

A.09-01-013 et al. ALJ/LRR/oma

ATTACHMENT A

TABLE A1

**CALIFORNIA AMERICAN WATER
LARKFIELD DISTRICT
2009 GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PRESENT RATES**

2010 @ PRESENT RATES

	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		Adopted
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
Operating Revenues						
Water	\$2,655.2	\$2,872.3	\$0.0	\$2,872.3	\$2,771.6	\$2,872.3
Operating Expenses						
Payroll	\$322.7	\$322.7	\$0.0	\$322.7	\$322.7	\$322.7
Purchased Water	\$322.1	\$391.6	\$0.0	\$391.6	\$322.1	\$391.6
Purchased Power	\$82.9	\$82.9	\$0.0	\$82.9	\$82.8	\$82.9
Chemicals	\$31.4	\$34.2	\$0.0	\$34.2	\$37.0	\$34.2
Uncollectibles	\$19.8	\$20.6	\$0.0	\$20.6	\$19.8	\$20.6
Misc SS	\$18.1	\$22.1	\$0.0	\$22.1	\$28.1	\$22.1
Misc T&D	\$68.0	\$68.0	\$0.0	\$68.0	\$67.1	\$68.0
Other Operating Expense	\$59.7	\$61.7	\$0.0	\$61.7	\$77.4	\$61.7
Tank Painting Amortization	\$8.1	\$8.1	\$0.0	\$8.1	\$8.1	\$8.1
Other Maintenance Expense	\$35.8	\$35.8	\$0.0	\$35.8	\$36.2	\$35.8
Insurance	\$51.5	\$51.5	\$0.0	\$51.5	\$51.5	\$51.5
Pension & Benefits	\$168.4	\$168.4	\$0.0	\$168.4	\$168.4	\$168.4
Outside Services	\$1.8	\$1.8	\$0.0	\$1.8	\$3.9	\$1.8
Regulatory Expense	\$11.1	\$20.1	\$0.0	\$20.1	\$37.6	\$20.1
Miscellaneous General	\$115.7	\$69.5	\$0.0	\$69.5	\$127.1	\$69.5
Rents	\$23.9	\$26.2	\$0.0	\$26.2	\$26.2	\$26.2
Other Admin & General	\$3.8	\$3.8	\$0.0	\$3.8	\$3.8	\$3.8
Subtotal	\$1,344.8	\$1,389.0	\$0.0	\$1,389.0	\$1,419.8	\$1,389.0
Allocated General Office ⁽¹⁾	\$193.2	\$202.2	\$0.0	\$202.2	\$193.2	\$202.2
Acquisition Premium	\$74.6	\$74.6	\$0.0	\$74.6	\$74.6	\$74.6
Total Operating Expense	\$1,612.6	\$1,665.8	\$0.0	\$1,665.8	\$1,687.6	\$1,665.8
Depreciation	\$462.6	\$470.6	\$0.0	\$470.6	\$470.6	\$470.6
Ad Valorem Taxes	\$106.7	\$109.6	\$0.0	\$109.6	\$112.4	\$109.6
Franchise Taxes	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Payroll Taxes	\$24.0	\$24.0	\$0.0	\$24.0	\$24.0	\$24.0
Total Exp. Before Inc. Taxes	\$2,205.9	\$2,270.0	\$0.0	\$2,270.0	\$2,294.6	\$2,270.0
Net Revenue Before Inc. Taxes	\$449.3	\$602.3	\$0.0	\$602.3	\$477.0	\$602.3
State Income Taxes	\$14.4	\$25.0	\$0.0	\$25.0	\$15.2	\$25.0
Federal Income Taxes	\$57.0	\$99.1	\$6.1	\$105.2	\$54.6	\$105.2
Total Expenses	\$2,277.3	\$2,394.1	\$6.1	\$2,400.2	\$2,364.4	\$2,400.2
Net Operating Revenue	\$377.4	\$478.2	-\$6.1	\$472.1	\$407.0	\$472.1
Rate Base	\$6,997.2	\$7,356.9	\$0.0	\$7,356.9	\$7,422.4	\$7,356.9
Rate of Return	5.39%	6.50%	-0.08%	6.42%	5.48%	6.42%

(1) Updated to reflect costs authorized in D.10-06-003.

TABLE A1

**CALIFORNIA AMERICAN WATER
LARKFIELD DISTRICT
2009 GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES**

2010 @ PROPOSED RATES

	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		Adopted
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
Operating Revenues						
Water	\$2,963.2	\$3,057.9	\$22.0	\$3,079.9	\$3,106.2	\$3,079.9
Operating Expenses						
Payroll	\$322.7	\$322.7	\$0.0	\$322.7	\$322.7	\$322.7
Purchased Water	\$322.1	\$391.6	\$0.0	\$391.6	\$322.1	\$391.6
Purchased Power	\$82.9	\$82.9	\$0.0	\$82.9	\$82.8	\$82.9
Chemicals	\$31.4	\$34.2	\$0.0	\$34.2	\$37.0	\$34.2
Uncollectibles	\$21.3	\$21.9	\$0.2	\$22.1	\$22.4	\$22.1
Misc SS	\$18.1	\$22.1	\$0.0	\$22.1	\$28.1	\$22.1
Misc T&D	\$68.0	\$68.0	\$0.0	\$68.0	\$67.1	\$68.0
Other Operating Expense	\$60.2	\$61.7	\$0.0	\$61.7	\$77.4	\$61.7
Tank Painting Amortization	\$8.1	\$8.1	\$0.0	\$8.1	\$8.1	\$8.1
Other Maintenance Expense	\$35.8	\$35.8	\$0.0	\$35.8	\$36.2	\$35.8
Insurance	\$51.5	\$51.5	\$0.0	\$51.5	\$51.5	\$51.5
Pension & Benefits	\$168.4	\$168.4	\$0.0	\$168.4	\$168.4	\$168.4
Outside Services	\$1.8	\$1.8	\$0.0	\$1.8	\$3.9	\$1.8
Regulatory Expense	\$11.1	\$20.1	\$0.0	\$20.1	\$37.6	\$20.1
Miscellaneous General	\$115.7	\$69.5	\$0.0	\$69.5	\$127.1	\$69.5
Rents	\$23.9	\$26.2	\$0.0	\$26.2	\$26.2	\$26.2
Other Admin & General	\$3.8	\$3.8	\$0.0	\$3.8	\$3.8	\$3.8
Subtotal	\$1,346.8	\$1,390.3	\$0.2	\$1,390.5	\$1,422.4	\$1,390.5
Allocated General Office ⁽¹⁾	\$193.2	\$202.2	\$0.0	\$202.2	\$193.2	\$202.2
Acquisition Premium	\$74.6	\$74.6	\$0.0	\$74.6	\$74.6	\$74.6
Total Operating Expense	\$1,614.6	\$1,667.1	\$0.2	\$1,667.3	\$1,690.2	\$1,667.3
Depreciation	\$462.6	\$470.6	\$0.0	\$470.6	\$470.6	\$470.6
Ad Valorem Taxes	\$106.7	\$109.6	\$0.0	\$109.6	\$112.4	\$109.6
Franchise Taxes	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Payroll Taxes	\$24.0	\$24.0	\$0.0	\$24.0	\$24.0	\$24.0
Total Exp. Before Inc. Taxes	\$2,207.9	\$2,271.3	\$0.2	\$2,271.5	\$2,297.2	\$2,271.5
Net Revenue Before Inc. Taxes	\$755.3	\$786.6	\$21.8	\$808.4	\$809.0	\$808.4
State Income Taxes	\$35.0	\$39.2	\$1.7	\$40.9	\$40.8	\$40.9
Federal Income Taxes	\$157.7	\$155.9	\$20.2	\$176.1	\$170.9	\$176.1
Total Expenses	\$2,400.6	\$2,466.4	\$22.1	\$2,488.5	\$2,508.9	\$2,488.5
Net Operating Revenue	\$562.6	\$591.5	-\$0.1	\$591.4	\$597.1	\$591.4
Rate Base	\$6,997.2	\$7,356.9	\$0.0	\$7,356.9	\$7,422.4	\$7,356.9
Rate of Return	8.04%	8.04%		8.04%	8.04%	8.04%

(1) Updated to reflect costs authorized in D.10-06-003.

TABLE C-1
CALIFORNIA-AMERICAN WATER CO.
LARKFIELD DISTRICT
AVERAGE NUMBER OF CUSTOMERS

TEST YEAR 2010

ITEM	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
<u>Metered Connections</u>						
Residential	2,065	2,065	0	2,065	2,065	2,065
Commercial	279	279	0	279	279	279
Public Authority	9	9	0	9	9	9
Industrial	1	1	0	1	1	1
Irrigation	0	0	0	0	0	0
Total metered connections	2,354	2,354	0	2,354	2,354	2,354
Unmetered	0	0	0	0	0	0
Private Fire Service	57	57	0	57	57	57
<u>Total Active connections</u>						
Include Fire Protection	2,411	2,411	0	2,411	2,411	2,411
Exclude Fire Protection	2,354	2,354	0	2,354	2,354	2,354

TABLE C-2
CALIFORNIA-AMERICAN WATER CO.
LARKFIELD DISTRICT

AVERAGE NUMBER OF CUSTOMERS

TEST YEAR 2011

ITEM	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
<u>Metered Connections</u>						
Residential	2,079	2,079	0	2,079	2,079	2,079
Commercial	282	282	0	282	282	282
Public Authority	9	9	0	9	9	9
Industrial	1	1	0	1	1	1
Irrigation	0	0	0	0	0	0
Total metered connections	2,371	2,371	0	2,371	2,371	2,371
Unmetered	0	0	0	0	0	0
Private Fire Service	60	60	0	60	60	60
<u>Total Active connections</u>						
Include Fire Protection	2,431	2,431	0	2,431	2,431	2,431
Exclude Fire Protection	2,371	2,371	0	2,371	2,371	2,371

TABLE D-1
 CALIFORNIA-AMERICAN WATER COMPANY
 LARKFIELD DISTRICT
 TOTAL SALES AND SUPPLY
 TEST YEAR 2010

ITEM	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
<u>METERED SALES KCCF</u>						
Residential	362.2	362.2	0.0	362.2	364.5	362.2
Commercial	127.0	127.0	0.0	127.0	128.3	127.0
Public Authority	20.3	20.3	0.0	20.3	13.3	20.3
Industrial	0.1	0.1	0.0	0.1	2.3	0.1
Irrigation	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL METERED SALES	509.6	509.6	0.0	509.6	508.4	509.6
UNMETERED SALES	0.0	0.0	0.0	0.0	0.0	0.0
PRIVATE FIRE SERVICE	0.0	0.0	0.0	0.0	0.0	0.0
<u>Non-Revenue Water (8.8%)</u>	<u>49.2</u>	<u>49.2</u>	<u>0.0</u>	<u>49.2</u>	<u>53.4</u>	<u>49.2</u>
TOTAL WATER REQUIREMENTS-KCCF	558.8	558.8	0.0	558.8	561.8	558.8
TOTAL WATER REQUIREMENTS-AF	1,282.6	1,282.6	0.0	1,282.6	1,289.4	1,282.6
PRODUCTION -AF						
Purchased water-	521.6	521.6	0.0	521.6	521.6	521.6
<u>Company Wells</u>	<u>761.0</u>	<u>761.0</u>	<u>0.0</u>	<u>761.0</u>	<u>767.7</u>	<u>761.0</u>
Total WATER REQUIREMENTS-AF	1,282.6	1,282.6	0.0	1,282.6	1,289.3	1,282.6

TABLE D-2
 CALIFORNIA-AMERICAN WATER COMPANY
 LARKFIELD DISTRICT
 TOTAL SALES AND SUPPLY
 TEST YEAR 2011

ITEM	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
<u>METERED SALES KCCF</u>						
Residential	364.7	364.7	0.0	364.7	367.0	364.7
Commercial	128.4	128.4	0.0	128.4	129.6	128.4
Public Authority	20.3	20.3	0.0	20.3	13.3	20.3
Industrial	0.1	0.1	0.0	0.1	2.3	0.1
Irrigation	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL METERED SALES	513.5	513.5	0.0	513.5	512.2	513.5
UNMETERED SALES	0.0	0.0	0.0	0.0	0.0	0.0
PRIVATE FIRE SERVICE	0.0	0.0	0.0	0.0	0.0	0.0
<u>Non-Revenue Water (8.8%)</u>	<u>49.5</u>	<u>49.5</u>	<u>0.0</u>	<u>49.5</u>	<u>53.8</u>	<u>49.5</u>
TOTAL WATER REQUIREMENTS-KCCF	563.0	563.0	0.0	563.0	566.0	563.0
TOTAL WATER REQUIREMENTS-AF	1,292.5	1,292.5	0.0	1,292.5	1,299.2	1,292.5
PRODUCTION -AF						
Purchased water-	521.6	521.6	0.0	521.6	521.6	521.6
<u>Company Wells</u>	<u>770.9</u>	<u>770.9</u>	<u>0.0</u>	<u>770.9</u>	<u>777.5</u>	<u>770.9</u>
Total WATER REQUIREMENTS-AF	1,292.5	1,292.5	0.0	1,292.5	1,299.1	1,292.5

TABLE E-1
 CALIFORNIA-AMERICAN WATER COMPANY
 LARKFIELD DISTRICT
 OPERATING REVENUES
 TEST YEAR 2010
 (AT PRESENT RATES)

ITEM	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
	(Thousands of \$)			(Thousands of \$)		
METERED REVENUES						
Residential	1,857.5	2,017.0	0.0	2,017.0	1,960.4	2,017.0
Commercial	671.2	723.7	0.0	723.7	700.3	723.7
Public Authority	99.0	99.7	0.0	99.7	73.0	99.7
Industrial	4.6	8.8	0.0	8.8	14.6	8.8
Irrigation	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL GENERAL METERED	2,632.3	2,849.1	0.0	2,849.1	2,748.3	2,849.1
UNMETERED	0.0	0.0	0.0	0.0	0.0	0.0
OTHER REVENUES						
Private Fire Service	14.8	15.0	0.0	15.0	14.7	15.0
Misc. Service	0.9	0.9	0.0	0.9	0.9	0.9
Other	7.2	7.2	0.0	7.2	7.7	7.2
TOTAL OTHER AND FLAT RATE	22.9	23.1	0.0	23.1	23.3	23.1
TOTAL REVENUES	2,655.2	2,872.3	0.0	2,872.3	2,771.6	2,872.3

TABLE E-1
 CALIFORNIA-AMERICAN WATER COMPANY
 LARKFIELD DISTRICT
 OPERATING REVENUES
 TEST YEAR 2010
 (AT PROPOSED RATES)

ITEM	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
	(Thousands of \$)			(Thousands of \$)		
METERED REVENUES						
Residential	2,094.8	2,147.7	15.5	2,163.2	2,198.1	2,163.2
Commercial	746.3	770.6	5.6	776.1	785.0	776.1
Public Authority	108.3	106.2	0.8	107.0	81.8	107.0
Industrial	6.2	9.3	0.1	9.4	16.2	9.4
Irrigation	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL GENERAL METERED	2,955.6	3,033.8	21.9	3,055.7	3,081.1	3,055.7
UNMETERED	0.0	0.0	0.0	0.0	0.0	0.0
OTHER REVENUES						
Private Fire Service	16.5	16.0	0.1	16.1	16.5	16.1
Misc. Service	0.9	0.9	0.0	0.9	0.9	0.9
Other	7.2	7.2	0.0	7.2	7.7	7.2
TOTAL OTHER AND FLAT RATE	24.6	24.1	0.1	24.2	25.1	24.2
TOTAL REVENUES	2,980.2	3,057.9	22.0	3,079.9	3,106.2	3,079.9

TABLE F-1
CALIFORNIA-AMERICAN WATER COMPANY
LARKFIELD DISTRICT
PAYROLL EXPENSE
TEST YEAR 2010

ITEM	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
	(Thousands of \$)			(Thousands of \$)		
SALARIES	334.6	334.6	0.0	334.6	334.6	334.6
OVERTIME	<u>17.8</u>	<u>17.8</u>	<u>0.0</u>	<u>17.8</u>	<u>17.8</u>	<u>17.8</u>
TOTAL SALARIES	352.4	352.4	0.0	352.4	352.4	352.4
CAPITALIZED PAYROLL	<u>29.7</u>	<u>29.7</u>	<u>0.0</u>	<u>29.7</u>	<u>29.7</u>	<u>29.7</u>
TOTAL NET PAYROLL	322.7	322.7	0.0	322.7	322.7	322.7
Escalation Rate	3.4%	3.4%	0.0%	3.4%	3.4%	3.4%

TABLE F-2
CALIFORNIA-AMERICAN WATER COMPANY
LARKFIELD DISTRICT
OPERATING EXPENSE
TEST YEAR 2010

ITEM	PUC Account No.	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
		ORIGINAL	REVISED		REVISED	UPDATED FILING	
		(Thousands of \$)		(Thousands of \$)			
Source of Supply Expense	702	0.0	0.0	0.0	0.0	0.0	0.0
Source of Supply - Miscellaneous	703	18.1	22.1	0.0	22.1	28.1	22.1
Purchased Water	704	322.1	391.6	0.0	391.6	322.1	391.6
Power Production Expense	722	0.0	0.0	0.0	0.0	0.0	0.0
Pumping Expense - Electric	724	0.0	0.0	0.0	0.0	0.0	0.0
Pumping Expense - Miscellaneous	725	0.8	0.8	0.0	0.8	0.8	0.8
Purchased Power	726	82.9	82.9	0.0	82.9	82.8	82.9
Water Treatment	742	0.0	0.0	0.0	0.0	0.0	0.0
Water Treatment - Miscellaneous	743	38.1	40.1	0.0	40.1	44.3	40.1
Chemicals	744	31.4	34.2	0.0	34.2	37.0	34.2
T & D - Storage Facilities	752	0.6	0.6	0.0	0.6	0.6	0.6
T & D - Lines	753	0.0	0.0	0.0	0.0	0.0	0.0
T & D - Meters	754	0.0	0.0	0.0	0.0	0.0	0.0
T & D - Customer Installation	755	0.4	0.4	0.0	0.4	0.4	0.4
T & D - Miscellaneous	756	68.0	68.0	0.0	68.0	67.1	68.0
Customer Accounts - Meter Reading	772	0.0	0.0	0.0	0.0	0.0	0.0
Cust. Accts. - Records & Collect. & Misc	773	0.0	0.0	0.0	0.0	0.0	0.0
Customer Accounts - Miscellaneous	774	16.1	16.1	0.0	16.1	16.1	16.1
Customer Accounts - Uncollectibles	775	19.8	20.6	0.0	20.6	19.8	20.6
Advertising Expense	783	3.7	3.7	0.0	3.7	15.2	3.7
TOTAL OPERATION EXPENSES		602.0	681.0	0.0	681.0	634.3	681.0
OTHER OPERATING EXPENSE		145.8	151.8	0.0	151.8	172.6	151.8
Revenues @ Present Rates		2,655.2	2,872.3	0.0	2,872.3	2,771.6	2,872.3
Uncollectible Rate		0.7174%	0.7167%	0.0	0.7167%	0.7174%	0.7167%
Uncollectibles		19.0	20.6	0.0	20.6	19.8	20.6
Revenues @ Proposed Rates		2,963.2	3,057.9	22.0	3,079.9	3,106.2	3,079.9
Uncollectible Rate		0.7174%	0.7167%	0.0	0.7167%	0.7174%	0.7167%
Uncollectibles		21.3	21.9	0.2	22.1	22.4	22.1
Purchased Water		322.1	391.6	0.0	391.6	322.1	391.6
Purchased Power		82.9	82.9	0.0	82.9	82.8	82.9
Chemicals		31.4	34.2	0.0	34.2	37.0	34.2
Uncollectibles		19.8	20.6	0.0	20.6	19.8	20.6
Misc SS		18.1	22.1	0.0	22.1	28.1	22.1
Misc T&D		68.0	68.0	0.0	68.0	67.1	68.0
Other Operating Expense		59.7	61.7	0.0	61.7	77.4	61.7
Total		602.0	681.0	0.0	681.0	634.3	681.0

TABLE F-3
 CALIFORNIA-AMERICAN WATER COMPANY
 LARKFIELD DISTRICT
 MAINTENANCE EXPENSE
 TEST YEAR 2010

ITEM	PUC Account No.	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
		ORIGINAL	REVISED		REVISED	UPDATED FILING	
		(Thousands of \$)			(Thousands of \$)		
Source of Supply - Structures	707	0.0	0.0	0.0	0.0	0.0	0.0
Source of Supply - Collection	708	0.0	0.0	0.0	0.0	0.0	0.0
Source of Supply - Lakes, Rivers	709	0.0	0.0	0.0	0.0	0.0	0.0
Source of Supply - Wells	711	1.2	1.2	0.0	1.2	1.2	1.2
Source of Supply - Mains	712	0.0	0.0	0.0	0.0	0.0	0.0
Source of Supply - Other	713	0.2	0.2	0.0	0.2	1.2	0.2
Pumping - Structures	730	0.0	0.0	0.0	0.0	0.0	0.0
Pumping - Power Production	731	4.7	4.7	0.0	4.7	4.7	4.7
Pumping - Other	733	0.0	0.0	0.0	0.0	0.0	0.0
Water Treatment - Structures	747	0.0	0.0	0.0	0.0	0.0	0.0
Water Treatment - Equipment	748	2.9	2.9	0.0	2.9	2.9	2.9
T & D Reservoirs & Tanks	760	11.5	11.5	0.0	11.5	10.9	11.5
Tank Painting	760	8.1	8.1	0.0	8.1	8.1	8.1
T & D Mains	761	4.4	4.4	0.0	4.4	4.4	4.4
T & D Fire Mains	762	0.0	0.0	0.0	0.0	0.0	0.0
T & D Services	763	7.8	7.8	0.0	7.8	7.8	7.8
T & D Meters	764	0.2	0.2	0.0	0.2	0.2	0.2
T & D Hydrants	765	0.4	0.4	0.0	0.4	0.4	0.4
T & D Miscellaneous Plant	766	2.5	2.5	0.0	2.5	2.5	2.5
TOTAL MAINTENANCE EXPENSES		43.9	43.9	0.0	43.9	44.3	43.9
Tank Painting		8.1	8.1	0.0	8.1	8.1	8.1
Other Maintenance		35.8	35.8	0.0	35.8	36.2	35.8
Total		43.9	43.9	0.0	43.9	44.3	43.9

TABLE F-3
 CALIFORNIA-AMERICAN WATER COMPANY
 LARKFIELD DISTRICT
 MAINTENANCE EXPENSE
 TEST YEAR 2010

ITEM	PUC Account No.	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
		ORIGINAL	REVISED		REVISED	UPDATED FILING	
		(Thousands of \$)			(Thousands of \$)		
Office Supplies & Other Expenses	792	3.3	3.3	0.0	3.3	3.3	3.3
Property Insurance	793	7.9	7.9	0.0	7.9	7.9	7.9
Worker's Comp, Injuries & Damages	794	43.6	43.6	0.0	43.6	43.6	43.6
Employee Pension & Benefits	795	168.4	168.4	0.0	168.4	168.4	168.4
Regulatory Expense	797	11.1	20.1	0.0	20.1	37.6	20.1
Outside Services	798	1.8	1.8	0.0	1.8	3.9	1.8
Miscellaneous General Expense	799	115.7	69.5	0.0	69.5	127.1	69.5
General Plant	805	0.5	0.5	0.0	0.5	0.5	0.5
Rents	811	23.9	26.2	0.0	26.2	26.2	26.2
TOTAL A&G EXPENSES		376.2	341.3	0.0	341.3	418.5	341.3
Total Insurance		51.5	51.5	0.0	51.5	51.5	51.5
Total Pension & Benefits		168.4	168.4	0.0	168.4	168.4	168.4
Total Outside Services		1.8	1.8	0.0	1.8	3.9	1.8
Total Other A & G		130.6	93.4	0.0	93.4	168.5	93.4
Total Rents		23.9	26.2	0.0	26.2	26.2	26.2
TOTAL ADMIN & GENERAL EXPENSES		376.2	341.3	0.0	341.3	418.5	341.3
Insurance		51.5	51.5	0.0	51.5	51.5	51.5
Pension & Benefits		168.4	168.4	0.0	168.4	168.4	168.4
Outside Services		1.8	1.8	0.0	1.8	3.9	1.8
Regulatory Expense		11.1	20.1	0.0	20.1	37.6	20.1
Miscellaneous General		115.7	69.5	0.0	69.5	127.1	69.5
Rents		23.9	26.2	0.0	26.2	26.2	26.2
Other Admin & General		3.8	3.8	0.0	3.8	3.8	3.8
Total		376.2	341.3	0.0	341.3	418.5	341.3

TABLE H-1
 CALIFORNIA-AMERICAN WATER COMPANY
 LARKFIELD DISTRICT
 TAXES OTHER THAN INCOME
 TEST YEAR 2010

ITEM	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
	(Thousands of \$)			(Thousands of \$)		
Ad Valorem Taxes	106.7	109.6	0.0	109.6	112.4	109.6
Franchise Taxes	0.0	0.0	0.0	0.0	0.0	0.0
Net Payroll Taxes	24.0	24.0	0.0	24.0	24.0	24.0
Taxes other than Income	130.7	133.6	0.0	133.6	136.4	133.6

Ad Valorem Taxes Calculation

Yr End Plant	15,212.6	15,469.7	0.0	15,469.7	15,706.9	15,469.7
Less: Advances	234.5	234.5	0.0	234.5	234.5	234.5
Less: Contributions	494.2	494.2	0.0	494.2	494.2	494.2
Less: Yr End Depreciation	5,238.0	5,247.6	0.0	5,247.6	5,235.8	5,247.6
Net Plant	9,245.9	9,493.4	0.0	9,493.4	9,742.4	9,493.4
Ad Valorem Rate	1.1540%	1.1540%	0.00000	1.1540%	1.1540%	1.1540%
Ad Valorem Taxes	106.7	109.6	0.0	109.6	111.5	109.6

TABLE I-1
 CALIFORNIA-AMERICAN WATER COMPANY
 LARKFIELD DISTRICT
 TAXES BASED ON INCOME
 TEST YEAR 2010
 (PRESENT RATES)

	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
	(Thousands of \$)			(Thousands of \$)		
Operating Revenues	2,655.2	2,872.3	0.0	2,872.3	2,771.6	2,872.3
Deductions:						
Operating Less Uncollectibles	1,591.8	1,645.2	0.0	1,645.2	1,668.0	1,645.2
Uncollectibles	19.8	20.6	0.0	20.6	19.8	20.6
Domestic Prod Activity Deduct	9.2	17.5	(10.3)	7.2	18.0	7.2
Book Depreciation	462.6	470.6	0.0	470.6	470.6	470.6
R/M Interest	262.9	276.6	(0.0)	276.6	278.8	276.6
Taxes-Other Than Income	130.7	133.6	0.0	133.6	136.4	133.6
Total Operating Revenue Deductions:						
Federal	2,477.0	2,564.1	(10.3)	2,553.8	2,591.8	2,553.8
State	2,467.8	2,546.6	(0.0)	2,546.6	2,573.8	2,546.6
Taxable Net-State	187.4	325.7	0.0	325.7	197.8	325.7
S.C.F.T. @ 7.69%	14.4	25.0	0.0	25.0	15.2	25.0
Less:						
Deferred Taxes	0.0	0.0	0.0	0.0	0.0	0.0
STATE INCOME TAXES	14.4	25.0	0.0	25.0	15.2	25.0
Taxable Net-Federal	162.9	283.2	17.3	300.5	156.1	300.5
F.I.T. @ 35%	57.0	99.1	6.1	105.2	54.6	105.2
Less:						
Deferred Taxes	0.0	0.0	0.0	0.0	0.0	0.0
FEDERAL INCOME TAX	57.0	99.1	6.1	105.2	54.6	105.2
TOTAL TAXES ON INCOME	71.4	124.1	6.1	130.2	69.8	130.2

TABLE I-2
 CALIFORNIA-AMERICAN WATER COMPANY
 LARKFIELD DISTRICT
 TAXES BASED ON INCOME
 TEST YEAR 2010
 (PROPOSED RATES)

	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
	(Thousands of \$)			(Thousands of \$)		
Operating Revenues	2,963.2	3,057.9	22.0	3,079.9	3,106.2	3,079.9
Deductions:						
Operating Less Uncollectibles	1,593.9	1,645.2	0.0	1,645.2	1,667.9	1,645.2
Uncollectibles	21.3	21.9	0.2	22.1	22.4	22.1
Domestic Prod Activity Deduct	25.1	25.2	-14.4	10.8	18.0	10.8
Book Depreciation	462.6	470.6	0.0	470.6	470.6	470.6
R/M Interest	262.9	276.6	0.0	276.6	278.8	276.6
Taxes-Other Than Income	130.7	133.6	0.0	133.6	136.4	133.6
Total Operating Revenue Deductions:						
Federal	2,496.5	2,573.1	-14.2	2,558.9	2,594.1	2,558.9
State	2,471.4	2,547.9	0.2	2,548.1	2,576.1	2,548.1
Taxable Net-State	491.8	510.0	21.8	531.8	530.1	531.8
S.C.F.T. @ 7.69%	35.0	39.2	1.7	40.9	40.8	40.9
Less:						
Deferred Taxes	0.0	0.0	0.0	0.0	0.0	0.0
STATE INCOME TAXES	35.0	39.2	1.7	40.9	40.8	40.9
Taxable Net-Federal	444.9	445.6	57.4	503.0	488.3	503.0
F.I.T. @ 35%	157.7	155.9	20.2	176.1	170.9	176.1
Less:						
Deferred Taxes	0.0	0.0	0.0	0.0	0.0	0.0
FEDERAL INCOME TAX	157.7	155.9	20.2	176.1	170.9	176.1
TOTAL TAXES ON INCOME	192.7	195.1	21.9	217.0	211.7	217.0

TABLE J-1
 CALIFORNIA-AMERICAN WATER COMPANY
 LARKFIELD DISTRICT
 PLANT IN SERVICE
 TEST YEAR 2010

ITEM	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
	(Thousands of \$)			(Thousands of \$)		
Plant in Service - BOY	14,737.2	14,967.8	0.0	14,967.8	14,737.2	14,967.8
<u>Additions</u>						
Gross Additions	490.1	517.4	0.0	517.4	994.6	517.4
Retirements of Plant	(14.7)	(15.6)	0.0	(15.6)	(24.9)	(15.6)
Net Additions	475.4	501.8	0.0	501.8	969.7	501.8
CWIP - BOY	20.0	147.1	0.0	147.1	167.1	147.1
CWIP - EOY	20.0	147.1	0.0	147.1	167.1	147.1
Net Change - CWIP	0.0	0.0	0.0	0.0	0.0	0.0
Plant in Service - EOY	15,212.6	15,469.7	0.0	15,469.7	15,706.9	15,469.7
WEIGHTING FACTOR	44.67%	44.67%	0.00%	44.67%	50.07%	44.67%
WTD. AVG. PLANT IN SERVICE	14,969.6	15,339.1	0.0	15,339.1	15,389.8	15,339.1

TABLE J-2
CALIFORNIA-AMERICAN WATER COMPANY
LARKFIELD DISTRICT

PLANT IN SERVICE

TEST YEAR 2011

ITEM	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
	(Thousands of \$)			(Thousands of \$)		
Plant in Service - BOY	15,212.6	15,469.7	0.0	15,469.7	15,706.9	15,469.7
<u>Additions</u>						
Gross Additions	645.5	558.6	0.0	558.6	881.0	558.6
Retirements of Plant	<u>(19.4)</u>	<u>(16.8)</u>	<u>0.0</u>	<u>(16.8)</u>	<u>(26.5)</u>	<u>(16.8)</u>
Net Additions	626.1	541.8	0.0	541.8	854.5	541.8
CWIP - BOY	20.0	147.1	0.0	147.1	167.1	147.1
CWIP - EOY	<u>0.0</u>	<u>147.1</u>	<u>0.0</u>	<u>147.1</u>	<u>1,704.8</u>	<u>147.1</u>
Net Change - CWIP	-20.0	0.0	0.0	0.0	1,537.7	0.0
Plant in Service - EOY	15,838.7	16,011.5	0.0	16,011.5	16,561.4	16,011.5
WEIGHTING FACTOR	44.67%	44.67%	0.00%	44.67%	50.07%	44.67%
WTD. AVG. PLANT IN SERVICE	15,503.3	15,858.8	0.0	15,858.8	17,071.8	15,858.8

TABLE K-1
 CALIFORNIA-AMERICAN WATER COMPANY
 LARKFIELD DISTRICT
 DEPRECIATION RESERVE & EXPENSE
 TEST YEAR 2010

	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
	(Thousands of \$)			(Thousands of \$)		
DEPRECIATION RESERVE - B.O.Y.	4,781.7	4,784.1	0.0	4,784.1	4,781.7	4,784.1
CHANGES						
Annual Accrual	462.6	470.6	0.0	470.6	470.6	470.6
Contributions Depreciation	8.0	8.4	0.0	8.4	8.4	8.4
Retirements	(14.7)	(15.6)	0.0	(15.6)	(24.9)	(15.6)
Salvage / Cost of Removal	0.0	0.0	0.0	0.0	0.0	0.0
Adjustments	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CHANGES	455.9	463.4	0.0	463.4	454.1	463.4
DEPRECIATION RESERVE - E.O.Y.	5,238.0	5,247.6	0.0	5,247.6	5,235.8	5,247.6
WEIGHTING FACTOR	58.12%	58.39%	0.00%	58.39%	58.12%	58.39%
WTD. AVG. DEPRECIATION RESERVE	5,046.7	5,054.7	0.0	5,054.7	5,045.6	5,054.7

TABLE K-2
CALIFORNIA-AMERICAN WATER COMPANY
LARKFIELD DISTRICT
DEPRECIATION RESERVE & EXPENSE
TEST YEAR 2011

	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATED FILING	
	(Thousands of \$)			(Thousands of \$)		
DEPRECIATION RESERVE - B.O.Y.	5,238.0	5,247.6	0.0	5,247.6	5,235.8	5,247.6
CHANGES						
Annual Accrual	472.7	480.7	0.0	480.7	492.7	480.7
Contributions Depreciation	9.3	9.3	0.0	9.3	9.3	9.3
Retirements	(19.4)	(16.8)	0.0	(16.8)	(26.5)	(16.8)
Salvage / Cost of Removal	0.0	0.0	0.0	0.0	0.0	0.0
Adjustments	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL CHANGES	462.6	473.2	0.0	473.2	475.5	473.2
DEPRECIATION RESERVE - E.O.Y.	5,700.6	5,720.8	0.0	5,720.8	5,711.3	5,720.8
WEIGHTING FACTOR	58.12%	58.39%	0.00%	58.39%	58.12%	58.39%
WTD. AVG. DEPRECIATION RESERVE	5,506.9	5,523.9	0.0	5,523.9	5,512.2	5,523.9

TABLE L-1
CALIFORNIA-AMERICAN WATER COMPANY
LARKFIELD DISTRICT
WEIGHTED AVERAGE DEPRECIATED RATE BASE
TEST YEAR 2010

ITEM	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATE FILING	
	(Thousands of \$)			(Thousands of \$)		
WTD AVG PLANT IN SERVICE	14,969.6	15339.1	0.0	15,339.1	15,389.8	15,339.1
MATERIALS & SUPPLIES	6.3	6.3	(0.0)	6.3	6.3	6.3
WORKING CASH, OPERATIONAL	34.4	34.4	0.0	34.4	34.4	34.4
WORKING CASH, LEAD-LAG	208.3	208.3	0.0	208.3	211.7	208.3
WTD AVG DEPR RESERVE	(5,046.7)	(5,054.7)	0.0	(5,054.7)	(5,045.6)	(5,054.7)
ADVANCES FOR CONSTR	(213.9)	(213.9)	0.0	(213.9)	(213.9)	(213.9)
UNAMORTIZED ADVANCES-20YR	(1,664.4)	(1,664.4)	0.0	(1,664.4)	(1,664.4)	(1,664.4)
CONTRIBUTIONS IN AID OF CONST	(469.3)	(469.3)	0.0	(469.3)	(469.3)	(469.3)
UNAMORTIZED CONTRIB- 20 YR	(174.3)	(174.3)	0.1	(174.3)	(174.3)	(174.3)
ACCUM. DEF. FED INC TAX	(511.1)	(512.7)	0.0	(512.7)	(510.7)	(512.7)
ACCUM. DEF. STATE INC TAX	(141.7)	(142.1)	0.0	(142.1)	(141.6)	(142.1)
GENERAL OFFICE ALLOC.	0.0	0.0	0.0	0.0	0.0	0.0
AVERAGE RATE BASE	6,997.2	7,356.9	(0.0)	7,356.9	7,422.4	7,356.9

TABLE L-2
CALIFORNIA-AMERICAN WATER COMPANY
LARKFIELD DISTRICT
WEIGHTED AVERAGE DEPRECIATED RATE BASE
TEST YEAR 2011

ITEM	STAFF		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		ADOPTED
	ORIGINAL	REVISED		REVISED	UPDATE FILING	
	(Thousands of \$)			(Thousands of \$)		
WTD AVG PLANT IN SERVICE	15,503.3	15,858.8	0.0	15,858.8	17,071.8	15,858.8
MATERIALS & SUPPLIES	6.4	6.4	0.0	6.4	6.4	6.4
WORKING CASH, OPERATIONAL	124.0	124.0	0.0	124.0	124.0	124.0
WORKING CASH, LEAD-LAG	212.8	212.8	0.0	212.8	218.8	212.8
WTD AVG DEPR RESERVE	(5,506.9)	(5,523.9)	0.0	(5,523.9)	(5,512.2)	(5,523.9)
ADVANCES FOR CONSTR	(260.4)	(260.4)	0.0	(260.4)	(260.4)	(260.4)
UNAMORTIZED ADVANCES-20YR	(1,519.7)	(1,519.7)	0.0	(1,519.7)	(1,519.7)	(1,519.7)
CONTRIBUTIONS IN AID OF CONST	(501.7)	(501.7)	0.0	(501.7)	(501.7)	(501.7)
UNAMORTIZED CONTRIB- 20 YR	(159.2)	(159.2)	0.0	(159.2)	(159.2)	(159.2)
ACCUM. DEF. FED INC TAX	(529.6)	(533.9)	0.0	(533.9)	(533.4)	(533.9)
ACCUM. DEF. STATE INC TAX	(146.8)	(148.0)	0.0	(148.0)	(147.8)	(148.0)
GENERAL OFFICE ALLOC.	0.0	0.0	0.0	0.0	0.0	0.0
AVERAGE RATE BASE	7,222.2	7,555.3	0.0	7,555.3	8,786.6	7,555.3
<hr/>						
INTEREST CALCULATION:						
AVG RATE BASE	7,222.2	7,555.3	0.0	7,555.3	8,786.6	7,555.3
X WEIGHTED COST OF DEBT	3.76%	3.76%	0.00%	3.76%	3.76%	3.76%
INTEREST EXPENSE	271.3	284.1	58.8	284.1	330.1	284.1

**CALIFORNIA AMERICAN WATER
LARKFIELD DISTRICT - 2009 GENERAL RATE CASE**

	2010	2011	2012
Total Adopted Conservation Dollars	\$49,551	\$49,551	\$49,551
Total Adopted Consumption (ccf)	509,600	513,500	513,500
Conservation Surcharge (\$/ccf)	\$0.0972	\$0.0965	\$0.0965

**CALIFORNIA AMERICAN WATER
LARKFIELD DISTRICT - 2009 GENERAL RATE CASE
ADOPTED QUANTITIES - TAXES, UNCOLLECTIBLE
AND UNACCOUNTED FOR WATER**

Rates

Franchise Taxes	0.00%
Uncollectible Expenses	0.7167%
State Taxes	7.69%
Federal Taxes	35.00%
Unaccounted for Water	8.80%

**CALIFORNIA AMERICAN WATER
LARKFIELD DISTRICT - 2009 GENERAL RATE CASE
ADOPTED QUANTITIES - AVERAGE CUSTOMERS**

Average Customers	2010 Adopted	2011 Adopted
Metered		
Residential	2,065	2,079
Commercial	279	282
Public Authority	9	9
Industrial	1	1
Irrigation	0	0
Sub Total	2,354	2,371
Private Fire	57	60
Total	2,411	2,431
Meter Sizes		
5/8"	1,684	1,697
3/4"	431	434
1"	147	148
1 1/2 "	54	54
2"	29	29
3"	4	4
4"	5	5
6"	0	0
8"	0	0
10"	0	0
12"	0	0
TOTAL	2,354	2,371
Fire Services		
1-1/2"	1	1
4"	22	23
6"	25	27
8"	8	8
10"	1	1
Hydrants	0	0
TOTAL	57	60
GRAND TOTAL	2,411	2,431

**CALIFORNIA AMERICAN WATER
LARKFIELD DISTRICT - 2009 GENERAL RATE CASE
ADOPTED QUANTITIES - AVERAGE CONSUMPTION**

Annual Average Consumption Per Connection (ccfs)

Metered	2010 Adopted	2011 Adopted
Residential	175.4	175.4
Commercial	455.3	455.3
Public Authority	2,260.8	2,260.8
Industrial	81.0	81.0
Irrigation	0.0	0.0
Private Fire	0.0	0.0

**CALIFORNIA AMERICAN WATER
LARKFIELD DISTRICT - 2009 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER**

	2010 Adopted
Purchased Quantities AF	521.6
Rate Per Acre Foot	\$746.54
Charges	\$389,395
Meter Rate	\$180.00
<u>Meter Charge</u>	\$2,160
Total Charges ⁽¹⁾	\$391,555

(1) Does not reflect purchased water increase implemented by Sonoma County for the fiscal year 2009-2010, which was previously approved in Advice Letter 765.

**CALIFORNIA AMERICAN WATER
LARKFIELD DISTRICT - 2009 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED POWER**

	<u>2010 Adopted</u>
Purchased Power	
Total Water Rqmt (CCF)	558,800
Water Purchased not pumped	-
Pumped Water Rqmt (CCF)	\$ 558,800
KWH/CCF	1.05778
KWH	591,087
Avg. Rate /KWH	\$0.1403
Recalculated Power Costs At Current Rates.	\$82,935

**CALIFORNIA AMERICAN WATER COMPANY
LARKFIELD DISTRICT
CALCULATION OF ADOPTED RATES**

**General Metered (Schedule No. LW-1)
& Low Income (Schedule No. LW-1-LIRA)**

**2010
Adopted**

Quantity Rates:

Residential & Low-Income

Tier 1: For the first 7 ccfs (0 - 7 ccfs), per 100 cu. ft.	\$4.2946
Tier 2: For the next 10 ccfs (> 7- 17 ccfs), per 100 cu. ft.	\$4.9581
Tier 3: For all usage over >17 ccf, per 100 cu. ft.	\$5.3875

Commercial

For all water delivered, per 100 cu. ft.	\$4.8527
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Public Authority

For all water delivered, per 100 cu. ft.	\$4.3826
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Industrial

For all water delivered, per 100 cu. ft.	\$4.8527
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Meter Charges:

Per Month

For 5/8 x 3/4-inch meter	\$15.54
For 3/4-inch meter	\$23.31
For 1-inch meter	\$38.84
For 1-1/2 inch meter	\$77.69
For 2-inch meter	\$124.30
For 3-inch meter	\$233.06
For 4-inch meter	\$388.44
For 6-inch meter	\$776.88
For 8-inch meter	\$1,243.01
For 10-inch meter	\$1,786.82

Private Fire Protection (Schedule No. LW-4)

Size of Service:

Per Month

For each 1 1/2-inch connection	\$8.50
For each 4-inch connection	\$16.74
For each 6-inch connection	\$25.14
For each 8-inch connection	\$33.51
For each 10-inch connection	\$41.89

**CALIFORNIA AMERICAN WATER COMPANY
LARKFIELD DISTRICT - 2009 GENERAL RATE CASE
BILL IMPACT**

Residential Bi-Monthly Bill

Avg Bi-Monthly Use (ccfs)

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<u>Bi-Monthly</u>	<u>Present</u>	<u>Adopted</u>
0-14 ccfs	\$53.78	\$60.12
>14 - 34 ccfs	\$66.52	\$74.37
Purchased Water Surcharge	\$13.68	
Conservation Surcharge	\$2.09	\$2.82
5/8-inch meter	\$27.32	\$31.08
Total Bill ⁽¹⁾	<u>\$163.39</u>	<u>\$168.39</u>
Dollar Increase		\$4.99
% Increase		3.06%

(1) Does not include applicable taxes or other surcharges.