

ATTACHMENT D

Appendix

GOLDEN STATE WATER COMPANY REGION
2 - METROPOLITAN CSA A.08-07-010

SUMMARY of EARNINGS- TEST YEAR 2010
(Dollars in Thousands)

	<u>AT PRESENT RATES AT ADOPTED RATES</u>	
	<u>2010</u>	<u>2010</u>
OPERATING REVENUES	100,741.3	124,032.4
OPERATION EXPENSES		
Purchased Water	31,858.8	31,858.8
Purchased Power	2,226.6	2,226.6
Pump Taxes	5,653.5	5,653.5
TOTAL SUPPLY EXPENSES	39,739.0	39,739.0
REVENUE LESS SUPPLY EXPENSE <u>EXPENSES</u>	61,002.2	84,293.4
Chemicals	506.2	506.2
Allocated Common Cust. Acct. (<u>G.O.</u>)	1,126.0	1,126.0
Allocated Common Cust. Acct. (<u>Region</u>) -		-
Allocated Common Cust. Acct. (<u>District</u>) -		-
Postage	-	-
Uncollectibles	272.7	335.8
Operation Labor	3,252.6	
Expenses	3,062.4	
	3,062.4	TOTAL OPERATION
EXPENSES	47,959.0	
48,022.0		
Maintenance Labor	1,147.5	1,147.5
Other Maintenance Expenses	4,232.5	4,232.5
TOTAL MAINTENANCE EXPENSE	5,380.0	5,380.0
TOTAL O&M EXCLUDING A&G	53,339.0	53,402.1
Office Supplies & Expenses	316.9	316.9
Property Insurance	-	-
Injuries and Damages	305.5	305.5
Pension and Benefits	2,395.2	2,395.2
Business Meals	3.7	3.7
Regulatory Expenses	301.3	301.3
Outside Services	191.4	191.4
Miscellaneous	1.5	1.5
Allocated General Office Expense <u>Expenses</u>	8,900.5	8,900.5
Allocated Region Office Expense <u>Expenses</u>	2,914.8	2,914.8
Allocated District Office Expense <u>Expenses</u>	2,181.2	2,181.2
Other Maintenance of General P <u>Plant</u>	31.7	31.7
Rent	349.2	349.2
A&G Expenses Capitalized	-	-
A&G Labor	938.1	938.1
TOTAL ADMIN & GENERAL EXPENSE <u>EXPENSES</u>	18,831.1	18,831.1
DEPRECIATION AND AMORTIZA <u>AMORTIZATION</u>	12,062.5	12,062.5
Property Taxes	3,033.7	3,033.7
Payroll Taxes	431.2	431.2
Local Taxes	1,183.4	1,456.9
TOTAL TAXES NOT ON INCOME	4,648.3	4,921.9
TOTAL EXPENSE EXCLUDING IN <u>INCOME TAX</u>	88,880.9	89,217.6
NET OPER REVENUE BEFORE IN <u>INCOME TAX</u>	11,860.4	34,814.9
State Income Tax	347.4	2,376.6
Federal Income Tax	1,418.5	9,452.6
TOTAL INCOME TAXES	1,765.9	11,829.1
TOTAL OPERATING EXPENSES	90,646.8	101,046.7
NET OPERATING REVENUE	10,094.5	22,985.7
RATE BASE	258,263.4	258,263.4
RATE OF RETURN	3.91%	8.90%

Appendix

GOLDEN STATE WATER COMPANY REGION 2
- METROPOLITAN CSA A.08-07-010

COMPUTATION of TAXES ON INCOME
(Dollars in Thousands)

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Add (Deduct):

Federal Tax Calculation:

Taxable Income before Tax Depreciation and Other Schedule M's	14,878.3	37,832.8 Add
(Deduct):		
Excess Tax Depreciation - Flow Through	894.3	894.3
Book Depreciation - CSA	(12,062.5)	(12,062.5)
Book Depreciation - G.O.	(511.2)	(511.2)
State Tax	(347.4)	(347.4)
Other Schedule M Items	1,042.8	1,042.8
Deferred Revenue Amortization - Contrib.	158.4	158.4
		-
Federal Taxable Income	4,052.8	27,007.3
Federal Tax @ 35.00%	1,418.5	9,452.6
Total Federal & State Tax	1,765.9	11,829.1

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GOLDEN STATE WATER COMPANY REGION
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<u>Number of Metered Services</u>	Schedule ME-1-R			Schedule ME-1-NR		
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Meter Size						
5/8 x 3/4 -inch meter	67,502.0	67,703.0	67,903.0	13,440.0	13,446.0	13,450.0
3/4	479.0	480.0	481.0	96.0	96.0	96.0
1	4,165.0	4,178.0	4,190.0	6,355.0	6,361.0	6,367.0
1/1/2	192.0	193.0	194.0	2,747.0	2,749.0	2,752.0
2	220.0	220.0	221.0	3,547.0	3,558.0	3,570.0
3	4.0	4.0	4.0	369.0	369.0 369.0	369.0
4		1.0	1.0	1.0	81.0	81.0 81.0
6		0.0	0.0	0.0	27.0	27.0 27.0
8		0.0	0.0	0.0	3.0	3.0 3.0
10	0.0	0.0	0.0	0.0	0.0	0.0
Sprinkler System Services	344.0	345.0	346.0	0.0		
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	73,124.0	73,340.0		26,665.0	26,690.0	26,715.0
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	TOTAL METERED SERVICES			72,907.0		

<u>Number of Metered Services</u>	Schedule ME-3		
	<u>2010</u>	<u>2011</u>	<u>2012</u>
Meter Size			
5/8 x 3/4 -inch meter	0.0	0.0	0.0
3/4	0.0	0.0	0.0
1	2.0	2.0	2.0
1/1/2	0.0	0.0	0.0
2	12.0	12.0	12.0
3	18.0	19.0	19.0
4	7.0	7.0	8.0
6	4.0	4.0	4.0
8	0.0	0.0	0.0
10	0.0	0.0	0.0
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TOTAL METERED SERVICES	43.0	44.0	45.0

Total Metered Services - all tariffs	99,615	99,858	100,100
Private Fire	1,809	1,834	1,859
Total Customers	101,424	101,692	101,959

Appendix

GOLDEN STATE WATER COMPANY
REGION 2 - METROPOLITAN
CSA A.08-07-010

STIPULATED QUANTITIES

WATER CONSUMPTION

<u>Classification</u>	<u>Service Connection</u>			<u>Usage (CCF/CUST)</u>	<u>Consumption (KCcf)</u>		
METERED SERVICES :							
	<u>2010</u>	<u>2011</u>	<u>2012</u>		<u>2010</u>	<u>2011</u>	<u>2012</u>
Residential	72,907	73,124	73,341	149.5	10,899.6	10,932.0	10,964.5
Commercial	25,491	25,498	25,505	545.2	13,896.9	13,900.7	13,904.6
Industrial	250	249	248	2,775.4	693.9	691.1	688.3
Public Authority	695	697	699	2,197.2	1,527.1	1,531.4	1,535.8
Irrigation	225	243	261	892.6	200.8	216.9	233.0
Reclaimed	43	44	45	10,775.0	463.3	474.1	480.6
Other	4	3	2	465.8	1.9	1.4	0.9
Total Metered	99,615	99,858	100,101		27,683.5	27,747.7	27,807.6
PRIVATE FIRE PROTECTION	1,809	1,834	1,859				
TOTAL CONNECTIONS	101,424	101,692	101,959		27,683.5	27,747.7	27,807.6
UNACCOUNTED WATER	6.80%	6.80%	6.80%		1,968.7	1,973.3	1,977.5
----- TOTAL WATER PRODUCTION			29,652.1	29,721.0	29,785.1		

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GOLDEN STATE WATER COMPANY REGION
2 - METROPOLITAN CSA A.08-07-
010

Adopted Quantities

2010 2011 2012

S. C. Gas

Total Purchased Power Cost \$2,226,621.2 \$2,227,653.8 \$2,227,847.2

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GOLDEN STATE WATER COMPANY REGION 2 -
METROPOLITAN CSA A.08-07-010

GOLDEN STATE WATER COMPANY REGION 2
-METROPOLITAN CSAA.08-07-010

Adopted Quantities

~~REPLENISHMENT TAX \$/AF KCcf KCcf KCcf~~

Water Replenishment District

<u>REPLENISHMENT TAX</u>				<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>\$/AF</u>				<u>KCcf</u>	<u>KCcf</u>	<u>KCcf</u>
<u>Water Replenishment</u>						
Total Well Production (AF)	Jan-10	\$181.85	/AF	13,345	13,345	13,345
Pump Tax Cost				\$5,571,047.1	\$5,571,047.1	\$5,571,047.1
Administration Costs				\$82,492.8	\$82,492.8	\$82,492.8
Total Replenishment Cost				\$5,653,539.8	\$5,653,539.8	\$5,653,539.8
<u>Leased Water Rights</u>				<u>KCcf</u>	<u>KCcf</u>	<u>KCcf</u>
<u>Leased Water Rights</u>				<u>1,325</u>	<u>1,325</u>	<u>1,325</u>
From Central Basin		\$144.00		1,021	1,021	1,021
From West Basin		\$77.50		305	305	305
Chevron Water Rights		\$116.00		1,591	1,591	1,591
<u>Leased Water Rights Cost</u>						
From West Basin				\$54,235.4	\$54,235.4	\$54,235.4
Chevron Water Rights				\$423,550.8	\$423,550.8	\$423,550.8
Total Leased Water Rights Cost				\$815,156.1	\$815,156.1	\$815,156.1
Total Chemical Cost				\$506,244.9	\$517,382.3	\$529,592.5

GOLDEN STATE WATER COMPANY
REGION 2 - METROPOLITAN CSA
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Schedule ME-1-R
Bill Comparison for 5/8-inch Meter

2010 Rates

Monthly Usage (Cubic Feet)	At Present Rates	At Adopted Rates	Increase Amount	Percent Increase
500	30.14	30.58	\$0.44	1.44%
1,000	41.63	47.50	\$5.87	14.10%
1,200 (Avg.)	46.23	54.78	\$8.55	18.50%
2,000	64.61	88.84	\$24.23	37.51%
2,500	76.10	111.23	\$35.13	46.16%
3,000	87.59	133.61	\$46.02	52.54%
4,000	110.57	178.38	\$67.81	61.33%
10,000	248.45	447.00	\$198.55	79.92%

2011 Rates

Monthly Usage (Cubic Feet)	2010 Rates	2011 Rates	Increase Amount	Percent Increase
500	\$30.58	30.73	\$0.15	0.49%
1,000	\$47.50	47.75	\$0.25	0.53%
1,200 (Avg.)	\$54.78	55.07	\$0.29	0.53%
2,000	\$88.84	89.33	\$0.49	0.55%
2,500	\$111.23	111.85	\$0.62	0.56%
3,000	\$133.61	134.36	\$0.75	0.56%
4,000	\$178.38	179.39	\$1.01	0.57%
10,000	\$447.00	449.57	\$2.57	0.58%

GOLDEN STATE WATER COMPANY
REGION 2 - METROPOLITAN CSA
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Schedule ME-1-NR
Bill Comparison for 5/8-inch Meter

2010 Rates

Monthly Usage (Cubic Feet)	At Present Rates	At Adopted Rates	Increase Amount	Percent Increase
500	30.14	35.89	\$5.75	19.06%
1,000	41.63	50.57	\$8.94	21.47%
2,000	64.61	79.94	\$15.33	23.73%
3,000	87.59	109.31	\$21.72	24.80%
4,000	110.57	138.68	\$28.11	25.42%
5,100 (Avg.)	135.85	170.99	\$35.14	25.87%
6,000	156.53	197.42	\$40.89	26.12%
10,000	248.45	314.90	\$66.45	26.75%

2011 Rates

Monthly Usage (Cubic Feet)	2010 Rates	2011 Rates	Increase Amount	Percent Increase
500	\$35.89	36.12	\$0.23	0.65%
1,000	\$50.57	50.89	\$0.32	0.63%
2,000 (Avg.)	\$79.94	80.43	\$0.49	0.61%
3,000	\$109.31	109.97	\$0.66	0.60%
4,000	\$138.68	139.51	\$0.83	0.60%
5,100	\$170.99	172.00	\$1.02	0.59%
6,000	\$197.42	198.59	\$1.17	0.59%
10,000	\$314.90	316.75	\$1.85	0.59%

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Legend:	
<u>Insertion</u>	
Deletion	
Moved from	
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Style change	
Format change	
Moved deletion	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

Statistics:	
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Insertions	89
Deletions	156
Moved from	0
Moved to	0
Style change	0
Format changed	0
Total changes	245