

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

ATTACHMENT C

TABLE A1

**CALIFORNIA AMERICAN WATER
SACRAMENTO 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 | \$34,333.1 | \$36,565.2 | \$0.0 | \$36,565.3 | \$34,193.7 | \$36,565.3 |
| Operating Expenses | | | | | | |
| Payroll | \$3,099.0 | \$3,146.1 | \$0.0 | \$3,146.1 | \$3,240.1 | \$3,146.1 |
| Source of Supply - Misc | \$157.5 | \$179.5 | \$0.0 | \$179.5 | \$201.5 | \$179.5 |
| Purchased Water | \$2,280.0 | \$2,280.0 | \$0.0 | \$2,280.0 | \$2,280.0 | \$2,280.0 |
| Purchased Power | \$2,218.5 | \$2,218.5 | \$0.0 | \$2,218.5 | \$2,228.0 | \$2,218.5 |
| Chemicals | \$555.3 | \$633.7 | \$0.0 | \$633.7 | \$712.0 | \$633.7 |
| T & D - Misc | \$420.5 | \$484.7 | \$0.0 | \$484.7 | \$743.2 | \$484.7 |
| Uncollectibles | \$245.4 | \$262.1 | \$0.0 | \$262.1 | \$244.4 | \$262.1 |
| Other Operating Exp | \$499.2 | \$499.2 | \$0.0 | \$499.2 | \$514.0 | \$499.2 |
| T & D - Reservoirs & Tanks | \$126.2 | \$126.2 | \$0.0 | \$126.2 | \$126.2 | \$126.2 |
| Other Maintenance Exp | \$902.0 | \$902.0 | \$0.0 | \$902.0 | \$901.9 | \$902.0 |
| Insurance | \$590.1 | \$590.2 | \$0.0 | \$590.2 | \$589.7 | \$590.2 |
| Pension & Benefits | \$1,249.5 | \$1,249.5 | \$0.0 | \$1,249.5 | \$1,242.1 | \$1,249.5 |
| Regulatory Expense | \$257.9 | \$467.2 | \$0.0 | \$467.2 | \$871.5 | \$467.2 |
| Outside Services | \$37.0 | \$37.0 | \$0.0 | \$37.0 | \$37.0 | \$37.0 |
| Rents | \$23.9 | \$23.9 | \$0.0 | \$23.9 | \$23.9 | \$23.9 |
| Misc General Expense | \$1,831.9 | \$1,336.4 | \$0.0 | \$1,336.4 | \$1,975.2 | \$1,336.4 |
| Other Admin & General | \$97.1 | \$97.1 | \$0.0 | \$97.1 | \$97.1 | \$97.1 |
| Subtotal | \$14,591.0 | \$14,533.3 | \$0.0 | \$14,533.3 | \$16,027.9 | \$14,533.3 |
| Allocated General Office ⁽¹⁾ | \$4,602.8 | \$4,816.6 | \$0.0 | \$4,816.6 | \$4,602.8 | \$4,816.6 |
| Acquisition Premium | \$1,771.7 | \$1,771.7 | \$0.0 | \$1,771.7 | \$1,771.7 | \$1,771.7 |
| Total Operating Expense | \$20,965.5 | \$21,121.6 | \$0.0 | \$21,121.6 | \$22,402.4 | \$21,121.6 |
| Depreciation | \$8,261.2 | \$8,496.7 | \$0.0 | \$8,496.7 | \$8,261.2 | \$8,496.7 |
| Ad Valorem Taxes | \$1,258.2 | \$1,546.6 | \$0.0 | \$1,546.6 | \$1,534.9 | \$1,546.6 |
| Franchise Taxes | \$53.6 | \$57.0 | \$0.0 | \$57.0 | \$53.4 | \$57.0 |
| Payroll Taxes | \$226.6 | \$231.4 | \$0.0 | \$231.4 | \$240.9 | \$231.4 |
| Total Exp. Before Inc. Taxes | \$30,765.1 | \$31,453.1 | \$0.0 | \$31,453.1 | \$32,492.8 | \$31,453.1 |
| Net Revenue Before Inc. Taxes | \$3,568.0 | \$5,112.1 | \$0.0 | \$5,112.1 | \$1,700.9 | \$5,112.1 |
| State Income Taxes | \$0.0 | \$31.2 | \$0.0 | \$31.2 | (\$242.9) | \$31.2 |
| Federal Income Taxes | \$0.0 | \$128.0 | (\$26.3) | \$101.7 | (\$1,207.4) | \$101.7 |
| Total Expenses | \$30,765.1 | \$31,612.3 | (\$26.3) | \$31,586.0 | \$31,042.5 | \$31,586.0 |
| Net Operating Revenue | \$3,568.0 | \$4,952.9 | \$26.3 | \$4,979.2 | \$3,151.2 | \$4,979.2 |
| Rate Base | \$105,503.9 | \$125,159.3 | \$0.0 | \$125,159.3 | \$129,366.4 | \$125,159.3 |
| Rate of Return | 3.38% | 3.96% | 0.02% | 3.98% | 2.44% | 3.98% |

(1) General office costs have been updated to reflect those authorized in D.10-06-003.

TABLE A1

**CALIFORNIA AMERICAN WATER
SACRAMENTO 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 | \$42,518.0 | \$44,798.4 | \$639.9 | \$45,438.3 | \$46,964.7 | \$45,438.3 |
| Operating Expenses | | | | | | |
| Payroll | \$3,099.0 | \$3,146.1 | \$0.0 | \$3,146.1 | \$3,240.1 | \$3,146.1 |
| Source of Supply - Misc | \$157.5 | \$179.5 | \$0.0 | \$179.5 | \$201.5 | \$179.5 |
| Purchased Water | \$2,280.0 | \$2,280.0 | \$0.0 | \$2,280.0 | \$2,280.0 | \$2,280.0 |
| Purchased Power | \$2,218.5 | \$2,218.5 | \$0.0 | \$2,218.5 | \$2,228.0 | \$2,218.5 |
| Chemicals | \$555.3 | \$633.7 | \$0.0 | \$633.7 | \$712.0 | \$633.7 |
| T & D - Misc | \$420.5 | \$484.7 | \$0.0 | \$484.7 | \$743.2 | \$484.7 |
| Uncollectibles | \$309.0 | \$321.1 | \$4.6 | \$325.7 | \$336.9 | \$325.7 |
| Other Operating Exp | \$439.8 | \$499.2 | \$0.0 | \$499.2 | \$514.0 | \$499.2 |
| T & D - Reservoirs & Tanks | \$126.2 | \$126.2 | \$0.0 | \$126.2 | \$126.2 | \$126.2 |
| Other Maintenance Exp | \$902.0 | \$902.0 | \$0.0 | \$902.0 | \$901.9 | \$902.0 |
| Insurance | \$590.1 | \$590.2 | \$0.0 | \$590.2 | \$589.7 | \$590.2 |
| Pension & Benefits | \$1,249.5 | \$1,249.5 | \$0.0 | \$1,249.5 | \$1,242.1 | \$1,249.5 |
| Regulatory Expense | \$257.9 | \$467.2 | \$0.0 | \$467.2 | \$871.5 | \$467.2 |
| Outside Services | \$37.0 | \$37.0 | \$0.0 | \$37.0 | \$37.0 | \$37.0 |
| Rents | \$23.9 | \$23.9 | \$0.0 | \$23.9 | \$23.9 | \$23.9 |
| Misc General Expense | \$1,831.9 | \$1,336.4 | \$0.0 | \$1,336.4 | \$1,975.2 | \$1,336.4 |
| Other Admin & General | \$108.4 | \$97.1 | \$0.0 | \$97.1 | \$97.1 | \$97.1 |
| Subtotal | \$14,606.5 | \$14,592.3 | \$4.6 | \$14,596.8 | \$16,120.4 | \$14,596.8 |
| Allocated General Office ⁽¹⁾ | \$4,602.8 | \$4,816.6 | \$0.0 | \$4,816.6 | \$4,602.8 | \$4,816.6 |
| Acquisition Premium | \$1,771.7 | \$1,771.7 | \$0.0 | \$1,771.7 | \$1,771.7 | \$1,771.7 |
| Total Operating Expense | \$20,981.0 | \$21,180.6 | \$4.6 | \$21,185.1 | \$22,494.9 | \$21,185.1 |
| Depreciation | \$8,261.2 | \$8,496.7 | \$0.0 | \$8,496.7 | \$8,261.2 | \$8,496.7 |
| Ad Valorem Taxes | \$1,264.8 | \$1,546.6 | \$0.0 | \$1,546.6 | \$1,534.9 | \$1,546.6 |
| Franchise Taxes | \$67.0 | \$69.8 | \$1.1 | \$70.9 | \$73.2 | \$70.9 |
| Payroll Taxes | \$226.6 | \$231.4 | \$0.0 | \$231.4 | \$240.9 | \$231.4 |
| Total Exp. Before Inc. Taxes | \$30,800.6 | \$31,525.0 | \$5.7 | \$31,530.7 | \$32,605.2 | \$31,530.7 |
| Net Revenue Before Inc. Taxes | \$11,717.4 | \$13,273.4 | \$634.2 | \$13,907.6 | \$14,359.5 | \$13,907.6 |
| State Income Taxes | \$547.4 | \$658.8 | \$48.8 | \$707.6 | \$730.4 | \$707.6 |
| Federal Income Taxes | \$2,683.1 | \$2,548.4 | \$584.1 | \$3,132.5 | \$3,222.8 | \$3,132.5 |
| Total Expenses | \$34,031.1 | \$34,732.2 | \$638.6 | \$35,370.8 | \$36,558.4 | \$35,370.8 |
| Net Operating Revenue | \$8,486.9 | \$10,066.2 | \$1.3 | \$10,067.5 | \$10,406.3 | \$10,067.5 |
| Rate Base | \$105,503.9 | \$125,159.3 | \$0.0 | \$125,159.3 | \$129,366.4 | \$125,159.3 |
| Rate of Return | 8.04% | 8.04% | | 8.04% | 8.04% | 8.04% |

(1) General office costs have been updated to reflect those authorized in D.10-06-003.

TABLE B-1
CALIFORNIA-AMERICAN WATER CO.
SACRAMENTO DISTRICT

WATER SALES PER AVERAGE CUSTOMER
TEST YEAR 2010
CCF

| ITEM | STAFF | | UTILITY EXCEEDS BRANCH DIFFERENCE | UTILITY | | ADOPTED |
|----------------------|----------|---------|--|---------|-------------------|---------|
| | ORIGINAL | REVISED | | REVISED | UPDATED FILING | |
| Residential | 237.8 | 237.8 | 0.0 | 237.8 | 235.7 | 237.8 |
| Commercial | 938.5 | 938.5 | 0.0 | 938.5 | 935.7 | 938.5 |
| Public Authority | 2,962.7 | 2,962.7 | 0.0 | 2,962.7 | 2,882.0 | 2,962.7 |
| Industrial | 65.0 | 65.0 | 0.0 | 65.0 | 65.0 | 65.0 |
| Irrigation | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Unmetered | 259.6 | 259.6 | 0.0 | 259.6 | 259.6 | 259.6 |
| Private Fire Service | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

TABLE B-2
CALIFORNIA-AMERICAN WATER CO.
SACRAMENTO DISTRICT

WATER SALES PER AVERAGE CUSTOMER
TEST YEAR 2011
CCF

| ITEM | STAFF | | UTILITY EXCEEDS BRANCH DIFFERENCE | UTILITY | | ADOPTED |
|----------------------|----------|---------|--|---------|-------------------|---------|
| | ORIGINAL | REVISED | | REVISED | UPDATED FILING | |
| Residential | 237.8 | 237.8 | 0.0 | 237.8 | 235.7 | 237.8 |
| Commercial | 938.5 | 938.5 | 0.0 | 938.5 | 935.7 | 938.5 |
| Public Authority | 2,962.7 | 2,962.7 | 0.0 | 2,962.7 | 2,882.0 | 2,962.7 |
| Industrial | 65.0 | 65.0 | 0.0 | 65.0 | 65.0 | 65.0 |
| Irrigation | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Unmetered | 259.6 | 259.6 | 0.0 | 259.6 | 259.6 | 259.6 |
| Private Fire Service | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

TABLE C-1
CALIFORNIA-AMERICAN WATER CO.
SACRAMENTO 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 | 27,532 | 27,532 | 0 | 27,532 | 27,532 | 27,532 |
| Commercial | 4,570 | 4,570 | 0 | 4,570 | 4,570 | 4,570 |
| Public Authority | 377 | 377 | 0 | 377 | 377 | 377 |
| Industrial | 1 | 1 | 0 | 1 | 1 | 1 |
| Irrigation | 0 | 0 | 0 | 0 | 0 | 0 |
| Total metered connections | 32,480 | 32,480 | 0 | 32,480 | 32,480 | 32,480 |
| <u>Unmetered</u> | | | | | | |
| Unmetered | 24,521 | 24,521 | 0 | 24,521 | 24,521 | 24,521 |
| Private Fire Service | 811 | 811 | 0 | 811 | 811 | 811 |
| <u>Total Active connections</u> | | | | | | |
| Include Fire Protection | 57,812 | 57,812 | 0 | 57,812 | 57,812 | 57,812 |
| Exclude Fire Protection | 57,001 | 57,001 | 0 | 57,001 | 57,001 | 57,001 |

TABLE C-2
CALIFORNIA-AMERICAN WATER CO.
SACRAMENTO 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 | 34,764 | 34,764 | 0 | 34,764 | 34,764 | 34,764 |
| Commercial | 4,583 | 4,583 | 0 | 4,583 | 4,583 | 4,583 |
| Public Authority | 402 | 402 | 0 | 402 | 402 | 402 |
| Industrial | 1 | 1 | 0 | 1 | 1 | 1 |
| Irrigation | 0 | 0 | 0 | 0 | 0 | 0 |
| Total metered connections | 39,750 | 39,750 | 0 | 39,750 | 39,750 | 39,750 |
| | | | | | | |
| Unmetered | 17,368 | 17,368 | 0 | 17,368 | 17,368 | 17,368 |
| Private Fire Service | 824 | 824 | 0 | 824 | 824 | 824 |
| <u>Total Active connections</u> | | | | | | |
| Include Fire Protection | 57,942 | 57,942 | 0 | 57,942 | 57,942 | 57,942 |
| Exclude Fire Protection | 57,118 | 57,118 | 0 | 57,118 | 57,118 | 57,118 |

TABLE D-1
 CALIFORNIA-AMERICAN WATER COMPANY
 SACRAMENTO 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 | 6,547.1 | 6,547.1 | 0.0 | 6,547.1 | 6,488.7 | 6,547.1 |
| Commercial | 4,288.9 | 4,288.9 | 0.0 | 4,288.9 | 4,276.0 | 4,288.9 |
| Public Authority | 1,116.9 | 1,116.9 | 0.0 | 1,116.9 | 1,086.5 | 1,116.9 |
| Industrial | 0.7 | 0.7 | 0.0 | 0.7 | 0.7 | 0.7 |
| Irrigation | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TOTAL METERED SALES | 11,953.6 | 11,953.6 | 0.0 | 11,953.6 | 11,852.0 | 11,953.6 |
| UNMETERED SALES | 6,366.7 | 6,366.7 | 0.0 | 6,366.7 | 6,366.7 | 6,366.7 |
| PRIVATE FIRE SERVICE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Non Revenue Water (9.5%) | 1,923.1 | 1,923.1 | 0.0 | 1,923.1 | 1,912.4 | 1,923.1 |
| TOTAL WATER REQUIREMENTS-KCCF | 20,243.4 | 20,243.4 | 0.0 | 20,243.4 | 20,131.0 | 20,243.4 |
| TOTAL WATER REQUIREMENTS-AF | 46,472.4 | 46,472.4 | 0.0 | 46,472.4 | 46,213.0 | 46,472.4 |
| | | | | | | |
| <u>PRODUCTION -KCCF</u> | | | | | | |
| Purchased water- | 2,391.5 | 2,391.5 | 0.0 | 2,391.5 | 2,391.5 | 2,391.5 |
| <u>Company Wells</u> | <u>17,851.9</u> | <u>17,851.9</u> | <u>0.0</u> | <u>17,851.9</u> | <u>17,739.5</u> | <u>17,851.9</u> |
| Total WATER REQUIREMENTS-KCCF | 20,243.4 | 20,243.4 | 0.0 | 20,243.4 | 20,131.0 | 20,243.4 |

TABLE D-2
 CALIFORNIA-AMERICAN WATER COMPANY
 SACRAMENTO 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 | 8,266.9 | 8,266.9 | 0.0 | 8,266.9 | 8,193.2 | 8,266.9 |
| Commercial | 4,301.1 | 4,301.1 | 0.0 | 4,301.1 | 4,288.2 | 4,301.1 |
| Public Authority | 1,191.0 | 1,191.0 | 0.0 | 1,191.0 | 1,158.6 | 1,191.0 |
| Industrial | 0.7 | 0.7 | 0.0 | 0.7 | 0.7 | 0.7 |
| Irrigation | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TOTAL METERED SALES | 13,759.7 | 13,759.7 | 0.0 | 13,759.7 | 13,640.6 | 13,759.7 |
| UNMETERED SALES | 4,509.5 | 4,509.5 | 0.0 | 4,509.5 | 4,509.5 | 4,509.5 |
| PRIVATE FIRE SERVICE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Non Revenue Water (9.5%) | 1,917.8 | 1,917.8 | 0.0 | 1,917.8 | 1,905.2 | 1,917.8 |
| TOTAL WATER REQUIREMENTS-KCCF | 20,187.0 | 20,187.0 | 0.0 | 20,187.0 | 20,055.2 | 20,187.0 |
| TOTAL WATER REQUIREMENTS-AF | 46,342.9 | 46,342.9 | 0.0 | 46,342.9 | 46,039.1 | 46,342.9 |
| <u>PRODUCTION -KCCF</u> | | | | | | |
| Purchased water- | 2,405.4 | 2,405.4 | 0.0 | 2,405.4 | 2,405.4 | 2,405.4 |
| <u>Company Wells</u> | <u>17,781.6</u> | <u>17,781.6</u> | <u>0.0</u> | <u>17,781.6</u> | <u>17,650.0</u> | <u>17,781.6</u> |
| Total WATER REQUIREMENTS-KCCF | 20,187.0 | 20,187.0 | 0.0 | 20,187.0 | 20,055.4 | 20,187.0 |

TABLE E-1
 CALIFORNIA-AMERICAN WATER COMPANY
 SACRAMENTO 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 \$) | | |
| <u>METERED REVENUES</u> | | | | | | |
| Residential | 12,371.1 | 13,178.8 | 0.0 | 13,178.8 | 12,291.1 | 13,178.8 |
| Commercial | 8,683.0 | 9,249.4 | 0.0 | 9,249.4 | 8,665.3 | 9,249.4 |
| Public Authority | 1,928.1 | 2,053.9 | 0.0 | 2,053.9 | 1,886.5 | 2,053.9 |
| Industrial | 0.4 | 1.3 | 0.0 | 1.3 | 0.4 | 1.3 |
| Irrigation | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TOTAL GENERAL METERED | 22,982.6 | 24,483.5 | 0.0 | 24,483.5 | 22,843.3 | 24,483.5 |
| <u>UNMETERED</u> | 10,413.2 | 11,089.3 | 0.0 | 11,089.3 | 10,413.2 | 11,089.3 |
| <u>OTHER REVENUES</u> | | | | | | |
| Private Fire Service | 808.3 | 863.5 | 0.0 | 863.5 | 808.3 | 863.5 |
| Misc. Service | 28.1 | 28.1 | 0.0 | 28.1 | 28.1 | 28.1 |
| Other | 100.9 | 100.9 | (0.0) | 100.9 | 100.9 | 100.9 |
| TOTAL OTHER AND FLAT RATE | 11,350.5 | 12,081.8 | 0.0 | 12,081.8 | 11,350.4 | 12,081.8 |
| TOTAL REVENUES | 34,333.1 | 36,565.2 | 0.0 | 36,565.3 | 34,193.7 | 36,565.3 |

TABLE E-1
 CALIFORNIA-AMERICAN WATER COMPANY
 SACRAMENTO 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 \$) | | |
| <u>METERED REVENUES</u> | | | | | | |
| Residential | 15,451.1 | 16,156.7 | 231.4 | 16,388.2 | 16,830.5 | 16,388.2 |
| Commercial | 10,848.1 | 11,339.4 | 162.4 | 11,501.9 | 11,849.8 | 11,501.9 |
| Public Authority | 2,408.1 | 2,518.0 | 36.1 | 2,554.0 | 2,589.0 | 2,554.0 |
| Industrial | 0.5 | 1.6 | 0.0 | 1.7 | 0.5 | 1.7 |
| Irrigation | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TOTAL GENERAL METERED | 28,707.8 | 30,015.7 | 430.0 | 30,445.7 | 31,269.8 | 30,445.7 |
| <u>UNMETERED</u> | 13,183.9 | 13,595.0 | 194.8 | 13,789.7 | 14,516.6 | 13,789.7 |
| <u>OTHER REVENUES</u> | | | | | | |
| Private Fire Service | 1,013.1 | 1,058.6 | 15.2 | 1,073.8 | 1,111.6 | 1,073.8 |
| Misc. Service | 28.1 | 28.1 | 0.0 | 28.1 | 28.1 | 28.1 |
| Other | 100.9 | 100.9 | 0.0 | 100.9 | 100.9 | 100.9 |
| TOTAL OTHER AND FLAT RATE | 14,326.0 | 14,782.6 | 209.9 | 14,992.6 | 15,757.3 | 14,992.6 |
| TOTAL REVENUES | 43,033.8 | 44,798.4 | 639.9 | 45,438.3 | 47,027.1 | 45,438.3 |

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

| ITEM | STAFF | | UTILITY EXCEEDS BRANCH DIFFERENCE | UTILITY | | ADOPTED |
|---------------------|-------------------|--------------|--|-------------------|-------------------|--------------|
| | ORIGINAL | REVISED | | REVISED | UPDATED FILING | |
| | (Thousands of \$) | | | (Thousands of \$) | | |
| SALARIES | 3,369.7 | 3,423.7 | 0.0 | 3,423.7 | 3,531.6 | 3,423.7 |
| OVERTIME | <u>185.4</u> | <u>185.4</u> | <u>0.0</u> | <u>185.4</u> | <u>185.4</u> | <u>185.4</u> |
| TOTAL SALARIES | 3,555.1 | 3,609.1 | 0.0 | 3,609.1 | 3,717.0 | 3,609.1 |
| CAPITALIZED PAYROLL | <u>456.1</u> | <u>463.0</u> | <u>0.0</u> | <u>463.0</u> | <u>476.9</u> | <u>463.0</u> |
| TOTAL NET PAYROLL | 3,099.0 | 3,146.1 | 0.0 | 3,146.1 | 3,240.1 | 3,146.1 |
| Escalation Rate | 3.4% | 3.4% | 0.0% | 3.4% | 3.4% | 3.4% |

TABLE F-2
CALIFORNIA-AMERICAN WATER COMPANY
SACRAMENTO 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 | 157.5 | 179.5 | 0.0 | 179.5 | 201.5 | 179.5 |
| Purchased Water | 704 | 2,280.0 | 2,280.0 | 0.0 | 2,280.0 | 2,280.0 | 2,280.0 |
| 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 | 54.8 | 54.8 | 0.0 | 54.8 | 54.8 | 54.8 |
| Purchased Power | 726 | 2,218.5 | 2,218.5 | 0.0 | 2,218.5 | 2,228.0 | 2,218.5 |
| Water Treatment | 742 | 1.5 | 1.5 | 0.0 | 1.5 | 1.5 | 1.5 |
| Water Treatment - Miscellaneous | 743 | 258.7 | 258.7 | 0.0 | 258.7 | 273.7 | 258.7 |
| Chemicals | 744 | 555.3 | 633.7 | 0.0 | 633.7 | 712.0 | 633.7 |
| T & D - Lines | 753 | 5.1 | 5.1 | 0.0 | 5.1 | 5.1 | 5.1 |
| T & D - Meters | 754 | 6.8 | 6.8 | 0.0 | 6.8 | 6.8 | 6.8 |
| T & D - Customer Installation | 755 | 6.3 | 6.3 | 0.0 | 6.3 | 6.3 | 6.3 |
| T & D - Miscellaneous | 756 | 420.5 | 484.7 | 0.0 | 484.7 | 743.2 | 484.7 |
| Customer Accounts - Meter Reading | 772 | 1.2 | 1.2 | 0.0 | 1.2 | 1.2 | 1.2 |
| Cust. Accts. - Records & Collect. & Misc | 773 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Customer Accounts - Miscellaneous | 774 | 146.8 | 146.8 | 0.0 | 146.8 | 146.8 | 146.8 |
| Customer Accounts - Uncollectibles | 775 | 245.4 | 262.1 | 0.0 | 262.1 | 244.4 | 262.1 |
| Advertising Expense | 783 | 18.0 | 18.0 | 0.0 | 18.0 | 18.0 | 18.0 |
| TOTAL OPERATION EXPENSES | | 6,376.4 | 6,557.7 | 0.0 | 6,557.7 | 6,923.1 | 6,557.7 |
| OTHER OPERATING EXPENSE | | 1,077.2 | 1,163.4 | 0.0 | 1,163.4 | 1,458.8 | 1,163.4 |
| Revenues@ Present Rates | | 34,333.1 | 36,565.2 | 0.0 | 36,565.3 | 34,193.7 | 36,565.3 |
| Uncollectible Rate | | 0.7174% | 0.7167% | 0.0000% | 0.7167% | 0.7174% | 0.7167% |
| Uncollectibles | | 245.4 | 262.1 | 0.0 | 262.1 | 244.4 | 262.1 |
| Revenues@ Proposed Rates | | 42,518.0 | 44,798.4 | 639.9 | 45,438.3 | 46,964.7 | 45,438.3 |
| Uncollectible Rate | | 0.7174% | 0.7167% | 0.0000% | 0.7167% | 0.7174% | 0.7167% |
| Uncollectibles | | 309.0 | 321.1 | 4.6 | 325.7 | 336.9 | 325.7 |
| Purchased Water | | 2,280.0 | 2,280.0 | 0.0 | 2,280.0 | 2,280.0 | 2,280.0 |
| Purchased Power | | 2,218.5 | 2,218.5 | 0.0 | 2,218.5 | 2,228.0 | 2,218.5 |
| Chemicals | | 555.3 | 633.7 | 0.0 | 633.7 | 712.0 | 633.7 |
| Uncollectibles | | 245.4 | 262.1 | (0.0) | 262.1 | 244.4 | 262.1 |
| Misc SS | | 157.5 | 179.5 | 0.0 | 179.5 | 201.5 | 179.5 |
| Misc T&D | | 420.5 | 484.7 | 0.0 | 484.7 | 743.2 | 484.7 |
| Other Operating Expense | | 499.2 | 499.2 | 0.0 | 499.2 | 514.0 | 499.2 |
| Total | | 6,376.4 | 6,557.7 | (0.0) | 6,557.7 | 6,923.1 | 6,557.7 |

TABLE F-3
 CALIFORNIA-AMERICAN WATER COMPANY
 SACRAMENTO 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 | 3.5 | 3.5 | 0.0 | 3.5 | 3.5 | 3.5 |
| 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 | 0.9 | 0.9 | 0.0 | 0.9 | 0.9 | 0.9 |
| Source of Supply - Mains | 712 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Source of Supply - Other | 713 | 88.5 | 88.5 | 0.0 | 88.5 | 88.5 | 88.5 |
| Pumping - Structures | 730 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Pumping - Power Production | 731 | 144.9 | 144.9 | 0.0 | 144.9 | 144.8 | 144.9 |
| Pumping - Other | 733 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Water Treatment - Structures | 747 | 0.9 | 0.9 | 0.0 | 0.9 | 0.9 | 0.9 |
| Water Treatment - Equipment | 748 | 277.9 | 277.9 | 0.0 | 277.9 | 277.9 | 277.9 |
| T & D Reservoirs & Tanks | 760 | 126.2 | 126.2 | 0.0 | 126.2 | 126.2 | 126.2 |
| T & D Mains | 761 | 146.9 | 146.9 | 0.0 | 146.9 | 146.9 | 146.9 |
| T & D Fire Mains | 762 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| T & D Services | 763 | 110.6 | 110.6 | 0.0 | 110.6 | 110.6 | 110.6 |
| T & D Meters | 764 | 12.4 | 12.4 | 0.0 | 12.4 | 12.4 | 12.4 |
| T & D Hydrants | 765 | 10.1 | 10.1 | 0.0 | 10.1 | 10.1 | 10.1 |
| T & D Miscellaneous Plant | 766 | 105.4 | 105.4 | 0.0 | 105.4 | 105.4 | 105.4 |
| TOTAL MAINTENANCE EXPENSES | | 1,028.2 | 1,028.2 | 0.0 | 1,028.2 | 1,028.1 | 1,028.2 |
| Tank Painting | | 126.2 | 126.2 | 0.0 | 126.2 | 126.2 | 126.2 |
| Other Maintenance | | 902.0 | 902.0 | 0.0 | 902.0 | 901.9 | 902.0 |
| Total | | 1,028.2 | 1,028.2 | 0.0 | 1,028.2 | 1,028.1 | 1,028.2 |

TABLE F-3
CALIFORNIA-AMERICAN WATER COMPANY
SACRAMENTO 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 Expense | 792 | 58.9 | 58.9 | 0.0 | 58.9 | 58.9 | 58.9 |
| Property Insurance | 793 | 103.4 | 103.4 | 0.0 | 103.4 | 103.4 | 103.4 |
| Worker's Comp, Injuries & Damag | 794 | 486.7 | 486.8 | 0.0 | 486.8 | 486.3 | 486.8 |
| Employee Pension & Benefits | 795 | 1,249.5 | 1,249.5 | 0.0 | 1,249.5 | 1,242.1 | 1,249.5 |
| Regulatory Expense | 797 | 257.9 | 467.2 | 0.0 | 467.2 | 871.5 | 467.2 |
| Outside Services | 798 | 37.0 | 37.0 | 0.0 | 37.0 | 37.0 | 37.0 |
| Miscellaneous General Expense | 799 | 1,831.9 | 1,336.4 | 0.0 | 1,336.4 | 1,975.2 | 1,336.4 |
| General Plant | 805 | 38.2 | 38.2 | 0.0 | 38.2 | 38.2 | 38.2 |
| Rents | 811 | 23.9 | 23.9 | 0.0 | 23.9 | 23.9 | 23.9 |
| TOTAL A&G EXPENSES | | 4,087.4 | 3,801.3 | 0.0 | 3,801.3 | 4,836.5 | 3,801.3 |
| Total Insurance | | 590.1 | 590.2 | 0.0 | 590.2 | 589.7 | 590.2 |
| Total Pension & Benefits | | 1,249.5 | 1,249.5 | 0.0 | 1,249.5 | 1,242.1 | 1,249.5 |
| Total Regulatory Expense | | 257.9 | 467.2 | 0.0 | 467.2 | 871.5 | 467.2 |
| Total Outside Services | | 37.0 | 37.0 | 0.0 | 37.0 | 37.0 | 37.0 |
| Total Misc General Expense | | 1,831.9 | 1,336.4 | 0.0 | 1,336.4 | 1,975.2 | 1,336.4 |
| Total Rents | | 23.9 | 23.9 | 0.0 | 23.9 | 23.9 | 23.9 |
| Total Other A & G | | 97.1 | 97.1 | 0.0 | 97.1 | 97.1 | 97.1 |
| TOTAL ADMIN & GENERAL EXPENSES | | 4,087.4 | 3,801.3 | 0.0 | 3,801.3 | 4,836.5 | 3,801.3 |
| Insurance | | 590.1 | 590.2 | 0.0 | 590.2 | 589.7 | 590.2 |
| Pension & Benefits | | 1,249.5 | 1,249.5 | 0.0 | 1,249.5 | 1,242.1 | 1,249.5 |
| Outside Services | | 37.0 | 37.0 | 0.0 | 37.0 | 37.0 | 37.0 |
| Regulatory Expense | | 257.9 | 467.2 | 0.0 | 467.2 | 871.5 | 467.2 |
| Miscellaneous General | | 1,831.9 | 1,336.4 | 0.0 | 1,336.4 | 1,975.2 | 1,336.4 |
| Rents | | 23.9 | 23.9 | 0.0 | 23.9 | 23.9 | 23.9 |
| Other Admin & General | | 97.1 | 97.1 | 0.0 | 97.1 | 97.1 | 97.1 |
| Total | | 4,087.4 | 3,801.3 | 0.0 | 3,801.3 | 4,836.5 | 3,801.3 |

TABLE H-1
 CALIFORNIA-AMERICAN WATER COMPANY
 SACRAMENTO 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 | 1,258.2 | 1,546.6 | 0.0 | 1,546.6 | 1,534.9 | 1,546.6 |
| Franchise Taxes | 53.6 | 57.0 | 0.0 | 57.0 | 53.4 | 57.0 |
| Net Payroll Taxes | 226.6 | 231.4 | 0.0 | 231.4 | 240.9 | 231.4 |
| Taxes other than Income | 1,538.4 | 1,834.9 | 0.0 | 1,834.9 | 1,829.3 | 1,834.9 |
| <u>Present Rates</u> | | | | | | |
| Revenues | 34,087.7 | 36,303.2 | 0.0 | 36,303.2 | 33,949.4 | 36,303.2 |
| Franchise Tax Rate | 0.157% | 0.157% | 0.000% | 0.157% | 0.157% | 0.157% |
| Franchise Tax | 53.6 | 57.0 | 0.0 | 57.0 | 53.4 | 57.0 |
| <u>Proposed Rates</u> | | | | | | |
| Revenues | 42,668.0 | 44,477.3 | 698.9 | 45,176.2 | 46,627.8 | 45,176.2 |
| Franchise Tax Rate | 0.157% | 0.157% | 0.000% | 0.157% | 0.157% | 0.157% |
| Franchise Tax | 67.0 | 69.8 | 1.1 | 70.9 | 73.2 | 70.9 |
| <u>Ad Valorem Taxes Calculation:</u> | | | | | | |
| Yr End Plant | 226,793.2 | 253,708.3 | 0.0 | 253,708.3 | 252,172.2 | 253,708.3 |
| Less: Yr End Advances | 13,738.5 | 13,738.5 | 0.0 | 13,738.5 | 13,738.5 | 13,738.5 |
| Less: Yr End Contributions | 12,321.3 | 12,321.3 | 0.0 | 12,321.3 | 12,321.3 | 12,321.3 |
| Less: Yr End Depreciation | 84,258.9 | 84,477.1 | 0.0 | 84,477.1 | 83,932.8 | 84,477.1 |
| Net Plant | 116,474.5 | 143,171.4 | 0.0 | 143,171.4 | 142,179.6 | 143,171.4 |
| Ad Valorem Rate | 1.0802% | 1.0802% | 0.00000 | 1.0802% | 1.0802% | 1.0802% |
| Ad Valorem Taxes | 1,258.2 | 1,546.6 | 0.0 | 1,546.6 | 1,534.9 | 1,546.6 |

TABLE I-1
CALIFORNIA-AMERICAN WATER COMPANY
SACRAMENTO 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 | 34,333.1 | 36,565.3 | 0.0 | 36,565.3 | 34,193.7 | 36,565.3 |
| Deductions: | | | | | | |
| Operating Less Uncollectibles | 20,720.1 | 20,859.5 | 0.0 | 20,859.5 | 22,158.0 | 20,859.5 |
| Uncollectibles | 245.4 | 262.1 | 0.0 | 262.1 | 244.4 | 262.1 |
| Domestic Prod Activity Deduct | 0.0 | 9.1 | (7.2) | 1.9 | 235.0 | 1.9 |
| Book Depreciation | 8,261.2 | 8,496.7 | 0.0 | 8,496.7 | 8,261.2 | 8,496.7 |
| R/M Interest | 3,963.5 | 4,706.0 | (0.0) | 4,706.0 | 4,860.0 | 4,706.0 |
| Taxes-Other Than Income | 1,538.4 | 1,834.9 | 0.0 | 1,834.9 | 1,829.2 | 1,834.9 |
| Total Operating Revenue Deductions: | | | | | | |
| Federal | \$34,728.6 | \$36,168.2 | (7.2) | \$36,161.0 | \$37,587.7 | \$36,161.0 |
| State | \$34,728.6 | \$36,159.1 | (0.0) | \$36,159.1 | \$37,352.8 | \$36,159.1 |
| Taxable Net-State | (\$395.5) | \$406.1 | 0.0 | \$406.1 | (\$3,159.1) | \$406.1 |
| S.C.F.T. @ 7.69% | \$0.0 | \$31.2 | 0.0 | \$31.2 | (\$242.9) | \$31.2 |
| Less: | | | | | | |
| Deferred Taxes | \$0.0 | \$0.0 | 0.0 | \$0.0 | \$0.0 | 0.0 |
| STATE INCOME TAXES | \$0.0 | \$31.2 | 0.0 | \$31.2 | (\$242.9) | \$31.2 |
| Taxable Net-Federal | \$0.0 | \$365.8 | (75.3) | \$290.5 | (\$3,449.6) | \$290.5 |
| F.I.T. @ 35% | \$0.0 | \$128.0 | (26.3) | \$101.7 | (\$1,207.4) | \$101.7 |
| Less: | | | | | | |
| Deferred Taxes | \$0.0 | \$0.0 | 0.0 | \$0.0 | \$0.0 | \$0.0 |
| FEDERAL INCOME TAX | \$0.0 | \$128.0 | (26.3) | \$101.7 | (\$1,207.4) | \$101.7 |
| TOTAL TAXES ON INCOME | \$0.0 | \$159.2 | (26.3) | \$132.9 | (\$1,450.3) | \$132.9 |

TABLE I-2
 CALIFORNIA-AMERICAN WATER COMPANY
 SACRAMENTO 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 | 43,033.8 | 44,798.4 | 639.9 | 45,438.3 | 47,026.7 | 45,438.3 |
| Deductions: | | | | | | |
| Operating Less Uncollectibles | 20,672.0 | 20,859.5 | 0.0 | 20,859.5 | 22,158.0 | 20,859.5 |
| Uncollectibles | 309.0 | 321.1 | 4.6 | 325.7 | 399.6 | 325.7 |
| Domestic Prod Activity Deduct | 595.7 | 627.5 | (489.6) | 137.9 | 235.0 | 137.9 |
| Book Depreciation | 8,261.2 | 8,496.7 | 0.0 | 8,496.7 | 8,261.2 | 8,496.7 |
| R/M Interest | 3,963.5 | 4,706.0 | (0.0) | 4,706.0 | 4,860.0 | 4,706.0 |
| Taxes-Other Than Income | 1,558.4 | 1,847.8 | 1.1 | 1,848.9 | 1,849.4 | 1,848.9 |
| Total Operating Revenue Deductions: | | | | | | |
| Federal | \$35,441.7 | \$36,858.5 | (483.9) | \$36,374.6 | \$37,763.1 | \$36,374.6 |
| State | \$34,846.0 | \$36,231.0 | 5.7 | \$36,236.7 | \$37,528.2 | \$36,236.7 |
| Taxable Net-State | \$8,187.8 | \$8,567.4 | 634.2 | \$9,201.6 | \$9,498.5 | \$9,201.6 |
| S.C.F.T. @ 7.69% | \$629.6 | \$658.8 | 48.8 | \$707.6 | \$730.4 | \$707.6 |
| Less: | | | | | | |
| Deferred Taxes | \$0.0 | \$0.0 | 0.0 | \$0.0 | \$0.0 | 0.0 |
| STATE INCOME TAXES | \$629.6 | \$658.8 | 48.8 | \$707.6 | \$730.4 | \$707.6 |
| Taxable Net-Federal | \$6,909.7 | \$7,281.1 | 1,668.9 | \$8,950.0 | \$9,208.0 | \$8,950.0 |
| F.I.T. @ 35% | \$2,418.4 | \$2,548.4 | 584.1 | \$3,132.5 | \$3,222.8 | \$3,132.5 |
| Less: | | | | | | |
| Deferred Taxes | \$0.0 | \$0.0 | 0.0 | \$0.0 | \$0.0 | \$0.0 |
| FEDERAL INCOME TAX | \$2,418.4 | \$2,548.4 | 584.1 | \$3,132.5 | \$3,222.8 | \$3,132.5 |
| TOTAL TAXES ON INCOME | \$3,048.0 | \$3,207.2 | 632.9 | \$3,840.1 | \$3,953.2 | \$3,840.1 |

TABLE J-1
 CALIFORNIA-AMERICAN WATER COMPANY
 SACRAMENTO 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 | 214,290.4 | 235,073.3 | 0.0 | ##### | 223,379.0 | 235,073.3 |
| <u>Additions</u> | | | | | | |
| Gross Additions | 12,616.3 | 18,805.8 | 0.0 | 18,805.8 | 29,057.8 | 18,805.8 |
| Retirements of Plant | <u>(113.5)</u> | <u>(170.8)</u> | <u>0.0</u> | <u>(170.8)</u> | <u>(264.6)</u> | <u>(170.8)</u> |
| Net Additions | 12,502.8 | 18,635.0 | 0.0 | 18,635.0 | 28,793.2 | 18,635.0 |
| CWIP - BOY | 4,344.1 | 389.7 | 0.0 | 389.7 | 12,729.3 | 389.7 |
| CWIP - EOY | <u>2,548.9</u> | <u>195.9</u> | <u>0.0</u> | <u>195.9</u> | <u>9,626.2</u> | <u>195.9</u> |
| Net Change - CWIP | -1,795.2 | -193.8 | 0.0 | -193.8 | -3,103.1 | -193.8 |
| Plant in Service - EOY | 226,793.2 | 253,708.3 | 0.0 | ##### | 252,172.2 | 253,708.3 |
| WEIGHTING FACTOR | 42.13% | 42.17% | 0.00% | 42.17% | 42.13% | 42.17% |
| WTD. AVG. PLANT IN SERVICE | 223,145.6 | 243,239.7 | 0.0 | ##### | 246,931.5 | 243,239.7 |

TABLE J-2
CALIFORNIA-AMERICAN WATER COMPANY
SACRAMENTO 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 | 226,793.2 | 253,708.3 | 0.0 | 253,708.3 | 252,172.2 | 253,708.3 |
| <u>Additions</u> | | | | | | |
| Gross Additions | 10,063.5 | 21,239.6 | 0.0 | 21,239.6 | 38,521.9 | 21,239.6 |
| Retirements of Plant | <u>(91.0)</u> | <u>(187.5)</u> | <u>0.0</u> | <u>(187.5)</u> | <u>(354.3)</u> | <u>(187.5)</u> |
| Net Additions | 9,972.5 | 21,052.1 | 0.0 | 21,052.1 | 38,167.6 | 21,052.1 |
| CWIP - BOY | 2,548.9 | 195.9 | 0.0 | 195.9 | 9,626.2 | 195.9 |
| CWIP - EOY | <u>4,280.6</u> | <u>402.1</u> | <u>0.0</u> | <u>402.1</u> | <u>6,553.2</u> | <u>402.1</u> |
| Net Change - CWIP | 1,731.7 | 206.1 | 0.0 | 206.1 | -3,073.0 | 206.1 |
| Plant in Service - EOY | 236,765.7 | 274,760.4 | 0.0 | 274,760.4 | 290,339.8 | 274,760.4 |
| WEIGHTING FACTOR | 42.13% | 42.17% | 0.00% | 42.17% | 42.13% | 42.17% |
| WTD. AVG. PLANT IN SERVICE | 234,273.1 | 262,868.8 | 0.0 | 262,868.8 | 276,583.8 | 262,868.8 |

TABLE K-1
 CALIFORNIA-AMERICAN WATER COMPANY
 SACRAMENTO 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. | 75,842.4 | 75,872.9 | 0.0 | 75,872.9 | 75,757.1 | 75,872.9 |
| CHANGES | | | | | | |
| Annual Accrual | 8,261.2 | 8,496.7 | 0.0 | 8,496.7 | 8,261.2 | 8,496.7 |
| Contributions Depreciation | 268.8 | 278.3 | 0.0 | 278.3 | 268.8 | 278.3 |
| Retirements | (113.5) | (170.8) | 0.0 | (170.8) | (354.3) | (170.8) |
| 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 | 8,416.5 | 8,604.2 | 0.0 | 8,604.2 | 8,175.7 | 8,604.2 |
| DEPRECIATION RESERVE - E.O.Y. | 84,258.9 | 84,477.1 | 0.0 | 84,477.1 | 83,932.8 | 84,477.1 |
| WEIGHTING FACTOR | 53.69% | 50.61% | 0.00% | 50.61% | 53.69% | 50.61% |
| WTD. AVG. DEPRECIATION RESERVE | 80,361.2 | 80,227.5 | 0.0 | 80,227.5 | 80,146.6 | 80,227.5 |

TABLE K-2
 CALIFORNIA-AMERICAN WATER COMPANY
 SACRAMENTO 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. | 84,258.9 | 84,477.1 | 0.0 | 84,477.1 | 84,022.5 | 84,477.1 |
| CHANGES | | | | | | |
| Annual Accrual | 9,550.1 | 9,205.1 | 0.0 | 9,205.1 | 9,550.1 | 9,205.1 |
| Contributions Depreciation | 276.9 | 295.9 | 0.0 | 295.9 | 276.9 | 295.9 |
| Retirements | (91.0) | (187.5) | 0.0 | (187.5) | (354.3) | (187.5) |
| 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 | 9,736.0 | 9,313.5 | 0.0 | 9,313.5 | 9,472.7 | 9,313.5 |
| DEPRECIATION RESERVE - E.O.Y. | 93,994.9 | 93,790.6 | 0.0 | 93,790.6 | 93,495.2 | 93,790.6 |
| WEIGHTING FACTOR | 53.69% | 50.61% | 0.00% | 50.61% | 53.69% | 50.61% |
| WTD. AVG. DEPRECIATION RESERVE | 89,486.2 | 89,190.6 | 0.0 | 89,190.6 | 89,108.4 | 89,190.6 |

TABLE L-1

CALIFORNIA-AMERICAN WATER COMPANY
SACRAMENTO 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 | 223,145.6 | 243,239.7 | 0.0 | 243,239.7 | 246,931.5 | 243,239.7 |
| MATERIALS & SUPPLIES | 154.3 | 154.3 | 0.0 | 154.3 | 154.3 | 154.3 |
| WORKING CASH, OPERATIONAL | 921.9 | 921.9 | 0.0 | 921.9 | 921.9 | 921.9 |
| WORKING CASH, LEAD-LAG | 4,126.8 | 4,126.8 | 0.0 | 4,126.8 | 4,206.7 | 4,126.8 |
| WTD AVG DEPR RESERVE | (80,361.2) | (80,227.5) | 0.0 | (80,227.5) | (80,194.8) | (80,227.5) |
| ADVANCES FOR CONSTR | (12,361.2) | (12,361.2) | (0.0) | (12,361.2) | (12,361.2) | (12,361.2) |
| UNAMORTIZED ADVANCES-20YR | (12,840.5) | (12,840.5) | 0.0 | (12,840.5) | (12,840.5) | (12,840.5) |
| CONTRIBUTIONS IN AID OF CONST | (12,125.0) | (12,370.3) | 0.0 | (12,370.3) | (12,125.0) | (12,370.3) |
| UNAMORTIZED CONTRIB- 20 YR | (4,708.7) | (4,708.7) | 0.0 | (4,708.7) | (4,708.7) | (4,708.7) |
| ACCUM. DEF. FED INC TAX | (350.5) | (606.7) | 0.0 | (606.7) | (483.5) | (606.7) |
| ACCUM. DEF. STATE INC TAX | (97.5) | (168.5) | 0.0 | (168.5) | (134.3) | (168.5) |
| GENERAL OFFICE ALLOC. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| AVERAGE RATE BASE | 105,503.9 | 125,159.3 | (0.0) | 125,159.3 | 129,366.4 | 125,159.3 |
| INTEREST CALCULATION: | | | | | | |
| AVG RATE BASE | 105,503.9 | 125,159.3 | (0.0) | 125,159.3 | 129,366.4 | 125,159.3 |
| X WEIGHTED COST OF DEBT | 3.76% | 3.76% | 0.00% | 3.76% | 3.76% | 3.76% |
| INTEREST EXPENSE | 3,963.5 | 4,706.0 | (0.0) | 4,706.0 | 4,864.2 | 4,706.0 |

TABLE L-2

CALIFORNIA-AMERICAN WATER COMPANY
SACRAMENTO 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 | 234,273.1 | 262,868.8 | 0.0 | 262,868.8 | 276,583.7 | 262,868.8 |
| MATERIALS & SUPPLIES | 157.4 | 157.4 | 0.0 | 157.4 | 157.4 | 157.4 |
| WORKING CASH, OPERATIONAL | 1,502.2 | 1,502.2 | 0.0 | 1,502.2 | 1,502.2 | 1,502.2 |
| WORKING CASH, LEAD-LAG | 4,378.5 | 4,378.5 | 0.0 | 4,378.5 | 4,514.9 | 4,378.5 |
| WTD AVG DEPR RESERVE | (89,486.2) | (89,190.6) | 0.0 | (89,190.6) | (89,108.4) | (89,190.6) |
| ADVANCES FOR CONSTR | (15,729.4) | (15,729.4) | (0.0) | (15,729.4) | (15,729.4) | (15,729.4) |
| UNAMORTIZED ADVANCES-20YR | (11,723.9) | (11,723.9) | 0.0 | (11,723.9) | (11,723.9) | (11,723.9) |
| CONTRIBUTIONS IN AID OF CONST | (12,222.2) | (12,953.2) | 0.0 | (12,953.2) | (12,222.2) | (12,953.2) |
| UNAMORTIZED CONTRIB- 20 YR | (4,299.3) | (4,299.3) | 0.0 | (4,299.3) | (4,299.3) | (4,299.3) |
| ACCUM. DEF. FED INC TAX | (707.2) | (1,321.9) | 0.0 | (1,321.9) | (1,097.8) | (1,321.9) |
| ACCUM. DEF. STATE INC TAX | (196.3) | (366.6) | 0.0 | (366.6) | (304.5) | (366.6) |
| GENERAL OFFICE ALLOC. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| AVERAGE RATE BASE | 105,946.7 | 133,321.9 | (0.0) | 133,321.8 | 148,272.7 | 133,321.8 |
| INTEREST CALCULATION: | | | | | | |
| AVG RATE BASE | 105,946.7 | 133,321.9 | (0.0) | 133,321.8 | 148,272.7 | 133,321.8 |
| X WEIGHTED COST OF DEBT | 3.76% | 3.76% | 0.00% | 3.76% | 3.76% | 3.76% |
| INTEREST EXPENSE | 3,980.2 | 5,012.9 | (0.0) | 5,012.9 | 5,575.1 | 5,012.9 |

**CALIFORNIA AMERICAN WATER
SACRAMENTO DISTRICT - 2009 GENERAL RATE CASE
CONSERVATION PROGRAM**

| | 2010 | 2011 | 2012 |
|---|------------------|------------------|------------------|
| Total Adopted Conservation Costs | \$474,532 | \$474,532 | \$474,532 |
| Total Metered Adopted Consumption (ccfs) | 11,953,600 | 13,759,700 | 13,759,700 |
| Conservation Metered Surcharge (\$/ccf) | \$0.0257 | \$0.0259 | \$0.0259 |
| | <u>\$306,808</u> | <u>\$355,735</u> | <u>\$355,735</u> |
| Total Unmetered Customers | 24,521 | 17,368 | 17,368 |
| Conservation Unmetered Surcharge (\$ per month) | \$0.57 | \$0.57 | \$0.57 |
| | <u>\$167,724</u> | <u>\$118,797</u> | <u>\$118,797</u> |

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

| | <u>Rates</u> |
|------------------------|--------------|
| Franchise Taxes | 0.1570% |
| Uncollectible Expenses | 0.7167% |
| State Taxes | 7.69% |
| Federal Taxes | 35.00% |
| Unaccounted for Water | 9.50% |

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

| Average Customers | 2010 | 2011 |
|-------------------------------|----------------|----------------|
| <u>Metered</u> | <u>Adopted</u> | <u>Adopted</u> |
| Residential | 27,532 | 34,764 |
| Commercial | 4,570 | 4,583 |
| Public Authority | 377 | 402 |
| Industrial | 1 | 1 |
| Sub Total | 32,480 | 39,750 |
| Private Fire | 811 | 824 |
| Unmetered | 24,521 | 17,368 |
| Total | 57,812 | 57,942 |
| Residential - Low Income | | |
| Meter Sizes | | |
| 5/8" | 27,506 | 34,730 |
| 3/4" | 117 | 122 |
| 1" | 2,106 | 2,126 |
| 1 1/2 " | 737 | 746 |
| 2" | 1,854 | 1,863 |
| 3" | 42 | 45 |
| 4" | 82 | 82 |
| 6" | 26 | 26 |
| 8" | 9 | 9 |
| 10" | 1 | 1 |
| 12" | 0 | 0 |
| TOTAL METERED | 32,480 | 39,750 |
| Unmetered | | |
| 4500 Sq ft or less | 2,956 | 2,094 |
| 4501 to 8000 Sq ft. | 21,565 | 15,274 |
| > 8000 Sq. ft. ⁽¹⁾ | 0 | 0 |
| TOTAL UNMETERED | 24,521 | 17,368 |
| Fire Services | | |
| 4" | 105 | 108 |
| 6" | 273 | 278 |
| 8" | 393 | 398 |
| 10" | 32 | 32 |
| Hydrants | 8 | 8 |
| TOTAL | 811 | 824 |
| GRAND TOTAL | 57,812 | 57,942 |

(1) > 8000 sq. ft. incorporated into 4501 to 8000 sq. ft. category in adopted.

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

Annual Average Consumption Per Connection (ccfs)

| | 2010 Adopted | 2011 Adopted |
|------------------|-------------------------|-------------------------|
| <u>Metered</u> | | |
| Residential | 237.8 | 237.8 |
| Commercial | 938.5 | 938.5 |
| Public Authority | 2,962.7 | 2,962.7 |
| Industrial | 65.0 | 65.0 |
| Irrigation | 0.0 | 0.0 |
| Subtotal | 4,204.0 | 4,204.0 |
| Unmetered | 259.6 | 259.6 |
| Fire | 0.0 | 0.0 |
| TOTAL | 4,463.6 | 4,463.6 |

**CALIFORNIA AMERICAN WATER
 SACRAMENTO DISTRICT - 2009 GENERAL RATE CASE
 ADOPTED QUANTITIES - WATER PRODUCTION**

| | 2010 Adopted |
|---|-------------------------|
| Water Production | |
| Well Production (Kccf) | 17,851.9 |
| Purchased Water | 2,391.5 |
| Total | 20,243.4 |
| | |
| Purchased Water Quantities (ccf) | |
| City of Sacramento | 1,241,578 |
| Citrus Heights | 984 |
| Placer County | 493,825 |
| Sac Suburban | 655,080 |
| Total | 2,391,467 |
| | |
| Purchased Water Unit Costs | |
| City of Sacramento | |
| Connection Fee-Annual | \$146,799 |
| Monthly Service Charge | \$189 |
| Rate per Ccf | \$0.6407 |
| Citrus Heights | |
| Rate per Ccf | \$0.2525 |
| Placer County | |
| Monthly Service Charge | \$17,295 |
| Rate per Ccf | \$1.7304 |
| Sac Suburban | |
| Fixed Charge-Annual | \$116,025 |
| Rate per Ccf | \$0.2400 |
| | |
| Purchased Water Costs | |
| City of Sacramento | \$944,489 |
| Citrus Heights | \$248 |
| Placer County | \$1,062,061 |
| Sac Suburban | \$273,244 |
| TOTAL PURCHASED WATER | \$2,280,042 |

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

| | 2010 Adopted |
|----------------------------|-------------------------|
| Purchased Power | |
| Total Water Rqmt (CCF) | 20,243,400 |
| Water Purchased not pumped | 2,391,500 |
| Pumped Water Rqmt (CCF) | 17,851,900 |
| KWH/CCF | 1.0851 |
| KWH | 20,716,879 |
| Avg. Rate /KWH | \$0.1071 |
| Recalculated Power Costs | \$ 2,218,502 |

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

Residential Metered Bi-Monthly Bill

Avg Bi-Monthly Use (ccfs) 40

| <u>Bi-Monthly</u> | <u>Present</u> | <u>Adopted</u> |
|---------------------------|----------------|----------------|
| Quantity Charge | \$60.52 | \$72.81 |
| Conservation Surcharge | \$0.99 | \$1.03 |
| 5/8-inch meter | \$21.60 | \$25.24 |
| Total Bill ⁽¹⁾ | \$83.11 | \$99.08 |

Dollar Increase \$15.97
% Increase 19.21%

| | <u>Present</u> | <u>Adopted</u> |
|--|----------------|----------------|
| Residential Unmetered Bi-Monthly Bill ⁽¹⁾ | \$79.40 | \$96.12 |
| Conservation Surcharge | \$1.10 | \$1.14 |
| Total Bill ⁽¹⁾ | \$80.50 | \$97.26 |

Dollar Increase \$16.76
% Increase 21.11%

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

**CALIFORNIA AMERICAN WATER COMPANY
SACRAMENTO DISTRICT
2010 ADOPTED RATES**

**SACRAMENTO District - General Metered (Schedule No. SAC-1)
& Low Income (Schedule No. SAC-1-LIRA)** **2010
Adopted**

Quantity Rates:

| | |
|--|----------|
| For all water delivered, per 100 cu. ft. | \$1.8203 |
|--|----------|

Meter Charges:

| | |
|--------------------------|------------|
| For 5/8 x 3/4-inch meter | \$12.62 |
| For 3/4-inch meter | \$18.93 |
| For 1-inch meter | \$31.55 |
| For 1-1/2 inch meter | \$63.10 |
| For 2-inch meter | \$100.96 |
| For 3-inch meter | \$189.30 |
| For 4-inch meter | \$315.49 |
| For 6-inch meter | \$630.98 |
| For 8-inch meter | \$1,009.58 |
| For 10-inch meter | \$1,451.26 |
| For 12-inch meter | \$2,082.25 |

**SACRAMENTO District - Residential Flat Rate Service (Schedule SAC-2R)
& Flat Rate Low Income (Schedule SAC-2R-LIRA)**

| | |
|--|---------|
| 4,500 square feet or less | \$35.55 |
| 4,501 to 8,000 square feet | \$48.06 |
| For Each additional residence | \$31.91 |
| For each 1,000 sq. ft. or part of the area in excess of 8,000 sq. ft | \$1.34 |

Private Fire Protection Service (Schedule No. SAC-4)

| | |
|-----------------------------|----------|
| For each 4-inch connection | \$57.46 |
| For each 6-inch connection | \$95.72 |
| For each 8-inch connection | \$135.49 |
| For each 10-inch connection | \$167.40 |
| For each 12-inch connection | \$240.00 |