

A.08-07-010, A.07-01-014 COM/JB2/hkr

ATTACHMENT D

Appendix

GOLDEN STATE WATER COMPANY
REGION 2 - METROPOLITAN CSA A.08-07-010SUMMARY of EARNINGS- TEST YEAR 2010
(Dollars in Thousands)

	<u>AT PRESENT RATES</u>	<u>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 EXPENSES	61,002.2	84,293.4
Chemicals	506.2	506.2
Allocated Common Cust. Acct. (G.O.)	1,126.0	1,126.0
Allocated Common Cust. Acct. (Region)	-	-
Allocated Common Cust. Acct. (District)	-	-
Postage	-	-
Uncollectibles	272.7	335.8
Operation Labor	3,252.6	3,252.6
Other Operation 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 Expenses	8,900.5	8,900.5
Allocated Region Office Expenses	2,914.8	2,914.8
Allocated District Office Expenses	2,181.2	2,181.2
Other Maintenance of General Plant	31.7	31.7
Rent	349.2	349.2
A&G Expenses Capitalized	-	-
A&G Labor	938.1	938.1
TOTAL ADMIN & GENERAL EXPENSES	18,831.1	18,831.1
DEPRECIATION AND AMORTIZATION	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 INCOME TAX	88,880.9	89,217.6
NET OPER REVENUE BEFORE INCOME TAX	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.08-07-010COMPUTATION of TAXES ON INCOME
(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2010</u>	<u>AT ADOPTED RATES</u> <u>2010</u>
Operating Revenues	100,741.3	124,032.4
Deductions:		
Operating Expenses	88,880.9	89,217.6
Book Depreciation - CSA	(12,062.5)	(12,062.5)
Book Depreciation - General Office	(511.2)	(511.2)
Interest	9,555.7	9,555.7
		-
Deductions Excluding Depreciation	85,863.0	86,199.6
State Tax Calculation:		
Taxable Income Before Tax Depreciation and Other Schedule M's	14,878.3	37,832.8
Add (Deduct):		
Tax Depreciation - State	(12,442.5)	(12,442.5)
Other Schedule M Items	1,494.0	1,494.0
State Taxable Income	3,929.8	26,884.3
Total State Tax @ 8.84%	347.4	2,376.6
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

Appendix

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

<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
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			
TOTAL METERED SERVICES	72,907.0	73,124.0	73,340.0	26,665.0	26,690.0	26,715.0
<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			
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			

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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>		
	<u>2010</u>	<u>2011</u>	<u>2012</u>		<u>2010</u>	<u>2011</u>	<u>2012</u>
METERED SERVICES :							
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

	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>PURCHASED POWER</u>			
WELLS:			
Total Production (KCcf)	13,344.8	13,344.8	13,344.8
Kwh per Ccf	1.4604	1.4604	1.4604
SoCal. Edison			
Jan-10			
Total Kwh	18,990,786	18,990,786	18,990,786
Unit Cost (\$/Kwhr)	0.103176	0.103176	0.103176
Power Cost (wells)	\$1,959,391.2	\$1,959,391.2	\$1,959,391.2
DWR Ratio	27%	27%	27%
DWP Electric:			
Total Kwh	497962.6	497962.6	497962.6
Unit Cost (\$/Kwhr)	0.12157	0.12157	0.12157
Power Cost	\$60,539.5	\$60,539.5	\$60,539.3
S. C. Gas			
Total therms	160.4	160.7	161.1
Unit Cost (\$/therm)	3.01385	3.01010	3.00662
Power Cost	\$483.3	\$483.9	\$484.3
BOOSTERS:			
SoCal. Edison			
Total Production (KCcf)	16,307.4	16,376.2	16,440.3
Kwh per Ccf	0.04080	0.04080	0.04080
Total Kwh	1,209,661	1,212,469	1,215,086
Unit Cost (\$/Kwhr)	0.170467	0.170923	0.170714
Power Cost (boosters)	\$206,207.2	\$207,239.2	\$207,432.3
DWR Ratio	27%	27%	27%
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

Adopted Quantities

<u>PURCHASED WATER</u>	<u>\$/AF</u>	<u>Cfs</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
			<u>KCcf</u>	<u>KCcf</u>	<u>KCcf</u>
Central Basin MWD	\$791.00		4,468.4	4,468.4	4,468.4
West Basin MWD Jan-10	\$846.00		10,210.5	10,279.4	10,343.5
Central Basin Reclaimed Jan-10					
0-25 AF	\$487.00		10.9	10.9	10.9
26-50	\$487.00		10.9	10.9	10.9
51-100	\$444.00		21.8	21.8	21.8
over	\$444.00		192.8	192.8	192.8
West Basin Reclaimed Jan-10					
0-25 AF	\$600.00		10.9	10.9	10.9
26-50	\$590.00		10.9	10.9	10.9
51-100	\$580.00		21.8	21.8	21.8
101-200	\$570.00		43.6	43.6	43.6
Over	\$560.00		115.6	115.6	115.6
City of Cerritos Jan-10	\$666.26		1,108	1,108	1,108
City of Lakewood Jan-10	\$791.00		60	60	60
City of Southgate Jan-10	\$791.00		21	21	21
City of Inglewood Jan-10	\$1,172.43		0.0	0.0	0.0
CalWater Jan-10					
Total KCcf			16,307.4	16,376.2	16,440.3
Central Basin MWD \$					
Quantity Charge			\$8,114,076.9	\$8,114,076.9	\$8,114,076.9
Peaking Surcharge	\$0.0		\$0.0	\$0.0	\$0.0
Capacity Reservation Charge	\$14,345		\$172,140.0	\$172,140.0	\$172,140.0
Service Charge	\$65/Cfs	88	\$68,640.0	\$68,640.0	\$68,640.0
West Basin MWD \$					
Quantity Charge			\$19,830,406.3	\$19,964,068.8	\$20,088,668.5
Peaking Surcharge	\$0.0		\$0.0	\$0.0	\$0.0
Capacity Reservation Charge	\$28,416		\$340,992.0	\$340,992.0	\$340,992.0
Service Charge	\$28/CFS	160	\$53,760.0	\$53,760.0	\$53,760.0
Central Basin Reclaimed \$			\$243,024.9	\$243,024.9	\$243,024.9
West Basin Reclaimed \$			\$264,391.9	\$264,391.9	\$264,391.9
City of Cerritos					
Quantity Charge			\$1,694,184.0	\$1,694,184.0	\$1,694,184.0
Capacity Reservation Charge	\$0.00		\$0.0	\$0.0	\$0.0
Service Charge	\$0.00		\$0.0	\$0.0	\$0.0
Suburban Water System			\$0.0	\$0.0	\$0.0
Service Charge	\$492.12		\$5,905.4	\$5,905.4	\$5,905.4
City of Lakewood \$			\$109,666.8	\$109,666.8	\$109,666.8
Service Charge	\$0.00		\$0.0	\$0.0	\$0.0
City of Inglewood \$			\$0.0	\$0.0	\$0.0
Service Charge	\$0.00		\$0.0	\$0.0	\$0.0
City of Southgate			\$38,707.4	\$38,707.4	\$38,707.4
Service Charge	\$0.00		\$0.0	\$0.0	\$0.0
City of Paramount			\$0.0	\$0.0	\$0.0
Service Charge	\$103.23		\$1,238.8	\$1,238.8	\$1,238.8
Flow Violation			\$106,555.6	\$106,555.6	\$106,555.6
Total Purchased Water Cost			\$31,043,690.1	\$31,177,352.6	\$31,301,952.2

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

Adopted Quantities

<u>REPLENISHMENT TAX</u>	<u>\$/AF</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
		<u>KCcf</u>	<u>KCcf</u>	<u>KCcf</u>
Water Replenishment District 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>\$/AF</u>	<u>KCcf</u>	<u>KCcf</u>	<u>KCcf</u>
Leased Water Rights		1,325	1,325	1,325
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
Leased Water Rights Cost				
From Central Basin		\$337,369.9	\$337,369.9	\$337,369.9
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

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

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%

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

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%

(END OF ATTACHMENT D)