



## ATTACHMENTS TO PROPOSED SETTLEMENT AGREEMENT **FILED**

10-30-13  
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|               |   |
|---------------|---|
| ATTACHMENT 1  | CHAPTER 1 – SUMMARY OF EARNINGS COMPARISON TABLES, BY DISTRICT  |
| ATTACHMENT 2  | CHAPTER 1 – RATE BASE COMPARISON TABLES, BY DISTRICT_   |
| ATTACHMENT 3  | CHAPTER 6 – DRAFT MODIFICATIONS TO CUSTOMER SERVICE RULES (SPECIAL REQUEST #15)   |
| ATTACHMENT 4  | CHAPTER 6 – DRAFT MODIFICATIONS TO CROSS-CONNECTION RULES (RULE 16) (SPECIAL REQUEST #19)   |
| ATTACHMENT 5  | CHAPTER 7 – DRAFT PRELIMINARY STATEMENTS:<br><br>Credit/Debit Card Pilot Program Memorandum Account (J2)<br>Chromium-6 Memorandum Account (New AI)<br>Pension Cost Balancing Account (New AA2)<br>Health Cost Balancing Account (New AB2)<br>General District Balancing Accounts (New)<br>International Financial Reporting Standards Memo Account (New)<br>Water Contamination Litigation Memorandum Account (New)<br>Infrastructure Memorandum Account (New)<br>East Los Angeles Memorandum Account (New)<br>Rate Support Fund Balancing Account (New)<br>Stockton Litigation Memorandum Account (Modified AD)<br>Conservation Expense One-Way Balancing Accounts (New Z2)<br>2010 Tax Act Memorandum Account (Modified AE) |
| ATTACHMENT 6  | CHAPTER 12 – SUMMARY OF ANNUAL DEPRECIATION RATES   |
| ATTACHMENT 7  | CHAPTER 12 – NON-SPECIFIC CAPITAL BUDGETS   |
| ATTACHMENT 8  | CHAPTER 12 – METER REPLACEMENT PROGRAM  |
| ATTACHMENT 9  | CHAPTER 12 – RATE BASE OFFSET ADVICE LETTER PROJECTS  |
| ATTACHMENT 10 | CHAPTER 4 – CONSERVATION BUDGET   |

ATTACHMENT 1

CHAPTER 1

SUMMARY OF EARNINGS  
COMPARISON TABLES BY  
DISTRICT

**California Water Service Company  
2012 GRC  
Revenue Increases**

| <b>District</b>         | <b>2014<br/>\$\$ Increase<br/>(000s)</b> | <b>2014<br/>%<br/>Increase</b> | <b>2015<br/>\$\$ Increase<br/>(000s)</b> | <b>2015<br/>%<br/>Increase</b> | <b>2016<br/>\$\$ Increase<br/>(000s)</b> | <b>2016<br/>%<br/>Increase</b> |
|-------------------------|--|--------------------------------|--|--------------------------------|--|--------------------------------|
| Antelope Valley         | \$ 637.1                                 | 37.6%                          | \$ 84.3                                  | 3.6%                           | \$ 84.4                                  | 3.5%                           |
| Bayshore                | \$ 1,715.9                               | 2.8%                           | \$ 1,025.0                               | 1.6%                           | \$ 1,024.2                               | 1.6%                           |
| Bakersfield             | \$ 7,871.7                               | 12.4%                          | \$ 1,642.3                               | 2.3%                           | \$ 1,572.5                               | 2.2%                           |
| Bear Gulch              | \$ 2,507.6                               | 6.8%                           | \$ 312.7                                 | 0.8%                           | \$ 306.0                                 | 0.8%                           |
| Chico                   | \$ 3,437.0                               | 19.2%                          | \$ 255.9                                 | 1.2%                           | \$ 240.3                                 | 1.1%                           |
| Dixon                   | \$ 877.1                                 | 40.7%                          | \$ 17.2                                  | 0.6%                           | \$ 17.3                                  | 0.6%                           |
| Dominguez               | \$ 1,800.7                               | 3.3%                           | \$ 658.5                                 | 1.2%                           | \$ 657.9                                 | 1.2%                           |
| East Los Angeles        | \$ 765.4                                 | 2.5%                           | \$ 1,462.3                               | 4.7%                           | \$ 1,462.6                               | 4.5%                           |
| Hermosa Redondo         | \$ 2,593.6                               | 10.3%                          | \$ 436.1                                 | 1.6%                           | \$ 432.4                                 | 1.5%                           |
| Kern River Valley       | \$ 1,327.7                               | 27.0%                          | \$ 111.7                                 | 1.8%                           | \$ 111.9                                 | 1.8%                           |
| King City               | \$ 510.9                                 | 19.3%                          | \$ 121.3                                 | 3.8%                           | \$ 118.5                                 | 3.6%                           |
| Livermore               | \$ 1,353.1                               | 7.5%                           | \$ 396.2                                 | 2.0%                           | \$ 395.3                                 | 2.0%                           |
| Los Altos               | \$ 1,535.0                               | 6.2%                           | \$ 561.9                                 | 2.1%                           | \$ 560.9                                 | 2.1%                           |
| Marysville              | \$ 326.4                                 | 10.2%                          | \$ 0.6                                   | 0.0%                           | \$ 0.8                                   | 0.0%                           |
| Oroville                | \$ 829.7                                 | 22.5%                          | \$ 14.0                                  | 0.3%                           | \$ 13.9                                  | 0.3%                           |
| Palos Verdes            | \$ 2,867.5                               | 7.5%                           | \$ 403.0                                 | 1.0%                           | \$ 402.6                                 | 1.0%                           |
| Redwood - Coast Springs | \$ 99.5                                  | 24.0%                          | \$ (1.7)                                 | -0.3%                          | \$ (1.7)                                 | -0.3%                          |
| Redwood - Lucerne       | \$ 732.9                                 | 51.0%                          | \$ (9.7)                                 | -0.4%                          | \$ (9.6)                                 | -0.4%                          |
| Redwood - Unified       | \$ 240.7                                 | 42.9%                          | \$ (4.9)                                 | -0.6%                          | \$ (4.9)                                 | -0.6%                          |
| Salinas                 | \$ 2,629.8                               | 10.8%                          | \$ 814.5                                 | 3.0%                           | \$ 811.3                                 | 2.9%                           |
| Selma                   | \$ 819.8                                 | 19.7%                          | \$ 41.8                                  | 0.8%                           | \$ 41.3                                  | 0.8%                           |
| Stockton                | \$ 3,945.6                               | 12.5%                          | \$ 599.1                                 | 1.7%                           | \$ 593.0                                 | 1.6%                           |
| Visalia                 | \$ 3,620.4                               | 15.6%                          | \$ 960.8                                 | 3.6%                           | \$ 973.5                                 | 3.5%                           |
| Westlake                | \$ 1,946.3                               | 12.9%                          | \$ 150.0                                 | 0.9%                           | \$ 150.3                                 | 0.9%                           |
| Willows                 | \$ 337.1                                 | 16.8%                          | \$ 57.0                                  | 2.4%                           | \$ 56.7                                  | 2.4%                           |
| <b>Total</b>            | <b>\$ 45,328.6</b>                       | <b>9.2%</b>                    | <b>\$ 10,109.8</b>                       | <b>1.9%</b>                    | <b>\$ 10,011.6</b>                       | <b>1.8%</b>                    |

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COMPARISON TABLE

Antelope Valley District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 1,938.0          | \$ 1,777.6      | \$ 1,694.9 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 545.9            | \$ 525.6        | \$ 450.6   |
| Administrative & General  | \$ 150.4            | \$ 138.7        | \$ 140.7   |
| Payroll                   | \$ 352.5            | \$ 310.6        | \$ 313.6   |
| G. O. Prorated Exp.       | \$ 205.7            | \$ 162.3        | \$ 174.3   |
| Dep'n & Amortization      | \$ 487.7            | \$ 316.0        | \$ 364.2   |
| Taxes other than income   | \$ 141.3            | \$ 102.9        | \$ 102.8   |
| State Corp. Franchise Tax | \$ (22.2)           | \$ 2.0          | \$ (7.1)   |
| Federal Income Tax        | \$ (76.2)           | \$ 13.4         | \$ (14.0)  |
| Total operating exp.      | \$ 1,785.1          | \$ 1,571.4      | \$ 1,525.2 |
| Net operating revenue     | \$ 152.9            | \$ 206.2        | \$ 169.7   |
| Rate base                 | \$ 10,323.1         | \$ 6,399.4      | \$ 6,951.0 |
| Return on rate base       | 1.48%               | 3.22%           | 2.44%      |

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COMPARISON TABLE

Antelope Valley District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 3,095.0          | \$ 2,278.4      | \$ 2,332.1 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 550.1            | \$ 529.3        | \$ 455.4   |
| Administrative & General  | \$ 150.4            | \$ 138.7        | \$ 140.7   |
| Payroll                   | \$ 352.5            | \$ 310.6        | \$ 313.6   |
| G. O. Prorated Exp.       | \$ 205.7            | \$ 162.3        | \$ 174.3   |
| Dep'n & Amortization      | \$ 487.7            | \$ 316.0        | \$ 364.2   |
| Taxes other than income   | \$ 142.4            | \$ 103.3        | \$ 103.4   |
| State Corp. Franchise Tax | \$ 79.6             | \$ 45.9         | \$ 48.8    |
| Federal Income Tax        | \$ 275.6            | \$ 163.9        | \$ 179.7   |
| Total operating exp.      | \$ 2,244.0          | \$ 1,770.1      | \$ 1,780.1 |
| Net operating revenue     | \$ 850.8            | \$ 508.3        | \$ 552.0   |
| Rate base                 | \$ 10,323.1         | \$ 6,399.4      | \$ 6,951.0 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%      |

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COMPARISON TABLE

Bayshore District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 60,223.2         | \$ 60,535.8     | \$ 61,273.4 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 39,511.7         | \$ 38,255.0     | \$ 38,439.1 |
| Administrative & General  | \$ 2,271.5          | \$ 2,169.2      | \$ 2,116.2  |
| Payroll                   | \$ 3,201.2          | \$ 2,942.2      | \$ 3,065.4  |
| G. O. Prorated Exp.       | \$ 7,619.1          | \$ 6,358.4      | \$ 6,699.9  |
| Dep'n & Amortization      | \$ 5,055.5          | \$ 2,937.0      | \$ 2,986.2  |
| Taxes other than income   | \$ 1,093.3          | \$ 954.4        | \$ 965.4    |
| State Corp. Franchise Tax | \$ (401.0)          | \$ 176.6        | \$ (2.4)    |
| Federal Income Tax        | \$ (181.7)          | \$ 1,640.1      | \$ 1,668.1  |
| Total operating exp.      | \$ 58,169.6         | \$ 55,432.9     | \$ 55,938.0 |
| Net operating revenue     | \$ 2,053.6          | \$ 5,102.9      | \$ 5,335.3  |
| Rate base                 | \$ 99,916.4         | \$ 73,354.3     | \$ 79,997.0 |
| Return on rate base       | 2.06%               | 6.96%           | 6.67%       |

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COMPARISON TABLE

Bayshore District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 70,659.5         | \$ 61,758.0     | \$ 62,989.3 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 39,525.6         | \$ 38,256.6     | \$ 38,441.4 |
| Administrative & General  | \$ 2,271.5          | \$ 2,169.2      | \$ 2,116.2  |
| Payroll                   | \$ 3,201.2          | \$ 2,942.2      | \$ 3,065.4  |
| G. O. Prorated Exp.       | \$ 7,619.1          | \$ 6,358.4      | \$ 6,699.9  |
| Dep'n & Amortization      | \$ 5,055.5          | \$ 2,937.0      | \$ 2,986.2  |
| Taxes other than income   | \$ 1,093.3          | \$ 954.4        | \$ 965.4    |
| State Corp. Franchise Tax | \$ 520.4            | \$ 284.5        | \$ 149.1    |
| Federal Income Tax        | \$ 3,139.9          | \$ 2,028.9      | \$ 2,213.9  |
| Total operating exp.      | \$ 62,426.5         | \$ 55,931.2     | \$ 56,637.5 |
| Net operating revenue     | \$ 8,232.8          | \$ 5,826.8      | \$ 6,351.8  |
| Rate base                 | \$ 99,916.4         | \$ 73,354.3     | \$ 79,997.0 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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COMPARISON TABLE

Bakersfield District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement   |
|---------------------------|---------------------|-----------------|--------------|
|                           | (Thousands of \$)   |                 |              |
| Operating revenues        | \$ 63,326.0         | \$ 63,501.3     | \$ 63,256.2  |
| Operating expenses:       |                     |                 |              |
| Operation & Maintenance   | \$ 24,038.7         | \$ 22,797.3     | \$ 22,922.5  |
| Administrative & General  | \$ 6,131.3          | \$ 4,856.0      | \$ 5,420.5   |
| Payroll                   | \$ 6,943.9          | \$ 6,570.4      | \$ 6,705.1   |
| G. O. Prorated Exp.       | \$ 11,626.1         | \$ 9,702.1      | \$ 10,223.3  |
| Dep'n & Amortization      | \$ 9,133.7          | \$ 5,660.1      | \$ 8,979.7   |
| Taxes other than income   | \$ 2,539.6          | \$ 2,364.3      | \$ 2,446.6   |
| State Corp. Franchise Tax | \$ (548.2)          | \$ 319.5        | \$ 18.4      |
| Federal Income Tax        | \$ 20.8             | \$ 2,854.7      | \$ 1,118.5   |
| Total operating exp.      | \$ 59,885.9         | \$ 55,124.4     | \$ 57,834.7  |
| Net operating revenue     | \$ 3,440.1          | \$ 8,376.9      | \$ 5,421.5   |
| Rate base                 | \$ 134,859.9        | \$ 113,403.8    | \$ 128,099.3 |
| Return on rate base       | 2.55%               | 7.39%           | 4.23%        |

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COMPARISON TABLE

Bakersfield District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement   |
|---------------------------|---------------------|-----------------|--------------|
|                           | (Thousands of \$)   |                 |              |
| Operating revenues        | \$ 77,524.8         | \$ 64,536.7     | \$ 71,127.9  |
| Operating expenses:       |                     |                 |              |
| Operation & Maintenance   | \$ 23,616.9         | \$ 22,808.1     | \$ 23,003.9  |
| Administrative & General  | \$ 6,251.1          | \$ 4,856.0      | \$ 5,420.5   |
| Payroll                   | \$ 7,187.0          | \$ 6,570.4      | \$ 6,705.1   |
| G. O. Prorated Exp.       | \$ 11,914.7         | \$ 9,702.1      | \$ 10,223.3  |
| Dep'n & Amortization      | \$ 9,716.5          | \$ 5,660.1      | \$ 8,979.7   |
| Taxes other than income   | \$ 2,763.1          | \$ 2,375.8      | \$ 2,534.1   |
| State Corp. Franchise Tax | \$ 833.1            | \$ 409.1        | \$ 699.3     |
| Federal Income Tax        | \$ 3,899.1          | \$ 3,147.0      | \$ 3,390.9   |
| Total operating exp.      | \$ 66,181.5         | \$ 55,528.6     | \$ 60,956.8  |
| Net operating revenue     | \$ 11,343.1         | \$ 9,008.1      | \$ 10,171.1  |
| Rate base                 | \$ 137,676.5        | \$ 113,403.8    | \$ 128,099.3 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%        |

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COMPARISON TABLE

Bear Gulch District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 34,915.6         | \$ 36,477.4     | \$ 36,798.3 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 20,033.2         | \$ 20,565.9     | \$ 20,778.2 |
| Administrative & General  | \$ 1,710.7          | \$ 1,535.5      | \$ 1,614.8  |
| Payroll                   | \$ 2,248.1          | \$ 2,153.8      | \$ 2,215.9  |
| G. O. Prorated Exp.       | \$ 4,257.3          | \$ 3,552.8      | \$ 3,743.6  |
| Dep'n & Amortization      | \$ 2,992.0          | \$ 2,100.5      | \$ 2,840.1  |
| Taxes other than income   | \$ 1,164.9          | \$ 1,094.3      | \$ 1,114.5  |
| State Corp. Franchise Tax | \$ (626.0)          | \$ 40.1         | \$ 113.9    |
| Federal Income Tax        | \$ 429.9            | \$ 1,337.5      | \$ 957.0    |
| Total operating exp.      | \$ 32,210.1         | \$ 32,380.4     | \$ 33,378.1 |
| Net operating revenue     | \$ 2,705.5          | \$ 4,097.0      | \$ 3,420.2  |
| Rate base                 | \$ 72,390.0         | \$ 57,063.6     | \$ 61,672.0 |
| Return on rate base       | 3.74%               | 7.18%           | 5.55%       |

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COMPARISON TABLE

Bear Gulch District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 40,472.0         | \$ 37,231.9     | \$ 39,305.9 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 20,037.8         | \$ 20,566.6     | \$ 20,780.3 |
| Administrative & General  | \$ 1,710.7          | \$ 1,535.5      | \$ 1,614.8  |
| Payroll                   | \$ 2,248.1          | \$ 2,153.8      | \$ 2,215.9  |
| G. O. Prorated Exp.       | \$ 4,257.3          | \$ 3,552.8      | \$ 3,743.6  |
| Dep'n & Amortization      | \$ 2,992.0          | \$ 2,100.5      | \$ 2,840.1  |
| Taxes other than income   | \$ 1,212.5          | \$ 1,100.7      | \$ 1,135.9  |
| State Corp. Franchise Tax | \$ (139.4)          | \$ 106.2        | \$ 333.5    |
| Federal Income Tax        | \$ 2,188.0          | \$ 1,583.1      | \$ 1,745.1  |
| Total operating exp.      | \$ 34,507.0         | \$ 32,699.2     | \$ 34,409.1 |
| Net operating revenue     | \$ 5,964.8          | \$ 4,532.7      | \$ 4,896.8  |
| Rate base                 | \$ 72,390.0         | \$ 57,063.6     | \$ 61,672.0 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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COMPARISON TABLE

Chico District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 17,896.1         | \$ 18,159.0     | \$ 17,868.4 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 3,768.7          | \$ 3,566.8      | \$ 3,601.2  |
| Administrative & General  | \$ 2,163.0          | \$ 2,006.0      | \$ 2,090.5  |
| Payroll                   | \$ 2,763.7          | \$ 2,651.7      | \$ 2,724.0  |
| G. O. Prorated Exp.       | \$ 4,211.8          | \$ 3,514.8      | \$ 3,703.6  |
| Dep'n & Amortization      | \$ 3,277.0          | \$ 2,084.6      | \$ 3,360.5  |
| Taxes other than income   | \$ 803.5            | \$ 757.9        | \$ 763.5    |
| State Corp. Franchise Tax | \$ (139.0)          | \$ 31.8         | \$ (108.5)  |
| Federal Income Tax        | \$ (132.5)          | \$ 741.1        | \$ 154.8    |
| Total operating exp.      | \$ 16,716.3         | \$ 15,354.7     | \$ 16,289.7 |
| Net operating revenue     | \$ 1,179.8          | \$ 2,804.3      | \$ 1,578.7  |
| Rate base                 | \$ 49,459.9         | \$ 45,554.9     | \$ 46,716.1 |
| Return on rate base       | 2.39%               | 6.16%           | 3.38%       |

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COMPARISON TABLE

Chico District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 22,620.9         | \$ 19,458.6     | \$ 21,305.3 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 3,779.3          | \$ 3,569.7      | \$ 3,608.9  |
| Administrative & General  | \$ 2,163.0          | \$ 2,006.0      | \$ 2,090.5  |
| Payroll                   | \$ 2,763.7          | \$ 2,651.7      | \$ 2,724.0  |
| G. O. Prorated Exp.       | \$ 4,211.8          | \$ 3,514.8      | \$ 3,703.6  |
| Dep'n & Amortization      | \$ 3,277.0          | \$ 2,084.6      | \$ 3,360.5  |
| Taxes other than income   | \$ 803.5            | \$ 757.9        | \$ 763.5    |
| State Corp. Franchise Tax | \$ 277.8            | \$ 146.4        | \$ 194.6    |
| Federal Income Tax        | \$ 1,269.3          | \$ 1,108.7      | \$ 1,150.5  |
| Total operating exp.      | \$ 18,545.4         | \$ 15,839.8     | \$ 17,596.1 |
| Net operating revenue     | \$ 4,075.3          | \$ 3,618.8      | \$ 3,709.3  |
| Rate base                 | \$ 49,459.9         | \$ 45,554.9     | \$ 46,716.1 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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COMPARISON TABLE

Dixon District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 2,083.2          | \$ 2,084.3      | \$ 2,154.2 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 552.5            | \$ 518.1        | \$ 507.1   |
| Administrative & General  | \$ 232.1            | \$ 218.8        | \$ 225.3   |
| Payroll                   | \$ 294.8            | \$ 287.7        | \$ 290.5   |
| G. O. Prorated Exp.       | \$ 432.5            | \$ 361.0        | \$ 380.4   |
| Dep'n & Amortization      | \$ 405.4            | \$ 259.9        | \$ 370.4   |
| Taxes other than income   | \$ 147.1            | \$ 137.7        | \$ 144.6   |
| State Corp. Franchise Tax | \$ (29.5)           | \$ (18.3)       | \$ (13.6)  |
| Federal Income Tax        | \$ (60.8)           | \$ 32.9         | \$ 10.4    |
| Total operating exp.      | \$ 1,974.1          | \$ 1,797.8      | \$ 1,915.2 |
| Net operating revenue     | \$ 109.1            | \$ 286.5        | \$ 239.0   |
| Rate base                 | \$ 10,116.9         | \$ 9,148.7      | \$ 9,842.5 |
| Return on rate base       | 1.08%               | 3.13%           | 2.43%      |

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COMPARISON TABLE

Dixon District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 3,265.1          | \$ 2,799.0      | \$ 3,031.3 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 558.0            | \$ 521.4        | \$ 511.1   |
| Administrative & General  | \$ 232.1            | \$ 218.8        | \$ 225.3   |
| Payroll                   | \$ 294.8            | \$ 287.7        | \$ 290.5   |
| G. O. Prorated Exp.       | \$ 432.5            | \$ 361.0        | \$ 380.4   |
| Dep'n & Amortization      | \$ 405.4            | \$ 259.9        | \$ 370.4   |
| Taxes other than income   | \$ 147.1            | \$ 137.7        | \$ 144.6   |
| State Corp. Franchise Tax | \$ 74.5             | \$ 44.6         | \$ 63.6    |
| Federal Income Tax        | \$ 287.0            | \$ 241.3        | \$ 263.9   |
| Total operating exp.      | \$ 2,431.4          | \$ 2,072.4      | \$ 2,250.0 |
| Net operating revenue     | \$ 833.5            | \$ 726.6        | \$ 781.4   |
| Rate base                 | \$ 10,116.9         | \$ 9,148.7      | \$ 9,842.5 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%      |

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COMPARISON TABLE

Dominguez So. Bay District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 53,512.6         | \$ 53,197.1     | \$ 54,731.6 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 34,613.2         | \$ 33,471.3     | \$ 36,011.3 |
| Administrative & General  | \$ 3,300.7          | \$ 2,944.7      | \$ 2,925.5  |
| Payroll                   | \$ 3,662.4          | \$ 3,570.1      | \$ 3,607.9  |
| G. O. Prorated Exp.       | \$ 3,310.5          | \$ 2,353.6      | \$ 2,635.5  |
| Dep'n & Amortization      | \$ 3,978.4          | \$ 3,123.2      | \$ 3,471.9  |
| Taxes other than income   | \$ 798.0            | \$ 600.6        | \$ 630.3    |
| State Corp. Franchise Tax | \$ (183.4)          | \$ 320.2        | \$ 133.1    |
| Federal Income Tax        | \$ 295.5            | \$ 1,552.6      | \$ 929.3    |
| Total operating exp.      | \$ 49,775.3         | \$ 47,936.3     | \$ 50,345.0 |
| Net operating revenue     | \$ 3,737.3          | \$ 5,260.8      | \$ 4,386.6  |
| Rate base                 | \$ 92,079.1         | \$ 63,644.9     | \$ 68,502.3 |
| Return on rate base       | 4.06%               | 8.27%           | 6.40%       |

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COMPARISON TABLE

Dominguez So. Bay District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 59,937.8         | \$ 52,761.0     | \$ 56,532.3 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 34,628.5         | \$ 33,470.3     | \$ 36,015.6 |
| Administrative & General  | \$ 3,300.7          | \$ 2,944.7      | \$ 2,925.5  |
| Payroll                   | \$ 3,662.4          | \$ 3,570.1      | \$ 3,607.9  |
| G. O. Prorated Exp.       | \$ 3,310.5          | \$ 2,353.6      | \$ 2,635.5  |
| Dep'n & Amortization      | \$ 3,978.4          | \$ 3,123.2      | \$ 3,471.9  |
| Taxes other than income   | \$ 798.0            | \$ 600.6        | \$ 630.3    |
| State Corp. Franchise Tax | \$ 383.2            | \$ 281.7        | \$ 291.9    |
| Federal Income Tax        | \$ 2,288.7          | \$ 1,361.2      | \$ 1,514.5  |
| Total operating exp.      | \$ 52,350.4         | \$ 47,705.4     | \$ 51,093.2 |
| Net operating revenue     | \$ 7,587.2          | \$ 5,055.6      | \$ 5,439.1  |
| Rate base                 | \$ 92,079.1         | \$ 63,644.9     | \$ 68,502.3 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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COMPARISON TABLE

East Los Angeles District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 28,640.8         | \$ 28,851.4     | \$ 30,149.6 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 10,951.4         | \$ 10,589.2     | \$ 12,864.5 |
| Administrative & General  | \$ 2,395.7          | \$ 2,226.6      | \$ 2,275.7  |
| Payroll                   | \$ 3,091.6          | \$ 3,017.1      | \$ 3,046.5  |
| G. O. Prorated Exp.       | \$ 4,689.9          | \$ 3,913.8      | \$ 4,124.0  |
| Dep'n & Amortization      | \$ 2,353.5          | \$ 1,584.2      | \$ 1,800.7  |
| Taxes other than income   | \$ 1,335.4          | \$ 1,090.5      | \$ 1,208.8  |
| State Corp. Franchise Tax | \$ (197.9)          | \$ 108.9        | \$ (40.0)   |
| Federal Income Tax        | \$ 751.4            | \$ 1,790.0      | \$ 1,151.7  |
| Total operating exp.      | \$ 25,371.0         | \$ 24,320.3     | \$ 26,432.0 |
| Net operating revenue     | \$ 3,269.8          | \$ 4,531.1      | \$ 3,717.6  |
| Rate base                 | \$ 73,129.1         | \$ 43,924.3     | \$ 52,567.1 |
| Return on rate base       | 4.47%               | 10.32%          | 7.07%       |

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COMPARISON TABLE

East Los Angeles District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 33,274.0         | \$ 26,957.6     | \$ 30,915.0 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 10,962.0         | \$ 10,584.9     | \$ 12,866.2 |
| Administrative & General  | \$ 2,395.7          | \$ 2,226.6      | \$ 2,275.7  |
| Payroll                   | \$ 3,091.6          | \$ 3,017.1      | \$ 3,046.5  |
| G. O. Prorated Exp.       | \$ 4,689.9          | \$ 3,913.8      | \$ 4,124.0  |
| Dep'n & Amortization      | \$ 2,353.5          | \$ 1,584.2      | \$ 1,800.7  |
| Taxes other than income   | \$ 1,405.8          | \$ 1,061.7      | \$ 1,220.4  |
| State Corp. Franchise Tax | \$ 204.5            | \$ (55.6)       | \$ 26.5     |
| Federal Income Tax        | \$ 2,145.2          | \$ 1,135.3      | \$ 1,381.1  |
| Total operating exp.      | \$ 27,248.2         | \$ 23,468.0     | \$ 26,741.2 |
| Net operating revenue     | \$ 6,025.6          | \$ 3,489.6      | \$ 4,173.8  |
| Rate base                 | \$ 73,129.1         | \$ 43,924.3     | \$ 52,567.1 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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COMPARISON TABLE

Hermosa Redondo District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 24,697.3         | \$ 24,584.3     | \$ 25,142.6 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 13,540.2         | \$ 12,873.4     | \$ 13,815.5 |
| Administrative & General  | \$ 1,930.3          | \$ 1,677.0      | \$ 1,742.5  |
| Payroll                   | \$ 2,227.1          | \$ 2,171.0      | \$ 2,194.0  |
| G. O. Prorated Exp.       | \$ 3,885.5          | \$ 3,242.6      | \$ 3,416.6  |
| Dep'n & Amortization      | \$ 1,978.1          | \$ 1,469.8      | \$ 1,951.9  |
| Taxes other than income   | \$ 606.9            | \$ 547.4        | \$ 562.0    |
| State Corp. Franchise Tax | \$ (292.4)          | \$ (5.7)        | \$ (106.0)  |
| Federal Income Tax        | \$ (209.4)          | \$ 468.6        | \$ 112.9    |
| Total operating exp.      | \$ 23,666.3         | \$ 22,444.1     | \$ 23,689.5 |
| Net operating revenue     | \$ 1,031.0          | \$ 2,140.2      | \$ 1,453.1  |
| Rate base                 | \$ 43,725.8         | \$ 35,027.6     | \$ 37,782.2 |
| Return on rate base       | 2.36%               | 6.11%           | 3.85%       |

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COMPARISON TABLE

Hermosa Redondo District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 29,035.9         | \$ 25,653.4     | \$ 27,736.3 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 13,544.7         | \$ 12,874.5     | \$ 13,818.2 |
| Administrative & General  | \$ 1,930.3          | \$ 1,677.0      | \$ 1,742.5  |
| Payroll                   | \$ 2,227.1          | \$ 2,171.0      | \$ 2,194.0  |
| G. O. Prorated Exp.       | \$ 3,885.5          | \$ 3,242.6      | \$ 3,416.6  |
| Dep'n & Amortization      | \$ 1,978.1          | \$ 1,469.8      | \$ 1,951.9  |
| Taxes other than income   | \$ 609.0            | \$ 547.9        | \$ 563.2    |
| State Corp. Franchise Tax | \$ 90.6             | \$ 88.6         | \$ 122.9    |
| Federal Income Tax        | \$ 1,167.6          | \$ 799.5        | \$ 927.0    |
| Total operating exp.      | \$ 25,432.9         | \$ 22,870.9     | \$ 24,736.4 |
| Net operating revenue     | \$ 3,602.8          | \$ 2,782.5      | \$ 2,999.9  |
| Rate base                 | \$ 43,725.8         | \$ 35,027.6     | \$ 37,782.2 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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COMPARISON TABLE

King City District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 2,659.3          | \$ 2,611.2      | \$ 2,647.5 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 491.9            | \$ 419.7        | \$ 424.6   |
| Administrative & General  | \$ 319.1            | \$ 310.0        | \$ 311.6   |
| Payroll                   | \$ 348.0            | \$ 339.6        | \$ 343.7   |
| G. O. Prorated Exp.       | \$ 485.7            | \$ 405.4        | \$ 427.1   |
| Dep'n & Amortization      | \$ 463.7            | \$ 306.6        | \$ 436.2   |
| Taxes other than income   | \$ 160.5            | \$ 155.6        | \$ 157.3   |
| State Corp. Franchise Tax | \$ (42.2)           | \$ 17.7         | \$ (16.6)  |
| Federal Income Tax        | \$ 217.3            | \$ 248.6        | \$ 108.3   |
| Total operating exp.      | \$ 2,444.0          | \$ 2,203.2      | \$ 2,192.4 |
| Net operating revenue     | \$ 215.3            | \$ 408.0        | \$ 455.1   |
| Rate base                 | \$ 10,168.9         | \$ 9,246.4      | \$ 9,668.9 |
| Return on rate base       | 2.12%               | 4.41%           | 4.71%      |

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COMPARISON TABLE

King City District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 3,677.2          | \$ 3,144.9      | \$ 3,158.5 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 500.8            | \$ 424.4        | \$ 429.2   |
| Administrative & General  | \$ 319.1            | \$ 310.0        | \$ 311.6   |
| Payroll                   | \$ 348.0            | \$ 339.6        | \$ 343.7   |
| G. O. Prorated Exp.       | \$ 485.7            | \$ 405.4        | \$ 427.1   |
| Dep'n & Amortization      | \$ 463.7            | \$ 306.6        | \$ 436.2   |
| Taxes other than income   | \$ 167.3            | \$ 159.1        | \$ 160.7   |
| State Corp. Franchise Tax | \$ 46.3             | \$ 64.1         | \$ 27.9    |
| Federal Income Tax        | \$ 508.3            | \$ 401.2        | \$ 254.3   |
| Total operating exp.      | \$ 2,839.2          | \$ 2,410.4      | \$ 2,390.8 |
| Net operating revenue     | \$ 837.8            | \$ 734.5        | \$ 767.7   |
| Rate base                 | \$ 10,168.9         | \$ 9,246.4      | \$ 9,668.9 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%      |

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COMPARISON TABLE

Kern River Valley District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 5,057.5          | \$ 5,210.7      | \$ 4,920.9  |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 1,224.7          | \$ 1,192.1      | \$ 1,140.9  |
| Administrative & General  | \$ 510.1            | \$ 476.4        | \$ 494.1    |
| Payroll                   | \$ 718.8            | \$ 701.5        | \$ 708.3    |
| G. O. Prorated Exp.       | \$ 840.3            | \$ 687.0        | \$ 729.1    |
| Dep'n & Amortization      | \$ 912.8            | \$ 861.8        | \$ 879.3    |
| Taxes other than income   | \$ 297.6            | \$ 289.3        | \$ 287.5    |
| State Corp. Franchise Tax | \$ (14.5)           | \$ 28.3         | \$ (7.7)    |
| Federal Income Tax        | \$ (36.1)           | \$ 121.7        | \$ 25.5     |
| Total operating exp.      | \$ 4,453.7          | \$ 4,358.1      | \$ 4,257.1  |
| Net operating revenue     | \$ 603.8            | \$ 852.6        | \$ 663.8    |
| Rate base                 | \$ 19,691.4         | \$ 18,501.5     | \$ 18,449.2 |
| Return on rate base       | 3.07%               | 4.61%           | 3.60%       |

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COMPARISON TABLE

Kern River Valley District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 6,751.7          | \$ 6,227.0      | \$ 6,248.6  |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 1,235.4          | \$ 1,198.5      | \$ 1,149.2  |
| Administrative & General  | \$ 510.1            | \$ 476.4        | \$ 494.1    |
| Payroll                   | \$ 718.8            | \$ 701.5        | \$ 708.3    |
| G. O. Prorated Exp.       | \$ 840.3            | \$ 687.0        | \$ 729.1    |
| Dep'n & Amortization      | \$ 912.8            | \$ 861.8        | \$ 879.3    |
| Taxes other than income   | \$ 311.2            | \$ 297.5        | \$ 298.1    |
| State Corp. Franchise Tax | \$ 133.1            | \$ 116.9        | \$ 108.0    |
| Federal Income Tax        | \$ 467.4            | \$ 417.8        | \$ 417.6    |
| Total operating exp.      | \$ 5,129.1          | \$ 4,757.4      | \$ 4,783.7  |
| Net operating revenue     | \$ 1,622.4          | \$ 1,469.6      | \$ 1,464.9  |
| Rate base                 | \$ 19,691.4         | \$ 18,501.5     | \$ 18,449.2 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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COMPARISON TABLE

Livermore District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 17,674.8         | \$ 18,168.0     | \$ 18,138.2 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 9,076.7          | \$ 8,983.6      | \$ 9,206.5  |
| Administrative & General  | \$ 816.4            | \$ 715.3        | \$ 750.6    |
| Payroll                   | \$ 1,172.2          | \$ 1,143.9      | \$ 1,155.1  |
| G. O. Prorated Exp.       | \$ 2,663.5          | \$ 2,222.9      | \$ 2,342.3  |
| Dep'n & Amortization      | \$ 1,980.9          | \$ 1,331.7      | \$ 1,991.9  |
| Taxes other than income   | \$ 618.9            | \$ 602.9        | \$ 591.0    |
| State Corp. Franchise Tax | \$ (109.2)          | \$ 113.6        | \$ (22.2)   |
| Federal Income Tax        | \$ 810.5            | \$ 1,180.9      | \$ 451.0    |
| Total operating exp.      | \$ 17,029.9         | \$ 16,294.8     | \$ 16,466.4 |
| Net operating revenue     | \$ 644.9            | \$ 1,873.2      | \$ 1,671.7  |
| Rate base                 | \$ 34,609.0         | \$ 30,530.3     | \$ 31,054.1 |
| Return on rate base       | 1.86%               | 6.14%           | 5.38%       |

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COMPARISON TABLE

Livermore District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 21,434.3         | \$ 19,105.4     | \$ 19,491.3 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 9,083.5          | \$ 8,985.3      | \$ 9,209.0  |
| Administrative & General  | \$ 816.4            | \$ 715.3        | \$ 750.6    |
| Payroll                   | \$ 1,172.2          | \$ 1,143.9      | \$ 1,155.1  |
| G. O. Prorated Exp.       | \$ 2,663.5          | \$ 2,222.9      | \$ 2,342.3  |
| Dep'n & Amortization      | \$ 1,980.9          | \$ 1,331.7      | \$ 1,991.9  |
| Taxes other than income   | \$ 654.1            | \$ 611.6        | \$ 603.7    |
| State Corp. Franchise Tax | \$ 219.4            | \$ 195.5        | \$ 96.1     |
| Federal Income Tax        | \$ 1,992.5          | \$ 1,474.0      | \$ 876.9    |
| Total operating exp.      | \$ 18,582.5         | \$ 16,680.2     | \$ 17,025.6 |
| Net operating revenue     | \$ 2,851.6          | \$ 2,425.2      | \$ 2,465.7  |
| Rate base                 | \$ 34,609.0         | \$ 30,530.3     | \$ 31,054.1 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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COMPARISON TABLE

Los Altos District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 23,800.8         | \$ 23,848.2     | \$ 24,668.4 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 12,865.8         | \$ 12,482.8     | \$ 13,338.8 |
| Administrative & General  | \$ 1,200.4          | \$ 1,090.9      | \$ 1,135.9  |
| Payroll                   | \$ 1,711.3          | \$ 1,670.2      | \$ 1,684.3  |
| G. O. Prorated Exp.       | \$ 3,194.9          | \$ 2,666.1      | \$ 2,809.5  |
| Dep'n & Amortization      | \$ 2,019.9          | \$ 1,712.6      | \$ 1,942.4  |
| Taxes other than income   | \$ 957.1            | \$ 928.2        | \$ 929.8    |
| State Corp. Franchise Tax | \$ (25.1)           | \$ 100.5        | \$ 59.9     |
| Federal Income Tax        | \$ 284.1            | \$ 770.1        | \$ 620.5    |
| Total operating exp.      | \$ 22,208.4         | \$ 21,421.4     | \$ 22,521.1 |
| Net operating revenue     | \$ 1,592.4          | \$ 2,426.8      | \$ 2,147.2  |
| Rate base                 | \$ 43,686.8         | \$ 39,143.4     | \$ 38,537.8 |
| Return on rate base       | 3.65%               | 6.20%           | 5.57%       |

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COMPARISON TABLE

Los Altos District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 27,157.9         | \$ 24,948.0     | \$ 26,203.4 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 12,868.0         | \$ 12,483.5     | \$ 13,339.8 |
| Administrative & General  | \$ 1,200.4          | \$ 1,090.9      | \$ 1,135.9  |
| Payroll                   | \$ 1,711.3          | \$ 1,670.2      | \$ 1,684.3  |
| G. O. Prorated Exp.       | \$ 3,194.9          | \$ 2,666.1      | \$ 2,809.5  |
| Dep'n & Amortization      | \$ 2,019.9          | \$ 1,712.6      | \$ 1,942.4  |
| Taxes other than income   | \$ 1,006.2          | \$ 944.3        | \$ 952.2    |
| State Corp. Franchise Tax | \$ 267.2            | \$ 196.2        | \$ 193.5    |
| Federal Income Tax        | \$ 1,290.4          | \$ 1,075.0      | \$ 1,085.8  |
| Total operating exp.      | \$ 23,558.3         | \$ 21,838.8     | \$ 23,143.5 |
| Net operating revenue     | \$ 3,599.4          | \$ 3,109.2      | \$ 3,059.9  |
| Rate base                 | \$ 43,686.8         | \$ 39,143.4     | \$ 38,537.8 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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COMPARISON TABLE

Marysville District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 2,898.9          | \$ 2,921.9      | \$ 3,211.6 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 522.0            | \$ 491.1        | \$ 496.4   |
| Administrative & General  | \$ 428.6            | \$ 378.0        | \$ 406.0   |
| Payroll                   | \$ 522.2            | \$ 509.6        | \$ 514.5   |
| G. O. Prorated Exp.       | \$ 591.9            | \$ 494.0        | \$ 520.5   |
| Dep'n & Amortization      | \$ 255.9            | \$ 218.1        | \$ 292.0   |
| Taxes other than income   | \$ 162.5            | \$ 141.0        | \$ 150.6   |
| State Corp. Franchise Tax | \$ 36.7             | \$ 56.1         | \$ 72.4    |
| Federal Income Tax        | \$ 205.9            | \$ 277.5        | \$ 302.6   |
| Total operating exp.      | \$ 2,725.7          | \$ 2,565.4      | \$ 2,755.2 |
| Net operating revenue     | \$ 173.2            | \$ 356.5        | \$ 456.5   |
| Rate base                 | \$ 8,829.3          | \$ 6,965.1      | \$ 8,292.8 |
| Return on rate base       | 1.96%               | 5.12%           | 5.50%      |

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COMPARISON TABLE

Marysville District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 3,909.9          | \$ 3,333.7      | \$ 3,538.1 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 526.4            | \$ 492.9        | \$ 497.9   |
| Administrative & General  | \$ 428.6            | \$ 378.0        | \$ 406.0   |
| Payroll                   | \$ 522.2            | \$ 509.6        | \$ 514.5   |
| G. O. Prorated Exp.       | \$ 591.9            | \$ 494.0        | \$ 520.5   |
| Dep'n & Amortization      | \$ 255.9            | \$ 218.1        | \$ 292.0   |
| Taxes other than income   | \$ 162.5            | \$ 141.0        | \$ 150.6   |
| State Corp. Franchise Tax | \$ 125.7            | \$ 92.3         | \$ 101.2   |
| Federal Income Tax        | \$ 569.1            | \$ 454.4        | \$ 396.9   |
| Total operating exp.      | \$ 3,182.3          | \$ 2,780.4      | \$ 2,879.6 |
| Net operating revenue     | \$ 727.4            | \$ 553.3        | \$ 658.4   |
| Rate base                 | \$ 8,829.3          | \$ 6,965.1      | \$ 8,292.8 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%      |

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COMPARISON TABLE

Oroville District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 3,772.7          | \$ 3,712.9      | \$ 3,693.1 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 1,016.0          | \$ 955.9        | \$ 973.9   |
| Administrative & General  | \$ 581.3            | \$ 535.2        | \$ 556.1   |
| Payroll                   | \$ 687.6            | \$ 671.1        | \$ 677.5   |
| G. O. Prorated Exp.       | \$ 781.6            | \$ 652.3        | \$ 687.3   |
| Dep'n & Amortization      | \$ 418.3            | \$ 358.3        | \$ 412.7   |
| Taxes other than income   | \$ 148.6            | \$ 139.9        | \$ 142.6   |
| State Corp. Franchise Tax | \$ (36.2)           | \$ (10.4)       | \$ (28.1)  |
| Federal Income Tax        | \$ (1.1)            | \$ 81.1         | \$ 37.0    |
| Total operating exp.      | \$ 3,596.1          | \$ 3,383.3      | \$ 3,459.1 |
| Net operating revenue     | \$ 176.6            | \$ 329.6        | \$ 234.0   |
| Rate base                 | \$ 9,368.1          | \$ 8,692.1      | \$ 9,276.1 |
| Return on rate base       | 1.89%               | 3.79%           | 2.52%      |

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COMPARISON TABLE

Oroville District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 4,764.4          | \$ 4,312.1      | \$ 4,522.8 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 1,021.8          | \$ 959.5        | \$ 978.7   |
| Administrative & General  | \$ 581.3            | \$ 535.2        | \$ 556.1   |
| Payroll                   | \$ 687.6            | \$ 671.1        | \$ 677.5   |
| G. O. Prorated Exp.       | \$ 781.6            | \$ 652.3        | \$ 687.3   |
| Dep'n & Amortization      | \$ 418.3            | \$ 358.3        | \$ 412.7   |
| Taxes other than income   | \$ 148.6            | \$ 139.9        | \$ 142.6   |
| State Corp. Franchise Tax | \$ 50.9             | \$ 42.2         | \$ 44.9    |
| Federal Income Tax        | \$ 302.4            | \$ 263.2        | \$ 286.6   |
| Total operating exp.      | \$ 3,992.5          | \$ 3,621.7      | \$ 3,786.3 |
| Net operating revenue     | \$ 771.7            | \$ 690.4        | \$ 736.5   |
| Rate base                 | \$ 9,368.1          | \$ 8,692.1      | \$ 9,276.1 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%      |

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COMPARISON TABLE

Palos Verdes District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 34,344.8         | \$ 36,564.0     | \$ 38,366.0 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 24,634.6         | \$ 25,652.0     | \$ 27,259.0 |
| Administrative & General  | \$ 1,725.1          | \$ 1,521.7      | \$ 1,619.8  |
| Payroll                   | \$ 2,480.3          | \$ 2,417.7      | \$ 2,441.3  |
| G. O. Prorated Exp.       | \$ 4,538.1          | \$ 3,787.3      | \$ 3,990.7  |
| Dep'n & Amortization      | \$ 1,659.3          | \$ 1,201.4      | \$ 1,582.4  |
| Taxes other than income   | \$ 910.0            | \$ 830.9        | \$ 881.0    |
| State Corp. Franchise Tax | \$ (490.4)          | \$ (131.6)      | \$ (233.4)  |
| Federal Income Tax        | \$ (742.4)          | \$ 159.8        | \$ 13.9     |
| Total operating exp.      | \$ 34,714.6         | \$ 35,439.2     | \$ 37,554.8 |
| Net operating revenue     | \$ (369.8)          | \$ 1,124.8      | \$ 811.2    |
| Rate base                 | \$ 39,992.1         | \$ 26,596.1     | \$ 31,389.7 |
| Return on rate base       | -0.92%              | 4.23%           | 2.58%       |

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COMPARISON TABLE

Palos Verdes District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

| Item                      | Utility Estimate  | ORA Estimate | Settlement  |
|---------------------------|-------------------|--------------|-------------|
|                           | (Thousands of \$) |              |             |
| Operating revenues        | \$ 40,596.8       | \$ 38,249.0  | \$ 41,233.5 |
| Operating expenses:       |                   |              |             |
| Operation & Maintenance   | \$ 24,638.8       | \$ 25,653.1  | \$ 27,260.9 |
| Administrative & General  | \$ 1,725.1        | \$ 1,521.7   | \$ 1,619.8  |
| Payroll                   | \$ 2,480.3        | \$ 2,417.7   | \$ 2,441.3  |
| G. O. Prorated Exp.       | \$ 4,538.1        | \$ 3,787.3   | \$ 3,990.7  |
| Dep'n & Amortization      | \$ 1,659.3        | \$ 1,201.4   | \$ 1,582.4  |
| Taxes other than income   | \$ 972.2          | \$ 847.7     | \$ 909.5    |
| State Corp. Franchise Tax | \$ 56.4           | \$ 15.8      | \$ 17.4     |
| Federal Income Tax        | \$ 1,231.2        | \$ 691.7     | \$ 919.1    |
| Total operating exp.      | \$ 37,301.4       | \$ 36,136.4  | \$ 38,741.1 |
| Net operating revenue     | \$ 3,295.2        | \$ 2,112.6   | \$ 2,492.3  |
| Rate base                 | \$ 39,992.1       | \$ 26,596.1  | \$ 31,389.7 |
| Return on rate base       | 8.24%             | 7.94%        | 7.94%       |

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COMPARISON TABLE

Redwood - Coast Springs District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 413.6            | \$ 425.4        | \$ 414.2   |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 121.8            | \$ 117.4        | \$ 117.5   |
| Administrative & General  | \$ 56.9             | \$ 54.0         | \$ 55.4    |
| Payroll                   | \$ 40.5             | \$ 39.6         | \$ 39.9    |
| G. O. Prorated Exp.       | \$ 75.9             | \$ 63.4         | \$ 66.7    |
| Dep'n & Amortization      | \$ 75.7             | \$ 71.2         | \$ 73.9    |
| Taxes other than income   | \$ 12.3             | \$ 11.4         | \$ 11.8    |
| State Corp. Franchise Tax | \$ (1.3)            | \$ 1.5          | \$ (0.9)   |
| Federal Income Tax        | \$ (2.9)            | \$ 11.7         | \$ 4.7     |
| Total operating exp.      | \$ 378.9            | \$ 370.2        | \$ 369.1   |
| Net operating revenue     | \$ 34.7             | \$ 55.2         | \$ 45.1    |
| Rate base                 | \$ 1,475.9          | \$ 1,242.7      | \$ 1,347.5 |
| Return on rate base       | 2.35%               | 4.45%           | 3.35%      |

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COMPARISON TABLE

Redwood - Coast Springs District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 550.6            | \$ 491.3        | \$ 513.7   |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 121.9            | \$ 117.4        | \$ 117.6   |
| Administrative & General  | \$ 56.9             | \$ 54.0         | \$ 55.4    |
| Payroll                   | \$ 40.5             | \$ 39.6         | \$ 39.9    |
| G. O. Prorated Exp.       | \$ 75.9             | \$ 63.4         | \$ 66.7    |
| Dep'n & Amortization      | \$ 75.7             | \$ 71.2         | \$ 73.9    |
| Taxes other than income   | \$ 12.3             | \$ 11.4         | \$ 11.8    |
| State Corp. Franchise Tax | \$ 10.8             | \$ 7.3          | \$ 7.9     |
| Federal Income Tax        | \$ 35.0             | \$ 28.2         | \$ 33.5    |
| Total operating exp.      | \$ 428.9            | \$ 392.5        | \$ 406.7   |
| Net operating revenue     | \$ 121.6            | \$ 98.7         | \$ 107.0   |
| Rate base                 | \$ 1,475.9          | \$ 1,242.7      | \$ 1,347.5 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%      |

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COMPARISON TABLE

Redwood - Lucerne District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 1,436.1          | \$ 1,460.2      | \$ 1,438.0 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 470.1            | \$ 444.7        | \$ 448.9   |
| Administrative & General  | \$ 239.6            | \$ 252.4        | \$ 260.6   |
| Payroll                   | \$ 404.1            | \$ 394.3        | \$ 398.2   |
| G. O. Prorated Exp.       | \$ 326.3            | \$ 272.3        | \$ 286.9   |
| Dep'n & Amortization      | \$ 200.3            | \$ 193.2        | \$ 193.6   |
| Taxes other than income   | \$ 63.6             | \$ 62.4         | \$ 63.1    |
| State Corp. Franchise Tax | \$ (51.1)           | \$ (25.6)       | \$ (32.3)  |
| Federal Income Tax        | \$ (119.7)          | \$ (88.1)       | \$ (105.4) |
| Total operating exp.      | \$ 1,533.2          | \$ 1,505.4      | \$ 1,513.9 |
| Net operating revenue     | \$ (97.1)           | \$ (45.2)       | \$ (75.9)  |
| Rate base                 | \$ 4,659.7          | \$ 4,417.9      | \$ 4,472.4 |
| Return on rate base       | -2.08%              | -1.02%          | -1.70%     |

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COMPARISON TABLE

Redwood - Lucerne District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 2,254.2          | \$ 2,134.0      | \$ 2,170.9 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 476.4            | \$ 449.9        | \$ 454.6   |
| Administrative & General  | \$ 239.6            | \$ 252.4        | \$ 260.6   |
| Payroll                   | \$ 404.1            | \$ 394.3        | \$ 398.2   |
| G. O. Prorated Exp.       | \$ 326.3            | \$ 272.3        | \$ 286.9   |
| Dep'n & Amortization      | \$ 200.3            | \$ 193.2        | \$ 193.6   |
| Taxes other than income   | \$ 63.6             | \$ 62.4         | \$ 63.1    |
| State Corp. Franchise Tax | \$ 20.6             | \$ 33.5         | \$ 32.0    |
| Federal Income Tax        | \$ 139.3            | \$ 125.2        | \$ 126.6   |
| Total operating exp.      | \$ 1,870.2          | \$ 1,783.1      | \$ 1,815.7 |
| Net operating revenue     | \$ 383.8            | \$ 350.9        | \$ 355.1   |
| Rate base                 | \$ 4,659.6          | \$ 4,417.9      | \$ 4,472.4 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%      |

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COMPARISON TABLE

Redwood - Unified Area District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 563.3            | \$ 572.0        | \$ 561.7   |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 128.2            | \$ 124.8        | \$ 122.1   |
| Administrative & General  | \$ 104.0            | \$ 94.8         | \$ 97.2    |
| Payroll                   | \$ 139.3            | \$ 135.9        | \$ 137.2   |
| G. O. Prorated Exp.       | \$ 106.3            | \$ 88.5         | \$ 93.5    |
| Dep'n & Amortization      | \$ 107.1            | \$ 98.1         | \$ 106.2   |
| Taxes other than income   | \$ 20.2             | \$ 19.3         | \$ 20.0    |
| State Corp. Franchise Tax | \$ (4.6)            | \$ 0.1          | \$ (2.5)   |
| Federal Income Tax        | \$ (35.1)           | \$ (17.1)       | \$ (24.9)  |
| Total operating exp.      | \$ 565.4            | \$ 544.4        | \$ 548.8   |
| Net operating revenue     | \$ (2.1)            | \$ 27.7         | \$ 12.8    |
| Rate base                 | \$ 2,064.7          | \$ 1,925.5      | \$ 2,021.1 |
| Return on rate base       | -0.10%              | 1.44%           | 0.64%      |

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COMPARISON TABLE

Redwood - Unified Area District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 846.8            | \$ 777.2        | \$ 802.4   |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 130.3            | \$ 126.2        | \$ 123.9   |
| Administrative & General  | \$ 104.0            | \$ 94.8         | \$ 97.2    |
| Payroll                   | \$ 139.3            | \$ 135.9        | \$ 137.2   |
| G. O. Prorated Exp.       | \$ 106.3            | \$ 88.5         | \$ 93.5    |
| Dep'n & Amortization      | \$ 107.1            | \$ 98.1         | \$ 106.2   |
| Taxes other than income   | \$ 20.2             | \$ 19.3         | \$ 20.0    |
| State Corp. Franchise Tax | \$ 20.3             | \$ 18.1         | \$ 18.6    |
| Federal Income Tax        | \$ 49.2             | \$ 43.3         | \$ 45.5    |
| Total operating exp.      | \$ 676.6            | \$ 624.2        | \$ 641.9   |
| Net operating revenue     | \$ 170.0            | \$ 153.0        | \$ 160.5   |
| Rate base                 | \$ 2,064.7          | \$ 1,925.5      | \$ 2,021.1 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%      |

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COMPARISON TABLE

Salinas District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 24,709.1         | \$ 24,134.2     | \$ 24,419.2 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 7,138.5          | \$ 5,921.6      | \$ 6,195.3  |
| Administrative & General  | \$ 2,241.6          | \$ 2,232.8      | \$ 2,308.4  |
| Payroll                   | \$ 2,982.2          | \$ 2,910.3      | \$ 2,938.7  |
| G. O. Prorated Exp.       | \$ 4,598.9          | \$ 3,837.8      | \$ 4,043.9  |
| Dep'n & Amortization      | \$ 3,021.6          | \$ 2,315.5      | \$ 2,734.9  |
| Taxes other than income   | \$ 1,788.4          | \$ 1,638.6      | \$ 1,652.4  |
| State Corp. Franchise Tax | \$ (100.4)          | \$ 191.1        | \$ 89.1     |
| Federal Income Tax        | \$ 284.1            | \$ 1,164.5      | \$ 872.4    |
| Total operating exp.      | \$ 21,954.9         | \$ 20,212.2     | \$ 20,835.1 |
| Net operating revenue     | \$ 2,754.2          | \$ 3,922.0      | \$ 3,584.1  |
| Rate base                 | \$ 79,428.5         | \$ 60,000.5     | \$ 65,071.1 |
| Return on rate base       | 3.47%               | 6.54%           | 5.51%       |

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COMPARISON TABLE

Salinas District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 31,051.2         | \$ 25,338.5     | \$ 27,049.0 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 7,165.9          | \$ 5,926.8      | \$ 6,205.9  |
| Administrative & General  | \$ 2,241.6          | \$ 2,232.8      | \$ 2,308.4  |
| Payroll                   | \$ 2,982.2          | \$ 2,910.3      | \$ 2,938.7  |
| G. O. Prorated Exp.       | \$ 4,598.9          | \$ 3,837.8      | \$ 4,043.9  |
| Dep'n & Amortization      | \$ 3,021.6          | \$ 2,315.5      | \$ 2,734.9  |
| Taxes other than income   | \$ 1,962.0          | \$ 1,671.5      | \$ 1,724.4  |
| State Corp. Franchise Tax | \$ 442.5            | \$ 294.2        | \$ 314.2    |
| Federal Income Tax        | \$ 2,091.5          | \$ 1,383.5      | \$ 1,612.0  |
| Total operating exp.      | \$ 24,506.2         | \$ 20,572.4     | \$ 21,882.4 |
| Net operating revenue     | \$ 6,544.8          | \$ 4,766.1      | \$ 5,166.6  |
| Rate base                 | \$ 79,428.5         | \$ 60,000.5     | \$ 65,071.1 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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COMPARISON TABLE

Selma District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 4,287.9          | \$ 4,340.2      | \$ 4,165.9  |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 823.7            | \$ 793.6        | \$ 796.1    |
| Administrative & General  | \$ 519.7            | \$ 478.7        | \$ 512.9    |
| Payroll                   | \$ 530.5            | \$ 517.6        | \$ 522.7    |
| G. O. Prorated Exp.       | \$ 887.9            | \$ 740.9        | \$ 780.8    |
| Dep'n & Amortization      | \$ 754.1            | \$ 488.6        | \$ 752.0    |
| Taxes other than income   | \$ 263.4            | \$ 250.2        | \$ 253.6    |
| State Corp. Franchise Tax | \$ 7.5              | \$ 37.9         | \$ 8.3      |
| Federal Income Tax        | \$ 57.8             | \$ 236.7        | \$ 65.1     |
| Total operating exp.      | \$ 3,844.6          | \$ 3,544.2      | \$ 3,691.5  |
| Net operating revenue     | \$ 443.3            | \$ 796.0        | \$ 474.4    |
| Rate base                 | \$ 12,685.1         | \$ 11,739.3     | \$ 12,236.7 |
| Return on rate base       | 3.49%               | 6.78%           | 3.88%       |

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COMPARISON TABLE

Selma District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 5,274.6          | \$ 4,545.6      | \$ 4,985.7  |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 827.7            | \$ 794.5        | \$ 799.4    |
| Administrative & General  | \$ 519.7            | \$ 478.7        | \$ 512.9    |
| Payroll                   | \$ 530.5            | \$ 517.6        | \$ 522.7    |
| G. O. Prorated Exp.       | \$ 887.9            | \$ 740.9        | \$ 780.8    |
| Dep'n & Amortization      | \$ 754.1            | \$ 488.6        | \$ 752.0    |
| Taxes other than income   | \$ 283.2            | \$ 254.3        | \$ 269.9    |
| State Corp. Franchise Tax | \$ 92.6             | \$ 55.6         | \$ 79.0     |
| Federal Income Tax        | \$ 333.7            | \$ 282.9        | \$ 297.4    |
| Total operating exp.      | \$ 4,229.4          | \$ 3,613.1      | \$ 4,014.1  |
| Net operating revenue     | \$ 1,045.0          | \$ 932.5        | \$ 971.6    |
| Rate base                 | \$ 12,682.1         | \$ 11,739.3     | \$ 12,236.7 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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COMPARISON TABLE

Stockton District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 31,324.4         | \$ 30,330.8     | \$ 31,630.8 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 11,716.2         | \$ 11,082.3     | \$ 13,143.8 |
| Administrative & General  | \$ 2,791.2          | \$ 2,670.0      | \$ 2,790.2  |
| Payroll                   | \$ 3,867.9          | \$ 3,774.7      | \$ 3,811.4  |
| G. O. Prorated Exp.       | \$ 5,942.0          | \$ 4,958.7      | \$ 5,225.1  |
| Dep'n & Amortization      | \$ 2,589.8          | \$ 1,909.7      | \$ 2,472.0  |
| Taxes other than income   | \$ 1,213.3          | \$ 1,105.5      | \$ 1,144.8  |
| State Corp. Franchise Tax | \$ (201.9)          | \$ (51.4)       | \$ (215.4)  |
| Federal Income Tax        | \$ 612.2            | \$ 1,200.6      | \$ 635.4    |
| Total operating exp.      | \$ 28,530.7         | \$ 26,650.1     | \$ 29,007.5 |
| Net operating revenue     | \$ 2,793.7          | \$ 3,680.7      | \$ 2,623.3  |
| Rate base                 | \$ 69,316.3         | \$ 56,056.9     | \$ 62,322.9 |
| Return on rate base       | 4.03%               | 6.57%           | 4.21%       |

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COMPARISON TABLE

Stockton District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 36,287.3         | \$ 31,647.7     | \$ 35,576.3 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 11,778.2         | \$ 11,098.7     | \$ 13,193.1 |
| Administrative & General  | \$ 2,791.2          | \$ 2,670.0      | \$ 2,790.2  |
| Payroll                   | \$ 3,867.9          | \$ 3,774.7      | \$ 3,811.4  |
| G. O. Prorated Exp.       | \$ 5,942.0          | \$ 4,958.7      | \$ 5,225.1  |
| Dep'n & Amortization      | \$ 2,589.8          | \$ 1,909.7      | \$ 2,472.0  |
| Taxes other than income   | \$ 1,238.3          | \$ 1,112.1      | \$ 1,164.5  |
| State Corp. Franchise Tax | \$ 229.1            | \$ 63.0         | \$ 127.3    |
| Federal Income Tax        | \$ 2,139.2          | \$ 1,608.0      | \$ 1,844.2  |
| Total operating exp.      | \$ 30,575.7         | \$ 27,194.9     | \$ 30,627.9 |
| Net operating revenue     | \$ 5,711.4          | \$ 4,452.8      | \$ 4,948.4  |
| Rate base                 | \$ 69,316.3         | \$ 56,056.9     | \$ 62,322.9 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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COMPARISON TABLE

Visalia District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 22,636.3         | \$ 22,843.9     | \$ 23,244.7 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 5,238.6          | \$ 4,749.6      | \$ 4,912.3  |
| Administrative & General  | \$ 2,279.4          | \$ 2,401.5      | \$ 2,515.7  |
| Payroll                   | \$ 3,216.1          | \$ 3,138.7      | \$ 3,169.1  |
| G. O. Prorated Exp.       | \$ 5,289.4          | \$ 4,414.1      | \$ 4,651.2  |
| Dep'n & Amortization      | \$ 4,468.3          | \$ 2,562.8      | \$ 4,471.0  |
| Taxes other than income   | \$ 956.1            | \$ 921.5        | \$ 931.2    |
| State Corp. Franchise Tax | \$ (133.4)          | \$ (15.6)       | \$ 4.1      |
| Federal Income Tax        | \$ (71.5)           | \$ 970.5        | \$ 334.5    |
| Total operating exp.      | \$ 21,243.0         | \$ 19,143.1     | \$ 20,989.2 |
| Net operating revenue     | \$ 1,393.3          | \$ 3,700.8      | \$ 2,255.6  |
| Rate base                 | \$ 57,210.8         | \$ 54,571.6     | \$ 56,609.1 |
| Return on rate base       | 2.44%               | 6.78%           | 3.98%       |

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COMPARISON TABLE

Visalia District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 28,005.7         | \$ 23,869.3     | \$ 26,865.1 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 5,262.6          | \$ 4,754.2      | \$ 4,928.5  |
| Administrative & General  | \$ 2,279.4          | \$ 2,401.5      | \$ 2,515.7  |
| Payroll                   | \$ 3,216.1          | \$ 3,138.7      | \$ 3,169.1  |
| G. O. Prorated Exp.       | \$ 5,289.4          | \$ 4,414.1      | \$ 4,651.2  |
| Dep'n & Amortization      | \$ 4,468.3          | \$ 2,562.8      | \$ 4,471.0  |
| Taxes other than income   | \$ 956.1            | \$ 921.5        | \$ 931.2    |
| State Corp. Franchise Tax | \$ 339.2            | \$ 74.6         | \$ 322.7    |
| Federal Income Tax        | \$ 1,480.5          | \$ 1,267.0      | \$ 1,381.0  |
| Total operating exp.      | \$ 23,291.6         | \$ 19,534.4     | \$ 22,370.3 |
| Net operating revenue     | \$ 4,713.9          | \$ 4,334.9      | \$ 4,494.8  |
| Rate base                 | \$ 57,210.8         | \$ 54,571.6     | \$ 56,609.1 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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COMPARISON TABLE

Willows District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 1,994.7          | \$ 1,992.9      | \$ 2,012.6 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 372.7            | \$ 354.0        | \$ 334.3   |
| Administrative & General  | \$ 245.2            | \$ 224.1        | \$ 234.1   |
| Payroll                   | \$ 291.7            | \$ 284.6        | \$ 287.4   |
| G. O. Prorated Exp.       | \$ 371.9            | \$ 310.4        | \$ 327.0   |
| Dep'n & Amortization      | \$ 327.6            | \$ 199.5        | \$ 292.0   |
| Taxes other than income   | \$ 120.1            | \$ 105.3        | \$ 130.8   |
| State Corp. Franchise Tax | \$ (23.0)           | \$ 23.8         | \$ (22.1)  |
| Federal Income Tax        | \$ 47.8             | \$ 124.2        | \$ 86.2    |
| Total operating exp.      | \$ 1,754.0          | \$ 1,625.9      | \$ 1,669.9 |
| Net operating revenue     | \$ 240.7            | \$ 367.0        | \$ 342.7   |
| Rate base                 | \$ 5,957.3          | \$ 4,426.4      | \$ 6,906.0 |
| Return on rate base       | 4.04%               | 8.29%           | 4.96%      |

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COMPARISON TABLE

Willows District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement |
|---------------------------|---------------------|-----------------|------------|
|                           | (Thousands of \$)   |                 |            |
| Operating revenues        | \$ 2,412.2          | \$ 1,969.4      | \$ 2,349.7 |
| Operating expenses:       |                     |                 |            |
| Operation & Maintenance   | \$ 374.9            | \$ 353.9        | \$ 336.1   |
| Administrative & General  | \$ 245.2            | \$ 224.1        | \$ 234.1   |
| Payroll                   | \$ 291.7            | \$ 284.6        | \$ 287.4   |
| G. O. Prorated Exp.       | \$ 371.9            | \$ 310.4        | \$ 327.0   |
| Dep'n & Amortization      | \$ 327.6            | \$ 199.5        | \$ 292.0   |
| Taxes other than income   | \$ 125.6            | \$ 105.0        | \$ 135.3   |
| State Corp. Franchise Tax | \$ 13.2             | \$ 21.8         | \$ 7.2     |
| Federal Income Tax        | \$ 171.2            | \$ 118.5        | \$ 182.3   |
| Total operating exp.      | \$ 1,921.3          | \$ 1,617.8      | \$ 1,801.4 |
| Net operating revenue     | \$ 490.7            | \$ 351.6        | \$ 548.3   |
| Rate base                 | \$ 5,957.3          | \$ 4,426.4      | \$ 6,906.0 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%      |

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COMPARISON TABLE

Westlake District  
Test Year 2014

SUMMARY OF EARNINGS  
(Present Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 14,331.5         | \$ 15,543.4     | \$ 15,100.2 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 11,764.9         | \$ 10,453.4     | \$ 11,037.1 |
| Administrative & General  | \$ 562.0            | \$ 531.3        | \$ 545.4    |
| Payroll                   | \$ 733.9            | \$ 716.2        | \$ 723.2    |
| G. O. Prorated Exp.       | \$ 1,798.6          | \$ 1,500.9      | \$ 1,581.4  |
| Dep'n & Amortization      | \$ 867.3            | \$ 803.3        | \$ 819.2    |
| Taxes other than income   | \$ 376.4            | \$ 386.6        | \$ 383.1    |
| State Corp. Franchise Tax | \$ (249.9)          | \$ 24.0         | \$ (115.1)  |
| Federal Income Tax        | \$ (729.7)          | \$ 206.4        | \$ (145.8)  |
| Total operating exp.      | \$ 15,123.5         | \$ 14,622.1     | \$ 14,828.6 |
| Net operating revenue     | \$ (792.0)          | \$ 921.3        | \$ 271.6    |
| Rate base                 | \$ 18,664.9         | \$ 17,536.2     | \$ 17,775.6 |
| Return on rate base       | -4.24%              | 5.25%           | 1.53%       |

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COMPARISON TABLE

Westlake District  
Test Year 2014

SUMMARY OF EARNINGS

(Proposed Rates)

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| Item                      | Utility<br>Estimate | ORA<br>Estimate | Settlement  |
|---------------------------|---------------------|-----------------|-------------|
|                           | (Thousands of \$)   |                 |             |
| Operating revenues        | \$ 18,310.8         | \$ 16,348.8     | \$ 17,046.5 |
| Operating expenses:       |                     |                 |             |
| Operation & Maintenance   | \$ 11,768.7         | \$ 10,454.2     | \$ 11,039.0 |
| Administrative & General  | \$ 562.0            | \$ 531.3        | \$ 545.4    |
| Payroll                   | \$ 733.9            | \$ 716.2        | \$ 723.2    |
| G. O. Prorated Exp.       | \$ 1,798.6          | \$ 1,500.9      | \$ 1,581.4  |
| Dep'n & Amortization      | \$ 867.3            | \$ 803.3        | \$ 819.2    |
| Taxes other than income   | \$ 418.5            | \$ 395.3        | \$ 404.2    |
| State Corp. Franchise Tax | \$ 97.7             | \$ 94.3         | \$ 54.9     |
| Federal Income Tax        | \$ 524.9            | \$ 460.3        | \$ 467.8    |
| Total operating exp.      | \$ 16,771.7         | \$ 14,955.8     | \$ 15,635.2 |
| Net operating revenue     | \$ 1,538.9          | \$ 1,393.0      | \$ 1,411.4  |
| Rate base                 | \$ 18,664.9         | \$ 17,536.2     | \$ 17,775.6 |
| Return on rate base       | 8.24%               | 7.94%           | 7.94%       |

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ATTACHMENT 2

CHAPTER 1

RATE BASE COMPARISON  
TABLES BY DISTRICT

RATE BASE COMPARISON TABLE

Antelope Valley District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 14,981.1  | \$ 27,592.2  | \$ 11,089.2  |
| Wtd. Avg. Depreciation Reserve          | \$ (3,427.7) | \$ (7,709.6) | \$ (3,287.0) |
| Net Utility Plant                       | \$ 11,553.4  | \$ 19,882.6  | \$ 7,802.2   |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 332.4     | \$ 686.0     | \$ 340.2     |
| Advances In Aid of Construction         | \$ 313.1     | \$ 16.2      | \$ 313.1     |
| Reserve for Amortization of Intangibles | \$ 23.8      | \$ 40.5      | \$ 23.8      |
| Deferred Taxes                          | \$ 943.9     | \$ 1,602.6   | \$ 504.9     |
| Unamortized Investment Tax Credit       | \$ 2.6       | \$ 4.5       | \$ 2.6       |
| Total Deductions from Rate Base         | \$ 1,615.8   | \$ 2,349.8   | \$ 1,184.6   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 14.8      | \$ 9.8       | \$ 9.6       |
| Tank Painting                           | \$ -         | \$ -         | \$ -         |
| Working Cash - Lead Lag                 | \$ 109.7     | \$ 273.2     | \$ 91.5      |
| Amount Withheld from Employees          | \$ (0.6)     | \$ (2.1)     | \$ (0.6)     |
| Total Working Capital                   | \$ 123.9     | \$ 280.9     | \$ 100.5     |
| Taxes on - Advances                     | \$ 3.5       | \$ -         | \$ 3.5       |
| Taxes on - CIAC                         | \$ 24.7      | \$ 56.0      | \$ 25.2      |
| Total Additions to Rate Base            | \$ 152.0     | \$ 336.9     | \$ 129.3     |
| Wtd. Avg. Rate Base - District          | \$ 10,089.6  | \$ 17,869.7  | \$ 6,746.8   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 233.5     | \$ 631.7     | \$ 204.2     |
| Total Weighted Average Rate Base        | \$ 10,323.1  | \$ 18,501.4  | \$ 6,951.0   |

RATE BASE COMPARISON TABLE

Antelope Valley District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 15,575.7  | \$ 28,766.4  | \$ 11,578.4  |
| Wtd. Avg. Depreciation Reserve          | \$ (3,891.8) | \$ (8,572.1) | \$ (3,627.3) |
| Net Utility Plant                       | \$ 11,683.9  | \$ 20,194.3  | \$ 7,951.2   |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 322.6     | \$ 710.7     | \$ 333.4     |
| Advances In Aid of Construction         | \$ 293.8     | \$ 15.8      | \$ 293.8     |
| Reserve for Amortization of Intangibles | \$ 28.9      | \$ 48.5      | \$ 28.9      |
| Deferred Taxes                          | \$ 932.7     | \$ 1,635.9   | \$ 493.9     |
| Unamortized Investment Tax Credit       | \$ 2.0       | \$ 4.0       | \$ 2.0       |
| Total Deductions from Rate Base         | \$ 1,580.0   | \$ 2,414.9   | \$ 1,151.9   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 14.8      | \$ 9.8       | \$ 9.6       |
| Tank Painting                           | \$ -         | \$ -         | \$ 88.2      |
| Working Cash - Lead Lag                 | \$ 115.9     | \$ 280.9     | \$ 95.7      |
| Amount Withheld from Employees          | \$ (0.6)     | \$ (2.1)     | \$ (0.6)     |
| Total Working Capital                   | \$ 130.1     | \$ 288.6     | \$ 192.9     |
| Taxes on - Advances                     | \$ 3.4       | \$ -         | \$ 3.4       |
| Taxes on - CIAC                         | \$ 23.7      | \$ 57.4      | \$ 24.5      |
| Total Additions to Rate Base            | \$ 157.2     | \$ 346.0     | \$ 220.8     |
| Wtd. Avg. Rate Base - District          | \$ 10,261.1  | \$ 18,125.4  | \$ 7,020.1   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 241.0     | \$ 642.9     | \$ 231.2     |
| Total Weighted Average Rate Base        | \$ 10,502.2  | \$ 18,768.3  | \$ 7,251.3   |

RATE BASE COMPARISON TABLE

Bayshore District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 187,388.6  | \$ 161,885.3  | \$ 169,751.9  |
| Wtd. Avg. Depreciation Reserve          | \$ (62,154.0) | \$ (60,921.2) | \$ (60,834.9) |
| Net Utility Plant                       | \$ 125,234.6  | \$ 100,964.1  | \$ 108,917.0  |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 11,892.0   | \$ 12,549.9   | \$ 12,555.8   |
| Advances In Aid of Construction         | \$ 5,469.7    | \$ 5,469.7    | \$ 5,469.7    |
| Reserve for Amortization of Intangibles | \$ 839.2      | \$ 884.3      | \$ 727.5      |
| Deferred Taxes                          | \$ 15,536.7   | \$ 15,545.6   | \$ 17,772.1   |
| Unamortized Investment Tax Credit       | \$ 208.2      | \$ 208.2      | \$ 208.2      |
| Total Deductions from Rate Base         | \$ 33,945.8   | \$ 34,657.7   | \$ 36,733.4   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 282.6      | \$ 282.6      | \$ 282.6      |
| Tank Painting                           | \$ -          | \$ -          | \$ 246.5      |
| Working Cash - Lead Lag                 | \$ 1,411.8    | \$ 1,166.6    | \$ 1,120.7    |
| Amount Withheld from Employees          | \$ (16.7)     | \$ (16.7)     | \$ (16.7)     |
| Total Working Capital                   | \$ 1,677.7    | \$ 1,432.5    | \$ 1,633.1    |
| Taxes on - Advances                     | \$ 32.3       | \$ 32.3       | \$ 32.3       |
| Taxes on - CIAC                         | \$ 403.0      | \$ 469.0      | \$ 453.7      |
| Total Additions to Rate Base            | \$ 2,113.0    | \$ 1,933.8    | \$ 2,119.1    |
| Wtd. Avg. Rate Base - District          | \$ 93,401.8   | \$ 68,240.2   | \$ 74,302.7   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 6,513.4    | \$ 5,114.0    | \$ 5,694.3    |
| Total Weighted Average Rate Base        | \$ 99,915.2   | \$ 73,354.2   | \$ 79,997.0   |

RATE BASE COMPARISON TABLE

Bayshore District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 210,937.3  | \$ 166,555.7  | \$ 179,304.1  |
| Wtd. Avg. Depreciation Reserve          | \$ (67,247.2) | \$ (63,523.9) | \$ (63,524.6) |
| Net Utility Plant                       | \$ 143,690.1  | \$ 103,031.8  | \$ 115,779.5  |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 11,589.8   | \$ 12,751.8   | \$ 12,771.7   |
| Advances In Aid of Construction         | \$ 5,203.7    | \$ 5,203.7    | \$ 5,203.7    |
| Reserve for Amortization of Intangibles | \$ 985.2      | \$ 1,056.8    | \$ 841.1      |
| Deferred Taxes                          | \$ 17,010.5   | \$ 16,323.3   | \$ 19,468.1   |
| Unamortized Investment Tax Credit       | \$ 197.1      | \$ 197.1      | \$ 197.1      |
| Total Deductions from Rate Base         | \$ 34,986.3   | \$ 35,532.7   | \$ 38,481.7   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 282.6      | \$ 282.6      | \$ 282.6      |
| Tank Painting                           | \$ -          | \$ -          | \$ 612.3      |
| Working Cash - Lead Lag                 | \$ 1,442.2    | \$ 1,174.0    | \$ 1,110.4    |
| Amount Withheld from Employees          | \$ (16.7)     | \$ (16.7)     | \$ (16.7)     |
| Total Working Capital                   | \$ 1,708.1    | \$ 1,439.9    | \$ 1,988.7    |
| Taxes on - Advances                     | \$ 31.0       | \$ 31.0       | \$ 31.0       |
| Taxes on - CIAC                         | \$ 393.5      | \$ 479.8      | \$ 459.7      |
| Total Additions to Rate Base            | \$ 2,132.6    | \$ 1,950.7    | \$ 2,479.4    |
| Wtd. Avg. Rate Base - District          | \$ 110,836.4  | \$ 69,449.8   | \$ 79,777.3   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 6,720.5    | \$ 5,205.3    | \$ 6,446.7    |
| Total Weighted Average Rate Base        | \$ 117,556.9  | \$ 74,655.1   | \$ 86,224.0   |

RATE BASE COMPARISON TABLE

Bakersfield District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item                                    | Utility        | ORA            | Settlement     |
|---|----------------|----------------|----------------|
|   | (In \$1,000)   |                |                |
| Wtd.Avg. Plant in Serv.                 | \$ 335,546.9   | \$ 314,805.2   | \$ 325,887.1   |
| Wtd. Avg. Depreciation Reserve          | \$ (102,110.3) | \$ (100,075.6) | \$ (101,813.7) |
| Net Utility Plant                       | \$ 233,436.6   | \$ 214,729.6   | \$ 224,073.4   |
| Deductions from Rate Base:              |                |                |                |
| Contributions In Aid of Construction    | \$ 25,079.8    | \$ 25,039.1    | \$ 20,199.6    |
| Advances In Aid of Construction         | \$ 61,377.4    | \$ 60,707.8    | \$ 60,707.8    |
| Reserve for Amortization of Intangibles | \$ 382.0       | \$ 387.0       | \$ 381.3       |
| Deferred Taxes                          | \$ 27,564.6    | \$ 28,671.9    | \$ 30,213.0    |
| Unamortized Investment Tax Credit       | \$ 285.5       | \$ 285.5       | \$ 285.5       |
| Total Deductions from Rate Base         | \$ 114,689.3   | \$ 115,091.3   | \$ 111,787.3   |
| Additions to Rate Base:                 |                |                |                |
| Working Capital:                        |                |                |                |
| Materials and Supplies                  | \$ 578.0       | \$ 578.0       | \$ 578.0       |
| Tank Painting                           | \$ -           | \$ -           | \$ 1,052.8     |
| Working Cash - Lead Lag                 | \$ 3,255.1     | \$ 2,766.8     | \$ 3,154.6     |
| Amount Withheld from Employees          | \$ (25.4)      | \$ (25.4)      | \$ (25.4)      |
| Total Working Capital                   | \$ 3,807.7     | \$ 3,319.4     | \$ 4,760.0     |
| Taxes on - Advances                     | \$ 1,819.7     | \$ 1,986.0     | \$ 1,819.7     |
| Taxes on - CIAC                         | \$ 544.7       | \$ 656.6       | \$ 544.7       |
| Total Additions to Rate Base            | \$ 6,172.1     | \$ 5,962.0     | \$ 7,124.3     |
| Wtd. Avg. Rate Base - District          | \$ 124,919.4   | \$ 105,600.3   | \$ 119,410.4   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 9,940.7     | \$ 7,803.5     | \$ 8,688.9     |
| Total Weighted Average Rate Base        | \$ 134,860.0   | \$ 113,403.8   | \$ 128,099.3   |

RATE BASE COMPARISON TABLE

Bakersfield District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility        | ORA            | Settlement     |
|---|----------------|----------------|----------------|
|   | (In \$1,000)   |                |                |
| Wtd.Avg. Plant in Serv.                 | \$ 350,701.9   | \$ 324,852.8   | \$ 338,162.6   |
| Wtd. Avg. Depreciation Reserve          | \$ (110,564.7) | \$ (104,933.7) | \$ (109,999.5) |
| Net Utility Plant                       | \$ 240,137.2   | \$ 219,919.1   | \$ 228,163.1   |
| Deductions from Rate Base:              |                |                |                |
| Contributions In Aid of Construction    | \$ 25,470.5    | \$ 25,802.3    | \$ 20,581.5    |
| Advances In Aid of Construction         | \$ 63,630.0    | \$ 63,147.0    | \$ 63,147.0    |
| Reserve for Amortization of Intangibles | \$ 456.2       | \$ 467.7       | \$ 453.7       |
| Deferred Taxes                          | \$ 29,027.8    | \$ 29,878.7    | \$ 30,674.9    |
| Unamortized Investment Tax Credit       | \$ 279.0       | \$ 279.0       | \$ 279.0       |
| Total Deductions from Rate Base         | \$ 118,863.5   | \$ 119,574.7   | \$ 115,136.1   |
| Additions to Rate Base:                 |                |                |                |
| Working Capital:                        |                |                |                |
| Materials and Supplies                  | \$ 578.0       | \$ 578.0       | \$ 578.0       |
| Tank Painting                           | \$ -           | \$ -           | \$ 1,405.1     |
| Working Cash - Lead Lag                 | \$ 3,161.6     | \$ 2,767.5     | \$ 3,104.5     |
| Amount Withheld from Employees          | \$ (25.4)      | \$ (25.4)      | \$ (25.4)      |
| Total Working Capital                   | \$ 3,714.2     | \$ 3,320.1     | \$ 5,062.1     |
| Taxes on - Advances                     | \$ 1,882.5     | \$ 2,096.0     | \$ 1,882.5     |
| Taxes on - CIAC                         | \$ 549.7       | \$ 695.9       | \$ 549.7       |
| Total Additions to Rate Base            | \$ 6,146.4     | \$ 6,112.0     | \$ 7,494.3     |
| Wtd. Avg. Rate Base - District          | \$ 127,420.1   | \$ 106,456.4   | \$ 120,521.3   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 10,256.6    | \$ 7,942.7     | \$ 9,837.0     |
| Total Weighted Average Rate Base        | \$ 137,676.6   | \$ 114,399.1   | \$ 130,358.3   |

RATE BASE COMPARISON TABLE

Bear Gulch District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 128,997.0  | \$ 114,679.0  | \$ 120,209.2  |
| Wtd. Avg. Depreciation Reserve          | \$ (37,543.2) | \$ (37,026.3) | \$ (37,330.4) |
| Net Utility Plant                       | \$ 91,453.8   | \$ 77,652.7   | \$ 82,878.8   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 6,420.6    | \$ 7,518.7    | \$ 7,487.1    |
| Advances In Aid of Construction         | \$ 1,331.4    | \$ 1,331.4    | \$ 1,331.4    |
| Reserve for Amortization of Intangibles | \$ 480.9      | \$ 452.0      | \$ 463.2      |
| Deferred Taxes                          | \$ 15,357.1   | \$ 14,985.8   | \$ 15,991.9   |
| Unamortized Investment Tax Credit       | \$ 112.5      | \$ 112.5      | \$ 112.5      |
| Total Deductions from Rate Base         | \$ 23,702.5   | \$ 24,400.4   | \$ 25,386.0   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 339.2      | \$ 321.6      | \$ 321.6      |
| Tank Painting                           | \$ -          | \$ -          | \$ -          |
| Working Cash - Lead Lag                 | \$ 346.1      | \$ 209.7      | \$ 268.6      |
| Amount Withheld from Employees          | \$ (9.3)      | \$ (9.3)      | \$ (9.3)      |
| Total Working Capital                   | \$ 676.0      | \$ 522.0      | \$ 580.8      |
| Taxes on - Advances                     | \$ 62.0       | \$ 62.0       | \$ 62.0       |
| Taxes on - CIAC                         | \$ 261.2      | \$ 369.8      | \$ 354.6      |
| Total Additions to Rate Base            | \$ 999.2      | \$ 953.8      | \$ 997.4      |
| Wtd. Avg. Rate Base - District          | \$ 68,750.5   | \$ 54,206.1   | \$ 58,490.2   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 3,639.4    | \$ 2,857.5    | \$ 3,181.8    |
| Total Weighted Average Rate Base        | \$ 72,389.9   | \$ 57,063.6   | \$ 61,672.0   |

RATE BASE COMPARISON TABLE

Bear Gulch District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 139,102.7  | \$ 119,534.1  | \$ 125,722.9  |
| Wtd. Avg. Depreciation Reserve          | \$ (40,498.4) | \$ (38,975.5) | \$ (40,032.5) |
| Net Utility Plant                       | \$ 98,604.3   | \$ 80,558.6   | \$ 85,690.4   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 6,392.8    | \$ 8,025.7    | \$ 7,927.8    |
| Advances In Aid of Construction         | \$ 1,261.1    | \$ 1,261.1    | \$ 1,261.1    |
| Reserve for Amortization of Intangibles | \$ 577.6      | \$ 543.7      | \$ 564.3      |
| Deferred Taxes                          | \$ 17,270.9   | \$ 16,145.7   | \$ 17,281.3   |
| Unamortized Investment Tax Credit       | \$ 106.8      | \$ 106.8      | \$ 106.8      |
| Total Deductions from Rate Base         | \$ 25,609.2   | \$ 26,083.0   | \$ 27,141.2   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 339.2      | \$ 321.6      | \$ 321.6      |
| Tank Painting                           | \$ -          | \$ -          | \$ 162.0      |
| Working Cash - Lead Lag                 | \$ 301.0      | \$ 193.7      | \$ 289.1      |
| Amount Withheld from Employees          | \$ (9.3)      | \$ (9.3)      | \$ (9.3)      |
| Total Working Capital                   | \$ 630.9      | \$ 506.0      | \$ 763.4      |
| Taxes on - Advances                     | \$ 60.2       | \$ 60.2       | \$ 60.2       |
| Taxes on - CIAC                         | \$ 253.3      | \$ 395.3      | \$ 375.5      |
| Total Additions to Rate Base            | \$ 944.4      | \$ 961.5      | \$ 1,199.1    |
| Wtd. Avg. Rate Base - District          | \$ 73,939.5   | \$ 55,437.1   | \$ 59,748.3   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 3,755.1    | \$ 2,908.5    | \$ 3,602.2    |
| Total Weighted Average Rate Base        | \$ 77,694.6   | \$ 58,345.6   | \$ 63,350.5   |

RATE BASE COMPARISON TABLE

Chico District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 132,247.3  | \$ 130,440.5  | \$ 131,477.1  |
| Wtd. Avg. Depreciation Reserve          | \$ (41,575.6) | \$ (40,908.3) | \$ (41,415.2) |
| Net Utility Plant                       | \$ 90,671.7   | \$ 89,532.2   | \$ 90,061.9   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 10,096.2   | \$ 10,453.2   | \$ 10,357.2   |
| Advances In Aid of Construction         | \$ 25,647.2   | \$ 25,645.9   | \$ 25,636.6   |
| Reserve for Amortization of Intangibles | \$ 264.9      | \$ 264.8      | \$ 264.9      |
| Deferred Taxes                          | \$ 10,428.5   | \$ 12,024.5   | \$ 11,858.0   |
| Unamortized Investment Tax Credit       | \$ 117.3      | \$ 117.3      | \$ 117.3      |
| Total Deductions from Rate Base         | \$ 46,554.1   | \$ 48,505.7   | \$ 48,233.9   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 239.5      | \$ 234.9      | \$ 234.9      |
| Tank Painting                           | \$ -          | \$ -          | \$ -          |
| Working Cash - Lead Lag                 | \$ 362.6      | \$ 258.5      | \$ 348.0      |
| Amount Withheld from Employees          | \$ (9.2)      | \$ (9.2)      | \$ (9.2)      |
| Total Working Capital                   | \$ 592.9      | \$ 484.2      | \$ 573.7      |
| Taxes on - Advances                     | \$ 920.6      | \$ 932.0      | \$ 920.7      |
| Taxes on - CIAC                         | \$ 228.3      | \$ 285.1      | \$ 246.0      |
| Total Additions to Rate Base            | \$ 1,741.8    | \$ 1,701.3    | \$ 1,740.4    |
| Wtd. Avg. Rate Base - District          | \$ 45,859.4   | \$ 42,727.8   | \$ 43,568.3   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 3,600.5    | \$ 2,827.0    | \$ 3,147.8    |
| Total Weighted Average Rate Base        | \$ 49,459.9   | \$ 45,554.8   | \$ 46,716.1   |

RATE BASE COMPARISON TABLE

Chico District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 137,248.4  | \$ 133,111.7  | \$ 135,238.4  |
| Wtd. Avg. Depreciation Reserve          | \$ (44,601.6) | \$ (42,668.1) | \$ (44,427.5) |
| Net Utility Plant                       | \$ 92,646.8   | \$ 90,443.6   | \$ 90,811.0   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 10,153.7   | \$ 10,819.9   | \$ 10,525.1   |
| Advances In Aid of Construction         | \$ 24,879.1   | \$ 24,877.8   | \$ 24,865.8   |
| Reserve for Amortization of Intangibles | \$ 291.1      | \$ 290.5      | \$ 290.8      |
| Deferred Taxes                          | \$ 10,736.8   | \$ 12,466.5   | \$ 12,161.6   |
| Unamortized Investment Tax Credit       | \$ 115.8      | \$ 115.8      | \$ 115.8      |
| Total Deductions from Rate Base         | \$ 46,176.5   | \$ 48,570.5   | \$ 47,959.2   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 239.5      | \$ 234.9      | \$ 234.9      |
| Tank Painting                           | \$ -          | \$ -          | \$ -          |
| Working Cash - Lead Lag                 | \$ 365.2      | \$ 250.7      | \$ 343.9      |
| Amount Withheld from Employees          | \$ (9.2)      | \$ (9.2)      | \$ (9.2)      |
| Total Working Capital                   | \$ 595.5      | \$ 476.4      | \$ 569.6      |
| Taxes on - Advances                     | \$ 880.9      | \$ 895.5      | \$ 881.0      |
| Taxes on - CIAC                         | \$ 227.0      | \$ 301.2      | \$ 250.1      |
| Total Additions to Rate Base            | \$ 1,703.4    | \$ 1,673.1    | \$ 1,700.7    |
| Wtd. Avg. Rate Base - District          | \$ 48,173.7   | \$ 43,546.1   | \$ 44,552.4   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 3,715.0    | \$ 2,877.4    | \$ 3,563.6    |
| Total Weighted Average Rate Base        | \$ 51,888.7   | \$ 46,423.5   | \$ 48,116.0   |

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RATE BASE COMPARISON TABLE

Dixon District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

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| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 15,294.6  | \$ 14,251.3  | \$ 14,983.3  |
| Wtd. Avg. Depreciation Reserve          | \$ (3,360.8) | \$ (3,254.2) | \$ (3,324.4) |
| Net Utility Plant                       | \$ 11,933.8  | \$ 10,997.1  | \$ 11,658.9  |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 368.7     | \$ 370.3     | \$ 385.8     |
| Advances In Aid of Construction         | \$ 370.9     | \$ 370.9     | \$ 370.9     |
| Reserve for Amortization of Intangibles | \$ 186.1     | \$ 186.1     | \$ 186.1     |
| Deferred Taxes                          | \$ 1,466.7   | \$ 1,389.0   | \$ 1,391.3   |
| Unamortized Investment Tax Credit       | \$ 8.9       | \$ 8.9       | \$ 8.9       |
| Total Deductions from Rate Base         | \$ 2,401.3   | \$ 2,325.2   | \$ 2,343.1   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 59.1      | \$ 59.1      | \$ 59.1      |
| Tank Painting                           | \$ -         | \$ -         | \$ -         |
| Working Cash - Lead Lag                 | \$ 141.6     | \$ 113.0     | \$ 129.7     |
| Amount Withheld from Employees          | \$ (0.9)     | \$ (0.9)     | \$ (0.9)     |
| Total Working Capital                   | \$ 199.8     | \$ 171.2     | \$ 187.8     |
| Taxes on - Advances                     | \$ 6.7       | \$ 6.7       | \$ 6.7       |
| Taxes on - CIAC                         | \$ 8.2       | \$ 8.6       | \$ 8.8       |
| Total Additions to Rate Base            | \$ 214.7     | \$ 186.5     | \$ 203.4     |
| Wtd. Avg. Rate Base - District          | \$ 9,747.2   | \$ 8,858.4   | \$ 9,519.3   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 369.8     | \$ 290.3     | \$ 323.2     |
| Total Weighted Average Rate Base        | \$ 10,117.0  | \$ 9,148.7   | \$ 9,842.5   |

RATE BASE COMPARISON TABLE

Dixon District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 16,716.4  | \$ 14,414.6  | \$ 15,180.9  |
| Wtd. Avg. Depreciation Reserve          | \$ (3,756.8) | \$ (3,480.7) | \$ (3,676.1) |
| Net Utility Plant                       | \$ 12,959.6  | \$ 10,933.9  | \$ 11,504.8  |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 357.7     | \$ 364.2     | \$ 382.9     |
| Advances In Aid of Construction         | \$ 357.0     | \$ 357.0     | \$ 357.0     |
| Reserve for Amortization of Intangibles | \$ 219.8     | \$ 217.3     | \$ 217.3     |
| Deferred Taxes                          | \$ 1,492.0   | \$ 1,427.1   | \$ 1,401.2   |
| Unamortized Investment Tax Credit       | \$ 8.4       | \$ 8.4       | \$ 8.4       |
| Total Deductions from Rate Base         | \$ 2,434.9   | \$ 2,374.0   | \$ 2,366.7   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 59.1      | \$ 59.1      | \$ 59.1      |
| Tank Painting                           | \$ -         | \$ -         | \$ 130.4     |
| Working Cash - Lead Lag                 | \$ 141.0     | \$ 116.8     | \$ 131.2     |
| Amount Withheld from Employees          | \$ (0.9)     | \$ (0.9)     | \$ (0.9)     |
| Total Working Capital                   | \$ 199.2     | \$ 175.0     | \$ 319.8     |
| Taxes on - Advances                     | \$ 0.5       | \$ 0.5       | \$ 0.5       |
| Taxes on - CIAC                         | \$ 5.4       | \$ 6.0       | \$ 6.3       |
| Total Additions to Rate Base            | \$ 205.1     | \$ 181.5     | \$ 326.7     |
| Wtd. Avg. Rate Base - District          | \$ 10,729.8  | \$ 8,741.4   | \$ 9,464.8   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 381.5     | \$ 295.6     | \$ 366.0     |
| Total Weighted Average Rate Base        | \$ 11,111.3  | \$ 9,037.0   | \$ 9,830.8   |

RATE BASE COMPARISON TABLE

Dominguez District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item  | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                     | \$ 157,770.1  | \$ 131,724.9  | \$ 136,514.2  |
| Wtd. Avg. Depreciation Reserve              | \$ (50,917.8) | \$ (49,846.4) | \$ (49,982.0) |
| Net Utility Plant                           | \$ 106,852.3  | \$ 81,878.5   | \$ 86,532.2   |
| Deductions from Rate Base:                  |               |               |               |
| Contributions In Aid of Construction        | \$ 14,808.9   | \$ 17,205.8   | \$ 17,226.4   |
| Advances In Aid of Construction             | \$ 2,847.1    | \$ 2,847.1    | \$ 2,847.1    |
| Reserve for Amortization of Intangibles     | \$ 514.3      | \$ 510.7      | \$ 231.2      |
| Deferred Taxes                              | \$ 3,389.5    | \$ 3,013.4    | \$ 3,756.6    |
| Unamortized Investment Tax Credit           | \$ 138.8      | \$ 138.8      | \$ 138.8      |
| Total Deductions from Rate Base             | \$ 21,698.6   | \$ 23,715.8   | \$ 24,200.0   |
| Additions to Rate Base:                     |               |               |               |
| Working Capital:                            |               |               |               |
| Materials and Supplies                      | \$ 240.5      | \$ 240.5      | \$ 240.5      |
| Tank Painting                               | \$ -          | \$ -          | \$ 98.4       |
| Working Cash - Lead Lag                     | \$ 379.0      | \$ 161.3      | \$ 201.1      |
| Amount Withheld from Employees              | \$ (13.7)     | \$ (13.7)     | \$ (13.7)     |
| Total Working Capital                       | \$ 605.8      | \$ 388.1      | \$ 526.3      |
| Taxes on - Advances                         | \$ 24.0       | \$ 24.0       | \$ 24.0       |
| Taxes on - CIAC                             | \$ 340.1      | \$ 519.6      | \$ 519.6      |
| Total Additions to Rate Base                | \$ 969.9      | \$ 931.7      | \$ 1,069.9    |
| Wtd. Avg. Rate Base - District              | \$ 86,123.6   | \$ 59,094.4   | \$ 63,402.1   |
| Wtd. Avg. Rate Base - Rancho Dom Allocation | \$ 583.0      | \$ 331.4      | \$ 404.3      |
| Wtd. Avg. Rate Base - GO Allocation         | \$ 5,372.5    | \$ 4,219.0    | \$ 4,696.0    |
| Total Weighted Average Rate Base            | \$ 92,079.1   | \$ 63,644.8   | \$ 68,502.3   |

RATE BASE COMPARISON TABLE

Dominguez District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item  | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                     | \$ 179,614.9  | \$ 138,352.1  | \$ 143,841.6  |
| Wtd. Avg. Depreciation Reserve              | \$ (55,275.6) | \$ (53,163.4) | \$ (53,659.8) |
| Net Utility Plant                           | \$ 124,339.3  | \$ 85,188.7   | \$ 90,181.8   |
| Deductions from Rate Base:                  |               |               |               |
| Contributions In Aid of Construction        | \$ 16,034.4   | \$ 19,480.2   | \$ 19,544.2   |
| Advances In Aid of Construction             | \$ 2,694.5    | \$ 2,694.5    | \$ 2,694.5    |
| Reserve for Amortization of Intangibles     | \$ 928.2      | \$ 912.8      | \$ 285.2      |
| Deferred Taxes                              | \$ 4,891.0    | \$ 3,061.4    | \$ 3,922.7    |
| Unamortized Investment Tax Credit           | \$ 130.6      | \$ 130.6      | \$ 130.6      |
| Total Deductions from Rate Base             | \$ 24,678.7   | \$ 26,279.5   | \$ 26,577.3   |
| Additions to Rate Base:                     |               |               |               |
| Working Capital:                            |               |               |               |
| Materials and Supplies                      | \$ 240.5      | \$ 240.5      | \$ 240.5      |
| Tank Painting                               | \$ -          | \$ -          | \$ 622.3      |
| Working Cash - Lead Lag                     | \$ 139.2      | \$ 12.2       | \$ 231.8      |
| Amount Withheld from Employees              | \$ (13.7)     | \$ (13.7)     | \$ (13.7)     |
| Total Working Capital                       | \$ 366.0      | \$ 239.0      | \$ 1,080.8    |
| Taxes on - Advances                         | \$ 23.2       | \$ 23.2       | \$ 23.2       |
| Taxes on - CIAC                             | \$ 368.4      | \$ 603.0      | \$ 603.0      |
| Total Additions to Rate Base                | \$ 757.6      | \$ 865.2      | \$ 1,707.1    |
| Wtd. Avg. Rate Base - District              | \$ 100,418.2  | \$ 59,774.4   | \$ 65,311.6   |
| Wtd. Avg. Rate Base - Rancho Dom Allocation | \$ 380.2      | \$ 152.3      | \$ 242.5      |
| Wtd. Avg. Rate Base - GO Allocation         | \$ 5,543.3    | \$ 4,294.4    | \$ 5,316.6    |
| Total Weighted Average Rate Base            | \$ 106,341.7  | \$ 64,221.1   | \$ 70,870.7   |

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RATE BASE COMPARISON TABLE

East Los Angeles District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

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| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 121,264.9  | \$ 93,792.8   | \$ 98,265.0   |
| Wtd. Avg. Depreciation Reserve          | \$ (35,512.6) | \$ (35,130.8) | \$ (35,084.8) |
| Net Utility Plant                       | \$ 85,752.3   | \$ 58,662.0   | \$ 63,180.2   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 8,212.6    | \$ 8,811.2    | \$ 8,787.7    |
| Advances In Aid of Construction         | \$ 86.4       | \$ 86.4       | \$ 86.4       |
| Reserve for Amortization of Intangibles | \$ 319.0      | \$ 300.6      | \$ 300.8      |
| Deferred Taxes                          | \$ 8,852.8    | \$ 9,417.2    | \$ 6,581.7    |
| Unamortized Investment Tax Credit       | \$ 85.3       | \$ 85.3       | \$ 85.3       |
| Total Deductions from Rate Base         | \$ 17,556.1   | \$ 18,700.7   | \$ 15,841.9   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 314.1      | \$ 314.1      | \$ 314.1      |
| Tank Painting                           | \$ -          | \$ -          | \$ 787.2      |
| Working Cash - Lead Lag                 | \$ 369.1      | \$ 218.0      | \$ 340.5      |
| Amount Withheld from Employees          | \$ (10.3)     | \$ (10.3)     | \$ (10.3)     |
| Total Working Capital                   | \$ 672.9      | \$ 521.8      | \$ 1,431.5    |
| Taxes on - Advances                     | \$ -          | \$ -          | \$ -          |
| Taxes on - CIAC                         | \$ 250.8      | \$ 292.2      | \$ 292.2      |
| Total Additions to Rate Base            | \$ 923.7      | \$ 814.0      | \$ 1,723.7    |
| Wtd. Avg. Rate Base - District          | \$ 69,119.9   | \$ 40,775.3   | \$ 49,062.0   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 4,009.3    | \$ 3,149.0    | \$ 3,505.1    |
| Total Weighted Average Rate Base        | \$ 73,129.2   | \$ 43,924.3   | \$ 52,567.1   |

RATE BASE COMPARISON TABLE

East Los Angeles District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 130,127.4  | \$ 99,934.3   | \$ 107,870.4  |
| Wtd. Avg. Depreciation Reserve          | \$ (37,712.1) | \$ (36,482.6) | \$ (36,715.8) |
| Net Utility Plant                       | \$ 92,415.3   | \$ 63,451.7   | \$ 71,154.7   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 8,342.1    | \$ 9,291.1    | \$ 9,221.2    |
| Advances In Aid of Construction         | \$ 78.7       | \$ 78.7       | \$ 78.7       |
| Reserve for Amortization of Intangibles | \$ 385.9      | \$ 343.7      | \$ 344.4      |
| Deferred Taxes                          | \$ 10,225.3   | \$ 10,646.7   | \$ 6,169.2    |
| Unamortized Investment Tax Credit       | \$ 79.5       | \$ 79.5       | \$ 79.5       |
| Total Deductions from Rate Base         | \$ 19,111.5   | \$ 20,439.7   | \$ 15,893.1   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 314.1      | \$ 314.1      | \$ 314.1      |
| Tank Painting                           | \$ -          | \$ -          | \$ 1,665.0    |
| Working Cash - Lead Lag                 | \$ 358.5      | \$ 253.6      | \$ 421.3      |
| Amount Withheld from Employees          | \$ (10.3)     | \$ (10.3)     | \$ (10.3)     |
| Total Working Capital                   | \$ 662.3      | \$ 557.4      | \$ 2,390.2    |
| Taxes on - Advances                     | \$ -          | \$ -          | \$ -          |
| Taxes on - CIAC                         | \$ 251.8      | \$ 306.0      | \$ 306.0      |
| Total Additions to Rate Base            | \$ 914.1      | \$ 863.4      | \$ 2,696.2    |
| Wtd. Avg. Rate Base - District          | \$ 74,217.9   | \$ 43,875.4   | \$ 57,957.7   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 4,136.8    | \$ 3,205.3    | \$ 3,968.3    |
| Total Weighted Average Rate Base        | \$ 78,354.7   | \$ 47,080.7   | \$ 61,926.0   |

RATE BASE COMPARISON TABLE

Hermosa Redondo District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item  | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                     | \$ 77,327.2   | \$ 69,531.3   | \$ 73,110.8   |
| Wtd. Avg. Depreciation Reserve              | \$ (28,352.9) | \$ (28,052.0) | \$ (28,295.3) |
| Net Utility Plant                           | \$ 48,974.3   | \$ 41,479.3   | \$ 44,815.5   |
| Deductions from Rate Base:                  |               |               |               |
| Contributions In Aid of Construction        | \$ 2,118.2    | \$ 2,196.2    | \$ 2,183.5    |
| Advances In Aid of Construction             | \$ 297.5      | \$ 297.5      | \$ 297.5      |
| Reserve for Amortization of Intangibles     | \$ 164.5      | \$ 164.4      | \$ 164.5      |
| Deferred Taxes                              | \$ 7,012.6    | \$ 7,146.2    | \$ 8,127.0    |
| Unamortized Investment Tax Credit           | \$ 76.5       | \$ 76.5       | \$ 76.5       |
| Total Deductions from Rate Base             | \$ 9,669.3    | \$ 9,880.8    | \$ 10,848.9   |
| Additions to Rate Base:                     |               |               |               |
| Working Capital:                            |               |               |               |
| Materials and Supplies                      | \$ 148.7      | \$ 148.7      | \$ 148.7      |
| Tank Painting                               | \$ -          | \$ -          | \$ -          |
| Working Cash - Lead Lag                     | \$ 438.1      | \$ 308.3      | \$ 354.7      |
| Amount Withheld from Employees              | \$ (8.5)      | \$ (8.5)      | \$ (8.5)      |
| Total Working Capital                       | \$ 578.3      | \$ 448.5      | \$ 495.0      |
| Taxes on - Advances                         | \$ 9.0        | \$ 9.0        | \$ 9.0        |
| Taxes on - CIAC                             | \$ 150.7      | \$ 157.8      | \$ 157.8      |
| Total Additions to Rate Base                | \$ 738.0      | \$ 615.3      | \$ 661.8      |
| Wtd. Avg. Rate Base - District              | \$ 40,043.0   | \$ 32,213.8   | \$ 34,628.3   |
| Wtd. Avg. Rate Base - Rancho Dom Allocation | \$ 360.5      | \$ 204.9      | \$ 250.0      |
| Wtd. Avg. Rate Base - GO Allocation         | \$ 3,322.1    | \$ 2,608.8    | \$ 2,903.9    |
| Total Weighted Average Rate Base            | \$ 43,725.6   | \$ 35,027.5   | \$ 37,782.2   |

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RATE BASE COMPARISON TABLE

Hermosa Redondo District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

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| Item  | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                     | \$ 81,242.5   | \$ 72,370.2   | \$ 76,596.4   |
| Wtd. Avg. Depreciation Reserve              | \$ (29,869.8) | \$ (29,039.8) | \$ (29,777.2) |
| Net Utility Plant                           | \$ 51,372.7   | \$ 43,330.4   | \$ 46,819.1   |
| Deductions from Rate Base:                  |               |               |               |
| Contributions In Aid of Construction        | \$ 2,159.8    | \$ 2,285.2    | \$ 2,246.7    |
| Advances In Aid of Construction             | \$ 282.8      | \$ 282.8      | \$ 282.8      |
| Reserve for Amortization of Intangibles     | \$ 205.6      | \$ 201.7      | \$ 201.8      |
| Deferred Taxes                              | \$ 7,958.6    | \$ 7,678.1    | \$ 8,660.6    |
| Unamortized Investment Tax Credit           | \$ 71.6       | \$ 71.6       | \$ 71.6       |
| Total Deductions from Rate Base             | \$ 10,678.4   | \$ 10,519.4   | \$ 11,463.6   |
| Additions to Rate Base:                     |               |               |               |
| Working Capital:                            |               |               |               |
| Materials and Supplies                      | \$ 148.7      | \$ 148.7      | \$ 148.7      |
| Tank Painting                               | \$ -          | \$ -          | \$ -          |
| Working Cash - Lead Lag                     | \$ 460.0      | \$ 310.8      | \$ 365.4      |
| Amount Withheld from Employees              | \$ (8.5)      | \$ (8.5)      | \$ (8.5)      |
| Total Working Capital                       | \$ 600.2      | \$ 451.0      | \$ 505.6      |
| Taxes on - Advances                         | \$ 11.4       | \$ 11.4       | \$ 11.4       |
| Taxes on - CIAC                             | \$ 153.7      | \$ 163.0      | \$ 163.0      |
| Total Additions to Rate Base                | \$ 765.3      | \$ 625.4      | \$ 680.0      |
| Wtd. Avg. Rate Base - District              | \$ 41,459.6   | \$ 33,436.4   | \$ 36,035.6   |
| Wtd. Avg. Rate Base - Rancho Dom Allocation | \$ 235.1      | \$ 94.2       | \$ 149.9      |
| Wtd. Avg. Rate Base - GO Allocation         | \$ 3,427.8    | \$ 2,655.5    | \$ 3,287.5    |
| Total Weighted Average Rate Base            | \$ 45,122.5   | \$ 36,186.1   | \$ 39,473.0   |

RATE BASE COMPARISON TABLE

King City District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 16,662.3  | \$ 15,581.3  | \$ 15,927.6  |
| Wtd. Avg. Depreciation Reserve          | \$ (3,790.1) | \$ (3,711.9) | \$ (3,765.9) |
| Net Utility Plant                       | \$ 12,872.2  | \$ 11,869.4  | \$ 12,161.7  |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 433.6     | \$ 449.0     | \$ 445.3     |
| Advances In Aid of Construction         | \$ 1,347.1   | \$ 1,338.8   | \$ 1,338.8   |
| Reserve for Amortization of Intangibles | \$ 151.7     | \$ 165.2     | \$ 151.7     |
| Deferred Taxes                          | \$ 1,470.6   | \$ 1,271.3   | \$ 1,210.1   |
| Unamortized Investment Tax Credit       | \$ 7.9       | \$ 7.9       | \$ 7.9       |
| Total Deductions from Rate Base         | \$ 3,410.9   | \$ 3,232.2   | \$ 3,153.9   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 40.0      | \$ 40.0      | \$ 40.0      |
| Tank Painting                           | \$ -         | \$ -         | \$ -         |
| Working Cash - Lead Lag                 | \$ 100.5     | \$ 91.7      | \$ 106.0     |
| Amount Withheld from Employees          | \$ (1.1)     | \$ (1.1)     | \$ (1.1)     |
| Total Working Capital                   | \$ 139.4     | \$ 130.6     | \$ 144.9     |
| Taxes on - Advances                     | \$ 143.0     | \$ 142.4     | \$ 143.0     |
| Taxes on - CIAC                         | \$ 10.1      | \$ 10.1      | \$ 10.1      |
| Total Additions to Rate Base            | \$ 292.5     | \$ 283.1     | \$ 298.1     |
| Wtd. Avg. Rate Base - District          | \$ 9,753.8   | \$ 8,920.3   | \$ 9,305.9   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 415.1     | \$ 326.0     | \$ 363.0     |
| Total Weighted Average Rate Base        | \$ 10,168.9  | \$ 9,246.3   | \$ 9,668.9   |

RATE BASE COMPARISON TABLE

King City District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 17,440.3  | \$ 15,694.9  | \$ 16,711.2  |
| Wtd. Avg. Depreciation Reserve          | \$ (4,161.2) | \$ (3,919.8) | \$ (4,111.4) |
| Net Utility Plant                       | \$ 13,279.1  | \$ 11,775.1  | \$ 12,599.8  |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 407.6     | \$ 430.0     | \$ 418.8     |
| Advances In Aid of Construction         | \$ 1,331.7   | \$ 1,323.4   | \$ 1,323.4   |
| Reserve for Amortization of Intangibles | \$ 187.4     | \$ 214.1     | \$ 187.4     |
| Deferred Taxes                          | \$ 1,698.0   | \$ 1,318.7   | \$ 1,342.2   |
| Unamortized Investment Tax Credit       | \$ 7.8       | \$ 7.8       | \$ 7.8       |
| Total Deductions from Rate Base         | \$ 3,632.5   | \$ 3,294.0   | \$ 3,279.7   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 40.0      | \$ 40.0      | \$ 40.0      |
| Tank Painting                           | \$ -         | \$ -         | \$ 150.7     |
| Working Cash - Lead Lag                 | \$ 97.2      | \$ 92.4      | \$ 110.6     |
| Amount Withheld from Employees          | \$ (1.1)     | \$ (1.1)     | \$ (1.1)     |
| Total Working Capital                   | \$ 136.1     | \$ 131.3     | \$ 300.3     |
| Taxes on - Advances                     | \$ 61.2      | \$ 60.4      | \$ 61.2      |
| Taxes on - CIAC                         | \$ 8.1       | \$ 8.1       | \$ 8.1       |
| Total Additions to Rate Base            | \$ 205.4     | \$ 199.8     | \$ 369.6     |
| Wtd. Avg. Rate Base - District          | \$ 9,852.0   | \$ 8,680.9   | \$ 9,689.7   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 428.4     | \$ 331.9     | \$ 411.0     |
| Total Weighted Average Rate Base        | \$ 10,280.4  | \$ 9,012.8   | \$ 10,100.7  |

RATE BASE COMPARISON TABLE

Kern River Valley District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 28,256.7  | \$ 27,592.2  | \$ 27,413.7  |
| Wtd. Avg. Depreciation Reserve          | \$ (7,760.1) | \$ (7,709.6) | \$ (7,721.6) |
| Net Utility Plant                       | \$ 20,496.6  | \$ 19,882.6  | \$ 19,692.1  |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 662.2     | \$ 686.0     | \$ 685.3     |
| Advances In Aid of Construction         | \$ 16.2      | \$ 16.2      | \$ 16.2      |
| Reserve for Amortization of Intangibles | \$ 40.5      | \$ 40.5      | \$ 40.5      |
| Deferred Taxes                          | \$ 1,255.5   | \$ 1,602.6   | \$ 1,638.7   |
| Unamortized Investment Tax Credit       | \$ 4.5       | \$ 4.5       | \$ 4.5       |
| Total Deductions from Rate Base         | \$ 1,978.9   | \$ 2,349.8   | \$ 2,385.1   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 27.4      | \$ 9.8       | \$ 9.8       |
| Tank Painting                           | \$ -         | \$ -         | \$ 106.3     |
| Working Cash - Lead Lag                 | \$ 297.8     | \$ 273.2     | \$ 278.5     |
| Amount Withheld from Employees          | \$ (2.1)     | \$ (2.1)     | \$ (2.1)     |
| Total Working Capital                   | \$ 323.1     | \$ 280.9     | \$ 392.6     |
| Taxes on - Advances                     | \$ -         | \$ -         | \$ -         |
| Taxes on - CIAC                         | \$ 45.7      | \$ 56.0      | \$ 46.2      |
| Total Additions to Rate Base            | \$ 368.8     | \$ 336.9     | \$ 438.8     |
| Wtd. Avg. Rate Base - District          | \$ 18,886.5  | \$ 17,869.7  | \$ 17,745.8  |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 804.5     | \$ 631.7     | \$ 703.4     |
| Total Weighted Average Rate Base        | \$ 19,691.1  | \$ 18,501.4  | \$ 18,449.2  |

RATE BASE COMPARISON TABLE

Kern River Valley District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 30,207.6  | \$ 28,766.4  | \$ 28,543.7  |
| Wtd. Avg. Depreciation Reserve          | \$ (8,699.5) | \$ (8,572.1) | \$ (8,594.9) |
| Net Utility Plant                       | \$ 21,508.1  | \$ 20,194.3  | \$ 19,948.8  |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 674.2     | \$ 710.7     | \$ 708.7     |
| Advances In Aid of Construction         | \$ 15.8      | \$ 15.8      | \$ 15.8      |
| Reserve for Amortization of Intangibles | \$ 55.6      | \$ 48.5      | \$ 48.5      |
| Deferred Taxes                          | \$ 1,318.3   | \$ 1,635.9   | \$ 1,707.0   |
| Unamortized Investment Tax Credit       | \$ 4.0       | \$ 4.0       | \$ 4.0       |
| Total Deductions from Rate Base         | \$ 2,067.9   | \$ 2,414.9   | \$ 2,484.0   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 27.4      | \$ 9.8       | \$ 9.8       |
| Tank Painting                           | \$ -         | \$ -         | \$ 198.2     |
| Working Cash - Lead Lag                 | \$ 314.9     | \$ 280.9     | \$ 281.8     |
| Amount Withheld from Employees          | \$ (2.1)     | \$ (2.1)     | \$ (2.1)     |
| Total Working Capital                   | \$ 340.2     | \$ 288.6     | \$ 487.7     |
| Taxes on - Advances                     | \$ -         | \$ -         | \$ -         |
| Taxes on - CIAC                         | \$ 43.9      | \$ 57.4      | \$ 44.6      |
| Total Additions to Rate Base            | \$ 384.1     | \$ 346.0     | \$ 532.3     |
| Wtd. Avg. Rate Base - District          | \$ 19,824.3  | \$ 18,125.4  | \$ 17,997.1  |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 830.0     | \$ 642.9     | \$ 796.3     |
| Total Weighted Average Rate Base        | \$ 20,654.3  | \$ 18,768.3  | \$ 18,793.4  |

RATE BASE COMPARISON TABLE

Livermore District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 71,110.2   | \$ 68,258.3   | \$ 69,144.7   |
| Wtd. Avg. Depreciation Reserve          | \$ (22,245.4) | \$ (21,940.4) | \$ (22,238.0) |
| Net Utility Plant                       | \$ 48,864.8   | \$ 46,317.9   | \$ 46,906.8   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 3,168.0    | \$ 3,189.8    | \$ 3,554.3    |
| Advances In Aid of Construction         | \$ 9,198.1    | \$ 9,190.6    | \$ 9,190.6    |
| Reserve for Amortization of Intangibles | \$ 102.5      | \$ 97.2       | \$ 97.2       |
| Deferred Taxes                          | \$ 5,685.9    | \$ 6,499.1    | \$ 6,942.9    |
| Unamortized Investment Tax Credit       | \$ 88.6       | \$ 88.6       | \$ 88.6       |
| Total Deductions from Rate Base         | \$ 18,243.1   | \$ 19,065.3   | \$ 19,873.5   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 100.6      | \$ 100.6      | \$ 100.6      |
| Tank Painting                           | \$ -          | \$ -          | \$ 377.4      |
| Working Cash - Lead Lag                 | \$ 780.4      | \$ 577.9      | \$ 680.7      |
| Amount Withheld from Employees          | \$ (5.8)      | \$ (5.8)      | \$ (5.8)      |
| Total Working Capital                   | \$ 875.2      | \$ 672.7      | \$ 1,152.9    |
| Taxes on - Advances                     | \$ 674.1      | \$ 661.8      | \$ 674.1      |
| Taxes on - CIAC                         | \$ 160.4      | \$ 155.2      | \$ 203.0      |
| Total Additions to Rate Base            | \$ 1,709.7    | \$ 1,489.7    | \$ 2,030.0    |
| Wtd. Avg. Rate Base - District          | \$ 32,331.4   | \$ 28,742.3   | \$ 29,063.3   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 2,277.1    | \$ 1,787.9    | \$ 1,990.8    |
| Total Weighted Average Rate Base        | \$ 34,608.5   | \$ 30,530.2   | \$ 31,054.1   |

RATE BASE COMPARISON TABLE

Livermore District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 75,244.4   | \$ 70,104.0   | \$ 72,596.0   |
| Wtd. Avg. Depreciation Reserve          | \$ (24,046.9) | \$ (23,037.1) | \$ (24,001.3) |
| Net Utility Plant                       | \$ 51,197.5   | \$ 47,066.9   | \$ 48,594.8   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 3,152.2    | \$ 3,222.7    | \$ 3,693.7    |
| Advances In Aid of Construction         | \$ 9,252.0    | \$ 9,244.5    | \$ 9,244.5    |
| Reserve for Amortization of Intangibles | \$ 129.3      | \$ 113.3      | \$ 113.3      |
| Deferred Taxes                          | \$ 6,041.7    | \$ 6,722.0    | \$ 7,229.7    |
| Unamortized Investment Tax Credit       | \$ 87.1       | \$ 87.1       | \$ 87.1       |
| Total Deductions from Rate Base         | \$ 18,662.3   | \$ 19,389.6   | \$ 20,368.5   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 100.6      | \$ 100.6      | \$ 100.6      |
| Tank Painting                           | \$ -          | \$ -          | \$ 339.6      |
| Working Cash - Lead Lag                 | \$ 854.2      | \$ 609.7      | \$ 725.4      |
| Amount Withheld from Employees          | \$ (5.8)      | \$ (5.8)      | \$ (5.8)      |
| Total Working Capital                   | \$ 949.0      | \$ 704.5      | \$ 1,159.8    |
| Taxes on - Advances                     | \$ 549.6      | \$ 533.9      | \$ 549.6      |
| Taxes on - CIAC                         | \$ 145.3      | \$ 138.4      | \$ 201.0      |
| Total Additions to Rate Base            | \$ 1,643.9    | \$ 1,376.8    | \$ 1,910.5    |
| Wtd. Avg. Rate Base - District          | \$ 34,179.1   | \$ 29,054.1   | \$ 30,136.8   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 2,349.6    | \$ 1,819.8    | \$ 2,253.9    |
| Total Weighted Average Rate Base        | \$ 36,528.7   | \$ 30,873.9   | \$ 32,390.7   |

RATE BASE COMPARISON TABLE

Los Altos District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 81,382.4   | \$ 77,682.5   | \$ 77,436.6   |
| Wtd. Avg. Depreciation Reserve          | \$ (25,674.1) | \$ (25,488.6) | \$ (25,524.3) |
| Net Utility Plant                       | \$ 55,708.3   | \$ 52,193.8   | \$ 51,912.3   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 7,438.5    | \$ 7,394.4    | \$ 7,378.1    |
| Advances In Aid of Construction         | \$ 1,782.1    | \$ 1,768.9    | \$ 1,768.9    |
| Reserve for Amortization of Intangibles | \$ 202.1      | \$ 187.7      | \$ 187.0      |
| Deferred Taxes                          | \$ 6,448.3    | \$ 6,890.3    | \$ 7,479.1    |
| Unamortized Investment Tax Credit       | \$ 81.8       | \$ 81.8       | \$ 81.8       |
| Total Deductions from Rate Base         | \$ 15,952.8   | \$ 16,323.1   | \$ 16,895.0   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 284.0      | \$ 284.0      | \$ 284.0      |
| Tank Painting                           | \$ -          | \$ -          | \$ -          |
| Working Cash - Lead Lag                 | \$ 482.6      | \$ 378.3      | \$ 415.9      |
| Amount Withheld from Employees          | \$ (7.0)      | \$ (7.0)      | \$ (7.0)      |
| Total Working Capital                   | \$ 759.6      | \$ 655.3      | \$ 692.9      |
| Taxes on - Advances                     | \$ 190.7      | \$ 199.6      | \$ 190.7      |
| Taxes on - CIAC                         | \$ 249.1      | \$ 273.4      | \$ 249.1      |
| Total Additions to Rate Base            | \$ 1,199.4    | \$ 1,128.3    | \$ 1,132.7    |
| Wtd. Avg. Rate Base - District          | \$ 40,954.9   | \$ 36,999.0   | \$ 36,150.0   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 2,731.2    | \$ 2,144.5    | \$ 2,387.8    |
| Total Weighted Average Rate Base        | \$ 43,686.1   | \$ 39,143.5   | \$ 38,537.8   |

RATE BASE COMPARISON TABLE

Los Altos District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 84,826.7   | \$ 80,146.4   | \$ 81,211.3   |
| Wtd. Avg. Depreciation Reserve          | \$ (27,527.3) | \$ (26,986.9) | \$ (27,299.7) |
| Net Utility Plant                       | \$ 57,299.3   | \$ 53,159.5   | \$ 53,911.6   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 7,445.4    | \$ 7,440.8    | \$ 7,390.4    |
| Advances In Aid of Construction         | \$ 1,767.4    | \$ 1,754.2    | \$ 1,754.2    |
| Reserve for Amortization of Intangibles | \$ 235.6      | \$ 192.3      | \$ 190.3      |
| Deferred Taxes                          | \$ 6,769.0    | \$ 7,220.1    | \$ 7,788.3    |
| Unamortized Investment Tax Credit       | \$ 77.6       | \$ 77.6       | \$ 77.6       |
| Total Deductions from Rate Base         | \$ 16,295.0   | \$ 16,685.0   | \$ 17,200.7   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 284.0      | \$ 284.0      | \$ 284.0      |
| Tank Painting                           | \$ -          | \$ -          | \$ 517.1      |
| Working Cash - Lead Lag                 | \$ 512.8      | \$ 404.4      | \$ 441.7      |
| Amount Withheld from Employees          | \$ (7.0)      | \$ (7.0)      | \$ (7.0)      |
| Total Working Capital                   | \$ 789.8      | \$ 681.4      | \$ 1,235.7    |
| Taxes on - Advances                     | \$ 169.9      | \$ 181.4      | \$ 169.9      |
| Taxes on - CIAC                         | \$ 245.1      | \$ 276.8      | \$ 245.1      |
| Total Additions to Rate Base            | \$ 1,204.8    | \$ 1,139.6    | \$ 1,650.7    |
| Wtd. Avg. Rate Base - District          | \$ 42,209.1   | \$ 37,614.1   | \$ 38,361.6   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 2,818.0    | \$ 2,182.7    | \$ 2,703.3    |
| Total Weighted Average Rate Base        | \$ 45,027.1   | \$ 39,796.8   | \$ 41,064.9   |

RATE BASE COMPARISON TABLE

Marysville District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 16,348.6  | \$ 13,715.9  | \$ 15,684.9  |
| Wtd. Avg. Depreciation Reserve          | \$ (5,476.8) | \$ (5,379.7) | \$ (5,428.8) |
| Net Utility Plant                       | \$ 10,871.8  | \$ 8,336.2   | \$ 10,256.1  |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 585.5     | \$ 578.5     | \$ 576.2     |
| Advances In Aid of Construction         | \$ 155.3     | \$ 156.3     | \$ 156.3     |
| Reserve for Amortization of Intangibles | \$ 103.9     | \$ 103.9     | \$ 103.8     |
| Deferred Taxes                          | \$ 1,730.8   | \$ 970.8     | \$ 1,617.9   |
| Unamortized Investment Tax Credit       | \$ 15.1      | \$ 15.1      | \$ 15.1      |
| Total Deductions from Rate Base         | \$ 2,590.6   | \$ 1,824.6   | \$ 2,469.3   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 77.8      | \$ 77.8      | \$ 77.8      |
| Tank Painting                           | \$ -         | \$ -         | \$ -         |
| Working Cash - Lead Lag                 | \$ (71.5)    | \$ (57.9)    | \$ (50.0)    |
| Amount Withheld from Employees          | \$ (1.3)     | \$ (1.3)     | \$ (1.3)     |
| Total Working Capital                   | \$ 5.0       | \$ 18.6      | \$ 26.5      |
| Taxes on - Advances                     | \$ 14.9      | \$ 14.8      | \$ 14.9      |
| Taxes on - CIAC                         | \$ 22.2      | \$ 22.9      | \$ 22.2      |
| Total Additions to Rate Base            | \$ 42.1      | \$ 56.3      | \$ 63.6      |
| Wtd. Avg. Rate Base - District          | \$ 8,323.3   | \$ 6,567.9   | \$ 7,850.4   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 506.1     | \$ 397.3     | \$ 442.4     |
| Total Weighted Average Rate Base        | \$ 8,829.4   | \$ 6,965.2   | \$ 8,292.8   |

RATE BASE COMPARISON TABLE

Marysville District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 16,714.0  | \$ 13,874.9  | \$ 15,890.4  |
| Wtd. Avg. Depreciation Reserve          | \$ (5,709.3) | \$ (5,574.8) | \$ (5,679.3) |
| Net Utility Plant                       | \$ 11,004.7  | \$ 8,300.1   | \$ 10,211.2  |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 592.2     | \$ 588.8     | \$ 582.3     |
| Advances In Aid of Construction         | \$ 140.5     | \$ 141.4     | \$ 141.4     |
| Reserve for Amortization of Intangibles | \$ 117.3     | \$ 117.3     | \$ 117.1     |
| Deferred Taxes                          | \$ 1,788.9   | \$ 1,020.4   | \$ 1,661.1   |
| Unamortized Investment Tax Credit       | \$ 14.2      | \$ 14.2      | \$ 14.2      |
| Total Deductions from Rate Base         | \$ 2,653.1   | \$ 1,882.1   | \$ 2,516.2   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 77.8      | \$ 77.8      | \$ 77.8      |
| Tank Painting                           | \$ -         | \$ -         | \$ -         |
| Working Cash - Lead Lag                 | \$ (74.7)    | \$ (59.9)    | \$ (55.4)    |
| Amount Withheld from Employees          | \$ (1.3)     | \$ (1.3)     | \$ (1.3)     |
| Total Working Capital                   | \$ 1.8       | \$ 16.6      | \$ 21.1      |
| Taxes on - Advances                     | \$ 1.8       | \$ 1.8       | \$ 1.8       |
| Taxes on - CIAC                         | \$ 16.7      | \$ 17.5      | \$ 16.7      |
| Total Additions to Rate Base            | \$ 20.3      | \$ 35.9      | \$ 39.6      |
| Wtd. Avg. Rate Base - District          | \$ 8,371.9   | \$ 6,453.9   | \$ 7,734.6   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 522.2     | \$ 404.4     | \$ 500.8     |
| Total Weighted Average Rate Base        | \$ 8,894.1   | \$ 6,858.3   | \$ 8,235.4   |

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RATE BASE COMPARISON TABLE

Oroville District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

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| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 18,990.1  | \$ 18,613.1  | \$ 18,961.2  |
| Wtd. Avg. Depreciation Reserve          | \$ (7,484.8) | \$ (7,420.2) | \$ (7,450.2) |
| Net Utility Plant                       | \$ 11,505.3  | \$ 11,192.9  | \$ 11,510.9  |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 911.0     | \$ 901.3     | \$ 899.2     |
| Advances In Aid of Construction         | \$ 184.7     | \$ 182.8     | \$ 182.8     |
| Reserve for Amortization of Intangibles | \$ 210.7     | \$ 210.4     | \$ 210.6     |
| Deferred Taxes                          | \$ 1,870.6   | \$ 2,080.1   | \$ 2,095.1   |
| Unamortized Investment Tax Credit       | \$ 22.1      | \$ 22.1      | \$ 22.1      |
| Total Deductions from Rate Base         | \$ 3,199.1   | \$ 3,396.7   | \$ 3,409.8   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 91.3      | \$ 91.3      | \$ 91.3      |
| Tank Painting                           | \$ -         | \$ -         | \$ 212.2     |
| Working Cash - Lead Lag                 | \$ 249.9     | \$ 230.0     | \$ 239.1     |
| Amount Withheld from Employees          | \$ (1.7)     | \$ (1.7)     | \$ (1.7)     |
| Total Working Capital                   | \$ 339.5     | \$ 319.6     | \$ 540.9     |
| Taxes on - Advances                     | \$ 23.1      | \$ 22.6      | \$ 22.2      |
| Taxes on - CIAC                         | \$ 30.9      | \$ 29.2      | \$ 27.6      |
| Total Additions to Rate Base            | \$ 393.5     | \$ 371.4     | \$ 590.7     |
| Wtd. Avg. Rate Base - District          | \$ 8,699.7   | \$ 8,167.6   | \$ 8,691.9   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 668.4     | \$ 524.6     | \$ 584.2     |
| Total Weighted Average Rate Base        | \$ 9,368.1   | \$ 8,692.2   | \$ 9,276.1   |

RATE BASE COMPARISON TABLE

Oroville District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 19,528.3  | \$ 18,852.4  | \$ 19,374.9  |
| Wtd. Avg. Depreciation Reserve          | \$ (7,856.8) | \$ (7,730.4) | \$ (7,816.0) |
| Net Utility Plant                       | \$ 11,671.5  | \$ 11,122.0  | \$ 11,558.9  |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 938.9     | \$ 933.9     | \$ 927.4     |
| Advances In Aid of Construction         | \$ 190.5     | \$ 188.6     | \$ 188.6     |
| Reserve for Amortization of Intangibles | \$ 240.0     | \$ 239.3     | \$ 239.7     |
| Deferred Taxes                          | \$ 1,995.7   | \$ 2,118.8   | \$ 2,196.8   |
| Unamortized Investment Tax Credit       | \$ 21.2      | \$ 21.2      | \$ 21.2      |
| Total Deductions from Rate Base         | \$ 3,386.3   | \$ 3,501.8   | \$ 3,573.6   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 91.3      | \$ 91.3      | \$ 91.3      |
| Tank Painting                           | \$ -         | \$ -         | \$ 188.6     |
| Working Cash - Lead Lag                 | \$ 265.7     | \$ 236.0     | \$ 248.9     |
| Amount Withheld from Employees          | \$ (1.7)     | \$ (1.7)     | \$ (1.7)     |
| Total Working Capital                   | \$ 355.3     | \$ 325.6     | \$ 527.2     |
| Taxes on - Advances                     | \$ 23.8      | \$ 23.1      | \$ 22.6      |
| Taxes on - CIAC                         | \$ 32.9      | \$ 30.6      | \$ 28.5      |
| Total Additions to Rate Base            | \$ 412.0     | \$ 379.3     | \$ 578.3     |
| Wtd. Avg. Rate Base - District          | \$ 8,697.2   | \$ 7,999.5   | \$ 8,563.6   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 689.5     | \$ 533.9     | \$ 661.4     |
| Total Weighted Average Rate Base        | \$ 9,386.7   | \$ 8,533.4   | \$ 9,225.0   |

RATE BASE COMPARISON TABLE

Palos Verdes District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item  | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                     | \$ 81,542.1   | \$ 67,684.0   | \$ 72,819.3   |
| Wtd. Avg. Depreciation Reserve              | \$ (34,540.1) | \$ (34,131.2) | \$ (34,361.2) |
| Net Utility Plant                           | \$ 47,002.0   | \$ 33,552.8   | \$ 38,458.2   |
| Deductions from Rate Base:                  |               |               |               |
| Contributions In Aid of Construction        | \$ 1,851.9    | \$ 2,001.0    | \$ 1,991.8    |
| Advances In Aid of Construction             | \$ 1,679.6    | \$ 1,679.6    | \$ 1,679.6    |
| Reserve for Amortization of Intangibles     | \$ 182.0      | \$ 181.9      | \$ 181.9      |
| Deferred Taxes                              | \$ 8,244.1    | \$ 6,820.0    | \$ 7,939.0    |
| Unamortized Investment Tax Credit           | \$ 133.7      | \$ 133.7      | \$ 133.7      |
| Total Deductions from Rate Base             | \$ 12,091.3   | \$ 10,816.2   | \$ 11,926.1   |
| Additions to Rate Base:                     |               |               |               |
| Working Capital:                            |               |               |               |
| Materials and Supplies                      | \$ 573.7      | \$ 539.8      | \$ 539.8      |
| Tank Painting                               | \$ -          | \$ -          | \$ 613.5      |
| Working Cash - Lead Lag                     | \$ (10.1)     | \$ (188.6)    | \$ (201.3)    |
| Amount Withheld from Employees              | \$ (9.9)      | \$ (9.9)      | \$ (9.9)      |
| Total Working Capital                       | \$ 553.7      | \$ 341.3      | \$ 942.1      |
| Taxes on - Advances                         | \$ 125.5      | \$ 125.5      | \$ 125.5      |
| Taxes on - CIAC                             | \$ 100.7      | \$ 106.4      | \$ 106.4      |
| Total Additions to Rate Base                | \$ 779.9      | \$ 573.2      | \$ 1,173.9    |
| Wtd. Avg. Rate Base - District              | \$ 35,690.6   | \$ 23,309.8   | \$ 27,706.0   |
| Wtd. Avg. Rate Base - Rancho Dom Allocation | \$ 421.1      | \$ 239.4      | \$ 292.0      |
| Wtd. Avg. Rate Base - GO Allocation         | \$ 3,880.4    | \$ 3,047.0    | \$ 3,391.7    |
| Total Weighted Average Rate Base            | \$ 39,992.1   | \$ 26,596.2   | \$ 31,389.7   |

RATE BASE COMPARISON TABLE

Palos Verdes District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item  | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                     | \$ 89,659.1   | \$ 70,116.7   | \$ 77,031.2   |
| Wtd. Avg. Depreciation Reserve              | \$ (35,714.6) | \$ (34,799.1) | \$ (35,433.1) |
| Net Utility Plant                           | \$ 53,944.5   | \$ 35,317.6   | \$ 41,598.1   |
| Deductions from Rate Base:                  |               |               |               |
| Contributions In Aid of Construction        | \$ 1,873.9    | \$ 2,099.6    | \$ 2,071.5    |
| Advances In Aid of Construction             | \$ 1,608.9    | \$ 1,608.9    | \$ 1,608.9    |
| Reserve for Amortization of Intangibles     | \$ 229.7      | \$ 225.0      | \$ 225.1      |
| Deferred Taxes                              | \$ 9,301.0    | \$ 7,409.2    | \$ 8,831.2    |
| Unamortized Investment Tax Credit           | \$ 125.1      | \$ 125.2      | \$ 125.1      |
| Total Deductions from Rate Base             | \$ 13,138.6   | \$ 11,467.9   | \$ 12,861.8   |
| Additions to Rate Base:                     |               |               |               |
| Working Capital:                            |               |               |               |
| Materials and Supplies                      | \$ 573.7      | \$ 539.8      | \$ 539.8      |
| Tank Painting                               | \$ -          | \$ -          | \$ 552.1      |
| Working Cash - Lead Lag                     | \$ (41.1)     | \$ (208.2)    | \$ (232.7)    |
| Amount Withheld from Employees              | \$ (9.9)      | \$ (9.9)      | \$ (9.9)      |
| Total Working Capital                       | \$ 522.7      | \$ 321.7      | \$ 849.2      |
| Taxes on - Advances                         | \$ 43.7       | \$ 43.7       | \$ 43.7       |
| Taxes on - CIAC                             | \$ 96.1       | \$ 103.6      | \$ 103.6      |
| Total Additions to Rate Base                | \$ 662.5      | \$ 469.0      | \$ 996.5      |
| Wtd. Avg. Rate Base - District              | \$ 41,468.4   | \$ 24,318.7   | \$ 29,732.8   |
| Wtd. Avg. Rate Base - Rancho Dom Allocation | \$ 274.6      | \$ 110.0      | \$ 175.1      |
| Wtd. Avg. Rate Base - GO Allocation         | \$ 4,003.6    | \$ 3,101.6    | \$ 3,839.8    |
| Total Weighted Average Rate Base            | \$ 45,746.6   | \$ 27,530.3   | \$ 33,747.7   |

RATE BASE COMPARISON TABLE

Redwood Valley - Coast Springs District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item   | Utility      | ORA        | Settlement |
|--|--------------|------------|------------|
|  | (In \$1,000) |            |            |
| Wtd.Avg. Plant in Serv.                        | \$ 2,138.2   | \$ 1,938.3 | \$ 2,090.8 |
| Wtd. Avg. Depreciation Reserve                 | \$ (604.8)   | \$ (602.5) | \$ (603.9) |
| Net Utility Plant                              | \$ 1,533.4   | \$ 1,335.8 | \$ 1,486.9 |
| Deductions from Rate Base:                     |              |            |            |
| Contributions In Aid of Construction           | \$ 109.6     | \$ 109.5   | \$ 109.6   |
| Advances In Aid of Construction                | \$ -         | \$ -       | \$ -       |
| Reserve for Amortization of Intangibles        | \$ 68.2      | \$ 68.2    | \$ 68.2    |
| Deferred Taxes                                 | \$ 73.4      | \$ 93.8    | \$ 135.0   |
| Unamortized Investment Tax Credit              | \$ -         | \$ -       | \$ -       |
| Total Deductions from Rate Base                | \$ 251.2     | \$ 271.5   | \$ 312.9   |
| Additions to Rate Base:                        |              |            |            |
| Working Capital:                               |              |            |            |
| Materials and Supplies                         | \$ -         | \$ -       | \$ -       |
| Tank Painting                                  | \$ -         | \$ -       | \$ -       |
| Working Cash - Lead Lag                        | \$ 28.9      | \$ 27.2    | \$ 27.0    |
| Amount Withheld from Employees                 | \$ (0.2)     | \$ (0.2)   | \$ (0.2)   |
| Total Working Capital                          | \$ 28.7      | \$ 27.0    | \$ 26.8    |
| Taxes on - Advances                            | \$ -         | \$ -       | \$ -       |
| Taxes on - CIAC                                | \$ -         | \$ -       | \$ -       |
| Total Additions to Rate Base                   | \$ 28.7      | \$ 27.0    | \$ 26.8    |
| Wtd. Avg. Rate Base - District                 | \$ 1,310.9   | \$ 1,091.3 | \$ 1,200.8 |
| Wtd. Avg. Rate Base - Redwood Valley Allocatio | \$ 100.1     | \$ 100.6   | \$ 90.0    |
| Wtd. Avg. Rate Base - GO Allocation            | \$ 64.8      | \$ 50.9    | \$ 56.7    |
| Total Weighted Average Rate Base               | \$ 1,475.8   | \$ 1,242.7 | \$ 1,347.5 |

RATE BASE COMPARISON TABLE

Redwood Valley - Coast Springs District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item  | Utility      | ORA        | Settlement |
|---|--------------|------------|------------|
|   | (In \$1,000) |            |            |
| Wtd.Avg. Plant in Serv.                         | \$ 2,125.0   | \$ 1,924.5 | \$ 2,077.1 |
| Wtd. Avg. Depreciation Reserve                  | \$ (660.0)   | \$ (653.2) | \$ (657.4) |
| Net Utility Plant                               | \$ 1,465.0   | \$ 1,271.3 | \$ 1,419.8 |
| Deductions from Rate Base:                      |              |            |            |
| Contributions In Aid of Construction            | \$ 105.8     | \$ 105.6   | \$ 105.8   |
| Advances In Aid of Construction                 | \$ -         | \$ -       | \$ -       |
| Reserve for Amortization of Intangibles         | \$ 77.3      | \$ 77.3    | \$ 77.3    |
| Deferred Taxes                                  | \$ 93.9      | \$ 97.8    | \$ 140.1   |
| Unamortized Investment Tax Credit               | \$ -         | \$ -       | \$ -       |
| Total Deductions from Rate Base                 | \$ 277.0     | \$ 280.7   | \$ 323.3   |
| Additions to Rate Base:                         |              |            |            |
| Working Capital:                                |              |            |            |
| Materials and Supplies                          | \$ -         | \$ -       | \$ -       |
| Tank Painting                                   | \$ -         | \$ -       | \$ -       |
| Working Cash - Lead Lag                         | \$ 25.8      | \$ 27.5    | \$ 27.4    |
| Amount Withheld from Employees                  | \$ (0.2)     | \$ (0.2)   | \$ (0.2)   |
| Total Working Capital                           | \$ 25.6      | \$ 27.3    | \$ 27.2    |
| Taxes on - Advances                             | \$ -         | \$ -       | \$ -       |
| Taxes on - CIAC                                 | \$ -         | \$ -       | \$ -       |
| Total Additions to Rate Base                    | \$ 25.6      | \$ 27.3    | \$ 27.2    |
| Wtd. Avg. Rate Base - District                  | \$ 1,213.6   | \$ 1,017.9 | \$ 1,123.7 |
| Wtd. Avg. Rate Base - Redwood Valley Allocation | \$ 131.9     | \$ 134.1   | \$ 118.8   |
| Wtd. Avg. Rate Base - GO Allocation             | \$ 67.0      | \$ 51.8    | \$ 64.2    |
| Total Weighted Average Rate Base                | \$ 1,412.5   | \$ 1,203.8 | \$ 1,306.6 |

RATE BASE COMPARISON TABLE

Redwood Valley - Lucerne District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item   | Utility      | ORA          | Settlement   |
|--|--------------|--------------|--------------|
|  | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                        | \$ 6,358.4   | \$ 6,136.6   | \$ 6,200.5   |
| Wtd. Avg. Depreciation Reserve                 | \$ (1,866.2) | \$ (1,861.1) | \$ (1,861.8) |
| Net Utility Plant                              | \$ 4,492.2   | \$ 4,275.5   | \$ 4,338.7   |
| Deductions from Rate Base:                     |              |              |              |
| Contributions In Aid of Construction           | \$ 145.2     | \$ 143.7     | \$ 143.7     |
| Advances In Aid of Construction                | \$ -         | \$ -         | \$ -         |
| Reserve for Amortization of Intangibles        | \$ 0.5       | \$ 0.5       | \$ 0.5       |
| Deferred Taxes                                 | \$ 682.4     | \$ 647.9     | \$ 640.4     |
| Unamortized Investment Tax Credit              | \$ -         | \$ -         | \$ -         |
| Total Deductions from Rate Base                | \$ 828.1     | \$ 792.1     | \$ 784.6     |
| Additions to Rate Base:                        |              |              |              |
| Working Capital:                               |              |              |              |
| Materials and Supplies                         | \$ 9.1       | \$ 9.1       | \$ 9.1       |
| Tank Painting                                  | \$ -         | \$ -         | \$ -         |
| Working Cash - Lead Lag                        | \$ 258.8     | \$ 255.9     | \$ 260.5     |
| Amount Withheld from Employees                 | \$ (0.7)     | \$ (0.7)     | \$ (0.7)     |
| Total Working Capital                          | \$ 267.2     | \$ 264.3     | \$ 268.9     |
| Taxes on - Advances                            | \$ -         | \$ -         | \$ -         |
| Taxes on - CIAC                                | \$ 18.7      | \$ 18.7      | \$ 18.7      |
| Total Additions to Rate Base                   | \$ 285.9     | \$ 283.0     | \$ 287.5     |
| Wtd. Avg. Rate Base - District                 | \$ 3,950.0   | \$ 3,766.4   | \$ 3,841.6   |
| Wtd. Avg. Rate Base - Redwood Valley Allocatio | \$ 430.6     | \$ 432.5     | \$ 386.9     |
| Wtd. Avg. Rate Base - GO Allocation            | \$ 279.1     | \$ 219.1     | \$ 243.9     |
| Total Weighted Average Rate Base               | \$ 4,659.7   | \$ 4,417.9   | \$ 4,472.4   |

RATE BASE COMPARISON TABLE

Redwood Valley - Lucerne District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item  | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                         | \$ 6,640.3   | \$ 6,216.0   | \$ 6,280.8   |
| Wtd. Avg. Depreciation Reserve                  | \$ (2,049.1) | \$ (2,034.9) | \$ (2,036.2) |
| Net Utility Plant                               | \$ 4,591.2   | \$ 4,181.1   | \$ 4,244.6   |
| Deductions from Rate Base:                      |              |              |              |
| Contributions In Aid of Construction            | \$ 157.8     | \$ 156.2     | \$ 156.3     |
| Advances In Aid of Construction                 | \$ -         | \$ -         | \$ -         |
| Reserve for Amortization of Intangibles         | \$ 0.5       | \$ 0.5       | \$ 0.5       |
| Deferred Taxes                                  | \$ 791.0     | \$ 735.8     | \$ 713.9     |
| Unamortized Investment Tax Credit               | \$ -         | \$ -         | \$ -         |
| Total Deductions from Rate Base                 | \$ 949.3     | \$ 892.5     | \$ 870.7     |
| Additions to Rate Base:                         |              |              |              |
| Working Capital:                                |              |              |              |
| Materials and Supplies                          | \$ 9.1       | \$ 9.1       | \$ 9.1       |
| Tank Painting                                   | \$ -         | \$ -         | \$ -         |
| Working Cash - Lead Lag                         | \$ 257.8     | \$ 232.8     | \$ 244.1     |
| Amount Withheld from Employees                  | \$ (0.7)     | \$ (0.7)     | \$ (0.7)     |
| Total Working Capital                           | \$ 266.2     | \$ 241.2     | \$ 252.4     |
| Taxes on - Advances                             | \$ -         | \$ -         | \$ -         |
| Taxes on - CIAC                                 | \$ 18.4      | \$ 18.4      | \$ 18.4      |
| Total Additions to Rate Base                    | \$ 284.6     | \$ 259.6     | \$ 270.8     |
| Wtd. Avg. Rate Base - District                  | \$ 3,926.5   | \$ 3,548.2   | \$ 3,644.7   |
| Wtd. Avg. Rate Base - Redwood Valley Allocation | \$ 567.0     | \$ 576.6     | \$ 510.7     |
| Wtd. Avg. Rate Base - GO Allocation             | \$ 287.9     | \$ 223.0     | \$ 276.1     |
| Total Weighted Average Rate Base                | \$ 4,781.4   | \$ 4,347.7   | \$ 4,431.5   |

RATE BASE COMPARISON TABLE

Redwood Valley - Unified Area District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item   | Utility      | ORA        | Settlement |
|--|--------------|------------|------------|
|  | (In \$1,000) |            |            |
| Wtd.Avg. Plant in Serv.                        | \$ 2,495.6   | \$ 2,382.4 | \$ 2,489.8 |
| Wtd. Avg. Depreciation Reserve                 | \$ (725.5)   | \$ (716.1) | \$ (723.9) |
| Net Utility Plant                              | \$ 1,770.1   | \$ 1,666.3 | \$ 1,765.9 |
| Deductions from Rate Base:                     |              |            |            |
| Contributions In Aid of Construction           | \$ 37.8      | \$ 37.4    | \$ 37.3    |
| Advances In Aid of Construction                | \$ -         | \$ -       | \$ -       |
| Reserve for Amortization of Intangibles        | \$ 12.0      | \$ 12.0    | \$ 12.0    |
| Deferred Taxes                                 | \$ (8.1)     | \$ 0.3     | \$ 0.8     |
| Unamortized Investment Tax Credit              | \$ -         | \$ -       | \$ -       |
| Total Deductions from Rate Base                | \$ 41.7      | \$ 49.7    | \$ 50.2    |
| Additions to Rate Base:                        |              |            |            |
| Working Capital:                               |              |            |            |
| Materials and Supplies                         | \$ -         | \$ -       | \$ -       |
| Tank Painting                                  | \$ -         | \$ -       | \$ -       |
| Working Cash - Lead Lag                        | \$ 100.0     | \$ 91.5    | \$ 95.7    |
| Amount Withheld from Employees                 | \$ (0.2)     | \$ (0.2)   | \$ (0.2)   |
| Total Working Capital                          | \$ 99.8      | \$ 91.3    | \$ 95.5    |
| Taxes on - Advances                            | \$ -         | \$ -       | \$ -       |
| Taxes on - CIAC                                | \$ 4.8       | \$ 5.5     | \$ 4.8     |
| Total Additions to Rate Base                   | \$ 104.6     | \$ 96.8    | \$ 100.3   |
| Wtd. Avg. Rate Base - District                 | \$ 1,833.0   | \$ 1,713.4 | \$ 1,815.9 |
| Wtd. Avg. Rate Base - Redwood Valley Allocatio | \$ 140.8     | \$ 140.8   | \$ 126.0   |
| Wtd. Avg. Rate Base - GO Allocation            | \$ 90.9      | \$ 71.3    | \$ 79.3    |
| Total Weighted Average Rate Base               | \$ 2,064.7   | \$ 1,925.5 | \$ 2,021.1 |

RATE BASE COMPARISON TABLE

Redwood Valley - Unified Area District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item   | Utility      | ORA        | Settlement |
|--|--------------|------------|------------|
|  | (In \$1,000) |            |            |
| Wtd.Avg. Plant in Serv.                        | \$ 2,604.1   | \$ 2,372.6 | \$ 2,523.7 |
| Wtd. Avg. Depreciation Reserve                 | \$ (809.3)   | \$ (790.7) | \$ (806.7) |
| Net Utility Plant                              | \$ 1,794.8   | \$ 1,581.9 | \$ 1,717.0 |
| Deductions from Rate Base:                     |              |            |            |
| Contributions In Aid of Construction           | \$ 40.5      | \$ 40.1    | \$ 40.1    |
| Advances In Aid of Construction                | \$ -         | \$ -       | \$ -       |
| Reserve for Amortization of Intangibles        | \$ 12.0      | \$ 12.0    | \$ 12.0    |
| Deferred Taxes                                 | \$ 18.1      | \$ (6.7)   | \$ 13.6    |
| Unamortized Investment Tax Credit              | \$ -         | \$ -       | \$ -       |
| Total Deductions from Rate Base                | \$ 70.6      | \$ 45.4    | \$ 65.7    |
| Additions to Rate Base:                        |              |            |            |
| Working Capital:                               |              |            |            |
| Materials and Supplies                         | \$ -         | \$ -       | \$ -       |
| Tank Painting                                  | \$ -         | \$ -       | \$ -       |
| Working Cash - Lead Lag                        | \$ 99.7      | \$ 91.2    | \$ 94.7    |
| Amount Withheld from Employees                 | \$ (0.2)     | \$ (0.2)   | \$ (0.2)   |
| Total Working Capital                          | \$ 99.5      | \$ 91.0    | \$ 94.5    |
| Taxes on - Advances                            | \$ -         | \$ -       | \$ -       |
| Taxes on - CIAC                                | \$ 4.7       | \$ 5.6     | \$ 4.7     |
| Total Additions to Rate Base                   | \$ 104.2     | \$ 96.6    | \$ 99.1    |
| Wtd. Avg. Rate Base - District                 | \$ 1,828.4   | \$ 1,633.1 | \$ 1,750.4 |
| Wtd. Avg. Rate Base - Redwood Valley Allocatio | \$ 187.7     | \$ 187.7   | \$ 166.3   |
| Wtd. Avg. Rate Base - GO Allocation            | \$ 93.7      | \$ 72.6    | \$ 89.9    |
| Total Weighted Average Rate Base               | \$ 2,109.8   | \$ 1,893.3 | \$ 2,006.6 |

RATE BASE COMPARISON TABLE

Salinas District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 152,066.5  | \$ 131,486.2  | \$ 138,430.4  |
| Wtd. Avg. Depreciation Reserve          | \$ (40,472.7) | \$ (39,918.9) | \$ (40,087.2) |
| Net Utility Plant                       | \$ 111,593.8  | \$ 91,567.3   | \$ 98,343.2   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 13,472.3   | \$ 13,465.2   | \$ 13,441.3   |
| Advances In Aid of Construction         | \$ 11,897.0   | \$ 11,877.3   | \$ 11,877.3   |
| Reserve for Amortization of Intangibles | \$ 642.4      | \$ 638.8      | \$ 641.7      |
| Deferred Taxes                          | \$ 13,023.4   | \$ 11,485.1   | \$ 13,732.7   |
| Unamortized Investment Tax Credit       | \$ 113.9      | \$ 113.9      | \$ 113.9      |
| Total Deductions from Rate Base         | \$ 39,149.0   | \$ 37,580.3   | \$ 39,806.9   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 497.4      | \$ 488.0      | \$ 488.0      |
| Tank Painting                           | \$ -          | \$ -          | \$ 124.1      |
| Working Cash - Lead Lag                 | \$ 1,427.7    | \$ 1,298.5    | \$ 1,359.2    |
| Amount Withheld from Employees          | \$ (10.1)     | \$ (10.1)     | \$ (10.1)     |
| Total Working Capital                   | \$ 1,915.0    | \$ 1,776.4    | \$ 1,961.2    |
| Taxes on - Advances                     | \$ 861.9      | \$ 865.8      | \$ 861.9      |
| Taxes on - CIAC                         | \$ 274.5      | \$ 284.4      | \$ 274.5      |
| Total Additions to Rate Base            | \$ 3,051.4    | \$ 2,926.6    | \$ 3,097.6    |
| Wtd. Avg. Rate Base - District          | \$ 75,496.2   | \$ 56,913.6   | \$ 61,634.0   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 3,932.2    | \$ 3,086.8    | \$ 3,437.1    |
| Total Weighted Average Rate Base        | \$ 79,428.4   | \$ 60,000.5   | \$ 65,071.1   |

RATE BASE COMPARISON TABLE

Salinas District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 163,665.8  | \$ 134,069.4  | \$ 144,863.5  |
| Wtd. Avg. Depreciation Reserve          | \$ (42,992.4) | \$ (41,571.0) | \$ (42,230.0) |
| Net Utility Plant                       | \$ 120,673.4  | \$ 92,498.4   | \$ 102,633.5  |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 13,295.9   | \$ 13,346.6   | \$ 13,272.9   |
| Advances In Aid of Construction         | \$ 11,452.9   | \$ 11,433.4   | \$ 11,433.4   |
| Reserve for Amortization of Intangibles | \$ 748.3      | \$ 744.7      | \$ 747.6      |
| Deferred Taxes                          | \$ 13,954.2   | \$ 11,871.9   | \$ 14,469.9   |
| Unamortized Investment Tax Credit       | \$ 110.8      | \$ 110.8      | \$ 110.8      |
| Total Deductions from Rate Base         | \$ 39,562.1   | \$ 37,507.4   | \$ 40,034.5   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 497.4      | \$ 488.0      | \$ 488.0      |
| Tank Painting                           | \$ -          | \$ -          | \$ 111.7      |
| Working Cash - Lead Lag                 | \$ 1,495.5    | \$ 1,310.8    | \$ 1,355.3    |
| Amount Withheld from Employees          | \$ (10.1)     | \$ (10.1)     | \$ (10.1)     |
| Total Working Capital                   | \$ 1,982.8    | \$ 1,788.7    | \$ 1,944.9    |
| Taxes on - Advances                     | \$ 797.2      | \$ 802.2      | \$ 797.2      |
| Taxes on - CIAC                         | \$ 243.9      | \$ 256.9      | \$ 243.9      |
| Total Additions to Rate Base            | \$ 3,023.9    | \$ 2,847.8    | \$ 2,986.1    |
| Wtd. Avg. Rate Base - District          | \$ 84,135.2   | \$ 57,838.8   | \$ 65,585.0   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 4,057.1    | \$ 3,141.9    | \$ 3,891.2    |
| Total Weighted Average Rate Base        | \$ 88,192.3   | \$ 60,980.8   | \$ 69,476.2   |

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RATE BASE COMPARISON TABLE

Selma District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

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| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 26,782.4  | \$ 26,398.9  | \$ 26,975.4  |
| Wtd. Avg. Depreciation Reserve          | \$ (7,596.1) | \$ (7,427.3) | \$ (7,580.3) |
| Net Utility Plant                       | \$ 19,186.3  | \$ 18,971.6  | \$ 19,395.1  |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 1,882.0   | \$ 1,890.1   | \$ 1,997.9   |
| Advances In Aid of Construction         | \$ 4,064.4   | \$ 4,059.6   | \$ 4,059.6   |
| Reserve for Amortization of Intangibles | \$ 165.6     | \$ 165.6     | \$ 165.6     |
| Deferred Taxes                          | \$ 1,694.7   | \$ 2,186.5   | \$ 2,104.6   |
| Unamortized Investment Tax Credit       | \$ 21.4      | \$ 21.4      | \$ 21.4      |
| Total Deductions from Rate Base         | \$ 7,828.1   | \$ 8,323.2   | \$ 8,349.2   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 188.4     | \$ 142.3     | \$ 142.3     |
| Tank Painting                           | \$ -         | \$ -         | \$ -         |
| Working Cash - Lead Lag                 | \$ 105.4     | \$ 72.2      | \$ 101.5     |
| Amount Withheld from Employees          | \$ (1.9)     | \$ (1.9)     | \$ (1.9)     |
| Total Working Capital                   | \$ 291.9     | \$ 212.6     | \$ 241.9     |
| Taxes on - Advances                     | \$ 223.4     | \$ 225.5     | \$ 223.4     |
| Taxes on - CIAC                         | \$ 52.6      | \$ 56.8      | \$ 61.9      |
| Total Additions to Rate Base            | \$ 567.9     | \$ 494.9     | \$ 527.2     |
| Wtd. Avg. Rate Base - District          | \$ 11,926.1  | \$ 11,143.3  | \$ 11,573.1  |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 759.1     | \$ 595.9     | \$ 663.6     |
| Total Weighted Average Rate Base        | \$ 12,685.2  | \$ 11,739.3  | \$ 12,236.7  |

RATE BASE COMPARISON TABLE

Selma District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 27,471.1  | \$ 26,724.7  | \$ 27,632.8  |
| Wtd. Avg. Depreciation Reserve          | \$ (8,295.3) | \$ (7,845.6) | \$ (8,275.7) |
| Net Utility Plant                       | \$ 19,175.8  | \$ 18,879.1  | \$ 19,357.1  |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 1,921.0   | \$ 1,959.7   | \$ 2,086.8   |
| Advances In Aid of Construction         | \$ 4,010.5   | \$ 4,005.7   | \$ 4,005.7   |
| Reserve for Amortization of Intangibles | \$ 196.6     | \$ 196.5     | \$ 196.6     |
| Deferred Taxes                          | \$ 1,706.8   | \$ 2,253.8   | \$ 2,105.8   |
| Unamortized Investment Tax Credit       | \$ 21.0      | \$ 21.0      | \$ 21.0      |
| Total Deductions from Rate Base         | \$ 7,855.9   | \$ 8,436.7   | \$ 8,416.0   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 188.4     | \$ 142.3     | \$ 142.3     |
| Tank Painting                           | \$ -         | \$ -         | \$ -         |
| Working Cash - Lead Lag                 | \$ 99.9      | \$ 71.7      | \$ 96.6      |
| Amount Withheld from Employees          | \$ (1.9)     | \$ (1.9)     | \$ (1.9)     |
| Total Working Capital                   | \$ 286.4     | \$ 212.1     | \$ 237.0     |
| Taxes on - Advances                     | \$ 117.9     | \$ 120.6     | \$ 117.9     |
| Taxes on - CIAC                         | \$ 48.5      | \$ 54.1      | \$ 60.8      |
| Total Additions to Rate Base            | \$ 452.8     | \$ 386.8     | \$ 415.7     |
| Wtd. Avg. Rate Base - District          | \$ 11,772.7  | \$ 10,829.2  | \$ 11,356.8  |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 783.3     | \$ 606.6     | \$ 751.3     |
| Total Weighted Average Rate Base        | \$ 12,556.0  | \$ 11,435.8  | \$ 12,108.1  |

RATE BASE COMPARISON TABLE

Stockton District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 131,007.5  | \$ 120,258.3  | \$ 125,353.1  |
| Wtd. Avg. Depreciation Reserve          | \$ (47,267.7) | \$ (46,782.9) | \$ (47,040.2) |
| Net Utility Plant                       | \$ 83,739.8   | \$ 73,475.4   | \$ 78,313.0   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 4,889.7    | \$ 4,836.6    | \$ 4,819.0    |
| Advances In Aid of Construction         | \$ 6,033.8    | \$ 6,008.6    | \$ 6,008.6    |
| Reserve for Amortization of Intangibles | \$ 330.3      | \$ 330.3      | \$ 330.1      |
| Deferred Taxes                          | \$ 11,506.5   | \$ 12,426.0   | \$ 12,756.9   |
| Unamortized Investment Tax Credit       | \$ 108.4      | \$ 108.4      | \$ 108.4      |
| Total Deductions from Rate Base         | \$ 22,868.7   | \$ 23,709.9   | \$ 24,023.0   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 512.3      | \$ 491.9      | \$ 491.9      |
| Tank Painting                           | \$ -          | \$ -          | \$ 1,099.3    |
| Working Cash - Lead Lag                 | \$ 2,392.6    | \$ 1,331.6    | \$ 1,541.2    |
| Amount Withheld from Employees          | \$ (13.0)     | \$ (13.0)     | \$ (13.0)     |
| Total Working Capital                   | \$ 2,891.9    | \$ 1,810.5    | \$ 3,119.5    |
| Taxes on - Advances                     | \$ 263.3      | \$ 268.0      | \$ 263.3      |
| Taxes on - CIAC                         | \$ 209.3      | \$ 219.7      | \$ 209.3      |
| Total Additions to Rate Base            | \$ 3,364.5    | \$ 2,298.2    | \$ 3,592.1    |
| Wtd. Avg. Rate Base - District          | \$ 64,235.6   | \$ 52,063.7   | \$ 57,882.1   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 5,080.6    | \$ 3,993.1    | \$ 4,440.8    |
| Total Weighted Average Rate Base        | \$ 69,316.2   | \$ 56,056.9   | \$ 62,322.9   |

RATE BASE COMPARISON TABLE

Stockton District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 137,101.7  | \$ 124,481.1  | \$ 130,089.2  |
| Wtd. Avg. Depreciation Reserve          | \$ (49,752.8) | \$ (48,492.6) | \$ (49,322.2) |
| Net Utility Plant                       | \$ 87,348.9   | \$ 75,988.5   | \$ 80,767.0   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 5,044.4    | \$ 5,032.1    | \$ 4,979.3    |
| Advances In Aid of Construction         | \$ 5,917.0    | \$ 5,891.8    | \$ 5,891.8    |
| Reserve for Amortization of Intangibles | \$ 402.0      | \$ 402.0      | \$ 401.1      |
| Deferred Taxes                          | \$ 12,640.3   | \$ 13,373.0   | \$ 13,834.3   |
| Unamortized Investment Tax Credit       | \$ 103.0      | \$ 103.0      | \$ 103.0      |
| Total Deductions from Rate Base         | \$ 24,106.7   | \$ 24,801.9   | \$ 25,209.5   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 512.3      | \$ 491.9      | \$ 491.9      |
| Tank Painting                           | \$ -          | \$ -          | \$ 1,172.0    |
| Working Cash - Lead Lag                 | \$ 2,533.2    | \$ 1,439.1    | \$ 1,651.5    |
| Amount Withheld from Employees          | \$ (13.0)     | \$ (13.0)     | \$ (13.0)     |
| Total Working Capital                   | \$ 3,032.5    | \$ 1,918.0    | \$ 3,302.5    |
| Taxes on - Advances                     | \$ 213.2      | \$ 219.3      | \$ 213.2      |
| Taxes on - CIAC                         | \$ 211.2      | \$ 223.2      | \$ 211.2      |
| Total Additions to Rate Base            | \$ 3,456.9    | \$ 2,360.6    | \$ 3,726.8    |
| Wtd. Avg. Rate Base - District          | \$ 66,699.1   | \$ 53,547.2   | \$ 59,284.3   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 5,242.1    | \$ 4,065.6    | \$ 5,027.7    |
| Total Weighted Average Rate Base        | \$ 71,941.2   | \$ 57,612.8   | \$ 64,312.0   |

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RATE BASE COMPARISON TABLE

Visalia District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

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| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 163,217.3  | \$ 162,291.3  | \$ 164,629.4  |
| Wtd. Avg. Depreciation Reserve          | \$ (44,038.9) | \$ (42,994.2) | \$ (43,940.3) |
| Net Utility Plant                       | \$ 119,178.4  | \$ 119,297.1  | \$ 120,689.1  |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 12,459.3   | \$ 13,197.7   | \$ 13,078.4   |
| Advances In Aid of Construction         | \$ 47,276.8   | \$ 46,781.1   | \$ 46,781.1   |
| Reserve for Amortization of Intangibles | \$ 228.2      | \$ 227.7      | \$ 228.1      |
| Deferred Taxes                          | \$ 10,139.4   | \$ 11,545.2   | \$ 11,682.7   |
| Unamortized Investment Tax Credit       | \$ 93.4       | \$ 93.4       | \$ 93.4       |
| Total Deductions from Rate Base         | \$ 70,197.1   | \$ 71,845.1   | \$ 71,863.7   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 402.4      | \$ 402.4      | \$ 402.4      |
| Tank Painting                           | \$ -          | \$ -          | \$ 130.4      |
| Working Cash - Lead Lag                 | \$ 533.6      | \$ 325.5      | \$ 457.6      |
| Amount Withheld from Employees          | \$ (11.6)     | \$ (11.6)     | \$ (11.6)     |
| Total Working Capital                   | \$ 924.4      | \$ 716.3      | \$ 978.8      |
| Taxes on - Advances                     | \$ 2,025.9    | \$ 2,026.7    | \$ 2,025.9    |
| Taxes on - CIAC                         | \$ 756.5      | \$ 826.3      | \$ 825.9      |
| Total Additions to Rate Base            | \$ 3,706.8    | \$ 3,569.3    | \$ 3,830.5    |
| Wtd. Avg. Rate Base - District          | \$ 52,688.1   | \$ 51,021.3   | \$ 52,655.9   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 4,522.6    | \$ 3,550.3    | \$ 3,953.2    |
| Total Weighted Average Rate Base        | \$ 57,210.7   | \$ 54,571.6   | \$ 56,609.1   |

RATE BASE COMPARISON TABLE

Visalia District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 169,989.4  | \$ 169,603.6  | \$ 173,582.8  |
| Wtd. Avg. Depreciation Reserve          | \$ (48,377.3) | \$ (45,368.5) | \$ (48,297.9) |
| Net Utility Plant                       | \$ 121,612.1  | \$ 124,235.1  | \$ 125,284.9  |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 13,046.4   | \$ 14,347.7   | \$ 13,979.3   |
| Advances In Aid of Construction         | \$ 49,193.0   | \$ 48,699.0   | \$ 48,699.0   |
| Reserve for Amortization of Intangibles | \$ 260.6      | \$ 258.6      | \$ 260.3      |
| Deferred Taxes                          | \$ 10,400.5   | \$ 12,419.2   | \$ 12,031.4   |
| Unamortized Investment Tax Credit       | \$ 92.0       | \$ 92.0       | \$ 92.0       |
| Total Deductions from Rate Base         | \$ 72,992.5   | \$ 75,816.5   | \$ 75,062.1   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 402.4      | \$ 402.4      | \$ 402.4      |
| Tank Painting                           | \$ -          | \$ -          | \$ 117.3      |
| Working Cash - Lead Lag                 | \$ 730.8      | \$ 503.3      | \$ 655.1      |
| Amount Withheld from Employees          | \$ (11.6)     | \$ (11.6)     | \$ (11.6)     |
| Total Working Capital                   | \$ 1,121.6    | \$ 894.1      | \$ 1,163.3    |
| Taxes on - Advances                     | \$ 1,859.5    | \$ 1,860.5    | \$ 1,859.5    |
| Taxes on - CIAC                         | \$ 786.1      | \$ 877.3      | \$ 876.7      |
| Total Additions to Rate Base            | \$ 3,767.2    | \$ 3,631.9    | \$ 3,899.5    |
| Wtd. Avg. Rate Base - District          | \$ 52,386.8   | \$ 52,050.5   | \$ 54,122.3   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 4,666.4    | \$ 3,613.7    | \$ 4,475.4    |
| Total Weighted Average Rate Base        | \$ 57,053.2   | \$ 55,664.2   | \$ 58,597.7   |

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RATE BASE COMPARISON TABLE

Westlake District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

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| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 39,480.6   | \$ 38,649.6   | \$ 38,830.4   |
| Wtd. Avg. Depreciation Reserve          | \$ (12,571.8) | \$ (12,535.0) | \$ (12,542.2) |
| Net Utility Plant                       | \$ 26,908.7   | \$ 26,114.6   | \$ 26,288.2   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 3,036.1    | \$ 3,036.2    | \$ 3,034.9    |
| Advances In Aid of Construction         | \$ 2,532.8    | \$ 2,526.9    | \$ 2,526.9    |
| Reserve for Amortization of Intangibles | \$ 140.9      | \$ 140.9      | \$ 140.9      |
| Deferred Taxes                          | \$ 4,440.8    | \$ 4,379.3    | \$ 4,443.6    |
| Unamortized Investment Tax Credit       | \$ 50.6       | \$ 50.6       | \$ 50.6       |
| Total Deductions from Rate Base         | \$ 10,201.2   | \$ 10,133.9   | \$ 10,196.9   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 183.0      | \$ 183.0      | \$ 183.0      |
| Tank Painting                           | \$ -          | \$ -          | \$ -          |
| Working Cash - Lead Lag                 | \$ 204.9      | \$ 125.5      | \$ 125.5      |
| Amount Withheld from Employees          | \$ (3.9)      | \$ (3.9)      | \$ (3.9)      |
| Total Working Capital                   | \$ 384.0      | \$ 304.6      | \$ 304.6      |
| Taxes on - Advances                     | \$ 17.1       | \$ 20.3       | \$ 17.1       |
| Taxes on - CIAC                         | \$ 18.5       | \$ 21.9       | \$ 18.5       |
| Total Additions to Rate Base            | \$ 419.6      | \$ 346.8      | \$ 340.1      |
| Wtd. Avg. Rate Base - District          | \$ 17,127.1   | \$ 16,327.5   | \$ 16,431.4   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 1,537.9    | \$ 1,208.7    | \$ 1,344.2    |
| Total Weighted Average Rate Base        | \$ 18,664.9   | \$ 17,536.2   | \$ 17,775.6   |

RATE BASE COMPARISON TABLE

Westlake District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility       | ORA           | Settlement    |
|---|---------------|---------------|---------------|
|   | (In \$1,000)  |               |               |
| Wtd.Avg. Plant in Serv.                 | \$ 42,033.3   | \$ 39,063.2   | \$ 39,442.8   |
| Wtd. Avg. Depreciation Reserve          | \$ (13,362.4) | \$ (13,238.7) | \$ (13,267.7) |
| Net Utility Plant                       | \$ 28,670.9   | \$ 25,824.5   | \$ 26,175.1   |
| Deductions from Rate Base:              |               |               |               |
| Contributions In Aid of Construction    | \$ 2,925.2    | \$ 2,934.7    | \$ 2,931.0    |
| Advances In Aid of Construction         | \$ 2,395.2    | \$ 2,389.4    | \$ 2,389.4    |
| Reserve for Amortization of Intangibles | \$ 178.1      | \$ 174.5      | \$ 174.6      |
| Deferred Taxes                          | \$ 5,006.5    | \$ 4,318.7    | \$ 4,465.4    |
| Unamortized Investment Tax Credit       | \$ 51.6       | \$ 51.6       | \$ 51.6       |
| Total Deductions from Rate Base         | \$ 10,556.6   | \$ 9,868.9    | \$ 10,012.0   |
| Additions to Rate Base:                 |               |               |               |
| Working Capital:                        |               |               |               |
| Materials and Supplies                  | \$ 183.0      | \$ 183.0      | \$ 183.0      |
| Tank Painting                           | \$ -          | \$ -          | \$ 235.9      |
| Working Cash - Lead Lag                 | \$ 95.7       | \$ 121.6      | \$ 123.4      |
| Amount Withheld from Employees          | \$ (3.9)      | \$ (3.9)      | \$ (3.9)      |
| Total Working Capital                   | \$ 274.8      | \$ 300.7      | \$ 538.3      |
| Taxes on - Advances                     | \$ 17.4       | \$ 21.6       | \$ 17.4       |
| Taxes on - CIAC                         | \$ 16.3       | \$ 20.8       | \$ 16.3       |
| Total Additions to Rate Base            | \$ 308.5      | \$ 343.1      | \$ 572.0      |
| Wtd. Avg. Rate Base - District          | \$ 18,422.8   | \$ 16,298.7   | \$ 16,735.2   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 1,586.7    | \$ 1,230.6    | \$ 1,521.8    |
| Total Weighted Average Rate Base        | \$ 20,009.5   | \$ 17,529.2   | \$ 18,257.0   |

RATE BASE COMPARISON TABLE

Willows District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2014

| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 12,120.9  | \$ 10,404.9  | \$ 13,053.0  |
| Wtd. Avg. Depreciation Reserve          | \$ (3,371.2) | \$ (3,305.1) | \$ (3,381.9) |
| Net Utility Plant                       | \$ 8,749.7   | \$ 7,099.8   | \$ 9,671.2   |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 338.9     | \$ 341.3     | \$ 340.1     |
| Advances In Aid of Construction         | \$ 1,551.6   | \$ 1,551.6   | \$ 1,551.6   |
| Reserve for Amortization of Intangibles | \$ 125.8     | \$ 125.8     | \$ 125.8     |
| Deferred Taxes                          | \$ 1,191.3   | \$ 1,049.2   | \$ 1,144.4   |
| Unamortized Investment Tax Credit       | \$ 8.2       | \$ 8.2       | \$ 8.2       |
| Total Deductions from Rate Base         | \$ 3,215.8   | \$ 3,076.1   | \$ 3,170.1   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 37.3      | \$ 37.3      | \$ 37.3      |
| Tank Painting                           | \$ -         | \$ -         | \$ -         |
| Working Cash - Lead Lag                 | \$ 52.3      | \$ 49.6      | \$ 41.9      |
| Amount Withheld from Employees          | \$ (0.8)     | \$ (0.8)     | \$ (0.8)     |
| Total Working Capital                   | \$ 88.8      | \$ 86.1      | \$ 78.4      |
| Taxes on - Advances                     | \$ 11.8      | \$ 57.7      | \$ 41.2      |
| Taxes on - CIAC                         | \$ 4.7       | \$ 9.2       | \$ 7.6       |
| Total Additions to Rate Base            | \$ 105.3     | \$ 153.1     | \$ 127.1     |
| Wtd. Avg. Rate Base - District          | \$ 5,639.2   | \$ 4,176.8   | \$ 6,628.1   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 318.0     | \$ 249.6     | \$ 277.9     |
| Total Weighted Average Rate Base        | \$ 5,957.2   | \$ 4,426.4   | \$ 6,906.0   |

RATE BASE COMPARISON TABLE

Willows District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2015

| Item                                    | Utility      | ORA          | Settlement   |
|---|--------------|--------------|--------------|
|   | (In \$1,000) |              |              |
| Wtd.Avg. Plant in Serv.                 | \$ 12,723.4  | \$ 10,651.7  | \$ 13,606.9  |
| Wtd. Avg. Depreciation Reserve          | \$ (3,670.8) | \$ (3,468.9) | \$ (3,643.1) |
| Net Utility Plant                       | \$ 9,052.6   | \$ 7,182.8   | \$ 9,963.9   |
| Deductions from Rate Base:              |              |              |              |
| Contributions In Aid of Construction    | \$ 344.2     | \$ 351.4     | \$ 348.0     |
| Advances In Aid of Construction         | \$ 1,499.8   | \$ 1,499.8   | \$ 1,499.8   |
| Reserve for Amortization of Intangibles | \$ 164.1     | \$ 153.0     | \$ 153.0     |
| Deferred Taxes                          | \$ 1,305.2   | \$ 1,120.7   | \$ 1,277.7   |
| Unamortized Investment Tax Credit       | \$ 7.9       | \$ 7.9       | \$ 7.9       |
| Total Deductions from Rate Base         | \$ 3,321.2   | \$ 3,132.8   | \$ 3,286.4   |
| Additions to Rate Base:                 |              |              |              |
| Working Capital:                        |              |              |              |
| Materials and Supplies                  | \$ 37.3      | \$ 37.3      | \$ 37.3      |
| Tank Painting                           | \$ -         | \$ -         | \$ -         |
| Working Cash - Lead Lag                 | \$ 59.6      | \$ 45.8      | \$ 45.5      |
| Amount Withheld from Employees          | \$ (0.8)     | \$ (0.8)     | \$ (0.8)     |
| Total Working Capital                   | \$ 96.1      | \$ 82.3      | \$ 82.0      |
| Taxes on - Advances                     | \$ 6.2       | \$ 50.9      | \$ 34.7      |
| Taxes on - CIAC                         | \$ 3.6       | \$ 9.5       | \$ 7.4       |
| Total Additions to Rate Base            | \$ 105.9     | \$ 142.7     | \$ 124.1     |
| Wtd. Avg. Rate Base - District          | \$ 5,837.3   | \$ 4,192.7   | \$ 6,801.6   |
| Wtd. Avg. Rate Base - GO Allocation     | \$ 328.1     | \$ 254.0     | \$ 314.6     |
| Total Weighted Average Rate Base        | \$ 6,165.4   | \$ 4,446.7   | \$ 7,116.2   |

ATTACHMENT 3

CHAPTER 6

DRAFT MODIFICATION TO  
CUSTOMER SERVICE RULES  
(SPECIAL REQUEST #15)

Rule No. 1 [page 1]

**DEFINITIONS**

**Applicant:** The person, association, corporation or governmental agency applying for water service.

**Utility:** The public utility named herein.

**Customer:** Any person, association, corporation, or governmental agency supplied or entitled to be supplied with water service for compensation by the utility.

**Elderly "Older" Customer:** Any residential customer who is age 62 or over may qualify for special consideration under Rule No. 8.A.3.b and Rule No. 11.B.1, subsections (e), (i), and (k). Upon request, proof of age must be supported by certificate of birth, driver's license, passport, or other reliable document. (N)  
(N)  
(N)  
(N)

**Handicapped Disabled Customer, or Customer With Medical Condition:** (N)  
Any residential customer whose health or physical condition may qualify him/her for special consideration under Rule No. 8.A.3.b and Rule No. 11.B.1, subsections (e), (i), and (k). Upon request, proof of a disability, or of a medical condition for which the discontinuance of water would be life-threatening, must be certified by a licensed physician, public health nurse, or social worker. (T)  
(N)  
(N)  
(N)

**Premises:** The integral property or area, including improvements thereon, to which water service is, or is to be, provided.

**Metered Service:** Service for which the charges are computed on the basis of measured quantities of water.

**Flat Rate Service:** Service for which the charges are based upon the types and numbers of units served.

**Commercial Service:** Provision of water to residual premises or business premises.

**Residential Service:** Provision of water for household purposes, including water used on the premises for sprinkling lawns, gardens and shrubbery; washing vehicles, and other similar and customary purposes pertaining to single or multiple family dwellings.

**Business Service:** Provision of water for use in connection with commercial premises devoted primarily to operations for profit including offices, stores, markets, apartments, hotels, motels, automobile trailer parks or courts, service stations and the like.

**Industrial Service:** Provision of water to industrial premises where the water is used primarily in manufacturing or processing activities.

**Irrigation Service:** Provision of water for commercial agricultural, floricultural or horticultural use and billed under distinct irrigation rates.

**Date of Presentation:** The date upon which a bill or notice is mailed or delivered by the utility to the customer.

(continued)

**APPLICATION FOR SERVICE**

A. Application for Service

Each applicant for water service may be required to sign complete, on a form provided by the Utility, an application which will set forth: (N)

1. Date and place of application.
2. Location of premises to be served.
3. Date applicant will be ready for service.
4. Whether the premises have been heretofore supplied with water by the Utility.
5. Purposes for which service is to be used.
6. Address to which bills are to be mailed, or delivered.
7. Whether applicant is owner or tenant of, or agent for the premises. (T)
8. Rate schedule desired where optional rates are in effect.
9. Such other information as the utility may reasonably require.

The application is merely a written request for service and does not bind the applicant to take service for a period of time longer than that upon which the rates and minimum charge of the applicable rate schedule are based; neither does it bind the Utility to serve, except under reasonable conditions.

B. Individual Liability for Joint Service

Two or more parties who join in one application for service shall be jointly and severally liable for payment of bills and shall be billed by means of single periodic bills.

C. Change in Customer's Equipment

Customers making any material change in the size, character or extent of the utilizing equipment or operations for which the Utility is supplying water service shall immediately give the Utility written notice of the extent and nature of the change.

D. Use of Water Without Application for Service Having Been made

Any person or firm taking possession of and using water without having made application to the Utility for service, shall be held for the full amount of the service rendered.

(continued)

**SPECIAL INFORMATION REQUIRED ON FORMS**

A. Contracts

Each contract for service will contain substantially the following provisions:

1. Unless exempted by the Public Utilities Commission,  
"This contract shall at all times be subject to such changes or modifications by the Public Utilities Commission of the State of California as said Commission may, from time to time, direct in the exercise of its jurisdiction"
  
2. Unless otherwise not required by the Public Utilities Commission,  
" It is the understanding of the parties to this contract that it shall not become effective until the authorization of the Public Utilities Commission of the State of California has been first obtained.

B. Bill for Service

On each bill for service will be printed substantially the following language:

" This bill is due and payable upon date of presentation. It will become past due if not paid within 19 days from the date of the mailing..."

"Should the amount of this bill be questioned, an explanation should be requested from the utility. If an explanation satisfactory to the customer is not made by the utility and the bill is still questioned, the customer may deposit with the California Public Utilities Commission , Consumer Affairs branch, 505 Van Ness Avenue, Room 2003, San Francisco, California 94102", telephone number is (public) 415-703-1170, 800-649-7570 and (hearing impaired - TDD) 866-836-7825, 415-703-2032; the amount of the bill to avoid discontinuance of service. (T)  
Make remittance payable to "California Public Utilities Commission" and attach the bill and a statement setting forth the basis for the dispute of the amount of bill. The Commission will review the basis of the billed amount and disburse the deposit in accordance with its findings. (T)

" The commission will not, however, accept deposits when the deposit appears to be over matters that do not directly relate to the accuracy of the bill. Such matters include the quality of a utility's service, general level of rates, pending rate applications, and source of fuel or power."

\* For service rendered in Southern California, 320 W 4th Street, Room 500, Los Angeles, CA 90013, Telephone number is (public) 213-576-7118, 800-365-0550, and (hearing impaired - TDD) 213-576-7110, 866-836-7825 (T)  
(T)  
(T)

(continued)

Rule No. 5 [page 2]

**DESCRIPTION OF SERVICE**

(continued)

C. Customer's Deposit Receipt

Each receipt for cash deposit to establish or re-establish credit for service will contain the following statements;

This deposit may be applied to unpaid balances where service has been discontinued by the utility for nonpayment of bills.

This deposit, less the amount of any unpaid bills for service, will be refunded, together with any interest due, in accordance with Rule 7, Deposits, or after the deposit has been held for 12 consecutive months, provided a service has not been discontinued for nonpayment

D. Discontinuance of Service Notice

Every notice of discontinuance of service for nonpayment of bills shall include all of the following information:

- (1) The name and address of the customer whose account is delinquent.
- (2) The amount of the delinquency.
- (3) The date of which payment or arrangements for payment is required in order to avoid discontinuance.
- (4) The procedure by which the customer may initiate a complaint or request an investigation concerning service or charges.
- (5) The procedure by which the customer may request **amortization of installment payments for the unpaid charges.** (T)
- (6) The procedure for the customer to obtain information on the availability of financial assistance , including private, local, state, or federal sources, if applicable.
- (7) A local address and telephone number of the water utility for users to obtain additional information and assistance in continuing service or in making arrangements for payment.
- (8) The telephone number of the Commission (Consumer Affairs Branch) to which inquiries by the customer may be directed. For water utilities operating in Northern California, the number of Consumer Affairs branch is **(415) 703-2074 (public) or (415) 800-649-7570 or 703-2032-866-836-7825** (hearing impaired - TDD).. For water utilities operating in Southern California, the telephone number of Consumer Affairs Branch is **213-576-7007 800-365-0550** (T) (public) or **213-576-7410 866-836-7825** (hearing impaired - TDD). (T)

(continued)

**DEPOSITS**

A. Amount to Establish Credit

1. Metered Service

To establish credit by deposit, the amount will not exceed twice the estimated average monthly bill.

2. Flat Rate Service

To establish credit by deposit, the amount will not exceed the estimated average monthly bill for one month.

B. Amount to Re-Establish Credit

1. Former Customers

For an applicant who is a former customer and whose service was discontinued during the last 12 months of his or her former service for non-payment of bills, an amount equal to twice the estimated average monthly bill for the service desired.

2. Present Customers

For a customer whose service has been discontinued for non-payments of bills, an amount equal to twice his or her average monthly bill for that service.

C. Applicability to Unpaid Accounts

Deposits prescribed herein are applicable applied to unpaid bills for water service when such service has been discontinued.

(T)

D. Return of deposits

1. When service has been for less than 12 consecutive months, upon customer's request for the discontinuance of service, the company will refund the customer's deposit or the balance of the deposit in excess of any unpaid bills for that service, and any interest payable under Section E of this rule.

(T)

(continued)

Rule No. 8 [page 1]

**NOTICES**

A. Notice to Customers

1. Notice to a customer will normally be in writing and, depending on the type of notice, will either be delivered or mailed to the customer's last known address.

In some cases, customers may have the option to receive notices via electronic means (such as email, text message, or portable device "apps") as an alternative to, or in addition to, written notice on paper, depending on the type of notice. (N)  
(N)  
(N)

2. Exception

In emergencies or when circumstances warrant, the utility, where feasible, will endeavor to promptly notify the customer affected and may make such notification orally, either in person or by telephone.

3. **Dis**continuance of Service (T)

- a. The utility shall make a reasonable attempt to contact 1) the customer of record by mailing a separate notice at least 5 business days prior to any discontinuance, 2) an adult a person on the residential customer's premises by telephone or in person at least 24 hours prior to any discontinuance.

- b. For elderly or handicapped residential customers that are 62 years or older, disabled, or have a medical condition (as defined in Rule No. 1), the utility shall provide at least 48 hours notice by telephone or in person. For these customers, if a personal contact cannot be made, a notice of discontinuance of service shall be posted in conspicuous location at the service address at least 48 hours prior to discontinuance. (T)  
(N)

- c. Whenever the utility furnishes residential service through a master meter or whenever individually metered residential service is furnished in a multi-unit residential structure or mobilehome park, where the owner or manager is listed by the utility as the customer of record, the utility shall make every good faith effort to inform the residents, by means of a notice, that service will be discontinued within 10 15 days as outlines outlined in Rule No. 11. The notice shall further inform the residents that they have the right to become utility customers, to whom the service will then be billed, without being required to pay any amount which may be due upon the delinquent account. (N)

- d. Discontinuance and restoration of service procedure is outlined in Rule No. 11.

4. Third Party Notification

Third party notification is the option to have a copy of a customer's notices or bills provided automatically to another individual. The customer is still fully responsible for the bill, but the third party has the option to make payment arrangements on the customer's behalf. (N)  
(N)  
(N)

A customer electing this option must provide the Company with the name and contact information of the third party. The Company may require written acknowledgement that the third party agrees to receive the notices and bills." (N)  
(N)  
(N)

Notice of availability of third party notification shall be given annually to all residential customers, commencing at the time of the first full billing after the effective date of this tariff schedule. (T)

(continued)

Rule No. 8 [page 1 continued]

**NOTICES**  
(continued)

- A. B.** Notice from Customers (T)
1. A customer may make notification in person, by telephone, or by letter to the company at its customer service commercial office, to an authorized representative of the company by electronic mail, or by a message on the utility's website. (N)  
(N)
  2. Customers who are elderly or handicapped must older, disabled, or have a medical condition may be required to present evidence to the company as specified in Rule 1 to establish establishing their status if they wish to qualify for consideration under Rule No. 8.A.3.b (above), and Rule No. 11.B.1.e., i., and k. (D)  
(D)  
(D)
  - 3 Elderly or handicapped customers who desire third party notification must so inform the company with certification of status and a letter from the third party accepting the responsibility. (D)  
(D)  
(D)
  - 4 Proof of age must be supported by certification of birth, driver's license, passport, or other reliable document. Proof of handicap must be by certification from a licensed physician, public health nurse, or social worker. (D)  
(D)  
(D)

(continued)

**RENDERING AND PAYMENT OF BILLS**

A. Rendering of Bills

Bills for service will be rendered to each customer on a monthly or bimonthly basis at the option of the utility, unless otherwise provided in its rate schedules. (T)

At the customer's request and the utility's approval, paper bills, or electronics bills, or access to electronic bills for service will be rendered monthly, bimonthly, or at other intervals. However, each customer will be rendered a paper or electronic bill at least annually. (N) (D)

1. Metered Service

- a. Meters will be read at regular intervals for the preparation of periodic bills and as required for the preparation of opening bills, closing bills, and special bills.
- b. The opening bills for metered service will not be less than the established monthly minimum or readiness-to-serve charge for the service. Any amount paid in excess of the prorated charges against the charge for the succeeding regular billing period, except that no such credit shall accrue of the total period of service is less than one month.
- c. It may always be practicable to read meters at intervals which will result in billing periods of equal number of days.
  - (1) Should a monthly billing period contain less than 27 days or more than 33 days, a pro rata correction in the amount of the bill will be made.
  - (2) The charge for metered service for a bimonthly period will be computed by doubling the monthly minimum or readiness-to-serve charge and the number of cubic feet to which each block rate is applicable on a monthly basis.
  - (3) For billing periods other than monthly or bimonthly, adjustments will be made proportionate to that for a monthly billing period.
- d. Bills for metered service will show at least the reading of the meter at the end of the period for which the bill is rendered, the meter constant, if any, the number and kinds of units, and the date of the current meter reading.

(continued)

**Rule No. 9**

**RENDERING AND PAYMENT OF BILLS**

(continued)

3. Proration of Bills (continued)

and the quantity in each of the each quantity rate blocks will be prorated on the basis of the ratio of the number of days in the period. The measured quantity of usage will be applied to such prorated amounts and quantities

(2) Flat Rate Service

The billing period charge will be prorated on the basis of the ratio of the number of days in the period to the number of days in an average billing period.

(3) Average Billing Period

The number of days in an average billing period is defined as 365 divided by the number of billing periods in a year. (It is 30.4 days for a monthly billing period.)

(T)

4. Electronic Bill Presentation and Payment

At the mutual option of the Customer and Cal Water, the Customer may elect to receive, view, and pay regular bills for service electronically and to no longer receive paper bills and legal and mandated notices. Customers requesting this option may be required to complete additional forms and agreements. Legal and mandated notices shall be included with Cal Water's electronic transmittal; except, however, all notices of termination of service for nonpayment shall be delivered by U.S. Mail. Either party may discontinue Electronic Billing upon 30 days prescribed notice.

B. Payment of Bills

(1) Bills for service are due and payable upon presentation.

~~and payment may be made at any commercial office of the utility or to any representative of the utility authorized to make collections.~~ Collection of closing bills may be made at the time of presentation.

(T)  
(L)  
(L)  
(L)

(continued)

**RENDERING AND PAYMENT OF BILLS**

(continued)

B. Payments of Bills (Continued)

Payment may be made ~~at any commercial office of the utility~~ or to any representative of the utility authorized to make collections. (D)

Payment may also be made: (N)

(1) through a third-party operated pay-by-phone (L)

service ~~which would be~~ available through an 800-number; (L) (T)

(2) at Cal Water's local customer service center; ~~and~~ (L) (T)

(3) through Cal Water online at www.calwater.com; ~~and~~ (L) (T)

(4) through third party vendors. (N)

~~Each of these options~~ Options (1) through (3) includes both one-time payment (L) (T)

recurring billing payment option. If a customer signs up for (L)

e-billing ~~under option (3)~~, all future paper bills will also be (L) (T)

suppressed in accordance with Rule 9.A.4. (L)

(2) Bills for customers under the utility's Automatic Payment Service (APS) are due and payable monthly in accordance with the utility's approved payment schedule. (T)

(3) A credit card or debit card option, on a pilot basis, will be available to customers. ~~(1) through a third party operated pay-by-phone~~ (L)

~~service which would be available through an 800 number;~~ (L)

~~(2) at Cal Water's local customer service center; and (3) through~~ (L)

~~Cal Water online at www.calwater.com;~~ (L)

~~Each of these options includes both one-time payments and a~~ (L)

~~recurring billing payment option. If a customer signs up for~~ (L)

~~e-billing under option (3), all future paper bills will also be~~ (L)

~~suppressed in accordance with Rule 9.A.4.~~ All credit card and debit card (T)

payment options will be available to all customers. This program will either continue indefinitely, continue as modified by Cal Water or Commission decision, or be terminated by Cal Water or the Commission decision rendered at the conclusion of the pilot program.



## Rule No. 10 [page 1]

### DISPUTED BILLS

#### A. Correctness of Bill

Any customer who has initiated a complaint to the utility or requested an investigation by the utility within five days of receiving a contested bill shall be given an opportunity for review of such complaint or investigation by a review manager of the utility. The review shall include consideration of whether the customer should be permitted to amortize the unpaid balance of his account over a reasonable period time.

#### B. Notice of Deposit to Avoid Discontinuance

If an explanation satisfactory to the customer is not made by the utility and the bill is not paid within 19 days after its presentation or at the time the explanation is made, whichever is longer, the utility will notify the customer in writing substantially as follows:

1. To avoid discontinuance of service, in lieu of paying the bill in question, the residential customer within 15 days and the non-residential customer within 7 days of the date of this notice, must deposit with the California Public Utilities Commission, State Building, 505 Van Ness Avenue, San Francisco, California 94102-3298,\* the amount of the bill claimed by the utility to be due.

#### C. Commission Appeal

When a customer and the utility fail to agree on a bill for service:

1. To avoid discontinuance of service, in lieu of paying the disputed bill the customer, **may deposit with the** California Public Utilities Commission at its office in the State Building, 505 Van Ness Avenue, San Francisco, California 94102-3298,\* the amount claimed by the utility to be due. (T)
2. Checks **of or other forms** of remittance for such a deposit should be made payable to the California Public Utilities Commission and should be accompanied with the bill in question and a statement setting forth the basis for thru dispute of the amount of the bill. (T)
3. Upon receipt of the deposit, the bill and the customer's statement of the dispute, the Commission will notify the utility, will review the basis of the billed amount, and will advise both parties of its findings and disburse the deposit in accordance therewith.

\* For service rendered in Southern California, substitute - 320 W. 4th Street Room 500, Los Angeles, CA 90013 for "State Building, San Francisco, 505 **Van** Ness Avenue, San Francisco, **CA 94102-3298"**

(T)

(continued)

Rule No. 11 [page 2]

**DISCONTINUANCE AND RESTORATION OF SERVICE**

(continued)

B. Discontinuance of Service by Company (continued)

1. For Nonpayment of Bills (continued)

- d. Any customer whose complaint or request for an investigation pursuant to subdivision (c) has resulted in an adverse determination by the company may appeal the determination to the Commission. Any subsequent appeal of the dispute or complaint to the Commission shall be in accordance with the Commission adopted Rules of Practice and Procedure
- e. Service to a residential customer will not be discontinued for nonpayment when the customer has previously established to the satisfaction of the company that:

- (1) The customer is ~~older, disabled, or has a medical condition, as defined in Rule 1; elderly (age 62 or over), or handicapped,\* or upon certification of a licensed physician or surgeon that to discontinue water will be life threatening to the customer; and~~ (N)  
(D)  
(D)  
(D)
- (2) The customer is temporarily unable to pay for such service in accordance with the provisions of the company's tariffs; and
- (3) The customer is willing to arrange installment payments satisfactory to the utility, over a period not to exceed 12 months, including arrangements for prompt payment of subsequent bills.

However, service may be discontinued to any customer who does not comply with an installment payment agreement or keep current on his or her account for water service as charges accrue in each subsequent billing period.

- \* ~~Proof of age must be supported by certificate of birth, driver's license, passport or other reliable document. Proof of handicap must be by certification from a licensed physician, public health nurse, or social worker.~~ (D)  
(D)  
(D)

- f. A customer's residential service may be discontinued for nonpayment of a bill for residential service previously rendered to him or her at any location served by the company.

A nonresidential service may be discontinued for nonpayment of a bill for residential as well as nonresidential service previously rendered to him or her at any location served by the company.

The discontinuance of service notice required in (b) above will be given in both cases stated in (b) before service is discontinued.

Residential service will not be discontinued for nonpayment of bills for separate nonresidential service

- g. Service will be discontinued by reason of delinquency in payment for service on any Saturday, Sunday, Legal Holiday, or at any time which the business offices of the company are not open to the public.

(continued)

**DISCONTINUANCE AND RESTORATION OF SERVICE**

(continued)

B. Discontinuance of Service by Company (continued)

1. For Nonpayment of Bills (continued)

- h. Where water service is provided to residential users through a master meter, the company shall make every good faith to inform the actual users, by telephone, in person, or by means of a notice when the account is in arrears that service will be discontinued in 10 days. **The 10-day 15-day** discontinuance notice shall be posted within a conspicuous place of each residential unit. The notice shall further inform the actual users that they have the right to become company customers without being required to pay the amount due on the account. The company shall not be obligated to make service available unless and until each and every actual user of the water service then residing on the premises shall agree to the terms and conditions of service and shall meet the requirements of the company's rules and tariffs provided, however, that if (1) one or more actual users are willing and able to assume responsibility for the entire account to the satisfaction of the company, or (2) if there is a physical means, legally available to the company, of selectively discontinuing service to those actual users who have not met the requirements of the company's rules and tariffs, the company shall make service available to the actual users who have met those requirements.
- i. A reasonable attempt must be made by the company to personally contact an adult person on the residential customer's premises either by telephone, in person, or by mail delivery, at least 24 hours prior to discontinuance.

For elderly and handicapped residential customers, the company shall provide at least 48 hours' notice by telephone or in person. For elderly or handicapped customers, if telephone or personal contact cannot be made, a notice of discontinuance of service shall be posted in a conspicuous location at the service address at least 48 hours prior to discontinuance.

j. Residential Customer's Remedies Upon Receipt of Discontinuance Notice

(1) If upon receipt of a 10-day discontinuance notice, a residential customer is unable to pay, he or she must contact the company before discontinuance of service to make payment arrangements to avoid discontinuance of service.

(2) If, after contacting the company, the residential customer alleges to the Commission an inability to pay and that he is unable to make payment arrangements with the Company he or she should write to the Commission's Consumer Affairs Branch (CAB) to make an informal complaint. This action must be taken within the 10-day discontinuance of service notice.

(3) The CAB's resolution of the matter will be reported to the Company and the residential customer within ten business days after receipt of the informal complaint. If the customer is not satisfied with such resolution, he or she must file, within ten business days after the date of the CAB's letter, a formal complaint with the Commission under Public Utilities Code Section 1702 on a form provided by the CAB.

(4) Failure of the residential customer to observe these time limits shall entitle the Company to insist upon payment or, upon failure to pay, to discontinue the customer's service.

(continued)

**DISCONTINUANCE AND RESTORATION OF SERVICE**

(continued)

B. Discontinuance of Service by Company (continued)

1. For Nonpayment of Bills (continued)

k. Designation of a Third Party Representative (~~elderly or Handicapped Only~~)

~~Customers that are older, disabled, or have a medical condition, as defined in Rule 1 may designate a third party representative providing that:~~

(N)

(T)

(1) Customer must inform Company if he or she desires that a third party receive termination or other notices on his behalf.

(2) Company must be advised of name, address and telephone number of thirds party with a letter from a third party accepting this responsibility.

(3) Only customers who certify that they are ~~elderly or handicapped older, disabled, or have a medical condition, according to Rule 1,~~ are entitled to third-party representation.

(T)

(N)

~~\* Proof of age must be supported by certificate of birth, driver's license, passport or other reliable document. Proof of handicap must be by certification from a licensed physician, public health nurse or social worker.~~

(L)

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- l. The Company may require payment of a collection charge of \$15.00 when Company's representative ~~goes makes a call to a customer's premises to discontinue service for nonpayment of a bill and the customer makes a payment in full to avoid discontinuance of service.~~

(T)

(T)

2. For Noncompliance with Rules

The Company may discontinue service to any customer for violation of these rules after it has given the customer at least 5 days written notice of such intention. Where safety of water supply is endangered; service may be discontinued immediately without notice.

3. For Waste Water

a. Where negligent or wasteful use of water exits on a customer's premises, the Company may discontinue the service if such practices are not remedied within 5 days after it has given the customer written notice of such effect.

b. In order to protect itself against serious and unnecessary waste or misuse of water, the company may meter any flat rate service if such practices are not remedied within 5 days after it has given the customer written notice of such effect.

4. For Unsafe Apparatus or Where Service is Detrimental or Damaging to the Company or Its Customers

If an unsafe or hazardous condition is found to exist on the customer's premises, or if the use of water thereon by apparatus, appliances, equipment or otherwise is found to be detrimental or damaging to the company or its customer, the service may be shut off without notice. The company will notify the customer immediately of the reasons for the discontinuance and the corrective action to be taken by the customer before service can be restored.

5. Fraudulent Use of Service

When the company has discovered that a customer has obtained service by fraudulent means, or has diverted the water service for unauthorized use, the service to that customer may be discontinued without notice. The company will not restore service to such customer until that customer has complied with all filed rules and reasonable requirements of the company and the company has been reimbursed for the full amount of the service rendered and the actual cost to the company incurred by reason of the fraudulent use.

(continued)

**INFORMATION AVAILABLE TO THE PUBLIC**

A. General Information

The Utility will maintain, open for public inspection at its ~~more important commercial offices,~~ ~~customer service centers~~ pertinent information regarding the service rendered, including the following: (T)

1. Characteristics of Water

A description in writing of the kind of water to be furnished, whether filtered or unfiltered and whether treated or untreated and the extent thereof.

2. Rates and Rules

A copy of the tariff schedules consisting of rates, general rules of the utility, service area maps and forms of contracts and application applicable to the territory served from that office.

3. Reading Meters

Information about method of reading meters.

4. Bill Analysis

A statement of the most recent past readings of the meter or meters serving a customer's own premises for a period of two years.

B. Rates and Optional Rates

The utility will explain to every applicant for service each rate schedule which is applicable, and of the applicant's right to elect there from the option under which service is desired.

C. New or Revised Rates

Should new or revised rates be established, the utility will duly notify all customers affected.

D. Change of Rate Schedule by Customer

1. Should a customer elect to take service under a different applicable rate schedule, the change will become effective immediately.

(continued)

**METER TESTS AND ADJUSTMENT OF BILLS FOR METER ERROR**

A. Tests on Customer Request

1. Compliance by Utility

The utility will within one week after request by a customer proceed to test the meter serving the customer's premises, except where service is rendered from open conduits such test may be deferred for a reasonable length of time when it would necessitate the interruption of service to any other customer. Such test of meters, other than displacement meters for which standards of accuracy are established in General Order No. 103, Measurement of Service, will consist of an acceptable method of verifying the accuracy of meter.

2. Charge for Test

No charge will be made for the test of a meter made at the request of a customer, except where a customer requests a test within six months after installation of the meter or more often than once a year, in which cases the customer shall be required to

~~pay the costs and shipping fees for the test deposit with the utility the following amount~~ to cover the cost of each such test: (N)  
(D)

| <del>Size of Meter</del>             | <del>Amount of Deposit</del> |     |
|--------------------------------------|------------------------------|-----|
| <del>Once inch or smaller.....</del> | <del>\$2.00</del>            | (D) |
| <del>Larger than one inch.....</del> | <del>\$3.50</del>            | (D) |

3. Test Procedure

Every meter tested at the request of a customer will be tested in the condition as found in the customer's service prior to any alteration or adjustment in order to determine the average meter error. This test will consist of testing at the three rates of flow as determined in General Order No. 103 under "Accuracy requirements of Water Meters", and in addition, at twice the minimum test flow. The average meter error will be considered to be the algebraic average of the errors of the three highest test flows.

~~4. Return of Deposit~~ (D)

~~Any deposit made under paragraph 2 above, will be returned to the customer if the average meter error is found to be more than 2% fast. The customer will be notified not less than five days in advance of the time and place of the test.~~ (D)  
(D)  
(D)

(continued)

**METER TESTS AND ADJUSTMENT OF BILLS FOR METER ERROR**

(continued)

5. Location of Test

A customer will have the right to require the utility to conduct the test in such customer's presence or in the presence of a representative of such customer. Where the utility has no proper meter testing facilities available locally, the meter may be tested by meter manufacturer or its agency, or by any other reliable organization equipped for water meter testing or by the utility's meter testing plant where located in some other community, in which latter case the utility's upon demand of the customer will furnish the customer with a notarized statement certifying as to the method used in making the test and as to the accuracy of the meter..

6. Report of Test to Customer

A report showing the results of the test will be furnished to the customer within 15 days after ~~the utility's receipt of the results the completion~~ of the test.

(N)

B. Adjustment of Bills for Meter Error

1. Fast Meters

When, upon test, a meter is found to be registering more than 2% fast, the utility will refund to the customer the amount of the overcharge based on corrected meter readings for the period the meter was in use but not to exceed a period of six months.

2.. Slow Meters

a. Commercial Service

When, upon test, a meter used for a commercial (residential and business) service is found to be registered more than 25% slow, the utility may bill the customer for the amount of the undercharge based upon corrected meter readings for the period the meter was in service but not to exceed a period of three months.

(continued)

**METER TESTS AND ADJUSTMENT OF BILLS FOR METER ERROR**

(continued)

2. Slow Meters (Continued)

b. When upon test, a meter used for other than commercial service, is found to be registering more than 5% slow, the utility may bill the customer for the amount of the undercharge based upon corrected meter readings for the period the meter was in service but not to exceed a period of three months.

3. Non registering Meters

The utility may bill the customer for water consumed while the meter was nonregistering, but not to exceed a period of three months, at the minimum monthly meter rate, or upon an estimate of the consumption based upon the customer's prior use during the same season of the year if conditions were unchanged, or upon an estimate based upon a reasonable comparison with the use of other customers during the same period receiving the same class of service under similar circumstances and conditions.

4. General

When it is found that the error in a meter is due to some cause, the date of which can be fixed, the overcharge or the undercharge will be computed back to but not beyond such date.

ATTACHMENT 4

CHAPTER 6

DRAFT MODIFICATION TO  
CROSS-CONNECTION RULES  
(RULE 16)  
(SPECIAL REQUEST #19)

Rule No. 16  
(Continued)

SERVICE CONNECTIONS, METERS, AND CUSTOMER'S FACILITIES

C. Cross - Connections

1. Protective Regulation

No physical connection between the potable water supply system of the public utility and that of any other water supply or source of actual or potential contamination will be permitted except in compliance with the regulations of the State Department of Public Health contained in Title 17, Sections 7583-7605 of the California Code of Regulations under "Regulations Relating to Cross-Connections."

2. Backflow Prevention Assemblies Required

Pursuant to general rate case decisions, and in accordance with the Commission's general supervisory policies,

the utility will evaluate the degree of potential health hazard to the public water supply which may be created as a result of conditions existing on a user's premises. As a minimum, the evaluation will consider: the existence of cross-connections, the nature of materials handled on the property, the probability of a backflow occurring, the degree of piping system complexity and the potential for piping system modification.

Notwithstanding the above, because certain activities present inherent risks to the water supply, the utility may forego a complete evaluation and may require backflow protection based on the type of facility or nature of water use, if certain conditions are present. Customers that are required to install a backflow prevention assembly under these circumstances will be provided with an internal cross connection inspection upon request. The conditions under which the utility will require the installation of approved backflow prevention assembly(ies) of required type include, but are not limited to, those listed below.

a. Where a fresh water supply which has not been approved by the State Department of Public Health is already available from a well, spring, reservoir or other source. (If the customer agrees to destroy this other supply and agrees to remove all pumps and piping necessary for the utilization of an auxiliary supply, the installation of backflow prevention assembly(ies) will not be required.)

b. Where salt water, or water otherwise contaminated, is available for industrial or fire protection purposes at the same premises.

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Rule No. 16  
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SERVICE CONNECTIONS, METERS AND CUSTOMER'S FACILITIES

- C. 2. c. Where the premises are or may be engaged in industrial processes using or producing process waters or liquid industrial wastes, or where the premises are or may be engaged in handling sewage or any other dangerous substances.
- d. Where fresh water hydrants or other outlets are or may be installed on piers or docks.
- e. Where the circumstances are such that there is special danger of backflow of sewage or other contaminated liquids through plumbing fixtures or water-using or treating equipment, or storage tanks and reservoirs.
- f. Where premises have internal cross-connections that are not abated to the satisfaction of the utility or the health agency.
- g. Premises where cross-connections are likely to occur and entry is restricted so that cross-connection inspections cannot be made with sufficient frequency or at sufficiently short notice to assure that cross-connections do not exist.
- h. Premises having a repeated history of cross-connections being established or re-established.
- i. Premises that have more than one service connection present a loop-through hazard such that backflow protection on all service connections must be installed. Each backflow prevention assembly must be commensurate with the highest degree of hazard present, but must provide no less protection than a Double Check Valve Assembly.
- k. Premises that have multiple users sharing one meter must install an RP due to the risk of occupancy change without notification to the utility.
- l. Premises that store or handle materials or substances that, if introduced into the water supply, have the potential to pose a health-related or aesthetic risk to drinking water quality.
- m. New or modified fire sprinkler systems: A backflow prevention assembly must be installed when new or modified non-residential fire sprinkler systems are installed. If potable water pipes are used to construct the sprinkler system, no chemicals are added, and there is no auxiliary supply, a Double Check Detector Assembly may be installed. If non-potable water pipes are used, or chemicals are added, or there is an auxiliary water supply, then a Reduced Pressure Principle Detector Assembly must be installed.
- Residential fire sprinkler systems do not need a backflow prevention assembly if they are designed and installed using potable water piping and materials, and

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have connections to points of regular water use to prevent degradation of water quality. Systems that do not meet these requirements must be equipped, at a minimum, with a Double Check Valve Assembly (DC) located at the service connection. If chemical additives, on-site storage, or booster pumps are used, backflow protection must be a Reduced Pressure Principle Assembly (RP).

Where a premises is required to have an RP backflow prevention assembly installed on a metered service, a Reduced Pressure Principle Detector Assembly must also be installed on all new or modified fire service connections.

All new or modified fire systems that are being fitted with a backflow prevention assembly shall be designed by a licensed engineer at the customer's expense.

3. Type and Expense of Backflow Prevention Assemblies

a. Any backflow prevention assembly utilized shall be of the type and design specified and approved for the circumstances in Section 7604, Title 17 of the California Code of Regulations (or its successor, and the California Plumbing Code), except that a customer may utilize an approved backflow prevention assembly providing greater protection than required by Section 7604. Such backflow prevention assembly shall be installed by and at the expense of the customer, in a manner approved by the utility and the public health agency having jurisdiction.

b. Backflow prevention assemblies shall be tested, repaired, and replaced at the expense of the customer.

c. Backflow prevention assemblies shall be installed as close as practical to the customer's connection to the utility, prior to any tee or branch line, and in a location that is readily available for periodic inspection.

d. Existing backflow prevention assemblies that are determined to provide an inadequate level of protection must be replaced by the appropriate level of protection instead of repaired. Inadequate backflow prevention assemblies must be replaced immediately, even if the existing assembly still passes the annual test, if there is an imminent health risk as determined by the utility.

e. A non-residential connection that has a backflow prevention assembly installed to abate an internal backflow hazard, whether at the recommendation of utility or as directed by a regulatory agency, must also install a backflow prevention assembly at the meter commensurate with the degree of hazard. The utility does not have any responsibility or authority to abate internal hazards or monitor testing of backflow prevention assemblies that are installed internal to a customer's premise.

f. Residential Irrigation Systems: At the discretion of the utility, properly installed Reduced Pressure Principle Assemblies (RPs), pressure vacuum breakers (PVBs), or spill resistant pressure vacuum breakers (SVBs) may be accepted as protection on residential irrigation systems in lieu of protection at the meter, when no other hazards are present, provided they are tested and maintained in accordance with Section 4.

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Rule No. 16  
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SERVICE CONNECTIONS, METERS AND CUSTOMER'S FACILITIES

g. For dedicated road median irrigation systems, PVBs and SVBs are acceptable as service protection only if they are properly installed.

C. 4. Periodic Testing of Backflow Prevention Assemblies  
Whenever a backflow prevention assembly is installed, relocated, or repaired, the customer shall have it tested by persons who are certified to test backflow prevention assemblies by either the California Nevada Section of the American Water Works Association or the American Backflow Prevention Association.

Backflow prevention assemblies shall be tested at least annually or more frequently if determined to be necessary by the health agency or utility.

The utility shall notify the customer on record when testing of backflow prevention assemblies is needed. The notice shall give the date by which the test must be completed. The notice shall also inform the customer that, following the compliance date, the utility may have all untested assemblies tested and, if needed, repaired or replaced. The costs of all testing, repair, or replacement will be borne by the customer, and the utility may add such costs to the customer's water bill. In tenant-landlord situations, the utility shall not be responsible for determining the responsible party beyond notification of the customer of record.

Reports of testing and maintenance shall be maintained by the utility for a minimum of three years. Whenever a backflow prevention assembly is found to have failed, it must be repaired or replaced as soon as repair parts or a replacement assembly is available, but in no event later than the testing compliance date, or 20 days after testing, whichever comes first. If the assembly cannot or will not be repaired within 3 days of discovery of the failure, the backflow prevention assembly tester must notify the utility of the failure. In cases where the failed assembly presents an immediate risk to public health, the service will be discontinued until the repairs or replacement is completed.

5. Refusal to Serve or Discontinuance of Service

The utility may refuse or discontinue service:

- a. Until there has been installed on the customer's piping an approved backflow prevention assembly of the required type, if one is required.
- b. Where the utility has been denied access to the customer's premises to make an evaluation.
- c. Where the customer refuses to test a backflow prevention assembly, or to repair or replace a faulty backflow prevention assembly.
- d. Where there is a direct or indirect connection between the public water system and a sewer line.

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- e. Where there is an unprotected direct or indirect connection between the public water system and a system or equipment containing contaminants.
- f. Where there is an unprotected direct or indirect connection between the public water system and auxiliary water system.
- g. When there is a situation which presents an immediate health hazard to the public water system.  
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(To be inserted by utility)

**Issued by**

(To be inserted by Cal. P.U.C.)

Advice Letter No. 1129

FRANCIS S. FERRARO  
NAME

Date Filed MAR 16 1990

Decision No. \_\_\_\_\_

Vice President  
TITLE

Effective JAN 9 1990

Resolution No. W-3477

Rule No. 16  
(Continued)

SERVICE CONNECTIONS, METERS AND CUSTOMER'S FACILITIES

C. 6. **Thermal Expansion**  
Prior to installation of a backflow prevention assembly, it is the customer's responsibility to have a qualified plumber mitigate the effects of thermal expansion. Failure to do so may create a dangerous condition resulting in damage and/or injury.

**7. Pumps and Boosters**  
When a customer receiving service at the utility's main or service connection must, by means of a pump of any kind, increase the pressure of the water received, the pump shall not be attached to any pipe directly connected to the utility's main or service pipe. Such pumping or boosting of pressure shall be done, at the option of the utility, either:

- a. From a sump, cistern or storage tank which must be served through an air gap connection, or
- b. From a combination of an approved backflow preventer prevention assemblies plus a device approved by the water utility to prevent the booster pump from drawing the utility's system pressure below 20 psig.

This requirement of a pressure limiting device shall not apply to systems

fire protection systems equipped with booster pumps

**8. Automatic Valves**  
Quick closing or opening valves shall not be installed on customer's pipes which are directly attached to the Utility's mains or service pipes. A customer whose operation requires the use of a quick opening or closing valve must operate such device from a tank, cistern, sump or other facility which may be served by but not directly connected with the Utility's distribution mains or service pipes. This restriction does not apply to quick closing or opening valves used in connection with normal household appliances such as automatic dishwashers or washing machines.

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SERVICE CONNECTIONS, METERS AND CUSTOMER'S FACILITIES

D. Reclaimed Water Service

1. Construction

a. Material

- (1) All on-site reclaimed water facilities must be readily distinguishable from all on-site potable water facilities.
- (2) Reclaimed water pipes may be of PVC dyed purple (Pantone 512) with continuous lettering "CAUTION RECLAIMED WATER" applied at the factory. No other identification is required.
- (3) All reclaimed water pipes except as specified in item 2 above, must be identified along their entire length with warning tape. The warning tape must be yellow in color, a minimum of 2" wide with the words "RECLAIMED WATER" printed in 1" high black letters. The lettering should be repeated continuously the full length of the tape.
- (4) All piping from the reclaimed water system shall be installed to maintain ten (10') feet minimum horizontal separation from all potable water piping. Where reclaimed and potable water piping cross, the reclaimed water piping shall be installed below the potable water piping in a PVC class 200 pipe sleeve which extends a minimum of five (5') feet on either side of the potable water piping. Additionally, a minimum vertical clearance of six (6") inches shall be provided.
- (5) All above ground reclaimed water facilities (risers, valves, controllers, etc.) must have identifying labels for reclaimed water.

b. Valve marking

Hosebibs are not permitted on the reclaimed water system.

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Rule No. 16  
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SERVICE CONNECTIONS, METERS AND CUSTOMER'S FACILITIES

- D. 1. c. Drawings Required  
Applicants for reclaimed water service shall submit system plans for review and approval by California Water Service Company.
- d. Location
  - (1) Reclaimed water facilities shall not be installed inside any structures, indoor atriums or planters.
  - (2) Drinking fountains and picnic tables shall be located to minimize exposure to direct and wind blown reclaimed water spray.
  - (3) Reclaimed water shall not be sprayed outside the design area shown in the plans submitted in Section D. 1. C. above.
  - (4) Reclaimed water shall not be used to irrigate any enclosed private rear yard or patio.
- 2. Cross Connection Control Requirements
  - a. Cross connection between the potable water system and the reclaimed water system is prohibited.
  - b. Where reclaimed water and potable water service exist on the same site the potable system shall be protected for backflow prevention with a California Department of Public Health approved **backflow prevention assembly (RP)**. Applicant shall pay all costs for the purchase, installation, and maintenance of backflow preventative devices. Final determination of the type of protection will be the responsibility of California Water Service Company in conjunction with the Department of Public Health.
  - c. Backflow prevention devices shall not be installed on reclaimed water systems and must be removed from potable irrigation systems which are converted to reclaimed water.
  - d. Backflow prevention devices shall be tested as required and repaired or replaced as necessary at the expense of the customer.

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Rule No. 16  
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SERVICE CONNECTIONS, METERS AND CUSTOMER'S FACILITIES

3. Operational Requirements

- a. The customer must appoint a Site Supervisor and provide name, title, and 24-hour phone number(s) of designated Site Supervisor to California Water Service Company. Alternate site supervisors may be appointed.
- b. The Site Supervisor shall:
  - (1) Practice diligent surveillance of the system to ensure compliance with California Water Service Company rules, the California Department of Public Health regulations, and any local governmental requirements. Disregard for these requirements could result in termination of service until the specified corrections are made.
  - (2) Educate occupants, residents, and on-site personnel on a continuous basis to insure that reclaimed water is used in compliance with the California Department of Public Health regulations and any local governmental requirements.
  - (3) Post warnings that reclaimed water shall not be used for human consumption or in the preparation of food.
  - (4) Maintain the reclaimed water system to insure its integrity and minimize failures. Broken valves, pipes, and sprinklers shall be repaired in a timely manner.
  - (5) Notify California Water Service Company annually by January 31 that all the requirements in Rule 16 Section D Reclaimed Water have been met.

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4. Usage Guidelines

- a. Avoid direct spray and minimize overspray on drinking fountains in areas irrigated with reclaimed water.
- b. Adjust sprinklers to minimize reclaimed water spray on picnic tables, benches, decks, patios, sidewalks and roads.

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Rule No. 16  
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SERVICE CONNECTIONS, METERS AND CUSTOMER'S FACILITIES

- D. 4. c. Irrigate in a manner which will minimize ponding, and runoff. If necessary, use the "repeat" function of the irrigation controller to apply the required amount of water in several short duration cycles.
  
- 5. Irrigation Time Restrictions
  - a. Irrigation in areas of human contact, parks, playgrounds, and school yards, shall be during the late night/early morning hours (10:00 p.m. – 6:00 a.m.). Slopes adjacent to pedestrian walkways are considered areas where there is human contact.
  - b. No time restrictions apply to irrigation areas where there is minimal human contact.
  
- 6. Reporting and Inspections
  - a. California Water Service Company shall be notified 48 hours prior to the start of construction or pipeline installation in order to schedule inspection.
  - b. California Water Service Company shall be notified immediately of a change in Site Supervisor.
  - c. All significant changes for the reclaimed water system shall be submitted to California Water Service Company for pre-approval.
  - d. As-built plans for the reclaimed water system including subsequent modifications shall be submitted to California Water Service Company for approval.

ATTACHMENT 5

CHAPTER 7

DRAFT PRELIMINARY  
STATEMENTS

## **Attachment 5 to Proposed Settlement Agreement**

### **J2. Credit/Debit Card Program Memorandum Account (CCPMA)**

#### **[Replacement for current Preliminary Statement J]**

1. **PURPOSE:** The Credit Card Program Memorandum Account (“CCPMA”) will track costs and savings identified below that are associated with the Modified Credit/Debit Card Pilot Program. The purpose of the CCPMA is to ensure that the costs associated with processing credit and debit cards are not subsidized by customers who do not select those options.
2. **APPLICABILITY:** The CCPMA is applicable to all regulated operations, all districts and the General Office. This excludes out-of-state affiliates and unregulated operations expenses.
3. **ACCOUNTING PROCEDURE:** The CCPMA does not have a rate component. Tracking of costs and savings in the CCPMA will begin when new rates go into effect, or within 90 days after a decision authorizing the Modified Credit/Debit Card Pilot Program is adopted, whichever is later. Incremental debits and credits to the CCPMA shall include the following:
  - A. A debit equal to the costs from:
    - (i) Vendor fees for processing credit and debit cards;
    - (ii) Vendor fees for credit/debit card equipment;
    - (iii) Incremental charges and labor associated with handling credit/debit transactions, including those that were rejected;
    - (iv) Incremental charges and labor for other significant activities that are primarily associated with the credit/debit card pilot program;
    - (v) Incremental costs associated with maintaining CWS’ billing and accounting software and integrate with that of the third party vendor; and
    - (vi) Incremental costs associated with any notice requirements, including printing and mailing costs and programming costs to post notice of the availability of the credit/debit card program.
  - B. A credit equal to the savings from:
    - (i) The company’s avoided costs for check processing, paper and postage associated with customers who use a credit/debit card and enroll in e-billing;
    - (ii) An estimate of the company’s cost savings that may be associated with customers who use the credit or debit option on a “one-time” basis;
    - (iii) An estimate of the company’s cost savings that may be associated with avoiding shutoffs.
4. **DISPOSITION:** Request for closure of the CCPMA should be processed according to General Order 96-B and Standard Practices or requested in a general rate case.

In the course of the modified pilot, if Cal Water has been unable to develop a cost-effective way to offer payment by credit or debit card, Cal Water may end the Modified Credit/Debit Card Pilot Program and close the CCPMA by filing a Tier 1 advice letter. In that event, any costs tracked in the CCPMA that exceed the savings will not be amortized, and will be absorbed by Cal Water. Cal Water would then have the option of pursuing a fee-based credit/debit payment offering by filing a Tier 3 advice letter.

#### **AI. Chromium-6 Memorandum Account (“Chromium-6 MA”)**

##### **[New memorandum account]**

1. **PURPOSE:** The purpose of the Chromium-6 Memorandum Account (Chromium-6 MA) is to track the incremental costs incurred to comply with the Maximum Contaminant Level (MCL) that is adopted by the California Department of Public Health (CDPH) for chromium-6 in order to coordinate recovery of costs with adopted revenue requirements. Cal Water may begin tracking incremental costs in this account after a final MCL is adopted by the CDPH, and may request recovery of the tracked costs through a one-time Tier 3 advice letter per district, or through its next GRC, according to the procedures described below.
2. **APPLICABILITY:** The Chromium-6 MA applies to all regulated operations. This excludes out-of-state affiliates and unregulated operations expenses. The MA is to be closed as part of Cal Water’s 2015 general rate case application (for Test Year 2017).
3. **RATES:** The Chromium-6 MA has no rate component.
4. **ACCOUNTING PROCEDURE:** After an MCL for chromium-6 is adopted by the CDPH, Cal Water shall make the entries described below. The “incremental costs” that may be tracked in this account are costs (including labor, overhead, operations & maintenance expenses, and capital-related costs including return on investment, income taxes, ad valorem tax, depreciation, and other taxes and fees) that are over and above those that the Commission has approved for recovery through base rates. Cal Water may not track in this memo account costs that can be reasonably forecasted for inclusion Cal Water’s next general rate case application, to be filed in July 2015 (i.e., Cal Water may not include in this memorandum account costs and revenue requirement expected to be incurred starting in January 1, 2017, the beginning of the GRC cycle following A.12-07-007).
  - (a) A debit or credit entry equal to incremental expenses for compliance with the MCL, as described above;
  - (b) A debit or credit entry equal to the incremental revenue requirement of each operationally in-service and closed to plant capital investment for compliance with the MCL (including return on investment, income taxes, ad valorem tax, depreciation, and other taxes and fees), as described above;
  - (c) A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12<sup>th</sup> of the most recent month’s interest rate on

Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.

5. REGULATORY PROCEDURE:

- (a) Required justifications: For each capital project, Cal Water will provide detailed justifications that contain least-cost analyses considering all feasible alternatives, including but not limited to blending, removing the well from active status, and Best Available Technologies (“BATs”) for chromium-6 treatment as specified in Title 22, California Code of Regulations. The need to maintain the affected well’s active status, thus requiring capital investment, must be supported with consideration of the district’s available water supply resources, including new supply projects authorized in the 2012 GRC.
- (b) For recovery through an advice letter: Cal Water may only file one Tier 3 advice letter per district. When the last capital project in a district is nearing completion (operationally in-service and closed to plant), approximately one month before an advice letter seeking recovery is filed, Cal Water will confer with the Office of Ratepayer Advocates to alert it of the advice letter filing, and begin providing the data supporting both the capital projects and expenses in the memo account for which recovery will be requested. The advice letter will request (a) inclusion of the revenue requirements for the authorized projects in rates going forward, and (b) a surcharge to recover the incremental revenue requirement and expenses tracked in the memo account.
- (c) For recovery in a GRC: To the extent that incremental chromium-6 costs are not included in the beginning plant balance for the next GRC, or are not otherwise recovered, Cal Water may request cost recovery in the next GRC. In that event, Cal Water shall note the request in the Chromium-6 MA for tracking purposes.

**AA2. Pension Cost Balancing Account (PCBA2)**

**[New balancing account]**

- 1. **PURPOSE**: The PCBA2 will track the difference between the adopted pension expense and the total actual cost incurred as expense in California-regulated operations. The adopted and tracked expenses include only the expensed portion of benefits and exclude pension costs assigned to capitalized overhead, capitalized projects, out-of-state affiliates, and unregulated entities.
- 2. **APPLICABILITY**: The PCBA2 is effective beginning January 1, 2014, through December 31, 2016, and applies to all Districts and General Office. This excludes out-of-state affiliates and unregulated operation expenses.
- 3. **ACCOUNTING PROCEDURE**:

The following entries will be recorded annually to the PCBA2:

- a. Annual pension expense as determined by Cal Water's actuarial expert, which will be the amount of pension expense that will be recorded by Cal Water for financial reporting purposes.
  - b. The annual amount of pension expense authorized to be collected in rates.
  - c. The difference between 3.a and 3.b.
  - d. The sum of entries in item 3.c., all prior year entries in 3.c., and all accumulated interest calculated in 3.e., below.
  - e. Monthly interest expense calculated on the accumulated balance in 3.d. calculated at 1/12 of the most recent month's interest rate on Commercial Paper (prime, 90-day), published in the Federal Reserve Statistical Release H.15 or its successor. Note that interest only accrues on expenses after the annual calculation has been completed.
4. RATEMAKING PROCEDURE: The PCBA2 is recoverable or refundable in a Tier 2 advice letter filing if the accumulated balance exceeds 2% of gross adopted revenues for Cal Water in accordance with General Order 96-B and standard practices or by request in the next general rate case. In any filing, Cal Water shall demonstrate its continued compliance with SFAS 87 and demonstrate that any changes to its expenses were reasonable and prudently incurred.

In any filing, Cal Water will identify any changes in pension accounting which were required by federal or state law or directed by the Financial Accounting Standards Board. Changes in assumptions reflecting current market, interest rate, or demographic conditions should not be considered "changes in accounting" as these are standard practices used to develop SFAS 87 requirements.

## **AB2. Health Cost Balancing Account (HCBA)**

### **[New balancing account]**

1. PURPOSE: The purpose of the Health Cost Balancing Account (HCBA) is to track the difference between the adopted health care expenses (including post-retirement benefits other than pension or PBOB) and the total actual cost incurred as health care expenses. Eighty-five percent (85%) of the reasonable cost difference will be flowed through to ratepayers, and fifteen (15%) of the reasonable cost difference will be at the company's risk. The difference may be either positive or negative depending upon how actual health care expenses compare to those included in rates.
2. APPLICABILITY: The HCBA is effective beginning January 1, 2014, through December 31, 2016, and applies to all districts and the General Office. This excludes out-of-state affiliates and unregulated operations expenses.
3. ACCOUNTING PROCEDURE: There is no rate component to the HCBA. Cal Water shall record for future disposition the following entries:
  - a. Eighty-five percent (85%) of the difference between the adopted health care expenses and the actual cost incurred as health care expenses will be included

in the balancing account, as either a debit or a credit balance depending upon if the actual costs exceed or are less than the amounts adopted in rates;

- b. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.
4. DISPOSITION: The HCBA is recoverable or refundable in a Tier 2 advice letter filing if the accumulated balance exceeds 2% of gross adopted annual revenues for Cal Water in accordance with General Order 96-B and standard practices or by request in the next general rate case.

**[ ]]. General District Balancing Accounts (District BAs)**

**[New balancing accounts]**

1. PURPOSE: The purpose of the General District Balancing Accounts (District BAs) is to aggregate small residual dollar amounts for subsequent amortization at the district (or ratemaking area) level.
2. APPLICABILITY: Each district (or ratemaking area) will have a "General Balancing Account."
3. ACCOUNTING PROCEDURE: There is no rate component for the District BAs. The following entries may be made to the general district balancing accounts:
  - a. For accounts for which the Commission has authorized a fixed period of amortization, a debit or credit entry equal to the remaining balance that results from under- or over-amortization;
  - b. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.
4. DISPOSITION: A District BA may be recoverable or refundable in a Tier 2 advice letter filing if the accumulated balance exceeds 2% of gross adopted annual revenues for Cal Water in accordance with General Order 96-B and standard practices or by request in the next general rate case.

**[ ]]. International Financial Reporting Standards Memorandum Account (IFRS MA)**

**[Preliminary statement for re-authorized memorandum account, if triggered]**

1. **PURPOSE:** The purpose of the International Financial Reporting Standards Memorandum Account (IFRS MA) is to track costs required to comply with a conversion to International Financial Reporting Standards.

After the Securities and Exchange Commission (SEC) provides clear guidance on the timelines and actions necessary for companies to implement IFRS, Cal Water may file a Tier 2 advice letter to open the IFRS MA, and will provide a clear explanation and documentation of the SEC action in the advice letter. The IFRS MA, and the authority to open an IFRS MA, will expire at the beginning of the test year for the next general rate case.

2. **APPLICABILITY:** The IFRS MA is applicable to all regulated operations, all districts and the General Office. This excludes out-of-state affiliates and unregulated operations expenses. .
3. **ACCOUNTING PROCEDURE:** There is no rate component to the IFRS. Cal Water will maintain the IFRS by making the following entries:
  - a. A debit entry for incremental costs to comply with the conversion to IFRS that are incremental to rates;
  - b. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.
4. **DISPOSITION:** Requests for recovery of any balance in the IFRSMA are to be processed according to General Order 96-B and Standard Practices or requested in a general rate case. Requests for recovery shall include a showing that the costs to be recovered were not included in rates.

**[ ]]. Water Contamination Litigation Memorandum Account (WCLMA)**

**[Preliminary statement for existing memorandum account]**

1. **PURPOSE:** The purpose of the Water Contamination Litigation Memorandum Account (WCLMA) is to track expenses associated with litigating water contamination legal cases.
2. **APPLICABILITY:** The WCLMA is applicable to all regulated operations, all districts and the General Office. This excludes out-of-state affiliates and unregulated operations expenses.

3. ACCOUNTING PROCEDURE: CPUC Resolution W-4094 (March 26, 1998) authorized all water utilities to establish a memorandum account to track water contamination litigation expenses. The WCLMA does not have a rate component.
  - a. Debit entries will be created to capture all incremental expenses associated with litigating water contamination legal cases.
  - b. Expenses associated with different legal cases will be maintained separately.
  - c. Debit or credit entries equal to any monetary judgments or settlements in the subject litigation.
  - d. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.
4. DISPOSITION: Requests for recovery of any balance in the WCLMA are to be processed according to General Order 96-B and Standard Practices or requested in a general rate case. Requests for recovery shall include a showing that the costs to be recovered were not included in rates.

**[ ]**. **Infrastructure Memo Account (IMA)**

**[Preliminary statement for existing memorandum account]**

1. PURPOSE: The purpose of the Infrastructure Memorandum Account (IMA) is to comply with Public Utilities Code Section 790 regarding net proceeds from the sale of utility property as interpreted by D.06-05-041 and D.07-09-021. To automatically be included in the utility's infrastructure investment upon which it is authorized to earn a return, water companies are required to reinvest the net proceeds from the sale of real property in utility infrastructure within eight (8) years of the calendar year in which they were received.

The funds in the IMA must be used as Cal Water's primary source of capital for investment in utility infrastructure (D.06-05-041, Ordering Paragraph 17). This is a written policy that is explicitly incorporated into the company's internal procedures.

2. APPLICABILITY: The IMA applies to any real property that was at any time included in rate base, is no longer used and useful for utility purposes, and is subsequently sold to any party, including a corporate affiliate (D.06-05-041, Ordering Paragraph 17).
3. RATES: The IMA has no rate component.
4. ACCOUNTING PROCEDURE: In the first quarter of each year, the following entries will be made for all real property described in (2) that was sold in the previous calendar year.
  - a. For each property, a debit or credit entry equal to the gain on the sale of the property and the transaction cost ("net proceeds"). Supporting information will

include property description and location, district or service area, date of sale, amount of gain and any transaction costs.

- b. Infrastructure investment:
  - (i) Using the Uniform System of Accounts (USOA), Cal Water will identify the dollar amounts expended on utility infrastructure during the prior calendar year, by account, up to the dollar amount in (a), above. The balance in the IMA will become zero.
  - (ii) If the dollar amount in (a), above, exceeds all of the proceeds expended on utility infrastructure during the previous year, Cal Water will carry forward into the following year the difference between (a), above, and the utility infrastructure invested. If this provision is triggered, interest will be applied in the IMA until the dollar amount of utility infrastructure invested exceeds the dollar amount in (a).
- c. Any IMA carryover amounts not reinvested within eight (8) years (of the calendar year in which the net proceeds were realized) will be credited to ratepayers through a Tier 3 advice letter filing.

**[ ] East Los Angeles Memorandum Account (ELAMA)**

**[New memorandum account]**

1. PURPOSE: The purpose of the East Los Angeles Memorandum Account (ELAMA) is to track costs related to the purchase of property at 2000 Tubeway Avenue and “Phase 1” improvements to the property as specified in the Settlement Agreement in A.12-07-007.
2. APPLICABILITY: The ELAMA applies to the East Los Angeles District.
3. RATES: There is no rate component to the ELAMA.
4. ACCOUNTING TREATMENT: Cal Water will maintain the ELAMA by making the following entries:
  - a. A debit entry equal to the carrying costs (rate of return, ad valorem taxes, and depreciation) for:
    - i. \$3,411,311, which is one-half of the purchased cost of the property at 2000 Tubeway Avenue (Project ID 50350), and;
    - ii. \$1,235,313, which is the costs for Phase 1 improvements to the property (improvements to the buildings under Project ID 57791, and relocation of customer service operations from the rented facility).
  - b. A credit entry equal to the imputed rental amount of \$52,500 per year which is built into GRC rates.

- c. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.

DISPOSITION: Requests for recovery of any balance in the ELAMA are to be processed according to General Order 96-B and Standard Practices or requested in a general rate case. Requests for recovery shall include a showing that the costs to be recovered were not included in rates.

**[ ] Rate Support Fund Balancing Account (RSFBA)**

**[Preliminary statement for re-authorized balancing account]**

1. PURPOSE: The purpose of the Rate Support Fund Balancing Account (RSFBA) is to track the RSF subsidies (credits) provided to customers in the RSF Districts (defined below) and the RSF surcharges collected to fund the Rate Support Fund (RSF) program.
2. APPLICABILITY:
  - a. Subsidy: All customers in the RSF Districts (with the exception of fire service) will receive a quantity rate discount on the first units of water consumption, up to a certain number of units per month (one unit = one hundred cubic feet or ccf). For the Coast Springs area (in the Redwood Valley District), the "RSF Usage Limit" is 4 ccfs per month; for all other areas of the RSF Districts, the RSF Usage Limit is 10 ccfs per month. The adopted Quantity Rates will apply to all water consumption above the monthly RSF Usage Limit.
  - b. The Quantity Rate discount is equal to the difference between the adopted lowest Quantity Rate and an "RSF Index Rate." The RSF Index Rate will be 150% of the system-wide average rate of total residential usage revenue divided by total residential water sales.
  - c. Funding: The RSF program is funded by a percentage surcharge applied only to a customer's monthly service charge and quantity charges, as specified in Tariff Schedule No. RSF. The RSF surcharge applies to all customers in all districts, except for LIRA customers in RSF Districts, and for fire service. The amount of the surcharge is set sufficient to fund the RSF program.
3. RATE: The rate components of the RSFBA are identified in Tariff Schedule No. RSF.
4. ACCOUNTING PROCEDURE: The following entries will be made monthly to the RSFBA:
  - a. A debit entry equal to the recorded RSF credits (subsidies) given to customers for service provided under Schedule No. RSF;

- b. A credit entry equal to the recorded RSF surcharges collected from all customers (except for LIRA customers in RSF Districts) as provided under Schedule No. RSF;
  - c. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.
5. RATEMAKING PROCEDURE: As specified in D.06-08-011, item 7, and D.10-12-017, Cal Water will provide a summary report on the RSF benefits provided in the RSF Districts, and the surcharges collected for the RSF program, in the next general rate case. Cal Water will: 1) provide this information separate from any other accounts, such as the Low Income Rate Assistance account; and 2) provide updated information for each district on income levels, usage levels, rate base per customer, availability of public loan funds and average bills in each rate area, and provide its assessment, based on this information, of whether any additional rate areas should receive subsidies from the RSF program, or if any current RSF rate areas should no longer receive RSF subsidies.
  6. DISPOSITION: Balances in the account may be rolled over into subsequent years. Balances may be recovered from or returned to ratepayers in the next rate case, or through a Tier 2 advice letter filing (in accordance with General Order 96-B and standard practices) if the accumulated balance exceeds 2% of gross adopted annual revenues for Cal Water .

**AD. Stockton Litigation Memorandum Account (SLMA)**

**[See modifications to existing Preliminary Statement]**

1. PURPOSE: The purpose of the SLMA is to record (i) incremental costs associated with litigation related to a purchase water agreement with the Stockton East Water District (SEWD) for water serving Cal Water's Stockton District; and (ii) Cal Water's purchased water overpayments to SEWD resulting from alleged breaches of contract by other parties. Cal Water will incur incremental internal and external costs to support its litigation efforts. The SLMA will track actual costs. The SLMA will also track any litigation awards and settlement proceeds, overpayments to SEWD for purchased water, and the amount of overpayments included in rates.
2. APPLICABILITY: The SLMA is applicable to the Stockton District.
3. ACCOUNTING PROCEDURE: Cal Water shall maintain the SLMA until further order of the Commission authorizing it to be closed or modified. The entries below will be made in the SLMA and tracked separately. The purpose of the entries is to preserve the full range of regulatory

options for the Commission and to coordinate this memorandum account with adopted revenue requirements.

- a. A credit or debit entry equal to the amounts recorded in Cal Water's Operation & Maintenance and Administrative & General Expense Accounts for incremental costs incurred to support the SLMA litigation.
  - b. A debit or credit entry equal to any recovery of costs recorded in the SLMA, and in Cal Water's Operation & Maintenance and Administrative & General Expense Accounts, obtained through monetary judgments or settlements in the subject litigation.
  - c. A debit or credit entry equal to the amounts of overpayments to SEWD for purchased water.
  - d. A debit or credit entry equal to the amounts of those overpayments that have been included in rates.
  - e. A monthly debit or credit entry equal to the average balance in each segment of the SLMA (as described in paragraphs a through d) multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day), published in Federal Reserve Statistical Release H-15.
4. RATEMAKING PROCEDURE: There is currently no ratemaking component to the SLMA. Requests for recovery of any balance in the SLMA are to be processed according to General Order 96-B and Standard Practices or requested in a general rate case. Requests for recovery shall include a showing that the costs to be recovered were not included in rates.
5. REPORTING: Cal Water will consult with the Division of Water & Audits (DWA) and the ~~Division~~ Office of Ratepayer Advocates (ORA) on a semi-annual basis and submit a report in the form of an informational-only advice letter to DWA (with a copy to ORA) in October and April of every year that will outline the litigation status, and litigation costs in the memorandum account charges, and an estimate of current damages to ratepayers.

**Z2. Conservation Expense One-Way Balancing Account (CEBA2):  
[Preliminary statement for re-authorized balancing account]**

|   |  |  |  |  |  |  |  |       |       |
|---|--|--|--|--|--|--|--|-------|-------|
| <u>Z2.</u> Conservation Expense One-Way Balancing Account (CEBA2) |  |  |  |  |  |  |  |       |       |
| 1. Purpose:   |  |  |  |  |  |  |  |       |       |
|   | The purpose of the CEBA2 is to ensure ratepayers fund only conservation programs consistent with the adopted settlement approved by the Commission in <u>D</u> . The account will track the difference between recorded expenses and authorized expenses and refund to customers amounts included in rates which were not spent during the three-year authorization period.  |  |  |  |  |  |  | ( T ) |       |
| 2. Applicability:   |  |  |  |  |  |  |  |       |       |
|   | The CEBA2 covers years <u>2014 through 2016</u> for all ratemaking districts included in Application <u>12-07-007</u> .  |  |  |  |  |  |  |       |       |
| 3. Accounting Procedure:  |  |  |  |  |  |  |  |       |       |
|   | The following entries will be recorded monthly to each district's CEBA2.   |  |  |  |  |  |  |       |       |
| a.  | The annual authorized amount shown in <u>D</u> , will be booked on a monthly level based on the spread of revenue adopted in Cal Water's Preliminary Statement M.  |  |  |  |  |  |  | ( T ) |       |
| b.  | Recorded conservation expenses including properly accounted-for expense accruals   |  |  |  |  |  |  |       | ( T ) |
| c.  | The difference between recorded and authorized expenses (3.a. minus 3.b.)  |  |  |  |  |  |  |       |       |
| d.  | Monthly interest expense calculated on the accumulated balance in 3.g. for the prior month plus 1/2 of the current monthly balance shown in 3.c. calculated at 1/12 of the most recent month's interest rate on Commercial Paper, published in the Federal Reserve Statistical Release H.15 or its successor.  |  |  |  |  |  |  |       |       |
| e.  | The sum of the current and all prior monthly entries in 3.d., above  |  |  |  |  |  |  |       |       |
| f.  | The sum of the current and all prior monthly entries in 3.c., above  |  |  |  |  |  |  |       |       |
| g.  | The sum of 3.e. and 3.f.   |  |  |  |  |  |  |       |       |
| 4. Ratemaking Procedure:  |  |  |  |  |  |  |  |       |       |
| a.  | Each District's authorized conservation expense has <del>three</del> <u>four</u> internal spending caps. Before requesting amortization in rates, Cal Water shall apply these internal spending caps to the totals in 3.b. and adjust from recorded expense any amounts which exceed categorical limits. Cal Water shall reflect the adjustment in its final calculation of 3.g. for each district.  |  |  |  |  |  |  |       |       |
| b.  | If the total amount recorded in section 3.g. for any district as of December 31, 2016 is a positive number (meaning accumulated expenditures are less than the three-year authorization), Cal Water shall file an advice letter by March 31, 2017 to refund this amount to ratepayers. This refund should be made as a one-time Conservation surcredit unless the average surcredit per customer exceeds 50% of the adopted monthly service charge for a residential 5/8 X 3/4-inch meter. in which case the surcredit should be made over a 12- month period. |  |  |  |  |  |  |       |       |
| c.  | If the total amount recorded in section 3.g. as of December 31, 2016 for any district is a negative number (meaning the accumulated expenditures exceed the three-year authorization), the balance shall not be collected.   |  |  |  |  |  |  |       |       |
| 5. Termination of the Account                                     |  |  |  |  |  |  |  |       |       |
|   | The CEBA2 for each applicable district shall terminate on December 31, 2016 or when the surcredit described in 4.a is completed, whichever is later.   |  |  |  |  |  |  |       |       |

**AE. 2010 Tax Act Memorandum Account:  
[Modified preliminary statement for expanded memorandum account]**

|   |     |
|---|-----|
| AE. Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 Memorandum Account (2010 Tax Act Memorandum Account)  |     |
| 1. PURPOSE: The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 Memorandum Account ("2010 Tax Act Memorandum Account") is established in accordance with CPUC Resolution L-411A. The purpose of this memorandum account is to track on a CPUC-jurisdictional, revenue requirement basis the impacts of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 ("The New Tax Law") not otherwise reflected in rates from April 14, 2011 until the effective date of the revenue requirement changes in the Utility's next General Rate Case ("Memo Account Period"). The Utility shall record in this memorandum account: (a) decreases in revenue requirement resulting from increases in deferred tax reserve; (b) offsets to reflect additional costs or expenses, not otherwise recovered in rates, incurred as a result of additional utility infrastructure investment enabled by the bonus depreciation provisions of the New Tax Law, to the extent allowed by Ordering Paragraph 5 of Resolution L-411A; and (c) amounts to reflect the impacts of any decrease in Section 199 deductions resulting from bonus depreciation taken, changes in working cash resulting from the New Tax Law, and any other direct changes in revenue requirement resulting from the Utility's taking advantage of the New Tax Law. |     |
| The 2010 Tax Act Memorandum Account shall be used in determining whether any future rate adjustment is appropriate to reflect impacts of the New Tax Law during the Memo Account Period. This memorandum account shall not be used to recover any net revenue requirement increase recorded during the Memorandum Account Period. If, at the end of the Memo Account Period, this memorandum account reflects a net revenue requirement increase, the memorandum account shall be terminated without any impact on rates.   |     |
| The following limits allowed by Ordering Paragraph 5 of Resolution L-411A apply to the additional needed utility infrastructure investments that may be tracked in the 2010 Tax Act Memorandum Account: (a) the property in which the investment is made must be Commission-jurisdictional; (b) the property in which the investment is made must itself be eligible for bonus depreciation; (c) at least 90% of the investment must have a tax depreciable life of at least 15 years, and any remaining investments must be ancillary to such investment; and (d) if a utility determines that it would be best to invest in something other than the typical types of projects included in general rate case type applications, the utility must file an application or advice letter seeking Commission approval in order to record the revenue requirement impact of that investment as an offset in the memorandum account.  |     |
| <u>Beginning January 1, 2014, the 2010 Tax Act Memorandum Account will also include the impacts of the American Taxpayer Relief Act of 2012 ("2012 Act"), which extended certain tax benefits to activities through the end of 2013. For the remainder of this preliminary statement, "New Tax Laws" includes both the 2010 Act and the 2012 Act.</u>   | (N) |
|   | (N) |
|   | (N) |
| 2. APPLICABILITY: The 2010 Tax Act Memorandum Account applies to each ratemaking area within <u>the</u> Utility's service areas tracking the revenue requirement impact of each change resulting from the New Tax Laws.   | (N) |
|   | (N) |
| 3. MEMORANDUM ACCOUNT ENTRIES:  |     |
| The entries made <u>corresponding to the New Tax Laws</u> to the 2010 Tax Act Memorandum Account may include the following:   | (N) |
| a. Debit for decrease in revenue requirement resulting from increase in deferred tax reserve <u>resulting from the New Tax Laws.</u>  | (N) |
| b. Credit for increase in revenue requirement resulting from the impact of any decrease in Section 199 deductions resulting from bonus depreciation taken <u>resulting from the New Tax Laws.</u>   | (N) |
| c. Credit or debit for increase or decrease, respectively, in revenue requirement resulting from the impact of any calculations in working cash resulting from the New Tax Laws or from bonus depreciation taken.   |     |
| d. Credit or debit for increase or decrease, respectively, in revenue requirement resulting from any other direct change in revenue requirement resulting from the Utility's taking advantage of the New Tax Laws.  |     |
| e. Credit for increase in revenue requirement resulting from additional Utility infrastructure investment, <u>resulting from the New Tax Laws</u> , consistent with the limitations set forth by Ordering Paragraph 5 of Resolution L-411A and detailed in Purpose of this Preliminary Statement.   | (N) |

(continued)

AE. Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010  
Memorandum Account (2010 Tax Act Memorandum Account) Continued

3. MEMORANDUM ACCOUNT ENTRIES (Continued):

f. Balances in the Tax Memorandum Account will accrue interest at the 90-day commercial paper rate.

This is a memorandum account that is to be tracked “off balance sheet,” and no general ledger entries are required at this time. At such time that the Commission rules that the Utility is required to make an adjustment to its revenue requirement and rates, as a result of the tax impacts not otherwise reflected in rates, the Utility will make the appropriate entries in its general ledger.

4. DISPOSITION:

In the Utility’s next General Rate Case (GRC), or at such other time as ordered in that GRC decision, the Commission shall address the disposition of amounts (a) recorded in the 2010 Tax Act Memorandum Account and (b) forecast for the remainder of the Memo Account Period, and may cause any net revenue requirement decrease to be reflected in prospective rates.

ATTACHMENT 6

CHAPTER 12

SUMMARY OF ANNUAL  
DEPRECIATION RATES

**ANTELOPE VALLEY DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |        |         | TOTAL  |
|-------------------------------|--------------------------------------|--------------------|--------|---------|--------|
|                               |                                      | PLANT              | COR    | SALVAGE |        |
| Water Supply                  |                                      |                    |        |         |        |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103150                        | WELLS                                | 3.81%              | 1.21%  | 0.00%   | 5.02%  |
| 103160                        | SUPPLY MAINS                         | 18.83%             | -0.79% | 0.00%   | 18.04% |
| Pumping                       |                                      |                    |        |         |        |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 4.04%              | 0.19%  | 0.00%   | 4.23%  |
| 103240                        | PUMPING EQUIPMENT                    | 3.60%              | 0.26%  | 0.00%   | 3.86%  |
| 103241                        | SYSTEM CTRL COMPUTER EQUIP           | 3.60%              | 0.26%  | 0.00%   | 3.86%  |
| 103250                        | OTHER PUMPING PLANT                  | 4.37%              | 0.22%  | 0.00%   | 4.59%  |
| Treatment                     |                                      |                    |        |         |        |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103320                        | WATER TREATMENT EQUIPMENT            | 3.03%              | 0.42%  | 0.00%   | 3.45%  |
| Transmission and Distribution |                                      |                    |        |         |        |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 3.39%              | 0.17%  | 0.00%   | 3.56%  |
| 103411                        | Antelope ELEMENT- TRANS & DIST PLANT | 6.90%              | 0.00%  | 0.00%   | 6.90%  |
| 103420                        | RESERVOIRS AND TANKS                 | 4.65%              | 1.53%  | 0.00%   | 6.18%  |
| 103421                        | TANK PAINTING                        | 7.45%              | 0.00%  | 0.00%   | 7.45%  |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 1.59%              | 0.39%  | 0.00%   | 1.98%  |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103450                        | SERVICES                             | 1.90%              | 0.44%  | 0.00%   | 2.34%  |
| 103460                        | METERS                               | 7.62%              | 0.00%  | -0.16%  | 7.46%  |
| 103480                        | HYDRANTS                             | 1.42%              | 0.20%  | 0.00%   | 1.62%  |
| General Plant                 |                                      |                    |        |         |        |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 3.35%              | 0.16%  | 0.00%   | 3.51%  |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103730                        | TRANSPORTATION                       | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103740                        | STORES EQUIPMENT                     | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103750                        | LABORATORY EQUIPMENT                 | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103760                        | COMMUNICATION EQUIPMENT              | 21.96%             | 0.00%  | 0.00%   | 21.96% |
| 103770                        | POWER OPERATED EQUIPMENT             | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 7.68%              | 0.00%  | 0.00%   | 7.68%  |
| 103790                        | OTHER GENERAL PLANT                  | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00%  | 0.00%   | 0.00%  |

**BAYSHORE DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION   | DEPRECIATION RATES |        |         |        |
|-------------------------------|---|--------------------|--------|---------|--------|
|                               |   | PLANT              | COR    | SALVAGE | Total  |
| 103010                        | 103010-Organization                                       |                    |        |         |        |
| 103020                        | 103020-Franchises and Consents                            |                    |        |         |        |
| 103030                        | 103030-Other Intangible Plant                             |                    |        |         |        |
| 103061                        | 103061-Land   |                    |        |         |        |
| 103062                        | 103062-Land Rights  |                    |        |         |        |
| Water Supply                  |   |                    |        |         |        |
| 103110                        | 103110-Struct & Improve-Supply Plnt                       | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103120                        | 103120-Collect & Impound Reservoirs                       | 1.03%              | 6.56%  | 0.00%   | 7.59%  |
| 103130                        | LAKE, RIVER AND OTHER INTAKES                             | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103150                        | 103150-Wells-Supply Plant                                 | 1.89%              | 1.81%  | 0.00%   | 3.70%  |
| 103160                        | 103160-Supply Mains                                       | 3.34%              | -1.30% | 0.00%   | 2.04%  |
| 103164                        | 103164-All Other -Supply Mains                            | 3.34%              | -1.30% | 0.00%   | 2.04%  |
| Pumping                       |   |                    |        |         |        |
| 103210                        | 103210-Struct & Imp- Pumping Plant                        | 5.65%              | 1.15%  | 0.00%   | 6.80%  |
| 103211                        | 103211-Pavement-Pumping Plant                             | 6.78%              | 0.00%  | 0.00%   | 6.78%  |
| 103240                        | 103240-Pumping Equipment                                  | 2.46%              | 0.11%  | 0.00%   | 2.57%  |
| 103241                        | 103241-System Ctrl Computer Equip                         | 2.46%              | 0.11%  | 0.00%   | 2.57%  |
| 103250                        | 103250-Other Pumping Plant                                | 2.74%              | 0.25%  | 0.00%   | 2.99%  |
| Treatment                     |   |                    |        |         |        |
| 103310                        | STRUCTURES AND IMPROVEMENTS                               | 2.23%              | 0.10%  | 0.00%   | 2.33%  |
| 103320                        | WATER TREATMENT EQUIPMENT                                 | 1.94%              | 0.08%  | 0.00%   | 2.02%  |
| Transmission and Distribution |   |                    |        |         |        |
| 103410                        | STRUCTURES AND IMPROVEMENTS-transmission and distribution | 1.23%              | 0.15%  | 0.00%   | 1.38%  |
| 103411                        | 103411-Pavement-Trans & Dist Plant                        | 1.13%              | 0.00%  | 0.00%   | 1.13%  |
| 103420                        | RESERVOIRS AND TANKS                                      | 2.23%              | 0.96%  | 0.00%   | 3.19%  |
| 103421                        | 103421-Tank Painting                                      | 13.09%             | 0.00%  | 0.00%   | 13.09% |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS                       | 1.36%              | 0.00%  | 0.00%   | 1.36%  |
| 103440                        | FIRE MAINS  | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103450                        | 103450-Services-Trans & Distr Mains                       | 1.14%              | 0.00%  | 0.00%   | 1.14%  |
| 103460                        | 103460-Meters & Meter Boxes                               | 3.50%              | 0.00%  | -0.15%  | 3.35%  |
| 103480                        | 103480-Hydrants-T & D Mains                               | 1.49%              | 0.46%  | 0.00%   | 1.95%  |
| General Plant                 |   |                    |        |         |        |
| 103710                        | STRUCTURES AND IMPROVEMENTS-general plant                 | 1.72%              | 0.22%  | 0.00%   | 1.94%  |
| 103711                        | 103711-Driveway Pavement-Gen Plant                        | -6.30%             | 0.00%  | 0.00%   | -6.30% |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT                            | 1.47%              | 0.00%  | -0.15%  | 1.32%  |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS                              | 6.20%              | 0.00%  | 0.00%   | 6.20%  |
| 103722                        | 103722-Computer Software                                  | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103730                        | TRANSPORTATION  | 3.00%              | 0.00%  | -2.58%  | 0.42%  |
| 103740                        | STORES EQUIPMENT  | 7.60%              | 0.00%  | 0.00%   | 7.60%  |
| 103750                        | LABORATORY EQUIPMENT                                      | 6.69%              | 0.00%  | 0.00%   | 6.69%  |
| 103760                        | COMMUNICATION EQUIPMENT                                   | 1.19%              | 0.00%  | 0.00%   | 1.19%  |
| 103770                        | POWER OPERATED EQUIPMENT                                  | 2.77%              | 0.00%  | -0.34%  | 2.43%  |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT                          | 3.60%              | 0.00%  | 0.00%   | 3.60%  |
| 103790                        | OTHER GENERAL PLANT                                       | 4.15%              | 0.00%  | 0.00%   | 4.15%  |
| 103900                        | OTHER TANGIBLE PLANT                                      | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103910                        | UTILITY PLANT PURCHASED                                   | 0.00%              | 0.00%  | 0.00%   | 0.00%  |

**BAKERSFIELD DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |       |         |        |
|-------------------------------|--------------------------------------|--------------------|-------|---------|--------|
|                               |                                      | PLANT              | COR   | SALVAGE | Total  |
| Water Supply                  |                                      |                    |       |         |        |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 2.22%              | 0.22% | 0.00%   | 2.44%  |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 1.45%              | 0.27% | 0.00%   | 1.72%  |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103150                        | WELLS                                | 1.22%              | 1.51% | 0.00%   | 2.73%  |
| 103160                        | SUPPLY MAINS                         | 1.53%              | 0.16% | 0.00%   | 1.69%  |
| 103163                        | STEEL - SUPPLY MAIN                  | 1.53%              | 0.16% | 0.00%   | 1.69%  |
| 103164                        | All Other -Supply Mains              | 1.53%              | 0.16% | 0.00%   | 1.69%  |
| Pumping                       |                                      |                    |       |         |        |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 3.29%              | 0.94% | 0.00%   | 4.23%  |
| 103211                        | Pavement - Pumping Plant             | 3.54%              | 0.00% | 0.00%   | 3.54%  |
| 103240                        | PUMPING EQUIPMENT                    | 2.61%              | 0.18% | 0.00%   | 2.79%  |
| 103241                        | System Ctrl Computer Equipment       | 2.61%              | 0.18% | 0.00%   | 2.79%  |
| 103250                        | OTHER PUMPING PLANT                  | 4.40%              | 0.00% | 0.00%   | 4.40%  |
| Treatment                     |                                      |                    |       |         |        |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 1.96%              | 0.32% | 0.00%   | 2.28%  |
| 103320                        | WATER TREATMENT EQUIPMENT            | 2.34%              | 0.27% | 0.00%   | 2.61%  |
| Transmission and Distribution |                                      |                    |       |         |        |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 1.96%              | 0.10% | 0.00%   | 2.06%  |
| 103411                        | Pavement - Trans & Dist Plant        | 4.41%              | 0.00% | 0.00%   | 4.41%  |
| 103420                        | RESERVOIRS AND TANKS                 | 1.69%              | 0.35% | 0.00%   | 2.04%  |
| 103421                        | TANK PAINTING                        | 15.89%             | 0.00% | 0.00%   | 15.89% |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 1.70%              | 1.23% | 0.00%   | 2.93%  |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103450                        | SERVICES                             | 1.81%              | 2.65% | 0.00%   | 4.46%  |
| 103460                        | METERS                               | 3.37%              | 0.00% | -0.17%  | 3.20%  |
| 103480                        | HYDRANTS                             | 1.20%              | 1.01% | 0.00%   | 2.21%  |
| General Plant                 |                                      |                    |       |         |        |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 3.45%              | 0.32% | 0.00%   | 3.77%  |
| 103711                        | DRIVEWAY PAVEMENT                    | 7.00%              | 0.00% | 0.00%   | 7.00%  |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 4.22%              | 0.00% | 0.00%   | 4.22%  |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 5.75%              | 0.00% | 0.00%   | 5.75%  |
| 103722                        | COMPUTER SOFTWARE                    | 10.04%             | 0.00% | 0.00%   | 10.04% |
| 103730                        | TRANSPORTATION                       | 9.44%              | 0.00% | -2.25%  | 7.19%  |
| 103740                        | STORES EQUIPMENT                     | 3.81%              | 0.00% | 0.00%   | 3.81%  |
| 103750                        | LABORATORY EQUIPMENT                 | 7.39%              | 0.00% | 0.00%   | 7.39%  |
| 103760                        | COMMUNICATION EQUIPMENT              | 2.52%              | 0.00% | 0.00%   | 2.52%  |
| 103770                        | POWER OPERATED EQUIPMENT             | 6.11%              | 0.00% | -0.14%  | 5.97%  |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 5.73%              | 0.00% | 0.00%   | 5.73%  |
| 103790                        | OTHER GENERAL PLANT                  | 3.37%              | 0.00% | 0.00%   | 3.37%  |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00% | 0.00%   | 0.00%  |

**BEAR GULCH DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                         | DEPRECIATION RATES |        |         |         |
|-------------------------------|-------------------------------------|--------------------|--------|---------|---------|
|                               |                                     | PLANT              | COR    | SALVAGE | Total   |
| 103010                        | 103010-Organization                 |                    |        |         |         |
| 103020                        | 103020-Franchises and Consents      |                    |        |         |         |
| 103030                        | 103030-Other Intangible Plant       |                    |        |         |         |
| 103061                        | 103061-Land                         |                    |        |         |         |
| 103062                        | 103062-Land Rights                  |                    |        |         |         |
| Water Supply                  |                                     |                    |        |         |         |
| 103110                        | 103110-Struct & Improve-Supply Plnt | 1.40%              | 0.17%  | 0.00%   | 1.57%   |
| 103120                        | 103120-Collect & Impound Reservoirs | 3.53%              | 14.74% | 0.00%   | 18.27%  |
| 103130                        | 103130-Lake River & Other Intakes   | 1.13%              | 0.20%  | 0.00%   | 1.33%   |
| 103150                        | 103150-WELLS - Supply plant         | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103160                        | 103160-Supply Mains                 | 1.57%              | 0.10%  | 0.00%   | 1.67%   |
| Pumping                       |                                     |                    |        |         |         |
| 103210                        | 103210-Struct & Imp- Pumping Plant  | 2.47%              | 0.70%  | 0.00%   | 3.17%   |
| 103211                        | 103211-Pavement-Pumping Plant       | 2.05%              | 0.00%  | 0.00%   | 2.05%   |
| 103240                        | 103240-Pumping Equipment            | 2.54%              | 0.11%  | 0.00%   | 2.65%   |
| 103241                        | 103241-System Ctrl Computer Equip   | 2.54%              | 0.11%  | 0.00%   | 2.65%   |
| 103250                        | 103250-Other Pumping Plant          | 2.59%              | 0.25%  | 0.00%   | 2.84%   |
| Treatment                     |                                     |                    |        |         |         |
| 103310                        | 103310-Struct & Improve-Treat Plant | 2.17%              | 0.09%  | 0.00%   | 2.26%   |
| 103320                        | 103320-Water Treatment Equipment    | 2.29%              | 0.19%  | 0.00%   | 2.48%   |
| Transmission and Distribution |                                     |                    |        |         |         |
| 103410                        | 103410-Struct & Imp-Trans&Dis Plnt  | 1.48%              | 0.15%  | 0.00%   | 1.63%   |
| 103411                        | 103411-Pavement-Trans & Dist Plant  | 5.94%              | 0.00%  | 0.00%   | 5.94%   |
| 103420                        | 103420-Reservoirs & Tanks           | 2.96%              | 1.27%  | 0.00%   | 4.23%   |
| 103421                        | 103421-Tank Painting                | 19.69%             | 0.00%  | 0.00%   | 19.69%  |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS | 1.62%              | 0.74%  | 0.00%   | 2.36%   |
| 103440                        | 103440-FIRE MAINS                   | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103450                        | 103450-Services-Trans & Distr Mains | 1.77%              | 0.00%  | 0.00%   | 1.77%   |
| 103460                        | 103460-Meters & Meter Boxes         | 3.45%              | 0.00%  | -0.15%  | 3.30%   |
| 103480                        | 103480-Hydrants-T & D Mains         | 1.52%              | 0.46%  | 0.00%   | 1.98%   |
| General Plant                 |                                     |                    |        |         |         |
| 103710                        | 103710-Struct & Improve Genl Plnt   | 1.02%              | 0.25%  | 0.00%   | 1.27%   |
| 103711                        | 103711-Driveway Pavement-Gen Plant  | -53.26%            | 0.00%  | 0.00%   | -53.26% |
| 103720                        | 103720-Office Furn & Equip-Gen Plnt | 2.87%              | 0.00%  | -0.15%  | 2.72%   |
| 103721                        | 103721-Office-Elec. Equip/Computers | 6.54%              | 0.00%  | 0.00%   | 6.54%   |
| 103730                        | 103730-Transportn Equip-Gen Plant   | 9.07%              | 0.00%  | -2.09%  | 6.98%   |
| 103740                        | 103740-Stores Equipment-Gen Plant   | 5.46%              | 0.00%  | 0.00%   | 5.46%   |
| 103750                        | 103750-Laboratory Equip-Gen Plant   | 6.23%              | 0.00%  | 0.00%   | 6.23%   |
| 103760                        | 103760-Communication Equip-Gen Plnt | 2.46%              | 0.00%  | 0.00%   | 2.46%   |
| 103770                        | 103770-Pwr Operated Equip-Gen Plant | 5.27%              | 0.00%  | -0.27%  | 5.00%   |
| 103780                        | 103780-Tools, Shop & Garage Equip   | 4.46%              | 0.00%  | 0.00%   | 4.46%   |
| 103790                        | 103790-Other General Plant          | 4.09%              | 0.00%  | 0.00%   | 4.09%   |
| 103900                        | 103900-Other Tangible Property      | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103910                        | 103910-Utility Plant Purchased      | 0.00%              | 0.00%  | 0.00%   | 0.00%   |

**CHICO DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT<br>NO.                | DESCRIPTION                                | DEPRECIATION RATES |       |         | Total  |
|-------------------------------|--|--------------------|-------|---------|--------|
|                               |  | PLANT              | COR   | SALVAGE |        |
|                               | 103010 ORGANIZATION                        |                    |       |         |        |
|                               | 103020 FRANCHISES AND CONSENTS             |                    |       |         |        |
|                               | 103030 103030-Other Intangible Plant       |                    |       |         |        |
|                               | 103061 103061-Land                         |                    |       |         |        |
|                               | 103062 103062-Land Rights                  |                    |       |         |        |
| Water Supply                  |  |                    |       |         |        |
|                               | 103110 103110-Struct & Improve-Supply Plnt | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                               | 103120 103120-Collect & Impound Reservoirs | 1.36%              | 0.28% | 0.00%   | 1.64%  |
|                               | 103130 LAKE, RIVER AND OTHER INTAKES       | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                               | 103150 103150-Wells-Supply Plant           | 1.39%              | 1.37% | 0.00%   | 2.76%  |
|                               | 103160 SUPPLY MAINS                        | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Pumping                       |  |                    |       |         |        |
|                               | 103210 103210-Struct & Imp- Pumping Plant  | 2.88%              | 0.83% | 0.00%   | 3.71%  |
|                               | 103211 103211-Pavement-Pumping Plant       | 3.63%              | 0.00% | 0.00%   | 3.63%  |
|                               | 103240 103240-Pumping Equipment            | 2.46%              | 0.18% | 0.00%   | 2.64%  |
|                               | 103241 103241-System Ctrl Computer Equip   | 2.46%              | 0.18% | 0.00%   | 2.64%  |
|                               | 103250 103250-Other Pumping Plant          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Treatment                     |  |                    |       |         |        |
|                               | 103310 103310-Struct & Improve-Treat Plant | 2.04%              | 0.30% | 0.00%   | 2.34%  |
|                               | 103320 103320-Water Treatment Equipment    | 2.26%              | 0.36% | 0.00%   | 2.62%  |
| Transmission and Distribution |  |                    |       |         |        |
|                               | 103410 103410-Struct & Imp-Trans&Dis Plnt  | 2.00%              | 0.10% | 0.00%   | 2.10%  |
|                               | 103420 103420-Reservoirs & Tanks           | 1.60%              | 0.32% | 0.00%   | 1.92%  |
|                               | 103421 103421-Tank Painting                | 8.35%              | 0.00% | 0.00%   | 8.35%  |
|                               | 103431 TRANSMISSION AND DISTRIBUTION MAINS | 1.73%              | 1.22% | 0.00%   | 2.95%  |
|                               | 103440 FIRE MAINS                          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                               | 103450 103450-Services-Trans & Distr Mains | 1.88%              | 2.66% | 0.00%   | 4.54%  |
|                               | 103460 103460-Meters & Meter Boxes         | 3.18%              | 0.00% | -0.15%  | 3.03%  |
|                               | 103480 103480-Hydrants-T & D Mains         | 1.19%              | 1.00% | 0.00%   | 2.19%  |
| General Plant                 |  |                    |       |         |        |
|                               | 103710 103710-Struct & Improve Genl Plnt   | 3.17%              | 0.30% | 0.00%   | 3.47%  |
|                               | 103711 103711-Driveway Pavement-Gen Plant  | 7.77%              | 0.00% | 0.00%   | 7.77%  |
|                               | 103720 103720-Office Furn & Equip-Gen Plnt | 3.94%              | 0.00% | 0.00%   | 3.94%  |
|                               | 103721 103721-Office-Elec. Equip/Computers | 6.32%              | 0.00% | 0.00%   | 6.32%  |
|                               | 103722 103722-Computer Software            | 15.66%             | 0.00% | 0.00%   | 15.66% |
|                               | 103730 103730-Transportn Equip-Gen Plant   | 3.63%              | 0.00% | -2.21%  | 1.42%  |
|                               | 103740 103740-Stores Equipment-Gen Plant   | 4.25%              | 0.00% | 0.00%   | 4.25%  |
|                               | 103750 LABORATORY EQUIPMENT                | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                               | 103760 103760-Communication Equip-Gen Plnt | 1.11%              | 0.00% | 0.00%   | 1.11%  |
|                               | 103770 103770-Pwr Operated Equip-Gen Plant | 5.35%              | 0.00% | -0.22%  | 5.13%  |
|                               | 103780 103780-Tools, Shop & Garage Equip   | 5.19%              | 0.00% | 0.00%   | 5.19%  |
|                               | 103790 103790-Other General Plant          | 7.79%              | 0.00% | 0.00%   | 7.79%  |
|                               | 103900 103900-Other Tangible Property      | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                               | 103910 UTILITY PLANT PURCHASED             | 0.00%              | 0.00% | 0.00%   | 0.00%  |

**DIXON DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION   | DEPRECIATION RATES |       |         | Total   |
|-------------------------------|---|--------------------|-------|---------|---------|
|                               |   | PLANT              | COR   | SALVAGE |         |
|                               | 103010 ORGANIZATION   |                    |       |         |         |
|                               | 103020 FRANCHISES AND CONSENTS                                  |                    |       |         |         |
|                               | 103030 103030-Other Intangible Plant                            |                    |       |         |         |
|                               | 103061 103061-Land  |                    |       |         |         |
|                               | 103062 103062-Land Rights                                       |                    |       |         |         |
| Water Supply                  |   |                    |       |         |         |
|                               | 103110 STRUCTURES AND IMPROVEMENTS - Supply Plant               | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103120 COLLECTING AND IMPOUNDING RESERVOIRS                     | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103130 LAKE, RIVER AND OTHER INTAKES                            | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103150 103150-Wells-Supply Plant                                | 1.55%              | 1.29% | 0.00%   | 2.84%   |
|                               | 103160 SUPPLY MAINS   | 0.00%              | 0.00% | 0.00%   | 0.00%   |
| Pumping                       |   |                    |       |         |         |
|                               | 103210 103210-Struct & Imp- Pumping Plant                       | 2.39%              | 0.64% | 0.00%   | 3.03%   |
|                               | 103211 103211-Pavement-Pumping Plant                            | 3.85%              | 0.00% | 0.00%   | 3.85%   |
|                               | 103240 103240-Pumping Equipment                                 | 2.63%              | 0.18% | 0.00%   | 2.81%   |
|                               | 103241 103241-System Ctrl Computer Equip                        | 2.63%              | 0.18% | 0.00%   | 2.81%   |
|                               | 103250 OTHER PUMPING PLANT                                      | 0.00%              | 0.00% | 0.00%   | 0.00%   |
| Treatment                     |   |                    |       |         |         |
|                               | 103310 103310-Struct & Improve-Treat Plant                      | 2.02%              | 0.30% | 0.00%   | 2.32%   |
|                               | 103320 103320-Water Treatment Equipment                         | 2.26%              | 0.35% | 0.00%   | 2.61%   |
| Transmission and Distribution |   |                    |       |         |         |
|                               | 103410 STRUCTURES AND IMPROVEMENTS-tranmission and distribution | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103411 103411-Pavement-Trans & Dist Plant                       | 10.54%             | 0.00% | 0.00%   | 10.54%  |
|                               | 103420 103420-Reservoirs & Tanks                                | 1.43%              | 0.27% | 0.00%   | 1.70%   |
|                               | 103421 103421-Tank Painting                                     | 9.55%              | 0.00% | 0.00%   | 9.55%   |
|                               | 103431 TRANSMISSION AND DISTRIBUTION MAINS                      | 1.71%              | 1.16% | 0.00%   | 2.87%   |
|                               | 103440 FIRE MAINS   | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103450 103450-Services-Trans & Distr Mains                      | 2.31%              | 2.57% | 0.00%   | 4.88%   |
|                               | 103460 103460-Meters & Meter Boxes                              | 3.68%              | 0.00% | -0.19%  | 3.49%   |
|                               | 103480 103480-Hydrants-T & D Mains                              | 1.22%              | 0.97% | 0.00%   | 2.19%   |
| General Plant                 |   |                    |       |         |         |
|                               | 103710 103710-Struct & Improve Genl Plnt                        | 1.61%              | 0.30% | 0.00%   | 1.91%   |
|                               | 103720 103720-Office Furn & Equip-Gen Plnt                      | -9.83%             | 0.00% | 0.00%   | -9.83%  |
|                               | 103721 103721-Office-Elec. Equip/Computers                      | -33.72%            | 0.00% | 0.00%   | -33.72% |
|                               | 103722 103722-Computer Software                                 | 20.31%             | 0.00% | 0.00%   | 20.31%  |
|                               | 103730 103730-Transportn Equip-Gen Plant                        | 27.01%             | 0.00% | -2.19%  | 24.82%  |
|                               | 103740 103740-Stores Equipment-Gen Plant                        | 1.54%              | 0.00% | 0.00%   | 1.54%   |
|                               | 103750 STORES EQUIPMENT   | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103760 103760-Communication Equip-Gen Plnt                      | -1.90%             | 0.00% | 0.00%   | -1.90%  |
|                               | 103770 103770-Pwr Operated Equip-Gen Plant                      | 4.54%              | 0.00% | -0.09%  | 4.45%   |
|                               | 103780 103780-Tools, Shop & Garage Equip                        | 4.27%              | 0.00% | 0.00%   | 4.27%   |
|                               | 103790 TOOLS, SHOP AND GARAGE EQUIPMENT                         | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103900 103900-Other Tangible Property                           | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103910 OTHER TANGIBLE PLANT                                     | 0.00%              | 0.00% | 0.00%   | 0.00%   |

**DOMINGUEZ DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |        |         |        |
|-------------------------------|--------------------------------------|--------------------|--------|---------|--------|
|                               |                                      | PLANT              | COR    | SALVAGE | TOTAL  |
| Water Supply                  |                                      |                    |        |         |        |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 1.41%              | 0.11%  | 0.00%   | 1.52%  |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103150                        | WELLS                                | 5.98%              | 1.47%  | 0.00%   | 7.45%  |
| 103160                        | SUPPLY MAINS                         | 6.22%              | -0.92% | 0.00%   | 5.30%  |
| Pumping                       |                                      |                    |        |         |        |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 3.71%              | 0.20%  | 0.00%   | 3.91%  |
| 103211                        | PAVEMENT - PUMPING PLANT             | 9.58%              | 0.00%  | 0.00%   | 9.58%  |
| 103240                        | PUMPING EQUIPMENT                    | 2.57%              | 0.37%  | 0.00%   | 2.94%  |
| 103241                        | SYSTEM CTRL COMPUTER EQUIP           | 2.57%              | 0.37%  | 0.00%   | 2.94%  |
| 103250                        | OTHER PUMPING PLANT                  | 4.37%              | 0.22%  | 0.00%   | 4.59%  |
| Treatment                     |                                      |                    |        |         |        |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 1.90%              | 0.24%  | 0.00%   | 2.14%  |
| 103320                        | WATER TREATMENT EQUIPMENT            | 2.85%              | 0.68%  | 0.00%   | 3.53%  |
| Transmission and Distribution |                                      |                    |        |         |        |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 4.21%              | 0.19%  | 0.00%   | 4.40%  |
| 103411                        | PAVEMENT - TRANS & DIST PLANT        | 9.87%              | 0.00%  | 0.00%   | 9.87%  |
| 103420                        | RESERVOIRS AND TANKS                 | 7.55%              | 2.49%  | 0.00%   | 10.04% |
| 103421                        | TANK PAINTING                        | 8.97%              | 0.00%  | 0.00%   | 8.97%  |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 1.41%              | 0.41%  | 0.00%   | 1.82%  |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103450                        | SERVICES                             | 1.93%              | 0.45%  | 0.00%   | 2.38%  |
| 103460                        | METERS                               | 1.80%              | 0.00%  | -0.13%  | 1.67%  |
| 103480                        | HYDRANTS                             | 0.98%              | 0.27%  | 0.00%   | 1.25%  |
| General Plant                 |                                      |                    |        |         |        |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 1.71%              | 0.07%  | 0.00%   | 1.78%  |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103730                        | TRANSPORTATION                       | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103740                        | STORES EQUIPMENT                     | 2.98%              | 0.00%  | 0.00%   | 2.98%  |
| 103750                        | LABORATORY EQUIPMENT                 | 0.03%              | 0.00%  | 0.00%   | 0.03%  |
| 103760                        | COMMUNICATION EQUIPMENT              | 7.09%              | 0.00%  | 0.00%   | 7.09%  |
| 103770                        | POWER OPERATED EQUIPMENT             | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 3.60%              | 0.00%  | 0.00%   | 3.60%  |
| 103790                        | OTHER GENERAL PLANT                  | -0.06%             | 0.00%  | 0.00%   | -0.06% |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00%  | 0.00%   | 0.00%  |

**EAST LOS ANGELES DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |       |         |         |
|-------------------------------|--------------------------------------|--------------------|-------|---------|---------|
|                               |                                      | PLANT              | COR   | SALVAGE | Total   |
| Water Supply                  |                                      |                    |       |         |         |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%   |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00% | 0.00%   | 0.00%   |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00% | 0.00%   | 0.00%   |
| 103150                        | WELLS                                | 2.05%              | 2.04% | 0.00%   | 4.09%   |
| 103160                        | SUPPLY MAINS                         | 0.00%              | 0.00% | 0.00%   | 0.00%   |
| Pumping                       |                                      |                    |       |         |         |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 2.91%              | 0.74% | 0.00%   | 3.65%   |
| 103211                        | PAVEMENT - PUMPING PLANT             | 4.98%              | 0.00% | 0.00%   | 4.98%   |
| 103240                        | PUMPING EQUIPMENT                    | 2.65%              | 0.11% | 0.00%   | 2.76%   |
| 103241                        | SYSTEM CTRL COMPUTER EQUIP           | 2.65%              | 0.11% | 0.00%   | 2.76%   |
| 103250                        | OTHER PUMPING PLANT                  | 0.00%              | 0.00% | 0.00%   | 0.00%   |
| Treatment                     |                                      |                    |       |         |         |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 2.31%              | 0.10% | 0.00%   | 2.41%   |
| 103320                        | WATER TREATMENT EQUIPMENT            | 2.46%              | 0.00% | 0.00%   | 2.46%   |
| Transmission and Distribution |                                      |                    |       |         |         |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 1.43%              | 0.15% | 0.00%   | 1.58%   |
| 103411                        | PAVEMENT- TRANS & DIST PLANT         | -21.49%            | 0.00% | 0.00%   | -21.49% |
| 103420                        | RESERVOIRS AND TANKS                 | 1.11%              | 1.29% | 0.00%   | 2.40%   |
| 103421                        | TANK PAINTING                        | 9.12%              | 0.00% | 0.00%   | 9.12%   |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 1.72%              | 0.00% | 0.00%   | 1.72%   |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00% | 0.00%   | 0.00%   |
| 103450                        | SERVICES                             | 2.07%              | 0.00% | 0.00%   | 2.07%   |
| 103460                        | METERS                               | 3.40%              | 0.00% | 0.00%   | 3.40%   |
| 103480                        | HYDRANTS                             | 1.50%              | 0.46% | 0.00%   | 1.96%   |
| General Plant                 |                                      |                    |       |         |         |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 2.28%              | 0.24% | 0.00%   | 2.52%   |
| 103711                        | DRIVEWAY PAVEMENT - general plant    | 2.75%              | 0.00% | 0.00%   | 2.75%   |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 3.27%              | 0.00% | -0.17%  | 3.10%   |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 3.58%              | 0.00% | 0.00%   | 3.58%   |
| 103722                        | COMPUTER SOFTWARE                    | 3.72%              | 0.00% | 0.00%   | 3.72%   |
| 103730                        | TRANSPORTATION                       | 11.59%             | 0.00% | -2.24%  | 9.35%   |
| 103731                        | HEAVY TRUCKS                         | 11.59%             | 0.00% | -2.24%  | 9.35%   |
| 103740                        | STORES EQUIPMENT                     | 6.25%              | 0.00% | 0.00%   | 6.25%   |
| 103750                        | LABORATORY EQUIPMENT                 | 5.52%              | 0.00% | 0.00%   | 5.52%   |
| 103760                        | COMMUNICATION EQUIPMENT              | 1.77%              | 0.00% | 0.00%   | 1.77%   |
| 103770                        | POWER OPERATED EQUIPMENT             | 4.54%              | 0.00% | -0.28%  | 4.26%   |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 4.21%              | 0.00% | 0.00%   | 4.21%   |
| 103790                        | OTHER GENERAL PLANT                  | 3.56%              | 0.00% | 0.00%   | 3.56%   |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00% | 0.00%   | 0.00%   |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00% | 0.00%   | 0.00%   |

**HERMOSA REDONDO  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |       |         |          |
|-------------------------------|--------------------------------------|--------------------|-------|---------|----------|
|                               |                                      | PLANT              | COR   | SALVAGE | Total    |
| Water Supply                  |                                      |                    |       |         |          |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%    |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00% | 0.00%   | 0.00%    |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00% | 0.00%   | 0.00%    |
| 103150                        | WELLS                                | 1.81%              | 1.89% | 0.00%   | 3.70%    |
| 103160                        | SUPPLY MAINS                         | 0.00%              | 0.00% | 0.00%   | 0.00%    |
| 103164                        | ALL OTHER - SUPPLY MAINS             | 0.00%              | 0.00% | 0.00%   | 0.00%    |
| Pumping                       |                                      |                    |       |         |          |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 5.55%              | 1.28% | 0.00%   | 6.83%    |
| 103211                        | PAVEMENT - PUMPING PLANT             | 6.10%              | 0.00% | 0.00%   | 6.10%    |
| 103240                        | PUMPING EQUIPMENT                    | 2.53%              | 0.11% | 0.00%   | 2.64%    |
| 103241                        | SYSTEM CTRL COMPUTER EQUIP           | 2.53%              | 0.11% | 0.00%   | 2.64%    |
| 103250                        | OTHER PUMPING PLANT                  | 2.68%              | 0.25% | 0.00%   | 2.93%    |
| Treatment                     |                                      |                    |       |         |          |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 1.81%              | 0.06% | 0.00%   | 1.87%    |
| 103320                        | WATER TREATMENT EQUIPMENT            | 1.83%              | 0.00% | 0.00%   | 1.83%    |
| Transmission and Distribution |                                      |                    |       |         |          |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 1.60%              | 0.15% | 0.00%   | 1.75%    |
| 103411                        | PAVEMENT - TRANS & DIST PLANT        | 8.26%              | 0.00% | 0.00%   | 8.26%    |
| 103420                        | RESERVOIRS AND TANKS                 | 3.33%              | 1.46% | 0.00%   | 4.79%    |
| 103421                        | TANK PAINTING                        | 13.09%             | 0.00% | 0.00%   | 13.09%   |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 1.73%              | 0.00% | 0.00%   | 1.73%    |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00% | 0.00%   | 0.00%    |
| 103450                        | SERVICES                             | 2.06%              | 0.00% | 0.00%   | 2.06%    |
| 103460                        | METERS                               | 3.58%              | 0.00% | 0.00%   | 3.58%    |
| 103480                        | HYDRANTS                             | 1.50%              | 0.46% | 0.00%   | 1.96%    |
| General Plant                 |                                      |                    |       |         |          |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 4.21%              | 0.32% | 0.00%   | 4.53%    |
| 103711                        | DRIVEWAY PAVEMENT - general plant    | 9.70%              | 0.00% | 0.00%   | 9.70%    |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 5.11%              | 0.00% | -0.17%  | 4.94%    |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 15.70%             | 0.00% | 0.00%   | 15.70%   |
| 103730                        | TRANSPORTATION                       | -210.05%           | 0.00% | -4.92%  | -214.97% |
| 103740                        | STORES EQUIPMENT                     | 4.42%              | 0.00% | 0.00%   | 4.42%    |
| 103750                        | LABORATORY EQUIPMENT                 | 5.82%              | 0.00% | 0.00%   | 5.82%    |
| 103760                        | COMMUNICATION EQUIPMENT              | 0.42%              | 0.00% | 0.00%   | 0.42%    |
| 103770                        | POWER OPERATED EQUIPMENT             | 5.65%              | 0.00% | -0.30%  | 5.35%    |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 6.53%              | 0.00% | 0.00%   | 6.53%    |
| 103790                        | OTHER GENERAL PLANT                  | 4.53%              | 0.00% | 0.00%   | 4.53%    |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00% | 0.00%   | 0.00%    |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00% | 0.00%   | 0.00%    |

**KERN RIVER VALLEY DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |        |         |        |
|-------------------------------|--------------------------------------|--------------------|--------|---------|--------|
|                               |                                      | PLANT              | COR    | SALVAGE | TOTAL  |
| Water Supply                  |                                      |                    |        |         |        |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | -5.14%             | 0.11%  | 0.00%   | -5.03% |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 3.13%              | 0.25%  | 0.00%   | 3.38%  |
| 103150                        | WELLS                                | 4.91%              | 1.44%  | 0.00%   | 6.35%  |
| 103160                        | SUPPLY MAINS                         | 2.66%              | -0.06% | 0.00%   | 2.60%  |
| 103164                        | ALL OTHER - Supply Mains             | 2.66%              | -0.06% | 0.00%   | 2.60%  |
| Pumping                       |                                      |                    |        |         |        |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 4.07%              | 0.18%  | 0.00%   | 4.25%  |
| 103240                        | PUMPING EQUIPMENT                    | 3.47%              | 0.30%  | 0.00%   | 3.77%  |
| 103250                        | OTHER PUMPING PLANT                  | 5.06%              | 0.26%  | 0.00%   | 5.32%  |
| Treatment                     |                                      |                    |        |         |        |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 4.30%              | 0.20%  | 0.00%   | 4.50%  |
| 103320                        | WATER TREATMENT EQUIPMENT            | 3.60%              | 0.41%  | 0.00%   | 4.01%  |
| Transmission and Distribution |                                      |                    |        |         |        |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 3.62%              | 0.17%  | 0.00%   | 3.79%  |
| 103420                        | RESERVOIRS AND TANKS                 | 3.18%              | 1.19%  | 0.00%   | 4.37%  |
| 103421                        | TANK PAINTING                        | 8.91%              | 0.00%  | 0.00%   | 8.91%  |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 1.29%              | 0.37%  | 0.00%   | 1.66%  |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103450                        | SERVICES                             | 0.72%              | 0.41%  | 0.00%   | 1.13%  |
| 103460                        | METERS                               | -3.61%             | 0.00%  | 0.00%   | -3.61% |
| 103480                        | HYDRANTS                             | 0.56%              | 0.26%  | 0.00%   | 0.82%  |
| General Plant                 |                                      |                    |        |         |        |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 3.66%              | 0.18%  | 0.00%   | 3.84%  |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103730                        | TRANSPORTATION                       | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103740                        | STORES EQUIPMENT                     | 3.23%              | 0.00%  | 0.00%   | 3.23%  |
| 103750                        | LABORATORY EQUIPMENT                 | 12.56%             | 0.00%  | 0.00%   | 12.56% |
| 103760                        | COMMUNICATION EQUIPMENT              | 14.99%             | 0.00%  | 0.00%   | 14.99% |
| 103770                        | POWER OPERATED EQUIPMENT             | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 7.09%              | 0.00%  | 0.00%   | 7.09%  |
| 103790                        | OTHER GENERAL PLANT                  | 8.16%              | 0.00%  | 0.00%   | 8.16%  |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00%  | 0.00%   | 0.00%  |

**KING CITY DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |        |         |         |
|-------------------------------|--------------------------------------|--------------------|--------|---------|---------|
|                               |                                      | PLANT              | COR    | SALVAGE | Total   |
| 103010                        | 103010-Organization                  |                    |        |         |         |
| 103020                        | 103020-Franchises and Consents       |                    |        |         |         |
| 103030                        | 103030-Other Intangible Plant        |                    |        |         |         |
| 103061                        | 103061-Land                          |                    |        |         |         |
| 103062                        | 103062-Land Rights                   |                    |        |         |         |
| Water Supply                  |                                      |                    |        |         |         |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103150                        | WELLS                                | 1.56%              | 1.30%  | 0.00%   | 2.86%   |
| 103160                        | SUPPLY MAINS                         | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| Pumping                       |                                      |                    |        |         |         |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 3.25%              | 0.79%  | 0.00%   | 4.04%   |
| 103240                        | PUMPING EQUIPMENT                    | 2.78%              | 0.18%  | 0.00%   | 2.96%   |
| 103241                        | SYSTEM CONTROL COMP EQUIPMENT        | 2.78%              | 0.18%  | 0.00%   | 2.96%   |
| 103250                        | OTHER PUMPING PLANT                  | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| Treatment                     |                                      |                    |        |         |         |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103320                        | WATER TREATMENT EQUIPMENT            | 2.75%              | 0.43%  | 0.00%   | 3.18%   |
| Transmission and Distribution |                                      |                    |        |         |         |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103420                        | RESERVOIRS AND TANKS                 | 3.60%              | -1.49% | 0.00%   | 2.11%   |
| 103421                        | TANK PAINTING                        | 10.19%             | 0.00%  | 0.00%   | 10.19%  |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 2.07%              | 1.34%  | 0.00%   | 3.41%   |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103450                        | SERVICES                             | 2.11%              | 2.65%  | 0.00%   | 4.76%   |
| 103460                        | METERS                               | 3.63%              | 0.00%  | -0.18%  | 3.45%   |
| 103480                        | HYDRANTS                             | 1.18%              | 1.01%  | 0.00%   | 2.19%   |
| General Plant                 |                                      |                    |        |         |         |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 1.83%              | 0.00%  | 0.00%   | 1.83%   |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | -4.48%             | 0.00%  | 0.00%   | -4.48%  |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | -55.39%            | 0.00%  | 0.00%   | -55.39% |
| 103730                        | TRANSPORTATION                       | 8.98%              | 0.00%  | -2.20%  | 6.78%   |
| 103740                        | STORES EQUIPMENT                     | 3.59%              | 0.00%  | 0.00%   | 3.59%   |
| 103750                        | LABORATORY EQUIPMENT                 | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103760                        | COMMUNICATION EQUIPMENT              | 0.41%              | 0.00%  | 0.00%   | 0.41%   |
| 103770                        | POWER OPERATED EQUIPMENT             | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 3.33%              | 0.00%  | 0.00%   | 3.33%   |
| 103790                        | OTHER GENERAL PLANT                  | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00%  | 0.00%   | 0.00%   |

**LIVERMORE DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO. | DESCRIPTION                                       | DEPRECIATION RATES |       |         | Total   |
|-------------|---|--------------------|-------|---------|---------|
|             |   | PLANT              | COR   | SALVAGE |         |
|             | 103010 ORGANIZATION                               |                    |       |         |         |
|             | 103020 FRANCHISES AND CONSENTS                    |                    |       |         |         |
|             | 103030 103030-Other Intangible Plant              |                    |       |         |         |
|             | 103061 103061-Land                                |                    |       |         |         |
|             | 103062 103062-Land Rights                         |                    |       |         |         |
|             | Water Supply                                      |                    |       |         |         |
|             | 103110 STRUCTURES AND IMPROVEMENTS - Supply Plant | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|             | 103120 103120-Collect & Impound Reservoirs        | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|             | 103130 LAKE, RIVER AND OTHER INTAKES              | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|             | 103150 103150-Wells-Supply Plant                  | 1.94%              | 2.10% | 0.00%   | 4.04%   |
|             | 103160 103160-Supply Mains                        | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|             | Pumping   |                    |       |         |         |
|             | 103210 103210-Struct & Imp- Pumping Plant         | 11.28%             | 2.44% | 0.00%   | 13.72%  |
|             | 103211 103211-Pavement-Pumping Plant              | 5.49%              | 0.00% | 0.00%   | 5.49%   |
|             | 103240 103240-Pumping Equipment                   | 2.59%              | 0.11% | 0.00%   | 2.70%   |
|             | 103241 103241-System Ctrl Computer Equip          | 2.59%              | 0.11% | 0.00%   | 2.70%   |
|             | 103250 OTHER PUMPING PLANT                        | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|             | Treatment   |                    |       |         |         |
|             | 103310 103310-Struct & Improve-Treat Plant        | 2.33%              | 0.10% | 0.00%   | 2.43%   |
|             | 103320 103320-Water Treatment Equipment           | 2.54%              | 0.00% | 0.00%   | 2.54%   |
|             | Transmission and Distribution                     |                    |       |         |         |
|             | 103410 103410-Struct & Imp-Trans&Dis Plnt         | 1.55%              | 0.15% | 0.00%   | 1.70%   |
|             | 103411 103411-Pavement-Trans & Dist Plant         | 7.06%              | 0.00% | 0.00%   | 7.06%   |
|             | 103420 103420-Reservoirs & Tanks                  | 2.53%              | 1.07% | 0.00%   | 3.60%   |
|             | 103421 103421-Tank Painting                       | 52.77%             | 0.00% | 0.00%   | 52.77%  |
|             | 103431 Transmission & Distribution Mains          | 1.64%              | 0.00% | 0.00%   | 1.64%   |
|             | 103450 103450-Services-Trans & Distr Mains        | 1.91%              | 0.00% | 0.00%   | 1.91%   |
|             | 103460 103460-Meters & Meter Boxes                | 3.33%              | 0.00% | 0.00%   | 3.33%   |
|             | 103480 103480-Hydrants-T & D Mains                | 1.56%              | 0.46% | 0.00%   | 2.02%   |
|             | General Plant                                     |                    |       |         |         |
|             | 103710 103710-Struct & Improve Genl Plnt          | 2.43%              | 0.26% | 0.00%   | 2.69%   |
|             | 103711 103711-Driveway Pavement-Gen Plant         | -14.09%            | 0.00% | 0.00%   | -14.09% |
|             | 103720 103720-Office Furn & Equip-Gen Plnt        | 1.00%              | 0.00% | -0.16%  | 0.84%   |
|             | 103721 103721-Office-Elec. Equip/Computers        | -9.14%             | 0.00% | 0.00%   | -9.14%  |
|             | 103722 103722-Computer Software                   | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|             | 103730 103730-Transportn Equip-Gen Plant          | 9.78%              | 0.00% | -2.34%  | 7.44%   |
|             | 103740 103740-Stores Equipment-Gen Plant          | 5.72%              | 0.00% | 0.00%   | 5.72%   |
|             | 103750 103750-Laboratory Equip-Gen Plant          | 6.30%              | 0.00% | 0.00%   | 6.30%   |
|             | 103760 103760-Communication Equip-Gen Plnt        | 2.48%              | 0.00% | 0.00%   | 2.48%   |
|             | 103770 103770-Pwr Operated Equip-Gen Plant        | 4.38%              | 0.00% | -0.31%  | 4.07%   |
|             | 103780 103780-Tools, Shop & Garage Equip          | 4.54%              | 0.00% | 0.00%   | 4.54%   |
|             | 103790 103790-Other General Plant                 | 3.97%              | 0.00% | 0.00%   | 3.97%   |
|             | 103900 103900-Other Tangible Property             | 0.00%              | 0.00% | 0.00%   | 0.00%   |

**LOS ALTOS DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                         | DEPRECIATION RATES |        |         | Total  |
|-------------------------------|-------------------------------------|--------------------|--------|---------|--------|
|                               |                                     | PLANT              | COR    | SALVAGE |        |
| 103010                        | 103010-Organization                 |                    |        |         |        |
| 103020                        | 103020-Franchises and Consents      |                    |        |         |        |
| 103030                        | 103030-Other Intangible Plant       |                    |        |         |        |
| 103061                        | 103061-Land                         |                    |        |         |        |
| 103062                        | 103062-Land Rights                  |                    |        |         |        |
| Water Supply                  |                                     |                    |        |         |        |
| 103110                        | 103110-Struct & Improve-Supply Plnt | 1.84%              | 0.18%  | 0.00%   | 2.02%  |
| 103120                        | 103120-Collect & Impound Reservoirs | 0.14%              | 7.64%  | 0.00%   | 7.78%  |
| 103130                        | LAKE, RIVER AND OTHER INTAKES       | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103150                        | 103150-Wells-Supply Plant           | 1.72%              | 2.09%  | 0.00%   | 3.81%  |
| 103160                        | 103160-Supply Mains                 | 1.48%              | -0.18% | 0.00%   | 1.30%  |
| Pumping                       |                                     |                    |        |         |        |
| 103210                        | 103210-Struct & Imp- Pumping Plant  | 11.31%             | 2.35%  | 0.00%   | 13.66% |
| 103211                        | 103211-Pavement-Pumping Plant       | 5.43%              | 0.00%  | 0.00%   | 5.43%  |
| 103240                        | 103240-Pumping Equipment            | 2.74%              | 0.12%  | 0.00%   | 2.86%  |
| 103241                        | 103241-System Ctrl Computer Equip   | 2.74%              | 0.12%  | 0.00%   | 2.86%  |
| 103250                        | 103250-Other Pumping Plant          | 2.61%              | 0.25%  | 0.00%   | 2.86%  |
| Treatment                     |                                     |                    |        |         |        |
| 103310                        | 103310-Struct & Improve-Treat Plant | 2.25%              | 0.11%  | 0.00%   | 2.36%  |
| 103320                        | 103320-Water Treatment Equipment    | 2.36%              | 0.00%  | 0.00%   | 2.36%  |
| Transmission and Distribution |                                     |                    |        |         |        |
| 103410                        | 103410-Struct & Imp-Trans&Dis Plnt  | 1.48%              | 0.15%  | 0.00%   | 1.63%  |
| 103411                        | 103411-Pavement-Trans & Dist Plant  | 6.23%              | 0.00%  | 0.00%   | 6.23%  |
| 103420                        | 103420-Reservoirs & Tanks           | 1.83%              | 0.91%  | 0.00%   | 2.74%  |
| 103421                        | 103421-Tank Painting                | 14.86%             | 0.00%  | 0.00%   | 14.86% |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS | 1.70%              | 0.00%  | 0.00%   | 1.70%  |
| 103440                        | FIRE MAINS                          | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103450                        | 103450-Services-Trans & Distr Mains | 1.99%              | 0.00%  | 0.00%   | 1.99%  |
| 103460                        | 103460-Meters & Meter Boxes         | 3.75%              | 0.00%  | 0.00%   | 3.75%  |
| 103480                        | 103480-Hydrants-T & D Mains         | 1.53%              | 0.46%  | 0.00%   | 1.99%  |
| General Plant                 |                                     |                    |        |         |        |
| 103710                        | 103710-Struct & Improve Genl Plnt   | 1.97%              | 0.20%  | 0.00%   | 2.17%  |
| 103720                        | 103720-Office Furn & Equip-Gen Plnt | 4.39%              | 0.00%  | -0.19%  | 4.20%  |
| 103721                        | 103721-Office-Elec. Equip/Computers | 11.13%             | 0.00%  | 0.00%   | 11.13% |
| 103722                        | 103722-Computer Software            | 4.39%              | 0.00%  | 0.00%   | 4.39%  |
| 103730                        | 103730-Transportn Equip-Gen Plant   | 4.04%              | 0.00%  | 8.19%   | 12.23% |
| 103740                        | 103740-Stores Equipment-Gen Plant   | 5.09%              | 0.00%  | 0.00%   | 5.09%  |
| 103750                        | 103750-Laboratory Equip-Gen Plant   | 5.48%              | 0.00%  | 0.00%   | 5.48%  |
| 103760                        | 103760-Communication Equip-Gen Plnt | 2.85%              | 0.00%  | 0.00%   | 2.85%  |
| 103770                        | 103770-Pwr Operated Equip-Gen Plant | 2.31%              | 0.00%  | -0.29%  | 2.02%  |
| 103780                        | 103780-Tools, Shop & Garage Equip   | 4.62%              | 0.00%  | 0.00%   | 4.62%  |
| 103790                        | 103790-Other General Plant          | 6.82%              | 0.00%  | 0.00%   | 6.82%  |
| 103900                        | 103900-Other Tangible Property      | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103910                        | UTILITY PLANT PURCHASED             | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103920                        | 103920-Utility Plant Sold           | 0.00%              | 0.00%  | 0.00%   | 0.00%  |

**MARYSVILLE DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT<br>NO. | DESCRIPTION                                | DEPRECIATION RATES |       |         | Total  |
|----------------|--|--------------------|-------|---------|--------|
|                |  | PLANT              | COR   | SALVAGE |        |
|                | 103010 103010-Organization                 |                    |       |         |        |
|                | 103020 103020-Franchises and Consents      |                    |       |         |        |
|                | 103030 103030-Other Intangible Plant       |                    |       |         |        |
|                | 103061 103061-Land                         |                    |       |         |        |
|                | 103062 103062-Land Rights                  |                    |       |         |        |
|                | Water Supply                               |                    |       |         |        |
|                | 103110 103110-Struct & Improve-Supply Plnt | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                | 103120 103120-Collect & Impound Reservoirs | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                | 103130 LAKE, RIVER AND OTHER INTAKES       | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                | 103150 103150-Wells-Supply Plant           | 0.29%              | 2.40% | 0.00%   | 2.69%  |
|                | 103160 103160-Supply Mains                 | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                | Pumping                                    |                    |       |         |        |
|                | 103210 103210-Struct & Imp- Pumping Plant  | 3.33%              | 1.24% | 0.00%   | 4.57%  |
|                | 103211 103211-Pavement-Pumping Plant       | 3.61%              | 0.00% | 0.00%   | 3.61%  |
|                | 103240 103240-Pumping Equipment            | 2.53%              | 0.18% | 0.00%   | 2.71%  |
|                | 103241 103241-System Ctrl Computer Equip   | 2.53%              | 0.18% | 0.00%   | 2.71%  |
|                | 103250 103250-Other Pumping Plant          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                | Treatment                                  |                    |       |         |        |
|                | 103310 103310-Struct & Improve-Treat Plant | 1.65%              | 0.33% | 0.00%   | 1.98%  |
|                | 103320 103320-Water Treatment Equipment    | 2.34%              | 0.00% | 0.00%   | 2.34%  |
|                | Transmission and Distribution              |                    |       |         |        |
|                | 103410 103410-Struct & Imp-Trans&Dis Plnt  | 2.06%              | 0.10% | 0.00%   | 2.16%  |
|                | 103420 103420-Reservoirs & Tanks           | 1.12%              | 0.41% | 0.00%   | 1.53%  |
|                | 103421 103421-Tank Painting                | 8.04%              | 0.00% | 0.00%   | 8.04%  |
|                | 103431 TRANSMISSION AND DISTRIBUTION MAINS | 1.83%              | 0.00% | 0.00%   | 1.83%  |
|                | 103440 FIRE MAINS                          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                | 103450 103450-Services-Trans & Distr Mains | 1.97%              | 0.00% | 0.00%   | 1.97%  |
|                | 103460 103460-Meters & Meter Boxes         | 2.65%              | 0.00% | 0.00%   | 2.65%  |
|                | 103480 103480-Hydrants-T & D Mains         | 1.21%              | 1.04% | 0.00%   | 2.25%  |
|                | General Plant                              |                    |       |         |        |
|                | 103710 103710-Struct & Improve Genl Plnt   | 3.40%              | 0.37% | 0.00%   | 3.77%  |
|                | 103711 103711-Driveway Pavement-Gen Plant  | 4.72%              | 0.00% | 0.00%   | 4.72%  |
|                | 103720 103720-Office Furn & Equip-Gen Plnt | -0.65%             | 0.00% | 0.00%   | -0.65% |
|                | 103721 103721-Office-Elec. Equip/Computers | -3.14%             | 0.00% | 0.00%   | -3.14% |
|                | 103722 103722-Computer Software            | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                | 103730 103730-Transportn Equip-Gen Plant   | 10.71%             | 0.00% | -2.19%  | 8.52%  |
|                | 103740 103740-Stores Equipment-Gen Plant   | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                | 103750 103750-Laboratory Equip-Gen Plant   | 7.36%              | 0.00% | 0.00%   | 7.36%  |
|                | 103760 103760-Communication Equip-Gen Plnt | 0.75%              | 0.00% | 0.00%   | 0.75%  |
|                | 103770 103770-Pwr Operated Equip-Gen Plant | 5.34%              | 0.00% | -0.23%  | 5.11%  |
|                | 103780 103780-Tools, Shop & Garage Equip   | 5.31%              | 0.00% | 0.00%   | 5.31%  |
|                | 103790 103790-Other General Plant          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                | 103900 103900-Other Tangible Property      | 0.00%              | 0.00% | 0.00%   | 0.00%  |
|                | 103910 UTILITY PLANT PURCHASED             | 0.00%              | 0.00% | 0.00%   | 0.00%  |

**OROVILLE DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                         | DEPRECIATION RATES |       |         |        |
|-------------------------------|-------------------------------------|--------------------|-------|---------|--------|
|                               |                                     | PLANT              | COR   | SALVAGE | Total  |
| 103010                        | 103010-Organization                 |                    |       |         |        |
| 103020                        | 103020-Franchises and Consents      |                    |       |         |        |
| 103030                        | 103030-Other Intangible Plant       |                    |       |         |        |
| 103061                        | 103061-Land                         |                    |       |         |        |
| 103062                        | 103062-Land Rights                  |                    |       |         |        |
| Water Supply                  |                                     |                    |       |         |        |
| 103110                        | 103110-Struct & Improve-Supply Plnt | 2.13%              | 0.22% | 0.00%   | 2.35%  |
| 103120                        | 103120-Collect & Impound Reservoirs | 1.45%              | 0.32% | 0.00%   | 1.77%  |
| 103130                        | LAKE, RIVER AND OTHER INTAKES       | 1.18%              | 0.57% | 0.00%   | 1.75%  |
| 103150                        | 103150-Wells-Supply Plant           | 0.01%              | 2.50% | 0.00%   | 2.51%  |
| 103160                        | 103160-Supply Mains                 | 1.19%              | 0.16% | 0.00%   | 1.35%  |
| 103163                        | 103163-Steel- Supply Main           | 1.19%              | 0.16% | 0.00%   | 1.35%  |
| 103164                        | 103164-All Other -Supply Mains      | 1.19%              | 0.16% | 0.00%   | 1.35%  |
| Pumping                       |                                     |                    |       |         |        |
| 103210                        | 103210-Struct & Imp- Pumping Plant  | 2.56%              | 0.72% | 0.00%   | 3.28%  |
| 103211                        | 103211-Pavement-Pumping Plant       | 3.28%              | 0.00% | 0.00%   | 3.28%  |
| 103240                        | 103240-Pumping Equipment            | 2.67%              | 0.18% | 0.00%   | 2.85%  |
| 103241                        | 103241-System Ctrl Computer Equip   | 2.67%              | 0.18% | 0.00%   | 2.85%  |
| 103250                        | 103250-Other Pumping Plant          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Treatment                     |                                     |                    |       |         |        |
| 103310                        | 103310-Struct & Improve-Treat Plant | 1.69%              | 0.34% | 0.00%   | 2.03%  |
| 103320                        | 103320-Water Treatment Equipment    | 3.77%              | 0.00% | 0.00%   | 3.77%  |
| Transmission and Distribution |                                     |                    |       |         |        |
| 103410                        | 103410-Struct & Imp-Trans&Dis Plnt  | 0.74%              | 0.10% | 0.00%   | 0.84%  |
| 103411                        | 103411-Pavement-Trans & Dist Plant  | 6.38%              | 0.00% | 0.00%   | 6.38%  |
| 103420                        | 103420-Reservoirs & Tanks           | 2.01%              | 0.34% | 0.00%   | 2.35%  |
| 103421                        | 103421-Tank Painting                | 14.58%             | 0.00% | 0.00%   | 14.58% |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS | 1.89%              | 0.00% | 0.00%   | 1.89%  |
| 103440                        | FIRE MAINS                          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103450                        | 103450-Services-Trans & Distr Mains | 1.98%              | 0.00% | 0.00%   | 1.98%  |
| 103460                        | 103460-Meters & Meter Boxes         | 3.35%              | 0.00% | 0.00%   | 3.35%  |
| 103480                        | 103480-Hydrants-T & D Mains         | 1.25%              | 0.98% | 0.00%   | 2.23%  |
| General Plant                 |                                     |                    |       |         |        |
| 103710                        | 103710-Struct & Improve Genl Plnt   | 2.25%              | 0.33% | 0.00%   | 2.58%  |
| 103711                        | 103711-Driveway Pavement-Gen Plant  | -1.59%             | 0.00% | 0.00%   | -1.59% |
| 103720                        | 103720-Office Furn & Equip-Gen Plnt | 4.52%              | 0.00% | 0.00%   | 4.52%  |
| 103721                        | 103721-Office-Elec. Equip/Computers | 7.53%              | 0.00% | 0.00%   | 7.53%  |
| 103730                        | 103730-Transportn Equip-Gen Plant   | 12.22%             | 0.00% | -2.11%  | 10.11% |
| 103740                        | 103740-Stores Equipment-Gen Plant   | 3.67%              | 0.00% | 0.00%   | 3.67%  |
| 103750                        | 103750-Laboratory Equip-Gen Plant   | 8.00%              | 0.00% | 0.00%   | 8.00%  |
| 103760                        | 103760-Communication Equip-Gen Plnt | -0.25%             | 0.00% | 0.00%   | -0.25% |
| 103770                        | 103770-Pwr Operated Equip-Gen Plant | 5.17%              | 0.00% | -0.14%  | 5.03%  |
| 103780                        | 103780-Tools, Shop & Garage Equip   | 4.40%              | 0.00% | 0.00%   | 4.40%  |
| 103790                        | 103790-Other General Plant          | 6.74%              | 0.00% | 0.00%   | 6.74%  |
| 103900                        | 103900-Other Tangible Property      | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103910                        | UTILITY PLANT PURCHASED             | 0.00%              | 0.00% | 0.00%   | 0.00%  |

**PALOS VERDES DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |       |         |          |
|-------------------------------|--------------------------------------|--------------------|-------|---------|----------|
|                               |                                      | PLANT              | COR   | SALVAGE | Total    |
| Water Supply                  |                                      |                    |       |         |          |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%    |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00% | 0.00%   | 0.00%    |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00% | 0.00%   | 0.00%    |
| 103150                        | WELLS                                | 0.00%              | 0.00% | 0.00%   | 0.00%    |
| 103160                        | SUPPLY MAINS                         | 1.91%              | 0.26% | 0.00%   | 2.17%    |
| 103164                        | ALL OTHER - SUPPLY MAINS             | 1.91%              | 0.26% | 0.00%   | 2.17%    |
| Pumping                       |                                      |                    |       |         |          |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 4.35%              | 1.00% | 0.00%   | 5.35%    |
| 103211                        | PAVEMENT - PUMPING PLANT             | 5.36%              | 0.00% | 0.00%   | 5.36%    |
| 103240                        | PUMPING EQUIPMENT                    | 2.69%              | 0.09% | 0.00%   | 2.78%    |
| 103241                        | SYSTEM CTRL COMPUTER EQUIP           | 2.69%              | 0.09% | 0.00%   | 2.78%    |
| 103250                        | OTHER PUMPING PLANT                  | 2.53%              | 0.25% | 0.00%   | 2.78%    |
| Treatment                     |                                      |                    |       |         |          |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 0.98%              | 0.03% | 0.00%   | 1.01%    |
| 103320                        | WATER TREATMENT EQUIPMENT            | -0.10%             | 0.00% | 0.00%   | -0.10%   |
| Transmission and Distribution |                                      |                    |       |         |          |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 0.93%              | 0.14% | 0.00%   | 1.07%    |
| 103411                        | PAVEMENT - TRANS & DIST PLANT        | -33.88%            | 0.00% | 0.00%   | -33.88%  |
| 103420                        | RESERVOIRS AND TANKS                 | 1.70%              | 0.79% | 0.00%   | 2.49%    |
| 103421                        | TANK PAINTING                        | 17.75%             | 0.00% | 0.00%   | 17.75%   |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 1.80%              | 0.00% | 0.00%   | 1.80%    |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00% | 0.00%   | 0.00%    |
| 103450                        | SERVICES                             | 2.15%              | 0.00% | 0.00%   | 2.15%    |
| 103460                        | METERS                               | 3.52%              | 0.00% | 0.00%   | 3.52%    |
| 103480                        | HYDRANTS                             | 1.40%              | 0.47% | 0.00%   | 1.87%    |
| General Plant                 |                                      |                    |       |         |          |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 2.57%              | 0.23% | 0.00%   | 2.80%    |
| 103711                        | DRIVEWAY PAVEMENT                    | 6.98%              | 0.00% | 0.00%   | 6.98%    |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 5.43%              | 0.00% | -0.18%  | 5.25%    |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 15.99%             | 0.00% | 0.00%   | 15.99%   |
| 103730                        | TRANSPORTATION                       | -237.77%           | 0.00% | -4.71%  | -242.48% |
| 103740                        | STORES EQUIPMENT                     | 4.43%              | 0.00% | 0.00%   | 4.43%    |
| 103750                        | LABORATORY EQUIPMENT                 | 5.31%              | 0.00% | 0.00%   | 5.31%    |
| 103760                        | COMMUNICATION EQUIPMENT              | 2.69%              | 0.00% | 0.00%   | 2.69%    |
| 103770                        | POWER OPERATED EQUIPMENT             | 5.15%              | 0.00% | -0.30%  | 4.85%    |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 5.78%              | 0.00% | 0.00%   | 5.78%    |
| 103790                        | OTHER GENERAL PLANT                  | 12.86%             | 0.00% | 0.00%   | 12.86%   |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00% | 0.00%   | 0.00%    |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00% | 0.00%   | 0.00%    |

**RANCHO DOMINGUEZ  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |       |         | Total  |
|-------------------------------|--------------------------------------|--------------------|-------|---------|--------|
|                               |                                      | PLANT              | COR   | SALVAGE |        |
| Water Supply                  |                                      |                    |       |         |        |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103150                        | WELLS                                | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103160                        | SUPPLY MAINS                         | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Pumping                       |                                      |                    |       |         |        |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103240                        | PUMPING EQUIPMENT                    | 2.98%              | 0.15% | 0.00%   | 3.13%  |
| 103241                        | SYSTEM CTRL COMPUTER EQUIP           | 2.98%              | 0.15% | 0.00%   | 3.13%  |
| 103250                        | OTHER PUMPING PLANT                  | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Treatment                     |                                      |                    |       |         |        |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103320                        | WATER TREATMENT EQUIPMENT            | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Transmission and Distribution |                                      |                    |       |         |        |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103420                        | RESERVOIRS AND TANKS                 | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103450                        | SERVICES                             | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103460                        | METERS                               | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103480                        | HYDRANTS                             | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| General Plant                 |                                      |                    |       |         |        |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 2.55%              | 0.28% | 0.00%   | 2.83%  |
| 103711                        | DRIVEWAY PAVEMENT                    | 6.80%              | 0.00% | 0.00%   | 6.80%  |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 4.60%              | 0.00% | -0.25%  | 4.35%  |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 12.71%             | 0.00% | 0.00%   | 12.71% |
| 103730                        | TRANSPORTATION                       | 21.25%             | 0.00% | -3.99%  | 17.26% |
| 103740                        | STORES EQUIPMENT                     | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103750                        | LABORATORY EQUIPMENT                 | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103760                        | COMMUNICATION EQUIPMENT              | 4.47%              | 0.00% | 0.00%   | 4.47%  |
| 103770                        | POWER OPERATED EQUIPMENT             | 5.39%              | 0.00% | -0.30%  | 5.09%  |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 4.67%              | 0.00% | 0.00%   | 4.67%  |
| 103790                        | OTHER GENERAL PLANT                  | 4.29%              | 0.00% | 0.00%   | 4.29%  |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00% | 0.00%   | 0.00%  |

**REDWOOD - COAST SPRINGS DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |        |         |        |
|-------------------------------|--------------------------------------|--------------------|--------|---------|--------|
|                               |                                      | PLANT              | COR    | SALVAGE | TOTAL  |
| Water Supply                  |                                      |                    |        |         |        |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 1.05%              | 0.11%  | 0.00%   | 1.16%  |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103150                        | WELLS                                | 5.31%              | 1.43%  | 0.00%   | 6.74%  |
| 103160                        | SUPPLY MAINS                         | 1.34%              | -0.09% | 0.00%   | 1.25%  |
| Pumping                       |                                      |                    |        |         |        |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 3.62%              | 0.17%  | 0.00%   | 3.79%  |
| 103240                        | PUMPING EQUIPMENT                    | 3.05%              | 0.28%  | 0.00%   | 3.33%  |
| 103250                        | OTHER PUMPING PLANT                  | 3.05%              | 0.28%  | 0.00%   | 3.33%  |
| Treatment                     |                                      |                    |        |         |        |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 3.70%              | 0.18%  | 0.00%   | 3.88%  |
| 103320                        | WATER TREATMENT EQUIPMENT            | 3.32%              | 0.00%  | 0.00%   | 3.32%  |
| Transmission and Distribution |                                      |                    |        |         |        |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103420                        | RESERVOIRS AND TANKS                 | 2.62%              | 1.01%  | 0.00%   | 3.63%  |
| 103421                        | TANK PAINTING                        | 12.44%             | 0.00%  | 0.00%   | 12.44% |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 1.55%              | 0.00%  | 0.00%   | 1.55%  |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103450                        | SERVICES                             | 1.73%              | 0.00%  | 0.00%   | 1.73%  |
| 103460                        | METERS                               | 0.73%              | 0.00%  | 0.00%   | 0.73%  |
| 103480                        | HYDRANTS                             | 1.18%              | 0.23%  | 0.00%   | 1.41%  |
| General Plant                 |                                      |                    |        |         |        |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103730                        | TRANSPORTATION                       | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103740                        | STORES EQUIPMENT                     | 3.08%              | 0.00%  | 0.00%   | 3.08%  |
| 103750                        | LABORATORY EQUIPMENT                 | 9.27%              | 0.00%  | 0.00%   | 9.27%  |
| 103760                        | COMMUNICATION EQUIPMENT              | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103770                        | POWER OPERATED EQUIPMENT             | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 3.15%              | 0.00%  | 0.00%   | 3.15%  |
| 103790                        | OTHER GENERAL PLANT                  | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00%  | 0.00%   | 0.00%  |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00%  | 0.00%   | 0.00%  |

**REDWOOD - LUCERNE DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |       |         |        |
|-------------------------------|--------------------------------------|--------------------|-------|---------|--------|
|                               |                                      | PLANT              | COR   | SALVAGE | TOTAL  |
| Water Supply                  |                                      |                    |       |         |        |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 1.80%              | 0.11% | 0.00%   | 1.91%  |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103150                        | WELLS                                | 5.64%              | 1.46% | 0.00%   | 7.10%  |
| 103160                        | SUPPLY MAINS                         | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Pumping                       |                                      |                    |       |         |        |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103211                        | PAVEMENT - PUMPING PLANT             | 8.13%              | 0.00% | 0.00%   | 8.13%  |
| 103240                        | PUMPING EQUIPMENT                    | 2.86%              | 0.31% | 0.00%   | 3.17%  |
| 103250                        | OTHER PUMPING PLANT                  | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Treatment                     |                                      |                    |       |         |        |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 3.26%              | 0.18% | 0.00%   | 3.44%  |
| 103320                        | WATER TREATMENT EQUIPMENT            | 3.73%              | 0.00% | 0.00%   | 3.73%  |
| Transmission and Distribution |                                      |                    |       |         |        |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103420                        | RESERVOIRS AND TANKS                 | 2.87%              | 1.08% | 0.00%   | 3.95%  |
| 103421                        | TANK PAINTING                        | 12.71%             | 0.00% | 0.00%   | 12.71% |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 1.46%              | 0.00% | 0.00%   | 1.46%  |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103450                        | SERVICES                             | 1.58%              | 0.00% | 0.00%   | 1.58%  |
| 103460                        | METERS                               | 0.75%              | 0.00% | 0.00%   | 0.75%  |
| 103480                        | HYDRANTS                             | 1.22%              | 0.23% | 0.00%   | 1.45%  |
| General Plant                 |                                      |                    |       |         |        |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 2.38%              | 0.16% | 0.00%   | 2.54%  |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103730                        | TRANSPORTATION                       | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103740                        | STORES EQUIPMENT                     | 2.56%              | 0.00% | 0.00%   | 2.56%  |
| 103750                        | LABORATORY EQUIPMENT                 | 9.62%              | 0.00% | 0.00%   | 9.62%  |
| 103760                        | COMMUNICATION EQUIPMENT              | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103770                        | POWER OPERATED EQUIPMENT             | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 5.96%              | 0.00% | 0.00%   | 5.96%  |
| 103790                        | OTHER GENERAL PLANT                  | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00% | 0.00%   | 0.00%  |

**REDWOOD - UNIFIED DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |       |         | TOTAL |
|-------------------------------|--------------------------------------|--------------------|-------|---------|-------|
|                               |                                      | PLANT              | COR   | SALVAGE |       |
| Water Supply                  |                                      |                    |       |         |       |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 0.90%              | 0.11% | 0.00%   | 1.01% |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103150                        | WELLS                                | 6.33%              | 1.54% | 0.00%   | 7.87% |
| 103160                        | SUPPLY MAINS                         | 4.49%              | 0.02% | 0.00%   | 4.51% |
| 103164                        | ALL OTHER - SUPPLY MAINS             | 4.49%              | 0.02% | 0.00%   | 4.51% |
| Pumping                       |                                      |                    |       |         |       |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 4.23%              | 0.20% | 0.00%   | 4.43% |
| 103240                        | PUMPING EQUIPMENT                    | 5.64%              | 0.31% | 0.00%   | 5.95% |
| 103241                        | SYSTEM CTRL COMPUTER EQUIP           | 5.64%              | 0.31% | 0.00%   | 5.95% |
| 103250                        | OTHER PUMPING PLANT                  | 0.00%              | 0.00% | 0.00%   | 0.00% |
| Treatment                     |                                      |                    |       |         |       |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103320                        | WATER TREATMENT EQUIPMENT            | 4.81%              | 0.60% | 0.00%   | 5.41% |
| Transmission and Distribution |                                      |                    |       |         |       |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103420                        | RESERVOIRS AND TANKS                 | 3.67%              | 1.09% | 0.00%   | 4.76% |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 1.56%              | 0.42% | 0.00%   | 1.98% |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103450                        | SERVICES                             | 1.73%              | 0.56% | 0.00%   | 2.29% |
| 103460                        | METERS                               | 0.65%              | 0.00% | -0.14%  | 0.51% |
| 103480                        | HYDRANTS                             | 1.38%              | 0.25% | 0.00%   | 1.63% |
| General Plant                 |                                      |                    |       |         |       |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 1.05%              | 0.07% | 0.00%   | 1.12% |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103730                        | TRANSPORTATION                       | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103740                        | STORES EQUIPMENT                     | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103750                        | LABORATORY EQUIPMENT                 | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103760                        | COMMUNICATION EQUIPMENT              | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103770                        | POWER OPERATED EQUIPMENT             | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 4.38%              | 0.00% | 0.00%   | 4.38% |
| 103790                        | OTHER GENERAL PLANT                  | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00% | 0.00%   | 0.00% |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00% | 0.00%   | 0.00% |

**REDWOOD VALLEY DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT<br>NO.                | DESCRIPTION                                 | DEPRECIATION RATES |       |         |       |
|-------------------------------|---|--------------------|-------|---------|-------|
|                               |   | PLANT              | COR   | SALVAGE | TOTAL |
| Water Supply                  |   |                    |       |         |       |
|                               | 103110 STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103120 COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103130 LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103150 WELLS                                | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103160 SUPPLY MAINS                         | 0.00%              | 0.00% | 0.00%   | 0.00% |
| Pumping                       |   |                    |       |         |       |
|                               | 103210 STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103240 PUMPING EQUIPMENT                    | 4.15%              | 0.24% | 0.00%   | 4.39% |
|                               | 103250 OTHER PUMPING PLANT                  | 0.00%              | 0.00% | 0.00%   | 0.00% |
| Treatment                     |   |                    |       |         |       |
|                               | 103310 STRUCTURES AND IMPROVEMENTS          | 4.03%              | 0.19% | 0.00%   | 4.22% |
|                               | 103320 WATER TREATMENT EQUIPMENT            | 0.00%              | 0.00% | 0.00%   | 0.00% |
| Transmission and Distribution |   |                    |       |         |       |
|                               | 103410 STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103420 RESERVOIRS AND TANKS                 | 2.96%              | 1.08% | 0.00%   | 4.04% |
|                               | 103431 TRANSMISSION AND DISTRIBUTION MAINS  | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103440 FIRE MAINS                           | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103450 SERVICES                             | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103460 METERS                               | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103480 HYDRANTS                             | 0.00%              | 0.00% | 0.00%   | 0.00% |
| General Plant                 |   |                    |       |         |       |
|                               | 103710 STRUCTURES AND IMPROVEMENTS          | 3.69%              | 0.17% | 0.00%   | 3.86% |
|                               | 103720 OFFICE FURNITURE AND EQUIPMENT       | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103721 OFFICE EQUIPMENT - COMPUTERS         | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103730 TRANSPORTATION                       | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103740 STORES EQUIPMENT                     | 2.93%              | 0.00% | 0.00%   | 2.93% |
|                               | 103750 LABORATORY EQUIPMENT                 | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103760 COMMUNICATION EQUIPMENT              | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103770 POWER OPERATED EQUIPMENT             | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103780 TOOLS, SHOP AND GARAGE EQUIPMENT     | 7.07%              | 0.00% | 0.00%   | 7.07% |
|                               | 103790 OTHER GENERAL PLANT                  | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103900 OTHER TANGIBLE PLANT                 | 0.00%              | 0.00% | 0.00%   | 0.00% |
|                               | 103910 UTILITY PLANT PURCHASED              | 0.00%              | 0.00% | 0.00%   | 0.00% |

**SALINAS DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                         | DEPRECIATION RATES |       |         |        |
|-------------------------------|-------------------------------------|--------------------|-------|---------|--------|
|                               |                                     | PLANT              | COR   | SALVAGE | Total  |
| 103010                        | 103010-Organization                 |                    |       |         |        |
| 103020                        | 103020-Franchises and Consents      |                    |       |         |        |
| 103030                        | 103030-Other Intangible Plant       |                    |       |         |        |
| 103061                        | 103061-Land                         |                    |       |         |        |
| 103062                        | 103062-Land Rights                  |                    |       |         |        |
| Water Supply                  |                                     |                    |       |         |        |
| 103110                        | 103110-Struct & Improve-Supply Plnt | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103120                        | 103120-Collect & Impound Reservoirs | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103130                        | LAKE, RIVER AND OTHER INTAKES       | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103150                        | 103150-Wells-Supply Plant           | 1.58%              | 1.33% | 0.00%   | 2.91%  |
| 103160                        | 103160-Supply Mains                 | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Pumping                       |                                     |                    |       |         |        |
| 103210                        | 103210-Struct & Imp- Pumping Plant  | 3.02%              | 0.80% | 0.00%   | 3.82%  |
| 103211                        | 103211-Pavement-Pumping Plant       | 3.59%              | 0.00% | 0.00%   | 3.59%  |
| 103240                        | 103240-Pumping Equipment            | 2.85%              | 0.18% | 0.00%   | 3.03%  |
| 103241                        | 103241-System Ctrl Computer Equip   | 2.85%              | 0.18% | 0.00%   | 3.03%  |
| 103250                        | 103250-Other Pumping Plant          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Treatment                     |                                     |                    |       |         |        |
| 103310                        | 103310-Struct & Improve-Treat Plant | 2.05%              | 0.31% | 0.00%   | 2.36%  |
| 103320                        | 103320-Water Treatment Equipment    | 2.28%              | 0.00% | 0.00%   | 2.28%  |
| Transmission and Distribution |                                     |                    |       |         |        |
| 103410                        | 103410-Struct & Imp-Trans&Dis Plnt  | 2.01%              | 0.10% | 0.00%   | 2.11%  |
| 103411                        | 103411-Pavement-Trans & Dist Plant  | 7.77%              | 0.00% | 0.00%   | 7.77%  |
| 103420                        | 103420-Reservoirs & Tanks           | 2.08%              | 0.37% | 0.00%   | 2.45%  |
| 103421                        | 103421-Tank Painting                | 12.01%             | 0.00% | 0.00%   | 12.01% |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS | 1.77%              | 0.00% | 0.00%   | 1.77%  |
| 103440                        | FIRE MAINS                          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103450                        | 103450-Services-Trans & Distr Mains | 1.90%              | 0.00% | 0.00%   | 1.90%  |
| 103460                        | 103460-Meters & Meter Boxes         | 3.39%              | 0.00% | 0.00%   | 3.39%  |
| 103480                        | 103480-Hydrants-T & D Mains         | 1.21%              | 1.00% | 0.00%   | 2.21%  |
| General Plant                 |                                     |                    |       |         |        |
| 103710                        | 103710-Struct & Improve Genl Plnt   | 5.59%              | 0.50% | 0.00%   | 6.09%  |
| 103711                        | 103711-Driveway Pavement-Gen Plant  | 10.95%             | 0.00% | 0.00%   | 10.95% |
| 103720                        | 103720-Office Furn & Equip-Gen Plnt | 4.17%              | 0.00% | 0.00%   | 4.17%  |
| 103721                        | 103721-Office-Elec. Equip/Computers | 5.27%              | 0.00% | 0.00%   | 5.27%  |
| 103722                        | 103722-Computer Software            | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103730                        | 103730-Transportn Equip-Gen Plant   | 8.14%              | 0.00% | -2.30%  | 5.84%  |
| 103731                        | 103731-Heavy Trucks-Gen Plant       | 8.14%              | 0.00% | -2.30%  | 5.84%  |
| 103740                        | 103740-Stores Equipment-Gen Plant   | 4.56%              | 0.00% | 0.00%   | 4.56%  |
| 103750                        | 103750-Laboratory Equip-Gen Plant   | 7.81%              | 0.00% | 0.00%   | 7.81%  |
| 103760                        | 103760-Communication Equip-Gen Plnt | 1.61%              | 0.00% | 0.00%   | 1.61%  |
| 103770                        | 103770-Pwr Operated Equip-Gen Plant | 5.15%              | 0.00% | -0.21%  | 4.94%  |
| 103780                        | 103780-Tools, Shop & Garage Equip   | 4.95%              | 0.00% | 0.00%   | 4.95%  |
| 103790                        | 103790-Other General Plant          | 7.17%              | 0.00% | 0.00%   | 7.17%  |
| 103900                        | OTHER TANGIBLE PLANT                | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103910                        | 103910-Utility Plant Purchased      | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103800                        | 103800-Capital Lease                | 0.00%              | 0.00% | 0.00%   | 0.00%  |

**SELMA DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |        |         |         |
|-------------------------------|--------------------------------------|--------------------|--------|---------|---------|
|                               |                                      | PLANT              | COR    | SALVAGE | TOTAL   |
| Water Supply                  |                                      |                    |        |         |         |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103150                        | WELLS                                | 1.33%              | 1.35%  | 0.00%   | 2.68%   |
| 103160                        | SUPPLY MAINS                         | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| Pumping                       |                                      |                    |        |         |         |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 3.74%              | 0.99%  | 0.00%   | 4.73%   |
| 103211                        | Pavement - Pumping Plant             | 3.53%              | 0.00%  | 0.00%   | 3.53%   |
| 103240                        | PUMPING EQUIPMENT                    | 2.64%              | 0.18%  | 0.00%   | 2.82%   |
| 103241                        | SCADA                                | 2.64%              | 0.18%  | 0.00%   | 2.82%   |
| 103250                        | OTHER PUMPING PLANT                  | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| Treatment                     |                                      |                    |        |         |         |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103320                        | WATER TREATMENT EQUIPMENT            | 1.41%              | 0.40%  | 0.00%   | 1.81%   |
| Transmission and Distribution |                                      |                    |        |         |         |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103411                        | Pavement-Trans & Dist Plant          | 11.78%             | 0.00%  | 0.00%   | 11.78%  |
| 103420                        | RESERVOIRS AND TANKS                 | 1.91%              | 0.38%  | 0.00%   | 2.29%   |
| 103421                        | TANK PAINTING                        | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 5.81%              | -2.83% | 0.00%   | 2.98%   |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103450                        | SERVICES                             | 1.98%              | 2.67%  | 0.00%   | 4.65%   |
| 103460                        | METERS                               | 3.42%              | 0.00%  | -0.17%  | 3.25%   |
| 103480                        | HYDRANTS                             | 1.16%              | 1.01%  | 0.00%   | 2.17%   |
| General Plant                 |                                      |                    |        |         |         |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 3.19%              | 0.34%  | 0.00%   | 3.53%   |
| 103711                        | Driveway Pavement-Gen Plant          | 5.31%              | 0.00%  | 0.00%   | 5.31%   |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 3.45%              | 0.00%  | 0.00%   | 3.45%   |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 2.87%              | 0.00%  | 0.00%   | 2.87%   |
| 103722                        | COMPUTER SOFTWARE                    | 21.62%             | 0.00%  | 0.00%   | 21.62%  |
| 103730                        | TRANSPORTATION                       | 13.97%             | 0.00%  | -2.26%  | 11.71%  |
| 103740                        | STORES EQUIPMENT                     | 1.55%              | 0.00%  | 0.00%   | 1.55%   |
| 103750                        | LABORATORY EQUIPMENT                 | 10.04%             | 0.00%  | 0.00%   | 10.04%  |
| 103760                        | COMMUNICATION EQUIPMENT              | -4.88%             | 0.00%  | 0.00%   | -4.88%  |
| 103770                        | POWER OPERATED EQUIPMENT             | -16.32%            | 0.00%  | 1.10%   | -15.22% |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 4.62%              | 0.00%  | 0.00%   | 4.62%   |
| 103790                        | OTHER GENERAL PLANT                  | 10.54%             | 0.00%  | 0.00%   | 10.54%  |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00%  | 0.00%   | 0.00%   |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00%  | 0.00%   | 0.00%   |

**STOCKTON DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                         | DEPRECIATION RATES |       |         | Total  |
|-------------------------------|-------------------------------------|--------------------|-------|---------|--------|
|                               |                                     | PLANT              | COR   | SALVAGE |        |
| 103010                        | 103010-Organization                 |                    |       |         |        |
| 103020                        | 103020-Franchises and Consents      |                    |       |         |        |
| 103030                        | 103030-Other Intangible Plant       |                    |       |         |        |
| 103061                        | 103061-Land                         |                    |       |         |        |
| 103062                        | 103062-Land Rights                  |                    |       |         |        |
| Water Supply                  |                                     |                    |       |         |        |
| 103110                        | 103110-Struct & Improve-Supply Plnt | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103120                        | 103120-Collect & Impound Reservoirs | 1.08%              | 0.32% | 0.00%   | 1.40%  |
| 103130                        | 103130-Lake River & Other Intake    | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103150                        | 103150-Wells-Supply Plant           | 1.69%              | 1.45% | 0.00%   | 3.14%  |
| 103160                        | 103160-Supply Mains                 | 0.84%              | 0.14% | 0.00%   | 0.98%  |
| Pumping                       |                                     |                    |       |         |        |
| 103210                        | 103210-Struct & Imp- Pumping Plant  | 2.91%              | 0.83% | 0.00%   | 3.74%  |
| 103211                        | 103211-Pavement-Pumping Plant       | 3.40%              | 0.00% | 0.00%   | 3.40%  |
| 103240                        | 103240-Pumping Equipment            | 2.55%              | 0.18% | 0.00%   | 2.73%  |
| 103241                        | 103241-System Ctrl Computer Equip   | 2.55%              | 0.18% | 0.00%   | 2.73%  |
| 103250                        | 103250-Other Pumping Plant          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Treatment                     |                                     |                    |       |         |        |
| 103310                        | 103310-Struct & Improve-Treat Plant | 2.05%              | 0.31% | 0.00%   | 2.36%  |
| 103320                        | 103320-Water Treatment Equipment    | 2.53%              | 0.00% | 0.00%   | 2.53%  |
| Transmission and Distribution |                                     |                    |       |         |        |
| 103410                        | 103410-Struct & Imp-Trans&Dis Plnt  | 1.26%              | 0.10% | 0.00%   | 1.36%  |
| 103411                        | 103411-Pavement-Trans & Dist Plant  | -3.74%             | 0.00% | 0.00%   | -3.74% |
| 103420                        | 103420-Reservoirs & Tanks           | 1.75%              | 0.35% | 0.00%   | 2.10%  |
| 103421                        | 103421-Tank Painting                | 12.88%             | 0.00% | 0.00%   | 12.88% |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS | 1.63%              | 0.00% | 0.00%   | 1.63%  |
| 103440                        | 103440-Fire Mains                   | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103450                        | 103450-Services-Trans & Distr Mains | 1.96%              | 0.00% | 0.00%   | 1.96%  |
| 103460                        | 103460-Meters & Meter Boxes         | 3.48%              | 0.00% | 0.00%   | 3.48%  |
| 103480                        | 103480-Hydrants-T & D Mains         | 0.85%              | 1.17% | 0.00%   | 2.02%  |
| General Plant                 |                                     |                    |       |         |        |
| 103710                        | 103710-Struct & Improve Genl Plnt   | 2.66%              | 0.27% | 0.00%   | 2.93%  |
| 103711                        | 103711-Driveway Pavement-Gen Plant  | 5.65%              | 0.00% | 0.00%   | 5.65%  |
| 103720                        | 103720-Office Furn & Equip-Gen Plnt | -0.69%             | 0.00% | 0.00%   | -0.69% |
| 103721                        | 103721-Office-Elec. Equip/Computers | 5.15%              | 0.00% | 0.00%   | 5.15%  |
| 103722                        | 103722-Computer Software            | 9.38%              | 0.00% | 0.00%   | 9.38%  |
| 103730                        | 103730-Transportn Equip-Gen Plant   | 10.26%             | 0.00% | -2.16%  | 8.10%  |
| 103731                        | 103731-Heavy Trucks-Gen Plant       | 10.26%             | 0.00% | -2.16%  | 8.10%  |
| 103740                        | 103740-Stores Equipment-Gen Plant   | -0.07%             | 0.00% | 0.00%   | -0.07% |
| 103750                        | 103750-Laboratory Equip-Gen Plant   | 8.80%              | 0.00% | 0.00%   | 8.80%  |
| 103760                        | 103760-Communication Equip-Gen Plnt | 1.37%              | 0.00% | 0.00%   | 1.37%  |
| 103770                        | 103770-Pwr Operated Equip-Gen Plant | 6.81%              | 0.00% | -0.03%  | 6.78%  |
| 103780                        | 103780-Tools, Shop & Garage Equip   | 5.63%              | 0.00% | 0.00%   | 5.63%  |
| 103790                        | 103790-Other General Plant          | 2.09%              | 0.00% | 0.00%   | 2.09%  |
| 103900                        | 103900-Other Tangible Property      | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103910                        | 103910-Utility Plant Purchased      | 0.00%              | 0.00% | 0.00%   | 0.00%  |

**VISALIA DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |       |         |        |
|-------------------------------|--------------------------------------|--------------------|-------|---------|--------|
|                               |                                      | PLANT              | COR   | SALVAGE | TOTAL  |
| Water Supply                  |                                      |                    |       |         |        |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103150                        | WELLS                                | 1.57%              | 1.34% | 0.00%   | 2.91%  |
| 103160                        | SUPPLY MAINS                         | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103164                        | ALL OTHER - SUPPLY MAINS             | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Pumping                       |                                      |                    |       |         |        |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 2.97%              | 0.82% | 0.00%   | 3.79%  |
| 103211                        | PAVEMENT - PUMPING PLANT             | 3.40%              | 0.00% | 0.00%   | 3.40%  |
| 103240                        | PUMPING EQUIPMENT                    | 2.58%              | 0.18% | 0.00%   | 2.76%  |
| 103241                        | SYSTEM CTRL COMPUTER EQUIP           | 2.58%              | 0.18% | 0.00%   | 2.76%  |
| 103250                        | OTHER PUMPING PLANT                  | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Treatment                     |                                      |                    |       |         |        |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 2.13%              | 0.31% | 0.00%   | 2.44%  |
| 103320                        | WATER TREATMENT EQUIPMENT            | 2.36%              | 0.29% | 0.00%   | 2.65%  |
| Transmission and Distribution |                                      |                    |       |         |        |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | -0.76%             | 0.10% | 0.00%   | -0.66% |
| 103420                        | RESERVOIRS AND TANKS                 | 1.49%              | 0.29% | 0.00%   | 1.78%  |
| 103421                        | TANK PAINTING                        | 9.65%              | 0.00% | 0.00%   | 9.65%  |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 1.67%              | 1.19% | 0.00%   | 2.86%  |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103450                        | SERVICES                             | 1.71%              | 2.69% | 0.00%   | 4.40%  |
| 103460                        | METERS                               | 3.39%              | 0.00% | -0.15%  | 3.24%  |
| 103480                        | HYDRANTS                             | 1.24%              | 0.98% | 0.00%   | 2.22%  |
| General Plant                 |                                      |                    |       |         |        |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 3.20%              | 0.31% | 0.00%   | 3.51%  |
| 103711                        | DRIVEWAY PAVEMENT                    | 6.82%              | 0.00% | 0.00%   | 6.82%  |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 4.04%              | 0.00% | 0.00%   | 4.04%  |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 6.58%              | 0.00% | 0.00%   | 6.58%  |
| 103722                        | COMPUTER SOFTWARE                    | 23.60%             | 0.00% | 0.00%   | 23.60% |
| 103730                        | TRANSPORTATION                       | 10.47%             | 0.00% | -2.14%  | 8.33%  |
| 103740                        | STORES EQUIPMENT                     | 3.82%              | 0.00% | 0.00%   | 3.82%  |
| 103750                        | LABORATORY EQUIPMENT                 | 31.26%             | 0.00% | 0.00%   | 31.26% |
| 103760                        | COMMUNICATION EQUIPMENT              | 3.32%              | 0.00% | 0.00%   | 3.32%  |
| 103770                        | POWER OPERATED EQUIPMENT             | 5.07%              | 0.00% | -0.18%  | 4.89%  |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 4.95%              | 0.00% | 0.00%   | 4.95%  |
| 103790                        | OTHER GENERAL PLANT                  | 8.65%              | 0.00% | 0.00%   | 8.65%  |
| 103800                        | CAPITAL LEASE                        | 2.60%              | 0.00% | 0.00%   | 2.60%  |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00% | 0.00%   | 0.00%  |

**WILLOWS DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT<br>NO.                | DESCRIPTION                                 | DEPRECIATION RATES |       |         | Total   |
|-------------------------------|---|--------------------|-------|---------|---------|
|                               |   | PLANT              | COR   | SALVAGE |         |
|                               | 103010 ORGANIZATION                         |                    |       |         |         |
|                               | 103020 FRANCHISES AND CONSENTS              |                    |       |         |         |
|                               | 103030 103030-Other Intangible Plant        |                    |       |         |         |
|                               | 103061 103061-Land                          |                    |       |         |         |
|                               | 103062 103062-Land Rights                   |                    |       |         |         |
| Water Supply                  |   |                    |       |         |         |
|                               | 103110 STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103120 COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103130 LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103150 WELLS                                | 0.20%              | 1.78% | 0.00%   | 1.98%   |
|                               | 103160 SUPPLY MAINS                         | 0.00%              | 0.00% | 0.00%   | 0.00%   |
| Pumping                       |   |                    |       |         |         |
|                               | 103210 103210-Struct & Imp- Pumping Plant   | 3.97%              | 1.43% | 0.00%   | 5.40%   |
|                               | 103211 103211-Pavement-Pumping Plant        | 3.69%              | 0.00% | 0.00%   | 3.69%   |
|                               | 103240 103240-Pumping Equipment             | 2.44%              | 0.18% | 0.00%   | 2.62%   |
|                               | 103241 103241-System Ctrl Computer Equip    | 2.44%              | 0.18% | 0.00%   | 2.62%   |
|                               | 103250 OTHER PUMPING PLANT                  | 0.00%              | 0.00% | 0.00%   | 0.00%   |
| Treatment                     |   |                    |       |         |         |
|                               | 103310 103310-Struct & Improve-Treat Plant  | 1.25%              | 0.36% | 0.00%   | 1.61%   |
|                               | 103320 103320-Water Treatment Equipment     | 2.63%              | 0.33% | 0.00%   | 2.96%   |
| Transmission and Distribution |   |                    |       |         |         |
|                               | 103410 103410-Struct & Imp-Trans&Dis Plnt   | 2.24%              | 0.10% | 0.00%   | 2.34%   |
|                               | 103411 103411-Pavement-Trans & Dist Plant   | 17.71%             | 0.00% | 0.00%   | 17.71%  |
|                               | 103420 103420-Reservoirs & Tanks            | 0.89%              | 0.27% | 0.00%   | 1.16%   |
|                               | 103421 103421-Tank Painting                 | 9.90%              | 0.00% | 0.00%   | 9.90%   |
|                               | 103431 TRANSMISSION AND DISTRIBUTION MAINS  | 1.88%              | 1.29% | 0.00%   | 3.17%   |
|                               | 103440 FIRE MAINS                           | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103450 103450-Services-Trans & Distr Mains  | 2.02%              | 2.64% | 0.00%   | 4.66%   |
|                               | 103460 103460-Meters & Meter Boxes          | 3.14%              | 0.00% | -0.14%  | 3.00%   |
|                               | 103480 103480-Hydrants-T & D Mains          | 1.21%              | 1.00% | 0.00%   | 2.21%   |
| General Plant                 |   |                    |       |         |         |
|                               | 103710 103710-Struct & Improve Genl Plnt    | 3.94%              | 0.33% | 0.00%   | 4.27%   |
|                               | 103711 103711-Driveway Pavement-Gen Plant   | 7.52%              | 0.00% | 0.00%   | 7.52%   |
|                               | 103720 103720-Office Furn & Equip-Gen Plnt  | -1.88%             | 0.00% | 0.00%   | -1.88%  |
|                               | 103721 103721-Office-Elec. Equip/Computers  | -8.31%             | 0.00% | 0.00%   | -8.31%  |
|                               | 103730 103730-Transportn Equip-Gen Plant    | -9.25%             | 0.00% | -2.29%  | -11.54% |
|                               | 103740 103740-Stores Equipment-Gen Plant    | 0.89%              | 0.00% | 0.00%   | 0.89%   |
|                               | 103750 LABORATORY EQUIPMENT                 | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103760 103760-Communication Equip-Gen Plnt  | 0.62%              | 0.00% | 0.00%   | 0.62%   |
|                               | 103770 103770-Pwr Operated Equip-Gen Plant  | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103780 103780-Tools, Shop & Garage Equip    | 5.15%              | 0.00% | 0.00%   | 5.15%   |
|                               | 103790 OTHER GENERAL PLANT                  | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103900 103900-Other Tangible Property       | 0.00%              | 0.00% | 0.00%   | 0.00%   |
|                               | 103910 UTILITY PLANT PURCHASED              | 0.00%              | 0.00% | 0.00%   | 0.00%   |

**WESTLAKE DISTRICT  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                                 | DEPRECIATION RATES |         |         | Total  |
|-------------------------------|---|--------------------|---------|---------|--------|
|                               |   | PLANT              | COR     | SALVAGE |        |
| Water Supply                  |   |                    |         |         |        |
|                               | 103110 STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00%   | 0.00%   | 0.00%  |
|                               | 103120 COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00%   | 0.00%   | 0.00%  |
|                               | 103130 LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00%   | 0.00%   | 0.00%  |
|                               | 103150 WELLS                                | 0.00%              | 0.00%   | 0.00%   | 0.00%  |
|                               | 103160 SUPPLY MAINS                         | 1.64%              | 0.09%   | 0.00%   | 1.73%  |
| Pumping                       |   |                    |         |         |        |
|                               | 103210 STRUCTURES AND IMPROVEMENTS          | 4.90%              | 1.14%   | 0.00%   | 6.04%  |
|                               | 103211 PAVEMENT - PUMPING PLANT             | 5.02%              | 0.00%   | 0.00%   | 5.02%  |
|                               | 103240 PUMPING EQUIPMENT                    | 3.03%              | -0.21%  | 0.00%   | 2.82%  |
|                               | 103241 SYSTEM CTRL COMPUTER EQUIP           | 3.03%              | -0.21%  | 0.00%   | 2.82%  |
|                               | 103250 OTHER PUMPING PLANT                  | 0.00%              | 0.00%   | 0.00%   | 0.00%  |
| Treatment                     |   |                    |         |         |        |
|                               | 103310 STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00%   | 0.00%   | 0.00%  |
|                               | 103320 WATER TREATMENT EQUIPMENT            | 0.00%              | 0.00%   | 0.00%   | 0.00%  |
| Transmission and Distribution |   |                    |         |         |        |
|                               | 103410 STRUCTURES AND IMPROVEMENTS          | 1.48%              | 0.00%   | 0.00%   | 1.48%  |
|                               | 103420 RESERVOIRS AND TANKS                 | 2.24%              | 0.91%   | 0.00%   | 3.15%  |
|                               | 103421 TANK PAINTING                        | 29.26%             | -20.41% | 0.00%   | 8.85%  |
|                               | 103431 TRANSMISSION AND DISTRIBUTION MAINS  | 1.29%              | 0.00%   | 0.00%   | 1.29%  |
|                               | 103440 FIRE MAINS                           | 1.57%              | 0.67%   | 0.00%   | 2.24%  |
|                               | 103450 SERVICES                             | 2.03%              | 0.00%   | 0.00%   | 2.03%  |
|                               | 103460 METERS                               | 3.92%              | 0.00%   | 0.00%   | 3.92%  |
|                               | 103480 HYDRANTS                             | 1.36%              | 0.47%   | 0.00%   | 1.83%  |
| General Plant                 |   |                    |         |         |        |
|                               | 103710 STRUCTURES AND IMPROVEMENTS          | 2.47%              | 0.27%   | 0.00%   | 2.74%  |
|                               | 103720 OFFICE FURNITURE AND EQUIPMENT       | 2.68%              | 0.00%   | -0.16%  | 2.52%  |
|                               | 103721 OFFICE EQUIPMENT - COMPUTERS         | -8.86%             | 0.00%   | 0.00%   | -8.86% |
|                               | 103722 COMPUTER SOFTWARE                    | -6.00%             | 0.00%   | 0.00%   | -6.00% |
|                               | 103730 TRANSPORTATION                       | 6.96%              | 0.00%   | -2.18%  | 4.78%  |
|                               | 103740 STORES EQUIPMENT                     | -4.35%             | 0.00%   | 0.00%   | -4.35% |
|                               | 103750 LABORATORY EQUIPMENT                 | 2.43%              | 0.00%   | 0.00%   | 2.43%  |
|                               | 103760 COMMUNICATION EQUIPMENT              | -3.86%             | 0.00%   | 0.00%   | -3.86% |
|                               | 103770 POWER OPERATED EQUIPMENT             | 0.00%              | 0.00%   | 0.00%   | 0.00%  |
|                               | 103780 TOOLS, SHOP AND GARAGE EQUIPMENT     | 4.40%              | 0.00%   | 0.00%   | 4.40%  |
|                               | 103790 OTHER GENERAL PLANT                  | -1.37%             | 0.00%   | 0.00%   | -1.37% |
|                               | 103900 OTHER TANGIBLE PLANT                 | 0.00%              | 0.00%   | 0.00%   | 0.00%  |
|                               | 103910 UTILITY PLANT PURCHASED              | 0.00%              | 0.00%   | 0.00%   | 0.00%  |

**GENERAL OFFICE  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT  
TABLE 9-B2**

| ACCOUNT NO.                   | DESCRIPTION                          | DEPRECIATION RATES |       |         |        |
|-------------------------------|--------------------------------------|--------------------|-------|---------|--------|
|                               |                                      | PLANT              | COR   | SALVAGE | Total  |
| 103010                        | 103010-Organization                  |                    |       |         |        |
| 103020                        | 103020-Franchises and Consents       |                    |       |         |        |
| 103030                        | 103030-Other Intangible Plant        |                    |       |         |        |
| 103061                        | 103061-Land                          |                    |       |         |        |
| 103062                        | 103062-Land Rights                   |                    |       |         |        |
| Water Supply                  |                                      |                    |       |         |        |
| 103110                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103120                        | COLLECTING AND IMPOUNDING RESERVOIRS | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103130                        | LAKE, RIVER AND OTHER INTAKES        | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103150                        | WELLS                                | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103160                        | SUPPLY MAINS                         | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| Pumping                       |                                      |                    |       |         |        |
| 103210                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103240                        | PUMPING EQUIPMENT                    | 4.27%              | 0.14% | 0.00%   | 4.41%  |
| 103241                        | 103241-System Ctrl Computer Equip    | 4.27%              | 0.14% | 0.00%   | 4.41%  |
| 103250                        | OTHER PUMPING PLANT                  | 2.33%              | 0.25% | 0.00%   | 2.58%  |
| Treatment                     |                                      |                    |       |         |        |
| 103310                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103320                        | WATER TREATMENT EQUIPMENT            | 0.54%              | 0.04% | 0.00%   | 0.58%  |
| Transmission and Distribution |                                      |                    |       |         |        |
| 103410                        | STRUCTURES AND IMPROVEMENTS          | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103420                        | RESERVOIRS AND TANKS                 | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103431                        | TRANSMISSION AND DISTRIBUTION MAINS  | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103440                        | FIRE MAINS                           | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103450                        | SERVICES                             | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103460                        | METERS                               | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103480                        | HYDRANTS                             | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| General Plant                 |                                      |                    |       |         |        |
| 103710                        | STRUCTURES AND IMPROVEMENTS          | 2.91%              | 0.28% | 0.00%   | 3.19%  |
| 103711                        | 103711-Driveway Pavement-Gen Plant   | 8.11%              | 0.00% | 0.00%   | 8.11%  |
| 103720                        | OFFICE FURNITURE AND EQUIPMENT       | 4.78%              | 0.00% | -0.17%  | 4.61%  |
| 103721                        | OFFICE EQUIPMENT - COMPUTERS         | 14.10%             | 0.00% | 0.00%   | 14.10% |
| 103722                        | COMPUTER SOFTWARE                    | 7.98%              | 0.00% | 0.00%   | 7.98%  |
| 103730                        | TRANSPORTATION                       | 8.71%              | 0.00% | -2.21%  | 6.50%  |
| 103740                        | STORES EQUIPMENT                     | 5.08%              | 0.00% | 0.00%   | 5.08%  |
| 103750                        | LABORATORY EQUIPMENT                 | 5.76%              | 0.00% | 0.00%   | 5.76%  |
| 103760                        | COMMUNICATION EQUIPMENT              | 1.59%              | 0.00% | 0.00%   | 1.59%  |
| 103770                        | POWER OPERATED EQUIPMENT             | 4.39%              | 0.00% | -0.26%  | 4.13%  |
| 103780                        | TOOLS, SHOP AND GARAGE EQUIPMENT     | 4.48%              | 0.00% | 0.00%   | 4.48%  |
| 103790                        | OTHER GENERAL PLANT                  | 3.46%              | 0.00% | 0.00%   | 3.46%  |
| 103900                        | OTHER TANGIBLE PLANT                 | 0.00%              | 0.00% | 0.00%   | 0.00%  |
| 103910                        | UTILITY PLANT PURCHASED              | 0.00%              | 0.00% | 0.00%   | 0.00%  |

**CALIFORNIA WATER SERVICE COMPANY  
2012 GENERAL RATE CASE  
SUMMARY OF ANNUAL DEPRECIATION RATES, CIAC  
TABLE 9-B2**

| <b>DISTRICT</b>         | <b>2014</b> | <b>2015</b> |
|-------------------------|-------------|-------------|
| Antelope Valley         | 3.65%       | 3.72%       |
| Bayshore                | 2.08%       | 2.08%       |
| Bakersfield             | 3.22%       | 3.22%       |
| Bear Gulch              | 2.71%       | 2.71%       |
| Chico                   | 3.14%       | 3.16%       |
| Dixon                   | 3.06%       | 3.06%       |
| Dominguez               | 2.86%       | 2.83%       |
| East Los Angeles        | 2.26%       | 2.26%       |
| Hermosa Redondo         | 2.91%       | 2.87%       |
| Kern River Valley       | 3.52%       | 3.52%       |
| King City               | 3.44%       | 3.44%       |
| Livermore               | 3.27%       | 3.16%       |
| Los Altos               | 3.03%       | 3.03%       |
| Marysville              | 2.45%       | 2.34%       |
| Oroville                | 2.41%       | 2.41%       |
| Palos Verdes            | 2.34%       | 2.34%       |
| Redwood - Coast Springs | 3.17%       | 3.17%       |
| Redwood - Lucerne       | 3.34%       | 3.34%       |
| Redwood - Unified       | 4.80%       | 4.80%       |
| Salinas                 | 2.33%       | 2.35%       |
| Selma                   | 3.27%       | 3.28%       |
| Stockton                | 2.15%       | 2.15%       |
| Visalia                 | 3.18%       | 3.17%       |
| Westlake                | 2.52%       | 2.51%       |
| Willows                 | 2.49%       | 2.49%       |

ATTACHMENT 7

CHAPTER 12

NON-SPECIFIC CAPITAL BUDGETS

**Antelope Valley District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct   | DRA Report         | Difference  | Settlement         |
|--------------|--------------------|--------------------|-------------|--------------------|
| Land         | \$ -               | \$ -               | \$ -        | \$ -               |
| Structures   | \$ 3,300.0         | \$ 3,300.0         | \$ -        | \$ 3,300.0         |
| Wells        | \$ 47,800.0        | \$ 47,800.0        | \$ -        | \$ 47,800.0        |
| Storage      | \$ 500.0           | \$ 500.0           | \$ -        | \$ 500.0           |
| Pumps        | \$ 27,700.0        | \$ 27,700.0        | \$ -        | \$ 27,700.0        |
| Purification | \$ 300.0           | \$ 300.0           | \$ -        | \$ 300.0           |
| Mains        | \$ -               | \$ -               | \$ -        | \$ -               |
| Services     | \$ 1,900.0         | \$ 1,900.0         | \$ -        | \$ 1,900.0         |
| Meters       | \$ 1,000.0         | \$ 1,000.0         | \$ -        | \$ 1,000.0         |
| Hydrants     | \$ -               | \$ -               | \$ -        | \$ -               |
| Equipment    | \$ -               | \$ -               | \$ -        | \$ -               |
| Intangible   | \$ -               | \$ -               | \$ -        | \$ -               |
| <b>Total</b> | <b>\$ 82,500.0</b> | <b>\$ 82,500.0</b> | <b>\$ -</b> | <b>\$ 82,500.0</b> |

**2013**

| Descriptions | Cal Water Direct   | DRA Report         | Difference        | Settlement         |
|--------------|--------------------|--------------------|-------------------|--------------------|
| Land         | \$ 36,900.0        | \$ 34,317.0        | \$ 2,583.0        | \$ 35,415.0        |
| Structures   | \$ 3,200.0         | \$ 2,976.0         | \$ 224.0          | \$ 3,071.2         |
| Wells        | \$ 400.0           | \$ 372.0           | \$ 28.0           | \$ 383.9           |
| Storage      | \$ 500.0           | \$ 465.0           | \$ 35.0           | \$ 479.9           |
| Pumps        | \$ 46,800.0        | \$ 43,524.0        | \$ 3,276.0        | \$ 44,916.6        |
| Purification | \$ 300.0           | \$ 279.0           | \$ 21.0           | \$ 287.9           |
| Mains        | \$ (200.0)         | \$ (186.0)         | \$ (14.0)         | \$ (192.0)         |
| Services     | \$ -               | \$ -               | \$ -              | \$ -               |
| Meters       | \$ 2,800.0         | \$ 2,604.0         | \$ 196.0          | \$ 2,687.3         |
| Hydrants     | \$ -               | \$ -               | \$ -              | \$ -               |
| Equipment    | \$ -               | \$ -               | \$ -              | \$ -               |
| Intangible   | \$ -               | \$ -               | \$ -              | \$ -               |
| <b>Total</b> | <b>\$ 90,700.0</b> | <b>\$ 84,351.0</b> | <b>\$ 6,349.0</b> | <b>\$ 87,050.0</b> |

**2014**

| Descriptions | Cal Water Direct   | DRA Report         | Difference        | Settlement         |
|--------------|--------------------|--------------------|-------------------|--------------------|
| Land         | \$ 38,800.0        | \$ 36,084.0        | \$ 2,716.0        | \$ 36,687.3        |
| Structures   | \$ 3,400.0         | \$ 3,162.0         | \$ 238.0          | \$ 3,214.9         |
| Wells        | \$ 400.0           | \$ 372.0           | \$ 28.0           | \$ 378.2           |
| Storage      | \$ 600.0           | \$ 558.0           | \$ 42.0           | \$ 567.3           |
| Pumps        | \$ 49,300.0        | \$ 45,849.0        | \$ 3,451.0        | \$ 46,615.6        |
| Purification | \$ 300.0           | \$ 279.0           | \$ 21.0           | \$ 283.7           |
| Mains        | \$ (200.0)         | \$ (186.0)         | \$ (14.0)         | \$ (189.1)         |
| Services     | \$ -               | \$ -               | \$ -              | \$ -               |
| Meters       | \$ 2,900.0         | \$ 2,900.0         | \$ -              | \$ 2,742.1         |
| Hydrants     | \$ -               | \$ -               | \$ -              | \$ -               |
| Equipment    | \$ -               | \$ -               | \$ -              | \$ -               |
| Intangible   | \$ -               | \$ -               | \$ -              | \$ -               |
| <b>Total</b> | <b>\$ 95,500.0</b> | <b>\$ 89,018.0</b> | <b>\$ 6,482.0</b> | <b>\$ 90,300.0</b> |

**2015**

| Descriptions | Cal Water Direct   | DRA Report         | Difference        | Settlement         |
|--------------|--------------------|--------------------|-------------------|--------------------|
| Land         | \$ 39,900.0        | \$ 37,107.0        | \$ 2,793.0        | \$ 37,622.3        |
| Structures   | \$ 3,500.0         | \$ 3,255.0         | \$ 245.0          | \$ 3,300.2         |
| Wells        | \$ 400.0           | \$ 372.0           | \$ 28.0           | \$ 377.2           |
| Storage      | \$ 600.0           | \$ 558.0           | \$ 42.0           | \$ 565.7           |
| Pumps        | \$ 50,600.0        | \$ 47,058.0        | \$ 3,542.0        | \$ 47,711.5        |
| Purification | \$ 300.0           | \$ 279.0           | \$ 21.0           | \$ 282.9           |
| Mains        | \$ (200.0)         | \$ (186.0)         | \$ (14.0)         | \$ (188.6)         |
| Services     | \$ -               | \$ -               | \$ -              | \$ -               |
| Meters       | \$ 3,000.0         | \$ 2,790.0         | \$ 210.0          | \$ 2,828.7         |
| Hydrants     | \$ -               | \$ -               | \$ -              | \$ -               |
| Equipment    | \$ -               | \$ -               | \$ -              | \$ -               |
| Intangible   | \$ -               | \$ -               | \$ -              | \$ -               |
| <b>Total</b> | <b>\$ 98,100.0</b> | <b>\$ 91,233.0</b> | <b>\$ 6,867.0</b> | <b>\$ 92,500.0</b> |

**Bayshore District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct      | DRA Report            | Difference  | Settlement            |
|--------------|-----------------------|-----------------------|-------------|-----------------------|
| Land         | \$ 1,100.0            | \$ 1,100.0            | \$ -        | \$ 1,100.0            |
| Structures   | \$ 9,200.0            | \$ 9,200.0            | \$ -        | \$ 9,200.0            |
| Wells        | \$ 4,100.0            | \$ 4,100.0            | \$ -        | \$ 4,100.0            |
| Storage      | \$ 29,700.0           | \$ 29,700.0           | \$ -        | \$ 29,700.0           |
| Pumps        | \$ 43,800.0           | \$ 43,800.0           | \$ -        | \$ 43,800.0           |
| Purification | \$ 18,800.0           | \$ 18,800.0           | \$ -        | \$ 18,800.0           |
| Mains        | \$ 628,500.0          | \$ 628,500.0          | \$ -        | \$ 628,500.0          |
| Services     | \$ 523,900.0          | \$ 523,900.0          | \$ -        | \$ 523,900.0          |
| Meters       | \$ 211,700.0          | \$ 211,700.0          | \$ -        | \$ 211,700.0          |
| Hydrants     | \$ 84,200.0           | \$ 84,200.0           | \$ -        | \$ 84,200.0           |
| Equipment    | \$ 97,500.0           | \$ 97,500.0           | \$ -        | \$ 97,500.0           |
| Intangible   | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| <b>Total</b> | <b>\$ 1,652,500.0</b> | <b>\$ 1,652,500.0</b> | <b>\$ -</b> | <b>\$ 1,652,500.0</b> |

**2013**

| Descriptions | Cal Water Direct      | DRA Report            | Difference          | Settlement            |
|--------------|-----------------------|-----------------------|---------------------|-----------------------|
| Land         | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Structures   | \$ 13,400.0           | \$ 9,969.6            | \$ 3,430.4          | \$ 11,684.7           |
| Wells        | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Storage      | \$ 75,100.0           | \$ 55,874.4           | \$ 19,225.6         | \$ 65,486.7           |
| Pumps        | \$ 183,400.0          | \$ 136,449.6          | \$ 46,950.4         | \$ 159,923.6          |
| Purification | \$ 10,200.0           | \$ 7,588.8            | \$ 2,611.2          | \$ 8,894.3            |
| Mains        | \$ 950,500.0          | \$ 707,172.0          | \$ 243,328.0        | \$ 828,829.9          |
| Services     | \$ 655,500.0          | \$ 487,692.0          | \$ 167,808.0        | \$ 571,591.8          |
| Meters       | \$ 198,200.0          | \$ 147,460.8          | \$ 50,739.2         | \$ 172,829.1          |
| Hydrants     | \$ 82,700.0           | \$ 61,528.8           | \$ 21,171.2         | \$ 72,113.9           |
| Equipment    | \$ 56,800.0           | \$ 42,259.2           | \$ 14,540.8         | \$ 49,529.2           |
| Intangible   | \$ 19,400.0           | \$ 14,433.6           | \$ 4,966.4          | \$ 16,916.7           |
| <b>Total</b> | <b>\$ 2,245,200.0</b> | <b>\$ 1,670,428.8</b> | <b>\$ 574,771.2</b> | <b>\$ 1,957,800.0</b> |

**2014**

| Descriptions | Cal Water Direct      | DRA Report            | Difference          | Settlement            |
|--------------|-----------------------|-----------------------|---------------------|-----------------------|
| Land         | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Structures   | \$ 14,000.0           | \$ 10,099.6           | \$ 3,900.4          | \$ 12,050.2           |
| Wells        | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Storage      | \$ 79,100.0           | \$ 57,062.7           | \$ 22,037.3         | \$ 68,083.4           |
| Pumps        | \$ 192,900.0          | \$ 139,158.1          | \$ 53,741.9         | \$ 166,033.9          |
| Purification | \$ 10,700.0           | \$ 7,719.0            | \$ 2,981.0          | \$ 9,209.8            |
| Mains        | \$ 1,000,300.0        | \$ 721,616.4          | \$ 278,683.6        | \$ 860,983.7          |
| Services     | \$ 689,700.0          | \$ 497,549.6          | \$ 192,150.4        | \$ 593,642.4          |
| Meters       | \$ 208,600.0          | \$ 150,484.0          | \$ 58,116.0         | \$ 179,547.3          |
| Hydrants     | \$ 87,100.0           | \$ 62,833.9           | \$ 24,266.1         | \$ 74,969.2           |
| Equipment    | \$ 59,700.0           | \$ 43,067.6           | \$ 16,632.4         | \$ 51,385.3           |
| Intangible   | \$ 20,500.0           | \$ 14,788.7           | \$ 5,711.3          | \$ 17,644.9           |
| <b>Total</b> | <b>\$ 2,362,600.0</b> | <b>\$ 1,704,379.6</b> | <b>\$ 658,220.4</b> | <b>\$ 2,033,550.0</b> |

**2015**

| Descriptions | Cal Water Direct      | DRA Report            | Difference          | Settlement            |
|--------------|-----------------------|-----------------------|---------------------|-----------------------|
| Land         | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Structures   | \$ 14,400.0           | \$ 10,339.2           | \$ 4,060.8          | \$ 12,369.8           |
| Wells        | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Storage      | \$ 81,200.0           | \$ 58,301.6           | \$ 22,898.4         | \$ 69,751.9           |
| Pumps        | \$ 198,100.0          | \$ 142,235.8          | \$ 55,864.2         | \$ 170,170.6          |
| Purification | \$ 11,000.0           | \$ 7,898.0            | \$ 3,102.0          | \$ 9,449.2            |
| Mains        | \$ 1,026,500.0        | \$ 737,027.0          | \$ 289,473.0        | \$ 881,777.3          |
| Services     | \$ 707,800.0          | \$ 508,200.4          | \$ 199,599.6        | \$ 608,009.8          |
| Meters       | \$ 214,000.0          | \$ 153,652.0          | \$ 60,348.0         | \$ 183,828.9          |
| Hydrants     | \$ 89,400.0           | \$ 64,189.2           | \$ 25,210.8         | \$ 76,795.8           |
| Equipment    | \$ 61,300.0           | \$ 44,013.4           | \$ 17,286.6         | \$ 52,657.5           |
| Intangible   | \$ 21,000.0           | \$ 15,078.0           | \$ 5,922.0          | \$ 18,039.3           |
| <b>Total</b> | <b>\$ 2,424,700.0</b> | <b>\$ 1,740,934.6</b> | <b>\$ 683,765.4</b> | <b>\$ 2,082,850.0</b> |

**Bear Gulch District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct      | DRA Report            | Difference  | Settlement            |
|--------------|-----------------------|-----------------------|-------------|-----------------------|
| Land         | \$ 3,100.0            | \$ 3,100.0            | \$ -        | \$ 3,100.0            |
| Structures   | \$ 8,900.0            | \$ 8,900.0            | \$ -        | \$ 8,900.0            |
| Wells        | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| Storage      | \$ 16,700.0           | \$ 16,700.0           | \$ -        | \$ 16,700.0           |
| Pumps        | \$ 78,900.0           | \$ 78,900.0           | \$ -        | \$ 78,900.0           |
| Purification | \$ 12,600.0           | \$ 12,600.0           | \$ -        | \$ 12,600.0           |
| Mains        | \$ 455,700.0          | \$ 455,700.0          | \$ -        | \$ 455,700.0          |
| Services     | \$ 489,000.0          | \$ 489,000.0          | \$ -        | \$ 489,000.0          |
| Meters       | \$ 191,100.0          | \$ 191,100.0          | \$ -        | \$ 191,100.0          |
| Hydrants     | \$ 71,600.0           | \$ 71,600.0           | \$ -        | \$ 71,600.0           |
| Equipment    | \$ 8,700.0            | \$ 8,700.0            | \$ -        | \$ 8,700.0            |
| Intangible   | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| <b>Total</b> | <b>\$ 1,336,300.0</b> | <b>\$ 1,336,300.0</b> | <b>\$ -</b> | <b>\$ 1,336,300.0</b> |

**2013**

| Descriptions | Cal Water Direct      | DRA Report            | Difference            | Settlement            |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Land         | \$ 2,000.0            | \$ 1,102.4            | \$ 897.6              | \$ 1,551.2            |
| Structures   | \$ 7,600.0            | \$ 4,189.1            | \$ 3,410.9            | \$ 5,894.5            |
| Wells        | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| Storage      | \$ 28,800.0           | \$ 15,874.6           | \$ 12,925.4           | \$ 22,336.9           |
| Pumps        | \$ 107,500.0          | \$ 59,254.0           | \$ 48,246.0           | \$ 83,375.4           |
| Purification | \$ 118,700.0          | \$ 65,427.4           | \$ 53,272.6           | \$ 92,062.0           |
| Mains        | \$ 758,300.0          | \$ 417,975.0          | \$ 340,325.0          | \$ 588,126.5          |
| Services     | \$ 898,900.0          | \$ 495,473.7          | \$ 403,426.3          | \$ 697,173.9          |
| Meters       | \$ 271,400.0          | \$ 149,595.7          | \$ 121,804.3          | \$ 210,493.9          |
| Hydrants     | \$ 130,000.0          | \$ 71,656.0           | \$ 58,344.0           | \$ 100,826.1          |
| Equipment    | \$ 27,300.0           | \$ 15,047.8           | \$ 12,252.2           | \$ 21,173.5           |
| Intangible   | \$ 100,100.0          | \$ 55,175.1           | \$ 44,924.9           | \$ 77,636.1           |
| <b>Total</b> | <b>\$ 2,450,600.0</b> | <b>\$ 1,350,770.7</b> | <b>\$ 1,099,829.3</b> | <b>\$ 1,900,650.0</b> |

**2014**

| Descriptions | Cal Water Direct      | DRA Report            | Difference            | Settlement            |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Land         | \$ 2,200.0            | \$ 1,175.7            | \$ 1,024.3            | \$ 1,687.9            |
| Structures   | \$ 8,000.0            | \$ 4,275.2            | \$ 3,724.8            | \$ 6,137.6            |
| Wells        | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| Storage      | \$ 30,400.0           | \$ 16,245.8           | \$ 14,154.2           | \$ 23,323.1           |
| Pumps        | \$ 113,100.0          | \$ 60,440.6           | \$ 52,659.4           | \$ 86,771.0           |
| Purification | \$ 125,000.0          | \$ 66,800.0           | \$ 58,200.0           | \$ 95,900.7           |
| Mains        | \$ 798,000.0          | \$ 426,451.2          | \$ 371,548.8          | \$ 612,230.1          |
| Services     | \$ 946,000.0          | \$ 505,542.4          | \$ 440,457.6          | \$ 725,776.5          |
| Meters       | \$ 285,600.0          | \$ 152,624.6          | \$ 132,975.4          | \$ 219,113.9          |
| Hydrants     | \$ 136,800.0          | \$ 73,105.9           | \$ 63,694.1           | \$ 104,953.7          |
| Equipment    | \$ 28,700.0           | \$ 15,337.3           | \$ 13,362.7           | \$ 22,018.8           |
| Intangible   | \$ 105,300.0          | \$ 56,272.3           | \$ 49,027.7           | \$ 80,786.8           |
| <b>Total</b> | <b>\$ 2,579,100.0</b> | <b>\$ 1,378,271.0</b> | <b>\$ 1,200,829.0</b> | <b>\$ 1,978,700.0</b> |

**2015**

| Descriptions | Cal Water Direct      | DRA Report            | Difference            | Settlement            |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Land         | \$ 2,200.0            | \$ 1,170.4            | \$ 1,029.6            | \$ 1,685.1            |
| Structures   | \$ 8,200.0            | \$ 4,362.4            | \$ 3,837.6            | \$ 6,280.8            |
| Wells        | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| Storage      | \$ 31,200.0           | \$ 16,598.4           | \$ 14,601.6           | \$ 23,897.8           |
| Pumps        | \$ 116,100.0          | \$ 61,765.2           | \$ 54,334.8           | \$ 88,927.2           |
| Purification | \$ 128,200.0          | \$ 68,202.4           | \$ 59,997.6           | \$ 98,195.3           |
| Mains        | \$ 818,900.0          | \$ 435,654.8          | \$ 383,245.2          | \$ 627,239.6          |
| Services     | \$ 970,800.0          | \$ 516,465.6          | \$ 454,334.4          | \$ 743,588.0          |
| Meters       | \$ 293,100.0          | \$ 155,929.2          | \$ 137,170.8          | \$ 224,501.1          |
| Hydrants     | \$ 140,400.0          | \$ 74,692.8           | \$ 65,707.2           | \$ 107,539.9          |
| Equipment    | \$ 29,500.0           | \$ 15,694.0           | \$ 13,806.0           | \$ 22,595.6           |
| Intangible   | \$ 108,100.0          | \$ 57,509.2           | \$ 50,590.8           | \$ 82,799.6           |
| <b>Total</b> | <b>\$ 2,646,700.0</b> | <b>\$ 1,408,044.4</b> | <b>\$ 1,238,655.6</b> | <b>\$ 2,027,250.0</b> |

**Bakersfield District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct      | DRA Report            | Difference  | Settlement            |
|--------------|-----------------------|-----------------------|-------------|-----------------------|
| Land         | \$ 57,000.0           | \$ 57,000.0           | \$ -        | \$ 57,000.0           |
| Structures   | \$ 42,900.0           | \$ 42,900.0           | \$ -        | \$ 42,900.0           |
| Wells        | \$ 7,700.0            | \$ 7,700.0            | \$ -        | \$ 7,700.0            |
| Storage      | \$ 26,500.0           | \$ 26,500.0           | \$ -        | \$ 26,500.0           |
| Pumps        | \$ 198,800.0          | \$ 198,800.0          | \$ -        | \$ 198,800.0          |
| Purification | \$ 213,100.0          | \$ 213,100.0          | \$ -        | \$ 213,100.0          |
| Mains        | \$ 400,400.0          | \$ 400,400.0          | \$ -        | \$ 400,400.0          |
| Services     | \$ 634,500.0          | \$ 634,500.0          | \$ -        | \$ 634,500.0          |
| Meters       | \$ 418,600.0          | \$ 418,600.0          | \$ -        | \$ 418,600.0          |
| Hydrants     | \$ 42,600.0           | \$ 42,600.0           | \$ -        | \$ 42,600.0           |
| Equipment    | \$ 59,600.0           | \$ 59,600.0           | \$ -        | \$ 59,600.0           |
| Intangible   | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| <b>Total</b> | <b>\$ 2,101,700.0</b> | <b>\$ 2,101,700.0</b> | <b>\$ -</b> | <b>\$ 2,101,700.0</b> |

**2013**

| Descriptions | Cal Water Direct      | DRA Report            | Difference            | Settlement            |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Land         | \$ 42,400.0           | \$ 57,600.0           | \$ (15,200.0)         | \$ 34,978.7           |
| Structures   | \$ 65,900.0           | \$ 43,400.0           | \$ 22,500.0           | \$ 54,365.5           |
| Wells        | \$ 14,600.0           | \$ 7,800.0            | \$ 6,800.0            | \$ 12,044.6           |
| Storage      | \$ 79,300.0           | \$ 26,800.0           | \$ 52,500.0           | \$ 65,420.1           |
| Pumps        | \$ 421,100.0          | \$ 200,900.0          | \$ 220,200.0          | \$ 347,394.7          |
| Purification | \$ 353,400.0          | \$ 215,400.0          | \$ 138,000.0          | \$ 291,544.3          |
| Mains        | \$ 797,600.0          | \$ 404,700.0          | \$ 392,900.0          | \$ 657,995.7          |
| Services     | \$ 870,500.0          | \$ 641,400.0          | \$ 229,100.0          | \$ 718,136.0          |
| Meters       | \$ 384,200.0          | \$ 423,100.0          | \$ (38,900.0)         | \$ 316,953.3          |
| Hydrants     | \$ 70,900.0           | \$ 43,100.0           | \$ 27,800.0           | \$ 58,490.3           |
| Equipment    | \$ 118,500.0          | \$ 60,200.0           | \$ 58,300.0           | \$ 97,758.9           |
| Intangible   | \$ 69,600.0           | \$ -                  | \$ 69,600.0           | \$ 57,417.9           |
| <b>Total</b> | <b>\$ 3,288,000.0</b> | <b>\$ 2,124,400.0</b> | <b>\$ 1,163,600.0</b> | <b>\$ 2,712,500.0</b> |

**2014**

| Descriptions | Cal Water Direct      | DRA Report            | Difference            | Settlement            |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Land         | \$ 44,600.0           | \$ 58,800.0           | \$ (14,200.0)         | \$ 36,264.2           |
| Structures   | \$ 69,400.0           | \$ 44,300.0           | \$ 25,100.0           | \$ 56,429.1           |
| Wells        | \$ 15,400.0           | \$ 8,000.0            | \$ 7,400.0            | \$ 12,521.7           |
| Storage      | \$ 83,500.0           | \$ 27,300.0           | \$ 56,200.0           | \$ 67,893.8           |
| Pumps        | \$ 443,200.0          | \$ 205,000.0          | \$ 238,200.0          | \$ 360,365.8          |
| Purification | \$ 371,900.0          | \$ 219,800.0          | \$ 152,100.0          | \$ 302,391.8          |
| Mains        | \$ 839,400.0          | \$ 413,000.0          | \$ 426,400.0          | \$ 682,515.8          |
| Services     | \$ 916,100.0          | \$ 654,500.0          | \$ 261,600.0          | \$ 744,880.6          |
| Meters       | \$ 404,400.0          | \$ 431,700.0          | \$ (27,300.0)         | \$ 328,817.5          |
| Hydrants     | \$ 74,600.0           | \$ 44,000.0           | \$ 30,600.0           | \$ 60,657.2           |
| Equipment    | \$ 124,700.0          | \$ 61,400.0           | \$ 63,300.0           | \$ 101,393.5          |
| Intangible   | \$ 73,200.0           | \$ -                  | \$ 73,200.0           | \$ 59,518.9           |
| <b>Total</b> | <b>\$ 3,460,400.0</b> | <b>\$ 2,167,800.0</b> | <b>\$ 1,292,600.0</b> | <b>\$ 2,813,650.0</b> |

**2015**

| Descriptions | Cal Water Direct      | DRA Report            | Difference            | Settlement            |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Land         | \$ 45,700.0           | \$ 60,100.0           | \$ (14,400.0)         | \$ 37,020.6           |
| Structures   | \$ 71,200.0           | \$ 44,900.0           | \$ 26,300.0           | \$ 57,677.7           |
| Wells        | \$ 15,800.0           | \$ 62,700.0           | \$ (46,900.0)         | \$ 12,799.3           |
| Storage      | \$ 85,600.0           | \$ 27,900.0           | \$ 57,700.0           | \$ 69,342.8           |
| Pumps        | \$ 454,800.0          | \$ 209,400.0          | \$ 245,400.0          | \$ 368,424.2          |
| Purification | \$ 381,600.0          | \$ 224,500.0          | \$ 157,100.0          | \$ 309,126.4          |
| Mains        | \$ 861,400.0          | \$ 421,800.0          | \$ 439,600.0          | \$ 697,802.7          |
| Services     | \$ 940,100.0          | \$ 668,500.0          | \$ 271,600.0          | \$ 761,555.9          |
| Meters       | \$ 415,000.0          | \$ 440,900.0          | \$ (25,900.0)         | \$ 336,183.1          |
| Hydrants     | \$ 76,500.0           | \$ 44,900.0           | \$ 31,600.0           | \$ 61,971.1           |
| Equipment    | \$ 127,900.0          | \$ 62,700.0           | \$ 65,200.0           | \$ 103,609.2          |
| Intangible   | \$ 75,100.0           | \$ -                  | \$ 75,100.0           | \$ 60,837.0           |
| <b>Total</b> | <b>\$ 3,550,700.0</b> | <b>\$ 2,268,300.0</b> | <b>\$ 1,282,400.0</b> | <b>\$ 2,876,350.0</b> |

**Chico District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 38,700.0         | \$ 38,700.0         | \$ -        | \$ 38,700.0         |
| Structures   | \$ 8,700.0          | \$ 8,700.0          | \$ -        | \$ 8,700.0          |
| Wells        | \$ -                | \$ -                | \$ -        | \$ -                |
| Storage      | \$ 2,100.0          | \$ 2,100.0          | \$ -        | \$ 2,100.0          |
| Pumps        | \$ 40,900.0         | \$ 40,900.0         | \$ -        | \$ 40,900.0         |
| Purification | \$ 25,400.0         | \$ 25,400.0         | \$ -        | \$ 25,400.0         |
| Mains        | \$ 252,900.0        | \$ 252,900.0        | \$ -        | \$ 252,900.0        |
| Services     | \$ 324,700.0        | \$ 324,700.0        | \$ -        | \$ 324,700.0        |
| Meters       | \$ 194,100.0        | \$ 194,100.0        | \$ -        | \$ 194,100.0        |
| Hydrants     | \$ 16,600.0         | \$ 16,600.0         | \$ -        | \$ 16,600.0         |
| Equipment    | \$ 9,400.0          | \$ 9,400.0          | \$ -        | \$ 9,400.0          |
| Intangible   | \$ -                | \$ -                | \$ -        | \$ -                |
| <b>Total</b> | <b>\$ 913,500.0</b> | <b>\$ 913,500.0</b> | <b>\$ -</b> | <b>\$ 913,500.0</b> |

**2013**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement            |
|--------------|-----------------------|---------------------|---------------------|-----------------------|
| Land         | \$ 39,900.0           | \$ 29,649.4         | \$ 10,250.6         | \$ 34,774.7           |
| Structures   | \$ 22,800.0           | \$ 16,942.5         | \$ 5,857.5          | \$ 19,871.2           |
| Wells        | \$ -                  | \$ -                | \$ -                | \$ -                  |
| Storage      | \$ 5,400.0            | \$ 4,012.7          | \$ 1,387.3          | \$ 4,706.3            |
| Pumps        | \$ 90,700.0           | \$ 67,398.4         | \$ 23,301.6         | \$ 79,049.2           |
| Purification | \$ 22,300.0           | \$ 16,570.9         | \$ 5,729.1          | \$ 19,435.5           |
| Mains        | \$ 387,400.0          | \$ 287,873.8        | \$ 99,526.2         | \$ 337,636.9          |
| Services     | \$ 386,900.0          | \$ 287,502.3        | \$ 99,397.7         | \$ 337,201.1          |
| Meters       | \$ 216,400.0          | \$ 160,805.1        | \$ 55,594.9         | \$ 188,602.5          |
| Hydrants     | \$ 48,500.0           | \$ 36,040.0         | \$ 12,460.0         | \$ 42,270.0           |
| Equipment    | \$ 12,200.0           | \$ 9,065.7          | \$ 3,134.3          | \$ 10,632.9           |
| Intangible   | \$ 10,100.0           | \$ 7,505.2          | \$ 2,594.8          | \$ 8,802.6            |
| <b>Total</b> | <b>\$ 1,242,600.0</b> | <b>\$ 923,366.0</b> | <b>\$ 319,234.0</b> | <b>\$ 1,082,983.0</b> |

**2014**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement            |
|--------------|-----------------------|---------------------|---------------------|-----------------------|
| Land         | \$ 42,000.0           | \$ 30,073.7         | \$ 11,926.3         | \$ 36,036.8           |
| Structures   | \$ 23,900.0           | \$ 17,113.3         | \$ 6,786.7          | \$ 20,506.7           |
| Wells        | \$ -                  | \$ -                | \$ -                | \$ -                  |
| Storage      | \$ 5,700.0            | \$ 4,081.4          | \$ 1,618.6          | \$ 4,890.7            |
| Pumps        | \$ 95,500.0           | \$ 68,381.8         | \$ 27,118.2         | \$ 81,940.9           |
| Purification | \$ 23,400.0           | \$ 16,755.3         | \$ 6,644.7          | \$ 20,077.7           |
| Mains        | \$ 407,700.0          | \$ 291,929.2        | \$ 115,770.8        | \$ 349,814.8          |
| Services     | \$ 407,100.0          | \$ 291,499.6        | \$ 115,600.4        | \$ 349,300.0          |
| Meters       | \$ 227,700.0          | \$ 163,042.2        | \$ 64,657.8         | \$ 195,371.2          |
| Hydrants     | \$ 51,100.0           | \$ 36,589.6         | \$ 14,510.4         | \$ 43,844.8           |
| Equipment    | \$ 12,800.0           | \$ 9,165.3          | \$ 3,634.7          | \$ 10,982.7           |
| Intangible   | \$ 10,700.0           | \$ 7,661.6          | \$ 3,038.4          | \$ 9,180.8            |
| <b>Total</b> | <b>\$ 1,307,600.0</b> | <b>\$ 936,293.0</b> | <b>\$ 371,307.0</b> | <b>\$ 1,121,947.0</b> |

**2015**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement            |
|--------------|-----------------------|---------------------|---------------------|-----------------------|
| Land         | \$ 43,100.0           | \$ 30,559.6         | \$ 12,540.4         | \$ 36,829.8           |
| Structures   | \$ 24,600.0           | \$ 17,442.4         | \$ 7,157.6          | \$ 21,021.2           |
| Wells        | \$ -                  | \$ -                | \$ -                | \$ -                  |
| Storage      | \$ 5,800.0            | \$ 4,112.4          | \$ 1,687.6          | \$ 4,956.2            |
| Pumps        | \$ 98,000.0           | \$ 69,485.9         | \$ 28,514.1         | \$ 83,743.0           |
| Purification | \$ 24,000.0           | \$ 17,017.0         | \$ 6,983.0          | \$ 20,508.5           |
| Mains        | \$ 418,400.0          | \$ 296,662.4        | \$ 121,737.6        | \$ 357,531.4          |
| Services     | \$ 417,800.0          | \$ 296,237.0        | \$ 121,563.0        | \$ 357,018.6          |
| Meters       | \$ 233,700.0          | \$ 165,702.7        | \$ 67,997.3         | \$ 199,701.4          |
| Hydrants     | \$ 52,400.0           | \$ 37,153.7         | \$ 15,246.3         | \$ 44,776.9           |
| Equipment    | \$ 13,200.0           | \$ 9,359.3          | \$ 3,840.7          | \$ 11,279.7           |
| Intangible   | \$ 10,900.0           | \$ 7,728.5          | \$ 3,171.5          | \$ 9,314.3            |
| <b>Total</b> | <b>\$ 1,341,900.0</b> | <b>\$ 951,461.0</b> | <b>\$ 390,439.0</b> | <b>\$ 1,146,681.0</b> |

**Dixon District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct   | DRA Report         | Difference  | Settlement         |
|--------------|--------------------|--------------------|-------------|--------------------|
| Land         | \$ -               | \$ -               | \$ -        | \$ -               |
| Structures   | \$ -               | \$ -               | \$ -        | \$ -               |
| Wells        | \$ -               | \$ -               | \$ -        | \$ -               |
| Storage      | \$ -               | \$ -               | \$ -        | \$ -               |
| Pumps        | \$ 18,600.0        | \$ 18,600.0        | \$ -        | \$ 18,600.0        |
| Purification | \$ 3,900.0         | \$ 3,900.0         | \$ -        | \$ 3,900.0         |
| Mains        | \$ 4,700.0         | \$ 4,700.0         | \$ -        | \$ 4,700.0         |
| Services     | \$ 14,100.0        | \$ 14,100.0        | \$ -        | \$ 14,100.0        |
| Meters       | \$ 7,200.0         | \$ 7,200.0         | \$ -        | \$ 7,200.0         |
| Hydrants     | \$ 500.0           | \$ 500.0           | \$ -        | \$ 500.0           |
| Equipment    | \$ 6,300.0         | \$ 6,300.0         | \$ -        | \$ 6,300.0         |
| Intangible   | \$ -               | \$ -               | \$ -        | \$ -               |
| <b>Total</b> | <b>\$ 55,300.0</b> | <b>\$ 55,300.0</b> | <b>\$ -</b> | <b>\$ 55,300.0</b> |

**2013**

| Descriptions | Cal Water Direct   | DRA Report         | Difference         | Settlement         |
|--------------|--------------------|--------------------|--------------------|--------------------|
| Land         | \$ -               | \$ -               | \$ -               | \$ -               |
| Structures   | \$ (100.0)         | \$ (100.0)         | \$ -               | \$ (86.6)          |
| Wells        | \$ -               | \$ -               | \$ -               | \$ -               |
| Storage      | \$ -               | \$ -               | \$ -               | \$ -               |
| Pumps        | \$ 24,900.0        | \$ 18,226.8        | \$ 6,673.2         | \$ 21,559.4        |
| Purification | \$ 6,800.0         | \$ 4,977.6         | \$ 1,822.4         | \$ 5,887.7         |
| Mains        | \$ 6,400.0         | \$ 4,684.8         | \$ 1,715.2         | \$ 5,541.4         |
| Services     | \$ 19,400.0        | \$ 14,200.8        | \$ 5,199.2         | \$ 16,797.3        |
| Meters       | \$ 6,300.0         | \$ 4,611.6         | \$ 1,688.4         | \$ 5,454.8         |
| Hydrants     | \$ 8,900.0         | \$ 6,514.8         | \$ 2,385.2         | \$ 7,706.0         |
| Equipment    | \$ 3,400.0         | \$ 2,488.8         | \$ 911.2           | \$ 2,943.8         |
| Intangible   | \$ 400.0           | \$ 292.8           | \$ 107.2           | \$ 346.3           |
| <b>Total</b> | <b>\$ 76,400.0</b> | <b>\$ 55,898.0</b> | <b>\$ 20,502.0</b> | <b>\$ 66,150.0</b> |

**2014**

| Descriptions | Cal Water Direct   | DRA Report         | Difference         | Settlement         |
|--------------|--------------------|--------------------|--------------------|--------------------|
| Land         | \$ -               | \$ -               | \$ -               | \$ -               |
| Structures   | \$ (100.0)         | \$ (100.0)         | \$ -               | \$ (85.4)          |
| Wells        | \$ -               | \$ -               | \$ -               | \$ -               |
| Storage      | \$ -               | \$ -               | \$ -               | \$ -               |
| Pumps        | \$ 26,200.0        | \$ 18,575.8        | \$ 7,624.2         | \$ 22,387.3        |
| Purification | \$ 7,100.0         | \$ 5,033.9         | \$ 2,066.1         | \$ 6,066.8         |
| Mains        | \$ 6,700.0         | \$ 4,750.3         | \$ 1,949.7         | \$ 5,725.0         |
| Services     | \$ 20,400.0        | \$ 14,463.6        | \$ 5,936.4         | \$ 17,431.3        |
| Meters       | \$ 6,700.0         | \$ 4,750.3         | \$ 1,949.7         | \$ 5,725.0         |
| Hydrants     | \$ 9,400.0         | \$ 6,664.6         | \$ 2,735.4         | \$ 8,032.1         |
| Equipment    | \$ 3,600.0         | \$ 2,552.4         | \$ 1,047.6         | \$ 3,076.1         |
| Intangible   | \$ 400.0           | \$ 283.6           | \$ 116.4           | \$ 341.8           |
| <b>Total</b> | <b>\$ 80,400.0</b> | <b>\$ 56,974.5</b> | <b>\$ 23,425.5</b> | <b>\$ 68,700.0</b> |

**2015**

| Descriptions | Cal Water Direct   | DRA Report         | Difference         | Settlement         |
|--------------|--------------------|--------------------|--------------------|--------------------|
| Land         | \$ -               | \$ -               | \$ -               | \$ -               |
| Structures   | \$ (100.0)         | \$ (100.0)         | \$ -               | \$ (85.2)          |
| Wells        | \$ -               | \$ -               | \$ -               | \$ -               |
| Storage      | \$ -               | \$ -               | \$ -               | \$ -               |
| Pumps        | \$ 26,900.0        | \$ 18,937.6        | \$ 7,962.4         | \$ 22,915.4        |
| Purification | \$ 7,300.0         | \$ 5,139.2         | \$ 2,160.8         | \$ 6,218.7         |
| Mains        | \$ 6,900.0         | \$ 4,857.6         | \$ 2,042.4         | \$ 5,877.9         |
| Services     | \$ 21,000.0        | \$ 14,784.0        | \$ 6,216.0         | \$ 17,889.4        |
| Meters       | \$ 6,800.0         | \$ 4,787.2         | \$ 2,012.8         | \$ 5,792.7         |
| Hydrants     | \$ 9,700.0         | \$ 6,828.8         | \$ 2,871.2         | \$ 8,263.2         |
| Equipment    | \$ 3,700.0         | \$ 2,604.8         | \$ 1,095.2         | \$ 3,151.9         |
| Intangible   | \$ 500.0           | \$ 352.0           | \$ 148.0           | \$ 425.9           |
| <b>Total</b> | <b>\$ 82,700.0</b> | <b>\$ 58,191.2</b> | <b>\$ 24,508.8</b> | <b>\$ 70,450.0</b> |

**Dominguez So. Bay District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 800.0            | \$ 800.0            | \$ -        | \$ 800.0            |
| Structures   | \$ 9,200.0          | \$ 9,200.0          | \$ -        | \$ 9,200.0          |
| Wells        | \$ 31,500.0         | \$ 31,500.0         | \$ -        | \$ 31,500.0         |
| Storage      | \$ 1,900.0          | \$ 1,900.0          | \$ -        | \$ 1,900.0          |
| Pumps        | \$ 78,000.0         | \$ 78,000.0         | \$ -        | \$ 78,000.0         |
| Purification | \$ 141,200.0        | \$ 141,200.0        | \$ -        | \$ 141,200.0        |
| Mains        | \$ 157,500.0        | \$ 157,500.0        | \$ -        | \$ 157,500.0        |
| Services     | \$ 182,900.0        | \$ 182,900.0        | \$ -        | \$ 182,900.0        |
| Meters       | \$ 79,700.0         | \$ 79,700.0         | \$ -        | \$ 79,700.0         |
| Hydrants     | \$ 29,300.0         | \$ 29,300.0         | \$ -        | \$ 29,300.0         |
| Equipment    | \$ 28,800.0         | \$ 28,800.0         | \$ -        | \$ 28,800.0         |
| Intangible   | \$ -                | \$ -                | \$ -        | \$ -                |
| <b>Total</b> | <b>\$ 740,800.0</b> | <b>\$ 740,800.0</b> | <b>\$ -</b> | <b>\$ 740,800.0</b> |

**2013**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement          |
|--------------|-----------------------|---------------------|---------------------|---------------------|
| Land         | \$ 14,100.0           | \$ 8,501.4          | \$ 5,598.6          | \$ 11,305.9         |
| Structures   | \$ 19,000.0           | \$ 11,498.4         | \$ 7,501.6          | \$ 15,234.9         |
| Wells        | \$ 26,200.0           | \$ 15,840.8         | \$ 10,359.2         | \$ 21,008.2         |
| Storage      | \$ 12,300.0           | \$ 7,400.5          | \$ 4,899.5          | \$ 9,862.6          |
| Pumps        | \$ 100,200.0          | \$ 60,488.7         | \$ 39,711.3         | \$ 80,344.2         |
| Purification | \$ 98,500.0           | \$ 59,449.0         | \$ 39,051.0         | \$ 78,981.1         |
| Mains        | \$ 313,500.0          | \$ 189,233.6        | \$ 124,266.4        | \$ 251,376.2        |
| Services     | \$ 318,800.0          | \$ 192,475.2        | \$ 126,324.8        | \$ 255,626.0        |
| Meters       | \$ 196,200.0          | \$ 118,408.6        | \$ 77,791.4         | \$ 157,320.6        |
| Hydrants     | \$ 58,600.0           | \$ 35,412.5         | \$ 23,187.5         | \$ 46,987.7         |
| Equipment    | \$ 32,800.0           | \$ 19,816.3         | \$ 12,983.7         | \$ 26,300.3         |
| Intangible   | \$ 50,200.0           | \$ 30,274.9         | \$ 19,925.1         | \$ 40,252.3         |
| <b>Total</b> | <b>\$ 1,240,400.0</b> | <b>\$ 748,800.0</b> | <b>\$ 491,600.0</b> | <b>\$ 994,600.0</b> |

**2014**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement            |
|--------------|-----------------------|---------------------|---------------------|-----------------------|
| Land         | \$ 14,800.0           | \$ 8,685.0          | \$ 6,115.0          | \$ 11,731.8           |
| Structures   | \$ 20,000.0           | \$ 11,743.2         | \$ 8,256.8          | \$ 15,853.8           |
| Wells        | \$ 27,600.0           | \$ 16,146.8         | \$ 11,453.2         | \$ 21,878.3           |
| Storage      | \$ 12,900.0           | \$ 7,584.1          | \$ 5,315.9          | \$ 10,225.7           |
| Pumps        | \$ 105,500.0          | \$ 61,773.9         | \$ 43,726.1         | \$ 83,628.9           |
| Purification | \$ 103,600.0          | \$ 60,673.0         | \$ 42,927.0         | \$ 82,122.8           |
| Mains        | \$ 329,900.0          | \$ 193,089.2        | \$ 136,810.8        | \$ 261,508.9          |
| Services     | \$ 335,500.0          | \$ 196,392.0        | \$ 139,108.0        | \$ 265,947.9          |
| Meters       | \$ 206,500.0          | \$ 120,856.6        | \$ 85,643.4         | \$ 163,690.8          |
| Hydrants     | \$ 61,700.0           | \$ 36,085.7         | \$ 25,614.3         | \$ 48,909.1           |
| Equipment    | \$ 34,500.0           | \$ 20,183.5         | \$ 14,316.5         | \$ 27,347.9           |
| Intangible   | \$ 52,800.0           | \$ 30,886.9         | \$ 21,913.1         | \$ 41,854.1           |
| <b>Total</b> | <b>\$ 1,305,300.0</b> | <b>\$ 764,100.0</b> | <b>\$ 541,200.0</b> | <b>\$ 1,034,700.0</b> |

**2015**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement            |
|--------------|-----------------------|---------------------|---------------------|-----------------------|
| Land         | \$ 15,200.0           | \$ 8,869.3          | \$ 6,330.7          | \$ 12,027.7           |
| Structures   | \$ 20,600.0           | \$ 11,988.9         | \$ 8,611.1          | \$ 16,300.7           |
| Wells        | \$ 28,300.0           | \$ 16,515.3         | \$ 11,784.7         | \$ 22,393.7           |
| Storage      | \$ 13,300.0           | \$ 7,707.1          | \$ 5,592.9          | \$ 10,524.2           |
| Pumps        | \$ 108,300.0          | \$ 63,063.9         | \$ 45,236.1         | \$ 85,697.4           |
| Purification | \$ 106,400.0          | \$ 61,962.9         | \$ 44,437.1         | \$ 84,194.0           |
| Mains        | \$ 338,500.0          | \$ 197,265.9        | \$ 141,234.1        | \$ 267,853.9          |
| Services     | \$ 344,300.0          | \$ 200,630.1        | \$ 143,669.9        | \$ 272,443.4          |
| Meters       | \$ 211,900.0          | \$ 123,436.4        | \$ 88,463.6         | \$ 167,675.7          |
| Hydrants     | \$ 63,300.0           | \$ 36,884.1         | \$ 26,415.9         | \$ 50,089.1           |
| Equipment    | \$ 35,400.0           | \$ 20,613.5         | \$ 14,786.5         | \$ 28,011.9           |
| Intangible   | \$ 54,200.0           | \$ 31,562.5         | \$ 22,637.5         | \$ 42,888.3           |
| <b>Total</b> | <b>\$ 1,339,700.0</b> | <b>\$ 780,500.0</b> | <b>\$ 559,200.0</b> | <b>\$ 1,060,100.0</b> |

**East Los Angeles District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 8,100.0          | \$ 8,100.0          | \$ -        | \$ 8,100.0          |
| Structures   | \$ 8,400.0          | \$ 8,400.0          | \$ -        | \$ 8,400.0          |
| Wells        | \$ 2,900.0          | \$ 2,900.0          | \$ -        | \$ 2,900.0          |
| Storage      | \$ 15,900.0         | \$ 15,900.0         | \$ -        | \$ 15,900.0         |
| Pumps        | \$ 109,500.0        | \$ 109,500.0        | \$ -        | \$ 109,500.0        |
| Purification | \$ 39,400.0         | \$ 39,400.0         | \$ -        | \$ 39,400.0         |
| Mains        | \$ 311,100.0        | \$ 311,100.0        | \$ -        | \$ 311,100.0        |
| Services     | \$ 202,000.0        | \$ 202,000.0        | \$ -        | \$ 202,000.0        |
| Meters       | \$ 180,400.0        | \$ 180,400.0        | \$ -        | \$ 180,400.0        |
| Hydrants     | \$ 50,800.0         | \$ 50,800.0         | \$ -        | \$ 50,800.0         |
| Equipment    | \$ 9,400.0          | \$ 9,400.0          | \$ -        | \$ 9,400.0          |
| Intangible   | \$ -                | \$ -                | \$ -        | \$ -                |
| <b>Total</b> | <b>\$ 937,900.0</b> | <b>\$ 937,900.0</b> | <b>\$ -</b> | <b>\$ 937,900.0</b> |

**2013**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement            |
|--------------|-----------------------|---------------------|---------------------|-----------------------|
| Land         | \$ 6,900.0            | \$ 4,180.5          | \$ 2,719.5          | \$ 5,545.4            |
| Structures   | \$ 35,100.0           | \$ 21,271.6         | \$ 13,828.4         | \$ 28,209.0           |
| Wells        | \$ 7,800.0            | \$ 4,733.9          | \$ 3,066.1          | \$ 6,268.7            |
| Storage      | \$ 44,300.0           | \$ 26,927.6         | \$ 17,372.4         | \$ 35,602.8           |
| Pumps        | \$ 185,200.0          | \$ 112,382.9        | \$ 72,817.1         | \$ 148,840.5          |
| Purification | \$ 50,900.0           | \$ 30,862.3         | \$ 20,037.7         | \$ 40,907.0           |
| Mains        | \$ 612,000.0          | \$ 371,392.2        | \$ 240,607.8        | \$ 491,848.7          |
| Services     | \$ 269,100.0          | \$ 163,287.2        | \$ 105,812.8        | \$ 216,268.8          |
| Meters       | \$ 214,900.0          | \$ 130,457.6        | \$ 84,442.4         | \$ 172,709.6          |
| Hydrants     | \$ 86,200.0           | \$ 52,318.3         | \$ 33,881.7         | \$ 69,276.7           |
| Equipment    | \$ 36,000.0           | \$ 21,824.9         | \$ 14,175.1         | \$ 28,932.3           |
| Intangible   | \$ 13,800.0           | \$ 8,361.1          | \$ 5,438.9          | \$ 11,090.7           |
| <b>Total</b> | <b>\$ 1,562,200.0</b> | <b>\$ 948,000.0</b> | <b>\$ 614,200.0</b> | <b>\$ 1,255,500.0</b> |

**2014**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement            |
|--------------|-----------------------|---------------------|---------------------|-----------------------|
| Land         | \$ 7,200.0            | \$ 4,241.7          | \$ 2,958.3          | \$ 5,718.0            |
| Structures   | \$ 36,900.0           | \$ 21,700.5         | \$ 15,199.5         | \$ 29,305.0           |
| Wells        | \$ 8,300.0            | \$ 4,856.5          | \$ 3,443.5          | \$ 6,591.6            |
| Storage      | \$ 46,700.0           | \$ 27,479.1         | \$ 19,220.9         | \$ 37,087.9           |
| Pumps        | \$ 194,900.0          | \$ 114,649.8        | \$ 80,250.2         | \$ 154,784.3          |
| Purification | \$ 53,500.0           | \$ 31,474.9         | \$ 22,025.1         | \$ 42,488.3           |
| Mains        | \$ 644,100.0          | \$ 378,989.8        | \$ 265,110.2        | \$ 511,526.9          |
| Services     | \$ 283,200.0          | \$ 166,657.2        | \$ 116,542.8        | \$ 224,909.8          |
| Meters       | \$ 226,200.0          | \$ 133,092.1        | \$ 93,107.9         | \$ 179,642.0          |
| Hydrants     | \$ 90,700.0           | \$ 53,359.8         | \$ 37,340.2         | \$ 72,031.5           |
| Equipment    | \$ 37,900.0           | \$ 22,253.7         | \$ 15,646.3         | \$ 30,099.2           |
| Intangible   | \$ 14,500.0           | \$ 8,544.9          | \$ 5,955.1          | \$ 11,515.5           |
| <b>Total</b> | <b>\$ 1,644,100.0</b> | <b>\$ 967,300.0</b> | <b>\$ 676,800.0</b> | <b>\$ 1,305,700.0</b> |

**2015**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement            |
|--------------|-----------------------|---------------------|---------------------|-----------------------|
| Land         | \$ 7,400.0            | \$ 4,364.3          | \$ 3,035.7          | \$ 5,866.8            |
| Structures   | \$ 37,900.0           | \$ 22,190.5         | \$ 15,709.5         | \$ 30,047.5           |
| Wells        | \$ 8,500.0            | \$ 4,979.0          | \$ 3,521.0          | \$ 6,738.9            |
| Storage      | \$ 47,900.0           | \$ 28,030.1         | \$ 19,869.9         | \$ 37,975.6           |
| Pumps        | \$ 200,000.0          | \$ 117,099.5        | \$ 82,900.5         | \$ 158,562.0          |
| Purification | \$ 54,900.0           | \$ 32,148.6         | \$ 22,751.4         | \$ 43,525.3           |
| Mains        | \$ 661,000.0          | \$ 387,073.7        | \$ 273,926.3        | \$ 524,047.5          |
| Services     | \$ 290,600.0          | \$ 170,209.2        | \$ 120,390.8        | \$ 230,390.6          |
| Meters       | \$ 232,100.0          | \$ 135,909.2        | \$ 96,190.8         | \$ 184,011.2          |
| Hydrants     | \$ 93,100.0           | \$ 54,523.5         | \$ 38,576.5         | \$ 73,810.6           |
| Equipment    | \$ 38,800.0           | \$ 22,743.7         | \$ 16,056.3         | \$ 30,761.0           |
| Intangible   | \$ 14,900.0           | \$ 8,728.7          | \$ 6,171.3          | \$ 11,812.9           |
| <b>Total</b> | <b>\$ 1,687,100.0</b> | <b>\$ 988,000.0</b> | <b>\$ 699,100.0</b> | <b>\$ 1,337,550.0</b> |

**Hermosa Redondo District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct      | DRA Report            | Difference  | Settlement            |
|--------------|-----------------------|-----------------------|-------------|-----------------------|
| Land         | \$ 100.0              | \$ 100.0              | \$ -        | \$ 100.0              |
| Structures   | \$ 15,600.0           | \$ 15,600.0           | \$ -        | \$ 15,600.0           |
| Wells        | \$ 1,600.0            | \$ 1,600.0            | \$ -        | \$ 1,600.0            |
| Storage      | \$ 6,300.0            | \$ 6,300.0            | \$ -        | \$ 6,300.0            |
| Pumps        | \$ 35,300.0           | \$ 35,300.0           | \$ -        | \$ 35,300.0           |
| Purification | \$ 18,400.0           | \$ 18,400.0           | \$ -        | \$ 18,400.0           |
| Mains        | \$ 187,500.0          | \$ 187,500.0          | \$ -        | \$ 187,500.0          |
| Services     | \$ 578,700.0          | \$ 578,700.0          | \$ -        | \$ 578,700.0          |
| Meters       | \$ 217,700.0          | \$ 217,700.0          | \$ -        | \$ 217,700.0          |
| Hydrants     | \$ 41,500.0           | \$ 41,500.0           | \$ -        | \$ 41,500.0           |
| Equipment    | \$ 4,900.0            | \$ 4,900.0            | \$ -        | \$ 4,900.0            |
| Intangible   | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| <b>Total</b> | <b>\$ 1,107,600.0</b> | <b>\$ 1,107,600.0</b> | <b>\$ -</b> | <b>\$ 1,107,600.0</b> |

**2013**

| Descriptions | Cal Water Direct      | DRA Report            | Difference          | Settlement            |
|--------------|-----------------------|-----------------------|---------------------|-----------------------|
| Land         | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Structures   | \$ 15,200.0           | \$ 12,403.2           | \$ 2,796.8          | \$ 13,803.2           |
| Wells        | \$ 36,200.0           | \$ 29,602.4           | \$ 6,597.6          | \$ 32,873.5           |
| Storage      | \$ 17,400.0           | \$ 14,222.4           | \$ 3,177.6          | \$ 15,801.1           |
| Pumps        | \$ 51,600.0           | \$ 42,088.4           | \$ 9,511.6          | \$ 46,858.3           |
| Purification | \$ 13,700.0           | \$ 11,162.9           | \$ 2,537.1          | \$ 12,441.1           |
| Mains        | \$ 262,400.0          | \$ 214,162.8          | \$ 48,237.2         | \$ 238,287.2          |
| Services     | \$ 590,600.0          | \$ 482,073.0          | \$ 108,527.0        | \$ 536,327.8          |
| Meters       | \$ 302,000.0          | \$ 246,493.9          | \$ 55,506.1         | \$ 274,248.2          |
| Hydrants     | \$ 70,500.0           | \$ 57,551.1           | \$ 12,948.9         | \$ 64,021.5           |
| Equipment    | \$ 5,700.0            | \$ 4,630.5            | \$ 1,069.5          | \$ 5,176.2            |
| Intangible   | \$ 6,400.0            | \$ 5,209.4            | \$ 1,190.6          | \$ 5,811.9            |
| <b>Total</b> | <b>\$ 1,371,700.0</b> | <b>\$ 1,119,600.0</b> | <b>\$ 252,100.0</b> | <b>\$ 1,245,650.0</b> |

**2014**

| Descriptions | Cal Water Direct      | DRA Report            | Difference          | Settlement            |
|--------------|-----------------------|-----------------------|---------------------|-----------------------|
| Land         | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Structures   | \$ 16,000.0           | \$ 12,981.9           | \$ 3,018.1          | \$ 14,330.8           |
| Wells        | \$ 38,100.0           | \$ 30,842.3           | \$ 7,257.7          | \$ 34,125.3           |
| Storage      | \$ 18,300.0           | \$ 14,801.0           | \$ 3,499.0          | \$ 16,390.9           |
| Pumps        | \$ 54,300.0           | \$ 43,824.3           | \$ 10,475.7         | \$ 48,635.3           |
| Purification | \$ 14,400.0           | \$ 11,658.9           | \$ 2,741.1          | \$ 12,897.8           |
| Mains        | \$ 276,100.0          | \$ 223,172.9          | \$ 52,927.1         | \$ 247,296.6          |
| Services     | \$ 621,600.0          | \$ 502,407.8          | \$ 119,192.2        | \$ 556,753.1          |
| Meters       | \$ 317,900.0          | \$ 256,909.3          | \$ 60,990.7         | \$ 284,735.9          |
| Hydrants     | \$ 74,200.0           | \$ 59,948.3           | \$ 14,251.7         | \$ 66,459.3           |
| Equipment    | \$ 6,000.0            | \$ 4,795.9            | \$ 1,204.1          | \$ 5,374.1            |
| Intangible   | \$ 6,700.0            | \$ 5,457.4            | \$ 1,242.6          | \$ 6,001.0            |
| <b>Total</b> | <b>\$ 1,443,600.0</b> | <b>\$ 1,166,800.0</b> | <b>\$ 276,800.0</b> | <b>\$ 1,293,000.0</b> |

**2015**

| Descriptions | Cal Water Direct      | DRA Report            | Difference          | Settlement            |
|--------------|-----------------------|-----------------------|---------------------|-----------------------|
| Land         | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Structures   | \$ 16,500.0           | \$ 12,732.8           | \$ 3,767.2          | \$ 14,748.0           |
| Wells        | \$ 39,100.0           | \$ 30,178.5           | \$ 8,921.5          | \$ 34,948.2           |
| Storage      | \$ 18,800.0           | \$ 14,469.1           | \$ 4,330.9          | \$ 16,803.8           |
| Pumps        | \$ 55,700.0           | \$ 42,911.3           | \$ 12,788.7         | \$ 49,785.6           |
| Purification | \$ 14,800.0           | \$ 11,409.9           | \$ 3,390.1          | \$ 13,228.5           |
| Mains        | \$ 283,400.0          | \$ 218,525.2          | \$ 64,874.8         | \$ 253,307.6          |
| Services     | \$ 637,800.0          | \$ 491,867.8          | \$ 145,932.2        | \$ 570,076.3          |
| Meters       | \$ 326,200.0          | \$ 251,514.9          | \$ 74,685.1         | \$ 291,563.0          |
| Hydrants     | \$ 76,100.0           | \$ 58,703.3           | \$ 17,396.7         | \$ 68,019.4           |
| Equipment    | \$ 6,100.0            | \$ 4,712.8            | \$ 1,387.2          | \$ 5,452.3            |
| Intangible   | \$ 6,900.0            | \$ 5,374.2            | \$ 1,525.8          | \$ 6,167.3            |
| <b>Total</b> | <b>\$ 1,481,400.0</b> | <b>\$ 1,142,400.0</b> | <b>\$ 339,000.0</b> | <b>\$ 1,324,100.0</b> |

**King City District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct   | DRA Report         | Difference  | Settlement         |
|--------------|--------------------|--------------------|-------------|--------------------|
| Land         | \$ -               | \$ -               | \$ -        | \$ -               |
| Structures   | \$ -               | \$ -               | \$ -        | \$ -               |
| Wells        | \$ -               | \$ -               | \$ -        | \$ -               |
| Storage      | \$ 300.0           | \$ 300.0           | \$ -        | \$ 300.0           |
| Pumps        | \$ 22,400.0        | \$ 22,400.0        | \$ -        | \$ 22,400.0        |
| Purification | \$ -               | \$ -               | \$ -        | \$ -               |
| Mains        | \$ 12,000.0        | \$ 12,000.0        | \$ -        | \$ 12,000.0        |
| Services     | \$ 40,600.0        | \$ 40,600.0        | \$ -        | \$ 40,600.0        |
| Meters       | \$ 9,300.0         | \$ 9,300.0         | \$ -        | \$ 9,300.0         |
| Hydrants     | \$ 2,900.0         | \$ 2,900.0         | \$ -        | \$ 2,900.0         |
| Equipment    | \$ 3,800.0         | \$ 3,800.0         | \$ -        | \$ 3,800.0         |
| Intangible   | \$ -               | \$ -               | \$ -        | \$ -               |
| <b>Total</b> | <b>\$ 91,300.0</b> | <b>\$ 91,300.0</b> | <b>\$ -</b> | <b>\$ 91,300.0</b> |

**2013**

| Descriptions | Cal Water Direct    | DRA Report         | Difference         | Settlement          |
|--------------|---------------------|--------------------|--------------------|---------------------|
| Land         | \$ -                | \$ -               | \$ -               | \$ -                |
| Structures   | \$ 300.0            | \$ -               | \$ 300.0           | \$ 259.2            |
| Wells        | \$ -                | \$ -               | \$ -               | \$ -                |
| Storage      | \$ -                | \$ 300.0           | \$ (300.0)         | \$ -                |
| Pumps        | \$ 20,600.0         | \$ 22,600.0        | \$ (2,000.0)       | \$ 17,797.6         |
| Purification | \$ 1,300.0          | \$ -               | \$ 1,300.0         | \$ 1,123.1          |
| Mains        | \$ 18,400.0         | \$ 12,100.0        | \$ 6,300.0         | \$ 15,896.8         |
| Services     | \$ 59,700.0         | \$ 41,000.0        | \$ 18,700.0        | \$ 51,578.4         |
| Meters       | \$ 14,000.0         | \$ 9,400.0         | \$ 4,600.0         | \$ 12,095.4         |
| Hydrants     | \$ 6,600.0          | \$ 2,900.0         | \$ 3,700.0         | \$ 5,702.1          |
| Equipment    | \$ 4,800.0          | \$ 3,800.0         | \$ 1,000.0         | \$ 4,147.0          |
| Intangible   | \$ 1,100.0          | \$ -               | \$ 1,100.0         | \$ 950.4            |
| <b>Total</b> | <b>\$ 126,800.0</b> | <b>\$ 92,100.0</b> | <b>\$ 34,700.0</b> | <b>\$ 109,550.0</b> |

**2014**

| Descriptions | Cal Water Direct    | DRA Report         | Difference         | Settlement          |
|--------------|---------------------|--------------------|--------------------|---------------------|
| Land         | \$ -                | \$ -               | \$ -               | \$ -                |
| Structures   | \$ 300.0            | \$ -               | \$ 300.0           | \$ 255.2            |
| Wells        | \$ -                | \$ -               | \$ -               | \$ -                |
| Storage      | \$ -                | \$ 300.0           | \$ (300.0)         | \$ -                |
| Pumps        | \$ 21,700.0         | \$ 23,100.0        | \$ (1,400.0)       | \$ 18,457.2         |
| Purification | \$ 1,300.0          | \$ -               | \$ 1,300.0         | \$ 1,105.7          |
| Mains        | \$ 19,400.0         | \$ 12,300.0        | \$ 7,100.0         | \$ 16,500.9         |
| Services     | \$ 62,900.0         | \$ 41,800.0        | \$ 21,100.0        | \$ 53,500.3         |
| Meters       | \$ 14,800.0         | \$ 9,600.0         | \$ 5,200.0         | \$ 12,588.3         |
| Hydrants     | \$ 6,900.0          | \$ 3,000.0         | \$ 3,900.0         | \$ 5,868.9          |
| Equipment    | \$ 5,100.0          | \$ 3,900.0         | \$ 1,200.0         | \$ 4,337.9          |
| Intangible   | \$ 1,100.0          | \$ -               | \$ 1,100.0         | \$ 935.6            |
| <b>Total</b> | <b>\$ 133,500.0</b> | <b>\$ 94,000.0</b> | <b>\$ 39,500.0</b> | <b>\$ 113,550.0</b> |

**2015**

| Descriptions | Cal Water Direct    | DRA Report         | Difference         | Settlement          |
|--------------|---------------------|--------------------|--------------------|---------------------|
| Land         | \$ -                | \$ -               | \$ -               | \$ -                |
| Structures   | \$ 300.0            | \$ -               | \$ 300.0           | \$ 254.1            |
| Wells        | \$ -                | \$ -               | \$ -               | \$ -                |
| Storage      | \$ -                | \$ 300.0           | \$ (300.0)         | \$ -                |
| Pumps        | \$ 22,300.0         | \$ 23,600.0        | \$ (1,300.0)       | \$ 18,889.9         |
| Purification | \$ 1,400.0          | \$ -               | \$ 1,400.0         | \$ 1,185.9          |
| Mains        | \$ 19,900.0         | \$ 12,600.0        | \$ 7,300.0         | \$ 16,856.9         |
| Services     | \$ 64,500.0         | \$ 42,700.0        | \$ 21,800.0        | \$ 54,636.7         |
| Meters       | \$ 15,200.0         | \$ 9,800.0         | \$ 5,400.0         | \$ 12,875.6         |
| Hydrants     | \$ 7,100.0          | \$ 3,100.0         | \$ 4,000.0         | \$ 6,014.3          |
| Equipment    | \$ 5,200.0          | \$ 4,000.0         | \$ 1,200.0         | \$ 4,404.8          |
| Intangible   | \$ 1,100.0          | \$ -               | \$ 1,100.0         | \$ 931.8            |
| <b>Total</b> | <b>\$ 137,000.0</b> | <b>\$ 96,100.0</b> | <b>\$ 40,900.0</b> | <b>\$ 116,050.0</b> |

**Kern River Valley District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ -                | \$ -                | \$ -        | \$ -                |
| Structures   | \$ 13,800.0         | \$ 13,800.0         | \$ -        | \$ 13,800.0         |
| Wells        | \$ 400.0            | \$ 400.0            | \$ -        | \$ 400.0            |
| Storage      | \$ 33,800.0         | \$ 33,800.0         | \$ -        | \$ 33,800.0         |
| Pumps        | \$ 48,900.0         | \$ 48,900.0         | \$ -        | \$ 48,900.0         |
| Purification | \$ 24,800.0         | \$ 24,800.0         | \$ -        | \$ 24,800.0         |
| Mains        | \$ 60,900.0         | \$ 60,900.0         | \$ -        | \$ 60,900.0         |
| Services     | \$ 1,000.0          | \$ 1,000.0          | \$ -        | \$ 1,000.0          |
| Meters       | \$ 800.0            | \$ 800.0            | \$ -        | \$ 800.0            |
| Hydrants     | \$ -                | \$ -                | \$ -        | \$ -                |
| Equipment    | \$ 5,300.0          | \$ 5,300.0          | \$ -        | \$ 5,300.0          |
| Intangible   | \$ -                | \$ -                | \$ -        | \$ -                |
| <b>Total</b> | <b>\$ 189,700.0</b> | <b>\$ 189,700.0</b> | <b>\$ -</b> | <b>\$ 189,700.0</b> |

**2013**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 300.0            | \$ 300.0            | \$ -        | \$ 300.0            |
| Structures   | \$ 7,700.0          | \$ 7,700.0          | \$ -        | \$ 7,700.0          |
| Wells        | \$ 4,600.0          | \$ 4,600.0          | \$ -        | \$ 4,600.0          |
| Storage      | \$ 10,500.0         | \$ 10,500.0         | \$ -        | \$ 10,500.0         |
| Pumps        | \$ 63,400.0         | \$ 63,400.0         | \$ -        | \$ 63,400.0         |
| Purification | \$ 10,400.0         | \$ 10,400.0         | \$ -        | \$ 10,400.0         |
| Mains        | \$ 32,800.0         | \$ 32,800.0         | \$ -        | \$ 32,800.0         |
| Services     | \$ 1,700.0          | \$ 1,700.0          | \$ -        | \$ 1,700.0          |
| Meters       | \$ 600.0            | \$ 600.0            | \$ -        | \$ 600.0            |
| Hydrants     | \$ -                | \$ -                | \$ -        | \$ -                |
| Equipment    | \$ 12,200.0         | \$ 12,200.0         | \$ -        | \$ 12,200.0         |
| Intangible   | \$ (1,200.0)        | \$ (1,200.0)        | \$ -        | \$ (1,200.0)        |
| <b>Total</b> | <b>\$ 143,000.0</b> | <b>\$ 143,000.0</b> | <b>\$ -</b> | <b>\$ 143,000.0</b> |

**2014**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 300.0            | \$ 300.0            | \$ -        | \$ 300.0            |
| Structures   | \$ 8,100.0          | \$ 8,100.0          | \$ -        | \$ 8,100.0          |
| Wells        | \$ 4,800.0          | \$ 4,800.0          | \$ -        | \$ 4,800.0          |
| Storage      | \$ 11,100.0         | \$ 11,100.0         | \$ -        | \$ 11,100.0         |
| Pumps        | \$ 66,700.0         | \$ 66,700.0         | \$ -        | \$ 66,700.0         |
| Purification | \$ 10,900.0         | \$ 10,900.0         | \$ -        | \$ 10,900.0         |
| Mains        | \$ 34,600.0         | \$ 34,600.0         | \$ -        | \$ 34,600.0         |
| Services     | \$ 1,800.0          | \$ 1,800.0          | \$ -        | \$ 1,800.0          |
| Meters       | \$ 600.0            | \$ 600.0            | \$ -        | \$ 600.0            |
| Hydrants     | \$ -                | \$ -                | \$ -        | \$ -                |
| Equipment    | \$ 12,800.0         | \$ 12,800.0         | \$ -        | \$ 12,800.0         |
| Intangible   | \$ (1,300.0)        | \$ (1,300.0)        | \$ -        | \$ (1,300.0)        |
| <b>Total</b> | <b>\$ 150,400.0</b> | <b>\$ 150,400.0</b> | <b>\$ -</b> | <b>\$ 150,400.0</b> |

**2015**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 300.0            | \$ 300.0            | \$ -        | \$ 300.0            |
| Structures   | \$ 8,300.0          | \$ 8,300.0          | \$ -        | \$ 8,300.0          |
| Wells        | \$ 5,000.0          | \$ 5,000.0          | \$ -        | \$ 5,000.0          |
| Storage      | \$ 11,400.0         | \$ 11,400.0         | \$ -        | \$ 11,400.0         |
| Pumps        | \$ 68,400.0         | \$ 68,400.0         | \$ -        | \$ 68,400.0         |
| Purification | \$ 11,200.0         | \$ 11,200.0         | \$ -        | \$ 11,200.0         |
| Mains        | \$ 35,500.0         | \$ 35,500.0         | \$ -        | \$ 35,500.0         |
| Services     | \$ 1,800.0          | \$ 1,800.0          | \$ -        | \$ 1,800.0          |
| Meters       | \$ 600.0            | \$ 600.0            | \$ -        | \$ 600.0            |
| Hydrants     | \$ -                | \$ -                | \$ -        | \$ -                |
| Equipment    | \$ 13,200.0         | \$ 13,200.0         | \$ -        | \$ 13,200.0         |
| Intangible   | \$ (1,300.0)        | \$ (1,300.0)        | \$ -        | \$ (1,300.0)        |
| <b>Total</b> | <b>\$ 154,400.0</b> | <b>\$ 154,400.0</b> | <b>\$ -</b> | <b>\$ 154,400.0</b> |

**Los Altos District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 300.0            | \$ 300.0            | \$ -        | \$ 300.0            |
| Structures   | \$ 9,800.0          | \$ 9,800.0          | \$ -        | \$ 9,800.0          |
| Wells        | \$ 26,100.0         | \$ 26,100.0         | \$ -        | \$ 26,100.0         |
| Storage      | \$ 33,800.0         | \$ 33,800.0         | \$ -        | \$ 33,800.0         |
| Pumps        | \$ 192,300.0        | \$ 192,300.0        | \$ -        | \$ 192,300.0        |
| Purification | \$ 1,200.0          | \$ 1,200.0          | \$ -        | \$ 1,200.0          |
| Mains        | \$ 145,400.0        | \$ 145,400.0        | \$ -        | \$ 145,400.0        |
| Services     | \$ 267,500.0        | \$ 267,500.0        | \$ -        | \$ 267,500.0        |
| Meters       | \$ 124,600.0        | \$ 124,600.0        | \$ -        | \$ 124,600.0        |
| Hydrants     | \$ 18,300.0         | \$ 18,300.0         | \$ -        | \$ 18,300.0         |
| Equipment    | \$ 20,200.0         | \$ 20,200.0         | \$ -        | \$ 20,200.0         |
| Intangible   | \$ -                | \$ -                | \$ -        | \$ -                |
| <b>Total</b> | <b>\$ 839,500.0</b> | <b>\$ 839,500.0</b> | <b>\$ -</b> | <b>\$ 839,500.0</b> |

**2013**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement          |
|--------------|-----------------------|---------------------|---------------------|---------------------|
| Land         | \$ -                  | \$ -                | \$ -                | \$ -                |
| Structures   | \$ 38,600.0           | \$ 29,007.9         | \$ 9,592.1          | \$ 33,804.1         |
| Wells        | \$ 28,400.0           | \$ 21,342.6         | \$ 7,057.4          | \$ 24,871.4         |
| Storage      | \$ 45,200.0           | \$ 33,967.8         | \$ 11,232.2         | \$ 39,584.0         |
| Pumps        | \$ 214,000.0          | \$ 160,821.0        | \$ 53,179.0         | \$ 187,411.1        |
| Purification | \$ 200.0              | \$ 150.3            | \$ 49.7             | \$ 175.2            |
| Mains        | \$ 233,300.0          | \$ 175,325.0        | \$ 57,975.1         | \$ 204,313.1        |
| Services     | \$ 369,200.0          | \$ 277,453.8        | \$ 91,746.2         | \$ 323,327.9        |
| Meters       | \$ 112,200.0          | \$ 84,318.3         | \$ 27,881.7         | \$ 98,259.5         |
| Hydrants     | \$ 38,200.0           | \$ 28,707.3         | \$ 9,492.7          | \$ 33,453.8         |
| Equipment    | \$ 44,000.0           | \$ 33,066.0         | \$ 10,934.0         | \$ 38,533.1         |
| Intangible   | \$ 5,900.0            | \$ 4,433.9          | \$ 1,466.2          | \$ 5,166.9          |
| <b>Total</b> | <b>\$ 1,129,200.0</b> | <b>\$ 848,593.8</b> | <b>\$ 280,606.2</b> | <b>\$ 988,900.0</b> |

**2014**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement            |
|--------------|-----------------------|---------------------|---------------------|-----------------------|
| Land         | \$ -                  | \$ -                | \$ -                | \$ -                  |
| Structures   | \$ 40,600.0           | \$ 29,577.1         | \$ 11,022.9         | \$ 35,089.9           |
| Wells        | \$ 29,900.0           | \$ 21,782.2         | \$ 8,117.9          | \$ 25,842.1           |
| Storage      | \$ 47,600.0           | \$ 34,676.6         | \$ 12,923.4         | \$ 41,139.9           |
| Pumps        | \$ 225,300.0          | \$ 164,131.1        | \$ 61,169.0         | \$ 194,722.9          |
| Purification | \$ 200.0              | \$ 145.7            | \$ 54.3             | \$ 172.9              |
| Mains        | \$ 245,600.0          | \$ 178,919.6        | \$ 66,680.4         | \$ 212,267.8          |
| Services     | \$ 388,500.0          | \$ 283,022.3        | \$ 105,477.8        | \$ 335,773.8          |
| Meters       | \$ 118,100.0          | \$ 86,035.9         | \$ 32,064.2         | \$ 102,071.8          |
| Hydrants     | \$ 40,200.0           | \$ 29,285.7         | \$ 10,914.3         | \$ 34,744.2           |
| Equipment    | \$ 46,300.0           | \$ 33,729.6         | \$ 12,570.5         | \$ 40,016.3           |
| Intangible   | \$ 6,200.0            | \$ 4,516.7          | \$ 1,683.3          | \$ 5,358.6            |
| <b>Total</b> | <b>\$ 1,188,500.0</b> | <b>\$ 865,822.3</b> | <b>\$ 322,677.8</b> | <b>\$ 1,027,200.0</b> |

**2015**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement            |
|--------------|-----------------------|---------------------|---------------------|-----------------------|
| Land         | \$ -                  | \$ -                | \$ -                | \$ -                  |
| Structures   | \$ 41,700.0           | \$ 30,232.5         | \$ 11,467.5         | \$ 35,967.0           |
| Wells        | \$ 30,700.0           | \$ 22,257.5         | \$ 8,442.5          | \$ 26,479.3           |
| Storage      | \$ 48,900.0           | \$ 35,452.5         | \$ 13,447.5         | \$ 42,177.2           |
| Pumps        | \$ 231,200.0          | \$ 167,620.0        | \$ 63,580.0         | \$ 199,414.3          |
| Purification | \$ 200.0              | \$ 145.0            | \$ 55.0             | \$ 172.5              |
| Mains        | \$ 252,000.0          | \$ 182,700.0        | \$ 69,300.0         | \$ 217,354.6          |
| Services     | \$ 398,700.0          | \$ 289,057.5        | \$ 109,642.5        | \$ 343,886.1          |
| Meters       | \$ 121,200.0          | \$ 87,870.0         | \$ 33,330.0         | \$ 104,537.2          |
| Hydrants     | \$ 41,300.0           | \$ 29,942.5         | \$ 11,357.5         | \$ 35,622.0           |
| Equipment    | \$ 47,500.0           | \$ 34,437.5         | \$ 13,062.5         | \$ 40,969.6           |
| Intangible   | \$ 6,400.0            | \$ 4,640.0          | \$ 1,760.0          | \$ 5,520.1            |
| <b>Total</b> | <b>\$ 1,219,800.0</b> | <b>\$ 884,355.0</b> | <b>\$ 335,445.0</b> | <b>\$ 1,052,100.0</b> |

**Livermore District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 400.0            | \$ 400.0            | \$ -        | \$ 400.0            |
| Structures   | \$ 2,800.0          | \$ 2,800.0          | \$ -        | \$ 2,800.0          |
| Wells        | \$ -                | \$ -                | \$ -        | \$ -                |
| Storage      | \$ 1,700.0          | \$ 1,700.0          | \$ -        | \$ 1,700.0          |
| Pumps        | \$ 107,100.0        | \$ 107,100.0        | \$ -        | \$ 107,100.0        |
| Purification | \$ 25,400.0         | \$ 25,400.0         | \$ -        | \$ 25,400.0         |
| Mains        | \$ 236,200.0        | \$ 236,200.0        | \$ -        | \$ 236,200.0        |
| Services     | \$ 182,400.0        | \$ 182,400.0        | \$ -        | \$ 182,400.0        |
| Meters       | \$ 73,800.0         | \$ 73,800.0         | \$ -        | \$ 73,800.0         |
| Hydrants     | \$ 6,000.0          | \$ 6,000.0          | \$ -        | \$ 6,000.0          |
| Equipment    | \$ 2,800.0          | \$ 2,800.0          | \$ -        | \$ 2,800.0          |
| Intangible   | \$ -                | \$ -                | \$ -        | \$ -                |
| <b>Total</b> | <b>\$ 638,600.0</b> | <b>\$ 638,600.0</b> | <b>\$ -</b> | <b>\$ 638,600.0</b> |

**2013**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement          |
|--------------|-----------------------|---------------------|---------------------|---------------------|
| Land         | \$ 400.0              | \$ 246.0            | \$ 154.0            | \$ 323.0            |
| Structures   | \$ 54,100.0           | \$ 33,271.5         | \$ 20,828.5         | \$ 43,685.6         |
| Wells        | \$ -                  | \$ -                | \$ -                | \$ -                |
| Storage      | \$ 36,500.0           | \$ 22,447.5         | \$ 14,052.5         | \$ 29,473.7         |
| Pumps        | \$ 165,200.0          | \$ 101,598.0        | \$ 63,602.0         | \$ 133,398.7        |
| Purification | \$ 15,500.0           | \$ 9,532.5          | \$ 5,967.5          | \$ 12,516.2         |
| Mains        | \$ 384,900.0          | \$ 236,713.5        | \$ 148,186.5        | \$ 310,806.0        |
| Services     | \$ 312,400.0          | \$ 192,126.0        | \$ 120,274.0        | \$ 252,262.4        |
| Meters       | \$ 52,300.0           | \$ 32,164.5         | \$ 20,135.5         | \$ 42,232.2         |
| Hydrants     | \$ 14,000.0           | \$ 8,610.0          | \$ 5,390.0          | \$ 11,305.0         |
| Equipment    | \$ 12,100.0           | \$ 7,441.5          | \$ 4,658.5          | \$ 9,770.7          |
| Intangible   | \$ 2,200.0            | \$ 1,353.0          | \$ 847.0            | \$ 1,776.5          |
| <b>Total</b> | <b>\$ 1,049,600.0</b> | <b>\$ 645,504.0</b> | <b>\$ 404,096.0</b> | <b>\$ 847,550.0</b> |

**2014**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement          |
|--------------|-----------------------|---------------------|---------------------|---------------------|
| Land         | \$ 400.0              | \$ 238.4            | \$ 161.6            | \$ 319.2            |
| Structures   | \$ 57,000.0           | \$ 33,972.0         | \$ 23,028.0         | \$ 45,492.2         |
| Wells        | \$ -                  | \$ -                | \$ -                | \$ -                |
| Storage      | \$ 38,500.0           | \$ 22,946.0         | \$ 15,554.0         | \$ 30,727.2         |
| Pumps        | \$ 173,800.0          | \$ 103,584.8        | \$ 70,215.2         | \$ 138,711.2        |
| Purification | \$ 16,300.0           | \$ 9,714.8          | \$ 6,585.2          | \$ 13,009.2         |
| Mains        | \$ 405,100.0          | \$ 241,439.6        | \$ 163,660.4        | \$ 323,313.7        |
| Services     | \$ 328,800.0          | \$ 195,964.8        | \$ 132,835.2        | \$ 262,418.0        |
| Meters       | \$ 55,100.0           | \$ 32,839.6         | \$ 22,260.4         | \$ 43,975.8         |
| Hydrants     | \$ 14,800.0           | \$ 8,820.8          | \$ 5,979.2          | \$ 11,812.0         |
| Equipment    | \$ 12,700.0           | \$ 7,569.2          | \$ 5,130.8          | \$ 10,136.0         |
| Intangible   | \$ 2,300.0            | \$ 1,370.8          | \$ 929.2            | \$ 1,835.6          |
| <b>Total</b> | <b>\$ 1,104,800.0</b> | <b>\$ 658,460.8</b> | <b>\$ 446,339.2</b> | <b>\$ 881,750.0</b> |

**2015**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement          |
|--------------|-----------------------|---------------------|---------------------|---------------------|
| Land         | \$ 400.0              | \$ 237.2            | \$ 162.8            | \$ 318.7            |
| Structures   | \$ 58,500.0           | \$ 34,690.5         | \$ 23,809.5         | \$ 46,608.6         |
| Wells        | \$ -                  | \$ -                | \$ -                | \$ -                |
| Storage      | \$ 39,500.0           | \$ 23,423.5         | \$ 16,076.5         | \$ 31,470.7         |
| Pumps        | \$ 178,400.0          | \$ 105,791.2        | \$ 72,608.8         | \$ 142,136.2        |
| Purification | \$ 16,800.0           | \$ 9,962.4          | \$ 6,837.6          | \$ 13,385.0         |
| Mains        | \$ 415,700.0          | \$ 246,510.1        | \$ 169,189.9        | \$ 331,199.6        |
| Services     | \$ 337,400.0          | \$ 200,078.2        | \$ 137,321.8        | \$ 268,815.9        |
| Meters       | \$ 56,500.0           | \$ 33,504.5         | \$ 22,995.5         | \$ 45,015.1         |
| Hydrants     | \$ 15,200.0           | \$ 9,013.6          | \$ 6,186.4          | \$ 12,110.3         |
| Equipment    | \$ 13,000.0           | \$ 7,709.0          | \$ 5,291.0          | \$ 10,357.5         |
| Intangible   | \$ 2,300.0            | \$ 1,363.9          | \$ 936.1            | \$ 1,832.5          |
| <b>Total</b> | <b>\$ 1,133,700.0</b> | <b>\$ 672,284.1</b> | <b>\$ 461,415.9</b> | <b>\$ 903,250.0</b> |

**Marysville District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ -                | \$ -                | \$ -        | \$ -                |
| Structures   | \$ 1,800.0          | \$ 1,800.0          | \$ -        | \$ 1,800.0          |
| Wells        | \$ -                | \$ -                | \$ -        | \$ -                |
| Storage      | \$ -                | \$ -                | \$ -        | \$ -                |
| Pumps        | \$ 27,100.0         | \$ 27,100.0         | \$ -        | \$ 27,100.0         |
| Purification | \$ -                | \$ -                | \$ -        | \$ -                |
| Mains        | \$ 3,800.0          | \$ 3,800.0          | \$ -        | \$ 3,800.0          |
| Services     | \$ 51,600.0         | \$ 51,600.0         | \$ -        | \$ 51,600.0         |
| Meters       | \$ 19,500.0         | \$ 19,500.0         | \$ -        | \$ 19,500.0         |
| Hydrants     | \$ 400.0            | \$ 400.0            | \$ -        | \$ 400.0            |
| Equipment    | \$ 3,200.0          | \$ 3,200.0          | \$ -        | \$ 3,200.0          |
| Intangible   | \$ -                | \$ -                | \$ -        | \$ -                |
| <b>Total</b> | <b>\$ 107,400.0</b> | <b>\$ 107,400.0</b> | <b>\$ -</b> | <b>\$ 107,400.0</b> |

**2013**

| Descriptions | Cal Water Direct    | DRA Report          | Difference         | Settlement          |
|--------------|---------------------|---------------------|--------------------|---------------------|
| Land         | \$ -                | \$ -                | \$ -               | \$ -                |
| Structures   | \$ 6,400.0          | \$ 4,180.4          | \$ 2,219.6         | \$ 5,290.2          |
| Wells        | \$ -                | \$ -                | \$ -               | \$ -                |
| Storage      | \$ -                | \$ -                | \$ -               | \$ -                |
| Pumps        | \$ 31,700.0         | \$ 20,706.1         | \$ 10,993.9        | \$ 26,203.0         |
| Purification | \$ -                | \$ -                | \$ -               | \$ -                |
| Mains        | \$ 17,900.0         | \$ 11,692.1         | \$ 6,207.9         | \$ 14,796.0         |
| Services     | \$ 75,900.0         | \$ 49,577.0         | \$ 26,323.0        | \$ 62,738.5         |
| Meters       | \$ 20,300.0         | \$ 13,259.7         | \$ 7,040.3         | \$ 16,779.9         |
| Hydrants     | \$ 1,100.0          | \$ 718.5            | \$ 381.5           | \$ 909.3            |
| Equipment    | \$ 6,600.0          | \$ 4,311.0          | \$ 2,289.0         | \$ 5,455.5          |
| Intangible   | \$ 6,300.0          | \$ 4,115.1          | \$ 2,184.9         | \$ 5,207.5          |
| <b>Total</b> | <b>\$ 166,200.0</b> | <b>\$ 108,560.0</b> | <b>\$ 57,640.0</b> | <b>\$ 137,380.0</b> |

**2014**

| Descriptions | Cal Water Direct    | DRA Report          | Difference         | Settlement          |
|--------------|---------------------|---------------------|--------------------|---------------------|
| Land         | \$ -                | \$ -                | \$ -               | \$ -                |
| Structures   | \$ 6,800.0          | \$ 4,279.8          | \$ 2,520.2         | \$ 5,539.9          |
| Wells        | \$ -                | \$ -                | \$ -               | \$ -                |
| Storage      | \$ -                | \$ -                | \$ -               | \$ -                |
| Pumps        | \$ 33,400.0         | \$ 21,021.6         | \$ 12,378.4        | \$ 27,210.8         |
| Purification | \$ -                | \$ -                | \$ -               | \$ -                |
| Mains        | \$ 18,800.0         | \$ 11,832.5         | \$ 6,967.5         | \$ 15,316.2         |
| Services     | \$ 79,800.0         | \$ 50,225.2         | \$ 29,574.8        | \$ 65,012.6         |
| Meters       | \$ 21,400.0         | \$ 13,468.9         | \$ 7,931.1         | \$ 17,434.5         |
| Hydrants     | \$ 1,100.0          | \$ 692.3            | \$ 407.7           | \$ 896.2            |
| Equipment    | \$ 7,000.0          | \$ 4,405.7          | \$ 2,594.3         | \$ 5,702.9          |
| Intangible   | \$ 6,600.0          | \$ 4,154.0          | \$ 2,446.0         | \$ 5,377.0          |
| <b>Total</b> | <b>\$ 174,900.0</b> | <b>\$ 110,080.0</b> | <b>\$ 64,820.0</b> | <b>\$ 142,490.0</b> |

**2015**

| Descriptions | Cal Water Direct    | DRA Report          | Difference         | Settlement          |
|--------------|---------------------|---------------------|--------------------|---------------------|
| Land         | \$ -                | \$ -                | \$ -               | \$ -                |
| Structures   | \$ 6,900.0          | \$ 4,302.4          | \$ 2,597.6         | \$ 5,601.2          |
| Wells        | \$ -                | \$ -                | \$ -               | \$ -                |
| Storage      | \$ -                | \$ -                | \$ -               | \$ -                |
| Pumps        | \$ 34,300.0         | \$ 21,387.4         | \$ 12,912.6        | \$ 27,843.8         |
| Purification | \$ -                | \$ -                | \$ -               | \$ -                |
| Mains        | \$ 19,300.0         | \$ 12,034.3         | \$ 7,265.7         | \$ 15,667.2         |
| Services     | \$ 81,900.0         | \$ 51,067.9         | \$ 30,832.1        | \$ 66,484.2         |
| Meters       | \$ 21,900.0         | \$ 13,655.5         | \$ 8,244.5         | \$ 17,777.8         |
| Hydrants     | \$ 1,200.0          | \$ 748.2            | \$ 451.8           | \$ 974.1            |
| Equipment    | \$ 7,100.0          | \$ 4,427.1          | \$ 2,672.9         | \$ 5,763.6          |
| Intangible   | \$ 6,800.0          | \$ 4,240.1          | \$ 2,559.9         | \$ 5,520.1          |
| <b>Total</b> | <b>\$ 179,400.0</b> | <b>\$ 111,863.0</b> | <b>\$ 67,537.0</b> | <b>\$ 145,632.0</b> |

**Oroville District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct   | DRA Report         | Difference  | Settlement         |
|--------------|--------------------|--------------------|-------------|--------------------|
| Land         | \$ -               | \$ -               | \$ -        | \$ -               |
| Structures   | \$ 7,000.0         | \$ 7,000.0         | \$ -        | \$ 7,000.0         |
| Wells        | \$ -               | \$ -               | \$ -        | \$ -               |
| Storage      | \$ 1,400.0         | \$ 1,400.0         | \$ -        | \$ 1,400.0         |
| Pumps        | \$ 8,000.0         | \$ 8,000.0         | \$ -        | \$ 8,000.0         |
| Purification | \$ 10,600.0        | \$ 10,600.0        | \$ -        | \$ 10,600.0        |
| Mains        | \$ 7,800.0         | \$ 7,800.0         | \$ -        | \$ 7,800.0         |
| Services     | \$ 37,300.0        | \$ 37,300.0        | \$ -        | \$ 37,300.0        |
| Meters       | \$ 12,600.0        | \$ 12,600.0        | \$ -        | \$ 12,600.0        |
| Hydrants     | \$ 3,100.0         | \$ 3,100.0         | \$ -        | \$ 3,100.0         |
| Equipment    | \$ 4,400.0         | \$ 4,400.0         | \$ -        | \$ 4,400.0         |
| Intangible   | \$ -               | \$ -               | \$ -        | \$ -               |
| <b>Total</b> | <b>\$ 92,200.0</b> | <b>\$ 92,200.0</b> | <b>\$ -</b> | <b>\$ 92,200.0</b> |

**2013**

| Descriptions | Cal Water Direct    | DRA Report         | Difference         | Settlement          |
|--------------|---------------------|--------------------|--------------------|---------------------|
| Land         | \$ -                | \$ -               | \$ -               | \$ -                |
| Structures   | \$ 15,400.0         | \$ 7,732.9         | \$ 7,667.1         | \$ 11,566.4         |
| Wells        | \$ 6,800.0          | \$ 3,414.5         | \$ 3,385.5         | \$ 5,107.3          |
| Storage      | \$ 700.0            | \$ 351.5           | \$ 348.5           | \$ 525.7            |
| Pumps        | \$ 33,600.0         | \$ 16,871.7        | \$ 16,728.3        | \$ 25,235.8         |
| Purification | \$ 7,100.0          | \$ 3,565.1         | \$ 3,534.9         | \$ 5,332.6          |
| Mains        | \$ 29,200.0         | \$ 14,662.3        | \$ 14,537.7        | \$ 21,931.2         |
| Services     | \$ 65,400.0         | \$ 32,839.5        | \$ 32,560.5        | \$ 49,119.8         |
| Meters       | \$ 9,000.0          | \$ 4,519.2         | \$ 4,480.8         | \$ 6,759.6          |
| Hydrants     | \$ 5,000.0          | \$ 2,510.7         | \$ 2,489.3         | \$ 3,755.3          |
| Equipment    | \$ 3,800.0          | \$ 1,908.1         | \$ 1,891.9         | \$ 2,854.1          |
| Intangible   | \$ 9,600.0          | \$ 4,820.5         | \$ 4,779.5         | \$ 7,210.2          |
| <b>Total</b> | <b>\$ 185,600.0</b> | <b>\$ 93,196.0</b> | <b>\$ 92,404.0</b> | <b>\$ 139,398.0</b> |

**2014**

| Descriptions | Cal Water Direct    | DRA Report         | Difference          | Settlement          |
|--------------|---------------------|--------------------|---------------------|---------------------|
| Land         | \$ -                | \$ -               | \$ -                | \$ -                |
| Structures   | \$ 16,200.0         | \$ 7,842.8         | \$ 8,357.2          | \$ 12,021.4         |
| Wells        | \$ 7,100.0          | \$ 3,437.3         | \$ 3,662.7          | \$ 5,268.7          |
| Storage      | \$ 700.0            | \$ 338.9           | \$ 361.1            | \$ 519.4            |
| Pumps        | \$ 35,300.0         | \$ 17,089.6        | \$ 18,210.4         | \$ 26,194.9         |
| Purification | \$ 7,500.0          | \$ 3,630.9         | \$ 3,869.1          | \$ 5,565.5          |
| Mains        | \$ 30,700.0         | \$ 14,862.6        | \$ 15,837.4         | \$ 22,781.4         |
| Services     | \$ 68,900.0         | \$ 33,356.1        | \$ 35,543.9         | \$ 51,128.2         |
| Meters       | \$ 9,500.0          | \$ 4,599.2         | \$ 4,900.8          | \$ 7,049.6          |
| Hydrants     | \$ 5,200.0          | \$ 2,517.4         | \$ 2,682.6          | \$ 3,858.7          |
| Equipment    | \$ 4,000.0          | \$ 1,936.5         | \$ 2,063.5          | \$ 2,968.3          |
| Intangible   | \$ 10,100.0         | \$ 4,889.7         | \$ 5,210.3          | \$ 7,494.9          |
| <b>Total</b> | <b>\$ 195,200.0</b> | <b>\$ 94,501.0</b> | <b>\$ 100,699.0</b> | <b>\$ 144,851.0</b> |

**2015**

| Descriptions | Cal Water Direct    | DRA Report         | Difference          | Settlement          |
|--------------|---------------------|--------------------|---------------------|---------------------|
| Land         | \$ -                | \$ -               | \$ -                | \$ -                |
| Structures   | \$ 16,700.0         | \$ 8,002.6         | \$ 8,697.4          | \$ 12,351.3         |
| Wells        | \$ 7,300.0          | \$ 3,498.1         | \$ 3,801.9          | \$ 5,399.1          |
| Storage      | \$ 700.0            | \$ 335.4           | \$ 364.6            | \$ 517.7            |
| Pumps        | \$ 36,200.0         | \$ 17,346.9        | \$ 18,853.1         | \$ 26,773.5         |
| Purification | \$ 7,700.0          | \$ 3,689.8         | \$ 4,010.2          | \$ 5,694.9          |
| Mains        | \$ 31,500.0         | \$ 15,094.7        | \$ 16,405.3         | \$ 23,297.4         |
| Services     | \$ 70,700.0         | \$ 33,879.2        | \$ 36,820.8         | \$ 52,289.8         |
| Meters       | \$ 9,700.0          | \$ 4,648.2         | \$ 5,051.8          | \$ 7,174.1          |
| Hydrants     | \$ 5,400.0          | \$ 2,587.7         | \$ 2,812.3          | \$ 3,993.8          |
| Equipment    | \$ 4,100.0          | \$ 1,964.7         | \$ 2,135.3          | \$ 3,032.4          |
| Intangible   | \$ 10,400.0         | \$ 4,983.6         | \$ 5,416.4          | \$ 7,691.8          |
| <b>Total</b> | <b>\$ 200,400.0</b> | <b>\$ 96,031.0</b> | <b>\$ 104,369.0</b> | <b>\$ 148,216.0</b> |

**Palos Verdes  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 12,300.0         | \$ 12,300.0         | \$ -        | \$ 12,300.0         |
| Structures   | \$ 13,600.0         | \$ 13,600.0         | \$ -        | \$ 13,600.0         |
| Wells        | \$ -                | \$ -                | \$ -        | \$ -                |
| Storage      | \$ 8,800.0          | \$ 8,800.0          | \$ -        | \$ 8,800.0          |
| Pumps        | \$ 123,100.0        | \$ 123,100.0        | \$ -        | \$ 123,100.0        |
| Purification | \$ -                | \$ -                | \$ -        | \$ -                |
| Mains        | \$ 110,500.0        | \$ 110,500.0        | \$ -        | \$ 110,500.0        |
| Services     | \$ 120,800.0        | \$ 120,800.0        | \$ -        | \$ 120,800.0        |
| Meters       | \$ 129,800.0        | \$ 129,800.0        | \$ -        | \$ 129,800.0        |
| Hydrants     | \$ 20,400.0         | \$ 20,400.0         | \$ -        | \$ 20,400.0         |
| Equipment    | \$ 3,300.0          | \$ 3,300.0          | \$ -        | \$ 3,300.0          |
| Intangible   | \$ -                | \$ -                | \$ -        | \$ -                |
| <b>Total</b> | <b>\$ 542,600.0</b> | <b>\$ 542,600.0</b> | <b>\$ -</b> | <b>\$ 542,600.0</b> |

**2013**

| Descriptions | Cal Water Direct    | DRA Report          | Difference          | Settlement          |
|--------------|---------------------|---------------------|---------------------|---------------------|
| Land         | \$ -                | \$ -                | \$ -                | \$ -                |
| Structures   | \$ 42,400.0         | \$ 31,069.6         | \$ 11,330.4         | \$ 36,714.6         |
| Wells        | \$ -                | \$ -                | \$ -                | \$ -                |
| Storage      | \$ 29,400.0         | \$ 21,504.0         | \$ 7,896.0          | \$ 25,457.8         |
| Pumps        | \$ 184,100.0        | \$ 134,733.6        | \$ 49,366.4         | \$ 159,414.1        |
| Purification | \$ -                | \$ -                | \$ -                | \$ -                |
| Mains        | \$ 190,800.0        | \$ 139,627.6        | \$ 51,172.4         | \$ 165,215.7        |
| Services     | \$ 152,200.0        | \$ 111,375.8        | \$ 40,824.2         | \$ 131,791.6        |
| Meters       | \$ 110,500.0        | \$ 80,899.5         | \$ 29,600.5         | \$ 95,683.1         |
| Hydrants     | \$ 26,100.0         | \$ 19,057.0         | \$ 7,043.0          | \$ 22,600.3         |
| Equipment    | \$ 10,300.0         | \$ 7,489.3          | \$ 2,810.7          | \$ 8,918.9          |
| Intangible   | \$ 3,700.0          | \$ 2,743.6          | \$ 956.4            | \$ 3,203.9          |
| <b>Total</b> | <b>\$ 749,500.0</b> | <b>\$ 548,500.0</b> | <b>\$ 201,000.0</b> | <b>\$ 649,000.0</b> |

**2014**

| Descriptions | Cal Water Direct    | DRA Report          | Difference          | Settlement          |
|--------------|---------------------|---------------------|---------------------|---------------------|
| Land         | \$ -                | \$ -                | \$ -                | \$ -                |
| Structures   | \$ 44,600.0         | \$ 31,662.9         | \$ 12,937.1         | \$ 38,127.2         |
| Wells        | \$ -                | \$ -                | \$ -                | \$ -                |
| Storage      | \$ 30,900.0         | \$ 31,662.9         | \$ (762.9)          | \$ 26,415.5         |
| Pumps        | \$ 193,700.0        | \$ 137,478.0        | \$ 56,222.0         | \$ 165,588.2        |
| Purification | \$ -                | \$ -                | \$ -                | \$ -                |
| Mains        | \$ 200,800.0        | \$ 142,520.3        | \$ 58,279.7         | \$ 171,657.8        |
| Services     | \$ 160,200.0        | \$ 113,675.2        | \$ 46,524.8         | \$ 136,950.1        |
| Meters       | \$ 116,300.0        | \$ 82,531.3         | \$ 33,768.7         | \$ 99,421.3         |
| Hydrants     | \$ 27,400.0         | \$ 19,502.0         | \$ 7,898.0          | \$ 23,423.4         |
| Equipment    | \$ 10,800.0         | \$ 7,637.7          | \$ 3,162.3          | \$ 9,232.6          |
| Intangible   | \$ 3,900.0          | \$ 2,743.6          | \$ 1,156.4          | \$ 3,334.0          |
| <b>Total</b> | <b>\$ 788,600.0</b> | <b>\$ 569,413.9</b> | <b>\$ 219,186.1</b> | <b>\$ 674,150.0</b> |

**2015**

| Descriptions | Cal Water Direct    | DRA Report          | Difference          | Settlement          |
|--------------|---------------------|---------------------|---------------------|---------------------|
| Land         | \$ -                | \$ -                | \$ -                | \$ -                |
| Structures   | \$ 45,800.0         | \$ 32,329.6         | \$ 13,470.4         | \$ 39,078.9         |
| Wells        | \$ -                | \$ -                | \$ -                | \$ -                |
| Storage      | \$ 31,700.0         | \$ 22,393.4         | \$ 9,306.6          | \$ 27,048.0         |
| Pumps        | \$ 198,800.0        | \$ 140,441.0        | \$ 58,359.0         | \$ 169,626.1        |
| Purification | \$ -                | \$ -                | \$ -                | \$ -                |
| Mains        | \$ 206,000.0        | \$ 145,557.3        | \$ 60,442.7         | \$ 175,769.5        |
| Services     | \$ 164,400.0        | \$ 116,119.6        | \$ 48,280.4         | \$ 140,274.3        |
| Meters       | \$ 119,300.0        | \$ 84,309.1         | \$ 34,990.9         | \$ 101,792.7        |
| Hydrants     | \$ 28,100.0         | \$ 19,872.3         | \$ 8,227.7          | \$ 23,976.3         |
| Equipment    | \$ 11,100.0         | \$ 7,859.9          | \$ 3,240.1          | \$ 9,471.1          |
| Intangible   | \$ 4,000.0          | \$ 2,817.7          | \$ 1,182.3          | \$ 3,413.0          |
| <b>Total</b> | <b>\$ 809,200.0</b> | <b>\$ 571,700.0</b> | <b>\$ 237,500.0</b> | <b>\$ 690,450.0</b> |

**Rancho Dominguez District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct   | DRA Report         | Difference  | Settlement         |
|--------------|--------------------|--------------------|-------------|--------------------|
| Land         | \$ -               | \$ -               | \$ -        | \$ -               |
| Structures   | \$ 3,400.0         | \$ 3,400.0         | \$ -        | \$ 3,400.0         |
| Wells        | \$ -               | \$ -               | \$ -        | \$ -               |
| Storage      | \$ -               | \$ -               | \$ -        | \$ -               |
| Pumps        | \$ 2,400.0         | \$ 2,400.0         | \$ -        | \$ 2,400.0         |
| Purification | \$ -               | \$ -               | \$ -        | \$ -               |
| Mains        | \$ -               | \$ -               | \$ -        | \$ -               |
| Services     | \$ -               | \$ -               | \$ -        | \$ -               |
| Meters       | \$ -               | \$ -               | \$ -        | \$ -               |
| Hydrants     | \$ -               | \$ -               | \$ -        | \$ -               |
| Equipment    | \$ 57,500.0        | \$ 57,500.0        | \$ -        | \$ 57,500.0        |
| Intangible   | \$ -               | \$ -               | \$ -        | \$ -               |
| <b>Total</b> | <b>\$ 63,300.0</b> | <b>\$ 63,300.0</b> | <b>\$ -</b> | <b>\$ 63,300.0</b> |

**2013**

| Descriptions | Cal Water Direct   | DRA Report         | Difference  | Settlement         |
|--------------|--------------------|--------------------|-------------|--------------------|
| Land         | \$ -               | \$ -               | \$ -        | \$ -               |
| Structures   | \$ 6,200.0         | \$ 6,200.0         | \$ -        | \$ 6,200.0         |
| Wells        | \$ -               | \$ -               | \$ -        | \$ -               |
| Storage      | \$ -               | \$ -               | \$ -        | \$ -               |
| Pumps        | \$ 2,900.0         | \$ 2,900.0         | \$ -        | \$ 2,900.0         |
| Purification | \$ -               | \$ -               | \$ -        | \$ -               |
| Mains        | \$ -               | \$ -               | \$ -        | \$ -               |
| Services     | \$ -               | \$ -               | \$ -        | \$ -               |
| Meters       | \$ -               | \$ -               | \$ -        | \$ -               |
| Hydrants     | \$ -               | \$ -               | \$ -        | \$ -               |
| Equipment    | \$ 46,300.0        | \$ 46,300.0        | \$ -        | \$ 46,300.0        |
| Intangible   | \$ 10,400.0        | \$ 10,400.0        | \$ -        | \$ 10,400.0        |
| <b>Total</b> | <b>\$ 65,800.0</b> | <b>\$ 65,800.0</b> | <b>\$ -</b> | <b>\$ 65,800.0</b> |

**2014**

| Descriptions | Cal Water Direct   | DRA Report         | Difference  | Settlement         |
|--------------|--------------------|--------------------|-------------|--------------------|
| Land         | \$ -               | \$ -               | \$ -        | \$ -               |
| Structures   | \$ 6,500.0         | \$ 6,500.0         | \$ -        | \$ 6,500.0         |
| Wells        | \$ -               | \$ -               | \$ -        | \$ -               |
| Storage      | \$ -               | \$ -               | \$ -        | \$ -               |
| Pumps        | \$ 3,000.0         | \$ 3,000.0         | \$ -        | \$ 3,000.0         |
| Purification | \$ -               | \$ -               | \$ -        | \$ -               |
| Mains        | \$ -               | \$ -               | \$ -        | \$ -               |
| Services     | \$ -               | \$ -               | \$ -        | \$ -               |
| Meters       | \$ -               | \$ -               | \$ -        | \$ -               |
| Hydrants     | \$ -               | \$ -               | \$ -        | \$ -               |
| Equipment    | \$ 48,800.0        | \$ 48,800.0        | \$ -        | \$ 48,800.0        |
| Intangible   | \$ 11,000.0        | \$ 11,000.0        | \$ -        | \$ 11,000.0        |
| <b>Total</b> | <b>\$ 69,300.0</b> | <b>\$ 69,300.0</b> | <b>\$ -</b> | <b>\$ 69,300.0</b> |

**2015**

| Descriptions | Cal Water Direct   | DRA Report         | Difference  | Settlement         |
|--------------|--------------------|--------------------|-------------|--------------------|
| Land         | \$ -               | \$ -               | \$ -        | \$ -               |
| Structures   | \$ 6,700.0         | \$ 6,700.0         | \$ -        | \$ 6,700.0         |
| Wells        | \$ -               | \$ -               | \$ -        | \$ -               |
| Storage      | \$ -               | \$ -               | \$ -        | \$ -               |
| Pumps        | \$ 3,100.0         | \$ 3,100.0         | \$ -        | \$ 3,100.0         |
| Purification | \$ -               | \$ -               | \$ -        | \$ -               |
| Mains        | \$ -               | \$ -               | \$ -        | \$ -               |
| Services     | \$ -               | \$ -               | \$ -        | \$ -               |
| Meters       | \$ -               | \$ -               | \$ -        | \$ -               |
| Hydrants     | \$ -               | \$ -               | \$ -        | \$ -               |
| Equipment    | \$ 50,000.0        | \$ 50,000.0        | \$ -        | \$ 50,000.0        |
| Intangible   | \$ 11,300.0        | \$ 11,300.0        | \$ -        | \$ 11,300.0        |
| <b>Total</b> | <b>\$ 71,100.0</b> | <b>\$ 71,100.0</b> | <b>\$ -</b> | <b>\$ 71,100.0</b> |

**Redwood Valley District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct | DRA Report  | Difference  | Settlement  |
|--------------|------------------|-------------|-------------|-------------|
| Land         | \$ -             | \$ -        | \$ -        | \$ -        |
| Structures   | \$ -             | \$ -        | \$ -        | \$ -        |
| Wells        | \$ -             | \$ -        | \$ -        | \$ -        |
| Storage      | \$ -             | \$ -        | \$ -        | \$ -        |
| Pumps        | \$ -             | \$ -        | \$ -        | \$ -        |
| Purification | \$ -             | \$ -        | \$ -        | \$ -        |
| Mains        | \$ -             | \$ -        | \$ -        | \$ -        |
| Services     | \$ -             | \$ -        | \$ -        | \$ -        |
| Meters       | \$ -             | \$ -        | \$ -        | \$ -        |
| Hydrants     | \$ -             | \$ -        | \$ -        | \$ -        |
| Equipment    | \$ -             | \$ -        | \$ -        | \$ -        |
| Intangible   | \$ -             | \$ -        | \$ -        | \$ -        |
| <b>Total</b> | <b>\$ -</b>      | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**2013**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 200.0            | \$ 200.0            | \$ -        | \$ 185.3            |
| Structures   | \$ 13,900.0         | \$ 13,900.0         | \$ -        | \$ 12,880.6         |
| Wells        | \$ 10,100.0         | \$ 10,100.0         | \$ -        | \$ 9,359.3          |
| Storage      | \$ 44,200.0         | \$ 44,200.0         | \$ -        | \$ 40,958.5         |
| Pumps        | \$ 28,100.0         | \$ 28,100.0         | \$ -        | \$ 26,039.2         |
| Purification | \$ 40,800.0         | \$ 40,800.0         | \$ -        | \$ 37,807.9         |
| Mains        | \$ 42,000.0         | \$ 42,000.0         | \$ -        | \$ 38,919.9         |
| Services     | \$ 11,300.0         | \$ 11,300.0         | \$ -        | \$ 10,471.3         |
| Meters       | \$ 4,700.0          | \$ 4,700.0          | \$ -        | \$ 4,355.3          |
| Hydrants     | \$ 3,800.0          | \$ 3,800.0          | \$ -        | \$ 3,521.3          |
| Equipment    | \$ 2,800.0          | \$ 2,800.0          | \$ -        | \$ 2,594.7          |
| Intangible   | \$ 11,200.0         | \$ 11,200.0         | \$ -        | \$ 10,378.6         |
| <b>Total</b> | <b>\$ 213,100.0</b> | <b>\$ 213,100.0</b> | <b>\$ -</b> | <b>\$ 197,472.0</b> |

**2014**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 200.0            | \$ 200.0            | \$ -        | \$ 182.2            |
| Structures   | \$ 14,600.0         | \$ 14,600.0         | \$ -        | \$ 13,303.8         |
| Wells        | \$ 10,600.0         | \$ 10,600.0         | \$ -        | \$ 9,658.9          |
| Storage      | \$ 46,500.0         | \$ 46,500.0         | \$ -        | \$ 42,371.6         |
| Pumps        | \$ 29,500.0         | \$ 29,500.0         | \$ -        | \$ 26,880.9         |
| Purification | \$ 43,000.0         | \$ 43,000.0         | \$ -        | \$ 39,182.4         |
| Mains        | \$ 44,200.0         | \$ 44,200.0         | \$ -        | \$ 40,275.8         |
| Services     | \$ 11,900.0         | \$ 11,900.0         | \$ -        | \$ 10,843.5         |
| Meters       | \$ 5,000.0          | \$ 5,000.0          | \$ -        | \$ 4,556.1          |
| Hydrants     | \$ 4,000.0          | \$ 4,000.0          | \$ -        | \$ 3,644.9          |
| Equipment    | \$ 2,900.0          | \$ 2,900.0          | \$ -        | \$ 2,642.5          |
| Intangible   | \$ 11,800.0         | \$ 11,800.0         | \$ -        | \$ 10,752.4         |
| <b>Total</b> | <b>\$ 224,200.0</b> | <b>\$ 224,200.0</b> | <b>\$ -</b> | <b>\$ 204,295.0</b> |

**2015**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 200.0            | \$ 200.0            | \$ -        | \$ 181.4            |
| Structures   | \$ 15,000.0         | \$ 15,000.0         | \$ -        | \$ 13,607.4         |
| Wells        | \$ 10,900.0         | \$ 10,900.0         | \$ -        | \$ 9,888.1          |
| Storage      | \$ 47,700.0         | \$ 47,700.0         | \$ -        | \$ 43,271.6         |
| Pumps        | \$ 30,300.0         | \$ 30,300.0         | \$ -        | \$ 27,487.0         |
| Purification | \$ 44,100.0         | \$ 44,100.0         | \$ -        | \$ 40,005.8         |
| Mains        | \$ 45,300.0         | \$ 45,300.0         | \$ -        | \$ 41,094.4         |
| Services     | \$ 12,300.0         | \$ 12,300.0         | \$ -        | \$ 11,158.1         |
| Meters       | \$ 5,100.0          | \$ 5,100.0          | \$ -        | \$ 4,626.5          |
| Hydrants     | \$ 4,100.0          | \$ 4,100.0          | \$ -        | \$ 3,719.4          |
| Equipment    | \$ 3,000.0          | \$ 3,000.0          | \$ -        | \$ 2,721.5          |
| Intangible   | \$ 12,100.0         | \$ 12,100.0         | \$ -        | \$ 10,976.7         |
| <b>Total</b> | <b>\$ 230,100.0</b> | <b>\$ 230,100.0</b> | <b>\$ -</b> | <b>\$ 208,738.0</b> |

**Selma District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 300.0            | \$ 300.0            | \$ -        | \$ 300.0            |
| Structures   | \$ -                | \$ -                | \$ -        | \$ -                |
| Wells        | \$ 9,100.0          | \$ 9,100.0          | \$ -        | \$ 9,100.0          |
| Storage      | \$ -                | \$ -                | \$ -        | \$ -                |
| Pumps        | \$ 15,600.0         | \$ 15,600.0         | \$ -        | \$ 15,600.0         |
| Purification | \$ 7,000.0          | \$ 7,000.0          | \$ -        | \$ 7,000.0          |
| Mains        | \$ 16,600.0         | \$ 16,600.0         | \$ -        | \$ 16,600.0         |
| Services     | \$ 68,100.0         | \$ 68,100.0         | \$ -        | \$ 68,100.0         |
| Meters       | \$ 20,500.0         | \$ 20,500.0         | \$ -        | \$ 20,500.0         |
| Hydrants     | \$ 7,200.0          | \$ 7,200.0          | \$ -        | \$ 7,200.0          |
| Equipment    | \$ 1,900.0          | \$ 1,900.0          | \$ -        | \$ 1,900.0          |
| Intangible   | \$ -                | \$ -                | \$ -        | \$ -                |
| <b>Total</b> | <b>\$ 146,300.0</b> | <b>\$ 146,300.0</b> | <b>\$ -</b> | <b>\$ 146,300.0</b> |

**2013**

| Descriptions | Cal Water Direct    | DRA Report          | Difference         | Settlement          |
|--------------|---------------------|---------------------|--------------------|---------------------|
| Land         | \$ -                | \$ 300.0            | \$ (300.0)         | \$ -                |
| Structures   | \$ 600.0            | \$ -                | \$ 600.0           | \$ 512.8            |
| Wells        | \$ 9,900.0          | \$ 9,200.0          | \$ 700.0           | \$ 8,461.3          |
| Storage      | \$ -                | \$ -                | \$ -               | \$ -                |
| Pumps        | \$ 36,000.0         | \$ 15,800.0         | \$ 20,200.0        | \$ 30,768.3         |
| Purification | \$ 9,700.0          | \$ 7,100.0          | \$ 2,600.0         | \$ 8,290.4          |
| Mains        | \$ 12,100.0         | \$ 16,800.0         | \$ (4,700.0)       | \$ 10,341.6         |
| Services     | \$ 113,100.0        | \$ 68,800.0         | \$ 44,300.0        | \$ 96,663.9         |
| Meters       | \$ 17,800.0         | \$ 20,700.0         | \$ (2,900.0)       | \$ 15,213.2         |
| Hydrants     | \$ 5,300.0          | \$ 7,300.0          | \$ (2,000.0)       | \$ 4,529.8          |
| Equipment    | \$ 3,300.0          | \$ 1,900.0          | \$ 1,400.0         | \$ 2,820.4          |
| Intangible   | \$ 700.0            | \$ -                | \$ 700.0           | \$ 598.3            |
| <b>Total</b> | <b>\$ 208,500.0</b> | <b>\$ 147,900.0</b> | <b>\$ 60,600.0</b> | <b>\$ 178,200.0</b> |

**2014**

| Descriptions | Cal Water Direct    | DRA Report          | Difference         | Settlement          |
|--------------|---------------------|---------------------|--------------------|---------------------|
| Land         | \$ -                | \$ 300.0            | \$ (300.0)         | \$ -                |
| Structures   | \$ 600.0            | \$ -                | \$ 600.0           | \$ 506.1            |
| Wells        | \$ 10,400.0         | \$ 9,400.0          | \$ 1,000.0         | \$ 8,771.7          |
| Storage      | \$ -                | \$ -                | \$ -               | \$ -                |
| Pumps        | \$ 37,800.0         | \$ 16,100.0         | \$ 21,700.0        | \$ 31,881.9         |
| Purification | \$ 10,300.0         | \$ 7,200.0          | \$ 3,100.0         | \$ 8,687.4          |
| Mains        | \$ 12,700.0         | \$ 17,100.0         | \$ (4,400.0)       | \$ 10,711.6         |
| Services     | \$ 119,000.0        | \$ 70,200.0         | \$ 48,800.0        | \$ 100,369.0        |
| Meters       | \$ 18,700.0         | \$ 21,100.0         | \$ (2,400.0)       | \$ 15,772.3         |
| Hydrants     | \$ 5,600.0          | \$ 7,400.0          | \$ (1,800.0)       | \$ 4,723.2          |
| Equipment    | \$ 3,500.0          | \$ 1,900.0          | \$ 1,600.0         | \$ 2,952.0          |
| Intangible   | \$ 800.0            | \$ -                | \$ 800.0           | \$ 674.7            |
| <b>Total</b> | <b>\$ 219,400.0</b> | <b>\$ 150,700.0</b> | <b>\$ 68,700.0</b> | <b>\$ 185,050.0</b> |

**2015**

| Descriptions | Cal Water Direct    | DRA Report          | Difference         | Settlement          |
|--------------|---------------------|---------------------|--------------------|---------------------|
| Land         | \$ -                | \$ 300.0            | \$ (300.0)         | \$ -                |
| Structures   | \$ 600.0            | \$ -                | \$ 600.0           | \$ 505.2            |
| Wells        | \$ 10,700.0         | \$ 9,600.0          | \$ 1,100.0         | \$ 9,008.5          |
| Storage      | \$ -                | \$ -                | \$ -               | \$ -                |
| Pumps        | \$ 38,800.0         | \$ 16,400.0         | \$ 22,400.0        | \$ 32,666.4         |
| Purification | \$ 10,500.0         | \$ 7,400.0          | \$ 3,100.0         | \$ 8,840.1          |
| Mains        | \$ 13,100.0         | \$ 17,500.0         | \$ (4,400.0)       | \$ 11,029.1         |
| Services     | \$ 122,100.0        | \$ 71,700.0         | \$ 50,400.0        | \$ 102,798.2        |
| Meters       | \$ 19,200.0         | \$ 21,600.0         | \$ (2,400.0)       | \$ 16,164.8         |
| Hydrants     | \$ 5,800.0          | \$ 7,600.0          | \$ (1,800.0)       | \$ 4,883.1          |
| Equipment    | \$ 3,600.0          | \$ 1,900.0          | \$ 1,700.0         | \$ 3,030.9          |
| Intangible   | \$ 800.0            | \$ -                | \$ 800.0           | \$ 673.5            |
| <b>Total</b> | <b>\$ 225,200.0</b> | <b>\$ 154,000.0</b> | <b>\$ 71,200.0</b> | <b>\$ 189,600.0</b> |

**Salinas District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct      | DRA Report            | Difference  | Settlement            |
|--------------|-----------------------|-----------------------|-------------|-----------------------|
| Land         | \$ 9,100.0            | \$ 9,100.0            | \$ -        | \$ 9,100.0            |
| Structures   | \$ 146,100.0          | \$ 146,100.0          | \$ -        | \$ 146,100.0          |
| Wells        | \$ 154,800.0          | \$ 154,800.0          | \$ -        | \$ 154,800.0          |
| Storage      | \$ 46,200.0           | \$ 46,200.0           | \$ -        | \$ 46,200.0           |
| Pumps        | \$ 311,800.0          | \$ 311,800.0          | \$ -        | \$ 311,800.0          |
| Purification | \$ 39,600.0           | \$ 39,600.0           | \$ -        | \$ 39,600.0           |
| Mains        | \$ 413,600.0          | \$ 413,600.0          | \$ -        | \$ 413,600.0          |
| Services     | \$ 252,200.0          | \$ 252,200.0          | \$ -        | \$ 252,200.0          |
| Meters       | \$ 244,200.0          | \$ 244,200.0          | \$ -        | \$ 244,200.0          |
| Hydrants     | \$ 25,800.0           | \$ 25,800.0           | \$ -        | \$ 25,800.0           |
| Equipment    | \$ 25,500.0           | \$ 25,500.0           | \$ -        | \$ 25,500.0           |
| Intangible   | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| <b>Total</b> | <b>\$ 1,668,900.0</b> | <b>\$ 1,668,900.0</b> | <b>\$ -</b> | <b>\$ 1,668,900.0</b> |

**2013**

| Descriptions | Cal Water Direct      | DRA Report            | Difference            | Settlement            |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Land         | \$ 53,200.0           | \$ 9,200.0            | \$ 44,000.0           | \$ 41,945.1           |
| Structures   | \$ 260,000.0          | \$ 147,700.0          | \$ 112,300.0          | \$ 204,995.0          |
| Wells        | \$ 206,400.0          | \$ 156,500.0          | \$ 49,900.0           | \$ 162,734.5          |
| Storage      | \$ 26,100.0           | \$ 46,700.0           | \$ (20,600.0)         | \$ 20,578.3           |
| Pumps        | \$ 502,100.0          | \$ 315,200.0          | \$ 186,900.0          | \$ 395,877.0          |
| Purification | \$ 77,800.0           | \$ 40,000.0           | \$ 37,800.0           | \$ 61,340.8           |
| Mains        | \$ 758,500.0          | \$ 418,100.0          | \$ 340,400.0          | \$ 598,033.6          |
| Services     | \$ 656,400.0          | \$ 254,900.0          | \$ 401,500.0          | \$ 517,533.6          |
| Meters       | \$ 218,400.0          | \$ 246,800.0          | \$ (28,400.0)         | \$ 172,195.8          |
| Hydrants     | \$ 75,900.0           | \$ 26,100.0           | \$ 49,800.0           | \$ 59,842.8           |
| Equipment    | \$ 53,900.0           | \$ 25,800.0           | \$ 28,100.0           | \$ 42,497.0           |
| Intangible   | \$ 35,800.0           | \$ -                  | \$ 35,800.0           | \$ 28,226.2           |
| <b>Total</b> | <b>\$ 2,924,500.0</b> | <b>\$ 1,687,000.0</b> | <b>\$ 1,237,500.0</b> | <b>\$ 2,305,800.0</b> |

**2014**

| Descriptions | Cal Water Direct      | DRA Report            | Difference            | Settlement            |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Land         | \$ 56,000.0           | \$ 9,400.0            | \$ 46,600.0           | \$ 43,659.4           |
| Structures   | \$ 273,600.0          | \$ 150,700.0          | \$ 122,900.0          | \$ 213,307.2          |
| Wells        | \$ 217,200.0          | \$ 159,700.0          | \$ 57,500.0           | \$ 169,336.0          |
| Storage      | \$ 27,500.0           | \$ 47,700.0           | \$ (20,200.0)         | \$ 21,439.9           |
| Pumps        | \$ 528,400.0          | \$ 321,600.0          | \$ 206,800.0          | \$ 411,957.3          |
| Purification | \$ 81,900.0           | \$ 40,800.0           | \$ 41,100.0           | \$ 63,851.8           |
| Mains        | \$ 798,200.0          | \$ 426,600.0          | \$ 371,600.0          | \$ 622,301.9          |
| Services     | \$ 690,800.0          | \$ 260,100.0          | \$ 430,700.0          | \$ 538,569.5          |
| Meters       | \$ 229,900.0          | \$ 251,800.0          | \$ (21,900.0)         | \$ 179,237.3          |
| Hydrants     | \$ 79,900.0           | \$ 26,600.0           | \$ 53,300.0           | \$ 62,292.6           |
| Equipment    | \$ 56,700.0           | \$ 26,300.0           | \$ 30,400.0           | \$ 44,205.1           |
| Intangible   | \$ 37,700.0           | \$ -                  | \$ 37,700.0           | \$ 29,392.1           |
| <b>Total</b> | <b>\$ 3,077,800.0</b> | <b>\$ 1,721,300.0</b> | <b>\$ 1,356,500.0</b> | <b>\$ 2,399,550.0</b> |

**2015**

| Descriptions | Cal Water Direct      | DRA Report            | Difference            | Settlement            |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Land         | \$ 57,500.0           | \$ 9,600.0            | \$ 47,900.0           | \$ 44,754.3           |
| Structures   | \$ 280,800.0          | \$ 153,900.0          | \$ 126,900.0          | \$ 218,556.6          |
| Wells        | \$ 222,900.0          | \$ 163,100.0          | \$ 59,800.0           | \$ 173,490.9          |
| Storage      | \$ 28,200.0           | \$ 48,700.0           | \$ (20,500.0)         | \$ 21,949.1           |
| Pumps        | \$ 542,300.0          | \$ 328,500.0          | \$ 213,800.0          | \$ 422,091.3          |
| Purification | \$ 84,100.0           | \$ 41,700.0           | \$ 42,400.0           | \$ 65,458.0           |
| Mains        | \$ 819,100.0          | \$ 435,700.0          | \$ 383,400.0          | \$ 637,534.5          |
| Services     | \$ 708,900.0          | \$ 265,700.0          | \$ 443,200.0          | \$ 551,761.9          |
| Meters       | \$ 235,900.0          | \$ 257,200.0          | \$ (21,300.0)         | \$ 183,609.3          |
| Hydrants     | \$ 82,000.0           | \$ 27,200.0           | \$ 54,800.0           | \$ 63,823.5           |
| Equipment    | \$ 58,200.0           | \$ 26,900.0           | \$ 31,300.0           | \$ 45,299.1           |
| Intangible   | \$ 38,700.0           | \$ -                  | \$ 38,700.0           | \$ 30,121.6           |
| <b>Total</b> | <b>\$ 3,158,600.0</b> | <b>\$ 1,758,200.0</b> | <b>\$ 1,400,400.0</b> | <b>\$ 2,458,450.0</b> |

**Stockton District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 31,100.0         | \$ 31,100.0         | \$ -        | \$ 31,100.0         |
| Structures   | \$ 9,500.0          | \$ 9,500.0          | \$ -        | \$ 9,500.0          |
| Wells        | \$ 23,100.0         | \$ 23,100.0         | \$ -        | \$ 23,100.0         |
| Storage      | \$ 5,700.0          | \$ 5,700.0          | \$ -        | \$ 5,700.0          |
| Pumps        | \$ 168,900.0        | \$ 168,900.0        | \$ -        | \$ 168,900.0        |
| Purification | \$ 12,900.0         | \$ 12,900.0         | \$ -        | \$ 12,900.0         |
| Mains        | \$ 202,000.0        | \$ 202,000.0        | \$ -        | \$ 202,000.0        |
| Services     | \$ 280,700.0        | \$ 280,700.0        | \$ -        | \$ 280,700.0        |
| Meters       | \$ 180,700.0        | \$ 180,700.0        | \$ -        | \$ 180,700.0        |
| Hydrants     | \$ -                | \$ -                | \$ -        | \$ -                |
| Equipment    | \$ 17,700.0         | \$ 17,700.0         | \$ -        | \$ 17,700.0         |
| Intangible   | \$ -                | \$ -                | \$ -        | \$ -                |
| <b>Total</b> | <b>\$ 932,300.0</b> | <b>\$ 932,300.0</b> | <b>\$ -</b> | <b>\$ 932,300.0</b> |

**2013**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement            |
|--------------|-----------------------|---------------------|---------------------|-----------------------|
| Land         | \$ 19,800.0           | \$ 14,973.1         | \$ 4,826.9          | \$ 17,386.6           |
| Structures   | \$ 22,000.0           | \$ 16,636.8         | \$ 5,363.2          | \$ 19,318.4           |
| Wells        | \$ 22,600.0           | \$ 17,090.5         | \$ 5,509.5          | \$ 19,845.3           |
| Storage      | \$ 17,200.0           | \$ 13,007.0         | \$ 4,193.0          | \$ 15,103.5           |
| Pumps        | \$ 113,900.0          | \$ 86,133.3         | \$ 27,766.7         | \$ 100,016.7          |
| Purification | \$ 17,900.0           | \$ 13,536.3         | \$ 4,363.7          | \$ 15,718.2           |
| Mains        | \$ 343,500.0          | \$ 259,761.2        | \$ 83,738.8         | \$ 301,630.6          |
| Services     | \$ 440,200.0          | \$ 332,887.6        | \$ 107,312.4        | \$ 386,543.8          |
| Meters       | \$ 196,600.0          | \$ 148,672.6        | \$ 47,927.4         | \$ 172,636.3          |
| Hydrants     | \$ -                  | \$ -                | \$ -                | \$ -                  |
| Equipment    | \$ 19,800.0           | \$ 14,973.1         | \$ 4,826.9          | \$ 17,386.6           |
| Intangible   | \$ 32,700.0           | \$ 24,728.4         | \$ 7,971.6          | \$ 28,714.2           |
| <b>Total</b> | <b>\$ 1,246,200.0</b> | <b>\$ 942,400.0</b> | <b>\$ 303,800.0</b> | <b>\$ 1,094,300.0</b> |

**2014**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement            |
|--------------|-----------------------|---------------------|---------------------|-----------------------|
| Land         | \$ 20,800.0           | \$ 15,250.7         | \$ 5,549.3          | \$ 18,025.3           |
| Structures   | \$ 23,200.0           | \$ 17,010.4         | \$ 6,189.6          | \$ 20,105.2           |
| Wells        | \$ 23,800.0           | \$ 17,450.3         | \$ 6,349.7          | \$ 20,625.2           |
| Storage      | \$ 18,100.0           | \$ 13,271.0         | \$ 4,829.0          | \$ 15,685.5           |
| Pumps        | \$ 119,800.0          | \$ 87,838.1         | \$ 31,961.9         | \$ 103,819.1          |
| Purification | \$ 18,800.0           | \$ 13,784.3         | \$ 5,015.7          | \$ 16,292.1           |
| Mains        | \$ 361,500.0          | \$ 265,054.1        | \$ 96,445.9         | \$ 313,277.0          |
| Services     | \$ 463,300.0          | \$ 339,694.5        | \$ 123,605.5        | \$ 401,497.2          |
| Meters       | \$ 206,900.0          | \$ 151,700.4        | \$ 55,199.6         | \$ 179,300.2          |
| Hydrants     | \$ -                  | \$ -                | \$ -                | \$ -                  |
| Equipment    | \$ 20,800.0           | \$ 15,250.7         | \$ 5,549.3          | \$ 18,025.3           |
| Intangible   | \$ 34,500.0           | \$ 25,295.6         | \$ 9,204.4          | \$ 29,897.8           |
| <b>Total</b> | <b>\$ 1,311,500.0</b> | <b>\$ 961,600.0</b> | <b>\$ 349,900.0</b> | <b>\$ 1,136,550.0</b> |

**2015**

| Descriptions | Cal Water Direct      | DRA Report          | Difference          | Settlement            |
|--------------|-----------------------|---------------------|---------------------|-----------------------|
| Land         | \$ 21,300.0           | \$ 15,544.1         | \$ 5,755.9          | \$ 18,422.1           |
| Structures   | \$ 23,800.0           | \$ 17,368.6         | \$ 6,431.4          | \$ 20,584.3           |
| Wells        | \$ 24,400.0           | \$ 17,806.4         | \$ 6,593.6          | \$ 21,103.2           |
| Storage      | \$ 18,600.0           | \$ 13,573.8         | \$ 5,026.2          | \$ 16,086.9           |
| Pumps        | \$ 123,000.0          | \$ 89,761.9         | \$ 33,238.1         | \$ 106,381.0          |
| Purification | \$ 19,300.0           | \$ 14,084.6         | \$ 5,215.4          | \$ 16,692.3           |
| Mains        | \$ 371,000.0          | \$ 270,745.4        | \$ 100,254.6        | \$ 320,872.7          |
| Services     | \$ 475,400.0          | \$ 346,933.6        | \$ 128,466.4        | \$ 411,166.8          |
| Meters       | \$ 212,300.0          | \$ 154,930.6        | \$ 57,369.4         | \$ 183,615.3          |
| Hydrants     | \$ -                  | \$ -                | \$ -                | \$ -                  |
| Equipment    | \$ 21,400.0           | \$ 15,617.1         | \$ 5,782.9          | \$ 18,508.6           |
| Intangible   | \$ 35,400.0           | \$ 25,833.9         | \$ 9,566.1          | \$ 30,617.0           |
| <b>Total</b> | <b>\$ 1,345,900.0</b> | <b>\$ 982,200.0</b> | <b>\$ 363,700.0</b> | <b>\$ 1,164,050.0</b> |

**Visalia District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct      | DRA Report            | Difference  | Settlement            |
|--------------|-----------------------|-----------------------|-------------|-----------------------|
| Land         | \$ 10,000.0           | \$ 10,000.0           | \$ -        | \$ 10,000.0           |
| Structures   | \$ 8,000.0            | \$ 8,000.0            | \$ -        | \$ 8,000.0            |
| Wells        | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| Storage      | \$ 500.0              | \$ 500.0              | \$ -        | \$ 500.0              |
| Pumps        | \$ 98,900.0           | \$ 98,900.0           | \$ -        | \$ 98,900.0           |
| Purification | \$ 58,400.0           | \$ 58,400.0           | \$ -        | \$ 58,400.0           |
| Mains        | \$ 451,000.0          | \$ 451,000.0          | \$ -        | \$ 451,000.0          |
| Services     | \$ 321,200.0          | \$ 321,200.0          | \$ -        | \$ 321,200.0          |
| Meters       | \$ 233,700.0          | \$ 233,700.0          | \$ -        | \$ 233,700.0          |
| Hydrants     | \$ 15,000.0           | \$ 15,000.0           | \$ -        | \$ 15,000.0           |
| Equipment    | \$ 30,000.0           | \$ 30,000.0           | \$ -        | \$ 30,000.0           |
| Intangible   | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| <b>Total</b> | <b>\$ 1,226,700.0</b> | <b>\$ 1,226,700.0</b> | <b>\$ -</b> | <b>\$ 1,226,700.0</b> |

**2013**

| Descriptions | Cal Water Direct      | DRA Report            | Difference          | Settlement            |
|--------------|-----------------------|-----------------------|---------------------|-----------------------|
| Land         | \$ 6,000.0            | \$ 10,100.0           | \$ (4,100.0)        | \$ 5,280.5            |
| Structures   | \$ 24,900.0           | \$ 8,100.0            | \$ 16,800.0         | \$ 21,914.2           |
| Wells        | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Storage      | \$ -                  | \$ 500.0              | \$ (500.0)          | \$ -                  |
| Pumps        | \$ 131,900.0          | \$ 100,000.0          | \$ 31,900.0         | \$ 116,083.6          |
| Purification | \$ 43,400.0           | \$ 59,000.0           | \$ (15,600.0)       | \$ 38,195.8           |
| Mains        | \$ 675,900.0          | \$ 455,900.0          | \$ 220,000.0        | \$ 594,851.7          |
| Services     | \$ 405,100.0          | \$ 324,700.0          | \$ 80,400.0         | \$ 356,523.8          |
| Meters       | \$ 242,700.0          | \$ 236,200.0          | \$ 6,500.0          | \$ 213,597.4          |
| Hydrants     | \$ 48,600.0           | \$ 15,200.0           | \$ 33,400.0         | \$ 42,772.3           |
| Equipment    | \$ 43,200.0           | \$ 30,300.0           | \$ 12,900.0         | \$ 38,019.8           |
| Intangible   | \$ 9,500.0            | \$ -                  | \$ 9,500.0          | \$ 8,360.8            |
| <b>Total</b> | <b>\$ 1,631,200.0</b> | <b>\$ 1,240,000.0</b> | <b>\$ 391,200.0</b> | <b>\$ 1,435,600.0</b> |

**2014**

| Descriptions | Cal Water Direct      | DRA Report            | Difference          | Settlement            |
|--------------|-----------------------|-----------------------|---------------------|-----------------------|
| Land         | \$ 6,300.0            | \$ 10,300.0           | \$ (4,000.0)        | \$ 5,471.7            |
| Structures   | \$ 26,200.0           | \$ 8,300.0            | \$ 17,900.0         | \$ 22,755.2           |
| Wells        | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Storage      | \$ -                  | \$ 500.0              | \$ (500.0)          | \$ -                  |
| Pumps        | \$ 138,800.0          | \$ 102,000.0          | \$ 36,800.0         | \$ 120,550.5          |
| Purification | \$ 45,700.0           | \$ 60,200.0           | \$ (14,500.0)       | \$ 39,691.3           |
| Mains        | \$ 711,300.0          | \$ 465,200.0          | \$ 246,100.0        | \$ 617,777.7          |
| Services     | \$ 426,300.0          | \$ 331,300.0          | \$ 95,000.0         | \$ 370,249.7          |
| Meters       | \$ 255,400.0          | \$ 241,000.0          | \$ 14,400.0         | \$ 221,819.8          |
| Hydrants     | \$ 51,100.0           | \$ 15,500.0           | \$ 35,600.0         | \$ 44,381.3           |
| Equipment    | \$ 45,500.0           | \$ 30,900.0           | \$ 14,600.0         | \$ 39,517.6           |
| Intangible   | \$ 10,000.0           | \$ -                  | \$ 10,000.0         | \$ 8,685.2            |
| <b>Total</b> | <b>\$ 1,716,600.0</b> | <b>\$ 1,265,200.0</b> | <b>\$ 451,400.0</b> | <b>\$ 1,490,900.0</b> |

**2015**

| Descriptions | Cal Water Direct      | DRA Report            | Difference          | Settlement            |
|--------------|-----------------------|-----------------------|---------------------|-----------------------|
| Land         | \$ 6,400.0            | \$ 10,500.0           | \$ (4,100.0)        | \$ 5,547.4            |
| Structures   | \$ 26,900.0           | \$ 8,500.0            | \$ 18,400.0         | \$ 23,316.5           |
| Wells        | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Storage      | \$ -                  | \$ 500.0              | \$ (500.0)          | \$ -                  |
| Pumps        | \$ 142,500.0          | \$ 104,200.0          | \$ 38,300.0         | \$ 123,516.7          |
| Purification | \$ 46,900.0           | \$ 61,500.0           | \$ (14,600.0)       | \$ 40,652.2           |
| Mains        | \$ 730,000.0          | \$ 475,200.0          | \$ 254,800.0        | \$ 632,752.3          |
| Services     | \$ 437,500.0          | \$ 338,400.0          | \$ 99,100.0         | \$ 379,218.0          |
| Meters       | \$ 262,100.0          | \$ 246,200.0          | \$ 15,900.0         | \$ 227,184.1          |
| Hydrants     | \$ 52,500.0           | \$ 15,800.0           | \$ 36,700.0         | \$ 45,506.2           |
| Equipment    | \$ 46,700.0           | \$ 31,600.0           | \$ 15,100.0         | \$ 40,478.8           |
| Intangible   | \$ 10,300.0           | \$ -                  | \$ 10,300.0         | \$ 8,927.9            |
| <b>Total</b> | <b>\$ 1,761,800.0</b> | <b>\$ 1,292,400.0</b> | <b>\$ 469,400.0</b> | <b>\$ 1,527,100.0</b> |

**Willows District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct   | DRA Report         | Difference  | Settlement         |
|--------------|--------------------|--------------------|-------------|--------------------|
| Land         | \$ -               | \$ -               | \$ -        | \$ -               |
| Structures   | \$ 400.0           | \$ 400.0           | \$ -        | \$ 400.0           |
| Wells        | \$ -               | \$ -               | \$ -        | \$ -               |
| Storage      | \$ 900.0           | \$ 900.0           | \$ -        | \$ 900.0           |
| Pumps        | \$ 3,600.0         | \$ 3,600.0         | \$ -        | \$ 3,600.0         |
| Purification | \$ -               | \$ -               | \$ -        | \$ -               |
| Mains        | \$ 35,300.0        | \$ 35,300.0        | \$ -        | \$ 35,300.0        |
| Services     | \$ 15,800.0        | \$ 15,800.0        | \$ -        | \$ 15,800.0        |
| Meters       | \$ 6,500.0         | \$ 6,500.0         | \$ -        | \$ 6,500.0         |
| Hydrants     | \$ 3,000.0         | \$ 3,000.0         | \$ -        | \$ 3,000.0         |
| Equipment    | \$ -               | \$ -               | \$ -        | \$ -               |
| Intangible   | \$ -               | \$ -               | \$ -        | \$ -               |
| <b>Total</b> | <b>\$ 65,500.0</b> | <b>\$ 65,500.0</b> | <b>\$ -</b> | <b>\$ 65,500.0</b> |

**2013**

| Descriptions | Cal Water Direct    | DRA Report         | Difference         | Settlement          |
|--------------|---------------------|--------------------|--------------------|---------------------|
| Land         | \$ -                | \$ -               | \$ -               | \$ -                |
| Structures   | \$ 2,100.0          | \$ 857.7           | \$ 1,242.3         | \$ 1,478.9          |
| Wells        | \$ -                | \$ -               | \$ -               | \$ -                |
| Storage      | \$ 800.0            | \$ 326.7           | \$ 473.3           | \$ 563.4            |
| Pumps        | \$ 20,200.0         | \$ 8,250.3         | \$ 11,949.7        | \$ 14,225.2         |
| Purification | \$ -                | \$ -               | \$ -               | \$ -                |
| Mains        | \$ 73,300.0         | \$ 29,938.1        | \$ 43,361.9        | \$ 51,619.3         |
| Services     | \$ 40,100.0         | \$ 16,378.2        | \$ 23,721.8        | \$ 28,239.2         |
| Meters       | \$ 10,200.0         | \$ 4,166.0         | \$ 6,034.0         | \$ 7,183.0          |
| Hydrants     | \$ 13,500.0         | \$ 5,513.8         | \$ 7,986.2         | \$ 9,507.0          |
| Equipment    | \$ 1,900.0          | \$ 776.0           | \$ 1,124.0         | \$ 1,338.0          |
| Intangible   | \$ -                | \$ -               | \$ -               | \$ -                |
| <b>Total</b> | <b>\$ 162,100.0</b> | <b>\$ 66,207.0</b> | <b>\$ 95,893.0</b> | <b>\$ 114,154.0</b> |

**2014**

| Descriptions | Cal Water Direct    | DRA Report         | Difference          | Settlement          |
|--------------|---------------------|--------------------|---------------------|---------------------|
| Land         | \$ -                | \$ -               | \$ -                | \$ -                |
| Structures   | \$ 2,200.0          | \$ 864.7           | \$ 1,335.3          | \$ 1,532.4          |
| Wells        | \$ -                | \$ -               | \$ -                | \$ -                |
| Storage      | \$ 900.0            | \$ 353.8           | \$ 546.2            | \$ 626.9            |
| Pumps        | \$ 21,300.0         | \$ 8,372.1         | \$ 12,927.9         | \$ 14,836.0         |
| Purification | \$ -                | \$ -               | \$ -                | \$ -                |
| Mains        | \$ 77,200.0         | \$ 30,343.9        | \$ 46,856.1         | \$ 53,772.0         |
| Services     | \$ 42,200.0         | \$ 16,587.0        | \$ 25,613.0         | \$ 29,393.5         |
| Meters       | \$ 10,700.0         | \$ 4,205.7         | \$ 6,494.3          | \$ 7,452.9          |
| Hydrants     | \$ 14,300.0         | \$ 5,620.7         | \$ 8,679.3          | \$ 9,960.4          |
| Equipment    | \$ 2,000.0          | \$ 786.1           | \$ 1,213.9          | \$ 1,393.1          |
| Intangible   | \$ -                | \$ -               | \$ -                | \$ -                |
| <b>Total</b> | <b>\$ 170,800.0</b> | <b>\$ 67,134.0</b> | <b>\$ 103,666.0</b> | <b>\$ 118,967.0</b> |

**2015**

| Descriptions | Cal Water Direct    | DRA Report         | Difference          | Settlement          |
|--------------|---------------------|--------------------|---------------------|---------------------|
| Land         | \$ -                | \$ -               | \$ -                | \$ -                |
| Structures   | \$ 2,300.0          | \$ 896.1           | \$ 1,403.9          | \$ 1,598.1          |
| Wells        | \$ -                | \$ -               | \$ -                | \$ -                |
| Storage      | \$ 900.0            | \$ 350.7           | \$ 549.3            | \$ 625.3            |
| Pumps        | \$ 21,800.0         | \$ 8,493.7         | \$ 13,306.3         | \$ 15,146.8         |
| Purification | \$ -                | \$ -               | \$ -                | \$ -                |
| Mains        | \$ 79,200.0         | \$ 30,857.7        | \$ 48,342.3         | \$ 55,028.8         |
| Services     | \$ 43,300.0         | \$ 16,870.4        | \$ 26,429.6         | \$ 30,085.2         |
| Meters       | \$ 11,000.0         | \$ 4,285.8         | \$ 6,714.2          | \$ 7,642.9          |
| Hydrants     | \$ 14,600.0         | \$ 5,688.4         | \$ 8,911.6          | \$ 10,144.2         |
| Equipment    | \$ 2,000.0          | \$ 779.2           | \$ 1,220.8          | \$ 1,389.6          |
| Intangible   | \$ -                | \$ -               | \$ -                | \$ -                |
| <b>Total</b> | <b>\$ 175,100.0</b> | <b>\$ 68,222.0</b> | <b>\$ 106,878.0</b> | <b>\$ 121,661.0</b> |

**Westlake District  
Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct    | DRA Report          | Difference  | Settlement          |
|--------------|---------------------|---------------------|-------------|---------------------|
| Land         | \$ 3,400.0          | \$ 3,400.0          | \$ -        | \$ 3,400.0          |
| Structures   | \$ 400.0            | \$ 400.0            | \$ -        | \$ 400.0            |
| Wells        | \$ -                | \$ -                | \$ -        | \$ -                |
| Storage      | \$ 300.0            | \$ 300.0            | \$ -        | \$ 300.0            |
| Pumps        | \$ 25,800.0         | \$ 25,800.0         | \$ -        | \$ 25,800.0         |
| Purification | \$ -                | \$ -                | \$ -        | \$ -                |
| Mains        | \$ 31,700.0         | \$ 31,700.0         | \$ -        | \$ 31,700.0         |
| Services     | \$ 46,800.0         | \$ 46,800.0         | \$ -        | \$ 46,800.0         |
| Meters       | \$ 42,400.0         | \$ 42,400.0         | \$ -        | \$ 42,400.0         |
| Hydrants     | \$ 800.0            | \$ 800.0            | \$ -        | \$ 800.0            |
| Equipment    | \$ 5,200.0          | \$ 5,200.0          | \$ -        | \$ 5,200.0          |
| Intangible   | \$ -                | \$ -                | \$ -        | \$ -                |
| <b>Total</b> | <b>\$ 156,800.0</b> | <b>\$ 156,800.0</b> | <b>\$ -</b> | <b>\$ 156,800.0</b> |

**2013**

| Descriptions | Cal Water Direct    | DRA Report          | Difference         | Settlement          |
|--------------|---------------------|---------------------|--------------------|---------------------|
| Land         | \$ 11,600.0         | \$ 10,376.2         | \$ 1,223.8         | \$ 10,988.1         |
| Structures   | \$ 6,000.0          | \$ 5,367.0          | \$ 633.0           | \$ 5,683.5          |
| Wells        | \$ -                | \$ -                | \$ -               | \$ -                |
| Storage      | \$ 16,200.0         | \$ 14,490.9         | \$ 1,709.1         | \$ 15,345.5         |
| Pumps        | \$ 16,200.0         | \$ 14,490.9         | \$ 1,709.1         | \$ 15,345.5         |
| Purification | \$ -                | \$ -                | \$ -               | \$ -                |
| Mains        | \$ 34,700.0         | \$ 31,039.2         | \$ 3,660.8         | \$ 32,869.6         |
| Services     | \$ 56,600.0         | \$ 50,628.7         | \$ 5,971.3         | \$ 53,614.4         |
| Meters       | \$ 16,000.0         | \$ 14,312.0         | \$ 1,688.0         | \$ 15,156.0         |
| Hydrants     | \$ -                | \$ -                | \$ -               | \$ -                |
| Equipment    | \$ 13,000.0         | \$ 11,628.5         | \$ 1,371.5         | \$ 12,314.3         |
| Intangible   | \$ 7,900.0          | \$ 7,066.6          | \$ 833.4           | \$ 7,483.3          |
| <b>Total</b> | <b>\$ 178,200.0</b> | <b>\$ 159,400.0</b> | <b>\$ 18,800.0</b> | <b>\$ 168,800.0</b> |

**2014**

| Descriptions | Cal Water Direct    | DRA Report          | Difference         | Settlement          |
|--------------|---------------------|---------------------|--------------------|---------------------|
| Land         | \$ 12,200.0         | \$ 11,276.5         | \$ 923.5           | \$ 11,738.3         |
| Structures   | \$ 6,300.0          | \$ 5,823.1          | \$ 476.9           | \$ 6,061.6          |
| Wells        | \$ -                | \$ -                | \$ -               | \$ -                |
| Storage      | \$ 17,000.0         | \$ 15,713.2         | \$ 1,286.8         | \$ 16,356.6         |
| Pumps        | \$ 17,000.0         | \$ 15,713.2         | \$ 1,286.8         | \$ 16,356.6         |
| Purification | \$ -                | \$ -                | \$ -               | \$ -                |
| Mains        | \$ 36,600.0         | \$ 33,829.6         | \$ 2,770.4         | \$ 35,214.8         |
| Services     | \$ 59,600.0         | \$ 55,088.7         | \$ 4,511.3         | \$ 57,344.3         |
| Meters       | \$ 16,900.0         | \$ 15,620.8         | \$ 1,279.2         | \$ 16,260.4         |
| Hydrants     | \$ -                | \$ -                | \$ -               | \$ -                |
| Equipment    | \$ 13,700.0         | \$ 12,663.0         | \$ 1,037.0         | \$ 13,181.5         |
| Intangible   | \$ 8,300.0          | \$ 7,671.7          | \$ 628.3           | \$ 7,985.9          |
| <b>Total</b> | <b>\$ 187,600.0</b> | <b>\$ 173,400.0</b> | <b>\$ 14,200.0</b> | <b>\$ 180,500.0</b> |

**2015**

| Descriptions | Cal Water Direct    | DRA Report          | Difference         | Settlement          |
|--------------|---------------------|---------------------|--------------------|---------------------|
| Land         | \$ 12,500.0         | \$ 11,091.6         | \$ 1,408.4         | \$ 11,795.8         |
| Structures   | \$ 6,500.0          | \$ 5,767.7          | \$ 732.3           | \$ 6,133.8          |
| Wells        | \$ -                | \$ -                | \$ -               | \$ -                |
| Storage      | \$ 17,500.0         | \$ 15,528.3         | \$ 1,971.7         | \$ 16,514.1         |
| Pumps        | \$ 17,500.0         | \$ 15,528.3         | \$ 1,971.7         | \$ 16,514.1         |
| Purification | \$ -                | \$ -                | \$ -               | \$ -                |
| Mains        | \$ 37,500.0         | \$ 33,274.9         | \$ 4,225.1         | \$ 35,387.5         |
| Services     | \$ 61,200.0         | \$ 54,304.7         | \$ 6,895.3         | \$ 57,752.3         |
| Meters       | \$ 17,300.0         | \$ 15,350.8         | \$ 1,949.2         | \$ 16,325.4         |
| Hydrants     | \$ -                | \$ -                | \$ -               | \$ -                |
| Equipment    | \$ 14,100.0         | \$ 12,511.4         | \$ 1,588.6         | \$ 13,305.7         |
| Intangible   | \$ 8,500.0          | \$ 7,542.3          | \$ 957.7           | \$ 8,021.2          |
| <b>Total</b> | <b>\$ 192,600.0</b> | <b>\$ 170,900.0</b> | <b>\$ 21,700.0</b> | <b>\$ 181,750.0</b> |

**General Office**  
**Non-specific capital budgets**

**2012**

| Descriptions | Cal Water Direct      | DRA Report            | Difference  | Settlement            |
|--------------|-----------------------|-----------------------|-------------|-----------------------|
| Land         | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| Structures   | \$ 143,000.0          | \$ 143,000.0          | \$ -        | \$ 155,705.7          |
| Wells        | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| Storage      | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| Pumps        | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| Purification | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| Mains        | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| Services     | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| Meters       | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| Hydrants     | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| Equipment    | \$ 857,200.0          | \$ 857,200.0          | \$ -        | \$ 933,363.3          |
| Intangible   | \$ -                  | \$ -                  | \$ -        | \$ -                  |
| <b>Total</b> | <b>\$ 1,000,200.0</b> | <b>\$ 1,000,200.0</b> | <b>\$ -</b> | <b>\$ 1,089,069.0</b> |

**2013**

| Descriptions | Cal Water Direct      | DRA Report            | Difference          | Settlement            |
|--------------|-----------------------|-----------------------|---------------------|-----------------------|
| Land         | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Structures   | \$ 248,000.0          | \$ 213,208.8          | \$ 34,791.2         | \$ 230,593.0          |
| Wells        | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Storage      | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Pumps        | \$ 22,600.0           | \$ 19,422.2           | \$ 3,177.8          | \$ 21,013.7           |
| Purification | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Mains        | \$ (4,100.0)          | \$ (3,570.9)          | \$ (529.1)          | \$ (3,812.2)          |
| Services     | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Meters       | \$ 2,200.0            | \$ 1,916.1            | \$ 283.9            | \$ 2,045.6            |
| Hydrants     | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Equipment    | \$ 874,900.0          | \$ 752,153.3          | \$ 122,746.7        | \$ 813,491.1          |
| Intangible   | \$ 32,500.0           | \$ 27,870.4           | \$ 4,629.6          | \$ 30,218.8           |
| <b>Total</b> | <b>\$ 1,176,100.0</b> | <b>\$ 1,011,000.0</b> | <b>\$ 165,100.0</b> | <b>\$ 1,093,550.0</b> |

**2014**

| Descriptions | Cal Water Direct      | DRA Report            | Difference          | Settlement            |
|--------------|-----------------------|-----------------------|---------------------|-----------------------|
| Land         | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Structures   | \$ 260,900.0          | \$ 217,536.5          | \$ 43,363.5         | \$ 239,186.4          |
| Wells        | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Storage      | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Pumps        | \$ 23,800.0           | \$ 19,855.2           | \$ 3,944.8          | \$ 21,819.2           |
| Purification | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Mains        | \$ (4,400.0)          | \$ (3,657.5)          | \$ (742.5)          | \$ (4,033.8)          |
| Services     | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Meters       | \$ 2,400.0            | \$ 2,002.9            | \$ 397.1            | \$ 2,200.3            |
| Hydrants     | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Equipment    | \$ 920,700.0          | \$ 767,386.4          | \$ 153,313.6        | \$ 844,074.2          |
| Intangible   | \$ 34,200.0           | \$ 28,476.5           | \$ 5,723.5          | \$ 31,353.7           |
| <b>Total</b> | <b>\$ 1,237,600.0</b> | <b>\$ 1,031,600.0</b> | <b>\$ 206,000.0</b> | <b>\$ 1,134,600.0</b> |

**2015**

| Descriptions | Cal Water Direct      | DRA Report            | Difference          | Settlement            |
|--------------|-----------------------|-----------------------|---------------------|-----------------------|
| Land         | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Structures   | \$ 267,800.0          | \$ 222,184.6          | \$ 45,615.4         | \$ 244,986.1          |
| Wells        | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Storage      | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Pumps        | \$ 24,400.0           | \$ 20,206.5           | \$ 4,193.5          | \$ 22,321.4           |
| Purification | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Mains        | \$ (4,500.0)          | \$ (3,745.2)          | \$ (754.8)          | \$ (4,116.6)          |
| Services     | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Meters       | \$ 2,400.0            | \$ 2,003.2            | \$ 396.8            | \$ 2,195.5            |
| Hydrants     | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Equipment    | \$ 944,900.0          | \$ 783,960.5          | \$ 160,939.5        | \$ 864,403.8          |
| Intangible   | \$ 35,100.0           | \$ 29,090.4           | \$ 6,009.6          | \$ 32,109.8           |
| <b>Total</b> | <b>\$ 1,270,100.0</b> | <b>\$ 1,053,700.0</b> | <b>\$ 216,400.0</b> | <b>\$ 1,161,900.0</b> |

ATTACHMENT 8

CHAPTER 12

METER REPLACEMENT PROGRAM

California Water Service Company  
Meter Replacement Program Settlement

| District          | Meter Size | Settled Replacements - Quantities |       |       | Settled Replacements - Dollars |            |            |
|-------------------|------------|-----------------------------------|-------|-------|--------------------------------|------------|------------|
|                   |            | 2013                              | 2014  | 2015  | 2013                           | 2014       | 2015       |
| Antelope Valley   | 5/8"       | 1                                 | 61    | 62    | \$ 102                         | \$ 6,407   | \$ 6,707   |
|                   | 1"         | 4                                 |       |       | \$ 787                         | \$ -       | \$ -       |
|                   |            | 5                                 | 61    | 62    | \$ 1,093                       | \$ 6,407   | \$ 6,707   |
| Bakersfield       | 5/8"       | 248                               | 515   | 515   | \$ 25,289                      | \$ 54,090  | \$ 55,713  |
|                   | 1"         | 543                               | 500   | 500   | \$ 106,824                     | \$ 101,316 | \$ 104,355 |
|                   | 1.5"       | 83                                | 55    | 53    | \$ 40,266                      | \$ 27,483  | \$ 27,278  |
|                   | 2"         | 211                               | 100   | 100   | \$ 102,362                     | \$ 62,805  | \$ 64,689  |
|                   |            | 1,085                             | 1,170 | 1,168 | \$ 274,741                     | \$ 245,694 | \$ 252,035 |
| Bayshore          | 5/8"       | 2,300                             | 1,692 | 1,688 | \$ 234,531                     | \$ 177,709 | \$ 182,608 |
|                   | 1"         | 814                               | 800   | 800   | \$ 160,138                     | \$ 162,106 | \$ 166,969 |
|                   | 1.5"       | 100                               | 100   | 100   | \$ 48,513                      | \$ 49,968  | \$ 51,467  |
|                   | 2"         | 150                               | 150   | 150   | \$ 72,770                      | \$ 94,208  | \$ 97,034  |
|                   |            | 3,364                             | 2,742 | 2,738 | \$ 515,952                     | \$ 483,991 | \$ 498,078 |
| Bear Gulch        | 5/8"       | 230                               | 360   | 355   | \$ 23,453                      | \$ 37,810  | \$ 38,404  |
|                   | 1"         | 400                               | 275   | 278   | \$ 78,692                      | \$ 55,724  | \$ 58,022  |
|                   | 1.5"       | 150                               | 120   | 121   | \$ 72,770                      | \$ 59,962  | \$ 62,276  |
|                   | 2"         | 71                                | 60    | 59    | \$ 34,444                      | \$ 37,683  | \$ 38,167  |
|                   |            | 851                               | 815   | 813   | \$ 209,359                     | \$ 191,179 | \$ 196,868 |
| Chico             | 5/8"       | 150                               | 150   | 145   | \$ 15,296                      | \$ 15,754  | \$ 15,686  |
|                   | 1"         | 89                                | 107   | 108   | \$ 17,509                      | \$ 21,682  | \$ 22,541  |
|                   | 1.5"       | 30                                | 35    | 35    | \$ 14,554                      | \$ 17,489  | \$ 18,014  |
|                   | 2"         | 100                               | 90    | 90    | \$ 48,513                      | \$ 56,525  | \$ 58,220  |
|                   |            | 369                               | 382   | 378   | \$ 95,871                      | \$ 111,450 | \$ 114,461 |
| Dixon             | 5/8"       | 150                               | 148   | 147   | \$ 15,296                      | \$ 15,544  | \$ 15,902  |
|                   | 1"         | 65                                | 33    | 33    | \$ 12,787                      | \$ 6,687   | \$ 6,887   |
|                   | 1.5"       | 4                                 | 1     | 1     | \$ 1,941                       | \$ 500     | \$ 515     |
|                   | 2"         | 7                                 | 8     | 8     | \$ 3,396                       | \$ 5,024   | \$ 5,175   |
|                   |            | 226                               | 190   | 189   | \$ 33,419                      | \$ 27,755  | \$ 28,480  |
| Dominguez So. Bay | 5/8"       | 842                               | 1,685 | 1,685 | \$ 230,000                     | \$ 460,000 | \$ 460,000 |
|                   | 1"         |                                   |       |       | \$ -                           | \$ -       | \$ -       |
|                   | 1.5"       |                                   |       |       | \$ -                           | \$ -       | \$ -       |
|                   | 2"         |                                   |       |       | \$ -                           | \$ -       | \$ -       |
|                   |            | 842                               | 1,685 | 1,685 | \$ 230,000                     | \$ 460,000 | \$ 460,000 |
| East Los Angeles  | 5/8"       | 1,054                             | 1,090 | 1,090 | \$ 107,476                     | \$ 114,482 | \$ 117,916 |
|                   | 1"         | 150                               | 150   | 150   | \$ 29,510                      | \$ 30,395  | \$ 31,307  |
|                   | 1.5"       | 25                                | 25    | 25    | \$ 12,128                      | \$ 12,492  | \$ 12,867  |
|                   | 2"         | 50                                | 50    | 50    | \$ 24,257                      | \$ 31,403  | \$ 32,345  |
|                   |            | 1,279                             | 1,315 | 1,315 | \$ 173,371                     | \$ 188,771 | \$ 194,434 |
| Hermosa Redondo   | 5/8"       | 369                               | 358   | 355   | \$ 37,627                      | \$ 37,600  | \$ 38,404  |
|                   | 1"         | 340                               | 300   | 300   | \$ 66,888                      | \$ 60,790  | \$ 62,613  |
|                   | 1.5"       | 150                               | 110   | 110   | \$ 72,770                      | \$ 54,965  | \$ 56,614  |
|                   | 2"         | 100                               | 80    | 80    | \$ 48,513                      | \$ 50,244  | \$ 51,752  |
|                   |            | 959                               | 848   | 845   | \$ 225,798                     | \$ 203,599 | \$ 209,383 |
| Kern River Valley | 5/8"       | 1                                 | 89    | 89    | \$ 102                         | \$ 9,348   | \$ 9,628   |
|                   | 1"         | -                                 | -     | -     | \$ -                           | \$ -       | \$ -       |

California Water Service Company  
Meter Replacement Program Settlement

| District     |      | Settled Replacements - Quantities |       |       | Settled Replacements - Dollars |            |            |
|--------------|------|-----------------------------------|-------|-------|--------------------------------|------------|------------|
|              |      | 1                                 | -     | -     | \$                             | \$         | \$         |
|              | 1.5" | 1                                 | -     | -     | \$ 485                         | \$ -       | \$ -       |
|              | 2"   | -                                 | -     | -     | \$ -                           | \$ -       | \$ -       |
|              |      | 2                                 | 89    | 89    | \$ 587                         | \$ 9,348   | \$ 9,628   |
| King City    | 5/8" | 45                                | 50    | 51    | \$ 4,589                       | \$ 5,251   | \$ 5,517   |
|              | 1"   | 20                                | 19    | 19    | \$ 3,935                       | \$ 3,850   | \$ 3,966   |
|              | 1.5" | 7                                 | 7     | 7     | \$ 3,396                       | \$ 3,498   | \$ 3,603   |
|              | 2"   | 13                                | 10    | 10    | \$ 6,307                       | \$ 6,281   | \$ 6,469   |
|              |      | 85                                | 85    | 87    | \$ 18,226                      | \$ 18,880  | \$ 19,554  |
| Livermore    | 5/8" | 305                               | 400   | 398   | \$ 31,101                      | \$ 42,012  | \$ 43,056  |
|              | 1"   | 375                               | 270   | 270   | \$ 73,774                      | \$ 54,711  | \$ 56,352  |
|              | 1.5" | 20                                | 20    | 20    | \$ 9,703                       | \$ 9,994   | \$ 10,293  |
|              | 2"   | 29                                | 20    | 20    | \$ 14,069                      | \$ 12,561  | \$ 12,938  |
|              |      | 729                               | 710   | 708   | \$ 128,646                     | \$ 119,277 | \$ 122,639 |
| Los Altos    | 5/8" | 343                               | 298   | 297   | \$ 34,976                      | \$ 31,299  | \$ 32,129  |
|              | 1"   | 240                               | 210   | 210   | \$ 47,215                      | \$ 42,553  | \$ 43,829  |
|              | 1.5" | 40                                | 35    | 35    | \$ 19,405                      | \$ 17,489  | \$ 18,014  |
|              | 2"   | 45                                | 45    | 45    | \$ 21,831                      | \$ 28,262  | \$ 29,110  |
|              |      | 668                               | 588   | 587   | \$ 123,427                     | \$ 119,603 | \$ 123,083 |
| Marysville   | 5/8" | 40                                | 45    | 45    | \$ 4,079                       | \$ 4,726   | \$ 4,868   |
|              | 1"   | 16                                | 14    | 14    | \$ 3,148                       | \$ 2,837   | \$ 2,922   |
|              | 1.5" | 12                                | 12    | 12    | \$ 5,822                       | \$ 5,996   | \$ 6,176   |
|              | 2"   | 16                                | 12    | 12    | \$ 7,762                       | \$ 7,537   | \$ 7,763   |
|              |      | 84                                | 83    | 83    | \$ 20,810                      | \$ 21,096  | \$ 21,729  |
| Oroville     | 5/8" | 72                                | 78    | 78    | \$ 7,342                       | \$ 8,192   | \$ 8,438   |
|              | 1"   | 9                                 | 16    | 16    | \$ 1,771                       | \$ 3,242   | \$ 3,339   |
|              | 1.5" | 9                                 | 5     | 5     | \$ 4,366                       | \$ 2,498   | \$ 2,573   |
|              | 2"   | 14                                | 9     | 9     | \$ 6,792                       | \$ 5,652   | \$ 5,822   |
|              |      | 104                               | 108   | 108   | \$ 20,270                      | \$ 19,585  | \$ 20,173  |
| Palos Verdes | 5/8" | 500                               | 400   | 400   | \$ 50,985                      | \$ 42,012  | \$ 43,272  |
|              | 1"   | 80                                | 92    | 63    | \$ 15,738                      | \$ 18,642  | \$ 13,149  |
|              | 1.5" | 30                                | 79    | 72    | \$ 14,554                      | \$ 39,475  | \$ 37,057  |
|              | 2"   | 30                                | 34    | 78    | \$ 14,554                      | \$ 21,354  | \$ 50,458  |
|              |      | 640                               | 605   | 613   | \$ 95,831                      | \$ 121,483 | \$ 143,935 |
| Salinas      | 5/8" | 576                               | 521   | 516   | \$ 58,735                      | \$ 54,720  | \$ 55,821  |
|              | 1"   | 500                               | 378   | 380   | \$ 98,365                      | \$ 76,595  | \$ 79,310  |
|              | 1.5" | 50                                | 50    | 50    | \$ 24,257                      | \$ 24,984  | \$ 25,734  |
|              | 2"   | 70                                | 70    | 70    | \$ 33,959                      | \$ 43,964  | \$ 45,283  |
|              |      | 1,196                             | 1,019 | 1,016 | \$ 215,315                     | \$ 200,263 | \$ 206,147 |
| Selma        | 5/8" | 78                                | 100   | 101   | \$ 7,954                       | \$ 10,503  | \$ 10,926  |
|              | 1"   | 18                                | 25    | 25    | \$ 3,541                       | \$ 5,066   | \$ 5,218   |
|              | 1.5" | 10                                | 2     | 2     | \$ 4,851                       | \$ 999     | \$ 1,029   |
|              | 2"   | 20                                | 12    | 12    | \$ 9,703                       | \$ 7,537   | \$ 7,763   |
|              |      | 126                               | 139   | 140   | \$ 26,049                      | \$ 24,105  | \$ 24,936  |
| Stockton     | 5/8" | 1,302                             | 1,111 | 1,115 | \$ 132,765                     | \$ 116,687 | \$ 120,621 |
|              | 1"   | 250                               | 250   | 180   | \$ 49,183                      | \$ 50,658  | \$ 37,568  |
|              | 1.5" | 65                                | 65    | 78    | \$ 31,533                      | \$ 32,479  | \$ 40,145  |
|              | 2"   | 89                                | 89    | 95    | \$ 43,177                      | \$ 55,897  | \$ 61,455  |

California Water Service Company  
Meter Replacement Program Settlement

| District |      | Settled Replacements - Quantities |        |        | Settled Replacements - Dollars |              |              |
|----------|------|-----------------------------------|--------|--------|--------------------------------|--------------|--------------|
|          |      | 1,706                             | 1,515  | 1,468  | \$ 256,657                     | \$ 255,721   | \$ 259,788   |
| Visalia  | 5/8" | 68                                | 63     | 61     | \$ 6,934                       | \$ 6,617     | \$ 6,599     |
|          | 1"   | 155                               | 125    | 125    | \$ 30,493                      | \$ 25,329    | \$ 26,089    |
|          | 1.5" | 38                                | 38     | 38     | \$ 18,435                      | \$ 18,988    | \$ 19,558    |
|          | 2"   | 66                                | 65     | 65     | \$ 32,019                      | \$ 40,823    | \$ 42,048    |
|          |      | 327                               | 291    | 289    | \$ 87,881                      | \$ 91,757    | \$ 94,294    |
| Westlake | 5/8" | 140                               | 100    | 100    | \$ 14,276                      | \$ 10,503    | \$ 10,818    |
|          | 1"   | 75                                | 65     | 65     | \$ 14,755                      | \$ 13,171    | \$ 13,566    |
|          | 1.5" | 45                                | 36     | 36     | \$ 21,831                      | \$ 17,989    | \$ 18,528    |
|          | 2"   | 96                                | 95     | 95     | \$ 46,572                      | \$ 59,665    | \$ 61,455    |
|          |      | 356                               | 296    | 296    | \$ 97,434                      | \$ 101,328   | \$ 104,367   |
| Willows  | 5/8" | 35                                | 56     | 56     | \$ 3,569                       | \$ 5,882     | \$ 6,058     |
|          | 1"   | 5                                 | 4      | 4      | \$ 984                         | \$ 811       | \$ 835       |
|          | 1.5" | -                                 | 3      | 3      | \$ -                           | \$ 1,499     | \$ 1,544     |
|          | 2"   | -                                 | 4      | 4      | \$ -                           | \$ 2,512     | \$ 2,588     |
|          |      | 40                                | 67     | 67     | \$ 4,553                       | \$ 10,703    | \$ 11,025    |
| Total    |      | 15,043                            | 14,803 | 14,744 | \$ 2,855,290                   | \$ 3,031,995 | \$ 3,121,744 |

ATTACHMENT 9

CHAPTER 12

RATE BASE OFFSET  
ADVICE LETTERS

**California Water Service Company  
2012 GRC  
Rate Base Offset Advice Letter Projects**

| District        | PID#     | Description  | Amount        | Expected Filing Year | Authority | Expected Revenue Requirement |
|-----------------|----------|--|---------------|----------------------|-----------|------------------------------|
| General Office  | 00064294 | Office - Replace SCADA Hardware and Software   | \$ 5,104,536  | 2015                 | 2012 GRC  | \$ 991,250                   |
| Antelope Valley | 00010391 | AVEK System Interconnection - Lancaster  | \$ 726,000    | 2014                 | 2005 GRC  | \$ 113,772                   |
|                 | 00020701 | 150,000 Gallon Bolted Steel Tank - Sta. 4 - Lake Hughes - 250' 8" PVC  | \$ 397,984    | 2014                 | 2009 GRC  | \$ 62,368                    |
|                 | 00021110 | Elizabeth Lake Road - Bay Trail A & B - 1,615' 6" PVC; 23 1" Services; 4 Hydrants  | \$ 258,300    | 2014                 | 2009 GRC  | \$ 40,478                    |
|                 | 00021119 | 1,500' 6" PVC; 10 1" Services; 4 Hydrants - Elizabeth Lake Road  | \$ 218,900    | 2014                 | 2009 GRC  | \$ 34,304                    |
|                 | 00063018 | Pump Replacement - Sta. 01-01 Lancaster  | \$ 162,000    | 2015                 | 2012 GRC  | \$ 25,387                    |
|                 | 00066846 | 1500' 6"PVC; 20 Services; 4 Hydrants - Elizabeth Lake Road   | \$ 285,600    | 2014                 | 2012 GRC  | \$ 44,756                    |
| Bayshore        | 00079955 | Cal Water RAMCAP Vulnerability Assessments   | \$ 51,017     | 2015                 | 2012 GRC  | \$ 7,995                     |
|                 | 00020141 | Design & Equip 4MG Storage Tanks - Sta. 27, Beresford - San Mateo  | \$ 2,403,200  | 2014                 | 2009 GRC  | \$ 337,916                   |
|                 | 00020315 | Energy Monitoring Program - 15 Various Stations  | \$ 458,200    | 2014                 | 2009 GRC  | \$ 64,428                    |
|                 | 00061336 | Drill, Develop and Equip - SM Well   | \$ 1,348,941  | 2014                 | 2012 GRC  | \$ 189,676                   |
|                 | 00061972 | Land - SM Well   | \$ 921,000    | 2015                 | 2012 GRC  | \$ 129,503                   |
|                 | 00063397 | Operations/Customer Service Center   | \$ 10,200,000 | 2014                 | 2012 GRC  | \$ 1,434,231                 |
|                 | 00063402 | Office Furniture - Operations Center   | \$ 204,000    | 2014                 | 2012 GRC  | \$ 28,685                    |
|                 | 00063772 | Tank Replacement - Sta. 6 - San Mateo  | \$ 6,020,000  | 2015                 | 2012 GRC  | \$ 846,478                   |
|                 | 00079999 | Cal Water RAMCAP Vulnerability Assessments   | \$ 68,567     | 2015                 | 2012 GRC  | \$ 9,641                     |
|                 | 00080002 | Cal Water RAMCAP Vulnerability Assessments   | \$ 152,162    | 2015                 | 2012 GRC  | \$ 21,396                    |
| Bakersfield     | 00065469 | Conversion of Flat Rate Services to Metered Services   | \$ 2,698,486  | 2014                 | 2012 GRC  | \$ 379,437                   |
|                 | 00065509 | Conversion of Flat Rate Services to Metered Services   | \$ 2,779,440  | 2015                 | 2012 GRC  | \$ 390,820                   |
|                 | 00065547 | Conversion of Flat Rate Services to Metered Services   | \$ 2,862,823  | 2016                 | 2012 GRC  | \$ 402,544                   |
|                 | 00076395 | NW Bakersfield Treatment Plant Enhancements  | \$ 2,852,112  | 2014                 | 2012 GRC  | \$ 401,038                   |
|                 | 00079957 | Cal Water RAMCAP Vulnerability Assessments   | \$ 396,506    | 2015                 | 2012 GRC  | \$ 55,753                    |
|                 | 00036947 | Install variable frequency drive and power meter at Sta. 176   | \$ 61,434     | 2014                 | OEEP MA   | \$ 8,638                     |
| Bear Gulch      | 00012922 | Diversion Dam Fish Passage IMP   | \$ 400,000    | 2014                 | 2005 GRC  | \$ 59,288                    |
|                 | 00018979 | Sta. 3 Bypass Flow Monitoring  | \$ 666,600    | 2014                 | 2007 GRC  | \$ 98,803                    |
|                 | 00020196 | Fish Passage Facility - Upper Division Dam   | \$ 1,315,000  | 2014                 | 2009 GRC  | \$ 194,908                   |
|                 | 00064059 | 16" and 20" pipe - Portola Rd. - (1) replacement of existing 8" STL pipe with 2,400 ft of 16" DI from near Talin Lane to Station 8 and 1,200 ft of 20" DI from Station 8 to capped end and (2) extension of 4,500 ft of 20" DI pipeline from capped end to Sta .13 | \$ 3,168,364  | 2014                 | 2012 GRC  | \$ 469,612                   |
|                 | 00064060 | Combine Stations 8 and 13 pumping facilities at Station 13 site.   | \$ 1,310,000  | 2014                 | 2012 GRC  | \$ 194,167                   |
| Chico           | 00065249 | Design of Dam Modifications  | \$ 540,000    | 2015                 | 2012 GRC  | \$ 80,038                    |
|                 | 00079915 | Cal Water RAMCAP Vulnerability Assessments   | \$ 122,120    | 2015                 | 2012 GRC  | \$ 18,101                    |
|                 | 00016952 | Central Plume Remediation 3 - Phase II   | \$ 1,020,662  | 2014                 | 2009 GRC  | \$ 150,818                   |
|                 | 00020515 | 1.5 MG Tank Site - Sta. 79   | \$ 2,618,225  | 2014                 | 2012 GRC  | \$ 386,881                   |
|                 | 00079956 | Cal Water RAMCAP Vulnerability Assessments   | \$ 123,848    | 2015                 | 2012 GRC  | \$ 18,300                    |
| Dixon           | 00010950 | Install variable frequency drive and replace pump at Sta. 64-01  | \$ 143,561    | 2014                 | OEEP MA   | \$ 21,213                    |
|                 | 00019807 | New Generator - Sta. 4   | \$ 146,667    | 2014                 | 2012 GRC  | \$ 21,845                    |
|                 | 00061955 | New Well - Sta. 4  | \$ 2,602,060  | 2015                 | 2012 GRC  | \$ 387,555                   |
|                 | 00079958 | Cal Water RAMCAP Vulnerability Assessments   | \$ 51,017     | 2015                 | 2012 GRC  | \$ 7,599                     |

**California Water Service Company  
2012 GRC  
Rate Base Offset Advice Letter Projects**

| District          | PID#     | Description   | Amount       | Expected Filing Year | Authority | Expected Revenue Requirement |
|-------------------|----------|---|--------------|----------------------|-----------|------------------------------|
| Dominguez         | 00020768 | GAC Treatment - Sta. 275-01                                   | \$ 4,793,000 | 2014                 | 2009 GRC  | \$ 707,741                   |
|                   | 00020772 | Well Head Treatment - Sta. 294-01                             | \$ 4,964,000 | 2014                 | 2009 GRC  | \$ 732,991                   |
|                   | 00020775 | Drill, Develop, and Equip New Well - Central Basin            | \$ 6,617,000 | 2015                 | 2009 GRC  | \$ 977,075                   |
|                   | 00020838 | Construct and Equip Well                                      | \$ 6,617,000 | 2015                 | 2009 GRC  | \$ 977,075                   |
|                   | 00063837 | Nitrification Control   | \$ 200,000   | 2014                 | 2012 GRC  | \$ 29,532                    |
|                   | 00076394 | BP Carson Refinery Recycled Water Pipeline                    | \$ 4,000,000 | 2015                 | 2012 GRC  | \$ 590,645                   |
|                   | 00079995 | Cal Water RAMCAP Vulnerability Assessments                    | \$ 51,394    | 2015                 | 2012 GRC  | \$ 7,589                     |
| East Los Angeles  | 00030287 | Enhance Central Basin Water Rights                            | \$ 225,000   | 2014                 | 2009 GRC  | \$ 33,224                    |
|                   | 00016074 | Construct, Develop and Equip New Well                         | \$ 8,240,000 | 2014                 | 2007 GRC  | \$ 1,195,600                 |
|                   | 00020583 | Drill, Develop and Equip New Well                             | \$ 1,943,782 | 2014                 | 2009 GRC  | \$ 282,037                   |
|                   | 00020670 | Construct Tank  | \$ 3,777,023 | 2014                 | 2009 GRC  | \$ 548,035                   |
|                   | 00020763 | Construct Well with Treatment                                 | \$ 2,400,000 | 2014                 | 2009 GRC  | \$ 348,233                   |
|                   | 00030309 | Enhance Central Basin Water Rights                            | \$ 90,660    | 2014                 | 2009 GRC  | \$ 13,154                    |
|                   | 00057409 | Purchase Property - Carob Way                                 | \$ 452,136   | 2014                 | 2009 GRC  | \$ 65,604                    |
|                   | 00058775 | 12" Main - New Well   | \$ 1,570,593 | 2014                 | 2009 GRC  | \$ 227,888                   |
|                   | 00079961 | Cal Water RAMCAP Vulnerability Assessments                    | \$ 125,249   | 2015                 | 2012 GRC  | \$ 18,173                    |
|                   | 00051932 | Enhance Central Basin Water Rights                            | \$ 90,000    | 2014                 | 2009 GRC  | \$ 13,098                    |
| Hermosa Redondo   | 00064502 | Blending Facility or Nano Filtration Facility - Sta. 8 Well 2 | \$ 4,080,000 | 2014                 | 2012 GRC  | \$ 593,777                   |
|                   | 00079974 | Cal Water RAMCAP Vulnerability Assessments                    | \$ 72,770    | 2015                 | 2012 GRC  | \$ 10,591                    |
| Kern River Valley | 00066170 | New Well - Lakeland   | \$ 666,202   | 2015                 | 2012 GRC  | \$ 102,257                   |
|                   | 00079962 | Cal Water RAMCAP Vulnerability Assessments                    | \$ 141,984   | 2015                 | 2012 GRC  | \$ 21,794                    |
| King City         | 00079966 | Cal Water RAMCAP Vulnerability Assessments                    | \$ 55,152    | 2015                 | 2012 GRC  | \$ 8,345                     |
| Livermore         | 00079953 | Cal Water RAMCAP Vulnerability Assessments                    | \$ 105,713   | 2015                 | 2012 GRC  | \$ 16,320                    |
| Los Altos         | 00060893 | Mitigate Settlement of 1MG Welded Steel Tank - Sta. 9         | \$ 733,282   | 2014                 | 2012 GRC  | \$ 112,310                   |
|                   | 00062077 | Replace 100K Gallon Redwood Tank - Sta. 8 Lovola Tank         | \$ 312,308   | 2015                 | 2012 GRC  | \$ 47,833                    |
|                   | 00079954 | Cal Water RAMCAP Vulnerability Assessments                    | \$ 144,305   | 2015                 | 2012 GRC  | \$ 22,102                    |
| Marysville        | 00079975 | Cal Water RAMCAP Vulnerability Assessments                    | \$ 55,590    | 2015                 | 2012 GRC  | \$ 7,957                     |
| Oroville          | 00079997 | Cal Water RAMCAP Vulnerability Assessments                    | \$ 55,590    | 2015                 | 2012 GRC  | \$ 8,001                     |
| Palos Verdes      | 00017331 | Replace Panelboard - Sta. 22                                  | \$ 620,000   | 2013                 | 2009 GRC  | \$ 88,123                    |
|                   | 00019668 | Power Recovery Turbine  | \$ 217,200   | 2013                 | 2009 GRC  | \$ 30,872                    |
|                   | 00020510 | Power Recovery Turbine - Phase 2 - Sta. 37                    | \$ 849,200   | 2013                 | 2009 GRC  | \$ 120,701                   |
|                   | 00026747 | New Panelboard for Boosters - Sta. 22 A-D (Phase 2)           | \$ 576,900   | 2013                 | 2009 GRC  | \$ 81,997                    |
| Redwood Valley    | 00076174 | Purchase Property - PV Pipeline Project                       | \$ 5,814,595 | 2013                 | 2012 GRC  | \$ 826,455                   |
|                   | 00079993 | Cal Water RAMCAP Vulnerability Assessments                    | \$ 88,321    | 2015                 | 2012 GRC  | \$ 12,554                    |
|                   | 00079998 | Cal Water RAMCAP Vulnerability Assessments                    | \$ 69,298    | 2015                 | 2012 GRC  | \$ 10,766                    |
|                   | 00023267 | New 150K Gallon Storage Tank - Buena Vista                    | \$ 1,349,215 | 2014                 | 2009 GRC  | \$ 194,784                   |
| Salinas           | 00069429 | Sta. 70 - Tank 4  | \$ 510,000   | 2014                 | 2009 GRC  | \$ 73,628                    |
|                   | 00080000 | Cal Water RAMCAP Vulnerability Assessments                    | \$ 168,595   | 2015                 | 2012 GRC  | \$ 24,340                    |
| Selma             | 00080001 | Cal Water RAMCAP Vulnerability Assessments                    | \$ 78,152    | 2015                 | 2012 GRC  | \$ 11,742                    |
| Stockton          | 00016025 | New Customer Service Center                                   | \$ 1,215,000 | 2014                 | 2007 GRC  | \$ 175,554                   |
|                   | 00020204 | Drill, Develop and Equip New Well                             | \$ 2,121,100 | 2014                 | 2009 GRC  | \$ 306,475                   |

**California Water Service Company  
2012 GRC  
Rate Base Offset Advice Letter Projects**

| <b>District</b> | <b>PID#</b> | <b>Description</b>   | <b>Amount</b>         | <b>Expected Filing Year</b> | <b>Authority</b> | <b>Expected Revenue Requirement</b> |
|-----------------|-------------|--|-----------------------|-----------------------------|------------------|-------------------------------------|
|                 | 00079414    | Modify/replace Steel Members of Elevated Tank support Structures                   | \$ 1,039,200          | 2014                        | 2012 GRC         | \$ 150,153                          |
|                 | 00079416    | Modify/replace Steel Members of Elevated Tank support Structures                   | \$ 989,400            | 2014                        | 2012 GRC         | \$ 142,957                          |
|                 | 00079963    | Cal Water RAMCAP Vulnerability Assessments   | \$ 196,012            | 2015                        | 2012 GRC         | \$ 28,322                           |
| Visalia         | 00016782    | Drill, Develop & Equipo New Well - Mill Creek                                      | \$ 1,687,313          | 2014                        | 2009 GRC         | \$ 251,620                          |
|                 | 00079994    | Cal Water RAMCAP Vulnerability Assessments   | \$ 236,331            | 2015                        | 2012 GRC         | \$ 35,243                           |
|                 | 00028649    | Install variable frequency drive, well level transducer and power meter at Sta. 74 | \$ 82,695             | 2014                        | OEEP MA          | \$ 12,332                           |
| Westlake        | 00064175    | Duesenberg Dr. Thousand Oaks Main Replacement                                      | \$ 2,886,247          | 2015                        | 2012 GRC         | \$ 420,619                          |
|                 | 00079967    | Cal Water RAMCAP Vulnerability Assessments   | \$ 69,151             | 2015                        | 2012 GRC         | \$ 10,078                           |
| Willows         | 00020953    | Zone Test Repair - Sta. 6-01   | \$ 184,794            | 2013                        | 2009 GRC         | \$ 26,116                           |
|                 | 00021141    | I-5 Crossing - Design and Permit   | \$ 164,400            | 2014                        | 2009 GRC         | \$ 23,234                           |
|                 | 00080003    | Cal Water RAMCAP Vulnerability Assessments   | \$ 55,590             | 2015                        | 2012 GRC         | \$ 7,856                            |
|                 |             |  | <u>\$ 128,707,775</u> |                             |                  | <u>\$ 18,915,119</u>                |

ATTACHMENT 10

CHAPTER 4

CONSERVATION BUDGET

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Average Annual District Budgets 2014-16</b> |                    |                           |                         |                        |                    |
|--|--------------------|---------------------------|-------------------------|------------------------|--------------------|
| <b>District</b>                                | <b>Programs</b>    | <b>Public Information</b> | <b>School Education</b> | <b>Admin/ Research</b> | <b>Total</b>       |
| AV   | \$ 12,466          | \$ 3,748                  | \$ 749                  | \$ 3,500               | \$ 20,463          |
| Bay Shore                                      | \$ 662,262         | \$ 160,625                | \$ 39,799               | \$ 172,544             | \$ 1,035,231       |
| BG   | \$ 343,382         | \$ 86,611                 | \$ 20,636               | \$ 90,318              | \$ 540,948         |
| BK   | \$ 365,608         | \$ 90,425                 | \$ 21,972               | \$ 94,614              | \$ 572,618         |
| CH   | \$ 141,303         | \$ 33,499                 | \$ 8,492                | \$ 35,680              | \$ 218,974         |
| DIX  | \$ 7,426           | \$ 1,832                  | \$ 446                  | \$ 1,885               | \$ 11,589          |
| DOM  | \$ 500,099         | \$ 129,155                | \$ 30,054               | \$ 138,410             | \$ 797,718         |
| ELA  | \$ 255,499         | \$ 58,634                 | \$ 15,354               | \$ 65,768              | \$ 395,255         |
| HR   | \$ 382,858         | \$ 92,235                 | \$ 23,008               | \$ 101,903             | \$ 600,003         |
| KC   | \$ 12,463          | \$ 2,929                  | \$ 749                  | \$ 3,154               | \$ 19,294          |
| KRV  | \$ 11,621          | \$ 2,484                  | \$ 698                  | \$ 2,939               | \$ 17,742          |
| LAS  | \$ 154,195         | \$ 43,682                 | \$ 9,267                | \$ 39,792              | \$ 246,936         |
| LIV  | \$ 244,587         | \$ 58,141                 | \$ 14,699               | \$ 64,021              | \$ 381,447         |
| MRL  | \$ 5,264           | \$ 1,435                  | \$ 316                  | \$ 1,506               | \$ 8,521           |
| ORO  | \$ 10,118          | \$ 2,287                  | \$ 608                  | \$ 2,528               | \$ 15,542          |
| PV   | \$ 329,325         | \$ 94,209                 | \$ 19,791               | \$ 95,426              | \$ 538,752         |
| RDV  | \$ 6,338           | \$ 1,598                  | \$ 381                  | \$ 1,652               | \$ 9,969           |
| SEL  | \$ 18,092          | \$ 4,694                  | \$ 1,087                | \$ 4,762               | \$ 28,635          |
| SLN  | \$ 321,432         | \$ 98,586                 | \$ 19,317               | \$ 95,728              | \$ 535,062         |
| STK  | \$ 140,781         | \$ 34,331                 | \$ 8,460                | \$ 36,928              | \$ 220,501         |
| VIS  | \$ 238,641         | \$ 61,958                 | \$ 14,341               | \$ 63,404              | \$ 378,345         |
| WIL  | \$ 7,672           | \$ 2,323                  | \$ 461                  | \$ 2,223               | \$ 12,679          |
| WLK  | \$ 249,450         | \$ 61,607                 | \$ 14,991               | \$ 67,486              | \$ 393,533         |
| <b>Total</b>                                   | <b>\$4,420,881</b> | <b>\$1,127,029</b>        | <b>\$ 265,677</b>       | <b>\$1,186,170</b>     | <b>\$6,999,757</b> |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Average Annual Program Activity Levels and Budgets, 2014-2016</b> |       |                           |            |                       |
|--|-------|---------------------------|------------|-----------------------|
| Program  | Class | Avg Annual Activity Level | Unit Cost  | Average Annual Budget |
| HE Toilet (R/V) (a)  | SF    | 0                         |            | \$ -                  |
| HE Toilet (R/V) (a)  | MF    | 0                         |            | \$ -                  |
| HE Toilet (R/V) (b)  | SF    | 0                         |            | \$ -                  |
| HE Toilet (R/V) (b)  | MF    | 0                         |            | \$ -                  |
| U-HE Toilet (R/V)  | SF    | 1655                      |            | \$ 165,500            |
| U-HE Toilet (R/V)  | MF    | 618                       |            | \$ 61,800             |
| HE CW (R/V)  | SF    | 3038                      |            | \$ 315,638            |
| HE CW Common (R/V)   | MF    | 90                        |            | \$ 33,000             |
| HE CW In-Unit (R/V)  | MF    | 374                       |            | \$ 35,138             |
| Smart Controllers (R/V)  | SF    | 1717                      |            | \$ 217,800            |
| Smart Controllers (R/V)  | MF    | 98                        |            | \$ 58,350             |
| HE Pop-Up Nozzle (V)   | SF    | 119894                    |            | \$ 389,656            |
| HE Pop-Up Nozzle (V)   | MF    | 52057                     |            | \$ 169,185            |
| HE Pop-Up Nozzle (V)   | CII   | 189684                    |            | \$ 616,473            |
| HE Toilet (R/V) (a)  | CII   | 0                         |            | \$ -                  |
| HE Toilet (R/V) (b)  | CII   | 713                       |            | \$ 100,400            |
| HE CW Coin-Op (R/V)  | CII   | 68                        |            | \$ 27,200             |
| HE Urinals (R/V)   | CII   | 223                       |            | \$ 65,700             |
| Smart Controllers (R/V)  | CII   | 200                       |            | \$ 118,050            |
| Commercial Irrigation Sys (R)  | CII   | 146                       |            | \$ 292,000            |
| Commercial Kitchen (R)   | CII   | 10                        |            | \$ 3,300              |
| Ice Machine (R)  | CII   | 5                         |            | \$ 9,925              |
| Pre-Rinse Spray Valve (R)  | CII   | 10                        |            | \$ 1,100              |
| Cooling Tower Controller (R/I)                                       | Ind   | 5                         |            | \$ 5,000              |
| Cooling Tower pH Contr. (R/I)  | Ind   | 5                         |            | \$ 19,050             |
| HE Toilet Direct Install   | SF    | 3040                      |            | \$ 1,006,240          |
| HE Toilet Direct Install   | MF    | 1189                      |            | \$ 345,985            |
| HE Toilet Direct Install   | CII   | 0                         |            | \$ -                  |
| Urinal Direct Install  | CII   | 0                         |            | \$ -                  |
| Audits and Surveys   | SF    | 45                        |            | \$ 5,760              |
| Audits and Surveys   | MF    | 16                        |            | \$ 15,200             |
| Web-Based Home Survey  | SF    | 4172                      |            | \$ 62,580             |
| Audits and Surveys   | CII   | 6                         |            | \$ 12,000             |
| Industrial Process Audits (I)  | Ind   | 4                         |            | \$ 5,132              |
| Lrg Landscape Surveys  | Irr   | 67                        |            | \$ 93,800             |
| Lrg Landscape Water Use Rpt  | Irr   | 1373                      |            | \$ 117,143            |
| Residential Conservation Kit (V)                                     | SF    | 2399                      |            | \$ 52,778             |
| Residential Conservation Kit (V)                                     | MF    | 0                         |            | \$ -                  |
| Programmatic Total   |       |                           |            | \$ 4,420,881          |
| Administration and Research  |       |                           |            | \$ 1,186,170          |
| Salary   |       |                           | \$ 415,081 |                       |
| Benefits   |       |                           | \$ 303,009 |                       |
| Office Supplies/Travel/Other   |       |                           | \$ 468,080 |                       |
| Public Information   |       |                           |            | \$ 1,127,029          |
| School Education   |       |                           |            | \$ 265,677            |
| <b>Total</b>   |       |                           |            | <b>\$ 6,999,757</b>   |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Antelope Valley</b>             |              |                                  |                  |                            |
|------------------------------------|--------------|----------------------------------|------------------|----------------------------|
| <b>Program</b>                     | <b>Class</b> | <b>Avg Annual Activity Level</b> | <b>Unit Cost</b> | <b>Total Annual Budget</b> |
| HE Toilet (RV) (a)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (a)                 | MF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | MF           | 0                                | \$ -             | \$ -                       |
| U-HE Toilet (RV)                   | SF           | 6                                | \$ 100.00        | \$ 600                     |
| U-HE Toilet (RV)                   | MF           | 0                                | \$ 100.00        | \$ -                       |
| HE CW (RV)                         | SF           | 1                                | \$ 150.00        | \$ 150                     |
| HE CW Common (RV)                  | MF           | 0                                | \$ 400.00        | \$ -                       |
| HE CW In-Unit (RV)                 | MF           | 0                                | \$ 150.00        | \$ -                       |
| Smart Controllers (RV)             | SF           | 18                               | \$ 125.00        | \$ 2,250                   |
| Smart Controllers (RV)             | MF           | 0                                | \$ 600.00        | \$ -                       |
| HE Pop-Up Nozzle (V)               | SF           | 543                              | \$ 3.25          | \$ 1,765                   |
| HE Pop-Up Nozzle (V)               | MF           | 473                              | \$ 3.25          | \$ 1,537                   |
| HE Pop-Up Nozzle (V)               | CII          | 1270                             | \$ 3.25          | \$ 4,128                   |
| HE Toilet (RV) (a)                 | CII          | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | CII          | 1                                | \$ 100.00        | \$ 100                     |
| HE CW Coin-Op (RV)                 | CII          | 0                                | \$ 400.00        | \$ -                       |
| HE Urinals (RV)                    | CII          | 1                                | \$ 300.00        | \$ 300                     |
| Smart Controllers (RV)             | CII          | 0                                | \$ 600.00        | \$ -                       |
| Commercial Irrigation Sys (R)      | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Commercial Kitchen (R)             | CII          | 0                                | \$ 330.00        | \$ -                       |
| Ice Machine (R)                    | CII          | 0                                | \$ 1,985.00      | \$ -                       |
| Pre-Rinse Spray Valve (R)          | CII          | 0                                | \$ 110.00        | \$ -                       |
| Cooling Tower Controller (R/I)     | Ind          | 0                                | \$ 1,000.00      | \$ -                       |
| Cooling Tower pH Contr. (R/I)      | Ind          | 0                                | \$ 3,810.00      | \$ -                       |
| HE Toilet Direct Install           | SF           | 0                                | \$ 331.00        | \$ -                       |
| HE Toilet Direct Install           | MF           | 0                                | \$ 313.00        | \$ -                       |
| HE Toilet Direct Install           | CII          | 0                                | \$ 374.00        | \$ -                       |
| Urinal Direct Install              | CII          | 0                                | \$ 175.00        | \$ -                       |
| Audits and Surveys                 | SF           | 0                                | \$ 140.00        | \$ -                       |
| Audits and Surveys                 | MF           | 0                                | \$ 950.00        | \$ -                       |
| Web-Based Home Survey              | SF           | 24                               | \$ 15.00         | \$ 360                     |
| Audits and Surveys                 | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Industrial Process Audits (I)      | Ind          | 0                                | \$ 1,283.00      | \$ -                       |
| Lrg Landscape Surveys              | Irr          | 0                                | \$ 1,400.00      | \$ -                       |
| Lrg Landscape Water Use Rpt        | Irr          | 0                                | \$ 85.35         | \$ -                       |
| Residential Conservation Kit (V)   | SF           | 58                               | \$ 22.00         | \$ 1,276                   |
| Residential Conservation Kit (V)   | MF           | 0                                | \$ 22.00         | \$ -                       |
| <b>Programmatic Total</b>          |              |                                  |                  | <b>\$ 12,466</b>           |
| <b>Administration and Research</b> |              |                                  |                  | <b>\$ 3,500</b>            |
| Salary                             |              |                                  | \$ 1,170         |                            |
| Benefits                           |              |                                  | \$ 854           |                            |
| Office Supplies/Travel/Other       |              |                                  | \$ 1,475         |                            |
| Public Information                 |              |                                  |                  | \$ 3,748                   |
| School Education                   |              |                                  |                  | \$ 749                     |
| <b>Total</b>                       |              |                                  |                  | <b>\$ 20,463</b>           |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Bay Shore</b>                 |              |                                  |                  |                            |
|----------------------------------|--------------|----------------------------------|------------------|----------------------------|
| <b>Program</b>                   | <b>Class</b> | <b>Avg Annual Activity Level</b> | <b>Unit Cost</b> | <b>Total Annual Budget</b> |
| HE Toilet (RV) (a)               | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (a)               | MF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)               | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)               | MF           | 0                                | \$ -             | \$ -                       |
| U-HE Toilet (RV)                 | SF           | 175                              | \$ 100.00        | \$ 17,500                  |
| U-HE Toilet (RV)                 | MF           | 69                               | \$ 100.00        | \$ 6,900                   |
| HE CW (RV)                       | SF           | 793                              | \$ 75.00         | \$ 59,475                  |
| HE CW Common (RV)                | MF           | 32                               | \$ 400.00        | \$ 12,800                  |
| HE CW In-Unit (RV)               | MF           | 130                              | \$ 75.00         | \$ 9,750                   |
| Smart Controllers (RV)           | SF           | 198                              | \$ 125.00        | \$ 24,750                  |
| Smart Controllers (RV)           | MF           | 10                               | \$ 600.00        | \$ 6,000                   |
| HE Pop-Up Nozzle (V)             | SF           | 9778                             | \$ 3.25          | \$ 31,779                  |
| HE Pop-Up Nozzle (V)             | MF           | 2017                             | \$ 3.25          | \$ 6,555                   |
| HE Pop-Up Nozzle (V)             | CII          | 11429                            | \$ 3.25          | \$ 37,144                  |
| HE Toilet (RV) (a)               | CII          | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)               | CII          | 140                              | \$ 200.00        | \$ 28,000                  |
| HE CW Coin-Op (RV)               | CII          | 12                               | \$ 400.00        | \$ 4,800                   |
| HE Urinals (RV)                  | CII          | 33                               | \$ 300.00        | \$ 9,900                   |
| Smart Controllers (RV)           | CII          | 42                               | \$ 600.00        | \$ 25,200                  |
| Commercial Irrigation Sys (R)    | CII          | 17                               | \$ 2,000.00      | \$ 34,000                  |
| Commercial Kitchen (R)           | CII          | 0                                | \$ 330.00        | \$ -                       |
| Ice Machine (R)                  | CII          | 0                                | \$ 1,985.00      | \$ -                       |
| Pre-Rinse Spray Valve (R)        | CII          | 0                                | \$ 110.00        | \$ -                       |
| Cooling Tower Controller (R/I)   | Ind          | 0                                | \$ 1,000.00      | \$ -                       |
| Cooling Tower pH Contr. (R/I)    | Ind          | 0                                | \$ 3,810.00      | \$ -                       |
| HE Toilet Direct Install         | SF           | 543                              | \$ 331.00        | \$ 179,733                 |
| HE Toilet Direct Install         | MF           | 434                              | \$ 313.00        | \$ 135,842                 |
| HE Toilet Direct Install         | CII          | 0                                | \$ 374.00        | \$ -                       |
| Urinal Direct Install            | CII          | 0                                | \$ 175.00        | \$ -                       |
| Audits and Surveys               | SF           | 0                                | \$ 140.00        | \$ -                       |
| Audits and Surveys               | MF           | 1                                | \$ 950.00        | \$ 950                     |
| Web-Based Home Survey            | SF           | 437                              | \$ 15.00         | \$ 6,555                   |
| Audits and Surveys               | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Industrial Process Audits (I)    | Ind          | 0                                | \$ 1,283.00      | \$ -                       |
| Lrg Landscape Surveys            | lrr          | 4                                | \$ 1,400.00      | \$ 5,600                   |
| Lrg Landscape Water Use Rpt      | lrr          | 133                              | \$ 85.35         | \$ 11,351                  |
| Residential Conservation Kit (V) | SF           | 349                              | \$ 22.00         | \$ 7,678                   |
| Residential Conservation Kit (V) | MF           | 0                                | \$ 22.00         | \$ -                       |
| Programmatic Total               |              |                                  |                  | \$ 662,262                 |
| Administration and Research      |              |                                  |                  | \$ 172,544                 |
| Salary                           |              |                                  | \$ 62,180        |                            |
| Benefits                         |              |                                  | \$ 45,392        |                            |
| Office Supplies/Travel/Other     |              |                                  | \$ 64,972        |                            |
| Public Information               |              |                                  |                  | \$ 160,625                 |
| School Education                 |              |                                  |                  | \$ 39,799                  |
| <b>Total</b>                     |              |                                  |                  | <b>\$ 1,035,231</b>        |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Bear Gulch</b>                  |              |                                  |                  |                            |
|------------------------------------|--------------|----------------------------------|------------------|----------------------------|
| <b>Program</b>                     | <b>Class</b> | <b>Avg Annual Activity Level</b> | <b>Unit Cost</b> | <b>Total Annual Budget</b> |
| HE Toilet (RV) (a)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (a)                 | MF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | MF           | 0                                | \$ -             | \$ -                       |
| U-HE Toilet (RV)                   | SF           | 101                              | \$ 100.00        | \$ 10,100                  |
| U-HE Toilet (RV)                   | MF           | 30                               | \$ 100.00        | \$ 3,000                   |
| HE CW (RV)                         | SF           | 371                              | \$ 75.00         | \$ 27,825                  |
| HE CW Common (RV)                  | MF           | 7                                | \$ 400.00        | \$ 2,800                   |
| HE CW In-Unit (RV)                 | MF           | 31                               | \$ 75.00         | \$ 2,325                   |
| Smart Controllers (RV)             | SF           | 124                              | \$ 125.00        | \$ 15,500                  |
| Smart Controllers (RV)             | MF           | 2                                | \$ 600.00        | \$ 1,200                   |
| HE Pop-Up Nozzle (V)               | SF           | 6622                             | \$ 3.25          | \$ 21,522                  |
| HE Pop-Up Nozzle (V)               | MF           | 1367                             | \$ 3.25          | \$ 4,443                   |
| HE Pop-Up Nozzle (V)               | CII          | 7740                             | \$ 3.25          | \$ 25,155                  |
| HE Toilet (RV) (a)                 | CII          | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | CII          | 151                              | \$ 200.00        | \$ 30,200                  |
| HE CW Coin-Op (RV)                 | CII          | 3                                | \$ 400.00        | \$ 1,200                   |
| HE Urinals (RV)                    | CII          | 15                               | \$ 300.00        | \$ 4,500                   |
| Smart Controllers (RV)             | CII          | 19                               | \$ 600.00        | \$ 11,400                  |
| Commercial Irrigation Sys (R)      | CII          | 15                               | \$ 2,000.00      | \$ 30,000                  |
| Commercial Kitchen (R)             | CII          | 0                                | \$ 330.00        | \$ -                       |
| Ice Machine (R)                    | CII          | 0                                | \$ 1,985.00      | \$ -                       |
| Pre-Rinse Spray Valve (R)          | CII          | 0                                | \$ 110.00        | \$ -                       |
| Cooling Tower Controller (R/I)     | Ind          | 0                                | \$ 1,000.00      | \$ -                       |
| Cooling Tower pH Contr. (R/I)      | Ind          | 0                                | \$ 3,810.00      | \$ -                       |
| HE Toilet Direct Install           | SF           | 197                              | \$ 331.00        | \$ 65,207                  |
| HE Toilet Direct Install           | MF           | 189                              | \$ 313.00        | \$ 59,157                  |
| HE Toilet Direct Install           | CII          | 0                                | \$ 374.00        | \$ -                       |
| Urinal Direct Install              | CII          | 0                                | \$ 175.00        | \$ -                       |
| Audits and Surveys                 | SF           | 0                                | \$ 140.00        | \$ -                       |
| Audits and Surveys                 | MF           | 0                                | \$ 950.00        | \$ -                       |
| Web-Based Home Survey              | SF           | 296                              | \$ 15.00         | \$ 4,440                   |
| Audits and Surveys                 | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Industrial Process Audits (I)      | Ind          | 0                                | \$ 1,283.00      | \$ -                       |
| Lrg Landscape Surveys              | Irr          | 0                                | \$ 1,400.00      | \$ -                       |
| Lrg Landscape Water Use Rpt        | Irr          | 124                              | \$ 85.35         | \$ 10,583                  |
| Residential Conservation Kit (V)   | SF           | 583                              | \$ 22.00         | \$ 12,826                  |
| Residential Conservation Kit (V)   | MF           | 0                                | \$ 22.00         | \$ -                       |
| <b>Programmatic Total</b>          |              |                                  |                  | <b>\$ 343,382</b>          |
| <b>Administration and Research</b> |              |                                  |                  | <b>\$ 90,318</b>           |
| Salary                             |              |                                  | \$ 32,240        |                            |
| Benefits                           |              |                                  | \$ 23,536        |                            |
| Office Supplies/Travel/Other       |              |                                  | \$ 34,542        |                            |
| Public Information                 |              |                                  |                  | \$ 86,611                  |
| School Education                   |              |                                  |                  | \$ 20,636                  |
| <b>Total</b>                       |              |                                  |                  | <b>\$ 540,948</b>          |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Bakersfield</b>                 |              |                                  |                  |                            |
|------------------------------------|--------------|----------------------------------|------------------|----------------------------|
| <b>Program</b>                     | <b>Class</b> | <b>Avg Annual Activity Level</b> | <b>Unit Cost</b> | <b>Total Annual Budget</b> |
| HE Toilet (RV) (a)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (a)                 | MF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | MF           | 0                                | \$ -             | \$ -                       |
| U-HE Toilet (RV)                   | SF           | 31                               | \$ 100.00        | \$ 3,100                   |
| U-HE Toilet (RV)                   | MF           | 123                              | \$ 100.00        | \$ 12,300                  |
| HE CW (RV)                         | SF           | 200                              | \$ 150.00        | \$ 30,000                  |
| HE CW Common (RV)                  | MF           | 1                                | \$ 400.00        | \$ 400                     |
| HE CW In-Unit (RV)                 | MF           | 5                                | \$ 150.00        | \$ 750                     |
| Smart Controllers (RV)             | SF           | 0                                | \$ 125.00        | \$ -                       |
| Smart Controllers (RV)             | MF           | 0                                | \$ 600.00        | \$ -                       |
| HE Pop-Up Nozzle (V)               | SF           | 21349                            | \$ 3.25          | \$ 69,384                  |
| HE Pop-Up Nozzle (V)               | MF           | 17612                            | \$ 3.25          | \$ 57,239                  |
| HE Pop-Up Nozzle (V)               | CII          | 49907                            | \$ 3.25          | \$ 162,198                 |
| HE Toilet (RV) (a)                 | CII          | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | CII          | 8                                | \$ 100.00        | \$ 800                     |
| HE CW Coin-Op (RV)                 | CII          | 1                                | \$ 400.00        | \$ 400                     |
| HE Urinals (RV)                    | CII          | 2                                | \$ 300.00        | \$ 600                     |
| Smart Controllers (RV)             | CII          | 0                                | \$ 600.00        | \$ -                       |
| Commercial Irrigation Sys (R)      | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Commercial Kitchen (R)             | CII          | 0                                | \$ 330.00        | \$ -                       |
| Ice Machine (R)                    | CII          | 0                                | \$ 1,985.00      | \$ -                       |
| Pre-Rinse Spray Valve (R)          | CII          | 0                                | \$ 110.00        | \$ -                       |
| Cooling Tower Controller (R/I)     | Ind          | 0                                | \$ 1,000.00      | \$ -                       |
| Cooling Tower pH Contr. (R/I)      | Ind          | 0                                | \$ 3,810.00      | \$ -                       |
| HE Toilet Direct Install           | SF           | 0                                | \$ 331.00        | \$ -                       |
| HE Toilet Direct Install           | MF           | 0                                | \$ 313.00        | \$ -                       |
| HE Toilet Direct Install           | CII          | 0                                | \$ 374.00        | \$ -                       |
| Urinal Direct Install              | CII          | 0                                | \$ 175.00        | \$ -                       |
| Audits and Surveys                 | SF           | 0                                | \$ 140.00        | \$ -                       |
| Audits and Surveys                 | MF           | 0                                | \$ 950.00        | \$ -                       |
| Web-Based Home Survey              | SF           | 248                              | \$ 15.00         | \$ 3,720                   |
| Audits and Surveys                 | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Industrial Process Audits (I)      | Ind          | 0                                | \$ 1,283.00      | \$ -                       |
| Lrg Landscape Surveys              | Irr          | 7                                | \$ 1,400.00      | \$ 9,800                   |
| Lrg Landscape Water Use Rpt        | Irr          | 149                              | \$ 85.35         | \$ 12,717                  |
| Residential Conservation Kit (V)   | SF           | 100                              | \$ 22.00         | \$ 2,200                   |
| Residential Conservation Kit (V)   | MF           | 0                                | \$ 22.00         | \$ -                       |
| <b>Programmatic Total</b>          |              |                                  |                  | <b>\$ 365,608</b>          |
| <b>Administration and Research</b> |              |                                  |                  | <b>\$ 94,614</b>           |
| Salary                             |              |                                  | \$ 34,327        |                            |
| Benefits                           |              |                                  | \$ 25,059        |                            |
| Office Supplies/Travel/Other       |              |                                  | \$ 35,228        |                            |
| Public Information                 |              |                                  |                  | \$ 90,425                  |
| School Education                   |              |                                  |                  | \$ 21,972                  |
| <b>Total</b>                       |              |                                  |                  | <b>\$ 572,618</b>          |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Chico</b>                       |              |                                  |                  |                            |
|------------------------------------|--------------|----------------------------------|------------------|----------------------------|
| <b>Program</b>                     | <b>Class</b> | <b>Avg Annual Activity Level</b> | <b>Unit Cost</b> | <b>Total Annual Budget</b> |
| HE Toilet (RV) (a)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (a)                 | MF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | MF           | 0                                | \$ -             | \$ -                       |
| U-HE Toilet (RV)                   | SF           | 3                                | \$ 100.00        | \$ 300                     |
| U-HE Toilet (RV)                   | MF           | 2                                | \$ 100.00        | \$ 200                     |
| HE CW (RV)                         | SF           | 31                               | \$ 150.00        | \$ 4,650                   |
| HE CW Common (RV)                  | MF           | 1                                | \$ 400.00        | \$ 400                     |
| HE CW In-Unit (RV)                 | MF           | 4                                | \$ 150.00        | \$ 600                     |
| Smart Controllers (RV)             | SF           | 0                                | \$ 125.00        | \$ -                       |
| Smart Controllers (RV)             | MF           | 0                                | \$ 600.00        | \$ -                       |
| HE Pop-Up Nozzle (V)               | SF           | 8989                             | \$ 3.25          | \$ 29,214                  |
| HE Pop-Up Nozzle (V)               | MF           | 7417                             | \$ 3.25          | \$ 24,105                  |
| HE Pop-Up Nozzle (V)               | CII          | 21013                            | \$ 3.25          | \$ 68,292                  |
| HE Toilet (RV) (a)                 | CII          | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | CII          | 4                                | \$ 100.00        | \$ 400                     |
| HE CW Coin-Op (RV)                 | CII          | 1                                | \$ 400.00        | \$ 400                     |
| HE Urinals (RV)                    | CII          | 1                                | \$ 300.00        | \$ 300                     |
| Smart Controllers (RV)             | CII          | 0                                | \$ 600.00        | \$ -                       |
| Commercial Irrigation Sys (R)      | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Commercial Kitchen (R)             | CII          | 0                                | \$ 330.00        | \$ -                       |
| Ice Machine (R)                    | CII          | 0                                | \$ 1,985.00      | \$ -                       |
| Pre-Rinse Spray Valve (R)          | CII          | 0                                | \$ 110.00        | \$ -                       |
| Cooling Tower Controller (R/I)     | Ind          | 0                                | \$ 1,000.00      | \$ -                       |
| Cooling Tower pH Contr. (R/I)      | Ind          | 0                                | \$ 3,810.00      | \$ -                       |
| HE Toilet Direct Install           | SF           | 0                                | \$ 331.00        | \$ -                       |
| HE Toilet Direct Install           | MF           | 0                                | \$ 313.00        | \$ -                       |
| HE Toilet Direct Install           | CII          | 0                                | \$ 374.00        | \$ -                       |
| Urinal Direct Install              | CII          | 0                                | \$ 175.00        | \$ -                       |
| Audits and Surveys                 | SF           | 0                                | \$ 140.00        | \$ -                       |
| Audits and Surveys                 | MF           | 0                                | \$ 950.00        | \$ -                       |
| Web-Based Home Survey              | SF           | 0                                | \$ 15.00         | \$ -                       |
| Audits and Surveys                 | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Industrial Process Audits (I)      | Ind          | 0                                | \$ 1,283.00      | \$ -                       |
| Lrg Landscape Surveys              | Irr          | 6                                | \$ 1,400.00      | \$ 8,400                   |
| Lrg Landscape Water Use Rpt        | Irr          | 44                               | \$ 85.35         | \$ 3,755                   |
| Residential Conservation Kit (V)   | SF           | 13                               | \$ 22.00         | \$ 286                     |
| Residential Conservation Kit (V)   | MF           | 0                                | \$ 22.00         | \$ -                       |
| <b>Programmatic Total</b>          |              |                                  |                  | <b>\$ 141,303</b>          |
| <b>Administration and Research</b> |              |                                  |                  | <b>\$ 35,680</b>           |
| Salary                             |              |                                  | \$ 13,267        |                            |
| Benefits                           |              |                                  | \$ 9,685         |                            |
| Office Supplies/Travel/Other       |              |                                  | \$ 12,728        |                            |
| Public Information                 |              |                                  |                  | \$ 33,499                  |
| School Education                   |              |                                  |                  | \$ 8,492                   |
| <b>Total</b>                       |              |                                  |                  | <b>\$ 218,974</b>          |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Dixon</b>                       |       |                           |             |                     |
|------------------------------------|-------|---------------------------|-------------|---------------------|
| Program                            | Class | Avg Annual Activity Level | Unit Cost   | Total Annual Budget |
| HE Toilet (RV) (a)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (a)                 | MF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | MF    | 0                         | \$ -        | \$ -                |
| U-HE Toilet (RV)                   | SF    | 0                         | \$ 100.00   | \$ -                |
| U-HE Toilet (RV)                   | MF    | 3                         | \$ 100.00   | \$ 300              |
| HE CW (RV)                         | SF    | 1                         | \$ 150.00   | \$ 150              |
| HE CW Common (RV)                  | MF    | 0                         | \$ 400.00   | \$ -                |
| HE CW In-Unit (RV)                 | MF    | 0                         | \$ 150.00   | \$ -                |
| Smart Controllers (RV)             | SF    | 0                         | \$ 125.00   | \$ -                |
| Smart Controllers (RV)             | MF    | 0                         | \$ 600.00   | \$ -                |
| HE Pop-Up Nozzle (V)               | SF    | 444                       | \$ 3.25     | \$ 1,443            |
| HE Pop-Up Nozzle (V)               | MF    | 368                       | \$ 3.25     | \$ 1,196            |
| HE Pop-Up Nozzle (V)               | CII   | 1038                      | \$ 3.25     | \$ 3,374            |
| HE Toilet (RV) (a)                 | CII   | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | CII   | 6                         | \$ 100.00   | \$ 600              |
| HE CW Coin-Op (RV)                 | CII   | 0                         | \$ 400.00   | \$ -                |
| HE Urinals (RV)                    | CII   | 0                         | \$ 300.00   | \$ -                |
| Smart Controllers (RV)             | CII   | 0                         | \$ 600.00   | \$ -                |
| Commercial Irrigation Sys (R)      | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Commercial Kitchen (R)             | CII   | 0                         | \$ 330.00   | \$ -                |
| Ice Machine (R)                    | CII   | 0                         | \$ 1,985.00 | \$ -                |
| Pre-Rinse Spray Valve (R)          | CII   | 0                         | \$ 110.00   | \$ -                |
| Cooling Tower Controller (R/I)     | Ind   | 0                         | \$ 1,000.00 | \$ -                |
| Cooling Tower pH Contr. (R/I)      | Ind   | 0                         | \$ 3,810.00 | \$ -                |
| HE Toilet Direct Install           | SF    | 0                         | \$ 331.00   | \$ -                |
| HE Toilet Direct Install           | MF    | 0                         | \$ 313.00   | \$ -                |
| HE Toilet Direct Install           | CII   | 0                         | \$ 374.00   | \$ -                |
| Urinal Direct Install              | CII   | 0                         | \$ 175.00   | \$ -                |
| Audits and Surveys                 | SF    | 0                         | \$ 140.00   | \$ -                |
| Audits and Surveys                 | MF    | 0                         | \$ 950.00   | \$ -                |
| Web-Based Home Survey              | SF    | 0                         | \$ 15.00    | \$ -                |
| Audits and Surveys                 | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Industrial Process Audits (I)      | Ind   | 0                         | \$ 1,283.00 | \$ -                |
| Lrg Landscape Surveys              | Irr   | 0                         | \$ 1,400.00 | \$ -                |
| Lrg Landscape Water Use Rpt        | Irr   | 4                         | \$ 85.35    | \$ 341              |
| Residential Conservation Kit (V)   | SF    | 1                         | \$ 22.00    | \$ 22               |
| Residential Conservation Kit (V)   | MF    | 0                         | \$ 22.00    | \$ -                |
| <b>Programmatic Total</b>          |       |                           |             | <b>\$ 7,426</b>     |
| <b>Administration and Research</b> |       |                           |             | <b>\$ 1,885</b>     |
| Salary                             |       |                           | \$ 697      |                     |
| Benefits                           |       |                           | \$ 509      |                     |
| Office Supplies/Travel/Other       |       |                           | \$ 678      |                     |
| Public Information                 |       |                           |             | \$ 1,832            |
| School Education                   |       |                           |             | \$ 446              |
| <b>Total</b>                       |       |                           |             | <b>\$ 11,589</b>    |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Dominguez</b>                   |       |                           |             |                     |
|------------------------------------|-------|---------------------------|-------------|---------------------|
| Program                            | Class | Avg Annual Activity Level | Unit Cost   | Total Annual Budget |
| HE Toilet (R/V) (a)                | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (R/V) (a)                | MF    | 0                         | \$ -        | \$ -                |
| HE Toilet (R/V) (b)                | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (R/V) (b)                | MF    | 0                         | \$ -        | \$ -                |
| U-HE Toilet (R/V)                  | SF    | 134                       | \$ 100.00   | \$ 13,400           |
| U-HE Toilet (R/V)                  | MF    | 27                        | \$ 100.00   | \$ 2,700            |
| HE CW (R/V)                        | SF    | 486                       | \$ 150.00   | \$ 72,900           |
| HE CW Common (R/V)                 | MF    | 5                         | \$ 400.00   | \$ 2,000            |
| HE CW In-Unit (R/V)                | MF    | 19                        | \$ 150.00   | \$ 2,850            |
| Smart Controllers (R/V)            | SF    | 132                       | \$ 125.00   | \$ 16,500           |
| Smart Controllers (R/V)            | MF    | 17                        | \$ 600.00   | \$ 10,200           |
| HE Pop-Up Nozzle (V)               | SF    | 10332                     | \$ 3.25     | \$ 33,579           |
| HE Pop-Up Nozzle (V)               | MF    | 2132                      | \$ 3.25     | \$ 6,929            |
| HE Pop-Up Nozzle (V)               | CII   | 12076                     | \$ 3.25     | \$ 39,247           |
| HE Toilet (R/V) (a)                | CII   | 0                         | \$ -        | \$ -                |
| HE Toilet (R/V) (b)                | CII   | 128                       | \$ 100.00   | \$ 12,800           |
| HE CW Coin-Op (R/V)                | CII   | 5                         | \$ 400.00   | \$ 2,000            |
| HE Urinals (R/V)                   | CII   | 30                        | \$ 300.00   | \$ 9,000            |
| Smart Controllers (R/V)            | CII   | 38                        | \$ 600.00   | \$ 22,800           |
| Commercial Irrigation Sys (R)      | CII   | 14                        | \$ 2,000.00 | \$ 28,000           |
| Commercial Kitchen (R)             | CII   | 0                         | \$ 330.00   | \$ -                |
| Ice Machine (R)                    | CII   | 0                         | \$ 1,985.00 | \$ -                |
| Pre-Rinse Spray Valve (R)          | CII   | 0                         | \$ 110.00   | \$ -                |
| Cooling Tower Controller (R/I)     | Ind   | 1                         | \$ 1,000.00 | \$ 1,000            |
| Cooling Tower pH Contr. (R/I)      | Ind   | 1                         | \$ 3,810.00 | \$ 3,810            |
| HE Toilet Direct Install           | SF    | 440                       | \$ 331.00   | \$ 145,640          |
| HE Toilet Direct Install           | MF    | 88                        | \$ 313.00   | \$ 27,544           |
| HE Toilet Direct Install           | CII   | 0                         | \$ 374.00   | \$ -                |
| Urinal Direct Install              | CII   | 0                         | \$ 175.00   | \$ -                |
| Audits and Surveys                 | SF    | 6                         | \$ 140.00   | \$ 840              |
| Audits and Surveys                 | MF    | 3                         | \$ 950.00   | \$ 2,850            |
| Web-Based Home Survey              | SF    | 462                       | \$ 15.00    | \$ 6,930            |
| Audits and Surveys                 | CII   | 4                         | \$ 2,000.00 | \$ 8,000            |
| Industrial Process Audits (I)      | Ind   | 4                         | \$ 1,283.00 | \$ 5,132            |
| Lrg Landscape Surveys              | Irr   | 5                         | \$ 1,400.00 | \$ 7,000            |
| Lrg Landscape Water Use Rpt        | Irr   | 177                       | \$ 85.35    | \$ 15,106           |
| Residential Conservation Kit (V)   | SF    | 61                        | \$ 22.00    | \$ 1,342            |
| Residential Conservation Kit (V)   | MF    | 0                         | \$ 22.00    | \$ -                |
| <b>Programmatic Total</b>          |       |                           |             | <b>\$ 500,099</b>   |
| <b>Administration and Research</b> |       |                           |             | <b>\$ 138,410</b>   |
| Salary                             |       |                           | \$ 46,955   |                     |
| Benefits                           |       |                           | \$ 34,277   |                     |
| Office Supplies/Travel/Other       |       |                           | \$ 57,178   |                     |
| Public Information                 |       |                           |             | \$ 129,155          |
| School Education                   |       |                           |             | \$ 30,054           |
| <b>Total</b>                       |       |                           |             | <b>\$ 797,718</b>   |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>East Los Angeles</b>            |              |                                  |                  |                            |
|------------------------------------|--------------|----------------------------------|------------------|----------------------------|
| <b>Program</b>                     | <b>Class</b> | <b>Avg Annual Activity Level</b> | <b>Unit Cost</b> | <b>Total Annual Budget</b> |
| HE Toilet (R/V) (a)                | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (a)                | MF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (b)                | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (b)                | MF           | 0                                | \$ -             | \$ -                       |
| U-HE Toilet (R/V)                  | SF           | 67                               | \$ 100.00        | \$ 6,700                   |
| U-HE Toilet (R/V)                  | MF           | 11                               | \$ 100.00        | \$ 1,100                   |
| HE CW (R/V)                        | SF           | 12                               | \$ 150.00        | \$ 1,800                   |
| HE CW Common (R/V)                 | MF           | 1                                | \$ 400.00        | \$ 400                     |
| HE CW In-Unit (R/V)                | MF           | 1                                | \$ 150.00        | \$ 150                     |
| Smart Controllers (R/V)            | SF           | 0                                | \$ 125.00        | \$ -                       |
| Smart Controllers (R/V)            | MF           | 0                                | \$ 600.00        | \$ -                       |
| HE Pop-Up Nozzle (V)               | SF           | 5334                             | \$ 3.25          | \$ 17,336                  |
| HE Pop-Up Nozzle (V)               | MF           | 1100                             | \$ 3.25          | \$ 3,575                   |
| HE Pop-Up Nozzle (V)               | CII          | 10000                            | \$ 3.25          | \$ 32,500                  |
| HE Toilet (R/V) (a)                | CII          | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (b)                | CII          | 62                               | \$ 100.00        | \$ 6,200                   |
| HE CW Coin-Op (R/V)                | CII          | 10                               | \$ 400.00        | \$ 4,000                   |
| HE Urinals (R/V)                   | CII          | 37                               | \$ 300.00        | \$ 11,100                  |
| Smart Controllers (R/V)            | CII          | 0                                | \$ 600.00        | \$ -                       |
| Commercial Irrigation Sys (R)      | CII          | 20                               | \$ 2,000.00      | \$ 40,000                  |
| Commercial Kitchen (R)             | CII          | 0                                | \$ 330.00        | \$ -                       |
| Ice Machine (R)                    | CII          | 0                                | \$ 1,985.00      | \$ -                       |
| Pre-Rinse Spray Valve (R)          | CII          | 0                                | \$ 110.00        | \$ -                       |
| Cooling Tower Controller (R/I)     | Ind          | 0                                | \$ 1,000.00      | \$ -                       |
| Cooling Tower pH Contr. (R/I)      | Ind          | 0                                | \$ 3,810.00      | \$ -                       |
| HE Toilet Direct Install           | SF           | 317                              | \$ 331.00        | \$ 104,927                 |
| HE Toilet Direct Install           | MF           | 0                                | \$ 313.00        | \$ -                       |
| HE Toilet Direct Install           | CII          | 0                                | \$ 374.00        | \$ -                       |
| Urinal Direct Install              | CII          | 0                                | \$ 175.00        | \$ -                       |
| Audits and Surveys                 | SF           | 0                                | \$ 140.00        | \$ -                       |
| Audits and Surveys                 | MF           | 0                                | \$ 950.00        | \$ -                       |
| Web-Based Home Survey              | SF           | 489                              | \$ 15.00         | \$ 7,335                   |
| Audits and Surveys                 | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Industrial Process Audits (I)      | Ind          | 0                                | \$ 1,283.00      | \$ -                       |
| Lrg Landscape Surveys              | Irr          | 4                                | \$ 1,400.00      | \$ 5,600                   |
| Lrg Landscape Water Use Rpt        | Irr          | 85                               | \$ 85.35         | \$ 7,255                   |
| Residential Conservation Kit (V)   | SF           | 251                              | \$ 22.00         | \$ 5,522                   |
| Residential Conservation Kit (V)   | MF           | 0                                | \$ 22.00         | \$ -                       |
| <b>Programmatic Total</b>          |              |                                  |                  | <b>\$ 255,499</b>          |
| <b>Administration and Research</b> |              |                                  |                  | <b>\$ 65,768</b>           |
| Salary                             |              |                                  | \$ 23,989        |                            |
| Benefits                           |              |                                  | \$ 17,512        |                            |
| Office Supplies/Travel/Other       |              |                                  | \$ 24,267        |                            |
| Public Information                 |              |                                  |                  | \$ 58,634                  |
| School Education                   |              |                                  |                  | \$ 15,354                  |
| <b>Total</b>                       |              |                                  |                  | <b>\$ 395,255</b>          |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Hermosa-Redondo</b>             |              |                                  |                  |                            |
|------------------------------------|--------------|----------------------------------|------------------|----------------------------|
| <b>Program</b>                     | <b>Class</b> | <b>Avg Annual Activity Level</b> | <b>Unit Cost</b> | <b>Total Annual Budget</b> |
| HE Toilet (RV) (a)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (a)                 | MF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | MF           | 0                                | \$ -             | \$ -                       |
| U-HE Toilet (RV)                   | SF           | 300                              | \$ 100.00        | \$ 30,000                  |
| U-HE Toilet (RV)                   | MF           | 100                              | \$ 100.00        | \$ 10,000                  |
| HE CW (RV)                         | SF           | 20                               | \$ 150.00        | \$ 3,000                   |
| HE CW Common (RV)                  | MF           | 5                                | \$ 400.00        | \$ 2,000                   |
| HE CW In-Unit (RV)                 | MF           | 5                                | \$ 150.00        | \$ 750                     |
| Smart Controllers (RV)             | SF           | 0                                | \$ 125.00        | \$ -                       |
| Smart Controllers (RV)             | MF           | 0                                | \$ 600.00        | \$ -                       |
| HE Pop-Up Nozzle (V)               | SF           | 7000                             | \$ 3.25          | \$ 22,750                  |
| HE Pop-Up Nozzle (V)               | MF           | 3000                             | \$ 3.25          | \$ 9,750                   |
| HE Pop-Up Nozzle (V)               | CII          | 10000                            | \$ 3.25          | \$ 32,500                  |
| HE Toilet (RV) (a)                 | CII          | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | CII          | 100                              | \$ 100.00        | \$ 10,000                  |
| HE CW Coin-Op (RV)                 | CII          | 20                               | \$ 400.00        | \$ 8,000                   |
| HE Urinals (RV)                    | CII          | 40                               | \$ 300.00        | \$ 12,000                  |
| Smart Controllers (RV)             | CII          | 0                                | \$ 600.00        | \$ -                       |
| Commercial Irrigation Sys (R)      | CII          | 30                               | \$ 2,000.00      | \$ 60,000                  |
| Commercial Kitchen (R)             | CII          | 0                                | \$ 330.00        | \$ -                       |
| Ice Machine (R)                    | CII          | 0                                | \$ 1,985.00      | \$ -                       |
| Pre-Rinse Spray Valve (R)          | CII          | 0                                | \$ 110.00        | \$ -                       |
| Cooling Tower Controller (R/I)     | Ind          | 4                                | \$ 1,000.00      | \$ 4,000                   |
| Cooling Tower pH Contr. (R/I)      | Ind          | 4                                | \$ 3,810.00      | \$ 15,240                  |
| HE Toilet Direct Install           | SF           | 400                              | \$ 331.00        | \$ 132,400                 |
| HE Toilet Direct Install           | MF           | 0                                | \$ 313.00        | \$ -                       |
| HE Toilet Direct Install           | CII          | 0                                | \$ 374.00        | \$ -                       |
| Urinal Direct Install              | CII          | 0                                | \$ 175.00        | \$ -                       |
| Audits and Surveys                 | SF           | 0                                | \$ 140.00        | \$ -                       |
| Audits and Surveys                 | MF           | 0                                | \$ 950.00        | \$ -                       |
| Web-Based Home Survey              | SF           | 636                              | \$ 15.00         | \$ 9,540                   |
| Audits and Surveys                 | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Industrial Process Audits (I)      | Ind          | 0                                | \$ 1,283.00      | \$ -                       |
| Lrg Landscape Surveys              | Irr          | 8                                | \$ 1,400.00      | \$ 11,200                  |
| Lrg Landscape Water Use Rpt        | Irr          | 65                               | \$ 85.35         | \$ 5,548                   |
| Residential Conservation Kit (V)   | SF           | 190                              | \$ 22.00         | \$ 4,180                   |
| Residential Conservation Kit (V)   | MF           | 0                                | \$ 22.00         | \$ -                       |
| <b>Programmatic Total</b>          |              |                                  |                  | <b>\$ 382,858</b>          |
| <b>Administration and Research</b> |              |                                  |                  | <b>\$ 101,903</b>          |
| Salary                             |              |                                  | \$ 35,947        |                            |
| Benefits                           |              |                                  | \$ 26,241        |                            |
| Office Supplies/Travel/Other       |              |                                  | \$ 39,715        |                            |
| Public Information                 |              |                                  |                  | \$ 92,235                  |
| School Education                   |              |                                  |                  | \$ 23,008                  |
| <b>Total</b>                       |              |                                  |                  | <b>\$ 600,003</b>          |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>King City</b>                   |       |                           |             |                     |
|------------------------------------|-------|---------------------------|-------------|---------------------|
| Program                            | Class | Avg Annual Activity Level | Unit Cost   | Total Annual Budget |
| HE Toilet (RV) (a)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (a)                 | MF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | MF    | 0                         | \$ -        | \$ -                |
| U-HE Toilet (RV)                   | SF    | 1                         | \$ 100.00   | \$ 100              |
| U-HE Toilet (RV)                   | MF    | 2                         | \$ 100.00   | \$ 200              |
| HE CW (RV)                         | SF    | 1                         | \$ 150.00   | \$ 150              |
| HE CW Common (RV)                  | MF    | 0                         | \$ 400.00   | \$ -                |
| HE CW In-Unit (RV)                 | MF    | 1                         | \$ 150.00   | \$ 150              |
| Smart Controllers (RV)             | SF    | 0                         | \$ 125.00   | \$ -                |
| Smart Controllers (RV)             | MF    | 0                         | \$ 600.00   | \$ -                |
| HE Pop-Up Nozzle (V)               | SF    | 656                       | \$ 3.25     | \$ 2,132            |
| HE Pop-Up Nozzle (V)               | MF    | 540                       | \$ 3.25     | \$ 1,755            |
| HE Pop-Up Nozzle (V)               | CII   | 1534                      | \$ 3.25     | \$ 4,986            |
| HE Toilet (RV) (a)                 | CII   | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | CII   | 1                         | \$ 100.00   | \$ 100              |
| HE CW Coin-Op (RV)                 | CII   | 1                         | \$ 400.00   | \$ 400              |
| HE Urinals (RV)                    | CII   | 1                         | \$ 300.00   | \$ 300              |
| Smart Controllers (RV)             | CII   | 0                         | \$ 600.00   | \$ -                |
| Commercial Irrigation Sys (R)      | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Commercial Kitchen (R)             | CII   | 0                         | \$ 330.00   | \$ -                |
| Ice Machine (R)                    | CII   | 0                         | \$ 1,985.00 | \$ -                |
| Pre-Rinse Spray Valve (R)          | CII   | 0                         | \$ 110.00   | \$ -                |
| Cooling Tower Controller (R/I)     | Ind   | 0                         | \$ 1,000.00 | \$ -                |
| Cooling Tower pH Contr. (R/I)      | Ind   | 0                         | \$ 3,810.00 | \$ -                |
| HE Toilet Direct Install           | SF    | 0                         | \$ 331.00   | \$ -                |
| HE Toilet Direct Install           | MF    | 0                         | \$ 313.00   | \$ -                |
| HE Toilet Direct Install           | CII   | 0                         | \$ 374.00   | \$ -                |
| Urinal Direct Install              | CII   | 0                         | \$ 175.00   | \$ -                |
| Audits and Surveys                 | SF    | 0                         | \$ 140.00   | \$ -                |
| Audits and Surveys                 | MF    | 0                         | \$ 950.00   | \$ -                |
| Web-Based Home Survey              | SF    | 0                         | \$ 15.00    | \$ -                |
| Audits and Surveys                 | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Industrial Process Audits (I)      | Ind   | 0                         | \$ 1,283.00 | \$ -                |
| Lrg Landscape Surveys              | Irr   | 1                         | \$ 1,400.00 | \$ 1,400            |
| Lrg Landscape Water Use Rpt        | Irr   | 9                         | \$ 85.35    | \$ 768              |
| Residential Conservation Kit (V)   | SF    | 1                         | \$ 22.00    | \$ 22               |
| Residential Conservation Kit (V)   | MF    | 0                         | \$ 22.00    | \$ -                |
| <b>Programmatic Total</b>          |       |                           |             | <b>\$ 12,463</b>    |
| <b>Administration and Research</b> |       |                           |             | <b>\$ 3,154</b>     |
| Salary                             |       |                           | \$ 1,170    |                     |
| Benefits                           |       |                           | \$ 854      |                     |
| Office Supplies/Travel/Other       |       |                           | \$ 1,129    |                     |
| Public Information                 |       |                           |             | \$ 2,929            |
| School Education                   |       |                           |             | \$ 749              |
| <b>Total</b>                       |       |                           |             | <b>\$ 19,294</b>    |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Kern River Valley</b>           |       |                           |             |                     |
|------------------------------------|-------|---------------------------|-------------|---------------------|
| Program                            | Class | Avg Annual Activity Level | Unit Cost   | Total Annual Budget |
| HE Toilet (RV) (a)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (a)                 | MF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | MF    | 0                         | \$ -        | \$ -                |
| U-HE Toilet (RV)                   | SF    | 1                         | \$ 100.00   | \$ 100              |
| U-HE Toilet (RV)                   | MF    | 0                         | \$ 100.00   | \$ -                |
| HE CW (RV)                         | SF    | 2                         | \$ 150.00   | \$ 300              |
| HE CW Common (RV)                  | MF    | 0                         | \$ 400.00   | \$ -                |
| HE CW In-Unit (RV)                 | MF    | 0                         | \$ 150.00   | \$ -                |
| Smart Controllers (RV)             | SF    | 0                         | \$ 125.00   | \$ -                |
| Smart Controllers (RV)             | MF    | 0                         | \$ 600.00   | \$ -                |
| HE Pop-Up Nozzle (V)               | SF    | 166                       | \$ 3.25     | \$ 540              |
| HE Pop-Up Nozzle (V)               | MF    | 822                       | \$ 3.25     | \$ 2,672            |
| HE Pop-Up Nozzle (V)               | CII   | 2328                      | \$ 3.25     | \$ 7,566            |
| HE Toilet (RV) (a)                 | CII   | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | CII   | 1                         | \$ 100.00   | \$ 100              |
| HE CW Coin-Op (RV)                 | CII   | 0                         | \$ 400.00   | \$ -                |
| HE Urinals (RV)                    | CII   | 1                         | \$ 300.00   | \$ 300              |
| Smart Controllers (RV)             | CII   | 0                         | \$ 600.00   | \$ -                |
| Commercial Irrigation Sys (R)      | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Commercial Kitchen (R)             | CII   | 0                         | \$ 330.00   | \$ -                |
| Ice Machine (R)                    | CII   | 0                         | \$ 1,985.00 | \$ -                |
| Pre-Rinse Spray Valve (R)          | CII   | 0                         | \$ 110.00   | \$ -                |
| Cooling Tower Controller (R/I)     | Ind   | 0                         | \$ 1,000.00 | \$ -                |
| Cooling Tower pH Contr. (R/I)      | Ind   | 0                         | \$ 3,810.00 | \$ -                |
| HE Toilet Direct Install           | SF    | 0                         | \$ 331.00   | \$ -                |
| HE Toilet Direct Install           | MF    | 0                         | \$ 313.00   | \$ -                |
| HE Toilet Direct Install           | CII   | 0                         | \$ 374.00   | \$ -                |
| Urinal Direct Install              | CII   | 0                         | \$ 175.00   | \$ -                |
| Audits and Surveys                 | SF    | 0                         | \$ 140.00   | \$ -                |
| Audits and Surveys                 | MF    | 0                         | \$ 950.00   | \$ -                |
| Web-Based Home Survey              | SF    | 0                         | \$ 15.00    | \$ -                |
| Audits and Surveys                 | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Industrial Process Audits (I)      | Ind   | 0                         | \$ 1,283.00 | \$ -                |
| Lrg Landscape Surveys              | lrr   | 0                         | \$ 1,400.00 | \$ -                |
| Lrg Landscape Water Use Rpt        | lrr   | 0                         | \$ 85.35    | \$ -                |
| Residential Conservation Kit (V)   | SF    | 2                         | \$ 22.00    | \$ 44               |
| Residential Conservation Kit (V)   | MF    | 0                         | \$ 22.00    | \$ -                |
| <b>Programmatic Total</b>          |       |                           |             | <b>\$ 11,621</b>    |
| <b>Administration and Research</b> |       |                           |             | <b>\$ 2,939</b>     |
| Salary                             |       |                           | \$ 1,091    |                     |
| Benefits                           |       |                           | \$ 797      |                     |
| Office Supplies/Travel/Other       |       |                           | \$ 1,051    |                     |
| Public Information                 |       |                           |             | \$ 2,484            |
| School Education                   |       |                           |             | \$ 698              |
| <b>Total</b>                       |       |                           |             | <b>\$ 17,742</b>    |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Los Altos</b>                   |       |                           |             |                     |
|------------------------------------|-------|---------------------------|-------------|---------------------|
| Program                            | Class | Avg Annual Activity Level | Unit Cost   | Total Annual Budget |
| HE Toilet (RV) (a)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (a)                 | MF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | MF    | 0                         | \$ -        | \$ -                |
| U-HE Toilet (RV)                   | SF    | 94                        | \$ 100.00   | \$ 9,400            |
| U-HE Toilet (RV)                   | MF    | 0                         | \$ 100.00   | \$ -                |
| HE CW (RV)                         | SF    | 349                       | \$ 37.50    | \$ 13,088           |
| HE CW Common (RV)                  | MF    | 15                        | \$ 200.00   | \$ 3,000            |
| HE CW In-Unit (RV)                 | MF    | 59                        | \$ 37.50    | \$ 2,213            |
| Smart Controllers (RV)             | SF    | 127                       | \$ 150.00   | \$ 19,050           |
| Smart Controllers (RV)             | MF    | 3                         | \$ 450.00   | \$ 1,350            |
| HE Pop-Up Nozzle (V)               | SF    | 4934                      | \$ 3.25     | \$ 16,036           |
| HE Pop-Up Nozzle (V)               | MF    | 1018                      | \$ 3.25     | \$ 3,309            |
| HE Pop-Up Nozzle (V)               | CII   | 5767                      | \$ 3.25     | \$ 18,743           |
| HE Toilet (RV) (a)                 | CII   | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | CII   | 0                         | \$ -        | \$ -                |
| HE CW Coin-Op (RV)                 | CII   | 0                         | \$ 200.00   | \$ -                |
| HE Urinals (RV)                    | CII   | 10                        | \$ 300.00   | \$ 3,000            |
| Smart Controllers (RV)             | CII   | 13                        | \$ 450.00   | \$ 5,850            |
| Commercial Irrigation Sys (R)      | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Commercial Kitchen (R)             | CII   | 0                         | \$ 330.00   | \$ -                |
| Ice Machine (R)                    | CII   | 0                         | \$ 1,985.00 | \$ -                |
| Pre-Rinse Spray Valve (R)          | CII   | 0                         | \$ 110.00   | \$ -                |
| Cooling Tower Controller (R/I)     | Ind   | 0                         | \$ 1,000.00 | \$ -                |
| Cooling Tower pH Contr. (R/I)      | Ind   | 0                         | \$ 3,810.00 | \$ -                |
| HE Toilet Direct Install           | SF    | 97                        | \$ 331.00   | \$ 32,107           |
| HE Toilet Direct Install           | MF    | 145                       | \$ 132.50   | \$ 19,213           |
| HE Toilet Direct Install           | CII   | 0                         | \$ 183.50   | \$ -                |
| Urinal Direct Install              | CII   | 0                         | \$ 75.00    | \$ -                |
| Audits and Surveys                 | SF    | 6                         | \$ 50.00    | \$ 300              |
| Audits and Surveys                 | MF    | 0                         | \$ 950.00   | \$ -                |
| Web-Based Home Survey              | SF    | 221                       | \$ 15.00    | \$ 3,315            |
| Audits and Surveys                 | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Industrial Process Audits (I)      | Ind   | 0                         | \$ 1,283.00 | \$ -                |
| Lrg Landscape Surveys              | Irr   | 0                         | \$ 1,400.00 | \$ -                |
| Lrg Landscape Water Use Rpt        | Irr   | 0                         | \$ 85.35    | \$ -                |
| Residential Conservation Kit (V)   | SF    | 192                       | \$ 22.00    | \$ 4,224            |
| Residential Conservation Kit (V)   | MF    | 0                         | \$ 22.00    | \$ -                |
| <b>Programmatic Total</b>          |       |                           |             | <b>\$ 154,195</b>   |
| <b>Administration and Research</b> |       |                           |             | <b>\$ 39,792</b>    |
| Salary                             |       |                           | \$ 14,478   |                     |
| Benefits                           |       |                           | \$ 10,569   |                     |
| Office Supplies/Travel/Other       |       |                           | \$ 14,746   |                     |
| Public Information                 |       |                           |             | \$ 43,682           |
| School Education                   |       |                           |             | \$ 9,267            |
| <b>Total</b>                       |       |                           |             | <b>\$ 246,936</b>   |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Livermore</b>                   |              |                                  |                  |                            |
|------------------------------------|--------------|----------------------------------|------------------|----------------------------|
| <b>Program</b>                     | <b>Class</b> | <b>Avg Annual Activity Level</b> | <b>Unit Cost</b> | <b>Total Annual Budget</b> |
| HE Toilet (RV) (a)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (a)                 | MF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | MF           | 0                                | \$ -             | \$ -                       |
| U-HE Toilet (RV)                   | SF           | 49                               | \$ 100.00        | \$ 4,900                   |
| U-HE Toilet (RV)                   | MF           | 18                               | \$ 100.00        | \$ 1,800                   |
| HE CW (RV)                         | SF           | 180                              | \$ 75.00         | \$ 13,500                  |
| HE CW Common (RV)                  | MF           | 0                                | \$ 400.00        | \$ -                       |
| HE CW In-Unit (RV)                 | MF           | 30                               | \$ 75.00         | \$ 2,250                   |
| Smart Controllers (RV)             | SF           | 116                              | \$ 125.00        | \$ 14,500                  |
| Smart Controllers (RV)             | MF           | 1                                | \$ 600.00        | \$ 600                     |
| HE Pop-Up Nozzle (V)               | SF           | 3826                             | \$ 3.25          | \$ 12,435                  |
| HE Pop-Up Nozzle (V)               | MF           | 789                              | \$ 3.25          | \$ 2,564                   |
| HE Pop-Up Nozzle (V)               | CII          | 4472                             | \$ 3.25          | \$ 14,534                  |
| HE Toilet (RV) (a)                 | CII          | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | CII          | 27                               | \$ 100.00        | \$ 2,700                   |
| HE CW Coin-Op (RV)                 | CII          | 0                                | \$ 400.00        | \$ -                       |
| HE Urinals (RV)                    | CII          | 8                                | \$ 150.00        | \$ 1,200                   |
| Smart Controllers (RV)             | CII          | 10                               | \$ 600.00        | \$ 6,000                   |
| Commercial Irrigation Sys (R)      | CII          | 9                                | \$ 2,000.00      | \$ 18,000                  |
| Commercial Kitchen (R)             | CII          | 0                                | \$ -             | \$ -                       |
| Ice Machine (R)                    | CII          | 0                                | \$ -             | \$ -                       |
| Pre-Rinse Spray Valve (R)          | CII          | 0                                | \$ -             | \$ -                       |
| Cooling Tower Controller (R/I)     | Ind          | 0                                | \$ 1,000.00      | \$ -                       |
| Cooling Tower pH Contr. (R/I)      | Ind          | 0                                | \$ 3,810.00      | \$ -                       |
| HE Toilet Direct Install           | SF           | 278                              | \$ 331.00        | \$ 92,018                  |
| HE Toilet Direct Install           | MF           | 138                              | \$ 313.00        | \$ 43,194                  |
| HE Toilet Direct Install           | CII          | 0                                | \$ 374.00        | \$ -                       |
| Urinal Direct Install              | CII          | 0                                | \$ 175.00        | \$ -                       |
| Audits and Surveys                 | SF           | 0                                | \$ 140.00        | \$ -                       |
| Audits and Surveys                 | MF           | 0                                | \$ 950.00        | \$ -                       |
| Web-Based Home Survey              | SF           | 171                              | \$ 15.00         | \$ 2,565                   |
| Audits and Surveys                 | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Industrial Process Audits (I)      | Ind          | 0                                | \$ 1,283.00      | \$ -                       |
| Lrg Landscape Surveys              | Irr          | 0                                | \$ 1,400.00      | \$ -                       |
| Lrg Landscape Water Use Rpt        | Irr          | 113                              | \$ 85.00         | \$ 9,605                   |
| Residential Conservation Kit (V)   | SF           | 101                              | \$ 22.00         | \$ 2,222                   |
| Residential Conservation Kit (V)   | MF           | 0                                | \$ 22.00         | \$ -                       |
| <b>Programmatic Total</b>          |              |                                  |                  | <b>\$ 244,587</b>          |
| <b>Administration and Research</b> |              |                                  |                  | <b>\$ 64,021</b>           |
| Salary                             |              |                                  | \$ 22,964        |                            |
| Benefits                           |              |                                  | \$ 16,764        |                            |
| Office Supplies/Travel/Other       |              |                                  | \$ 24,292        |                            |
| Public Information                 |              |                                  |                  | \$ 58,141                  |
| School Education                   |              |                                  |                  | \$ 14,699                  |
| <b>Total</b>                       |              |                                  |                  | <b>\$ 381,447</b>          |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Marysville</b>                |       |                           |             |                     |
|----------------------------------|-------|---------------------------|-------------|---------------------|
| Program                          | Class | Avg Annual Activity Level | Unit Cost   | Total Annual Budget |
| HE Toilet (RV) (a)               | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (a)               | MF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)               | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)               | MF    | 0                         | \$ -        | \$ -                |
| U-HE Toilet (RV)                 | SF    | 7                         | \$ 100.00   | \$ 700              |
| U-HE Toilet (RV)                 | MF    | 4                         | \$ 100.00   | \$ 400              |
| HE CW (RV)                       | SF    | 1                         | \$ 150.00   | \$ 150              |
| HE CW Common (RV)                | MF    | 1                         | \$ 400.00   | \$ 400              |
| HE CW In-Unit (RV)               | MF    | 3                         | \$ 150.00   | \$ 450              |
| Smart Controllers (RV)           | SF    | 0                         | \$ 125.00   | \$ -                |
| Smart Controllers (RV)           | MF    | 0                         | \$ 600.00   | \$ -                |
| HE Pop-Up Nozzle (V)             | SF    | 51                        | \$ 3.25     | \$ 166              |
| HE Pop-Up Nozzle (V)             | MF    | 10                        | \$ 3.25     | \$ 33               |
| HE Pop-Up Nozzle (V)             | CII   | 54                        | \$ 3.25     | \$ 176              |
| HE Toilet (RV) (a)               | CII   | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)               | CII   | 3                         | \$ 100.00   | \$ 300              |
| HE CW Coin-Op (RV)               | CII   | 0                         | \$ 400.00   | \$ -                |
| HE Urinals (RV)                  | CII   | 1                         | \$ 300.00   | \$ 300              |
| Smart Controllers (RV)           | CII   | 0                         | \$ 600.00   | \$ -                |
| Commercial Irrigation Sys (R)    | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Commercial Kitchen (R)           | CII   | 0                         | \$ 330.00   | \$ -                |
| Ice Machine (R)                  | CII   | 0                         | \$ 1,985.00 | \$ -                |
| Pre-Rinse Spray Valve (R)        | CII   | 0                         | \$ 110.00   | \$ -                |
| Cooling Tower Controller (R/I)   | Ind   | 0                         | \$ 1,000.00 | \$ -                |
| Cooling Tower pH Contr. (R/I)    | Ind   | 0                         | \$ 3,810.00 | \$ -                |
| HE Toilet Direct Install         | SF    | 0                         | \$ 331.00   | \$ -                |
| HE Toilet Direct Install         | MF    | 0                         | \$ 313.00   | \$ -                |
| HE Toilet Direct Install         | CII   | 0                         | \$ 374.00   | \$ -                |
| Urinal Direct Install            | CII   | 0                         | \$ 175.00   | \$ -                |
| Audits and Surveys               | SF    | 0                         | \$ 140.00   | \$ -                |
| Audits and Surveys               | MF    | 0                         | \$ 950.00   | \$ -                |
| Web-Based Home Survey            | SF    | 0                         | \$ 15.00    | \$ -                |
| Audits and Surveys               | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Industrial Process Audits (I)    | Ind   | 0                         | \$ 1,283.00 | \$ -                |
| Lrg Landscape Surveys            | Irr   | 1                         | \$ 1,400.00 | \$ 1,400            |
| Lrg Landscape Water Use Rpt      | Irr   | 9                         | \$ 85.35    | \$ 768              |
| Residential Conservation Kit (V) | SF    | 1                         | \$ 22.00    | \$ 22               |
| Residential Conservation Kit (V) | MF    | 0                         | \$ 22.00    | \$ -                |
| Programmatic Total               |       |                           |             | \$ 5,264            |
| Administration and Research      |       |                           |             | \$ 1,506            |
| Salary                           |       |                           | \$ 494      |                     |
| Benefits                         |       |                           | \$ 361      |                     |
| Office Supplies/Travel/Other     |       |                           | \$ 651      |                     |
| Public Information               |       |                           |             | \$ 1,435            |
| School Education                 |       |                           |             | \$ 316              |
| <b>Total</b>                     |       |                           |             | <b>\$ 8,521</b>     |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Oroville</b>                    |       |                           |             |                     |
|------------------------------------|-------|---------------------------|-------------|---------------------|
| Program                            | Class | Avg Annual Activity Level | Unit Cost   | Total Annual Budget |
| HE Toilet (RV) (a)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (a)                 | MF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | MF    | 0                         | \$ -        | \$ -                |
| U-HE Toilet (RV)                   | SF    | 0                         | \$ 100.00   | \$ -                |
| U-HE Toilet (RV)                   | MF    | 3                         | \$ 100.00   | \$ 300              |
| HE CW (RV)                         | SF    | 1                         | \$ 150.00   | \$ 150              |
| HE CW Common (RV)                  | MF    | 0                         | \$ 400.00   | \$ -                |
| HE CW In-Unit (RV)                 | MF    | 0                         | \$ 150.00   | \$ -                |
| Smart Controllers (RV)             | SF    | 0                         | \$ 125.00   | \$ -                |
| Smart Controllers (RV)             | MF    | 0                         | \$ 600.00   | \$ -                |
| HE Pop-Up Nozzle (V)               | SF    | 443                       | \$ 3.25     | \$ 1,440            |
| HE Pop-Up Nozzle (V)               | MF    | 366                       | \$ 3.25     | \$ 1,190            |
| HE Pop-Up Nozzle (V)               | CII   | 1035                      | \$ 3.25     | \$ 3,364            |
| HE Toilet (RV) (a)                 | CII   | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | CII   | 0                         | \$ 100.00   | \$ -                |
| HE CW Coin-Op (RV)                 | CII   | 0                         | \$ 400.00   | \$ -                |
| HE Urinals (RV)                    | CII   | 0                         | \$ 300.00   | \$ -                |
| Smart Controllers (RV)             | CII   | 0                         | \$ 600.00   | \$ -                |
| Commercial Irrigation Sys (R)      | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Commercial Kitchen (R)             | CII   | 0                         | \$ 330.00   | \$ -                |
| Ice Machine (R)                    | CII   | 0                         | \$ 1,985.00 | \$ -                |
| Pre-Rinse Spray Valve (R)          | CII   | 0                         | \$ 110.00   | \$ -                |
| Cooling Tower Controller (R/I)     | Ind   | 0                         | \$ 1,000.00 | \$ -                |
| Cooling Tower pH Contr. (R/I)      | Ind   | 0                         | \$ 3,810.00 | \$ -                |
| HE Toilet Direct Install           | SF    | 0                         | \$ 331.00   | \$ -                |
| HE Toilet Direct Install           | MF    | 0                         | \$ 313.00   | \$ -                |
| HE Toilet Direct Install           | CII   | 0                         | \$ 374.00   | \$ -                |
| Urinal Direct Install              | CII   | 0                         | \$ 175.00   | \$ -                |
| Audits and Surveys                 | SF    | 0                         | \$ 140.00   | \$ -                |
| Audits and Surveys                 | MF    | 0                         | \$ 950.00   | \$ -                |
| Web-Based Home Survey              | SF    | 0                         | \$ 15.00    | \$ -                |
| Audits and Surveys                 | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Industrial Process Audits (I)      | Ind   | 0                         | \$ 1,283.00 | \$ -                |
| Lrg Landscape Surveys              | Irr   | 2                         | \$ 1,400.00 | \$ 2,800            |
| Lrg Landscape Water Use Rpt        | Irr   | 10                        | \$ 85.35    | \$ 853              |
| Residential Conservation Kit (V)   | SF    | 1                         | \$ 22.00    | \$ 22               |
| Residential Conservation Kit (V)   | MF    | 0                         | \$ 22.00    | \$ -                |
| <b>Programmatic Total</b>          |       |                           |             | <b>\$ 10,118</b>    |
| <b>Administration and Research</b> |       |                           |             | <b>\$ 2,528</b>     |
| Salary                             |       |                           | \$ 950      |                     |
| Benefits                           |       |                           | \$ 694      |                     |
| Office Supplies/Travel/Other       |       |                           | \$ 885      |                     |
| Public Information                 |       |                           |             | \$ 2,287            |
| School Education                   |       |                           |             | \$ 608              |
| <b>Total</b>                       |       |                           |             | <b>\$ 15,542</b>    |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Palos Verdes</b>                |              |                                  |                  |                            |
|------------------------------------|--------------|----------------------------------|------------------|----------------------------|
| <b>Program</b>                     | <b>Class</b> | <b>Avg Annual Activity Level</b> | <b>Unit Cost</b> | <b>Total Annual Budget</b> |
| HE Toilet (RV) (a)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (a)                 | MF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | MF           | 0                                | \$ -             | \$ -                       |
| U-HE Toilet (RV)                   | SF           | 100                              | \$ 100.00        | \$ 10,000                  |
| U-HE Toilet (RV)                   | MF           | 23                               | \$ 100.00        | \$ 2,300                   |
| HE CW (RV)                         | SF           | 371                              | \$ 150.00        | \$ 55,650                  |
| HE CW Common (RV)                  | MF           | 7                                | \$ 400.00        | \$ 2,800                   |
| HE CW In-Unit (RV)                 | MF           | 28                               | \$ 150.00        | \$ 4,200                   |
| Smart Controllers (RV)             | SF           | 307                              | \$ 125.00        | \$ 38,375                  |
| Smart Controllers (RV)             | MF           | 4                                | \$ 600.00        | \$ 2,400                   |
| HE Pop-Up Nozzle (V)               | SF           | 7891                             | \$ 3.25          | \$ 25,646                  |
| HE Pop-Up Nozzle (V)               | MF           | 1628                             | \$ 3.25          | \$ 5,291                   |
| HE Pop-Up Nozzle (V)               | CII          | 9223                             | \$ 3.25          | \$ 29,975                  |
| HE Toilet (RV) (a)                 | CII          | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | CII          | 29                               | \$ 100.00        | \$ 2,900                   |
| HE CW Coin-Op (RV)                 | CII          | 0                                | \$ 400.00        | \$ -                       |
| HE Urinals (RV)                    | CII          | 8                                | \$ 300.00        | \$ 2,400                   |
| Smart Controllers (RV)             | CII          | 11                               | \$ 600.00        | \$ 6,600                   |
| Commercial Irrigation Sys (R)      | CII          | 13                               | \$ 2,000.00      | \$ 26,000                  |
| Commercial Kitchen (R)             | CII          | 0                                | \$ 330.00        | \$ -                       |
| Ice Machine (R)                    | CII          | 0                                | \$ 1,985.00      | \$ -                       |
| Pre-Rinse Spray Valve (R)          | CII          | 0                                | \$ 110.00        | \$ -                       |
| Cooling Tower Controller (R/I)     | Ind          | 0                                | \$ 1,000.00      | \$ -                       |
| Cooling Tower pH Contr. (R/I)      | Ind          | 0                                | \$ 3,810.00      | \$ -                       |
| HE Toilet Direct Install           | SF           | 113                              | \$ 331.00        | \$ 37,403                  |
| HE Toilet Direct Install           | MF           | 138                              | \$ 313.00        | \$ 43,194                  |
| HE Toilet Direct Install           | CII          | 0                                | \$ 374.00        | \$ -                       |
| Urinal Direct Install              | CII          | 0                                | \$ 175.00        | \$ -                       |
| Audits and Surveys                 | SF           | 7                                | \$ 140.00        | \$ 980                     |
| Audits and Surveys                 | MF           | 1                                | \$ 950.00        | \$ 950                     |
| Web-Based Home Survey              | SF           | 353                              | \$ 15.00         | \$ 5,295                   |
| Audits and Surveys                 | CII          | 1                                | \$ 2,000.00      | \$ 2,000                   |
| Industrial Process Audits (I)      | Ind          | 0                                | \$ 1,283.00      | \$ -                       |
| Lrg Landscape Surveys              | Irr          | 4                                | \$ 1,400.00      | \$ 5,600                   |
| Lrg Landscape Water Use Rpt        | Irr          | 155                              | \$ 85.35         | \$ 13,229                  |
| Residential Conservation Kit (V)   | SF           | 279                              | \$ 22.00         | \$ 6,138                   |
| Residential Conservation Kit (V)   | MF           | 0                                | \$ 22.00         | \$ -                       |
| <b>Programmatic Total</b>          |              |                                  |                  | <b>\$ 329,325</b>          |
| <b>Administration and Research</b> |              |                                  |                  | <b>\$ 95,426</b>           |
| Salary                             |              |                                  | \$ 30,921        |                            |
| Benefits                           |              |                                  | \$ 22,572        |                            |
| Office Supplies/Travel/Other       |              |                                  | \$ 41,934        |                            |
| Public Information                 |              |                                  |                  | \$ 94,209                  |
| School Education                   |              |                                  |                  | \$ 19,791                  |
| <b>Total</b>                       |              |                                  |                  | <b>\$ 538,752</b>          |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Redwood Valley</b>            |       |                           |             |                     |
|----------------------------------|-------|---------------------------|-------------|---------------------|
| Program                          | Class | Avg Annual Activity Level | Unit Cost   | Total Annual Budget |
| HE Toilet (RV) (a)               | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (a)               | MF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)               | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)               | MF    | 0                         | \$ -        | \$ -                |
| U-HE Toilet (RV)                 | SF    | 4                         | \$ 100.00   | \$ 400              |
| U-HE Toilet (RV)                 | MF    | 0                         | \$ 100.00   | \$ -                |
| HE CW (RV)                       | SF    | 1                         | \$ 150.00   | \$ 150              |
| HE CW Common (RV)                | MF    | 0                         | \$ 400.00   | \$ -                |
| HE CW In-Unit (RV)               | MF    | 0                         | \$ 150.00   | \$ -                |
| Smart Controllers (RV)           | SF    | 0                         | \$ 125.00   | \$ -                |
| Smart Controllers (RV)           | MF    | 0                         | \$ 600.00   | \$ -                |
| HE Pop-Up Nozzle (V)             | SF    | 391                       | \$ 3.25     | \$ 1,271            |
| HE Pop-Up Nozzle (V)             | MF    | 322                       | \$ 3.25     | \$ 1,047            |
| HE Pop-Up Nozzle (V)             | CII   | 915                       | \$ 3.25     | \$ 2,974            |
| HE Toilet (RV) (a)               | CII   | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)               | CII   | 0                         | \$ 100.00   | \$ -                |
| HE CW Coin-Op (RV)               | CII   | 0                         | \$ 400.00   | \$ -                |
| HE Urinals (RV)                  | CII   | 0                         | \$ 300.00   | \$ -                |
| Smart Controllers (RV)           | CII   | 0                         | \$ 600.00   | \$ -                |
| Commercial Irrigation Sys (R)    | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Commercial Kitchen (R)           | CII   | 0                         | \$ 330.00   | \$ -                |
| Ice Machine (R)                  | CII   | 0                         | \$ 1,985.00 | \$ -                |
| Pre-Rinse Spray Valve (R)        | CII   | 0                         | \$ 110.00   | \$ -                |
| Cooling Tower Controller (R/I)   | Ind   | 0                         | \$ 1,000.00 | \$ -                |
| Cooling Tower pH Contr. (R/I)    | Ind   | 0                         | \$ 3,810.00 | \$ -                |
| HE Toilet Direct Install         | SF    | 0                         | \$ 331.00   | \$ -                |
| HE Toilet Direct Install         | MF    | 0                         | \$ 313.00   | \$ -                |
| HE Toilet Direct Install         | CII   | 0                         | \$ 374.00   | \$ -                |
| Urinal Direct Install            | CII   | 0                         | \$ 175.00   | \$ -                |
| Audits and Surveys               | SF    | 0                         | \$ 140.00   | \$ -                |
| Audits and Surveys               | MF    | 0                         | \$ 950.00   | \$ -                |
| Web-Based Home Survey            | SF    | 17                        | \$ 15.00    | \$ 255              |
| Audits and Surveys               | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Industrial Process Audits (I)    | Ind   | 0                         | \$ 1,283.00 | \$ -                |
| Lrg Landscape Surveys            | Irr   | 0                         | \$ 1,400.00 | \$ -                |
| Lrg Landscape Water Use Rpt      | Irr   | 0                         | \$ 85.35    | \$ -                |
| Residential Conservation Kit (V) | SF    | 11                        | \$ 22.00    | \$ 242              |
| Residential Conservation Kit (V) | MF    | 0                         | \$ 22.00    | \$ -                |
| Programmatic Total               |       |                           |             | \$ 6,338            |
| Administration and Research      |       |                           |             | \$ 1,652            |
| Salary                           |       |                           | \$ 595      |                     |
| Benefits                         |       |                           | \$ 434      |                     |
| Office Supplies/Travel/Other     |       |                           | \$ 622      |                     |
| Public Information               |       |                           |             | \$ 1,598            |
| School Education                 |       |                           |             | \$ 381              |
| <b>Total</b>                     |       |                           |             | <b>\$ 9,969</b>     |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Selma</b>                       |              |                                  |                  |                            |
|------------------------------------|--------------|----------------------------------|------------------|----------------------------|
| <b>Program</b>                     | <b>Class</b> | <b>Avg Annual Activity Level</b> | <b>Unit Cost</b> | <b>Total Annual Budget</b> |
| HE Toilet (R/V) (a)                | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (a)                | MF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (b)                | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (b)                | MF           | 0                                | \$ -             | \$ -                       |
| U-HE Toilet (R/V)                  | SF           | 7                                | \$ 100.00        | \$ 700                     |
| U-HE Toilet (R/V)                  | MF           | 6                                | \$ 100.00        | \$ 600                     |
| HE CW (R/V)                        | SF           | 7                                | \$ 150.00        | \$ 1,050                   |
| HE CW Common (R/V)                 | MF           | 1                                | \$ 400.00        | \$ 400                     |
| HE CW In-Unit (R/V)                | MF           | 1                                | \$ 150.00        | \$ 150                     |
| Smart Controllers (R/V)            | SF           | 0                                | \$ 125.00        | \$ -                       |
| Smart Controllers (R/V)            | MF           | 1                                | \$ 600.00        | \$ 600                     |
| HE Pop-Up Nozzle (V)               | SF           | 1256                             | \$ 3.25          | \$ 4,082                   |
| HE Pop-Up Nozzle (V)               | MF           | 270                              | \$ 3.25          | \$ 878                     |
| HE Pop-Up Nozzle (V)               | CII          | 1532                             | \$ 3.25          | \$ 4,979                   |
| HE Toilet (R/V) (a)                | CII          | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (b)                | CII          | 1                                | \$ 100.00        | \$ 100                     |
| HE CW Coin-Op (R/V)                | CII          | 0                                | \$ 400.00        | \$ -                       |
| HE Urinals (R/V)                   | CII          | 1                                | \$ 300.00        | \$ 300                     |
| Smart Controllers (R/V)            | CII          | 0                                | \$ 600.00        | \$ -                       |
| Commercial Irrigation Sys (R)      | CII          | 0                                | \$2,000.00       | \$ -                       |
| Commercial Kitchen (R)             | CII          | 0                                | \$ 330.00        | \$ -                       |
| Ice Machine (R)                    | CII          | 0                                | \$1,985.00       | \$ -                       |
| Pre-Rinse Spray Valve (R)          | CII          | 0                                | \$ 110.00        | \$ -                       |
| Cooling Tower Controller (R/I)     | Ind          | 0                                | \$1,000.00       | \$ -                       |
| Cooling Tower pH Contr. (R/I)      | Ind          | 0                                | \$3,810.00       | \$ -                       |
| HE Toilet Direct Install           | SF           | 0                                | \$ 331.00        | \$ -                       |
| HE Toilet Direct Install           | MF           | 0                                | \$ 313.00        | \$ -                       |
| HE Toilet Direct Install           | CII          | 0                                | \$ 374.00        | \$ -                       |
| Urinal Direct Install              | CII          | 0                                | \$ 175.00        | \$ -                       |
| Audits and Surveys                 | SF           | 0                                | \$ 140.00        | \$ -                       |
| Audits and Surveys                 | MF           | 0                                | \$ 950.00        | \$ -                       |
| Web-Based Home Survey              | SF           | 0                                | \$ 15.00         | \$ -                       |
| Audits and Surveys                 | CII          | 0                                | \$2,000.00       | \$ -                       |
| Industrial Process Audits (I)      | Ind          | 0                                | \$1,283.00       | \$ -                       |
| Lrg Landscape Surveys              | Irr          | 2                                | \$1,400.00       | \$ 2,800                   |
| Lrg Landscape Water Use Rpt        | Irr          | 16                               | \$ 85.35         | \$ 1,366                   |
| Residential Conservation Kit (V)   | SF           | 4                                | \$ 22.00         | \$ 88                      |
| Residential Conservation Kit (V)   | MF           | 0                                | \$ 22.00         | \$ -                       |
| <b>Programmatic Total</b>          |              |                                  |                  | <b>\$ 18,092</b>           |
| <b>Administration and Research</b> |              |                                  |                  | <b>\$ 4,762</b>            |
| Salary                             |              |                                  | \$ 1,699         |                            |
| Benefits                           |              |                                  | \$ 1,240         |                            |
| Office Supplies/Travel/Other       |              |                                  | \$ 1,823         |                            |
| Public Information                 |              |                                  |                  | \$ 4,694                   |
| School Education                   |              |                                  |                  | \$ 1,087                   |
| <b>Total</b>                       |              |                                  |                  | <b>\$ 28,635</b>           |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Salinas</b>                     |       |                           |             |                     |
|------------------------------------|-------|---------------------------|-------------|---------------------|
| Program                            | Class | Avg Annual Activity Level | Unit Cost   | Total Annual Budget |
| HE Toilet (RV) (a)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (a)                 | MF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | MF    | 0                         | \$ -        | \$ -                |
| U-HE Toilet (RV)                   | SF    | 400                       | \$ 100.00   | \$ 40,000           |
| U-HE Toilet (RV)                   | MF    | 100                       | \$ 100.00   | \$ 10,000           |
| HE CW (RV)                         | SF    | 50                        | \$ 150.00   | \$ 7,500            |
| HE CW Common (RV)                  | MF    | 10                        | \$ 400.00   | \$ 4,000            |
| HE CW In-Unit (RV)                 | MF    | 10                        | \$ 150.00   | \$ 1,500            |
| Smart Controllers (RV)             | SF    | 450                       | \$ 125.00   | \$ 56,250           |
| Smart Controllers (RV)             | MF    | 15                        | \$ 600.00   | \$ 9,000            |
| HE Pop-Up Nozzle (V)               | SF    | 9994                      | \$ 3.25     | \$ 32,481           |
| HE Pop-Up Nozzle (V)               | MF    | 5000                      | \$ 3.25     | \$ 16,250           |
| HE Pop-Up Nozzle (V)               | CII   | 15000                     | \$ 3.25     | \$ 48,750           |
| HE Toilet (RV) (a)                 | CII   | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | CII   | 10                        | \$ 100.00   | \$ 1,000            |
| HE CW Coin-Op (RV)                 | CII   | 15                        | \$ 400.00   | \$ 6,000            |
| HE Urinals (RV)                    | CII   | 10                        | \$ 300.00   | \$ 3,000            |
| Smart Controllers (RV)             | CII   | 34                        | \$ 600.00   | \$ 20,400           |
| Commercial Irrigation Sys (R)      | CII   | 12                        | \$ 2,000.00 | \$ 24,000           |
| Commercial Kitchen (R)             | CII   | 0                         | \$ 330.00   | \$ -                |
| Ice Machine (R)                    | CII   | 0                         | \$ 1,985.00 | \$ -                |
| Pre-Rinse Spray Valve (R)          | CII   | 0                         | \$ 110.00   | \$ -                |
| Cooling Tower Controller (R/I)     | Ind   | 0                         | \$ 1,000.00 | \$ -                |
| Cooling Tower pH Contr. (R/I)      | Ind   | 0                         | \$ 3,810.00 | \$ -                |
| HE Toilet Direct Install           | SF    | 0                         | \$ 331.00   | \$ -                |
| HE Toilet Direct Install           | MF    | 0                         | \$ 313.00   | \$ -                |
| HE Toilet Direct Install           | CII   | 0                         | \$ 374.00   | \$ -                |
| Urinal Direct Install              | CII   | 0                         | \$ 175.00   | \$ -                |
| Audits and Surveys                 | SF    | 20                        | \$ 140.00   | \$ 2,800            |
| Audits and Surveys                 | MF    | 10                        | \$ 950.00   | \$ 9,500            |
| Web-Based Home Survey              | SF    | 500                       | \$ 15.00    | \$ 7,500            |
| Audits and Surveys                 | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Industrial Process Audits (I)      | Ind   | 0                         | \$ 1,283.00 | \$ -                |
| Lrg Landscape Surveys              | Irr   | 10                        | \$ 1,400.00 | \$ 14,000           |
| Lrg Landscape Water Use Rpt        | Irr   | 75                        | \$ 85.35    | \$ 6,401            |
| Residential Conservation Kit (V)   | SF    | 50                        | \$ 22.00    | \$ 1,100            |
| Residential Conservation Kit (V)   | MF    | 0                         | \$ 22.00    | \$ -                |
| <b>Programmatic Total</b>          |       |                           |             | <b>\$ 321,432</b>   |
| <b>Administration and Research</b> |       |                           |             | <b>\$ 95,728</b>    |
| Salary                             |       |                           | \$ 30,180   |                     |
| Benefits                           |       |                           | \$ 22,031   |                     |
| Office Supplies/Travel/Other       |       |                           | \$ 43,517   |                     |
| Public Information                 |       |                           |             | \$ 98,586           |
| School Education                   |       |                           |             | \$ 19,317           |
| <b>Total</b>                       |       |                           |             | <b>\$ 535,062</b>   |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Stockton</b>                    |       |                           |             |                     |
|------------------------------------|-------|---------------------------|-------------|---------------------|
| Program                            | Class | Avg Annual Activity Level | Unit Cost   | Total Annual Budget |
| HE Toilet (RV) (a)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (a)                 | MF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | SF    | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | MF    | 0                         | \$ -        | \$ -                |
| U-HE Toilet (RV)                   | SF    | 60                        | \$ 100.00   | \$ 6,000            |
| U-HE Toilet (RV)                   | MF    | 20                        | \$ 100.00   | \$ 2,000            |
| HE CW (RV)                         | SF    | 10                        | \$ 150.00   | \$ 1,500            |
| HE CW Common (RV)                  | MF    | 1                         | \$ 400.00   | \$ 400              |
| HE CW In-Unit (RV)                 | MF    | 34                        | \$ 150.00   | \$ 5,100            |
| Smart Controllers (RV)             | SF    | 0                         | \$ 125.00   | \$ -                |
| Smart Controllers (RV)             | MF    | 15                        | \$ 600.00   | \$ 9,000            |
| HE Pop-Up Nozzle (V)               | SF    | 5000                      | \$ 3.25     | \$ 16,250           |
| HE Pop-Up Nozzle (V)               | MF    | 2000                      | \$ 3.25     | \$ 6,500            |
| HE Pop-Up Nozzle (V)               | CII   | 5575                      | \$ 3.25     | \$ 18,119           |
| HE Toilet (RV) (a)                 | CII   | 0                         | \$ -        | \$ -                |
| HE Toilet (RV) (b)                 | CII   | 1                         | \$ 100.00   | \$ 100              |
| HE CW Coin-Op (RV)                 | CII   | 0                         | \$ 400.00   | \$ -                |
| HE Urinals (RV)                    | CII   | 17                        | \$ 300.00   | \$ 5,100            |
| Smart Controllers (RV)             | CII   | 0                         | \$ 600.00   | \$ -                |
| Commercial Irrigation Sys (R)      | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Commercial Kitchen (R)             | CII   | 0                         | \$ 330.00   | \$ -                |
| Ice Machine (R)                    | CII   | 0                         | \$ 1,985.00 | \$ -                |
| Pre-Rinse Spray Valve (R)          | CII   | 0                         | \$ 110.00   | \$ -                |
| Cooling Tower Controller (R/I)     | Ind   | 0                         | \$ 1,000.00 | \$ -                |
| Cooling Tower pH Contr. (R/I)      | Ind   | 0                         | \$ 3,810.00 | \$ -                |
| HE Toilet Direct Install           | SF    | 200                       | \$ 331.00   | \$ 66,200           |
| HE Toilet Direct Install           | MF    | 0                         | \$ 313.00   | \$ -                |
| HE Toilet Direct Install           | CII   | 0                         | \$ 374.00   | \$ -                |
| Urinal Direct Install              | CII   | 0                         | \$ 175.00   | \$ -                |
| Audits and Surveys                 | SF    | 0                         | \$ 140.00   | \$ -                |
| Audits and Surveys                 | MF    | 0                         | \$ 950.00   | \$ -                |
| Web-Based Home Survey              | SF    | 0                         | \$ 15.00    | \$ -                |
| Audits and Surveys                 | CII   | 0                         | \$ 2,000.00 | \$ -                |
| Industrial Process Audits (I)      | Ind   | 0                         | \$ 1,283.00 | \$ -                |
| Lrg Landscape Surveys              | Irr   | 2                         | \$ 1,400.00 | \$ 2,800            |
| Lrg Landscape Water Use Rpt        | Irr   | 18                        | \$ 85.35    | \$ 1,536            |
| Residential Conservation Kit (V)   | SF    | 8                         | \$ 22.00    | \$ 176              |
| Residential Conservation Kit (V)   | MF    | 0                         | \$ 22.00    | \$ -                |
| <b>Programmatic Total</b>          |       |                           |             | <b>\$ 140,781</b>   |
| <b>Administration and Research</b> |       |                           |             | <b>\$ 36,928</b>    |
| Salary                             |       |                           | \$ 13,218   |                     |
| Benefits                           |       |                           | \$ 9,649    |                     |
| Office Supplies/Travel/Other       |       |                           | \$ 14,061   |                     |
| Public Information                 |       |                           |             | \$ 34,331           |
| School Education                   |       |                           |             | \$ 8,460            |
| <b>Total</b>                       |       |                           |             | <b>\$ 220,501</b>   |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Visalia</b>                     |              |                                  |                  |                            |
|------------------------------------|--------------|----------------------------------|------------------|----------------------------|
| <b>Program</b>                     | <b>Class</b> | <b>Avg Annual Activity Level</b> | <b>Unit Cost</b> | <b>Total Annual Budget</b> |
| HE Toilet (RV) (a)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (a)                 | MF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | MF           | 0                                | \$ -             | \$ -                       |
| U-HE Toilet (RV)                   | SF           | 80                               | \$ 100.00        | \$ 8,000                   |
| U-HE Toilet (RV)                   | MF           | 65                               | \$ 100.00        | \$ 6,500                   |
| HE CW (RV)                         | SF           | 25                               | \$ 150.00        | \$ 3,750                   |
| HE CW Common (RV)                  | MF           | 0                                | \$ 400.00        | \$ -                       |
| HE CW In-Unit (RV)                 | MF           | 0                                | \$ 150.00        | \$ -                       |
| Smart Controllers (RV)             | SF           | 100                              | \$ 125.00        | \$ 12,500                  |
| Smart Controllers (RV)             | MF           | 25                               | \$ 600.00        | \$ 15,000                  |
| HE Pop-Up Nozzle (V)               | SF           | 12000                            | \$ 3.25          | \$ 39,000                  |
| HE Pop-Up Nozzle (V)               | MF           | 3000                             | \$ 3.25          | \$ 9,750                   |
| HE Pop-Up Nozzle (V)               | CII          | 14000                            | \$ 3.25          | \$ 45,500                  |
| HE Toilet (RV) (a)                 | CII          | 0                                | \$ -             | \$ -                       |
| HE Toilet (RV) (b)                 | CII          | 20                               | \$ 100.00        | \$ 2,000                   |
| HE CW Coin-Op (RV)                 | CII          | 0                                | \$ 400.00        | \$ -                       |
| HE Urinals (RV)                    | CII          | 0                                | \$ 300.00        | \$ -                       |
| Smart Controllers (RV)             | CII          | 25                               | \$ 600.00        | \$ 15,000                  |
| Commercial Irrigation Sys (R)      | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Commercial Kitchen (R)             | CII          | 10                               | \$ 330.00        | \$ 3,300                   |
| Ice Machine (R)                    | CII          | 5                                | \$ 1,985.00      | \$ 9,925                   |
| Pre-Rinse Spray Valve (R)          | CII          | 10                               | \$ 110.00        | \$ 1,100                   |
| Cooling Tower Controller (R/I)     | Ind          | 0                                | \$ 1,000.00      | \$ -                       |
| Cooling Tower pH Contr. (R/I)      | Ind          | 0                                | \$ 3,810.00      | \$ -                       |
| HE Toilet Direct Install           | SF           | 150                              | \$ 331.00        | \$ 49,650                  |
| HE Toilet Direct Install           | MF           | 0                                | \$ 313.00        | \$ -                       |
| HE Toilet Direct Install           | CII          | 0                                | \$ 374.00        | \$ -                       |
| Urinal Direct Install              | CII          | 0                                | \$ 175.00        | \$ -                       |
| Audits and Surveys                 | SF           | 0                                | \$ 140.00        | \$ -                       |
| Audits and Surveys                 | MF           | 0                                | \$ 950.00        | \$ -                       |
| Web-Based Home Survey              | SF           | 203                              | \$ 15.00         | \$ 3,045                   |
| Audits and Surveys                 | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Industrial Process Audits (I)      | Ind          | 0                                | \$ 1,283.00      | \$ -                       |
| Lrg Landscape Surveys              | Irr          | 6                                | \$ 1,400.00      | \$ 8,400                   |
| Lrg Landscape Water Use Rpt        | Irr          | 60                               | \$ 85.35         | \$ 5,121                   |
| Residential Conservation Kit (V)   | SF           | 50                               | \$ 22.00         | \$ 1,100                   |
| Residential Conservation Kit (V)   | MF           | 0                                | \$ 22.00         | \$ -                       |
| <b>Programmatic Total</b>          |              |                                  |                  | <b>\$ 238,641</b>          |
| <b>Administration and Research</b> |              |                                  |                  | <b>\$ 63,404</b>           |
| Salary                             |              |                                  | \$ 22,406        |                            |
| Benefits                           |              |                                  | \$ 16,357        |                            |
| Office Supplies/Travel/Other       |              |                                  | \$ 24,641        |                            |
| Public Information                 |              |                                  |                  | \$ 61,958                  |
| School Education                   |              |                                  |                  | \$ 14,341                  |
| <b>Total</b>                       |              |                                  |                  | <b>\$ 378,345</b>          |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Willows</b>                     |              |                                  |                  |                            |
|------------------------------------|--------------|----------------------------------|------------------|----------------------------|
| <b>Program</b>                     | <b>Class</b> | <b>Avg Annual Activity Level</b> | <b>Unit Cost</b> | <b>Total Annual Budget</b> |
| HE Toilet (R/V) (a)                | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (a)                | MF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (b)                | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (b)                | MF           | 0                                | \$ -             | \$ -                       |
| U-HE Toilet (R/V)                  | SF           | 2                                | \$ 100.00        | \$ 200                     |
| U-HE Toilet (R/V)                  | MF           | 1                                | \$ 100.00        | \$ 100                     |
| HE CW (R/V)                        | SF           | 4                                | \$ 150.00        | \$ 600                     |
| HE CW Common (R/V)                 | MF           | 0                                | \$ 400.00        | \$ -                       |
| HE CW In-Unit (R/V)                | MF           | 0                                | \$ 150.00        | \$ -                       |
| Smart Controllers (R/V)            | SF           | 13                               | \$ 125.00        | \$ 1,625                   |
| Smart Controllers (R/V)            | MF           | 1                                | \$ 600.00        | \$ 600                     |
| HE Pop-Up Nozzle (V)               | SF           | 336                              | \$ 3.25          | \$ 1,092                   |
| HE Pop-Up Nozzle (V)               | MF           | 278                              | \$ 3.25          | \$ 904                     |
| HE Pop-Up Nozzle (V)               | CII          | 785                              | \$ 3.25          | \$ 2,551                   |
| HE Toilet (R/V) (a)                | CII          | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (b)                | CII          | 0                                | \$ 100.00        | \$ -                       |
| HE CW Coin-Op (R/V)                | CII          | 0                                | \$ 400.00        | \$ -                       |
| HE Urinals (R/V)                   | CII          | 0                                | \$ 300.00        | \$ -                       |
| Smart Controllers (R/V)            | CII          | 0                                | \$ 600.00        | \$ -                       |
| Commercial Irrigation Sys (R)      | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Commercial Kitchen (R)             | CII          | 0                                | \$ 330.00        | \$ -                       |
| Ice Machine (R)                    | CII          | 0                                | \$ 1,985.00      | \$ -                       |
| Pre-Rinse Spray Valve (R)          | CII          | 0                                | \$ 110.00        | \$ -                       |
| Cooling Tower Controller (R/I)     | Ind          | 0                                | \$ 1,000.00      | \$ -                       |
| Cooling Tower pH Contr. (R/I)      | Ind          | 0                                | \$ 3,810.00      | \$ -                       |
| HE Toilet Direct Install           | SF           | 0                                | \$ 331.00        | \$ -                       |
| HE Toilet Direct Install           | MF           | 0                                | \$ 313.00        | \$ -                       |
| HE Toilet Direct Install           | CII          | 0                                | \$ 374.00        | \$ -                       |
| Urinal Direct Install              | CII          | 0                                | \$ 175.00        | \$ -                       |
| Audits and Surveys                 | SF           | 0                                | \$ 140.00        | \$ -                       |
| Audits and Surveys                 | MF           | 0                                | \$ 950.00        | \$ -                       |
| Web-Based Home Survey              | SF           | 0                                | \$ 15.00         | \$ -                       |
| Audits and Surveys                 | CII          | 0                                | \$ 2,000.00      | \$ -                       |
| Industrial Process Audits (I)      | Ind          | 0                                | \$ 1,283.00      | \$ -                       |
| Lrg Landscape Surveys              | Irr          | 0                                | \$ 1,400.00      | \$ -                       |
| Lrg Landscape Water Use Rpt        | Irr          | 0                                | \$ 85.35         | \$ -                       |
| Residential Conservation Kit (V)   | SF           | 0                                | \$ 22.00         | \$ -                       |
| Residential Conservation Kit (V)   | MF           | 0                                | \$ 22.00         | \$ -                       |
| <b>Programmatic Total</b>          |              |                                  |                  | <b>\$ 7,672</b>            |
| <b>Administration and Research</b> |              |                                  |                  | <b>\$ 2,223</b>            |
| Salary                             |              |                                  | \$ 720           |                            |
| Benefits                           |              |                                  | \$ 526           |                            |
| Office Supplies/Travel/Other       |              |                                  | \$ 977           |                            |
| Public Information                 |              |                                  |                  | \$ 2,323                   |
| School Education                   |              |                                  |                  | \$ 461                     |
| <b>Total</b>                       |              |                                  |                  | <b>\$ 12,679</b>           |

California Water Service Company  
2012 GRC  
Conservation – Average Annual Program Budget

| <b>Westlake</b>                    |              |                                  |                  |                            |
|------------------------------------|--------------|----------------------------------|------------------|----------------------------|
| <b>Program</b>                     | <b>Class</b> | <b>Avg Annual Activity Level</b> | <b>Unit Cost</b> | <b>Total Annual Budget</b> |
| HE Toilet (R/V) (a)                | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (a)                | MF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (b)                | SF           | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (b)                | MF           | 0                                | \$ -             | \$ -                       |
| U-HE Toilet (R/V)                  | SF           | 33                               | \$ 100.00        | \$ 3,300                   |
| U-HE Toilet (R/V)                  | MF           | 11                               | \$ 100.00        | \$ 1,100                   |
| HE CW (R/V)                        | SF           | 121                              | \$ 150.00        | \$ 18,150                  |
| HE CW Common (R/V)                 | MF           | 3                                | \$ 400.00        | \$ 1,200                   |
| HE CW In-Unit (R/V)                | MF           | 13                               | \$ 150.00        | \$ 1,950                   |
| Smart Controllers (R/V)            | SF           | 132                              | \$ 125.00        | \$ 16,500                  |
| Smart Controllers (R/V)            | MF           | 4                                | \$ 600.00        | \$ 2,400                   |
| HE Pop-Up Nozzle (V)               | SF           | 2559                             | \$ 3.25          | \$ 8,317                   |
| HE Pop-Up Nozzle (V)               | MF           | 528                              | \$ 3.25          | \$ 1,716                   |
| HE Pop-Up Nozzle (V)               | CII          | 2991                             | \$ 3.25          | \$ 9,721                   |
| HE Toilet (R/V) (a)                | CII          | 0                                | \$ -             | \$ -                       |
| HE Toilet (R/V) (b)                | CII          | 20                               | \$ 100.00        | \$ 2,000                   |
| HE CW Coin-Op (R/V)                | CII          | 0                                | \$ 400.00        | \$ -                       |
| HE Urinals (R/V)                   | CII          | 7                                | \$ 300.00        | \$ 2,100                   |
| Smart Controllers (R/V)            | CII          | 8                                | \$ 600.00        | \$ 4,800                   |
| Commercial Irrigation Sys (R)      | CII          | 16                               | \$ 2,000.00      | \$ 32,000                  |
| Commercial Kitchen (R)             | CII          | 0                                | \$ 330.00        | \$ -                       |
| Ice Machine (R)                    | CII          | 0                                | \$ 1,985.00      | \$ -                       |
| Pre-Rinse Spray Valve (R)          | CII          | 0                                | \$ 110.00        | \$ -                       |
| Cooling Tower Controller (R/I)     | Ind          | 0                                | \$ 1,000.00      | \$ -                       |
| Cooling Tower pH Contr. (R/I)      | Ind          | 0                                | \$ 3,810.00      | \$ -                       |
| HE Toilet Direct Install           | SF           | 305                              | \$ 331.00        | \$ 100,955                 |
| HE Toilet Direct Install           | MF           | 57                               | \$ 313.00        | \$ 17,841                  |
| HE Toilet Direct Install           | CII          | 0                                | \$ 374.00        | \$ -                       |
| Urinal Direct Install              | CII          | 0                                | \$ 175.00        | \$ -                       |
| Audits and Surveys                 | SF           | 6                                | \$ 140.00        | \$ 840                     |
| Audits and Surveys                 | MF           | 1                                | \$ 950.00        | \$ 950                     |
| Web-Based Home Survey              | SF           | 115                              | \$ 15.00         | \$ 1,725                   |
| Audits and Surveys                 | CII          | 1                                | \$ 2,000.00      | \$ 2,000                   |
| Industrial Process Audits (I)      | Ind          | 0                                | \$ 1,283.00      | \$ -                       |
| Lrg Landscape Surveys              | Irr          | 5                                | \$ 1,400.00      | \$ 7,000                   |
| Lrg Landscape Water Use Rpt        | Irr          | 127                              | \$ 85.35         | \$ 10,839                  |
| Residential Conservation Kit (V)   | SF           | 93                               | \$ 22.00         | \$ 2,046                   |
| Residential Conservation Kit (V)   | MF           | 0                                | \$ 22.00         | \$ -                       |
| <b>Programmatic Total</b>          |              |                                  |                  | <b>\$ 249,450</b>          |
| <b>Administration and Research</b> |              |                                  |                  | <b>\$ 67,486</b>           |
| Salary                             |              |                                  | \$ 23,421        |                            |
| Benefits                           |              |                                  | \$ 17,097        |                            |
| Office Supplies/Travel/Other       |              |                                  | \$ 26,967        |                            |
| Public Information                 |              |                                  |                  | \$ 61,607                  |
| School Education                   |              |                                  |                  | \$ 14,991                  |
| <b>Total</b>                       |              |                                  |                  | <b>\$ 393,533</b>          |