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ANTELOPE VALLEY DISTRICT
2012 General Rate Case
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter 2065

	2014	Rate Base		Change	Change %	% Increase in Overall Revenue Requirement	
		Offset					
OPERATING REVENUES	\$3,095.0	\$2,350.3	\$744.7	31.68%	31.7% revenue increase		
At Current Rates	1,938.0	\$0.0	\$38.424%		59.7% rate increase		
OPERATING EXPENSES	59.70%						
PURCHASED WATER	\$30.2	\$138.3	(\$108.0)	-78.13%	-4.6%		
PUMP TAXES	\$0.0	\$0.0	\$0.0	0.00%	0.0%		
PURCHASED POWER	\$68.0	\$102.9	(\$34.9)	-33.90%	-1.5%		
PURCHASED CHEMICALS	\$1.0	\$0.3	\$0.7	247.88%	0.0%		
PAYROLL -- DISTRICT	\$352.5	\$259.2	\$93.3	35.99%	4.0%		3
UNCOLLECTIBLES	\$23.4	\$23.8	(\$0.4)	-1.65%	0.0%		
CONSERVATION	\$23.0	\$50.0	(\$27.0)	-53.91%	-1.1%		
OTHER OPERATION AND MAINTENANCE	\$404.5	\$253.9	\$150.7	59.34%	6.4%		2
DISTRICT EMPLOYEE BENEFITS	\$120.7	\$164.9	(\$44.2)	-26.78%	-1.9%		
OTHER ADMIN AND GEN. EXP.	\$29.7	\$25.1	\$4.6	18.13%	0.2%		
TOTAL O. & M., A. & G., & MISC. EXP.	\$1,053.2	\$1,018.4	\$34.8	3.42%	1.5%		
TAXES OTHER THAN INCOME							
AD VALOREM TAXES	\$125.5	\$82.2	\$43.3	52.73%	1.8%		5
BUSINESS LICENSE FEE	\$0.0	\$1.6	(\$1.6)	0.00%	-0.1%		
LOCAL FRANCHISE TAXES	\$2.9	\$13.9	(\$11.0)	-79.02%	-0.5%		
PAYROLL TAXES	\$13.9	\$18.6	(\$4.7)	-25.19%	-0.2%		
TOTAL GENERAL TAXES	\$142.4	\$116.3	\$26.0	22.38%	1.1%		
DEPRECIATION	\$487.7	\$310.1	\$177.7	57.29%	7.6%		
G.O. PRORATED EXPENSES:							
PAYROLL AND BENEFITS	\$153.2	\$135.6	\$17.6	12.98%	0.7%		
AD VALOREM TAXES	\$3.0	\$2.4	\$0.6	25.00%	0.0%		
PAYROLL TAXES	\$9.2	\$9.5	(\$0.3)	-3.16%	0.0%		
OTHER PRORATED EXPENSES	\$40.3	\$2.0	\$38.3	1914.87%	1.6%		4
TOTAL G.O. PRORATED EXPENSES	\$205.7	\$149.5	\$56.2	37.59%	2.4%		
SUB - TOTAL - OPERATING EXPENSES	\$1,889.0	\$1,594.3	\$294.7	18.48%	12.5%		
TOTAL INCOME TAXES:	\$355.2	\$215.5	\$139.7	64.83%	5.9%		
TOTAL OPERATING EXPENSES	\$2,244.1	\$1,809.7	\$434.4	24.00%	18.5%		
NET OPERATING REVENUE	\$850.9	\$540.6	\$310.3	57.40%	13.2%		
DEPRECIATED RATE BASE	\$10,323.1	\$6,302.6	\$4,020.5	63.79%	67097.4%	28.55%	1 st most significant
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.93%	\$670.97	0.90103522	

BAKERSFIELD DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter
2063

	2014	Rate Base		Change	Change %	% Increase in Overall	
		Offset				Revenue	Requirement
OPERATING REVENUES	\$76,257.4	\$64,890.0	\$11,367.4	17.52%	17.52%	revenue increase	
At Current Rates	63,326.0		17,951%		20.42%	rate increase	
OPERATING EXPENSES							
PURCHASED WATER	\$7,634.6	\$7,836.3	(\$201.7)	-2.57%	-0.31%		
PUMP TAXES	\$1,824.2	\$1,855.9	(\$31.7)	-1.71%	-0.05%		
PURCHASED POWER	\$6,088.0	\$6,054.3	\$33.7	0.56%	0.05%		
PURCHASED CHEMICALS	\$1,189.2	\$735.9	\$453.3	61.59%	0.70%		
PAYROLL – DISTRICT	\$6,943.9	\$5,641.1	\$1,302.8	23.09%	2.01%		5
UNCOLLECTIBLES	\$792.7	\$658.1	\$134.6	20.45%	0.21%		
CONSERVATION	\$664.2	\$725.0	(\$60.8)	-8.39%	-0.09%		
OTHER OPERATION AND MAINTENANCE	\$5,980.3	\$4,072.1	\$1,908.3	46.86%	2.94%		2
DISTRICT EMPLOYEE BENEFITS	\$5,830.7	\$4,310.2	\$1,520.4	35.27%	2.34%		4
OTHER ADMIN AND GEN. EXP.	\$300.6	\$471.8	(\$171.2)	-36.29%	-0.26%		
TOTAL O. & M., A. & G., & MISC. EXP.	\$37,248.3	\$32,360.7	\$4,887.6	15.10%	7.53%		
TAXES OTHER THAN INCOME							
AD VALOREM TAXES	\$1,458.7	\$1,268.9	\$189.8	14.96%	0.29%		
BUSINESS LICENSE FEE	\$0.0	\$0.0	\$0.0	0.00%	0.00%		
LOCAL FRANCHISE TAXES	\$847.6	\$771.6	\$76.0	9.85%	0.12%		
PAYROLL TAXES	\$376.9	\$460.1	(\$83.2)	-18.09%	-0.13%		
TOTAL GENERAL TAXES	\$2,683.2	\$2,500.6	\$182.6	7.30%	0.28%		
DEPRECIATION	\$9,133.7	\$7,734.9	\$1,398.7	18.08%	2.16%		
G.O. PRORATED EXPENSES:							
PAYROLL AND BENEFITS	\$6,520.2	\$4,994.4	\$1,525.8	30.55%	2.35%		3
AD VALOREM TAXES	\$129.8	\$86.5	\$43.3	50.10%	0.07%		
PAYROLL TAXES	\$390.2	\$356.6	\$33.6	9.42%	0.05%		
OTHER PRORATED EXPENSES	\$4,585.9	\$3,444.2	\$1,141.7	33.15%	1.76%		
TOTAL G.O. PRORATED EXPENSES	\$11,626.1	\$8,881.6	\$2,744.5	30.90%	4.23%		
SUB – TOTAL – OPERATING EXPENSES	\$60,691.3	\$51,477.9	\$9,213.4	17.90%	14.20%		
TOTAL INCOME TAXES:	\$4,454.8	\$4,062.3	\$392.5	9.66%	0.60%		
TOTAL OPERATING EXPENSES	\$65,146.1	\$55,540.2	\$9,605.9	17.30%	14.80%		
NET OPERATING REVENUE	\$11,111.3	\$9,349.8	\$1,761.5	18.84%	2.71%		
DEPRECIATED RATE BASE	\$134,846.2	\$108,980.1	\$25,866.1	23.73%	\$3,742.5	5.77%	1 st most significant
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%			

BAYSHORE DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

	Last Adopted Summary of Earnings Advice Letter 2078-A				% Increase in Overall Revenue Requirement	
	2014	2012	Change	Change %		
OPERATING REVENUES	\$70,659.5	\$64,556.7	\$6,102.9	9.45%	9.45%	Revenue Increase
At Current Rates	60,223.2		10.134%		17.33%	Rate Increase
OPERATING EXPENSES						
PURCHASED WATER	\$33,562.6	\$35,173.5	(\$1,610.8)	-4.58%	-2.50%	
GROUNDWATER EXTRACTION CHARGE	\$0.0	\$0.0	\$0.0		0.00%	
PURCHASED POWER	\$829.1	\$629.9	\$199.2	31.63%	0.31%	
PURCHASED CHEMICALS	\$46.0	\$15.4	\$30.5	197.78%	0.05%	
PAYROLL - DISTRICT	\$3,201.2	\$2,517.5	\$683.7	27.16%	1.06%	
UNCOLLECTIBLES	\$93.8	\$79.2	\$14.6	18.39%	0.02%	
CONSERVATION	\$2,068.1	\$1,225.0	\$843.1	68.82%	1.31%	3
OTHER OPERATION AND MAINTENANCE	\$2,926.0	\$2,150.1	\$776.0	36.09%	1.20%	4
DISTRICT EMPLOYEE BENEFITS	\$2,015.7	\$1,841.5	\$174.2	9.46%	0.27%	
OTHER ADMIN AND GEN. EXP.	\$255.8	\$198.1	\$57.7	29.13%	0.09%	
TOTAL O. & M., A. & G., & MISC. EXP.	\$44,998.3	43,830.1	\$1,168.2	2.67%	1.81%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$848.0	648.1	\$199.9	30.84%	0.31%	
BUSINESS LICENSE FEE	\$0.0	2.2	(\$2.2)	0.00%	0.00%	
LOCAL FRANCHISE TAXES	\$0.0	0.0	\$0.0	0.00%	0.00%	
PAYROLL TAXES	\$245.3	201.3	\$44.0	21.88%	0.07%	
TOTAL GENERAL TAXES	\$1,093.3	851.6	\$241.7	28.38%	0.37%	
DEPRECIATION	\$5,055.5	3,822.2	\$1,233.3	32.27%	1.91%	
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$4,273.0	3,388.2	\$884.8	26.11%	1.37%	2
AD VALOREM TAXES	\$85.1	56.4	\$28.7	50.97%	0.04%	
PAYROLL TAXES	\$255.7	241.4	\$14.3	5.92%	0.02%	
OTHER PRORATED EXPENSES	\$3,005.3	2,250.9	\$754.4	33.51%	1.17%	5
TOTAL G.O. PRORATED EXPENSES	\$7,619.1	5,937.0	\$1,682.1	28.33%	2.61%	
SUB - TOTAL - OPERATING EXPENSES	\$58,766.2	54,440.9	\$4,325.4	7.95%	6.70%	
TOTAL INCOME TAXES:	\$3,660.3	4,163.0	(\$502.7)	-12.08%	-0.78%	
TOTAL OPERATING EXPENSES	\$62,426.5	58,603.9	\$3,822.7	6.52%	5.92%	
NET OPERATING REVENUE	\$8,233.0	5,952.8	\$2,280.2	38.30%	3.53%	
DEPRECIATED RATE BASE	\$99,915.1	69,381.2	\$30,533.9	44.01%	\$3,210.68	4.97% 4.97% 1
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%		0.526093955

**BEAR GULCH DISTRICT
COMPARISON EXHIBIT
TABLE 1-A**

Last Adopted
Summary of
Earnings
Advice Letter
2079-A

	<u>2014</u>	<u>Expense Offset</u>	<u>Change</u>	<u>Change %</u>	<u>% Increase in Overall Revenue Requirement</u>	
OPERATING REVENUES	\$40,472.0	\$38,314.2	\$2,157.8	5.63%	5.63% Revenue Increase	
At Current Rates	34,915.6		5.632%		15.91% Rate Increase	
OPERATING EXPENSES						
						production increase by 400Kccf
PURCHASED WATER	16,213.7	\$18,039.5	(\$1,825.7)	-10.12%	-4.77%	
GROUNDWATER EXTRACT	0.0	\$0.0	\$0.0		0.00%	
PURCHASED POWER	793.7	\$833.9	(\$40.2)	-4.82%	-0.11%	
PURCHASED CHEMICALS	96.9	\$32.4	\$64.5	199.46%	0.17%	
PAYROLL - DISTRICT	2,248.1	\$2,047.2	\$200.9	9.81%	0.52%	
UNCOLLECTIBLES	34.0	\$35.4	(\$1.4)	-3.94%	0.00%	
CONSERVATION	590.7	\$619.0	(\$28.3)	-4.58%	-0.07%	
OTHER OPERATION AND	2,308.8	\$1,810.5	\$498.4	27.53%	1.30%	3
DISTRICT EMPLOYEE BENE	1,313.6	\$1,200.3	\$113.3	9.44%	0.30%	5
OTHER ADMIN AND GEN.	397.1	\$323.1	\$74.0	22.90%	0.19%	
TOTAL O. & M., A. &	23,996.6	\$24,941.2	(\$944.7)	-3.79%	-2.47%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	705.3	\$609.3	\$96.0	15.75%	0.25%	
BUSINESS LICENSE FEE	28.9	\$35.3	(\$6.4)	-18.14%	-0.02%	
LOCAL FRANCHISE TAXE	319.4	\$289.5	\$29.9	10.35%	0.08%	
PAYROLL TAXES	159.0	\$137.2	\$21.7	15.84%	0.06%	
TOTAL GENERAL	1,212.5	\$1,071.3	\$141.3	13.19%	0.37%	
DEPRECIATION	2,992.0	\$2,389.2	\$602.8	25.23%	1.57%	
G.O. PRORATED EXPENSES:						
Payroll	1,294.0	\$998.9	\$295.1	29.55%	0.77%	
Benefits	1,093.6	\$752.0	\$341.6	45.43%	0.89%	
PAYROLL AND BENEFITS	2,387.6	\$1,750.9	\$636.7	36.37%	1.66%	2
AD VALOREM TAXES	47.5	\$30.2	\$17.3	57.03%	0.05%	
PAYROLL TAXES	142.9	\$124.6	\$18.3	14.66%	0.05%	
OTHER PRORATED EXPEI	1,679.3	\$1,203.4	\$475.9	39.55%	1.24%	4
TOTAL G.O. PROI	4,257.3	\$3,109.1	\$1,148.2	36.93%	3.00%	
SUB - TOTAL - OPEF	32,458.4	\$31,510.8	\$947.6	3.01%	2.47%	
TOTAL INCOME TAXES:	2,048.6	\$2,255.3	(\$206.7)	-9.16%	-0.54%	
TOTAL OPERATING EXPENSES	34,507.0	\$33,766.1	\$740.9	2.19%	1.93%	
NET OPERATING REVENUE	5,964.9	\$4,548.1	\$1,416.9	31.15%	3.70%	
DEPRECIATED RATE BASE	72,390.0	\$53,472.0	\$18,918.0	35.38%	\$1,909.0	4.98% 1 st most significant
RATE OF RETURN	8.24%	8.51%	-0.27%	-3.12%		

0.884699

CHICO DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter 2075

	2014	Rate Base Offset	Change	Change %	% Increase in Overall Revenue Requirement	Effective July 1, 2012
OPERATING REVENUES	\$22,620.9	\$20,848.4	\$1,772.5	8.50%		
At Current Rates	17,896.1		9.904%			8.50% Revenue Increase
OPERATING EXPENSES	26.40%	\$0.0				26.40% Rate Increase
PURCHASED WATER	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
GROUNDWATER EXTRACTION CHARGE	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PURCHASED POWER	\$1,724.0	\$1,992.9	(\$268.9)	-13.49%	-1.29%	
PURCHASED CHEMICALS	\$171.5	\$122.7	\$48.9	39.81%	0.23%	
PAYROLL -- DISTRICT	\$2,763.7	\$2,368.5	\$395.2	16.68%	1.90%	4
UNCOLLECTIBLES	\$50.7	\$50.9	(\$0.2)	-0.30%	0.00%	
CONSERVATION	\$229.0	\$250.0	(\$21.0)	-8.41%	-0.10%	
- OTHER OPERATION AND MAINTENANCE	\$1,604.1	\$1,584.0	\$20.1	1.27%	0.10%	
DISTRICT EMPLOYEE BENEFITS	\$2,045.8	\$1,622.5	\$423.3	26.09%	2.03%	2
OTHER ADMIN AND GEN. EXP.	\$117.2	\$152.4	(\$35.2)	-23.12%	-0.17%	
TOTAL O. & M., A. & G., & MISC. EXP.	\$8,706.0	8,143.9	\$562.1	6.90%	2.70%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$546.3	496.6	\$49.7	10.02%	0.24%	
BUSINESS LICENSE FEE	\$28.9	30.2	(\$1.3)	-4.39%	-0.01%	
LOCAL FRANCHISE TAXES	\$0.0	0.0	\$0.0	0.00%	0.00%	
PAYROLL TAXES	\$228.3	178.3	\$50.1	28.08%	0.24%	
TOTAL GENERAL TAXES	\$803.5	705.1	\$98.5	13.97%	0.47%	
DEPRECIATION	\$3,277.0	3,295.1	(\$18.2)	-0.55%	-0.09%	
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$2,362.1	1,806.4	\$555.7	30.76%	2.67%	1
AD VALOREM TAXES	\$47.0	31.3	\$15.7	49.96%	0.08%	
PAYROLL TAXES	\$141.4	129.0	\$12.4	9.59%	0.06%	
OTHER PRORATED EXPENSES	\$1,661.3	1,246.6	\$414.7	33.26%	1.99%	3
TOTAL G.O. PRORATED EXPENSES	\$4,211.8	3,213.4	\$998.4	31.07%	4.79%	
SUB - TOTAL - OPERATING EXPENSES	\$16,998.3	15,357.5	\$1,640.8	10.68%	7.87%	
TOTAL INCOME TAXES:	\$1,547.1	1,612.2	(\$65.1)	-4.04%	-0.31%	
TOTAL OPERATING EXPENSES	\$18,545.4	16,969.7	\$1,575.7	9.29%	7.56%	
NET OPERATING REVENUE	\$4,075.5	3,878.6	\$196.9	5.08%	0.94%	
DEPRECIATED RATE BASE	\$49,459.9	45,258.2	\$4,201.7	9.28%	20.15%	0.78% 5th most significant
RATE OF RETURN	8.24%	8.57%	-0.33%	-3.85%	\$163.3	

0.092131905

DOMINGUEZ DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

	Last Adopted Summary of Earnings Advice Letter 2081-A		<u>% Increase in</u> <u>Overall</u> <u>Revenue</u> <u>Requirement</u>		
	<u>2014</u>	Expense Offset	<u>Change</u>	<u>Change %</u>	<u>Requirement</u>
OPERATING REVENUES	\$59,937.8	\$57,620.0	\$2,317.7	4.02%	4.0% revenue increase
At Current Rates	53,512.6		4.331%		12.0% rate increase
OPERATING EXPENSES					
PURCHASED WATER	\$26,126.8	\$34,621.2	(\$8,494.4)	-24.54%	-14.74%
PUMP TAXES	\$3,531.5	\$2,518.8	\$1,012.7	40.21%	1.76%
PURCHASED POWER	\$1,213.9	\$900.4	\$313.5	34.81%	0.54%
PURCHASED CHEMICALS	\$557.6	\$227.5	\$330.1	145.12%	0.57%
PAYROLL -- DISTRICT	\$3,662.4	\$2,689.1	\$973.3	36.19%	1.69%
UNCOLLECTIBLES	\$141.1	\$75.7	\$65.3	86.27%	0.11%
CONSERVATION	\$929.8	\$1,000.0	(\$70.2)	-7.02%	-0.12%
OTHER OPERATION AND MAINTENANCE	\$2,127.8	\$1,522.4	\$605.4	39.76%	1.05%
DISTRICT EMPLOYEE BENEFITS	\$2,051.3	\$1,869.4	\$181.9	9.73%	0.32%
OTHER ADMIN AND GEN. EXP.	\$1,249.4	\$234.2	\$1,015.2	433.41%	1.76%
TOTAL O. & M., A. & G., & MISC. EXP.	\$41,591.6	\$45,658.8	(\$4,067.2)	-8.91%	-7.06%
TAXES OTHER THAN INCOME					
AD VALOREM TAXES	\$550.7	\$644.9	(\$94.2)	-14.61%	-0.16%
BUSINESS LICENSE FEE	\$0.5	\$3.0	(\$2.5)	-83.33%	0.00%
LOCAL FRANCHISE TAXES	\$0.0	\$3.6	(\$3.6)	-100.00%	-0.01%
PAYROLL TAXES	\$246.8	\$284.9	(\$38.1)	-13.36%	-0.07%
TOTAL GENERAL TAXES	\$798.0	\$936.3	(\$138.3)	-14.78%	-0.24%
DEPRECIATION	\$3,978.4	\$2,423.8	\$1,554.6	64.14%	2.70%
G.O. PRORATED EXPENSES:					
PAYROLL AND BENEFITS	\$3,523.9	\$2,488.4	\$1,035.5	41.61%	1.80%
AD VALOREM TAXES	\$70.2	\$43.6	\$26.6	61.01%	0.05%
PAYROLL TAXES	\$210.9	\$174.5	\$36.4	20.86%	0.06%
OTHER PRORATED EXPENSES	(\$494.5)	(\$2,026.6)	\$1,532.1	-75.60%	2.66%
TOTAL G.O. PRORATED EXPENSES	\$3,310.5	\$679.9	\$2,630.6	386.91%	4.57%
SUB - TOTAL -- OPERATING EXPENSES	\$49,678.5	\$49,698.8	(\$20.3)	-0.04%	-0.04%
TOTAL INCOME TAXES:	\$2,671.9	\$2,854.6	(\$182.6)	-6.40%	-0.32%
TOTAL OPERATING EXPENSES	\$52,350.4	\$52,553.4	(\$203.0)	-0.39%	-0.35%
NET OPERATING REVENUE	\$7,587.3	\$5,066.6	\$2,520.7	49.75%	4.37%
DEPRECIATED RATE BASE	\$92,079.1	\$59,019.4	\$33,059.7	56.01%	\$3,798.5
RATE OF RETURN	8.24%	8.58%	-0.34%	-4.02%	1.638885

6.59%	1 st most significant
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DIXON DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter 2053-B

	2014	Steps	Change	Change %	% Increase in Overall Revenue Requirement		
OPERATING REVENUES	\$3,265.1	\$2,487.6	\$777.5	31.26%	31.26%	\$1,181.9	31.3% Revenue Increase
At Current Rates	2,083.2		37.322%			56.73%	56.7% Rate Increase
OPERATING EXPENSES							
PURCHASED WATER	\$0.0	\$0.0	\$0.0	0.00%	0.00%		
GROUNDWATER EXTRACTION CHARGE	\$0.0	\$0.0	\$0.0	0.00%	0.00%		
PURCHASED POWER	\$159.2	\$118.7	\$40.5	34.08%	1.63%		
PURCHASED CHEMICALS	\$12.0	\$11.6	\$0.4	3.50%	0.02%		
PAYROLL -- DISTRICT	\$294.8	\$281.8	\$13.0	4.62%	0.52%		
UNCOLLECTIBLES	\$15.1	\$11.8	\$3.3	27.83%	0.13%		
CONSERVATION	\$27.9	\$50.0	(\$22.1)	-44.18%	-0.89%		
OTHER OPERATION AND MAINTENANCE	\$343.8	\$210.2	\$133.5	63.53%	5.37%	2	mercury \$50k, well rehab + pressure valve \$50k, increasing trending in the last 5 years \$40k increasing benefits cost
DISTRICT EMPLOYEE BENEFITS	\$187.0	\$133.9	\$53.0	39.60%	2.13%	4	
OTHER ADMIN AND GEN. EXP.	\$45.1	\$45.4	(\$0.2)	-0.52%	-0.01%		
TOTAL O. & M., A. & G., & MISC. EXP.	\$1,084.9	863.5	\$221.4	25.65%	8.90%		
TAXES OTHER THAN INCOME							
AD VALOREM TAXES	\$127.9	87.0	\$40.9	46.98%	1.64%		
BUSINESS LICENSE FEE	\$0.1	0.1	(\$0.0)	-0.06%	0.00%		
LOCAL FRANCHISE TAXES	\$0.0	0.0	\$0.0	0.00%	0.00%		
PAYROLL TAXES	\$19.1	21.3	(\$2.2)	-10.23%	-0.09%		
TOTAL GENERAL TAXES	\$147.1	108.4	\$38.7	35.69%	1.56%		
DEPRECIATION	\$405.4	243.7	\$161.7	66.37%	6.50%		
G.O. PRORATED EXPENSES:							
Payroll	\$131.5	99.0	\$32.5	32.77%	1.30%		
Benefits	\$111.1	74.9	\$36.2	48.33%	1.46%		
PAYROLL AND BENEFITS	\$242.6	173.9	\$68.7	39.47%	2.76%	3	
AD VALOREM TAXES	\$4.8	3.0	\$1.8	59.90%	0.07%		
PAYROLL TAXES	\$14.5	12.4	\$2.1	17.24%	0.09%		
OTHER PRORATED EXPENSES	\$170.6	119.4	\$51.2	42.88%	2.06%	5	
TOTAL G.O. PRORATED EXPENSES	\$432.5	308.7	\$123.8	40.10%	4.98%		
SUB -- TOTAL -- OPERATING EXPENSES	\$2,069.9	1,524.3	\$545.7	35.80%	21.94%		
TOTAL INCOME TAXES:	\$361.5	284.7	\$76.8	26.97%	3.09%		
TOTAL OPERATING EXPENSES	\$2,431.4	1,809.0	\$622.5	34.41%	25.02%		
NET OPERATING REVENUE	\$833.6	678.6	\$155.0	22.85%	6.23%		
DEPRECIATED RATE BASE	\$10,116.9	7,909.1	\$2,207.8	27.92%	19.94%	17.46%	1
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%		0.55878	
						\$434.45	

EAST LOS ANGELES DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter 2070

	2014	CCCP Offset	Change	Change %	% Increase in Overall Revenue Requirement	
OPERATING REVENUES	\$33,274.0	\$33,647.9	(\$373.9)	-1.11%	-1.11%	-1.1% Revenue Increase
At Current Rates	28,640.8		-1.3%			16.2% Rate Increase
OPERATING EXPENSES					150	
					0.45%	
PURCHASED WATER	4,532.7	\$12,634.7	(\$8,102.0)	-64.12%	-24.08%	1
GROUNDWATER EXTRACTION CHARGE	2,716.8	\$1,518.0	\$1,198.8	78.97%	3.56%	3
PURCHASED POWER	814.7	\$574.5	\$240.2	41.81%	0.71%	
PURCHASED CHEMICALS	384.4	\$65.0	\$319.4	491.42%	0.95%	
PAYROLL – DISTRICT	3,091.6	\$2,547.3	\$544.3	21.37%	1.62%	5
UNCOLLECTIBLES	75.8	\$76.1	(\$0.3)	-0.44%	0.00%	
CONSERVATION	619.4	\$700.0	(\$80.6)	-11.52%	-0.24%	
OTHER OPERATION AND MAINTENANCE	1,818.2	\$1,486.3	\$331.9	22.33%	0.99%	
DISTRICT EMPLOYEE BENEFITS	2,278.6	\$2,043.8	\$234.8	11.49%	0.70%	
OTHER ADMIN AND GEN. EXP.	117.1	\$236.0	(\$118.9)	-50.38%	-0.35%	
TOTAL O. & M., A. & G., & MISC. EXP.	16,449.3	\$21,881.7	(\$5,432.4)	-24.83%	-16.14%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	667.8	\$442.8	\$225.0	50.82%	0.67%	
BUSINESS LICENSE FEE	3.8	\$5.7	(\$1.9)	-33.33%	-0.01%	
LOCAL FRANCHISE TAXES	505.6	\$554.4	(\$48.8)	-8.80%	-0.15%	
PAYROLL TAXES	228.6	\$187.0	\$41.6	22.22%	0.12%	
TOTAL GENERAL TAXES	1,405.8	\$1,189.9	\$215.9	18.14%	0.64%	
DEPRECIATION	2,353.5	\$1,896.3	\$457.2	24.11%	1.36%	
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	2,630.2	\$1,913.9	\$716.3	37.43%	2.13%	4
AD VALOREM TAXES	52.4	\$33.0	\$19.4	58.79%	0.06%	
PAYROLL TAXES	157.4	\$135.9	\$21.5	15.82%	0.06%	
OTHER PRORATED EXPENSES	1,849.9	\$1,313.0	\$536.9	40.89%	1.60%	
TOTAL G.O. PRORATED EXPENSES	4,689.9	\$3,395.8	\$1,294.1	38.11%	3.85%	
SUB – TOTAL – OPERATING EXPENSES	24,898.5	\$28,363.7	(\$3,465.2)	-12.22%	-10.30%	
TOTAL INCOME TAXES:	2,349.7	\$1,739.2	\$610.5	35.10%	1.81%	
TOTAL OPERATING EXPENSES	27,248.2	\$30,102.9	(\$2,854.7)	-9.48%	-8.48%	
NET OPERATING REVENUE	6,025.8	\$3,545.0	\$2,480.8	69.98%	7.37%	7.37%
DEPRECIATED RATE BASE	73,129.1	\$41,309.7	\$31,819.4	77.03%	94.57%	11.21% 2 st most significant
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.98%	\$3,773.6	-10.09202869

HERMOSA REDONDO
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted Summary
of Earnings
Advice Letter 2082-A

	<u>2014</u>	<u>Pur Wlr Offset</u>	<u>Change</u>	<u>Change %</u>	<u>% Increase in Overall Revenue Requirement</u>		
OPERATING REVENUES	\$29,035.9	\$27,783.9	\$1,252.0	4.51%	4.51%	4.5%	Revenue Increase
At Current Rates	24,697.3		5.07%			17.6%	Rate Increase
OPERATING EXPENSES							
PURCHASED WATER	\$10,556.5	\$11,660.2	(\$1,103.7)	-9.47%	-3.97%		1
GROUNDWATER EXTRACTION CHARGE	\$517.1	\$760.7	(\$243.6)	-32.03%	-0.88%		
PURCHASED POWER	\$322.7	\$391.8	(\$69.1)	-17.64%	-0.25%		
PURCHASED CHEMICALS	\$132.7	\$82.6	\$50.1	60.71%	0.18%		
PAYROLL - DISTRICT	\$2,227.1	\$2,018.8	\$208.3	10.32%	0.75%		5
UNCOLLECTIBLES	\$29.6	\$30.0	(\$0.4)	-1.35%	0.00%		
CONSERVATION	\$834.4	\$700.0	\$134.4	19.19%	0.48%		
OTHER OPERATION AND MAINTENANCE	\$1,151.7	\$951.3	\$190.3	19.80%	0.68%		
DISTRICT EMPLOYEE BENEFITS	\$1,635.8	\$1,468.7	\$167.2	11.38%	0.60%		
OTHER ADMIN AND GEN. EXP.	\$294.5	\$175.3	\$119.2	67.98%	0.43%		
TOTAL O. & M., A. & G., & MISC. EXP.	\$17,702.0	\$18,249.4	(\$547.4)	-3.00%	-1.97%		
TAXES OTHER THAN INCOME							
AD VALOREM TAXES	\$382.2	\$347.0	\$35.2	10.15%	0.13%		
BUSINESS LICENSE FEE	\$27.6	\$27.6	\$0.0	0.00%	0.00%		
LOCAL FRANCHISE TAXES	\$13.6	\$11.0	\$2.6	23.55%	0.01%		
PAYROLL TAXES	\$185.5	\$181.7	\$3.8	2.07%	0.01%		
TOTAL GENERAL TAXES	\$609.0	\$567.4	\$41.6	7.33%	0.15%		
DEPRECIATION	\$1,978.1	\$1,438.5	\$539.7	37.52%	1.94%		
G.O. PRORATED EXPENSES:							
PAYROLL AND BENEFITS	\$2,179.1	\$1,649.2	\$529.9	32.13%	1.91%		3
AD VALOREM TAXES	\$43.4	\$28.9	\$14.5	50.17%	0.05%		
PAYROLL TAXES	\$130.4	\$115.6	\$14.8	12.80%	0.05%		
OTHER PRORATED EXPENSES	\$1,532.6	\$1,141.3	\$391.3	34.29%	1.41%		4
TOTAL G.O. PRORATED EXPENSES	\$3,885.5	\$2,935.0	\$950.5	32.39%	3.42%		
SUB - TOTAL - OPERATING EXPENSES	\$24,174.6	\$23,190.3	\$984.3	4.24%	3.54%		
TOTAL INCOME TAXES:	\$1,258.3	\$1,540.3	(\$282.0)	-18.31%	-1.02%		
TOTAL OPERATING EXPENSES	\$25,432.9	\$24,730.6	\$702.3	2.84%	2.53%		
NET OPERATING REVENUE	\$3,603.0	\$3,053.3	\$549.7	18.00%	1.98%		
DEPRECIATED RATE BASE	\$43,725.8	\$35,587.2	\$8,138.6	22.87%	\$842.5	3.03%	2
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%	0.672947445	\$842.52	

KING CITY DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter 2053- Attrition Filing

	<u>2014</u>	Steps	<u>Change</u>	<u>Change %</u>	<u>% Increase in Overall Revenue Requirement</u>	
OPERATING REVENUES	\$3,677.2	\$2,924.5	\$752.8	25.74%	25.74% revenue increase	
At Current Rates	2,659.3		28.306%		38.28% rate increase	
OPERATING EXPENSES						
PURCHASED WATER	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
GROUNDWATER EXTRACTION	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PURCHASED POWER	\$107.3	\$102.1	\$5.2	5.12%	0.18%	
PURCHASED CHEMICALS	\$62.5	\$64.3	(\$1.8)	-2.78%	-0.06%	
PAYROLL -- DISTRICT	\$348.0	\$360.4	(\$12.4)	-3.43%	-0.42%	
UNCOLLECTIBLES	\$32.3	\$12.1	\$20.3	168.07%	0.69%	
CONSERVATION	\$33.1	\$36.0	(\$2.9)	-8.02%	-0.10%	
OTHER OPERATION AND MAI	\$265.6	\$189.7	\$75.9	40.01%	2.60%	2
DISTRICT EMPLOYEE BENEFITS	\$233.3	\$178.1	\$55.2	30.96%	1.89%	3
OTHER ADMIN AND GEN. EXP	\$85.8	\$35.9	\$49.9	138.89%	1.71%	4
TOTAL O. & M., A. & G., &	\$1,167.9	\$978.6	\$189.4	19.35%	6.48%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$117.3	\$116.0	\$1.3	1.10%	0.04%	
BUSINESS LICENSE FEE	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
LOCAL FRANCHISE TAXES	\$24.6	\$27.3	(\$2.7)	-10.02%	-0.09%	
PAYROLL TAXES	\$25.4	\$24.3	\$1.1	4.60%	0.04%	
TOTAL GENERAL TAX	\$167.3	\$167.7	(\$0.3)	-0.20%	-0.01%	
DEPRECIATION	\$463.7	\$374.9	\$88.7	23.67%	3.03%	
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$272.4	\$242.8	\$29.6	12.21%	1.01%	
AD VALOREM TAXES	\$5.4	\$3.9	\$1.5	39.23%	0.05%	
PAYROLL TAXES	\$16.3	\$17.5	(\$1.2)	-6.59%	-0.04%	
OTHER PRORATED EXPENSES	\$191.6	\$153.8	\$37.8	24.60%	1.29%	5
TOTAL G.O. PRORATE	\$485.7	\$417.9	\$67.8	16.23%	2.32%	
SUB - TOTAL - OPERATING	\$2,284.6	\$1,939.0	\$345.6	17.82%	11.82%	
TOTAL INCOME TAXES:	\$554.7	\$274.0	\$280.7	102.43%	9.60%	
TOTAL OPERATING EXPENSES	\$2,839.3	\$2,213.0	\$626.3	28.30%	21.42%	
NET OPERATING REVENUE	\$837.9	\$711.4	\$126.5	17.78%	4.32%	
DEPRECIATED RATE BASE	\$10,168.8	\$8,291.8	\$1,877.0	22.64%	\$497.2	17.00% 1 st most significant
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%		0.660470504 \$497.18

KERN RIVER VALLEY DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted Summary of Earnings
Advice Letter
2053-B

% Increase in Overall
Revenue
Requirement

	2014	Steps	Change	Change %			
OPERATING REVENUES	\$6,751.7	\$5,622.9	\$1,128.8	20.07%		20.07%	Revenue Increase
At Current Rates	5,057.5		22,319%			33.50%	Rate Increase
OPERATING EXPENSES							
PURCHASED WATER	\$24.2	\$32.4	(\$8.2)	-25.33%		-0.15%	
GROUNDWATER EXTRACTION CHARGE	\$0.0	\$0.0	\$0.0	0.00%		0.00%	
PURCHASED POWER	\$259.5	\$180.3	\$79.2	43.96%		1.41%	
PURCHASED CHEMICALS	\$44.8	\$42.8	\$1.9	4.53%		0.03%	
PAYROLL - DISTRICT	\$718.8	\$618.8	\$100.0	16.16%		1.78%	5
UNCOLLECTIBLES	\$42.6	\$49.9	(\$7.3)	-14.60%		-0.13%	
CONSERVATION	\$27.7	\$39.6	(\$11.9)	-30.00%		-0.21%	
OTHER OPERATION AND MAINTENANCE	\$836.6	\$553.7	\$282.9	51.09%		5.03%	2
DISTRICT EMPLOYEE BENEFITS	\$467.0	\$439.1	\$28.0	6.37%		0.50%	
OTHER ADMIN AND GEN. EXP.	\$43.1	\$42.5	\$0.7	1.55%		0.01%	
TOTAL O. & M., A. & G., & MISC. EXP.	\$2,464.3	\$1,999.0	\$465.3	23.28%		8.28%	
TAXES OTHER THAN INCOME							
AD VALOREM TAXES	\$204.7	\$167.3	\$37.4	22.37%		0.67%	
BUSINESS LICENSE FEE	\$0.0	\$0.0	\$0.0	0.00%		0.00%	
LOCAL FRANCHISE TAXES	\$54.3	\$43.1	\$11.2	25.86%		0.20%	
PAYROLL TAXES	\$52.2	\$50.3	\$1.9	3.76%		0.03%	
TOTAL GENERAL TAXES	\$311.2	\$260.7	\$50.5	19.35%		0.90%	
DEPRECIATION	\$912.8	\$886.6	\$26.2	2.95%		0.47%	
G.O. PRORATED EXPENSES:							
PAYROLL AND BENEFITS	\$527.7	\$404.7	\$123.0	30.39%		2.19%	4
AD VALOREM TAXES	\$10.5	\$7.0	\$3.5	49.34%		0.06%	
PAYROLL TAXES	\$31.6	\$28.8	\$2.8	9.87%		0.05%	
OTHER PRORATED EXPENSES	\$270.5	\$139.1	\$131.4	94.48%		2.34%	3
TOTAL G.O. PRORATED EXPENSES	\$840.3	\$579.6	\$260.7	44.98%		4.64%	
SUB - TOTAL - OPERATING EXPENSES	\$4,528.6	\$3,725.9	\$802.7	21.54%		14.28%	
TOTAL INCOME TAXES:	\$600.5	\$536.9	\$63.6	11.84%		1.13%	
TOTAL OPERATING EXPENSES	\$5,129.1	\$4,262.9	\$866.3	20.32%		15.41%	
NET OPERATING REVENUE	\$1,622.6	\$1,360.1	\$262.5	19.30%		4.67%	
DEPRECIATED RATE BASE	\$19,691.2	\$15,851.5	\$3,839.8	24.22%		\$389.7	6.93% 1
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%		\$5,510.00	additional rate base filed

LOS ALTOS DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted Summary of Earnings
Advice Letter 2080

	2014	Expense Off:	Change	Change %	% Increase in Overall	
					Revenue	Requirement
OPERATING REVENUES	\$27,157.9	\$26,381.7	\$776.3	2.94%		2.94% Revenue Increase
At Current Rates	23,800.8		3,262%			14.11% Rate Increase
OPERATING EXPENSES						
PURCHASED WATER	\$6,082.0	\$5,856.7	\$225.3	3.85%		0.85%
GROUNDWATER EXTRACTION CHARGE	\$3,292.6	\$4,733.2	(\$1,440.6)	-30.44%		-5.46% 1
PURCHASED POWER	\$1,137.0	\$1,335.0	(\$198.0)	-14.83%		-0.75%
PURCHASED CHEMICALS	\$66.9	\$58.5	\$8.4	14.37%		0.03%
PAYROLL - DISTRICT	\$1,711.3	\$1,613.1	\$98.2	6.09%		0.37%
UNCOLLECTIBLES	\$18.0	\$29.1	(\$11.1)	-38.25%		-0.04%
CONSERVATION	\$363.7	\$635.0	(\$271.3)	-42.73%		-1.03%
OTHER OPERATION AND MAINTENANCE	\$1,907.8	\$1,357.3	\$550.5	40.56%		2.09% 3
DISTRICT EMPLOYEE BENEFITS	\$1,075.5	\$1,057.1	\$18.4	1.74%		0.07%
OTHER ADMIN AND GEN. EXP.	\$124.9	\$123.3	\$1.6	1.30%		0.01%
TOTAL O. & M., A. & G., & MISC. EXP.	\$15,779.7	\$16,798.4	(\$1,018.6)	-6.06%		-3.86%
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$479.8	\$400.6	\$79.2	19.77%		0.30%
BUSINESS LICENSE FEE	\$0.3	\$0.0	\$0.3	0.00%		0.00%
LOCAL FRANCHISE TAXES	\$397.1	\$330.4	\$66.7	20.20%		0.25%
PAYROLL TAXES	\$128.9	\$129.8	(\$0.9)	-0.67%		0.00%
TOTAL GENERAL TAXES	\$1,006.2	\$860.8	\$145.4	16.89%		0.55%
DEPRECIATION	\$2,019.9	\$1,610.6	\$409.3	25.41%		1.55%
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$1,791.8	\$1,530.5	\$261.3	17.07%		0.99% 4
AD VALOREM TAXES	\$35.7	\$26.3	\$9.4	35.56%		0.04%
PAYROLL TAXES	\$107.2	\$108.7	(\$1.5)	-1.39%		-0.01%
OTHER PRORATED EXPENSES	\$1,260.2	\$1,050.3	\$209.9	19.98%		0.80% 5
TOTAL G.O. PRORATED EXPENSES	\$3,194.9	\$2,715.9	\$479.0	17.64%		1.82%
SUB - TOTAL - OPERATING EXPENSES	\$22,000.7	\$21,985.7	\$15.0	0.07%		0.06%
TOTAL INCOME TAXES:	\$1,557.5	\$1,484.9	\$72.7	4.90%		0.28%
TOTAL OPERATING EXPENSES	\$23,558.2	\$23,470.5	\$87.7	0.37%		0.33%
NET OPERATING REVENUE	\$3,599.7	\$2,911.1	\$688.6	23.66%		2.61%
DEPRECIATED RATE BASE	\$43,686.2	\$33,930.6	\$9,755.6	28.75%	\$1,249.8	4.74% 2 nd most significant
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%		1.609915631 \$1,249.75

LIVERMORE DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter 2060 Ratebase Offset

	2014	Pur Wtr Offset	Change	Change %	% Increase in Overall Revenue Requirement	
OPERATING REVENUES	\$21,434.3	\$21,352.8	\$81.5	0.38%	0.38%	
At Current Rates	17,674.8			0.380%	21.27%	Revenue Increase
OPERATING EXPENSES		\$0.0				Rate Increase
PURCHASED WATER	\$6,777.7	\$9,459.7	(\$2,682.1)	-28.35%	-12.56%	1
GROUNDWATER EXTRACTION CHARGE	\$0.0	\$0.0	\$0.0	0	0.00%	
PURCHASED POWER	\$547.4	\$608.1	(\$60.7)	-9.98%	-0.28%	
PURCHASED CHEMICALS	\$145.6	\$60.4	\$85.2	141.08%	0.40%	
PAYROLL - DISTRICT	\$1,172.2	\$1,031.2	\$141.0	13.67%	0.66%	
UNCOLLECTIBLES	\$38.5	\$47.6	(\$9.1)	-19.12%	-0.04%	
CONSERVATION	\$514.4	\$525.0	(\$10.6)	-2.01%	-0.05%	
OTHER OPERATION AND MAINTENANCE	\$1,059.9	\$744.9	\$315.0	42.28%	1.48%	3
DISTRICT EMPLOYEE BENEFITS	\$792.8	\$788.6	\$4.2	0.53%	0.02%	
OTHER ADMIN AND GEN. EXP.	\$23.6	\$32.5	(\$8.9)	-27.41%	-0.04%	
TOTAL O. & M., A. & G., & MISC. EXP.	\$11,072.1	13,288.0	(\$2,225.9)	-16.74%	-10.42%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$363.8	340.8	\$23.0	6.74%	0.11%	
BUSINESS LICENSE FEE	\$200.6	194.2	\$6.4	3.28%	0.03%	
LOCAL FRANCHISE TAXES	\$0.0	7.4	(\$7.4)	-100.00%	-0.03%	
PAYROLL TAXES	\$89.7	84.0	\$5.7	6.82%	0.03%	
TOTAL GENERAL TAXES	\$654.1	626.4	\$27.7	4.42%	0.13%	
DEPRECIATION	\$1,980.9	1,753.4	\$227.5	12.98%	1.07%	
G.O. PRORATED EXPENSES:						
Payroll	\$147.6		\$147.6	#DIV/0!	0.69%	
Benefits	\$124.8		\$124.8	#DIV/0!	0.58%	
PAYROLL AND BENEFITS	\$1,493.8	1,214.7	\$279.1	22.98%	1.31%	4
AD VALOREM TAXES	\$29.7	21.0	\$8.7	41.43%	0.04%	
PAYROLL TAXES	\$89.4	86.5	\$2.9	3.35%	0.01%	
OTHER PRORATED EXPENSES	\$1,050.6	835.0	\$215.6	25.82%	1.01%	5
TOTAL G.O. PRORATED EXPENSES	\$2,663.5	2,157.2	\$506.3	23.47%	2.37%	
SUB - TOTAL - OPERATING EXPENSES	\$16,370.6	17,835.0	(\$1,464.5)	-8.21%	-6.86%	
TOTAL INCOME TAXES:	\$2,212.0	1,236.3	\$975.7	78.92%	4.57%	
TOTAL OPERATING EXPENSES	\$18,582.5	19,071.3	(\$488.8)	-2.56%	-2.29%	
NET OPERATING REVENUE	\$2,851.7	2,281.4	\$570.3	25.00%	2.67%	
DEPRECIATED RATE BASE	\$34,608.6	27,662.0	\$6,946.6	25.11%	\$1,796.5	8.41% 2
RATE OF RETURN	8.24%	8.25%	-0.01%	-0.09%		22.0351215 \$1,796.47

MARYSVILLE DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter 2064

	2014	Rate Base Offset	Change	Change %	% Increase in Overall Revenue Requirement	
OPERATING REVENUES	\$3,909.9	\$3,341.4	\$568.5	17.01%	17.01% revenue increase	
At Current Rates	\$2,898.9		19,612%		34.88% rate increase	
OPERATING EXPENSES		\$0.0				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
GROUNDWATER EXTRACTION CHARGE	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PURCHASED POWER	\$147.1	\$150.2	(\$3.1)	-2.05%	-0.09%	
PURCHASED CHEMICALS	\$17.3	\$15.4	\$1.9	12.09%	0.06%	
PAYROLL - DISTRICT	\$522.2	\$488.4	\$33.8	6.91%	1.01%	5
UNCOLLECTIBLES	\$17.1	\$12.2	\$4.9	39.70%	0.15%	
CONSERVATION	\$18.7	\$41.1	(\$22.4)	-54.45%	-0.67%	
OTHER OPERATION AND MAINTENANCE	\$326.2	\$245.3	\$80.9	32.99%	2.42%	2
DISTRICT EMPLOYEE BENEFITS	\$372.4	\$330.1	\$42.3	12.82%	1.27%	4
OTHER ADMIN AND GEN. EXP.	\$56.2	\$64.6	(\$8.4)	-13.03%	-0.25%	
TOTAL O. & M., A. & G., & MISC. EXP.	\$1,477.2	\$1,347.4	\$129.9	9.64%	3.89%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$122.9	\$75.4	\$47.5	62.95%	1.42%	3
BUSINESS LICENSE FEE	\$0.6	\$0.6	\$0.0	0.27%	0.00%	
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PAYROLL TAXES	\$39.0	\$39.6	(\$0.5)	-1.29%	-0.02%	
TOTAL GENERAL TAXES	\$162.5	\$115.6	\$47.0	40.63%	1.41%	
DEPRECIATION	\$255.9	\$371.8	(\$115.9)	-31.18%	-3.47%	
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$331.9	\$340.5	(\$8.6)	-2.52%	-0.26%	
AD VALOREM TAXES	\$6.6	\$5.4	\$1.2	22.56%	0.04%	
PAYROLL TAXES	\$19.9	\$24.3	(\$4.4)	-18.26%	-0.13%	
OTHER PRORATED EXPENSES	\$233.5	\$213.9	\$19.6	9.18%	0.59%	
TOTAL G.O. PRORATED EXPENSES	\$591.9	\$584.1	\$7.8	1.34%	0.23%	1.38%
SUB - TOTAL - OPERATING EXPENSES	\$2,487.5	\$2,418.8	\$68.7	2.84%	2.06%	
TOTAL INCOME TAXES:	\$694.8	\$268.3	\$426.5	158.98%	12.77%	
TOTAL OPERATING EXPENSES	\$3,182.4	\$2,687.1	\$495.3	18.43%	14.82%	
NET OPERATING REVENUE	\$727.5	\$654.3	\$73.3	11.20%	2.19%	
DEPRECIATED RATE BASE	\$8,829.3	\$7,632.8	\$1,196.4	15.67%	\$431.3	12.91% 1
RATE OF RETURN	8.24%	8.57%	-0.33%	-3.87%		0.758717993 \$431.35

**OROVILLE DISTRICT
COMPARISON EXHIBIT
TABLE 1-A**

Last Adopted
Summary of Earnings
Advice Letter 2054-B Cost of Capital

	2011	Steps	Change	Change %	<u>% Increase in Overall Revenue Requirement</u>	
OPERATING REVENUES	\$4,764.4	\$4,177.9	\$586.5	14.04%	14.04%	Revenue Increase
At Current Rates	3,772.7		15.546%		26.29%	Rate Increase
OPERATING EXPENSES		\$3,463.3				
PURCHASED WATER	\$271.3	\$231.8	\$39.5	17.04%	0.95%	
GROUNDWATER EXTRACTION CHARGE	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PURCHASED POWER	\$236.3	\$282.7	(\$46.4)	-16.43%	-1.11%	
PURCHASED CHEMICALS	\$53.5	\$78.5	(\$25.0)	-31.82%	-0.60%	
PAYROLL - DISTRICT	\$687.6	\$624.7	\$62.9	10.07%	1.51%	5
UNCOLLECTIBLES	\$27.9	\$29.2	(\$1.2)	-4.25%	-0.03%	
CONSERVATION	\$37.7	\$55.0	(\$17.3)	-31.48%	-0.41%	
OTHER OPERATION AND MAINTENANCE	\$395.1	\$282.1	\$113.0	40.06%	2.70%	2
DISTRICT EMPLOYEE BENEFITS	\$466.3	\$439.2	\$27.1	6.17%	0.65%	
OTHER ADMIN AND GEN. EXP.	\$115.0	\$90.9	\$24.1	26.54%	0.58%	
TOTAL O. & M., A. & G., & MISC. EXP.	\$2,290.7	2,114.0	\$176.7	8.36%	4.23%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$96.5	76.6	\$19.9	26.01%	0.48%	
BUSINESS LICENSE FEE	\$0.0	0.1	(\$0.1)	-100.00%	0.00%	
LOCAL FRANCHISE TAXES	\$0.0	0.0	\$0.0		0.00%	
PAYROLL TAXES	\$52.1	50.3	\$1.8	3.55%	0.04%	
TOTAL GENERAL TAXES	\$148.6	127.0	\$21.6	17.01%	0.52%	
DEPRECIATION	\$418.3	480.1	(\$61.9)	-12.88%	-1.48%	
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$438.4	332.0	\$106.4	32.04%	2.55%	3
AD VALOREM TAXES	\$8.7	5.7	\$3.0	52.21%	0.07%	
PAYROLL TAXES	\$26.2	23.7	\$2.5	10.77%	0.06%	
OTHER PRORATED EXPENSES	\$308.3	228.0	\$80.3	35.23%	1.92%	4
TOTAL G.O. PRORATED EXPENSES	\$781.6	589.4	\$192.2	32.61%	4.60%	
SUB - TOTAL - OPERATING EXPENSES	3,639.2	3,310.5	\$328.6	9.93%	7.87%	
TOTAL INCOME TAXES:	\$353.3	152.8	\$200.6	131.27%	4.80%	
TOTAL OPERATING EXPENSES	\$3,992.5	3,463.3	\$529.2	15.28%	12.67%	
NET OPERATING REVENUE	\$771.9	714.6	\$57.3	8.02%	1.37%	
DEPRECIATED RATE BASE	\$9,368.1	8,328.9	\$1,039.2	12.48%	\$215.9	
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%		0.368160272

5.17%	5.17%
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PALOS VERDES DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter
2083-A

	2014	Pur Wtr Offset	Change	Change %	% Increase in Overall Revenue Requirement	
OPERATING REVENUES	\$40,596.8	\$42,938.0	(\$2,341.2)	-5.45%	-5.45%	Revenue Increase
At Current Rates	34,344.8		-6.817%		18.20%	Rate Increase
OPERATING EXPENSES						
PURCHASED WATER	\$19,630.2	\$24,341.0	(\$4,710.8)	-19.35%	-10.97%	1
GROUNDWATER EXTRACTION CHAF	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PURCHASED POWER	\$2,536.5	\$3,142.7	(\$606.2)	-19.29%	-1.41%	
PURCHASED CHEMICALS	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PAYROLL – DISTRICT	\$2,480.3	\$2,051.8	\$428.5	20.88%	1.00%	
UNCOLLECTIBLES	\$27.2	\$22.2	\$5.0	22.67%	0.01%	
CONSERVATION	\$678.1	\$675.0	\$3.1	0.45%	0.01%	
OTHER OPERATION AND MAINTEN	\$1,766.8	\$1,183.9	\$582.9	49.23%	1.36%	4
DISTRICT EMPLOYEE BENEFITS	\$1,500.4	\$1,373.3	\$127.1	9.26%	0.30%	
OTHER ADMIN AND GEN. EXP.	\$224.7	\$107.2	\$117.5	109.65%	0.27%	
TOTAL O. & M., A. & G., & MIS	\$28,844.2	\$32,897.1	(\$4,052.8)	-12.32%	-9.44%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$389.0	\$305.9	\$83.1	27.15%	0.19%	
BUSINESS LICENSE FEE	\$7.4	\$2.9	\$4.5	155.17%	0.01%	
LOCAL FRANCHISE TAXES	\$403.6	\$481.5	(\$77.9)	-16.17%	-0.18%	
PAYROLL TAXES	\$172.1	\$167.8	\$4.3	2.54%	0.01%	
TOTAL GENERAL TAXES	\$972.1	\$958.1	\$14.0	1.46%	0.03%	
DEPRECIATION	\$1,659.3	\$1,755.1	(\$95.8)	-5.46%	-0.22%	
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$2,545.1	\$1,943.5	\$601.6	30.95%	1.40%	3
AD VALOREM TAXES	\$50.7	\$33.5	\$17.2	51.34%	0.04%	
PAYROLL TAXES	\$152.3	\$138.1	\$14.2	10.28%	0.03%	
OTHER PRORATED EXPENSES	\$1,790.0	\$1,333.3	\$456.7	34.25%	1.06%	5
TOTAL G.O. PRORATED E)	\$4,538.1	\$3,448.4	\$1,089.7	31.60%	2.54%	
SUB – TOTAL – OPERATING E	\$36,013.7	\$39,058.7	(\$3,045.0)	-7.80%	-7.09%	
TOTAL INCOME TAXES:	\$1,287.7	\$1,569.1	(\$281.4)	-17.93%	-0.66%	
TOTAL OPERATING EXPENSES	\$37,301.4	\$40,627.8	(\$3,326.4)	-8.19%	-7.75%	
NET OPERATING REVENUE	\$3,295.4	\$2,310.2	\$985.2	42.65%	2.29%	
DEPRECIATED RATE BASE	\$39,983.6	\$28,183.2	\$11,800.4	41.87%	\$691.1	1.61% 2
RATE OF RETURN	8.24%	8.20%	0.04%	0.52%		-0.295172292 \$691.05

REDWOOD - COAST SPRINGS DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

	Last Adopted Summary of Earnings Advice Letter 2053-B				% Increase in Overall Revenue Requirement	
	2014	Steps	Change	Change %		
OPERATING REVENUES	\$550.6	\$444.5	\$106.1	23.86%	23.86%	Revenue Increase
At Current Rates	413.6		25.648%		33.12%	Rate Increase
OPERATING EXPENSES						
PURCHASED WATER	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
GROUNDWATER EXTRACTION CHARGE	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PURCHASED POWER	\$11.1	\$6.6	\$4.6	69.99%	1.03%	2
PURCHASED CHEMICALS	\$3.1	\$1.6	\$1.5	95.50%	0.34%	
PAYROLL - DISTRICT	\$40.5	\$41.7	(\$1.2)	-2.83%	-0.26%	
UNCOLLECTIBLES	\$0.3	\$0.0	\$0.3	0.00%	0.06%	
CONSERVATION	\$2.9	\$2.1	\$0.8	37.51%	0.18%	
OTHER OPERATION AND MAINTENANCE	\$104.5	\$111.6	(\$7.0)	-6.31%	-1.58%	
DISTRICT EMPLOYEE BENEFITS	\$42.8	\$39.9	\$2.9	7.15%	0.64%	5
OTHER ADMIN AND GEN. EXP.	\$14.1	\$23.9	(\$9.8)	-40.88%	-2.20%	increasing benefits cost
TOTAL O. & M., A. & G., & MISC. EXP.	\$219.3	\$227.3	(\$8.0)	-3.51%	-1.80%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$7.8	\$7.6	\$0.2	2.18%	0.04%	inc
BUSINESS LICENSE FEE	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PAYROLL TAXES	\$4.5	\$3.3	\$1.2	36.70%	0.27%	
TOTAL GENERAL TAXES	\$12.3	\$10.9	\$1.4	12.58%	0.31%	
DEPRECIATION	\$75.7	\$25.9	\$49.8	192.17%	11.19%	inc
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$42.6	\$39.5	\$3.1	7.72%	0.69%	3
AD VALOREM TAXES	\$0.8	\$0.7	\$0.1	13.82%	0.02%	
PAYROLL TAXES	\$2.5	\$2.8	(\$0.3)	-10.47%	-0.07%	
OTHER PRORATED EXPENSES	\$30.0	\$27.1	\$2.9	10.62%	0.65%	4
TOTAL G.O. PRORATED EXPENSES	\$75.9	\$70.2	\$5.7	8.18%	1.29%	
SUB - TOTAL - OPERATING EXPENSES	\$383.2	\$334.3	\$48.9	14.63%	11.00%	
TOTAL INCOME TAXES:	\$45.8	\$4.1	\$41.6	1006.38%	9.36%	inc
TOTAL OPERATING EXPENSES	\$429.0	\$338.5	\$90.5	26.74%	20.36%	
NET OPERATING REVENUE	\$121.6	\$106.0	\$15.6	14.68%	3.50%	inc
DEPRECIATED RATE BASE	\$1,475.9	\$1,235.9	\$240.0	19.42%	\$107.1	24.10% 1 st most significant
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%	1.009741	\$107.11
			\$19.77	\$104.55		

REDWOOD - LUCERNE DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter 2053-B

	2014	Steps	Change	Change %	% Increase in Overall Revenue Requirement	
OPERATING REVENUES	\$2,254.2	\$1,805.1	\$449.0	24.88%	24.88%	Revenue Increase
At Current Rates	1,436.1		31.267%		56.96%	Rate Increase
OPERATING EXPENSES						
PURCHASED WATER	\$13.8	\$22.4	(\$8.6)	-38.29%	-0.47%	
GROUNDWATER EXTRACTION CHARGE	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PURCHASED POWER	\$93.1	\$49.8	\$43.3	87.04%	2.40%	4
PURCHASED CHEMICALS	\$23.7	\$39.8	(\$16.1)	-40.46%	-0.89%	
PAYROLL -- DISTRICT	\$404.1	\$296.6	\$107.5	36.26%	5.96%	3
UNCOLLECTIBLES	\$17.3	\$18.9	(\$1.6)	-8.49%	-0.09%	
CONSERVATION	\$12.4	\$10.8	\$1.6	14.98%	0.09%	
OTHER OPERATION AND MAINTENANCE	\$316.1	\$179.8	\$136.3	75.84%	7.55%	1
DISTRICT EMPLOYEE BENEFITS	\$211.7	\$204.2	\$7.6	3.71%	0.42%	
OTHER ADMIN AND GEN. EXP.	\$27.9	\$25.5	\$2.4	9.49%	0.13%	
TOTAL O. & M., A. & G., & MISC. EXP.	\$1,120.1	\$847.6	\$272.6	32.16%	15.10%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$41.4	\$45.5	(\$4.1)	-8.97%	-0.23%	
BUSINESS LICENSE FEE	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PAYROLL TAXES	\$22.1	\$18.3	\$3.9	21.12%	0.21%	
TOTAL GENERAL TAXES	\$63.6	\$63.8	(\$0.2)	-0.36%	-0.01%	
DEPRECIATION	\$200.3	\$160.1	\$40.2	25.09%	2.23%	
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$183.0	\$144.6	\$38.4	26.53%	2.13%	5
AD VALOREM TAXES	\$3.6	\$2.5	\$1.1	43.59%	0.06%	
PAYROLL TAXES	\$11.0	\$10.3	\$0.7	6.49%	0.04%	
OTHER PRORATED EXPENSES	\$128.7	\$99.3	\$29.4	29.67%	1.63%	
TOTAL G.O. PRORATED EXPENSES	\$326.3	\$256.7	\$69.6	27.11%	3.85%	
SUB - TOTAL - OPERATING EXPENSES	\$1,710.3	\$1,328.2	\$382.1	28.77%	21.17%	
TOTAL INCOME TAXES:	\$159.9	\$115.0	\$44.9	39.07%	2.49%	
TOTAL OPERATING EXPENSES	\$1,870.2	\$1,443.2	\$427.0	29.59%	23.66%	
NET OPERATING REVENUE	\$383.9	\$361.9	\$22.0	6.08%	1.22%	
DEPRECIATED RATE BASE	\$4,659.6	\$4,218.1	\$441.5	10.47%	\$103.0	5.71% 2
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%		0.229456044 \$103.03

REDWOOD - UNIFIED DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter
2053-B

	2014	Steps	Change	Change %	<u>% Increase in Overall Revenue Requirement</u>		
OPERATING REVENUES	\$846.8	\$610.5	\$236.3	38.71%			
At Current Rates	563.3		41.957%		27.91% Revenue Increase		
OPERATING EXPENSES					50.34% Rate Increase		
PURCHASED WATER	\$15.2	\$15.5	(\$0.3)	-1.92%	-0.05%		
GROUNDWATER EXTRACTI	\$0.0	\$0.0	\$0.0		0.00%		
PURCHASED POWER	\$16.4	\$13.3	\$3.1	23.52%	0.51%		
PURCHASED CHEMICALS	\$2.0	\$1.9	\$0.1	3.54%	0.01%		
PAYROLL - DISTRICT	\$139.3	\$106.5	\$32.8	30.83%	5.38%	2	5% annual escalation
UNCOLLECTIBLES	\$6.1	\$2.7	\$3.4	123.29%	0.55%		
CONSERVATION	\$4.0	\$3.6	\$0.4	12.30%	0.07%		
OTHER OPERATION AND	\$86.6	\$92.5	(\$5.9)	-6.42%	-0.97%		
DISTRICT EMPLOYEE BENEI	\$74.3	\$69.0	\$5.3	7.65%	0.86%	5	increasing benefits cost
OTHER ADMIN AND GEN.	\$29.7	\$31.8	(\$2.0)	-6.41%	-0.33%		
TOTAL O. & M., A. &	\$373.5	\$336.7	\$36.8	10.93%	6.03%		
TAXES OTHER THAN INCOME							
AD VALOREM TAXES	\$10.6	\$6.9	\$3.8	54.59%	0.61%		
BUSINESS LICENSE FEE	\$0.0	\$0.0	\$0.0	0.00%	0.00%		
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	0.00%	0.00%		
PAYROLL TAXES	\$9.6	\$7.8	\$1.8	22.71%	0.29%		
TOTAL GENERAL	\$20.2	\$14.7	\$5.5	37.64%	0.90%		
DEPRECIATION	\$107.1	\$49.0	\$58.1	118.48%	9.52%		
G.O. PRORATED EXPENSES:							
PAYROLL AND BENEFITS	\$59.6	\$49.1	\$10.5	21.38%	1.72%	3	
AD VALOREM TAXES	\$1.2	\$0.8	\$0.4	50.62%	0.07%		
PAYROLL TAXES	\$3.6	\$3.5	\$0.1	3.22%	0.02%		
OTHER PRORATED EXPEN	\$41.9	\$33.6	\$8.3	24.62%	1.36%	4	
TOTAL G.O. PROF	\$106.3	\$87.0	\$19.3	22.17%	3.16%		
SUB - TOTAL - OPER	\$607.1	\$487.4	\$119.7	24.56%	19.61%		
TOTAL INCOME TAXES:	\$69.6	\$41.3	\$28.3	68.60%	4.64%		
TOTAL OPERATING EXPENSES	\$676.7	\$528.7	\$148.0	28.00%	24.25%		
NET OPERATING REVENUE	\$170.1	\$81.8	\$88.3	107.94%	14.47%		
DEPRECIATED RATE BASE	\$2,064.7	\$953.6	\$1,111.1	116.51%	\$178.5	29.23%	1 st most significant
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%			0.755123822 \$178.47

SELMA DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
D.10-12-017 2009 GRC Compliance

	2014	2011	Change	Change %	<u>% Increase in Overall Revenue Requirement</u>	% change from present rates
OPERATING REVENUES	\$5,274.6	\$4,410.1	\$864.5	19.60%	19.60%	23.01%
At Current Rates	4,287.9		20.161%			\$41 to \$54
OPERATING EXPENSES						
PURCHASED WATER	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
GROUNDWATER EXTRACTION CHARGE	\$0.0	\$13.9	(\$13.9)	-100.00%	-0.32%	
PURCHASED POWER	\$344.1	\$343.6	\$0.5	0.14%	0.01%	
PURCHASED CHEMICALS	\$21.7	\$20.1	\$1.6	7.90%	0.04%	
PAYROLL -- DISTRICT	\$530.5	\$495.2	\$35.3	7.13%	0.80%	
UNCOLLECTIBLES	\$21.4	\$18.9	\$2.5	13.22%	0.06%	
CONSERVATION	\$45.5	\$175.0	(\$129.5)	-73.99%	-2.94%	
OTHER OPERATION AND MAINTENANCE	\$395.0	\$304.6	\$90.4	29.67%	2.05%	4
DISTRICT EMPLOYEE BENEFITS	\$386.5	\$344.7	\$41.8	12.12%	0.95%	
OTHER ADMIN AND GEN. EXP.	\$133.2	\$57.7	\$75.6	131.02%	1.71%	5
TOTAL O. & M., A. & G., & MISC. EXP.	\$1,877.8	\$1,773.6	\$104.2	5.87%	2.36%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$137.4	\$116.6	\$20.8	17.86%	0.47%	
BUSINESS LICENSE FEE	\$0.7	\$0.7	\$0.0	0.00%	0.00%	
LOCAL FRANCHISE TAXES	\$105.5	\$49.1	\$56.4		1.28%	
PAYROLL TAXES	\$39.6	\$40.1	(\$0.5)	-1.35%	-0.01%	
TOTAL GENERAL TAXES	\$283.2	\$206.5	\$76.7	37.13%	1.74%	
DEPRECIATION	\$754.1	\$565.3	\$188.8	33.40%	4.28%	inc
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$498.0	\$374.4	\$123.6	33.01%	2.80%	2
AD VALOREM TAXES	\$9.9	\$6.6	\$3.3	50.00%	0.07%	
PAYROLL TAXES	\$29.8	\$26.2	\$3.6	13.74%	0.08%	
OTHER PRORATED EXPENSES	\$350.2	\$259.1	\$91.1	35.16%	2.07%	3
TOTAL G.O. PRORATED EXPENSES	\$887.9	\$666.3	\$221.6	33.26%	5.02%	
SUB - TOTAL -- OPERATING EXPENSES	\$3,803.0	\$3,211.7	\$591.3	18.41%	13.41%	
TOTAL INCOME TAXES:	\$426.3	\$258.7	\$167.7	64.82%	3.80%	inc
TOTAL OPERATING EXPENSES	\$4,229.3	\$3,470.4	\$758.9	21.87%	17.21%	
NET OPERATING REVENUE	\$1,045.3	\$939.7	\$105.5	11.23%	2.39%	inc
DEPRECIATED RATE BASE	\$12,685.1	\$10,952.3	\$1,732.7	15.82%	\$482.8	10.95% 1 st most significant
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%		0.55852514

SALINAS DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter 2053-B

	2014	2012 Escalation	Change	Change %	% Increase in Overall Revenue Requirement	
OPERATING REVENUES	\$31,051.2	\$26,057.8	\$4,993.5	19.16%	19.16%	Revenue Increase
At Current Rates	24,709.1		20.209%		25.67%	Rate increase
OPERATING EXPENSES						
PURCHASED WATER	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
GROUNDWATER EXTRACTION CHARGE	\$42.0	\$96.3	(\$54.3)	-56.40%	-0.21%	
PURCHASED POWER	\$1,646.3	\$1,419.3	\$227.0	15.99%	0.87%	
PURCHASED CHEMICALS	\$239.3	\$184.1	\$55.3	30.02%	0.21%	
PAYROLL – DISTRICT	\$2,982.2	\$2,409.6	\$572.6	23.76%	2.20%	2
UNCOLLECTIBLES	\$134.1	\$106.4	\$27.7	26.00%	0.11%	
CONSERVATION	\$1,194.1	\$675.0	\$519.1	76.91%	1.99%	3
OTHER OPERATION AND MAINTENANCE	\$3,910.1	\$3,660.3	\$249.8	6.82%	0.96%	
DISTRICT EMPLOYEE BENEFITS	\$2,006.6	\$1,627.9	\$378.6	23.26%	1.45%	5
OTHER ADMIN AND GEN. EXP.	\$235.0	\$250.5	(\$15.5)	-6.17%	-0.06%	
TOTAL O. & M., A. & G., & MISC. EXP.	\$12,389.8	\$10,429.6	\$1,960.2	18.80%	7.52%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$891.0	\$750.3	\$140.7	18.76%	0.54%	
BUSINESS LICENSE FEE	\$759.3	\$564.4	\$194.9	34.52%	0.75%	
LOCAL FRANCHISE TAXES	\$90.8	\$63.1	\$27.7	43.86%	0.11%	
PAYROLL TAXES	\$220.9	\$195.5	\$25.4	12.99%	0.10%	
TOTAL GENERAL TAXES	\$1,962.0	\$1,573.3	\$388.7	24.71%	1.49%	
DEPRECIATION	\$3,021.6	\$3,150.0	(\$128.4)	-4.08%	-0.49%	
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$2,579.1	\$2,198.0	\$381.1	17.34%	1.46%	4
AD VALOREM TAXES	\$51.4	\$37.9	\$13.5	35.71%	0.05%	
PAYROLL TAXES	\$154.4	\$156.0	(\$1.6)	-1.05%	-0.01%	
OTHER PRORATED EXPENSES	\$1,814.0	\$1,507.2	\$306.8	20.36%	1.18%	
TOTAL G.O. PRORATED EXPENSES	\$4,598.9	\$3,899.1	\$699.8	17.95%	2.69%	
SUB – TOTAL – OPERATING EXPENSES	\$21,972.3	\$19,052.0	\$2,920.3	15.33%	11.21%	
TOTAL INCOME TAXES:	\$2,534.0	\$2,114.7	\$419.3	19.83%	1.61%	
TOTAL OPERATING EXPENSES	\$24,506.3	\$21,166.7	\$3,339.6	15.78%	12.82%	
NET OPERATING REVENUE	\$6,544.9	\$4,891.1	\$1,653.8	33.81%	6.35%	
DEPRECIATED RATE BASE	\$79,428.5	\$57,005.6	\$22,422.9	39.33%	\$2,085.5	8.00% 1 st most significant
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%		0.417641369

STOCKTON DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter 2070

	2014	CCCP Offset	Change	Change %	% Increase in Overall Revenue Requirement	% increase from Present Rates
OPERATING REVENUES	\$36,287.3	\$34,561.2	\$1,726.1	4.99%	4.99%	Revenue Increase
At Current Rates	31,324.4		5.510%		15.84%	Rate Increase
OPERATING EXPENSES						
PURCHASED WATER	\$6,557.7	\$6,741.6	(\$183.9)	-2.73%	-0.53%	
GROUNDWATER EXTRACTION CHARGE	\$1,304.6	\$1,962.6	(\$658.0)	-33.53%	-1.90%	
PURCHASED POWER	\$657.2	\$797.1	(\$139.9)	-17.55%	-0.40%	
PURCHASED CHEMICALS	\$63.6	\$87.6	(\$24.0)	-27.41%	-0.07%	
PAYROLL - DISTRICT	\$3,867.9	\$3,368.6	\$499.3	14.82%	1.44%	4
UNCOLLECTIBLES	\$453.2	\$440.2	\$12.9	2.93%	0.04%	
CONSERVATION	\$292.9	\$700.0	(\$407.1)	-58.16%	-1.18%	
OTHER OPERATION AND MAINTENANCE	\$2,449.0	\$1,711.7	\$737.3	43.07%	2.13%	2
DISTRICT EMPLOYEE BENEFITS	\$2,521.6	\$2,357.5	\$164.1	6.98%	0.47%	
OTHER ADMIN AND GEN. EXP.	\$269.6	\$387.5	(\$117.8)	-30.41%	-0.34%	
TOTAL O. & M., A. & G., & MISC. EXP.	\$18,437.2	18,554.3	(\$117.1)	-0.63%	-0.34%	-6.78%
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$768.9	\$663.2	\$105.7	15.94%	0.31%	
BUSINESS LICENSE FEE	\$5.7	\$5.3	\$0.4	7.55%	0.00%	
LOCAL FRANCHISE TAXES	\$176.3	\$168.7	\$7.6	4.51%	0.02%	
PAYROLL TAXES	\$287.4	\$274.0	\$13.3	4.86%	0.04%	
TOTAL GENERAL TAXES	\$1,238.3	1,111.2	\$127.1	11.43%	0.37%	7.36%
DEPRECIATION	\$2,589.8	\$2,892.2	(\$302.4)	-10.46%	-0.87%	-17.52%
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$3,332.4	\$2,562.6	\$769.8	30.04%	2.23%	1
AD VALOREM TAXES	\$66.3	\$44.9	\$21.4	47.66%	0.06%	
PAYROLL TAXES	\$199.4	\$179.7	\$19.7	10.96%	0.06%	
OTHER PRORATED EXPENSES	\$2,343.9	\$1,773.4	\$570.5	32.17%	1.65%	3
TOTAL G.O. PRORATED EXPENSES	\$5,942.0	4,560.6	\$1,381.4	30.29%	4.00%	80.03%
SUB - TOTAL - OPERATING EXPENSES	\$28,207.3	27,118.3	\$1,089.0	4.02%	3.15%	
TOTAL INCOME TAXES:	\$2,368.3	\$2,550.1	(\$181.7)	-7.13%	-0.53%	
TOTAL OPERATING EXPENSES	\$30,575.6	29,668.4	\$907.2	3.06%	2.62%	
NET OPERATING REVENUE	\$5,711.7	4,892.8	\$818.9	16.74%	2.37%	7.62%
DEPRECIATED RATE BASE	\$69,316.3	\$57,028.7	\$12,287.7	21.55%	\$440.5	1.27% 5
RATE OF RETURN	8.24%	8.58%	-0.34%	-3.96%		0.2551876

VISALIA DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter 2070

	2014	CCCP Offset	Change	Change %	% Increase in Overall Revenue Requirement		
OPERATING REVENUES	\$28,005.7	\$25,468.3	\$2,537.4	9.96%	9.96%		10.0% revenue increase
At Current Rates	\$22,636.3		11.210%				23.7% rate increase
OPERATING EXPENSES			9.67%				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	0.00%	0.00%		
GROUNDWATER EXTRACTION CHARGE	\$460.1	\$540.3	(\$80.2)	-14.85%	-0.32%		
PURCHASED POWER	\$1,572.5	\$1,694.9	(\$122.4)	-7.22%	-0.48%		
PURCHASED CHEMICALS	\$166.3	\$140.1	\$26.2	18.72%	0.10%		
PAYROLL - DISTRICT	\$3,216.1	\$2,693.2	\$522.9	19.41%	2.05%	4	3% annual escalation,
UNCOLLECTIBLES	\$125.0	\$95.0	\$30.0	31.60%	0.12%		
CONSERVATION	\$401.3	\$475.0	(\$73.7)	-15.51%	-0.29%		
OTHER OPERATION AND MAINTENANCE	\$2,537.4	\$1,848.1	\$689.4	37.30%	2.71%	2	air permit & mercury \$50k,
DISTRICT EMPLOYEE BENEFITS	\$2,416.6	\$2,150.4	\$266.2	12.38%	1.05%	5	UCMR3 \$72k, reclassing
OTHER ADMIN AND GEN. EXP.	(\$137.2)	\$166.0	(\$303.2)	-182.70%	-1.19%		water pur. Wtr. To wtr.
TOTAL O. & M., A. & G., & MISC. EXP.	\$10,758.1	\$9,803.0	\$955.1	9.74%	3.75%		Treatment \$200k,
TOTAL GENERAL TAXES	\$956.1	\$893.9	\$62.1	6.95%	0.24%		customer acct \$100k
DEPRECIATION	\$4,468.3	\$4,133.5	\$334.8	8.10%	1.31%		increasing benefit costs
G.O. PRORATED EXPENSES:							
Payroll	1,607.7	\$0.0	\$2,966.4				
Benefits	1,358.7	\$0.0	\$1,358.7				
PAYROLL AND BENEFITS	\$2,966.4	\$2,080.0	\$886.4	42.62%	3.48%	1	
AD VALOREM TAXES	\$59.1	\$36.3	\$22.8	62.95%	0.09%		
PAYROLL TAXES	\$177.5	\$149.6	\$27.9	18.62%	0.11%		
OTHER PRORATED EXPENSES	\$2,086.4	\$1,445.0	\$641.4	44.39%	2.52%	3	
TOTAL G.O. PRORATED EXPENSES	\$5,289.4	\$3,710.8	\$1,578.6	42.54%	6.20%		
SUB - TOTAL - OPERATING EXPENSES	\$21,471.8	\$18,541.2	\$2,930.6	15.81%	11.51%		
TOTAL INCOME TAXES:	\$1,819.7	\$1,917.9	(\$98.2)	-5.12%	-0.39%		
TOTAL OPERATING EXPENSES	\$23,291.5	\$20,459.1	\$2,832.4	13.84%	11.12%		
NET OPERATING REVENUE	\$4,714.2	\$5,009.1	(\$295.0)	-5.89%	-1.16%		
DEPRECIATED RATE BASE	\$57,210.8	\$58,491.8	(\$1,281.0)	-2.19%	(\$34.8)		-0.14%
RATE OF RETURN	8.24%	8.56%	-0.32%	-3.78%			

WESTLAKE DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter 2061

	2014	Pur Wtr Offset	Change	Change %	% Increase in Overall Revenue Requirement	
OPERATING REVENUES	\$18,310.8	\$19,039.1	(\$728.3)	-3.83%	-3.83%	Revenue Increase
At Current Rates	14,331.5		-5.08%		27.77%	Rate Increase
OPERATING EXPENSES						
PURCHASED WATER	\$10,422.2	\$11,645.1	(\$1,222.9)	-10.50%	-6.42%	1
GROUNDWATER EXTRACTION CHARGE	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PURCHASED POWER	\$233.0	\$290.9	(\$57.9)	-19.91%	-0.30%	
PURCHASED CHEMICALS	\$0.0	\$0.2	(\$0.2)	-100.00%	0.00%	
PAYROLL - DISTRICT	\$733.9	\$625.6	\$108.3	17.31%	0.57%	
UNCOLLECTIBLES	\$17.5	\$20.8	(\$3.3)	-15.76%	-0.02%	
CONSERVATION	\$436.3	\$300.0	\$136.3	45.43%	0.72%	5
OTHER OPERATION AND MAINTENANCE	\$659.7	\$477.3	\$182.4	38.22%	0.96%	4
DISTRICT EMPLOYEE BENEFITS	\$422.3	\$396.8	\$25.5	6.43%	0.13%	
OTHER ADMIN AND GEN. EXP.	\$139.7	\$119.4	\$20.3	17.01%	0.11%	
TOTAL O. & M., A. & G., & MISC. EXP.	\$13,064.7	\$13,876.1	(\$811.4)	-5.85%	-4.26%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$167.8	\$206.7	(\$38.9)	-18.80%	-0.20%	
BUSINESS LICENSE FEE	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
LOCAL FRANCHISE TAXES	\$198.6	\$214.7	(\$16.1)	-7.52%	-0.08%	
PAYROLL TAXES	\$53.1	\$50.6	\$2.5	4.97%	0.01%	
TOTAL GENERAL TAXES	\$419.5	\$472.0	(\$52.5)	-11.12%	-0.28%	
DEPRECIATION	\$867.3	\$941.1	(\$73.8)	-7.84%	-0.39%	
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$1,008.7	\$762.0	\$246.7	32.38%	1.30%	2
AD VALOREM TAXES	\$20.1	\$13.1	\$7.0	53.44%	0.04%	
PAYROLL TAXES	\$60.4	\$54.2	\$6.2	11.44%	0.03%	
OTHER PRORATED EXPENSES	\$709.4	\$523.1	\$186.3	35.61%	0.98%	3
TOTAL G.O. PRORATED EXPENSES	\$1,798.6	\$1,352.4	\$446.2	32.99%	2.34%	
SUB - TOTAL - OPERATING EXPENSES	\$16,150.1	\$16,641.6	(\$491.5)	-2.95%	-2.58%	
TOTAL INCOME TAXES:	\$622.7	\$775.3	(\$152.6)	-19.68%	-0.80%	
TOTAL OPERATING EXPENSES	\$16,772.8	\$17,416.9	(\$644.1)	-3.70%	-3.38%	
NET OPERATING REVENUE	\$1,538.0	\$1,622.2	(\$84.2)	-5.19%	-0.44%	
DEPRECIATED RATE BASE	\$18,664.9	\$18,906.3	(\$241.4)	-1.28%	(\$349.5)	(\$349.5)
RATE OF RETURN	8.24%	8.58%	8.24%	96.03%		

WILLOWS DISTRICT
COMPARISON EXHIBIT
TABLE 1-A

Last Adopted
Summary of
Earnings
Advice Letter 2069

	2014	Rate Base Offset	Change	Change %	% Increase in Overall Revenue Requirement	
OPERATING REVENUES	\$2,412.2	\$2,240.6	\$171.7	7.66%	7.66% revenue increase	20.93%
At Current Rates	1,994.7		8.61%		20.93% rate increase	
OPERATING EXPENSES						
PURCHASED WATER	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
GROUNDWATER EXTRACTION CHARGE	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PURCHASED POWER	\$82.7	\$103.8	(\$21.1)	-20.35%	-0.94%	
PURCHASED CHEMICALS	\$6.9	\$7.4	(\$0.5)	-6.23%	-0.02%	
PAYROLL -- DISTRICT	\$291.7	\$305.2	(\$13.5)	-4.44%	-0.60%	
UNCOLLECTIBLES	\$12.6	\$11.3	\$1.3	11.49%	0.06%	
CONSERVATION	\$40.6	\$26.0	\$14.6	56.01%	0.65%	5
OTHER OPERATION AND MAINTENANCE	\$232.1	\$253.2	(\$21.1)	-8.33%	-0.94%	
DISTRICT EMPLOYEE BENEFITS	\$186.9	\$176.7	\$10.2	5.76%	0.45%	
OTHER ADMIN AND GEN. EXP.	\$58.3	\$36.5	\$21.8	59.65%	0.97%	4
TOTAL O. & M., A. & G., & MISC. EXP.	\$911.8	\$920.2	(\$8.4)	-0.91%	-0.38%	
TAXES OTHER THAN INCOME						
AD VALOREM TAXES	\$70.9	\$58.7	\$12.2	20.70%	0.54%	
BUSINESS LICENSE FEE	\$31.9	\$36.7	(\$4.8)	-13.18%	-0.22%	
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	0.00%	0.00%	
PAYROLL TAXES	\$22.9	\$24.2	(\$1.3)	-5.37%	-0.06%	
TOTAL GENERAL TAXES	\$125.6	\$119.6	\$6.0	5.04%	0.27%	
DEPRECIATION	\$327.6	\$247.0	\$80.6	32.64%	3.60%	
G.O. PRORATED EXPENSES:						
PAYROLL AND BENEFITS	\$208.5	\$167.8	\$40.7	24.25%	1.82%	2
AD VALOREM TAXES	\$4.2	\$2.9	\$1.3	44.17%	0.06%	
PAYROLL TAXES	\$12.5	\$11.9	\$0.6	5.05%	0.03%	
OTHER PRORATED EXPENSES	\$146.7	\$115.3	\$31.4	27.22%	1.40%	3
TOTAL G.O. PRORATED EXPENSES	\$371.9	\$297.9	\$74.0	24.83%	3.30%	
SUB - TOTAL - OPERATING EXPENSES	\$1,736.9	\$1,584.7	\$152.2	9.60%	6.79%	
TOTAL INCOME TAXES:	\$184.4	\$194.5	(\$10.1)	-5.19%	-0.45%	
TOTAL OPERATING EXPENSES	\$1,921.3	\$1,779.2	\$142.1	7.99%	6.34%	
NET OPERATING REVENUE	\$490.9	\$461.3	\$29.5	6.41%	1.32%	
DEPRECIATED RATE BASE	\$5,957.3	\$5,365.3	\$592.0	11.03%	\$112.2	5.01% 1 st most significant
RATE OF RETURN	8.24%	8.60%	-0.36%	-4.17%		0.653815665 \$112.23