

# **ATTACHMENT C**

## **Rate Tables**

**Appendix A**  
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CHICO DISTRICT

SUMMARY OF EARNINGS AND RATES OF RETURN

	<u>PRESENT RATES 2008-9</u>	<u>AT AUTHORIZED RATE OF RETURN 2008-9</u>
OPERATING REVENUES	\$13,047.8	\$17,352.7
OPERATING EXPENSES		
PURCHASED WATER	0.0	0.0
REPLENISHMENT ASSESSMENT	0.0	0.0
GROUNDWATER EXTRACTION CHARGE	0.0	0.0
PURCHASED POWER	1,931.7	1,931.7
PURCHASED CHEMICALS	108.5	108.5
PAYROLL -- DISTRICT	2,283.5	2,283.5
OTHER OPERATION AND MAINTENANCE	1,589.4	1,598.0
OTHER ADMIN AND GEN. EXP.	<u>81.0</u>	<u>81.0</u>
TOTAL O. & M., A. & G., & MISC. EXP.	5,994.1	6,002.7
TAXES OTHER THAN INCOME		
AD VALOREM TAXES	325.7	325.7
LOCAL FRANCHISE TAXES & BUS. LICENSE	29.7	29.7
PAYROLL TAXES	<u>182.1</u>	<u>182.1</u>
TOTAL GENERAL TAXES	537.4	537.4
DEPRECIATION	2,186.1	2,186.1
G.O. PRORATED EXPENSES:		
PAYROLL AND BENEFITS	2,991.5	2,991.5
AD VALOREM TAXES	22.5	22.5
PAYROLL TAXES	100.5	100.5
OTHER PRORATED EXPENSES	<u>999.8</u>	<u>999.8</u>
TOTAL G.O. PRORATED EXPENSES	4,114.3	4,114.3
S U B -- T O T A L -- OPERATING EXPENSES	12,831.8	12,840.4
TOTAL INCOME TAXES:	-413.3	1353.2
TOTAL OPERATING EXPENSES	12,418.5	14,193.6
NET OPERATING REVENUE	629.3	3,159.1
DEPRECIATED RATE BASE	36,461.9	36,461.9
RATE OF RETURN	1.73%	8.66%

## Appendix A

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#### EAST LOS ANGELES DISTRICT

#### SUMMARY OF EARNINGS AND RATES OF RETURN

	PRESENT RATES FISCAL YEAR <u>2008-9</u>	AT AUTHORIZED RATE OF RETURN FISCAL YEAR <u>2008-9</u>
OPERATING REVENUES	\$20,264.5	\$25,523.1
OPERATING EXPENSES		
PURCHASED WATER	8,806.5	8,806.5
REPLENISHMENT ASSESSMENT	0.0	0.0
GROUNDWATER EXTRACTION CHARGE	664.0	664.0
PURCHASED POWER	447.4	447.4
PURCHASED CHEMICALS	35.8	35.8
PAYROLL -- DISTRICT	2,444.3	2,444.3
OTHER OPERATION AND MAINTENANCE	1,375.5	1,388.0
OTHER ADMIN AND GEN. EXP.	154.1	154.1
TOTAL O. & M., A. & G., & MISC. EXP.	13,927.5	13,940.0
TAXES OTHER THAN INCOME		
AD VALOREM TAXES	361.0	361.0
LOCAL FRANCHISE TAXES & BUS. LICENSE	313.2	393.1
PAYROLL TAXES	188.0	188.0
TOTAL GENERAL TAXES	862.2	942.1
DEPRECIATION	1,605.9	1,605.9
G.O. PRORATED EXPENSES:		
PAYROLL AND BENEFITS	3,222.8	3,222.8
AD VALOREM TAXES	24.2	24.2
PAYROLL TAXES	108.2	108.2
OTHER PRORATED EXPENSES	1,077.0	1,077.0
TOTAL G.O. PRORATED EXPENSES	4,432.2	4,432.2
SUB -- TOTAL -- OPERATING EXPENSES	20,827.9	20,920.3
TOTAL INCOME TAXES:	-539.7	1,585.2
TOTAL OPERATING EXPENSES	20,288.2	22,505.5
NET OPERATING REVENUE	-23.7	3,017.6
DEPRECIATED RATE BASE	34,830.2	34,830.2
RATE OF RETURN	-0.07%	8.66%

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LIVERMORE DISTRICT

SUMMARY OF EARNINGS AND RATES OF RETURN

	PRESENT RATES FISCAL YEAR <u>2008-9</u>	AT AUTHORIZED RATE OF RETURN FISCAL YEAR <u>2008-9</u>
OPERATING REVENUES	\$12,715.2	\$15,814.4
OPERATING EXPENSES		
PURCHASED WATER	6,210.4	6,210.4
REPLENISHMENT ASSESSMENT	0.0	0.0
GROUNDWATER EXTRACTION CHARGE	0.0	0.0
PURCHASED POWER	584.6	584.6
PURCHASED CHEMICALS	23.0	23.0
PAYROLL -- DISTRICT	1,017.9	1,017.9
OTHER OPERATION AND MAINTENANCE	841.5	846.8
OTHER ADMIN AND GEN. EXP.	<u>29.2</u>	<u>30.4</u>
TOTAL O. & M., A. & G., & MISC. EXP.	8,706.6	8,713.2
TAXES OTHER THAN INCOME		
AD VALOREM TAXES	204.1	204.1
LOCAL FRANCHISE TAXES & BUS. LICENSE	126.3	157.1
PAYROLL TAXES	<u>76.4</u>	<u>76.4</u>
TOTAL GENERAL TAXES	406.7	437.5
DEPRECIATION	1,176.1	1,176.1
G.O. PRORATED EXPENSES:		
PAYROLL AND BENEFITS	1,942.3	1,942.3
AD VALOREM TAXES	14.6	14.6
PAYROLL TAXES	65.2	65.2
OTHER PRORATED EXPENSES	<u>649.1</u>	<u>649.1</u>
TOTAL G.O. PRORATED EXPENSES	2,671.2	2,671.2
SUB -- TOTAL -- OPERATING EXPENSES	12,960.6	12,997.9
TOTAL INCOME TAXES:	-386.7	870.9
TOTAL OPERATING EXPENSES	12,573.9	13,868.8
NET OPERATING REVENUE	141.2	1,945.6
DEPRECIATED RATE BASE	22,456.0	22,456.0
RATE OF RETURN	0.63%	8.66%

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L O S A L T O S   D I S T R I C T

SUMMARY OF EARNINGS AND RATES OF RETURN

	PRESENT RATES FISCAL YEAR <u>2008-9</u>	AT AUTHORIZED RATE OF RETURN FISCAL YEAR <u>2008-9</u>
OPERATING REVENUES	\$17,661.2	\$21,482.8
OPERATING EXPENSES		
PURCHASED WATER	5,993.3	5,993.3
REPLENISHMENT ASSESSMENT	0.0	0.0
GROUNDWATER EXTRACTION CHARGE	2,324.2	2,324.2
PURCHASED POWER	952.6	952.6
PURCHASED CHEMICALS	43.4	43.4
PAYROLL -- DISTRICT	1,632.1	1,632.1
OTHER OPERATION AND MAINTENANCE	1,445.9	1,448.3
OTHER ADMIN AND GEN. EXP.	61.1	61.1
TOTAL O. & M., A. & G., & MISC. EXP.	12,452.6	12,455.0
TAXES OTHER THAN INCOME		
AD VALOREM TAXES	339.0	339.0
LOCAL FRANCHISE TAXES & BUS. LICENSE	221.4	269.2
PAYROLL TAXES	114.4	114.4
TOTAL GENERAL TAXES	674.8	722.6
DEPRECIATION	1,116.3	1,116.3
G.O. PRORATED EXPENSES:		
PAYROLL AND BENEFITS	2,512.6	2,512.6
AD VALOREM TAXES	18.9	18.9
PAYROLL TAXES	84.4	84.4
OTHER PRORATED EXPENSES	839.8	839.8
TOTAL G.O. PRORATED EXPENSES	3,455.7	3,455.7
SUB -- TOTAL -- OPERATING EXPENSES	17,699.4	17,749.6
TOTAL INCOME TAXES:	-292.3	1256.8
TOTAL OPERATING EXPENSES	17,407.1	19,006.4
NET OPERATING REVENUE	254.0	2,476.4
DEPRECIATED RATE BASE	28,582.6	28,582.6
RATE OF RETURN	0.89%	8.66%

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MID-PENINSULA

SUMMARY OF EARNINGS AND RATES OF RETURN

	PRESENT RATES FISCAL YEAR <u>2008-9</u>	AT AUTHORIZED RATE OF RETURN FISCAL YEAR <u>2008-9</u>
OPERATING REVENUES	\$22,950.0	\$27,033.9
OPERATING EXPENSES		
PURCHASED WATER	10,675.2	10,675.2
REPLENISHMENT ASSESSMENT	0.0	0.0
GROUNDWATER EXTRACTION CHARGE	0.0	0.0
PURCHASED POWER	522.5	522.5
PURCHASED CHEMICALS	11.1	11.1
PAYROLL -- DISTRICT	1,709.5	1,709.5
OTHER OPERATION AND MAINTENANCE	1,602.3	1,606.4
OTHER ADMIN AND GEN. EXP.	48.4	48.7
TOTAL O. & M., A. & G., & MISC. EXP.	14,569.0	14,573.4
TAXES OTHER THAN INCOME		
AD VALOREM TAXES	364.9	364.9
LOCAL FRANCHISE TAXES & BUS. LICENSE	0.0	0.0
PAYROLL TAXES	119.0	119.0
TOTAL GENERAL TAXES	483.8	483.8
DEPRECIATION	1,684.6	1,684.6
G.O. PRORATED EXPENSES:		
PAYROLL AND BENEFITS	3,513.3	3,513.3
AD VALOREM TAXES	26.4	26.4
PAYROLL TAXES	118.0	118.0
OTHER PRORATED EXPENSES	1,174.2	1,174.2
TOTAL G.O. PRORATED EXPENSES	4,831.9	4,831.9
SUB -- TOTAL -- OPERATING EXPENSES	21,569.4	21,573.8
TOTAL INCOME TAXES:	245.1	2004.8
TOTAL OPERATING EXPENSES	21,814.5	23,578.6
NET OPERATING REVENUE	1,135.6	3,455.3
DEPRECIATED RATE BASE	39,881.6	39,881.6
RATE OF RETURN	2.85%	8.66%

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SALINAS DISTRICT

SUMMARY OF EARNINGS AND RATES OF RETURN

	PRESENT RATES FISCAL YEAR <u>2008-9</u>	AT AUTHORIZED RATE OF RETURN FISCAL YEAR <u>2008-9</u>
OPERATING REVENUES	\$17,213.5	\$23,592.3
OPERATING EXPENSES		
PURCHASED WATER	1,519.1	1,519.1
REPLENISHMENT ASSESSMENT	0.0	0.0
GROUNDWATER EXTRACTION CHARGE	40.5	40.5
PURCHASED POWER	1,506.9	1,506.9
PURCHASED CHEMICALS	170.7	170.7
PAYROLL -- DISTRICT	2,337.7	2,337.7
OTHER OPERATION AND MAINTENANCE	2,334.3	2,352.0
OTHER ADMIN AND GEN. EXP.	167.1	167.1
TOTAL O. & M., A. & G., & MISC. EXP.	8,076.2	8,093.9
TAXES OTHER THAN INCOME		
AD VALOREM TAXES	465.3	465.3
LOCAL FRANCHISE TAXES & BUS. LICENSE	564.4	773.6
PAYROLL TAXES	168.1	168.1
TOTAL GENERAL TAXES	1,197.7	1,406.9
DEPRECIATION	2,661.1	2,661.1
G.O. PRORATED EXPENSES:		
PAYROLL AND BENEFITS	3,179.7	3,179.7
AD VALOREM TAXES	23.9	23.9
PAYROLL TAXES	106.8	106.8
OTHER PRORATED EXPENSES	1,062.7	1,062.7
TOTAL G.O. PRORATED EXPENSES	4,373.1	4,373.1
S U B -- T O T A L -- OPERATING EXPENSES	16,308.2	16,535.1
TOTAL INCOME TAXES:	-349.4	2,181.0
TOTAL OPERATING EXPENSES	15,958.8	18,716.1
NET OPERATING REVENUE	1,254.7	4,876.2
DEPRECIATED RATE BASE	56,281.6	56,281.6
RATE OF RETURN	2.23%	8.66%

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STOCKTON DISTRICT

SUMMARY OF EARNINGS AND RATES OF RETURN

	PRESENT RATES FISCAL YEAR <u>2008-9</u>	AT AUTHORIZED RATE OF RETURN FISCAL YEAR <u>2008-9</u>
OPERATING REVENUES	\$25,827.9	\$29,935.2
OPERATING EXPENSES		
PURCHASED WATER	5,881.3	5,881.3
REPLENISHMENT ASSESSMENT	0.0	0.0
GROUNDWATER EXTRACTION CHARGE	1,540.0	1,540.0
PURCHASED POWER	900.7	900.7
PURCHASED CHEMICALS	87.6	87.6
PAYROLL -- DISTRICT	3,105.3	3,105.3
OTHER OPERATION AND MAINTENANCE	2,150.9	2,181.6
OTHER ADMIN AND GEN. EXP.	220.4	220.4
TOTAL O. & M., A. & G., & MISC. EXP.	13,886.2	13,916.9
TAXES OTHER THAN INCOME		
AD VALOREM TAXES	477.7	477.7
LOCAL FRANCHISE TAXES & BUS. LICENSE	125.2	145.2
PAYROLL TAXES	244.4	244.4
TOTAL GENERAL TAXES	847.2	867.2
DEPRECIATION	2,271.5	2,271.5
G.O. PRORATED EXPENSES:		
PAYROLL AND BENEFITS	4,261.2	4,261.2
AD VALOREM TAXES	32.0	32.0
PAYROLL TAXES	143.1	143.1
OTHER PRORATED EXPENSES	1,424.1	1,424.1
TOTAL G.O. PRORATED EXPENSES	5,860.4	5,860.4
SUB -- TOTAL -- OPERATING EXPENSES	22,865.3	22,916.0
TOTAL INCOME TAXES:	532.6	2201.9
TOTAL OPERATING EXPENSES	23,397.9	25,117.9
NET OPERATING REVENUE	2,430.0	4,817.3
DEPRECIATED RATE BASE	55,602.1	55,602.1
RATE OF RETURN	4.37%	8.66%

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VISALIA DISTRICT

SUMMARY OF EARNINGS AND RATES OF RETURN

	PRESENT RATES	AT AUTHORIZED RATE OF RETURN
	FISCAL YEAR <u>2008-9</u>	FISCAL YEAR <u>2008-9</u>
OPERATING REVENUES	\$13,082.0	\$18,717.9
OPERATING EXPENSES		
PURCHASED WATER	97.4	97.4
REPLENISHMENT ASSESSMENT	0.0	0.0
GROUNDWATER EXTRACTION CHARGE	490.3	490.3
PURCHASED POWER	1,491.6	1,491.6
PURCHASED CHEMICALS	121.2	121.2
PAYROLL -- DISTRICT	2,424.6	2,424.6
OTHER OPERATION AND MAINTENANCE	1,651.5	1,667.2
OTHER ADMIN AND GEN. EXP.	-131.3	-131.3
TOTAL O. & M., A. & G., & MISC. EXP.	6,145.3	6,161.0
TAXES OTHER THAN INCOME		
AD VALOREM TAXES	394.1	394.1
LOCAL FRANCHISE TAXES & BUS. LICENSE	0.8	0.8
PAYROLL TAXES	196.3	196.3
TOTAL GENERAL TAXES	591.2	591.2
DEPRECIATION	2,383.1	2,383.1
G.O. PRORATED EXPENSES:		
PAYROLL AND BENEFITS	3,298.1	3,298.1
AD VALOREM TAXES	24.8	24.8
PAYROLL TAXES	110.8	110.8
OTHER PRORATED EXPENSES	1,102.3	1,102.3
TOTAL G.O. PRORATED EXPENSES	4,536.0	4,536.0
SUB -- TOTAL -- OPERATING EXPENSES	13,655.6	13,671.3
TOTAL INCOME TAXES:	-735.0	1574.6
TOTAL OPERATING EXPENSES	12,920.6	15,245.9
NET OPERATING REVENUE	161.4	3,472.0
DEPRECIATED RATE BASE	40,074.1	40,074.1
RATE OF RETURN	0.40%	8.66%

**Appendix B**  
**Page 1**

Schedule No. CH-1-R  
Chico-Hamilton City Tariff Area  
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Chico and vicinity, Butte County, and Hamilton City and vicinity, Glenn County.

RATES

Quantity Rates:

For the first 1,000 cubic feet, per 100 cubic feet.....	\$0.7534	( I )
For the next 2,200 cubic feet, per 100 cubic feet.....	0.8072	
For all over 3,200 cubic feet, per 100 cubic feet.....	0.8610	( I )

	<u>Per Meter Per</u> <u>Month</u>	
Service Charge:		
For 5/8 x 3/4 - inch meter .....	\$11.90	( I )
For 3/4 - inch meter .....	17.85	
For 1 - inch meter .....	29.75	
For 1-1/2 - inch meter .....	59.50	
For 2 - inch meter .....	95.20	
For 3 - inch meter .....	178.50	
For 4 - inch meter .....	289.15	
For 6 - inch meter .....	481.92	
For 8 - inch meter .....	736.03	
For 10 - inch meter .....	1,368.50	
For 12 - inch meter .....	1,963.50	
For 14 - inch meter .....	2,677.50	( I )

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.20 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter No. 1735.
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA

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**Appendix B**  
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Schedule No. CH-1-NR  
Chico-Hamilton City Tariff Area  
NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Chico and vicinity, Butte County, and Hamilton City and vicinity, Glenn County.

RATES

Quantity Rates:

For all meter sizes, per 100 cubic feet.....	\$0.8437	( I )
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	Per Meter Per Month	
Service Charge:		
For 5/8 x 3/4 - inch meter .....	\$10.23	( I )
For 3/4 - inch meter .....	15.35	
For 1 - inch meter .....	25.59	
For 1-1/2 - inch meter .....	51.17	
For 2 - inch meter .....	81.87	
For 3 - inch meter .....	153.51	
For 4 - inch meter .....	248.67	
For 6 - inch meter .....	414.45	
For 8 - inch meter .....	632.98	
For 10 - inch meter .....	1,176.91	
For 12 - inch meter .....	1,688.61	
For 14 - inch meter .....	2,302.65	( I )

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.20 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter No. 1735.
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA

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Schedule No. CH-2R

Chico-Hamilton City Tariff Area

RESIDENTIAL FLAT RATE SERVICE

**APPLICABILITY**

Applicable to all flat rate residential water service.

**TERRITORY**

Chico and vicinity, Butte County, and Hamilton City and vicinity, Glenn County.

**RATES**

For a single-family residential unit, including premises having the following areas:	<u>Per Service Connection per Month</u>	
6,000 sq. ft., or less .....	\$37.66	( I )
6,001 to 10,000 sq. ft. ....	45.47	
10,001 to 16,000 sq. ft. ....	56.11	
16,001 to 25,000 sq. ft. ....	71.26	( I )
For each additional single-family residential unit on the same premises and served from the same service connection .....	26.56	( I )

**SPECIAL CONDITIONS**

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. CH-1, General Metered Service.
4. This Schedule is closed to all new connections as of Jan 20, 1992, the effective date of Advice Letter No. 1232.
5. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.20 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter No. 1735.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.
7. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
8. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA

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**Appendix B**  
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Schedule No. CH-4

Chico-Hamilton City Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

**APPLICABILITY**

Applicable to all water service furnished for privately owned fire protection systems.

**TERRITORY**

Chico and vicinity, Butte County, and Hamilton City and vicinity, Glenn County.

**RATES**

		<u>Per Month</u>	
For	1-1/2 - inch connection .....	\$10.50	(I)
For	2 - inch connection .....	14.00	
For	3 - inch connection .....	21.00	
For	4 - inch connection .....	28.00	
For	6 - inch connection .....	42.00	
For	8 - inch connection .....	56.00	
For	10 - inch connection .....	70.00	
For	12 - inch connection .....	84.00	
For	14 - inch connection .....	98.00	(I)

**SPECIAL CONDITIONS**

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. CH-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

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Schedule No. EL-1-R  
East Los Angeles Tariff Area  
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

East Los Angeles, Commerce and vicinity, Los Angeles County.

RATES

Quantity Rates:

For the first 800 cubic feet, per 100 cubic feet.....	\$2.0531	( I )
For all over 800 cubic feet, per 100 cubic feet.....	2.5048	( I )

Service Charge:	Per Meter Per Month	
For 5/8 x 3/4 - inch meter .....	\$13.41	( I )   ( I )
For 3/4 - inch meter .....	20.12	
For 1 - inch meter .....	33.53	
For 1-1/2 - inch meter .....	67.06	
For 2 - inch meter .....	92.81	
For 3 - inch meter .....	176.08	
For 4 - inch meter .....	255.92	
For 6 - inch meter .....	424.26	
For 8 - inch meter .....	640.78	
For 10 - inch meter .....	1,421.64	
For 12 - inch meter .....	2,213.11	
For 14 - inch meter .....	3,017.88	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.23 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter No. 1736.
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
5. The quantity rate shown above reflects an offset increase of \$0.0606 per ccf to account for increases in wholesale purchased water and pump tax rates shown in Advice Letter 1850, effective January 10, 2008

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Schedule No. EL-1-NR  
East Los Angeles Tariff Area  
NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

East Los Angeles, Commerce and vicinity, Los Angeles County.

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet .....	\$2.2513	( I )
For meter sizes 8 inches and above, per 100 cubic feet.....	2.2631	( I )

	<u>Per Meter Per</u> <u>Month</u>	
Service Charge:		
For 5/8 x 3/4 - inch meter .....	\$12.93	( I )
For 3/4 - inch meter .....	19.39	
For 1 - inch meter .....	32.32	
For 1-1/2 - inch meter .....	64.64	
For 2 - inch meter .....	89.45	
For 3 - inch meter .....	169.71	
For 4 - inch meter .....	246.67	
For 6 - inch meter .....	408.93	
For 8 - inch meter .....	617.62	
For 10 - inch meter .....	1,370.25	
For 12 - inch meter .....	2,133.12	
For 14 - inch meter .....	2,908.80	( I )

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.23 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter No. 1736.
  2. All bills are subject to the reimbursement fees set forth on Schedule UF.
  3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
  4. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
  5. The quantity rate shown above reflects an offset increase of \$0.0606 per ccf to account for increases in wholesale purchased water and pump tax rates shown in Advice Letter 1850, effective January 10, 2008
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( D )

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Schedule No. EL-4

East Los Angeles Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

**APPLICABILITY**

Applicable to all water service furnished for privately owned fire protection systems.

**TERRITORY**

East Los Angeles, Commerce and vicinity, Los Angeles County.

**RATES**

		<u>Per Month</u>	
For	1-1/2 - inch connection .....	\$10.50	( I )
For	2 - inch connection .....	14.00	
For	3 - inch connection .....	21.00	
For	4 - inch connection .....	28.00	
For	6 - inch connection .....	42.00	
For	8 - inch connection .....	56.00	
For	10 - inch connection .....	70.00	
For	12 - inch connection .....	84.00	
For	14 - inch connection .....	98.00	( I )

**SPECIAL CONDITIONS**

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. EL-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

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Schedule No. LV-1-R  
Livermore Tariff Area  
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Livermore and vicinity, Alameda County.

RATES

Quantity Rates:

For the first 900 cubic feet, per 100 cubic feet.....	\$2.4051	( I )
For the next 1,500 cubic feet, per 100 cubic feet.....	2.5586	
For all over 2,400 cubic feet, per 100 cubic feet.....	3.0703	( I )

	Per Meter Per Month	
Service Charge:		
For 5/8 x 3/4 - inch meter .....	\$10.75	( I )
For 3/4 - inch meter .....	16.13	
For 1 - inch meter .....	13.44	
For 1-1/2 - inch meter .....	26.88	
For 2 - inch meter .....	53.75	
For 3 - inch meter .....	83.58	
For 4 - inch meter .....	154.43	
For 6 - inch meter .....	254.72	
For 8 - inch meter .....	421.88	
For 10 - inch meter .....	860.00	
For 12 - inch meter .....	1,236.25	
For 14 - inch meter .....	1,773.75	( R )

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Any service to a residential customer not exceeding two units on a lot size of 10,000 square feet or less who requires a 1-inch meter only because of fire flow requirements to a fire sprinkler system will be billed at the above 5/8 x 3/4-inch meter service charge plus a 25% surcharge, which equals \$2.69 per month.
2. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.20 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter 1737.
3. All bills are subject to the reimbursement fees set forth on Schedule UF.
4. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
5. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
6. The quantity rate shown above reflects an offset increase of \$0.0922 per ccf to account for increases in purchased water rates shown in Advice Letter 1844, effective January 1, 2008

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**Appendix B**  
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Schedule No. LV-1-NR

Livermore Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Livermore and vicinity, Alameda County.

RATES

Quantity Rates:

For all meter sizes, per 100 cubic feet.....	\$2.6350	( I )
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Service Charge:

	Per Meter <u>Per Month</u>	
For 5/8 x 3/4 - inch meter .....	\$8.06	( I )
For 3/4 - inch meter .....	12.09	
For 1 - inch meter .....	10.08	
For 1-1/2 - inch meter .....	20.16	
For 2 - inch meter .....	40.31	
For 3 - inch meter .....	62.69	
For 4 - inch meter .....	115.82	
For 6 - inch meter .....	191.04	
For 8 - inch meter .....	316.41	
For 10 - inch meter .....	645.00	
For 12 - inch meter .....	927.19	
For 14 - inch meter .....	1,330.31	( I )

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rate.

SPECIAL CONDITIONS

1. Any service to a residential customer not exceeding two units on a lot size of 10,000 square feet or less who requires a 1-inch meter only because of fire flow requirements to a fire sprinkler system will be billed at the above 5/8 x 3/4-inch meter service charge plus a 25% surcharge, which equals \$2.02 per month.
2. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.20 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter 1737.
3. All bills are subject to the reimbursement fees set forth on Schedule UF.
4. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
5. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
6. The quantity rate shown above reflects an offset increase of \$0.0922 per ccf to account for increases in purchased water rates shown in Advice Letter 1844, effective January 1, 2008

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Schedule No. LV-4

Livermore Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

**APPLICABILITY**

Applicable to all water service furnished for privately owned fire protection systems.

**TERRITORY**

Livermore and vicinity, Alameda County.

**RATES**

		<u>Per Month</u>	
For	1-1/2 - inch connection .....	\$10.50	( I )
For	2 - inch connection .....	14.00	
For	3 - inch connection .....	21.00	
For	4 - inch connection .....	28.00	
For	6 - inch connection .....	42.00	
For	8 - inch connection .....	56.00	
For	10 - inch connection .....	70.00	( I )
For	12 - inch connection .....	84.00	( N )
For	14 - inch connection .....	98.00	( N )

**SPECIAL CONDITIONS**

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. LV-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

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Schedule No. LS-1-R  
Los Altos-Surburan Tariff Area  
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Los Altos and vicinity, Santa Clara County.

RATES

Quantity Rates:

For the first 1,000 cubic feet, per 100 cubic feet.....	\$2.5688	( I )
For the next 1,800 cubic feet, per 100 cubic feet.....	2.7327	
For all over 2,800 cubic feet, per 100 cubic feet.....	3.2793	( I )

Service Charge:	Per Meter Per <u>Month</u>	
For 5/8 x 3/4 - inch meter .....	\$12.48	( I )
For 3/4 - inch meter .....	18.72	
For 1 - inch meter .....	28.59	
For 1-1/2 - inch meter .....	45.75	
For 2 - inch meter .....	71.48	
For 3 - inch meter .....	124.38	
For 4 - inch meter .....	171.55	
For 6 - inch meter .....	278.78	
For 8 - inch meter .....	446.05	
For 10 - inch meter .....	635.44	
For 12 - inch meter .....	820.46	
For 14 - inch meter .....	1,119.26	( I )

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Customers who receive water deliveries for agricultural purposes under this schedule, and who present evidence to the utility that such deliveries qualify for the lower pump tax rates levied by Santa Clara Valley Water District for agricultural water, shall receive a credit of 50.1 cents per 100 cu. ft. on each water bill for the quantities of water used during the period covered by that bill.
2. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.25 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter 1762.
3. All bills are subject to the reimbursement fees set forth on Schedule UF.
4. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
5. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
6. The quantity rate shown above reflects an offset increase of \$0.1148 per ccf to account for increases in purchased water and groundwater charges shown in Advice Letter 1838, effective November 9, 2007

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Schedule No. LS-1-NR  
Los Altos-Surburan Tariff Area  
NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Los Altos and vicinity, Santa Clara County.

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet .....	\$2.8319	( I )
For meter sizes 8 inches and above, per 100 cubic feet.....	2.8481	( I )

	Per Meter	
Service Charge:	<u>Per Month</u>	
For 5/8 x 3/4 - inch meter .....	\$9.75	( I )
For 3/4 - inch meter .....	14.63	
For 1 - inch meter .....	22.34	
For 1-1/2 - inch meter .....	35.74	
For 2 - inch meter .....	55.84	
For 3 - inch meter .....	97.17	
For 4 - inch meter .....	134.03	
For 6 - inch meter .....	217.80	
For 8 - inch meter .....	348.47	
For 10 - inch meter .....	496.44	
For 12 - inch meter .....	640.99	
For 14 - inch meter .....	874.42	( I )

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Customers who receive water deliveries for agricultural purposes under this schedule, and who present evidence to the utility that such deliveries qualify for the lower pump tax rates levied by Santa Clara Valley Water District for agricultural water, shall receive a credit of 50.1 cents per 100 cu. ft. on each water bill for the quantities of water used during the period covered by that bill.
2. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.25 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter 1762.
3. All bills are subject to the reimbursement fees set forth on Schedule UF.
4. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
5. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
6. The quantity rate shown above reflects an offset increase of \$0.1148 per ccf to account for increases in purchased water and groundwater charges shown in Advice Letter 1838, effective November 9, 2007

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Schedule No. LS-4

Los Altos-Surburan Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

**APPLICABILITY**

Applicable to all water service furnished for privately owned fire protection systems.

**TERRITORY**

Los Altos and vicinity, Santa Clara County.

**RATES**

		<u>Per Month</u>	
For	1-1/2 - inch connection .....	\$10.50	(I)
For	2 - inch connection .....	14.00	
For	3 - inch connection .....	21.00	
For	4 - inch connection .....	28.00	
For	6 - inch connection .....	42.00	
For	8 - inch connection .....	56.00	
For	10 - inch connection .....	70.00	
For	12 - inch connection .....	84.00	
For	14 - inch connection .....	98.00	(I)

**SPECIAL CONDITIONS**

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. LS-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

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Schedule No. MID-1-R  
Mid-Peninsula Tariff Area  
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers. ( C )

TERRITORY

San Mateo, San Carlos and vicinity, San Mateo County.

RATES

Quantity Rates:

For the first 900 cubic feet, per 100 cubic feet.....	\$2.7070	( I )
For the next 1,300 cubic feet, per 100 cubic feet.....	2.8495	
For all over 2,200 cubic feet, per 100 cubic feet.....	3.4194	( I )

Service Charge:	Per Meter Per <u>Month</u>	
For 5/8 x 3/4 - inch meter .....	\$8.75	( I )
For 3/4 - inch meter .....	13.13	
For 1 - inch meter .....	17.97	
For 1-1/2 - inch meter .....	28.76	
For 2 - inch meter .....	58.93	
For 3 - inch meter .....	117.87	
For 4 - inch meter .....	169.79	
For 6 - inch meter .....	259.59	
For 8 - inch meter .....	399.92	
For 10 - inch meter .....	533.22	
For 12 - inch meter .....	766.85	
For 14 - inch meter .....	1,045.74	( I )

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

Government Fee Surcharges:

Surcharge for San Carlos Franchise Tax *	1.733%
Surcharge for San Mateo Business License Fee **	1.350%

\* Applies to customers within the City of San Carlos only

\*\* Applies to customers within the City of San Mateo only

SPECIAL CONDITIONS

1. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.19 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter 1739.
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
5. To account for increased wholesale purchased water costs approved in Advice Letter 1828-A, the total quantity rate is the sum of the base amount shown above plus an additional \$0.086 per Ccf.

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Schedule No. MID-1-NR  
Mid-Peninsula Tariff Area  
NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers. ( C )

TERRITORY

San Mateo, San Carlos and vicinity, San Mateo County.

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet .....	\$2.9804	( I )
For meter sizes 8 inches and above, per 100 cubic feet.....	3.0346	( I )

Service Charge:

	<u>Per Meter</u> <u>Per Month</u>	
For 5/8 x 3/4 - inch meter .....	\$6.56	( I )   
For 3/4 - inch meter .....	9.84	
For 1 - inch meter .....	13.48	
For 1-1/2 - inch meter .....	21.57	
For 2 - inch meter .....	44.20	
For 3 - inch meter .....	88.40	
For 4 - inch meter .....	127.34	
For 6 - inch meter .....	194.69	
For 8 - inch meter .....	299.94	
For 10 - inch meter .....	399.91	
For 12 - inch meter .....	575.14	
For 14 - inch meter .....	784.30	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

Government Fee Surcharges:

Surcharge for San Carlos Franchise Tax *	1.733%	
Surcharge for San Mateo Business License Fee **	1.350%	

\*Applies to customers within the City of San Carlos only

\*\*Applies to customers within the City of San Mateo only

SPECIAL CONDITIONS

1. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.19 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter 1739.
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
5. To account for increased wholesale purchased water costs approved in Advice Letter 1828-A, the total quantity rate is the sum of the base amount shown above plus an additional \$0.086 per Ccf.

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Schedule No. MID-4

Mid-Peninsula Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

**APPLICABILITY**

Applicable to all water service furnished for privately owned fire protection systems.

**TERRITORY**

San Mateo, San Carlos and vicinity, San Mateo County.

**RATES**

		<u>Per Month</u>	
For	1-1/2 - inch connection .....	\$10.50	( I )
For	2 - inch connection .....	14.00	
For	3 - inch connection .....	21.00	
For	4 - inch connection .....	28.00	
For	6 - inch connection .....	42.00	
For	8 - inch connection .....	56.00	
For	10 - inch connection .....	70.00	( I )
For	12 - inch connection .....	84.00	( N )
For	14 - inch connection .....	98.00	( N )

**SPECIAL CONDITIONS**

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. MID-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

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Schedule No. SA-1-R  
Salinas Tariff Area  
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Salinas and vicinity, Monterey County, including Bolsa Knolls, Las Lomas, and Oak Hills tariff areas.

RATES

Quantity Rates:

For the first 600 cubic feet, per 100 cubic feet.....	\$1.5819	( I )
For the next 1,200 cubic feet, per 100 cubic feet.....	1.6651	
For all over 1,800 cubic feet, per 100 cubic feet.....	1.8650	( I )

	Per Meter Per <u>Month</u>	
Service Charge:		
For 5/8 x 3/4 - inch meter .....	\$13.50	( I )
For 3/4 - inch meter .....	20.25	
For 1 - inch meter .....	33.75	
For 1-1/2 - inch meter .....	67.50	
For 2 - inch meter .....	104.49	
For 3 - inch meter .....	200.85	
For 4 - inch meter .....	337.50	
For 6 - inch meter .....	675.00	
For 8 - inch meter .....	991.44	
For 10 - inch meter .....	1,552.50	
For 12 - inch meter .....	2,227.50	
For 14 - inch meter .....	3,037.50	( I )

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Residential customers with 2-inch meters for fire sprinkler service only shall be charged the equivalent of a 5/8 x 3/4 -inch meter charge plus a 50% service charge surcharge. Determination of eligibility for this tariff condition will be determined by the utility at the customer's request.
  2. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.19 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter 1740.
  3. Due to an under-collection in the Water Treatment Memorandum Account, a surcharge of \$0.0420 per 100 cu. ft. of water used is to be applied to quantity rates for 36 months from February 21, 2006, the effective date of Advice Letter 1734-A.
  4. All bills are subject to the reimbursement fees set forth on Schedule UF.
  5. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
  6. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
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7. A phase-in surcharge of \$0.0955 per ccf is to be added to all bills for 36 months from the effective date of Advice Letter 18xx.
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Schedule No. SA-1-NR

Salinas Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Salinas and vicinity, Monterey County, including Bolsa Knolls, Las Lomas, and Oak Hills tariff areas.

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet .....	\$1.6451	(I)
For meter sizes 8 inches and above, per 100 cubic feet.....	1.6791	(I)

	<u>Per Meter</u>	
Service Charge:	<u>Per Month</u>	
For 5/8 x 3/4 - inch meter .....	\$12.00	(R)
For 3/4 - inch meter .....	18.00	
For 1 - inch meter .....	30.00	
For 1-1/2 - inch meter .....	60.00	
For 2 - inch meter .....	92.88	
For 3 - inch meter .....	178.53	
For 4 - inch meter .....	300.00	
For 6 - inch meter .....	600.00	
For 8 - inch meter .....	881.28	
For 10 - inch meter .....	1,380.00	
For 12 - inch meter .....	1,980.00	
For 14 - inch meter .....	2,700.00	

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Residential customers with 2-inch meters for fire sprinkler service only shall be charged the equivalent of a 5/8 x 3/4 -inch meter charge plus a 50% service charge surcharge. Determination of eligibility for this tariff condition will be determined by the utility at the customer's request.
2. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.19 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter 1740.
3. Due to an under-collection in the Water Treatment Memorandum Account, a surcharge of \$0.0420 per 100 cu. ft. of water used is to be applied to quantity rates for 36 months from February 21, 2006, the effective date of Advice Letter 1734-A.
4. All bills are subject to the reimbursement fees set forth on Schedule UF.
5. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
6. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
7. A phase-in surcharge of \$0.0955 per ccf is to be added to all bills for 36 months from the effective date of Advice Letter 18xx.

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Schedule No. SA-4

Salinas Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

**APPLICABILITY**

Applicable to all water service furnished for privately owned fire protection systems.

**TERRITORY**

Salinas and vicinity, Monterey County, including Bolsa Knolls, Las Lomas, and Oak Hills tariff areas.

**RATES**

		<u>Per Month</u>	
For	1-1/2 - inch connection .....	\$9.75	( I )
For	2 - inch connection .....	13.00	
For	3 - inch connection .....	19.50	
For	4 - inch connection .....	26.00	
For	6 - inch connection .....	39.00	
For	8 - inch connection .....	52.00	
For	10 - inch connection .....	65.00	( I )

**SPECIAL CONDITIONS**

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. SA-1, SA-BK-1, SA-LL-1, or SA-OH-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

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Schedule No. ST-1-R  
Stockton Tariff Area  
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Stockton and vicinity, San Joaquin County.

RATES

Quantity Rates:

For the first 900 cubic feet, per 100 cubic feet.....	\$1.5631	( I )
For the next 1,200 cubic feet, per 100 cubic feet.....	1.6962	
For all over 2,100 cubic feet, per 100 cubic feet.....	1.9955	( I )

	Per Meter	
Service Charge:	Per Month	
For 5/8 x 3/4 - inch meter .....	\$12.13	( I )
For 3/4 - inch meter .....	18.19	
For 1 - inch meter .....	30.31	
For 1-1/2 - inch meter .....	60.63	
For 2 - inch meter .....	97.00	
For 3 - inch meter .....	181.88	
For 4 - inch meter .....	303.13	
For 6 - inch meter .....	606.25	
For 8 - inch meter .....	970.00	
For 10 - inch meter .....	1,394.38	
For 12 - inch meter .....	2,000.63	
For 14 - inch meter .....	2,728.13	( I )

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.20 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter No. 1741.
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
5. Due to an under-collection in the balancing account, a surcharge of \$0.0704 per 100 cu. ft. of water used is to be applied to the quantity rates for 24 months from October 22, 2007, the effective date of Advice Letter No. 1837.

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Schedule No. ST-1-NR

Stockton Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Stockton and vicinity, San Joaquin County.

RATES

Quantity Rates:

For the first 30,000 cubic feet, per 100 cubic feet.....	\$1.7149	( I )
For all over 30,000 cubic feet, per 100 cubic feet.....	1.5249	( I )

Service Charge:

	<u>Per Meter Per</u> <u>Month</u>	
For 5/8 x 3/4 - inch meter .....	\$9.38	( I )
For 3/4 - inch meter .....	14.06	
For 1 - inch meter .....	23.44	
For 1-1/2 - inch meter .....	46.88	
For 2 - inch meter .....	75.00	
For 3 - inch meter .....	140.63	
For 4 - inch meter .....	234.38	
For 6 - inch meter .....	468.75	
For 8 - inch meter .....	750.00	
For 10 - inch meter .....	1,078.13	
For 12 - inch meter .....	1,546.88	
For 14 - inch meter .....	2,109.38	( I )

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.20 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter No. 1741.
2. All bills are subject to the reimbursement fees set forth on Schedule UF.
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
4. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA
5. Due to an under-collection in the balancing account, a surcharge of \$0.0704 per 100 cu. ft. of water used is to be applied to the quantity rates for 24 months from October 22, 2007, the effective date of Advice Letter No. 1837.

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Schedule No. ST-4

Stockton Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

**APPLICABILITY**

Applicable to all water service furnished for privately owned fire protection systems.

**TERRITORY**

Stockton and vicinity, San Joaquin County.

**RATES**

		<u>Per Month</u>	
For	1-1/2 - inch connection .....	\$10.50	( I )
For	2 - inch connection .....	14.00	
For	3 - inch connection .....	21.00	
For	4 - inch connection .....	28.00	
For	6 - inch connection .....	42.00	
For	8 - inch connection .....	56.00	
For	10 - inch connection .....	70.00	
For	12 - inch connection .....	84.00	
For	14 - inch connection .....	98.00	( I )

**SPECIAL CONDITIONS**

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. ST-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.

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Schedule No. VS-1-R  
Visalia Tariff Area  
RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service provided to single-family residential customers.

TERRITORY

Visalia and vicinity, Tulare County.

RATES

Quantity Rates:

For the first 1,300 cubic feet, per 100 cubic feet.....	\$0.6275	(I)
For the next 2,100 cubic feet, per 100 cubic feet.....	0.6403	
For all over 3,400 cubic feet, per 100 cubic feet.....	0.7172	(I)

	Per Meter Per Month	
Service Charge:		
For 5/8 x 3/4 - inch meter .....	\$7.40	(I)
For 3/4 - inch meter .....	11.10	
For 1 - inch meter .....	16.92	
For 1-1/2 - inch meter .....	37.00	
For 2 - inch meter .....	50.37	
For 3 - inch meter .....	92.33	
For 4 - inch meter .....	131.71	
For 6 - inch meter .....	215.99	
For 8 - inch meter .....	329.27	
For 10 - inch meter .....	851.00	
For 12 - inch meter .....	1,221.00	
For 14 - inch meter .....	1,665.00	(I)

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.16 per month is to be added to all bills for 36 months from July 27, 2005, the effective date of Advice Letter No. 1742. (D)
  
2. All bills are subject to the reimbursement fees set forth on Schedule UF. (D)
  
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC. (N)
  
4. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA (N)
  
5. A phase-in surcharge of \$0.0818 per ccf is to be added to all bills for 36 months from the effective date of Advice Letter 18xx. (N)

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Schedule No. VS-1-NR

Visalia Tariff Area

NONRESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except that provided to single-family residential customers.

TERRITORY

Visalia and vicinity, Tulare County.

RATES

Quantity Rates:

For meter sizes up to 6 inches, per 100 cubic feet .....	\$0.6999	( I )
For meter sizes 8 inches and above, per 100 cubic feet.....	0.6403	( I )

	<u>Per Meter</u> <u>Per Month</u>	
Service Charge:		
For 5/8 x 3/4 - inch meter .....	\$6.29	( I )
For 3/4 - inch meter .....	9.44	
For 1 - inch meter .....	14.38	
For 1-1/2 - inch meter .....	31.45	
For 2 - inch meter .....	42.82	
For 3 - inch meter .....	78.48	
For 4 - inch meter .....	111.95	
For 6 - inch meter .....	183.59	
For 8 - inch meter .....	279.88	
For 10 - inch meter .....	723.35	
For 12 - inch meter .....	1,037.85	
For 14 - inch meter .....	1,415.25	( I )

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.16 per month is to be added to all bills for 36 months from July 27, 2005, the effective date of Advice Letter No. 1742. ( D )
2. All bills are subject to the reimbursement fees set forth on Schedule UF. ( D )
3. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC. ( N )
4. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA ( N )
5. A phase-in surcharge of \$0.0818 per ccf is to be added to all bills for 36 months from the effective date of Advice Letter 18xx. ( N )

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Schedule No. VS-2R

Visalia Tariff Area

RESIDENTIAL FLAT RATE SERVICE

**APPLICABILITY**

Applicable to all flat rate residential water service.

**TERRITORY**

Visalia and vicinity, Tulare County.

**RATES**

	Per Service Connection per Month	
For a single-family residential unit, including premises having the following areas:		
6,000 sq. ft., or less .....	\$23.71	( I )
6,001 to 10,000 sq. ft. ....	32.38	
10,001 to 16,000 sq. ft. ....	41.12	
16,001 to 25,000 sq. ft. ....	51.31	( I )
For each additional single-family residential unit on the same premises and served from the same service connection .....	19.77	( I )

**SPECIAL CONDITIONS**

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. VS-1, General Metered Service.
4. This Schedule is closed to all new connections as of July 23, 1992, the effective date of Advice Letter No. 4220-W
5. Due to an under-collection in the General Office Synergies memorandum account, a surcharge of \$0.16 per month is to be added to all bills for 36 months from July 26, 2005, the effective date of Advice Letter No. 1742.
6. All bills are subject to the reimbursement fees set forth on Schedule UF.
7. All bills are subject to any applicable surcharges on Schedules RSF and LIRA-SC.
8. Qualifying low-income individually metered and flat rate residential customers, non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers are eligible for credits as shown on Schedule LIRA

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Schedule No. VS-4

Visalia Tariff Area

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

**APPLICABILITY**

Applicable to all water service furnished for privately owned fire protection systems.

**TERRITORY**

Visalia and vicinity, Tulare County.

**RATES**

		<u>Per Month</u>	
For	1-1/2 - inch connection .....	\$10.50	( I )
For	2 - inch connection .....	14.00	
For	3 - inch connection .....	21.00	
For	4 - inch connection .....	28.00	
For	6 - inch connection .....	42.00	
For	8 - inch connection .....	56.00	
For	10 - inch connection .....	70.00	( I )
For	12 - inch connection .....	84.00	( N )
For	14 - inch connection .....	98.00	( N )

**SPECIAL CONDITIONS**

1. The facilities for service to a privately owned fire protection system will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
2. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the Utility at the cost of the applicant. Such cost shall not be subject to refund.
3. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the Utility. The Utility may require the installation of a detector check valve with meter for protection against theft, leakage, or waste of water.
4. For water delivered for other than service to privately owned fire protection systems, charges will be made therefor under Schedule No. VS-1, General Metered Service.
5. The Utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of Utility's system.
6. All bills are subject to the reimbursement fees set forth on Schedule Nos. UF and DHS-1. ( T )

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California Water Service Company  
Chico District Bill Comparison \*

System Revenue Requirement Increase 33.02%

**2008-2009 Monthly Metered Rates**

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 8.90	\$ 11.90	\$ 3.00	33.71%
5	\$ 11.80	\$ 15.67	\$ 3.86	32.73%
10 Typical Winter	\$ 14.71	\$ 19.43	\$ 4.73	32.14%
15	\$ 17.82	\$ 23.47	\$ 5.65	31.72%
20	\$ 20.93	\$ 27.51	\$ 6.58	31.43%
23 Annual Average	\$ 22.79	\$ 29.93	\$ 7.13	31.29%
30	\$ 27.15	\$ 35.58	\$ 8.43	31.04%
32 Typical Summer	\$ 28.39	\$ 37.19	\$ 8.80	30.99%
35	\$ 30.38	\$ 39.77	\$ 9.39	30.90%
50	\$ 40.34	\$ 52.69	\$ 12.35	30.62%
75	\$ 56.93	\$ 74.21	\$ 17.29	30.36%

**2008-2009 Residential Flat Rates (per month)**

6,000 sq. ft. or less	\$ 28.31	\$ 37.66	\$ 9.35	33.03%
6,001-10,000 sq. ft.	\$ 34.18	\$ 45.47	\$ 11.29	33.03%

\*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

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California Water Service Company  
East Los Angeles District Bill Comparison \*

System Revenue Requirement Increase 25.96%

**2008-2009 Monthly Metered Rates**

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 9.86	\$ 13.41	\$ 3.56	36.09%
5	\$ 19.12	\$ 23.68	\$ 4.56	23.83%
8 Typical Winter	\$ 24.68	\$ 29.84	\$ 5.16	20.90%
10	\$ 28.39	\$ 34.85	\$ 6.46	22.76%
16 Annual Average	\$ 39.51	\$ 49.88	\$ 10.37	26.25%
20	\$ 46.92	\$ 59.90	\$ 12.98	27.66%
25	\$ 56.18	\$ 72.42	\$ 16.23	28.90%
30	\$ 65.45	\$ 84.94	\$ 19.49	29.78%
35	\$ 74.72	\$ 97.47	\$ 22.75	30.45%
40	\$ 83.98	\$ 109.99	\$ 26.01	30.97%
50	\$ 102.51	\$ 135.04	\$ 32.53	31.73%

\*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

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California Water Service Company  
Livermore District Bill Comparison \*

System Revenue Requirement Increase 25.19%

**2008-2009 Monthly Metered Rates**

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 8.66	\$ 10.75	\$ 2.09	24.13%
5	\$ 18.28	\$ 22.78	\$ 4.49	24.57%
9 Typical Winter	\$ 25.98	\$ 32.40	\$ 6.41	24.69%
10	\$ 28.03	\$ 34.95	\$ 6.93	24.71%
15	\$ 38.27	\$ 47.75	\$ 9.48	24.78%
18 Annual Average	\$ 44.41	\$ 55.42	\$ 11.02	24.81%
20	\$ 48.50	\$ 60.54	\$ 12.04	24.82%
23 Typical Summer	\$ 54.64	\$ 68.22	\$ 13.57	24.84%
30	\$ 71.84	\$ 89.71	\$ 17.87	24.87%
40	\$ 96.41	\$ 120.41	\$ 24.00	24.89%
50	\$ 120.98	\$ 151.11	\$ 30.13	24.91%

\*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

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California Water Service Company  
Los Altos District Bill Comparison \*

System Revenue Requirement Increase 21.65%

**2008-2009 Monthly Metered Rates**

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 10.24	\$ 12.48	\$ 2.24	21.84%
5	\$ 20.90	\$ 25.32	\$ 4.43	21.19%
10 Typical Winter	\$ 31.55	\$ 38.17	\$ 6.62	20.98%
15	\$ 42.88	\$ 51.83	\$ 8.95	20.87%
20	\$ 54.22	\$ 65.49	\$ 11.28	20.80%
22 Annual Average	\$ 58.75	\$ 70.96	\$ 12.21	20.79%
25	\$ 65.55	\$ 79.16	\$ 13.61	20.76%
27 Typical Summer	\$ 70.08	\$ 84.62	\$ 14.54	20.75%
30	\$ 78.24	\$ 94.46	\$ 16.22	20.73%
40	\$ 105.44	\$ 127.25	\$ 21.81	20.69%
50	\$ 132.64	\$ 160.05	\$ 27.41	20.66%

\*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

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California Water Service Company  
Mid-Peninsula District Bill Comparison \*

System Revenue Requirement Increase 17.80%

**2008-2009 Monthly Metered Rates**

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 7.55	\$ 8.75	\$ 1.20	15.89%
5	\$ 19.22	\$ 22.29	\$ 3.07	15.96%
8 Typical Winter	\$ 26.22	\$ 30.41	\$ 4.19	15.97%
10	\$ 31.13	\$ 36.11	\$ 4.97	15.97%
12 Annual Average	\$ 36.05	\$ 41.80	\$ 5.76	15.98%
14 Typical Summer	\$ 40.96	\$ 47.50	\$ 6.55	15.98%
15	\$ 43.91	\$ 50.92	\$ 7.02	15.98%
20	\$ 58.65	\$ 68.02	\$ 9.37	15.99%
25	\$ 73.38	\$ 85.12	\$ 11.73	15.99%
30	\$ 88.12	\$ 102.21	\$ 14.09	15.99%
35	\$ 102.86	\$ 119.31	\$ 16.45	15.99%

\*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

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California Water Service Company  
Salinas District Bill Comparison \*

Phased-in rate revenue increase 29.68%

**2008-2009 Monthly Metered Rates**

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 10.48	\$ 13.50	\$ 3.02	28.87%
5	\$ 16.94	\$ 21.89	\$ 4.95	29.20%
6 Typical Winter	\$ 18.23	\$ 23.56	\$ 5.33	29.24%
10	\$ 23.68	\$ 30.61	\$ 6.93	29.27%
14 Annual Average	\$ 29.12	\$ 37.65	\$ 8.53	29.28%
17 Typical Summer	\$ 33.20	\$ 42.93	\$ 9.73	29.29%
20	\$ 37.78	\$ 48.81	\$ 11.04	29.21%
25	\$ 45.40	\$ 58.61	\$ 13.22	29.11%
30	\$ 53.02	\$ 68.42	\$ 15.40	29.04%
35	\$ 60.64	\$ 78.22	\$ 17.58	28.99%
40	\$ 68.26	\$ 88.02	\$ 19.76	28.94%

\*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Note: Comparison reflects phase-in of rates. Totals do not match adopted revenue requirement.

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California Water Service Company  
Stockton District Bill Comparison \*

System Revenue Requirement Increase 15.92%

**2008-2009 Monthly Metered Rates**

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 10.49	\$ 12.13	\$ 1.64	15.63%
5	\$ 17.21	\$ 19.94	\$ 2.73	15.85%
9 Typical Winter	\$ 22.59	\$ 26.19	\$ 3.60	15.93%
10	\$ 24.05	\$ 27.89	\$ 3.84	15.95%
16 Annual Average	\$ 32.81	\$ 38.07	\$ 5.25	16.01%
20 Typical Summer	\$ 38.65	\$ 44.85	\$ 6.20	16.04%
25	\$ 47.24	\$ 54.83	\$ 7.59	16.07%
30	\$ 55.83	\$ 64.81	\$ 8.98	16.09%
40	\$ 73.00	\$ 84.76	\$ 11.76	16.11%
50	\$ 90.17	\$ 104.72	\$ 14.54	16.13%
60	\$ 107.35	\$ 124.67	\$ 17.32	16.14%

\*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

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California Water Service Company  
Visalia District Bill Comparison \*

Phased-in Rate Revenue Request 27.40%

**2008-2009 Monthly Metered Rates**

Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 6.06	\$ 7.40	\$ 1.34	22.11%
5	\$ 8.80	\$ 10.95	\$ 2.14	24.35%
11 Typical Winter	\$ 12.09	\$ 15.20	\$ 3.11	25.70%
15	\$ 14.33	\$ 18.09	\$ 3.76	26.22%
20	\$ 17.13	\$ 21.70	\$ 4.57	26.67%
23 Annual Average	\$ 18.81	\$ 23.87	\$ 5.06	26.88%
25	\$ 19.93	\$ 25.31	\$ 5.38	27.00%
29 Typical Summer	\$ 22.17	\$ 28.20	\$ 6.03	27.20%
35	\$ 25.93	\$ 33.00	\$ 7.06	27.24%
45	\$ 32.20	\$ 40.99	\$ 8.78	27.28%
60	\$ 41.61	\$ 52.97	\$ 11.36	27.31%

**2008-2009 Residential Flat Rates (per month)**

6,000 sq. ft. or less	\$ 16.57	\$ 21.71	\$ 5.14	31.00%
6,001-10,000 sq. ft.	\$ 22.63	\$ 28.91	\$ 6.28	27.74%

\*Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include CPUC fees or other surcharges that may appear on customers bills.

Note: Comparison reflects phase-in of rates. Totals do not match adopted revenue requirement.

**Appendix C**  
**Page 1**

CALIFORNIA WATER SERVICE CO.  
CHICO DISTRICT

ADOPTED RATE BASE  
(DOLLARS IN THOUSANDS)

	<u>2008-9</u>	<u>2009-10</u>	<u>2010-2011</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$100,544.9	\$107,368.3	\$114,191.7
IBCWIP ADJUSTMENT	(\$821.9)	(\$821.9)	(\$821.9)
MATERIALS AND SUPPLIES	138.8	138.8	\$138.8
WORKING CASH - LEAD - LAG	320.4	328.0	\$335.6
WORKING CASH - W / H EMPLOYEES	(4.8)	(4.8)	(\$4.8)
WTD. AVG. DEPRECIATION RESERVE	(25,517.3)	(27,880.4)	(\$30,243.5)
ADVANCES FOR CONSTRUCTION	(26,655.9)	(28,235.8)	(\$29,815.7)
CONTRIBUTIONS	(9,099.7)	(9,458.5)	(\$9,817.3)
AMORTIZATION OF INTANG.	(61.4)	(91.2)	(\$121.0)
DEFERRED TAXES	(7,736.1)	(8,028.0)	(\$8,319.9)
UNAMORT. I.T.C.	(126.1)	(120.9)	(\$115.7)
PRORATED G.O. RATE BASE	1,903.2	2,169.9	\$2,436.6
TAXES ON ADVANCES	3,311.4	3,005.2	\$2,699.0
TAXES ON C.I.A.C.	266.3	247.7	\$229.1
WTG. AVG. RATE BASE	\$36,461.8	\$38,616.4	\$40,771.0

## Appendix C Page 2

### CALIFORNIA WATER SERVICE CO. CHICO DISTRICT

#### INCOME TAX CALCULATION (DOLLARS IN THOUSANDS)

	<u>2008-2009</u>	<u>2009-2010</u>
OPERATING REVENUE (PRESENT RATES)	13,047.8	13,069.9
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	1,931.7	1,932.1
PUMP TAXES	0.0	0.0
CHEMICALS	108.5	113.3
PAYROLL	2,283.5	2,401.9
OTHER O & M	1,563.2	1,626.1
OTHER A & G	81.0	82.1
G.O. PRORATIONS	4,114.3	4,220.9
PAYROLL TAXES	182.1	186.8
AD VALOREM TAXES	325.7	337.4
UNCOLLECTIBLES	26.2	26.2
FRANCHISE TAX & BUS LIC. FEES	29.7	30.3
TRANSPORTATION DEPRECIATION ADJUSTMENT	(93.4)	(102.9)
INTEREST EXPENSE	1,049.2	1,111.2
EXCLUDE GO DEPRECIATION EXPENSE	(243.8)	(270.3)
TOTAL DEDUCTIONS	11,357.7	11,695.0
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	3,382.1	3,591.3
NET STATE TAXIBLE INCOME	(1,692.0)	(2,216.5)
STATE CORP. FRANCHISE TAX @ 8.84%	(149.6)	(195.9)
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	2,537.6	2,790.1
STATE INCOME TAX	(49.3)	(149.6)
LESS PREFERRED STOCK DIVIDEND	3.3	3.3
NET FEDERAL TAXIBLE INCOME	(801.5)	(1,269.0)
AMERICAN JOBS CREATION DEDUCTION	48.1	76.1
FEDERAL INCOME TAX @ 35.00%	(263.7)	(417.5)
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	(263.7)	(417.5)
<b>TOTAL INCOME TAXES</b>	<b>(413.3)</b>	<b>(613.4)</b>

## Appendix C Page 3

### CALIFORNIA WATER SERVICE CO. CHICO DISTRICT

#### INCOME TAX CALCULATION (DOLLARS IN THOUSANDS)

	<u>2008-2009</u>	2009-2010
OPERATING REVENUE (PROPOSED RATES)	17,352.7	18,083.6
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	1,931.7	1,932.1
PUMP TAXES	0.0	0.0
CHEMICALS	108.5	113.3
PAYROLL	2,283.5	2,401.9
OTHER O & M	1,563.2	1,626.1
OTHER A & G	81.0	82.1
G.O. PRORATIONS	4,114.3	4,220.9
PAYROLL TAXES	182.1	186.8
AD VALOREM TAXES	325.7	337.4
UNCOLLECTIBLES	34.8	36.3
FRANCHISE TAX & BUS LIC. FEES	29.7	30.3
TRANSPORTATION DEPRECIATION ADJUSTMENT	(93.4)	(102.9)
INTEREST EXPENSE	1,049.2	1,111.2
EXCLUDE GO DEPRECIATION EXPENSE	(243.8)	(270.3)
TOTAL DEDUCTIONS	11,366.3	11,705.1
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	3,382.1	3,591.3
NET STATE TAXIBLE INCOME	2,604.3	2,787.2
STATE CORP. FRANCHISE TAX @ 8.84%	230.2	246.4
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	2,537.6	2,790.1
STATE INCOME TAX	32.1	230.2
LESS PREFERRED STOCK DIVIDEND	3.3	3.3
NET FEDERAL TAXIBLE INCOME	3,413.3	3,354.9
AMERICAN JOBS CREATION DEDUCTION	(204.8)	(201.3)
FEDERAL INCOME TAX @ 35.00%	1,123.0	1,103.8
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	1,123.0	1,103.8
<b>TOTAL INCOME TAXES</b>	<b>1,353.2</b>	<b>1,350.2</b>

**Appendix C**  
**Page 4**

California Water Service Company  
Chico District

Adopted Quantities

		2008-09	2009-10
Number of Services by meter size	5/8 x 3/4	12,996	14,519
	1	0	0
	1 1/2	3,477	3,769
	2	379	392
	3	1,032	1,052
	4	109	109
	6	39	39
	8	8	8
	10	0	0
	12	0	0
	14	0	0
	<b>TOTAL</b>	<b>18,040</b>	<b>19,888</b>

Metered Sales, KCcf		
All Water	8,257.3	8,793.4

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
RESIDENTIAL	13,790	15,578	3,810.2	4,304.2	23.0	23.0
BUSINESS	3,395	3,453	2,621.6	2,666.4	64.4	64.4
MULTIPLE FAMILY	423	422	1,148.1	1,145.3	226.4	226.4
INDUSTRIAL	36	36	195.4	195.4	452.4	452.4
PUBLIC AUTHORITY	341	341	455.4	455.4	111.3	111.3
OTHER	56	59	26.6	26.6	40.0	37.9
IRRIGATION	-	-	-	-	-	-
RECLAIMED	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>18,040</b>	<b>19,888</b>	<b>8,257.3</b>	<b>8,793.4</b>		
RESIDENTIAL FLAT	9,664	8,408	4,112.5	3,578.5		
PRIVATE FIRE PROT	352	362				
PUBLIC FIRE PROT	31	31				
<b>TOTAL</b>	<b>28,087</b>	<b>28,689</b>	<b>12,369.8</b>	<b>12,371.9</b>		
Unaccounted-for water ( 8%)			1,075.6	1,075.8		
<b>Total Production</b>			<b>13,445.4</b>	<b>13,447.7</b>		

## Appendix C

### Page 5

California Water Service Company  
Chico District

Adopted Quantities

2008-2009 Fiscal Year

Month	WRAM Revenue		Non-WRAM Revenue		Total Revenue			
	Quantity	Charge	Service Charge	Other Revenue				
July	\$	853,424	\$	385,189	\$	503,563	\$	1,742,176
August	\$	832,517	\$	385,189	\$	503,563	\$	1,721,269
September	\$	853,022	\$	385,189	\$	503,563	\$	1,741,774
October	\$	641,586	\$	385,189	\$	503,563	\$	1,530,338
November	\$	450,091	\$	385,189	\$	503,563	\$	1,338,843
December	\$	351,142	\$	385,189	\$	503,563	\$	1,239,894
January	\$	279,836	\$	385,189	\$	503,563	\$	1,168,588
February	\$	303,863	\$	385,189	\$	503,563	\$	1,192,615
March	\$	353,855	\$	385,189	\$	503,563	\$	1,242,607
April	\$	461,953	\$	385,189	\$	503,563	\$	1,350,705
May	\$	535,722	\$	385,189	\$	503,563	\$	1,424,474
June	\$	770,665	\$	385,189	\$	503,563	\$	1,659,417
	\$	6,687,675	\$	4,622,267	\$	6,042,758	\$	17,352,700

## Appendix C Page 6

California Water Service Company  
Chico District

Adopted Quantities

### 2008-2009 Fiscal Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-08	536.7	319.9	131.3	20.3	59.9	2.0	1,070.2
Aug-08	519.7	315.9	126.6	18.7	59.0	5.0	1,044.9
Sep-08	557.0	347.9	143.5	19.9	72.3	7.1	1,147.7
Oct-08	410.6	267.6	112.6	18.2	54.8	1.5	865.3
Nov-08	250.3	186.4	84.8	15.1	29.4	3.7	569.6
Dec-08	170.3	137.3	72.1	13.9	18.1	2.0	413.8
Jan-09	133.3	121.8	61.7	13.0	12.7	1.8	344.3
Feb-09	126.5	118.0	61.4	12.0	19.0	1.0	337.9
Mar-09	200.7	173.8	85.0	16.9	24.2	0.4	501.0
Apr-09	199.8	158.9	72.9	14.1	22.8	0.3	468.7
May-09	288.7	202.0	84.2	14.7	35.2	0.5	625.3
Jun-09	416.4	272.1	111.9	18.7	48.0	1.2	868.5
	3,810.2	2,621.6	1,148.1	195.4	455.4	26.6	8,257.3

### 2009-2010 Escalation Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-09	150.6	325.4	131.0	20.3	59.9	2.0	689.3
Aug-09	143.0	321.3	126.3	18.7	59.0	5.0	673.3
Sep-09	226.7	353.9	143.2	19.9	72.3	7.1	823.0
Oct-09	225.7	272.2	112.3	18.2	54.8	1.5	684.7
Nov-09	326.2	189.6	84.6	15.1	29.4	3.7	648.5
Dec-09	470.4	139.7	72.0	13.9	18.1	2.0	716.1
Jan-10	606.3	123.8	61.5	13.0	12.7	1.8	819.2
Feb-10	587.1	120.0	61.3	12.0	19.0	1.0	800.3
Mar-10	629.2	176.8	84.8	16.9	24.2	0.4	932.3
Apr-10	463.8	161.6	72.7	14.1	22.8	0.3	735.3
May-10	282.8	205.4	84.0	14.7	35.2	0.5	622.6
Jun-10	192.4	276.8	111.7	18.7	48.0	1.2	648.8
	4,304.2	2,666.4	1,145.3	195.4	455.4	26.6	8,793.4

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California Water Service Company  
Chico District

Adopted Quantities

### 2008-2009 Fiscal Year

Production	Metered		Flats		Total	Purchased Power (In \$1,000)
	Company Wells (Kccf)	Leased Wells (Kccf)	Company Wells (Kccf)	Leased Wells (Kccf)		
<b>Month</b>						
Jul-08	1,188.3	14.7	591.8	7.3	1,802.1	258.8
Aug-08	1,164.9	14.4	580.2	7.2	1,766.6	253.8
Sep-08	1,162.0	14.5	578.7	7.2	1,762.4	253.2
Oct-08	871.9	10.9	434.3	5.4	1,322.5	190.0
Nov-08	569.7	7.1	283.7	3.5	864.1	124.1
Dec-08	432.7	5.3	215.5	2.7	656.2	94.3
Jan-09	376.0	4.6	187.3	2.3	570.2	81.9
Feb-09	364.9	4.5	181.7	2.2	553.3	79.5
Mar-09	519.5	6.4	258.7	3.2	787.8	113.2
Apr-09	519.1	6.4	258.5	3.2	787.2	113.1
May-09	730.6	8.9	363.9	4.4	1,107.9	159.2
Jun-09	966.2	11.9	481.2	5.9	1,465.2	210.5
	<u>8,865.8</u>	<u>109.6</u>	<u>4,415.5</u>	<u>54.6</u>	<u>13,445.5</u>	<u>1,931.7</u>

### 2009-2010 Attrition Year

Production	Metered		Flats		Total	Purchased Power (In \$1,000)
	Company Wells (Kccf)	Leased Wells (Kccf)	Company Wells (Kccf)	Leased Wells (Kccf)		
<b>Month</b>						
Jul-09	1,264.0	15.6	514.4	6.4	1,800.4	258.7
Aug-09	1,238.1	15.3	503.8	6.2	1,763.5	253.4
Sep-09	1,249.7	15.4	508.5	6.3	1,779.9	255.7
Oct-09	937.5	11.6	381.5	4.7	1,335.3	191.8
Nov-09	611.3	7.6	248.8	3.1	870.8	125.1
Dec-09	460.4	5.7	187.4	2.3	655.8	94.2
Jan-10	397.2	4.9	161.6	2.0	565.7	81.3
Feb-10	385.5	4.8	156.9	1.9	549.0	78.9
Mar-10	552.9	6.8	225.0	2.8	787.5	113.1
Apr-10	549.1	6.8	223.5	2.8	782.1	112.4
May-10	769.9	9.5	313.3	3.9	1,096.7	157.6
Jun-10	1,025.8	12.7	417.4	5.2	1,461.1	209.9
	<u>9,441.4</u>	<u>116.6</u>	<u>3,842.2</u>	<u>47.5</u>	<u>13,447.7</u>	<u>1,932.1</u>

**Appendix C**  
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CALIFORNIA WATER SERVICE COMPANY  
CHICO DISTRICT

Adopted Quantities

	Fiscal Year <u>2008-2009</u>	Fiscal Year <u>2009-2010</u>
	( DOLLARS IN THOUSANDS )	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production ( kccf )	13,445.4	13,447.7
Kwh / ccf	1,000.9	1,000.9
Total calculated KWH	13,456,854	13,459,156
Unit Cost	\$0.14355	\$0.14355
Power Cost	\$1,931,746	\$1,932,076
 TOTAL PURCHASED POWER	 <b>\$1,931.7</b>	 <b>\$1,932.1</b>
 CHEMICALS		
Total Production ( kccf )	13,445.4	13,447.7
ADOPTED CHEMICAL DOLLARS	108.5	113.3
 ADOPTED \$ per KCCF	 <b>\$0.008070</b>	 <b>\$0.008424</b>
 UNCOLLECTABLES RATE		0.20077%
FRANCHISE TAX RATE		0.00000%
BUSINESS LICENSE FEE RATE		0.00000%
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.69104

**Appendix A**  
**Page 1**

CALIFORNIA WATER SERVICE CO.  
EAST LOS ANGELES DISTRICT

ADOPTED RATE BASE  
(DOLLARS IN THOUSANDS)

	<u>2008-9</u>	<u>2009-10</u>	<u>2010-2011</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	69,065.3	74,213.5	79,361.7
IBCWIP ADJUSTMENT	(568.0)	(568.0)	(568.0)
MATERIALS AND SUPPLIES	164.9	164.9	164.9
WORKING CASH - LEAD - LAG	345.5	366.1	386.7
WORKING CASH - W / H EMPLOYEES	(5.3)	(5.3)	(5.3)
WTD. AVG. DEPRECIATION RESERVE	(25,659.8)	(27,377.4)	(29,095.0)
ADVANCES FOR CONSTRUCTION	(144.6)	(136.9)	(129.2)
CONTRIBUTIONS	(6,452.5)	(6,778.1)	(7,103.7)
AMORTIZATION OF INTANG.	(135.3)	(172.4)	(209.5)
DEFERRED TAXES	(3,981.3)	(4,104.0)	(4,226.7)
UNAMORT. I.T.C.	(123.0)	(117.2)	(111.4)
PRORATED G.O. RATE BASE	2,050.4	2,337.7	2,625.0
TAXES ON ADVANCES	0.0	0.0	0.0
TAXES ON C.I.A.C.	274.0	259.5	245.0
WTG. AVG. RATE BASE	34,830.3	38,082.4	41,334.5

## Appendix A

### Page 2

#### CALIFORNIA WATER SERVICE CO. EAST LOS ANGELES DISTRICT

#### INCOME TAX CALCULATION (DOLLARS IN THOUSANDS)

2008-2009

OPERATING REVENUE (PRESENT RATES)	20,264.5
EXPENSES	
PURCHASED WATER	8,806.5
PURCHASED POWER	447.4
PUMP TAXES	664.0
CHEMICALS	35.8
PAYROLL	2,444.3
OTHER O & M	1,327.6
OTHER A & G	154.1
G.O. PRORATIONS	4,432.2
PAYROLL TAXES	188.0
AD VALOREM TAXES	361.0
UNCOLLECTIBLES	47.9
FRANCHISE TAX & BUS LIC. FEES	313.2
TRANSPORTATION DEPRECIATION ADJUSTMENT	(117.1)
INTEREST EXPENSE	1,002.2
EXCLUDE GO DEPRECIATION EXPENSE	(262.6)
TOTAL DEDUCTIONS	19,844.5
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	2,154.6
NET STATE TAXIBLE INCOME	(1,734.6)
STATE CORP. FRANCHISE TAX @ 8.84%	(153.3)
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	1,606.6
STATE INCOME TAX	(15.3)
LESS PREFERRED STOCK DIVIDEND	3.1
NET FEDERAL TAXIBLE INCOME	(1,174.4)
AMERICAN JOBS CREATION DEDUCTION	70.5
FEDERAL INCOME TAX @ 35.00%	(386.4)
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	(386.4)
<b>TOTAL INCOME TAXES</b>	<b>(539.7)</b>

**Appendix A**

**Page 3**

CALIFORNIA WATER SERVICE CO.  
EAST LOS ANGELES DISTRICT

INCOME TAX CALCULATION  
(DOLLARS IN THOUSANDS)

2008-2009

OPERATING REVENUE (PROPOSED RATES)	25,523.1
EXPENSES	
PURCHASED WATER	8,806.5
PURCHASED POWER	447.4
PUMP TAXES	664.0
CHEMICALS	35.8
PAYROLL	2,444.3
OTHER O & M	1,327.6
OTHER A & G	154.1
G.O. PRORATIONS	4,432.2
PAYROLL TAXES	188.0
AD VALOREM TAXES	361.0
UNCOLLECTIBLES	60.4
FRANCHISE TAX & BUS LIC. FEES	393.1
TRANSPORTATION DEPRECIATION ADJUSTMENT	(117.1)
INTEREST EXPENSE	1,002.2
EXCLUDE GO DEPRECIATION EXPENSE	(262.6)
TOTAL DEDUCTIONS	19,936.9
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	2,154.6
NET STATE TAXIBLE INCOME	3,431.6
STATE CORP. FRANCHISE TAX @ 8.84%	303.4
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	1,606.6
STATE INCOME TAX	80.4
LESS PREFERRED STOCK DIVIDEND	3.1
NET FEDERAL TAXIBLE INCOME	3,896.1
AMERICAN JOBS CREATION DEDUCTION	(233.8)
FEDERAL INCOME TAX @ 35.00%	1,281.8
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	1,281.8
<b>TOTAL INCOME TAXES</b>	<b>1,585.2</b>

**Appendix A**  
**Page 4**

California Water Service Company  
East Los Angeles District

Adopted Quantities

		2008-09	2009-10
Number of Services by meter size	5/8 x 3/4	22,042	22,077
	1	0	0
	1 1/2	2,853	2,855
	2	338	338
	3	640	640
	4	122	122
	6	44	44
	8	25	25
	10	2	2
	12	3	3
	14	0	0
	<b>TOTAL</b>	<b>26,069</b>	<b>26,106</b>

Metered Sales, KCcf		
All Water	8,311.6	8,318.7

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
RESIDENTIAL	20,465	20,499	3,982.5	3,989.1	16.2	16.2
BUSINESS	4,987	4,988	2,564.6	2,565.1	42.9	42.9
MULTIPLE FAMILY	136	136	185.2	185.2	113.5	113.5
INDUSTRIAL	119	117	861.9	861.9	603.6	613.9
PUBLIC AUTHORITY	342	345	709.7	709.7	172.9	171.4
OTHER	20	21	7.8	7.8	32.4	31.6
IRRIGATION	-	-	-	-	-	-
RECLAIMED	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>26,069</b>	<b>26,106</b>	<b>8,311.6</b>	<b>8,318.7</b>		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	593	596				
PUBLIC FIRE PROT	43	43				
<b>TOTAL</b>	<b>26,705</b>	<b>26,745</b>	<b>8,311.6</b>	<b>8,318.7</b>		
Unaccounted-for water ( 6.15%)			544.7	545.1		
<b>Total Production</b>			<b>8,856.3</b>	<b>8,863.8</b>		

**Appendix A**  
**Page 5**

California Water Service Company  
East Los Angeles District

Adopted Quantities

**2008-2009 Fiscal Year**

<b>Month</b>	<b>WRAM Revenue</b>	<b>Non-WRAM Revenue</b>		<b>Total Revenue</b>
	<b>Quantity Charge</b>	<b>Service Charge</b>	<b>Other Revenue</b>	
January	\$ 1,436,148	\$ 514,036	\$ 40,510	\$ 1,990,694
February	\$ 1,443,752	\$ 514,036	\$ 40,510	\$ 1,998,297
March	\$ 1,391,767	\$ 514,036	\$ 40,510	\$ 1,946,313
April	\$ 1,440,166	\$ 514,036	\$ 40,510	\$ 1,994,712
May	\$ 1,494,273	\$ 514,036	\$ 40,510	\$ 2,048,819
June	\$ 1,644,162	\$ 514,036	\$ 40,510	\$ 2,198,707
July	\$ 1,865,544	\$ 514,036	\$ 40,510	\$ 2,420,090
August	\$ 1,755,681	\$ 514,036	\$ 40,510	\$ 2,310,227
September	\$ 1,974,576	\$ 514,036	\$ 40,510	\$ 2,529,122
October	\$ 1,532,209	\$ 514,036	\$ 40,510	\$ 2,086,755
November	\$ 1,510,678	\$ 514,036	\$ 40,510	\$ 2,065,224
December	\$ 1,379,595	\$ 514,036	\$ 40,510	\$ 1,934,141
	<u>\$ 18,868,552</u>	<u>\$ 6,168,427</u>	<u>\$ 486,121</u>	<u>\$ 25,523,100</u>

## Appendix A

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California Water Service Company  
East Los Angeles District

Adopted Quantities

#### 2008-2009 Fiscal Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-08	390.5	240.6	17.1	78.7	78.0	0.3	805.2
Aug-08	366.8	221.6	14.4	73.6	68.7	1.1	746.3
Sep-08	402.0	247.1	17.8	75.5	83.4	0.5	826.3
Oct-08	335.6	209.4	15.1	64.0	67.8	1.5	693.3
Nov-08	301.8	199.3	14.4	71.3	54.5	0.3	641.7
Dec-08	302.6	195.4	14.9	63.0	52.2	0.1	628.2
Jan-09	299.6	195.9	15.2	62.4	46.7	0.1	619.9
Feb-09	272.7	184.2	13.7	59.7	39.4	0.4	570.1
Mar-09	365.8	252.8	18.5	93.2	58.4	1.6	790.2
Apr-09	288.2	195.4	14.2	68.6	48.0	0.3	614.7
May-09	305.0	199.5	14.4	75.0	49.6	0.6	644.2
Jun-09	352.0	223.3	15.6	76.7	63.0	0.7	731.4
	<u>3,982.5</u>	<u>2,564.6</u>	<u>185.2</u>	<u>861.9</u>	<u>709.7</u>	<u>7.8</u>	<u>8,311.6</u>

#### 2009-2010 Escalation Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-09	391.2	240.6	17.1	78.7	78.0	0.3	805.9
Aug-09	367.4	221.7	14.4	73.6	68.7	1.1	746.9
Sep-09	402.6	247.2	17.8	75.5	83.4	0.5	827.0
Oct-09	336.1	209.5	15.1	64.0	67.8	1.5	693.9
Nov-09	302.3	199.4	14.4	71.3	54.5	0.3	642.3
Dec-09	303.1	195.4	14.9	63.0	52.2	0.1	628.8
Jan-10	300.1	195.9	15.2	62.4	46.7	0.1	620.5
Feb-10	273.1	184.3	13.7	59.7	39.4	0.4	570.6
Mar-10	366.4	252.8	18.5	93.2	58.4	1.6	790.9
Apr-10	288.6	195.4	14.2	68.6	48.0	0.3	615.2
May-10	305.5	199.6	14.4	75.0	49.6	0.6	644.7
Jun-10	352.6	223.4	15.6	76.7	63.0	0.7	732.0
	<u>3,989.1</u>	<u>2,565.1</u>	<u>185.2</u>	<u>861.9</u>	<u>709.7</u>	<u>7.8</u>	<u>8,318.7</u>

## Appendix A

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California Water Service Company  
East Los Angeles District

Adopted Quantities

**2008-2009 Fiscal Year**

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
<b>Month</b>						
Jul-08	179.8	678.1	857.9	855.1	63.9	43.3
Aug-08	166.7	628.5	795.2	791.7	59.4	40.2
Sep-08	184.5	695.9	880.5	877.8	65.5	44.5
Oct-08	154.8	583.9	738.8	734.6	55.4	37.3
Nov-08	143.3	540.5	683.8	679.1	51.4	34.5
Dec-08	140.3	529.1	669.4	664.5	50.4	33.8
Jan-09	138.4	522.1	660.6	655.6	49.8	33.4
Feb-09	127.3	480.2	607.5	601.9	46.0	30.7
Mar-09	176.5	665.5	842.0	839.0	62.8	42.5
Apr-09	137.3	517.7	654.9	649.9	49.4	33.1
May-09	143.8	542.5	686.4	681.7	51.6	34.7
Jun-09	163.3	616.0	779.3	775.6	58.3	39.4
	<u>1,856.1</u>	<u>7,000.2</u>	<u>8,856.3</u>	<u>8,806.5</u>	<u>664.0</u>	<u>447.4</u>

**2009-2010 Attrition Year**

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
<b>Month</b>						
Jul-09	179.8	678.9	858.7	856.8	63.9	43.4
Aug-09	166.7	629.2	795.9	793.2	59.4	40.2
Sep-09	184.5	696.7	881.2	879.4	65.5	44.5
Oct-09	154.8	584.6	739.4	736.1	55.4	37.3
Nov-09	143.3	541.1	684.4	680.4	51.4	34.6
Dec-09	140.3	529.7	670.0	665.9	50.4	33.8
Jan-10	138.4	522.6	661.0	656.8	49.8	33.3
Feb-10	127.3	480.7	608.0	603.2	46.0	30.7
Mar-10	176.5	666.2	842.7	840.5	62.8	42.6
Apr-10	137.3	518.2	655.5	651.2	49.4	33.1
May-10	143.8	543.1	686.9	683.0	51.6	34.7
Jun-10	163.3	616.7	780.0	777.1	58.3	39.4
	<u>1,856.1</u>	<u>7,007.7</u>	<u>8,863.8</u>	<u>8,823.6</u>	<u>664.0</u>	<u>447.5</u>

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California Water Service Company  
East Los Angeles District

Adopted Quantities

	<u>2008-9</u>	<u>2009-10</u>
	( DOLLARS IN THOUSANDS )	
PURCHASED POWER		
SUPPLIER - SCE		
Total Production ( kccf )	8,856.3	8,863.8
Kwh / ccf	564.2	564.0
Total calculated KWH	4,996,545	4,997,398
Unit Cost	\$0.0895	\$0.0895
Power Cost	\$447,399	\$447,487
<b>TOTAL PURCHASED POWER</b>	<b>\$447.4</b>	<b>\$447.5</b>
PURCHASED WATER ( CENTRAL & WEST BASIN W.D. )		
PURCHASED WATER PRODUCTION - KCCF	7,000.2	7,007.7
PURCHASED WATER PRODUCTION - ACRE FEET	16,070.3	16,087.6
TIER 1 - ACRE FEET	16,070.3	16,087.6
TIER 2 - ACRE FEET	\$0.0	\$0.0
TIER 1 - RATE \$ per ACRE FOOT	\$557.00	\$557.00
TIER 2 - RATE \$ per ACRE FOOT	\$655.00	\$655.00
TIER 1 - QUANTITY CHARGES	\$8,951,137	\$8,960,773
TIER 2 - QUANTITY CHARGES	\$0	\$0
ADD METER CHARGES @ 1550 MONTH	\$18,600	\$18,600
ADD CBMWD CAPACITY RESERVATION CHARGE @ 13694/month	\$164,292	\$164,292
TOTAL CHARGES	\$9,134,029	\$9,143,665
UNPUMPED WATER RIGHTS	7,513.0	7,513.0
ACTUAL LEASES EXPECTED	2,500.0	2,500.0
ESTIMATE PER ACRE FEET FOR LEASING	\$205	\$205
CREDIT TO PURCHASED WATER FROM LEASING	(\$512,500)	(\$512,500)
BASIN WATER PLANT AT STATION 10-03		
PURCHASES - KCCF	348.5	348.5
PURCHASES - ACRE FEET	800.0	800.0
RATE PER ACRE FOOT	\$231.25	\$240.32
TOTAL QUANTITY CHARGES	\$185,004	\$192,259
<b>TOTAL PURCHASED WATER COST</b>	<b>\$8,806.5</b>	<b>\$8,823.6</b>

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California Water Service Company  
East Los Angeles District

Adopted Quantities

CHEMICALS

Total Production ( kccf )	8,856.3	8,863.8
ADOPTED CHEMICAL DOLLARS	\$35.8	\$36.9
 ADOPTED \$ per KCCF	 <b>\$0.004042</b>	 <b>\$0.004158</b>

PUMP TAXES ( WATER REPLENTISHMENT DISTRICT )

WELL WATER PRODUCTION - ACRE FEET	4,261.0	4,261.0
UNIT COST - ACRE FEET	\$149.00	\$149.00
TOTAL GROUNDWATER CHARGES	\$634,889	\$634,889
ANNUAL WATERMASTER SERVICE	\$29,080	\$29,080

TOTAL PUMP TAX EXPENSE

**\$664.0                    \$664.0**

UNCOLLECTABLES RATE		0.23660%
FRANCHISE TAX RATE		1.51940%
BUSINESS LICENSE FEE RATE		0.000000
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.81239

## Appendix A

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CALIFORNIA WATER SERVICE CO.  
LIVERMORE DISTRICT

ADOPTED RATE BASE  
(DOLLARS IN THOUSANDS)

	<u>2008-9</u>	<u>2009-10</u>	<u>2010-2011</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	53,163.9	57,902.4	62,640.9
IBCWIP ADJUSTMENT	(2,101.1)	(2,101.1)	(2,101.1)
MATERIALS AND SUPPLIES	59.6	59.6	59.6
WORKING CASH - LEAD - LAG	583.5	595.0	606.5
WORKING CASH - W / H EMPLOYEES	(1.0)	(1.0)	(1.0)
WTD. AVG. DEPRECIATION RESERVE	(14,951.3)	(16,145.8)	(17,340.3)
ADVANCES FOR CONSTRUCTION	(10,505.0)	(10,810.0)	(11,115.0)
CONTRIBUTIONS	(3,261.6)	(3,469.2)	(3,676.8)
AMORTIZATION OF INTANG.	(34.8)	(52.3)	(69.8)
DEFERRED TAXES	(3,683.1)	(3,880.3)	(4,077.5)
UNAMORT. I.T.C.	(89.9)	(85.8)	(81.7)
PRORATED G.O. RATE BASE	1,235.8	1,408.9	1,582.0
TAXES ON ADVANCES	1,823.5	1,699.9	1,576.3
TAXES ON C.I.A.C.	217.5	206.8	196.1
WTG. AVG. RATE BASE	22,456.0	25,327.1	28,198.2

## Appendix A

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CALIFORNIA WATER SERVICE CO.  
LIVERMORE DISTRICT

INCOME TAX CALCULATION  
(DOLLARS IN THOUSANDS)

2008-2009

OPERATING REVENUE (PRESENT RATES)	12,715.2
EXPENSES	
PURCHASED WATER	6,210.4
PURCHASED POWER	584.6
PUMP TAXES	0.0
CHEMICALS	23.0
PAYROLL	1,017.9
OTHER O & M	819.4
OTHER A & G	29.2
G.O. PRORATIONS	2,671.2
PAYROLL TAXES	76.4
AD VALOREM TAXES	204.1
UNCOLLECTIBLES	22.1
FRANCHISE TAX & BUS LIC. FEES	126.3
TRANSPORTATION DEPRECIATION ADJUSTMENT	(49.3)
INTEREST EXPENSE	646.2
EXCLUDE GO DEPRECIATION EXPENSE	0.0
TOTAL DEDUCTIONS	12,381.5
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	1,745.2
NET STATE TAXIBLE INCOME	(1,411.5)
STATE CORP. FRANCHISE TAX @ 8.84%	(124.8)
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	1,210.6
STATE INCOME TAX	(83.2)
LESS PREFERRED STOCK DIVIDEND	2.2
NET FEDERAL TAXIBLE INCOME	(796.0)
AMERICAN JOBS CREATION DEDUCTION	47.8
FEDERAL INCOME TAX @ 35.00%	(261.9)
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	(261.9)
<b>TOTAL INCOME TAXES</b>	<b>(386.7)</b>

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CALIFORNIA WATER SERVICE CO.  
LIVERMORE DISTRICT

INCOME TAX CALCULATION  
(DOLLARS IN THOUSANDS)

2008-2009

OPERATING REVENUE (PROPOSED RATES)	15,814.4
EXPENSES	
PURCHASED WATER	6,210.4
PURCHASED POWER	584.6
PUMP TAXES	0.0
CHEMICALS	23.0
PAYROLL	1,017.9
OTHER O & M	819.4
OTHER A & G	30.4
G.O. PRORATIONS	2,671.2
PAYROLL TAXES	76.4
AD VALOREM TAXES	204.1
UNCOLLECTIBLES	27.4
FRANCHISE TAX & BUS LIC. FEES	157.1
TRANSPORTATION DEPRECIATION ADJUSTMENT	(49.3)
INTEREST EXPENSE	646.2
EXCLUDE GO DEPRECIATION EXPENSE	0.0
TOTAL DEDUCTIONS	12,418.8
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	1,745.2
NET STATE TAXIBLE INCOME	1,650.4
STATE CORP. FRANCHISE TAX @ 8.84%	145.9
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	1,210.6
STATE INCOME TAX	(19.4)
LESS PREFERRED STOCK DIVIDEND	2.2
NET FEDERAL TAXIBLE INCOME	2,202.2
AMERICAN JOBS CREATION DEDUCTION	(132.2)
FEDERAL INCOME TAX @ 35.00%	724.5
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	724.5
<b>TOTAL INCOME TAXES</b>	<b>870.4</b>

**Appendix A**  
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California Water Service Company  
Livermore District

Adopted Quantities

		2008-09	2009-10
Number of Services by meter size	5/8 x 3/4	12,922	13,011
	3/4	1	1
	1" Fire	3,720	4,140
	1	933	546
	1 1/2	203	205
	2	206	204
	3	40	40
	4	14	14
	6	4	4
	8	1	1
	10	0	0
	12	0	0
	14	0	0
	<b>TOTAL</b>		<b>18,044</b>

Metered Sales, KCcf		
All Water	4,892.2	4,924.3

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
RESIDENTIAL	16,810	16,922	3,686.4	3,711.0	18.3	18.3
BUSINESS	959	972	601.7	609.2	52.3	52.2
MULTIPLE FAMILY	75	75	230.2	230.2	255.8	255.8
INDUSTRIAL	1	1	0.2	0.2	14.0	14.0
PUBLIC AUTHORITY	179	179	363.8	363.8	169.4	169.4
OTHER	20	17	9.9	9.9	42.2	49.8
IRRIGATION	-	-	-	-	-	-
RECLAIMED	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>18,044</b>	<b>18,165</b>	<b>4,892.2</b>	<b>4,924.3</b>		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	358	371				
PUBLIC FIRE PROT	46	47				
<b>TOTAL</b>	<b>18,448</b>	<b>18,583</b>	<b>4,892.2</b>	<b>4,924.3</b>		
Unaccounted-for water ( 6.74%)			353.5	355.9		
<b>Total Production</b>			<b>5,245.7</b>	<b>5,280.2</b>		

**Appendix A**  
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California Water Service Company  
Livermore District

Adopted Quantities

**2008-2009 Fiscal Year**

<b>Month</b>	<b>WRAM Revenue</b>	<b>Non-WRAM Revenue</b>		<b>Total Revenue</b>
	<b>Quantity Charge</b>	<b>Service Charge</b>	<b>Other Revenue</b>	
January	\$ 561,604	\$ 226,917	\$ 20,485	\$ 809,005
February	\$ 555,142	\$ 226,917	\$ 20,485	\$ 802,544
March	\$ 612,077	\$ 226,917	\$ 20,485	\$ 859,478
April	\$ 888,113	\$ 226,917	\$ 20,485	\$ 1,135,514
May	\$ 1,118,982	\$ 226,917	\$ 20,485	\$ 1,366,384
June	\$ 1,522,635	\$ 226,917	\$ 20,485	\$ 1,770,036
July	\$ 1,604,030	\$ 226,917	\$ 20,485	\$ 1,851,431
August	\$ 1,575,629	\$ 226,917	\$ 20,485	\$ 1,823,031
September	\$ 1,621,069	\$ 226,917	\$ 20,485	\$ 1,868,471
October	\$ 1,190,124	\$ 226,917	\$ 20,485	\$ 1,437,525
November	\$ 882,346	\$ 226,917	\$ 20,485	\$ 1,129,747
December	\$ 713,833	\$ 226,917	\$ 20,485	\$ 961,234
	<u>\$ 12,845,585</u>	<u>\$ 2,723,000</u>	<u>\$ 245,816</u>	<u>\$ 15,814,400</u>

## Appendix A

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California Water Service Company  
Livermore District

Adopted Quantities

#### 2008-2009 Fiscal Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-08	510.9	72.3	27.0	0.0	60.2	1.2	671.6
Aug-08	472.2	72.9	22.3	0.0	67.4	0.7	635.4
Sep-08	504.9	80.4	26.1	0.0	58.2	0.6	670.3
Oct-08	365.7	61.6	20.7	0.0	43.7	0.8	492.5
Nov-08	250.8	45.7	17.2	0.1	19.7	1.3	334.7
Dec-08	189.1	35.9	15.5	0.0	9.3	0.4	250.2
Jan-09	153.2	29.8	14.9	0.0	5.6	0.2	203.7
Feb-09	137.5	26.9	13.4	0.0	4.7	1.2	183.7
Mar-09	206.1	37.6	18.9	0.0	8.4	1.5	272.5
Apr-09	197.0	34.6	15.4	0.0	7.6	0.3	255.0
May-09	288.3	44.5	17.7	0.0	28.6	0.5	379.6
Jun-09	410.9	59.4	21.2	0.0	50.3	1.3	543.1
	<u>3,686.4</u>	<u>601.7</u>	<u>230.2</u>	<u>0.2</u>	<u>363.8</u>	<u>9.9</u>	<u>4,892.2</u>

#### 2009-2010 Escalation Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-09	514.3	73.2	27.0	0.0	60.2	1.2	675.9
Aug-09	475.3	73.8	22.3	0.0	67.4	0.7	639.5
Sep-09	508.3	81.5	26.1	0.0	58.2	0.6	674.7
Oct-09	368.1	62.4	20.7	0.0	43.7	0.8	495.7
Nov-09	252.4	46.3	17.2	0.1	19.7	1.3	336.9
Dec-09	190.3	36.4	15.5	0.0	9.3	0.4	251.9
Jan-10	154.2	30.1	14.9	0.0	5.6	0.2	205.1
Feb-10	138.4	27.2	13.4	0.0	4.7	1.2	185.0
Mar-10	207.5	38.0	18.9	0.0	8.4	1.5	274.3
Apr-10	198.3	35.1	15.4	0.0	7.6	0.3	256.8
May-10	290.2	45.0	17.7	0.0	28.6	0.5	382.0
Jun-10	413.6	60.2	21.2	0.0	50.3	1.3	546.6
	<u>3,711.0</u>	<u>609.2</u>	<u>230.2</u>	<u>0.2</u>	<u>363.8</u>	<u>9.9</u>	<u>4,924.3</u>

## Appendix A Page 7

California Water Service Company  
Livermore District

Adopted Quantities

### 2008-2009 Fiscal Year

Production	Company Wells (Kccf)	Leased Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased	Leased Wells (In \$1,000)	Total	Purchased	
					Water (In \$1,000)		Purchases (In \$1,000)	Power (In \$1,000)	
<b>Month</b>									
Jul-08	175.0	8.9	536.2	720.1	850.2	1.2	851.3	80.3	
Aug-08	165.6	8.4	507.3	681.3	804.5	1.1	805.6	75.9	
Sep-08	174.7	8.9	535.1	718.7	848.5	1.2	849.7	80.1	
Oct-08	128.3	6.5	393.2	528.1	623.9	0.9	624.8	58.9	
Nov-08	87.2	4.4	267.2	358.8	424.6	0.6	425.2	40.0	
Dec-08	65.2	3.3	199.8	268.3	317.9	0.4	318.4	29.9	
Jan-09	53.1	2.7	162.6	218.4	259.1	0.4	259.5	24.3	
Feb-09	47.9	2.4	146.7	197.0	233.9	0.3	234.3	22.0	
Mar-09	71.0	3.6	217.5	292.2	346.1	0.5	346.5	32.6	
Apr-09	66.5	3.4	203.6	273.4	324.0	0.4	324.4	30.5	
May-09	98.9	5.0	303.0	407.0	481.3	0.7	482.0	45.4	
Jun-09	141.5	7.2	433.6	582.4	687.9	0.9	688.8	64.9	
	<u>1,274.9</u>	<u>65.0</u>	<u>3,905.8</u>	<u>5,245.7</u>	<u>6,202.0</u>	<u>8.5</u>	<u>6,210.4</u>	<u>584.6</u>	

### 2009-2010 Attrition Year

Production	Company Wells (Kccf)	Leased Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased	Leased Wells (In \$1,000)	Total	Purchased	
					Water (In \$1,000)		Purchases (In \$1,000)	Power (In \$1,000)	
<b>Month</b>									
Jul-09	175.0	8.9	540.8	724.7	857.5	1.2	858.6	80.5	
Aug-09	165.6	8.4	511.7	685.7	811.4	1.1	812.5	76.2	
Sep-09	174.7	8.9	539.8	723.4	855.9	1.2	857.0	80.3	
Oct-09	128.3	6.5	396.6	531.5	629.3	0.9	630.2	59.0	
Nov-09	87.2	4.4	269.6	361.3	428.4	0.6	429.0	40.1	
Dec-09	65.2	3.3	201.6	270.2	320.8	0.4	321.3	30.0	
Jan-10	53.1	2.7	164.0	219.8	261.5	0.4	261.9	24.5	
Feb-10	47.9	2.4	148.0	198.3	236.1	0.3	236.4	22.0	
Mar-10	71.0	3.6	219.5	294.1	349.2	0.5	349.6	32.7	
Apr-10	66.5	3.4	205.5	275.4	327.0	0.4	327.5	30.6	
May-10	98.9	5.0	305.7	409.7	485.5	0.7	486.2	45.5	
Jun-10	141.5	7.2	437.4	586.1	693.9	0.9	694.8	65.1	
	<u>1,274.9</u>	<u>65.0</u>	<u>3,940.2</u>	<u>5,280.1</u>	<u>6,256.5</u>	<u>8.5</u>	<u>6,265.0</u>	<u>586.5</u>	

**Appendix A**  
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California Water Service Company  
Livermore District

Adopted Quantities

	<u>2008-9</u>	<u>2009-10</u>
	( DOLLARS IN THOUSANDS )	
<b>PURCHASED POWER</b>		
SUPPLIER - PG&E		
Total Production ( kccf )	5,245.7	5,280.2
Kwh / ccf	711.5	709.0
Total calculated KWH	3,732,212	3,743,807
Unit Cost	\$0.1566	\$0.1566
Power Cost	\$584,618	\$586,463
<b>TOTAL PURCHASED POWER</b>	<b>\$584.6</b>	<b>\$586.5</b>
<b>PURCHASED WATER</b>		
QUANTITIES BY RATE BLOCKS - CCF		
IST 33 CCF x 12 months	396	396
NEXT 300 CCF x 12 months	3,600	3,600
NEXT 3000 CCF x 12 months	36,000	36,000
EXCESS OVER 3333 CCF annually	3,865,779	3,900,279
<b>TOTAL QUANTITIES PURCHASED FROM ALAMEDA</b>	<b>3,905,775</b>	<b>3,940,275</b>
QUANTITY CHARGES FROM ALAMEDA ZONE 7		
IST 33 CCF @ \$ 2.210	1,119	1,119
NEXT 300 CCF @ \$ 1.769	8,143	8,143
NEXT 3000 CCF @ \$ 1.411	64,908	64,908
EXCESS over 3333 CCF @ \$ 1.237	6,115,662	6,170,241
<b>TOTAL QUANTITY CHARGES - \$ IN THOUS</b>	<b>\$6,189.8</b>	<b>\$6,244.4</b>
SERVICE CHARGES - 7 CONNECTIONS @ \$110 per MONTH	\$12.1	\$12.1
MINGOIA LEASE		
PRODUCTION -- KCCF (TABLE 4-D)	65	65
--RATE 13 cents per CCF	8.5	8.5
<b>TOTAL PURCHASED WATER</b>	<b>\$6,210.4</b>	<b>\$6,265.0</b>
<b>CHEMICALS</b>		
Total Production ( kccf )	5,245.7	5,280.2
ADOPTED CHEMICAL DOLLARS	\$23.0	\$23.9
<b>ADOPTED \$ per KCCF</b>	<b>\$0.004385</b>	<b>\$0.004528</b>
UNCOLLECTABLES RATE		0.17357%
FRANCHISE TAX RATE		0.00000%
BUSINESS LICENSE FEE RATE		0.009932
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.80162

# Appendix A

## Page 1

### CALIFORNIA WATER SERVICE CO. L O S A L T O S   D I S T R I C T

#### ADOPTED RATE BASE (DOLLARS IN THOUSANDS)

	<u>2008-9</u>	<u>2009-10</u>	<u>2010-2011</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	57,533.0	63,742.0	69,951.0
IBCWIP ADJUSTMENT	(83.2)	(83.2)	(83.2)
MATERIALS AND SUPPLIES	130.9	130.9	130.9
WORKING CASH - LEAD - LAG	443.7	453.3	462.9
WORKING CASH - W / H EMPLOYEES	(2.8)	(2.8)	(2.8)
WTD. AVG. DEPRECIATION RESERVE	(17,815.2)	(18,988.7)	(20,162.2)
ADVANCES FOR CONSTRUCTION	(1,851.7)	(1,778.6)	(1,705.5)
CONTRIBUTIONS	(8,358.2)	(9,074.6)	(9,791.0)
AMORTIZATION OF INTANG.	(48.3)	(68.6)	(88.9)
DEFERRED TAXES	(3,432.5)	(3,583.7)	(3,734.9)
UNAMORT. I.T.C.	(108.5)	(103.5)	(98.5)
PRORATED G.O. RATE BASE	1,598.6	1,822.7	2,046.8
TAXES ON ADVANCES	355.0	329.1	303.2
TAXES ON C.I.A.C.	221.9	216.0	210.1
WTG. AVG. RATE BASE	28,582.7	33,010.3	37,437.9

## Appendix A

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CALIFORNIA WATER SERVICE CO.  
LOS ALTOS DISTRICT

INCOME TAX CALCULATION  
(DOLLARS IN THOUSANDS)

2008-2009

OPERATING REVENUE (PRESENT RATES)	17,661.2
EXPENSES	
PURCHASED WATER	5,993.3
PURCHASED POWER	952.6
PUMP TAXES	2,324.2
CHEMICALS	43.4
PAYROLL	1,632.1
OTHER O & M	1,435.0
OTHER A & G	61.1
G.O. PRORATIONS	3,455.7
PAYROLL TAXES	114.4
AD VALOREM TAXES	339.0
UNCOLLECTIBLES	10.9
FRANCHISE TAX & BUS LIC. FEES	221.4
TRANSPORTATION DEPRECIATION ADJUSTMENT	(94.9)
INTEREST EXPENSE	822.5
EXCLUDE GO DEPRECIATION EXPENSE	(204.8)
TOTAL DEDUCTIONS	17,105.9
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	1,607.7
NET STATE TAXIBLE INCOME	(1,052.5)
STATE CORP. FRANCHISE TAX @ 8.84%	(93.0)
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	1,194.6
STATE INCOME TAX	(36.1)
LESS PREFERRED STOCK DIVIDEND	2.5
NET FEDERAL TAXIBLE INCOME	(605.8)
AMERICAN JOBS CREATION DEDUCTION	36.3
FEDERAL INCOME TAX @ 35.00%	(199.3)
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	(199.3)
<b>TOTAL INCOME TAXES</b>	<b>(292.3)</b>

**Appendix A**

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CALIFORNIA WATER SERVICE CO.  
L O S A L T O S   D I S T R I C T

INCOME TAX CALCULATION  
(DOLLARS IN THOUSANDS)

2008-2009

OPERATING REVENUE (PROPOSED RATES)	21,482.8
EXPENSES	
PURCHASED WATER	5,993.3
PURCHASED POWER	952.6
PUMP TAXES	2,324.2
CHEMICALS	43.4
PAYROLL	1,632.1
OTHER O & M	1,435.0
OTHER A & G	61.1
G.O. PRORATIONS	3,455.7
PAYROLL TAXES	114.4
AD VALOREM TAXES	339.0
UNCOLLECTIBLES	13.3
FRANCHISE TAX & BUS LIC. FEES	269.2
TRANSPORTATION DEPRECIATION ADJUSTMENT	(94.9)
INTEREST EXPENSE	822.5
EXCLUDE GO DEPRECIATION EXPENSE	(204.8)
TOTAL DEDUCTIONS	17,156.1
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	1,607.7
NET STATE TAXIBLE INCOME	2,719.0
STATE CORP. FRANCHISE TAX @ 8.84%	240.4
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	1,194.6
STATE INCOME TAX	40.1
LESS PREFERRED STOCK DIVIDEND	2.5
NET FEDERAL TAXIBLE INCOME	3,089.5
AMERICAN JOBS CREATION DEDUCTION	(185.4)
FEDERAL INCOME TAX @ 35.00%	1,016.4
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	1,016.4
<b>TOTAL INCOME TAXES</b>	<b>1,256.8</b>

**Appendix A**  
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California Water Service Company  
Los Altos District

Adopted Quantities

		2008-09	2009-10
Number of Services by meter size	5/8 x 3/4	13,730	13,757
	1	3	3
	1 1/2	3,483	3,489
	2	427	429
	3	509	509
	4	112	113
	6	29	29
	8	5	5
	10	0	0
	12	1	1
	14	0	0
	<b>TOTAL</b>	<b>18,299</b>	<b>18,335</b>

Metered Sales, KCcf		
All Water	6,259.8	6,271.4

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
RESIDENTIAL	16,832	16,864	4,524.4	4,533.0	22.4	22.4
BUSINESS	1,107	1,110	1,107.3	1,110.3	83.4	83.4
MULTIPLE FAMILY	119	119	326.2	326.2	228.4	228.4
INDUSTRIAL	7	7	17.6	17.6	209.8	209.8
PUBLIC AUTHORITY	219	221	279.0	279.0	106.2	105.2
OTHER	15	14	5.3	5.3	30.7	31.8
IRRIGATION	-	-	-	-	-	-
RECLAIMED	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>18,299</b>	<b>18,335</b>	<b>6,259.8</b>	<b>6,271.4</b>		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	383	390				
PUBLIC FIRE PROT	5	5				
<b>TOTAL</b>	<b>18,687</b>	<b>18,730</b>	<b>6,259.8</b>	<b>6,271.4</b>		
Unaccounted-for water ( 5.86%)			390.0	390.7		
<b>Total Production</b>			<b>6,649.8</b>	<b>6,662.1</b>		

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California Water Service Company  
Los Altos District

Adopted Quantities

**2008-2009 Fiscal Year**

<b>Month</b>	<b>WRAM Revenue</b>		<b>Non-WRAM Revenue</b>		<b>Total Revenue</b>			
	<b>Quantity</b>	<b>Charge</b>	<b>Service Charge</b>	<b>Other Revenue</b>				
July	\$	2,058,055	\$	331,931	\$	18,439	\$	2,408,426
August	\$	1,971,790	\$	331,931	\$	18,439	\$	2,322,160
September	\$	2,040,854	\$	331,931	\$	18,439	\$	2,391,225
October	\$	1,643,281	\$	331,931	\$	18,439	\$	1,993,652
November	\$	1,215,145	\$	331,931	\$	18,439	\$	1,565,516
December	\$	1,030,125	\$	331,931	\$	18,439	\$	1,380,496
January	\$	724,148	\$	331,931	\$	18,439	\$	1,074,518
February	\$	837,832	\$	331,931	\$	18,439	\$	1,188,202
March	\$	834,554	\$	331,931	\$	18,439	\$	1,184,925
April	\$	1,185,979	\$	331,931	\$	18,439	\$	1,536,350
May	\$	1,763,781	\$	331,931	\$	18,439	\$	2,114,152
June	\$	1,972,783	\$	331,931	\$	18,439	\$	2,323,154
	\$	17,278,327	\$	3,983,175	\$	221,273	\$	21,482,775

## Appendix A

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California Water Service Company  
Los Altos District

Adopted Quantities

		2008-2009 Fiscal Year					
Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-08	600.2	125.8	33.1	1.9	42.2	1.2	804.5
Aug-08	560.9	118.6	32.3	2.2	43.1	0.8	757.8
Sep-08	611.0	133.5	37.1	1.9	42.0	1.8	827.3
Oct-08	474.6	104.7	28.8	2.1	30.3	0.1	640.7
Nov-08	333.3	79.2	21.3	2.0	16.2	0.1	452.2
Dec-08	245.6	69.0	23.2	1.5	10.8	0.1	350.2
Jan-09	186.7	64.6	22.2	0.7	6.0	0.1	280.4
Feb-09	159.7	55.9	20.1	0.5	6.6	0.0	242.8
Mar-09	257.5	85.2	27.5	0.8	11.3	0.0	382.5
Apr-09	247.9	70.6	23.2	1.0	11.2	0.5	354.4
May-09	342.2	88.0	25.3	1.2	23.4	0.0	480.2
Jun-09	504.7	112.1	31.8	1.8	35.9	0.5	686.8
	<u>4,524.4</u>	<u>1,107.3</u>	<u>326.2</u>	<u>17.6</u>	<u>279.0</u>	<u>5.3</u>	<u>6,259.8</u>

		2009-2010 Escalation Year					
Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-09	601.3	126.1	33.1	1.9	42.2	1.2	805.9
Aug-09	562.0	118.9	32.3	2.2	43.1	0.8	759.2
Sep-09	612.2	133.8	37.1	1.9	42.0	1.8	828.8
Oct-09	475.5	105.0	28.8	2.1	30.3	0.1	641.9
Nov-09	334.0	79.4	21.3	2.0	16.2	0.1	453.1
Dec-09	246.1	69.2	23.2	1.5	10.8	0.1	350.9
Jan-10	187.1	64.8	22.2	0.7	6.0	0.1	280.9
Feb-10	160.0	56.1	20.1	0.5	6.6	0.0	243.2
Mar-10	258.0	85.4	27.5	0.8	11.3	0.0	383.2
Apr-10	248.4	70.8	23.2	1.0	11.2	0.5	355.1
May-10	342.9	88.2	25.3	1.2	23.4	0.0	481.1
Jun-10	505.7	112.4	31.8	1.8	35.9	0.5	688.1
	<u>4,533.0</u>	<u>1,110.3</u>	<u>326.2</u>	<u>17.6</u>	<u>279.0</u>	<u>5.3</u>	<u>6,271.4</u>

## Appendix A

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California Water Service Company  
Los Altos District

Adopted Quantities

#### 2008-2009 Fiscal Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	( Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
<b>Month</b>						
Jul-08	273.9	580.7	854.6	769.8	298.7	122.4
Aug-08	258.0	547.0	805.0	725.2	281.4	115.3
Sep-08	281.7	597.1	878.8	791.6	307.2	125.9
Oct-08	218.1	462.5	680.6	613.2	237.9	97.5
Nov-08	154.0	326.4	480.4	433.1	167.9	68.8
Dec-08	119.2	252.8	372.0	335.6	130.0	53.3
Jan-09	95.5	202.4	297.8	268.8	104.1	42.7
Feb-09	82.7	175.2	257.9	232.8	90.1	36.9
Mar-09	130.2	276.1	406.3	366.4	142.0	58.2
Apr-09	120.7	255.8	376.5	339.6	131.6	53.9
May-09	163.5	346.6	510.1	459.8	178.3	73.1
Jun-09	233.9	495.8	729.6	657.3	255.0	104.5
	2,131.4	4,518.4	6,649.8	5,993.3	2,324.2	952.6

#### 2009-2010 Attrition Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	( Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
<b>Month</b>						
Jul-09	273.8	582.3	856.1	772.0	298.6	122.5
Aug-09	257.9	548.6	806.5	727.3	281.3	115.4
Sep-09	281.6	598.9	880.4	793.9	307.0	126.0
Oct-09	218.1	463.8	681.9	615.0	237.8	97.5
Nov-09	153.9	327.4	481.3	434.3	167.8	68.9
Dec-09	119.2	253.5	372.7	336.5	130.0	53.3
Jan-10	95.4	203.0	298.4	269.6	104.1	42.7
Feb-10	82.6	175.7	258.4	233.5	90.1	37.0
Mar-10	130.2	276.9	407.1	367.5	142.0	58.2
Apr-10	120.6	256.6	377.2	340.6	131.6	54.0
May-10	163.4	347.6	511.1	461.2	178.2	73.1
Jun-10	233.8	497.2	731.0	659.2	254.9	104.6
	2,130.6	4,531.5	6,662.1	6,010.6	2,323.3	953.1

# Appendix A

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California Water Service Company  
Los Altos District

Adopted Quantities

	<u>2008-9</u>	<u>2009-10</u>
	( DOLLARS IN THOUSANDS )	
<b>PURCHASED POWER</b>		
<b>SUPPLIER - PG&amp;E</b>		
Total Production ( kccf )	6,649.8	6,662.1
Kwh / ccf	832.4	831.3
Total calculated KWH	5,535,331	5,537,954
Unit Cost	\$0.1721	\$0.1721
Power Cost	\$952,614	\$953,066
<b>TOTAL PURCHASED POWER</b>	<b>\$952.6</b>	<b>\$953.1</b>
<b>PURCHASED WATER</b>		
<b>SANTA CLARA VALLEY WATER DISTRICT</b>		
SCHEDULED CONTRACT WATER - ACRE FEET	7,500.0	7,530.0
UNIT COST PER ACRE FOOT	\$575.0	\$575.0
CONTRACT WATER COST ( \$ IN THOUS )	\$4,312.5	\$4,329.8
SCHEDULED NON - CONTRACT WATER - ACRE FEET	2,820.0	2,820.0
UNIT COST PER ACRE FOOT	\$575.0	\$575.0
NON - CONTRACT WATER COST ( \$ IN THOUS )	\$1,621.5	\$1,621.5
<b>TOTAL SANTA CLARA VALLEY WATER DISTRICT CHARGES</b>	<b>\$5,934.0</b>	<b>\$5,951.3</b>
<b>SAN JOSE WATER COMPANY</b>		
<b>SERVICE CHARGES</b>		
1 - 2" METER @ \$ 72.49 MONTH	\$0.9	\$0.9
1 - 8" METER @ \$ 705.19 MONTH	\$8.5	\$8.5
TOTAL SERVICE CHARGES	\$9.3	\$9.3
<b>COMMODITY CHARGES</b>		
ESTIMATED QUANTITY OF WATER PURCHASED - KCCF	23.0	23.0
UNIT COST PER CCF	\$2.1745	\$2.1745
TOTAL COMMODITY CHARGES	\$50.0	\$50.0
<b>TOTAL SAN JOSE WATER COMPANY CHARGES</b>	<b>\$59.3</b>	<b>\$59.3</b>
<b>TOTAL PURCHASED WATER COST</b>	<b>\$5,993.3</b>	<b>\$6,010.6</b>
<b>CHEMICALS</b>		
Total Production ( kccf )	6,649.8	6,662.1
ADOPTED CHEMICAL DOLLARS	\$43.4	\$44.7
ADOPTED \$ per KCCF	<b>\$0.006519</b>	<b>\$0.006704</b>
<b>PUMP TAXES ( WATER REPLENTISHMENT DISTRICT )</b>		
TOTAL PRODUCTION -- KCCF (TABLE 4D)	6,649.8	6,662.1
WELL WATER PRODUCTION - ACRE FEET	4,893.1	4,891.4
UNIT COST - ACRE FEET	\$475.00	\$475.00
TOTAL GROUNDWATER CHARGES	\$2,324,223	\$2,323,415
ANNUAL WATERMASTER SERVICE	\$0	\$0
<b>TOTAL PUMP TAX EXPENSE</b>	<b>\$2,324.2</b>	<b>\$2,323.4</b>
UNCOLLECTABLES RATE		0.06187%
FRANCHISE TAX RATE		1.25190%
BUSINESS LICENSE FEE RATE		0.000000
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.80432

## Appendix A

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#### CALIFORNIA WATER SERVICE CO. MID-PENINSULA

#### ADOPTED RATE BASE (DOLLARS IN THOUSANDS)

	<u>2008-9</u>	<u>2009-10</u>	<u>2010-2011</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$80,584.8	\$84,294.7	\$88,004.6
IBCWIP ADJUSTMENT	(\$843.3)	(\$843.3)	(\$843.3)
MATERIALS AND SUPPLIES	197.9	197.9	\$197.9
WORKING CASH - LEAD - LAG	992.6	1,015.6	\$1,038.6
WORKING CASH - W / H EMPLOYEES	(0.4)	(0.4)	(\$0.4)
WTD. AVG. DEPRECIATION RESERVE	(28,551.8)	(30,399.3)	(\$32,246.8)
ADVANCES FOR CONSTRUCTION	(2,428.4)	(2,536.8)	(\$2,645.2)
CONTRIBUTIONS	(6,476.7)	(6,770.8)	(\$7,064.9)
AMORTIZATION OF INTANG.	(19.8)	(24.5)	(\$29.2)
DEFERRED TAXES	(6,211.7)	(6,412.8)	(\$6,613.9)
UNAMORT. I.T.C.	(218.0)	(207.8)	(\$197.6)
PRORATED G.O. RATE BASE	2,235.3	2,548.5	\$2,861.7
TAXES ON ADVANCES	220.8	217.1	\$213.4
TAXES ON C.I.A.C.	400.4	388.0	\$375.6
WTG. AVG. RATE BASE	\$39,881.7	\$41,466.1	\$43,050.5

**Appendix A**  
**Page 2**

CALIFORNIA WATER SERVICE CO.  
MID-PENINSULA

INCOME TAX CALCULATION  
(DOLLARS IN THOUSANDS)

	<u>2008-2009</u>
OPERATING REVENUE (PRESENT RATES)	22,950.0
EXPENSES	
PURCHASED WATER	10,675.2
PURCHASED POWER	522.5
PUMP TAXES	0.0
CHEMICALS	11.1
PAYROLL	1,709.5
OTHER O & M	1,578.8
OTHER A & G	48.4
G.O. PRORATIONS	4,831.9
PAYROLL TAXES	119.0
AD VALOREM TAXES	364.9
UNCOLLECTIBLES	23.5
FRANCHISE TAX & BUS LIC. FEES	0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	(68.8)
INTEREST EXPENSE	1,147.6
EXCLUDE GO DEPRECIATION EXPENSE	(286.3)
TOTAL DEDUCTIONS	20,677.2
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	2,003.6
NET STATE TAXIBLE INCOME	269.2
STATE CORP. FRANCHISE TAX @ 8.84%	23.8
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	1,540.2
STATE INCOME TAX	96.3
LESS PREFERRED STOCK DIVIDEND	4.0
NET FEDERAL TAXIBLE INCOME	632.3
AMERICAN JOBS CREATION DEDUCTION	0.0
FEDERAL INCOME TAX @ 35.00%	221.3
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	221.3
TOTAL INCOME TAXES	<b>245.1</b>

**Appendix A**  
**Page 3**

CALIFORNIA WATER SERVICE CO.  
MID-PENINSULA

INCOME TAX CALCULATION  
(DOLLARS IN THOUSANDS)

2008-2009

OPERATING REVENUE (PROPOSED RATES)	27,033.9
EXPENSES	
PURCHASED WATER	10,675.2
PURCHASED POWER	522.5
PUMP TAXES	0.0
CHEMICALS	11.1
PAYROLL	1,709.5
OTHER O & M	1,578.8
OTHER A & G	48.7
G.O. PRORATIONS	4,831.9
PAYROLL TAXES	119.0
AD VALOREM TAXES	364.9
UNCOLLECTIBLES	27.6
FRANCHISE TAX & BUS LIC. FEES	0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	(68.8)
INTEREST EXPENSE	1,147.6
EXCLUDE GO DEPRECIATION EXPENSE	(286.3)
TOTAL DEDUCTIONS	20,681.6
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	2,003.6
NET STATE TAXIBLE INCOME	4,348.7
STATE CORP. FRANCHISE TAX @ 8.84%	384.4
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	1,540.2
STATE INCOME TAX	178.9
LESS PREFERRED STOCK DIVIDEND	4.0
NET FEDERAL TAXIBLE INCOME	4,629.1
AMERICAN JOBS CREATION DEDUCTION	0.0
FEDERAL INCOME TAX @ 35.00%	1,620.2
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	1,620.2
TOTAL INCOME TAXES	<b>2,004.6</b>

**Appendix A**  
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California Water Service Company  
Mid-Peninsula District

Adopted Quantities

		2008-09	2009-10
Number of Services by meter size	5/8 x 3/4	26,886	26,925
	1	31	31
	1 1/2	7,004	7,014
	2	543	544
	3	847	845
	4	140	140
	6	58	58
	8	20	20
	10	4	4
	12	0	0
	14	0	0
	<b>TOTAL</b>	<b>35,533</b>	<b>35,580</b>

Metered Sales, KCcf		
All Water	7,411.3	7,420.6

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
RESIDENTIAL	31,234	31,277	4,535.1	4,541.3	12.1	12.1
BUSINESS	3,337	3,344	1,463.1	1,466.1	36.5	36.5
MULTIPLE FAMILY	571	571	958.1	958.1	139.8	139.8
INDUSTRIAL	96	95	54.6	54.6	47.6	47.9
PUBLIC AUTHORITY	282	283	303.7	303.7	89.9	89.6
OTHER	15	12	96.8	96.8	556.1	701.2
IRRIGATION	-	-	-	-	-	-
RECLAIMED	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>35,533</b>	<b>35,580</b>	<b>7,411.3</b>	<b>7,420.6</b>		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	705	717				
PUBLIC FIRE PROT	21	22				
<b>TOTAL</b>	<b>36,258</b>	<b>36,319</b>	<b>7,411.3</b>	<b>7,420.6</b>		
Unaccounted-for water ( 6.53%)			517.6	518.2		
<b>Total Production</b>			<b>7,928.9</b>	<b>7,938.9</b>		

**Appendix A**  
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California Water Service Company  
Mid-Peninsula District

Adopted Quantities

**2008-2009 Fiscal Year**

<b>Month</b>	<b>WRAM Revenue</b>		<b>Non-WRAM Revenue</b>		<b>Total Revenue</b>			
	<b>Quantity</b>	<b>Charge</b>	<b>Service Charge</b>	<b>Other Revenue</b>				
July	\$	2,377,747	\$	428,815	\$	32,765	\$	2,839,328
August	\$	2,310,688	\$	428,815	\$	32,765	\$	2,772,268
September	\$	2,418,117	\$	428,815	\$	32,765	\$	2,879,697
October	\$	1,993,893	\$	428,815	\$	32,765	\$	2,455,473
November	\$	1,587,025	\$	428,815	\$	32,765	\$	2,048,605
December	\$	1,405,968	\$	428,815	\$	32,765	\$	1,867,549
January	\$	1,225,473	\$	428,815	\$	32,765	\$	1,687,053
February	\$	1,204,925	\$	428,815	\$	32,765	\$	1,666,506
March	\$	1,287,663	\$	428,815	\$	32,765	\$	1,749,243
April	\$	1,565,532	\$	428,815	\$	32,765	\$	2,027,113
May	\$	1,782,312	\$	428,815	\$	32,765	\$	2,243,892
June	\$	2,335,592	\$	428,815	\$	32,765	\$	2,797,173
	\$	21,494,937	\$	5,145,783	\$	393,179	\$	27,033,900

## Appendix A

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California Water Service Company  
Mid-Peninsula District

Adopted Quantities

		2008-2009 Fiscal Year					
Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-08	555.7	152.0	92.0	5.1	42.3	19.8	867.0
Aug-08	504.9	146.5	83.8	5.5	42.0	23.7	806.2
Sep-08	550.3	157.2	92.4	5.4	38.9	17.1	861.3
Oct-08	428.2	134.0	81.3	5.0	31.9	6.5	686.9
Nov-08	320.6	117.9	72.8	4.3	19.5	4.6	539.7
Dec-08	272.9	104.8	72.3	3.8	13.1	3.1	470.0
Jan-09	248.9	91.8	72.5	3.7	11.2	0.3	428.5
Feb-09	223.9	87.3	67.7	3.6	11.5	-0.1	393.9
Mar-09	320.4	119.3	89.4	5.0	17.2	0.5	552.0
Apr-09	283.4	101.6	73.8	4.2	14.4	0.1	477.5
May-09	353.0	112.7	75.0	4.2	23.1	10.3	578.3
Jun-09	472.8	138.1	84.9	4.7	38.7	10.8	750.0
	<u>4,535.1</u>	<u>1,463.1</u>	<u>958.1</u>	<u>54.6</u>	<u>303.7</u>	<u>96.8</u>	<u>7,411.3</u>

		2009-2010 Escalation Year					
Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-09	556.5	152.3	92.0	5.1	42.3	19.8	868.1
Aug-09	505.5	146.8	83.8	5.5	42.0	23.7	807.2
Sep-09	551.1	157.5	92.4	5.4	38.9	17.1	862.4
Oct-09	428.8	134.3	81.3	5.0	31.9	6.5	687.7
Nov-09	321.1	118.1	72.8	4.3	19.5	4.6	540.4
Dec-09	273.2	105.0	72.3	3.8	13.1	3.1	470.5
Jan-10	249.3	92.0	72.5	3.7	11.2	0.3	429.0
Feb-10	224.2	87.5	67.7	3.6	11.5	-0.1	394.4
Mar-10	320.9	119.6	89.4	5.0	17.2	0.5	552.7
Apr-10	283.8	101.8	73.8	4.2	14.4	0.1	478.1
May-10	353.5	112.9	75.0	4.2	23.1	10.3	579.0
Jun-10	473.4	138.4	84.9	4.7	38.7	10.8	751.0
	<u>4,541.3</u>	<u>1,466.1</u>	<u>958.1</u>	<u>54.6</u>	<u>303.7</u>	<u>96.8</u>	<u>7,420.6</u>

**Appendix A**  
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California Water Service Company  
Mid-Peninsula District

Adopted Quantities

**2008-2009 Fiscal Year**

<b>Production</b>	<b>Purchases (Kccf)</b>	<b>Purchased Water (In \$1,000)</b>	<b>Purchased Power (In \$1,000)</b>
<b>Month</b>			
Jul-08	927.6	1,236.5	61.1
Aug-08	862.6	1,151.9	56.8
Sep-08	921.4	1,228.5	60.7
Oct-08	734.8	985.9	48.4
Nov-08	577.4	781.2	38.1
Dec-08	502.8	684.2	33.1
Jan-09	458.4	626.8	30.2
Feb-09	421.4	578.5	27.8
Mar-09	590.5	798.3	38.9
Apr-09	510.9	694.8	33.7
May-09	618.7	834.9	40.8
Jun-09	802.4	1,073.7	52.9
	<u>7,928.9</u>	<u>10,675.2</u>	<u>522.5</u>

**2009-2010 Attrition Year**

<b>Production</b>	<b>Purchases (Kccf)</b>	<b>Purchased Water (In \$1,000)</b>	<b>Purchased Power (In \$1,000)</b>
<b>Month</b>			
Jul-09	928.7	1,238.0	61.2
Aug-09	863.6	1,153.3	56.9
Sep-09	922.6	1,230.0	60.8
Oct-09	735.8	987.1	48.5
Nov-09	578.1	782.2	38.1
Dec-09	503.4	685.1	33.2
Jan-10	458.9	627.2	30.2
Feb-10	422.0	579.2	27.8
Mar-10	591.3	799.3	39.0
Apr-10	511.5	695.6	33.7
May-10	619.5	835.9	40.8
Jun-10	803.4	1,075.0	52.9
	<u>7,938.8</u>	<u>10,687.9</u>	<u>523.1</u>

**Appendix A**  
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California Water Service Company  
Mid-Peninsula District

Adopted Quantities

	<u>2008-9</u>	<u>2009-10</u>
	( DOLLARS IN THOUSANDS )	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production ( kccf )	7,928.9	7,938.8
Kwh / ccf	409.4	409.4
Total calculated KWH	3,245,765	3,249,838
Unit Cost	\$0.1610	\$0.1610
Power Cost	\$522,535	\$523,136
<b>TOTAL PURCHASED POWER</b>	<b>\$522.5</b>	<b>\$523.1</b>
PURCHASED WATER ( S F W D )		
PURCHASED WATER PRODUCTION - KCCF	7,928.9	7,938.8
RATE FOR WATER DELIVERED - \$/CCF	\$1.30	\$1.30
CHARGES FOR WATER DELIVERED - \$-THOUS.	\$10,307.6	\$10,320.5
SFWD SERVICE CHARGES -MONTHLY	\$367.5	\$367
<b>TOTAL PURCHASED WATER COST</b>	<b>\$10,675.1</b>	<b>\$10,687.9</b>
CHEMICALS		
Total Production ( kccf )	7,928.9	7,938.8
ADOPTED CHEMICAL DOLLARS	\$11.1	\$11.4
ADOPTED \$ per KCCF	<b>\$0.001400</b>	<b>\$0.001440</b>
UNCOLLECTABLES RATE		0.10226%
FRANCHISE TAX RATE		0.39700%
BUSINESS LICENSE FEE RATE		0.009808
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.78245

**Appendix A**  
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CALIFORNIA WATER SERVICE CO.  
SALINAS DISTRICT

ADOPTED RATE BASE  
(DOLLARS IN THOUSANDS)

	<u>2008-9</u>	<u>2009-10</u>	<u>2010-2011</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$109,211.9	\$115,376.0	\$121,540.1
IBCWIP ADJUSTMENT	(\$2,368.9)	(\$2,368.9)	(\$2,368.9)
MATERIALS AND SUPPLIES	220.7	220.7	\$220.7
WORKING CASH - LEAD - LAG	1,032.2	1,050.8	\$1,069.4
WORKING CASH - W / H EMPLOYEES	(5.1)	(5.1)	(\$5.1)
WTD. AVG. DEPRECIATION RESERVE	(27,753.0)	(30,577.5)	(\$33,402.0)
ADVANCES FOR CONSTRUCTION	(16,262.2)	(16,569.3)	(\$16,876.4)
CONTRIBUTIONS	(5,698.7)	(5,548.6)	(\$5,398.5)
AMORTIZATION OF INTANG.	(265.1)	(298.0)	(\$330.9)
DEFERRED TAXES	(6,917.9)	(7,196.6)	(\$7,475.3)
UNAMORT. I.T.C.	(148.1)	(141.8)	(\$135.5)
PRORATED G.O. RATE BASE	2,023.0	2,306.5	\$2,590.0
TAXES ON ADVANCES	2,759.8	2,505.5	\$2,251.2
TAXES ON C.I.A.C.	453.0	427.2	\$401.4
WTG. AVG. RATE BASE	\$56,281.6	\$59,180.9	\$62,080.2

## Appendix A

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#### CALIFORNIA WATER SERVICE CO. SALINAS DISTRICT

#### INCOME TAX CALCULATION (DOLLARS IN THOUSANDS)

2008-2009

OPERATING REVENUE (PRESENT RATES)	17,213.5
EXPENSES	
PURCHASED WATER	1,519.1
PURCHASED POWER	1,506.9
PUMP TAXES	40.5
CHEMICALS	170.7
PAYROLL	2,337.7
OTHER O & M	2,286.6
OTHER A & G	167.1
G.O. PRORATIONS	4,373.1
PAYROLL TAXES	168.1
AD VALOREM TAXES	465.3
UNCOLLECTIBLES	47.7
FRANCHISE TAX & BUS LIC. FEES	564.4
TRANSPORTATION DEPRECIATION ADJUSTMENT	(129.3)
INTEREST EXPENSE	1,619.5
EXCLUDE GO DEPRECIATION EXPENSE	(259.1)
TOTAL DEDUCTIONS	14,878.2
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	4,008.0
NET STATE TAXIBLE INCOME	(1,672.7)
STATE CORP. FRANCHISE TAX @ 8.84%	(147.9)
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	2,969.2
STATE INCOME TAX	(25.7)
LESS PREFERRED STOCK DIVIDEND	4.4
NET FEDERAL TAXIBLE INCOME	(612.6)
AMERICAN JOBS CREATION DEDUCTION	36.8
FEDERAL INCOME TAX @ 35.00%	(201.5)
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	(201.5)
<b>TOTAL INCOME TAXES</b>	<b>(349.4)</b>

**Appendix A**

**Page 3**

CALIFORNIA WATER SERVICE CO.  
SALINAS DISTRICT

INCOME TAX CALCULATION  
(DOLLARS IN THOUSANDS)

2008-2009

OPERATING REVENUE (PROPOSED RATES)	23,592.3
EXPENSES	
PURCHASED WATER	1,519.1
PURCHASED POWER	1,506.9
PUMP TAXES	40.5
CHEMICALS	170.7
PAYROLL	2,337.7
OTHER O & M	2,286.6
OTHER A & G	167.1
G.O. PRORATIONS	4,373.1
PAYROLL TAXES	168.1
AD VALOREM TAXES	465.3
UNCOLLECTIBLES	65.4
FRANCHISE TAX & BUS LIC. FEES	773.6
TRANSPORTATION DEPRECIATION ADJUSTMENT	(129.3)
INTEREST EXPENSE	1,619.5
EXCLUDE GO DEPRECIATION EXPENSE	(259.1)
TOTAL DEDUCTIONS	15,105.1
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	4,008.0
NET STATE TAXIBLE INCOME	4,479.2
STATE CORP. FRANCHISE TAX @ 8.84%	396.0
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	2,969.2
STATE INCOME TAX	88.0
LESS PREFERRED STOCK DIVIDEND	4.4
NET FEDERAL TAXIBLE INCOME	5,425.6
AMERICAN JOBS CREATION DEDUCTION	(325.5)
FEDERAL INCOME TAX @ 35.00%	1,785.0
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	1,785.0
<b>TOTAL INCOME TAXES</b>	<b>2,181.0</b>

**Appendix A**  
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California Water Service Company  
Salinas District

Adopted Quantities

		2008-09	2009-10
Number of Services by meter size	5/8 x 3/4	16,115	16,200
	1	192	193
	1 1/2	9,484	9,536
	2	537	540
	3	930	931
	4	121	121
	6	53	53
	8	20	20
	10	1	1
	12	0	0
	14	0	0
	<b>TOTAL</b>	<b>27,453</b>	<b>27,595</b>

Metered Sales, KCcf		
All Water	7,651.5	7,683.8

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
RESIDENTIAL	24,204	24,334	4,005.8	4,027.3	13.8	13.8
BUSINESS	2,680	2,694	2,073.5	2,084.3	64.5	64.5
MULTIPLE FAMILY	323	323	611.9	611.9	157.9	157.9
INDUSTRIAL	34	34	622.0	622.0	1,524.5	1,524.5
PUBLIC AUTHORITY	191	191	323.5	323.5	141.1	141.1
OTHER	21	19	14.9	14.9	58.9	65.1
IRRIGATION	-	-	-	-	-	-
RECLAIMED	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>27,453</b>	<b>27,595</b>	<b>7,651.5</b>	<b>7,683.8</b>		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	702	727				
PUBLIC FIRE PROT	23	23				
<b>TOTAL</b>	<b>28,178</b>	<b>28,345</b>	<b>7,651.5</b>	<b>7,683.8</b>		
Unaccounted-for water ( 8%)			665.3	668.2		
<b>Total Production</b>			<b>8,316.8</b>	<b>8,352.0</b>		

**Appendix A**  
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California Water Service Company  
Salinas District

Adopted Quantities

**2008-2009 Fiscal Year**

Month	WRAM Revenue		Non-WRAM Revenue		Total Revenue			
	Quantity	Charge	Service Charge	Other Revenue				
July	\$	1,408,654	\$	708,271	\$	35,396	\$	2,152,321
August	\$	1,370,808	\$	708,271	\$	35,396	\$	2,114,475
September	\$	1,480,767	\$	708,271	\$	35,396	\$	2,224,435
October	\$	1,124,549	\$	708,271	\$	35,396	\$	1,868,217
November	\$	981,078	\$	708,271	\$	35,396	\$	1,724,745
December	\$	911,925	\$	708,271	\$	35,396	\$	1,655,593
January	\$	714,374	\$	708,271	\$	35,396	\$	1,458,042
February	\$	752,049	\$	708,271	\$	35,396	\$	1,495,716
March	\$	709,333	\$	708,271	\$	35,396	\$	1,453,001
April	\$	835,704	\$	708,271	\$	35,396	\$	1,579,371
May	\$	1,046,116	\$	708,271	\$	35,396	\$	1,789,784
June	\$	1,332,933	\$	708,271	\$	35,396	\$	2,076,600
	\$	12,668,291	\$	8,499,253	\$	424,756	\$	21,592,300

# Appendix A

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California Water Service Company  
Salinas District

Adopted Quantities

		2008-2009 Fiscal Year					
Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-08	466.9	206.8	58.9	61.5	44.6	1.5	840.1
Aug-08	420.3	213.8	56.7	60.4	43.5	3.8	798.4
Sep-08	455.9	224.9	61.3	62.7	44.0	1.6	850.4
Oct-08	374.9	199.8	52.6	61.5	32.9	2.0	723.6
Nov-08	295.4	172.0	47.8	48.8	28.0	0.8	592.7
Dec-08	267.4	156.1	45.8	42.6	17.3	0.4	529.7
Jan-09	239.2	115.7	43.7	40.6	10.2	0.4	449.8
Feb-09	210.1	104.6	40.1	29.9	9.4	0.4	394.5
Mar-09	294.8	146.7	54.9	50.8	15.1	0.8	563.1
Apr-09	250.1	122.8	44.1	44.0	21.2	0.7	482.9
May-09	311.1	167.1	47.9	51.8	14.2	1.1	593.2
Jun-09	419.7	243.2	58.0	67.4	43.1	1.5	833.0
	4,005.8	2,073.5	611.9	622.0	323.5	14.9	7,651.5

		2009-2010 Escalation Year					
Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-09	469.4	207.8	58.9	61.5	44.6	1.5	843.7
Aug-09	422.5	214.9	56.7	60.4	43.5	3.8	801.8
Sep-09	458.3	226.1	61.3	62.7	44.0	1.6	854.0
Oct-09	376.9	200.8	52.6	61.5	32.9	2.0	726.7
Nov-09	296.9	172.9	47.8	48.8	28.0	0.8	595.2
Dec-09	268.8	156.9	45.8	42.6	17.3	0.4	531.9
Jan-10	240.5	116.3	43.7	40.6	10.2	0.4	451.7
Feb-10	211.3	105.1	40.1	29.9	9.4	0.4	396.2
Mar-10	296.4	147.4	54.9	50.8	15.1	0.8	565.4
Apr-10	251.4	123.5	44.1	44.0	21.2	0.7	484.9
May-10	312.8	168.0	47.9	51.8	14.2	1.1	595.8
Jun-10	422.0	244.5	58.0	67.4	43.1	1.5	836.5
	4,027.3	2,084.3	611.9	622.0	323.5	14.9	7,683.8

## Appendix A

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California Water Service Company  
Salinas District

Adopted Quantities

#### 2008-2009 Fiscal Year

Production	Company Wells (Kccf)	Leased Wells (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
<b>Month</b>						
Jul-08	904.9	8.2	913.2	142.8	4.2	165.5
Aug-08	860.0	7.8	867.8	138.9	4.0	157.2
Sep-08	916.0	8.3	924.3	133.1	3.7	167.5
Oct-08	779.5	7.1	786.6	126.1	3.4	142.5
Nov-08	638.5	5.8	644.3	115.9	2.9	116.7
Dec-08	570.5	5.2	575.7	112.1	2.7	104.3
Jan-09	484.5	4.4	488.9	117.6	2.9	88.6
Feb-09	424.9	3.9	428.8	113.5	2.8	77.7
Mar-09	606.5	5.5	612.0	119.4	3.0	110.9
Apr-09	520.2	4.7	524.9	123.7	3.2	95.1
May-09	639.0	5.8	644.8	137.1	3.9	116.8
Jun-09	897.3	8.2	905.4	138.9	4.0	164.1
	<u>8,241.8</u>	<u>75.0</u>	<u>8,316.8</u>	<u>1,519.1</u>	<u>40.5</u>	<u>1,506.9</u>

#### 2009-2010 Attrition Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (In \$1,000)
<b>Month</b>						
Jul-09	908.8	8.2	917.1	142.8	4.2	166.1
Aug-09	863.7	7.8	871.5	138.9	4.0	157.8
Sep-09	919.9	8.3	928.3	133.1	3.7	168.1
Oct-09	782.8	7.1	789.9	126.1	3.4	143.0
Nov-09	641.2	5.8	647.0	115.9	2.9	117.2
Dec-09	573.0	5.2	578.2	112.1	2.7	104.7
Jan-10	486.5	4.4	490.9	117.6	2.9	88.9
Feb-10	426.8	3.9	430.6	113.5	2.8	78.0
Mar-10	609.1	5.5	614.6	119.4	3.0	111.3
Apr-10	522.3	4.7	527.1	123.7	3.2	95.4
May-10	641.8	5.8	647.6	137.1	3.9	117.3
Jun-10	901.1	8.2	909.3	138.9	4.0	164.6
	<u>8,277.0</u>	<u>75.0</u>	<u>8,352.0</u>	<u>1,519.1</u>	<u>40.5</u>	<u>1,512.3</u>

**Appendix A**  
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California Water Service Company  
Salinas District

Adopted Quantities

	<u>2008-9</u>	<u>2009-10</u>
	( DOLLARS IN THOUSANDS )	
<b>PURCHASED POWER</b>		
Total Production ( kccf )	8,316.8	8,352.0
Kwh / ccf	1,179.6	1,179.6
Total calculated KWH	9,810,311	9,851,724
Unit Cost	\$0.1536	\$0.1535
Power Cost	\$1,506,872	\$1,512,329
<b>TOTAL PURCHASED POWER</b>	<b>\$1,506.9</b>	<b>\$1,512.3</b>
<b>PURCHASED WATER ( BASIN WATER )</b>		
FIXED COSTS:		
STA. 108	\$90.0	\$90.0
STA.15	\$90.0	\$90.0
STA.28	\$90.0	\$90.0
STA. 21	\$90.0	\$90.0
STA. 20	\$90.0	\$90.0
STA. 06	\$90.0	\$90.0
STA. 65	\$90.0	\$90.0
NEW STATION	\$45.0	\$45.0
VARIABLE COSTS:		
STA. 108	\$67.5	\$67.5
STA.15	\$60.5	\$60.5
STA.28	\$28.1	\$28.1
STA. 21	\$92.4	\$92.4
STA. 20	\$190.7	\$190.7
STA. 06	\$135.0	\$135.0
STA. 65	\$135.0	\$135.0
NEW STATION	\$135.0	\$135.0
<b>TOTAL PURCHASED WATER COST</b>	<b>\$1,519.1</b>	<b>\$1,519.1</b>
<b>CHEMICALS</b>		
Total Production ( kccf )	8,316.8	8,352.0
ADOPTED CHEMICAL DOLLARS	\$170.7	\$176.4
<b>ADOPTED \$ per KCCF</b>	<b>\$0.020522</b>	<b>\$0.021122</b>
<b>PUMP TAXES ( WATER REPLENTISHMENT DISTRICT )</b>		
WELL WATER PRODUCTION - ACRE FEET	337.7	337.7
UNIT COST - ACRE FEET	\$120.00	\$120.00
<b>TOTAL PUMP TAX EXPENSE</b>	<b>\$40.5</b>	<b>\$40.5</b>
UNCOLLECTABLES RATE		0.27721%
FRANCHISE TAX RATE		0.29130%
BUSINESS LICENSE FEE RATE		0.029880
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.84612

## Appendix A

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#### CALIFORNIA WATER SERVICE CO. STOCKTON DISTRICT

#### ADOPTED RATE BASE (DOLLARS IN THOUSANDS)

	<u>2008-9</u>	<u>2009-10</u>	<u>2010-2011</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$101,904.5	\$106,593.6	\$111,282.7
IBCWIP ADJUSTMENT	(\$2,313.4)	(\$2,313.4)	(\$2,313.4)
MATERIALS AND SUPPLIES	194.1	194.1	\$194.1
WORKING CASH - LEAD - LAG	899.1	933.9	\$968.7
WORKING CASH - W / H EMPLOYEES	(6.9)	(6.9)	(\$6.9)
WTD. AVG. DEPRECIATION RESERVE	(33,687.1)	(35,952.3)	(\$38,217.5)
ADVANCES FOR CONSTRUCTION	(5,657.9)	(5,619.2)	(\$5,580.5)
CONTRIBUTIONS	(3,693.4)	(3,655.9)	(\$3,618.4)
AMORTIZATION OF INTANG.	(112.1)	(126.4)	(\$140.7)
DEFERRED TAXES	(6,010.7)	(6,339.7)	(\$6,668.7)
UNAMORT. I.T.C.	(145.3)	(138.6)	(\$131.9)
PRORATED G.O. RATE BASE	2,710.9	3,090.9	\$3,470.9
TAXES ON ADVANCES	1,324.2	1,238.6	\$1,153.0
TAXES ON C.I.A.C.	196.1	186.0	\$175.9
WTG. AVG. RATE BASE	\$55,602.2	\$58,084.8	\$60,567.4

## Appendix A

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#### CALIFORNIA WATER SERVICE CO. STOCKTON DISTRICT

#### INCOME TAX CALCULATION (DOLLARS IN THOUSANDS)

2008-2009

OPERATING REVENUE (PRESENT RATES)	25,827.9
EXPENSES	
PURCHASED WATER	5,881.3
PURCHASED POWER	900.7
PUMP TAXES	1,540.0
CHEMICALS	87.6
PAYROLL	3,105.3
OTHER O & M	1,957.7
OTHER A & G	220.4
G.O. PRORATIONS	5,860.4
PAYROLL TAXES	244.4
AD VALOREM TAXES	477.7
UNCOLLECTIBLES	193.2
FRANCHISE TAX & BUS LIC. FEES	125.2
TRANSPORTATION DEPRECIATION ADJUSTMENT	(125.6)
INTEREST EXPENSE	1,600.0
EXCLUDE GO DEPRECIATION EXPENSE	(347.2)
TOTAL DEDUCTIONS	21,721.0
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	3,668.1
NET STATE TAXIBLE INCOME	438.8
STATE CORP. FRANCHISE TAX @ 8.84%	38.8
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	2,440.9
STATE INCOME TAX	160.1
LESS PREFERRED STOCK DIVIDEND	4.9
NET FEDERAL TAXIBLE INCOME	1,501.0
AMERICAN JOBS CREATION DEDUCTION	(90.1)
FEDERAL INCOME TAX @ 35.00%	493.8
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	493.8
<b>TOTAL INCOME TAXES</b>	<b>532.6</b>

**Appendix A**

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CALIFORNIA WATER SERVICE CO.  
STOCKTON DISTRICT

INCOME TAX CALCULATION  
(DOLLARS IN THOUSANDS)

2008-2009

OPERATING REVENUE (PROPOSED RATES)	29,935.2
EXPENSES	
PURCHASED WATER	5,881.3
PURCHASED POWER	900.7
PUMP TAXES	1,540.0
CHEMICALS	87.6
PAYROLL	3,105.3
OTHER O & M	1,957.7
OTHER A & G	220.4
G.O. PRORATIONS	5,860.4
PAYROLL TAXES	244.4
AD VALOREM TAXES	477.7
UNCOLLECTIBLES	223.9
FRANCHISE TAX & BUS LIC. FEES	145.2
TRANSPORTATION DEPRECIATION ADJUSTMENT	(125.6)
INTEREST EXPENSE	1,600.0
EXCLUDE GO DEPRECIATION EXPENSE	(347.2)
TOTAL DEDUCTIONS	21,771.7
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	3,668.1
NET STATE TAXIBLE INCOME	4,495.4
STATE CORP. FRANCHISE TAX @ 8.84%	397.4
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	2,440.9
STATE INCOME TAX	232.9
LESS PREFERRED STOCK DIVIDEND	4.9
NET FEDERAL TAXIBLE INCOME	5,484.8
AMERICAN JOBS CREATION DEDUCTION	(329.1)
FEDERAL INCOME TAX @ 35.00%	1,804.5
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	1,804.5
<b>TOTAL INCOME TAXES</b>	<b>2,201.9</b>

## Appendix A

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California Water Service Company  
Stockton District

Adopted Quantities

		2008-09	2009-10
Number of Services by meter size	5/8 x 3/4	36,102	36,144
	1	352	352
	1 1/2	3,458	3,460
	2	514	512
	3	861	861
	4	170	169
	6	74	74
	8	35	35
	10	3	3
	12	0	0
	14	0	0
	<b>TOTAL</b>	<b>41,567</b>	<b>41,609</b>

Metered Sales, KCcf			
All Water		12,772.1	12,769.5

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
RESIDENTIAL	36,868	36,913	6,879.5	6,887.9	15.6	15.5
BUSINESS	3,965	3,965	2,589.5	2,589.5	54.4	54.4
MULTIPLE FAMILY	310	305	854.7	843.7	230.1	230.9
INDUSTRIAL	85	85	1,351.1	1,351.1	1,332.5	1,332.5
PUBLIC AUTHORITY	304	304	1,071.4	1,071.4	293.7	293.7
OTHER	36	38	25.9	25.9	59.9	56.8
IRRIGATION	-	-	-	-	-	-
RECLAIMED	-	-	-	-	-	-
SUBTOTAL	41,567	41,609	12,772.1	12,769.5		
RESIDENTIAL FLAT	-	-	-	-		
PRIVATE FIRE PROT	721	739				
PUBLIC FIRE PROT	46	46				
TOTAL	42,334	42,394	12,772.1	12,769.5		
Unaccounted-for water ( 5.35%)			722.3	722.2		
Total Production			13,494.4	13,491.7		

# Appendix A

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California Water Service Company  
Stockton District

Adopted Quantities

2008-2009 Fiscal Year

Month	WRAM Revenue		Non-WRAM Revenue		Total Revenue
	Quantity Charge	Service Charge	Service Charge	Other Revenue	
July	\$ 2,577,656	\$ 685,993	\$ 685,993	\$ 44,041	\$ 3,307,690
August	\$ 2,438,707	\$ 685,993	\$ 685,993	\$ 44,041	\$ 3,168,741
September	\$ 2,377,079	\$ 685,993	\$ 685,993	\$ 44,041	\$ 3,107,114
October	\$ 1,943,478	\$ 685,993	\$ 685,993	\$ 44,041	\$ 2,673,512
November	\$ 1,460,961	\$ 685,993	\$ 685,993	\$ 44,041	\$ 2,190,995
December	\$ 1,262,769	\$ 685,993	\$ 685,993	\$ 44,041	\$ 1,992,803
January	\$ 1,181,404	\$ 685,993	\$ 685,993	\$ 44,041	\$ 1,911,438
February	\$ 1,062,867	\$ 685,993	\$ 685,993	\$ 44,041	\$ 1,792,901
March	\$ 1,216,239	\$ 685,993	\$ 685,993	\$ 44,041	\$ 1,946,273
April	\$ 1,454,008	\$ 685,993	\$ 685,993	\$ 44,041	\$ 2,184,042
May	\$ 1,741,981	\$ 685,993	\$ 685,993	\$ 44,041	\$ 2,472,015
June	\$ 2,457,641	\$ 685,993	\$ 685,993	\$ 44,041	\$ 3,187,676
	<u>\$ 21,174,790</u>	<u>\$ 8,231,915</u>	<u>\$ 8,231,915</u>	<u>\$ 528,495</u>	<u>\$ 29,935,200</u>

# Appendix A

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California Water Service Company  
Stockton District

Adopted Quantities

### 2008-2009 Fiscal Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-08	918.6	265.6	85.6	122.9	142.8	2.2	1,537.7
Aug-08	831.1	272.2	79.8	140.9	188.8	1.9	1,514.8
Sep-08	861.5	285.8	84.5	143.1	145.2	5.0	1,525.2
Oct-08	610.7	252.8	75.2	129.6	119.2	1.0	1,188.4
Nov-08	438.8	199.2	65.9	96.7	99.0	4.6	904.1
Dec-08	368.9	178.4	57.5	106.2	17.4	2.4	730.9
Jan-09	361.4	150.5	61.1	102.7	30.4	1.0	707.1
Feb-09	319.2	146.7	56.2	84.7	30.2	0.8	637.9
Mar-09	468.6	208.5	77.5	139.5	53.8	4.2	952.1
Apr-09	413.0	168.7	61.6	91.7	41.5	-3.1	773.3
May-09	516.9	209.5	65.5	82.9	80.8	1.3	956.8
Jun-09	770.8	251.6	84.1	110.3	122.2	4.7	1,343.8
	<u>6,879.5</u>	<u>2,589.5</u>	<u>854.7</u>	<u>1,351.1</u>	<u>1,071.4</u>	<u>25.9</u>	<u>12,772.1</u>

### 2009-2010 Escalation Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-09	919.7	265.6	84.5	122.9	142.8	2.2	1,537.7
Aug-09	832.2	272.2	78.8	140.9	188.8	1.9	1,514.7
Sep-09	862.6	285.8	83.5	143.1	145.2	5.0	1,525.2
Oct-09	611.4	252.8	74.3	129.6	119.2	1.0	1,188.2
Nov-09	439.3	199.2	65.0	96.7	99.0	4.6	903.8
Dec-09	369.4	178.4	56.8	106.2	17.4	2.4	730.6
Jan-10	361.9	150.5	60.3	102.7	30.4	1.0	706.8
Feb-10	319.6	146.7	55.5	84.7	30.2	0.8	637.5
Mar-10	469.2	208.5	76.5	139.5	53.8	4.2	951.6
Apr-10	413.5	168.7	60.8	91.7	41.5	-3.1	773.0
May-10	517.5	209.5	64.6	82.9	80.8	1.3	956.6
Jun-10	771.7	251.6	83.0	110.3	122.2	4.7	1,343.6
	<u>6,887.9</u>	<u>2,589.5</u>	<u>843.7</u>	<u>1,351.1</u>	<u>1,071.4</u>	<u>25.9</u>	<u>12,769.5</u>

## Appendix A

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California Water Service Company  
Stockton District

Adopted Quantities

#### 2008-2009 Fiscal Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (\$1,000)	(In \$1,000)
<b>Month</b>							
Jul-08	590.9	1,033.8	1,624.6	490.1	185.4	108.4	
Aug-08	582.1	1,018.4	1,600.4	490.1	182.6	106.8	
Sep-08	586.1	1,025.4	1,611.5	490.1	183.9	107.6	
Oct-08	456.7	799.0	1,255.6	490.1	143.3	83.8	
Nov-08	347.4	607.8	955.3	490.1	109.0	63.8	
Dec-08	280.9	491.4	772.2	490.1	88.1	51.5	
Jan-09	271.7	475.4	747.1	490.1	85.3	49.9	
Feb-09	245.1	428.8	674.0	490.1	76.9	45.0	
Mar-09	365.8	640.1	1,005.9	490.1	114.8	67.1	
Apr-09	297.2	519.9	817.1	490.1	93.2	54.5	
May-09	367.7	643.3	1,011.0	490.1	115.4	67.5	
Jun-09	516.4	903.4	1,419.8	490.1	162.0	94.8	
	<u>4,907.9</u>	<u>8,586.6</u>	<u>13,494.4</u>	<u>5,881.3</u>	<u>1,540.0</u>	<u>900.7</u>	

#### 2009-2010 Attrition Year

Production	Company Wells (Kccf)	Purchases (Kccf)	Total (Kccf)	Purchased Water (In \$1,000)	Pump Taxes (In \$1,000)	Purchased Power (\$1,000)	(In \$1,000)
<b>Month</b>							
Jul-09	590.7	1,034.0	1,624.7	490.1	185.3	105.8	
Aug-09	581.9	1,018.6	1,600.4	490.1	182.6	104.3	
Sep-09	585.9	1,025.6	1,611.4	490.1	183.8	105.0	
Oct-09	456.4	799.0	1,255.4	490.1	143.2	81.8	
Nov-09	347.2	607.8	954.9	490.1	108.9	62.2	
Dec-09	280.6	491.3	771.9	490.1	88.1	50.3	
Jan-10	271.5	475.2	746.7	490.1	85.2	48.5	
Feb-10	244.9	428.7	673.6	490.1	76.8	43.9	
Mar-10	365.6	639.9	1,005.5	490.1	114.7	65.5	
Apr-10	296.9	519.8	816.8	490.1	93.2	53.2	
May-10	367.5	643.3	1,010.7	490.1	115.3	65.8	
Jun-10	516.1	903.5	1,419.6	490.1	161.9	92.5	
	<u>4,905.1</u>	<u>8,586.6</u>	<u>13,491.7</u>	<u>5,881.3</u>	<u>1,539.1</u>	<u>878.8</u>	

**Appendix A**  
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California Water Service Company  
Stockton District

Adopted Quantities

	<u>2008-9</u>	<u>2009-10</u>
	( DOLLARS IN THOUSANDS )	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production ( kccf )	13,494.4	13,491.7
Kwh / ccf	406.3	406.2
Total calculated KWH	5,482,111	5,480,052
Unit Cost	\$0.1643	\$0.1604
Power Cost	\$900,711	\$878,909
<b>TOTAL PURCHASED POWER</b>	<b>\$900.7</b>	<b>\$878.9</b>
PURCHASED WATER ( STOCKTON EAST WATER DISTRICT )		
MONTHLY CHARGE	490,107.8	490,107.8
TOTAL CHARGES	\$5,881,293	\$5,881,293
<b>TOTAL PURCHASED WATER COST</b>	<b>\$5,881.3</b>	<b>\$5,881.3</b>
CHEMICALS		
Total Production ( kccf )	13,494.4	13,491.7
ADOPTED CHEMICAL DOLLARS	\$87.6	\$90.2
<b>ADOPTED \$ per KCCF</b>	<b>\$0.006492</b>	<b>\$0.006685</b>
PUMP TAXES ( WATER REPLENTISHMENT DISTRICT )		
WELL WATER PRODUCTION - ACRE FEET	11,266.9	11,260.7
UNIT COST - ACRE FEET	\$136.68	\$136.68
TOTAL GROUNDWATER CHARGES	\$1,539,965	\$1,539,113
<b>TOTAL PUMP TAX EXPENSE</b>	<b>\$1,540.0</b>	<b>\$1,539.1</b>
UNCOLLECTABLES RATE		0.74808%
FRANCHISE TAX RATE		0.46690%
BUSINESS LICENSE FEE RATE		0.000178
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.80279

## Appendix A

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CALIFORNIA WATER SERVICE CO.  
VISALIA DISTRICT

ADOPTED RATE BASE  
(DOLLARS IN THOUSANDS)

	<u>2008-9</u>	<u>2009-10</u>	<u>2010-2011</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	104,431.2	111,349.1	118,267.0
IBCWIP ADJUSTMENT	(1,337.6)	(1,337.6)	(1,337.6)
MATERIALS AND SUPPLIES	125.8	125.8	125.8
WORKING CASH - LEAD - LAG	344.2	376.6	409.0
WORKING CASH - W / H EMPLOYEES	(5.3)	(5.3)	(5.3)
WTD. AVG. DEPRECIATION RESERVE	(25,894.6)	(28,386.6)	(30,878.6)
ADVANCES FOR CONSTRUCTION	(30,341.5)	(32,743.9)	(35,146.3)
CONTRIBUTIONS	(7,456.2)	(7,856.8)	(8,257.4)
AMORTIZATION OF INTANG.	(91.6)	(116.1)	(140.6)
DEFERRED TAXES	(6,075.7)	(6,366.5)	(6,657.3)
UNAMORT. I.T.C.	(107.0)	(102.5)	(98.0)
PRORATED G.O. RATE BASE	2,098.3	2,392.4	2,686.5
TAXES ON ADVANCES	3,892.0	3,712.8	3,533.6
TAXES ON C.I.A.C.	492.2	473.4	454.6
WTG. AVG. RATE BASE	40,074.2	41,514.8	42,955.4

## Appendix A

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CALIFORNIA WATER SERVICE CO.  
VISALIA DISTRICT

INCOME TAX CALCULATION  
(DOLLARS IN THOUSANDS)

2008-2009

OPERATING REVENUE (PRESENT RATES)	13,082.0
EXPENSES	
PURCHASED WATER	97.4
PURCHASED POWER	1,491.6
PUMP TAXES	490.3
CHEMICALS	121.2
PAYROLL	2,424.6
OTHER O & M	1,615.1
OTHER A & G	(131.3)
G.O. PRORATIONS	4,536.0
PAYROLL TAXES	196.3
AD VALOREM TAXES	394.1
UNCOLLECTIBLES	36.4
FRANCHISE TAX & BUS LIC. FEES	0.8
TRANSPORTATION DEPRECIATION ADJUSTMENT	(102.4)
INTEREST EXPENSE	1,153.1
EXCLUDE GO DEPRECIATION EXPENSE	(268.8)
TOTAL DEDUCTIONS	12,054.4
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	3,855.8
NET STATE TAXIBLE INCOME	(2,828.2)
STATE CORP. FRANCHISE TAX @ 8.84%	(250.0)
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	2,656.0
STATE INCOME TAX	(156.6)
LESS PREFERRED STOCK DIVIDEND	2.3
NET FEDERAL TAXIBLE INCOME	(1,474.2)
AMERICAN JOBS CREATION DEDUCTION	88.4
FEDERAL INCOME TAX @ 35.00%	(485.0)
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	(485.0)
<b>TOTAL INCOME TAXES</b>	<b>(735.0)</b>

**Appendix A**  
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CALIFORNIA WATER SERVICE CO.  
VISALIA DISTRICT

INCOME TAX CALCULATION  
(DOLLARS IN THOUSANDS)

2008-2009

OPERATING REVENUE (PROPOSED RATES)	18,717.9
EXPENSES	
PURCHASED WATER	97.4
PURCHASED POWER	1,491.6
PUMP TAXES	490.3
CHEMICALS	121.2
PAYROLL	2,424.6
OTHER O & M	1,615.1
OTHER A & G	(131.3)
G.O. PRORATIONS	4,536.0
PAYROLL TAXES	196.3
AD VALOREM TAXES	394.1
UNCOLLECTIBLES	52.1
FRANCHISE TAX & BUS LIC. FEES	0.8
TRANSPORTATION DEPRECIATION ADJUSTMENT	(102.4)
INTEREST EXPENSE	1,153.1
EXCLUDE GO DEPRECIATION EXPENSE	(268.8)
TOTAL DEDUCTIONS	12,070.1
<b>STATE INCOME TAX</b>	
STATE TAX DEPRECIATION	3,855.8
NET STATE TAXIBLE INCOME	2,792.0
STATE CORP. FRANCHISE TAX @ 8.84%	246.8
<b>FEDERAL INCOME TAX</b>	
FEDERAL TAX DEPRECIATION	2,656.0
STATE INCOME TAX	(46.3)
LESS PREFERRED STOCK DIVIDEND	2.3
NET FEDERAL TAXIBLE INCOME	4,035.8
AMERICAN JOBS CREATION DEDUCTION	(242.1)
FEDERAL INCOME TAX @ 35.00%	1,327.8
INVESTMENT TAX CREDIT	0.0
TOTAL FEDERAL INCOME TAX	1,327.8
<b>TOTAL INCOME TAXES</b>	<b>1,574.6</b>

**Appendix A**  
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California Water Service Company  
Visalia District

Adopted Quantities

		2008-09	2009-10
Number of Services by meter size	5/8 x 3/4	17,328	20,432
	1	6	6
	1 1/2	5,766	6,605
	2	459	481
	3	1,220	1,276
	4	179	187
	6	45	46
	8	17	18
	10	0	0
	12	0	0
	14	0	0
	<b>TOTAL</b>	<b>25,018</b>	<b>29,050</b>

Metered Sales, KCcf		
All Water	9,610.4	10,769.7

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
RESIDENTIAL	20,372	24,264	5,604.2	6,675.2	22.9	22.9
BUSINESS	3,759	3,886	2,635.5	2,723.8	58.4	58.4
MULTIPLE FAMILY	196	196	404.3	404.3	171.9	171.9
INDUSTRIAL	64	64	133.0	133.0	173.2	173.2
PUBLIC AUTHORITY	510	510	710.0	710.0	116.0	116.0
OTHER	118	130	123.4	123.4	87.1	79.1
IRRIGATION	-	-	-	-	-	-
RECLAIMED	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>25,018</b>	<b>29,050</b>	<b>9,610.4</b>	<b>10,769.7</b>		
RESIDENTIAL FLAT	14,965	12,308	4,424.9	3,639.2		
PRIVATE FIRE PROT	554	576				
PUBLIC FIRE PROT	64	67				
<b>TOTAL</b>	<b>40,601</b>	<b>42,000</b>	<b>14,035.2</b>	<b>14,408.9</b>		
Unaccounted-for water ( 8%)			1,220.5	1,253.0		
<b>Total Production</b>			<b>15,255.7</b>	<b>15,661.9</b>		

**Appendix A**  
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California Water Service Company  
Visalia District

Adopted Quantities

**2008-2009 Fiscal Year**

Month	WRAM Revenue	Non-WRAM Revenue		Total Revenue
	Quantity Charge	Service Charge	Other Revenue	
July	\$ 838,280	\$ 310,396	\$ 450,146	\$ 1,598,822
August	\$ 820,261	\$ 310,396	\$ 450,146	\$ 1,580,803
September	\$ 842,511	\$ 310,396	\$ 450,146	\$ 1,603,053
October	\$ 657,033	\$ 310,396	\$ 450,146	\$ 1,417,575
November	\$ 509,809	\$ 310,396	\$ 450,146	\$ 1,270,350
December	\$ 404,130	\$ 310,396	\$ 450,146	\$ 1,164,672
January	\$ 293,518	\$ 310,396	\$ 450,146	\$ 1,054,059
February	\$ 255,362	\$ 310,396	\$ 450,146	\$ 1,015,904
March	\$ 297,372	\$ 310,396	\$ 450,146	\$ 1,057,914
April	\$ 334,883	\$ 310,396	\$ 450,146	\$ 1,095,425
May	\$ 444,072	\$ 310,396	\$ 450,146	\$ 1,204,614
June	\$ 694,168	\$ 310,396	\$ 450,146	\$ 1,454,709
	<u>\$ 6,391,400</u>	<u>\$ 3,724,750</u>	<u>\$ 5,401,751</u>	<u>\$ 15,517,900</u>

# Appendix A

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California Water Service Company  
Visalia District

Adopted Quantities

### 2008-2009 Fiscal Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-08	752.8	319.8	45.4	15.2	107.5	17.8	1,258.5
Aug-08	737.0	318.1	44.4	16.7	108.1	19.6	1,243.9
Sep-08	743.4	319.5	45.7	15.3	108.2	13.7	1,245.8
Oct-08	585.0	257.8	36.8	13.5	68.6	21.0	982.6
Nov-08	429.5	206.8	30.1	11.6	54.0	12.1	744.1
Dec-08	324.0	165.2	26.4	8.6	31.8	11.0	567.1
Jan-09	227.4	141.4	24.8	7.5	19.3	8.1	428.5
Feb-09	207.1	125.4	22.9	6.7	18.4	2.6	383.1
Mar-09	300.9	178.7	31.4	9.3	30.6	3.3	554.2
Apr-09	274.8	148.0	25.4	7.4	28.8	4.1	488.7
May-09	400.7	185.8	30.5	9.4	48.1	5.4	680.0
Jun-09	621.5	268.9	40.4	11.9	86.6	4.5	1,033.8
	<u>5,604.2</u>	<u>2,635.5</u>	<u>404.3</u>	<u>133.0</u>	<u>710.0</u>	<u>123.4</u>	<u>9,610.4</u>

### 2009-2010 Escalation Year

Metered Sales (Kccf)	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Total
<b>Month</b>							
Jul-09	896.7	330.5	45.4	15.2	107.5	17.8	1,413.1
Aug-09	877.9	328.8	44.4	16.7	108.1	19.6	1,395.4
Sep-09	885.5	330.2	45.7	15.3	108.2	13.7	1,398.6
Oct-09	696.8	266.4	36.8	13.5	68.6	21.0	1,103.1
Nov-09	511.6	213.7	30.1	11.6	54.0	12.1	833.1
Dec-09	385.9	170.8	26.4	8.6	31.8	11.0	634.6
Jan-10	270.8	146.1	24.8	7.5	19.3	8.1	476.7
Feb-10	246.7	129.6	22.9	6.7	18.4	2.6	426.9
Mar-10	358.4	184.7	31.4	9.3	30.6	3.3	617.6
Apr-10	327.4	153.0	25.4	7.4	28.8	4.1	546.2
May-10	477.3	192.1	30.5	9.4	48.1	5.4	762.8
Jun-10	740.2	277.9	40.4	11.9	86.6	4.5	1,161.6
	<u>6,675.2</u>	<u>2,723.8</u>	<u>404.3</u>	<u>133.0</u>	<u>710.0</u>	<u>123.4</u>	<u>10,769.7</u>

**Appendix A**  
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California Water Service Company  
Visalia District

Adopted Quantities

**2008-2009 Fiscal Year**

<b>Production (Kccf)</b>	<b>Metered (Kccf)</b>	<b>Flat (Kccf)</b>	<b>Total (Kccf)</b>	<b>Purchased Water (In \$1,000)</b>	<b>Pump Taxes (In \$1,000)</b>	<b>Purchased Power (In \$1,000)</b>
<b>Month</b>						
Jul-08	1,367.9	657.1	2,025.0	10.2	65.1	198.0
Aug-08	1,352.1	633.0	1,985.1	9.1	63.8	194.1
Sep-08	1,354.2	521.9	1,876.1	9.1	60.3	183.4
Oct-08	1,068.1	421.3	1,489.4	7.8	47.9	145.6
Nov-08	808.8	316.2	1,125.0	6.8	36.2	110.0
Dec-08	616.4	249.4	865.8	6.8	27.8	84.7
Jan-09	465.7	208.3	674.0	6.8	21.7	65.9
Feb-09	416.5	202.9	619.4	6.8	19.9	60.6
Mar-09	602.3	248.5	850.9	7.2	27.3	83.2
Apr-09	531.2	302.4	833.6	7.6	26.8	81.5
May-09	739.1	467.3	1,206.5	8.9	38.8	118.0
Jun-09	1,123.7	581.3	1,705.0	10.2	54.8	166.7
	<u>10,446.0</u>	<u>4,809.6</u>	<u>15,255.7</u>	<u>97.4</u>	<u>490.3</u>	<u>1,491.6</u>

**2009-2010 Attrition Year**

<b>Production (Kccf)</b>	<b>Metered (Kccf)</b>	<b>Flat (Kccf)</b>	<b>Total (Kccf)</b>	<b>Purchased Water (In \$1,000)</b>	<b>Pump Taxes (In \$1,000)</b>	<b>Purchased Power (In \$1,000)</b>
<b>Month</b>						
Jul-09	1,535.9	540.4	2,076.4	10.2	66.7	203.0
Aug-09	1,516.8	520.6	2,037.4	9.1	65.5	199.2
Sep-09	1,520.2	429.2	1,949.5	9.1	62.7	190.6
Oct-09	1,199.0	346.5	1,545.5	7.8	49.7	151.1
Nov-09	905.5	260.1	1,165.6	6.8	37.5	114.0
Dec-09	689.7	205.1	894.9	6.8	28.8	87.5
Jan-10	518.1	171.3	689.4	6.8	22.2	67.4
Feb-10	464.1	166.9	630.9	6.8	20.3	61.7
Mar-10	671.4	204.4	875.7	7.2	28.1	85.6
Apr-10	593.7	248.7	842.4	7.6	27.1	82.4
May-10	829.1	384.4	1,213.5	8.9	39.0	118.6
Jun-10	1,262.6	478.1	1,740.7	10.2	55.9	170.2
	<u>11,706.2</u>	<u>3,955.7</u>	<u>15,661.9</u>	<u>97.4</u>	<u>503.4</u>	<u>1,531.3</u>

**Appendix A**  
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CALIFORNIA WATER SERVICE COMPANY  
Visalia District

Adopted Quantities

	Fiscal Year <u>2008-2009</u>	Fiscal Year <u>2009-2010</u>
	( DOLLARS IN THOUSANDS )	
PURCHASED POWER		
SUPPLIER - SCE		
Total Production ( kccf )	15,255.7	15,661.9
Kwh / ccf	987.3	987.3
Total calculated KWH	15,061,700	15,462,704
Unit Cost	\$0.09903	\$0.09903
Power Cost	\$1,491,572	\$1,531,284
 TOTAL PURCHASED POWER	 <b>\$1,491.6</b>	 <b>\$1,531.3</b>
 CHEMICALS		
Total Production ( kccf )	15,255.7	15,661.9
ADOPTED CHEMICAL DOLLARS	121.2	128.6
 ADOPTED \$ per KCCF	 <b>\$0.007941</b>	 <b>\$0.008208</b>
 UNCOLLECTABLES RATE		0.27840%
FRANCHISE TAX RATE		0.00000%
BUSINESS LICENSE FEE RATE		0.00000%
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.78560

**Appendix A**  
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California Water Service Company  
General Office

Adopted Quantities	FOUR-FACTOR PERCENTAGE	2008-2009 ADOPTED GO EXPENSES EXCLUDING DEPRECIATION	2008-2009 ADOPTED GO DEPRECIATION	2008-2009 ADOPTED GO RATE BASE
TOTAL		70,080.2	4,414.1	36,245.6
UNREGULATED AND OUT OF STATE ALLOCATIONS		469.5	29.6	2,015.3
ALLOCATED TO DISTRICT OPERATIONS	100.00	69,610.70	4,384.46	34,230.38
<u>DISTRICT</u>				
BAKERSFIELD	14.76	10,274.5	647.1	5,052.4
BEAR GULCH	5.34	3,717.2	234.1	1,827.9
CHICO	5.56	3,870.4	243.8	1,903.2
DIXON	0.55	382.9	24.1	188.3
EAST LOS ANGELES	5.99	4,169.7	262.6	2,050.4
HERMOSA REDONDO	5.23	3,640.6	229.3	1,790.2
KING CITY	0.56	389.8	24.6	191.7
LIVERMORE	3.61	2,512.9	158.3	1,235.7
LOS ALTOS	4.67	3,250.8	204.8	1,598.6
MARYSVILLE	0.81	563.8	35.5	277.3
OROVILLE	1.04	724.0	45.6	356.0
PALOS VERDES	6.10	4,246.3	267.5	2,088.1
SALINAS	5.91	4,114.0	259.1	2,023.0
MID-PENINSULA	6.53	4,545.6	286.3	2,235.2
SELMA	1.13	786.6	49.5	386.8
SO SAN FRANCISCO	3.22	2,241.5	141.2	1,102.2
STOCKTON	7.92	5,513.2	347.2	2,711.0
VISALIA	6.13	4,267.1	268.8	2,098.3
WESTLAKE	2.38	1,656.7	104.4	814.7
WILLOWS	0.53	368.9	23.2	181.4
ANTELOPE VALLEY	0.42	197.2	18.4	143.8 1/
DOMIINGUEZ-SOUTH BAY	8.27	1,875.3	362.6	2,830.9 2/
KERN RIVER	1.14	645.9	50.0	390.2 3/
REDWOOD VALLEY- LUCERNE	0.46	320.2	20.2	157.5
REDWOOD VALLEY- COAST SPRINGS	0.09	62.6	3.9	30.8
REDWOOD VALLEY- UNIFIED	0.16	111.4	7.0	54.8
HAWTHORNE (UNREGULATED)	1.49	1,037.2	65.3	510.0

1/ ANTELOPE VALLEY EXPENSE ALLOCATION REDUCED \$95.2 TO REFLECT SYNERGY BENEFIT

2/ DOMINGUEZ-SOUTH BAY EXPENSE ALLOCATION REDUCED \$3,881.5 TO REFLECT SYNERGY BENEFIT

3/ KERN RIVER VALLEY EXPENSE ALLOCATION REDUCED \$147.6 TO REFLECT SYNERGY BENEFIT

(End of Attachment C)