
OTHER A & G	\$2,170.4	\$2,170.4
G.O. PRORATIONS	\$3,144.7	\$3,144.7
PAYROLL TAXES	\$193.8	\$193.8
AD VALOREM TAXES	\$558.8	\$558.8
UNCOLLECTIBLES	\$75.5	\$87.6
FRANCHISE TAX & BUS LIC. FEES	\$0.8	\$0.8
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$85.0)	(\$85.0)
INTEREST EXPENSE	\$1,625.9	\$1,625.9
TOTAL DEDUCTIONS	\$14,621.9	\$14,634.0
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$5,871.1	\$5,871.1
NET STATE TAXABLE INCOME	(\$225.6)	\$3,009.4
STATE CORP. FRANCHISE TAX @ 8.84%	(\$19.9)	\$266.0
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$3,869.9	\$3,869.9
STATE INCOME TAX	(\$19.9)	\$266.0
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$161.6	\$427.0
NET FEDERAL TAXABLE INCOME	\$1,633.9	\$4,317.5
FEDERAL INCOME TAX @ 35.00%	\$571.9	\$1,511.1
INVESTMENT TAX CREDIT	\$4.5	\$4.5
TOTAL FEDERAL INCOME TAX	\$567.4	\$1,506.6
TOTAL INCOME TAXES	\$547.4	\$1,772.7

APPENDIX Y
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California Water Service Company
VISALIA DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	25,926	29,575
	1	7	8
	1 1/2	8,021	8,993
	2	594	621
	3	1,451	1,515
	4	202	211
	6	57	60
	8	21	22
	10	0	0
	12	0	0
	14	0	0
	TOTAL	36,279	41,004

Metered Sales, KCcf		
All Water	13,397.6	14,741.3

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	31,248	35,844	8,911.9	10,222.7	23.8	23.8
BUSINESS	3,685	3,758	2,659.8	2,692.7	60.1	59.7
MULTIPLE FAMILY	373	373	747.4	747.4	167.0	167.0
INDUSTRIAL	66	67	134.5	134.5	169.8	167.3
PUBLIC AUTHORITY	833	879	808.6	808.6	80.9	76.7
OTHER	74	83	135.4	135.4	152	136
IRRIGATION	-	-	-	-	-	-
RECLAIMED	-	-	-	-	-	-
SUBTOTAL	36,279	41,004	13,397.6	14,741.3		
RESIDENTIAL FLAT	5,688	2,323	1,612.8	658.6		
PRIVATE FIRE PROT	691	726				
PUBLIC FIRE PROT	70	72				
TOTAL	42,728	44,125	15,010.4	15,399.9		
Unaccounted-for water	8.00%		1,305.2	1,339.1		
Total Production			16,315.6	16,739.0	(1)	

- 1) Purchased power costs are computed using total production.
Pump tax is only calculated based on well production quantities.

APPENDIX Y
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California Water Service Company
VISALIA DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	1,176.1	318.7	86.7	15.0	117.8	16.2	1,730.5
August	1,143.3	318.4	83.1	14.8	118.1	16.2	1,694.0
September	1,144.1	314.0	86.0	15.7	119.4	16.0	1,695.2
October	863.8	264.2	70.3	12.6	87.2	13.5	1,311.6
November	677.2	206.5	56.7	10.7	60.3	10.5	1,021.9
December	532.6	186.7	51.6	10.1	35.6	9.5	826.0
January	390.1	144.2	46.5	8.3	22.9	7.3	619.4
February	364.7	120.6	40.2	8.4	18.9	6.1	558.9
March	403.7	147.3	44.2	7.4	25.4	7.5	635.4
April	509.4	159.1	49.1	8.7	41.8	8.1	776.2
May	703.3	201.4	58.0	8.8	63.9	10.3	1,045.8
June	1,003.7	278.6	75.0	13.8	97.3	14.2	1,482.8
	8,911.9	2,659.8	747.4	134.5	808.6	135.4	13,397.6

APPENDIX Y
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California Water Service Company
VISALIA DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	(In Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	1,697.4	33.1	1,730.5	\$ -	\$ 67.7	\$ 212.5
August	1,661.7	32.4	1,694.0	\$ -	\$ 66.3	\$ 208.0
September	1,662.8	32.4	1,695.2	\$ -	\$ 66.4	\$ 208.1
October	1,286.5	25.1	1,311.6	\$ -	\$ 51.3	\$ 161.0
November	1,002.4	19.5	1,021.9	\$ -	\$ 40.0	\$ 125.5
December	810.2	15.8	826.0	\$ -	\$ 32.3	\$ 101.4
January	607.6	11.8	619.4	\$ -	\$ 24.2	\$ 76.0
February	548.2	10.7	558.9	\$ -	\$ 21.9	\$ 68.6
March	623.2	12.1	635.4	\$ -	\$ 24.9	\$ 78.0
April	761.3	14.8	776.2	\$ -	\$ 30.4	\$ 95.3
May	1,025.8	20.0	1,045.8	\$ -	\$ 40.9	\$ 128.4
June	1,454.4	28.3	1,482.8	\$ -	\$ 58.0	\$ 182.0
	<u>13,141.6</u>	<u>256.0</u>	<u>13,397.6</u>	<u>\$ -</u>	<u>\$ 524.4</u>	<u>\$ 1,644.9</u>

APPENDIX Y
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VISALIA DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	499.7	765.8	1,265.5
February	456.0	765.8	1,221.9
March	511.7	765.8	1,277.5
April	631.2	765.8	1,397.0
May	859.7	765.8	1,625.5
June	1,227.1	765.8	1,992.9
July	1,444.0	765.8	2,209.8
August	1,414.3	765.8	2,180.2
September	1,417.4	765.8	2,183.3
October	1,106.7	765.8	1,872.5
November	839.0	765.8	1,604.8
December	670.6	765.8	1,436.4
TOTAL	11,077.4	9,189.9	20,267.3

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	557.3	942.3	1,499.6
February	492.6	942.3	1,435.0
March	569.7	942.3	1,512.0
April	660.0	942.3	1,602.3
May	896.4	809.7	1,706.1
June	1,370.6	942.3	2,312.9
July	1,630.9	942.3	2,573.2
August	1,592.0	942.3	2,534.3
September	1,621.6	942.3	2,563.9
October	1,230.5	942.3	2,172.8
November	962.2	942.3	1,904.5
December	755.5	942.3	1,697.8
TOTAL	12,339.3	11,175.2	23,514.5

APPENDIX Y**Page 9**California Water Service Company
VISALIA DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	16,315.6
Kwh / ccf	987.3
Total calculated KWH	16,108,137.0
Unit Cost	0.1
Power Cost	\$1,644,918
TOTAL PURCHASED POWER	\$1,644.9
PURCHASED WATER	
TOTAL PURCHASED WATER COST	\$0

APPENDIX Y
Page 10

California Water Service Company
VISALIA DISTRICT

Adopted Quantities

2011
(DOLLARS IN THOUSANDS)

CHEMICALS

Total Production (kccf)	15,985
ADOPTED CHEMICAL DOLLARS (adjusted for CBK share)	\$135

ADOPTED \$ per KCCF	\$0.008441
---------------------	-------------------

PUMP TAXES (WATER REPLENISHMENT DISTRICT)

WELL WATER PRODUCTION - ACRE FEET	37,455.6
UNIT COST - ACRE FEET	14.0
TOTAL GROUNDWATER CHARGES	\$524,378

TOTAL PUMP TAX EXPENSE	\$524.4
------------------------	----------------

UNCOLLECTABLES RATE	0.37%
FRANCHISE TAX RATE	0.00%
BUSINESS LICENSE FEE	\$0.80
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.61725

APPENDIX Y
Page 11

NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

2011

		<u>NORMAL W/O INCOME TAXES</u>
1	UNCOLLECTIBLES	0.37248%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.62752%
	FRANCHISE TAX RATE	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%
	BUSINESS LICENSE RATE	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.37248%
6	1 - SUBTOTAL (100% - LINE 5)	99.62752%
7	CCFT (LINE 6 * 8.84%)	8.80707%
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	7.99979%
9	FIT (LINE 6 * 35 %)	28.98723%
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	38.16678%
11	NET AFTER TAXES (1 - LINE 9)	61.83322%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.61725
		1.00374

ADOPTED
RATIO'S

DEBT	46.62%	Without income Taxes	1.00374	0.46794
EQUITY	53.38%	With income Taxes	1.61725	0.86329
TOTAL	100.00%			<u>1.33123</u>
			Adj. Net to Gross	

APPENDIX Y
Page 12

California Water Service Company
Visalia District Bill Comparison *

System Revenue Requirement Increase 16.02%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 9.15	\$ 10.62	\$ 1.47	16.02%
5	\$ 13.03	\$ 14.94	\$ 1.91	14.64%
10	\$ 16.91	\$ 19.25	\$ 2.35	13.90%
14 Typical Winter	\$ 20.05	\$ 22.76	\$ 2.71	13.50%
22 Annual Average	\$ 26.38	\$ 29.81	\$ 3.43	13.00%
25	\$ 28.76	\$ 32.46	\$ 3.70	12.86%
30	\$ 32.81	\$ 36.97	\$ 4.16	12.68%
37 Typical Summer	\$ 39.01	\$ 43.88	\$ 4.87	12.48%
40	\$ 41.67	\$ 46.84	\$ 5.17	12.41%
50	\$ 50.54	\$ 56.72	\$ 6.18	12.23%
75	\$ 72.69	\$ 81.40	\$ 8.70	11.97%

	Present	Proposed
T1	\$0.7755	\$0.8638
T2	\$0.7913	\$0.8814
T3	\$0.8863	\$0.9873
Cut 1	11	11
Cut 2	29	29
SC	\$9.15	\$10.62

2011 Residential Flat Rates (per month)

6,000 sq. ft. or less	\$ 26.43	\$ 30.66	\$ 4.23	16.02%
6,001-10,000 sq. ft.	\$ 36.09	\$ 41.87	\$ 5.78	16.02%

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. VS-1-R

Visalia Tariff Area

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Visalia and vicinity, Tulare County.

RATES

Quantity Rates:

For the first 1,100 cubic feet, per 100 cubic feet.....	\$0.8638	(I)
For the next 1,800 cubic feet, per 100 cubic feet.....	0.8814	
For all over 2,900 cubic feet, per 100 cubic feet.....	0.9873	(I)

Service Charge:

	Per Meter	Per Month	
For 5/8 x 3/4 - inch meter	\$10.62		(I)
For 3/4 - inch meter	15.92		
For 1 - inch meter	26.54		
For 1-1/2 - inch meter	53.08		
For 2 - inch meter	84.93		
For 3 - inch meter	159.24		
For 4 - inch meter	241.02		
For 6 - inch meter	395.24		
For 8 - inch meter	602.53		
For 10 - inch meter	1,220.84		
For 12 - inch meter	1,751.64		
For 14 - inch meter	2,388.59		(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA.

(D)

(D)

4. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.1800 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.
5. A WRAM-MCBA true-up surcharge of \$0.0493 per 100 cu. ft. of water used is to be applied to the quantity rates for 24 months after the effective date of Advice Letter 1996-A.

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President

Effective _____

Resolution No. _____

Schedule No. VS-1-NR

Visalia Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Visalia and vicinity, Tulare County.

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet	\$0.9634	(I)
For meter sizes 8 inches and above, per 100 cubic feet.....	0.8814	(I)

Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$9.01	(I)
For 3/4 - inch meter	13.52	
For 1 - inch meter	22.54	
For 1-1/2 - inch meter	45.07	
For 2 - inch meter	72.12	
For 3 - inch meter	135.22	
For 4 - inch meter	204.86	
For 6 - inch meter	335.96	
For 8 - inch meter	512.14	
For 10 - inch meter	1,036.71	
For 12 - inch meter	1,487.45	
For 14 - inch meter	2,028.35	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
4. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.1800 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account. (D)
5. A WRAM-MCBA true-up surcharge of \$0.0493 per 100 cu. ft. of water used is to be applied to the quantity rates for 24 months after the effective date of Advice Letter 1996-A.

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President
NAME
 TITLE

Effective _____

Resolution No. _____

Schedule No. VS-2R

Visalia Tariff Area

Page 1 of 2

RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

Visalia and vicinity, Tulare County.

RATES

	Per Service Connection per Month	
For a single-family residential unit, including premises having the following areas:		
6,000 sq. ft., or less	\$30.66	(I)
6,001 to 10,000 sq. ft.	41.87	
10,001 to 16,000 sq. ft.	53.18	
16,001 to 25,000 sq. ft.	66.36	(I)
For each additional single-family residential unit on the same premises and served from the same service connection	25.57	(I)

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. VS-1, General Metered Service.
4. This Schedule is closed to all new connections as of July 23, 1992, the effective date of Advice Letter No. 4220-W
5. All bills are subject to the reimbursement fees set forth on Schedule UF.
6. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
7. Qualifying low-income flat rate residential customers are eligible for credits as shown on Schedule LIRA.

(Continued)

(To be inserted by utility)

Advice Letter No. _____
 Decision No. _____

Issued by
THOMAS F. SMEGAL
NAME
Vice President
TITLE

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

Date Filed _____
 Effective _____
 Resolution No. _____

Schedule No. VS-2R

Visalia Tariff Area

Page 2 of 2

(Continued)

RESIDENTIAL FLAT RATE SERVICE

SPECIAL CONDITIONS

(D)

8. Pursuant to Ordering Paragraphs 1 and 22 of D.08-07-008 a surcharge of \$0.1800 per bill per month is to be added to each bill for 12 months after February 11, 2010, the effective date of Advice Letter 1972 to amortize the remaining balance in the GO Synergies Memorandum Account.
9. A WRAM-MCBA true-up surcharge of \$0.0552 is to be added to each bill for 24 months after the effective date of Advice Letter 1996-A.

(To be inserted by utility)

Advice Letter No. 1996-A

Decision No. 08-02-036

Issued by

THOMAS F. SMEGAL

NAME

Vice President

TITLE

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

Date Filed June 30, 2010

Effective July 15, 2010

Resolution No. -

Schedule No. VS-4

Visalia Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Visalia and vicinity, Tulare County.

RATES

		Per Month	
For.....	1-1/2 - inch connection	\$12.18	(I)
For.....	2 - inch connection	16.24	
For.....	3 - inch connection	24.36	
For.....	4 - inch connection	32.49	
For.....	6 - inch connection	48.73	
For.....	8 - inch connection	64.97	
For.....	10 - inch connection	81.22	
For.....	12 - inch connection	97.46	
For.....	14 - inch connection	113.70	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. VS-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS E. SMEGAL

Date Filed _____

Decision No. _____

Vice President
TITLE

Effective _____

Resolution No. _____

APPENDIX Z

Page 1

WESTLAKE DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$15,555.1	\$15,385.2	\$15,470.7	\$15,556.1
% Increase		-1.1%	0.6%	0.6%
OPERATING EXPENSES				
PURCHASED WATER	\$9,468.0	\$9,468.0	\$9,482.9	\$9,497.8
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$290.4	\$290.4	\$290.9	\$291.4
PURCHASED CHEMICALS	\$0.2	\$0.2	\$0.2	\$0.2
PAYROLL -- DISTRICT	\$606.4	\$606.4	\$614.6	\$623.0
UNCOLLECTIBLES	\$16.9	\$16.8	\$17.0	\$17.2
CONSERVATION	\$300.0	\$300.0	\$300.5	\$300.9
OTHER OPERATION AND MAINTENANCE	\$472.9	\$472.9	\$479.2	\$485.6
BENEFITS	\$388.9	\$388.9	\$394.2	\$399.0
OTHER ADMIN AND GEN. EXP.	\$117.1	\$117.1	\$118.6	\$120.2
TOTAL O. & M., A. & G., & MISC. EXP.	\$11,660.8	\$11,660.7	\$11,698.2	\$11,735.3
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$111.6	\$111.6	\$117.1	\$122.6
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$176.1	\$174.2	\$174.4	\$174.7
PAYROLL TAXES	\$49.1	\$49.1	\$49.7	\$50.4
TOTAL GENERAL TAXES	336.8	\$334.8	\$341.3	\$347.7
DEPRECIATION	\$670.0	\$670.0	\$681.0	\$692.0
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$748.7	\$748.7	\$758.9	\$769.2
AD VALOREM, BUSINESS LICENSE, FRANCHISES	\$13.1	\$13.1	\$13.1	\$13.1
PAYROLL TAXES	\$52.5	\$52.5	\$53.2	\$53.9
OTHER PRORATED EXPENSES	\$518.2	\$518.2	\$525.1	\$532.2
TOTAL G.O. PRORATED EXPENSES	\$1,332.5	\$1,332.5	\$1,350.3	\$1,368.4
SUB -- TOTAL -- OPERATING EXPENSES	\$14,000.1	\$13,998.0	\$14,070.7	\$14,143.4
TOTAL INCOME TAXES:	\$564.9	\$496.5	\$507.5	\$518.5
TOTAL OPERATING EXPENSES	\$14,565.0	\$14,494.5	\$14,578.2	\$14,661.9
NET OPERATING REVENUE	\$990.1	\$890.6	\$892.4	\$894.2
DEPRECIATED RATE BASE	\$10,380.3	\$10,380.3	\$10,401.2	\$10,422.2
RATE OF RETURN	9.54%	8.58%	8.58%	8.58%

APPENDIX Z**Page 2**CALIFORNIA WATER SERVICE CO.
WESTLAKE DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$28,392.6	\$28,901.6	\$29,410.6
WTD. AVG. DEPRECIATION RESERVE	(10,219.7)	(10,837.4)	(\$11,455.2)
MATERIALS AND SUPPLIES	102.1	102.1	\$102.1
WORKING CASH - LEAD - LAG	347.6	354.2	\$360.8
WORKING CASH - W / H EMPLOYEES	(2.9)	(2.9)	(\$2.9)
ADVANCES FOR CONSTRUCTION	(3,124.7)	(3,050.8)	(\$2,976.8)
CONTRIBUTIONS	(3,544.4)	(3,446.4)	(\$3,348.4)
AMORTIZATION OF INTANG.	(50.0)	(73.0)	(\$96.0)
DEFERRED TAXES	(2,282.5)	(2,260.8)	(\$2,239.1)
UNAMORT. I.T.C.	(40.3)	(38.3)	(\$36.3)
PRORATED G.O. RATE BASE	735.5	688.0	\$640.5
TAXES ON ADVANCES	30.8	31.1	\$31.5
TAXES ON C.I.A.C.	36.2	33.8	\$31.4
WTG. AVG. RATE BASE	\$10,380.3	\$10,401.2	\$10,422.2
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$670.0	\$681.0	\$692.0
AD VALOREM TAXES	\$111.6	\$117.1	\$122.6
TOTAL INCOME TAXES AT AUTHORIZED I	\$496.5	\$507.5	\$518.5
NET OPERATING REVENUE	\$890.6	\$892.1	\$893.5

APPENDIX Z
Page 3

Ratebase Offset Revenue Requirement Calculation

California Water Service Company AIs

	Revenue Requirement	
Expected filing year	2011	
Project ID	14384	
Rate Base	8,800,000.0	
Rate of Return	0.0858	
Return on Rate Base	755,040	
Depreciation Rate	0.0313	
Depreciation Expense	275,440	
Ad Valorem Tax Rate	0.01054	
Ad Valorem Tax	92,761	
Net to Gross Multiplier	1.3842279	
Rate Base Gross Rev.	1,045,147	
Depreciation Expense	275,440	
Ad Valorem Tax	92,761	
Gross Revenue Increase	1,413,348	
Services	275,440	3.13
	<u>275,440</u>	<u>3.13</u> composite rate

APPENDIX Z**Page 4**CALIFORNIA WATER SERVICE CO.
WESTLAKE DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$15,555.1	\$15,385.2
EXPENSES		
PURCHASED WATER	\$9,468.0	\$9,468.0
PURCHASED POWER	\$290.4	\$290.4
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$0.2	\$0.2
PAYROLL	\$606.4	\$606.4
OTHER O & M	\$772.9	\$772.9
OTHER A & G	\$506.0	\$506.0
G.O. PRORATIONS	\$1,171.0	\$1,171.0
PAYROLL TAXES	\$49.1	\$49.1
AD VALOREM TAXES	\$111.6	\$111.6
UNCOLLECTIBLES	\$16.9	\$16.8
FRANCHISE TAX & BUS LIC. FEES	\$176.1	\$174.2
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$21.5)	(\$21.5)
INTEREST EXPENSE	\$313.9	\$313.9
TOTAL DEDUCTIONS	\$13,461.0	\$13,458.9
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$883.9	\$883.9
NET STATE TAXABLE INCOME	\$1,210.2	\$1,042.3
STATE CORP. FRANCHISE TAX @ 8.84%	\$107.0	\$92.1
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$673.0	\$673.0
STATE INCOME TAX	\$107.0	\$92.1
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$0.0	\$0.0
NET FEDERAL TAXABLE INCOME	\$1,314.1	\$1,161.1
FEDERAL INCOME TAX @ 35.00%	\$459.9	\$406.4
INVESTMENT TAX CREDIT	\$2.0	\$2.0
TOTAL FEDERAL INCOME TAX	\$458.0	\$404.4
TOTAL INCOME TAXES	\$564.9	\$496.5

APPENDIX Z
Page 5

California Water Service Company
WESTLAKE DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	5,021	5,026
	1	0	0
	1 1/2	918	917
	2	316	315
	3	613	612
	4	24	24
	6	17	17
	8	3	3
	10	0	0
	12	0	0
	14	0	0
	TOTAL	6,912	6,914

Metered Sales, KCcf		
All Water	4,125.7	4,134.7

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	6,158	6,165	2,806.8	2,834.6	38.0	38.3
BUSINESS	530	525	873.1	854.2	137.3	135.6
MULTIPLE FAMILY	125	125	156.0	156.0	104.0	104.0
INDUSTRIAL	-	-	-	-	-	-
PUBLIC AUTHORITY	89	89	151.0	151.0	141.4	141.4
OTHER	10	10	3.1	3.1	26	26
IRRIGATION	-	-	-	-	-	-
RECYCLED	15	15	135.7	135.7	754	754
SUBTOTAL	6,927	6,929	4,125.7	4,134.7		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	137	139				
PUBLIC FIRE PROT	11	12				
TOTAL	7,075	7,080	4,125.7	4,134.7		
Unaccounted-for water	4.22%		182.0	182.4		
Total Production			4,307.7	4,317.1	(1)	

1) Purchased power costs are computed using total production.

APPENDIX Z**Page 6**California Water Service Company
WESTLAKE DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
Month								
July	322.9	106.4	15.6	0.0	21.0	0.4	17.6	484.0
August	312.8	108.6	15.2	0.0	20.1	0.4	16.8	473.9
September	325.9	111.1	15.6	0.0	20.7	0.4	19.8	493.5
October	272.3	94.3	14.2	0.0	16.0	0.3	13.3	410.4
November	231.9	56.0	11.3	0.0	11.3	0.2	11.9	322.6
December	206.4	63.0	12.8	0.0	9.0	0.2	7.6	299.0
January	164.2	48.8	11.8	0.0	6.1	0.2	7.2	238.2
February	141.7	40.5	10.9	0.0	5.1	0.1	9.0	207.3
March	157.6	39.9	10.3	0.0	6.0	0.1	5.3	219.1
April	178.3	52.2	11.8	0.0	8.1	0.2	6.2	256.8
May	218.1	65.8	12.8	0.0	11.3	0.2	9.6	317.8
June	274.6	86.7	13.7	0.0	16.4	0.3	11.5	403.1
	2,806.8	873.1	156.0	0.0	151.0	3.1	135.7	4,125.7

APPENDIX Z
Page 7

California Water Service Company
WESTLAKE DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	15.7	468.3	484.0	\$ 1,110.7	\$ -	\$ 34.1
August	15.3	458.6	473.9	\$ 1,087.6	\$ -	\$ 33.4
September	16.0	477.5	493.5	\$ 1,132.4	\$ -	\$ 34.7
October	13.3	397.1	410.4	\$ 941.8	\$ -	\$ 28.9
November	10.4	312.1	322.6	\$ 740.3	\$ -	\$ 22.7
December	9.7	289.4	299.0	\$ 686.2	\$ -	\$ 21.1
January	7.7	230.5	238.2	\$ 546.6	\$ -	\$ 16.8
February	6.7	200.6	207.3	\$ 475.8	\$ -	\$ 14.6
March	7.1	212.0	219.1	\$ 502.9	\$ -	\$ 15.4
April	8.3	248.5	256.8	\$ 589.4	\$ -	\$ 18.1
May	10.3	307.5	317.8	\$ 729.3	\$ -	\$ 22.4
June	13.1	390.0	403.1	\$ 925.0	\$ -	\$ 28.4
	<u>133.6</u>	<u>3,992.1</u>	<u>4,125.7 *</u>	<u>\$ 9,468.0</u>	<u>\$ -</u>	<u>\$ 290.4</u>

*This is used for the purposes of calculating the monthly ratios for MCBA.

Since recycled water is out of MCBA, this total does not include Recycled water.

APPENDIX Z**Page 8**WESTLAKE DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	732.7	214.0	946.7
February	625.3	214.0	839.3
March	677.3	214.0	891.3
April	802.3	214.0	1,016.4
May	997.6	214.0	1,211.6
June	1,282.2	214.0	1,496.3
July	1,539.2	214.0	1,753.2
August	1,508.6	214.0	1,722.7
September	1,566.4	214.0	1,780.4
October	1,303.7	214.0	1,517.7
November	1,009.4	214.0	1,223.4
December	942.1	214.0	1,156.1
TOTAL	12,986.8	2,568.3	15,555.1

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	690.2	215.0	905.2
February	600.2	215.0	815.2
March	603.8	215.0	818.8
April	722.2	215.0	937.2
May	934.5	155.7	1,090.2
June	1,292.2	215.0	1,507.1
July	1,567.1	215.0	1,782.1
August	1,543.3	215.0	1,758.3
September	1,695.1	215.0	1,910.1
October	1,297.8	215.0	1,512.8
November	1,018.4	215.0	1,233.4
December	899.9	215.0	1,114.9
TOTAL	12,864.5	2,520.6	15,385.2

APPENDIX Z**Page 9**California Water Service Company
WESTLAKE DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	4,307.7
Kwh / ccf	564.8
Total calculated KWH	2,432,896.8
Unit Cost	11.9
Power Cost	\$29,044,425
TOTAL PURCHASED POWER	\$290.4
PURCHASED WATER	
ANNUAL ENTITLEMENT OF PURCHASED WATER (AF)	9,569
Tier 1	8,533
Tier 2	896
Recycled	140
Tier 1 UNIT COST / A.F. (WP 5-B10a2)	869
Tier 2 UNIT COST / A.F. (WP 5-B10a2)	1,048
Recycled UNIT COST / A.F. (WP 5-B10a2)	750
BASIC COST \$ - THOUSANDS	\$8,459.2
CAPACITY RESERVATION CHARGE - 1-1-2009 ANNUAL RATE	345
PUMPING CHARGE* Potable - Based on 2008 \$/af x Adopted A	344
PUMPING CHARGE* Reclaimed - Based on 2008 \$/af x Adopted A	14
READINESS TO SERVE CHARGE - 1-1-2009 ANNUAL RATE	306
TOTAL PURCHASED WATER COST	\$9,468.0

APPENDIX Z**Page 10**California Water Service Company
WESTLAKE DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	140
ADOPTED CHEMICAL DOLLARS (adjusted for CBK share)	\$0.2
ADOPTED \$ per KCCF	\$0.001599
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	0.11%
FRANCHISE TAX RATE	1.13%
BUSINESS LICENSE FEE	\$0.00
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.70883

APPENDIX Z

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NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

		2011	
			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.10895%	0.10895%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.89105%	99.89105%
	FRANCHISE TAX RATE	1.13199%	1.13199%
3	LOCAL FRANCHISE (% * LINE 2)	1.13076%	1.13076%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	1.23971%	1.23971%
6	1 - SUBTOTAL (100% - LINE 5)	98.76029%	98.76029%
7	CCFT (LINE 6 * 8.84%)	8.73041%	
8	AMERICAN JOB CREATION ACT (LINE 6 * 9%)	0.00000%	
8	FIT (LINE 6 * 35 %)	31.51046%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	41.48058%	1.23971%
11	NET AFTER TAXES (1 - LINE 9)	58.51942%	98.76029%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.70883	1.01255

ADOPTED
RATIO'S

DEBT	46.6%	Without income Taxes	1.01255	0.47205
EQUITY	53.4%	With income Taxes	1.70883	0.91218
TOTAL	100.0%			
		Adj. Net to Gross		<u>1.38423</u>

APPENDIX Z
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California Water Service Company
 Westlake District Bill Comparison *

System Revenue Requirement Increase -1.09%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 18.79	\$ 18.17	\$ -0.62	-3.28%
5	\$ 32.50	\$ 31.76	\$ -0.75	-2.29%
10	\$ 46.22	\$ 45.34	\$ -0.87	-1.89%
15	\$ 60.90	\$ 59.88	\$ -1.01	-1.66%
19 Typical Winter	\$ 73.80	\$ 72.67	\$ -1.13	-1.54%
25	\$ 93.16	\$ 91.84	\$ -1.32	-1.41%
30	\$ 109.29	\$ 107.83	\$ -1.47	-1.34%
36 Annual Average	\$ 128.65	\$ 127.00	\$ -1.65	-1.28%
40	\$ 141.56	\$ 139.79	\$ -1.77	-1.25%
53 Typical Summer	\$ 186.43	\$ 184.24	\$ -2.19	-1.18%
75	\$ 264.58	\$ 261.65	\$ -2.93	-1.11%

	Present	Proposed
T1	\$2.7425	\$2.7167
T2	\$3.2265	\$3.1961
T3	\$3.5522	\$3.5188
Cut 1	13	13
Cut 2	44	44
SC	\$18.79	\$18.17

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Schedule No. WK-1-R

Westlake Tariff Area

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Westlake Village, in the southern part of Ventura County, within the City of Thousand Oaks and vicinity.

RATES

Quantity Rates:

For the first 1,300 cubic feet, per 100 cubic feet.....	\$2.7167	(R)
For the next 3,100 cubic feet, per 100 cubic feet.....	3.1961	
For all over 4,400 cubic feet, per 100 cubic feet.....	3.5188	(R)

		Per Meter Per Month	
Service Charge:			
For	5/8 x 3/4 - inch meter	\$18.17	(R)
For	3/4 - inch meter	21.98	
For	1 - inch meter	24.89	
For	1-1/2 - inch meter	45.04	
For	2 - inch meter	68.57	
For	3 - inch meter	130.40	
For	4 - inch meter	228.54	
For	6 - inch meter	450.36	
For	8 - inch meter	1,044.82	
For	10 - inch meter	1,480.47	
For	12 - inch meter	2,124.28	
For	14 - inch meter	2,896.74	(R)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Any designated reclaimed water customer who refuses reclaimed service shall be subject to an additional charge equivalent to 50% of the current Calleguas Municipal Water District (CMWD) potable water rate. This charge was instituted by Ordinance No. 17 of the CMWD on July 15, 1994, which calculates to \$1.6082 per ccf. (R)
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
5. An ICBA surcharge of \$0.1354 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
6. A WRAM-MCBA true-up surcharge of \$0.1294 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months beginning with the effective date of Advice Letter 1983-B.
7. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)

Schedule No. WK-1-NR

Westlake Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Westlake Village, in the southern part of Ventura County, within the City of Thousand Oaks and vicinity.

RATES

Quantity Rates:

For all meter sizes, per 100 cubic feet.....	\$3.2425	(R)
--	----------	-------

Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4 - inch meter	\$16.83	(R)
For 3/4 - inch meter	20.37	
For 1 - inch meter	23.06	
For 1-1/2 - inch meter	41.73	
For 2 - inch meter	63.52	
For 3 - inch meter	120.80	
For 4 - inch meter	211.71	
For 6 - inch meter	417.18	
For 8 - inch meter	967.88	
For 10 - inch meter	1,371.42	
For 12 - inch meter	1,967.82	
For 14 - inch meter	2,683.39	(R)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. Any designated reclaimed water customer who refuses reclaimed service shall be subject to an additional charge equivalent to 50% of the current Calleguas Municipal Water District (CMWD) potable water rate. This charge was instituted by Ordinance No. 17 of the CMWD on July 15, 1994, which calculates to \$1.6212 per ccf. (R)
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
5. An ICBA surcharge of \$0.1354 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
6. A WRAM-MCBA true-up surcharge of \$0.1294 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from the effective date of Advice Letter 1983-B.
7. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
Vice President
TITLE

Effective _____

Resolution No. _____

Schedule No. WK-4

Westlake Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Westlake Village, in the southern part of Ventura County, within the City of Thousand Oaks and vicinity.

Per Month

RATES

For.....	1-1/2 - inch connection	\$9.64	(R)
For.....	2 - inch connection	12.86	
For.....	3 - inch connection	19.29	
For.....	4 - inch connection	25.72	
For.....	6 - inch connection	38.57	
For.....	8 - inch connection	51.43	
For.....	10 - inch connection	64.29	
For.....	12 - inch connection	77.15	
For.....	14 - inch connection	90.01	(R)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. WK-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
 Vice President
 TITLE

Effective _____

Resolution No. _____

Schedule No. WK-6

Westlake Tariff Area

RECLAIMED METERED SERVICE

APPLICABILITY

Applicable to all metered reclaimed water service

TERRITORY

Westlake Village, in the southern part of Ventura County, within the City of Thousand Oaks and vicinity.

RATES

Quantity Rates:

Per 100 Cu. ft. \$2.2622 (R)

Service Change:

		Per Meter Per Month	
For	5/8 x 3/4 - inch meter	\$17.13	(R)
For	3/4 - inch meter	25.69	
For	1 - inch meter	42.82	
For	1-1/2 - inch meter	85.65	
For	2 - inch meter	137.04	
For	3 - inch meter	256.94	
For	4 - inch meter	428.24	
For	6 - inch meter	856.47	
For	8 - inch meter	1,370.36	
For	10 - inch meter	1,969.89	
For	12 - inch meter	2,826.37	(I)
For	14 - inch meter	3,854.14	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to

SPECIAL CONDITIONS

1. Reclaimed water will be supplied only as available.
2. As a condition of service under this schedule, all customers are required to comply with the Company's Rule 16, **Section D**, Reclaimed Water Service.
3. All bills are subject to the reimbursement fees set forth on Schedule UF.
4. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC. (D)
5. An ICBA surcharge of \$0.1354 per 100 cu. ft. of water used is to be applied to the quantity rates for 12 months from January 15, 2010, the effective date of Advice Letter 1965.
6. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)

APPENDIX AA
Page 1

WILLOWS DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

	<u>PRESENT</u>	<u>PROPOSED</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
	RATES	RATES	RATES	RATES
	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
OPERATING REVENUES	\$1,594.3	\$2,031.2	\$2,071.3	\$2,110.8
% Increase		27.4%	2.0%	1.9%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
GROUNDWATER EXTRACTION CHARGES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$103.4	\$103.4	\$103.8	\$104.3
PURCHASED CHEMICALS	\$7.3	\$7.3	\$7.4	\$7.5
PAYROLL -- DISTRICT	\$295.0	\$295.0	\$299.9	\$304.9
UNCOLLECTIBLES	\$8.1	\$10.3	\$10.5	\$10.6
CONSERVATION	\$26.0	\$26.0	\$26.1	\$26.2
OTHER OPERATION AND MAINTENANCE	\$250.1	\$250.1	\$254.2	\$258.4
BENEFITS	\$173.2	\$173.2	\$176.1	\$178.2
OTHER ADMIN AND GEN. EXP.	\$35.6	\$35.6	\$36.2	\$36.8
TOTAL O. & M., A. & G., & MISC. EXP.	\$898.7	\$900.9	\$914.3	\$927.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$42.9	\$42.9	\$46.3	\$49.6
BUSINESS LICENSE FEES	\$28.7	\$36.5	\$36.7	\$36.9
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$23.4	\$23.4	\$23.7	\$24.1
TOTAL GENERAL TAXES	95.0	\$102.8	\$106.7	\$110.6
DEPRECIATION	\$223.8	\$223.8	\$236.3	\$248.8
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	\$164.6	\$164.6	\$167.3	\$170.1
AD VALOREM , BUSINESS LICENSE, FRANCHISES	\$2.9	\$2.9	\$2.9	\$2.9
PAYROLL TAXES	\$11.5	\$11.5	\$11.7	\$11.9
OTHER PRORATED EXPENSES	\$113.9	\$113.9	\$115.8	\$117.7
TOTAL G.O. PRORATED EXPENSES	\$292.9	\$292.9	\$297.7	\$302.6
SUB -- TOTAL -- OPERATING EXPENSES	\$1,510.4	\$1,520.5	\$1,555.0	\$1,589.1
TOTAL INCOME TAXES:	(\$3.7)	\$157.9	\$159.0	\$160.1
TOTAL OPERATING EXPENSES	\$1,506.7	\$1,678.4	\$1,714.1	\$1,749.1
NET OPERATING REVENUE	\$87.6	\$352.8	\$357.2	\$361.7
DEPRECIATED RATE BASE	\$4,111.4	\$4,111.4	\$4,163.5	\$4,215.6
RATE OF RETURN	2.13%	8.58%	8.58%	8.58%

APPENDIX AA**Page 2**CALIFORNIA WATER SERVICE CO.
WILLOWS DISTRICTADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$7,946.4	\$8,381.0	\$8,815.7
WTD. AVG. DEPRECIATION RESERVE	(2,535.3)	(2,718.7)	(\$2,902.1)
MATERIALS AND SUPPLIES	28.6	28.6	\$28.6
WORKING CASH - LEAD - LAG	53.6	59.4	\$65.3
WORKING CASH - W / H EMPLOYEES	(0.6)	(0.6)	(\$0.6)
ADVANCES FOR CONSTRUCTION	(879.8)	(1,014.0)	(\$1,148.2)
CONTRIBUTIONS	(285.2)	(281.1)	(\$277.1)
AMORTIZATION OF INTANG.	0.0	0.0	\$0.0
DEFERRED TAXES	(481.6)	(523.5)	(\$565.5)
UNAMORT. I.T.C.	(9.0)	(8.5)	(\$8.0)
PRORATED G.O. RATE BASE	161.7	151.2	\$140.7
TAXES ON ADVANCES	92.0	72.6	\$53.1
TAXES ON C.I.A.C.	20.6	17.2	\$13.8
WTG. AVG. RATE BASE	\$4,111.4	\$4,163.5	\$4,215.6
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION EXPENSE	\$223.8	\$236.3	\$248.8
AD VALOREM TAXES	\$42.9	\$46.3	\$49.6
TOTAL INCOME TAXES AT AUTHORIZED I	\$157.9	\$159.0	\$160.1
NET OPERATING REVENUE	\$352.8	\$357.2	\$361.7

APPENDIX AA
Page 3

Ratebase Offset Revenue Requirement Calculation

California Water Service Company ALs

	2011		2012		2013		2012	
Revenue Requirement	2011	20922	20972	20987	20953	20987	20953	
Expected filing year								
Project ID	15433/15436/1544							
Rate Base	1,366,100.0	28,400.0	28,400.0	28,400.0	179,800.0			
Rate of Return	0.0858	0.0858	0.0858	0.0858	0.0858			
Return on Rate Base	117,211	2,437	2,437	2,437	15,427			
Depreciation Rate	0.0320	0.0320	0.0320	0.0320	0.0320			
Depreciation Expense	43,770	910	910	910	5,761			
Ad Valorem Tax Rate	0.01037	0.01037	0.01037	0.01037	0.01037			
Ad Valorem Tax	14,169	295	295	295	1,865			
Net to Gross Multiplier	1.35660	1.35660	1.35660	1.35660	1.35660			
Rate Base Gross Rev.	159,009	3,306	3,306	3,306	20,928			
Depreciation Expense	43,770	910	910	910	5,761			
Ad Valorem Tax	14,169	295	295	295	1,865			
Gross Revenue Increase	216,948	4,510	4,510	4,510	28,554			
Storage	1,087,091							1.47
Meters		2,551	2,551	2,551				2.91
Services		25,509	25,509	25,509				6.10
Equipment		340	340	340				4.47
Wells							179,800	1.07
Land								0.00
	1,366,100	28,400	28,400	28,400	179,800	28,400	179,800	3.20 composite rate

APPENDIX AA**Page 4**CALIFORNIA WATER SERVICE CO.
WILLOWS DISTRICTINCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	PRESENT RATES <u>2011</u>	PROPOSED RATES <u>2011</u>
OPERATING REVENUE (PRESENT RATES)	\$1,594.3	\$2,031.2
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$103.4	\$103.4
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$7.3	\$7.3
PAYROLL	\$295.0	\$295.0
OTHER O & M	\$276.1	\$276.1
OTHER A & G	\$208.8	\$208.8
G.O. PRORATIONS	\$257.4	\$257.4
PAYROLL TAXES	\$23.4	\$23.4
AD VALOREM TAXES	\$42.9	\$42.9
UNCOLLECTIBLES	\$8.1	\$10.3
FRANCHISE TAX & BUS LIC. FEES	\$28.7	\$36.5
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$6.8)	(\$6.8)
INTEREST EXPENSE	\$127.3	\$127.3
TOTAL DEDUCTIONS	\$1,371.7	\$1,381.7
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$327.9	\$327.9
NET STATE TAXABLE INCOME	(\$105.2)	\$321.5
STATE CORP. FRANCHISE TAX @ 8.84%	(\$9.3)	\$28.4
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$212.9	\$212.9
STATE INCOME TAX	(\$9.3)	\$28.4
LESS AMERICAN JOBS CREATION ACT DEDUCTION	\$1.7	\$36.7
NET FEDERAL TAXABLE INCOME	\$17.4	\$371.4
FEDERAL INCOME TAX @ 35.00%	\$6.1	\$130.0
INVESTMENT TAX CREDIT	\$0.5	\$0.5
TOTAL FEDERAL INCOME TAX	\$5.6	\$129.5
TOTAL INCOME TAXES	(\$3.7)	\$157.9

APPENDIX AA
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California Water Service Company
WILLOWS DISTRICT

Adopted Quantities

		2011	2012
Number of Services by meter size	5/8 x 3/4	1,553	1,611
	1	0	0
	1 1/2	135	137
	2	41	42
	3	63	64
	4	11	11
	6	2	2
	8	0	0
	10	0	0
	12	0	0
	14	0	0
	TOTAL	1,806	1,867

Metered Sales, KCcf		
All Water	573.5	587.1

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2011	2012	2011	2012	2011	2012
RESIDENTIAL	1,429	1,487	310.3	322.9	18.1	18.1
BUSINESS	286	288	133.9	134.9	39.0	39.0
MULTIPLE FAMILY	33	33	67.3	67.3	170.0	170.0
INDUSTRIAL	-	-	-	-	-	-
PUBLIC AUTHORITY	56	57	61.2	61.2	91.1	89.5
OTHER	2	2	0.8	0.8	33	33
IRRIGATION	-	-	-	-	-	-
RECLAIMED	-	-	-	-	-	-
SUBTOTAL	1,806	1,867	573.5	587.1		
RESIDENTIAL FLAT	567	522	206.9	190.5		
PRIVATE FIRE PROT	22	23				
PUBLIC FIRE PROT	8	8				
TOTAL	2,403	2,420	780.5	777.6		
Unaccounted-for water	8.00%		67.9	67.6		
Total Production			848.3	845.2	(1)	

1) Purchased power costs are computed using total production.

APPENDIX AA
Page 6

California Water Service Company
WILLOWS DISTRICT

Adopted Quantities

2011 Calendar Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
Month							
July	42.7	16.0	7.5	0.0	9.7	0.1	76.0
August	41.5	15.2	7.2	0.0	9.0	0.1	73.0
September	42.5	16.6	7.5	0.0	9.0	0.1	75.7
October	30.0	12.8	5.7	0.0	6.3	0.1	54.8
November	21.6	10.7	5.1	0.0	4.0	0.1	41.4
December	15.6	8.6	4.7	0.0	2.3	0.0	31.2
January	12.6	7.2	4.2	0.0	1.8	0.0	25.8
February	12.7	7.5	4.6	0.0	2.0	0.0	26.8
March	12.4	7.1	4.0	0.0	1.7	0.0	25.3
April	18.3	8.4	4.8	0.0	2.9	0.0	34.4
May	23.1	9.6	5.1	0.0	4.0	0.1	41.9
June	37.3	14.2	6.9	0.0	8.6	0.1	67.0
	310.3	133.9	67.3	0.0	61.2	0.8	573.5

APPENDIX AA
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California Water Service Company
WILLOWS DISTRICT

Adopted Quantities

2011 Calendar Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	(In Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
Month						
July	76.0	0.0	76.0	\$ -	\$ -	\$ 13.7
August	73.0	0.0	73.0	\$ -	\$ -	\$ 13.2
September	75.7	0.0	75.7	\$ -	\$ -	\$ 13.7
October	54.8	0.0	54.8	\$ -	\$ -	\$ 9.9
November	41.4	0.0	41.4	\$ -	\$ -	\$ 7.5
December	31.2	0.0	31.2	\$ -	\$ -	\$ 5.6
January	25.8	0.0	25.8	\$ -	\$ -	\$ 4.7
February	26.8	0.0	26.8	\$ -	\$ -	\$ 4.8
March	25.3	0.0	25.3	\$ -	\$ -	\$ 4.6
April	34.4	0.0	34.4	\$ -	\$ -	\$ 6.2
May	41.9	0.0	41.9	\$ -	\$ -	\$ 7.6
June	67.0	0.0	67.0	\$ -	\$ -	\$ 12.1
	<u>573.5</u>	<u>0.0</u>	<u>573.5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103.4</u>

APPENDIX AA
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WILLOWS DISTRICT
Monthly Revenue Summary

2011 ADOPTED REVENUE AT PRESENT RATES

	WRAM	NON-WRAM	TOTAL
January	22.5	90.2	112.7
February	23.3	90.2	113.5
March	22.0	90.2	112.2
April	30.1	90.2	120.3
May	37.0	90.2	127.2
June	60.4	90.2	150.6
July	68.8	90.2	159.0
August	66.1	90.2	156.3
September	68.6	90.2	158.8
October	49.1	90.2	139.3
November	36.7	90.2	126.9
December	27.3	90.2	117.5
TOTAL	512.0	1,082.3	1,594.3

2011 ADOPTED REVENUE AT PROPOSED RATES

	WRAM	NON-WRAM	TOTAL
January	26.6	119.5	146.1
February	27.3	119.5	146.7
March	25.5	119.5	144.9
April	33.0	119.5	152.5
May	41.6	116.9	158.5
June	68.2	119.5	187.7
July	81.0	119.5	200.4
August	79.2	119.5	198.7
September	82.5	119.5	202.0
October	58.9	119.5	178.4
November	43.7	119.5	163.1
December	32.8	119.5	152.2
TOTAL	600.4	1,430.9	2,031.3

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California Water Service Company
WILLOWS DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
PURCHASED POWER	
Total Production (kccf)	848.3
Kwh / ccf	823.2
Total calculated KWH	698,283.0
Unit Cost	0.1
Power Cost	\$103,374
TOTAL PURCHASED POWER	\$103.4
PURCHASED WATER	
TOTAL PURCHASED WATER COST	\$0

APPENDIX AA
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California Water Service Company
WILLOWS DISTRICT

Adopted Quantities

	<u>2011</u>
	(DOLLARS IN THOUSANDS)
CHEMICALS	
Total Production (kccf)	848
ADOPTED CHEMICAL DOLLARS	\$7
ADOPTED \$ per KCCF	\$0.008609
PUMP TAXES (WATER REPLENISHMENT DISTRICT)	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - ACRE FEET	\$0
TOTAL GROUNDWATER CHARGES	\$0
ANNUAL WATERMASTER SERVICE	\$0
TOTAL PUMP TAX EXPENSE	\$0.0
UNCOLLECTABLES RATE	0.51%
FRANCHISE TAX RATE	0.00%
BUSINESS LICENSE FEE	\$36.54
FEDERAL TAX RATE	35.00%
STATE CORP. FRANCHISE TAX	8.84%
NET TO GROSS MULTIPLIER	1.64750

APPENDIX AA

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NET TO GROSS MULTIPLIER
(NEW CPUC STAFF APPROVED METHOD)

2011

			NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.50815%	0.50815%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.49185%	99.49185%
	FRANCHISE TAX RATE	0.00000%	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%	0.00000%
	BUSINESS LICENSE RATE	1.79900%	1.79900%
4	BUSINESS LICENSE (% * LINE 2)	1.78985%	1.78985%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	2.29800%	2.29800%
6	1 - SUBTOTAL (100% - LINE 5)	97.70200%	97.70200%
7	CCFT (LINE 6 * 8.84%)	8.63686%	
8	AMERICAN JOBS CREATION ACT (LINE 6 * 9%)	8.01586%	
9	FIT (LINE 6 * 35 %)	28.36725%	
10	TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	39.30211%	2.29800%
11	NET AFTER TAXES (1 - LINE 9)	60.69789%	97.70200%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.64750	1.02352

ADOPTED
RATIO'S

DEBT	46.6%	Without income Taxes	1.02352	0.47717
EQUITY	53.4%	With income Taxes	1.64750	0.87944
TOTAL	100.0%	Adj. Net to Gross:		1.35660

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California Water Service Company
Willows District Bill Comparison *

System Revenue Requirement Increase 27.40%

2011 Monthly Metered Rates

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 27.72	\$ 35.31	\$ 7.59	27.40%
5	\$ 31.72	\$ 40.01	\$ 8.28	26.11%
9 Typical Winter	\$ 34.98	\$ 43.83	\$ 8.85	25.29%
17 Annual Average	\$ 41.86	\$ 51.89	\$ 10.03	23.96%
20 Annual Average	\$ 44.43	\$ 54.91	\$ 10.47	23.57%
25	\$ 48.73	\$ 59.94	\$ 11.21	23.01%
32 Typical Summer	\$ 55.51	\$ 67.89	\$ 12.38	22.31%
35	\$ 58.42	\$ 71.30	\$ 12.88	22.05%
40	\$ 63.26	\$ 76.98	\$ 13.72	21.68%
50	\$ 72.95	\$ 88.34	\$ 15.39	21.09%
75	\$ 97.17	\$ 116.73	\$ 19.56	20.13%

2011 Residential Flat Rates (per month)

6,000 sq. ft. or less	\$ 44.27	\$ 56.40	\$ 12.13	27.40%
6,001-10,000 sq. ft.	\$ 52.93	\$ 67.43	\$ 14.50	27.40%

*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

	Present	Proposed
T1	\$0.8003	\$0.9382
T2	\$0.8592	\$1.0072
T3	\$0.9688	\$1.1357
Cut 1	8	8
Cut 2	25	25
SC	\$27.72	\$35.31

Schedule No. WL-1-R

Willows Tariff Area

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all residential metered water service.

TERRITORY

The City of Willows and vicinity, Glenn County.

RATES

Quantity Rates:

For the first 800 cubic feet, per 100 cubic feet.....	\$0.9382	(I)
For the next 1,700 cubic feet, per 100 cubic feet.....	1.0072	
For all over 2,500 cubic feet, per 100 cubic feet.....	1.1357	(I)

Service Charge:

		Per Meter Per Month	
For	5/8 x 3/4 - inch meter	\$35.31	(I)
For	3/4 - inch meter	45.37	
For	1 - inch meter	67.94	
For	1-1/2 - inch meter	107.34	
For	2 - inch meter	150.42	
For	3 - inch meter	303.23	
For	4 - inch meter	451.20	
For	6 - inch meter	1,160.75	
For	8 - inch meter	1,675.17	
For	10 - inch meter	2,048.38	
For	12 - inch meter	2,938.55	
For	14 - inch meter	4,007.37	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying low-income individually metered residential customers are eligible for credits as shown on Schedule LIRA. (D)
4. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

Vice President
TITLE

Effective _____

Resolution No. _____

Schedule No. WL-1-NR

Willows Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all nonresidential metered water service.

TERRITORY

The City of Willows and vicinity, Glenn County.

RATES

Quantity Rates:

For all meter sizes, per 100 cubic feet..... \$1.0866 (I)

Service Charge:

		Per Meter Per Month	
For	5/8 x 3/4 - inch meter	\$31.67	(I)
For	3/4 - inch meter	40.68	
For	1 - inch meter	60.93	
For	1-1/2 - inch meter	96.25	
For	2 - inch meter	134.89	
For	3 - inch meter	271.93	
For	4 - inch meter	404.64	
For	6 - inch meter	1,040.94	
For	8 - inch meter	1,502.25	
For	10 - inch meter	1,836.95	
For	12 - inch meter	2,635.23	(I)
For	14 - inch meter	3,593.72	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fees set forth on Schedule UF.
2. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
3. Qualifying non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (D)
4. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)

(To be inserted by utility)

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Vice President

Effective _____

Resolution No. _____

Schedule No. WL-2R

Willows Tariff Area

RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

The City of Willows and vicinity, Glenn County.

RATES

	<u>Per Service Connection per Month</u>	
For a single-family residential unit, including premises having the following areas:		
6,000 sq. ft., or less	\$56.40	(I)
6,001 to 10,000 sq. ft.	67.43	
10,001 to 16,000 sq. ft.	83.87	
16,001 to 25,000 sq. ft.	112.14	(I)
For each additional single-family residential unit on the same premises and served from the same service connection	39.24	(I)

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. WL-1, General Metered Service.
4. This Schedule is closed to all new connections as of Jan. 20, 1992, the effective date of Advice Letter No. 4339-W
5. All bills are subject to the reimbursement fees set forth on Schedule UF.
6. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
7. Qualifying low-income flat rate residential customers are eligible for credits as shown on Schedule LIRA. (D)
8. The effective starting date of the interim rate period for fiscal year 2010-2011 is July 1, 2010. The interim rates are subject to refund and shall be adjusted upward or downward back to the effective date of the interim rates upon the adoption of final rates by the Commission at the conclusion of Application 09-07-001. (T)

Schedule No. WL-4

Willows Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection systems.

TERRITORY

Willows and vicinity, Glenn County.

RATES

		<u>Per Month</u>	
For.....	1-1/2 - inch connection	\$12.42	(I)
For.....	2 - inch connection	16.56	
For.....	3 - inch connection	24.84	
For.....	4 - inch connection	33.12	
For.....	6 - inch connection	49.69	
For.....	8 - inch connection	66.25	
For.....	10 - inch connection	82.81	
For.....	12 - inch connection	99.37	
For.....	14 - inch connection	115.93	(I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. VS-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

(D)

(D)

(To be inserted by utility)

Issued by

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

Advice Letter No. _____

THOMAS F. SMEGAL

Date Filed _____

Decision No. _____

NAME
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