APPENDIX A

Comparison of Existing and Proposed WRAM/MCBA Amortization Schedules

<table>
<tr><th rowspan="2">WRAM/MCBA undercollections as a % of the district's last authorized revenue requirement</th><th colspan="3">Amortization Period</th></tr>
<tr><th>SP U-27-W Balancing Account Guidelines</th><th>Applicants' Proposal in Rebuttal Testimony</th><th>Decision</th></tr>
<tr><td>2% - 5%</td><td>12 months</td><td>12 months</td><td rowspan="7">Use Applicants' proposal with the following modification: A cap on total net WRAM/MCBA surcharges of 10% of the last authorized revenue requirement to be effective the first test year of each applicant's pending or next GRC, as follows:
Golden State and Park – Advice Letter filings on March 2014
Cal Water – Advice Letter filings on March 2015
Apple Valley – Advice Letter filings on March 2016.
WRAM/MCBA account balances incurred prior to the first test year above may continue to be amortized under applicant's proposal.</td></tr>
<tr><td>5% - 10%</td><td>24 months</td><td rowspan="2">18 months</td></tr>
<tr><td>10% - 15%</td><td rowspan="4">36 months</td></tr>
<tr><td>15% - 22.5%</td><td rowspan="2">19 to 36 months (10% per year as a guide with no cap)</td></tr>
<tr><td>22.5% - 30%</td></tr>
<tr><td>Over 30%</td><td>36 months</td></tr>
</table>

(END OF APPENDIX A)

APPENDIX B

Estimated 2012 WRAM/MCBA Surcharges Under Existing and Proposed Amortization Schedules

California Water Service Company Late-filed Exhibit 14

Comparison of 2012 Total Annual Impacts of All WRAM/MCBA Surcharges with Existing and Proposed Amortization Schedules

Notes:

1. The table shows 2012 impacts for three separate periods of the year based on the assumption that the 2012 Surcharge and the acceleration of the 2011 Surcharge will go into effect March 1

2. The table shows 2012 impact for the estimated 2011 WRAM/MCAB balances to go into effect in April .

3. The percentage impacts shown are expressed as the annual impact of the percentage of the company's 2012 estimated revenue requirement and include the impact of all WRAM/MCBA surcharges in effect during that period.

4. The dollar impacts are the impact on the average residential customer's monthly bill of all WRAM/MCBA surcharges in effect during the period and are based on average monthly residential consumption.

	District	Total 2012 Surcharges - Current Method							
		1/2012 - 2/2012		3/2012		4/12 - 6/12		7/12 - 12/12	
RSF	Antelope Valley	$ 7.93	5.0%	$ 7.93	5.0%	$ 13.02	8.3%	$ 13.02	8.3%
	Bakersfield	$ (2.33)	-4.5%	$ (2.33)	-4.5%	$ -	0.0%	$ -	0.0%
	Bayshore	$ 1.53	2.8%	$ 1.53	2.8%	$ 3.95	7.3%	$ 3.95	7.3%
	Bear Gulch	$ 4.40	3.4%	$ 4.40	3.4%	$ 9.71	7.5%	$ 9.71	7.5%
	Chico-Hamilton City	$ 0.91	2.8%	$ 0.91	2.8%	$ 2.08	6.4%	$ 2.08	6.4%
	Dixon	$ 4.74	8.7%	$ 4.74	8.7%	$ 6.79	7.3%	$ 6.79	7.3%
	Dominguez	$ 2.14	4.6%	$ 2.14	4.6%	$ -	0.0%	$ -	0.0%
	East Los Angeles	$ -	0.0%	$ -	0.0%	$ 1.75	2.8%	$ 1.75	2.8%
	Hermosa Redondo	$ 4.55	8.3%	$ 4.55	8.3%	$ 6.62	12.1%	$ 4.23	7.7%
RSF	Kern River Valley	$ 13.83	13.5%	$ 13.83	13.5%	$ 13.83	13.5%	$ 13.83	13.5%
	King City	$ -	0.0%	$ -	0.0%	$ 1.60	3.1%	$ 1.60	3.1%
	Livermore	$ -	0.0%	$ -	0.0%	$ 3.49	5.5%	$ 3.49	5.5%
	Los Altos	$ -	0.0%	$ -	0.0%	$ 0.89	1.2%	$ 0.89	1.2%
	Marysville	$ 1.94	5.0%	$ 1.94	5.0%	$ 0.87	2.2%	$ 0.87	2.2%
	Oroville	$ 5.51	9.7%	$ 5.51	9.7%	$ 8.11	14.3%	$ 5.44	9.6%
	Palos Verdes	$ 3.56	3.1%	$ 3.56	3.1%	$ 8.62	7.6%	$ 8.62	7.6%
RSF	Redwood Valley, Coast Springs	$ 12.76	8.1%	$ 12.76	8.1%	$ 24.69	15.7%	$ 24.69	15.7%
RSF	Redwood Valley, Lucerne	$ 25.17	15.6%	$ 25.17	15.6%	$ 34.14	21.1%	$ 20.95	13.0%
RSF	Redwood Valley, Unified	$ 20.54	15.7%	$ 20.54	15.7%	$ 24.73	19.0%	$ 24.73	19.0%
	Salinas	$ 2.83	7.0%	$ 2.83	7.0%	$ 3.45	8.5%	$ 2.16	5.3%
	Selma	$ 1.18	3.0%	$ 1.18	3.0%	$ 2.53	6.5%	$ 2.53	6.5%
	Stockton	$ 1.34	3.1%	$ 1.34	3.1%	$ 3.96	6.1%	$ 2.65	6.1%
	Visalia	$ 0.78	2.6%	$ 0.78	2.6%	$ 1.29	4.3%	$ 0.51	1.7%
	Westlake	$ 5.14	3.8%	$ 5.14	3.8%	$ 5.14	3.8%	$ 5.14	3.8%
	Willows	$ -	0.0%	$ -	0.0%	$ 1.25	2.4%	$ 1.25	2.4%

	District	Total 2012 Surcharges Proposed with Acceleration							
		1/2012 - 2/2012		3/2012		4/12 - 6/12		7/12 - 12/12	
RSF	Antelope Valley	$ 7.93	5.0%	$ 10.57	6.7%	$ 20.76	13.2%	$ 20.76	13.2%
	Bakersfield	$ (2.33)	-4.5%	$ (2.33)	-4.5%	$ 2.84	5.4%	$ 2.84	5.4%
	Bayshore	$ 1.53	2.8%	$ 2.04	3.8%	$ 5.27	9.8%	$ 5.27	9.8%
	Bear Gulch	$ 4.40	3.4%	$ 5.87	4.6%	$ 12.95	10.1%	$ 12.95	10.1%
	Chico-Hamilton City	$ 0.91	2.8%	$ 1.21	3.7%	$ 2.77	8.6%	$ 2.77	8.6%
	Dixon	$ 4.74	8.7%	$ 6.91	12.7%	$ 11.03	20.3%	$ 11.03	20.3%
	Dominguez	$ 2.14	4.6%	$ 2.14	4.6%	$ 0.75	1.6%	$ 0.75	1.6%
	East Los Angeles	$ -	0.0%	$ -	0.0%	$ 1.75	2.8%	$ 1.75	2.8%
	Hermosa Redondo	$ 4.55	8.3%	$ 5.27	9.6%	$ 8.03	14.7%	$ 5.64	10.3%
RSF	Kern River Valley	$ 4.80	4.7%	$ 19.84	19.3%	$ 25.15	24.5%	$ 25.15	24.5%
	King City	$ -	0.0%	$ -	0.0%	$ 3.21	6.1%	$ 3.21	6.1%
	Livermore	$ -	0.0%	$ -	0.0%	$ 3.49	5.5%	$ 3.49	5.5%
	Los Altos	$ -	0.0%	$ -	0.0%	$ 1.18	1.6%	$ 1.18	1.6%
	Marysville	$ 1.94	5.0%	$ 1.94	5.0%	$ 1.15	3.0%	$ 1.15	3.0%
	Oroville	$ 5.51	9.7%	$ 6.46	11.4%	$ 9.92	17.5%	$ 7.25	12.8%
	Palos Verdes	$ 3.56	3.1%	$ 4.75	4.2%	$ 11.50	10.1%	$ 11.50	10.1%
RSF	Redwood Valley, Coast Springs	$ 12.76	8.1%	$ 14.81	9.4%	$ 30.71	19.6%	$ 24.08	15.3%
RSF	Redwood Valley, Lucerne	$ 25.17	15.6%	$ 28.60	17.7%	$ 46.53	28.8%	$ 33.34	30.7%
RSF	Redwood Valley, Unified	$ 20.54	15.7%	$ 30.12	23.1%	$ 38.51	29.5%	$ 38.51	29.5%
	Salinas	$ 2.83	7.0%	$ 3.27	8.0%	$ 4.51	11.1%	$ 3.21	7.9%
	Selma	$ 1.18	3.0%	$ 1.57	4.1%	$ 3.37	8.7%	$ 3.37	8.7%
	Stockton	$ 1.34	3.1%	$ 1.79	4.1%	$ 4.40	10.2%	$ 4.40	10.2%
	Visalia	$ 0.78	2.6%	$ 0.78	2.6%	$ 1.80	6.0%	$ 1.80	6.0%
	Westlake	$ 5.14	3.8%	$ 6.85	5.0%	$ 18.64	13.6%	$ 18.64	13.6%
	Willows	$ -	0.0%	$ -	0.0%	$ 1.66	3.2%	$ 1.66	3.2%

	District	Total 2012 Surcharges - Proposed w/o Acceleration							
		1/2012 - 2/2012		3/2012		4/12 - 6/12		7/12 - 12/12	
RSF	Antelope Valley	$ 7.93	5.0%	$ 7.93	5.0%	$ 18.12	11.5%	$ 18.12	11.5%
	Bakersfield	$ (2.33)	-4.5%	$ (2.33)	-4.5%	$ 2.84	5.4%	$ 2.84	5.4%
	Bayshore	$ 1.53	2.8%	$ 1.53	2.8%	$ 4.76	8.8%	$ 4.76	8.8%
	Bear Gulch	$ 4.40	3.4%	$ 4.40	3.4%	$ 11.48	8.9%	$ 11.48	8.9%
	Chico-Hamilton City	$ 0.91	2.8%	$ 0.91	2.8%	$ 2.47	7.6%	$ 2.47	7.6%
	Dixon	$ 4.74	8.7%	$ 4.74	8.7%	$ 8.85	16.3%	$ 8.85	16.3%
	Dominguez	$ 2.14	4.6%	$ 2.14	4.6%	$ 0.75	1.6%	$ 0.75	1.6%
	East Los Angeles	$ -	0.0%	$ -	0.0%	$ 1.75	2.8%	$ 1.75	2.8%
	Hermosa Redondo	$ 4.55	8.3%	$ 4.55	8.3%	$ 7.31	13.3%	$ 4.92	9.0%
RSF	Kern River Valley	$ 13.83	13.5%	$ 13.83	13.5%	$ 19.14	18.6%	$ 19.14	18.6%
	King City	$ -	0.0%	$ -	0.0%	$ 3.21	6.1%	$ 3.21	6.1%
	Livermore	$ -	0.0%	$ -	0.0%	$ 3.49	5.5%	$ 3.49	5.5%
	Los Altos	$ -	0.0%	$ -	0.0%	$ 1.18	1.6%	$ 1.18	1.6%
	Marysville	$ 1.94	5.0%	$ 1.94	5.0%	$ 0.87	2.2%	$ 0.87	2.2%
	Oroville	$ 5.51	9.7%	$ 5.51	9.7%	$ 8.97	15.8%	$ 6.30	11.1%
	Palos Verdes	$ 3.56	3.1%	$ 3.56	3.1%	$ 10.31	9.1%	$ 10.31	9.1%
RSF	Redwood Valley, Coast Springs	$ 12.76	8.1%	$ 12.76	8.1%	$ 28.67	18.3%	$ 22.03	14.0%
RSF	Redwood Valley, Lucerne	$ 25.17	15.6%	$ 25.17	15.6%	$ 43.10	26.6%	$ 29.92	18.5%
RSF	Redwood Valley, Unified	$ 20.54	15.7%	$ 20.54	15.7%	$ 28.93	22.2%	$ 28.93	22.2%
	Salinas	$ 2.83	7.0%	$ 2.83	7.0%	$ 4.07	10.0%	$ 2.77	6.8%
	Selma	$ 1.18	3.0%	$ 1.18	3.0%	$ 2.97	7.7%	$ 2.97	7.7%
	Stockton	$ 1.34	3.1%	$ 1.34	3.1%	$ 3.96	9.1%	$ 2.61	6.0%
	Visalia	$ 0.78	2.6%	$ 0.78	2.6%	$ 1.80	6.0%	$ 1.01	3.4%
	Westlake	$ 5.14	3.8%	$ 5.14	3.8%	$ 16.93	12.4%	$ 16.93	12.4%
	Willows	$ -	0.0%	$ -	0.0%	$ 1.66	3.2%	$ 1.66	3.2%

Golden State Water Company Late-filed Exhibit 12

Comparison of 2012 Total Annual Impacts of All WRAM/MCBA Surcharges with Existing and Proposed Amortization Schedules

	Existing Amortization Schedules						Proposed 18 Month Amortization Schedule Excluding Acceleration of 2011 Surcharges						Proposed 18 Month Amortize Schedules Including Acceleration of 2011 Surcharge					
Ratemaking	January - February		March		April - December		January - February		March		April - December		January - February		March		April - December	
Areas	%	$	%	$	%	$	%	$		$	%	$	%	$	%	$	%	$
Arden Cordova	4.7%	$1.03	7.7%	$1.68	7.7%	$1.68	4.7%	$1.03	7.7%	$1.68	7.7%	$1.68	4.7%	$1.03	8.6%	$1.89	8.6%	$1.89
Bay Point	9.1%	$5.58	13.3%	$8.11	13.3%	$8.11	9.1%	$5.58	14.7%	$8.96	14.7%	$8.96	9.1%	$5.58	27.5%	$16.77	27.5%	$16.77
Los Osos	4.8%	$2.81	9.1%	$5.35	9.1%	$5.35	4.8%	$2.81	13.5%	$7.89	13.5%	$7.89	4.8%	$2.81	20.2%	$11.82	20.2%	$11.82
Ojai	3.0%	$2.25	7.9%	$5.84	7.9%	$5.84	3.0%	$2.25	9.5%	$7.03	9.5%	$7.03	3.0%	$2.25	13.8%	$10.19	13.8%	$10.19
Santa Maria	3.5%	$1.55	7.0%	$3.06	7.0%	$3.06	3.5%	$1.55	10.5%	$4.57	10.5%	$4.57	3.5%	$1.55	15.4%	$6.74	15.4%	$6.74
Simi valley	3.1%	$1.57	7.2%	$3.62	7.2%	$3.62	3.1%	$1.57	8.6%	$4.30	8.6%	$4.30	3.1%	$1.57	13.0%	$6.50	13.0%	$6.50
Region 2	5.8%	$3.02	7.2%	$3.75	4.0%	$2.09	5.8%	$3.02	8.5%	$4.44	5.3%	$2.78	5.8%	$3.02	8.5%	$4.44	5.3%	$2.78
Region 3	8.2%	$3.95	11.7%	$5.65	7.6%	$3.68	8.2%	$3.95	15.2%	$7.35	11.2%	$5.38	8.2%	$3.95	16.1%	$7.75	12.0%	$5.78

Notes:

1. The table shows 2012 impacts for three separate periods of the year based on the assumption that the 2012 Surcharge and the acceleration of the 2011 Surcharge will go into effect March 1 and the 2010 Surcharges for Region 2 and Region 3 will expire at the end of March (actual date March 20) all other 2010 surcharges have expired and the 2011 Surcharge for Region 2 will expire at the end of February (actual date March 8)

2. The percentage impacts shown are expressed as the annual impact of the percentage of the company's 2012 estimated revenue requirement and include the impact of all WRAM/MCBA surcharges in effect during that period.

3. The dollar impacts are the impact on the average residential customer's monthly bill of all WRAM/MCBA surcharges in effect during the period and are based on average monthly residential consumption.

Ratemaking Areas	Avg Usage in Ccf	Avg Month Bill @ estimated 2012 Rate
Arden Cordova	13	$21.81
Bay Point	8	$61.03
Los Osos	8	$58.51
Ojai	12	$73.95
Santa Maria	18	$43.67
Simi valley	13	$50.08
Region 2	11	$52.18
Region 3	12	$48.26

Park Water Company and Apple Valley Ranchos Water Company Late-filed Exhibit 13

Comparison of 2012 Total Annual Impacts of All WRAM/MCBA Surcharges with Existing and Proposed Amortization Schedules

Company	Existing Amortization Schedules						Proposed Amortization Schedules Excluding Acceleration of 2011 Surcharge						Proposed Amortization Schedules Including Acceleration of 2011 Surcharge					
	Jan - Feb		March - June		July - Dec		Jan - Feb		March - June		July - Dec		Jan - Feb		March - June		July - Dec	
	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)
Park	6.65%	$4.25	10.20%	$6.51	8.35%	$4.57	6.65%	$4.25	11.39%	$7.26	8.35%	$5.32	6.65%	$4.25	12.83%	8.18424	9.80%	$6.25
AVR	8.05%	$5.18	11.65%	$7.82	7.94%	$5.41	8.05%	$5.18	15.24%	$10.46	11.54%	$8.05	8.05%	$5.18	16.98%	$11.57	13.28%	$9.16

Notes:

1. The table shows 2012 impacts for three separate periods of the year based on the assumption that the 2012 Surcharge and the acceleration of the 2011 Surcharge will go into effect March 1 and the 2010 Surcharge will expire at the end of June (actual expiration date is July 6).
2. The percentage impacts shown are expressed as the annual impact of the percentage of the company's 2012 estimated revenue requirement and include the impact of all WRAM/MCBA surcharges in effect during that period.
3. The dollar impacts are the impact on the average residential customer's monthly bill of all WRAM/MCBA surcharges in effect during the period and are based on adopted average monthly residential consumption, 13.44 Ccf per month for Park and 19.4 Ccf per month for AVR.
4. The percentage and dollar impacts are calculated without any assumption of inclusion of prior year under-amortized amounts; they were not included in the 2010 and 2011 surcharges for either Park or AVR and, for the 2012 surcharge, since the 2011 balance is still an estimate, the possible impact is still very uncertain and not easily estimated.

(END OF APPENDIX B)

APPENDIX C

Advice Letter Filings for 2008, 2009, and 2010 Net WRAM/MCBA Account Balances

2011 Advice Letter Filings for 2010 Balances				
Utility	**WRAM/MCBA Under(Over)-Collection**	**Adopted Revenue**	**% Under Collection**	**Surcharge(credit)**
Selma	$214,633	$3,518,426	6.10%	$0.0614/CcF
Stockton	$1,912,671	$30,821,774	6.21%	$0.0731/CcF
Visalia	$460,514	$20,451,092	2.25%	$0.0352/CcF
Westlake	$1,129,844	$15,049,214	7.51%	$0.1377/CcF
California American Water Company				
Village	$718,723	$25,984,674	2.77%	$0.0917/CcF
Coronado	$1,575,129	$18,349,113	8.58%	$0.1366/CcF
Larkfield	$586,634	$2,950,212	19.88%	$0.3808/CcF
Monterey	$11,790,134	$43,674,800	27.00%	
Ambler Park (Monterey)	$271,771	$351,488	77.32%	
Los Angeles				
Baldwin Hills	$241,009	$4,488,337	5.37%	
Duarte	$1,013,260	$5,732,535	17.68%	
San Marino	$1,706,191	$11,278,049	15.13%	
Park Water Company	$2,042,448	$27,672,676	7.38%	$0.172/CcF
Apple Valley Ranchos Water Company	$1,932,805	$22,168,650	8.72%	$0.143/CcF

2010 Advice Letter Filings for 2008-09 Balances				
Utility	**WRAM/MCBA Under(Over)-Collection**	**Adopted Revenue**	**% Under Collection**	**Surcharge(credit)**
Golden State Water Company				
Region II	$8,136,407	$113,812,300	7.15%	$0.143(Tier 1) $0.165(Tier 2)/CcF Residential; $0.131/CcF Non-Res
Region III	$10,163,294	$103,960,800	9.78%	$0.164(Tier 1) $0.189(Tier 2)/CcF Residential; $0.154/CcF Non-Res
Region I				
Arden Cordova	$327,926	$10,136,300	3.23%	$0.080/CcF Residential
Bay Point	$566,888	$5,896,700	9.61%	$0.328(Tier 1) $0.377(Tier 2) $0.434(Tier 3)/ CcF Residential; $0.240/CcF Non-Res
Los Osos	$136,205	$3,053,000	4.46%	$0.309(Tier 1) $0.355(Tier 2) $0.408(Tier 3)/ CcF Residential; $0.344/CcF Non-Res
Ojai	$160,388	$4,224,000	3.80%	$0.170(Tier 1) $0.183(Tier 2) $0.214(Tier 3)/ CcF Residential
Santa Maria	$216,058	$9,718,000	2.22%	$0.034(Tier 1) $0.040(Tier 2) $0.046(Tier 3)/ CcF Residential; $0.039/CcF Non-Res
Simi Valley	$556,589	$10,736,200	5.18%	$0.098(Tier 1) $0.113(Tier 2) $0.130(Tier 3)/ CcF Residential; $0.095/CcF Non-Res
California Water Service Company				
Antelope Valley	$84,221	$1,784,357	4.72%	$0.1507/CcF
Bear Gulch	$1,175,014	$26,269,600	4.47%	$0.1900/CcF
Bakersfield	($1,044,511)	$63,206,900	-1.65%	($0.1020)/CcF
Chico-Ham City	$423,562	$17,717,300	2.39%	$0.0556/CcF
Dixon	$190,582	$1,810,900	10.52%	$0.0871/CcF
Hermosa Redondo	$2,175,121	$22,571,100	9.64%	$0.1774/CcF
Kern River Valley	$698,174	$4,976,700	14.03%	$0.3970/CcF
King City	($56,334)	$2,138,500	-2.39%	($0.0714)/CcF

2010 Advice Letter Filings for 2008-09 Balances				
Utility	**WRAM/MCBA Under(Over)-Collection**	**Adopted Revenue**	**% Under Collection**	**Surcharge(credit)**
Livermore	($493,894)	$17,318,400	-2.85%	($0.1006)/CcF
Marysville	$123,465	$2,629,344	4.70%	$0.2125/CcF
Mid Peninsula	$1,213,300	$29,686,600	4.09%	$0.1642/CcF
Oroville	$326,691	$3,425,945	9.53%	$0.1253/CcF
Palos Verdes	$1,309,293	$31,481,600	4.11%	$0.1403/CcF
Redwood Valley –Coast Springs	$22,030	$260,573	8.45%	$1.3169/CcF
Redwood Valley-Lucerne	$210,436	$1,291,100	16.30%	$0.5079/CcF
Redwood Valley-Unified	$117,393	$588,820	19.94%	$0.7708/CcF
Salinas	$1,596,585	$24,005,900	6.65%	$0.1044/CcF
Selma	$111,603	$3,518,400	3.17%	$0.0673/CcF
Stockton	$1,066,292	$29,510,800	3.61%	$0.0837/CcF
Visalia	$1,073,805	$19,901,200	5.40%	$0.0493/CcF
Westlake	$518,454	$13,321,700	3.89%	$0.1294/CcF
California American Water Company				
Los Angeles				
Baldwin Hills	($402,662)	$4,278,191	-9.41%	($0.2519)/CcF
Duarte	$1,315,315	$5,945,944	22.12%	$0.1686/CcF
San Marino	$1,360,172	$11,376,105	11.96%	$0.0846/CcF
Larkfield	$435,533	$2,734,580	15.95%	$0.2755/CcF
Monterey	Cal Am did not file for recovery of its 2009 Monterey-style WRAM balance			
Park Water Company	$1,711,970	$26,828,000	6.38%	$0.144/CcF
Apple Valley Ranchos Water Company	$1,649,012	$20,915,00	7.88%	$0.124/CcF

(End of Appendix A)

(END OF APPENDIX C)

APPENDIX D

DRA Table Showing Applicants' Districts in
Order of Greatest 2010 Undercollections (as a Percentage
of Last Authorized Revenue Requirement)

1
2

Table 1 – Applicants' districts in order of greatest 2010 percent undercollection

Applicant and District Name		2010 % Undercollection[a]	Approx. Number of Customers[b]	Surcharge ($) per ccf (Tier 1 only, if applicable)[c]
Cal-Am Monterey (w Ambler Park)		**27.40%**	38,573	not provided
Cal-Water Redwood Valley – Unified	**RSF**	**27.31%**	*463*	1.4206
Golden State Region I - Bay Point		**26.49%**	*4,767*	0.702
Cal-Water Kern River Valley	**RSF**	**26.38%**	*1,012*	0.9936
Cal-Water Redwood Valley – Lucerne	**RSF**	**22.24%**	*1,246*	0.727
Cal-Am Larkfield		**19.88%**	*2,354*	0.3808
Cal-Am LA Duarte		**17.68%**	*7,324*	not provided
Golden State Region I - Los Osos		**17.17%**	*3,265*	0.339
Cal-Water Dixon		**16.02%**	*2,902*	0.7841
Cal-Am LA San Marino		**15.13%**	13,903	not provided
Golden State Region I - Ojai		11.50%	*2,880*	0.192
Cal-Water Salinas		11.33%	23,828	0.1264
Golden State Region I - Santa Maria		11.21%	13,355	0,088
Golden State Region I - Simi Valley		10.76%	13,139	0.126
Cal-Water Oroville		10.00%	*3,346*	0.1189
Cal-Water Antelope Valley	**RSF**	9.65%	*617*	0.1607
Golden State Region I - Arden Cordova		9.27%	15,986	0.141
Apple Valley Ranchos		8.72%	19,658	0.143
Golden State Region III		8.61%	98,776	0.183
Cal-Am Coronado		8.58%	18,332	0.1366
Cal-Water Hermosa Redondo		7.87%	26,364	0.1639
Cal-Water Redwood Valley - Coast Springs	**RSF**	7.81%	*249*	1.2389
Cal-Water Westlake		7.51%	*6,924*	0.1377
Park Water Company		7.38%	27,380	0.172
Cal-Water Bear Gulch		6.83%	18,510	0.1553
Cal-Water Palos Verdes		6.28%	23,985	0.1143
Cal-Water Stockton		6.21%	42,205	0.0731
Cal-Water Selma		6.10%	*3,549*	0.0614
Cal-Water Bayshore		5.68%	52,077	0.1201
Cal-Water Chico-Ham City		5.60%	19,738	0.0556
Cal-Am LA Baldwin Hills		5.37%	*6,195*	not provided
Cal-Water Marysville		5.04%	*1,765*	0.1923
Cal-Water Dominguez		4.61%	32,860	0.1249
Cal-Am Village		2.77%	21,542	0.0917
Golden State Region II		2.68%	99,615	0.138
Cal-Water Visalia		2.25%	32,518	0.0352
Cal-Water Bakersfield		-4.46%	37,741	(0.1020)

3 a – Bold values indicate being greater than 15%
4 b – Italicized values indicate being less than 10,000 customers
5 c – as presented in Appendix A of the scoping memo

(END OF APPENDIX D)

APPENDIX E

Modifications to Decision 08-02-036

Appendix E: Modifications to Decision (D.) 08-02-036

I. The text of Section 7.2 on page 26 is modified as follows:

> If the combined over-or under-collections … is 2% or more of Park's or CalWater's last authorized revenue requirement, the combined balance of the accounts will be amortized. Each utility also will have the discretion to amortize combined balances of less than 2% if it chooses to do so. Combined undercollections will be passed through as surcharges on volumetric charges; combined over-collections will be passed through as surcredits on … monthly service charges.

II. Add the following Finding of Fact:

> 29. Revisions to certain procedures related to the recovery and refund of CalWater's and Park's WRAM and MCBA accounts were subsequently adopted in A.10-09-017.

III. Revise Conclusion of Law 2 to read:

> 2. The proposed settlements generally are reasonable in light of the whole record, consistent with the law, and in the public interest, but certain procedures related to the recovery and refund of WRAM and MCBA accounts should be revised.

IV. Revise Ordering Paragraph 1 to read:

> Subject to revisions to certain procedures related to the recovery and refund of certain WRAM and MCBA accounts authorized in A.10-09-017, the following settlement agreements are approved and adopted:
>
> - April 24, 2007 Suburban Water Systems (Suburban)/Division of Ratepayer Advocates (DRA) on conservation rate design;
> - April 24, 2007 Suburban/DRA on low-income ratepayer assistance program;
> - June 15, 2007 California Water Service Company (CalWater)/DRA/The Utility Reform Network (TURN) on conservation rate design, water revenue adjustment mechanism (WRAM), and modified cost balancing account (MCBA);

- June 15, 2007 Park Water Company (Park)/DRA on conservation rate design, WRAM, and MCBA;
- July 30, 2007 Park/DRA on conservation memorandum account;
- August 10, 2007 Suburban/The Utility Reform Network , the National Consumer Law Center, Disability Rights Advocates, and Latino Issues Forum (Joint Consumers) on customer outreach and education and data collection and reporting;
- August 10, 2007 Park/Joint Consumers/Consumer Federation of California on data collection, monitoring, and reporting; and
- October 19, 2007 Suburban/DRA on return on equity adjustment.

(END OF APPENDIX E)

APPENDIX F

Modifications to Decision 08-08-030

Appendix F: Modifications to Decision (D.) 08-08-030

I. At the end of Section 3.2 on page 15, modify the text to read:

If the combined over-or under-collection … is 2% or more of that area's last authorized revenue requirement, the combined balance of the accounts will be amortized. GSWC also will have the discretion to amortize combined balances of less than 2% if it chooses to do so. Combined under-collections will be passed through as surcharges on volumetric charges; combined over-collections will be passed through as surcredits on … monthly service charges.

II. Add the following Finding of Fact:

22. Revisions to certain procedures related to the recovery and refund of GSWC/s WRAM and MCBA accounts were subsequently adopted in A.10-09-017.

III. Revise Conclusion of Law 1 to read:

1. The proposed settlements generally are reasonable in light of the whole record, consistent with the law and in the public interest, but certain procedures related to the recovery and refund of WRAM and MCBA accounts should be revised.

IV. Revise Ordering Paragraph 1 to read:

1. Subject to revisions to certain procedures related to the recovery and refund of certain WRAM and MCBA accounts authorized in A.10-09-017, the following settlement agreements are approved and adopted:

- Golden State Water Company (GSWC)/Division of Ratepayer Advocates (DRA) on conservation rate design trial program and amendment to settlement except the interim rate design for Region I;
- San Jose Water Company (San Jose)/DRA on conservation rate design and pricing adjustment mechanism trial program;
- California Water Service Company (CalWater)/DRA on conservation memorandum account;
- San Jose, TURN, NCLC, DisabRA, and LIF on customer education and outreach and data collection and reporting initiatives on June 12, 2008; and
- San Jose, TURN, NCLC, DisabRA, and LIF on customer education and outreach and data collection and reporting initiatives on June 12, 2008.

(END OF APPENDIX F)

APPENDIX G

Modifications to Decision 08-09-026

Appendix G: Modifications to Decision (D.) 08-09-026

I. Add the following Finding of Fact:

15. Revisions to certain procedures related to the recovery and refund of AVR's WRAM and MCBA accounts were subsequently adopted in A.10-09-017.

II. Revise Conclusion of Law 1 to read:

1. The settlement should be adopted, <u>but certain procedures related to the recovery and refund of WRAM and MCBA accounts should be revised</u>.

III. Revise Ordering Paragraph 1 to read:

1. <u>Subject to revisions to certain procedures related to the recovery and refund of certain WRAM and MCBA accounts authorized in A.10-09-017</u>, the joint motion of Apple Valley Rachos Water Company (AVR) and the Division of Ratepayer Advocates to approve a settlement agreement, included herein as Attachment A, is granted.

(END OF APPENDIX G)

APPENDIX H

Modifications to Decision 09-05-005

Appendix H: Modifications to Decision (D.) 09-05-005

I. The text of Section 4.1.2. on page 11 is modified as follows:

Golden State must submit a written report on the revenue over- or under-collected relative to actual water sales in each of the ratemaking areas during the calendar year by … November 30 of each year. The report must show the difference between actual costs and adopted costs in the modified cost balance account, a difference that accrues interest at the 90-day commercial rate. If the over- or under-collection in the combined water revenue adjustment and modified cost balancing accounts for any ratemaking area … is 2% or more of that area's last authorized revenue requirement for the preceding calendar year, an advice letter is to be filed … by March 31 by Golden State that amortizes the balance in both accounts. If the percentage is … less than 2, Golden State will have the discretion to amortize the combined balances if it chooses to do so, otherwise, the balancing accounts will be amortized in the next GRC.

II. The text of Section 4.3 on page 14 is modified as follows:

The … 2% threshold for triggering the mandatory amortization of combined balances tracked in the water revenue adjustment and modified cost balancing accounts likewise matches the threshold adopted in the Phase 1B settlement.

III. Add the following Finding of Fact:

7. Revisions to certain procedures related to the recovery and refund of Golden State's WRAM and MCBA accounts were subsequently adopted in A.10-09-017.

IV. Revise Conclusion of Law 3 to read:

2. The settlement is reasonable in light of the whole record, consistent with law and in the public interest, but certain procedures related to the recovery and refund of WRAM and MCBA accounts should be revised.

V. Revise Ordering Paragraph 1 to read:

1. Subject to revisions to certain procedures related to the recovery and refund of certain WRAM and MCBA accounts authorized in A.10-09-017, the Settlement Agreement, as modified by the updated conservation rates set forth in Table 1 and Table 2 herein, is approved and adopted.

VI. Revise Ordering Paragraph 3 to read:

3.Golden State Water Company shall submit to the Division of Water and Audits a written report on the revenue over-collected or under-collected relative to actual water sales in each of the six relevant ratemaking areas during the preceding calendar year by … November 30 of each year. The report also shall show the differences between the authorized revenues and the actual revenues that are to accrue interest at the 90-day commercial rate. If the combined water revenue adjustment mechanisms and modified cost balancing accounts over-collection or under-collection for any ratemaking area … is 2% or more of that area's last authorized revenue requirement for the preceding calendar year, an advice letter is to be filed … by March 31 by Golden State Water Company that amortizes the balance in both accounts. If the percentage … less than 2%, Golden State will have the discretion to amortize the combined balances if it chooses to do so; otherwise the balancing accounts are to be amortized in the next General Rate Case.

(END OF APPENDIX H)