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## Appendix C

# Calculations

# APPENDIX A

## Page 1

### CALIFORNIA WATER SERVICE COMPANY

### BAKERSFIELD DISTRICT

### SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$73,463.2	<b>\$89,401.6</b>	\$94,216.6	\$98,787.8
% Increase		<b>21.7%</b>	5.4%	4.9%
OPERATING EXPENSES				
PURCHASED WATER	\$10,492.8	<b>\$10,492.8</b>	\$10,441.7	\$10,388.6
PUMP TAXES	\$1,815.7	<b>\$1,815.7</b>	\$1,804.3	\$1,792.5
PURCHASED POWER	\$5,609.6	<b>\$5,609.6</b>	\$5,752.9	\$5,907.0
PURCHASED CHEMICALS	\$821.8	<b>\$821.8</b>	\$835.6	\$850.6
PAYROLL -- DISTRICT	\$7,771.5	<b>\$7,771.5</b>	\$8,028.0	\$8,212.6
UNCOLLECTIBLES	\$535.0	<b>\$651.1</b>	\$686.2	\$719.5
CONSERVATION	\$765.7	<b>\$765.7</b>	\$804.9	\$804.9
OTHER OPER. AND MAINT. (O&M)	\$6,666.2	<b>\$6,666.2</b>	\$6,795.1	\$6,950.6
BENEFITS	\$2,562.7	<b>\$2,562.7</b>	\$2,767.6	\$2,972.6
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$1,568.7)	<b>(\$1,568.7)</b>	(\$1,627.6)	(\$1,674.6)
TOTAL O&M, A&G, & MISC. EXP.	\$35,472.2	<b>\$35,588.3</b>	<b>\$36,288.7</b>	<b>\$36,924.5</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,607.2	<b>\$2,607.2</b>	\$2,824.6	\$3,042.0
BUSINESS LICENSE FEES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$981.2	<b>\$1,194.1</b>	\$1,258.4	\$1,319.5
PAYROLL TAXES	\$653.0	<b>\$653.0</b>	\$674.5	\$690.0
TOTAL GENERAL TAXES	\$4,241.4	<b>\$4,454.3</b>	\$4,757.6	\$5,051.6
DEPRECIATION AND AMORTIZATION	\$15,511.3	<b>\$15,511.3</b>	\$16,728.2	\$17,945.2
Depreciation	\$15,438.4	<b>\$15,438.4</b>	\$16,630.3	\$17,822.2
Amortization of Intangibles	\$72.8	<b>\$72.8</b>	\$97.9	\$122.9
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$4,607.3	<b>\$4,607.3</b>	\$4,752.1	\$4,856.4
BENEFITS	\$1,498.7	<b>\$1,498.7</b>	\$1,618.5	\$1,738.4
AD VAL., BUS. LIC., FRANCHISE	\$235.5	<b>\$235.5</b>	\$238.7	\$241.8
PAYROLL TAXES	\$401.5	<b>\$401.5</b>	\$413.7	\$422.4
DEPRECIATION AND AMORTIZATION	\$1,880.7	<b>\$1,880.7</b>	\$1,846.7	\$1,812.7
OTHER PRORATED EXPENSES	\$5,443.8	<b>\$5,443.8</b>	\$5,631.5	\$5,849.0
TOTAL CSS/GO PRORATED EXPENSES	\$14,067.5	<b>\$14,067.5</b>	\$14,501.2	\$14,920.7
SUB-TOTAL - OPERATING EXPENSES	\$69,292.4	<b>\$69,621.3</b>	\$72,275.7	\$74,842.0
TOTAL INCOME TAXES	(\$3,723.2)	<b>\$644.8</b>	\$1,131.2	\$1,461.8
TOTAL OPERATING EXPENSES	\$65,569.1	<b>\$70,266.2</b>	\$73,406.9	\$76,303.8
NET OPERATING REVENUE	\$7,894.1	<b>\$19,135.4</b>	\$20,809.7	\$22,484.1
DEPRECIATED RATE BASE	\$255,821.2	<b>\$255,821.2</b>	\$278,205.1	\$300,589.0
RATE OF RETURN	3.09%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX A****Page 2****CALIFORNIA WATER SERVICE COMPANY****BAKERSFIELD DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$594,949.1	\$635,741.4	\$676,533.6
WTD. AVG. DEPRECIATION RESERVE	(\$207,589.1)	(\$223,821.9)	(\$240,054.7)
MATERIALS AND SUPPLIES	\$546.9	\$546.9	\$546.9
TANK PAINTING	\$4,104.6	\$3,449.7	\$2,794.9
WORKING CASH - LEAD - LAG	\$12,442.3	\$12,801.6	\$13,161.0
WORKING CASH - W / H EMPLOYEES	(\$37.6)	(\$37.6)	(\$37.6)
ADVANCES FOR CONSTRUCTION	(\$64,945.6)	(\$67,026.2)	(\$69,106.8)
CONTRIBUTIONS	(\$47,367.4)	(\$46,383.6)	(\$45,399.9)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$1,225.2)	(\$1,374.8)	(\$1,524.3)
DEFERRED TAXES	(\$50,486.0)	(\$53,224.8)	(\$55,963.6)
UNAMORT. I.T.C.	(\$227.0)	(\$220.5)	(\$214.0)
PRORATED G.O. RATE BASE	\$13,645.7	\$14,889.8	\$16,134.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$2,010.5	\$2,865.0	\$3,719.6
<b>WTG. AVG. RATE BASE</b>	<b>\$255,821.2</b>	<b>\$278,205.1</b>	<b>\$300,589.0</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$15,511.3	\$16,728.2	\$17,945.2
AD VALOREM TAXES	\$2,607.2	\$2,824.6	\$3,042.0
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$644.8	\$1,131.2	\$1,461.8
NET OPERATING REVENUE	\$19,135.4	\$20,809.7	\$22,484.1

**APPENDIX A****Page 3****CALIFORNIA WATER SERVICE COMPANY****BAKERSFIELD DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$73,463.2	\$89,401.6
EXPENSES		
PURCHASED WATER	\$10,492.8	\$10,492.8
PURCHASED POWER	\$5,609.6	\$5,609.6
PUMP TAXES	\$1,815.7	\$1,815.7
CHEMICALS	\$821.8	\$821.8
PAYROLL	\$7,771.5	\$7,771.5
OTHER O & M	\$7,431.9	\$7,431.9
OTHER A & G	\$994.0	\$994.0
G.O. PRORATIONS	\$12,247.4	\$12,247.4
PAYROLL TAXES	\$653.0	\$653.0
AD VALOREM TAXES	\$2,607.2	\$2,607.2
UNCOLLECTIBLES	\$535.0	\$651.1
FRANCHISE TAX & BUS LIC. FEES	\$981.2	\$1,194.1
AMORTIZATION OF INTANGIBLES	\$72.8	\$72.8
INTEREST EXPENSE	\$6,136.3	\$6,136.3
NON-DEDUCTIBLE MEALS	(\$60.1)	(\$60.1)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$533.5)	(\$533.5)
TOTAL DEDUCTIONS	<u>\$57,576.4</u>	<u>\$57,905.4</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$38,502.8	\$38,502.8
NET STATE TAXABLE INCOME	(\$22,616.0)	(\$7,006.6)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$1,999.3)</u>	<u>(\$619.4)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$17,258.5	\$17,258.5
STATE INCOME TAX	(\$1,999.3)	(\$619.4)
NET FEDERAL TAXABLE INCOME	\$627.5	\$14,857.1
FEDERAL INCOME TAX @ 21.00%	\$131.8	\$3,120.0
CURRENT FEDERAL INCOME TAX	<u>\$131.8</u>	<u>\$3,120.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$1,855.8)</u>	<u>(\$1,855.8)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$1,724.0)</u>	<u>\$1,264.2</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$3,723.2)</b></u>	<u><b>\$644.8</b></u>

**APPENDIX A**

**Page 4**

**CALIFORNIA WATER SERVICE COMPANY**

**BAKERSFIELD DISTRICT**

		<b>2023 Test Year</b>		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)	5/8 x 3/4"	49,266	2,459	0
	3/4"	0	0	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	9,045	2,923	0
	Fire Sprinkler w/ 1"	3,030	0	0
	1-1/2"	54	750	0
	2"	47	1,701	0
	Fire Sprinkler w/ 2"	0	0	0
	3"	1	297	0
	4"	0	127	0
	6"	0	48	0
	8"	0	2	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
	<b>TOTAL</b>	<b>61,444</b>	<b>8,308</b>	<b>0</b>

ADOPTED SERVICES AND SALES:

		<b>2023 Test Year</b>		
			<b>Avg Use</b>	
		<b>Avg Services</b>	<b>Use (KCCF)</b>	<b>(CCF/SV/MO)</b>
<b>METERED:</b>				
RESIDENTIAL		61,444	13,145.7	17.8
BUSINESS		6,245	4,122.0	55.0
MULTIPLE FAMILY		1,204	1,399.9	96.9
INDUSTRIAL		32	16.5	43.0
PUBLIC AUTHORITY		743	1,968.5	220.8
OTHER		84	124.1	123.1
IRRIGATION		-	-	-
RECYCLED		-	-	-
	<b>SUB-TOTAL</b>	<b>69,752</b>	<b>20,776.7</b>	
	<b>GROWTH %</b>	<b>0.60%</b>		
<b>NON-METERED:</b>				
RESIDENTIAL FLAT		4,000	1,067.9	
FIRE PROT (PUBLIC/PRIVATE)		1,021	-	
	<b>TOTAL</b>	<b>74,773</b>	<b>21,844.6</b>	
UNACCOUNTED-FOR WATER	10.78%		2,638.0	
<b>TOTAL PRODUCTION (KCCF)</b>			<b>24,482.6</b>	

**APPENDIX A**

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**CALIFORNIA WATER SERVICE COMPANY  
BAKERSFIELD DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

Test Year 2023

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
January	666.9	257.4	94.9	1.0	65.0	7.8	0.0	1,092.9
February	628.8	243.1	90.4	1.0	60.4	9.5	0.0	1,033.2
March	640.9	242.5	88.6	1.0	72.8	8.3	0.0	1,054.2
April	768.3	268.1	97.9	1.0	92.6	6.7	0.0	1,234.6
May	1,019.9	299.8	105.1	1.1	140.7	11.8	0.0	1,578.4
June	1,367.0	398.8	133.2	1.6	206.7	10.8	0.0	2,118.1
July	1,567.0	439.6	140.7	1.8	284.9	11.4	0.0	2,445.4
August	1,688.6	484.6	152.8	1.9	305.5	12.7	0.0	2,646.1
September	1,541.1	456.2	146.1	2.1	273.8	13.0	0.0	2,432.3
October	1,282.7	384.4	122.9	1.4	213.3	14.4	0.0	2,019.1
November	1,100.4	347.7	116.1	1.4	143.8	9.6	0.0	1,719.0
December	873.9	299.9	111.1	1.3	109.0	8.1	0.0	1,403.3
	13,145.7	4,122.0	1,399.9	16.5	1,968.5	124.1	0.0	20,776.7

**APPENDIX A****Page 6****CALIFORNIA WATER SERVICE COMPANY  
BAKERSFIELD DISTRICT  
ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	459.8	828.1	1,287.9	\$329.5	\$95.5	\$295.1
February	434.6	782.8	1,217.5	\$311.5	\$90.3	\$279.0
March	443.5	798.7	1,242.2	\$1,241.2	\$92.1	\$284.6
April	519.4	935.5	1,454.8	\$372.2	\$107.9	\$333.3
May	664.0	1,196.0	1,860.0	\$475.8	\$137.9	\$426.2
June	891.0	1,604.9	2,495.9	\$1,829.8	\$185.1	\$571.9
July	1,028.7	1,852.8	2,881.6	\$737.2	\$213.7	\$660.2
August	1,113.2	2,004.9	3,118.1	\$797.7	\$231.2	\$714.4
September	1,023.2	1,842.9	2,866.2	\$1,656.7	\$212.6	\$656.7
October	849.4	1,529.9	2,379.2	\$608.7	\$176.4	\$545.1
November	723.1	1,302.5	2,025.6	\$518.2	\$150.2	\$464.1
December	590.3	1,063.3	1,653.6	\$1,614.3	\$122.6	\$378.9
	<u>8,740.3</u>	<u>15,742.3</u>	<u>24,482.6</u>	<u>\$10,492.8</u>	<u>\$1,815.7</u>	<u>\$5,609.6</u>

**APPENDIX A****Page 7****CALIFORNIA WATER SERVICE COMPANY****BAKERSFIELD DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$1,357.5	\$889.9	\$2,247.5	\$2,368.2	\$4,615.7
February	\$1,266.3	\$842.9	\$2,109.3	\$2,368.2	\$4,477.5
March	\$1,289.4	\$863.7	\$2,153.1	\$2,368.2	\$4,521.3
April	\$1,569.6	\$977.6	\$2,547.2	\$2,368.2	\$4,915.4
May	\$2,167.3	\$1,171.2	\$3,338.5	\$2,368.2	\$5,706.7
June	\$3,077.3	\$1,580.9	\$4,658.2	\$2,368.2	\$7,026.4
July	\$3,642.6	\$1,854.2	\$5,496.8	\$2,368.2	\$7,865.0
August	\$3,991.1	\$2,020.6	\$6,011.7	\$2,368.2	\$8,379.9
September	\$3,570.9	\$1,878.7	\$5,449.6	\$2,368.2	\$7,817.8
October	\$2,855.9	\$1,548.2	\$4,404.1	\$2,368.2	\$6,772.3
November	\$2,387.7	\$1,298.8	\$3,686.5	\$2,368.2	\$6,054.7
December	\$1,832.6	\$1,109.8	\$2,942.4	\$2,368.2	\$5,310.6
TOTAL	\$29,008.2	\$16,036.6	\$45,044.8	\$28,418.5	\$73,463.2

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$1,549.4	\$1,015.8	\$2,565.2	\$3,165.9	\$5,731.0
February	\$1,445.3	\$962.2	\$2,407.5	\$3,165.9	\$5,573.3
March	\$1,471.7	\$985.8	\$2,457.5	\$3,165.9	\$5,623.3
April	\$1,791.4	\$1,115.8	\$2,907.2	\$3,165.9	\$6,073.1
May	\$2,473.5	\$1,336.9	\$3,810.4	\$3,165.9	\$6,976.3
June	\$3,512.2	\$1,804.5	\$5,316.7	\$3,165.9	\$8,482.5
July	\$4,157.3	\$2,116.4	\$6,273.7	\$3,165.9	\$9,439.6
August	\$4,555.1	\$2,306.4	\$6,861.4	\$3,165.9	\$10,027.3
September	\$4,075.5	\$2,144.4	\$6,219.9	\$3,165.9	\$9,385.8
October	\$3,259.5	\$1,767.2	\$5,026.7	\$3,165.9	\$8,192.5
November	\$2,725.1	\$1,482.4	\$4,207.5	\$3,165.9	\$7,373.4
December	\$2,091.6	\$1,266.7	\$3,358.3	\$3,165.9	\$6,524.2
TOTAL	\$33,107.5	\$18,304.5	\$51,412.0	\$37,990.3	\$89,402.3



**APPENDIX A**

**Page 8**

**CALIFORNIA WATER SERVICE COMPANY  
BAKERSFIELD DISTRICT  
ADOPTED VARIABLE COSTS**

**PURCHASED WATER**

Unit Cost      2023

**POTABLE**

Total Potable Purchase - Ccf. (From District)      8,519,931

Total Potable Purchase - Acre Feet      19,559

**KERN COUNTY WATER AGENCY (KCWA)**

Unit Cost / A.F.      \$   179    \$ 3,501,098    Variable

KCWA - Solar Project, Future Capital Projects, Other

Misc., Capital Facilities Charges, Annual Entitlement - \$      \$ 5,515,223    Fixed

Subtotal (KCWA)      \$ 9,016,321

**SURFACE**

**CITY OF BAKERSFIELD**

River Water to Supply NW Treatment Plant --AF      5,375

River Water to Supply NE Treatment Plant --AF      11,205

Total River Water - AF      16,580

Cost per AF (in \$)      \$   89    1,476,481    Variable

Additional cost for Dry Year Arrangement      \$   -    \$   -

Subtotal (City of Bakersfield)      \$ 1,476,481

**OVERALL**

TOTAL PURCHASED WATER (\$ in '000)      \$ 10,492.8

**APPENDIX A****Page 9****CALIFORNIA WATER SERVICE COMPANY  
BAKERSFIELD DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**

<b>PURCHASED POWER</b>	<u><b>2023</b></u>
Total Production ( KCCF )	24,482.6
Kwh / KCCF	1,441.6
Total calculated KWH	35,294,479
Unit Cost (\$/ KWH)	0.16 Variable
Power Cost (\$)	\$5,609,611
<b>TOTAL PURCHASED POWER (\$ in '000)</b>	<u><u><b>\$5,609.6</b></u></u>
<b>CHEMICALS</b>	
Total Production ( KCCF )	15,962.6
ADOPTED CHEMICAL (\$ in '1000)	\$821.8
<b>Adopted Unit Cost</b>	<u><u><b>\$0.0515</b></u></u>
<b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	36,645.4
UNIT COST - \$/ ACRE FEET	\$38.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$1,392,525.4
ANNUAL WATERMASTER SERVICE (\$)	\$423,138.0 Fixed
<b>TOTAL PUMP TAX EXPENSE (\$ in '000)</b>	<u><u><b>\$1,815.7</b></u></u>

**APPENDIX A**  
**Page 10**  
**CALIFORNIA WATER SERVICE COMPANY**  
**BAKERSFIELD DISTRICT**  
**NET-TO-GROSS MULTIPLIER**  
**( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.72829%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	99.27171%
	FRANCHISE TAX RATE	1.33568%
3	LOCAL FRANCHISE ( % * LINE 2 )	1.32595%
	BUSINESS LICENSE RATE	0.00000%
4	BUSINESS LICENSE ( % * LINE 2 )	0.00000%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	2.05425%
6	1 - SUBTOTAL ( 100% - LINE 5 )	97.94575%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.65840%
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.75034%
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	29.46299%
10	NET AFTER TAXES ( 1 - LINE 9 )	70.53701%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.41770</b>
		<b>1.02097</b>

**ADOPTED  
RATIO'S**

DEBT	46.60%	Without income Taxes	1.02097	0.47577
EQUITY	53.40%	With income Taxes	1.41770	0.75705
TOTAL	100.00%			
			Adj. Net to Gross	<b>1.23282</b>

APPENDIX A  
PAGE 11  
CALIFORNIA WATER SERVICE COMPANY  
BAKERSFIELD DISTRICT

**Typical Monthly Residential Bill for Metered Customers for 2023**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
0	\$17.79	\$24.48	\$6.69	37.6%	
5	\$27.05	\$27.61	\$0.56	2.1%	
10	\$36.30	\$38.18	\$1.88	5.2%	
<b>15</b>	<b>\$46.02</b>	<b>\$51.22</b>	<b>\$5.21</b>	<b>11.3%</b>	<b>(3)</b>
19	\$55.27	\$63.64	\$8.37	15.1%	
20	\$57.59	\$66.75	\$9.16	15.9%	
25	\$69.16	\$82.28	\$13.12	19.0%	
30	\$85.35	\$104.00	\$18.65	21.8%	
35	\$102.71	\$127.28	\$24.57	23.9%	
40	\$120.06	\$150.55	\$30.49	25.4%	
45	\$137.41	\$173.82	\$36.41	26.5%	
50	\$154.76	\$197.10	\$42.34	27.4%	
55	\$172.12	\$220.37	\$48.26	28.0%	
60	\$189.47	\$243.65	\$54.18	28.6%	

**Metered Quantity Rates**

Tier 1	\$1.8510	\$0.6258	-\$1.23	-66.2%
Tier 2	\$2.3138	\$2.4854	\$0.17	7.4%
Tier 3	\$3.4706	\$3.1053	-\$0.37	-10.5%
Tier 4	\$0.0000	\$4.6549	\$4.65	

<b>Service Charge (5/8")</b>	\$17.79	\$24.48	\$6.69	37.6%	<b>(4)</b>
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**Monthly Residential Bill for Flat Rate Customers for 2023**

<b>Lot size:</b>					
6,000 sq. ft. or less	\$83.74	\$102.00	\$18.26	21.8%	
6,001 to 10,000 sq. ft.	\$96.41	\$117.43	\$21.02	21.8%	
10,001 to 16,000 sq. ft.	\$120.24	\$146.45	\$26.21	21.8%	
16,001 to 25,000 sq. ft.	\$152.44	\$185.67	\$33.23	21.8%	
Additional Single Family Res	\$58.91	\$71.75	\$12.84	21.8%	<b>(5)</b>

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.  
(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills  
(3) Monthly median usage  
(4) Metered comparison based on 5/8 x 3/4 inch service  
(5) For each additional single-family residential on the same premises and served from the same service connection.

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	14	\$1.8510	6	\$0.6258
Tier 2	12	\$2.3138	8	\$2.4854
Tier 3	26	\$3.4706	12	\$3.1053
Tier 4			26	\$4.6549
Svc Charge	5/8"	\$17.79	5/8"	\$24.48
CAP Svc Charge		\$8.90		\$12.24

# APPENDIX B

## Page 1

### CALIFORNIA WATER SERVICE COMPANY

#### BAY AREA REGION DISTRICT

#### SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$85,064.2	<b>\$106,540.1</b>	\$110,568.3	\$114,485.4
% Increase		<b>25.2%</b>	3.8%	3.5%
OPERATING EXPENSES				
PURCHASED WATER	\$42,736.3	<b>\$42,736.3</b>	\$42,442.7	\$42,152.4
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$841.8	<b>\$841.8</b>	\$890.7	\$914.6
PURCHASED CHEMICALS	\$97.2	<b>\$97.2</b>	\$99.7	\$102.3
PAYROLL -- DISTRICT	\$5,639.4	<b>\$5,639.4</b>	\$5,825.5	\$5,959.5
UNCOLLECTIBLES	\$58.4	<b>\$76.1</b>	\$77.6	\$80.4
CONSERVATION	\$1,152.7	<b>\$1,152.7</b>	\$1,207.3	\$1,207.3
OTHER OPER. AND MAINT. (O&M)	\$5,392.7	<b>\$5,392.7</b>	\$5,500.0	\$5,629.5
BENEFITS	\$1,899.9	<b>\$1,899.9</b>	\$2,051.8	\$2,203.8
OTHER ADMIN. AND GEN. EXP. (A&G)	\$234.8	<b>\$234.8</b>	\$233.4	\$238.2
TOTAL O&M, A&G, & MISC. EXP.	\$58,053.3	<b>\$58,071.0</b>	<b>\$58,328.6</b>	<b>\$58,487.9</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,547.0	<b>\$2,547.0</b>	\$2,796.1	\$3,045.3
BUSINESS LICENSE FEES	\$6.2	<b>\$7.8</b>	\$8.1	\$8.4
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$408.4	<b>\$408.4</b>	\$421.9	\$431.6
TOTAL GENERAL TAXES	\$2,961.6	<b>\$2,963.2</b>	\$3,226.1	\$3,485.3
DEPRECIATION AND AMORTIZATION	\$10,566.4	<b>\$10,566.4</b>	\$11,419.0	\$12,271.6
Depreciation	\$10,399.6	<b>\$10,399.6</b>	\$11,222.2	\$12,044.8
Amortization of Intangibles	\$166.8	<b>\$166.8</b>	\$196.8	\$226.8
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$4,047.9	<b>\$4,047.9</b>	\$4,175.1	\$4,266.7
BENEFITS	\$1,316.7	<b>\$1,316.7</b>	\$1,422.0	\$1,527.3
AD VAL., BUS. LIC., FRANCHISE	\$206.9	<b>\$206.9</b>	\$209.7	\$212.5
PAYROLL TAXES	\$352.8	<b>\$352.8</b>	\$363.4	\$371.1
DEPRECIATION AND AMORTIZATION	\$1,652.4	<b>\$1,652.4</b>	\$1,622.5	\$1,592.6
OTHER PRORATED EXPENSES	\$4,782.8	<b>\$4,782.8</b>	\$4,947.8	\$5,138.9
TOTAL CSS/GO PRORATED EXPENSES	\$12,359.4	<b>\$12,359.4</b>	\$12,740.5	\$13,109.1
SUB-TOTAL - OPERATING EXPENSES	\$83,940.6	<b>\$83,960.0</b>	\$85,714.2	\$87,353.8
TOTAL INCOME TAXES	(\$3,313.9)	<b>\$2,690.4</b>	\$3,128.9	\$3,571.1
TOTAL OPERATING EXPENSES	\$80,626.7	<b>\$86,650.4</b>	\$88,843.1	\$90,924.9
NET OPERATING REVENUE	\$4,437.5	<b>\$19,889.8</b>	\$21,725.1	\$23,560.5
DEPRECIATED RATE BASE	\$265,906.0	<b>\$265,906.0</b>	\$290,442.8	\$314,979.6
RATE OF RETURN	1.67%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX B****Page 2****CALIFORNIA WATER SERVICE COMPANY  
BAY AREA REGION DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$419,664.5	\$453,542.5	\$487,420.5
WTD. AVG. DEPRECIATION RESERVE	(\$117,540.1)	(\$128,200.4)	(\$138,860.6)
MATERIALS AND SUPPLIES	\$381.0	\$381.0	\$381.0
TANK PAINTING	\$6,183.9	\$8,176.5	\$10,169.0
WORKING CASH - LEAD - LAG	\$4,818.2	\$5,028.6	\$5,239.0
WORKING CASH - W / H EMPLOYEES	(\$33.0)	(\$33.0)	(\$33.0)
ADVANCES FOR CONSTRUCTION	(\$4,203.7)	(\$4,207.6)	(\$4,211.4)
CONTRIBUTIONS	(\$23,272.9)	(\$24,193.6)	(\$25,114.3)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$1,726.8)	(\$1,965.1)	(\$2,203.3)
DEFERRED TAXES	(\$32,648.3)	(\$33,691.7)	(\$34,735.1)
UNAMORT. I.T.C.	(\$107.7)	(\$96.6)	(\$85.4)
PRORATED G.O. RATE BASE	\$11,988.9	\$13,081.9	\$14,175.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$2,402.2	\$2,620.2	\$2,838.1
<b>WTG. AVG. RATE BASE</b>	<b>\$265,906.0</b>	<b>\$290,442.8</b>	<b>\$314,979.6</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$10,566.4	\$11,419.0	\$12,271.6
AD VALOREM TAXES	\$2,547.0	\$2,796.1	\$3,045.3
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$2,690.4	\$3,128.9	\$3,571.1
NET OPERATING REVENUE	\$19,889.8	\$21,725.1	\$23,560.5

**APPENDIX B****Page 3****CALIFORNIA WATER SERVICE COMPANY****BAY AREA REGION DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$85,064.2	\$106,540.1
EXPENSES		
PURCHASED WATER	\$42,736.3	\$42,736.3
PURCHASED POWER	\$841.8	\$841.8
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$97.2	\$97.2
PAYROLL	\$5,639.4	\$5,639.4
OTHER O & M	\$6,545.4	\$6,545.4
OTHER A & G	\$2,134.7	\$2,134.7
G.O. PRORATIONS	\$10,760.3	\$10,760.3
PAYROLL TAXES	\$408.4	\$408.4
AD VALOREM TAXES	\$2,547.0	\$2,547.0
UNCOLLECTIBLES	\$58.4	\$76.1
FRANCHISE TAX & BUS LIC. FEES	\$6.2	\$7.8
AMORTIZATION OF INTANGIBLES	\$166.8	\$166.8
INTEREST EXPENSE	\$6,542.1	\$6,542.1
NON-DEDUCTIBLE MEALS	(\$42.4)	(\$42.4)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$490.8)	(\$490.8)
TOTAL DEDUCTIONS	<u>\$77,950.9</u>	<u>\$77,970.2</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$23,694.9	\$23,694.9
NET STATE TAXABLE INCOME	(\$16,581.6)	\$4,875.1
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$1,465.8)</u>	<u>\$431.0</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$11,998.7	\$11,998.7
STATE INCOME TAX	(\$1,465.8)	\$431.0
NET FEDERAL TAXABLE INCOME	(\$3,419.6)	\$16,140.3
FEDERAL INCOME TAX @ 21.00%	(\$718.1)	\$3,389.5
CURRENT FEDERAL INCOME TAX	<u>(\$718.1)</u>	<u>\$3,389.5</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$1,130.0)</u>	<u>(\$1,130.0)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$1,848.1)</u>	<u>\$2,259.4</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$3,313.9)</b></u>	<u><b>\$2,690.4</b></u>

# APPENDIX B

## Page 4

### CALIFORNIA WATER SERVICE COMPANY BAY AREA REGION DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	39,036	2,468	0
	3/4"	22	5	0
Fire Sprinkler w/	3/4"	0	0	0
	1"	5,635	1,851	0
Fire Sprinkler w/	1"	2,405	0	0
	1-1/2"	231	868	0
	2"	44	1,448	0
Fire Sprinkler w/	2"	0	0	0
	3"	1	311	0
	4"	0	133	0
	6"	0	38	0
	8"	0	9	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
TOTAL		47,375	7,131	0

#### ADOPTED SERVICES AND SALES:

		2023 Test Year	
		Avg Services	Avg Use
		Use (KCCF)	(CCF/SV/MO)
METERED:			
RESIDENTIAL	47,375	4,259.9	7.5
BUSINESS	5,382	2,394.6	37.1
MULTIPLE FAMILY	995	1,033.7	86.6
INDUSTRIAL	139	218.8	131.2
PUBLIC AUTHORITY	532	446.0	69.9
OTHER	84	62.1	61.7
IRRIGATION	-	-	-
RECYCLED	-	-	-
SUB-TOTAL		54,506	8,415.1
GROWTH %		0.84%	
NON-METERED:			
RESIDENTIAL FLAT	-	-	
FIRE PROT (PUBLIC/PRIVATE)	1,752	-	
TOTAL		56,258	8,415.1
UNACCOUNTED-FOR WATER	5.71%	509.4	
TOTAL PRODUCTION (KCCF)		8,924.5	



**APPENDIX B****Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
BAY AREA REGION DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

Month	Test Year 2023							Total
	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	
January	273.2	166.6	78.8	20.5	17.7	0.4	0.0	557.2
February	261.8	165.7	76.8	18.8	18.3	2.3	0.0	543.7
March	264.3	168.2	76.7	17.4	23.7	1.9	0.0	552.3
April	286.9	170.3	85.3	18.8	22.3	0.8	0.0	584.5
May	329.8	176.1	80.9	16.4	32.7	2.9	0.0	638.8
June	416.0	218.1	93.5	19.0	50.1	9.1	0.0	805.7
July	437.6	229.4	92.0	18.1	55.6	11.3	0.0	844.0
August	454.4	246.4	96.9	15.8	59.9	3.7	0.0	877.1
September	441.8	235.1	92.5	17.2	54.6	13.6	0.0	854.8
October	401.9	227.3	89.3	19.0	47.0	10.2	0.0	794.8
November	367.2	206.5	84.0	18.5	37.3	3.2	0.0	716.6
December	325.1	184.9	87.1	19.2	26.7	2.7	0.0	645.8
	4,259.9	2,394.6	1,033.7	218.8	446.0	62.1	0.0	8,415.1

**APPENDIX B****Page 6****CALIFORNIA WATER SERVICE COMPANY  
BAY AREA REGION DISTRICT  
ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	5.6	585.3	590.9	\$2,947.2	\$0.0	\$55.7
February	5.5	571.1	576.6	\$2,889.8	\$0.0	\$54.4
March	5.6	580.2	585.8	\$2,926.5	\$0.0	\$55.2
April	5.9	614.0	619.9	\$3,063.7	\$0.0	\$58.5
May	6.4	671.0	677.4	\$3,295.0	\$0.0	\$63.9
June	8.1	846.3	854.5	\$4,006.5	\$0.0	\$80.6
July	8.5	886.6	895.1	\$4,169.7	\$0.0	\$84.4
August	8.9	921.3	930.2	\$4,310.9	\$0.0	\$87.7
September	8.6	897.9	906.5	\$4,215.7	\$0.0	\$85.5
October	8.0	834.9	842.9	\$3,959.9	\$0.0	\$79.5
November	7.2	752.7	759.9	\$3,626.6	\$0.0	\$71.7
December	6.5	678.4	684.9	\$3,324.9	\$0.0	\$64.6
	85.0	8,839.6	8,924.5	\$42,736.3	\$0.0	\$841.8

**APPENDIX B****Page 7****CALIFORNIA WATER SERVICE COMPANY****BAY AREA REGION DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$1,805.5	\$2,137.0	\$3,942.5	\$1,985.9	\$5,928.4
February	\$1,713.7	\$2,117.5	\$3,831.2	\$1,985.9	\$5,817.1
March	\$1,737.9	\$2,162.4	\$3,900.3	\$1,985.9	\$5,886.2
April	\$1,911.2	\$2,236.9	\$4,148.0	\$1,985.9	\$6,133.9
May	\$2,265.1	\$2,316.1	\$4,581.2	\$1,985.9	\$6,567.1
June	\$3,034.3	\$2,910.4	\$5,944.7	\$1,985.9	\$7,930.6
July	\$3,244.5	\$3,030.5	\$6,275.0	\$1,985.9	\$8,260.9
August	\$3,409.6	\$3,164.2	\$6,573.8	\$1,985.9	\$8,559.7
September	\$3,279.7	\$3,075.0	\$6,354.7	\$1,985.9	\$8,340.6
October	\$2,913.2	\$2,932.2	\$5,845.3	\$1,985.9	\$7,831.2
November	\$2,587.9	\$2,619.7	\$5,207.5	\$1,985.9	\$7,193.4
December	\$2,223.0	\$2,406.3	\$4,629.3	\$1,985.9	\$6,615.2
TOTAL	\$30,125.4	\$31,108.1	\$61,233.5	\$23,830.7	\$85,064.2

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$2,193.8	\$2,596.1	\$4,789.9	\$2,678.8	\$7,468.7
February	\$2,082.2	\$2,572.4	\$4,654.6	\$2,678.8	\$7,333.4
March	\$2,111.6	\$2,627.0	\$4,738.6	\$2,678.8	\$7,417.4
April	\$2,322.1	\$2,717.4	\$5,039.6	\$2,678.8	\$7,718.3
May	\$2,752.2	\$2,813.7	\$5,565.9	\$2,678.8	\$8,244.7
June	\$3,686.8	\$3,535.8	\$7,222.5	\$2,678.8	\$9,901.3
July	\$3,942.1	\$3,681.6	\$7,623.8	\$2,678.8	\$10,302.5
August	\$4,142.7	\$3,844.0	\$7,986.8	\$2,678.8	\$10,665.5
September	\$3,984.9	\$3,735.7	\$7,720.6	\$2,678.8	\$10,399.4
October	\$3,539.6	\$3,562.1	\$7,101.7	\$2,678.8	\$9,780.5
November	\$3,144.3	\$3,182.5	\$6,326.8	\$2,678.8	\$9,005.6
December	\$2,701.0	\$2,923.3	\$5,624.3	\$2,678.8	\$8,303.0
TOTAL	\$36,603.5	\$37,791.7	\$74,395.2	\$32,145.0	\$106,540.2

**APPENDIX B**

**Page 8**

**CALIFORNIA WATER SERVICE COMPANY  
BAY AREA REGION DISTRICT  
ADOPTED VARIABLE COSTS**

<b>PURCHASED WATER</b>	<b>Consolidated</b>			<b>Bayshore</b>			<b>RWV-CS</b>		<b>RWV-LUC</b>		<b>RWV-UNI</b>	
	Unit Cost	2023		Unit Cost	2023		Unit Cost	2023	Unit Cost	2023	Unit Cost	2023
<b>POTABLE</b>												
Total Potable Purchase - Ccf. (From District)		8,839,557			8,750,536		-		86,953		2,068	
Total Potable Purchase - AF		20,293			20,089		-		200		5	
<b>SAN FRANCISCO PUBLIC UTILITIES COMMISSION</b>												
Basic Cost \$	\$ 4.10	35,877,196	Variable	\$ 4.10	\$ 35,877,196	Variable						
SFWD Service Charges -Monthly, BAWSCA Surcharge \$		\$ 6,800,328	Fixed		\$ 6,800,328	Fixed						
<b>YOLO COUNTY FLOOD CONTROL &amp; WATER CONSERVATION DISTRICT</b>												
UNIT COST/AF \$	\$ 66	\$ 13,163	Variable						\$ 65.94	\$ 13,163	Variable	
<b>SWEETWATER SPRINGS WATER DISTRICT</b>												
Total \$/AF - Purchased Potable Water	\$ 1,270	\$ 6,030	Variable								1,270	6,030 Variable
Base Rate (Service Charge) (Bi Monthly)*, Capital Debt Reduction Charge		\$ 16,269	Fixed								16,269	Fixed
<b>OVERALL</b>												
TOTAL PURCHASED WATER (\$ in '000)		<u>\$ 42,713.0</u>			<u>\$ 42,677.5</u>		<u>\$ -</u>		<u>\$ 13.2</u>		<u>\$ 22.3</u>	

**APPENDIX B**  
**Page 9**

**CALIFORNIA WATER SERVICE COMPANY**  
**BAY AREA REGION DISTRICT**  
**ADOPTED VARIABLE COSTS, CONT.**

	Consolidated	Bayshore	RWV-CS	RWV-LUC	RWV-UNI
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>
<b>PURCHASED POWER</b>					
Total Production ( KCCF )	8,924.5	8,797.6	12.4	87.0	27.6
Kwh / KCCF	445.6	391.9	4,167.9	4,167.9	4,167.9
Total Calculated KWH	3,976,813	3,447,720	51,770	362,410	114,913
Unit Cost (\$/ KWH)	0.21 Variable	0.21 Variable	0.21 Variable	0.21 Variable	0.21 Variable
Power Cost (\$)	\$841,772	\$728,906	\$11,043	\$77,309	\$24,513
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$841.8</u></u>	<u><u>\$728.9</u></u>	<u><u>\$11.0</u></u>	<u><u>\$77.3</u></u>	<u><u>\$24.5</u></u>
<b>CHEMICALS</b>					
Total Production ( KCCF )	85.0	47.0	12.4	0.0	25.5
ADOPTED CHEMICAL (\$ in '1000)	\$6.5	\$3.5	\$2.4	\$0.0	\$0.7
Adopted Unit Cost	<u><u>\$0.0766</u></u>	<u><u>\$0.0742</u></u>	<u><u>\$0.1901</u></u>	<u><u>\$0.0000</u></u>	<u><u>\$0.0256</u></u>
<b>PUMP TAXES</b>					
WELL WATER PRODUCTION - ACRE FEET	0.0	0.0	0.0	0.0	0.0
UNIT COST - \$/ ACRE FEET	\$0.0	0.0	0.0	0.0	0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>	<u><u>\$0.0</u></u>	<u><u>\$0.0</u></u>	<u><u>\$0.0</u></u>	<u><u>\$0.0</u></u>

**APPENDIX B**

**Page 10**

CALIFORNIA WATER SERVICE COMPANY

**BAY AREA REGION DISTRICT**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.06860%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	99.93140%
	FRANCHISE TAX RATE	0.00000%
3	LOCAL FRANCHISE ( % * LINE 2 )	0.00000%
	BUSINESS LICENSE RATE	0.00727%
4	BUSINESS LICENSE ( % * LINE 2 )	0.00726%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	0.07586%
6	1 - SUBTOTAL ( 100% - LINE 5 )	99.92414%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.83329%
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	19.12908%
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.03823%
10	NET AFTER TAXES ( 1 - LINE 9 )	71.96177%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.38963</b>
		<b>1.00076</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.00076	0.46635
EQUITY	53.40%	With income Taxes	1.38963	0.74206
TOTAL	100.00%		Adj. Net to Gross	<b>1.20841</b>

APPENDIX B  
PAGE 11  
CALIFORNIA WATER SERVICE COMPANY  
BAY AREA REGION DISTRICT

**Typical Monthly Residential Bill for Metered Customers for 2023**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$50.63	\$44.54	-\$6.09	-12.0%	
<b>7</b>	<b>\$62.38</b>	<b>\$59.91</b>	<b>-\$2.47</b>	<b>-4.0%</b>	<b>(3)</b>
8	\$69.72	\$72.19	\$2.47	3.5%	
9	\$77.06	\$84.47	\$7.41	9.6%	
10	\$84.40	\$99.81	\$15.41	18.3%	
15	\$139.45	\$191.84	\$52.39	37.6%	
20	\$194.49	\$306.85	\$112.36	57.8%	
25	\$249.54	\$421.86	\$172.32	69.1%	
30	\$304.58	\$536.86	\$232.28	76.3%	
35	\$359.62	\$651.87	\$292.25	81.3%	
40	\$414.67	\$766.88	\$352.21	84.9%	
45	\$469.71	\$881.89	\$412.17	87.7%	
50	\$524.76	\$996.89	\$472.14	90.0%	
55	\$579.80	\$1,111.90	\$532.10	91.8%	

**Metered Quantity Rates**

Tier 1	\$5.8741	\$3.0884	-\$2.79	-47.4%
Tier 2	\$7.3412	\$12.2790	\$4.94	67.3%
Tier 3	\$11.0089	\$15.3426	\$4.33	39.4%
Tier 4	\$0.0000	\$23.0015	\$23.00	

<b>Service Charge (5/8")</b>	\$21.26	\$29.10	\$7.84	36.9%	(4)
------------------------------	---------	---------	--------	-------	-----

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.
- (2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills
- (3) Monthly median usage
- (4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	7	\$5.8741	6	\$3.0884
Tier 2	3	\$7.3412	3	\$12.2790
Tier 3	10	\$11.0089	4	\$15.3426
Tier 4			13	\$23.0015
Svc Charge	5/8"	\$21.26	5/8"	\$29.10
CAP Svc Charge		\$10.63		\$14.55

**APPENDIX C**

**Page 1**

CALIFORNIA WATER SERVICE COMPANY

**BEAR GULCH DISTRICT**

**SUMMARY OF EARNINGS AND RATE OF RETURN**

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$55,012.0	<b>\$66,583.8</b>	\$71,289.4	\$75,923.1
% Increase		<b>21.0%</b>	7.1%	6.5%
OPERATING EXPENSES				
PURCHASED WATER	\$23,041.5	<b>\$23,041.5</b>	\$22,869.8	\$22,705.3
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$1,045.5	<b>\$1,045.5</b>	\$1,098.5	\$1,127.9
PURCHASED CHEMICALS	\$49.1	<b>\$49.1</b>	\$49.9	\$50.8
PAYROLL -- DISTRICT	\$2,984.3	<b>\$2,984.3</b>	\$3,082.8	\$3,153.7
UNCOLLECTIBLES	\$31.2	<b>\$37.8</b>	\$40.4	\$43.1
CONSERVATION	\$598.2	<b>\$598.2</b>	\$628.9	\$628.9
OTHER OPER. AND MAINT. (O&M)	\$3,371.1	<b>\$3,371.1</b>	\$3,446.1	\$3,530.5
BENEFITS	\$987.1	<b>\$987.1</b>	\$1,066.1	\$1,145.1
OTHER ADMIN. AND GEN. EXP. (A&G)	\$292.9	<b>\$292.9</b>	\$298.9	\$303.3
TOTAL O&M, A&G, & MISC. EXP.	\$32,400.9	<b>\$32,407.5</b>	<b>\$32,581.3</b>	<b>\$32,688.6</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,933.6	<b>\$1,933.6</b>	\$2,272.7	\$2,611.7
BUSINESS LICENSE FEES	\$49.5	<b>\$59.8</b>	\$64.0	\$68.2
LOCAL FRANCHISE TAXES	\$450.4	<b>\$545.1</b>	\$583.7	\$621.6
PAYROLL TAXES	\$214.3	<b>\$214.3</b>	\$221.4	\$226.5
TOTAL GENERAL TAXES	\$2,647.8	<b>\$2,752.9</b>	\$3,141.8	\$3,528.0
DEPRECIATION AND AMORTIZATION	\$7,559.4	<b>\$7,559.4</b>	\$8,683.8	\$9,808.2
Depreciation	\$7,373.2	<b>\$7,373.2</b>	\$8,498.3	\$9,623.5
Amortization of Intangibles	\$186.3	<b>\$186.3</b>	\$185.5	\$184.7
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$2,218.5	<b>\$2,218.5</b>	\$2,288.2	\$2,338.4
BENEFITS	\$721.6	<b>\$721.6</b>	\$779.4	\$837.1
AD VAL., BUS. LIC., FRANCHISE	\$113.4	<b>\$113.4</b>	\$114.9	\$116.4
PAYROLL TAXES	\$193.3	<b>\$193.3</b>	\$199.2	\$203.4
DEPRECIATION AND AMORTIZATION	\$905.6	<b>\$905.6</b>	\$889.2	\$872.9
OTHER PRORATED EXPENSES	\$2,621.3	<b>\$2,621.3</b>	\$2,711.7	\$2,816.4
TOTAL CSS/GO PRORATED EXPENSES	\$6,773.8	<b>\$6,773.8</b>	\$6,982.6	\$7,184.6
SUB-TOTAL - OPERATING EXPENSES	\$49,381.9	<b>\$49,493.6</b>	\$51,389.6	\$53,209.5
TOTAL INCOME TAXES	(\$1,513.5)	<b>\$1,693.5</b>	\$2,242.3	\$2,795.3
TOTAL OPERATING EXPENSES	\$47,868.4	<b>\$51,187.1</b>	\$53,631.9	\$56,004.8
NET OPERATING REVENUE	\$7,143.6	<b>\$15,396.8</b>	\$17,657.5	\$19,918.3
DEPRECIATED RATE BASE	\$205,839.1	<b>\$205,839.1</b>	\$236,063.2	\$266,287.3
RATE OF RETURN	3.47%	<b>7.48%</b>	7.48%	7.48%



**APPENDIX C****Page 2****CALIFORNIA WATER SERVICE COMPANY****BEAR GULCH DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$321,399.8	\$360,295.9	\$399,192.1
WTD. AVG. DEPRECIATION RESERVE	(\$82,794.3)	(\$90,559.0)	(\$98,323.6)
MATERIALS AND SUPPLIES	\$353.7	\$353.7	\$353.7
TANK PAINTING	\$1,440.3	\$1,664.9	\$1,889.5
WORKING CASH - LEAD - LAG	\$1,917.2	\$2,074.7	\$2,232.2
WORKING CASH - W / H EMPLOYEES	(\$18.1)	(\$18.1)	(\$18.1)
ADVANCES FOR CONSTRUCTION	(\$774.0)	(\$704.3)	(\$634.7)
CONTRIBUTIONS	(\$11,484.1)	(\$11,913.9)	(\$12,343.7)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$1,632.6)	(\$1,849.4)	(\$2,066.2)
DEFERRED TAXES	(\$30,136.6)	(\$31,579.5)	(\$33,022.4)
UNAMORT. I.T.C.	(\$61.6)	(\$56.0)	(\$50.3)
PRORATED G.O. RATE BASE	\$6,570.7	\$7,169.8	\$7,768.8
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$1,058.9	\$1,184.5	\$1,310.1
<b>WTG. AVG. RATE BASE</b>	<b>\$205,839.1</b>	<b>\$236,063.2</b>	<b>\$266,287.3</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$7,559.4	\$8,683.8	\$9,808.2
AD VALOREM TAXES	\$1,933.6	\$2,272.7	\$2,611.7
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,693.5	\$2,242.3	\$2,795.3
NET OPERATING REVENUE	\$15,396.8	\$17,657.5	\$19,918.3

**APPENDIX C****Page 3****CALIFORNIA WATER SERVICE COMPANY****BEAR GULCH DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$55,012.0	\$66,583.8
EXPENSES		
PURCHASED WATER	\$23,041.5	\$23,041.5
PURCHASED POWER	\$1,045.5	\$1,045.5
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$49.1	\$49.1
PAYROLL	\$2,984.3	\$2,984.3
OTHER O & M	\$3,969.3	\$3,969.3
OTHER A & G	\$1,280.0	\$1,280.0
G.O. PRORATIONS	\$5,897.4	\$5,897.4
PAYROLL TAXES	\$214.3	\$214.3
AD VALOREM TAXES	\$1,933.6	\$1,933.6
UNCOLLECTIBLES	\$31.2	\$37.8
FRANCHISE TAX & BUS LIC. FEES	\$499.9	\$605.0
AMORTIZATION OF INTANGIBLES	\$186.3	\$186.3
INTEREST EXPENSE	\$5,195.2	\$5,195.2
NON-DEDUCTIBLE MEALS	(\$24.9)	(\$24.9)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$157.0)	(\$157.0)
TOTAL DEDUCTIONS	<u>\$46,145.6</u>	<u>\$46,257.2</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$20,139.4	\$20,139.4
NET STATE TAXABLE INCOME	(\$11,273.0)	\$187.2
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$996.5)</u>	<u>\$16.5</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$8,249.6	\$8,249.6
STATE INCOME TAX	(\$996.5)	\$16.5
NET FEDERAL TAXABLE INCOME	\$1,613.4	\$12,060.5
FEDERAL INCOME TAX @ 21.00%	\$338.8	\$2,532.7
CURRENT FEDERAL INCOME TAX	<u>\$338.8</u>	<u>\$2,532.7</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$855.8)</u>	<u>(\$855.8)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$517.0)</u>	<u>\$1,676.9</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$1,513.5)</b></u>	<u><b>\$1,693.5</b></u>

**APPENDIX C**

**Page 4**

CALIFORNIA WATER SERVICE COMPANY

**BEAR GULCH DISTRICT**

		<b>2023 Test Year</b>		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	9,460	762	0
	3/4"	205	3	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	3,982	385	0
	Fire Sprinkler w/ 1"	695	0	0
	1-1/2"	1,948	181	0
	2"	621	259	0
	Fire Sprinkler w/ 2"	0	0	0
	3"	12	28	0
	4"	5	15	0
	6"	2	8	0
	8"	0	0	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
	<b>TOTAL</b>	<b>16,929</b>	<b>1,642</b>	<b>0</b>

ADOPTED SERVICES AND SALES:

		<b>2023 Test Year</b>		
			<b>Avg Use</b>	
		<b>Avg Services</b>	<b>Use (KCCF)</b>	<b>(CCF/SV/MO)</b>
<b>METERED:</b>				
	RESIDENTIAL	16,929	4,088.3	20.1
	BUSINESS	1,204	445.9	30.9
	MULTIPLE FAMILY	252	119.9	39.7
	INDUSTRIAL	1	0.8	62.7
	PUBLIC AUTHORITY	147	145.7	82.5
	OTHER	39	11.1	23.8
	IRRIGATION	-	-	-
	RECYCLED	-	-	-
	<b>SUB-TOTAL</b>	<b>18,571</b>	<b>4,811.6</b>	
	<b>GROWTH %</b>	<b>0.04%</b>		
<b>NON-METERED:</b>				
	RESIDENTIAL FLAT	-	-	
	FIRE PROT (PUBLIC/PRIVATE)	418	-	
	<b>TOTAL</b>	<b>18,989</b>	<b>4,811.6</b>	
UNACCOUNTED-FOR WATER	5.51%		280.8	
<b>TOTAL PRODUCTION (KCCF)</b>			<b>5,092.4</b>	

**APPENDIX C****Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
BEAR GULCH DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

**Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	153.4	28.0	6.0	0.0	5.9	0.3	0.0	193.7
February	138.5	28.6	8.5	0.0	6.7	0.5	0.0	182.7
March	179.8	31.0	8.3	0.0	6.7	0.6	0.0	226.5
April	182.8	29.7	9.1	0.0	5.9	0.6	0.0	228.1
May	284.0	34.2	9.3	0.1	10.7	0.4	0.0	338.7
June	435.5	42.1	11.1	0.1	16.0	0.7	0.0	505.4
July	502.0	44.6	11.8	0.1	19.8	0.9	0.0	579.3
August	557.1	47.2	12.1	0.1	20.1	2.1	0.0	638.7
September	513.1	46.0	12.0	0.1	17.9	1.3	0.0	590.5
October	467.0	41.8	11.1	0.1	15.3	1.2	0.0	536.6
November	386.0	38.2	10.3	0.1	12.0	1.4	0.0	448.0
December	289.1	34.4	10.1	0.0	8.7	1.0	0.0	343.4
	4,088.3	445.9	119.9	0.8	145.7	11.1	0.0	4,811.6

**APPENDIX C****Page 6****CALIFORNIA WATER SERVICE COMPANY  
BEAR GULCH DISTRICT  
ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	0.0	205.0	205.0	\$927.6	\$0.0	\$42.1
February	0.0	193.4	193.4	\$875.0	\$0.0	\$39.7
March	0.0	239.7	239.7	\$1,084.5	\$0.0	\$49.2
April	0.0	241.4	241.4	\$1,092.2	\$0.0	\$49.6
May	0.0	358.5	358.5	\$1,622.2	\$0.0	\$73.6
June	0.0	534.9	534.9	\$2,420.3	\$0.0	\$109.8
July	0.0	613.1	613.1	\$2,773.9	\$0.0	\$125.9
August	0.0	676.0	676.0	\$3,058.7	\$0.0	\$138.8
September	0.0	625.0	625.0	\$2,827.8	\$0.0	\$128.3
October	0.0	567.9	567.9	\$2,569.6	\$0.0	\$116.6
November	0.0	474.2	474.2	\$2,145.4	\$0.0	\$97.3
December	0.0	363.4	363.4	\$1,644.4	\$0.0	\$74.6
	0.0	5,092.4	5,092.4	\$23,041.5	\$0.0	\$1,045.5

**APPENDIX C****Page 7****CALIFORNIA WATER SERVICE COMPANY****BEAR GULCH DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$1,094.2	\$340.1	\$1,434.3	\$1,208.9	\$2,643.3
February	\$959.2	\$371.6	\$1,330.8	\$1,208.9	\$2,539.7
March	\$1,330.1	\$393.4	\$1,723.5	\$1,208.9	\$2,932.4
April	\$1,335.2	\$382.2	\$1,717.4	\$1,208.9	\$2,926.3
May	\$2,235.8	\$462.3	\$2,698.1	\$1,208.9	\$3,907.1
June	\$3,743.5	\$586.3	\$4,329.8	\$1,208.9	\$5,538.7
July	\$4,453.5	\$647.1	\$5,100.7	\$1,208.9	\$6,309.6
August	\$5,037.4	\$683.5	\$5,720.9	\$1,208.9	\$6,929.8
September	\$4,563.1	\$652.7	\$5,215.9	\$1,208.9	\$6,424.8
October	\$4,095.1	\$585.1	\$4,680.2	\$1,208.9	\$5,889.2
November	\$3,256.0	\$523.4	\$3,779.5	\$1,208.9	\$4,988.4
December	\$2,317.4	\$456.5	\$2,773.9	\$1,208.9	\$3,982.9
TOTAL	\$34,420.6	\$6,084.3	\$40,504.9	\$14,507.1	\$55,012.0

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$1,228.7	\$381.9	\$1,610.6	\$1,758.3	\$3,369.0
February	\$1,077.1	\$417.3	\$1,494.4	\$1,758.3	\$3,252.7
March	\$1,493.6	\$441.7	\$1,935.3	\$1,758.3	\$3,693.6
April	\$1,499.3	\$429.2	\$1,928.5	\$1,758.3	\$3,686.8
May	\$2,510.6	\$519.2	\$3,029.8	\$1,758.3	\$4,788.1
June	\$4,203.6	\$658.4	\$4,862.0	\$1,758.3	\$6,620.3
July	\$5,001.0	\$726.7	\$5,727.6	\$1,758.3	\$7,485.9
August	\$5,656.6	\$767.5	\$6,424.1	\$1,758.3	\$8,182.4
September	\$5,124.0	\$732.9	\$5,857.0	\$1,758.3	\$7,615.3
October	\$4,598.5	\$657.0	\$5,255.5	\$1,758.3	\$7,013.8
November	\$3,656.3	\$587.8	\$4,244.0	\$1,758.3	\$6,002.4
December	\$2,602.3	\$512.6	\$3,114.9	\$1,758.3	\$4,873.2
TOTAL	\$38,651.6	\$6,832.2	\$45,483.8	\$21,099.8	\$66,583.6

**APPENDIX C**

**Page 8**

**CALIFORNIA WATER SERVICE COMPANY  
BEAR GULCH DISTRICT  
ADOPTED VARIABLE COSTS**

<b>PURCHASED WATER</b>	Unit Cost	<u><b>2023</b></u>
<u><b>POTABLE</b></u>		
Total Potable Purchase - Ccf. (From District)		4,945,984
Total Potable Purchase - AF		11,354
 <b>SAN FRANCISCO PUBLIC UTILITIES COMMISSION</b>		
BASIC COST \$	\$ 4.10	\$ 20,278,534 Variable
 SFWD Service Charges -Monthly, BAWSCA Surcharge \$		\$ 2,763,003 Fixed
 <u><b>OVERALL</b></u>		
TOTAL PURCHASED WATER (\$ in '000)		<u><u>\$ 23,041.5</u></u>

**APPENDIX C**

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**CALIFORNIA WATER SERVICE COMPANY  
BEAR GULCH DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**2023**PURCHASED POWER**

Total Production ( KCCF )	5,092.4	
Kwh / KCCF	1,207.5	
Total calculated KWH	6,148,873	
Unit Cost (\$/ KWH)	0.17	Variable
Power Cost (\$)	\$1,045,470	

TOTAL PURCHASED POWER (\$ in '000)

---

**\$1,045.5**

---

**CHEMICALS**

Total Production ( KCCF )	146.4
ADOPTED CHEMICAL (\$ in '1000)	\$49.1

Adopted Unit Cost

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**\$0.3353**

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**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0

TOTAL PUMP TAX EXPENSE (\$ in '000)

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**\$0.0**

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**APPENDIX C**

**Page 10**

CALIFORNIA WATER SERVICE COMPANY

**BEAR GULCH DISTRICT**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.05674% 0.05674%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	99.94326% 99.94326%
	FRANCHISE TAX RATE	0.81873% 0.81873%
3	LOCAL FRANCHISE ( % * LINE 2 )	0.81827% 0.81827%
	BUSINESS LICENSE RATE	0.08947% 0.08947%
4	BUSINESS LICENSE ( % * LINE 2 )	0.08942% 0.08942%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	0.96443% 0.96443%
6	1 - SUBTOTAL ( 100% - LINE 5 )	99.03557% 99.03557%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.75474%
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.95897%
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.67815% 0.96443%
10	NET AFTER TAXES ( 1 - LINE 9 )	71.32185% 99.03557%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.40209 1.00974</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.00974	0.47054
EQUITY	53.40%	With income Taxes	1.40209	0.74872
TOTAL	100.00%		Adj. Net to Gross	<b>1.21926</b>

**APPENDIX C**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**BEAR GULCH DISTRICT**

**Typical Monthly Residential Bill for Metered Customers for 2023**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$59.21	\$52.04	-\$7.17	-12.1%	
10	\$89.93	\$87.06	-\$2.87	-3.2%	
<b>11</b>	<b>\$96.08</b>	<b>\$95.30</b>	<b>-\$0.78</b>	<b>-0.8%</b>	<b>(3)</b>
15	\$125.26	\$128.25	\$2.99	2.4%	
20	\$163.66	\$173.56	\$9.90	6.0%	
21	\$171.34	\$183.86	\$12.51	7.3%	
22	\$179.02	\$194.15	\$15.13	8.5%	
25	\$202.06	\$225.04	\$22.98	11.4%	
30	\$244.30	\$276.52	\$32.22	13.2%	
35	\$301.90	\$328.00	\$26.10	8.6%	
40	\$359.50	\$405.21	\$45.71	12.7%	
45	\$417.09	\$482.41	\$65.31	15.7%	
50	\$474.69	\$559.61	\$84.92	17.9%	
55	\$532.29	\$636.81	\$104.52	19.6%	

**Metered Quantity Rates**

Tier 1	\$6.1442	\$2.0655	-\$4.08	-66.4%
Tier 2	\$7.6801	\$8.2386	\$0.56	7.3%
Tier 3	\$11.5195	\$10.2963	-\$1.22	-10.6%
Tier 4		\$15.4405	\$15.44	

<b>Service Charge (5/8")</b>	\$28.49	\$41.71	\$13.22	46.4%	<b>(4)</b>
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**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.  
(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills  
(3) Monthly median usage  
(4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	12	\$6.1442	6	\$2.0655
Tier 2	17	\$7.6801	12	\$8.2386
Tier 3	29	\$11.5195	17	\$10.2963
Tier 4			35	\$15.4405
Svc Charge	5/8"	\$28.49	5/8"	\$41.71
CAP Svc Charge		\$14.25		\$20.86

**APPENDIX D**

**Page 1**

CALIFORNIA WATER SERVICE COMPANY

**DIXON DISTRICT**

**SUMMARY OF EARNINGS AND RATE OF RETURN**

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$3,842.3	<b>\$6,635.3</b>	\$6,889.4	\$7,133.8
% Increase		<b>72.7%</b>	3.8%	3.5%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$163.7	<b>\$163.7</b>	\$171.7	\$176.3
PURCHASED CHEMICALS	\$11.3	<b>\$11.3</b>	\$11.6	\$12.0
PAYROLL -- DISTRICT	\$636.9	<b>\$636.9</b>	\$657.9	\$673.0
UNCOLLECTIBLES	\$10.5	<b>\$18.2</b>	\$18.9	\$19.6
CONSERVATION	\$40.8	<b>\$40.8</b>	\$42.9	\$42.9
OTHER OPER. AND MAINT. (O&M)	\$632.9	<b>\$632.9</b>	\$648.1	\$664.6
BENEFITS	\$210.7	<b>\$210.7</b>	\$227.5	\$244.4
OTHER ADMIN. AND GEN. EXP. (A&G)	\$631.2	<b>\$631.2</b>	\$631.6	\$632.8
TOTAL O&M, A&G, & MISC. EXP.	\$2,338.0	<b>\$2,345.7</b>	<b>\$2,410.3</b>	<b>\$2,465.5</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$261.1	<b>\$261.1</b>	\$261.8	\$262.4
BUSINESS LICENSE FEES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$45.8	<b>\$45.8</b>	\$47.3	\$48.3
TOTAL GENERAL TAXES	\$306.8	<b>\$306.8</b>	\$309.0	\$310.8
DEPRECIATION AND AMORTIZATION	\$1,005.6	<b>\$1,005.6</b>	\$1,090.3	\$1,174.9
Depreciation	\$1,005.2	<b>\$1,005.2</b>	\$1,046.5	\$1,087.9
Amortization of Intangibles	\$0.5	<b>\$0.5</b>	\$43.8	\$87.1
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$284.5	<b>\$284.5</b>	\$293.4	\$299.9
BENEFITS	\$92.5	<b>\$92.5</b>	\$99.9	\$107.3
AD VAL., BUS. LIC., FRANCHISE	\$14.5	<b>\$14.5</b>	\$14.7	\$14.9
PAYROLL TAXES	\$24.8	<b>\$24.8</b>	\$25.5	\$26.1
DEPRECIATION AND AMORTIZATION	\$116.1	<b>\$116.1</b>	\$114.0	\$111.9
OTHER PRORATED EXPENSES	\$336.2	<b>\$336.2</b>	\$347.8	\$361.2
TOTAL CSS/GO PRORATED EXPENSES	\$868.7	<b>\$868.7</b>	\$895.5	\$921.4
SUB-TOTAL - OPERATING EXPENSES	\$4,519.2	<b>\$4,526.8</b>	\$4,705.0	\$4,872.5
TOTAL INCOME TAXES	(\$432.5)	<b>\$346.9</b>	\$364.2	\$382.6
TOTAL OPERATING EXPENSES	\$4,086.7	<b>\$4,873.7</b>	\$5,069.3	\$5,255.1
NET OPERATING REVENUE	(\$244.3)	<b>\$1,761.5</b>	\$1,820.1	\$1,878.7
DEPRECIATED RATE BASE	\$23,550.1	<b>\$23,550.1</b>	\$24,333.2	\$25,116.4
RATE OF RETURN	-1.04%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX D****Page 2****CALIFORNIA WATER SERVICE COMPANY****DIXON DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$36,272.9	\$38,036.2	\$39,799.4
WTD. AVG. DEPRECIATION RESERVE	(\$9,354.9)	(\$10,312.9)	(\$11,270.8)
MATERIALS AND SUPPLIES	\$74.0	\$74.0	\$74.0
TANK PAINTING	\$0.0	\$196.6	\$393.3
WORKING CASH - LEAD - LAG	\$407.3	\$428.3	\$449.4
WORKING CASH - W / H EMPLOYEES	(\$2.3)	(\$2.3)	(\$2.3)
ADVANCES FOR CONSTRUCTION	(\$2,205.7)	(\$2,442.6)	(\$2,679.4)
CONTRIBUTIONS	(\$272.5)	(\$260.6)	(\$248.7)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$438.1)	(\$464.2)	(\$490.3)
DEFERRED TAXES	(\$1,777.5)	(\$1,844.7)	(\$1,911.9)
UNAMORT. I.T.C.	(\$4.1)	(\$3.6)	(\$3.1)
PRORATED G.O. RATE BASE	\$842.6	\$919.5	\$996.3
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$8.5	\$9.4	\$10.4
<b>WTG. AVG. RATE BASE</b>	<b>\$23,550.1</b>	<b>\$24,333.2</b>	<b>\$25,116.4</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$1,005.6	\$1,090.3	\$1,174.9
AD VALOREM TAXES	\$261.1	\$261.8	\$262.4
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$346.9	\$364.2	\$382.6
NET OPERATING REVENUE	\$1,761.5	\$1,820.1	\$1,878.7

**APPENDIX D****Page 3****CALIFORNIA WATER SERVICE COMPANY****DIXON DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$3,842.3	\$6,635.3
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$163.7	\$163.7
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$11.3	\$11.3
PAYROLL	\$636.9	\$636.9
OTHER O & M	\$673.7	\$673.7
OTHER A & G	\$841.8	\$841.8
G.O. PRORATIONS	\$756.3	\$756.3
PAYROLL TAXES	\$45.8	\$45.8
AD VALOREM TAXES	\$261.1	\$261.1
UNCOLLECTIBLES	\$10.5	\$18.2
FRANCHISE TAX & BUS LIC. FEES	\$0.0	\$0.0
AMORTIZATION OF INTANGIBLES	\$0.5	\$0.5
INTEREST EXPENSE	\$592.9	\$592.9
NON-DEDUCTIBLE MEALS	(\$4.8)	(\$4.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$14.2)	(\$14.2)
TOTAL DEDUCTIONS	<u>\$3,975.5</u>	<u>\$3,983.2</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$1,672.5	\$1,672.5
NET STATE TAXABLE INCOME	(\$1,805.7)	\$979.6
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$159.6)</u>	<u>\$86.6</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$1,117.5	\$1,117.5
STATE INCOME TAX	(\$159.6)	\$86.6
NET FEDERAL TAXABLE INCOME	(\$1,091.1)	\$1,448.0
FEDERAL INCOME TAX @ 21.00%	(\$229.1)	\$304.1
CURRENT FEDERAL INCOME TAX	<u>(\$229.1)</u>	<u>\$304.1</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$43.8)</u>	<u>(\$43.8)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$272.9)</u>	<u>\$260.3</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$432.5)</b></u>	<u><b>\$346.9</b></u>

# APPENDIX D

## Page 4

### CALIFORNIA WATER SERVICE COMPANY DIXON DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	2,339	96	0
	3/4"	0	0	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	301	52	0
	Fire Sprinkler w/ 1"	266	0	0
	1-1/2"	0	22	0
	2"	0	35	0
	Fire Sprinkler w/ 2"	0	0	0
	3"	0	8	0
	4"	0	2	0
	6"	0	0	0
	8"	0	0	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
TOTAL		2,906	216	0

#### ADOPTED SERVICES AND SALES:

		2023 Test Year	
		Avg Services	Avg Use
		Use (KCCF)	(CCF/SV/MO)
METERED:			
RESIDENTIAL	2,906	342.6	9.8
BUSINESS	153	32.1	17.5
MULTIPLE FAMILY	28	36.8	111.3
INDUSTRIAL	3	0.1	2.7
PUBLIC AUTHORITY	33	16.0	41.0
OTHER	-	-	-
IRRIGATION	-	-	-
RECYCLED	-	-	-
SUB-TOTAL		3,122	427.7
GROWTH %		1.12%	
NON-METERED:			
RESIDENTIAL FLAT	-	-	
FIRE PROT (PUBLIC/PRIVATE)	41	-	
TOTAL		3,163	427.7
UNACCOUNTED-FOR WATER	21.19%	115.0	
TOTAL PRODUCTION (KCCF)		542.6	

**APPENDIX D****Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
DIXON DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

**Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	18.7	1.8	2.5	0.0	1.0	0.0	0.0	24.0
February	17.6	1.6	2.5	0.0	0.9	0.0	0.0	22.6
March	18.6	2.0	2.2	0.0	1.2	0.0	0.0	24.0
April	20.2	1.9	2.6	0.0	1.1	0.0	0.0	25.7
May	27.1	2.2	2.3	0.0	0.8	0.0	0.0	32.4
June	35.1	3.3	3.0	0.0	1.5	0.0	0.0	43.0
July	40.0	3.5	4.5	0.0	1.4	0.0	0.0	49.5
August	40.8	3.8	3.9	0.0	1.5	0.0	0.0	49.9
September	38.3	3.5	3.9	0.0	1.6	0.0	0.0	47.4
October	32.7	3.1	3.3	0.0	1.6	0.0	0.0	40.7
November	29.1	3.0	3.3	0.0	2.0	0.0	0.0	37.3
December	24.4	2.3	2.9	0.0	1.4	0.0	0.0	31.0
	342.6	32.1	36.8	0.1	16.0	0.0	0.0	427.7

**APPENDIX D****Page 6****CALIFORNIA WATER SERVICE COMPANY****DIXON DISTRICT****ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	30.5	0.0	30.5	\$0.0	\$0.0	\$9.2
February	28.7	0.0	28.7	\$0.0	\$0.0	\$8.7
March	30.4	0.0	30.4	\$0.0	\$0.0	\$9.2
April	32.6	0.0	32.6	\$0.0	\$0.0	\$9.8
May	41.2	0.0	41.2	\$0.0	\$0.0	\$12.4
June	54.5	0.0	54.5	\$0.0	\$0.0	\$16.5
July	62.8	0.0	62.8	\$0.0	\$0.0	\$19.0
August	63.4	0.0	63.4	\$0.0	\$0.0	\$19.1
September	60.2	0.0	60.2	\$0.0	\$0.0	\$18.2
October	51.7	0.0	51.7	\$0.0	\$0.0	\$15.6
November	47.3	0.0	47.3	\$0.0	\$0.0	\$14.3
December	39.4	0.0	39.4	\$0.0	\$0.0	\$11.9
	542.6	0.0	542.6	\$0.0	\$0.0	\$163.7



**APPENDIX D****Page 7****CALIFORNIA WATER SERVICE COMPANY****DIXON DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$93.4	\$34.7	\$128.1	\$263.7	\$391.8
February	\$87.4	\$32.6	\$120.0	\$263.7	\$383.7
March	\$92.5	\$34.9	\$127.5	\$263.7	\$391.2
April	\$101.4	\$35.7	\$137.2	\$263.7	\$400.9
May	\$139.8	\$37.1	\$176.9	\$263.7	\$440.6
June	\$189.0	\$53.0	\$242.0	\$263.7	\$505.7
July	\$220.6	\$61.3	\$281.9	\$263.7	\$545.6
August	\$226.1	\$60.9	\$287.0	\$263.7	\$550.6
September	\$209.9	\$67.7	\$277.6	\$263.7	\$541.3
October	\$174.5	\$53.1	\$227.6	\$263.7	\$491.3
November	\$152.6	\$55.5	\$208.0	\$263.7	\$471.7
December	\$125.3	\$43.8	\$169.2	\$263.7	\$432.8
TOTAL	\$1,812.6	\$570.3	\$2,382.9	\$3,164.2	\$5,547.1

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$99.9	\$37.0	\$137.0	\$340.7	\$477.6
February	\$93.4	\$34.8	\$128.3	\$340.7	\$468.9
March	\$98.9	\$37.3	\$136.3	\$340.7	\$476.9
April	\$108.4	\$38.2	\$146.6	\$340.7	\$487.3
May	\$149.4	\$39.7	\$189.1	\$340.7	\$529.8
June	\$202.1	\$56.6	\$258.8	\$340.7	\$599.4
July	\$235.9	\$65.5	\$301.4	\$340.7	\$642.0
August	\$241.7	\$65.1	\$306.8	\$340.7	\$647.4
September	\$224.4	\$72.3	\$296.7	\$340.7	\$637.4
October	\$186.6	\$56.7	\$243.3	\$340.7	\$584.0
November	\$163.1	\$59.3	\$222.4	\$340.7	\$563.0
December	\$134.0	\$46.8	\$180.8	\$340.7	\$521.5
TOTAL	\$1,938.0	\$609.4	\$2,547.5	\$4,087.8	\$6,635.3

APPENDIX D

Page 8

CALIFORNIA WATER SERVICE COMPANY  
DIXON DISTRICT  
ADOPTED VARIABLE COSTS

PURCHASED WATER

Unit Cost      2023

N/A

OVERALL

TOTAL PURCHASED WATER (\$ in '000)

\$	-
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**APPENDIX D**

**Page 9**

**CALIFORNIA WATER SERVICE COMPANY  
DIXON DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**

2023

**PURCHASED POWER**

Total Production ( KCCF )	542.6	
Kwh / KCCF	1,568.2	
Total calculated KWH	850,961	
Unit Cost (\$/ KWH)	0.19	Variable
Power Cost (\$)	\$163,710	
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$163.7</u></u>	

**CHEMICALS**

Total Production ( KCCF )	542.6
ADOPTED CHEMICAL (\$ in '1000)	\$11.3
Adopted Unit Cost	<u><u>\$0.0209</u></u>

**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>

**APPENDIX D**  
**Page 10**  
**CALIFORNIA WATER SERVICE COMPANY**  
**DIXON DISTRICT**  
**NET-TO-GROSS MULTIPLIER**  
**( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.19007%	0.19007%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.80993%	99.80993%
FRANCHISE TAX RATE	0.00000%	0.00000%
3 LOCAL FRANCHISE ( % * LINE 2 )	0.00000%	0.00000%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	0.19007%	0.19007%
6 1 - SUBTOTAL ( 100% - LINE 5 )	99.80993%	99.80993%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.82320%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	19.10721%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.12048%	0.19007%
10 NET AFTER TAXES ( 1 - LINE 9 )	71.87952%	99.80993%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.39122</b>	<b>1.00190</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.00190	0.46689
EQUITY	53.40%	With income Taxes	1.39122	0.74291
TOTAL	100.00%			
			Adj. Net to Gross	<b>1.20980</b>

APPENDIX D  
PAGE 11  
CALIFORNIA WATER SERVICE COMPANY  
DIXON DISTRICT

**Typical Monthly Residential Bill for Metered Customers for 2023**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$53.15	\$57.52	\$4.37	8.2%	
<b>9</b>	<b>\$73.21</b>	<b>\$80.83</b>	<b>\$7.62</b>	<b>10.4%</b>	<b>(3)</b>
10	\$79.11	\$88.00	\$8.89	11.2%	
11	\$85.01	\$95.17	\$10.17	12.0%	
12	\$90.90	\$102.34	\$11.44	12.6%	
15	\$108.60	\$127.44	\$18.84	17.4%	
20	\$152.78	\$181.19	\$28.41	18.6%	
25	\$196.97	\$248.37	\$51.41	26.1%	
30	\$241.15	\$315.55	\$74.40	30.9%	
35	\$285.34	\$382.73	\$97.39	34.1%	
40	\$329.52	\$449.91	\$120.39	36.5%	
45	\$373.71	\$517.09	\$143.38	38.4%	
50	\$417.89	\$584.27	\$166.38	39.8%	

**Metered Quantity Rates**

Tier 1	\$4.7216	\$1.8013	-\$2.92	-61.8%
Tier 2	\$5.8975	\$7.1711	\$1.27	21.6%
Tier 3	\$8.8371	\$8.9611	\$0.12	1.4%
Tier 4	\$0.0000	\$13.4359	\$13.44	

**Service Charge (5/8")**      \$29.54      \$48.51      \$18.97      64.2%      (4)

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.
- (2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills
- (3) Monthly median usage
- (4) Metered comparison based on 5/8 x 3/4 inch service
- (5) Rates generated on this table include a subsidy from the Rate Support Fund.

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	8	\$4.7216	6	\$1.8013
Tier 2	7	\$5.8975	7	\$7.1711
Tier 3	15	\$8.8371	5	\$8.9611
Tier 4			18	\$13.4359
Svc Charge	5/8"	\$29.54	5/8"	\$48.51
CAP Svc Charge		\$14.77		\$24.26

**APPENDIX E**  
**Page 1**  
**CALIFORNIA WATER SERVICE COMPANY**  
**EAST LOS ANGELES DISTRICT**  
**SUMMARY OF EARNINGS AND RATE OF RETURN**  
(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$37,179.2	<b>\$42,951.5</b>	\$44,251.8	\$45,523.1
% Increase		<b>15.5%</b>	3.0%	2.9%
OPERATING EXPENSES				
PURCHASED WATER	\$4,172.3	<b>\$4,172.3</b>	\$4,130.1	\$4,088.5
PUMP TAXES	\$3,996.9	<b>\$3,996.9</b>	\$3,954.4	\$3,912.4
PURCHASED POWER	\$1,502.1	<b>\$1,502.1</b>	\$1,514.9	\$1,555.5
PURCHASED CHEMICALS	\$211.5	<b>\$211.5</b>	\$214.6	\$217.9
PAYROLL -- DISTRICT	\$3,816.3	<b>\$3,816.3</b>	\$3,942.2	\$4,032.9
UNCOLLECTIBLES	\$60.9	<b>\$70.3</b>	\$72.4	\$74.5
CONSERVATION	\$407.1	<b>\$407.1</b>	\$428.0	\$428.0
OTHER OPER. AND MAINT. (O&M)	\$3,192.4	<b>\$3,192.4</b>	\$3,252.9	\$3,310.5
BENEFITS	\$1,273.2	<b>\$1,273.2</b>	\$1,375.0	\$1,476.8
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$161.3)	<b>(\$161.3)</b>	(\$170.1)	(\$174.2)
TOTAL O&M, A&G, & MISC. EXP.	\$18,471.4	<b>\$18,480.8</b>	<b>\$18,714.4</b>	<b>\$18,922.8</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,428.4	<b>\$1,428.4</b>	\$1,483.2	\$1,538.0
BUSINESS LICENSE FEES	\$2.3	<b>\$2.3</b>	\$2.3	\$2.3
LOCAL FRANCHISE TAXES	\$507.9	<b>\$586.8</b>	\$604.5	\$621.9
PAYROLL TAXES	\$273.5	<b>\$273.5</b>	\$282.5	\$289.0
TOTAL GENERAL TAXES	\$2,212.1	<b>\$2,291.0</b>	\$2,372.6	\$2,451.2
DEPRECIATION AND AMORTIZATION	\$4,861.5	<b>\$4,861.5</b>	\$5,097.5	\$5,333.6
Depreciation	\$4,857.6	<b>\$4,857.6</b>	\$5,093.7	\$5,329.8
Amortization of Intangibles	\$3.9	<b>\$3.9</b>	\$3.8	\$3.8
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$1,940.1	<b>\$1,940.1</b>	\$2,001.1	\$2,045.0
BENEFITS	\$631.1	<b>\$631.1</b>	\$681.6	\$732.0
AD VAL., BUS. LIC., FRANCHISE	\$99.2	<b>\$99.2</b>	\$100.5	\$101.8
PAYROLL TAXES	\$169.1	<b>\$169.1</b>	\$174.2	\$177.9
DEPRECIATION AND AMORTIZATION	\$792.0	<b>\$792.0</b>	\$777.7	\$763.3
OTHER PRORATED EXPENSES	\$2,292.4	<b>\$2,292.4</b>	\$2,371.5	\$2,463.1
TOTAL CSS/GO PRORATED EXPENSES	\$5,923.9	<b>\$5,923.9</b>	\$6,106.5	\$6,283.2
SUB-TOTAL - OPERATING EXPENSES	\$31,468.9	<b>\$31,557.2</b>	\$32,291.1	\$32,990.8
TOTAL INCOME TAXES	(\$192.1)	<b>\$1,398.5</b>	\$1,505.1	\$1,616.7
TOTAL OPERATING EXPENSES	\$31,276.8	<b>\$32,955.7</b>	\$33,796.2	\$34,607.5
NET OPERATING REVENUE	\$5,902.4	<b>\$9,995.8</b>	\$10,455.7	\$10,915.6
DEPRECIATED RATE BASE	\$133,633.3	<b>\$133,633.3</b>	\$139,781.6	\$145,929.8
RATE OF RETURN	4.42%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX E****Page 2****CALIFORNIA WATER SERVICE COMPANY  
EAST LOS ANGELES DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$218,885.1	\$230,517.7	\$242,150.3
WTD. AVG. DEPRECIATION RESERVE	(\$64,190.8)	(\$69,473.7)	(\$74,756.6)
MATERIALS AND SUPPLIES	\$424.6	\$424.6	\$424.6
TANK PAINTING	\$1,724.6	\$1,371.4	\$1,018.2
WORKING CASH - LEAD - LAG	\$1,584.5	\$1,628.6	\$1,672.6
WORKING CASH - W / H EMPLOYEES	(\$15.8)	(\$15.8)	(\$15.8)
ADVANCES FOR CONSTRUCTION	(\$33.6)	(\$26.0)	(\$18.3)
CONTRIBUTIONS	(\$14,484.5)	(\$14,709.4)	(\$14,934.4)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$511.2)	(\$542.1)	(\$573.1)
DEFERRED TAXES	(\$15,821.5)	(\$16,075.1)	(\$16,328.8)
UNAMORT. I.T.C.	(\$33.1)	(\$27.3)	(\$21.4)
PRORATED G.O. RATE BASE	\$5,746.3	\$6,270.2	\$6,794.1
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$358.8	\$438.6	\$518.5
<b>WTG. AVG. RATE BASE</b>	<b>\$133,633.3</b>	<b>\$139,781.6</b>	<b>\$145,929.8</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$4,861.5	\$5,097.5	\$5,333.6
AD VALOREM TAXES	\$1,428.4	\$1,483.2	\$1,538.0
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,398.5	\$1,505.1	\$1,616.7
NET OPERATING REVENUE	\$9,995.8	\$10,455.7	\$10,915.6

**APPENDIX E****Page 3****CALIFORNIA WATER SERVICE COMPANY****EAST LOS ANGELES DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$37,179.2	\$42,951.5
EXPENSES		
PURCHASED WATER	\$4,172.3	\$4,172.3
PURCHASED POWER	\$1,502.1	\$1,502.1
PUMP TAXES	\$3,996.9	\$3,996.9
CHEMICALS	\$211.5	\$211.5
PAYROLL	\$3,816.3	\$3,816.3
OTHER O & M	\$3,599.5	\$3,599.5
OTHER A & G	\$1,111.9	\$1,111.9
G.O. PRORATIONS	\$5,157.4	\$5,157.4
PAYROLL TAXES	\$273.5	\$273.5
AD VALOREM TAXES	\$1,428.4	\$1,428.4
UNCOLLECTIBLES	\$60.9	\$70.3
FRANCHISE TAX & BUS LIC. FEES	\$510.2	\$589.1
AMORTIZATION OF INTANGIBLES	\$3.9	\$3.9
INTEREST EXPENSE	\$3,338.8	\$3,338.8
NON-DEDUCTIBLE MEALS	(\$24.3)	(\$24.3)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$145.3)	(\$145.3)
TOTAL DEDUCTIONS	<u>\$29,014.2</u>	<u>\$29,102.5</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$10,098.6	\$10,098.6
NET STATE TAXABLE INCOME	(\$1,933.5)	\$3,750.4
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$170.9)</u>	<u>\$331.5</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$5,624.0	\$5,624.0
STATE INCOME TAX	(\$170.9)	\$331.5
NET FEDERAL TAXABLE INCOME	\$2,712.0	\$7,893.5
FEDERAL INCOME TAX @ 21.00%	\$569.5	\$1,657.6
CURRENT FEDERAL INCOME TAX	<u>\$569.5</u>	<u>\$1,657.6</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$590.7)</u>	<u>(\$590.7)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$21.2)</u>	<u>\$1,067.0</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$192.1)</b></u>	<u><b>\$1,398.5</b></u>



# APPENDIX E

## Page 4

### CALIFORNIA WATER SERVICE COMPANY EAST LOS ANGELES DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	19,253	2,794	0
	3/4"	0	0	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	1,111	1,790	0
	Fire Sprinkler w/ 1"	57	0	0
	1-1/2"	4	351	0
	2"	5	672	2
	Fire Sprinkler w/ 2"	0	0	0
	3"	0	101	0
	4"	0	42	0
	6"	0	22	0
	8"	0	1	0
	10"	0	3	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
TOTAL		20,430	5,775	2

#### ADOPTED SERVICES AND SALES:

		2023 Test Year		
			Avg Use	
		Avg Services	Use (KCCF)	(CCF/SV/MO)
METERED:				
	RESIDENTIAL	20,430	2,635.4	10.7
	BUSINESS	4,568	1,742.8	31.8
	MULTIPLE FAMILY	739	342.7	38.7
	INDUSTRIAL	98	283.6	241.2
	PUBLIC AUTHORITY	358	441.9	102.9
	OTHER	13	3.1	19.6
	IRRIGATION	-	-	-
	RECYCLED	2	16.0	666.0
SUB-TOTAL		26,208	5,465.5	
GROWTH %		0.07%		
NON-METERED:				
	RESIDENTIAL FLAT	-	-	
	FIRE PROT (PUBLIC/PRIVATE)	723	-	
TOTAL		26,931	5,465.5	
UNACCOUNTED-FOR WATER	3.97%		226.0	
TOTAL PRODUCTION (KCCF)			5,691.5	

**APPENDIX E****Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
EAST LOS ANGELES DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

Month	Test Year 2023							Total
	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	
January	207.8	143.2	27.9	26.6	30.5	-0.9	0.8	435.9
February	203.9	139.5	27.0	24.9	28.8	0.4	0.4	424.9
March	189.2	131.4	26.0	22.4	28.1	0.1	0.3	397.4
April	208.7	137.9	28.3	26.2	28.1	0.1	0.9	430.4
May	205.6	130.8	26.7	21.9	36.0	0.3	1.5	422.9
June	231.7	150.5	30.2	23.6	42.2	0.2	1.5	479.8
July	238.2	148.0	29.2	23.1	42.4	0.6	1.6	483.2
August	254.7	161.5	32.4	24.9	48.9	0.4	2.0	524.7
September	243.2	156.7	30.0	24.3	46.9	0.4	2.1	503.6
October	226.6	151.5	29.4	21.4	43.8	0.8	1.9	475.3
November	209.2	145.4	26.8	22.3	34.9	0.6	1.9	441.2
December	216.6	146.3	28.8	22.1	31.2	0.0	1.2	446.3
	2,635.4	1,742.8	342.7	283.6	441.9	3.1	16.0	5,465.5

**APPENDIX E****Page 6****CALIFORNIA WATER SERVICE COMPANY  
EAST LOS ANGELES DISTRICT  
ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	349.4	104.5	453.9	\$332.7	\$318.7	\$119.8
February	340.6	101.8	442.4	\$324.3	\$310.7	\$116.8
March	318.5	95.2	413.8	\$303.3	\$290.6	\$109.2
April	345.0	103.1	448.2	\$328.5	\$314.7	\$118.3
May	339.1	101.4	440.4	\$322.9	\$309.3	\$116.2
June	384.6	115.0	499.6	\$366.3	\$350.9	\$131.9
July	387.3	115.8	503.2	\$368.8	\$353.3	\$132.8
August	420.7	125.8	546.4	\$400.6	\$383.7	\$144.2
September	403.7	120.7	524.4	\$384.5	\$368.3	\$138.4
October	381.0	113.9	495.0	\$362.8	\$347.6	\$130.6
November	353.7	105.7	459.4	\$336.8	\$322.6	\$121.2
December	357.8	107.0	464.8	\$340.7	\$326.4	\$122.7
	<u>4,381.6</u>	<u>1,310.0</u>	<u>5,691.5</u>	<u>\$4,172.3</u>	<u>\$3,996.9</u>	<u>\$1,502.1</u>

**APPENDIX E****Page 7****CALIFORNIA WATER SERVICE COMPANY****EAST LOS ANGELES DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$956.4	\$1,082.5	\$2,038.9	\$969.6	\$3,008.5
February	\$937.2	\$1,048.8	\$1,985.9	\$969.6	\$2,955.6
March	\$862.9	\$987.3	\$1,850.2	\$969.6	\$2,819.8
April	\$960.8	\$1,051.4	\$2,012.2	\$969.6	\$2,981.8
May	\$943.5	\$1,026.2	\$1,969.8	\$969.6	\$2,939.4
June	\$1,075.2	\$1,171.1	\$2,246.2	\$969.6	\$3,215.9
July	\$1,108.0	\$1,155.7	\$2,263.8	\$969.6	\$3,233.4
August	\$1,191.7	\$1,273.7	\$2,465.4	\$969.6	\$3,435.0
September	\$1,133.3	\$1,227.1	\$2,360.4	\$969.6	\$3,330.0
October	\$1,049.3	\$1,169.0	\$2,218.4	\$969.6	\$3,188.0
November	\$961.3	\$1,090.2	\$2,051.5	\$969.6	\$3,021.2
December	\$1,000.1	\$1,080.9	\$2,081.0	\$969.6	\$3,050.6
TOTAL	\$12,179.7	\$13,363.9	\$25,543.6	\$11,635.6	\$37,179.2

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$987.3	\$1,117.4	\$2,104.7	\$1,381.9	\$3,486.6
February	\$967.4	\$1,082.6	\$2,050.0	\$1,381.9	\$3,432.0
March	\$890.8	\$1,019.1	\$1,909.9	\$1,381.9	\$3,291.8
April	\$991.8	\$1,085.3	\$2,077.1	\$1,381.9	\$3,459.1
May	\$974.0	\$1,059.3	\$2,033.4	\$1,381.9	\$3,415.3
June	\$1,109.9	\$1,208.8	\$2,318.7	\$1,381.9	\$3,700.7
July	\$1,143.8	\$1,193.0	\$2,336.8	\$1,381.9	\$3,718.8
August	\$1,230.2	\$1,314.8	\$2,544.9	\$1,381.9	\$3,926.9
September	\$1,169.9	\$1,266.7	\$2,436.6	\$1,381.9	\$3,818.5
October	\$1,083.2	\$1,206.7	\$2,290.0	\$1,381.9	\$3,671.9
November	\$992.4	\$1,125.4	\$2,117.7	\$1,381.9	\$3,499.7
December	\$1,032.4	\$1,115.8	\$2,148.2	\$1,381.9	\$3,530.1
TOTAL	\$12,573.1	\$13,794.9	\$26,368.0	\$16,583.4	\$42,951.4

**APPENDIX E****Page 8**

**CALIFORNIA WATER SERVICE COMPANY  
EAST LOS ANGELES DISTRICT  
ADOPTED VARIABLE COSTS**

**PURCHASED WATER**Unit Cost      **2023****POTABLE**

Total Potable Purchase - Ccf.      1,303,359

Total Potable Purchase - Acre Feet      2,992

**CENTRAL BASIN MUNICIPAL WATER DISTRICT (CBMWD)**

Non-Interruptible Cal Yr - AF -- Tier 1 Limit 17300 A.F.      2,992

Non-Interruptible Cal Yr - AF -- Tier 2      -

Non-Interruptible Quantity Charges (in \$'S) -- Tier 1      \$    1,313      \$   3,928,655      Variable

Non-Interruptible Quantity Charges (in \$'S) -- Tier 2      \$    1,355      \$            -

Add Meter Charges, Add CBWMD Capacity Reservation

Charges, Add Readiness to Service Charge (in \$'s)      \$    449,830      Fixed

Total charges      \$   4,378,485

Unpumped Rights Leased: Central Basin - Cerritos - AF      1,250

Cost per AF (\$)      \$        165      \$   (206,250)

Unpumped Rights Leased: Central Basin - Montebello

Land &amp; Water - AF      -

Cost per AF (\$)      \$            -      \$            -

Credit To Purchased Water From Leasing Unused Water

Rights (In \$'S)      \$   (206,250)

**RECYCLED****CENTRAL BASIN MUNICIPAL WATER DISTRICT**

Recycled Water (Acre Feet)      15

Recycled Water (Cost Per AF)      \$            4      Variable

Recycled Water      \$            60

**OVERALL**TOTAL PURCHASED WATER (\$ in '000)      \$    4,172.3

**APPENDIX E****Page 9****CALIFORNIA WATER SERVICE COMPANY  
EAST LOS ANGELES DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**2023**PURCHASED POWER**

Total Production ( KCCF )	5,691.5
Kwh / KCCF	1,669.0
Total calculated KWH	9,498,983
Unit Cost (\$/ KWH)	0.16 Variable
Power Cost (\$)	\$1,502,102
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$1,502.1</u></u>

**CHEMICALS**

Total Production ( KCCF )	4,381.6
ADOPTED CHEMICAL (\$ in '1000)	\$211.5
Adopted Unit Cost	<u><u>\$0.0483</u></u>

**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	10,058.8
UNIT COST - \$/ ACRE FEET	\$394.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$3,963,149.1
ANNUAL WATERMASTER SERVICE (\$)	\$33,771.4 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$3,996.9</u></u>

**APPENDIX E**  
**Page 10**  
**CALIFORNIA WATER SERVICE COMPANY**  
**EAST LOS ANGELES DISTRICT**  
**NET-TO-GROSS MULTIPLIER**  
**( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.16368%	0.16368%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.83632%	99.83632%
FRANCHISE TAX RATE	1.36612%	1.36612%
3 LOCAL FRANCHISE ( % * LINE 2 )	1.36388%	1.36388%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.52757%	1.52757%
6 1 - SUBTOTAL ( 100% - LINE 5 )	98.47243%	98.47243%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.70496%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.85117%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	29.08370%	1.52757%
10 NET AFTER TAXES ( 1 - LINE 9 )	70.91630%	98.47243%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.41011</b>	<b>1.01551</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.01551	0.47323
EQUITY	53.40%	With income Taxes	1.41011	0.75300
TOTAL	100.00%		Adj. Net to Gross	<b>1.22623</b>

APPENDIX E  
PAGE 11  
CALIFORNIA WATER SERVICE COMPANY  
EAST LOS ANGELES DISTRICT

**Typical Monthly Residential Bill for Metered Customers for 2023**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
0	\$22.74	\$32.97	\$10.23	45.0%	
5	\$43.70	\$41.60	-\$2.10	-4.8%	
<b>10</b>	<b>\$66.76</b>	<b>\$70.84</b>	<b>\$4.08</b>	<b>6.1%</b>	<b>(3)</b>
11	\$72.00	\$77.72	\$5.72	7.9%	
12	\$77.24	\$84.60	\$7.36	9.5%	
15	\$92.96	\$106.95	\$13.99	15.0%	
20	\$119.17	\$149.93	\$30.76	25.8%	
25	\$145.37	\$192.91	\$47.54	32.7%	
30	\$171.58	\$235.90	\$64.32	37.5%	
35	\$197.78	\$278.88	\$81.09	41.0%	
40	\$223.99	\$321.86	\$97.87	43.7%	
45	\$250.20	\$364.84	\$114.64	45.8%	
50	\$276.40	\$407.82	\$131.42	47.5%	
55	\$302.61	\$450.80	\$148.20	49.0%	
<b>Metered Quantity Rates</b>					
Tier 1	\$4.1919	\$1.7259	-\$2.47	-58.8%	
Tier 2	\$5.2411	\$6.8787	\$1.64	31.2%	
<b>Service Charge (5/8")</b>	<b>\$22.74</b>	<b>\$32.97</b>	<b>\$10.23</b>	<b>45.0%</b>	<b>(4)</b>

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.
- (2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills
- (3) Monthly median usage
- (4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	8	\$4.1919	6	\$1.7259
Tier 2		\$5.2411	8	\$6.8787
Tier 3			14	\$8.5963
Svc Charge	5/8"	\$22.74	5/8"	\$32.97
CAP Svc Charge		\$11.37		\$16.49



**APPENDIX F**

**Page 1**

CALIFORNIA WATER SERVICE COMPANY

**KERN RIVER VALLEY DISTRICT**

**SUMMARY OF EARNINGS AND RATE OF RETURN**

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$5,736.1	<b>\$7,912.0</b>	\$8,404.0	\$8,901.4
% Increase		<b>37.9%</b>	6.2%	5.9%
OPERATING EXPENSES				
PURCHASED WATER	\$11.3	<b>\$11.3</b>	\$11.3	\$11.3
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$283.5	<b>\$283.5</b>	\$283.2	\$290.8
PURCHASED CHEMICALS	\$96.8	<b>\$96.8</b>	\$99.2	\$101.8
PAYROLL -- DISTRICT	\$1,002.3	<b>\$1,002.3</b>	\$1,035.3	\$1,059.2
UNCOLLECTIBLES	\$87.1	<b>\$120.2</b>	\$127.7	\$135.2
CONSERVATION	\$46.3	<b>\$46.3</b>	\$47.8	\$47.8
OTHER OPER. AND MAINT. (O&M)	\$966.6	<b>\$966.6</b>	\$987.8	\$1,013.5
BENEFITS	\$331.5	<b>\$331.5</b>	\$358.0	\$384.6
OTHER ADMIN. AND GEN. EXP. (A&G)	\$209.5	<b>\$209.5</b>	\$211.8	\$216.8
TOTAL O&M, A&G, & MISC. EXP.	\$3,034.9	<b>\$3,067.9</b>	<b>\$3,162.3</b>	<b>\$3,261.0</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$238.5	<b>\$238.5</b>	\$264.3	\$290.1
BUSINESS LICENSE FEES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$49.4	<b>\$68.1</b>	\$72.4	\$76.7
PAYROLL TAXES	\$71.9	<b>\$71.9</b>	\$74.3	\$76.0
TOTAL GENERAL TAXES	\$359.9	<b>\$378.6</b>	\$411.0	\$442.8
DEPRECIATION AND AMORTIZATION	\$1,168.8	<b>\$1,168.8</b>	\$1,269.3	\$1,369.9
Depreciation	\$1,165.9	<b>\$1,165.9</b>	\$1,266.4	\$1,367.0
Amortization of Intangibles	\$2.9	<b>\$2.9</b>	\$2.9	\$2.9
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$386.3	<b>\$386.3</b>	\$398.5	\$407.2
BENEFITS	\$125.7	<b>\$125.7</b>	\$135.7	\$145.8
AD VAL., BUS. LIC., FRANCHISE	\$19.7	<b>\$19.7</b>	\$20.0	\$20.3
PAYROLL TAXES	\$33.7	<b>\$33.7</b>	\$34.7	\$35.4
DEPRECIATION AND AMORTIZATION	\$157.7	<b>\$157.7</b>	\$154.8	\$152.0
OTHER PRORATED EXPENSES	\$456.5	<b>\$456.5</b>	\$472.2	\$490.4
TOTAL CSS/GO PRORATED EXPENSES	\$1,179.6	<b>\$1,179.6</b>	\$1,215.9	\$1,251.1
SUB-TOTAL - OPERATING EXPENSES	\$5,743.1	<b>\$5,794.9</b>	\$6,058.6	\$6,324.8
TOTAL INCOME TAXES	(\$316.1)	<b>\$278.3</b>	\$382.4	\$489.4
TOTAL OPERATING EXPENSES	\$5,426.9	<b>\$6,073.1</b>	\$6,441.0	\$6,814.2
NET OPERATING REVENUE	\$309.2	<b>\$1,838.9</b>	\$1,963.0	\$2,087.1
DEPRECIATED RATE BASE	\$24,584.2	<b>\$24,584.2</b>	\$26,243.6	\$27,903.0
RATE OF RETURN	1.26%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX F****Page 2****CALIFORNIA WATER SERVICE COMPANY  
KERN RIVER VALLEY DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$42,532.4	\$45,498.7	\$48,465.0
WTD. AVG. DEPRECIATION RESERVE	(\$18,105.4)	(\$19,252.1)	(\$20,398.8)
MATERIALS AND SUPPLIES	\$16.7	\$16.7	\$16.7
TANK PAINTING	\$508.8	\$407.7	\$306.6
WORKING CASH - LEAD - LAG	\$533.3	\$541.7	\$550.1
WORKING CASH - W / H EMPLOYEES	(\$3.2)	(\$3.2)	(\$3.2)
ADVANCES FOR CONSTRUCTION	(\$6.5)	(\$6.1)	(\$5.7)
CONTRIBUTIONS	(\$503.4)	(\$499.8)	(\$496.2)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$120.8)	(\$129.1)	(\$137.3)
DEFERRED TAXES	(\$1,458.7)	(\$1,625.7)	(\$1,792.7)
UNAMORT. I.T.C.	(\$0.3)	(\$0.0)	\$0.2
PRORATED G.O. RATE BASE	\$1,144.2	\$1,248.5	\$1,352.8
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$46.8	\$46.1	\$45.4
<b>WTG. AVG. RATE BASE</b>	<b>\$24,584.2</b>	<b>\$26,243.6</b>	<b>\$27,903.0</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$1,168.8	\$1,269.3	\$1,369.9
AD VALOREM TAXES	\$238.5	\$264.3	\$290.1
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$278.3	\$382.4	\$489.4
NET OPERATING REVENUE	\$1,838.9	\$1,963.0	\$2,087.1

**APPENDIX F****Page 3****CALIFORNIA WATER SERVICE COMPANY****KERN RIVER VALLEY DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$5,736.1	\$7,912.0
EXPENSES		
PURCHASED WATER	\$11.3	\$11.3
PURCHASED POWER	\$283.5	\$283.5
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$96.8	\$96.8
PAYROLL	\$1,002.3	\$1,002.3
OTHER O & M	\$1,012.9	\$1,012.9
OTHER A & G	\$541.0	\$541.0
G.O. PRORATIONS	\$1,026.9	\$1,026.9
PAYROLL TAXES	\$71.9	\$71.9
AD VALOREM TAXES	\$238.5	\$238.5
UNCOLLECTIBLES	\$87.1	\$120.2
FRANCHISE TAX & BUS LIC. FEES	\$49.4	\$68.1
AMORTIZATION OF INTANGIBLES	\$2.9	\$2.9
INTEREST EXPENSE	\$604.7	\$604.7
NON-DEDUCTIBLE MEALS	(\$5.4)	(\$5.4)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$52.1)	(\$52.1)
TOTAL DEDUCTIONS	<u>\$4,971.8</u>	<u>\$5,023.6</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$2,666.7	\$2,666.7
NET STATE TAXABLE INCOME	(\$1,902.3)	\$221.8
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$168.2)</u>	<u>\$19.6</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$1,318.5	\$1,318.5
STATE INCOME TAX	(\$168.2)	\$19.6
NET FEDERAL TAXABLE INCOME	(\$386.0)	\$1,550.3
FEDERAL INCOME TAX @ 21.00%	(\$81.1)	\$325.6
CURRENT FEDERAL INCOME TAX	<u>(\$81.1)</u>	<u>\$325.6</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$66.9)</u>	<u>(\$66.9)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$148.0)</u>	<u>\$258.7</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$316.1)</b></u>	<u><b>\$278.3</b></u>

# APPENDIX F

## Page 4

### CALIFORNIA WATER SERVICE COMPANY KERN RIVER VALLEY DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	3,910	97	0
	3/4"	4	2	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	3	13	0
	Fire Sprinkler w/ 1"	34	0	0
	1-1/2"	2	11	0
	2"	1	12	0
	Fire Sprinkler w/ 2"	0	0	0
	3"	0	1	0
	4"	0	0	0
	6"	0	0	0
	8"	0	0	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
TOTAL		3,955	136	0

#### ADOPTED SERVICES AND SALES:

		2023 Test Year		
		Avg Services	Use (KCCF)	Avg Use (CCF/SV/MO)
METERED:				
	RESIDENTIAL	3,955	146.0	3.1
	BUSINESS	111	28.2	21.1
	MULTIPLE FAMILY	7	1.4	16.9
	INDUSTRIAL	-	-	-
	PUBLIC AUTHORITY	16	5.9	30.7
	OTHER	2	0.0	1.6
	IRRIGATION	-	-	-
	RECYCLED	-	-	-
SUB-TOTAL		4,091	181.5	
GROWTH %		0.60%		
NON-METERED:				
	RESIDENTIAL FLAT	-	-	
	FIRE PROT (PUBLIC/PRIVATE)	4	-	
TOTAL		4,095	181.5	
UNACCOUNTED-FOR WATER	33.86%		92.9	
TOTAL PRODUCTION (KCCF)			274.4	

**APPENDIX F****Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
KERN RIVER VALLEY DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

**Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	8.6	1.9	0.1	0.0	0.1	0.0	0.0	10.8
February	9.1	1.6	0.1	0.0	0.1	0.0	0.0	10.9
March	8.2	1.7	0.1	0.0	0.2	0.0	0.0	10.2
April	9.4	1.6	0.1	0.0	0.2	0.0	0.0	11.2
May	10.1	2.0	0.1	0.0	0.3	0.0	0.0	12.5
June	13.9	2.4	0.1	0.0	0.6	0.0	0.0	17.0
July	15.5	3.3	0.2	0.0	0.8	0.0	0.0	19.7
August	18.6	3.4	0.2	0.0	0.9	0.0	0.0	23.1
September	16.7	3.5	0.2	0.0	0.9	0.0	0.0	21.4
October	14.3	2.5	0.1	0.0	0.8	0.0	0.0	17.7
November	10.9	2.4	0.1	0.0	0.6	0.0	0.0	14.1
December	10.7	1.9	0.1	0.0	0.3	0.0	0.0	13.0
	146.0	28.2	1.4	0.0	5.9	0.0	0.0	181.5

**APPENDIX F****Page 6****CALIFORNIA WATER SERVICE COMPANY  
KERN RIVER VALLEY DISTRICT  
ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	13.0	3.3	16.3	\$0.7	\$0.0	\$16.8
February	13.2	3.3	16.5	\$0.7	\$0.0	\$17.1
March	12.2	3.1	15.3	\$0.6	\$0.0	\$15.9
April	13.5	3.4	16.9	\$0.7	\$0.0	\$17.5
May	15.1	3.8	19.0	\$0.8	\$0.0	\$19.6
June	20.5	5.2	25.7	\$1.1	\$0.0	\$26.6
July	23.8	6.0	29.8	\$1.2	\$0.0	\$30.8
August	27.8	7.0	34.9	\$1.4	\$0.0	\$36.0
September	25.8	6.5	32.3	\$1.3	\$0.0	\$33.4
October	21.3	5.4	26.7	\$1.1	\$0.0	\$27.6
November	17.0	4.3	21.3	\$0.9	\$0.0	\$22.0
December	15.7	4.0	19.7	\$0.8	\$0.0	\$20.3
	219.0	55.4	274.4	\$11.3	\$0.0	\$283.5

**APPENDIX F****Page 7****CALIFORNIA WATER SERVICE COMPANY****KERN RIVER VALLEY DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$142.4	\$34.6	\$177.0	\$228.7	\$405.7
February	\$149.6	\$30.0	\$179.6	\$228.7	\$408.3
March	\$134.9	\$32.1	\$167.0	\$228.7	\$395.7
April	\$154.2	\$30.1	\$184.3	\$228.7	\$412.9
May	\$166.6	\$39.9	\$206.5	\$228.7	\$435.1
June	\$228.5	\$52.1	\$280.6	\$228.7	\$509.3
July	\$255.4	\$69.5	\$324.9	\$228.7	\$553.6
August	\$306.7	\$74.1	\$380.9	\$228.7	\$609.5
September	\$276.0	\$76.9	\$352.9	\$228.7	\$581.5
October	\$235.5	\$56.3	\$291.8	\$228.7	\$520.4
November	\$180.2	\$51.7	\$231.9	\$228.7	\$460.6
December	\$176.3	\$38.5	\$214.8	\$228.7	\$443.4
TOTAL	\$2,406.3	\$585.8	\$2,992.1	\$2,744.0	\$5,736.1

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$236.3	\$57.4	\$293.7	\$245.7	\$539.4
February	\$248.2	\$49.8	\$297.9	\$245.7	\$543.6
March	\$223.8	\$53.3	\$277.1	\$245.7	\$522.8
April	\$255.8	\$49.9	\$305.7	\$245.7	\$551.4
May	\$276.3	\$66.2	\$342.5	\$245.7	\$588.2
June	\$379.1	\$86.4	\$465.5	\$245.7	\$711.2
July	\$423.7	\$115.3	\$539.0	\$245.7	\$784.7
August	\$508.9	\$123.0	\$631.8	\$245.7	\$877.5
September	\$457.8	\$127.6	\$585.4	\$245.7	\$831.1
October	\$390.7	\$93.3	\$484.0	\$245.7	\$729.7
November	\$298.9	\$85.8	\$384.7	\$245.7	\$630.4
December	\$292.4	\$63.9	\$356.3	\$245.7	\$602.0
TOTAL	\$3,992.0	\$971.8	\$4,963.7	\$2,948.3	\$7,912.0

**APPENDIX F**

**Page 8**

**CALIFORNIA WATER SERVICE COMPANY  
KERN RIVER VALLEY DISTRICT  
ADOPTED VARIABLE COSTS**

**PURCHASED WATER**

Unit Cost      2023

**POTABLE**

Total Potable Purchase - Ccf.      55,438

Total Potable Purchase - Acre Feet      127

**CITY OF BAKERSFIELD**

Unit Cost \$ per AF      \$      89      \$      11,333      Variable

**OVERALL**

TOTAL PURCHASED WATER (\$ in '000)      \$      11.3



**APPENDIX F**

**Page 9**

**CALIFORNIA WATER SERVICE COMPANY  
KERN RIVER VALLEY DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**

2023

**PURCHASED POWER**

Total Production ( KCCF )	274.4	
Kwh / KCCF	4,274.8	
Total calculated KWH	1,173,208	
Unit Cost (\$/ KWH)	0.24	Variable
Power Cost (\$)	\$283,456	
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$283.5</u></u>	

**CHEMICALS**

Total Production ( KCCF )	274.4
ADOPTED CHEMICAL (\$ in '1000)	\$96.8
Adopted Unit Cost	<u><u>\$0.3526</u></u>

**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>

**APPENDIX F**

**Page 10**

CALIFORNIA WATER SERVICE COMPANY

**KERN RIVER VALLEY DISTRICT**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	1.51925%    1.51925%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	98.48075%    98.48075%
	FRANCHISE TAX RATE	0.86122%    0.86122%
3	LOCAL FRANCHISE ( % * LINE 2 )	0.84814%    0.84814%
	BUSINESS LICENSE RATE	0.00000%    0.00000%
4	BUSINESS LICENSE ( % * LINE 2 )	0.00000%    0.00000%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	2.36739%    2.36739%
6	1 - SUBTOTAL ( 100% - LINE 5 )	97.63261%    97.63261%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.63072%
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.69040%
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	29.68851%    2.36739%
10	NET AFTER TAXES ( 1 - LINE 9 )	70.31149%    97.63261%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.42224    1.02425</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.02425	0.47730
EQUITY	53.40%	With income Taxes	1.42224	0.75948
TOTAL	100.00%		Adj. Net to Gross	<b>1.23678</b>

APPENDIX F  
PAGE 11  
CALIFORNIA WATER SERVICE COMPANY  
KERN RIVER VALLEY DISTRICT

**Typical Monthly Residential Bill for Metered Customers for 2023**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
<b>4</b>	<b>\$75.81</b>	<b>\$78.51</b>	<b>\$2.70</b>	<b>3.6%</b>	<b>(3)</b>
5	\$81.42	\$83.80	\$2.38	2.9%	
6	\$87.03	\$89.09	\$2.06	2.4%	
10	\$109.47	\$110.24	\$0.77	0.7%	
15	\$191.88	\$246.96	\$55.08	28.7%	
20	\$274.30	\$383.68	\$109.39	39.9%	
25	\$356.71	\$520.40	\$163.69	45.9%	
30	\$439.12	\$657.12	\$218.00	49.6%	
35	\$521.54	\$793.84	\$272.31	52.2%	
40	\$603.95	\$930.57	\$326.61	54.1%	
45	\$686.36	\$1,067.29	\$380.92	55.5%	
50	\$768.78	\$1,204.01	\$435.23	56.6%	
55	\$851.19	\$1,340.73	\$489.54	57.5%	
<b>Metered Quantity Rates</b>					
Tier 1	\$5.6100	\$5.2892	-\$0.32	-5.7%	
Tier 2	\$16.4827	\$27.3441	\$10.86	65.9%	
Tier 3					
<b>Service Charge (5/8")</b>	<b>\$53.37</b>	<b>\$57.35</b>	<b>\$3.98</b>	<b>7.5%</b>	<b>(4)</b>

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.
- (2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills
- (3) Monthly median usage
- (4) Metered comparison based on 5/8 x 3/4 inch service
- (5) Rates generated on this table reflect the \$5.61 credit from the Rates Support Fund.

	Present Rates		Proposed Rates	
	Break Points	Rates <sup>(5)</sup>	Break Points	Rates
Tier 1	10	\$5.6100	10	\$5.2892
Tier 2		\$16.4827		\$27.3441
Tier 3				
Svc Charge	5/8"	\$53.37	5/8"	\$57.35
CAP Svc Charge		\$26.69		\$28.68

**APPENDIX G**

**Page 1**

CALIFORNIA WATER SERVICE COMPANY

**LIVERMORE DISTRICT**

**SUMMARY OF EARNINGS AND RATE OF RETURN**

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$24,468.3	<b>\$30,292.0</b>	\$32,025.7	\$33,751.2
% Increase		<b>23.8%</b>	5.7%	5.4%
OPERATING EXPENSES				
PURCHASED WATER	\$11,686.1	<b>\$11,686.1</b>	\$11,643.0	\$11,600.2
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$382.1	<b>\$382.1</b>	\$357.3	\$366.8
PURCHASED CHEMICALS	\$106.5	<b>\$106.5</b>	\$108.4	\$110.5
PAYROLL -- DISTRICT	\$1,489.7	<b>\$1,489.7</b>	\$1,538.9	\$1,574.3
UNCOLLECTIBLES	\$17.6	<b>\$21.8</b>	\$23.1	\$24.3
CONSERVATION	\$499.0	<b>\$499.0</b>	\$524.6	\$524.6
OTHER OPER. AND MAINT. (O&M)	\$1,275.5	<b>\$1,275.5</b>	\$1,300.9	\$1,332.0
BENEFITS	\$492.8	<b>\$492.8</b>	\$532.2	\$571.6
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$38.7)	<b>(\$38.7)</b>	(\$41.8)	(\$44.2)
TOTAL O&M, A&G, & MISC. EXP.	\$15,910.8	<b>\$15,915.0</b>	<b>\$15,986.6</b>	<b>\$16,060.2</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$761.3	<b>\$761.3</b>	\$877.2	\$993.1
BUSINESS LICENSE FEES	\$220.4	<b>\$272.8</b>	\$288.5	\$304.0
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$107.0	<b>\$107.0</b>	\$110.5	\$113.0
TOTAL GENERAL TAXES	\$1,088.6	<b>\$1,141.1</b>	\$1,276.1	\$1,410.1
DEPRECIATION AND AMORTIZATION	\$3,332.5	<b>\$3,332.5</b>	\$3,703.8	\$4,075.1
Depreciation	\$3,323.9	<b>\$3,323.9</b>	\$3,633.4	\$3,942.9
Amortization of Intangibles	\$8.6	<b>\$8.6</b>	\$70.4	\$132.2
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$1,214.2	<b>\$1,214.2</b>	\$1,252.3	\$1,279.8
BENEFITS	\$394.9	<b>\$394.9</b>	\$426.5	\$458.1
AD VAL., BUS. LIC., FRANCHISE	\$62.1	<b>\$62.1</b>	\$62.9	\$63.7
PAYROLL TAXES	\$105.8	<b>\$105.8</b>	\$109.0	\$111.3
DEPRECIATION AND AMORTIZATION	\$495.6	<b>\$495.6</b>	\$486.7	\$477.7
OTHER PRORATED EXPENSES	\$1,434.6	<b>\$1,434.6</b>	\$1,484.1	\$1,541.4
TOTAL CSS/GO PRORATED EXPENSES	\$3,707.3	<b>\$3,707.3</b>	\$3,821.6	\$3,932.1
SUB-TOTAL - OPERATING EXPENSES	\$24,039.2	<b>\$24,095.8</b>	\$24,788.1	\$25,477.6
TOTAL INCOME TAXES	(\$1,049.9)	<b>\$563.9</b>	\$761.1	\$952.7
TOTAL OPERATING EXPENSES	\$22,989.2	<b>\$24,659.7</b>	\$25,549.1	\$26,430.3
NET OPERATING REVENUE	\$1,479.0	<b>\$5,632.3</b>	\$6,476.6	\$7,320.9
DEPRECIATED RATE BASE	\$75,298.3	<b>\$75,298.3</b>	\$86,585.3	\$97,872.4
RATE OF RETURN	1.96%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX G****Page 2****CALIFORNIA WATER SERVICE COMPANY****LIVERMORE DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$134,782.5	\$149,343.8	\$163,905.1
WTD. AVG. DEPRECIATION RESERVE	(\$42,755.2)	(\$46,059.1)	(\$49,362.9)
MATERIALS AND SUPPLIES	\$217.1	\$217.1	\$217.1
TANK PAINTING	\$1,041.1	\$1,159.2	\$1,277.2
WORKING CASH - LEAD - LAG	\$1,539.3	\$1,650.2	\$1,761.1
WORKING CASH - W / H EMPLOYEES	(\$9.9)	(\$9.9)	(\$9.9)
ADVANCES FOR CONSTRUCTION	(\$7,310.7)	(\$7,146.4)	(\$6,982.1)
CONTRIBUTIONS	(\$2,744.0)	(\$2,716.7)	(\$2,689.4)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$271.3)	(\$327.8)	(\$384.2)
DEFERRED TAXES	(\$12,861.7)	(\$13,534.6)	(\$14,207.4)
UNAMORT. I.T.C.	(\$75.8)	(\$74.4)	(\$73.0)
PRORATED G.O. RATE BASE	\$3,596.1	\$3,924.0	\$4,251.9
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$150.9	\$160.0	\$169.1
<b>WTG. AVG. RATE BASE</b>	<b>\$75,298.3</b>	<b>\$86,585.3</b>	<b>\$97,872.4</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$3,332.5	\$3,703.8	\$4,075.1
AD VALOREM TAXES	\$761.3	\$877.2	\$993.1
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$563.9	\$761.1	\$952.7
NET OPERATING REVENUE	\$5,632.3	\$6,476.6	\$7,320.9

**APPENDIX G****Page 3****CALIFORNIA WATER SERVICE COMPANY****LIVERMORE DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$24,468.3	\$30,292.0
EXPENSES		
PURCHASED WATER	\$11,686.1	\$11,686.1
PURCHASED POWER	\$382.1	\$382.1
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$106.5	\$106.5
PAYROLL	\$1,489.7	\$1,489.7
OTHER O & M	\$1,774.5	\$1,774.5
OTHER A & G	\$454.1	\$454.1
G.O. PRORATIONS	\$3,227.6	\$3,227.6
PAYROLL TAXES	\$107.0	\$107.0
AD VALOREM TAXES	\$761.3	\$761.3
UNCOLLECTIBLES	\$17.6	\$21.8
FRANCHISE TAX & BUS LIC. FEES	\$220.4	\$272.8
AMORTIZATION OF INTANGIBLES	\$8.6	\$8.6
INTEREST EXPENSE	\$1,863.5	\$1,863.5
NON-DEDUCTIBLE MEALS	(\$14.4)	(\$14.4)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$66.6)	(\$66.6)
TOTAL DEDUCTIONS	<u>\$22,018.2</u>	<u>\$22,074.8</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$8,740.1	\$8,740.1
NET STATE TAXABLE INCOME	(\$6,289.9)	(\$522.8)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$556.0)</u>	<u>(\$46.2)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$3,803.5	\$3,803.5
STATE INCOME TAX	(\$556.0)	(\$46.2)
NET FEDERAL TAXABLE INCOME	(\$797.4)	\$4,459.9
FEDERAL INCOME TAX @ 21.00%	(\$167.5)	\$936.6
CURRENT FEDERAL INCOME TAX	<u>(\$167.5)</u>	<u>\$936.6</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$326.5)</u>	<u>(\$326.5)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$493.9)</u>	<u>\$610.1</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$1,049.9)</b></u>	<u><b>\$563.9</b></u>

# APPENDIX G

## Page 4

### CALIFORNIA WATER SERVICE COMPANY LIVERMORE DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	12,365	526	0
	3/4"	0	0	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	1,653	347	0
	Fire Sprinkler w/ 1"	3,344	0	0
	1-1/2"	5	198	0
	2"	8	224	0
	Fire Sprinkler w/ 2"	0	0	0
	3"	0	38	0
	4"	0	14	0
	6"	0	3	0
	8"	0	1	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
TOTAL		17,375	1,351	0

#### ADOPTED SERVICES AND SALES:

		2023 Test Year	
		Avg Services	Avg Use
		Use (KCCF)	(CCF/SV/MO)
METERED:			
RESIDENTIAL	17,375	2,513.2	12.1
BUSINESS	992	531.0	44.6
MULTIPLE FAMILY	104	157.2	125.9
INDUSTRIAL	-	-	-
PUBLIC AUTHORITY	228	292.1	106.6
OTHER	27	6.9	21.2
IRRIGATION	-	-	-
RECYCLED	-	-	-
SUB-TOTAL		18,727	3,500.3
GROWTH %		0.31%	
NON-METERED:			
RESIDENTIAL FLAT	-	-	
FIRE PROT (PUBLIC/PRIVATE)	414	-	
TOTAL		19,141	3,500.3
UNACCOUNTED-FOR WATER	5.11%	188.7	
TOTAL PRODUCTION (KCCF)		3,689.0	

**APPENDIX G****Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
LIVERMORE DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

**Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	120.0	26.4	10.4	0.0	5.4	0.1	0.0	162.5
February	111.9	26.2	9.3	0.0	5.0	0.0	0.0	152.4
March	120.8	28.5	9.7	0.0	7.9	0.2	0.0	167.1
April	127.6	29.9	10.8	0.0	8.2	-0.2	0.0	176.3
May	188.5	37.9	11.2	0.0	20.2	0.4	0.0	258.2
June	264.1	52.1	15.3	0.0	36.6	0.8	0.0	368.9
July	296.2	57.7	16.0	0.0	45.0	0.7	0.0	415.6
August	321.1	67.5	19.6	0.0	46.8	2.3	0.0	457.3
September	302.0	61.6	14.1	0.0	43.8	-0.8	0.0	420.6
October	261.8	57.3	16.3	0.0	34.8	1.3	0.0	371.5
November	223.9	47.6	12.5	0.0	24.9	1.1	0.0	310.1
December	175.3	38.4	11.9	0.0	13.4	0.9	0.0	239.9
	2,513.2	531.0	157.2	0.0	292.1	6.9	0.0	3,500.3



**APPENDIX G****Page 6****CALIFORNIA WATER SERVICE COMPANY  
LIVERMORE DISTRICT  
ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	38.9	132.4	171.2	\$542.4	\$0.0	\$17.7
February	36.4	124.1	160.6	\$508.6	\$0.0	\$16.6
March	40.0	136.1	176.1	\$557.8	\$0.0	\$18.2
April	42.2	143.7	185.8	\$588.7	\$0.0	\$19.3
May	61.8	210.3	272.1	\$862.0	\$0.0	\$28.2
June	88.3	300.5	388.8	\$1,231.6	\$0.0	\$40.3
July	99.4	338.6	438.0	\$1,387.6	\$0.0	\$45.4
August	109.4	372.5	481.9	\$1,526.7	\$0.0	\$49.9
September	100.6	342.6	443.3	\$1,404.2	\$0.0	\$45.9
October	88.9	302.6	391.5	\$1,240.1	\$0.0	\$40.6
November	74.2	252.7	326.8	\$1,035.4	\$0.0	\$33.9
December	57.4	195.4	252.8	\$800.9	\$0.0	\$26.2
	<u>837.4</u>	<u>2,851.6</u>	<u>3,689.0</u>	<u>\$11,686.1</u>	<u>\$0.0</u>	<u>\$382.1</u>

**APPENDIX G****Page 7****CALIFORNIA WATER SERVICE COMPANY****LIVERMORE DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$482.3	\$215.1	\$697.4	\$677.5	\$1,374.9
February	\$444.8	\$205.3	\$650.1	\$677.5	\$1,327.6
March	\$487.4	\$234.0	\$721.4	\$677.5	\$1,398.9
April	\$515.0	\$246.3	\$761.3	\$677.5	\$1,438.8
May	\$812.5	\$352.1	\$1,164.6	\$677.5	\$1,842.2
June	\$1,223.6	\$530.8	\$1,754.4	\$677.5	\$2,431.9
July	\$1,413.1	\$604.7	\$2,017.8	\$677.5	\$2,695.3
August	\$1,563.2	\$687.5	\$2,250.7	\$677.5	\$2,928.3
September	\$1,448.4	\$601.5	\$2,049.9	\$677.5	\$2,727.4
October	\$1,211.9	\$555.8	\$1,767.7	\$677.5	\$2,445.3
November	\$997.3	\$433.5	\$1,430.8	\$677.5	\$2,108.3
December	\$746.0	\$325.9	\$1,071.8	\$677.5	\$1,749.3
TOTAL	\$11,345.5	\$4,992.4	\$16,337.9	\$8,130.3	\$24,468.3

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$623.0	\$277.7	\$900.7	\$765.9	\$1,666.7
February	\$574.5	\$265.0	\$839.6	\$765.9	\$1,605.5
March	\$629.5	\$302.2	\$931.7	\$765.9	\$1,697.7
April	\$665.2	\$318.0	\$983.2	\$765.9	\$1,749.2
May	\$1,049.5	\$454.7	\$1,504.2	\$765.9	\$2,270.1
June	\$1,580.5	\$685.4	\$2,265.9	\$765.9	\$3,031.8
July	\$1,825.2	\$780.8	\$2,606.1	\$765.9	\$3,372.0
August	\$2,019.2	\$887.7	\$2,906.9	\$765.9	\$3,672.8
September	\$1,870.9	\$776.6	\$2,647.5	\$765.9	\$3,413.4
October	\$1,565.4	\$717.7	\$2,283.1	\$765.9	\$3,049.0
November	\$1,288.1	\$559.8	\$1,847.9	\$765.9	\$2,613.8
December	\$963.5	\$420.8	\$1,384.3	\$765.9	\$2,150.2
TOTAL	\$14,654.5	\$6,446.4	\$21,100.9	\$9,191.3	\$30,292.2

**APPENDIX G**

**Page 8**

**CALIFORNIA WATER SERVICE COMPANY  
LIVERMORE DISTRICT  
ADOPTED VARIABLE COSTS**

**PURCHASED WATER**

Unit Cost      2023

**POTABLE**

Total Potable Purchase - Ccf. (From District)      2,851,578

Total Potable Purchase - AF      6,546

UNIT COST/CCF \$      \$ 2.06      \$ 5,874,251 Variable

**ALAMEDA COUNTY FLOOD CONTROL AND WATER  
CONSERVATION DISTRICT, ZONE 7**

Treated Water Fixed Charges      \$ 5,799,852 Fixed

Mingolia Lease

Production KCcf.      75

Rate - Per KCcf. \$      \$ 160      \$ 12,000 Variable

**OVERALL**

TOTAL PURCHASED WATER (\$ in '000)      \$ 11,686.1

**APPENDIX G****Page 9****CALIFORNIA WATER SERVICE COMPANY  
LIVERMORE DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**2023**PURCHASED POWER**

Total Production ( KCCF )	3,689.0	
Kwh / KCCF	492.8	
Total calculated KWH	1,817,961	
Unit Cost (\$/ KWH)	0.21	Variable
Power Cost (\$)	\$382,139	
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$382.1</u></u>	

**CHEMICALS**

Total Production ( KCCF )	837.4
ADOPTED CHEMICAL (\$ in '1000)	\$106.5
Adopted Unit Cost	<u><u>\$0.1272</u></u>

**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>

**APPENDIX G**  
**Page 10**  
**CALIFORNIA WATER SERVICE COMPANY**  
**LIVERMORE DISTRICT**  
**NET-TO-GROSS MULTIPLIER**  
**( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.07204%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	99.92796%
	FRANCHISE TAX RATE	0.00000%
3	LOCAL FRANCHISE ( % * LINE 2 )	0.00000%
	BUSINESS LICENSE RATE	0.90072%
4	BUSINESS LICENSE ( % * LINE 2 )	0.90007%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	0.97211%
6	1 - SUBTOTAL ( 100% - LINE 5 )	99.02789%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.75407%
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.95750%
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.68368%
10	NET AFTER TAXES ( 1 - LINE 9 )	71.31632%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.40220</b>

**ADOPTED  
RATIO'S**

DEBT	46.60%	Without income Taxes	1.00982	0.47057
EQUITY	53.40%	With income Taxes	1.40220	0.74878
TOTAL	100.00%			

Adj. Net to  
Gross **1.21935**

**APPENDIX G**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**LIVERMORE DISTRICT**

**Typical Monthly Residential Bill for Metered Customers for 2023**

<b>Usage (CCF)<sup>(1)</sup>:</b>	<b>Present Bill<sup>(2)</sup></b>	<b>Proposed Bill<sup>(2)</sup></b>	<b>Amount Change (\$)</b>	<b>Percent Change</b>	<b>Notes</b>
0	\$27.09	\$30.73	\$3.64	13.4%	
5	\$45.73	\$39.25	-\$6.48	-14.2%	
<b>10</b>	<b>\$65.30</b>	<b>\$68.01</b>	<b>\$2.71</b>	<b>4.1%</b>	<b>(3)</b>
13	\$79.27	\$88.30	\$9.03	11.4%	
14	\$83.92	\$95.06	\$11.14	13.3%	
15	\$88.58	\$101.83	\$13.25	15.0%	
20	\$118.82	\$144.08	\$25.26	21.3%	
25	\$153.70	\$194.76	\$41.07	26.7%	
30	\$188.58	\$258.10	\$69.52	36.9%	
35	\$223.46	\$321.43	\$97.97	43.8%	
40	\$258.34	\$384.77	\$126.43	48.9%	
45	\$293.22	\$448.10	\$154.88	52.8%	
50	\$328.10	\$511.43	\$183.34	55.9%	
55	\$362.98	\$574.77	\$211.79	58.3%	
<b>Metered Quantity Rates</b>					
Tier 1	\$3.7281	\$1.7040	-\$2.02	-54.3%	
Tier 2	\$4.6560	\$6.7637	\$2.11	45.3%	
Tier 3	\$6.9759	\$8.4503	\$1.47	21.1%	
<b>Service Charge (5/8")</b>	<b>\$27.09</b>	<b>\$30.73</b>	<b>\$3.64</b>	<b>13.4%</b>	<b>(4)</b>

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.  
(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills  
(3) Monthly median usage  
(4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	9	\$3.7281	6	\$1.7040
Tier 2	8	\$4.6560	9	\$6.7637
Tier 3	17	\$6.9759	8	\$8.4503
Tier 4			23	\$12.6668
Svc Charge	5/8"	\$27.09	5/8"	\$30.73
CAP Svc Charge		\$13.55		\$15.37

# APPENDIX H

## Page 1

### CALIFORNIA WATER SERVICE COMPANY

#### LOS ALTOS DISTRICT

#### SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$41,059.0	<b>\$47,022.7</b>	\$51,160.8	\$55,270.0
% Increase		<b>14.5%</b>	8.8%	8.0%
OPERATING EXPENSES				
PURCHASED WATER	\$13,988.0	<b>\$13,988.0</b>	\$13,860.0	\$13,733.4
PUMP TAXES	\$5,023.5	<b>\$5,023.5</b>	\$4,979.6	\$4,936.1
PURCHASED POWER	\$695.6	<b>\$695.6</b>	\$716.1	\$735.3
PURCHASED CHEMICALS	\$110.1	<b>\$110.1</b>	\$111.9	\$113.9
PAYROLL -- DISTRICT	\$2,449.4	<b>\$2,449.4</b>	\$2,530.2	\$2,588.4
UNCOLLECTIBLES	\$13.7	<b>\$15.7</b>	\$17.1	\$18.4
CONSERVATION	\$347.6	<b>\$347.6</b>	\$357.0	\$357.0
OTHER OPER. AND MAINT. (O&M)	\$2,343.7	<b>\$2,343.7</b>	\$2,389.0	\$2,447.4
BENEFITS	\$795.7	<b>\$795.7</b>	\$859.3	\$923.0
OTHER ADMIN. AND GEN. EXP. (A&G)	\$85.8	<b>\$85.8</b>	\$87.1	\$88.5
TOTAL O&M, A&G, & MISC. EXP.	\$25,853.1	<b>\$25,855.1</b>	<b>\$25,907.3</b>	<b>\$25,941.3</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,120.8	<b>\$1,120.8</b>	\$1,353.2	\$1,585.7
BUSINESS LICENSE FEES	\$0.3	<b>\$0.3</b>	\$0.3	\$0.3
LOCAL FRANCHISE TAXES	\$629.1	<b>\$720.5</b>	\$783.9	\$846.9
PAYROLL TAXES	\$175.1	<b>\$175.1</b>	\$180.9	\$185.0
TOTAL GENERAL TAXES	\$1,925.3	<b>\$2,016.6</b>	\$2,318.3	\$2,617.9
DEPRECIATION AND AMORTIZATION	\$4,423.4	<b>\$4,423.4</b>	\$5,272.7	\$6,122.0
Depreciation	\$4,340.2	<b>\$4,340.2</b>	\$5,184.9	\$6,029.6
Amortization of Intangibles	\$83.3	<b>\$83.3</b>	\$87.8	\$92.4
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$1,697.5	<b>\$1,697.5</b>	\$1,750.9	\$1,789.3
BENEFITS	\$552.2	<b>\$552.2</b>	\$596.3	\$640.5
AD VAL., BUS. LIC., FRANCHISE	\$86.8	<b>\$86.8</b>	\$87.9	\$89.1
PAYROLL TAXES	\$147.9	<b>\$147.9</b>	\$152.4	\$155.6
DEPRECIATION AND AMORTIZATION	\$692.9	<b>\$692.9</b>	\$680.4	\$667.9
OTHER PRORATED EXPENSES	\$2,005.7	<b>\$2,005.7</b>	\$2,074.9	\$2,155.0
TOTAL CSS/GO PRORATED EXPENSES	\$5,183.1	<b>\$5,183.1</b>	\$5,342.9	\$5,497.4
SUB-TOTAL - OPERATING EXPENSES	\$37,384.9	<b>\$37,478.3</b>	\$38,841.2	\$40,178.7
TOTAL INCOME TAXES	(\$738.0)	<b>\$904.7</b>	\$1,401.0	\$1,893.8
TOTAL OPERATING EXPENSES	\$36,646.9	<b>\$38,383.0</b>	\$40,242.2	\$42,072.5
NET OPERATING REVENUE	\$4,412.1	<b>\$8,639.7</b>	\$10,918.6	\$13,197.5
DEPRECIATED RATE BASE	\$115,503.4	<b>\$115,503.4</b>	\$145,970.3	\$176,437.2
RATE OF RETURN	3.82%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX H****Page 2****CALIFORNIA WATER SERVICE COMPANY****LOS ALTOS DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$188,650.3	\$224,908.7	\$261,167.0
WTD. AVG. DEPRECIATION RESERVE	(\$53,369.8)	(\$58,382.7)	(\$63,395.6)
MATERIALS AND SUPPLIES	\$324.8	\$324.8	\$324.8
TANK PAINTING	\$2,443.0	\$2,355.2	\$2,267.4
WORKING CASH - LEAD - LAG	\$2,109.4	\$2,209.2	\$2,309.0
WORKING CASH - W / H EMPLOYEES	(\$13.8)	(\$13.8)	(\$13.8)
ADVANCES FOR CONSTRUCTION	(\$2,408.1)	(\$2,502.4)	(\$2,596.6)
CONTRIBUTIONS	(\$12,071.6)	(\$12,433.0)	(\$12,794.3)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$605.2)	(\$714.4)	(\$823.6)
DEFERRED TAXES	(\$14,871.6)	(\$15,651.5)	(\$16,431.5)
UNAMORT. I.T.C.	(\$44.1)	(\$40.0)	(\$35.8)
PRORATED G.O. RATE BASE	\$5,027.7	\$5,486.1	\$5,944.4
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$332.6	\$424.2	\$515.9
<b>WTG. AVG. RATE BASE</b>	<b>\$115,503.4</b>	<b>\$145,970.3</b>	<b>\$176,437.2</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$4,423.4	\$5,272.7	\$6,122.0
AD VALOREM TAXES	\$1,120.8	\$1,353.2	\$1,585.7
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$904.7	\$1,401.0	\$1,893.8
NET OPERATING REVENUE	\$8,639.7	\$10,918.6	\$13,197.5



**APPENDIX H****Page 3****CALIFORNIA WATER SERVICE COMPANY****LOS ALTOS DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$41,059.0	\$47,022.7
EXPENSES		
PURCHASED WATER	\$13,988.0	\$13,988.0
PURCHASED POWER	\$695.6	\$695.6
PUMP TAXES	\$5,023.5	\$5,023.5
CHEMICALS	\$110.1	\$110.1
PAYROLL	\$2,449.4	\$2,449.4
OTHER O & M	\$2,691.3	\$2,691.3
OTHER A & G	\$881.5	\$881.5
G.O. PRORATIONS	\$4,512.5	\$4,512.5
PAYROLL TAXES	\$175.1	\$175.1
AD VALOREM TAXES	\$1,120.8	\$1,120.8
UNCOLLECTIBLES	\$13.7	\$15.7
FRANCHISE TAX & BUS LIC. FEES	\$629.4	\$720.8
AMORTIZATION OF INTANGIBLES	\$83.3	\$83.3
INTEREST EXPENSE	\$2,843.5	\$2,843.5
NON-DEDUCTIBLE MEALS	(\$21.0)	(\$21.0)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$108.5)	(\$108.5)
TOTAL DEDUCTIONS	<u>\$35,088.1</u>	<u>\$35,181.5</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$11,570.1	\$11,570.1
NET STATE TAXABLE INCOME	(\$5,599.3)	\$271.0
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$495.0)</u>	<u>\$24.0</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$5,010.7	\$5,010.7
STATE INCOME TAX	(\$495.0)	\$24.0
NET FEDERAL TAXABLE INCOME	\$1,455.1	\$6,806.5
FEDERAL INCOME TAX @ 21.00%	\$305.6	\$1,429.4
CURRENT FEDERAL INCOME TAX	<u>\$305.6</u>	<u>\$1,429.4</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$548.6)</u>	<u>(\$548.6)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$243.0)</u>	<u>\$880.8</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$738.0)</b></u>	<u><b>\$904.7</b></u>

# APPENDIX H

## Page 4

### CALIFORNIA WATER SERVICE COMPANY LOS ALTOS DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	12,145	413	0
	3/4"	0	0	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	3,067	346	0
	Fire Sprinkler w/ 1"	1,142	0	0
	1-1/2"	546	238	0
	2"	125	430	0
	Fire Sprinkler w/ 2"	0	0	0
	3"	1	129	0
	4"	0	23	1
	6"	0	4	0
	8"	0	0	0
	10"	0	1	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
TOTAL		17,026	1,585	1

#### ADOPTED SERVICES AND SALES:

		2023 Test Year	
		Avg Services	Avg Use
		Use (KCCF)	(CCF/SV/MO)
METERED:			
RESIDENTIAL	17,026	3,288.2	16.1
BUSINESS	1,180	1,036.1	73.2
MULTIPLE FAMILY	177	278.1	131.2
INDUSTRIAL	3	1.3	36.9
PUBLIC AUTHORITY	211	227.2	89.9
OTHER	15	4.5	25.0
IRRIGATION	-	-	-
RECYCLED	1	19.9	1,656.5
SUB-TOTAL		18,613	4,855.3
GROWTH %		0.08%	
NON-METERED:			
RESIDENTIAL FLAT	-	-	
FIRE PROT (PUBLIC/PRIVATE)	432	-	
TOTAL		19,045	4,855.3
UNACCOUNTED-FOR WATER	6.80%	354.1	
TOTAL PRODUCTION (KCCF)		5,209.4	

**APPENDIX H****Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
LOS ALTOS DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

**Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	150.6	56.9	18.1	0.1	5.3	0.5	0.0	231.5
February	139.1	60.9	17.6	0.1	7.4	0.1	0.0	225.2
March	159.2	64.8	18.8	0.2	9.5	0.0	0.0	252.5
April	172.4	65.5	20.6	0.1	9.8	0.1	0.0	268.5
May	249.1	84.6	22.9	0.1	18.4	0.4	0.0	375.5
June	348.0	104.7	27.6	0.1	27.5	0.0	3.8	511.7
July	382.4	113.6	27.9	0.2	31.0	0.0	5.9	561.1
August	408.8	119.8	28.6	0.2	32.7	0.3	4.4	594.9
September	386.3	113.1	28.0	0.1	31.4	0.8	2.1	561.8
October	349.5	100.1	24.7	0.1	23.5	0.8	1.9	500.6
November	301.3	88.2	23.3	0.1	19.3	1.3	1.8	435.2
December	241.3	63.9	20.1	0.0	11.3	0.1	0.0	336.7
	3,288.2	1,036.1	278.1	1.3	227.2	4.5	19.9	4,855.3

**APPENDIX H****Page 6****CALIFORNIA WATER SERVICE COMPANY  
LOS ALTOS DISTRICT  
ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	69.6	178.8	248.4	\$667.0	\$239.5	\$33.2
February	67.7	173.9	241.6	\$648.7	\$233.0	\$32.3
March	75.9	195.0	270.9	\$727.4	\$261.2	\$36.2
April	80.7	207.4	288.1	\$773.6	\$277.8	\$38.5
May	112.9	290.0	402.9	\$1,081.9	\$388.6	\$53.8
June	153.8	395.2	549.0	\$1,474.2	\$529.4	\$73.3
July	168.7	433.3	602.0	\$1,616.5	\$580.5	\$80.4
August	178.9	459.4	638.2	\$1,713.8	\$615.5	\$85.2
September	168.9	433.9	602.8	\$1,618.7	\$581.3	\$80.5
October	150.5	386.6	537.1	\$1,442.3	\$518.0	\$71.7
November	130.8	336.1	466.9	\$1,253.8	\$450.3	\$62.4
December	101.2	260.1	361.3	\$970.1	\$348.4	\$48.2
	<u>1,459.8</u>	<u>3,749.6</u>	<u>5,209.4</u>	<u>\$13,988.0</u>	<u>\$5,023.5</u>	<u>\$695.6</u>

**APPENDIX H****Page 7****CALIFORNIA WATER SERVICE COMPANY****LOS ALTOS DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$839.0	\$541.8	\$1,380.9	\$851.6	\$2,232.4
February	\$761.3	\$574.9	\$1,336.2	\$851.6	\$2,187.7
March	\$894.5	\$623.5	\$1,518.0	\$851.6	\$2,369.6
April	\$973.6	\$642.1	\$1,615.7	\$851.6	\$2,467.2
May	\$1,484.8	\$843.1	\$2,327.9	\$851.6	\$3,179.4
June	\$2,226.4	\$1,064.3	\$3,290.8	\$851.6	\$4,142.3
July	\$2,508.7	\$1,149.1	\$3,657.8	\$851.6	\$4,509.4
August	\$2,727.0	\$1,208.5	\$3,935.5	\$851.6	\$4,787.1
September	\$2,535.7	\$1,154.2	\$3,689.9	\$851.6	\$4,541.4
October	\$2,252.2	\$994.6	\$3,246.9	\$851.6	\$4,098.4
November	\$1,872.7	\$882.1	\$2,754.8	\$851.6	\$3,606.4
December	\$1,448.8	\$637.2	\$2,086.1	\$851.6	\$2,937.6
TOTAL	\$20,524.9	\$10,315.4	\$30,840.3	\$10,218.7	\$41,059.0

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$914.4	\$590.5	\$1,504.9	\$1,117.6	\$2,622.6
February	\$829.7	\$626.5	\$1,456.2	\$1,117.6	\$2,573.9
March	\$974.9	\$679.5	\$1,654.4	\$1,117.6	\$2,772.0
April	\$1,061.1	\$699.7	\$1,760.8	\$1,117.6	\$2,878.5
May	\$1,618.3	\$918.8	\$2,537.0	\$1,117.6	\$3,654.7
June	\$2,426.5	\$1,159.9	\$3,586.4	\$1,117.6	\$4,704.1
July	\$2,734.2	\$1,252.3	\$3,986.4	\$1,117.6	\$5,104.1
August	\$2,972.1	\$1,317.0	\$4,289.1	\$1,117.6	\$5,406.8
September	\$2,763.6	\$1,257.8	\$4,021.4	\$1,117.6	\$5,139.1
October	\$2,454.6	\$1,083.9	\$3,538.6	\$1,117.6	\$4,656.2
November	\$2,041.0	\$961.4	\$3,002.3	\$1,117.6	\$4,120.0
December	\$1,579.0	\$694.5	\$2,273.5	\$1,117.6	\$3,391.1
TOTAL	\$22,369.3	\$11,241.8	\$33,611.1	\$13,411.8	\$47,022.9

**APPENDIX H****Page 8****CALIFORNIA WATER SERVICE COMPANY  
LOS ALTOS DISTRICT  
ADOPTED VARIABLE COSTS****PURCHASED WATER**Unit Cost      2023**POTABLE**

Total Potable Purchase - Ccf. (From District)      3,729,850

Total Potable Purchase - AF      8,563

**SANTA CLARA VALLEY WATER DISTRICT (S.C.V.W.D.) -  
CONTRACT A.F.**

Purchased Water Cost \$      1,614      \$ 12,100,158      Variable

Subtotal S.C.V.W.D.      \$ 12,100,158

**SAN JOSE WATER**

Production - KCCF      50

Purchased Water Cost \$      5      \$ 253      Variable

Service charge \$      \$ 5,217      Fixed

NON-CONTRACT WATER COST      \$ 1,699.00      \$ 1,810,484

Subtotal San Jose Water      \$ 1,815,955

**RECYCLED****SANTA CLARA VALLEY WATER DISTRICT (S.C.V.W.D.) -  
CONTRACT A.F.**

Total Recycled Purchase AF      45

Recycled Water Cost \$      1,586      \$ 71,840      Variable

**OVERALL**TOTAL PURCHASED WATER (\$ in '000)      \$ 13,988.0

**APPENDIX H****Page 9****CALIFORNIA WATER SERVICE COMPANY  
LOS ALTOS DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**2023**PURCHASED POWER**

Total Production ( KCCF )	5,209.4	
Kwh / KCCF	722.7	
Total calculated KWH	3,765,031	
Unit Cost (\$/ KWH)	0.18	Variable
Power Cost (\$)	\$695,620	
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$695.6</u></u>	

**CHEMICALS**

Total Production ( KCCF )	1,459.8
ADOPTED CHEMICAL (\$ in '1000)	\$110.1
Adopted Unit Cost	<u><u>\$0.0754</u></u>

**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	3,351.3	
UNIT COST - \$/ ACRE FEET	\$1,499.0	Variable
TOTAL GROUNDWATER CHARGES (\$)	\$5,023,526.2	
ANNUAL WATERMASTER SERVICE (\$)	\$0.0	Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$5,023.5</u></u>	

**APPENDIX H**  
**Page 10**  
**CALIFORNIA WATER SERVICE COMPANY**  
**LOS ALTOS DISTRICT**  
**NET-TO-GROSS MULTIPLIER**  
**( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.03335%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	99.96665%
	FRANCHISE TAX RATE	1.53230%
3	LOCAL FRANCHISE ( % * LINE 2 )	1.53179%
	BUSINESS LICENSE RATE	0.00000%
4	BUSINESS LICENSE ( % * LINE 2 )	0.00000%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.56514%
6	1 - SUBTOTAL ( 100% - LINE 5 )	98.43486%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.70164%
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.84397%
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	29.11076%
10	NET AFTER TAXES ( 1 - LINE 9 )	70.88924%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.41065</b>

**ADOPTED  
RATIO'S**

DEBT	46.60%	Without income Taxes	1.01590	0.47341
EQUITY	53.40%	With income Taxes	1.41065	0.75329
TOTAL	100.00%			

Adj. Net to  
Gross **1.22670**



APPENDIX H  
PAGE 11  
CALIFORNIA WATER SERVICE COMPANY  
LOS ALTOS DISTRICT

**Typical Monthly Residential Bill for Metered Customers for 2023**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$50.66	\$43.37	-\$7.30	-14.4%	
10	\$75.33	\$73.82	-\$1.51	-2.0%	
<b>13</b>	<b>\$91.36</b>	<b>\$95.31</b>	<b>\$3.95</b>	<b>4.3%</b>	<b>(3)</b>
18	\$122.19	\$131.13	\$8.93	7.3%	
17	\$116.02	\$123.96	\$7.94	6.8%	
18	\$122.19	\$131.13	\$8.93	7.3%	
23	\$153.02	\$172.31	\$19.29	12.6%	
28	\$199.29	\$217.08	\$17.79	8.9%	
33	\$245.55	\$275.27	\$29.72	12.1%	
38	\$291.81	\$342.40	\$50.59	17.3%	
43	\$338.07	\$409.54	\$71.47	21.1%	
48	\$384.33	\$476.67	\$92.34	24.0%	
53	\$430.59	\$543.80	\$113.22	26.3%	
58	\$476.85	\$610.94	\$134.09	28%	
<b>Metered Quantity Rates</b>					
Tier 1	\$4.9326	\$1.7953	-\$3.14	-64%	
Tier 2	\$6.1667	\$7.1637	\$1.00	16%	
Tier 3	\$9.2521	\$8.9532	-\$0.30	-3%	
Tier 4	\$0.0000	\$13.4269	\$13.43		
<b>Service Charge (5/8")</b>	<b>\$13.00</b>	<b>\$34.39</b>	<b>\$21.39</b>	<b>165%</b>	<b>(4)</b>

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.  
(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills  
(3) Monthly median usage  
(4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	12	\$4.9326	6	\$1.7953
Tier 2	11	\$6.1667	14	\$7.1637
Tier 3	23	\$9.2521	10	\$8.9532
Tier 4			30	\$13.4269
Svc Charge	5/8"	\$26.00	5/8"	\$34.39
CAP Svc Charge		\$13.00		\$17.20

**APPENDIX I**

**Page 1**

CALIFORNIA WATER SERVICE COMPANY

**LOS ANGELES COUNTY REGION DISTRICT**

**SUMMARY OF EARNINGS AND RATE OF RETURN**

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$51,884.0	<b>\$59,095.4</b>	\$61,724.3	\$64,254.7
% Increase		<b>13.9%</b>	4.4%	4.1%
OPERATING EXPENSES				
PURCHASED WATER	\$26,496.8	<b>\$26,496.8</b>	\$26,256.3	\$26,018.3
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$3,349.4	<b>\$3,349.4</b>	\$3,497.7	\$3,591.5
PURCHASED CHEMICALS	\$2.3	<b>\$2.3</b>	\$2.3	\$2.4
PAYROLL -- DISTRICT	\$3,168.5	<b>\$3,168.5</b>	\$3,265.5	\$3,335.3
UNCOLLECTIBLES	\$60.5	<b>\$69.5</b>	\$72.5	\$75.5
CONSERVATION	\$643.4	<b>\$643.4</b>	\$662.6	\$662.6
OTHER OPER. AND MAINT. (O&M)	\$2,597.8	<b>\$2,597.8</b>	\$2,657.1	\$2,720.3
BENEFITS	\$1,049.7	<b>\$1,049.7</b>	\$1,133.7	\$1,217.6
OTHER ADMIN. AND GEN. EXP. (A&G)	\$661.5	<b>\$661.5</b>	\$673.6	\$685.5
TOTAL O&M, A&G, & MISC. EXP.	\$38,030.0	<b>\$38,039.0</b>	<b>\$38,221.3</b>	<b>\$38,309.1</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,026.7	<b>\$1,026.7</b>	\$1,150.7	\$1,274.7
BUSINESS LICENSE FEES	\$3.1	<b>\$3.1</b>	\$3.1	\$3.1
LOCAL FRANCHISE TAXES	\$549.6	<b>\$625.6</b>	\$653.5	\$680.3
PAYROLL TAXES	\$257.4	<b>\$257.4</b>	\$264.7	\$270.0
TOTAL GENERAL TAXES	\$1,836.8	<b>\$1,912.8</b>	\$2,072.0	\$2,228.1
DEPRECIATION AND AMORTIZATION	\$4,116.7	<b>\$4,116.7</b>	\$4,640.0	\$5,167.4
Depreciation	\$4,067.2	<b>\$4,067.2</b>	\$4,598.3	\$5,129.5
Amortization of Intangibles	\$49.5	<b>\$49.5</b>	\$41.7	\$37.9
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$2,170.2	<b>\$2,170.2</b>	\$2,238.4	\$2,287.5
BENEFITS	\$705.9	<b>\$705.9</b>	\$762.4	\$818.9
AD VAL., BUS. LIC., FRANCHISE	\$110.9	<b>\$110.9</b>	\$112.4	\$113.9
PAYROLL TAXES	\$189.1	<b>\$189.1</b>	\$194.9	\$199.0
DEPRECIATION AND AMORTIZATION	\$885.9	<b>\$885.9</b>	\$869.9	\$853.9
OTHER PRORATED EXPENSES	\$2,564.2	<b>\$2,564.2</b>	\$2,652.7	\$2,755.1
TOTAL CSS/GO PRORATED EXPENSES	\$6,626.3	<b>\$6,626.3</b>	\$6,830.6	\$7,028.2
SUB-TOTAL - OPERATING EXPENSES	\$50,609.9	<b>\$50,694.8</b>	\$51,764.0	\$52,732.8
TOTAL INCOME TAXES	(\$1,171.6)	<b>\$822.6</b>	\$1,125.8	\$1,430.8
TOTAL OPERATING EXPENSES	\$49,438.3	<b>\$51,517.5</b>	\$52,889.8	\$54,163.7
NET OPERATING REVENUE	\$2,445.7	<b>\$7,577.9</b>	\$8,834.5	\$10,091.0
DEPRECIATED RATE BASE	\$101,309.3	<b>\$101,309.3</b>	\$118,108.1	\$134,906.8
RATE OF RETURN	2.41%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX I****Page 2****CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$172,784.3	\$192,673.9	\$212,563.5
WTD. AVG. DEPRECIATION RESERVE	(\$61,559.6)	(\$65,615.1)	(\$69,670.6)
MATERIALS AND SUPPLIES	\$590.3	\$590.3	\$590.3
TANK PAINTING	\$1,239.9	\$2,459.1	\$3,678.3
WORKING CASH - LEAD - LAG	\$1,249.3	\$1,349.7	\$1,450.1
WORKING CASH - W / H EMPLOYEES	(\$17.7)	(\$17.7)	(\$17.7)
ADVANCES FOR CONSTRUCTION	(\$3,653.5)	(\$3,829.5)	(\$4,005.6)
CONTRIBUTIONS	(\$3,498.0)	(\$3,619.1)	(\$3,740.3)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$866.8)	(\$942.7)	(\$1,018.5)
DEFERRED TAXES	(\$13,285.4)	(\$13,971.9)	(\$14,658.4)
UNAMORT. I.T.C.	(\$56.6)	(\$48.1)	(\$39.5)
PRORATED G.O. RATE BASE	\$8,158.8	\$8,827.9	\$9,497.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$224.4	\$251.3	\$278.2
<b>WTG. AVG. RATE BASE</b>	<b>\$101,309.3</b>	<b>\$118,108.1</b>	<b>\$134,906.8</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$4,116.7	\$4,640.0	\$5,167.4
AD VALOREM TAXES	\$1,026.7	\$1,150.7	\$1,274.7
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$822.6	\$1,125.8	\$1,430.8
NET OPERATING REVENUE	\$7,577.9	\$8,834.5	\$10,091.0

**APPENDIX I****Page 3****CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$51,884.0	\$59,095.4
EXPENSES		
PURCHASED WATER	\$26,496.8	\$26,496.8
PURCHASED POWER	\$3,349.4	\$3,349.4
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$2.3	\$2.3
PAYROLL	\$3,168.5	\$3,168.5
OTHER O & M	\$3,241.3	\$3,241.3
OTHER A & G	\$1,711.2	\$1,711.2
G.O. PRORATIONS	\$5,769.0	\$5,769.0
PAYROLL TAXES	\$257.4	\$257.4
AD VALOREM TAXES	\$1,026.7	\$1,026.7
UNCOLLECTIBLES	\$60.5	\$69.5
FRANCHISE TAX & BUS LIC. FEES	\$552.7	\$628.7
AMORTIZATION OF INTANGIBLES	\$49.5	\$49.5
INTEREST EXPENSE	\$2,525.0	\$2,525.0
NON-DEDUCTIBLE MEALS	(\$17.0)	(\$17.0)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$164.6)	(\$164.6)
TOTAL DEDUCTIONS	<u>\$48,028.7</u>	<u>\$48,113.7</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$10,753.0	\$10,753.0
NET STATE TAXABLE INCOME	(\$6,897.6)	\$228.8
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$609.8)</u>	<u>\$20.2</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$4,924.5	\$4,924.5
STATE INCOME TAX	(\$609.8)	\$20.2
NET FEDERAL TAXABLE INCOME	(\$459.5)	\$6,037.0
FEDERAL INCOME TAX @ 21.00%	(\$96.5)	\$1,267.8
CURRENT FEDERAL INCOME TAX	<u>(\$96.5)</u>	<u>\$1,267.8</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$465.4)</u>	<u>(\$465.4)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$561.8)</u>	<u>\$802.4</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$1,171.6)</b></u>	<u><b>\$822.6</b></u>

# APPENDIX I

## Page 4

### CALIFORNIA WATER SERVICE COMPANY LOS ANGELES COUNTY REGION DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	19,098	294	0
	3/4"	10	2	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	3,698	268	0
	Fire Sprinkler w/ 1"	207	0	0
	1-1/2"	1,037	203	0
	2"	301	365	0
	Fire Sprinkler w/ 2"	0	0	0
	3"	0	58	0
	4"	2	19	0
	6"	0	14	0
	8"	0	4	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
TOTAL		24,353	1,227	0

#### ADOPTED SERVICES AND SALES:

		2023 Test Year	
		Avg Services	Avg Use
		Use (KCCF)	(CCF/SV/MO)
METERED:			
RESIDENTIAL	24,353	5,501.0	18.8
BUSINESS	705	953.8	112.8
MULTIPLE FAMILY	231	246.6	88.8
INDUSTRIAL	-	-	-
PUBLIC AUTHORITY	264	292.8	92.3
OTHER	26	6.0	19.1
IRRIGATION	-	-	-
RECYCLED	-	-	-
SUB-TOTAL		25,580	7,000.2
GROWTH %		0.27%	
NON-METERED:			
RESIDENTIAL FLAT	-	-	
FIRE PROT (PUBLIC/PRIVATE)	206	-	
TOTAL		25,786	7,000.2
UNACCOUNTED-FOR WATER	7.34%	554.1	
TOTAL PRODUCTION (KCCF)		7,554.3	

**APPENDIX I****Page 5****CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)****Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	355.6	46.8	19.3	0.0	17.2	0.1	0.0	439.0
February	342.2	48.2	18.3	0.0	11.5	0.3	0.0	420.5
March	308.9	44.0	17.4	0.0	15.7	0.4	0.0	386.4
April	365.7	49.1	19.4	0.0	15.0	0.2	0.0	449.4
May	437.8	83.6	19.3	0.0	21.4	0.3	0.0	562.5
June	506.6	93.5	21.8	0.0	21.0	0.5	0.0	643.3
July	547.6	102.4	22.4	0.0	37.1	0.6	0.0	710.0
August	600.3	123.3	22.3	0.0	33.5	0.8	0.0	780.2
September	579.3	111.7	23.1	0.0	30.6	0.4	0.0	745.1
October	541.8	101.0	22.3	0.0	36.0	1.0	0.0	702.2
November	483.1	85.3	20.5	0.0	29.7	1.1	0.0	619.6
December	432.1	65.0	20.7	0.0	23.9	0.2	0.0	541.9
	5,501.0	953.8	246.6	0.0	292.8	6.0	0.0	7,000.2

**APPENDIX I****Page 6****CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION DISTRICT  
ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	9.6	464.2	473.8	\$1,661.7	\$0.0	\$210.1
February	9.2	444.6	453.8	\$1,591.6	\$0.0	\$201.2
March	8.4	408.6	417.0	\$1,462.7	\$0.0	\$184.9
April	9.8	475.1	484.9	\$1,700.9	\$0.0	\$215.0
May	12.3	594.7	607.0	\$2,129.1	\$0.0	\$269.1
June	14.0	680.2	694.3	\$2,435.2	\$0.0	\$307.8
July	15.5	750.7	766.2	\$2,687.6	\$0.0	\$339.7
August	17.0	825.0	842.0	\$2,953.3	\$0.0	\$373.3
September	16.3	787.8	804.0	\$2,820.2	\$0.0	\$356.5
October	15.3	742.5	757.8	\$2,658.1	\$0.0	\$336.0
November	13.5	655.2	668.7	\$2,345.4	\$0.0	\$296.5
December	11.8	572.9	584.8	\$2,051.1	\$0.0	\$259.3
	152.8	7,401.6	7,554.3	\$26,496.8	\$0.0	\$3,349.4

**APPENDIX I****Page 7**

CALIFORNIA WATER SERVICE COMPANY  
**LOS ANGELES COUNTY REGION DISTRICT**  
**ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

**Adopted Monthly Revenue at Present Rates**  
**(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$1,754.4	\$466.0	\$2,220.4	\$1,174.9	\$3,395.2
February	\$1,681.4	\$436.4	\$2,117.8	\$1,174.9	\$3,292.6
March	\$1,493.9	\$433.7	\$1,927.6	\$1,174.9	\$3,102.4
April	\$1,808.8	\$467.3	\$2,276.1	\$1,174.9	\$3,451.0
May	\$2,240.2	\$695.6	\$2,935.8	\$1,174.9	\$4,110.6
June	\$2,655.8	\$762.2	\$3,417.9	\$1,174.9	\$4,592.8
July	\$2,959.0	\$908.3	\$3,867.3	\$1,174.9	\$5,042.2
August	\$3,288.0	\$1,004.0	\$4,292.1	\$1,174.9	\$5,466.9
September	\$3,158.8	\$925.1	\$4,083.9	\$1,174.9	\$5,258.8
October	\$2,910.4	\$897.0	\$3,807.4	\$1,174.9	\$4,982.2
November	\$2,527.2	\$763.7	\$3,290.9	\$1,174.9	\$4,465.8
December	\$2,200.2	\$613.6	\$2,813.8	\$1,174.9	\$3,988.7
TOTAL	\$28,678.2	\$8,372.8	\$37,050.9	\$14,098.3	\$51,149.3

**Adopted Monthly Revenue at Proposed Rates**  
**(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$2,116.7	\$562.2	\$2,678.8	\$1,199.5	\$3,878.4
February	\$2,028.5	\$526.5	\$2,555.0	\$1,199.5	\$3,754.5
March	\$1,802.4	\$523.2	\$2,325.6	\$1,199.5	\$3,525.1
April	\$2,182.3	\$563.8	\$2,746.1	\$1,199.5	\$3,945.6
May	\$2,702.8	\$839.2	\$3,542.0	\$1,199.5	\$4,741.5
June	\$3,204.2	\$919.5	\$4,123.7	\$1,199.5	\$5,323.2
July	\$3,570.0	\$1,095.8	\$4,665.8	\$1,199.5	\$5,865.3
August	\$3,967.0	\$1,211.3	\$5,178.3	\$1,199.5	\$6,377.8
September	\$3,811.0	\$1,116.1	\$4,927.1	\$1,199.5	\$6,126.6
October	\$3,511.4	\$1,082.2	\$4,593.5	\$1,199.5	\$5,793.0
November	\$3,049.0	\$921.4	\$3,970.4	\$1,199.5	\$5,169.9
December	\$2,654.5	\$740.3	\$3,394.8	\$1,199.5	\$4,594.3
TOTAL	\$34,599.7	\$10,101.5	\$44,701.1	\$14,394.0	\$59,095.2



**APPENDIX I**

**Page 8**

**CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION DISTRICT  
ADOPTED VARIABLE COSTS**

<b>PURCHASED WATER</b>	<b>Consolidated</b>		<b>Palos Verdes</b>		<b>Antelope Valley</b>
	<u>2023</u>		Unit Cost	<u>2023</u>	Unit Cost <u>2023</u>
<b><u>POTABLE</u></b>					
Total Potable Purchase - Ccf.	7,401,554			7,336,709	64,845
Total Potable Purchase - Acre Feet	16,992			16,843	149
<b>EAST KERN WATER AGENCY</b>	\$ 98,995	Variable			\$ 665.00 \$ 98,995 Variable
<b>WEST BASIN MUNICIPAL WATER DISTRICT</b>					
Tier 1 (AF)				16,843	
Tier 2 (AF)				-	
Purchased Water Tier 1 - \$'s	25,062,209	Variable	\$ 1,488.00	\$ 25,062,209	Variable
Purchased Water Tier 2 - \$'s	-		\$ 1,530.00	\$ -	
Capacity Charge, Water Service Charge, and Standby Meter Charge	1,470,152	Fixed		\$ 1,470,152	Fixed
Transfer of Water Rights from P.V. to H.R.	(134,525)			\$ (134,525)	
<b><u>OVERALL</u></b>					
TOTAL PURCHASED WATER (\$ in '000)	<u>\$ 26,496.8</u>			<u>\$ 26,397.8</u>	<u>\$ 99.0</u>

**APPENDIX I**

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**CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**

	<b>Consolidated</b>	<b>Palos Verdes</b>	<b>Antelope Valley</b>
	<u>2023</u>	<u>2023</u>	<u>2023</u>
<b>PURCHASED POWER</b>			
Total Production ( KCCF )	7,554.3	7,336.7	217.6
Kwh / KCCF	2,873.3	2,870.8	2,956.9
Total calculated KWH	21,705,578	21,062,169	643,410
Unit Cost (\$/ KWH)	0.15 Variable	0.15 Variable	0.18 Variable
Power Cost (\$)	\$3,349,399	\$3,235,631	\$113,769
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$3,349.4</u></u>	<u><u>\$3,235.6</u></u>	<u><u>\$113.8</u></u>
<b>CHEMICALS</b>			
Total Production ( KCCF )	152.8	0.0	152.8
ADOPTED CHEMICAL (\$ in '1000)	2.3	0.0	2.3
Adopted Unit Cost	<u><u>\$0.0150</u></u>	<u><u>\$0.0000</u></u>	<u><u>\$0.0150</u></u>
<b>PUMP TAXES</b>			
WELL WATER PRODUCTION - ACRE FEET	0.0	0.0	0.0
UNIT COST - \$/ ACRE FEET	\$0.0	0.0	0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0	\$0.0	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0	\$0.0	\$0.0
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>	<u><u>\$0.0</u></u>	<u><u>\$0.0</u></u>

**APPENDIX I**

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**CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION DISTRICT  
NET-TO-GROSS MULTIPLIER  
( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2023**

		<b>NORMAL W/O INCOME TAXES</b>	
1	UNCOLLECTIBLES	0.11833%	0.11833%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	99.88167%	99.88167%
	FRANCHISE TAX RATE	1.05448%	1.05448%
3	LOCAL FRANCHISE ( % * LINE 2 )	1.05323%	1.05323%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.17156%	1.17156%
6	1 - SUBTOTAL ( 100% - LINE 5 )	98.82844%	98.82844%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.73643%	
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.91932%	
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.82731%	1.17156%
10	NET AFTER TAXES ( 1 - LINE 9 )	71.17269%	98.82844%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.40503</b>	<b>1.01185</b>

**ADOPTED  
RATIO'S**

DEBT	46.60%	Without income Taxes	1.01185	0.47152
EQUITY	53.40%	With income Taxes	1.40503	0.75029
				<hr/>
TOTAL	100.00%		Adj. Net to Gross	<b>1.22181</b>

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CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION DISTRICT - ANTELOPE VALLEY

**Typical Monthly Residential Bill for Metered Customers for 2023**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
0	\$27.16	\$27.72	\$0.56	2.1%	
5	\$48.43	\$35.35	-\$13.07	-27.0%	
<b>10</b>	<b>\$69.69</b>	<b>\$61.28</b>	<b>-\$8.41</b>	<b>-12.1%</b>	<b>(3)</b>
13	\$82.45	\$79.59	-\$2.86	-3.5%	
15	\$90.96	\$91.79	\$0.83	0.9%	
16	\$95.21	\$97.89	\$2.68	2.8%	
20	\$115.42	\$126.87	\$11.46	9.9%	
25	\$142.00	\$165.00	\$23.00	16.2%	
30	\$181.87	\$222.20	\$40.32	22.2%	
35	\$221.75	\$279.39	\$57.64	26.0%	
40	\$261.62	\$336.58	\$74.96	28.7%	
45	\$301.50	\$393.77	\$92.27	30.6%	
50	\$341.37	\$450.97	\$109.59	32.1%	
55	\$381.25	\$508.16	\$126.91	33.3%	

**Metered Quantity Rates**

Tier 1	\$4.2533	\$1.5266	-\$2.73	-64.1%
Tier 2	\$5.3167	\$6.1013	\$0.78	14.8%
Tier 3	\$7.9750	\$7.6263	-\$0.35	-4.4%
Tier 4	\$0.0000	\$11.4385	\$11.44	

**Service Charge (5/8")**      \$27.16      \$27.72      \$0.56      2.1%      (4)

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.
- (2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills
- (3) Monthly median usage
- (4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	17	\$4.2533	6	\$1.5266
Tier 2	8	\$5.3167	11	\$6.1013
Tier 3	25	\$7.9750	8	\$7.6263
Tier 4			25	\$11.4385
Svc Charge	5/8"	\$27.16	5/8"	\$27.72
CAP Svc Charge		\$13.58		\$13.86

PAGE 11  
CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION DISTRICT - PALOS VERDES

**Typical Monthly Residential Bill for Metered Customers for 2023**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
0	\$31.78	\$39.43	\$7.65	24.1%	
5	\$56.68	\$48.10	-\$8.58	-15.1%	
10	\$81.58	\$77.56	-\$4.02	-4.9%	
<b>15</b>	<b>\$106.48</b>	<b>\$112.22</b>	<b>\$5.74</b>	<b>5.4%</b>	<b>(3)</b>
20	\$135.12	\$152.08	\$16.96	12.6%	
21	\$141.35	\$160.75	\$19.40	13.7%	
25	\$166.26	\$195.41	\$29.15	17.5%	
30	\$213.03	\$260.39	\$47.36	22.2%	
35	\$259.80	\$325.37	\$65.57	25.2%	
40	\$306.57	\$390.35	\$83.79	27.3%	
45	\$353.34	\$455.34	\$102.00	28.9%	
50	\$400.11	\$520.32	\$120.21	30.0%	
55	\$446.88	\$585.30	\$138.43	31.0%	

**Metered Quantity Rates**

Tier 1	\$4.9799	\$1.7341	-\$3.25	-65.2%
Tier 2	\$6.2276	\$6.9321	\$0.70	11.3%
Tier 3	\$9.3539	\$8.6649	-\$0.69	-7.4%
Tier 4	\$0.0000	\$12.9965	\$13.00	

<b>Service Charge (5/8")</b>	\$31.78	\$39.43	\$7.65	24.1%	(4)
------------------------------	---------	---------	--------	-------	-----

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.
- (2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills
- (3) Monthly median usage
- (4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	17	\$4.9799	6	\$1.7341
Tier 2	8	\$6.2276	11	\$6.9321
Tier 3	25	\$9.3539	8	\$8.6649
Tier 4			25	\$12.9965
Svc Charge	5/8"	\$31.78	5/8"	\$39.43
CAP Svc Charge		\$15.89		\$19.72

**APPENDIX J**

**Page 1**

CALIFORNIA WATER SERVICE COMPANY

**MARYSVILLE DISTRICT**

**SUMMARY OF EARNINGS AND RATE OF RETURN**

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$4,484.6	<b>\$4,787.5</b>	\$5,052.1	\$5,312.1
% Increase		<b>6.8%</b>	5.5%	5.1%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$167.3	<b>\$167.3</b>	\$170.6	\$175.2
PURCHASED CHEMICALS	\$21.6	<b>\$21.6</b>	\$22.0	\$22.5
PAYROLL -- DISTRICT	\$707.0	<b>\$707.0</b>	\$730.4	\$747.2
UNCOLLECTIBLES	\$16.6	<b>\$17.7</b>	\$18.7	\$19.7
CONSERVATION	\$52.5	<b>\$52.5</b>	\$55.2	\$55.2
OTHER OPER. AND MAINT. (O&M)	\$333.2	<b>\$333.2</b>	\$340.6	\$347.9
BENEFITS	\$233.9	<b>\$233.9</b>	\$252.6	\$271.3
OTHER ADMIN. AND GEN. EXP. (A&G)	\$28.1	<b>\$28.1</b>	\$28.1	\$29.0
TOTAL O&M, A&G, & MISC. EXP.	\$1,560.2	<b>\$1,561.3</b>	<b>\$1,618.1</b>	<b>\$1,667.8</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$150.6	<b>\$150.6</b>	\$160.2	\$169.9
BUSINESS LICENSE FEES	\$1.0	<b>\$1.0</b>	\$1.0	\$1.0
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$50.8	<b>\$50.8</b>	\$52.5	\$53.7
TOTAL GENERAL TAXES	\$202.4	<b>\$202.4</b>	\$213.7	\$224.5
DEPRECIATION AND AMORTIZATION	\$798.3	<b>\$798.3</b>	\$879.6	\$960.8
Depreciation	\$794.1	<b>\$794.1</b>	\$845.0	\$895.8
Amortization of Intangibles	\$4.1	<b>\$4.1</b>	\$34.6	\$65.1
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$281.5	<b>\$281.5</b>	\$290.3	\$296.7
BENEFITS	\$91.6	<b>\$91.6</b>	\$98.9	\$106.2
AD VAL., BUS. LIC., FRANCHISE	\$14.4	<b>\$14.4</b>	\$14.6	\$14.8
PAYROLL TAXES	\$24.5	<b>\$24.5</b>	\$25.3	\$25.8
DEPRECIATION AND AMORTIZATION	\$114.9	<b>\$114.9</b>	\$112.8	\$110.7
OTHER PRORATED EXPENSES	\$332.6	<b>\$332.6</b>	\$344.1	\$357.3
TOTAL CSS/GO PRORATED EXPENSES	\$859.4	<b>\$859.4</b>	\$885.9	\$911.6
SUB-TOTAL - OPERATING EXPENSES	\$3,420.3	<b>\$3,421.4</b>	\$3,597.3	\$3,764.8
TOTAL INCOME TAXES	\$65.6	<b>\$150.1</b>	\$166.7	\$187.2
TOTAL OPERATING EXPENSES	\$3,485.9	<b>\$3,571.5</b>	\$3,764.0	\$3,951.9
NET OPERATING REVENUE	\$998.7	<b>\$1,216.0</b>	\$1,288.1	\$1,360.1
DEPRECIATED RATE BASE	\$16,257.0	<b>\$16,257.0</b>	\$17,220.2	\$18,183.3
RATE OF RETURN	6.14%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX J****Page 2****CALIFORNIA WATER SERVICE COMPANY****MARYSVILLE DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$32,962.9	\$34,734.9	\$36,506.9
WTD. AVG. DEPRECIATION RESERVE	(\$12,078.1)	(\$12,970.6)	(\$13,863.1)
MATERIALS AND SUPPLIES	\$87.3	\$87.3	\$87.3
TANK PAINTING	\$114.3	\$101.6	\$88.9
WORKING CASH - LEAD - LAG	\$338.8	\$357.7	\$376.5
WORKING CASH - W / H EMPLOYEES	(\$2.3)	(\$2.3)	(\$2.3)
ADVANCES FOR CONSTRUCTION	(\$208.1)	(\$219.0)	(\$230.0)
CONTRIBUTIONS	(\$3,802.5)	(\$3,752.5)	(\$3,702.6)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$136.4)	(\$159.7)	(\$183.0)
DEFERRED TAXES	(\$1,882.6)	(\$1,912.2)	(\$1,941.8)
UNAMORT. I.T.C.	(\$7.1)	(\$6.2)	(\$5.3)
PRORATED G.O. RATE BASE	\$833.7	\$909.7	\$985.7
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$37.1	\$51.6	\$66.0
<b>WTG. AVG. RATE BASE</b>	<b>\$16,257.0</b>	<b>\$17,220.2</b>	<b>\$18,183.3</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$798.3	\$879.6	\$960.8
AD VALOREM TAXES	\$150.6	\$160.2	\$169.9
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$150.1	\$166.7	\$187.2
NET OPERATING REVENUE	\$1,216.0	\$1,288.1	\$1,360.1

**APPENDIX J****Page 3****CALIFORNIA WATER SERVICE COMPANY****MARYSVILLE DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$4,484.6	\$4,787.5
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$167.3	\$167.3
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$21.6	\$21.6
PAYROLL	\$707.0	\$707.0
OTHER O & M	\$385.6	\$385.6
OTHER A & G	\$262.0	\$262.0
G.O. PRORATIONS	\$748.2	\$748.2
PAYROLL TAXES	\$50.8	\$50.8
AD VALOREM TAXES	\$150.6	\$150.6
UNCOLLECTIBLES	\$16.6	\$17.7
FRANCHISE TAX & BUS LIC. FEES	\$1.0	\$1.0
AMORTIZATION OF INTANGIBLES	\$4.1	\$4.1
INTEREST EXPENSE	\$404.0	\$404.0
NON-DEDUCTIBLE MEALS	(\$3.8)	(\$3.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$1.7)	(\$1.7)
TOTAL DEDUCTIONS	<u>\$2,913.4</u>	<u>\$2,914.6</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$1,475.2	\$1,475.2
NET STATE TAXABLE INCOME	\$96.0	\$397.8
STATE CORP. FRANCHISE TAX @ 8.84%	<u>\$8.5</u>	<u>\$35.2</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$905.3	\$905.3
STATE INCOME TAX	\$8.5	\$35.2
NET FEDERAL TAXABLE INCOME	\$657.4	\$932.5
FEDERAL INCOME TAX @ 21.00%	\$138.0	\$195.8
CURRENT FEDERAL INCOME TAX	<u>\$138.0</u>	<u>\$195.8</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$80.9)</u>	<u>(\$80.9)</u>
TOTAL FEDERAL INCOME TAX	<u>\$57.1</u>	<u>\$114.9</u>
<b>TOTAL INCOME TAXES</b>	<u><u>\$65.6</u></u>	<u><u>\$150.1</u></u>



**APPENDIX J**

**Page 4**

**CALIFORNIA WATER SERVICE COMPANY  
MARYSVILLE DISTRICT**

		<b>2023 Test Year</b>		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	3,038	283	0
	3/4"	0	0	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	40	189	0
	Fire Sprinkler w/ 1"	7	0	0
	1-1/2"	1	60	0
	2"	0	110	0
	Fire Sprinkler w/ 2"	0	0	0
	3"	0	17	0
	4"	0	7	0
	6"	0	0	0
	8"	0	0	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
	<b>TOTAL</b>	<b>3,086</b>	<b>667</b>	<b>0</b>

ADOPTED SERVICES AND SALES:

<u>ADOPTED SERVICES AND SALES:</u>		2023 Test Year		Avg Use
		Avg Services	Use (KCCF)	(CCF/SV/MO)
METERED:				
RESIDENTIAL		3,086	413.5	11.2
BUSINESS		469	207.3	36.8
MULTIPLE FAMILY		134	127.7	79.4
INDUSTRIAL		3	0.5	14.9
PUBLIC AUTHORITY		55	100.0	152.2
OTHER		6	3.4	47.4
IRRIGATION		-	-	-
RECYCLED		-	-	-
SUB-TOTAL		3,753	852.5	
GROWTH %		0.13%		
NON-METERED:				
RESIDENTIAL FLAT		-	-	
FIRE PROT (PUBLIC/PRIVATE)		73	-	
TOTAL		3,826	852.5	
UNACCOUNTED-FOR WATER	6.40%		58.2	
TOTAL PRODUCTION (KCCF)			910.7	

**APPENDIX J****Page 5**

**CALIFORNIA WATER SERVICE COMPANY**  
**MARYSVILLE DISTRICT**  
**ADOPTED METERED SALES BY CUSTOMER CLASS**  
**(KCCF)**

**Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	21.6	12.7	8.5	0.1	3.9	0.0	0.0	46.8
February	21.0	12.2	8.4	0.1	3.9	0.1	0.0	45.7
March	21.1	11.7	8.1	0.0	3.9	0.0	0.0	44.9
April	22.9	14.2	9.0	0.0	4.6	0.1	0.0	50.7
May	29.3	13.0	8.8	0.0	6.6	0.2	0.0	57.9
June	39.4	18.8	11.5	0.0	10.7	0.2	0.0	80.7
July	50.9	20.6	12.3	0.0	10.1	0.1	0.0	94.1
August	56.0	25.4	13.7	0.0	15.8	0.9	0.0	111.8
September	50.1	23.0	13.2	0.0	14.6	0.5	0.0	101.5
October	39.8	26.5	12.3	0.1	14.5	1.1	0.0	94.2
November	33.3	13.4	11.2	0.0	5.4	0.1	0.0	63.4
December	28.0	15.8	10.9	0.0	6.0	0.1	0.0	60.7
	413.5	207.3	127.7	0.5	100.0	3.4	0.0	852.5

**APPENDIX J****Page 6****CALIFORNIA WATER SERVICE COMPANY****MARYSVILLE DISTRICT****ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	50.0	0.0	50.0	\$0.0	\$0.0	\$9.2
February	48.8	0.0	48.8	\$0.0	\$0.0	\$9.0
March	48.0	0.0	48.0	\$0.0	\$0.0	\$8.8
April	54.2	0.0	54.2	\$0.0	\$0.0	\$10.0
May	61.8	0.0	61.8	\$0.0	\$0.0	\$11.4
June	86.2	0.0	86.2	\$0.0	\$0.0	\$15.8
July	100.5	0.0	100.5	\$0.0	\$0.0	\$18.5
August	119.4	0.0	119.4	\$0.0	\$0.0	\$21.9
September	108.5	0.0	108.5	\$0.0	\$0.0	\$19.9
October	100.7	0.0	100.7	\$0.0	\$0.0	\$18.5
November	67.8	0.0	67.8	\$0.0	\$0.0	\$12.4
December	64.9	0.0	64.9	\$0.0	\$0.0	\$11.9
	<u>910.7</u>	<u>0.0</u>	<u>910.7</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$167.3</u>

**APPENDIX J****Page 7****CALIFORNIA WATER SERVICE COMPANY****MARYSVILLE DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$62.8	\$88.6	\$151.5	\$136.1	\$287.6
February	\$60.7	\$87.0	\$147.7	\$136.1	\$283.9
March	\$60.9	\$83.7	\$144.6	\$136.1	\$280.8
April	\$66.5	\$97.8	\$164.3	\$136.1	\$300.4
May	\$88.7	\$100.4	\$189.1	\$136.1	\$325.2
June	\$124.6	\$144.3	\$268.9	\$136.1	\$405.1
July	\$171.3	\$150.6	\$321.9	\$136.1	\$458.0
August	\$192.2	\$195.8	\$388.0	\$136.1	\$524.1
September	\$167.6	\$179.9	\$347.5	\$136.1	\$483.6
October	\$127.2	\$191.7	\$318.8	\$136.1	\$455.0
November	\$103.0	\$106.6	\$209.6	\$136.1	\$345.7
December	\$84.0	\$115.0	\$199.0	\$136.1	\$335.2
TOTAL	\$1,309.6	\$1,541.4	\$2,851.0	\$1,633.6	\$4,484.6

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$54.2	\$76.5	\$130.7	\$193.9	\$324.7
February	\$52.4	\$75.1	\$127.5	\$193.9	\$321.4
March	\$52.6	\$72.2	\$124.8	\$193.9	\$318.7
April	\$57.4	\$84.4	\$141.8	\$193.9	\$335.7
May	\$76.6	\$86.6	\$163.2	\$193.9	\$357.1
June	\$107.5	\$124.6	\$232.1	\$193.9	\$426.0
July	\$147.9	\$129.9	\$277.8	\$193.9	\$471.7
August	\$165.9	\$168.9	\$334.9	\$193.9	\$528.8
September	\$144.6	\$155.3	\$299.9	\$193.9	\$493.8
October	\$109.7	\$165.4	\$275.2	\$193.9	\$469.1
November	\$88.9	\$92.0	\$180.9	\$193.9	\$374.8
December	\$72.5	\$99.3	\$171.8	\$193.9	\$365.7
TOTAL	\$1,130.3	\$1,330.3	\$2,460.6	\$2,327.0	\$4,787.5

**APPENDIX J**

**Page 8**

**CALIFORNIA WATER SERVICE COMPANY**

**MARYSVILLE DISTRICT**

**ADOPTED VARIABLE COSTS**

**PURCHASED WATER**

Unit Cost

2023

N/A

**OVERALL**

TOTAL PURCHASED WATER (\$ in '000)

\$	-
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**APPENDIX J****Page 9****CALIFORNIA WATER SERVICE COMPANY  
MARYSVILLE DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**2023**PURCHASED POWER**

Total Production ( KCCF )	910.7	
Kwh / KCCF	923.0	
Total calculated KWH	840,589	
Unit Cost (\$/ KWH)	0.20	Variable
Power Cost (\$)	\$167,266	
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$167.3</u></u>	

**CHEMICALS**

Total Production ( KCCF )	910.7
ADOPTED CHEMICAL (\$ in '1000)	\$21.6
Adopted Unit Cost	<u><u>\$0.0237</u></u>

**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	0.0	
UNIT COST - \$/ ACRE FEET	\$0.0	
TOTAL GROUNDWATER CHARGES (\$)	\$0.0	Variable
ANNUAL WATERMASTER SERVICE (\$)	\$0.0	Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>	

**APPENDIX J**

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CALIFORNIA WATER SERVICE COMPANY

**MARYSVILLE DISTRICT**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.37031%    0.37031%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	99.62969%    99.62969%
	FRANCHISE TAX RATE	0.00000%    0.00000%
3	LOCAL FRANCHISE ( % * LINE 2 )	0.00000%    0.00000%
	BUSINESS LICENSE RATE	0.00000%    0.00000%
4	BUSINESS LICENSE ( % * LINE 2 )	0.00000%    0.00000%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	0.37031%    0.37031%
6	1 - SUBTOTAL ( 100% - LINE 5 )	99.62969%    99.62969%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.80726%
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	19.07271%
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.25028%    0.37031%
10	NET AFTER TAXES ( 1 - LINE 9 )	71.74972%    99.62969%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.39373    1.00372</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.00372	0.46773
EQUITY	53.40%	With income Taxes	1.39373	0.74425
TOTAL	100.00%		Adj. Net to Gross	<b>1.21199</b>

**APPENDIX J**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**MARYSVILLE DISTRICT**

**Typical Monthly Residential Bill for Metered Customers for 2023**

	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
<b>Usage (CCF)<sup>(1)</sup>:</b>					
5	\$38.82	\$40.64	\$1.81	4.7%	
<b>8</b>	<b>\$47.63</b>	<b>\$48.25</b>	<b>\$0.62</b>	<b>1.3%</b>	<b>(3)</b>
10	\$54.41	\$55.02	\$0.61	1.1%	
11	\$57.80	\$58.40	\$0.60	1.0%	
16	\$78.13	\$78.70	\$0.57	0.7%	
21	\$103.54	\$104.08	\$0.54	0.5%	
26	\$128.95	\$135.80	\$6.85	5.3%	
31	\$154.36	\$167.52	\$13.16	8.5%	
36	\$179.77	\$199.24	\$19.47	10.8%	
41	\$205.19	\$230.96	\$25.78	12.6%	
46	\$230.60	\$262.68	\$32.09	13.9%	
51	\$256.01	\$294.41	\$38.40	15.0%	
56	\$281.42	\$326.13	\$44.71	15.9%	
<b>Metered Quantity Rates</b>					
Tier 1	\$2.7108	\$0.8457	-\$1.87	-68.8%	
Tier 2	\$3.3883	\$3.3835	\$0.00	-0.1%	
Tier 3	\$5.0823	\$4.2294	-\$0.85	-16.8%	
Tier 4	\$0.0000	\$6.3442	\$6.34		
<b>Service Charge (5/8")</b>	<b>\$25.27</b>	<b>\$36.41</b>	<b>\$11.14</b>	<b>44.1%</b>	<b>(4)</b>

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.  
(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills  
(3) Monthly median usage  
(4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	7	\$2.7108	6	\$0.8457
Tier 2	7	\$3.3883	6	\$3.3835
Tier 3	14	\$5.0823	7	\$4.2294
Tier 4			19	\$6.3442
Svc Charge	5/8"	\$25.27	5/8"	\$36.41
CAP Svc Charge		\$12.64		\$18.21



# APPENDIX K

## Page 1

### CALIFORNIA WATER SERVICE COMPANY

### NORTH VALLEY REGION DISTRICT

### SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$30,008.4	<b>\$35,465.5</b>	\$37,386.9	\$39,265.4
% Increase		<b>18.2%</b>	5.4%	5.0%
OPERATING EXPENSES				
PURCHASED WATER	\$239.9	<b>\$239.9</b>	\$240.1	\$240.4
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$2,248.2	<b>\$2,248.2</b>	\$2,287.8	\$2,349.1
PURCHASED CHEMICALS	\$213.6	<b>\$213.6</b>	\$218.7	\$224.3
PAYROLL -- DISTRICT	\$4,941.2	<b>\$4,941.2</b>	\$5,104.3	\$5,221.7
UNCOLLECTIBLES	\$62.1	<b>\$73.3</b>	\$76.8	\$80.6
CONSERVATION	\$359.6	<b>\$359.6</b>	\$378.0	\$378.0
OTHER OPER. AND MAINT. (O&M)	\$2,325.8	<b>\$2,325.8</b>	\$2,375.8	\$2,428.3
BENEFITS	\$1,634.5	<b>\$1,634.5</b>	\$1,765.2	\$1,895.9
OTHER ADMIN. AND GEN. EXP. (A&G)	\$103.6	<b>\$103.6</b>	\$101.2	\$105.9
TOTAL O&M, A&G, & MISC. EXP.	\$12,128.6	<b>\$12,139.8</b>	<b>\$12,548.0</b>	<b>\$12,924.1</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$966.4	<b>\$966.4</b>	\$1,032.6	\$1,098.9
BUSINESS LICENSE FEES	\$33.2	<b>\$33.2</b>	\$33.6	\$34.0
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$355.4	<b>\$355.4</b>	\$367.1	\$375.6
TOTAL GENERAL TAXES	\$1,355.0	<b>\$1,355.0</b>	\$1,433.4	\$1,508.5
DEPRECIATION AND AMORTIZATION	\$7,211.8	<b>\$7,211.8</b>	\$7,699.7	\$8,187.6
Depreciation	\$7,133.2	<b>\$7,133.2</b>	\$7,575.8	\$8,018.5
Amortization of Intangibles	\$78.7	<b>\$78.7</b>	\$123.9	\$169.1
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$2,223.0	<b>\$2,223.0</b>	\$2,292.9	\$2,343.2
BENEFITS	\$723.1	<b>\$723.1</b>	\$781.0	\$838.8
AD VAL., BUS. LIC., FRANCHISE	\$113.6	<b>\$113.6</b>	\$115.2	\$116.7
PAYROLL TAXES	\$193.7	<b>\$193.7</b>	\$199.6	\$203.8
DEPRECIATION AND AMORTIZATION	\$907.5	<b>\$907.5</b>	\$891.1	\$874.6
OTHER PRORATED EXPENSES	\$2,626.7	<b>\$2,626.7</b>	\$2,717.3	\$2,822.2
TOTAL CSS/GO PRORATED EXPENSES	\$6,787.7	<b>\$6,787.7</b>	\$6,996.9	\$7,199.3
SUB-TOTAL - OPERATING EXPENSES	\$27,483.1	<b>\$27,494.3</b>	\$28,678.0	\$29,819.5
TOTAL INCOME TAXES	(\$972.8)	<b>\$551.1</b>	\$695.9	\$839.2
TOTAL OPERATING EXPENSES	\$26,510.2	<b>\$28,045.4</b>	\$29,373.9	\$30,658.7
NET OPERATING REVENUE	\$3,498.2	<b>\$7,420.1</b>	\$8,013.1	\$8,606.7
DEPRECIATED RATE BASE	\$99,199.4	<b>\$99,199.4</b>	\$107,137.8	\$115,076.1
RATE OF RETURN	3.53%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX K****Page 2****CALIFORNIA WATER SERVICE COMPANY  
NORTH VALLEY REGION DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$261,312.6	\$277,508.9	\$293,705.2
WTD. AVG. DEPRECIATION RESERVE	(\$98,986.0)	(\$106,487.7)	(\$113,989.3)
MATERIALS AND SUPPLIES	\$402.0	\$402.0	\$402.0
TANK PAINTING	\$372.2	\$326.7	\$281.2
WORKING CASH - LEAD - LAG	\$2,713.1	\$2,839.9	\$2,966.7
WORKING CASH - W / H EMPLOYEES	(\$18.1)	(\$18.1)	(\$18.1)
ADVANCES FOR CONSTRUCTION	(\$38,211.9)	(\$39,320.9)	(\$40,430.0)
CONTRIBUTIONS	(\$14,485.7)	(\$14,725.6)	(\$14,965.6)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$1,081.9)	(\$1,214.2)	(\$1,346.5)
DEFERRED TAXES	(\$19,656.0)	(\$19,732.8)	(\$19,809.6)
UNAMORT. I.T.C.	(\$198.4)	(\$195.6)	(\$192.8)
PRORATED G.O. RATE BASE	\$6,584.1	\$7,184.4	\$7,784.7
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$453.4	\$570.7	\$688.1
<b>WTG. AVG. RATE BASE</b>	<b>\$99,199.4</b>	<b>\$107,137.8</b>	<b>\$115,076.1</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$7,211.8	\$7,699.7	\$8,187.6
AD VALOREM TAXES	\$966.4	\$1,032.6	\$1,098.9
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$551.1	\$695.9	\$839.2
NET OPERATING REVENUE	\$7,420.1	\$8,013.1	\$8,606.7

**APPENDIX K****Page 3****CALIFORNIA WATER SERVICE COMPANY****NORTH VALLEY REGION DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$30,008.4	\$35,465.5
EXPENSES		
PURCHASED WATER	\$239.9	\$239.9
PURCHASED POWER	\$2,248.2	\$2,248.2
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$213.6	\$213.6
PAYROLL	\$4,941.2	\$4,941.2
OTHER O & M	\$2,685.4	\$2,685.4
OTHER A & G	\$1,738.1	\$1,738.1
G.O. PRORATIONS	\$5,909.4	\$5,909.4
PAYROLL TAXES	\$355.4	\$355.4
AD VALOREM TAXES	\$966.4	\$966.4
UNCOLLECTIBLES	\$62.1	\$73.3
FRANCHISE TAX & BUS LIC. FEES	\$33.2	\$33.2
AMORTIZATION OF INTANGIBLES	\$78.7	\$78.7
INTEREST EXPENSE	\$2,460.3	\$2,460.3
NON-DEDUCTIBLE MEALS	(\$31.7)	(\$31.7)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$225.3)	(\$225.3)
TOTAL DEDUCTIONS	<u>\$21,674.9</u>	<u>\$21,686.1</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$12,471.0	\$12,471.0
NET STATE TAXABLE INCOME	(\$4,137.6)	\$1,308.3
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$365.8)</u>	<u>\$115.7</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$8,011.4	\$8,011.4
STATE INCOME TAX	(\$365.8)	\$115.7
NET FEDERAL TAXABLE INCOME	\$687.8	\$5,652.3
FEDERAL INCOME TAX @ 21.00%	\$144.4	\$1,187.0
CURRENT FEDERAL INCOME TAX	<u>\$144.4</u>	<u>\$1,187.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$775.6)</u>	<u>(\$775.6)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$631.2)</u>	<u>\$411.4</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$996.9)</b></u>	<u><b>\$527.0</b></u>

# APPENDIX K

## Page 4

### CALIFORNIA WATER SERVICE COMPANY NORTH VALLEY REGION DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	25,104	1,958	0
	3/4"	121	12	0
	Fire Sprinkler w/ 3/4"	268	0	0
	1"	1,569	1,768	0
	Fire Sprinkler w/ 1"	2,150	0	0
	1-1/2"	11	513	0
	2"	6	1,122	0
	Fire Sprinkler w/ 2"	0	0	0
	3"	4	159	0
	4"	4	47	0
	6"	0	15	0
	8"	0	1	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
TOTAL		29,238	5,595	0

#### ADOPTED SERVICES AND SALES:

		2023 Test Year		
		Avg Services	Use (KCCF)	Avg Use (CCF/SV/MO)
METERED:				
	RESIDENTIAL	29,238	5,118.5	14.6
	BUSINESS	3,810	2,196.7	48.1
	MULTIPLE FAMILY	1,169	1,296.9	92.5
	INDUSTRIAL	37	247.3	557.0
	PUBLIC AUTHORITY	530	464.2	73.1
	OTHER	44	28.8	54.6
	IRRIGATION	6	0.1	1.3
	RECYCLED	-	-	-
SUB-TOTAL		34,833	9,352.6	
GROWTH %		2.05%		
NON-METERED:				
	RESIDENTIAL FLAT	-	-	
	FIRE PROT (PUBLIC/PRIVATE)	711	-	
TOTAL		35,544	9,352.6	
UNACCOUNTED-FOR WATER	7.61%		769.9	
TOTAL PRODUCTION (KCCF)			10,122.5	

**APPENDIX K****Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
NORTH VALLEY REGION DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

**Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	216.9	110.0	78.2	3.0	14.6	0.7	0.0	423.3
February	210.1	105.5	77.7	3.5	10.3	0.5	0.0	407.6
March	232.4	113.2	77.3	2.9	22.5	0.5	0.0	448.8
April	262.9	129.1	88.1	4.9	18.4	0.9	0.0	504.3
May	376.0	156.5	96.4	4.6	31.2	1.1	0.0	665.7
June	515.2	218.8	124.7	7.4	50.0	2.1	0.0	918.3
July	640.1	242.9	131.8	13.3	59.0	3.5	0.0	1,090.5
August	708.5	277.7	146.8	56.9	69.1	6.2	0.0	1,265.1
September	643.2	260.4	143.0	82.3	64.7	3.4	0.0	1,197.0
October	538.1	230.2	126.8	43.7	56.3	4.1	0.0	999.1
November	436.9	193.9	108.7	20.1	41.1	2.5	0.0	803.1
December	338.4	158.4	97.5	4.9	27.1	3.4	0.0	629.6
	5,118.5	2,196.7	1,296.9	247.3	464.2	28.8	0.0	9,352.5

**APPENDIX K****Page 6****CALIFORNIA WATER SERVICE COMPANY  
NORTH VALLEY REGION DISTRICT  
ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	409.1	49.1	458.2	\$10.9	\$0.0	\$101.8
February	393.9	47.3	441.2	\$10.5	\$0.0	\$98.0
March	433.7	52.1	485.8	\$11.5	\$0.0	\$107.9
April	487.3	58.5	545.8	\$12.9	\$0.0	\$121.2
May	643.2	77.2	720.5	\$17.1	\$0.0	\$160.0
June	887.3	106.6	993.9	\$23.6	\$0.0	\$220.7
July	1,053.8	126.5	1,180.3	\$28.0	\$0.0	\$262.1
August	1,222.5	146.8	1,369.3	\$32.5	\$0.0	\$304.1
September	1,156.6	138.9	1,295.5	\$30.7	\$0.0	\$287.7
October	965.5	115.9	1,081.4	\$25.6	\$0.0	\$240.2
November	776.0	93.2	869.2	\$20.6	\$0.0	\$193.1
December	608.4	73.1	681.5	\$16.2	\$0.0	\$151.4
	<u>9,037.3</u>	<u>1,085.2</u>	<u>10,122.5</u>	<u>\$239.9</u>	<u>\$0.0</u>	<u>\$2,248.2</u>

**APPENDIX K****Page 7****CALIFORNIA WATER SERVICE COMPANY****NORTH VALLEY REGION DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$278.4	\$469.6	\$747.9	\$870.0	\$1,617.9
February	\$255.9	\$449.1	\$705.0	\$870.0	\$1,575.0
March	\$304.0	\$492.7	\$796.6	\$870.0	\$1,666.6
April	\$364.4	\$549.2	\$913.5	\$870.0	\$1,783.5
May	\$643.9	\$659.5	\$1,303.4	\$870.0	\$2,173.4
June	\$1,042.9	\$917.7	\$1,960.6	\$870.0	\$2,830.6
July	\$1,442.1	\$1,025.6	\$2,467.6	\$870.0	\$3,337.6
August	\$1,663.9	\$1,267.7	\$2,931.5	\$870.0	\$3,801.5
September	\$1,445.4	\$1,262.6	\$2,708.0	\$870.0	\$3,578.0
October	\$1,122.9	\$1,050.0	\$2,172.9	\$870.0	\$3,042.9
November	\$814.6	\$833.9	\$1,648.5	\$870.0	\$2,518.5
December	\$550.8	\$662.1	\$1,212.9	\$870.0	\$2,082.9
TOTAL	\$9,929.1	\$9,639.5	\$19,568.6	\$10,439.8	\$30,008.4

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$271.1	\$446.0	\$717.1	\$1,393.6	\$2,110.7
February	\$249.2	\$426.6	\$675.8	\$1,393.6	\$2,069.4
March	\$296.1	\$468.0	\$764.0	\$1,393.6	\$2,157.6
April	\$354.9	\$521.6	\$876.5	\$1,393.6	\$2,270.1
May	\$627.1	\$626.4	\$1,253.6	\$1,393.6	\$2,647.1
June	\$1,015.8	\$871.6	\$1,887.4	\$1,393.6	\$3,281.0
July	\$1,404.6	\$974.1	\$2,378.7	\$1,393.6	\$3,772.3
August	\$1,620.6	\$1,204.1	\$2,824.7	\$1,393.6	\$4,218.2
September	\$1,407.8	\$1,199.3	\$2,607.1	\$1,393.6	\$4,000.7
October	\$1,093.7	\$997.4	\$2,091.0	\$1,393.6	\$3,484.6
November	\$793.4	\$792.0	\$1,585.5	\$1,393.6	\$2,979.0
December	\$536.5	\$628.9	\$1,165.4	\$1,393.6	\$2,558.9
TOTAL	\$9,670.9	\$9,155.9	\$18,826.8	\$16,722.8	\$35,549.6

**APPENDIX K**

**Page 8**

**CALIFORNIA WATER SERVICE COMPANY  
NORTH VALLEY REGION DISTRICT  
ADOPTED VARIABLE COSTS**

PURCHASED WATER	Consolidated				Chico				Oroville					
	Unit Cost		<u>2023</u>		Unit Cost		<u>2023</u>		Unit Cost		<u>2023</u>			
<u>POTABLE</u>														
Total Potable Purchase - Ccf. (From District)		1,085,229				1,085,229				1,085,229				
Total Potable Purchase - AF		2,491				2,491				2,491				
<b>COUNTY OF BUTTE ( STATE WATER )</b>														
Subtotal County Of Butte Charges (\$)		\$	90	54,130	Variable					\$	90	54,130	Variable	
Union Pacific Leased Well ( \$350.00 Per Month )				-							0			
First Amendment Agreement (\$)		\$	15,482.16	\$	185,786	Fixed					\$	15,482	<u>\$ 185,786</u>	Fixed
OVERALL														
TOTAL PURCHASED WATER (\$ in '000)		<u>\$ 239.9</u>								<u>\$ 239.9</u>				



**APPENDIX K**

**Page 9**

**CALIFORNIA WATER SERVICE COMPANY  
NORTH VALLEY REGION DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**

	<b>Consolidated</b>	<b>Chico</b>	<b>Oroville</b>
	<u><b>2023</b></u>	<u><b>2023</b></u>	<u><b>2023</b></u>
<b>PURCHASED POWER</b>			
Total Production ( KCCF )	10,122.5	9,017.9	1,104.6
Kwh / KCCF	1,238.0	1,260.3	1,055.3
Total calculated KWH	12,531,238	11,365,604	1,165,634
Unit Cost (\$/ KWH)	0.18 Variable	0.18 Variable	0.22 Variable
Power Cost (\$)	\$2,248,228	\$1,993,072	\$255,156
<b>TOTAL PURCHASED POWER (\$ in '000)</b>	<u><b>\$2,248.2</b></u>	<u><b>\$1,993.1</b></u>	<u><b>\$255.2</b></u>
<b>CHEMICALS</b>			
Total Production ( KCCF )	9,037.3	9,017.9	19.3
ADOPTED CHEMICAL (\$ in '1000)	213.6	128.4	85.2
Adopted Unit Cost	<u><b>\$0.0236</b></u>	<u><b>\$0.0142</b></u>	<u><b>\$4.4093</b></u>
<b>PUMP TAXES</b>			
WELL WATER PRODUCTION - ACRE FEET	0.0	0.0	0.0
UNIT COST - \$/ ACRE FEET	\$0.0	0.0	0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0	\$0.0	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0	\$0.0	\$0.0
<b>TOTAL PUMP TAX EXPENSE (\$ in '000)</b>	<u><b>\$0.0</b></u>	<u><b>\$0.0</b></u>	<u><b>\$0.0</b></u>

**APPENDIX K**  
**Page 10**  
**CALIFORNIA WATER SERVICE COMPANY**  
**NORTH VALLEY REGION DISTRICT**  
**NET-TO-GROSS MULTIPLIER**  
**( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.20703%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	99.79297%
	FRANCHISE TAX RATE	0.00000%
3	LOCAL FRANCHISE ( % * LINE 2 )	0.00000%
	BUSINESS LICENSE RATE	0.00000%
4	BUSINESS LICENSE ( % * LINE 2 )	0.00000%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	0.20703%
6	1 - SUBTOTAL ( 100% - LINE 5 )	99.79297%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.82170%
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	19.10397%
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.13269%
10	NET AFTER TAXES ( 1 - LINE 9 )	71.86731%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.39145</b>

**ADOPTED  
RATIO'S**

DEBT	46.60%	Without income Taxes	1.00207	0.46697
EQUITY	53.40%	With income Taxes	1.39145	0.74304
TOTAL	100.00%			

Adj. Net to  
Gross **1.21000**

**APPENDIX K**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**NORTH VALLEY REGION (CHICO)**

**Typical Monthly Residential Bill for Metered Customers for 2023**

	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
<b>Usage (CCF)<sup>(1)</sup>:</b>					
5	\$22.89	\$27.14	\$4.25	18.6%	
10	\$30.45	\$34.59	\$4.14	13.6%	
<b>12</b>	<b>\$34.22</b>	<b>\$38.12</b>	<b>\$3.90</b>	<b>11.4%</b>	<b>(3)</b>
15	\$39.89	\$43.43	\$3.54	8.9%	
16	\$41.78	\$45.20	\$3.42	8.2%	
18	\$45.55	\$48.73	\$3.18	7.0%	
20	\$49.33	\$53.20	\$3.87	7.8%	
25	\$59.72	\$64.37	\$4.65	7.8%	
30	\$73.88	\$76.70	\$2.82	3.8%	
35	\$88.04	\$93.69	\$5.65	6.4%	
40	\$102.20	\$110.68	\$8.48	8.3%	
45	\$116.37	\$127.67	\$11.31	9.7%	
50	\$130.53	\$144.66	\$14.14	10.8%	
<b>Metered Quantity Rates</b>					
Tier 1	\$1.5107	\$0.3709	-\$1.14	-75.4%	
Tier 2	\$1.8883	\$1.7681	-\$0.12	-6.4%	
Tier 3	\$2.8325	\$2.2338	-\$0.60	-21.1%	
Tier 4	\$0.0000	\$3.3981	\$3.40		
<b>Service Charge (5/8")</b>	<b>\$15.34</b>	<b>\$25.29</b>	<b>\$9.95</b>	<b>64.9%</b>	<b>(4)</b>

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.  
(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills  
(3) Monthly median usage  
(4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	10	\$1.5107	6	\$0.3709
Tier 2	14	\$1.8883	12	\$1.7681
Tier 3	24	\$2.8325	11	\$2.2338
Tier 4			29	\$3.3981
Svc Charge	5/8"	\$15.34	5/8"	\$25.29
CAP Svc Charge		\$7.67		\$12.65

**APPENDIX K**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**NORTH VALLEY REGION (OROVILLE)**

**Typical Monthly Residential Bill for Metered Customers for 2023**

	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
<b>Usage (CCF)<sup>(1)</sup>:</b>					
5	\$39.64	\$42.68	\$3.03	7.7%	
<b>8</b>	<b>\$47.82</b>	<b>\$48.38</b>	<b>\$0.56</b>	<b>1.2%</b>	<b>(3)</b>
10	\$54.20	\$53.55	-\$0.65	-1.2%	
11	\$57.39	\$56.13	-\$1.26	-2.2%	
15	\$71.88	\$66.47	-\$5.42	-7.5%	
20	\$96.51	\$80.75	-\$15.76	-16.3%	
25	\$121.14	\$97.08	-\$24.05	-19.9%	
30	\$145.76	\$115.12	-\$30.64	-21.0%	
35	\$170.39	\$139.99	-\$30.40	-17.8%	
40	\$195.02	\$164.86	-\$30.16	-15.5%	
45	\$219.65	\$189.72	-\$29.92	-13.6%	
50	\$244.27	\$214.59	-\$29.68	-12.2%	
55	\$268.90	\$239.46	-\$29.44	-10.9%	

**Metered Quantity Rates**

Tier 1	\$2.4948	\$0.5354	-\$1.96	-78.5%
Tier 2	\$3.1892	\$2.5838	-\$0.61	-19.0%
Tier 3	\$4.9254	\$3.2665	-\$1.66	-33.7%
Tier 4	\$0.0000	\$4.9734	\$4.97	

**Service Charge (5/8")**      \$27.17      \$40.00      \$12.83      47.2%      (4)

**Notes:**

(1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.

(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills

(3) Monthly median usage

(4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	7	\$2.4948	6	\$0.5354
Tier 2	7	\$3.1892	12	\$2.5838
Tier 3	14	\$4.9254	11	\$3.2665
Tier 4			29	\$4.9734
Svc Charge	5/8"	\$27.17	5/8"	\$40.00
CAP Svc Charge		\$13.59		\$20.00

# APPENDIX L

## Page 1

### CALIFORNIA WATER SERVICE COMPANY

### PALOS VERDES PIPELINE DISTRICT

### SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$8,432.9	<b>\$11,655.0</b>	\$11,434.4	\$11,213.7
% Increase		<b>38.2%</b>	-1.9%	-1.9%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED CHEMICALS	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
UNCOLLECTIBLES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
CONSERVATION	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
OTHER OPER. AND MAINT. (O&M)	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
BENEFITS	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
OTHER ADMIN. AND GEN. EXP. (A&G)	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
TOTAL O&M, A&G, & MISC. EXP.	\$0.0	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,055.6	<b>\$1,055.6</b>	\$1,029.2	\$1,002.9
BUSINESS LICENSE FEES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$90.7	<b>\$125.3</b>	\$123.0	\$120.6
PAYROLL TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
TOTAL GENERAL TAXES	\$1,146.3	<b>\$1,180.9</b>	\$1,152.2	\$1,123.5
DEPRECIATION AND AMORTIZATION	\$2,116.0	<b>\$2,116.0</b>	\$2,116.0	\$2,116.0
Depreciation	\$2,116.0	<b>\$2,116.0</b>	\$2,116.0	\$2,116.0
Amortization of Intangibles	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
BENEFITS	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
AD VAL., BUS. LIC., FRANCHISE	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
DEPRECIATION AND AMORTIZATION	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
OTHER PRORATED EXPENSES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
TOTAL CSS/GO PRORATED EXPENSES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
SUB-TOTAL - OPERATING EXPENSES	\$3,262.3	<b>\$3,296.9</b>	\$3,268.2	\$3,239.5
TOTAL INCOME TAXES	\$716.2	<b>\$1,608.2</b>	\$1,583.8	\$1,559.5
TOTAL OPERATING EXPENSES	\$3,978.5	<b>\$4,905.1</b>	\$4,852.1	\$4,799.0
NET OPERATING REVENUE	\$4,454.4	<b>\$6,749.9</b>	\$6,582.3	\$6,414.7
DEPRECIATED RATE BASE	\$90,239.3	<b>\$90,239.3</b>	\$87,998.8	\$85,758.2
RATE OF RETURN	4.94%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX L****Page 2****CALIFORNIA WATER SERVICE COMPANY  
PALOS VERDES PIPELINE DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$102,091.6	\$102,091.6	\$102,091.6
WTD. AVG. DEPRECIATION RESERVE	(\$5,579.1)	(\$7,695.1)	(\$9,811.1)
MATERIALS AND SUPPLIES	\$0.0	\$0.0	\$0.0
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$263.5	\$245.3	\$227.0
WORKING CASH - W / H EMPLOYEES	\$0.0	\$0.0	\$0.0
ADVANCES FOR CONSTRUCTION	\$0.0	\$0.0	\$0.0
CONTRIBUTIONS	\$0.0	\$0.0	\$0.0
RESERVE FOR AMORTIZATION OF INTANGIBLES	\$0.0	\$0.0	\$0.0
DEFERRED TAXES	(\$6,536.7)	(\$6,643.0)	(\$6,749.3)
UNAMORT. I.T.C.	\$0.0	\$0.0	\$0.0
PRORATED G.O. RATE BASE	\$0.0	\$0.0	\$0.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$0.0	\$0.0	\$0.0
<b>WTG. AVG. RATE BASE</b>	<b>\$90,239.3</b>	<b>\$87,998.8</b>	<b>\$85,758.2</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$2,116.0	\$2,116.0	\$2,116.0
AD VALOREM TAXES	\$1,055.6	\$1,029.2	\$1,002.9
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,608.2	\$1,583.8	\$1,559.5
NET OPERATING REVENUE	\$6,749.9	\$6,582.3	\$6,414.7

**APPENDIX L****Page 3**

**CALIFORNIA WATER SERVICE COMPANY  
PALOS VERDES PIPELINE DISTRICT**

**INCOME TAX CALCULATION**

(Dollars in Thousands)

	<b>PRESENT RATES</b>	<b>PROPOSED RATES</b>
	<u><b>2023</b></u>	<u><b>2023</b></u>
OPERATING REVENUE	\$8,432.9	\$11,655.0
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$0.0	\$0.0
PAYROLL	\$0.0	\$0.0
OTHER O & M	\$0.0	\$0.0
OTHER A & G	\$0.0	\$0.0
G.O. PRORATIONS	\$0.0	\$0.0
PAYROLL TAXES	\$0.0	\$0.0
AD VALOREM TAXES	\$1,055.6	\$1,055.6
UNCOLLECTIBLES	\$0.0	\$0.0
FRANCHISE TAX & BUS LIC. FEES	\$90.7	\$125.3
AMORTIZATION OF INTANGIBLES	\$0.0	\$0.0
INTEREST EXPENSE	\$2,312.4	\$2,312.4
NON-DEDUCTIBLE MEALS	\$0.0	\$0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	\$0.0	\$0.0
TOTAL DEDUCTIONS	<u><b>\$3,458.7</b></u>	<u><b>\$3,493.3</b></u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$3,313.6	\$3,313.6
NET STATE TAXABLE INCOME	\$1,660.6	\$4,848.2
STATE CORP. FRANCHISE TAX @ 8.84%	<u><b>\$146.8</b></u>	<u><b>\$428.6</b></u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$2,116.0	\$2,116.0
STATE INCOME TAX	\$146.8	\$428.6
NET FEDERAL TAXABLE INCOME	\$2,711.4	\$5,617.1
FEDERAL INCOME TAX @ 21.00%	\$569.4	\$1,179.6
CURRENT FEDERAL INCOME TAX	<u><b>\$569.4</b></u>	<u><b>\$1,179.6</b></u>
EXCESS DEFERRED TAX LIABILITY, NET	<u><b>\$0.0</b></u>	<u><b>\$0.0</b></u>
TOTAL FEDERAL INCOME TAX	<u><b>\$569.4</b></u>	<u><b>\$1,179.6</b></u>
<b>TOTAL INCOME TAXES</b>	<u><u><b>\$716.2</b></u></u>	<u><u><b>\$1,608.2</b></u></u>

# APPENDIX L

## Page 4

### CALIFORNIA WATER SERVICE COMPANY PALOS VERDES PIPELINE DISTRICT

<u>AVERAGE NUMBER OF SERVICES:</u> (By Meter Size in inches)	2023 Test Year		
	RES	NON-RES	RCYC
5/8 x 3/4"	0	0	0
3/4"	0	0	0
Fire Sprinkler w/ 3/4"	0	0	0
1"	0	0	0
Fire Sprinkler w/ 1"	0	0	0
1-1/2"	0	0	0
2"	0	0	0
Fire Sprinkler w/ 2"	0	0	0
3"	0	0	0
4"	0	0	0
6"	0	0	0
8"	0	0	0
10"	0	0	0
12"	0	0	0
14"	0	0	0
16"	0	0	0
18"	0	0	0
TOTAL	0	0	0

#### ADOPTED SERVICES AND SALES:

	2023 Test Year		
	Avg Services	Use (KCCF)	Avg Use (CCF/SV/MO)
METERED:			
RESIDENTIAL	23,001	-	-
BUSINESS	672	-	-
MULTIPLE FAMILY	226	-	-
INDUSTRIAL	-	-	-
PUBLIC AUTHORITY	250	-	-
OTHER	-	-	-
IRRIGATION	-	-	-
RECYCLED	-	-	-
SUB-TOTAL	24,149	-	
GROWTH %	0.00%		
NON-METERED:			
RESIDENTIAL FLAT	-	-	
FIRE PROT (PUBLIC/PRIVATE)	-	-	
TOTAL	24,149	-	
UNACCOUNTED-FOR WATER	0.00%	-	
TOTAL PRODUCTION (KCCF)		-	



**APPENDIX L**

**Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
PALOS VERDES PIPELINE DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

Month	Test Year 2023							Total
	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	
January	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
February	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
March	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
April	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
June	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
July	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
August	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
September	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
October	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
November	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
December	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**APPENDIX L**

**Page 6**

**CALIFORNIA WATER SERVICE COMPANY  
PALOS VERDES PIPELINE DISTRICT  
ADOPTED PRODUCTION**

**Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
	0.0	0.0	0.0	\$0.0	\$0.0	\$0.0

**APPENDIX L****Page 7****CALIFORNIA WATER SERVICE COMPANY****PALOS VERDES PIPELINE DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$294.6	\$76.7	\$371.2	\$189.6	\$560.8
February	\$283.5	\$71.8	\$355.4	\$189.6	\$545.0
March	\$250.1	\$71.4	\$321.5	\$189.6	\$511.1
April	\$304.5	\$76.8	\$381.3	\$189.6	\$570.9
May	\$375.0	\$114.4	\$489.4	\$189.6	\$679.0
June	\$442.4	\$124.9	\$567.3	\$189.6	\$756.9
July	\$490.3	\$149.1	\$639.4	\$189.6	\$829.0
August	\$544.2	\$164.8	\$709.0	\$189.6	\$898.6
September	\$522.1	\$151.5	\$673.5	\$189.6	\$863.2
October	\$484.6	\$147.1	\$631.7	\$189.6	\$821.3
November	\$422.2	\$125.2	\$547.4	\$189.6	\$737.0
December	\$369.4	\$101.0	\$470.4	\$189.6	\$660.0
TOTAL	\$4,782.9	\$1,374.6	\$6,157.6	\$2,275.3	\$8,432.9

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$281.7	\$73.3	\$355.0	\$480.6	\$835.6
February	\$271.1	\$68.7	\$339.8	\$480.6	\$820.4
March	\$239.2	\$68.3	\$307.4	\$480.6	\$788.0
April	\$291.2	\$73.4	\$364.6	\$480.6	\$845.2
May	\$358.6	\$109.4	\$468.0	\$480.6	\$948.5
June	\$423.1	\$119.5	\$542.5	\$480.6	\$1,023.1
July	\$468.8	\$142.6	\$611.4	\$480.6	\$1,092.0
August	\$520.4	\$157.6	\$678.0	\$480.6	\$1,158.6
September	\$499.2	\$144.8	\$644.1	\$480.6	\$1,124.6
October	\$463.4	\$140.7	\$604.0	\$480.6	\$1,084.6
November	\$403.7	\$119.8	\$523.5	\$480.6	\$1,004.0
December	\$353.3	\$96.6	\$449.8	\$480.6	\$930.4
TOTAL	\$4,573.7	\$1,314.5	\$5,888.2	\$5,766.7	\$11,655.0

**APPENDIX L**

**Page 8**

**CALIFORNIA WATER SERVICE COMPANY  
PALOS VERDES PIPELINE DISTRICT  
ADOPTED VARIABLE COSTS**

**PURCHASED WATER**

Unit Cost      **2023**

N/A

**OVERALL**

TOTAL PURCHASED WATER (\$ in '000)

\$           -

**APPENDIX L****Page 9****CALIFORNIA WATER SERVICE COMPANY  
PALOS VERDES PIPELINE DISTRICT  
ADOPTED VARIABLE COSTS, CONT.****2023****PURCHASED POWER**

Total Production ( KCCF )	0.0
Kwh / KCCF	0.0
Total calculated KWH	0
Unit Cost (\$/ KWH)	0.00
Power Cost (\$)	\$0

TOTAL PURCHASED POWER (\$ in '000)	<u><u><b>\$0.0</b></u></u>
------------------------------------	----------------------------

**CHEMICALS**

Total Production ( KCCF )	0.0
ADOPTED CHEMICAL (\$ in '1000)	0.0

ADOPTED \$ (in '000) per KCCF	<u><u><b>\$0.0000</b></u></u>
-------------------------------	-------------------------------

**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0

TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u><b>\$0.0</b></u></u>
-------------------------------------	----------------------------

**APPENDIX L**

**Page 10**

CALIFORNIA WATER SERVICE COMPANY

**PALOS VERDES PIPELINE DISTRICT**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2023**

		NORMAL W/O INCOME TAXES	
1	UNCOLLECTIBLES	0.00000%	0.00000%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	100.00000%	100.00000%
	FRANCHISE TAX RATE	1.07440%	1.07440%
3	LOCAL FRANCHISE ( % * LINE 2 )	1.07440%	1.07440%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.07440%	1.07440%
6	1 - SUBTOTAL ( 100% - LINE 5 )	98.92560%	98.92560%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.74502%	
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.93792%	
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.75734%	1.07440%
10	NET AFTER TAXES ( 1 - LINE 9 )	71.24266%	98.92560%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.40365</b>	<b>1.01086</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.01086	0.47106
EQUITY	53.40%	With income Taxes	1.40365	0.74955
TOTAL	100.00%		Adj. Net to Gross	<b>1.22061</b>

**APPENDIX L**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**LOS ANGELES COUNTY REGION DISTRICT - PALOS VERDES**

**Typical Monthly Residential Bill for Metered Customers for 2023**

	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
<b>Usage (CCF)<sup>(1)</sup>:</b>					
0	\$31.78	\$39.43	\$7.65	24.1%	
5	\$56.68	\$48.10	-\$8.58	-15.1%	
10	\$81.58	\$77.56	-\$4.02	-4.9%	
<b>15</b>	<b>\$106.48</b>	<b>\$112.22</b>	<b>\$5.74</b>	<b>5.4%</b>	<b>(3)</b>
20	\$135.12	\$152.08	\$16.96	12.6%	
21	\$141.35	\$160.75	\$19.40	13.7%	
25	\$166.26	\$195.41	\$29.15	17.5%	
30	\$213.03	\$260.39	\$47.36	22.2%	
35	\$259.80	\$325.37	\$65.57	25.2%	
40	\$306.57	\$390.35	\$83.79	27.3%	
45	\$353.34	\$455.34	\$102.00	28.9%	
50	\$400.11	\$520.32	\$120.21	30.0%	
55	\$446.88	\$585.30	\$138.43	31.0%	

**Metered Quantity Rates**

Tier 1	\$4.9799	\$1.7341	-\$3.25	-65.2%
Tier 2	\$6.2276	\$6.9321	\$0.70	11.3%
Tier 3	\$9.3539	\$8.6649	-\$0.69	-7.4%
Tier 4	\$0.0000	\$12.9965	\$13.00	

<b>Service Charge (5/8")</b>	\$31.78	\$39.43	\$7.65	24.1%	<b>(4)</b>
------------------------------	---------	---------	--------	-------	------------

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.
- (2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills
- (3) Monthly median usage
- (4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	17	\$4.9799	6	\$1.7341
Tier 2	8	\$6.2276	11	\$6.9321
Tier 3	25	\$9.3539	8	\$8.6649
Tier 4			25	\$12.9965
Svc Charge	5/8"	\$31.78	5/8"	\$39.43
CAP Svc Charge		\$15.89		\$19.72

**APPENDIX M**

**Page 1**

CALIFORNIA WATER SERVICE COMPANY

**SALINAS VALLEY REGION DISTRICT**

**SUMMARY OF EARNINGS AND RATE OF RETURN**

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$38,144.2	<b>\$43,613.0</b>	\$45,969.4	\$48,268.7
% Increase		<b>14.3%</b>	5.4%	5.0%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$86.1	<b>\$86.1</b>	\$86.1	\$86.1
PURCHASED POWER	\$1,855.7	<b>\$1,855.7</b>	\$1,877.8	\$1,928.1
PURCHASED CHEMICALS	\$252.0	<b>\$252.0</b>	\$256.8	\$262.1
PAYROLL -- DISTRICT	\$4,806.7	<b>\$4,806.7</b>	\$4,965.4	\$5,079.6
UNCOLLECTIBLES	\$58.2	<b>\$66.5</b>	\$70.1	\$73.7
CONSERVATION	\$688.0	<b>\$688.0</b>	\$723.3	\$723.3
OTHER OPER. AND MAINT. (O&M)	\$3,964.9	<b>\$3,964.9</b>	\$4,050.8	\$4,151.1
BENEFITS	\$1,590.0	<b>\$1,590.0</b>	\$1,717.1	\$1,844.3
OTHER ADMIN. AND GEN. EXP. (A&G)	\$341.2	<b>\$341.2</b>	\$348.2	\$356.8
TOTAL O&M, A&G, & MISC. EXP.	\$13,642.8	<b>\$13,651.1</b>	<b>\$14,095.6</b>	<b>\$14,505.1</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,453.6	<b>\$1,453.6</b>	\$1,543.6	\$1,633.6
BUSINESS LICENSE FEES	\$911.4	<b>\$1,042.0</b>	\$1,098.0	\$1,152.0
LOCAL FRANCHISE TAXES	\$136.3	<b>\$155.9</b>	\$164.5	\$173.0
PAYROLL TAXES	\$343.6	<b>\$343.6</b>	\$354.9	\$363.1
TOTAL GENERAL TAXES	\$2,845.0	<b>\$2,995.1</b>	\$3,161.0	\$3,321.8
DEPRECIATION AND AMORTIZATION	\$7,844.5	<b>\$7,844.5</b>	\$8,246.5	\$8,648.5
Depreciation	\$7,741.6	<b>\$7,741.6</b>	\$8,142.4	\$8,543.2
Amortization of Intangibles	\$103.0	<b>\$103.0</b>	\$104.2	\$105.4
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$2,214.3	<b>\$2,214.3</b>	\$2,283.9	\$2,334.0
BENEFITS	\$720.3	<b>\$720.3</b>	\$777.9	\$835.5
AD VAL., BUS. LIC., FRANCHISE	\$113.2	<b>\$113.2</b>	\$114.7	\$116.2
PAYROLL TAXES	\$193.0	<b>\$193.0</b>	\$198.8	\$203.0
DEPRECIATION AND AMORTIZATION	\$903.9	<b>\$903.9</b>	\$887.5	\$871.2
OTHER PRORATED EXPENSES	\$2,616.3	<b>\$2,616.3</b>	\$2,706.5	\$2,811.1
TOTAL CSS/GO PRORATED EXPENSES	\$6,760.9	<b>\$6,760.9</b>	\$6,969.3	\$7,171.0
SUB-TOTAL - OPERATING EXPENSES	\$31,093.2	<b>\$31,251.6</b>	\$32,472.5	\$33,646.3
TOTAL INCOME TAXES	(\$154.8)	<b>\$1,331.3</b>	\$1,537.3	\$1,733.4
TOTAL OPERATING EXPENSES	\$30,938.4	<b>\$32,582.9</b>	\$34,009.8	\$35,379.7
NET OPERATING REVENUE	\$7,205.8	<b>\$11,030.2</b>	\$11,959.6	\$12,889.0
DEPRECIATED RATE BASE	\$147,461.9	<b>\$147,461.9</b>	\$159,887.5	\$172,313.1
RATE OF RETURN	4.89%	<b>7.48%</b>	7.48%	7.48%



**APPENDIX M****Page 2****CALIFORNIA WATER SERVICE COMPANY  
SALINAS VALLEY REGION DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$282,921.9	\$302,710.9	\$322,500.0
WTD. AVG. DEPRECIATION RESERVE	(\$94,375.1)	(\$102,864.1)	(\$111,353.2)
MATERIALS AND SUPPLIES	\$670.2	\$670.2	\$670.2
TANK PAINTING	\$1,727.2	\$1,608.1	\$1,489.0
WORKING CASH - LEAD - LAG	\$3,305.2	\$3,497.4	\$3,689.7
WORKING CASH - W / H EMPLOYEES	(\$18.1)	(\$18.1)	(\$18.1)
ADVANCES FOR CONSTRUCTION	(\$10,293.4)	(\$9,937.1)	(\$9,580.8)
CONTRIBUTIONS	(\$18,560.0)	(\$18,132.5)	(\$17,705.1)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$1,896.5)	(\$2,031.0)	(\$2,165.4)
DEFERRED TAXES	(\$22,849.0)	(\$23,108.0)	(\$23,367.0)
UNAMORT. I.T.C.	(\$93.1)	(\$89.9)	(\$86.6)
PRORATED G.O. RATE BASE	\$6,558.2	\$7,156.1	\$7,754.1
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$364.4	\$425.3	\$486.2
<b>WTG. AVG. RATE BASE</b>	<b>\$147,461.9</b>	<b>\$159,887.5</b>	<b>\$172,313.1</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$7,844.5	\$8,246.5	\$8,648.5
AD VALOREM TAXES	\$1,453.6	\$1,543.6	\$1,633.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,331.3	\$1,537.3	\$1,733.4
NET OPERATING REVENUE	\$11,030.2	\$11,959.6	\$12,889.0

**APPENDIX M****Page 3**

**CALIFORNIA WATER SERVICE COMPANY  
SALINAS VALLEY REGION DISTRICT**

**INCOME TAX CALCULATION**

(Dollars in Thousands)

	<b>PRESENT RATES</b>	<b>PROPOSED RATES</b>
	<u><b>2023</b></u>	<u><b>2023</b></u>
OPERATING REVENUE	\$38,144.2	\$43,613.0
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$1,855.7	\$1,855.7
PUMP TAXES	\$86.1	\$86.1
CHEMICALS	\$252.0	\$252.0
PAYROLL	\$4,806.7	\$4,806.7
OTHER O & M	\$4,652.9	\$4,652.9
OTHER A & G	\$1,931.2	\$1,931.2
G.O. PRORATIONS	\$5,886.1	\$5,886.1
PAYROLL TAXES	\$343.6	\$343.6
AD VALOREM TAXES	\$1,453.6	\$1,453.6
UNCOLLECTIBLES	\$58.2	\$66.5
FRANCHISE TAX & BUS LIC. FEES	\$1,047.8	\$1,197.9
AMORTIZATION OF INTANGIBLES	\$103.0	\$103.0
INTEREST EXPENSE	\$3,643.7	\$3,643.7
NON-DEDUCTIBLE MEALS	(\$35.0)	(\$35.0)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$241.6)	(\$241.6)
TOTAL DEDUCTIONS	<u><b>\$25,844.0</b></u>	<u><b>\$26,002.4</b></u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$13,949.7	\$13,949.7
NET STATE TAXABLE INCOME	(\$1,649.4)	\$3,661.0
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$145.8)</u>	<u><b>\$323.6</b></u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$8,616.3	\$8,616.3
STATE INCOME TAX	(\$145.8)	\$323.6
NET FEDERAL TAXABLE INCOME	\$3,829.8	\$8,670.7
FEDERAL INCOME TAX @ 21.00%	\$804.2	\$1,820.8
CURRENT FEDERAL INCOME TAX	<u>\$804.2</u>	<u><b>\$1,820.8</b></u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$813.2)</u>	<u><b>(\$813.2)</b></u>
TOTAL FEDERAL INCOME TAX	<u>(\$9.0)</u>	<u><b>\$1,007.6</b></u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$154.8)</b></u>	<u><b>\$1,331.3</b></u>

# APPENDIX M

## Page 4

### CALIFORNIA WATER SERVICE COMPANY SALINAS VALLEY REGION DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	17,589	1,144	0
	3/4"	19	1	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	4,047	1,023	0
	Fire Sprinkler w/ 1"	5,374	0	0
	1-1/2"	145	453	0
	2"	24	980	0
	Fire Sprinkler w/ 2"	44	0	0
	3"	0	161	0
	4"	0	63	0
	6"	0	23	0
	8"	0	1	0
	10"	0	1	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
TOTAL		27,243	3,849	0

#### ADOPTED SERVICES AND SALES:

		2023 Test Year		
		Avg Use		
		Avg Services	Use (KCCF)	(CCF/SV/MO)
METERED:				
	RESIDENTIAL	27,243	3,103.3	9.5
	BUSINESS	2,924	2,185.8	62.3
	MULTIPLE FAMILY	476	630.6	110.3
	INDUSTRIAL	54	684.4	1,056.2
	PUBLIC AUTHORITY	356	482.9	113.1
	OTHER	39	22.3	47.6
	IRRIGATION	-	-	-
	RECYCLED	-	-	-
SUB-TOTAL		31,093	7,109.3	
GROWTH %		0.55%		
NON-METERED:				
	RESIDENTIAL FLAT	-	-	
	FIRE PROT (PUBLIC/PRIVATE)	860	-	
TOTAL		31,953	7,109.3	
UNACCOUNTED-FOR WATER	7.63%		587.0	
TOTAL PRODUCTION (KCCF)			7,696.3	

**APPENDIX M****Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
SALINAS VALLEY REGION DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

**Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	204.8	131.5	48.6	61.1	19.4	1.4	0.0	466.9
February	195.5	125.9	46.2	54.6	18.4	2.4	0.0	443.0
March	193.2	128.1	44.4	48.0	22.8	1.1	0.0	437.6
April	212.3	136.8	49.1	53.2	17.5	0.8	0.0	469.7
May	237.9	158.9	48.4	52.4	32.1	0.8	0.0	530.5
June	304.2	211.8	59.0	61.3	50.5	4.4	0.0	691.3
July	315.9	216.5	57.8	61.5	60.7	2.3	0.0	714.7
August	332.4	243.9	60.5	62.6	62.7	2.2	0.0	764.3
September	315.6	226.3	59.3	51.0	64.0	1.5	0.0	717.6
October	289.6	220.7	54.3	76.1	57.8	1.7	0.0	700.2
November	260.5	204.2	52.2	56.3	46.5	1.9	0.0	621.7
December	241.4	181.2	50.7	46.4	30.4	1.7	0.0	551.9
	3,103.3	2,185.8	630.6	684.4	482.9	22.3	0.0	7,109.3

**APPENDIX M****Page 6****CALIFORNIA WATER SERVICE COMPANY  
SALINAS VALLEY REGION DISTRICT  
ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	505.4	0.0	505.4	\$0.0	\$5.7	\$121.9
February	479.5	0.0	479.5	\$0.0	\$5.4	\$115.6
March	473.7	0.0	473.7	\$0.0	\$5.3	\$114.2
April	508.5	0.0	508.5	\$0.0	\$5.7	\$122.6
May	574.3	0.0	574.3	\$0.0	\$6.4	\$138.5
June	748.4	0.0	748.4	\$0.0	\$8.4	\$180.4
July	773.7	0.0	773.7	\$0.0	\$8.7	\$186.5
August	827.4	0.0	827.4	\$0.0	\$9.3	\$199.5
September	776.9	0.0	776.9	\$0.0	\$8.7	\$187.3
October	758.1	0.0	758.1	\$0.0	\$8.5	\$182.8
November	673.0	0.0	673.0	\$0.0	\$7.5	\$162.3
December	597.4	0.0	597.4	\$0.0	\$6.7	\$144.1
	<u>7,696.3</u>	<u>0.0</u>	<u>7,696.3</u>	<u>\$0.0</u>	<u>\$86.1</u>	<u>\$1,855.7</u>

**APPENDIX M****Page 7****CALIFORNIA WATER SERVICE COMPANY****SALINAS VALLEY REGION DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$688.0	\$989.0	\$1,677.1	\$1,014.6	\$2,691.7
February	\$649.1	\$933.3	\$1,582.4	\$1,014.6	\$2,597.0
March	\$641.9	\$918.9	\$1,560.8	\$1,014.6	\$2,575.5
April	\$712.5	\$970.3	\$1,682.8	\$1,014.6	\$2,697.4
May	\$815.1	\$1,097.4	\$1,912.5	\$1,014.6	\$2,927.2
June	\$1,102.0	\$1,447.4	\$2,549.4	\$1,014.6	\$3,564.1
July	\$1,155.7	\$1,488.9	\$2,644.6	\$1,014.6	\$3,659.2
August	\$1,232.6	\$1,611.5	\$2,844.2	\$1,014.6	\$3,858.8
September	\$1,156.4	\$1,497.7	\$2,654.1	\$1,014.6	\$3,668.8
October	\$1,045.1	\$1,536.4	\$2,581.5	\$1,014.6	\$3,596.1
November	\$915.9	\$1,350.1	\$2,266.0	\$1,014.6	\$3,280.6
December	\$838.1	\$1,162.7	\$2,000.8	\$1,014.6	\$3,015.4
TOTAL	\$10,952.4	\$15,003.7	\$25,956.1	\$12,175.6	\$38,131.7

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$602.0	\$865.2	\$1,467.2	\$1,742.0	\$3,209.3
February	\$567.9	\$816.5	\$1,384.4	\$1,742.0	\$3,126.4
March	\$561.7	\$803.9	\$1,365.6	\$1,742.0	\$3,107.6
April	\$623.4	\$848.9	\$1,472.3	\$1,742.0	\$3,214.3
May	\$713.2	\$960.1	\$1,673.3	\$1,742.0	\$3,415.3
June	\$964.2	\$1,266.2	\$2,230.5	\$1,742.0	\$3,972.5
July	\$1,011.2	\$1,302.5	\$2,313.7	\$1,742.0	\$4,055.7
August	\$1,078.5	\$1,409.8	\$2,488.3	\$1,742.0	\$4,230.3
September	\$1,011.8	\$1,310.2	\$2,322.1	\$1,742.0	\$4,064.1
October	\$914.4	\$1,344.1	\$2,258.5	\$1,742.0	\$4,000.5
November	\$801.4	\$1,181.1	\$1,982.5	\$1,742.0	\$3,724.5
December	\$733.3	\$1,017.2	\$1,750.4	\$1,742.0	\$3,492.5
TOTAL	\$9,582.9	\$13,125.7	\$22,708.6	\$20,904.2	\$43,612.8

APPENDIX M

Page 8

CALIFORNIA WATER SERVICE COMPANY  
SALINAS VALLEY REGION DISTRICT (FORMERLY THE MONTEREY REGION)  
ADOPTED VARIABLE COSTS

PURCHASED WATER	Unit Cost	<u>2023</u>
N/A		
<b><u>OVERALL</u></b>		
TOTAL PURCHASED WATER (\$ in '000)		<div><div>\$</div><div>-</div></div>

**APPENDIX M**

**Page 9**

CALIFORNIA WATER SERVICE COMPANY  
**SALINAS VALLEY REGION DISTRICT (FORMERLY THE MONTEREY REGION)**  
**ADOPTED VARIABLE COSTS, CONT.**

	<b>Consolidated</b>	<b>Salinas</b>	<b>King City</b>
<b>PURCHASED POWER</b>	<u><b>2023</b></u>	<u><b>2023</b></u>	<u><b>2023</b></u>
Total Production ( KCCF )	7,696.3	7,007.9	688.4
Kwh / KCCF	1,375.1	1,424.9	868.5
Total calculated KWH	10,583,436	9,985,558	597,878
Unit Cost (\$/ KWH)	0.18 Variable	0.18 Variable	0.17 Variable
Power Cost (\$)	\$1,855,695	\$1,754,972	\$100,723
<b>TOTAL PURCHASED POWER (\$ in '000)</b>	<u><u><b>\$1,855.7</b></u></u>	<u><u><b>\$1,755.0</b></u></u>	<u><u><b>\$100.7</b></u></u>
<b>CHEMICALS</b>			
Total Production ( KCCF )	7,696.3	7,007.9	688.4
ADOPTED CHEMICAL (\$ in '1000)	\$252.0	\$220.2	\$31.9
<b>Adopted Unit Cost</b>	<u><u><b>\$0.0327</b></u></u>	<u><u><b>\$0.0314</b></u></u>	<u><u><b>\$0.0463</b></u></u>
<b>PUMP TAXES</b>			
WELL WATER PRODUCTION - ACRE FEET	350.0	350.0	0.0
UNIT COST - \$/ ACRE FEET	\$246.0 Variable	246.0 Variable	0.0
TOTAL GROUNDWATER CHARGES (\$)	\$86,100.6	\$86,100.6	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0	\$0.0	\$0.0
<b>TOTAL PUMP TAX EXPENSE (\$ in '000)</b>	<u><u><b>\$86.1</b></u></u>	<u><u><b>\$86.1</b></u></u>	<u><u><b>\$0.0</b></u></u>



**APPENDIX M**  
**Page 10**  
**CALIFORNIA WATER SERVICE COMPANY**  
**SALINAS VALLEY REGION DISTRICT**  
**NET-TO-GROSS MULTIPLIER**  
**( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.15260%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	99.84740%
	FRANCHISE TAX RATE	0.35847%
3	LOCAL FRANCHISE ( % * LINE 2 )	0.35792%
	BUSINESS LICENSE RATE	2.38691%
4	BUSINESS LICENSE ( % * LINE 2 )	2.38326%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	2.89379%
6	1 - SUBTOTAL ( 100% - LINE 5 )	97.10621%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.58419%
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.58962%
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	30.06760%
10	NET AFTER TAXES ( 1 - LINE 9 )	69.93240%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.42995</b>

**ADOPTED  
RATIO'S**

DEBT	46.60%	Without income Taxes	1.02980	0.47989
EQUITY	53.40%	With income Taxes	1.42995	0.76359
TOTAL	100.00%			

Adj. Net to  
Gross **1.24348**

**APPENDIX M**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**SALINAS VALLEY REGION DISTRICT**

**Typical Monthly Residential Bill for Metered Customers for 2023**

	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
<b>Usage (CCF)<sup>(1)</sup>:</b>					
5	\$33.44	\$37.91	\$4.46	13.3%	
<b>9</b>	<b>\$46.74</b>	<b>\$51.20</b>	<b>\$4.46</b>	<b>9.5%</b>	<b>(3)</b>
10	\$50.44	\$55.29	\$4.86	9.6%	
11	\$54.13	\$59.39	\$5.26	9.7%	
16	\$76.29	\$83.92	\$7.63	10.0%	
21	\$103.99	\$119.67	\$15.68	15.1%	
26	\$131.70	\$157.98	\$26.29	20.0%	
31	\$159.40	\$196.29	\$36.89	23.1%	
36	\$187.10	\$234.60	\$47.50	25.4%	
41	\$214.80	\$272.91	\$58.10	27.0%	
46	\$242.51	\$311.21	\$68.71	28.3%	
51	\$270.21	\$349.52	\$79.31	29.4%	
56	\$297.91	\$387.83	\$89.92	30.2%	

**Metered Quantity Rates**

Tier 1	\$2.9549	\$1.0290	-\$1.93	-65.2%
Tier 2	\$3.6936	\$4.0902	\$0.40	10.7%
Tier 3	\$5.5405	\$5.1106	-\$0.43	-7.8%
Tier 4	\$0.0000	\$7.6616	\$7.66	

<b>Service Charge (5/8")</b>	\$18.67	\$32.76	\$14.09	75.5%	(4)
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**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.  
(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills  
(3) Monthly median usage  
(4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	7	\$2.9549	6	\$1.0290
Tier 2	7	\$3.6936	6	\$4.0902
Tier 3	14	\$5.5405	5	\$5.1106
Tier 4			17	\$7.6616
Svc Charge	5/8"	\$18.67	5/8"	\$32.76
CAP Svc Charge		\$9.34		\$16.38

**APPENDIX N**

**Page 1**

CALIFORNIA WATER SERVICE COMPANY

**SELMA DISTRICT**

**SUMMARY OF EARNINGS AND RATE OF RETURN**

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$5,281.9	<b>\$5,534.9</b>	\$5,813.2	\$6,089.5
% Increase		<b>4.8%</b>	5.0%	4.8%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$379.3	<b>\$379.3</b>	\$383.3	\$393.6
PURCHASED CHEMICALS	\$15.4	<b>\$15.4</b>	\$15.7	\$16.1
PAYROLL -- DISTRICT	\$768.2	<b>\$768.2</b>	\$793.5	\$811.8
UNCOLLECTIBLES	\$19.2	<b>\$20.2</b>	\$21.2	\$22.2
CONSERVATION	\$92.7	<b>\$92.7</b>	\$97.5	\$97.5
OTHER OPER. AND MAINT. (O&M)	\$635.0	<b>\$635.0</b>	\$649.3	\$665.8
BENEFITS	\$254.1	<b>\$254.1</b>	\$274.4	\$294.7
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$71.0)	<b>(\$71.0)</b>	(\$75.4)	(\$78.9)
TOTAL O&M, A&G, & MISC. EXP.	\$2,092.9	<b>\$2,093.8</b>	<b>\$2,159.5</b>	<b>\$2,222.7</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$126.6	<b>\$126.6</b>	\$135.1	\$143.6
BUSINESS LICENSE FEES	\$0.7	<b>\$0.7</b>	\$0.7	\$0.7
LOCAL FRANCHISE TAXES	\$105.7	<b>\$110.8</b>	\$116.3	\$121.9
PAYROLL TAXES	\$54.4	<b>\$54.4</b>	\$56.2	\$57.5
TOTAL GENERAL TAXES	\$287.4	<b>\$292.5</b>	\$308.4	\$323.7
DEPRECIATION AND AMORTIZATION	\$1,005.0	<b>\$1,005.0</b>	\$1,066.8	\$1,128.6
Depreciation	\$968.3	<b>\$968.3</b>	\$1,030.1	\$1,091.9
Amortization of Intangibles	\$36.7	<b>\$36.7</b>	\$36.7	\$36.7
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$371.7	<b>\$371.7</b>	\$383.4	\$391.8
BENEFITS	\$120.9	<b>\$120.9</b>	\$130.6	\$140.2
AD VAL., BUS. LIC., FRANCHISE	\$19.0	<b>\$19.0</b>	\$19.3	\$19.5
PAYROLL TAXES	\$32.4	<b>\$32.4</b>	\$33.4	\$34.1
DEPRECIATION AND AMORTIZATION	\$151.7	<b>\$151.7</b>	\$149.0	\$146.2
OTHER PRORATED EXPENSES	\$439.2	<b>\$439.2</b>	\$454.3	\$471.9
TOTAL CSS/GO PRORATED EXPENSES	\$1,134.9	<b>\$1,134.9</b>	\$1,169.9	\$1,203.8
SUB-TOTAL - OPERATING EXPENSES	\$4,520.3	<b>\$4,526.3</b>	\$4,704.6	\$4,878.9
TOTAL INCOME TAXES	(\$64.9)	<b>\$4.2</b>	\$21.3	\$40.4
TOTAL OPERATING EXPENSES	\$4,455.4	<b>\$4,530.5</b>	\$4,725.9	\$4,919.2
NET OPERATING REVENUE	\$826.5	<b>\$1,004.4</b>	\$1,087.3	\$1,170.2
DEPRECIATED RATE BASE	\$13,427.6	<b>\$13,427.6</b>	\$14,536.2	\$15,644.9
RATE OF RETURN	6.16%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX N****Page 2****CALIFORNIA WATER SERVICE COMPANY****SELMA DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$41,904.7	\$44,031.7	\$46,158.7
WTD. AVG. DEPRECIATION RESERVE	(\$16,243.9)	(\$17,462.9)	(\$18,682.0)
MATERIALS AND SUPPLIES	\$187.4	\$187.4	\$187.4
TANK PAINTING	\$185.9	\$162.7	\$139.4
WORKING CASH - LEAD - LAG	\$526.6	\$548.4	\$570.1
WORKING CASH - W / H EMPLOYEES	(\$3.0)	(\$3.0)	(\$3.0)
ADVANCES FOR CONSTRUCTION	(\$3,404.5)	(\$3,423.6)	(\$3,442.7)
CONTRIBUTIONS	(\$7,203.8)	(\$6,991.5)	(\$6,779.1)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$358.0)	(\$399.8)	(\$441.7)
DEFERRED TAXES	(\$3,313.8)	(\$3,433.2)	(\$3,552.5)
UNAMORT. I.T.C.	(\$17.8)	(\$17.4)	(\$16.9)
PRORATED G.O. RATE BASE	\$1,100.9	\$1,201.3	\$1,301.6
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$66.8	\$136.2	\$205.6
<b>WTG. AVG. RATE BASE</b>	<b>\$13,427.6</b>	<b>\$14,536.2</b>	<b>\$15,644.9</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$1,005.0	\$1,066.8	\$1,128.6
AD VALOREM TAXES	\$126.6	\$135.1	\$143.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$4.2	\$21.3	\$40.4
NET OPERATING REVENUE	\$1,004.4	\$1,087.3	\$1,170.2

**APPENDIX N****Page 3****CALIFORNIA WATER SERVICE COMPANY****SELMA DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$5,281.9	\$5,534.9
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$379.3	\$379.3
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$15.4	\$15.4
PAYROLL	\$768.2	\$768.2
OTHER O & M	\$727.7	\$727.7
OTHER A & G	\$183.1	\$183.1
G.O. PRORATIONS	\$988.1	\$988.1
PAYROLL TAXES	\$54.4	\$54.4
AD VALOREM TAXES	\$126.6	\$126.6
UNCOLLECTIBLES	\$19.2	\$20.2
FRANCHISE TAX & BUS LIC. FEES	\$106.4	\$111.5
AMORTIZATION OF INTANGIBLES	\$36.7	\$36.7
INTEREST EXPENSE	\$322.0	\$322.0
NON-DEDUCTIBLE MEALS	(\$5.6)	(\$5.6)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$33.9)	(\$33.9)
TOTAL DEDUCTIONS	<u>\$3,687.7</u>	<u>\$3,693.6</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$2,262.8	\$2,262.8
NET STATE TAXABLE INCOME	(\$668.6)	(\$421.5)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$59.1)</u>	<u>(\$37.3)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$1,115.2	\$1,115.2
STATE INCOME TAX	(\$59.1)	(\$37.3)
NET FEDERAL TAXABLE INCOME	\$538.2	\$763.4
FEDERAL INCOME TAX @ 21.00%	\$113.0	\$160.3
CURRENT FEDERAL INCOME TAX	<u>\$113.0</u>	<u>\$160.3</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$118.8)</u>	<u>(\$118.8)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$5.8)</u>	<u>\$41.5</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$64.9)</b></u>	<u><b>\$4.2</b></u>

# APPENDIX N

## Page 4

### CALIFORNIA WATER SERVICE COMPANY SELMA DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	5,170	239	0
	3/4"	0	0	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	355	164	0
	Fire Sprinkler w/ 1"	254	0	0
	1-1/2"	9	60	0
	2"	11	191	0
	Fire Sprinkler w/ 2"	0	0	0
	3"	0	22	0
	4"	0	9	0
	6"	0	4	0
	8"	0	0	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
TOTAL		5,799	689	0

#### ADOPTED SERVICES AND SALES:

		2023 Test Year	
		Avg Services	Avg Use
		Use (KCCF)	(CCF/SV/MO)
METERED:			
RESIDENTIAL	5,799	1,037.1	14.9
BUSINESS	470	187.0	33.2
MULTIPLE FAMILY	72	136.6	158.3
INDUSTRIAL	18	15.0	69.4
PUBLIC AUTHORITY	122	111.1	75.7
OTHER	7	2.1	25.2
IRRIGATION	-	-	-
RECYCLED	-	-	-
SUB-TOTAL		6,488	1,488.9
GROWTH %		0.46%	
NON-METERED:			
RESIDENTIAL FLAT	-	-	
FIRE PROT (PUBLIC/PRIVATE)	119	-	
TOTAL		6,607	1,488.9
UNACCOUNTED-FOR WATER	11.50%	193.4	
TOTAL PRODUCTION (KCCF)		1,682.3	

**APPENDIX N****Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
SELMA DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

**Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	54.8	10.7	8.3	0.6	3.7	0.2	0.0	78.4
February	51.0	10.4	8.0	0.6	3.0	-0.1	0.0	72.9
March	53.2	10.5	7.9	0.7	4.0	0.1	0.0	76.4
April	61.0	12.1	9.4	0.8	5.4	0.1	0.0	88.8
May	81.8	15.0	10.2	0.9	7.6	0.3	0.0	115.8
June	109.3	19.0	13.7	1.5	12.5	0.3	0.0	156.3
July	125.4	19.4	14.4	1.8	14.7	0.3	0.0	176.0
August	132.2	21.6	15.6	2.2	16.6	0.1	0.0	188.2
September	120.8	20.9	15.2	2.3	13.9	0.2	0.0	173.2
October	98.8	18.8	13.0	1.8	14.8	0.2	0.0	147.4
November	80.9	15.6	10.8	1.1	8.2	0.2	0.0	116.8
December	67.8	13.1	10.0	0.8	6.7	0.3	0.0	98.6
	1,037.1	187.0	136.6	15.0	111.1	2.1	0.0	1,488.9

**APPENDIX N****Page 6****CALIFORNIA WATER SERVICE COMPANY****SELMA DISTRICT****ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	88.6	0.0	88.6	\$0.0	\$0.0	\$20.0
February	82.4	0.0	82.4	\$0.0	\$0.0	\$18.6
March	86.3	0.0	86.3	\$0.0	\$0.0	\$19.5
April	100.3	0.0	100.3	\$0.0	\$0.0	\$22.6
May	130.9	0.0	130.9	\$0.0	\$0.0	\$29.5
June	176.6	0.0	176.6	\$0.0	\$0.0	\$39.8
July	198.8	0.0	198.8	\$0.0	\$0.0	\$44.8
August	212.7	0.0	212.7	\$0.0	\$0.0	\$48.0
September	195.7	0.0	195.7	\$0.0	\$0.0	\$44.1
October	166.6	0.0	166.6	\$0.0	\$0.0	\$37.6
November	132.0	0.0	132.0	\$0.0	\$0.0	\$29.8
December	111.5	0.0	111.5	\$0.0	\$0.0	\$25.1
	<u>1,682.3</u>	<u>0.0</u>	<u>1,682.3</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$379.3</u>



**APPENDIX N****Page 7****CALIFORNIA WATER SERVICE COMPANY****SELMA DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$108.9	\$49.0	\$157.9	\$178.9	\$336.8
February	\$99.9	\$45.4	\$145.3	\$178.9	\$324.2
March	\$104.2	\$48.0	\$152.2	\$178.9	\$331.1
April	\$120.8	\$57.4	\$178.2	\$178.9	\$357.2
May	\$167.5	\$70.4	\$237.9	\$178.9	\$416.8
June	\$237.1	\$96.8	\$333.9	\$178.9	\$512.8
July	\$280.2	\$104.0	\$384.2	\$178.9	\$563.1
August	\$299.0	\$115.2	\$414.2	\$178.9	\$593.1
September	\$269.0	\$107.9	\$377.0	\$178.9	\$555.9
October	\$211.3	\$99.9	\$311.2	\$178.9	\$490.2
November	\$167.1	\$74.3	\$241.4	\$178.9	\$420.3
December	\$137.6	\$63.7	\$201.3	\$178.9	\$380.2
TOTAL	\$2,202.6	\$932.0	\$3,134.6	\$2,147.3	\$5,281.9

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$103.3	\$46.5	\$149.8	\$213.4	\$363.2
February	\$94.8	\$43.1	\$137.8	\$213.4	\$351.3
March	\$98.8	\$45.5	\$144.4	\$213.4	\$357.8
April	\$114.6	\$54.5	\$169.1	\$213.4	\$382.5
May	\$158.9	\$66.8	\$225.7	\$213.4	\$439.1
June	\$225.0	\$91.8	\$316.7	\$213.4	\$530.2
July	\$265.8	\$98.7	\$364.5	\$213.4	\$577.9
August	\$283.7	\$109.3	\$392.9	\$213.4	\$606.4
September	\$255.2	\$102.4	\$357.6	\$213.4	\$571.1
October	\$200.4	\$94.8	\$295.3	\$213.4	\$508.7
November	\$158.6	\$70.4	\$229.0	\$213.4	\$442.4
December	\$130.5	\$60.5	\$190.9	\$213.4	\$404.4
TOTAL	\$2,089.5	\$884.2	\$2,973.7	\$2,561.3	\$5,535.0

APPENDIX N

Page 8

CALIFORNIA WATER SERVICE COMPANY  
SELMA DISTRICT  
ADOPTED VARIABLE COSTS

PURCHASED WATER

Unit Cost      2023

N/A

OVERALL

TOTAL PURCHASED WATER (\$ in '000)

\$	-
----	---

**APPENDIX N****Page 9****CALIFORNIA WATER SERVICE COMPANY  
SELMA DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**2023**PURCHASED POWER**

Total Production ( KCCF )	1,682.3	
Kwh / KCCF	1,142.4	
Total calculated KWH	1,921,900	
Unit Cost (\$/ KWH)	0.20	Variable
Power Cost (\$)	\$379,305	
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$379.3</u></u>	

**CHEMICALS**

Total Production ( KCCF )	1,682.3
ADOPTED CHEMICAL (\$ in '1000)	\$15.4
Adopted Unit Cost	<u><u>\$0.0091</u></u>

**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>

**APPENDIX N**  
**Page 10**  
**CALIFORNIA WATER SERVICE COMPANY**  
**SELMA DISTRICT**  
**NET-TO-GROSS MULTIPLIER**  
**( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.36410%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	99.63590%
	FRANCHISE TAX RATE	2.00131%
3	LOCAL FRANCHISE ( % * LINE 2 )	1.99403%
	BUSINESS LICENSE RATE	0.00000%
4	BUSINESS LICENSE ( % * LINE 2 )	0.00000%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	2.35812%
6	1 - SUBTOTAL ( 100% - LINE 5 )	97.64188%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.63154%
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.69217%
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	29.68184%
10	NET AFTER TAXES ( 1 - LINE 9 )	70.31816%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.42211</b>
		<b>1.02415</b>

**ADOPTED  
RATIO'S**

DEBT	46.60%	Without income Taxes	1.02415	0.47725
EQUITY	53.40%	With income Taxes	1.42211	0.75941
TOTAL	100.00%			
			Adj. Net to Gross	<b>1.23666</b>

**APPENDIX N**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**SELMA DISTRICT**

**Typical Monthly Residential Bill for Metered Customers for 2023**

	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
<b>Usage (CCF)<sup>(1)</sup>:</b>					
5	\$27.84	\$25.36	-\$2.48	-8.9%	
10	\$36.91	\$35.01	-\$1.90	-5.1%	
<b>13</b>	<b>\$42.83</b>	<b>\$41.82</b>	<b>-\$1.01</b>	<b>-2.4%</b>	<b>(3)</b>
15	\$47.42	\$46.36	-\$1.06	-2.2%	
16	\$49.72	\$48.63	-\$1.09	-2.2%	
17	\$52.02	\$50.90	-\$1.12	-2.1%	
20	\$58.91	\$57.71	-\$1.20	-2.0%	
25	\$70.40	\$71.90	\$1.51	2.1%	
30	\$87.94	\$87.51	-\$0.43	-0.5%	
35	\$105.49	\$108.80	\$3.31	3.1%	
40	\$123.03	\$130.09	\$7.06	5.7%	
45	\$140.58	\$151.38	\$10.80	7.7%	
50	\$158.13	\$172.67	\$14.54	9.2%	

**Metered Quantity Rates**

Tier 1	\$1.8126	\$0.5664	-\$1.25	-68.8%
Tier 2	\$2.2973	\$2.2702	-\$0.03	-1.2%
Tier 3	\$3.5092	\$2.8381	-\$0.67	-19.1%
Tier 4	\$0.0000	\$4.2579	\$4.26	

**Service Charge (5/8")**      \$18.78      \$22.53      \$3.75      20.0%      (4)

**Monthly Residential Bill for Flat Rate Customers for 2023**

**Lot size:**

6,000 sq. ft. or less	\$68.04	\$68.04	\$0.00	0.0%	
6,001 to 10,000 sq. ft.	\$82.70	\$82.70	\$0.00	0.0%	
10,001 to 16,000 sq. ft.	\$102.28	\$102.28	\$0.00	0.0%	
16,001 to 25,000 sq. ft.	\$129.91	\$129.91	\$0.00	0.0%	
Additional Single Family Res	\$51.00	\$51.00	\$0.00	0.0%	(5)

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.  
(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills  
(3) Monthly median usage  
(4) Metered comparison based on 5/8 x 3/4 inch service  
(5) For each additional single-family residential on the same premises and served from the same service connection.

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	12	\$1.8126	6	\$0.5664
Tier 2	13	\$2.2973	14	\$2.2702
Tier 3	25	\$3.5092	9	\$2.8381
Tier 4			29	\$4.2579
Svc Charge	5/8"	\$18.78	5/8"	\$22.53
CAP Svc Charge		\$9.39		\$11.27

# APPENDIX O

## Page 1

### CALIFORNIA WATER SERVICE COMPANY

### SOUTH BAY REGION DISTRICT

### SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$100,335.5	<b>\$117,257.2</b>	\$123,016.6	\$128,808.9
% Increase		<b>16.9%</b>	4.9%	4.7%
OPERATING EXPENSES				
PURCHASED WATER	\$54,912.1	<b>\$54,912.1</b>	\$54,666.7	\$54,421.1
PUMP TAXES	\$2,533.5	<b>\$2,533.5</b>	\$2,524.3	\$2,515.1
PURCHASED POWER	\$1,528.6	<b>\$1,528.6</b>	\$1,532.9	\$1,573.9
PURCHASED CHEMICALS	\$170.1	<b>\$170.1</b>	\$173.7	\$177.7
PAYROLL -- DISTRICT	\$5,775.0	<b>\$5,775.0</b>	\$5,948.8	\$6,073.9
UNCOLLECTIBLES	\$147.5	<b>\$172.3</b>	\$180.8	\$189.3
CONSERVATION	\$1,480.6	<b>\$1,480.6</b>	\$1,541.8	\$1,541.8
OTHER OPER. AND MAINT. (O&M)	\$4,692.7	<b>\$4,692.7</b>	\$4,689.9	\$4,794.6
BENEFITS	\$1,913.9	<b>\$1,913.9</b>	\$2,066.9	\$2,220.0
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$161.9)	<b>(\$161.9)</b>	(\$82.3)	\$0.4
TOTAL O&M, A&G, & MISC. EXP.	\$72,992.2	<b>\$73,017.0</b>	<b>\$73,243.6</b>	<b>\$73,507.8</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,122.6	<b>\$2,122.6</b>	\$2,418.6	\$2,714.5
BUSINESS LICENSE FEES	\$26.4	<b>\$26.4</b>	\$26.4	\$26.4
LOCAL FRANCHISE TAXES	\$63.4	<b>\$74.1</b>	\$77.7	\$81.4
PAYROLL TAXES	\$481.2	<b>\$481.2</b>	\$494.5	\$504.2
TOTAL GENERAL TAXES	\$2,693.6	<b>\$2,704.3</b>	\$3,017.2	\$3,326.5
DEPRECIATION AND AMORTIZATION	\$9,880.2	<b>\$9,880.2</b>	\$11,243.2	\$12,612.5
Depreciation	\$9,834.8	<b>\$9,834.8</b>	\$11,218.1	\$12,601.4
Amortization of Intangibles	\$45.4	<b>\$45.4</b>	\$25.0	\$11.1
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$4,400.6	<b>\$4,400.6</b>	\$4,538.9	\$4,638.5
BENEFITS	\$1,431.4	<b>\$1,431.4</b>	\$1,545.9	\$1,660.4
AD VAL., BUS. LIC., FRANCHISE	\$224.9	<b>\$224.9</b>	\$228.0	\$231.0
PAYROLL TAXES	\$383.5	<b>\$383.5</b>	\$395.1	\$403.4
DEPRECIATION AND AMORTIZATION	\$1,796.3	<b>\$1,796.3</b>	\$1,763.9	\$1,731.4
OTHER PRORATED EXPENSES	\$5,199.5	<b>\$5,199.5</b>	\$5,378.9	\$5,586.6
TOTAL CSS/GO PRORATED EXPENSES	\$13,436.3	<b>\$13,436.3</b>	\$13,850.6	\$14,251.3
SUB-TOTAL - OPERATING EXPENSES	\$99,002.3	<b>\$99,037.8</b>	\$101,354.6	\$103,698.0
TOTAL INCOME TAXES	(\$2,653.7)	<b>\$2,071.7</b>	\$2,712.6	\$3,360.2
TOTAL OPERATING EXPENSES	\$96,348.6	<b>\$101,109.4</b>	\$104,067.2	\$107,058.2
NET OPERATING REVENUE	\$3,986.9	<b>\$16,147.8</b>	\$18,949.4	\$21,750.7
DEPRECIATED RATE BASE	\$215,879.4	<b>\$215,879.4</b>	\$253,328.9	\$290,778.4
RATE OF RETURN	1.85%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX O****Page 2****CALIFORNIA WATER SERVICE COMPANY  
SOUTH BAY REGION DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$365,744.3	\$413,059.6	\$460,375.0
WTD. AVG. DEPRECIATION RESERVE	(\$132,069.8)	(\$141,771.4)	(\$151,473.0)
MATERIALS AND SUPPLIES	\$862.6	\$862.6	\$862.6
TANK PAINTING	\$4,499.1	\$4,228.6	\$3,958.1
WORKING CASH - LEAD - LAG	\$4,082.9	\$4,390.0	\$4,697.2
WORKING CASH - W / H EMPLOYEES	(\$35.9)	(\$35.9)	(\$35.9)
ADVANCES FOR CONSTRUCTION	(\$2,513.0)	(\$2,458.8)	(\$2,404.5)
CONTRIBUTIONS	(\$20,554.3)	(\$21,414.5)	(\$22,274.8)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$1,405.0)	(\$1,501.6)	(\$1,598.2)
DEFERRED TAXES	(\$20,809.4)	(\$21,669.2)	(\$22,529.0)
UNAMORT. I.T.C.	(\$97.1)	(\$84.0)	(\$70.9)
PRORATED G.O. RATE BASE	\$16,854.1	\$18,225.7	\$19,597.4
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$1,321.0	\$1,497.7	\$1,674.4
<b>WTG. AVG. RATE BASE</b>	<b>\$215,879.4</b>	<b>\$253,328.9</b>	<b>\$290,778.4</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$9,880.2	\$11,243.2	\$12,612.5
AD VALOREM TAXES	\$2,122.6	\$2,418.6	\$2,714.5
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$2,071.7	\$2,712.6	\$3,360.2
NET OPERATING REVENUE	\$16,147.8	\$18,949.4	\$21,750.7

**APPENDIX O****Page 3****CALIFORNIA WATER SERVICE COMPANY****SOUTH BAY REGION DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$100,335.5	\$117,257.2
EXPENSES		
PURCHASED WATER	\$54,912.1	\$54,912.1
PURCHASED POWER	\$1,528.6	\$1,528.6
PUMP TAXES	\$2,533.5	\$2,533.5
CHEMICALS	\$170.1	\$170.1
PAYROLL	\$5,775.0	\$5,775.0
OTHER O & M	\$6,173.3	\$6,173.3
OTHER A & G	\$1,752.0	\$1,752.0
G.O. PRORATIONS	\$11,697.9	\$11,697.9
PAYROLL TAXES	\$481.2	\$481.2
AD VALOREM TAXES	\$2,122.6	\$2,122.6
UNCOLLECTIBLES	\$147.5	\$172.3
FRANCHISE TAX & BUS LIC. FEES	\$89.8	\$100.5
AMORTIZATION OF INTANGIBLES	\$45.4	\$45.4
INTEREST EXPENSE	\$5,306.3	\$5,306.3
NON-DEDUCTIBLE MEALS	(\$30.8)	(\$30.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	\$26.0	\$26.0
TOTAL DEDUCTIONS	<u>\$92,730.5</u>	<u>\$92,766.0</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$20,404.0	\$20,404.0
NET STATE TAXABLE INCOME	(\$12,799.0)	\$4,087.2
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$1,131.4)</u>	<u>\$361.3</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$11,573.3	\$11,573.3
STATE INCOME TAX	(\$1,131.4)	\$361.3
NET FEDERAL TAXABLE INCOME	(\$2,836.9)	\$12,556.6
FEDERAL INCOME TAX @ 21.00%	(\$595.7)	\$2,636.9
CURRENT FEDERAL INCOME TAX	<u>(\$595.7)</u>	<u>\$2,636.9</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$974.7)</u>	<u>(\$974.7)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$1,570.5)</u>	<u>\$1,662.2</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$2,701.9)</b></u>	<u><b>\$2,023.5</b></u>



# APPENDIX O

## Page 4

### CALIFORNIA WATER SERVICE COMPANY SOUTH BAY REGION DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	41,638	1,459	0
	3/4"	1	1	0
Fire Sprinkler w/	3/4"	0	0	0
	1"	5,488	1,920	4
Fire Sprinkler w/	1"	4,430	0	0
	1-1/2"	396	1,887	20
	2"	40	2,373	66
Fire Sprinkler w/	2"	0	0	0
	3"	2	228	17
	4"	0	69	11
	6"	0	40	4
	8"	0	30	0
	10"	0	22	1
	12"	0	1	0
	14"	0	0	1
	16"	0	1	1
	18"	0	0	0
TOTAL		51,995	8,030	127

#### ADOPTED SERVICES AND SALES:

		2023 Test Year	
		Avg Services	Avg Use
		Use (KCCF)	(CCF/SV/MO)
METERED:			
RESIDENTIAL	51,995	5,589.9	9.0
BUSINESS	4,605	2,934.8	53.1
MULTIPLE FAMILY	2,597	1,792.2	57.5
INDUSTRIAL	171	5,238.6	2,552.9
PUBLIC AUTHORITY	590	508.9	71.8
OTHER	66	10.8	13.6
IRRIGATION	-	-	-
RECYCLED	127	1,581.0	1,037.4
SUB-TOTAL		60,152	17,656.1
GROWTH %		0.41%	
NON-METERED:			
RESIDENTIAL FLAT	-	-	
FIRE PROT (PUBLIC/PRIVATE)	1,667	-	
TOTAL		61,819	17,656.1
UNACCOUNTED-FOR WATER	5.16%	959.9	
TOTAL PRODUCTION (KCCF)		18,616.0	

**APPENDIX O**

Page 5

**CALIFORNIA WATER SERVICE COMPANY  
SOUTH BAY REGION DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

**Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	425.2	223.9	148.0	450.0	28.3	0.4	214.2	1,490.0
February	405.8	220.1	140.9	408.3	28.8	0.6	170.1	1,374.5
March	377.1	212.9	137.0	433.3	28.1	0.8	170.1	1,359.2
April	426.0	212.1	146.5	403.2	25.9	0.5	195.3	1,409.5
May	438.8	218.0	144.9	331.2	37.7	0.8	119.7	1,291.0
June	507.3	255.2	153.2	486.3	42.7	1.1	100.8	1,546.5
July	521.6	260.9	156.1	404.2	48.1	1.2	88.2	1,480.3
August	549.4	300.9	161.5	468.8	55.1	1.2	100.8	1,637.6
September	532.5	273.8	154.1	449.2	60.9	1.5	113.4	1,585.5
October	491.7	272.1	155.5	543.8	70.1	1.1	94.5	1,628.9
November	457.0	247.8	142.0	409.1	38.7	0.9	100.8	1,396.3
December	457.5	237.0	152.6	451.1	44.5	0.7	113.4	1,456.8
	5,589.9	2,934.8	1,792.2	5,238.6	508.9	10.8	1,581.0	17,656.1

**APPENDIX O****Page 6****CALIFORNIA WATER SERVICE COMPANY  
SOUTH BAY REGION DISTRICT  
ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	232.0	1,339.0	1,571.0	\$4,634.1	\$213.8	\$129.0
February	214.0	1,235.2	1,449.3	\$4,274.9	\$197.2	\$119.0
March	211.7	1,221.5	1,433.1	\$4,227.4	\$195.0	\$117.7
April	219.5	1,266.6	1,486.1	\$4,383.5	\$202.2	\$122.0
May	201.0	1,160.1	1,361.2	\$4,015.0	\$185.2	\$111.8
June	240.8	1,389.8	1,630.6	\$4,809.7	\$221.9	\$133.9
July	230.5	1,330.3	1,560.7	\$4,603.8	\$212.4	\$128.2
August	255.0	1,471.6	1,726.6	\$5,092.9	\$235.0	\$141.8
September	246.9	1,424.8	1,671.7	\$4,931.0	\$227.5	\$137.3
October	253.6	1,463.8	1,717.5	\$5,066.1	\$233.7	\$141.0
November	217.4	1,254.8	1,472.2	\$4,342.7	\$200.4	\$120.9
December	226.8	1,309.2	1,536.0	\$4,530.8	\$209.0	\$126.1
	<u>2,749.3</u>	<u>15,866.7</u>	<u>18,616.0</u>	<u>\$54,912.1</u>	<u>\$2,533.5</u>	<u>\$1,528.6</u>

**APPENDIX O****Page 7**

CALIFORNIA WATER SERVICE COMPANY

**SOUTH BAY REGION DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$1,600.1	\$4,114.7	\$5,714.7	\$2,213.0	\$7,927.7
February	\$1,485.8	\$3,877.9	\$5,363.7	\$2,213.0	\$7,576.7
March	\$1,308.9	\$3,931.1	\$5,240.0	\$2,213.0	\$7,453.0
April	\$1,587.2	\$3,824.3	\$5,411.4	\$2,213.0	\$7,624.5
May	\$1,659.6	\$3,600.5	\$5,260.2	\$2,213.0	\$7,473.2
June	\$2,146.3	\$4,562.0	\$6,708.3	\$2,213.0	\$8,921.3
July	\$2,283.5	\$4,275.8	\$6,559.3	\$2,213.0	\$8,772.3
August	\$2,501.0	\$4,841.0	\$7,342.0	\$2,213.0	\$9,555.0
September	\$2,358.5	\$4,613.4	\$6,971.9	\$2,213.0	\$9,184.9
October	\$2,079.1	\$5,078.7	\$7,157.9	\$2,213.0	\$9,370.9
November	\$1,810.3	\$4,096.8	\$5,907.1	\$2,213.0	\$8,120.1
December	\$1,832.1	\$4,310.6	\$6,142.7	\$2,213.0	\$8,355.7
TOTAL	\$22,652.3	\$51,126.8	\$73,779.2	\$26,556.3	\$100,335.5

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$1,779.4	\$4,564.8	\$6,344.2	\$2,945.6	\$9,289.7
February	\$1,652.3	\$4,302.1	\$5,954.4	\$2,945.6	\$8,900.0
March	\$1,455.6	\$4,361.2	\$5,816.8	\$2,945.6	\$8,762.3
April	\$1,765.0	\$4,242.7	\$6,007.7	\$2,945.6	\$8,953.3
May	\$1,845.6	\$3,994.5	\$5,840.1	\$2,945.6	\$8,785.6
June	\$2,386.9	\$5,061.1	\$7,447.9	\$2,945.6	\$10,393.5
July	\$2,539.5	\$4,743.6	\$7,283.0	\$2,945.6	\$10,228.6
August	\$2,781.3	\$5,370.7	\$8,151.9	\$2,945.6	\$11,097.5
September	\$2,622.8	\$5,118.1	\$7,740.9	\$2,945.6	\$10,686.4
October	\$2,312.2	\$5,634.4	\$7,946.5	\$2,945.6	\$10,892.1
November	\$2,013.1	\$4,545.0	\$6,558.1	\$2,945.6	\$9,503.7
December	\$2,037.4	\$4,782.2	\$6,819.6	\$2,945.6	\$9,765.2
TOTAL	\$25,191.1	\$56,720.2	\$81,911.3	\$35,346.7	\$117,257.9

**APPENDIX O**

**Page 8**

**CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION DISTRICT  
ADOPTED VARIABLE COSTS**

<b>PURCHASED WATER</b>	<b>Consolidated</b>			<b>Dominguez</b>			<b>Hermosa Redondo</b>		
	Unit Cost	<u>2023</u>		Unit Cost	<u>2023</u>		Unit Cost	<u>2023</u>	
<b><u>POTABLE</u></b>									
Total Potable Purchase - Ccf.		13,382,566			9,373,792			4,008,775	
Total Potable Purchase - Acre Feet		30,722			21,519			9,203	
<b>WEST BASIN MUNICIPAL WATER DISTRICT</b>									
West Basin - Tier 1 (WP4D7) (AF)		27,472			18,269			9,203	
West Basin - Tier 2 (AF)		-			-			-	
West Basin - Tier 1, Tier 2 (in \$'s)	\$ 1,488	\$ 40,878,868	Variable	\$ 1,488	\$ 27,184,887	Variable	\$ 1,488	\$ 13,693,981	Variable
Capacity Charge (CCF)		73.23			52			21	
Capacity Charge Rate	\$ 10,025	\$ 734,179	Variable	\$ 10,025	\$ 524,007	Variable	\$ 10,025	\$ 210,173	Variable
Desalter (in \$'s)	\$ 1,243.00	\$ 1,864,500	Variable	\$ 1,243	\$ 1,864,500	Variable			
West Basin Water Fixed Service Charge (in \$'s)		\$ 2,035,308	Fixed		\$ 1,393,344	Fixed		\$ 641,964	Fixed
Transfer from Hermosa (From West Basin)		<u>\$ 134,525</u>			<u>\$ 645,750</u>			<u>\$ (511,225)</u>	
Subtotal West Basin		<u>\$ 45,512,856</u>			<u>\$ 31,612,488</u>			<u>\$ 14,034,893</u>	
<b>CITY OF TORRANCE</b>									
City of Torrance (AF)		1,000			1,000				
City of Torrance (in \$'s)	\$ 1,239.27	\$ 1,239,270	Variable	\$ 1,239	\$ 1,239,270	Variable			
City of Torrance Meter Charges (in \$'s) (2 Meter of	\$ 596.29	<u>\$ 14,311</u>	Fixed	\$ 596	<u>\$ 14,311</u>	Fixed			
Subtotal City of Torrance		<u>\$ 1,253,581</u>			<u>\$ 1,253,581</u>				
<b>CENTRAL BASIN MUNICIPAL WATER DISTRICT</b>									
Known Leases -									
Cerritos (AF)		1,250			1,250				
Cerritos (in \$'s)	\$ 165.00	\$ (206,250)	Fixed	\$ 165	\$ (206,250)	Fixed			
<b><u>RECYCLED</u></b>									
Total Recycled Water Purchase - Acre Feet		5,703			5,507			196	
<b>WEST BASIN MUNICIPAL WATER DISTRICT</b>									
Recycled Water		5,703			5,507			196	
Reverse Osmosis, Nitrified, Title 22 (in \$'s)	\$ 1,441	\$ 8,217,387	Variable	\$ 1,446	\$ 7,964,095	Variable	1294	\$ 253,291	Variable
Subtotal Recycled Water		<u>\$ 8,217,387</u>			<u>\$ 7,964,095</u>			<u>\$ 253,291</u>	
<b><u>OVERALL</u></b>									
TOTAL PURCHASED WATER (\$ in '000)		<u><u>\$ 54,777.6</u></u>			<u><u>\$ 40,623.9</u></u>			<u><u>\$ 14,288.2</u></u>	

**APPENDIX O**

**Page 9**

**CALIFORNIA WATER SERVICE COMPANY  
SOUTH BAY REGION DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**

	<b>Consolidated</b>	<b>Dominguez</b>	<b>Hermosa Redondo</b>
	<u>2023</u>	<u>2023</u>	<u>2023</u>
<b>PURCHASED POWER</b>			
Total Production ( KCCF )	18,616.0	14,188.3	4,427.7
Kwh / KCCF	576.1	570.8	592.8
Total calculated KWH	10,724,076	8,099,353	2,624,723
Unit Cost (\$/ KWH)	0.14 Variable	0.13 Variable	0.18 Variable
Power Cost (\$)	\$1,528,637	\$1,056,205	\$472,433
<b>TOTAL PURCHASED POWER (\$ in '000)</b>	<b><u>\$1,528.6</u></b>	<b><u>\$1,056.2</u></b>	<b><u>\$472.4</u></b>
<b>CHEMICALS</b>			
Total Production ( KCCF )	2,749.3	2,415.6	333.7
ADOPTED CHEMICAL (\$ in '1000)	170.1	143.6	26.5
Adopted Unit Cost	<b><u>\$0.0619</u></b>	<b><u>\$0.0594</u></b>	<b><u>\$0.0795</u></b>
<b>PUMP TAXES</b>			
WELL WATER PRODUCTION - ACRE FEET	6,311.5	5,545.4	766.1
UNIT COST - \$/ ACRE FEET	\$394.0	394.0 Variable	394.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$2,486,720.8	\$2,184,894.5	\$301,826.3
ANNUAL WATERMASTER SERVICE (\$)	\$46,787.4	\$27,777.4 Fixed	\$19,010.0 Fixed
<b>TOTAL PUMP TAX EXPENSE (\$ in '000)</b>	<b><u>\$2,533.5</u></b>	<b><u>\$2,212.7</u></b>	<b><u>\$320.8</u></b>

# APPENDIX O

Page 10

CALIFORNIA WATER SERVICE COMPANY

SOUTH BAY REGION DISTRICT

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.14698%	0.14698%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.85302%	99.85302%
FRANCHISE TAX RATE	0.06305%	0.06305%
3 LOCAL FRANCHISE ( % * LINE 2 )	0.06296%	0.06296%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	0.20994%	0.20994%
6 1 - SUBTOTAL ( 100% - LINE 5 )	99.79006%	99.79006%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.82144%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	19.10341%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.13479%	0.20994%
10 NET AFTER TAXES ( 1 - LINE 9 )	71.86521%	99.79006%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.39149</b>	<b>1.00210</b>

## ADOPTED RATIO'S

DEBT	46.60%	Without income Taxes	1.00210	0.46698
EQUITY	53.40%	With income Taxes	1.39149	0.74306
TOTAL	100.00%			
			Adj. Net to Gross	<b>1.21004</b>

**APPENDIX O**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**SOUTH BAY REGION (DOMINGUEZ)**

**Typical Monthly Residential Bill for Metered Customers for 2023**

	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
<b>Usage (CCF)<sup>(1)</sup>:</b>					
5	\$39.55	\$34.39	-\$5.16	-13.0%	
<b>9</b>	<b>\$52.23</b>	<b>\$55.06</b>	<b>\$2.84</b>	<b>5.4%</b>	<b>(3)</b>
10	\$55.40	\$61.43	\$6.03	10.9%	
15	\$79.19	\$98.05	\$18.86	23.8%	
20	\$108.94	\$153.84	\$44.90	41.2%	
25	\$138.68	\$213.62	\$74.93	54.0%	
30	\$168.43	\$273.40	\$104.96	62.3%	
35	\$198.18	\$333.18	\$135.00	68.1%	
40	\$227.93	\$392.96	\$165.03	72.4%	
45	\$257.68	\$452.74	\$195.06	75.7%	
50	\$287.43	\$512.52	\$225.09	78.3%	
55	\$317.18	\$572.30	\$255.12	80.4%	
60	\$346.92	\$632.08	\$285.15	82.2%	
<b>Metered Quantity Rates</b>					
Tier 1	\$3.1696	\$1.5743	-\$1.60	-50.3%	
Tier 2	\$3.9639	\$6.3658	\$2.40	60.6%	
Tier 3	\$5.9497	\$7.9630	\$2.01	33.8%	
Tier 4	\$0.0000	\$11.9560	\$11.96		
<b>Service Charge (5/8")</b>	<b>\$23.70</b>	<b>\$26.52</b>	<b>\$2.82</b>	<b>11.9%</b>	<b>(4)</b>

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.  
(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills  
(3) Monthly median usage  
(4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	10	\$3.1696	6	\$1.5743
Tier 2	3	\$3.9639	6	\$6.3658
Tier 3	13	\$5.9497	4	\$7.9630
Tier 4			16	\$11.9560
Svc Charge	5/8"	\$23.70	5/8"	\$26.52
CAP Svc Charge		\$11.85		\$13.26



**APPENDIX O**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**SOUTH BAY REGION (HERMOSA REDONDO)**

**Typical Monthly Residential Bill for Metered Customers for 2023**

	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
<b>Usage (CCF)<sup>(1)</sup>:</b>					
5	\$36.93	\$34.39	-\$2.53	-6.9%	
<b>8</b>	<b>\$49.58</b>	<b>\$48.70</b>	<b>-\$0.88</b>	<b>-1.8%</b>	<b>(3)</b>
9	\$53.80	\$55.06	\$1.26	2.3%	
10	\$59.08	\$61.43	\$2.35	4.0%	
15	\$96.02	\$98.05	\$2.03	2.1%	
20	\$135.61	\$153.84	\$18.23	13.4%	
25	\$175.19	\$213.62	\$38.42	21.9%	
30	\$214.78	\$273.40	\$58.62	27.3%	
35	\$254.37	\$333.18	\$78.81	31.0%	
40	\$293.95	\$392.96	\$99.01	33.7%	
45	\$333.54	\$452.74	\$119.20	35.7%	
50	\$373.12	\$512.52	\$139.39	37.4%	
55	\$412.71	\$572.30	\$159.59	38.7%	
<b>Metered Quantity Rates</b>					
Tier 1	\$4.2190	\$1.5743	-\$2.64	-62.7%	
Tier 2	\$5.2756	\$6.3658	\$1.09	20.7%	
Tier 3	\$7.9172	\$7.9630	\$0.05	0.6%	
Tier 4	\$0.0000	\$11.9560	\$11.96		
<b>Service Charge (5/8")</b>	<b>\$15.83</b>	<b>\$26.52</b>	<b>\$10.69</b>	<b>67.5%</b>	<b>(4)</b>

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.  
(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills  
(3) Monthly median usage  
(4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	9	\$4.2190	6	\$1.5743
Tier 2	2	\$5.2756	6	\$6.3658
Tier 3	11	\$7.9172	4	\$7.9630
Tier 4			16	\$11.9560
Svc Charge	5/8"	\$15.83	5/8"	\$26.52
CAP Svc Charge		\$7.92		\$13.26

**APPENDIX P**

**Page 1**

CALIFORNIA WATER SERVICE COMPANY

**STOCKTON DISTRICT**

**SUMMARY OF EARNINGS AND RATE OF RETURN**

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$50,391.2	<b>\$65,084.9</b>	\$69,004.9	\$72,859.7
% Increase		<b>29.2%</b>	6.0%	5.6%
OPERATING EXPENSES				
PURCHASED WATER	\$17,426.9	<b>\$17,426.9</b>	\$17,426.9	\$17,426.9
PUMP TAXES	\$535.0	<b>\$535.0</b>	\$531.4	\$527.8
PURCHASED POWER	\$296.7	<b>\$296.7</b>	\$286.8	\$294.5
PURCHASED CHEMICALS	\$17.2	<b>\$17.2</b>	\$17.5	\$17.8
PAYROLL -- DISTRICT	\$5,102.4	<b>\$5,102.4</b>	\$5,270.8	\$5,392.0
UNCOLLECTIBLES	\$352.3	<b>\$455.0</b>	\$482.5	\$509.4
CONSERVATION	\$572.0	<b>\$572.0</b>	\$601.4	\$601.4
OTHER OPER. AND MAINT. (O&M)	\$3,174.8	<b>\$3,174.8</b>	\$3,247.4	\$3,323.1
BENEFITS	\$1,687.8	<b>\$1,687.8</b>	\$1,822.8	\$1,957.8
OTHER ADMIN. AND GEN. EXP. (A&G)	\$150.7	<b>\$150.7</b>	\$155.7	\$161.7
TOTAL O&M, A&G, & MISC. EXP.	\$29,315.8	<b>\$29,418.6</b>	<b>\$29,843.1</b>	<b>\$30,212.4</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,114.7	<b>\$2,114.7</b>	\$2,324.6	\$2,534.6
BUSINESS LICENSE FEES	\$7.2	<b>\$9.3</b>	\$9.8	\$10.4
LOCAL FRANCHISE TAXES	\$245.8	<b>\$317.5</b>	\$336.6	\$355.4
PAYROLL TAXES	\$365.5	<b>\$365.5</b>	\$377.6	\$386.2
TOTAL GENERAL TAXES	\$2,733.2	<b>\$2,807.0</b>	\$3,048.6	\$3,286.6
DEPRECIATION AND AMORTIZATION	\$8,930.9	<b>\$8,930.9</b>	\$9,829.1	\$10,727.3
Depreciation	\$8,928.6	<b>\$8,928.6</b>	\$9,765.4	\$10,602.1
Amortization of Intangibles	\$2.3	<b>\$2.3</b>	\$63.7	\$125.2
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$2,918.4	<b>\$2,918.4</b>	\$3,010.1	\$3,076.1
BENEFITS	\$949.3	<b>\$949.3</b>	\$1,025.2	\$1,101.1
AD VAL., BUS. LIC., FRANCHISE	\$149.2	<b>\$149.2</b>	\$151.2	\$153.2
PAYROLL TAXES	\$254.3	<b>\$254.3</b>	\$262.0	\$267.6
DEPRECIATION AND AMORTIZATION	\$1,191.3	<b>\$1,191.3</b>	\$1,169.8	\$1,148.2
OTHER PRORATED EXPENSES	\$3,448.2	<b>\$3,448.2</b>	\$3,567.1	\$3,704.9
TOTAL CSS/GO PRORATED EXPENSES	\$8,910.7	<b>\$8,910.7</b>	\$9,185.4	\$9,451.1
SUB-TOTAL - OPERATING EXPENSES	\$49,890.7	<b>\$50,067.2</b>	\$51,906.3	\$53,677.4
TOTAL INCOME TAXES	(\$3,586.3)	<b>\$476.2</b>	\$882.6	\$1,291.9
TOTAL OPERATING EXPENSES	\$46,304.4	<b>\$50,543.3</b>	\$52,788.9	\$54,969.3
NET OPERATING REVENUE	\$4,086.8	<b>\$14,541.6</b>	\$16,216.0	\$17,890.3
DEPRECIATED RATE BASE	\$194,406.0	<b>\$194,406.0</b>	\$216,790.9	\$239,175.7
RATE OF RETURN	2.10%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX P****Page 2****CALIFORNIA WATER SERVICE COMPANY****STOCKTON DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$319,233.3	\$352,612.0	\$385,990.8
WTD. AVG. DEPRECIATION RESERVE	(\$95,072.8)	(\$104,326.0)	(\$113,579.2)
MATERIALS AND SUPPLIES	\$504.9	\$504.9	\$504.9
TANK PAINTING	\$238.2	\$155.6	\$73.0
WORKING CASH - LEAD - LAG	\$7,102.5	\$7,312.5	\$7,522.6
WORKING CASH - W / H EMPLOYEES	(\$23.8)	(\$23.8)	(\$23.8)
ADVANCES FOR CONSTRUCTION	(\$4,237.8)	(\$3,964.3)	(\$3,690.8)
CONTRIBUTIONS	(\$7,704.0)	(\$8,097.9)	(\$8,491.9)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$915.4)	(\$989.1)	(\$1,062.8)
DEFERRED TAXES	(\$33,824.4)	(\$36,383.1)	(\$38,941.9)
UNAMORT. I.T.C.	(\$59.9)	(\$54.5)	(\$49.2)
PRORATED G.O. RATE BASE	\$8,643.5	\$9,431.6	\$10,219.6
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$521.6	\$612.9	\$704.3
<b>WTG. AVG. RATE BASE</b>	<b>\$194,406.0</b>	<b>\$216,790.9</b>	<b>\$239,175.7</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$8,930.9	\$9,829.1	\$10,727.3
AD VALOREM TAXES	\$2,114.7	\$2,324.6	\$2,534.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$476.2	\$882.6	\$1,291.9
NET OPERATING REVENUE	\$14,541.6	\$16,216.0	\$17,890.3

**APPENDIX P****Page 3****CALIFORNIA WATER SERVICE COMPANY****STOCKTON DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$50,391.2	\$65,084.9
EXPENSES		
PURCHASED WATER	\$17,426.9	\$17,426.9
PURCHASED POWER	\$296.7	\$296.7
PUMP TAXES	\$535.0	\$535.0
CHEMICALS	\$17.2	\$17.2
PAYROLL	\$5,102.4	\$5,102.4
OTHER O & M	\$3,746.8	\$3,746.8
OTHER A & G	\$1,838.5	\$1,838.5
G.O. PRORATIONS	\$7,757.8	\$7,757.8
PAYROLL TAXES	\$365.5	\$365.5
AD VALOREM TAXES	\$2,114.7	\$2,114.7
UNCOLLECTIBLES	\$352.3	\$455.0
FRANCHISE TAX & BUS LIC. FEES	\$253.0	\$326.8
AMORTIZATION OF INTANGIBLES	\$2.3	\$2.3
INTEREST EXPENSE	\$4,795.2	\$4,795.2
NON-DEDUCTIBLE MEALS	(\$36.8)	(\$36.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$239.5)	(\$239.5)
TOTAL DEDUCTIONS	<u>\$44,328.1</u>	<u>\$44,504.6</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$28,332.4	\$28,332.4
NET STATE TAXABLE INCOME	(\$22,269.3)	(\$7,752.0)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$1,968.6)</u>	<u>(\$685.3)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$10,081.5	\$10,081.5
STATE INCOME TAX	(\$1,968.6)	(\$685.3)
NET FEDERAL TAXABLE INCOME	(\$2,049.8)	\$11,184.1
FEDERAL INCOME TAX @ 21.00%	(\$430.5)	\$2,348.7
CURRENT FEDERAL INCOME TAX	<u>(\$430.5)</u>	<u>\$2,348.7</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$1,187.2)</u>	<u>(\$1,187.2)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$1,617.7)</u>	<u>\$1,161.4</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$3,586.3)</b></u>	<u><b>\$476.2</b></u>

**APPENDIX P**

**Page 4**

**CALIFORNIA WATER SERVICE COMPANY  
STOCKTON DISTRICT**

		<b>2023 Test Year</b>		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	37,049	1,786	0
	3/4"	1	1	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	2,154	1,248	0
	Fire Sprinkler w/ 1"	399	0	0
	1-1/2"	65	452	0
	2"	22	891	0
	Fire Sprinkler w/ 2"	0	0	0
	3"	1	218	0
	4"	0	75	0
	6"	0	34	0
	8"	0	3	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
	<b>TOTAL</b>	<b>39,692</b>	<b>4,709</b>	<b>0</b>

ADOPTED SERVICES AND SALES:

		<b>2023 Test Year</b>		
			<b>Avg Use</b>	
		<b>Avg Services</b>	<b>Use (KCCF)</b>	<b>(CCF/SV/MO)</b>
<b>METERED:</b>				
	RESIDENTIAL	39,692	4,676.8	9.8
	BUSINESS	3,854	2,137.9	46.2
	MULTIPLE FAMILY	418	608.4	121.4
	INDUSTRIAL	81	744.1	765.5
	PUBLIC AUTHORITY	317	713.3	187.5
	OTHER	40	4.7	9.7
	IRRIGATION	-	-	-
	RECYCLED	-	-	-
	<b>SUB-TOTAL</b>	<b>44,401</b>	<b>8,885.2</b>	
	<b>GROWTH %</b>	<b>0.47%</b>		
<b>NON-METERED:</b>				
	RESIDENTIAL FLAT	-	-	
	FIRE PROT (PUBLIC/PRIVATE)	908	-	
	<b>TOTAL</b>	<b>45,309</b>	<b>8,885.2</b>	
UNACCOUNTED-FOR WATER	7.69%		740.7	
<b>TOTAL PRODUCTION (KCCF)</b>			<b>9,625.9</b>	

**APPENDIX P****Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
STOCKTON DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

**Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	280.2	146.1	44.4	66.2	27.3	2.0	0.0	566.2
February	269.7	140.3	43.3	56.5	22.7	-2.1	0.0	530.6
March	266.2	137.7	40.7	49.5	25.9	0.0	0.0	520.0
April	302.6	153.3	45.3	53.6	27.5	0.0	0.0	582.4
May	366.6	158.6	48.0	45.7	41.3	0.2	0.0	660.4
June	478.7	205.2	57.8	64.7	72.5	0.6	0.0	879.6
July	528.8	209.0	57.8	52.4	107.5	2.3	0.0	957.8
August	556.2	234.2	61.5	74.3	102.6	-0.5	0.0	1,028.4
September	507.3	215.6	58.5	103.3	102.5	0.4	0.0	987.4
October	429.6	205.2	54.8	71.8	286.0	1.1	0.0	1,048.5
November	367.5	173.3	46.1	61.1	-147.5	0.4	0.0	500.9
December	323.3	159.3	50.2	45.1	45.2	0.1	0.0	623.2
	4,676.8	2,137.9	608.4	744.1	713.3	4.7	0.0	8,885.2

**APPENDIX P****Page 6****CALIFORNIA WATER SERVICE COMPANY  
STOCKTON DISTRICT  
ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	37.2	576.2	613.4	\$1,110.4	\$34.1	\$18.9
February	34.8	540.0	574.8	\$1,040.6	\$31.9	\$17.7
March	34.1	529.2	563.3	\$1,019.8	\$31.3	\$17.4
April	38.2	592.7	630.9	\$1,142.2	\$35.1	\$19.4
May	43.4	672.1	715.4	\$1,295.2	\$39.8	\$22.1
June	57.7	895.2	952.9	\$1,725.2	\$53.0	\$29.4
July	62.9	974.8	1,037.6	\$1,878.6	\$57.7	\$32.0
August	67.5	1,046.6	1,114.1	\$2,017.0	\$61.9	\$34.3
September	64.8	1,004.9	1,069.7	\$1,936.7	\$59.5	\$33.0
October	68.8	1,067.1	1,135.9	\$2,056.5	\$63.1	\$35.0
November	32.9	509.8	542.7	\$982.5	\$30.2	\$16.7
December	40.9	634.2	675.1	\$1,222.3	\$37.5	\$20.8
	583.3	9,042.5	9,625.9	\$17,426.9	\$535.0	\$296.7

**APPENDIX P****Page 7****CALIFORNIA WATER SERVICE COMPANY****STOCKTON DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$938.2	\$1,069.7	\$2,008.0	\$1,492.0	\$3,499.9
February	\$896.9	\$967.8	\$1,864.7	\$1,492.0	\$3,356.7
March	\$880.4	\$948.0	\$1,828.4	\$1,492.0	\$3,320.3
April	\$1,014.3	\$1,045.4	\$2,059.7	\$1,492.0	\$3,551.7
May	\$1,266.2	\$1,104.1	\$2,370.3	\$1,492.0	\$3,862.3
June	\$1,742.1	\$1,516.8	\$3,258.9	\$1,492.0	\$4,750.9
July	\$1,974.4	\$1,638.9	\$3,613.4	\$1,492.0	\$5,105.3
August	\$2,102.4	\$1,793.7	\$3,896.1	\$1,492.0	\$5,388.1
September	\$1,874.5	\$1,822.6	\$3,697.1	\$1,492.0	\$5,189.1
October	\$1,537.6	\$2,406.5	\$3,944.1	\$1,492.0	\$5,436.1
November	\$1,274.9	\$439.9	\$1,714.8	\$1,492.0	\$3,206.8
December	\$1,103.2	\$1,128.8	\$2,232.1	\$1,492.0	\$3,724.0
TOTAL	\$16,605.1	\$15,882.4	\$32,487.5	\$17,903.6	\$50,391.2

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$1,202.5	\$1,370.8	\$2,573.3	\$1,954.2	\$4,527.5
February	\$1,149.5	\$1,240.2	\$2,389.7	\$1,954.2	\$4,344.0
March	\$1,128.4	\$1,214.7	\$2,343.1	\$1,954.2	\$4,297.3
April	\$1,300.0	\$1,339.6	\$2,639.6	\$1,954.2	\$4,593.8
May	\$1,622.9	\$1,414.8	\$3,037.7	\$1,954.2	\$4,991.9
June	\$2,232.8	\$1,943.7	\$4,176.5	\$1,954.2	\$6,130.7
July	\$2,530.6	\$2,100.1	\$4,630.7	\$1,954.2	\$6,584.9
August	\$2,694.6	\$2,298.5	\$4,993.0	\$1,954.2	\$6,947.3
September	\$2,402.5	\$2,335.5	\$4,738.0	\$1,954.2	\$6,692.2
October	\$1,970.7	\$3,083.7	\$5,054.4	\$1,954.2	\$7,008.6
November	\$1,634.0	\$563.7	\$2,197.7	\$1,954.2	\$4,151.9
December	\$1,414.0	\$1,446.5	\$2,860.5	\$1,954.2	\$4,814.7
TOTAL	\$21,282.4	\$20,351.7	\$41,634.1	\$23,450.7	\$65,084.9



**APPENDIX P**

**Page 8**

**CALIFORNIA WATER SERVICE COMPANY  
STOCKTON DISTRICT  
ADOPTED VARIABLE COSTS**

<b>PURCHASED WATER</b>	Unit Cost	<u><b>2023</b></u>
<u><b>POTABLE</b></u>		
Total Potable Purchase - Ccf.		9,042,548
Total Potable Purchase - AF		20,759
Monthly Obligation to Stockton East ( \$ Per Month)		17,426,872 Fixed
<u><b>OVERALL</b></u>		
TOTAL PURCHASED WATER (\$ in '000)		<u><u>\$ 17,426.9</u></u>

**APPENDIX P****Page 9****CALIFORNIA WATER SERVICE COMPANY  
STOCKTON DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**2023**PURCHASED POWER**

Total Production ( KCCF )	9,625.9	
Kwh / KCCF	104.8	
Total calculated KWH	1,008,320	
Unit Cost (\$/ KWH)	0.29	Variable
Power Cost (\$)	\$296,712	
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$296.7</u></u>	

**CHEMICALS**

Total Production ( KCCF )	583.3	
ADOPTED CHEMICAL (\$ in '1000)	\$17.2	
Adopted Unit Cost	<u><u>\$0.0295</u></u>	

**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	1,339.1	
UNIT COST - \$/ ACRE FEET	\$399.6	Variable
TOTAL GROUNDWATER CHARGES (\$)	\$535,037.5	
ANNUAL WATERMASTER SERVICE (\$)	\$0.0	
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$535.0</u></u>	

**APPENDIX P**  
**Page 10**  
**CALIFORNIA WATER SERVICE COMPANY**  
**STOCKTON DISTRICT**  
**NET-TO-GROSS MULTIPLIER**  
**( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.69916%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	99.30084%
	FRANCHISE TAX RATE	0.48784%
3	LOCAL FRANCHISE ( % * LINE 2 )	0.48443%
	BUSINESS LICENSE RATE	0.01422%
4	BUSINESS LICENSE ( % * LINE 2 )	0.01412%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.19771%
6	1 - SUBTOTAL ( 100% - LINE 5 )	98.80229%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.73412%
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.91432%
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.84615%
10	NET AFTER TAXES ( 1 - LINE 9 )	71.15385%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.40541</b>

**ADOPTED  
RATIO'S**

DEBT	46.60%	Without income Taxes	1.01212	0.47165
EQUITY	53.40%	With income Taxes	1.40541	0.75049
TOTAL	100.00%			

Adj. Net to  
Gross **1.22214**

**APPENDIX P**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**STOCKTON DISTRICT**

**Typical Monthly Residential Bill for Metered Customers for 2023**

	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
<b>Usage (CCF)<sup>(1)</sup>:</b>					
5	\$39.10	\$38.74	-\$0.36	-0.9%	
<b>9</b>	<b>\$52.11</b>	<b>\$57.57</b>	<b>\$5.46</b>	<b>10.5%</b>	<b>(3)</b>
10	\$55.93	\$63.36	\$7.42	13.3%	
11	\$59.76	\$69.15	\$9.39	15.7%	
15	\$75.06	\$95.19	\$20.13	26.8%	
20	\$103.75	\$138.58	\$34.83	33.6%	
25	\$132.44	\$192.79	\$60.35	45.6%	
30	\$161.12	\$247.00	\$85.88	53.3%	
35	\$189.81	\$301.21	\$111.40	58.7%	
40	\$218.50	\$355.42	\$136.92	62.7%	
45	\$247.18	\$409.63	\$162.45	65.7%	
50	\$275.87	\$463.84	\$187.97	68.1%	
55	\$304.56	\$518.05	\$213.49	70.1%	
<b>Metered Quantity Rates</b>					
Tier 1	\$3.0613	\$1.4595	-\$1.60	-52.3%	
Tier 2	\$3.8260	\$5.7899	\$1.96	51.3%	
Tier 3	\$5.7374	\$7.2334	\$1.50	26.1%	
Tier 4	\$0.0000	\$10.8421	\$10.84		
<b>Service Charge (5/8")</b>	<b>\$23.79</b>	<b>\$31.44</b>	<b>\$7.65</b>	<b>32.2%</b>	<b>(4)</b>

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.  
(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills  
(3) Monthly median usage  
(4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	8	\$3.0613	6	\$1.4595
Tier 2	7	\$3.8260	7	\$5.7899
Tier 3	15	\$5.7374	5	\$7.2334
Tier 4		\$0.0000	18	\$10.8421
Svc Charge	5/8"	\$23.79	5/8"	\$31.44
CAP Svc Charge		\$11.90		\$15.72

**APPENDIX Q**

**Page 1**

CALIFORNIA WATER SERVICE COMPANY

**TRAVIS DISTRICT**

**SUMMARY OF EARNINGS AND RATE OF RETURN**

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$1,967.2	<b>\$3,534.8</b>	\$4,794.3	\$6,047.8
% Increase		<b>79.7%</b>	35.6%	26.1%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED CHEMICALS	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$522.5	<b>\$522.5</b>	\$539.7	\$552.2
UNCOLLECTIBLES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
CONSERVATION	\$38.7	<b>\$38.7</b>	\$40.7	\$40.7
OTHER OPER. AND MAINT. (O&M)	\$223.5	<b>\$223.5</b>	\$227.3	\$233.1
BENEFITS	\$172.8	<b>\$172.8</b>	\$186.7	\$200.5
OTHER ADMIN. AND GEN. EXP. (A&G)	\$38.4	<b>\$38.4</b>	\$39.6	\$41.0
TOTAL O&M, A&G, & MISC. EXP.	\$996.0	<b>\$996.0</b>	<b>\$1,034.1</b>	<b>\$1,067.5</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$71.8	<b>\$71.8</b>	\$150.0	\$228.2
BUSINESS LICENSE FEES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$37.5	<b>\$37.5</b>	\$38.8	\$39.7
TOTAL GENERAL TAXES	\$109.3	<b>\$109.3</b>	\$188.7	\$267.8
DEPRECIATION AND AMORTIZATION	\$267.7	<b>\$267.7</b>	\$630.5	\$993.4
Depreciation	\$224.6	<b>\$224.6</b>	\$587.4	\$950.3
Amortization of Intangibles	\$43.1	<b>\$43.1</b>	\$43.1	\$43.1
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$332.2	<b>\$332.2</b>	\$342.6	\$350.2
BENEFITS	\$108.1	<b>\$108.1</b>	\$116.7	\$125.3
AD VAL., BUS. LIC., FRANCHISE	\$17.0	<b>\$17.0</b>	\$17.2	\$17.4
PAYROLL TAXES	\$29.0	<b>\$29.0</b>	\$29.8	\$30.5
DEPRECIATION AND AMORTIZATION	\$135.6	<b>\$135.6</b>	\$133.2	\$130.7
OTHER PRORATED EXPENSES	\$392.5	<b>\$392.5</b>	\$406.0	\$421.7
TOTAL CSS/GO PRORATED EXPENSES	\$1,014.3	<b>\$1,014.3</b>	\$1,045.6	\$1,075.8
SUB-TOTAL - OPERATING EXPENSES	\$2,387.2	<b>\$2,387.2</b>	\$2,898.9	\$3,404.5
TOTAL INCOME TAXES	(\$219.9)	<b>\$218.8</b>	\$371.4	\$524.0
TOTAL OPERATING EXPENSES	\$2,167.4	<b>\$2,606.0</b>	\$3,270.3	\$3,928.5
NET OPERATING REVENUE	(\$200.2)	<b>\$928.7</b>	\$1,524.0	\$2,119.3
DEPRECIATED RATE BASE	\$12,416.2	<b>\$12,416.2</b>	\$20,374.6	\$28,332.9
RATE OF RETURN	-1.61%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX Q****Page 2****CALIFORNIA WATER SERVICE COMPANY****TRAVIS DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$76,524.7	\$84,906.0	\$93,287.4
WTD. AVG. DEPRECIATION RESERVE	(\$65,602.7)	(\$66,020.1)	(\$66,437.5)
MATERIALS AND SUPPLIES	\$0.0	\$0.0	\$0.0
TANK PAINTING	\$640.7	\$569.5	\$498.3
WORKING CASH - LEAD - LAG	(\$116.5)	(\$150.5)	(\$184.4)
WORKING CASH - W / H EMPLOYEES	(\$2.7)	(\$2.7)	(\$2.7)
ADVANCES FOR CONSTRUCTION	\$0.0	\$0.0	\$0.0
CONTRIBUTIONS	\$0.0	\$0.0	\$0.0
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$92.1)	(\$139.8)	(\$187.5)
DEFERRED TAXES	\$81.0	\$138.5	\$196.0
UNAMORT. I.T.C.	\$0.0	\$0.0	\$0.0
PRORATED G.O. RATE BASE	\$983.9	\$1,073.6	\$1,163.3
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$0.0	\$0.0	\$0.0
<b>WTG. AVG. RATE BASE</b>	<b>\$12,416.2</b>	<b>\$20,374.6</b>	<b>\$28,332.9</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$267.7	\$630.5	\$993.4
AD VALOREM TAXES	\$71.8	\$150.0	\$228.2
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$218.8	\$371.4	\$524.0
NET OPERATING REVENUE	\$928.7	\$1,524.0	\$2,119.3

**APPENDIX Q****Page 3****CALIFORNIA WATER SERVICE COMPANY****TRAVIS DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$1,967.2	\$3,534.8
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$0.0	\$0.0
PAYROLL	\$522.5	\$522.5
OTHER O & M	\$262.2	\$262.2
OTHER A & G	\$211.2	\$211.2
G.O. PRORATIONS	\$883.1	\$883.1
PAYROLL TAXES	\$37.5	\$37.5
AD VALOREM TAXES	\$71.8	\$71.8
UNCOLLECTIBLES	\$0.0	\$0.0
FRANCHISE TAX & BUS LIC. FEES	\$0.0	\$0.0
AMORTIZATION OF INTANGIBLES	\$43.1	\$43.1
INTEREST EXPENSE	\$305.7	\$305.7
NON-DEDUCTIBLE MEALS	(\$2.8)	(\$2.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$16.5)	(\$16.5)
TOTAL DEDUCTIONS	<u>\$2,317.9</u>	<u>\$2,317.9</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$725.3	\$725.3
NET STATE TAXABLE INCOME	(\$1,076.0)	\$491.6
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$95.1)</u>	<u>\$43.5</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$355.8	\$355.8
STATE INCOME TAX	(\$95.1)	\$43.5
NET FEDERAL TAXABLE INCOME	(\$611.4)	\$817.6
FEDERAL INCOME TAX @ 21.00%	(\$128.4)	\$171.7
CURRENT FEDERAL INCOME TAX	<u>(\$128.4)</u>	<u>\$171.7</u>
EXCESS DEFERRED TAX LIABILITY, NET	\$3.6	\$3.6
TOTAL FEDERAL INCOME TAX	<u>(\$124.8)</u>	<u>\$175.3</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$219.9)</b></u>	<u><b>\$218.8</b></u>

**APPENDIX Q**

**Page 4**

CALIFORNIA WATER SERVICE COMPANY

**TRAVIS DISTRICT**

		<b>2023 Test Year</b>		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	0	0	0
	3/4"	0	0	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	0	0	0
	Fire Sprinkler w/ 1"	0	0	0
	1-1/2"	0	0	0
	2"	0	0	0
	Fire Sprinkler w/ 2"	0	0	0
	3"	0	0	0
	4"	0	0	0
	6"	0	0	0
	8"	0	0	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>

ADOPTED SERVICES AND SALES:

		<b>2023 Test Year</b>		
			Avg Use	
		Avg Services	Use (KCCF)	(CCF/SV/MO)
<b>METERED:</b>				
	RESIDENTIAL	-	-	-
	BUSINESS	-	-	-
	MULTIPLE FAMILY	-	-	-
	INDUSTRIAL	-	-	-
	PUBLIC AUTHORITY	-	-	-
	OTHER	-	-	-
	IRRIGATION	-	-	-
	RECYCLED	-	-	-
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	
	<b>GROWTH %</b>		<b>20.00%</b>	
<b>NON-METERED:</b>				
	RESIDENTIAL FLAT	1	-	
	FIRE PROT (PUBLIC/PRIVATE)	-	-	
	<b>TOTAL</b>	<b>1</b>	<b>-</b>	
UNACCOUNTED-FOR WATER	0.00%		-	
<b>TOTAL PRODUCTION (KCCF)</b>			<b>-</b>	



**APPENDIX Q****Page 5****CALIFORNIA WATER SERVICE COMPANY****TRAVIS DISTRICT****ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)****Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
February	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
March	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
April	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
June	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
July	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
August	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
September	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
October	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
November	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
December	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**APPENDIX Q**

**Page 6**

**CALIFORNIA WATER SERVICE COMPANY**

**TRAVIS DISTRICT**

**ADOPTED PRODUCTION**

**Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$0.0</u>

**APPENDIX Q****Page 7****CALIFORNIA WATER SERVICE COMPANY****TRAVIS DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$0.0	\$0.0	\$0.0	\$163.9	\$163.9
February	\$0.0	\$0.0	\$0.0	\$163.9	\$163.9
March	\$0.0	\$0.0	\$0.0	\$163.9	\$163.9
April	\$0.0	\$0.0	\$0.0	\$163.9	\$163.9
May	\$0.0	\$0.0	\$0.0	\$163.9	\$163.9
June	\$0.0	\$0.0	\$0.0	\$163.9	\$163.9
July	\$0.0	\$0.0	\$0.0	\$163.9	\$163.9
August	\$0.0	\$0.0	\$0.0	\$163.9	\$163.9
September	\$0.0	\$0.0	\$0.0	\$163.9	\$163.9
October	\$0.0	\$0.0	\$0.0	\$163.9	\$163.9
November	\$0.0	\$0.0	\$0.0	\$163.9	\$163.9
December	\$0.0	\$0.0	\$0.0	\$163.9	\$163.9
TOTAL	\$0.0	\$0.0	\$0.0	\$1,967.2	\$1,967.2

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$0.0	\$0.0	\$0.0	\$294.6	\$294.6
February	\$0.0	\$0.0	\$0.0	\$294.6	\$294.6
March	\$0.0	\$0.0	\$0.0	\$294.6	\$294.6
April	\$0.0	\$0.0	\$0.0	\$294.6	\$294.6
May	\$0.0	\$0.0	\$0.0	\$294.6	\$294.6
June	\$0.0	\$0.0	\$0.0	\$294.6	\$294.6
July	\$0.0	\$0.0	\$0.0	\$294.6	\$294.6
August	\$0.0	\$0.0	\$0.0	\$294.6	\$294.6
September	\$0.0	\$0.0	\$0.0	\$294.6	\$294.6
October	\$0.0	\$0.0	\$0.0	\$294.6	\$294.6
November	\$0.0	\$0.0	\$0.0	\$294.6	\$294.6
December	\$0.0	\$0.0	\$0.0	\$294.6	\$294.6
TOTAL	\$0.0	\$0.0	\$0.0	\$3,534.8	\$3,534.8

APPENDIX Q

Page 8

CALIFORNIA WATER SERVICE COMPANY  
TRAVIS AFB DISTRICT  
ADOPTED VARIABLE COSTS

PURCHASED WATER

Unit Cost      2023

N/A

OVERALL

TOTAL PURCHASED WATER (\$ in '000)

\$	-
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**APPENDIX Q****Page 9****CALIFORNIA WATER SERVICE COMPANY  
TRAVIS AFB DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**2023**PURCHASED POWER**

Total Production ( KCCF )	0.0
Kwh / KCCF	0.0
Total calculated KWH	0
Unit Cost (\$/ KWH)	0.00
Power Cost (\$)	\$0

TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$0.0</u></u>
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**CHEMICALS**

Total Production ( KCCF )	0.0
ADOPTED CHEMICAL (\$ in '1000)	0.0

ADOPTED \$ (in '000) per KCCF	<u><u>\$0.0000</u></u>
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**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0

TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>
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**APPENDIX Q**  
**Page 10**  
**CALIFORNIA WATER SERVICE COMPANY**  
**TRAVIS DISTRICT**  
**NET-TO-GROSS MULTIPLIER**  
**( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.00000% 0.00000%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	100.00000% 100.00000%
	FRANCHISE TAX RATE	0.00000% 0.00000%
3	LOCAL FRANCHISE ( % * LINE 2 )	0.00000% 0.00000%
	BUSINESS LICENSE RATE	0.00000% 0.00000%
4	BUSINESS LICENSE ( % * LINE 2 )	0.00000% 0.00000%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	0.00000% 0.00000%
6	1 - SUBTOTAL ( 100% - LINE 5 )	100.00000% 100.00000%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.84000%
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	19.14360%
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	27.98360% 0.00000%
10	NET AFTER TAXES ( 1 - LINE 9 )	72.01640% 100.00000%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.38857 1.00000</b>

**ADOPTED  
RATIO'S**

DEBT	46.60%	Without income Taxes	1.00000	0.46600
EQUITY	53.40%	With income Taxes	1.38857	0.74150
TOTAL	100.00%			
			Adj. Net to Gross	<b>1.20750</b>

**APPENDIX Q**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**TRAVIS DISTRICT**

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**Monthly Residential Bill for Flat Rate Customers for 2023**

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<b>Per Month</b>	<b>Present Bill</b>	<b>Proposed Bill</b>	<b>Amount Change (\$)</b>	<b>Percent Change</b>	<b>Notes</b>
Travis Air Force Base	\$163,933	\$294,565	\$130,632	79.7%	(1)

**Notes:**

(1) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills

# APPENDIX R

## Page 1

### CALIFORNIA WATER SERVICE COMPANY

### VISALIA DISTRICT

### SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$29,728.8	<b>\$32,817.3</b>	\$35,192.1	\$37,515.8
% Increase		<b>10.4%</b>	7.2%	6.6%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$508.9	<b>\$508.9</b>	\$511.2	\$513.4
PURCHASED POWER	\$2,246.5	<b>\$2,246.5</b>	\$2,306.0	\$2,367.8
PURCHASED CHEMICALS	\$116.0	<b>\$116.0</b>	\$119.4	\$123.2
PAYROLL -- DISTRICT	\$4,320.6	<b>\$4,320.6</b>	\$4,463.2	\$4,565.8
UNCOLLECTIBLES	\$92.3	<b>\$101.9</b>	\$109.3	\$116.5
CONSERVATION	\$484.7	<b>\$484.7</b>	\$509.5	\$509.5
OTHER OPER. AND MAINT. (O&M)	\$2,474.3	<b>\$2,474.3</b>	\$2,516.6	\$2,580.0
BENEFITS	\$1,429.2	<b>\$1,429.2</b>	\$1,543.5	\$1,657.8
OTHER ADMIN. AND GEN. EXP. (A&G)	\$174.8	<b>\$174.8</b>	\$172.9	\$178.2
TOTAL O&M, A&G, & MISC. EXP.	\$11,847.2	<b>\$11,856.8</b>	<b>\$12,251.6</b>	<b>\$12,612.2</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$723.7	<b>\$723.7</b>	\$806.5	\$889.3
BUSINESS LICENSE FEES	\$0.8	<b>\$0.8</b>	\$0.8	\$0.8
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$309.3	<b>\$309.3</b>	\$319.5	\$326.9
TOTAL GENERAL TAXES	\$1,033.8	<b>\$1,033.8</b>	\$1,126.8	\$1,217.0
DEPRECIATION AND AMORTIZATION	\$6,599.0	<b>\$6,599.0</b>	\$7,182.8	\$7,766.6
Depreciation	\$6,537.6	<b>\$6,537.6</b>	\$7,110.8	\$7,684.0
Amortization of Intangibles	\$61.3	<b>\$61.3</b>	\$72.0	\$82.7
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$2,347.6	<b>\$2,347.6</b>	\$2,421.4	\$2,474.5
BENEFITS	\$763.6	<b>\$763.6</b>	\$824.7	\$885.8
AD VAL., BUS. LIC., FRANCHISE	\$120.0	<b>\$120.0</b>	\$121.6	\$123.2
PAYROLL TAXES	\$204.6	<b>\$204.6</b>	\$210.8	\$215.2
DEPRECIATION AND AMORTIZATION	\$958.3	<b>\$958.3</b>	\$941.0	\$923.6
OTHER PRORATED EXPENSES	\$2,773.8	<b>\$2,773.8</b>	\$2,869.5	\$2,980.3
TOTAL CSS/GO PRORATED EXPENSES	\$7,168.0	<b>\$7,168.0</b>	\$7,389.0	\$7,602.7
SUB-TOTAL - OPERATING EXPENSES	\$26,648.0	<b>\$26,657.5</b>	\$27,950.1	\$29,198.5
TOTAL INCOME TAXES	(\$574.2)	<b>\$287.4</b>	\$504.4	\$714.5
TOTAL OPERATING EXPENSES	\$26,073.8	<b>\$26,945.0</b>	\$28,454.6	\$29,913.0
NET OPERATING REVENUE	\$3,655.0	<b>\$5,872.3</b>	\$6,737.6	\$7,602.8
DEPRECIATED RATE BASE	\$78,506.9	<b>\$78,506.9</b>	\$90,074.2	\$101,641.6
RATE OF RETURN	4.66%	<b>7.48%</b>	7.48%	7.48%



**APPENDIX R****Page 2****CALIFORNIA WATER SERVICE COMPANY****VISALIA DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$258,204.4	\$277,763.7	\$297,323.0
WTD. AVG. DEPRECIATION RESERVE	(\$95,457.7)	(\$102,979.2)	(\$110,500.7)
MATERIALS AND SUPPLIES	\$197.5	\$197.5	\$197.5
TANK PAINTING	\$410.5	\$356.2	\$302.0
WORKING CASH - LEAD - LAG	\$2,581.0	\$2,718.7	\$2,856.4
WORKING CASH - W / H EMPLOYEES	(\$19.1)	(\$19.1)	(\$19.1)
ADVANCES FOR CONSTRUCTION	(\$53,809.4)	(\$54,634.6)	(\$55,459.8)
CONTRIBUTIONS	(\$25,113.8)	(\$25,013.3)	(\$24,912.7)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$738.6)	(\$838.0)	(\$937.4)
DEFERRED TAXES	(\$15,448.0)	(\$16,212.6)	(\$16,977.2)
UNAMORT. I.T.C.	(\$81.3)	(\$79.9)	(\$78.6)
PRORATED G.O. RATE BASE	\$6,953.0	\$7,587.0	\$8,220.9
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$828.4	\$1,227.9	\$1,627.4
<b>WTG. AVG. RATE BASE</b>	<b>\$78,506.9</b>	<b>\$90,074.2</b>	<b>\$101,641.6</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$6,599.0	\$7,182.8	\$7,766.6
AD VALOREM TAXES	\$723.7	\$806.5	\$889.3
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$287.4	\$504.4	\$714.5
NET OPERATING REVENUE	\$5,872.3	\$6,737.6	\$7,602.8

**APPENDIX R****Page 3****CALIFORNIA WATER SERVICE COMPANY****VISALIA DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$29,728.8	\$32,817.3
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$2,246.5	\$2,246.5
PUMP TAXES	\$508.9	\$508.9
CHEMICALS	\$116.0	\$116.0
PAYROLL	\$4,320.6	\$4,320.6
OTHER O & M	\$2,958.9	\$2,958.9
OTHER A & G	\$1,604.0	\$1,604.0
G.O. PRORATIONS	\$6,240.6	\$6,240.6
PAYROLL TAXES	\$309.3	\$309.3
AD VALOREM TAXES	\$723.7	\$723.7
UNCOLLECTIBLES	\$92.3	\$101.9
FRANCHISE TAX & BUS LIC. FEES	\$0.8	\$0.8
AMORTIZATION OF INTANGIBLES	\$61.3	\$61.3
INTEREST EXPENSE	\$1,936.2	\$1,936.2
NON-DEDUCTIBLE MEALS	(\$32.5)	(\$32.5)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$131.9)	(\$131.9)
TOTAL DEDUCTIONS	<u>\$20,954.7</u>	<u>\$20,964.2</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$13,440.6	\$13,440.6
NET STATE TAXABLE INCOME	(\$4,666.4)	(\$1,587.5)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$412.5)</u>	<u>(\$140.3)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$7,465.0	\$7,465.0
STATE INCOME TAX	(\$412.5)	(\$140.3)
NET FEDERAL TAXABLE INCOME	\$1,721.6	\$4,528.3
FEDERAL INCOME TAX @ 21.00%	\$361.5	\$950.9
CURRENT FEDERAL INCOME TAX	<u>\$361.5</u>	<u>\$950.9</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$523.2)</u>	<u>(\$523.2)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$161.7)</u>	<u>\$427.7</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$574.2)</b></u>	<u><b>\$287.4</b></u>

# APPENDIX R

## Page 4

### CALIFORNIA WATER SERVICE COMPANY VISALIA DISTRICT

<u>AVERAGE NUMBER OF SERVICES:</u> (By Meter Size in inches)	2023 Test Year		
	RES	NON-RES	RCYC
5/8 x 3/4"	30,846	1,171	0
3/4"	0	0	0
Fire Sprinkler w/ 3/4"	0	0	0
1"	7,197	1,755	0
Fire Sprinkler w/ 1"	4,367	0	0
1-1/2"	39	506	0
2"	29	1,617	0
Fire Sprinkler w/ 2"	0	0	0
3"	0	143	0
4"	0	50	0
6"	0	21	0
8"	0	9	0
10"	0	0	0
12"	0	0	0
14"	0	0	0
16"	0	0	0
18"	0	0	0
TOTAL	42,478	5,273	0

#### ADOPTED SERVICES AND SALES:

	2023 Test Year		
	Avg Services	Use (KCCF)	Avg Use (CCF/SV/MO)
METERED:			
RESIDENTIAL	42,478	7,954.8	15.6
BUSINESS	3,146	2,363.1	62.6
MULTIPLE FAMILY	966	589.1	50.8
INDUSTRIAL	63	183.3	242.5
PUBLIC AUTHORITY	1,026	1,183.2	96.1
OTHER	72	124.5	144.1
IRRIGATION	-	-	-
RECYCLED	-	-	-
SUB-TOTAL	47,751	12,398.0	
GROWTH %	1.45%		
NON-METERED:			
RESIDENTIAL FLAT	-	-	
FIRE PROT (PUBLIC/PRIVATE)	855	-	
TOTAL	48,606	12,398.0	
UNACCOUNTED-FOR WATER	3.81%	491.0	
TOTAL PRODUCTION (KCCF)		12,889.0	

**APPENDIX R****Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
VISALIA DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

**Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	389.0	143.4	37.9	14.2	30.8	17.7	0.0	632.9
February	364.2	138.1	36.8	12.5	31.3	5.2	0.0	588.1
March	374.6	141.0	36.4	11.9	41.5	8.5	0.0	613.8
April	451.7	159.0	40.9	13.2	64.2	5.4	0.0	734.3
May	621.8	171.0	43.5	12.8	90.8	4.2	0.0	944.1
June	855.5	224.5	57.1	16.2	123.4	6.8	0.0	1,283.5
July	960.4	235.6	59.4	16.2	169.0	13.3	0.0	1,454.0
August	1,023.2	267.0	64.9	19.9	168.2	11.7	0.0	1,555.0
September	944.0	249.6	61.4	18.4	146.5	18.9	0.0	1,438.8
October	792.5	241.5	56.0	17.8	162.0	14.4	0.0	1,284.2
November	654.1	204.3	48.9	15.0	96.1	5.2	0.0	1,023.5
December	523.9	188.1	45.9	15.3	59.5	13.2	0.0	845.8
	7,954.8	2,363.1	589.1	183.3	1,183.2	124.5	0.0	12,398.0

**APPENDIX R****Page 6****CALIFORNIA WATER SERVICE COMPANY****VISALIA DISTRICT****ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	657.9	0.0	657.9	\$0.0	\$26.0	\$114.7
February	611.4	0.0	611.4	\$0.0	\$24.1	\$106.6
March	638.1	0.0	638.1	\$0.0	\$25.2	\$111.2
April	763.4	0.0	763.4	\$0.0	\$30.1	\$133.1
May	981.5	0.0	981.5	\$0.0	\$38.8	\$171.1
June	1,334.3	0.0	1,334.3	\$0.0	\$52.7	\$232.6
July	1,511.6	0.0	1,511.6	\$0.0	\$59.7	\$263.5
August	1,616.6	0.0	1,616.6	\$0.0	\$63.8	\$281.8
September	1,495.7	0.0	1,495.7	\$0.0	\$59.1	\$260.7
October	1,335.1	0.0	1,335.1	\$0.0	\$52.7	\$232.7
November	1,064.0	0.0	1,064.0	\$0.0	\$42.0	\$185.5
December	879.3	0.0	879.3	\$0.0	\$34.7	\$153.3
	<u>12,889.0</u>	<u>0.0</u>	<u>12,889.0</u>	<u>\$0.0</u>	<u>\$508.9</u>	<u>\$2,246.5</u>

**APPENDIX R****Page 7****CALIFORNIA WATER SERVICE COMPANY****VISALIA DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$533.9	\$413.1	\$947.0	\$833.5	\$1,780.5
February	\$494.5	\$388.3	\$882.8	\$833.5	\$1,716.3
March	\$509.6	\$412.6	\$922.2	\$833.5	\$1,755.7
April	\$627.5	\$491.1	\$1,118.6	\$833.5	\$1,952.1
May	\$907.3	\$561.9	\$1,469.1	\$833.5	\$2,302.6
June	\$1,330.1	\$745.5	\$2,075.6	\$833.5	\$2,909.1
July	\$1,534.6	\$855.4	\$2,390.0	\$833.5	\$3,223.5
August	\$1,660.2	\$922.9	\$2,583.1	\$833.5	\$3,416.6
September	\$1,504.2	\$852.4	\$2,356.6	\$833.5	\$3,190.1
October	\$1,217.9	\$850.2	\$2,068.0	\$833.5	\$2,901.5
November	\$968.1	\$643.2	\$1,611.3	\$833.5	\$2,444.8
December	\$749.0	\$553.4	\$1,302.4	\$833.5	\$2,135.9
TOTAL	\$12,036.9	\$7,689.9	\$19,726.8	\$10,002.0	\$29,728.8

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$474.6	\$367.1	\$841.7	\$528.5	\$1,370.2
February	\$439.6	\$345.0	\$784.7	\$528.5	\$1,313.1
March	\$453.0	\$366.7	\$819.7	\$528.5	\$1,348.2
April	\$557.8	\$436.4	\$994.2	\$528.5	\$1,522.7
May	\$806.5	\$499.3	\$1,305.8	\$528.5	\$1,834.3
June	\$1,182.3	\$662.5	\$1,844.8	\$528.5	\$2,373.3
July	\$1,364.1	\$760.2	\$2,124.3	\$528.5	\$2,652.8
August	\$1,475.8	\$820.2	\$2,295.9	\$528.5	\$2,824.4
September	\$1,337.1	\$757.5	\$2,094.6	\$528.5	\$2,623.1
October	\$1,082.6	\$755.5	\$1,838.1	\$528.5	\$2,366.6
November	\$860.5	\$571.6	\$1,432.1	\$528.5	\$1,960.6
December	\$665.8	\$491.8	\$1,157.6	\$528.5	\$1,686.1
TOTAL	\$10,699.8	\$6,833.7	\$17,533.5	\$6,341.8	\$23,875.3

**APPENDIX R**

**Page 8**

**CALIFORNIA WATER SERVICE COMPANY**

**VISALIA DISTRICT**

**ADOPTED VARIABLE COSTS**

**PURCHASED WATER**

Unit Cost

2023

N/A

**OVERALL**

TOTAL PURCHASED WATER (\$ in '000)

\$	-
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**APPENDIX R****Page 9****CALIFORNIA WATER SERVICE COMPANY  
VISALIA DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**2023**PURCHASED POWER**

Total Production ( KCCF )	12,889.0	
Kwh / KCCF	1,356.4	
Total calculated KWH	17,482,890	
Unit Cost (\$/ KWH)	0.13	Variable
Power Cost (\$)	\$2,246,506	
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$2,246.5</u></u>	

**CHEMICALS**

Total Production ( KCCF )	12,889.0
ADOPTED CHEMICAL (\$ in '1000)	\$116.0
Adopted Unit Cost	<u><u>\$0.0090</u></u>

**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	29,589.2	
UNIT COST - \$/ ACRE FEET	\$17.2	Variable
TOTAL GROUNDWATER CHARGES (\$)	\$508,934.3	
ANNUAL WATERMASTER SERVICE (\$)	\$0.0	
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$508.9</u></u>	



**APPENDIX R**  
**Page 10**  
**CALIFORNIA WATER SERVICE COMPANY**  
**VISALIA DISTRICT**  
**NET-TO-GROSS MULTIPLIER**  
**( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1	UNCOLLECTIBLES	0.31050%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	99.68950%
	FRANCHISE TAX RATE	0.00000%
3	LOCAL FRANCHISE ( % * LINE 2 )	0.00000%
	BUSINESS LICENSE RATE	0.00000%
4	BUSINESS LICENSE ( % * LINE 2 )	0.00000%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	0.31050%
6	1 - SUBTOTAL ( 100% - LINE 5 )	99.68950%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.81255%
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	19.08416%
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.20721%
10	NET AFTER TAXES ( 1 - LINE 9 )	71.79279%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.39290</b>
		<b>1.00311</b>

**ADOPTED  
RATIO'S**

DEBT	46.60%	Without income Taxes	1.00311	0.46745
EQUITY	53.40%	With income Taxes	1.39290	0.74381
TOTAL	100.00%			
			Adj. Net to Gross	<b>1.21126</b>

**APPENDIX R**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**VISALIA DISTRICT**

**Typical Monthly Residential Bill for Metered Customers for 2023**

<b>Usage (CCF)<sup>(1)</sup>:</b>	<b>Present Bill<sup>(2)</sup></b>	<b>Proposed Bill<sup>(2)</sup></b>	<b>Amount Change (\$)</b>	<b>Percent Change</b>	<b>Notes</b>
5	\$16.42	\$17.52	\$1.10	6.7%	
10	\$22.71	\$23.06	\$0.36	1.6%	
<b>13</b>	<b>\$27.11</b>	<b>\$27.63</b>	<b>\$0.52</b>	<b>1.9%</b>	<b>(3)</b>
18	\$34.97	\$35.77	\$0.80	2.3%	
17	\$33.40	\$34.14	\$0.74	2.2%	
23	\$42.84	\$43.91	\$1.07	2.5%	
28	\$54.65	\$56.12	\$1.47	2.7%	
33	\$66.46	\$68.33	\$1.87	2.8%	
38	\$78.27	\$80.53	\$2.27	2.9%	
43	\$90.07	\$92.74	\$2.67	3.0%	
48	\$101.88	\$104.95	\$3.06	3.0%	
53	\$113.69	\$117.15	\$3.46	3.0%	
58	\$125.50	\$129.36	\$3.86	3.1%	
63	\$137.31	\$141.57	\$4.26	3.1%	
<b>Metered Quantity Rates</b>					
Tier 1	\$1.2575	\$0.3284	-\$0.93	-73.9%	
Tier 2	\$1.5730	\$1.3036	-\$0.27	-17.1%	
Tier 3	\$2.3618	\$1.6287	-\$0.73	-31.0%	
Tier 4	\$0.0000	\$2.4414	\$2.44		
<b>Service Charge (5/8")</b>	<b>\$10.13</b>	<b>\$15.88</b>	<b>\$5.75</b>	<b>56.8%</b>	<b>(4)</b>

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.  
(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills  
(3) Monthly median usage  
(4) Metered comparison based on 5/8 x 3/4 inch service

	<b>Present Rates</b>		<b>Proposed Rates</b>	
	<b>Break Points</b>	<b>Rates</b>	<b>Break Points</b>	<b>Rates</b>
Tier 1	11	\$1.2575	6	\$0.3284
Tier 2	12	\$1.5730	5	\$1.3036
Tier 3	23	\$2.3618	12	\$1.6287
Tier 4		\$0.0000	23	\$2.4414
Svc Charge	5/8"	\$10.13	5/8"	\$15.88
CAP Svc Charge		\$5.07		\$7.94

**APPENDIX S**

**Page 1**

CALIFORNIA WATER SERVICE COMPANY

**WESTLAKE DISTRICT**

**SUMMARY OF EARNINGS AND RATE OF RETURN**

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$19,639.2	<b>\$22,677.0</b>	\$22,988.5	\$23,292.5
% Increase		<b>15.5%</b>	1.4%	1.3%
OPERATING EXPENSES				
PURCHASED WATER	\$11,805.8	<b>\$11,805.8</b>	\$11,697.1	\$11,589.6
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$313.9	<b>\$313.9</b>	\$314.4	\$322.8
PURCHASED CHEMICALS	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$1,071.6	<b>\$1,071.6</b>	\$1,107.0	\$1,132.4
UNCOLLECTIBLES	\$13.3	<b>\$15.3</b>	\$15.5	\$15.8
CONSERVATION	\$258.5	<b>\$258.5</b>	\$269.6	\$269.6
OTHER OPER. AND MAINT. (O&M)	\$699.4	<b>\$699.4</b>	\$714.3	\$730.9
BENEFITS	\$354.5	<b>\$354.5</b>	\$382.8	\$411.2
OTHER ADMIN. AND GEN. EXP. (A&G)	\$158.6	<b>\$158.6</b>	\$157.9	\$160.0
TOTAL O&M, A&G, & MISC. EXP.	\$14,675.7	<b>\$14,677.7</b>	<b>\$14,658.6</b>	<b>\$14,632.2</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$334.1	<b>\$334.1</b>	\$365.2	\$396.2
BUSINESS LICENSE FEES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$235.4	<b>\$271.8</b>	\$275.6	\$279.2
PAYROLL TAXES	\$77.0	<b>\$77.0</b>	\$79.5	\$81.4
TOTAL GENERAL TAXES	\$646.5	<b>\$682.9</b>	\$720.2	\$756.8
DEPRECIATION AND AMORTIZATION	\$1,653.6	<b>\$1,653.6</b>	\$1,712.1	\$1,770.5
Depreciation	\$1,614.1	<b>\$1,614.1</b>	\$1,680.2	\$1,746.3
Amortization of Intangibles	\$39.5	<b>\$39.5</b>	\$31.9	\$24.2
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$766.1	<b>\$766.1</b>	\$790.2	\$807.6
BENEFITS	\$249.2	<b>\$249.2</b>	\$269.1	\$289.1
AD VAL., BUS. LIC., FRANCHISE	\$39.2	<b>\$39.2</b>	\$39.7	\$40.2
PAYROLL TAXES	\$66.8	<b>\$66.8</b>	\$68.8	\$70.2
DEPRECIATION AND AMORTIZATION	\$312.7	<b>\$312.7</b>	\$307.1	\$301.4
OTHER PRORATED EXPENSES	\$905.2	<b>\$905.2</b>	\$936.5	\$972.6
TOTAL CSS/GO PRORATED EXPENSES	\$2,339.3	<b>\$2,339.3</b>	\$2,411.4	\$2,481.1
SUB-TOTAL - OPERATING EXPENSES	\$19,315.0	<b>\$19,353.5</b>	\$19,502.3	\$19,640.6
TOTAL INCOME TAXES	(\$391.9)	<b>\$447.4</b>	\$475.8	\$507.1
TOTAL OPERATING EXPENSES	\$18,923.1	<b>\$19,800.9</b>	\$19,978.1	\$20,147.7
NET OPERATING REVENUE	\$716.0	<b>\$2,876.1</b>	\$3,010.4	\$3,144.7
DEPRECIATED RATE BASE	\$38,450.2	<b>\$38,450.2</b>	\$40,246.0	\$42,041.8
RATE OF RETURN	1.86%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX S****Page 2****CALIFORNIA WATER SERVICE COMPANY****WESTLAKE DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$69,345.5	\$72,830.7	\$76,315.9
WTD. AVG. DEPRECIATION RESERVE	(\$24,423.7)	(\$26,127.0)	(\$27,830.3)
MATERIALS AND SUPPLIES	\$332.7	\$332.7	\$332.7
TANK PAINTING	\$204.9	\$166.2	\$127.5
WORKING CASH - LEAD - LAG	\$324.3	\$333.7	\$343.1
WORKING CASH - W / H EMPLOYEES	(\$6.2)	(\$6.2)	(\$6.2)
ADVANCES FOR CONSTRUCTION	(\$976.0)	(\$813.2)	(\$650.4)
CONTRIBUTIONS	(\$3,123.8)	(\$3,175.0)	(\$3,226.3)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$658.8)	(\$705.1)	(\$751.5)
DEFERRED TAXES	(\$4,814.1)	(\$5,066.9)	(\$5,319.7)
UNAMORT. I.T.C.	(\$59.4)	(\$60.4)	(\$61.4)
PRORATED G.O. RATE BASE	\$2,269.1	\$2,476.0	\$2,682.9
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$35.6	\$60.5	\$85.5
<b>WTG. AVG. RATE BASE</b>	<b>\$38,450.2</b>	<b>\$40,246.0</b>	<b>\$42,041.8</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$1,653.6	\$1,712.1	\$1,770.5
AD VALOREM TAXES	\$334.1	\$365.2	\$396.2
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$447.4	\$475.8	\$507.1
NET OPERATING REVENUE	\$2,876.1	\$3,010.4	\$3,144.7

**APPENDIX S****Page 3****CALIFORNIA WATER SERVICE COMPANY****WESTLAKE DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$19,639.2	\$22,677.0
EXPENSES		
PURCHASED WATER	\$11,805.8	\$11,805.8
PURCHASED POWER	\$313.9	\$313.9
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$0.0	\$0.0
PAYROLL	\$1,071.6	\$1,071.6
OTHER O & M	\$957.9	\$957.9
OTHER A & G	\$513.1	\$513.1
G.O. PRORATIONS	\$2,036.6	\$2,036.6
PAYROLL TAXES	\$77.0	\$77.0
AD VALOREM TAXES	\$334.1	\$334.1
UNCOLLECTIBLES	\$13.3	\$15.3
FRANCHISE TAX & BUS LIC. FEES	\$235.4	\$271.8
AMORTIZATION OF INTANGIBLES	\$39.5	\$39.5
INTEREST EXPENSE	\$966.2	\$966.2
NON-DEDUCTIBLE MEALS	(\$9.9)	(\$9.9)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$41.3)	(\$41.3)
TOTAL DEDUCTIONS	<u>\$18,313.2</u>	<u>\$18,351.7</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$3,769.0	\$3,769.0
NET STATE TAXABLE INCOME	(\$2,443.0)	\$556.4
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$216.0)</u>	<u>\$49.2</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$1,916.8	\$1,916.8
STATE INCOME TAX	(\$216.0)	\$49.2
NET FEDERAL TAXABLE INCOME	(\$374.8)	\$2,359.4
FEDERAL INCOME TAX @ 21.00%	(\$78.7)	\$495.5
CURRENT FEDERAL INCOME TAX	<u>(\$78.7)</u>	<u>\$495.5</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$97.2)</u>	<u>(\$97.2)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$176.0)</u>	<u>\$398.2</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$391.9)</b></u>	<u><b>\$447.4</b></u>

# APPENDIX S

## Page 4

### CALIFORNIA WATER SERVICE COMPANY WESTLAKE DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	4,906	88	0
	3/4"	0	0	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	696	180	0
	Fire Sprinkler w/ 1"	66	0	0
	1-1/2"	160	185	5
	2"	346	249	11
	Fire Sprinkler w/ 2"	0	0	0
	3"	1	23	0
	4"	3	13	1
	6"	0	3	1
	8"	0	0	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
TOTAL		6,179	741	18

#### ADOPTED SERVICES AND SALES:

		2023 Test Year	
		Avg Services	Avg Use
		Use (KCCF)	(CCF/SV/MO)
METERED:			
RESIDENTIAL	6,179	1,781.4	24.0
BUSINESS	519	651.0	104.5
MULTIPLE FAMILY	125	81.7	54.5
INDUSTRIAL	-	-	-
PUBLIC AUTHORITY	89	67.2	62.9
OTHER	8	4.0	41.4
IRRIGATION	-	-	-
RECYCLED	18	134.1	621.0
SUB-TOTAL		6,938	2,719.4
GROWTH %		0.00%	
NON-METERED:			
RESIDENTIAL FLAT	-	-	
FIRE PROT (PUBLIC/PRIVATE)	147	-	
TOTAL		7,085	2,719.4
UNACCOUNTED-FOR WATER	7.02%	205.2	
TOTAL PRODUCTION (KCCF)		2,924.6	

**APPENDIX S****Page 5**

**CALIFORNIA WATER SERVICE COMPANY  
WESTLAKE DISTRICT  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

**Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	108.3	33.6	5.7	0.0	2.7	0.0	3.5	153.9
February	102.7	35.0	6.1	0.0	1.9	0.2	0.8	146.7
March	92.5	33.1	5.1	0.0	2.8	0.1	1.0	134.6
April	98.4	32.8	6.5	0.0	2.1	0.1	2.0	141.9
May	134.9	48.6	6.8	0.0	3.7	0.3	13.3	207.7
June	166.8	60.4	7.7	0.0	6.1	0.5	10.4	251.8
July	182.6	66.5	8.1	0.0	7.4	0.2	16.1	280.8
August	206.4	81.8	8.0	0.0	9.4	0.7	23.5	329.9
September	204.7	77.6	7.5	0.0	9.0	0.9	19.2	318.9
October	181.9	70.1	7.1	0.0	9.4	0.1	23.5	292.2
November	161.9	61.8	7.1	0.0	7.2	0.6	14.2	252.9
December	140.2	49.6	6.0	0.0	5.6	0.2	6.6	208.1
	1,781.4	651.0	81.7	0.0	67.2	4.0	134.1	2,719.4

**APPENDIX S****Page 6****CALIFORNIA WATER SERVICE COMPANY  
WESTLAKE DISTRICT  
ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	0.0	165.5	165.5	\$668.0	\$0.0	\$17.8
February	0.0	157.7	157.7	\$636.8	\$0.0	\$16.9
March	0.0	144.8	144.8	\$584.5	\$0.0	\$15.5
April	0.0	152.7	152.7	\$616.2	\$0.0	\$16.4
May	0.0	223.4	223.4	\$901.7	\$0.0	\$24.0
June	0.0	270.8	270.8	\$1,093.3	\$0.0	\$29.1
July	0.0	302.0	302.0	\$1,219.0	\$0.0	\$32.4
August	0.0	354.7	354.7	\$1,432.0	\$0.0	\$38.1
September	0.0	343.0	343.0	\$1,384.4	\$0.0	\$36.8
October	0.0	314.3	314.3	\$1,268.6	\$0.0	\$33.7
November	0.0	272.0	272.0	\$1,097.9	\$0.0	\$29.2
December	0.0	223.8	223.8	\$903.3	\$0.0	\$24.0
	0.0	2,924.6	2,924.6	\$11,805.8	\$0.0	\$313.9



**APPENDIX S****Page 7****CALIFORNIA WATER SERVICE COMPANY****WESTLAKE DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$567.0	\$228.4	\$795.4	\$440.3	\$1,235.7
February	\$533.1	\$233.0	\$766.2	\$440.3	\$1,206.5
March	\$480.5	\$223.3	\$703.8	\$440.3	\$1,144.1
April	\$494.5	\$224.7	\$719.2	\$440.3	\$1,159.5
May	\$730.6	\$321.9	\$1,052.5	\$440.3	\$1,492.8
June	\$943.7	\$405.1	\$1,348.8	\$440.3	\$1,789.1
July	\$1,056.8	\$446.8	\$1,503.6	\$440.3	\$1,943.9
August	\$1,222.2	\$543.0	\$1,765.2	\$440.3	\$2,205.5
September	\$1,213.5	\$515.4	\$1,728.9	\$440.3	\$2,169.2
October	\$1,053.9	\$473.4	\$1,527.3	\$440.3	\$1,967.6
November	\$917.1	\$416.7	\$1,333.7	\$440.3	\$1,774.0
December	\$777.4	\$333.7	\$1,111.0	\$440.3	\$1,551.3
TOTAL	\$9,990.2	\$4,365.4	\$14,355.6	\$5,283.5	\$19,639.2

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$650.6	\$262.1	\$912.7	\$517.0	\$1,429.7
February	\$611.8	\$267.4	\$879.2	\$517.0	\$1,396.2
March	\$551.4	\$256.2	\$807.6	\$517.0	\$1,324.6
April	\$567.4	\$257.9	\$825.3	\$517.0	\$1,342.3
May	\$838.4	\$369.4	\$1,207.8	\$517.0	\$1,724.8
June	\$1,082.9	\$464.9	\$1,547.8	\$517.0	\$2,064.7
July	\$1,212.7	\$512.7	\$1,725.4	\$517.0	\$2,242.4
August	\$1,402.5	\$623.1	\$2,025.6	\$517.0	\$2,542.6
September	\$1,392.5	\$591.5	\$1,984.0	\$517.0	\$2,500.9
October	\$1,209.4	\$543.2	\$1,752.6	\$517.0	\$2,269.6
November	\$1,052.3	\$478.1	\$1,530.5	\$517.0	\$2,047.5
December	\$892.0	\$382.9	\$1,274.9	\$517.0	\$1,791.9
TOTAL	\$11,463.9	\$5,009.4	\$16,473.4	\$6,203.7	\$22,677.1

**APPENDIX S****Page 8****CALIFORNIA WATER SERVICE COMPANY  
WESTLAKE DISTRICT  
ADOPTED VARIABLE COSTS****PURCHASED WATER**Unit Cost      2023**POTABLE**

Total Potable Purchase - Ccf.      2,739,882

Total Potable Purchase - Acre Feet      6,290

**CALLEGUAS MUNICIPAL WATER DISTRICT**

Calleguas - Tier 1 (AF)      6,290

Calleguas - Tier 2 (AF)      -

Potable Purchased Water Tier 1, Potable Purchased

Water Tier 2, Pumping Charge \* Potable (in \$'s)      \$    1,611    \$   10,134,364    Variable

Capacity Reservation Charge, Readiness to Serve Charge -

Annual Rate (in \$'S)      \$    1,135,817    Fixed

**RECYCLED****CALLEGUAS MUNICIPAL WATER DISTRICT**

Recycled Water - CCF      184,687

Recycled Water - AF      424

Recycled Water Cost, Pumping Charge (in \$'s)      \$    1,263    \$    535,655    Variable

**OVERALL**TOTAL PURCHASED WATER (\$ in '000)      \$    11,805.8

**APPENDIX S****Page 9****CALIFORNIA WATER SERVICE COMPANY  
WESTLAKE DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**2023**PURCHASED POWER**

Total Production ( KCCF )	2,924.6	
Kwh / KCCF	530.3	
Total calculated KWH	1,551,032	
Unit Cost (\$/ KWH)	0.20	Variable
Power Cost (\$)	\$313,935	
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$313.9</u></u>	

**CHEMICALS**

Total Production ( KCCF )	0.0
ADOPTED CHEMICAL (\$ in '1000)	0.0
Adopted Unit Cost	<u><u>\$0.0000</u></u>

**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>

**APPENDIX S**

**Page 10**

CALIFORNIA WATER SERVICE COMPANY

**WESTLAKE DISTRICT**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2023**

		NORMAL W/O INCOME TAXES	
1	UNCOLLECTIBLES	0.06763%	0.06763%
2	1 - UNCOLLECTIBLES (100% - LINE 1 )	99.93237%	99.93237%
	FRANCHISE TAX RATE	1.19871%	1.19871%
3	LOCAL FRANCHISE ( % * LINE 2 )	1.19790%	1.19790%
	BUSINESS LICENSE RATE	0.00000%	0.00000%
4	BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5	SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.26553%	1.26553%
6	1 - SUBTOTAL ( 100% - LINE 5 )	98.73447%	98.73447%
7	CA STATE INCOME TAX (LINE 6 * 8.84%)	8.72813%	
8	FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.90133%	
9	TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.89499%	1.26553%
10	NET AFTER TAXES ( 1 - LINE 9 )	71.10501%	98.73447%
	<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.40637</b>	<b>1.01282</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.01282	0.47197
EQUITY	53.40%	With income Taxes	1.40637	0.75100
TOTAL	100.00%		Adj. Net to Gross	<b>1.22297</b>

**APPENDIX S**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**WESTLAKE DISTRICT**

**Typical Monthly Residential Bill for Metered Customers for 2023**

	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
<b>Usage (CCF)<sup>(1)</sup>:</b>					
5	\$50.58	\$42.15	-\$8.43	-16.7%	
10	\$71.33	\$66.19	-\$5.14	-7.2%	
<b>14</b>	<b>\$87.94</b>	<b>\$88.82</b>	<b>\$0.88</b>	<b>1.0%</b>	<b>(3)</b>
19	\$109.78	\$117.10	\$7.32	6.7%	
24	\$135.97	\$145.38	\$9.41	6.9%	
25	\$141.21	\$151.03	\$9.83	7.0%	
27	\$151.69	\$165.17	\$13.49	8.9%	
30	\$167.40	\$186.38	\$18.98	11.3%	
35	\$199.03	\$221.73	\$22.70	11.4%	
40	\$238.81	\$257.08	\$18.27	7.6%	
45	\$278.60	\$295.96	\$17.36	6.2%	
50	\$318.38	\$348.97	\$30.60	9.6%	
55	\$358.16	\$401.99	\$43.83	12.2%	
<b>Metered Quantity Rates</b>					
Tier 1	\$4.1511	\$1.4161	-\$2.74	-65.9%	
Tier 2	\$5.2384	\$5.6562	\$0.42	8.0%	
Tier 3	\$7.9566	\$7.0696	-\$0.89	-11.1%	
Tier 4	\$0.0000	\$10.6030	\$10.60		
<b>Service Charge (5/8")</b>	<b>\$29.82</b>	<b>\$35.07</b>	<b>\$5.25</b>	<b>17.6%</b>	<b>(4)</b>

**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.
- (2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills
- (3) Monthly median usage
- (4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	18	\$4.1511	6	\$1.4161
Tier 2	15	\$5.2384	19	\$5.6562
Tier 3	33	\$7.9566	19	\$7.0696
Tier 4		\$0.0000	44	\$10.6030
Svc Charge	5/8"	\$29.82	5/8"	\$35.07
CAP Svc Charge		\$14.91		\$17.54

**APPENDIX T**

**Page 1**

CALIFORNIA WATER SERVICE COMPANY

**WILLOWS DISTRICT**

**SUMMARY OF EARNINGS AND RATE OF RETURN**

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OPERATING REVENUES	\$3,053.7	<b>\$4,111.3</b>	\$4,243.5	\$4,370.7
% Increase		<b>34.6%</b>	3.2%	3.0%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$116.3	<b>\$116.3</b>	\$120.2	\$123.4
PURCHASED CHEMICALS	\$8.5	<b>\$8.5</b>	\$8.6	\$8.8
PAYROLL -- DISTRICT	\$505.8	<b>\$505.8</b>	\$522.5	\$534.5
UNCOLLECTIBLES	\$19.5	<b>\$26.2</b>	\$27.0	\$27.9
CONSERVATION	\$15.7	<b>\$15.7</b>	\$16.5	\$16.5
OTHER OPER. AND MAINT. (O&M)	\$315.4	<b>\$315.4</b>	\$326.6	\$338.9
BENEFITS	\$167.3	<b>\$167.3</b>	\$180.7	\$194.1
OTHER ADMIN. AND GEN. EXP. (A&G)	\$248.1	<b>\$248.1</b>	\$247.7	\$248.6
TOTAL O&M, A&G, & MISC. EXP.	\$1,396.5	<b>\$1,403.3</b>	<b>\$1,449.9</b>	<b>\$1,492.6</b>
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$130.9	<b>\$130.9</b>	\$131.7	\$132.4
BUSINESS LICENSE FEES	\$35.0	<b>\$47.2</b>	\$48.7	\$50.2
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$36.3	<b>\$36.3</b>	\$37.5	\$38.4
TOTAL GENERAL TAXES	\$202.3	<b>\$214.4</b>	\$217.9	\$221.0
DEPRECIATION AND AMORTIZATION	\$738.7	<b>\$738.7</b>	\$771.0	\$803.2
Depreciation	\$710.5	<b>\$710.5</b>	\$729.3	\$748.0
Amortization of Intangibles	\$28.2	<b>\$28.2</b>	\$41.7	\$55.2
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$215.7	<b>\$215.7</b>	\$222.4	\$227.3
BENEFITS	\$70.2	<b>\$70.2</b>	\$75.8	\$81.4
AD VAL., BUS. LIC., FRANCHISE	\$11.0	<b>\$11.0</b>	\$11.2	\$11.3
PAYROLL TAXES	\$18.8	<b>\$18.8</b>	\$19.4	\$19.8
DEPRECIATION AND AMORTIZATION	\$88.0	<b>\$88.0</b>	\$86.4	\$84.9
OTHER PRORATED EXPENSES	\$254.8	<b>\$254.8</b>	\$263.6	\$273.8
TOTAL CSS/GO PRORATED EXPENSES	\$658.5	<b>\$658.5</b>	\$678.8	\$698.4
SUB-TOTAL - OPERATING EXPENSES	\$2,996.0	<b>\$3,014.9</b>	\$3,117.6	\$3,215.3
TOTAL INCOME TAXES	(\$206.1)	<b>\$84.5</b>	\$97.5	\$110.6
TOTAL OPERATING EXPENSES	\$2,789.8	<b>\$3,099.4</b>	\$3,215.1	\$3,325.8
NET OPERATING REVENUE	\$263.8	<b>\$1,011.9</b>	\$1,028.4	\$1,044.9
DEPRECIATED RATE BASE	\$13,527.6	<b>\$13,527.6</b>	\$13,748.4	\$13,969.3
RATE OF RETURN	1.95%	<b>7.48%</b>	7.48%	7.48%

**APPENDIX T****Page 2****CALIFORNIA WATER SERVICE COMPANY****WILLOWS DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$29,517.7	\$31,118.1	\$32,718.5
WTD. AVG. DEPRECIATION RESERVE	(\$7,903.8)	(\$8,730.1)	(\$9,556.3)
MATERIALS AND SUPPLIES	\$55.4	\$55.4	\$55.4
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$309.0	\$321.3	\$333.6
WORKING CASH - W / H EMPLOYEES	(\$1.8)	(\$1.8)	(\$1.8)
ADVANCES FOR CONSTRUCTION	(\$1,137.0)	(\$1,105.3)	(\$1,073.6)
CONTRIBUTIONS	(\$6,285.3)	(\$6,915.9)	(\$7,546.5)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$133.3)	(\$171.3)	(\$209.2)
DEFERRED TAXES	(\$1,645.1)	(\$1,731.1)	(\$1,817.1)
UNAMORT. I.T.C.	(\$5.1)	(\$4.7)	(\$4.4)
PRORATED G.O. RATE BASE	\$638.8	\$697.0	\$755.2
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$118.0	\$216.8	\$315.5
<b>WTG. AVG. RATE BASE</b>	<b>\$13,527.6</b>	<b>\$13,748.4</b>	<b>\$13,969.3</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$738.7	\$771.0	\$803.2
AD VALOREM TAXES	\$130.9	\$131.7	\$132.4
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$84.5	\$97.5	\$110.6
NET OPERATING REVENUE	\$1,011.9	\$1,028.4	\$1,044.9

**APPENDIX T****Page 3****CALIFORNIA WATER SERVICE COMPANY****WILLOWS DISTRICT****INCOME TAX CALCULATION**

(Dollars in Thousands)

	PRESENT RATES <u>2023</u>	PROPOSED RATES <u>2023</u>
OPERATING REVENUE	\$3,053.7	\$4,111.3
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$116.3	\$116.3
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$8.5	\$8.5
PAYROLL	\$505.8	\$505.8
OTHER O & M	\$331.0	\$331.0
OTHER A & G	\$415.4	\$415.4
G.O. PRORATIONS	\$573.3	\$573.3
PAYROLL TAXES	\$36.3	\$36.3
AD VALOREM TAXES	\$130.9	\$130.9
UNCOLLECTIBLES	\$19.5	\$26.2
FRANCHISE TAX & BUS LIC. FEES	\$35.0	\$47.2
AMORTIZATION OF INTANGIBLES	\$28.2	\$28.2
INTEREST EXPENSE	\$338.3	\$338.3
NON-DEDUCTIBLE MEALS	(\$2.7)	(\$2.7)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$23.4)	(\$23.4)
TOTAL DEDUCTIONS	<u>\$2,512.5</u>	<u>\$2,531.4</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$1,620.1	\$1,620.1
NET STATE TAXABLE INCOME	(\$1,079.0)	(\$40.3)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$95.4)</u>	<u>(\$3.6)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$795.7	\$795.7
STATE INCOME TAX	(\$95.4)	(\$3.6)
NET FEDERAL TAXABLE INCOME	(\$159.2)	\$787.7
FEDERAL INCOME TAX @ 21.00%	(\$33.4)	\$165.4
CURRENT FEDERAL INCOME TAX	<u>(\$33.4)</u>	<u>\$165.4</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$77.3)</u>	<u>(\$77.3)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$110.8)</u>	<u>\$88.1</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$206.1)</b></u>	<u><b>\$84.5</b></u>



**APPENDIX T**

**Page 4**

CALIFORNIA WATER SERVICE COMPANY

**WILLOWS DISTRICT**

		<b>2023 Test Year</b>		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	5/8 x 3/4"	2,033	167	0
	3/4"	0	0	0
	Fire Sprinkler w/ 3/4"	0	0	0
	1"	8	84	0
	Fire Sprinkler w/ 1"	6	0	0
	1-1/2"	0	33	0
	2"	1	62	0
	Fire Sprinkler w/ 2"	0	0	0
	3"	0	10	0
	4"	0	2	0
	6"	0	0	0
	8"	0	0	0
	10"	0	0	0
	12"	0	0	0
	14"	0	0	0
	16"	0	0	0
	18"	0	0	0
	<b>TOTAL</b>	<b>2,048</b>	<b>359</b>	<b>0</b>

ADOPTED SERVICES AND SALES:

		<b>2023 Test Year</b>		
			Avg Use	
		Avg Services	Use (KCCF)	(CCF/SV/MO)
<b>METERED:</b>				
	RESIDENTIAL	2,048	290.2	11.8
	BUSINESS	263	96.2	30.5
	MULTIPLE FAMILY	35	37.2	88.1
	INDUSTRIAL	-	-	-
	PUBLIC AUTHORITY	50	23.1	38.7
	OTHER	11	2.0	15.3
	IRRIGATION	-	-	-
	RECYCLED	-	-	-
	<b>SUB-TOTAL</b>	<b>2,406</b>	<b>448.6</b>	
	<b>GROWTH %</b>	<b>0.16%</b>		
<b>NON-METERED:</b>				
	RESIDENTIAL FLAT	-	-	
	FIRE PROT (PUBLIC/PRIVATE)	37	-	
	<b>TOTAL</b>	<b>2,443</b>	<b>448.6</b>	
UNACCOUNTED-FOR WATER	9.87%		49.1	
<b>TOTAL PRODUCTION (KCCF)</b>			<b>497.7</b>	

**APPENDIX T****Page 5****CALIFORNIA WATER SERVICE COMPANY****WILLOWS DISTRICT****ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)****Test Year 2023**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	13.5	5.8	2.6	0.0	1.2	0.0	0.0	23.1
February	12.4	5.2	2.5	0.0	1.2	0.2	0.0	21.4
March	13.7	5.7	2.6	0.0	1.2	0.1	0.0	23.4
April	15.6	5.7	2.6	0.0	1.5	0.1	0.0	25.6
May	21.3	6.4	2.8	0.0	1.4	0.2	0.0	32.2
June	29.2	9.3	3.4	0.0	2.2	0.1	0.0	44.3
July	35.7	10.2	3.8	0.0	2.4	0.2	0.0	52.3
August	38.7	11.2	3.7	0.0	2.7	0.2	0.0	56.6
September	34.4	11.0	3.7	0.0	2.6	0.2	0.0	52.0
October	29.8	9.2	3.2	0.0	2.5	0.0	0.0	44.6
November	25.1	8.5	3.1	0.0	2.1	0.3	0.0	39.1
December	20.9	7.9	3.2	0.0	2.0	0.1	0.0	34.1
	290.2	96.2	37.2	0.0	23.1	2.0	0.0	448.6

**APPENDIX T****Page 6****CALIFORNIA WATER SERVICE COMPANY****WILLOWS DISTRICT****ADOPTED PRODUCTION****Test Year 2023**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	25.6	0.0	25.6	\$0.0	\$0.0	\$6.0
February	23.8	0.0	23.8	\$0.0	\$0.0	\$5.6
March	25.9	0.0	25.9	\$0.0	\$0.0	\$6.1
April	28.4	0.0	28.4	\$0.0	\$0.0	\$6.6
May	35.7	0.0	35.7	\$0.0	\$0.0	\$8.4
June	49.1	0.0	49.1	\$0.0	\$0.0	\$11.5
July	58.0	0.0	58.0	\$0.0	\$0.0	\$13.6
August	62.8	0.0	62.8	\$0.0	\$0.0	\$14.7
September	57.6	0.0	57.6	\$0.0	\$0.0	\$13.5
October	49.5	0.0	49.5	\$0.0	\$0.0	\$11.6
November	43.4	0.0	43.4	\$0.0	\$0.0	\$10.1
December	37.8	0.0	37.8	\$0.0	\$0.0	\$8.8
	<u>497.7</u>	<u>0.0</u>	<u>497.7</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$116.3</u>

**APPENDIX T****Page 7****CALIFORNIA WATER SERVICE COMPANY****WILLOWS DISTRICT****ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES****Adopted Monthly Revenue at Present Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL
January	\$46.1	\$41.0	\$87.1	\$166.5	\$253.6
February	\$41.4	\$38.5	\$79.9	\$166.5	\$246.5
March	\$46.2	\$41.4	\$87.5	\$166.5	\$254.1
April	\$53.6	\$42.5	\$96.1	\$166.5	\$262.7
May	\$75.9	\$46.2	\$122.1	\$166.5	\$288.6
June	\$110.7	\$64.1	\$174.8	\$166.5	\$341.3
July	\$141.9	\$70.4	\$212.3	\$166.5	\$378.8
August	\$157.2	\$76.0	\$233.3	\$166.5	\$399.8
September	\$136.4	\$74.6	\$211.0	\$166.5	\$377.5
October	\$114.9	\$63.4	\$178.3	\$166.5	\$344.8
November	\$93.8	\$59.5	\$153.3	\$166.5	\$319.8
December	\$75.0	\$56.3	\$131.3	\$166.5	\$297.9
TOTAL	\$1,092.9	\$674.2	\$1,767.1	\$1,998.4	\$3,765.5

**Adopted Monthly Revenue at Proposed Rates****(Dollars in Thousands)**

			2023		
	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	NON-QUANTITY	TOTAL <sup>1</sup>
January	\$45.8	\$40.7	\$86.4	\$196.4	\$282.9
February	\$41.1	\$38.3	\$79.3	\$196.4	\$275.8
March	\$45.8	\$41.1	\$86.9	\$196.4	\$283.3
April	\$53.2	\$42.2	\$95.4	\$196.4	\$291.9
May	\$75.3	\$45.9	\$121.2	\$196.4	\$317.6
June	\$109.9	\$63.7	\$173.5	\$196.4	\$369.9
July	\$140.9	\$69.9	\$210.8	\$196.4	\$407.2
August	\$156.1	\$75.5	\$231.6	\$196.4	\$428.0
September	\$135.4	\$74.1	\$209.4	\$196.4	\$405.9
October	\$114.1	\$62.9	\$177.0	\$196.4	\$373.4
November	\$93.1	\$59.1	\$152.2	\$196.4	\$348.6
December	\$74.4	\$55.9	\$130.4	\$196.4	\$326.8
TOTAL	\$1,085.0	\$669.2	\$1,754.2	\$2,357.1	\$4,111.2

**APPENDIX T**

**Page 8**

**CALIFORNIA WATER SERVICE COMPANY**

**WILLOWS DISTRICT**

**ADOPTED VARIABLE COSTS**

**PURCHASED WATER**

Unit Cost

2023

N/A

**OVERALL**

TOTAL PURCHASED WATER (\$ in '000)

\$	-
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**APPENDIX T**

**Page 9**

**CALIFORNIA WATER SERVICE COMPANY  
WILLOWS DISTRICT  
ADOPTED VARIABLE COSTS, CONT.**

2023

**PURCHASED POWER**

Total Production ( KCCF )	497.7	
Kwh / KCCF	1,226.1	
Total calculated KWH	610,235	
Unit Cost (\$/ KWH)	0.19	Variable
Power Cost (\$)	\$116,327	
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$116.3</u></u>	

**CHEMICALS**

Total Production ( KCCF )	497.7
ADOPTED CHEMICAL (\$ in '1000)	\$8.5
Adopted Unit Cost	<u><u>\$0.0170</u></u>

**PUMP TAXES**

WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>

**APPENDIX T**  
**Page 10**  
**CALIFORNIA WATER SERVICE COMPANY**  
**WILLOWS DISTRICT**  
**NET-TO-GROSS MULTIPLIER**  
**( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2023**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.51680%	0.51680%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.48320%	99.48320%
FRANCHISE TAX RATE	0.00000%	0.00000%
3 LOCAL FRANCHISE ( % * LINE 2 )	0.00000%	0.00000%
BUSINESS LICENSE RATE	1.14763%	1.14763%
4 BUSINESS LICENSE ( % * LINE 2 )	1.14170%	1.14170%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.65850%	1.65850%
6 1 - SUBTOTAL ( 100% - LINE 5 )	98.34150%	98.34150%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.69339%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.82610%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	29.17799%	1.65850%
10 NET AFTER TAXES ( 1 - LINE 9 )	70.82201%	98.34150%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.41199</b>	<b>1.01686</b>

**ADOPTED  
RATIO'S**

DEBT	46.60%	Without income Taxes	1.01686	0.47386
EQUITY	53.40%	With income Taxes	1.41199	0.75400
TOTAL	100.00%			
			Adj. Net to Gross	<b>1.22786</b>

**APPENDIX T**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**WILLOWS DISTRICT**

**Typical Monthly Residential Bill for Metered Customers for 2023**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
0	\$32.79	\$42.14	\$9.35	28.5%	
5	\$48.23	\$47.53	-\$0.70	-1.4%	
<b>10</b>	<b>\$64.49</b>	<b>\$65.84</b>	<b>\$1.35</b>	<b>2.1%</b>	<b>(3)</b>
12	\$72.30	\$74.45	\$2.16	3.0%	
14	\$80.11	\$83.07	\$2.96	3.7%	
15	\$84.02	\$87.38	\$3.36	4.0%	
20	\$105.59	\$114.29	\$8.71	8.2%	
25	\$135.33	\$146.59	\$11.26	8.3%	
30	\$165.08	\$186.96	\$21.88	13.3%	
35	\$194.83	\$227.33	\$32.51	16.7%	
40	\$224.57	\$267.70	\$43.13	19.2%	
45	\$254.32	\$308.08	\$53.76	21.1%	
50	\$284.07	\$348.45	\$64.38	22.7%	
55	\$313.81	\$388.82	\$75.01	23.9%	

**Metered Quantity Rates**

Tier 1	\$3.0880	\$1.0784	-\$2.01	-65.1%
Tier 2	\$3.9055	\$4.3072	\$0.40	10.3%
Tier 3	\$5.9493	\$5.3835	-\$0.57	-9.5%
Tier 4	\$0.0000	\$8.0742	\$8.07	

<b>Service Charge (5/8")</b>	\$32.79	\$42.14	\$9.35	28.5%	(4)
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**Notes:**

- (1) 1 CCF, or 100 cubic feet, of water is equal to 748 gallons of water.  
(2) Rates do not include CPUC fees or other surcharges and taxes that may appear on customers bills  
(3) Monthly median usage  
(4) Metered comparison based on 5/8 x 3/4 inch service

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	9	\$3.0880	6	\$1.0784
Tier 2	10	\$3.9055	9	\$4.3072
Tier 3	19	\$5.9493	8	\$5.3835
Tier 4		\$0.0000	23	\$8.0742
Svc Charge	5/8"	\$32.79	5/8"	\$42.14
CAP Svc Charge		\$16.40		\$21.07



**APPENDIX U**

**Page 1**

**CALIFORNIA WATER SERVICE COMPANY  
CUSTOMER SUPPORT SERVICES DISTRICT**

(Dollars in Thousands)

		<b>2023</b>			
	<b>FOUR-FACTOR PERCENTAGE (EXPENSE)</b>	<b>ADOPTED CSS EXPENSES EXCLUDING DEPRECIATION</b>	<b>ADOPTED CSS DEPRECIATION &amp; AMORTIZATION</b>	<b>ADOPTED CSS EXPENSES INCLUDING DEPRECIATION</b>	<b>ADOPTED CSS RATE BASE</b>
TOTAL	100.00	\$93,494.1	\$14,257.0	\$107,751.1	\$103,158.6
AFFILIATES	1.92	\$1,874.0	\$117.7	\$1,991.7	\$570.2
ALLOCATED TO DISTRICT OPERATIONS	98.08	\$91,620.1	\$14,139.3	\$105,759.4	\$102,588.4
<u>DISTRICT</u>					
BAKERSFIELD	13.03	\$12,186.8	\$1,880.7	\$14,067.5	\$13,645.7
BAY AREA REGION	11.45	\$10,707.1	\$1,652.4	\$12,359.4	\$11,988.9
BEAR GULCH	6.28	\$5,868.2	\$905.6	\$6,773.8	\$6,570.7
CHICO	5.31	\$4,964.0	\$766.1	\$5,730.1	\$5,558.2
DIXON	0.80	\$752.5	\$116.1	\$868.7	\$842.6
DOMINGUEZ-SOUTH BAY	8.04	\$7,517.4	\$1,160.1	\$8,677.5	\$8,417.4
EAST LOS ANGELES	5.49	\$5,131.9	\$792.0	\$5,923.9	\$5,746.3
HERMOSA REDONDO	4.41	\$4,122.6	\$636.2	\$4,758.8	\$4,616.1
KERN RIVER VALLEY	1.09	\$1,021.9	\$157.7	\$1,179.6	\$1,144.2
LIVERMORE	3.44	\$3,211.6	\$495.6	\$3,707.3	\$3,596.1
LOS ALTOS	4.80	\$4,490.1	\$692.9	\$5,183.1	\$5,027.7
LOS ANGELES REGION	6.14	\$5,740.4	\$885.9	\$6,626.3	\$6,427.7
MARYSVILLE	0.80	\$744.5	\$114.9	\$859.4	\$833.7
OROVILLE	0.98	\$916.2	\$141.4	\$1,057.6	\$1,025.9
SALINAS VALLEY REGION	6.26	\$5,857.0	\$903.9	\$6,760.9	\$6,558.2
SELMA	1.05	\$983.2	\$151.7	\$1,134.9	\$1,100.9
STOCKTON	8.26	\$7,719.4	\$1,191.3	\$8,910.7	\$8,643.5
TRAVIS AFB	0.94	\$878.7	\$135.6	\$1,014.3	\$983.9
VISALIA	6.64	\$6,209.7	\$958.3	\$7,168.0	\$6,953.0
WESTLAKE	2.17	\$2,026.5	\$312.7	\$2,339.3	\$2,269.1
WILLOWS	0.61	\$570.5	\$88.0	\$658.5	\$638.8

**APPENDIX U****Page 2****CALIFORNIA WATER SERVICE COMPANY  
CUSTOMER SUPPORT SERVICES DISTRICT****ADOPTED RATE BASE**

(Dollars in Thousands)

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$171,854.0	\$184,753.0	\$197,652.0
WTD. AVG. DEPRECIATION RESERVE	(\$53,771.7)	(\$57,719.9)	(\$61,668.2)
MATERIALS AND SUPPLIES	\$42.1	\$42.1	\$42.1
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$0.0	\$0.0	\$0.0
WORKING CASH - W / H EMPLOYEES	(\$284.8)	(\$284.8)	(\$284.8)
ADVANCES FOR CONSTRUCTION	\$0.0	\$0.0	\$0.0
CONTRIBUTIONS	\$0.0	\$0.0	\$0.0
RESERVE FOR AMORTIZATION OF INTANGIBLES	\$0.0	\$0.0	\$0.0
DEFERRED TAXES	(\$14,593.2)	(\$14,119.4)	(\$13,645.6)
UNAMORT. I.T.C.	(\$87.9)	(\$85.0)	(\$82.0)
PRORATED G.O. RATE BASE	\$0.0	\$0.0	\$0.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$0.0	\$0.0	\$0.0
<b>WTG. AVG. RATE BASE</b>	<b>\$103,158.6</b>	<b>\$112,586.1</b>	<b>\$122,013.6</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$13,791.7	\$13,479.5	\$13,167.2
AD VALOREM TAXES	\$1,545.0	\$1,569.2	\$1,593.4
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$0.0	\$0.0	\$0.0
NET OPERATING REVENUE	(\$107,285.9)	(\$110,562.0)	(\$113,729.2)

# APPENDIX U

Page 3

## CALIFORNIA WATER SERVICE COMPANY CUSTOMER SUPPORT SERVICES DISTRICT

### NET-TO-GROSS MULTIPLIER ( NEW CPUC STAFF APPROVED METHOD )

Test Year 2023

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.00000%	0.00000%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	100.00000%	100.00000%
FRANCHISE TAX RATE	0.00000%	0.00000%
3 LOCAL FRANCHISE ( % * LINE 2 )	0.00000%	0.00000%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	0.00000%	0.00000%
6 1 - SUBTOTAL ( 100% - LINE 5 )	100.00000%	100.00000%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.84000%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	19.14360%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	27.98360%	0.00000%
10 NET AFTER TAXES ( 1 - LINE 9 )	72.01640%	100.00000%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.38857</b>	<b>1.00000</b>

#### ADOPTED RATIO'S

DEBT	46.60%	Without income Taxes	1.00000	0.46600
EQUITY	53.40%	With income Taxes	1.38857	0.74150
TOTAL	100.00%			
			Adj. Net to Gross	<b>1.20750</b>

## Appendix V

## Page 1

**BAKERSFIELD**  
**2021 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	1.86%	0.20%	0.00%	2.06%
103120	Collecting and Impounding Reservoirs (708000)	1.99%	0.37%	0.00%	2.36%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.74%	2.72%	0.00%	4.46%
103160	Supply Mains (712000)	1.53%	0.15%	0.00%	1.68%
103161	Supply Mains (712000) A.C.	1.53%	0.15%	0.00%	1.68%
103162	Supply Mains (712000) Cast Iron Pipe	1.53%	0.15%	0.00%	1.68%
103163	Supply Mains (712000) Steel	1.53%	0.15%	0.00%	1.68%
103164	Supply Mains (712000) All Other	1.53%	0.15%	0.00%	1.68%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	4.21%	2.03%	0.00%	6.24%
103211	Pavement (730000)	9.02%	0.00%	0.00%	9.02%
103240	Pumping Equipment (732000)	2.97%	0.01%	0.00%	2.98%
103241	System Control Computer Equipment (732000)	2.97%	0.01%	0.00%	2.98%
103250	Other Pumping Plant (733000)	6.18%	0.00%	0.00%	6.18%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	1.57%	0.92%	0.00%	2.49%
103320	Water Treatment Equipment (748000)	2.77%	0.00%	0.00%	2.77%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.96%	0.10%	0.00%	2.06%
103411	Driveway Pavement, Curbs, Gutters (759000)	2.53%	0.00%	0.00%	2.53%
103420	Reservoirs and Tanks (760000)	1.88%	0.94%	0.00%	2.82%
103421	Tank Painting (760000)	2.14%	0.00%	0.00%	2.14%
103430	T&D Mains	1.61%	0.96%	0.00%	2.57%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.46%	2.57%	0.00%	4.03%
103460	Meters and Meter Boxes (7640)	3.25%	0.00%	-0.09%	3.17%
103480	Hydrants (7650)	1.21%	0.90%	0.00%	2.11%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.68%	0.34%	0.00%	3.02%
103711	Driveway Pavement (805100)	3.66%	0.00%	0.00%	3.66%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	4.60%	0.00%	0.00%	4.60%
103721	Office Electronic Equipment (805200)	6.90%	0.00%	0.00%	6.90%
103722	Software	-37.40%	0.00%	0.00%	-37.40%
103730	Transportation Equipment (143200)	4.05%	0.00%	2.05%	6.10%
103740	Stores Equipment (143400)	5.90%	0.00%	0.00%	5.90%
103750	Laboratory Equipment (748000)	4.95%	0.00%	0.00%	4.95%
103760	Communication Equipment (805200)	3.89%	0.00%	0.00%	3.89%
103770	Power Operated Equipment (805200)	3.46%	0.00%	0.14%	3.60%
103780	Tools, Shop and Garage Equipment (805200)	5.79%	0.00%	0.00%	5.79%
103790	Other General Plant (805200)	5.62%	0.00%	0.00%	5.62%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	2.53%	0.00%	0.00%	2.53%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

# Appendix V

## Page 2

### BAY AREA REGION 2021 GENERAL RATE CASE SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.10%	0.21%	0.00%	1.31%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.94%	2.93%	0.00%	4.87%
103160	Supply Mains (712000)	1.61%	0.28%	0.00%	1.89%
103161	Supply Mains (712000) A.C.	1.61%	0.28%	0.00%	1.89%
103162	Supply Mains (712000) Cast Iron Pipe	1.61%	0.28%	0.00%	1.89%
103163	Supply Mains (712000) Steel	1.61%	0.28%	0.00%	1.89%
103164	Supply Mains (712000) All Other	1.61%	0.28%	0.00%	1.89%
Pumping					
103210	Structures and Improvements (730000)	2.41%	0.68%	0.00%	3.09%
103211	Pavement (730000)	5.41%	0.00%	0.00%	5.41%
103240	Pumping Equipment (732000)	2.66%	0.14%	0.00%	2.80%
103241	System Control Computer Equipment (732000)	2.66%	0.14%	0.00%	2.80%
103250	Other Pumping Plant (733000)	20.53%	0.00%	0.00%	20.53%
Treatment					
103310	Structures and Improvements (747000)	3.27%	0.09%	0.00%	3.36%
103320	Water Treatment Equipment (748000)	3.48%	0.00%	0.00%	3.48%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.69%	0.06%	0.00%	1.75%
103411	Driveway Pavement, Curbs, Gutters (759000)	4.52%	0.00%	0.00%	4.52%
103420	Reservoirs and Tanks (760000)	2.58%	1.27%	0.00%	3.85%
103421	Tank Painting (760000)	7.29%	0.00%	0.00%	7.29%
103430	T&D Mains	1.42%	0.73%	0.00%	2.14%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.60%	2.47%	0.00%	4.07%
103460	Meters and Meter Boxes (7640)	2.41%	0.00%	-0.13%	2.28%
103480	Hydrants (7650)	1.33%	0.36%	0.00%	1.69%
General Plant					
103710	Structures and Improvements (805100)	2.71%	0.36%	0.00%	3.07%
103711	Driveway Pavement (805100)	53.69%	0.00%	0.00%	53.69%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	6.09%	0.00%	-0.26%	5.83%
103721	Office Electronic Equipment (805200)	13.62%	0.00%	0.00%	13.62%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	6.04%	0.00%	2.03%	8.07%
103740	Stores Equipment (143400)	3.60%	0.00%	0.00%	3.60%
103750	Laboratory Equipment (748000)	9.38%	0.00%	0.00%	9.38%
103760	Communication Equipment (805200)	6.13%	0.00%	0.00%	6.13%
103770	Power Operated Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103780	Tools, Shop and Garage Equipment (805200)	6.83%	0.00%	0.00%	6.83%
103790	Other General Plant (805200)	5.78%	0.00%	0.00%	5.78%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

# Appendix V

## Page 3

### BEAR GULCH 2021 GENERAL RATE CASE SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.84%	0.18%	0.00%	2.02%
103120	Collecting and Impounding Reservoirs (708000)	2.25%	3.37%	0.00%	5.62%
103130	Lake, River and Other Intakes (709000)	1.50%	0.34%	0.00%	1.84%
103150	Wells (711000)	1.61%	3.19%	0.00%	4.80%
103160	Supply Mains (712000)	0.85%	0.27%	0.00%	1.12%
103161	Supply Mains (712000) A.C.	0.85%	0.27%	0.00%	1.12%
103162	Supply Mains (712000) Cast Iron Pipe	0.85%	0.27%	0.00%	1.12%
103163	Supply Mains (712000) Steel	0.85%	0.27%	0.00%	1.12%
103164	Supply Mains (712000) All Other	0.85%	0.27%	0.00%	1.12%
Pumping					
103210	Structures and Improvements (730000)	3.01%	0.78%	0.00%	3.79%
103211	Pavement (730000)	6.46%	0.00%	0.00%	6.46%
103240	Pumping Equipment (732000)	2.54%	0.14%	0.00%	2.68%
103241	System Control Computer Equipment (732000)	2.54%	0.14%	0.00%	2.68%
103250	Other Pumping Plant (733000)	8.64%	0.00%	0.00%	8.64%
Treatment					
103310	Structures and Improvements (747000)	2.92%	0.03%	0.00%	2.95%
103320	Water Treatment Equipment (748000)	2.32%	0.00%	0.00%	2.32%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.77%	0.06%	0.00%	1.83%
103411	Driveway Pavement, Curbs, Gutters (759000)	7.81%	0.00%	0.00%	7.81%
103420	Reservoirs and Tanks (760000)	2.04%	1.07%	0.00%	3.11%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.26%	0.68%	0.00%	1.94%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.46%	2.39%	0.00%	3.85%
103460	Meters and Meter Boxes (7640)	2.59%	0.00%	-0.18%	2.41%
103480	Hydrants (7650)	1.33%	0.35%	0.00%	1.68%
General Plant					
103710	Structures and Improvements (805100)	7.57%	0.56%	0.00%	8.13%
103711	Driveway Pavement (805100)	5.35%	0.00%	0.00%	5.35%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	9.66%	0.00%	-0.70%	8.96%
103721	Office Electronic Equipment (805200)	15.61%	0.00%	0.00%	15.61%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	2.39%	0.00%	2.07%	4.46%
103740	Stores Equipment (143400)	4.01%	0.00%	0.00%	4.01%
103750	Laboratory Equipment (748000)	5.26%	0.00%	0.00%	5.26%
103760	Communication Equipment (805200)	4.97%	0.00%	0.00%	4.97%
103770	Power Operated Equipment (805200)	5.00%	0.00%	-0.43%	4.57%
103780	Tools, Shop and Garage Equipment (805200)	6.43%	0.00%	0.00%	6.43%
103790	Other General Plant (805200)	2.97%	0.00%	0.00%	2.97%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

# Appendix V

## Page 4

### DIXON

#### 2021 GENERAL RATE CASE

#### SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.41%	2.69%	0.00%	4.10%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	3.18%	1.65%	0.00%	4.83%
103211	Pavement (730000)	7.97%	0.00%	0.00%	7.97%
103240	Pumping Equipment (732000)	2.67%	0.38%	0.00%	3.05%
103241	System Control Computer Equipment (732000)	2.67%	0.38%	0.00%	3.05%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.69%	0.87%	0.00%	2.56%
103320	Water Treatment Equipment (748000)	2.54%	0.00%	0.00%	2.54%
Transmission and Distribution					
103410	Structures and Improvements (759000)	0.00%	0.00%	0.00%	0.00%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.64%	0.00%	0.00%	0.64%
103420	Reservoirs and Tanks (760000)	1.86%	0.87%	0.00%	2.73%
103421	Tank Painting (760000)	11.88%	0.00%	0.00%	11.88%
103430	T&D Mains	1.49%	0.89%	0.00%	2.38%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.74%	2.57%	0.00%	4.31%
103460	Meters and Meter Boxes (7640)	3.17%	0.00%	-0.06%	3.12%
103480	Hydrants (7650)	1.21%	0.90%	0.00%	2.11%
General Plant					
103710	Structures and Improvements (805100)	5.97%	0.55%	0.00%	6.52%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	22.62%	0.00%	0.00%	22.62%
103721	Office Electronic Equipment (805200)	13.22%	0.00%	0.00%	13.22%
103722	Software	-108.52%	0.00%	0.00%	-108.52%
103730	Transportation Equipment (143200)	1.62%	0.00%	0.98%	2.60%
103740	Stores Equipment (143400)	1.56%	0.00%	0.00%	1.56%
103750	Laboratory Equipment (748000)	0.00%	0.00%	0.00%	0.00%
103760	Communication Equipment (805200)	-1.42%	0.00%	0.00%	-1.42%
103770	Power Operated Equipment (805200)	-0.52%	0.00%	1.45%	0.93%
103780	Tools, Shop and Garage Equipment (805200)	12.48%	0.00%	-7.85%	4.63%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

## Appendix V

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**EAST LOS ANGELES**  
**2021 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	2.02%	2.90%	0.00%	4.92%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	3.11%	0.78%	0.00%	3.89%
103211	Pavement (730000)	6.35%	0.00%	0.00%	6.35%
103240	Pumping Equipment (732000)	2.80%	0.14%	0.00%	2.94%
103241	System Control Computer Equipment (732000)	2.80%	0.14%	0.00%	2.94%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	3.34%	0.08%	0.00%	3.42%
103320	Water Treatment Equipment (748000)	2.61%	0.00%	0.00%	2.61%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.85%	0.06%	0.00%	1.91%
103411	Driveway Pavement, Curbs, Gutters (759000)	7.70%	0.00%	0.00%	7.70%
103420	Reservoirs and Tanks (760000)	1.88%	1.02%	0.00%	2.90%
103421	Tank Painting (760000)	3.75%	0.00%	0.00%	3.75%
103430	T&D Mains	1.30%	0.68%	0.00%	1.98%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.56%	2.49%	0.00%	4.04%
103460	Meters and Meter Boxes (7640)	2.46%	0.00%	-0.15%	2.32%
103480	Hydrants (7650)	1.34%	0.36%	0.00%	1.70%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.62%	0.28%	0.00%	2.90%
103711	Driveway Pavement (805100)	6.24%	0.00%	0.00%	6.24%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	7.95%	0.00%	-0.24%	7.71%
103721	Office Electronic Equipment (805200)	17.27%	0.00%	0.00%	17.27%
103722	Software	-11.66%	0.00%	0.00%	-11.66%
103730	Transportation Equipment (143200)	2.34%	0.00%	1.92%	4.26%
103740	Stores Equipment (143400)	4.64%	0.00%	0.00%	4.64%
103750	Laboratory Equipment (748000)	8.10%	0.00%	0.00%	8.10%
103760	Communication Equipment (805200)	8.46%	0.00%	0.00%	8.46%
103770	Power Operated Equipment (805200)	2.88%	0.00%	-0.43%	2.45%
103780	Tools, Shop and Garage Equipment (805200)	8.21%	0.00%	0.00%	8.21%
103790	Other General Plant (805200)	9.82%	0.00%	0.00%	9.82%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%



## Appendix V

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**KERN RIVER VALLEY**  
**2021 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	1.86%	0.20%	0.00%	2.06%
103120	Collecting and Impounding Reservoirs (708000)	1.99%	0.37%	0.00%	2.36%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.74%	2.72%	0.00%	4.46%
103160	Supply Mains (712000)	1.53%	0.15%	0.00%	1.68%
103161	Supply Mains (712000) A.C.	1.53%	0.15%	0.00%	1.68%
103162	Supply Mains (712000) Cast Iron Pipe	1.53%	0.15%	0.00%	1.68%
103163	Supply Mains (712000) Steel	1.53%	0.15%	0.00%	1.68%
103164	Supply Mains (712000) All Other	1.53%	0.15%	0.00%	1.68%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	4.21%	2.03%	0.00%	6.24%
103211	Pavement (730000)	9.02%	0.00%	0.00%	9.02%
103240	Pumping Equipment (732000)	2.97%	0.01%	0.00%	2.98%
103241	System Control Computer Equipment (732000)	2.97%	0.01%	0.00%	2.98%
103250	Other Pumping Plant (733000)	6.18%	0.00%	0.00%	6.18%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	1.57%	0.92%	0.00%	2.49%
103320	Water Treatment Equipment (748000)	2.77%	0.00%	0.00%	2.77%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.96%	0.10%	0.00%	2.06%
103411	Driveway Pavement, Curbs, Gutters (759000)	2.53%	0.00%	0.00%	2.53%
103420	Reservoirs and Tanks (760000)	1.88%	0.94%	0.00%	2.82%
103421	Tank Painting (760000)	2.14%	0.00%	0.00%	2.14%
103430	T&D Mains	1.61%	0.96%	0.00%	2.57%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.46%	2.57%	0.00%	4.03%
103460	Meters and Meter Boxes (7640)	3.25%	0.00%	-0.09%	3.17%
103480	Hydrants (7650)	1.21%	0.90%	0.00%	2.11%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.68%	0.34%	0.00%	3.02%
103711	Driveway Pavement (805100)	3.66%	0.00%	0.00%	3.66%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	4.60%	0.00%	0.00%	4.60%
103721	Office Electronic Equipment (805200)	6.90%	0.00%	0.00%	6.90%
103722	Software	-37.40%	0.00%	0.00%	-37.40%
103730	Transportation Equipment (143200)	4.05%	0.00%	2.05%	6.10%
103740	Stores Equipment (143400)	5.90%	0.00%	0.00%	5.90%
103750	Laboratory Equipment (748000)	4.95%	0.00%	0.00%	4.95%
103760	Communication Equipment (805200)	3.89%	0.00%	0.00%	3.89%
103770	Power Operated Equipment (805200)	3.46%	0.00%	0.14%	3.60%
103780	Tools, Shop and Garage Equipment (805200)	5.79%	0.00%	0.00%	5.79%
103790	Other General Plant (805200)	5.62%	0.00%	0.00%	5.62%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	2.53%	0.00%	0.00%	2.53%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

# Appendix V

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### LIVERMORE

#### 2021 GENERAL RATE CASE

#### SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	2.19%	3.03%	0.00%	5.22%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	3.32%	0.89%	0.00%	4.21%
103211	Pavement (730000)	2.63%	0.00%	0.00%	2.63%
103240	Pumping Equipment (732000)	2.74%	0.14%	0.00%	2.88%
103241	System Control Computer Equipment (732000)	2.74%	0.14%	0.00%	2.88%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	3.30%	0.09%	0.00%	3.39%
103320	Water Treatment Equipment (748000)	2.20%	0.00%	0.00%	2.20%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.68%	0.07%	0.00%	1.75%
103411	Driveway Pavement, Curbs, Gutters (759000)	6.29%	0.00%	0.00%	6.29%
103420	Reservoirs and Tanks (760000)	2.11%	1.07%	0.00%	3.18%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.34%	0.71%	0.00%	2.05%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.58%	2.51%	0.00%	4.09%
103460	Meters and Meter Boxes (7640)	2.44%	0.00%	-0.13%	2.31%
103480	Hydrants (7650)	1.39%	0.36%	0.00%	1.75%
General Plant					
103710	Structures and Improvements (805100)	2.20%	0.22%	0.00%	2.42%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	5.64%	0.00%	-0.97%	4.67%
103721	Office Electronic Equipment (805200)	11.30%	0.00%	0.00%	11.30%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	3.07%	0.00%	1.96%	5.03%
103740	Stores Equipment (143400)	5.19%	0.00%	0.00%	5.19%
103750	Laboratory Equipment (748000)	26.68%	0.00%	0.00%	26.68%
103760	Communication Equipment (805200)	2.53%	0.00%	0.00%	2.53%
103770	Power Operated Equipment (805200)	0.43%	0.00%	-0.44%	-0.01%
103780	Tools, Shop and Garage Equipment (805200)	6.70%	0.00%	0.00%	6.70%
103790	Other General Plant (805200)	2.09%	0.00%	0.00%	2.09%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

# Appendix V

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### LOS ALTOS 2021 GENERAL RATE CASE SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.70%	0.20%	0.00%	1.90%
103120	Collecting and Impounding Reservoirs (708000)	4.39%	3.79%	0.00%	8.18%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	2.35%	3.00%	0.00%	5.35%
103160	Supply Mains (712000)	-1.04%	0.28%	0.00%	-0.76%
103161	Supply Mains (712000) A.C.	-1.04%	0.28%	0.00%	-0.76%
103162	Supply Mains (712000) Cast Iron Pipe	-1.04%	0.28%	0.00%	-0.76%
103163	Supply Mains (712000) Steel	-1.04%	0.28%	0.00%	-0.76%
103164	Supply Mains (712000) All Other	-1.04%	0.28%	0.00%	-0.76%
Pumping					
103210	Structures and Improvements (730000)	2.41%	0.80%	0.00%	3.21%
103211	Pavement (730000)	-0.42%	0.00%	0.00%	-0.42%
103240	Pumping Equipment (732000)	2.67%	0.14%	0.00%	2.81%
103241	System Control Computer Equipment (732000)	2.67%	0.14%	0.00%	2.81%
103250	Other Pumping Plant (733000)	5.56%	0.00%	0.00%	5.56%
Treatment					
103310	Structures and Improvements (747000)	3.31%	0.07%	0.00%	3.38%
103320	Water Treatment Equipment (748000)	1.97%	0.00%	0.00%	1.97%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.70%	0.06%	0.00%	1.76%
103411	Driveway Pavement, Curbs, Gutters (759000)	6.58%	0.00%	0.00%	6.58%
103420	Reservoirs and Tanks (760000)	3.32%	1.44%	0.00%	4.76%
103421	Tank Painting (760000)	6.27%	0.00%	0.00%	6.27%
103430	T&D Mains	1.36%	0.72%	0.00%	2.08%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.52%	2.46%	0.00%	3.98%
103460	Meters and Meter Boxes (7640)	2.57%	0.00%	-0.15%	2.43%
103480	Hydrants (7650)	1.37%	0.35%	0.00%	1.72%
General Plant					
103710	Structures and Improvements (805100)	6.03%	0.68%	0.00%	6.71%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	6.18%	0.00%	-0.50%	5.68%
103721	Office Electronic Equipment (805200)	14.74%	0.00%	0.00%	14.74%
103722	Software	25.97%	0.00%	0.00%	25.97%
103730	Transportation Equipment (143200)	2.22%	0.00%	1.69%	3.91%
103740	Stores Equipment (143400)	5.69%	0.00%	0.00%	5.69%
103750	Laboratory Equipment (748000)	6.35%	0.00%	0.00%	6.35%
103760	Communication Equipment (805200)	5.36%	0.00%	0.00%	5.36%
103770	Power Operated Equipment (805200)	3.33%	0.00%	-0.43%	2.90%
103780	Tools, Shop and Garage Equipment (805200)	6.49%	0.00%	0.00%	6.49%
103790	Other General Plant (805200)	4.75%	0.00%	0.00%	4.75%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

# Appendix V

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### LOS ANGELES COUNTY REGION 2021 GENERAL RATE CASE SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.56%	2.96%	0.00%	4.52%
103160	Supply Mains (712000)	-1.16%	0.28%	0.00%	-0.88%
103161	Supply Mains (712000) A.C.	-1.16%	0.28%	0.00%	-0.88%
103162	Supply Mains (712000) Cast Iron Pipe	-1.16%	0.28%	0.00%	-0.88%
103163	Supply Mains (712000) Steel	-1.16%	0.28%	0.00%	-0.88%
103164	Supply Mains (712000) All Other	-1.16%	0.28%	0.00%	-0.88%
Pumping					
103210	Structures and Improvements (730000)	6.22%	1.51%	0.00%	7.73%
103211	Pavement (730000)	7.09%	0.00%	0.00%	7.09%
103240	Pumping Equipment (732000)	2.58%	0.14%	0.00%	2.72%
103241	System Control Computer Equipment (732000)	2.58%	0.14%	0.00%	2.72%
103250	Other Pumping Plant (733000)	6.64%	0.00%	0.00%	6.64%
Treatment					
103310	Structures and Improvements (747000)	1.80%	-0.21%	0.00%	1.59%
103320	Water Treatment Equipment (748000)	0.59%	0.00%	0.00%	0.59%
Transmission and Distribution					
103410	Structures and Improvements (759000)	2.25%	0.04%	0.00%	2.29%
103411	Driveway Pavement, Curbs, Gutters (759000)	9.41%	0.00%	0.00%	9.41%
103420	Reservoirs and Tanks (760000)	2.30%	1.11%	0.00%	3.41%
103421	Tank Painting (760000)	6.57%	0.00%	0.00%	6.57%
103430	T&D Mains	1.22%	0.70%	0.00%	1.92%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.57%	2.46%	0.00%	4.03%
103460	Meters and Meter Boxes (7640)	2.10%	0.00%	-0.12%	1.98%
103480	Hydrants (7650)	1.31%	-0.08%	0.00%	1.23%
General Plant					
103710	Structures and Improvements (805100)	2.68%	0.26%	0.00%	2.94%
103711	Driveway Pavement (805100)	6.65%	0.00%	0.00%	6.65%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	3.23%	0.00%	-0.23%	3.00%
103721	Office Electronic Equipment (805200)	-5.83%	0.00%	0.00%	-5.83%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	22.71%	0.00%	0.26%	22.97%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	17.44%	0.00%	0.00%	17.44%
103760	Communication Equipment (805200)	2.60%	0.00%	0.00%	2.60%
103770	Power Operated Equipment (805200)	1.08%	0.00%	-0.43%	0.65%
103780	Tools, Shop and Garage Equipment (805200)	5.35%	0.00%	0.00%	5.35%
103790	Other General Plant (805200)	1.22%	0.00%	0.00%	1.22%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

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**MARYSVILLE**  
**2021 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	2.33%	0.20%	0.00%	2.53%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	2.42%	2.75%	0.00%	5.17%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	2.00%	1.70%	0.00%	3.70%
103211	Pavement (730000)	0.92%	0.00%	0.00%	0.92%
103240	Pumping Equipment (732000)	2.56%	0.42%	0.00%	2.98%
103241	System Control Computer Equipment (732000)	2.56%	0.42%	0.00%	2.98%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	1.45%	0.95%	0.00%	2.40%
103320	Water Treatment Equipment (748000)	2.41%	0.00%	0.00%	2.41%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	2.08%	0.10%	0.00%	2.18%
103411	Driveway Pavement, Curbs, Gutters (759000)	11.67%	0.00%	0.00%	11.67%
103420	Reservoirs and Tanks (760000)	1.15%	0.90%	0.00%	2.05%
103421	Tank Painting (760000)	9.43%	0.00%	0.00%	9.43%
103430	T&D Mains	1.69%	0.98%	0.00%	2.67%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.57%	2.57%	0.00%	4.14%
103460	Meters and Meter Boxes (7640)	2.71%	0.00%	-0.06%	2.65%
103480	Hydrants (7650)	1.29%	0.90%	0.00%	2.19%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.45%	0.29%	0.00%	2.74%
103711	Driveway Pavement (805100)	3.81%	0.00%	0.00%	3.81%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	7.13%	0.00%	0.00%	7.13%
103721	Office Electronic Equipment (805200)	11.43%	0.00%	0.00%	11.43%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	-10.29%	0.00%	6.71%	-3.58%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	-0.34%	0.00%	0.00%	-0.34%
103760	Communication Equipment (805200)	0.15%	0.00%	0.00%	0.15%
103770	Power Operated Equipment (805200)	2.72%	0.00%	0.36%	3.08%
103780	Tools, Shop and Garage Equipment (805200)	7.23%	0.00%	-2.64%	4.59%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

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### RANCHO DOMINGUEZ 2021 GENERAL RATE CASE SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.00%	0.00%	0.00%	0.00%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	0.00%	0.00%	0.00%	0.00%
103211	Pavement (730000)	0.00%	0.00%	0.00%	0.00%
103240	Pumping Equipment (732000)	2.63%	0.14%	0.00%	2.77%
103241	System Control Computer Equipment (732000)	2.63%	0.14%	0.00%	2.77%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	0.00%	0.00%	0.00%	0.00%
103320	Water Treatment Equipment (748000)	0.00%	0.00%	0.00%	0.00%
Transmission and Distribution					
103410	Structures and Improvements (759000)	0.00%	0.00%	0.00%	0.00%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	0.00%	0.00%	0.00%	0.00%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	0.00%	0.00%	0.00%	0.00%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	0.00%	0.00%	0.00%	0.00%
103460	Meters and Meter Boxes (7640)	0.00%	0.00%	0.00%	0.00%
103480	Hydrants (7650)	0.00%	0.00%	0.00%	0.00%
General Plant					
103710	Structures and Improvements (805100)	2.97%	0.36%	0.00%	3.33%
103711	Driveway Pavement (805100)	8.43%	0.00%	0.00%	8.43%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	5.63%	0.00%	-0.63%	5.00%
103721	Office Electronic Equipment (805200)	11.07%	0.00%	0.00%	11.07%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	-1.40%	0.00%	2.50%	1.10%
103740	Stores Equipment (143400)	4.78%	0.00%	0.00%	4.78%
103750	Laboratory Equipment (748000)	0.00%	0.00%	0.00%	0.00%
103760	Communication Equipment (805200)	5.16%	0.00%	0.00%	5.16%
103770	Power Operated Equipment (805200)	4.35%	0.00%	-0.43%	3.92%
103780	Tools, Shop and Garage Equipment (805200)	6.02%	0.00%	0.00%	6.02%
103790	Other General Plant (805200)	4.14%	0.00%	0.00%	4.14%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

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**SELMA**  
**2021 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.45%	2.69%	0.00%	4.14%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	3.13%	1.63%	0.00%	4.76%
103211	Pavement (730000)	7.30%	0.00%	0.00%	7.30%
103240	Pumping Equipment (732000)	2.63%	0.39%	0.00%	3.02%
103241	System Control Computer Equipment (732000)	2.63%	0.39%	0.00%	3.02%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	1.74%	0.85%	0.00%	2.59%
103320	Water Treatment Equipment (748000)	2.58%	0.00%	0.00%	2.58%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	0.00%	0.00%	0.00%	0.00%
103411	Driveway Pavement, Curbs, Gutters (759000)	-13.14%	0.00%	0.00%	-13.14%
103420	Reservoirs and Tanks (760000)	1.81%	0.90%	0.00%	2.71%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.60%	0.91%	0.00%	2.51%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.52%	2.57%	0.00%	4.09%
103460	Meters and Meter Boxes (7640)	3.21%	0.00%	-0.08%	3.13%
103480	Hydrants (7650)	1.17%	0.90%	0.00%	2.07%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.28%	0.29%	0.00%	2.57%
103711	Driveway Pavement (805100)	3.69%	0.00%	0.00%	3.69%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	5.16%	0.00%	0.00%	5.16%
103721	Office Electronic Equipment (805200)	7.60%	0.00%	0.00%	7.60%
103722	Software	-36.99%	0.00%	0.00%	-36.99%
103730	Transportation Equipment (143200)	5.74%	0.00%	1.83%	7.57%
103740	Stores Equipment (143400)	1.76%	0.00%	0.00%	1.76%
103750	Laboratory Equipment (748000)	4.87%	0.00%	0.00%	4.87%
103760	Communication Equipment (805200)	-2.72%	0.00%	0.00%	-2.72%
103770	Power Operated Equipment (805200)	1.39%	0.00%	2.87%	4.26%
103780	Tools, Shop and Garage Equipment (805200)	6.62%	0.00%	0.00%	6.62%
103790	Other General Plant (805200)	4.34%	0.00%	0.00%	4.34%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

## Appendix V

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**STOCKTON**  
**2021 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.74%	2.69%	0.00%	4.43%
103160	Supply Mains (712000)	0.56%	0.15%	0.00%	0.71%
103161	Supply Mains (712000) A.C.	0.56%	0.15%	0.00%	0.71%
103162	Supply Mains (712000) Cast Iron Pipe	0.56%	0.15%	0.00%	0.71%
103163	Supply Mains (712000) Steel	0.56%	0.15%	0.00%	0.71%
103164	Supply Mains (712000) All Other	0.56%	0.15%	0.00%	0.71%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	3.24%	1.64%	0.00%	4.88%
103211	Pavement (730000)	8.61%	0.00%	0.00%	8.61%
103240	Pumping Equipment (732000)	2.30%	0.36%	0.00%	2.66%
103241	System Control Computer Equipment (732000)	2.30%	0.36%	0.00%	2.66%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	1.68%	0.88%	0.00%	2.56%
103320	Water Treatment Equipment (748000)	3.08%	0.00%	0.00%	3.08%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	2.79%	0.10%	0.00%	2.89%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	2.10%	1.02%	0.00%	3.12%
103421	Tank Painting (760000)	5.49%	0.00%	0.00%	5.49%
103430	T&D Mains	1.69%	0.98%	0.00%	2.67%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.51%	2.57%	0.00%	4.08%
103460	Meters and Meter Boxes (7640)	2.96%	0.00%	-0.05%	2.91%
103480	Hydrants (7650)	1.21%	0.90%	0.00%	2.11%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.36%	0.30%	0.00%	2.66%
103711	Driveway Pavement (805100)	2.10%	0.00%	0.00%	2.10%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	6.59%	0.00%	0.00%	6.59%
103721	Office Electronic Equipment (805200)	11.96%	0.00%	0.00%	11.96%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	4.33%	0.00%	1.71%	6.04%
103740	Stores Equipment (143400)	4.21%	0.00%	0.00%	4.21%
103750	Laboratory Equipment (748000)	5.26%	0.00%	0.00%	5.26%
103760	Communication Equipment (805200)	2.31%	0.00%	0.00%	2.31%
103770	Power Operated Equipment (805200)	-0.32%	0.00%	1.52%	1.20%
103780	Tools, Shop and Garage Equipment (805200)	7.33%	0.00%	0.00%	7.33%
103790	Other General Plant (805200)	2.16%	0.00%	0.00%	2.16%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%



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**SALINAS VALLEY REGION**  
**2021 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.52%	2.69%	0.00%	4.21%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	2.93%	1.64%	0.00%	4.57%
103211	Pavement (730000)	7.18%	0.00%	0.00%	7.18%
103240	Pumping Equipment (732000)	2.81%	0.39%	0.00%	3.20%
103241	System Control Computer Equipment (732000)	2.81%	0.39%	0.00%	3.20%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	1.71%	0.90%	0.00%	2.61%
103320	Water Treatment Equipment (748000)	6.31%	0.00%	0.00%	6.31%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.94%	0.10%	0.00%	2.04%
103411	Driveway Pavement, Curbs, Gutters (759000)	-3.65%	0.00%	0.00%	-3.65%
103420	Reservoirs and Tanks (760000)	2.23%	1.03%	0.00%	3.26%
103421	Tank Painting (760000)	12.41%	0.00%	0.00%	12.41%
103430	T&D Mains	1.56%	0.90%	0.00%	2.45%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.55%	2.57%	0.00%	4.12%
103460	Meters and Meter Boxes (7640)	3.03%	0.00%	-0.06%	2.97%
103480	Hydrants (7650)	1.22%	0.90%	0.00%	2.12%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	1.87%	0.30%	0.00%	2.17%
103711	Driveway Pavement (805100)	0.72%	0.00%	0.00%	0.72%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	7.32%	0.00%	0.00%	7.32%
103721	Office Electronic Equipment (805200)	14.05%	0.00%	0.00%	14.05%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	5.61%	0.00%	1.40%	7.01%
103740	Stores Equipment (143400)	3.60%	0.00%	0.00%	3.60%
103750	Laboratory Equipment (748000)	3.40%	0.00%	0.00%	3.40%
103760	Communication Equipment (805200)	2.79%	0.00%	0.00%	2.79%
103770	Power Operated Equipment (805200)	-1.05%	0.00%	1.37%	0.32%
103780	Tools, Shop and Garage Equipment (805200)	4.23%	0.00%	1.56%	5.79%
103790	Other General Plant (805200)	5.64%	0.00%	0.00%	5.64%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

# Appendix V

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### VISALIA

#### 2021 GENERAL RATE CASE

#### SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.49%	2.69%	0.00%	4.18%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	3.15%	1.72%	0.00%	4.87%
103211	Pavement (730000)	7.29%	0.00%	0.00%	7.29%
103240	Pumping Equipment (732000)	2.59%	0.42%	0.00%	3.01%
103241	System Control Computer Equipment (732000)	2.59%	0.42%	0.00%	3.01%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.70%	0.85%	0.00%	2.55%
103320	Water Treatment Equipment (748000)	3.04%	0.00%	0.00%	3.04%
Transmission and Distribution					
103410	Structures and Improvements (759000)	2.31%	0.10%	0.00%	2.41%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	2.47%	1.14%	0.00%	3.61%
103421	Tank Painting (760000)	3.06%	0.00%	0.00%	3.06%
103430	T&D Mains	1.62%	0.95%	0.00%	2.57%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.42%	2.57%	0.00%	3.99%
103460	Meters and Meter Boxes (7640)	3.27%	0.00%	-0.11%	3.16%
103480	Hydrants (7650)	1.23%	-0.18%	0.00%	1.05%
General Plant					
103710	Structures and Improvements (805100)	2.39%	0.33%	0.00%	2.72%
103711	Driveway Pavement (805100)	3.82%	0.00%	0.00%	3.82%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	5.76%	0.00%	0.00%	5.76%
103721	Office Electronic Equipment (805200)	8.86%	0.00%	0.00%	8.86%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	0.53%	0.00%	3.09%	3.62%
103740	Stores Equipment (143400)	4.05%	0.00%	0.00%	4.05%
103750	Laboratory Equipment (748000)	15.82%	0.00%	0.00%	15.82%
103760	Communication Equipment (805200)	3.34%	0.00%	0.00%	3.34%
103770	Power Operated Equipment (805200)	2.12%	0.00%	0.55%	2.67%
103780	Tools, Shop and Garage Equipment (805200)	5.68%	0.00%	0.00%	5.68%
103790	Other General Plant (805200)	3.51%	0.00%	0.00%	3.51%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

## Appendix V

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**WESTLAKE**  
**2021 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.00%	0.00%	0.00%	0.00%
103160	Supply Mains (712000)	1.17%	0.28%	0.00%	1.45%
103161	Supply Mains (712000) A.C.	1.17%	0.28%	0.00%	1.45%
103162	Supply Mains (712000) Cast Iron Pipe	1.17%	0.28%	0.00%	1.45%
103163	Supply Mains (712000) Steel	1.17%	0.28%	0.00%	1.45%
103164	Supply Mains (712000) All Other	1.17%	0.28%	0.00%	1.45%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	8.89%	1.71%	0.00%	10.60%
103211	Pavement (730000)	6.85%	0.00%	0.00%	6.85%
103240	Pumping Equipment (732000)	2.40%	0.14%	0.00%	2.54%
103241	System Control Computer Equipment (732000)	2.40%	0.14%	0.00%	2.54%
103250	Other Pumping Plant (733000)	4.88%	0.00%	0.00%	4.88%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	0.00%	0.00%	0.00%	0.00%
103320	Water Treatment Equipment (748000)	0.00%	0.00%	0.00%	0.00%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.79%	0.06%	0.00%	1.85%
103411	Driveway Pavement, Curbs, Gutters (759000)	7.23%	0.00%	0.00%	7.23%
103420	Reservoirs and Tanks (760000)	2.47%	1.12%	0.00%	3.59%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.24%	0.64%	0.00%	1.89%
103440	see Accounting Manual A-C-11	0.91%	1.34%	0.00%	2.25%
103450	Services (7630)	1.62%	2.43%	0.00%	4.05%
103460	Meters and Meter Boxes (7640)	2.09%	0.00%	0.18%	2.27%
103480	Hydrants (7650)	1.24%	0.36%	0.00%	1.60%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	4.97%	0.60%	0.00%	5.57%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	7.40%	0.00%	-0.52%	6.88%
103721	Office Electronic Equipment (805200)	25.33%	0.00%	0.00%	25.33%
103722	Software	-4.66%	0.00%	0.00%	-4.66%
103730	Transportation Equipment (143200)	3.66%	0.00%	1.72%	5.38%
103740	Stores Equipment (143400)	0.88%	0.00%	0.00%	0.88%
103750	Laboratory Equipment (748000)	-8.93%	0.00%	0.00%	-8.93%
103760	Communication Equipment (805200)	-6.41%	0.00%	0.00%	-6.41%
103770	Power Operated Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103780	Tools, Shop and Garage Equipment (805200)	6.25%	0.00%	0.00%	6.25%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

## Appendix V

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**WILLOWS**  
**2021 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.74%	2.77%	0.00%	4.51%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	2.77%	1.54%	0.00%	4.31%
103211	Pavement (730000)	5.87%	0.00%	0.00%	5.87%
103240	Pumping Equipment (732000)	2.36%	0.36%	0.00%	2.72%
103241	System Control Computer Equipment (732000)	2.36%	0.36%	0.00%	2.72%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	1.69%	0.84%	0.00%	2.53%
103320	Water Treatment Equipment (748000)	4.77%	0.00%	0.00%	4.77%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	1.41%	0.10%	0.00%	1.51%
103411	Driveway Pavement, Curbs, Gutters (759000)	3.67%	0.00%	0.00%	3.67%
103420	Reservoirs and Tanks (760000)	1.96%	0.89%	0.00%	2.85%
103421	Tank Painting (760000)	6.53%	0.00%	0.00%	6.53%
103430	T&D Mains	1.66%	0.99%	0.00%	2.65%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.50%	2.57%	0.00%	4.07%
103460	Meters and Meter Boxes (7640)	3.05%	0.00%	-0.08%	2.97%
103480	Hydrants (7650)	1.22%	-0.20%	0.00%	1.02%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	1.78%	0.31%	0.00%	2.09%
103711	Driveway Pavement (805100)	2.77%	0.00%	0.00%	2.77%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	4.02%	0.00%	0.00%	4.02%
103721	Office Electronic Equipment (805200)	6.16%	0.00%	0.00%	6.16%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	7.43%	0.00%	1.48%	8.91%
103740	Stores Equipment (143400)	0.80%	0.00%	0.00%	0.80%
103750	Laboratory Equipment (748000)	7.49%	0.00%	0.00%	7.49%
103760	Communication Equipment (805200)	2.96%	0.00%	0.00%	2.96%
103770	Power Operated Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103780	Tools, Shop and Garage Equipment (805200)	5.19%	0.00%	0.00%	5.19%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

# Appendix V

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### TRAVIS

#### 2021 GENERAL RATE CASE

#### SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	2.15%	0.00%	0.32%	2.47%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.69%	0.00%	2.55%	4.24%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	18.98%	0.00%	12.35%	31.33%
103211	Pavement (730000)	0.01%	0.00%	0.00%	0.01%
103240	Pumping Equipment (732000)	2.70%	0.00%	0.50%	3.20%
103241	System Control Computer Equipment (732000)	2.70%	0.00%	0.50%	3.20%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.80%	0.00%	0.45%	2.25%
103320	Water Treatment Equipment (748000)	2.42%	0.00%	0.24%	2.66%
Transmission and Distribution					
103410	Structures and Improvements (759000)	2.26%	0.00%	0.11%	2.37%
103411	Driveway Pavement, Curbs, Gutters (759000)	8.97%	0.00%	0.00%	8.97%
103420	Reservoirs and Tanks (760000)	2.03%	0.00%	1.05%	3.08%
103421	Tank Painting (760000)	9.36%	0.00%	0.00%	9.36%
103430	T&D Mains	1.94%	0.00%	0.93%	2.88%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.51%	0.00%	2.67%	4.19%
103460	Meters and Meter Boxes (7640)	2.78%	-0.20%	0.00%	2.58%
103480	Hydrants (7650)	1.36%	0.00%	0.86%	2.22%
General Plant					
103710	Structures and Improvements (805100)	3.00%	0.00%	0.02%	3.02%
103711	Driveway Pavement (805100)	4.02%	0.00%	0.00%	4.02%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	7.28%	0.00%	0.00%	7.28%
103721	Office Electronic Equipment (805200)	10.98%	0.00%	0.00%	10.98%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	7.50%	-0.26%	0.00%	7.24%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	4.86%	0.00%	0.00%	4.86%
103760	Communication Equipment (805200)	0.44%	0.00%	0.00%	0.44%
103770	Power Operated Equipment (805200)	4.62%	-0.27%	0.00%	4.35%
103780	Tools, Shop and Garage Equipment (805200)	5.06%	0.00%	0.00%	5.06%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

## Appendix V

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**CUSTOMER SUPPORT SERVICES ("CSS")**  
**2021 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.00%	0.00%	0.00%	0.00%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	0.00%	0.00%	0.00%	0.00%
103211	Pavement (730000)	0.00%	0.00%	0.00%	0.00%
103240	Pumping Equipment (732000)	2.80%	0.14%	0.00%	2.94%
103241	System Control Computer Equipment (732000)	2.80%	0.14%	0.00%	2.94%
103250	Other Pumping Plant (733000)	5.64%	0.00%	0.00%	5.64%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	0.00%	0.00%	0.00%	0.00%
103320	Water Treatment Equipment (748000)	0.22%	0.00%	0.00%	0.22%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	0.00%	0.00%	0.00%	0.00%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	0.00%	0.00%	0.00%	0.00%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	0.00%	0.00%	0.00%	0.00%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	0.00%	0.00%	0.00%	0.00%
103460	Meters and Meter Boxes (7640)	0.00%	0.00%	0.00%	0.00%
103480	Hydrants (7650)	0.00%	0.00%	0.00%	0.00%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	3.23%	0.38%	0.00%	3.61%
103711	Driveway Pavement (805100)	4.10%	0.00%	0.00%	4.10%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	5.83%	0.00%	-0.75%	5.08%
103721	Office Electronic Equipment (805200)	11.80%	0.00%	0.00%	11.80%
103722	Software	12.12%	0.00%	0.00%	12.12%
103730	Transportation Equipment (143200)	6.11%	0.00%	1.31%	7.42%
103740	Stores Equipment (143400)	4.12%	0.00%	0.00%	4.12%
103750	Laboratory Equipment (748000)	7.90%	0.00%	0.00%	7.90%
103760	Communication Equipment (805200)	7.20%	0.00%	0.00%	7.20%
103770	Power Operated Equipment (805200)	2.35%	0.00%	-0.43%	1.92%
103780	Tools, Shop and Garage Equipment (805200)	8.46%	0.00%	0.00%	8.46%
103790	Other General Plant (805200)	2.04%	0.00%	0.00%	2.04%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

# Appendix V

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### NORTH VALLEY REGION 2021 GENERAL RATE CASE SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	2.27%	0.20%	0.00%	2.47%
103120	Collecting and Impounding Reservoirs (708000)	1.82%	0.39%	0.00%	2.21%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.53%	2.70%	0.00%	4.23%
103160	Supply Mains (712000)	1.26%	0.15%	0.00%	1.41%
103161	Supply Mains (712000) A.C.	1.26%	0.15%	0.00%	1.41%
103162	Supply Mains (712000) Cast Iron Pipe	1.26%	0.15%	0.00%	1.41%
103163	Supply Mains (712000) Steel	1.26%	0.15%	0.00%	1.41%
103164	Supply Mains (712000) All Other	1.26%	0.15%	0.00%	1.41%
Pumping					
103210	Structures and Improvements (730000)	4.00%	2.06%	0.00%	6.06%
103211	Pavement (730000)	6.57%	0.00%	0.00%	6.57%
103240	Pumping Equipment (732000)	2.64%	0.40%	0.00%	3.04%
103241	System Control Computer Equipment (732000)	2.64%	0.40%	0.00%	3.04%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.79%	0.88%	0.00%	2.67%
103320	Water Treatment Equipment (748000)	3.86%	0.00%	0.00%	3.86%
Transmission and Distribution					
103410	Structures and Improvements (759000)	2.00%	0.10%	0.00%	2.10%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	2.21%	0.96%	0.00%	3.17%
103421	Tank Painting (760000)	5.01%	0.00%	0.00%	5.01%
103430	T&D Mains	1.63%	0.95%	0.00%	2.58%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.47%	2.57%	0.00%	4.04%
103460	Meters and Meter Boxes (7640)	2.92%	0.00%	-0.07%	2.85%
103480	Hydrants (7650)	1.21%	0.90%	0.00%	2.11%
General Plant					
103710	Structures and Improvements (805100)	2.35%	0.34%	0.00%	2.69%
103711	Driveway Pavement (805100)	3.33%	0.00%	0.00%	3.33%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	5.39%	0.00%	0.00%	5.39%
103721	Office Electronic Equipment (805200)	7.89%	0.00%	0.00%	7.89%
103722	Software	-73.65%	0.00%	0.00%	-73.65%
103730	Transportation Equipment (143200)	6.59%	0.00%	1.49%	8.08%
103740	Stores Equipment (143400)	4.02%	0.00%	0.00%	4.02%
103750	Laboratory Equipment (748000)	6.10%	0.00%	0.00%	6.10%
103760	Communication Equipment (805200)	2.79%	0.00%	0.00%	2.79%
103770	Power Operated Equipment (805200)	2.63%	0.00%	0.39%	3.02%
103780	Tools, Shop and Garage Equipment (805200)	5.00%	0.00%	0.74%	5.74%
103790	Other General Plant (805200)	5.48%	0.00%	0.00%	5.48%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

# Appendix V

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### CHICO

#### 2021 GENERAL RATE CASE

#### SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	2.27%	0.20%	0.00%	2.47%
103120	Collecting and Impounding Reservoirs (708000)	1.82%	0.39%	0.00%	2.21%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.53%	2.70%	0.00%	4.23%
103160	Supply Mains (712000)	1.26%	0.15%	0.00%	1.41%
103161	Supply Mains (712000) A.C.	1.26%	0.15%	0.00%	1.41%
103162	Supply Mains (712000) Cast Iron Pipe	1.26%	0.15%	0.00%	1.41%
103163	Supply Mains (712000) Steel	1.26%	0.15%	0.00%	1.41%
103164	Supply Mains (712000) All Other	1.26%	0.15%	0.00%	1.41%
Pumping					
103210	Structures and Improvements (730000)	4.00%	2.06%	0.00%	6.06%
103211	Pavement (730000)	6.57%	0.00%	0.00%	6.57%
103240	Pumping Equipment (732000)	2.64%	0.40%	0.00%	3.04%
103241	System Control Computer Equipment (732000)	2.64%	0.40%	0.00%	3.04%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.79%	0.88%	0.00%	2.67%
103320	Water Treatment Equipment (748000)	3.86%	0.00%	0.00%	3.86%
Transmission and Distribution					
103410	Structures and Improvements (759000)	2.00%	0.10%	0.00%	2.10%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	2.21%	0.96%	0.00%	3.17%
103421	Tank Painting (760000)	5.01%	0.00%	0.00%	5.01%
103430	T&D Mains	1.63%	0.95%	0.00%	2.58%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.47%	2.57%	0.00%	4.04%
103460	Meters and Meter Boxes (7640)	2.92%	0.00%	-0.07%	2.85%
103480	Hydrants (7650)	1.21%	0.90%	0.00%	2.11%
General Plant					
103710	Structures and Improvements (805100)	2.35%	0.34%	0.00%	2.69%
103711	Driveway Pavement (805100)	3.33%	0.00%	0.00%	3.33%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	5.39%	0.00%	0.00%	5.39%
103721	Office Electronic Equipment (805200)	7.89%	0.00%	0.00%	7.89%
103722	Software	-73.65%	0.00%	0.00%	-73.65%
103730	Transportation Equipment (143200)	6.59%	0.00%	1.49%	8.08%
103740	Stores Equipment (143400)	4.02%	0.00%	0.00%	4.02%
103750	Laboratory Equipment (748000)	6.10%	0.00%	0.00%	6.10%
103760	Communication Equipment (805200)	2.79%	0.00%	0.00%	2.79%
103770	Power Operated Equipment (805200)	2.63%	0.00%	0.39%	3.02%
103780	Tools, Shop and Garage Equipment (805200)	5.00%	0.00%	0.74%	5.74%
103790	Other General Plant (805200)	5.48%	0.00%	0.00%	5.48%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%



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### OROVILLE

#### 2021 GENERAL RATE CASE

#### SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	2.27%	0.20%	0.00%	2.47%
103120	Collecting and Impounding Reservoirs (708000)	1.82%	0.39%	0.00%	2.21%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.53%	2.70%	0.00%	4.23%
103160	Supply Mains (712000)	1.26%	0.15%	0.00%	1.41%
103161	Supply Mains (712000) A.C.	1.26%	0.15%	0.00%	1.41%
103162	Supply Mains (712000) Cast Iron Pipe	1.26%	0.15%	0.00%	1.41%
103163	Supply Mains (712000) Steel	1.26%	0.15%	0.00%	1.41%
103164	Supply Mains (712000) All Other	1.26%	0.15%	0.00%	1.41%
Pumping					
103210	Structures and Improvements (730000)	4.00%	2.06%	0.00%	6.06%
103211	Pavement (730000)	6.57%	0.00%	0.00%	6.57%
103240	Pumping Equipment (732000)	2.64%	0.40%	0.00%	3.04%
103241	System Control Computer Equipment (732000)	2.64%	0.40%	0.00%	3.04%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.79%	0.88%	0.00%	2.67%
103320	Water Treatment Equipment (748000)	3.86%	0.00%	0.00%	3.86%
Transmission and Distribution					
103410	Structures and Improvements (759000)	2.00%	0.10%	0.00%	2.10%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	2.21%	0.96%	0.00%	3.17%
103421	Tank Painting (760000)	5.01%	0.00%	0.00%	5.01%
103430	T&D Mains	1.63%	0.95%	0.00%	2.58%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.47%	2.57%	0.00%	4.04%
103460	Meters and Meter Boxes (7640)	2.92%	0.00%	-0.07%	2.85%
103480	Hydrants (7650)	1.21%	0.90%	0.00%	2.11%
General Plant					
103710	Structures and Improvements (805100)	2.35%	0.34%	0.00%	2.69%
103711	Driveway Pavement (805100)	3.33%	0.00%	0.00%	3.33%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	5.39%	0.00%	0.00%	5.39%
103721	Office Electronic Equipment (805200)	7.89%	0.00%	0.00%	7.89%
103722	Software	-73.65%	0.00%	0.00%	-73.65%
103730	Transportation Equipment (143200)	6.59%	0.00%	1.49%	8.08%
103740	Stores Equipment (143400)	4.02%	0.00%	0.00%	4.02%
103750	Laboratory Equipment (748000)	6.10%	0.00%	0.00%	6.10%
103760	Communication Equipment (805200)	2.79%	0.00%	0.00%	2.79%
103770	Power Operated Equipment (805200)	2.63%	0.00%	0.39%	3.02%
103780	Tools, Shop and Garage Equipment (805200)	5.00%	0.00%	0.74%	5.74%
103790	Other General Plant (805200)	5.48%	0.00%	0.00%	5.48%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

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### SOUTH BAY REGION 2021 GENERAL RATE CASE SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.55%	0.22%	0.00%	1.77%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.43%	3.03%	0.00%	4.46%
103160	Supply Mains (712000)	0.41%	0.28%	0.00%	0.69%
103161	Supply Mains (712000) A.C.	0.41%	0.28%	0.00%	0.69%
103162	Supply Mains (712000) Cast Iron Pipe	0.41%	0.28%	0.00%	0.69%
103163	Supply Mains (712000) Steel	0.41%	0.28%	0.00%	0.69%
103164	Supply Mains (712000) All Other	0.41%	0.28%	0.00%	0.69%
Pumping					
103210	Structures and Improvements (730000)	3.13%	0.57%	0.00%	3.70%
103211	Pavement (730000)	8.78%	0.00%	0.00%	8.78%
103240	Pumping Equipment (732000)	2.32%	0.14%	0.00%	2.46%
103241	System Control Computer Equipment (732000)	2.32%	0.14%	0.00%	2.46%
103250	Other Pumping Plant (733000)	7.51%	-1.83%	0.00%	5.68%
Treatment					
103310	Structures and Improvements (747000)	3.08%	0.18%	0.00%	3.26%
103320	Water Treatment Equipment (748000)	1.83%	0.00%	0.00%	1.83%
Transmission and Distribution					
103410	Structures and Improvements (759000)	0.43%	0.05%	0.00%	0.48%
103411	Driveway Pavement, Curbs, Gutters (759000)	9.10%	0.00%	0.00%	9.10%
103420	Reservoirs and Tanks (760000)	2.14%	3.87%	0.00%	6.01%
103421	Tank Painting (760000)	22.42%	0.00%	0.00%	22.42%
103430	T&D Mains	1.38%	0.75%	0.00%	2.13%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.69%	2.41%	0.00%	4.10%
103460	Meters and Meter Boxes (7640)	1.38%	0.00%	1.23%	2.62%
103480	Hydrants (7650)	1.25%	0.43%	0.00%	1.68%
General Plant					
103710	Structures and Improvements (805100)	2.82%	0.30%	0.00%	3.12%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	-81.77%	0.00%	-0.40%	-82.17%
103721	Office Electronic Equipment (805200)	41.48%	0.00%	0.00%	41.48%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	-84.89%	0.00%	40.00%	-44.89%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	-0.06%	0.00%	0.00%	-0.06%
103760	Communication Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103770	Power Operated Equipment (805200)	-6.43%	0.00%	6.56%	0.13%
103780	Tools, Shop and Garage Equipment (805200)	6.36%	0.00%	0.00%	6.36%
103790	Other General Plant (805200)	-0.43%	0.00%	0.00%	-0.43%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

## Appendix V

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**DOMINGUEZ**  
**2021 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	1.55%	0.22%	0.00%	1.77%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.43%	3.03%	0.00%	4.46%
103160	Supply Mains (712000)	0.41%	0.28%	0.00%	0.69%
103161	Supply Mains (712000) A.C.	0.41%	0.28%	0.00%	0.69%
103162	Supply Mains (712000) Cast Iron Pipe	0.41%	0.28%	0.00%	0.69%
103163	Supply Mains (712000) Steel	0.41%	0.28%	0.00%	0.69%
103164	Supply Mains (712000) All Other	0.41%	0.28%	0.00%	0.69%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	3.13%	0.57%	0.00%	3.70%
103211	Pavement (730000)	8.78%	0.00%	0.00%	8.78%
103240	Pumping Equipment (732000)	2.32%	0.14%	0.00%	2.46%
103241	System Control Computer Equipment (732000)	2.32%	0.14%	0.00%	2.46%
103250	Other Pumping Plant (733000)	7.51%	-1.83%	0.00%	5.68%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	3.08%	0.18%	0.00%	3.26%
103320	Water Treatment Equipment (748000)	1.83%	0.00%	0.00%	1.83%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	0.43%	0.05%	0.00%	0.48%
103411	Driveway Pavement, Curbs, Gutters (759000)	9.10%	0.00%	0.00%	9.10%
103420	Reservoirs and Tanks (760000)	2.14%	3.87%	0.00%	6.01%
103421	Tank Painting (760000)	22.42%	0.00%	0.00%	22.42%
103430	T&D Mains	1.38%	0.75%	0.00%	2.13%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.69%	2.41%	0.00%	4.10%
103460	Meters and Meter Boxes (7640)	1.38%	0.00%	1.23%	2.62%
103480	Hydrants (7650)	1.25%	0.43%	0.00%	1.68%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.82%	0.30%	0.00%	3.12%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	-81.77%	0.00%	-0.40%	-82.17%
103721	Office Electronic Equipment (805200)	41.48%	0.00%	0.00%	41.48%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	-84.89%	0.00%	40.00%	-44.89%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	-0.06%	0.00%	0.00%	-0.06%
103760	Communication Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103770	Power Operated Equipment (805200)	-6.43%	0.00%	6.56%	0.13%
103780	Tools, Shop and Garage Equipment (805200)	6.36%	0.00%	0.00%	6.36%
103790	Other General Plant (805200)	-0.43%	0.00%	0.00%	-0.43%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

## Appendix V

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**HERMOSA REDONDO**  
**2021 GENERAL RATE CASE**  
**SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
<b>Water Supply</b>					
103110	Structures and Improvements (707000)	1.55%	0.22%	0.00%	1.77%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.43%	3.03%	0.00%	4.46%
103160	Supply Mains (712000)	0.41%	0.28%	0.00%	0.69%
103161	Supply Mains (712000) A.C.	0.41%	0.28%	0.00%	0.69%
103162	Supply Mains (712000) Cast Iron Pipe	0.41%	0.28%	0.00%	0.69%
103163	Supply Mains (712000) Steel	0.41%	0.28%	0.00%	0.69%
103164	Supply Mains (712000) All Other	0.41%	0.28%	0.00%	0.69%
<b>Pumping</b>					
103210	Structures and Improvements (730000)	3.13%	0.57%	0.00%	3.70%
103211	Pavement (730000)	8.78%	0.00%	0.00%	8.78%
103240	Pumping Equipment (732000)	2.32%	0.14%	0.00%	2.46%
103241	System Control Computer Equipment (732000)	2.32%	0.14%	0.00%	2.46%
103250	Other Pumping Plant (733000)	7.51%	-1.83%	0.00%	5.68%
<b>Treatment</b>					
103310	Structures and Improvements (747000)	3.08%	0.18%	0.00%	3.26%
103320	Water Treatment Equipment (748000)	1.83%	0.00%	0.00%	1.83%
<b>Transmission and Distribution</b>					
103410	Structures and Improvements (759000)	0.43%	0.05%	0.00%	0.48%
103411	Driveway Pavement, Curbs, Gutters (759000)	9.10%	0.00%	0.00%	9.10%
103420	Reservoirs and Tanks (760000)	2.14%	3.87%	0.00%	6.01%
103421	Tank Painting (760000)	22.42%	0.00%	0.00%	22.42%
103430	T&D Mains	1.38%	0.75%	0.00%	2.13%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.69%	2.41%	0.00%	4.10%
103460	Meters and Meter Boxes (7640)	1.38%	0.00%	1.23%	2.62%
103480	Hydrants (7650)	1.25%	0.43%	0.00%	1.68%
<b>General Plant</b>					
103710	Structures and Improvements (805100)	2.82%	0.30%	0.00%	3.12%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	-81.77%	0.00%	-0.40%	-82.17%
103721	Office Electronic Equipment (805200)	41.48%	0.00%	0.00%	41.48%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	-84.89%	0.00%	40.00%	-44.89%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	-0.06%	0.00%	0.00%	-0.06%
103760	Communication Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103770	Power Operated Equipment (805200)	-6.43%	0.00%	6.56%	0.13%
103780	Tools, Shop and Garage Equipment (805200)	6.36%	0.00%	0.00%	6.36%
103790	Other General Plant (805200)	-0.43%	0.00%	0.00%	-0.43%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

# Appendix W

## Page 1

### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

#### 129 ANTELOPE VALLEY (AV) (Part of the Los Angeles County Region - LAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123634	AV Wrigely Well Property Purch.	2022	572,857	-	572,857	658,327	
00125503	AV 2022 Physical Security Upgrades	2022	58,121	71,223	58,121	66,792	
00125504	AV 2023 Physical Security Upgrades	2023	21,587	83,433	21,587	24,791	
00125505	AV 2024 Physical Security Upgrades	2024	21,056	81,631	21,056	24,494	
00123509	AV Tank Exterior Ladder Lifelines	2022	47,527	42,988	47,527	54,618	
00123629	AV LV Sta 4 New 0.22MG Storage Tank	2023	1,383,374	1,058,446	1,383,374	1,561,145	
00123727	AV 2022 Flowmeter Replacement	2022	35,129	31,936	35,129	40,371	
00123764	AV 2023 Flowmeter Replacement	2023	36,704	33,367	36,704	42,150	
00123788	AV 2024 Flowmeter Replacement	2024	37,695	-	37,695	43,850	
00123829	LHUG 001-01 - Replace Pump & Motor	2023	28,659	20,321	28,659	32,911	
00123831	LHUG 001-02 - Replace Pump & Motor	2023	28,659	20,321	28,659	32,911	
00123834	LHUG 002-02 - Replace Pump & Motor	2023	34,422	24,408	34,422	39,529	
00124925	AV 2022 Analyzer Replacements	2022	36,248	32,953	36,248	41,656	
129MRP22	AV 2022 Main Replacement Program	2022	288,289	-	288,289	331,301	
129MRP23	AV 2023 Main Replacement Program	2023	295,496	-	295,496	339,342	
129MRP24	AV 2024 Main Replacement Program	2024	302,883	-	302,883	352,340	
00123091	AV 2022 Vehicle Replacemnt Program	2022	92,718	86,396	92,718	97,093	
00124250	Antelope Valley WSFMP	2024	120,288	109,352	120,288	139,929	
00124343	Antelope Valley Reliability Study	2024	142,192	130,325	142,192	163,263	
00123929	FMT 001-PT1 - Pressure Vessel Rplcm	2022	294,487	-	294,487	338,424	
00124272	FMT Sta. 1 Panelboard Replacement	2024	280,173	230,017	280,173	325,922	
00123827	FREM 001-01 - Replace Pump & Moto	2023	34,422	24,408	34,422	39,529	
00123447	LHUG 003-T1 - CP Upgrade	2023	13,748	5,374	13,748	15,788	
00125047	LAN 001: New Production Meter	2023	500,162	397,951	500,162	574,377	
00123199	LAN 001-T2 - Tank Retrofits	2022	6,332	5,727	6,332	7,277	
00123480	LAN 001-T2 - CP Upgrade	2024	14,092	5,509	14,092	16,393	
00123499	LAN 001-T1 - CP Upgrade	2022	13,413	5,243	13,413	15,414	
00123632	LAN 001-T2 - Seismic Retrofit	2022	88,281	79,849	88,281	101,453	
00123636	LAN 001-T3 - Seismic Retrofit	2022	72,173	65,279	72,173	82,941	
00125547	AV-LAN 001 Generator Replacement	2023	264,466	228,865	264,466	303,708	
00123446	LEO 004-T1 - CP Upgrade	2023	13,748	5,374	13,748	15,788	
00123986	AV-LEO Sta 04 Tank-1 Aeration	2023	60,379	54,892	60,379	69,038	
00125371	AV-LEO 001 Replace Production Meter	2023	22,196	17,010	22,196	25,489	
00125040	LEO 0004-T1: Tank Mixer	2023	74,580	62,150	74,580	85,647	
00124301	Leona Valley Portable Generator	2024	90,553	82,321	90,553	94,826	
AVD0900	Meter Replacement Program	2022	10,334	7,427	10,334	11,876	
AVD0900	Meter Replacement Program	2023	10,593	10,593	10,593	12,165	
AVD0900	Meter Replacement Program	2024	10,858	10,858	10,858	12,631	
129UNSCH	Unscheduled Replacements	2022	1,230	-	1,230	1,413	
129UNSCH	Unscheduled Replacements	2023	1,261	-	1,261	1,448	
129UNSCH	Unscheduled Replacements	2024	1,292	-	1,292	1,503	
129-NON-SP	129-Antelope Valley Non-Specific	2022	35,290	28,232	35,290	40,555	
129-NON-SP	129-Antelope Valley Non-Specific	2023	36,105	28,884	36,105	41,462	
129-NON-SP	129-Antelope Valley Non-Specific	2024	37,083	29,666	37,083	43,138	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,652,429	370,857	1,652,429	1,889,512
	2023	2,860,559	2,162,195	2,860,559	3,257,216
	2024	1,058,165	679,679	1,058,165	1,218,288
	Total	5,571,153	3,212,731	5,571,153	6,365,016

# Appendix W

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### ADOPTED CARRYOVER (CO) PROJECTS

#### 129 ANTELOPE VALLEY (AV) (Part of the Los Angeles County Region - LAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00114790	Seismic Retrofit at Sta 001, T01	2021	111,301	111,301	111,301	131,524	
00114791	Seismic Retrofit Sta 003, T01	2021	53,181	53,181	53,181	62,844	
00114792	Seismic Retrofit Sta 001, T02	2021	113,821	113,821	113,821	134,502	
00114793	Seismic Retrofit Sta 001, T03	2021	113,821	113,821	113,821	134,502	
00114794	Leona Valley Supply Study	2021	196,341	196,341	196,341	229,005	
00116013	LAN 001-PT1: Replace Pressure Tank	2021	168,870	168,870	168,870	199,553	
00116071	LEO 006-T1: Seismic Retrofit	2021	118,165	118,165	118,165	139,635	
00117183	AV 2019 Physical Security Upgrades	2022	21,831	-	21,831	24,762	
00117186	AV 2020 Physical Security Upgrades	2022	25,210	-	25,210	28,595	
00117189	AV 2021 Physical Security Upgrades	2022	51,940	-	51,940	58,914	
AVD0900	Meter Replacement Program	2021	28,272	28,272	28,272	33,409	
00109348	AV Adjudication Appeal	2021	108,301	-	108,301	125,487	
00110319	1400' 6" PVC Lakeview/Trail E/F/G	2021	268,107	268,107	268,107	314,080	
129-NON-SP	129-Antelope Valley Non-Specific	2021	47,192	47,192	47,192	55,767	
129MRP21	2021 AV Mainline Replacement Program	2021	268,107	268,107	268,107	316,822	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	1,595,480	1,487,179	1,595,480	1,877,132
	2022	98,980	-	98,980	112,272
	2023	-	-	-	-
	2024	-	-	-	-
	Total	1,694,461	1,487,179	1,694,461	1,989,404

# Appendix W

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### BAKERSFIELD (BK) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123165	BK New Tank & Booster Facility	2024	2,819,273	1,219,318	2,819,273	3,298,177	
00123180	BK 150 Surge Tank	2023	245,662	275,229	245,662	283,710	
00123181	BKNG 219 Surge Tank	2023	245,662	217,882	245,662	283,710	
00123185	BK 87 Station Rebuild - Design	2024	216,157	-	216,157	252,875	
00123190	BK 116 PB & Building Replacement	2023	752,064	394,795	752,064	868,543	
00123193	BK 148 PB & Building Replacement	2024	424,112	8,329	424,112	496,155	
00123194	BK 23 Building Replacement	2023	234,554	203,077	234,554	270,882	
00123200	BK 36-02 Piping Replacement	2024	91,154	75,962	91,154	106,639	
00123201	BK 82 Piping Replacement	2023	84,590	73,238	84,590	97,692	
00123684	BK Sta 146-04 Wildfire Generator	2024	329,301	285,109	329,301	378,172	
00123721	BK 148 Generator Replacement	2024	253,287	219,296	253,287	291,654	
00123850	BK 156 Generator Replacement	2024	240,945	208,610	240,945	276,703	
00123936	BK 116-PT1 Pressure Vessel Replace	2023	325,584	295,985	325,584	376,010	
00124745	BKD 147 Storage Tank Replacement	2022	977,098	818,340	977,098	1,129,233	
00125251	BK 49-03 GAC Treatment	2022	1,305,235	1,049,224	1,305,235	1,508,461	
00125421	BK 2022 Physical Security Upgrades	2022	920,623	71,223	920,623	1,063,965	
00125422	BK 2023 Physical Security Upgrades	2023	914,755	83,433	914,755	1,056,431	
00125423	BK 2024 Physical Security Upgrades	2024	572,814	81,631	572,814	670,116	
00124262	BK 081-01 Well Renewal	2022	302,076	263,487	302,076	349,110	
00124302	BK 079-01 Well Renewal	2023	299,673	262,763	299,673	346,086	
00124306	BK 042-02 Well Renewal	2024	248,584	225,986	248,584	290,811	
00123130	BK 2022 CP Upgrades	2022	68,209	26,664	68,209	78,830	
00123132	BK 116-T1 - Tank Retrofits	2022	32,175	29,102	32,175	37,185	
00123142	BK 116-T1 - Seismic Retrofit	2022	76,993	69,639	76,993	88,981	
00123255	BK 213-T3 - Tank Retrofits	2024	13,160	11,839	13,160	15,395	
00123345	BK 096-T2 - Tank Retrofits	2023	16,330	14,731	16,330	18,859	
00123347	BK 096-T3 - Tank Retrofits	2023	16,330	14,731	16,330	18,859	
00123352	BK 096-T4 - Tank Retrofits	2023	20,908	18,861	20,908	24,146	
00123367	BK 2022 Control Valve Overhaul	2022	55,825	34,444	55,825	64,517	
00123371	BK 116-T3 - Tank Retrofits	2022	27,865	25,203	27,865	32,203	
00123376	BK 087-T5 - Tank Retrofits	2024	36,858	33,160	36,858	43,119	
00123377	BK 2023 Control Valve Overhaul	2023	56,121	34,881	56,121	64,813	
00123399	BK 2024 Control Valve Overhaul	2024	58,101	36,067	58,101	67,970	
00123454	BK 100-T3 - Tank Retrofits	2024	36,021	32,407	36,021	42,140	
00123456	BK 100-T1 - Tank Retrofits	2024	39,818	35,822	39,818	46,582	
00123459	BK 073-T3 - Tank Retrofits	2024	33,132	29,807	33,132	38,760	
00123510	BK Tank Exterior Ladder Lifelines	2022	183,110	165,622	183,110	211,620	
00123625	BK 073-T5 Tank Retrofits	2022	20,380	18,433	20,380	23,553	
00123626	BK 188-T1 - Seismic Retrofit	2022	70,231	63,522	70,231	81,166	
00123628	BK 188-T2 - Seismic Retrofit	2022	76,993	69,639	76,993	88,981	
00123655	BK 148-T1 - Tank Retrofit	2023	45,114	40,698	45,114	52,101	
00123662	BK 176-T2 - Seismic Retrofit	2024	176,808	159,066	176,808	206,842	
00123675	BK 100-T4 - Tank Retrofit	2024	37,530	33,764	37,530	43,905	
00123676	BK 176-T2 - Tank Retrofit	2024	27,194	24,466	27,194	31,813	
00124173	BK 209 Panel Shade Awning	2022	13,226	10,930	13,226	15,285	
00124190	BK Sta 96 Vault Lid Replacement	2023	103,710	94,282	103,710	119,772	
00124729	BK 045-T1 - Tank Roof Replacement	2022	471,699	426,646	471,699	545,144	
00123176	BK 1025 Zone SCADA	2024	97,905	97,905	97,905	114,536	
00123183	BK 186 Corner Tank BfV Controls	2023	77,108	77,108	77,108	89,050	
00123409	BK 003-04 Replace Pump & Motor	2024	82,444	58,460	82,444	96,448	
00123430	BK 087-E Replace Pump & Motor	2022	70,568	50,039	70,568	81,555	
00123437	BK 091-C Replace Pump & Motor	2022	44,972	31,889	44,972	51,974	
00123440	BK 097-B Replace Pump & Motor	2024	47,249	33,504	47,249	55,275	
00123462	BK 097-C Replace Pump & Motor	2024	47,249	33,504	47,249	55,275	
00123471	BK 100-E Replace Pump & Motor	2022	45,359	31,889	45,359	52,422	
00123473	BK 144-01 Replace Pump & Motor	2023	80,433	57,034	80,433	92,891	
00123475	BK 195-01 Replace Pump & Motor	2023	80,433	0	80,433	92,891	
00123595	BK 100-F Install VFD	2023	70,256	63,869	70,256	80,712	
00123607	BKD 116-G Install VFD	2023	72,801	60,166	72,801	83,416	
00123637	BK 218-E Install VFD	2023	69,915	63,559	69,915	80,532	
00123642	BK 176-A VFD Install	2022	70,682	58,415	70,682	81,687	
00123643	BK 212-D Replace Pump & Motor	2023	48,117	34,119	48,117	55,569	
00123644	BK 209-A VFD Install	2023	63,875	58,068	63,875	72,995	
00123645	BK 116-F Replace Pump & Motor	2023	68,892	62,629	68,892	79,562	

# Appendix W

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### BAKERSFIELD (BK) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123654	BK 162-A Replace Pump & Motor	2022	44,972	31,889	44,972	51,974	
00123658	BK 162-B - Replace Pump & Motor	2022	44,972	31,889	44,972	51,974	
00123859	BK 215 VFD Controls Upgrades	2024	99,059	85,765	99,059	114,671	
00123864	BK 162 Panelboard Replacement	2024	356,228	308,423	356,228	413,464	
00123899	BK 212 Panelboard Replacement	2024	357,605	309,615	357,605	418,351	
00123925	BK 2022 Flowmeter Replacement	2022	118,116	98,430	118,116	136,506	
00123961	BK 2023 Flowmeter Replacements	2023	137,382	124,892	137,382	158,659	
00123962	BK 2024 Flowmeter Replacements	2024	135,464	123,149	135,464	158,475	
00124169	BK 194 Sta Valve Replacement	2022	17,194	15,631	17,194	19,872	
00124172	BK 202 Chemical Enclosure	2022	19,840	18,036	19,840	22,929	
00124291	BK 040-02 - Replace Pump & Motor	2022	159,327	144,842	159,327	184,134	
00124295	BK 134-01 - Replace Pump & Motor	2022	156,013	141,830	156,013	180,305	
00124297	BK 042-02 - Replace Pump & Motor	2024	82,444	0	82,444	96,448	
00124325	BK Sta 96 Isolation Valve install	2023	62,226	51,426	62,226	71,864	
00124328	BK 2022 Misc Pumping Equipment	2022	26,453	24,048	26,453	30,571	
00124329	BK 2023 MISC PUMPING EQUIPMENT	2023	27,656	25,142	27,656	31,940	
00124331	BK 2024 pumping equipment	2024	28,915	26,286	28,915	33,827	
00124280	BKD 2022 chemical pump replacements	2022	19,116	17,378	19,116	22,093	
00124286	BK 2023 Chemical Pump Replace	2023	18,168	18,168	18,168	20,982	
00124290	BK 2024 chemical pump replace	2024	20,895	18,996	20,895	24,445	
00124358	BK 2022 GAC Media Replacement	2022	986,913	901,391	986,913	1,140,577	
00124364	BK 2023 GAC Media Replacement	2023	339,605	310,141	339,605	392,203	
00124365	BK 2024 GAC Media Replacement	2024	79,475	72,580	79,475	92,975	
00124819	BK 2023 NEWTP Filter Modules	2023	317,353	288,503	317,353	366,504	
00124820	BK 2024 NEWTP Filter Modules	2024	325,287	295,715	325,287	380,543	
00124822	BK NEWTP Traveling Screen Rebuild	2023	177,903	161,730	177,903	205,456	
00124823	BK NWWTP Traveling Screen Rebuild	2024	89,623	81,475	89,623	104,847	
00124824	BK NEWTP CIP Neutralization Tank	2023	206,718	172,265	206,718	238,734	
00124979	BK 2022 Analyzer Replacements	2022	12,209	11,099	12,209	14,110	
00124983	BK 2023 Analyzers Replacement	2023	4,915	4,468	4,915	5,676	
00124986	BK 2024 Analyzers Replacement	2024	6,713	6,103	6,713	7,854	
00126467	2023 BK 49 Carbon Change Outs	2023	145,442	132,220	145,442	167,968	
00126470	2024 BK Carbon Change Outs	2024	149,079	135,526	149,079	174,402	
00123170	BK 675 Rezone	2024	1,595,033	1,357,349	1,595,033	1,865,978	
00123401	BK 2022 Control Valve Replacements	2022	150,666	47,317	150,666	174,125	
00123425	BK 2024 Control Valve Replacement	2024	57,371	17,803	57,371	67,116	
00123441	BK 2023 Control Valve Replacements	2023	176,174	54,909	176,174	203,460	
00124934	BK 2022 Sample Sites	2022	7,493	5,183	7,493	8,660	
101MRP22	BK 2022 Main Replacement Program	2022	14,850,914	6,234,293	14,850,914	17,163,219	
101MRP23	BK 2023 Main Replacement Program	2023	15,222,187	6,390,150	15,222,187	17,579,784	
101MRP24	BK 2024 Main Replacement Program	2024	15,602,741	6,549,904	15,602,741	18,253,145	
00123195	BK 2022 Poly Service Replacements	2022	666,834	606,213	666,834	770,661	
00123196	BK 2023 Poly Service Replacements	2023	683,505	621,368	683,505	789,365	
00123197	BK 2024 Poly Service Replacements	2024	700,592	636,902	700,592	819,601	
00124419	BK 2023 Flat to Meter	2023	2,784,947	2,531,770	2,784,947	3,216,277	
00124420	BK 2024 Flat to Meter	2024	2,911,662	2,646,965	2,911,662	3,406,260	
00123974	BK 2022 Customer Meter Vault Lids	2022	27,448	24,952	27,448	31,721	
00123975	BK 2023 Customer Meter Vault Lids	2023	28,134	25,576	28,134	32,491	
00123978	BK 2024 Customer Meter Vault Lids	2024	28,837	26,216	28,837	33,736	
00124412	BK 2022 Flat to Meter	2022	2,663,746	2,421,588	2,663,746	3,078,495	
00123159	BK 2022 Vehicle Replacement Program	2022	89,168	80,848	89,168	93,904	
00123171	BK 2023 Vehicle Replacement Program	2023	38,727	36,087	38,727	40,784	
00123735	BK 2022 Field Equipment/Tools	2023	37,766	34,333	37,766	38,626	
00123799	BK 2024 Vehicle Replacemnt Program	2024	474,865	426,851	474,865	500,087	
00123863	BK 2022 CARB VEHICLE REPLACEMENT	2022	518,466	471,332	518,466	546,003	
00124178	BK 2023 Misc Field Equipment	2024	41,564	37,785	41,564	42,510	
00124826	BK NWWTP Algal Toxin Study	2023	119,883	108,984	119,883	138,450	
00124828	BK NEWTP Algal Toxin Study	2023	114,156	103,778	114,156	131,836	
BKD0900	Meter Replacement Program	2022	416,823	390,754	416,823	481,723	
BKD0900	Meter Replacement Program	2023	427,243	427,243	427,243	493,414	
BKD0900	Meter Replacement Program	2024	437,925	410,534	437,925	512,314	
101UNSCH	Unscheduled Replacements	2022	5,298,558	0	5,298,558	6,123,550	
101UNSCH	Unscheduled Replacements	2023	5,431,022	0	5,431,022	6,272,173	
101UNSCH	Unscheduled Replacements	2024	5,566,798	0	5,566,798	6,512,418	



# Appendix W

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### BAKERSFIELD (BK) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
101-NON-SP	101-Bakersfield Non-Specific	2022	2,040,108	1,632,086	2,040,108	2,347,689	
101-NON-SP	101-Bakersfield Non-Specific	2023	2,091,127	1,672,902	2,091,127	2,404,756	
101-NON-SP	101-Bakersfield Non-Specific	2024	2,143,450	1,714,760	2,143,450	2,495,516	
BKCompVeh	New Complements Vehicles	2023	55,624	0	55,624	58,578	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	33,168,666	16,665,383	33,168,666	38,260,665
	2023	32,640,750	15,761,109	32,640,750	37,669,211
	2024	37,220,719	18,268,799	37,220,719	43,448,344
	Total	103,030,135	50,695,291	103,030,135	119,378,220

# Appendix W

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### ADOPTED CARRYOVER (CO) PROJECTS

101

### BAKERSFIELD (BK) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00115863	Replace Gen-set at Station BK 116	2022	447,154	-	447,154	505,944	
00114159	BK-100 Station Re-Build	2021	51,034	51,034	51,034	60,648	
00114599	Replace poly pipe services	2022	517,073	-	517,073	597,582	
00114600	Replace poly pipe services	2022	691,057	-	691,057	798,655	
00114862	BK 2019 CP Upgrades	2021	25,203	25,203	25,203	29,716	
00114870	BK 045-T5 - CP Upgrade	2021	10,569	10,569	10,569	12,461	
00114874	BK 2021 CP Upgrades	2021	44,715	44,715	44,715	52,721	
00114875	BK 140-1W: Pump & Motor Replace	2021	89,708	89,708	89,708	106,607	
00114986	Replace 14 CL2 Pumps 2020	2022	12,195	-	12,195	14,094	
00114987	Replace 14 CL2 Pumps 2021	2022	14,634	-	14,634	16,913	
00114995	Replace 5 CL2 Tanks 2019	2021	7,358	7,358	7,358	8,745	
00115063	BK 209-T1 - Overflow Airgap Retro	2021	7,947	7,947	7,947	9,444	
00115096	Replace 5 CL2 Tanks 2020	2022	17,254	-	17,254	19,941	
00115097	Replace 5 CL2 Tanks 2021	2022	18,699	-	18,699	21,611	
00115307	BK 005-05 Pump & Motor Replace	2022	86,585	-	86,585	97,707	
00115417	BK 216 D Pump & Motor Replace	2022	77,345	-	77,345	89,388	
00115440	BK 216 MFS1 Pump & Motor Replace	2022	129,204	-	129,204	149,322	
00115540	BK 216 MFS3 Pump & Motor Replace	2022	129,204	-	129,204	146,192	
00115561	BK-081 Panelboard Replacement	2022	284,459	-	284,459	320,135	
00115608	BK 153-T1: Seismic Retrofit	2021	48,780	48,780	48,780	57,970	
00115626	YEAR 2021: 2,100 F/M CONVERSIONS	2021	2,066,390	2,066,390	2,066,390	2,452,401	
00115683	2019 Vehicle Replacement Program	2021	637,255	637,255	637,255	671,101	
00115705	Construction/Hydrant Meter RP	2022	30,613	-	30,613	35,379	
00115708	2019 Field/Truck Equipment	2021	45,098	45,098	45,098	47,493	
00115714	Replace SCADA Monitors	2022	423,967	-	423,967	489,979	
00115727	BK 116-T1 - Roof Retrofit	2021	41,463	41,463	41,463	49,016	
00115728	2020-Vehicle Replacement Program	2021	312,615	312,615	312,615	329,219	
00115730	2020 Field/Truck Equipment	2022	43,615	-	43,615	45,931	
00115731	2021-Vehicle Replacement Program	2021	558,475	558,475	558,475	577,349	
00115732	BK 176-T1 - Overflow Airgap Retro	2021	11,407	11,407	11,407	13,556	
00115735	2019 Pumping Tools and Equipment	2021	14,337	14,337	14,337	15,098	
00115761	2020 Pumping Tools and Equipment	2022	19,557	-	19,557	20,596	
00115770	2021 Pumping Tools and Equipment	2022	885,901	-	885,901	932,953	
00115896	2019 Control Valve Overhaul - 101	2021	45,185	45,185	45,185	53,697	
00115902	2020 Control Valve Overhaul - 101	2021	47,345	47,345	47,345	56,264	
00115976	BK 146-PT1: Replace Tank	2021	270,488	270,488	270,488	316,390	
00115978	2021 Field/Truck Equipment	2022	788,753	-	788,753	830,646	
00115998	BK 186-PT1: Replace Pressure Tank	2021	148,891	148,891	148,891	172,304	
00116009	BK 129-T1 - Tank Retrofits	2021	79,591	79,591	79,591	94,585	
00116017	BK 100-T5 - Tank Retrofit	2021	23,081	23,081	23,081	27,358	
00116024	BK 194-PT1: Replace Pressure Tank	2021	229,187	229,187	229,187	268,081	
00116032	BK 192-T1 - Overflow Airgap Retro	2021	5,930	5,930	5,930	7,029	
00116054	BK 101-T2: Tank Struct Retrofit	2021	11,407	11,407	11,407	13,520	
00116152	Install New Gen-set at Bk 202	2022	275,532	-	275,532	310,089	
00116168	Security Cameras - NW WTP	2021	97,561	97,561	97,561	114,421	
00116170	Upgrade PLC system - NW WTP	2021	203,252	203,252	203,252	241,542	
00116198	2021 Control Valve Overhauls - 101	2021	637,321	637,321	637,321	757,383	
00116201	BK 2019 Control Valve Replacement	2021	39,354	39,354	39,354	46,768	
00116203	BK 2020 Control Valve Replacement	2021	44,546	44,546	44,546	52,937	
00116205	BK 2021 Control Valve Replacement	2021	889,083	889,083	889,083	1,056,574	
00116211	Acid feed system - NW WTP	2021	113,821	113,821	113,821	133,491	
00116231	Replace potassium permang - NEWTP	2021	70,076	70,076	70,076	81,314	
00116237	Replace 4 bulk chem tanks - NE WTP	2021	174,136	174,136	174,136	206,940	
00116385	Level Indicators - NE WTP	2021	60,976	60,976	60,976	71,513	
00116386	Replace membrane feed pumps - NWTP	2022	41,489	-	41,489	46,944	
00116388	Upgrade PLC system - NE WTP	2021	162,602	162,602	162,602	193,233	
00116419	Streaming current analyzer - NE WTP	2021	15,447	15,447	15,447	17,972	
00116482	BK 2020 Flowmeter Replacements	2021	224,912	224,912	224,912	264,481	
00116483	BK 2021 Flowmeter Replacements	2022	1,042,825	-	1,042,825	1,176,773	
00116497	Bakersfield Reliability Study	2022	212,576	-	212,576	239,881	
00116584	Bakersfield WSFMP	2022	336,104	-	336,104	382,329	
00116631	Structural Improvements - NE WTP	2021	57,724	57,724	57,724	68,238	
00117207	BK 2019 Physical Security Upgrades	2022	313,515	-	313,515	362,330	
00117208	BK 2020 Physical Security Upgrades	2022	453,554	-	453,554	524,173	

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### ADOPTED CARRYOVER (CO) PROJECTS

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### BAKERSFIELD (BK) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00117213	BK 2021 Physical Security Upgrades	2021	1,275,981	1,275,981	1,275,981	1,516,358	
00118093	2019- VEH. FOR PROPOSED COMPLEMENT	2022	1,618,706	-	1,618,706	1,704,680	
00118532	BK Activated Carbon Renewal	2022	783,006	-	783,006	904,921	
BKD0900	Meter Replacement Program	2021	378,332	378,332	378,332	449,604	
00043728	Create Sub-zone within 1200 zone	2022	76,243	-	76,243	88,114	
00099125	Compressed air system	2021	143,902	143,902	143,902	166,531	
00103497	New Well Property North Garden #1	2021	450,585	450,585	450,585	535,468	
00099140	Generator - NE Raw water plant	2021	2,011,905	2,011,905	2,011,905	2,353,330	
00099270	Replace chemical feed pumps	2021	117,217	117,217	117,217	137,474	
00098047	Replace existing auxiliary engine a	2021	186,275	186,275	186,275	191,542	
00099044	Conversions of 930 Flat Rate Servic	2021	1,065,718	1,065,718	1,065,718	1,266,484	
00099154	Replace chemical feed pumps	2021	447,154	447,154	447,154	524,430	
00099165	Replace filter modules at NE WTP	2021	609,756	609,756	609,756	715,132	
00102089	Conversion of 930 Flat Rate Service	2021	900,763	900,763	900,763	1,053,624	
00114404	BK 224 Arsenic Treatment	2023	1,588,064	-	1,588,064	1,805,189	
00118062	BK 225 Arsenic Treatment	2022	1,096,997	-	1,096,997	1,231,259	
00117164	Westpark Sewer Relocations	2021	104,593	104,593	104,593	124,297	
00110150	BK Customer Center Upgrades	2022	177,451	-	177,451	186,876	
00122824	Install Backup Generator BK 212	2022	341,463	-	341,463	388,426	
00122985	BK Auburn/Morning New Main	2021	260,163	260,163	260,163	307,553	
00117166	Centennial Corridor Relocations	2021	1,518,730	1,518,730	1,518,730	1,804,837	
00117214	24th St. Widening/Relocations Ph 1	2021	770,567	770,567	770,567	915,731	
00121644	24" casing Kern River water main	2021	284,553	284,553	284,553	338,158	
00122159	Recplacement V209008 - Vac Truck	2021	210,000	210,000	210,000	221,154	
00119359	BK 174-01 Pmp Equip & Pump Base Rep	2021	211,382	211,382	211,382	247,254	
00121694	REXLAND ACRES SVC EXTENSION	2022	650,407	-	650,407	751,676	
101-NON-SP	101-Bakersfield Non-Specific	2021	4,226,281	3,381,025	4,226,281	5,012,309	
101MRP21	2021 BK Mainline Replacement Program	2021	9,416,546	9,416,546	9,416,546	11,190,485	
00099820	BK S West - Well #224-01	2021	152,653	152,653	152,653	181,410	
00099821	Water Supply South	2021	144,348	144,348	144,348	171,541	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	32,511,676	31,666,420	32,511,676	38,234,289
	2022	12,037,139	-	12,037,139	13,431,438
	2023	1,588,064	-	1,588,064	1,805,189
	2024	-	-	-	-
	Total	46,136,879	31,666,420	46,136,879	53,470,916

# Appendix W

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### BAYSHORE (BAY) (Part of the Bayshore Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
152MRP22	BAY 2022 Main Replacement Program	2022	10,150,139	3,926,505	10,150,139	11,658,097	
152MRP23	BAY 2023 Main Replacement Program	2023	10,403,892	4,024,668	10,403,892	11,941,048	
152MRP24	BAY 2024 Main Replacement Program	2024	10,663,990	4,125,284	10,663,990	12,398,428	
00123284	BAY 2022 Vehicle Replacement Progrm	2022	147,830	134,391	147,830	154,721	
00123292	BAY 2023 Vehicle Replacement Progrm	2023	151,526	138,491	151,526	158,589	
00123702	BAY 2024 Vehicle Replacemnt Program	2024	103,543	94,130	103,543	108,369	
00124760	BAY Misc Tools Equipment 2022	2022	41,270	41,270	41,270	43,193	
00124761	BAY 2023 Misc Equipment	2023	43,570	43,570	43,570	45,601	
00124762	BAY 2024 Misc Tools-Equipment	2024	46,464	46,464	46,464	48,630	
00123641	MPS Station 29 Replace Generator	2024	287,832	237,775	287,832	329,683	
00123848	BAY SM STA 012 Wildfire Generator	2024	256,843	214,802	256,843	294,188	
00124001	MPS 106-B - Replace Pump & Motor	2022	70,087	63,715	70,087	80,499	
00124073	MPS 107-C - Replace Pump & Motor	2023	90,496	82,269	90,496	103,867	
00124349	MPS Sta 106 Slope Stabilization	2022	543,319	452,766	543,319	622,715	
00124424	SC-117 Sta Rebuild - Design	2023	234,960	-	234,960	269,675	
00124427	MPS SM-17 Sta Rebuild - Design	2023	99,043	-	99,043	113,436	
00124462	Wildfire SC-121 Station Rebuild	2024	1,506,077	1,255,064	1,506,077	1,751,032	
00125025	BAY SM STA 028 Wildfire Generator	2024	263,186	220,611	263,186	305,992	
00125510	MPS 2022 Physical Security Upgrades	2022	329,212	71,223	329,212	378,122	
00125645	BAY SC-116 Rebuild	2023	1,741,114	1,450,928	1,741,114	1,981,424	
00123283	MPS 112-T1 - Tank Retrofits	2022	6,257	5,659	6,257	7,186	
00123293	MPS 032-T2 - Tank Retrofits	2024	21,536	19,375	21,536	25,039	
00123296	MPS 123-T3 - Tank Retrofits	2023	23,809	21,478	23,809	27,327	
00123297	MPS 2022 Control Valve Replacement	2022	831,690	259,139	831,690	955,250	
00123306	MPS 029-T1 - Tank Retrofits	2024	32,237	29,002	32,237	37,480	
00123315	MPS 112-T3 - Tank Retrofits	2024	32,271	29,033	32,271	37,519	
00123321	MPS 030-T1 - Tank Retrofits	2023	16,853	15,203	16,853	19,343	
00123324	MPS 115-T1 - Tank Retrofits	2023	14,625	13,193	14,625	16,786	
00123408	MPS 033-T2 - Tank Retrofits	2022	34,396	31,110	34,396	39,506	
00123413	MPS Tank Exterior Ladder Lifelines	2024	148,713	137,479	148,713	172,900	
00123451	MPS 024-T1 - Tank Retrofits	2023	11,793	10,638	11,793	13,535	
00123673	MPS 023-T1 - Tank Retrofit	2023	36,115	32,580	36,115	41,451	
00123828	MPS 027-T1 - Tank Retrofits	2022	12,165	11,003	12,165	13,972	
00124160	MPS 2022 Control Valve Overhaul	2022	124,264	79,077	124,264	142,726	
00124170	MPS 2023 Control Valve Overhaul	2023	127,371	81,054	127,371	146,190	
00124171	MPS 2024 Control Valve Overhaul	2024	130,555	83,081	130,555	151,789	
00124248	MPS 123-T4 - Tank Retrofits	2024	4,715	4,242	4,715	5,482	
00124249	MPS 027-T2 - Tank Retrofits	2024	129,158	116,198	129,158	150,165	
00124622	MPS 109-T2 - Tank Retrofits	2024	54,142	48,609	54,142	62,948	
00124688	MPS 032-T1 - Tank Retrofits	2024	13,703	12,328	13,703	15,932	
00123794	MPS 2022 Flowmeter Replacement	2022	142,943	-	142,943	164,180	
00123903	MPS 2023 Flowmeter Replacement	2023	147,358	40,933	147,358	169,130	
00123906	MPS 2024 Flowmeter Replacement	2024	99,448	82,873	99,448	115,622	
00124075	MPS 112-A Replace Pump & Motor	2023	50,948	36,127	50,948	58,476	
00124081	MPS 114-B Replace Pump & Motor	2024	38,774	27,494	38,774	45,081	
00124085	MPS 118-A Replace Pump & Motor	2024	78,048	55,343	78,048	90,742	
00124090	MPS 120-B Replace Pump & Motor	2024	38,996	27,652	38,996	45,338	
00124965	MPS-027 T1,T2,T3 Nitrification Cont	2023	601,583	555,585	601,583	690,466	
00124970	MPS-029 T1 Nitrification Control	2023	394,796	336,265	394,796	453,126	
00123564	MPS 2023 Control Valve Replacement	2023	987,705	311,864	987,705	1,133,637	
00124313	SC Wildfire New Main 460 Zone	2022	489,060	444,600	489,060	561,717	
00124360	SC Wildfire New Main 600 Zone	2024	1,045,246	950,235	1,045,246	1,215,249	
00124369	SC Wildfire New Main 850 Zone	2022	1,827,318	1,661,201	1,827,318	2,098,794	
00124372	SC Wildfire New Main 345 Zone	2023	1,882,439	1,711,308	1,882,439	2,160,565	
00124383	MPS El Camino Real Main Connection	2022	267,618	223,015	267,618	305,423	
00124396	SM Wildfire New Main 465 Zone	2022	1,078,449	980,408	1,078,449	1,238,669	
00124426	BAY Zone Intertie at Polhemus Rd	2024	1,135,774	946,478	1,135,774	1,320,501	
00124455	BAY Extend 345 Zone at Nevada Ave	2023	910,246	758,539	910,246	1,033,666	
00125189	BAY-SC 2022 Sample Site	2022	107,668	74,470	107,668	123,664	
00125190	BAY-SM 2022 Sample Site	2022	82,821	57,285	82,821	95,126	
00125531	MPS 2022 SB1398 Service Replacement	2022	116,612	106,181	116,612	133,937	
00125535	MPS 2024 SB1398 Service Replacement	2024	122,516	111,556	122,516	142,442	
00124039	MPS 2022 Customer Meter Vault Lids	2022	30,337	27,579	30,337	34,844	
00124040	MPS 2023 Customer Meter Vault Lids	2023	31,095	28,268	31,095	35,690	

# Appendix W

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

152

### BAYSHORE (BAY) (Part of the Bayshore Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00124041	MPS 2024 Customer Meter Vault Lids	2024	31,873	28,975	31,873	37,056	
00124949	SC and SM Nitrification Evaluation	2023	123,916	103,263	123,916	140,416	
00124418	SSF Station 8 New Main	2023	840,851	700,710	840,851	954,862	
00125813	Land Purchase for Recycled Water St	2022	1,155,687	0	1,155,687	1,327,382	
00123709	SSF 005 Panelboard Replacement	2024	394,557	328,409	394,557	451,926	
00123796	SSF STA 101 Wildfire Generator	2024	258,861	216,286	258,861	300,963	
00124452	SSF STA 1 Wildfire Booster Pump	2022	812,868	680,631	812,868	933,631	
00125511	SSF 2022 Physical Security Upgrades	2022	243,970	71,223	243,970	280,215	
00125512	SSF 2023 Physical Security Upgrades	2023	171,044	83,433	171,044	196,316	
00125513	SSF 2024 Physical Security Upgrades	2024	116,923	81,631	116,923	135,940	
00123300	SSF 011-T2 - Tank Retrofits	2023	11,793	10,638	11,793	13,535	
00123316	SSF 001-T1 - Tank Retrofits	2023	28,993	26,154	28,993	33,276	
00123318	SSF 001-T2 - Tank Retrofits	2023	5,653	5,099	5,653	6,488	
00123358	SSF 014-T1 - Tank Retrofits	2023	52,460	47,324	52,460	60,211	
00123426	SSF Tank Exterior Ladder Lifelines	2022	48,837	44,173	48,837	56,093	
00123606	SSF 2024 CP Upgrades	2024	28,301	11,063	28,301	32,904	
00124192	SSF 2022 Control Valve Overhaul	2022	40,124	25,533	40,124	46,085	
00124194	SSF 2023 Control Valve Overhaul	2023	41,127	26,172	41,127	47,203	
00124199	SSF 2024 Control Valve Overhaul	2024	42,155	26,826	42,155	49,011	
00124624	SSF 101-T1 - Tank Retrofits	2024	10,573	9,512	10,573	12,293	
00123830	SSF 006-D - Replace Pump & Motor	2022	49,639	35,039	49,639	57,013	
00123852	SSF 006-F Replace Pump & Motor	2023	50,880	35,915	50,880	58,397	
00123854	SSF 013-A Replace Pump & Motor	2023	36,191	25,547	36,191	41,538	
00123856	SSF 101-A Replace Pump & Motor	2024	49,961	35,267	49,961	58,087	
00123858	SSF 101-B Replace Pump & Motor	2024	49,961	35,267	49,961	58,087	
00124442	SSF Wildfire 380 Zone SFPUC Conn.	2024	476,013	432,740	476,013	553,434	
00124748	SSF-1 Treatment Plant Automation	2022	58,208	48,506	58,208	66,855	
00124989	SSF 005 T1 Nitrification Control	2023	535,255	466,639	535,255	614,337	
00124991	SSF 008 Res 2 Nitrification Control	2023	535,255	466,639	535,255	614,337	
00124993	SSF-14 Res 11 Nitrification Control	2024	548,629	478,299	548,629	637,860	
00124303	SSF 2022 Control Valve Replacement	2022	209,649	66,707	209,649	240,796	
00124308	SSF 2023 Control Valve Replacement	2023	87,812	27,940	87,812	100,786	
00124410	SSF Wildfire New Main 555 Zone	2023	1,967,643	1,788,784	1,967,643	2,258,358	
00124417	SSF Wildfire New Main 390 Zone	2022	1,547,973	1,407,603	1,547,973	1,777,948	
00125152	SSF 2022 Sample Sites	2022	49,693	34,371	49,693	57,076	
00125153	SSF 2023 Sample Sites	2023	42,446	29,358	42,446	48,717	
00125533	SSF 2023 SB1398 Service Replacement	2023	119,528	108,835	119,528	137,187	
00124045	SSF 2022 Customer Meter Vault Lids	2022	30,337	27,579	30,337	34,844	
00124046	SSF 2023 Customer Meter Vault Lids	2023	31,095	28,268	31,095	35,690	
00124048	SSF 2024 Customer Meter Vault Lids	2024	31,873	28,975	31,873	37,056	
SMD0900	Meter Replacement Program	2022	320,877	312,187	320,877	368,548	
SMD0900	Meter Replacement Program	2023	328,899	328,899	328,899	377,493	
SMD0900	Meter Replacement Program	2024	337,121	337,121	337,121	391,951	
SSF0900	Meter Replacement Program	2022	158,263	158,263	158,263	181,776	
SSF0900	Meter Replacement Program	2023	162,220	162,220	162,220	186,188	
SSF0900	Meter Replacement Program	2024	166,275	166,275	166,275	193,319	
116UNSCH	Unscheduled Replacements	2022	2,299,965	0	2,299,965	2,641,660	
116UNSCH	Unscheduled Replacements	2023	2,357,464	0	2,357,464	2,705,775	
116UNSCH	Unscheduled Replacements	2024	2,416,401	0	2,416,401	2,809,415	
118UNSCH	Unscheduled Replacements	2022	647,240	0	647,240	743,397	
118UNSCH	Unscheduled Replacements	2023	663,421	0	663,421	761,440	
118UNSCH	Unscheduled Replacements	2024	680,006	0	680,006	790,606	
116-NON-SP	116-Mid Peninsula Non-Specific	2022	942,548	754,038	942,548	1,082,577	
116-NON-SP	116-Mid Peninsula Non-Specific	2023	966,101	772,881	966,101	1,108,841	
116-NON-SP	116-Mid Peninsula Non-Specific	2024	990,225	792,180	990,225	1,151,280	
118-NON-SP	118-So. San Francisco Non-Specific	2022	127,874	102,299	127,874	146,871	
118-NON-SP	118-So. San Francisco Non-Specific	2023	131,052	104,842	131,052	150,415	
118-NON-SP	118-So. San Francisco Non-Specific	2024	134,312	107,450	134,312	156,157	

# Appendix W

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### BAYSHORE (BAY) (Part of the Bayshore Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
152-NON-SP	152-Bayshore Non-Specific	2022	30,318	24,254	30,318	31,781	
152-NON-SP	152-Bayshore Non-Specific	2023	31,052	24,841	31,052	32,548	
152-NON-SP	152-Bayshore Non-Specific	2024	31,948	25,558	31,948	33,503	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	25,207,523	12,443,004	25,207,523	28,926,888
	2023	27,323,489	15,067,363	27,323,489	31,297,383
	2024	23,049,737	12,016,944	23,049,737	26,761,405
	Total	75,580,749	39,527,311	75,580,749	86,985,675

# Appendix W

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### ADOPTED CARRYOVER (CO) PROJECTS

152

### BAYSHORE (BAY) (Part of the Bayshore Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00114980	SSF Sta.11 New Access Road	2023	244,330	-	244,330	273,894	
00115010	Install new station piping SM116	2023	486,720	-	486,720	558,632	
00115080	Panelboard Replacement MPS 117	2022	264,806	-	264,806	302,214	
00115110	Panelboard Replacement MPS 107	2022	186,992	-	186,992	210,677	
00117597	SM-22 Reconfiguration	2022	1,616,968	-	1,616,968	1,857,194	
00098594	Station Rebuild SM 22	2022	779,126	-	779,126	894,877	
00121255	SC-107 PSPS Genset	2022	373,984	-	373,984	421,354	
00119754	MPS 116 Retaining Wall	2023	402,439	-	402,439	461,899	
00114546	MPS 24-A Pump & Motor Replacement	2021	52,372	52,372	52,372	61,199	
00114789	MPS 24-B Pump & Motor Replacement	2021	44,671	44,671	44,671	51,864	
00114808	Construct new booster station	2022	1,300,813	-	1,300,813	1,462,413	
00114945	Install 1200 LF of 12" PVC	2021	691,057	691,057	691,057	802,337	
00114990	MPS 114-A: Pump & Motor Replacement	2021	28,455	28,455	28,455	33,037	
00114994	MPS 116-A: Pump & Motor Replacement	2021	51,505	51,505	51,505	60,186	
00115085	Replace Panelboard MPS 118	2022	284,553	-	284,553	320,595	
00115112	Panelboard Replacement MPS 112	2022	186,992	-	186,992	210,677	
00115121	Panelboard Replacement SSF 2	2021	211,382	211,382	211,382	248,065	
00115122	Transfer Switch SSF 07	2021	40,650	40,650	40,650	47,400	
00115629	SSF 015-T1 - Overflow Weir Retro	2021	9,396	9,396	9,396	11,097	
00115634	SSF 015-T1 - Overflow Retrofit	2022	5,372	-	5,372	6,170	
00115635	SSF 014-T1: Repl Interior Ladder	2022	3,851	-	3,851	4,339	
00115639	SSF 013-T1 - Tank Struct Retrofits	2021	78,392	78,392	78,392	90,427	
00115641	SSF 004-T3&T4 - Tank Struc Retro	2022	55,366	-	55,366	62,379	
00115667	MPS 120-T1 - Tank Struct Retrofits	2022	20,147	-	20,147	22,748	
00115680	MPS 119-T1 - Tank Struct Retrofit	2022	38,781	-	38,781	43,788	
00115710	MPS 106-T3 - Tank Struct Retrofit	2021	35,203	35,203	35,203	41,224	
00115713	MPS 106-T2 - Tank Struct Retrofit	2021	38,943	38,943	38,943	45,214	
00115716	MPS 031-T1 - Tank Struct Retrofit	2022	65,842	-	65,842	74,342	
00115746	2019 Vehicle Replacement Program	2021	196,078	196,078	196,078	200,870	
00115747	2020 Vehicle Replacement Program	2021	231,585	231,585	231,585	242,379	
00115748	2021 Vehicle Replacement Program	2021	95,838	95,838	95,838	98,818	
00115790	SSF 012-T1 - Tank Struct Retrofit	2021	38,699	38,699	38,699	45,706	
00115844	MPS 118- T1- Tank Struct Retrofit	2022	36,504	-	36,504	41,128	
00115868	MPS 027-PT2 - Replace Pressure Tank	2021	243,902	243,902	243,902	286,840	
00115975	SSF Nitrification Study	2021	34,610	34,610	34,610	40,097	
00115992	MPS 118-T2 - Tank Struct Retrofits	2022	16,667	-	16,667	18,778	
00116014	SSF 005-T1 - Roof Retrofit	2022	60,163	-	60,163	67,929	
00116051	MPS 114-PT1 - Replace Pressure Tank	2021	258,455	258,455	258,455	305,248	
00116058	MPS 116-PT1 - Replace Pressure Tank	2022	252,114	-	252,114	289,569	
00116064	MPS 120-PT1: Replace Pressure Tank	2021	159,569	159,569	159,569	188,459	
00116139	SSF 011-T1: Seismic Retrofit	2022	66,423	-	66,423	74,836	
00116140	2020 Control Valve Overhaul - 116	2021	72,138	72,138	72,138	85,198	
00116141	2020 Control Valve Overhaul - 118	2021	26,326	26,326	26,326	30,565	
00116145	MPS 017-T1 - Tank Struct Retrofit	2021	31,873	31,873	31,873	37,644	
00116146	MPS 017-T2 - Tank Struct Retrofit	2021	77,600	77,600	77,600	90,096	
00116160	MPS 017-T3 - Tank Retrofits	2022	45,691	-	45,691	51,478	
00116252	2021 Control Valve Overhaul - 116	2021	64,312	64,312	64,312	75,956	
00116253	2019 Control Valve Overhaul - 118	2021	24,653	24,653	24,653	28,746	
00116254	2021 Control Valve Overhaul - 118	2021	26,984	26,984	26,984	31,869	
00116314	MPS 024-T2 - Tank Retrofits	2022	16,341	-	16,341	18,411	
00116324	MPS 032-T1 - Tank Retrofits	2021	38,011	38,011	38,011	43,847	
00116325	MPS 032-T2 - Tank Retrofits	2021	26,346	26,346	26,346	31,115	
00116335	Station 26 Stabilization Project	2022	1,198,007	-	1,198,007	1,375,989	
00116346	MPS 2019 Control Valve Replacement	2021	253,975	253,975	253,975	294,872	
00116349	MPS 2020 Control Valve Replacement	2021	359,240	359,240	359,240	424,279	
00116352	MPS 2021 Control Valve Replacement	2021	404,622	404,622	404,622	477,878	
00116359	SSF 2019 Control Valve Replacement	2021	82,813	82,813	82,813	97,806	
00116363	SSF 2020 Control Valve Replacement	2021	44,525	44,525	44,525	51,584	
00116364	SSF 2021 Control Valve Replacement	2021	46,293	46,293	46,293	54,674	
00116412	MPS 2019 Flowmeter Replacements	2021	235,772	235,772	235,772	278,458	
00116414	MPS 2020 Flowmeter Replacements	2021	56,911	56,911	56,911	67,214	
00116415	MPS 2021 Flowmeter Replacements	2022	195,122	-	195,122	221,261	
00116516	Mid Peninsula Reliability Study	2022	224,888	-	224,888	253,373	
00116669	SSF 2021 Flowmeter Replacements	2022	48,780	-	48,780	55,315	



# Appendix W

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### ADOPTED CARRYOVER (CO) PROJECTS

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### BAYSHORE (BAY) (Part of the Bayshore Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00116850	SSF Reliability Study	2022	157,055	-	157,055	176,948	
00116851	Mid Peninsula WSFMP	2022	280,830	-	280,830	318,451	
00116852	South San Francisco WSFMP	2022	280,830	-	280,830	318,451	
00117162	BAY 2019 Physical Security Upgrades	2021	43,693	43,693	43,693	51,603	
00117165	MPS 2020 Physical Security Upgrades	2021	109,756	109,756	109,756	129,627	
00117169	SSF 2021 Physical Security Upgrades	2021	325,203	325,203	325,203	384,081	
00117282	SSF 2020 Physical Security Upgrades	2021	2,781	2,781	2,781	3,285	
00117284	MPS 2021 Physical Security Upgrades	2022	54,472	-	54,472	62,564	
00117656	SSF 4 New Pumps	2022	170,732	-	170,732	191,526	
00117658	SSF 101 Site Improvements	2021	281,337	281,337	281,337	332,272	
00117796	Bayshore Ops. Center Improvements	2022	1,788,618	-	1,788,618	2,019,523	
00117798	Dump Trucks -	2021	132,353	132,353	132,353	138,522	
00117881	Replace Air Compressor	2021	75,514	75,514	75,514	77,861	
00118073	MPS Pipeline Condition Monitoring	2021	130,081	130,081	130,081	153,632	
00118094	2020- VEH. FOR PROPOSED COMPLEMENT	2021	1,003,900	1,003,900	1,003,900	1,050,692	
00118120	2019 - VEH. FOR NEW COMPLEMENT	2021	826,975	826,975	826,975	865,520	
SMD0900	Meter Replacement Program	2021	290,691	290,691	290,691	343,320	
SSF0900	Meter Replacement Program	2021	125,362	125,362	125,362	148,058	
00016883	STA. 6 RESERVOIR - STUDY	2021	20,793	20,793	20,793	24,558	
00061972	Purchase Land for SM Well	2024	921,000	-	921,000	1,070,795	
00062996	Replace Pump and Motor: MPS 107-B	2021	69,106	69,106	69,106	81,271	
00063019	Replace Pump & Motor: MPS 112-B	2021	142,081	142,081	142,081	164,960	
00063556	Sta 124 Tank Replacement	2021	1,060,000	1,060,000	1,060,000	1,249,258	
00063753	Sta 6 Tank Replace-Design/Permit	2021	666,667	666,667	666,667	787,365	
00064153	Install Control Valve at Sta 6	2021	113,821	113,821	113,821	131,580	
00064173	Pump House Roof Repair	2021	37,501	37,501	37,501	44,290	
00097877	MPS 120-A - Replace Pump & Motor	2021	47,967	47,967	47,967	55,692	
00097882	MPS 119-B Replace Pump and Motor	2021	44,935	44,935	44,935	52,058	
00099307	Widen Driveway	2021	322,228	322,228	322,228	374,922	
00107777	Control Valve Overhaul	2021	9,268	9,268	9,268	10,900	
00098384	Filing Cabinets	2021	50,980	50,980	50,980	52,678	
00098385	Outdoor Furniture Cust/Oper Center	2021	10,713	10,713	10,713	10,999	
00098367	Chemical Storage Containers	2021	50,980	50,980	50,980	52,339	
00097632	Tank Mixing Equip- SM 27 T1 & T2	2021	284,553	284,553	284,553	334,646	
00097761	Tank Mixing Equip SM 24,30 & 32	2021	227,642	227,642	227,642	266,578	
00097763	Tank Mixing Equip SM25 T1& T2	2021	117,886	117,886	117,886	138,049	
00097881	MPS 027-D - Replace Pump and Motor	2021	56,911	56,911	56,911	65,932	
00098038	Telug units	2021	9,317	9,317	9,317	9,751	
00098172	Panelboard Replacement SC 119	2022	227,642	-	227,642	255,922	
00098368	Vacuum Truck	2021	301,952	301,952	301,952	309,330	
00098533	Flowmeters 6 12 22 23 25 27 28 29	2021	212,636	212,636	212,636	249,537	
00098596	Partial Rebuild SC 106	2021	376,423	376,423	376,423	434,212	
00099254	SSF 5,7,101 Flow Meters	2021	154,472	154,472	154,472	178,959	
00121261	SC-118 PSPS Genset	2022	391,973	-	391,973	441,622	
00121265	SC-119 PSPS Portable Genset	2021	98,039	98,039	98,039	102,609	
00121266	MPS-024 PSPS Genset	2021	369,700	369,700	369,700	431,082	
00121267	MPS-027 PSPS Genset	2021	358,653	358,653	358,653	414,611	
00117486	383-393 E. Grand, 200' Equake pipe	2021	1,626,016	1,626,016	1,626,016	1,900,058	
00122966	SM-027 Control Valve	2021	79,268	79,268	79,268	93,223	
00122967	SM 440/Hilldale Zone New Main & PRV	2021	1,219,512	1,219,512	1,219,512	1,440,302	
00122976	SSF Hillside Blvd PRV	2022	121,951	-	121,951	137,398	
00122978	SSF-007 Control Valve	2021	94,093	94,093	94,093	111,128	
00122343	ABAN PRV & Vault @ ECR & Brittan	2021	162,602	162,602	162,602	187,971	
00122535	E Laurel Creek Dr, SM	2021	211,382	211,382	211,382	249,652	
116-NON-SP	116-Mid Peninsula Non-Specific	2021	2,093,164	1,674,531	2,093,164	2,471,739	
118-NON-SP	118-So. San Francisco Non-Specific	2021	561,767	449,413	561,767	663,209	
152-NON-SP	152-Bayshore Non-Specific	2021	66,349	53,079	66,349	69,950	
152MRP21	2021 BAY Mainline Replacement Program	2021	20,307,000	20,307,000	20,307,000	23,983,533	
00059393	SC Sta 120 - Tank 2	2021	145,350	145,350	145,350	171,665	
00059413	MPS Sta 119 - Tank 2	2021	131,539	131,539	131,539	155,354	



# Appendix W

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### ADOPTED CARRYOVER (CO) PROJECTS

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### BAYSHORE (BAY) (Part of the Bayshore Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00063772	Sta 6 Tank Replacement-Construction	2021	165,688	165,688	165,688	195,685	
00119108	2680' 12" DI Starlite/Ascension Dr	2021	346,429	346,429	346,429	409,149	
00060861	MPS 115 - New 0.5MG Tank	2021	414,558	414,558	414,558	482,351	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	40,600,745	40,056,489	40,600,745	47,393,880
	2022	10,818,397	-	10,818,397	12,284,242
	2023	1,133,489	-	1,133,489	1,294,424
	2024	921,000	-	921,000	1,070,795
	Total	53,473,631	40,056,489	53,473,631	62,043,342

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### BEAR GULCH (BG) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00124437	BG Land For New Booster Station	2023	1,105,358	-	1,105,358	1,266,916	
00123935	BG Sta. 20 Panelboard Replacement	2024	383,481	330,372	383,481	436,303	
00123957	BG Sta. 23 Panelboard Replacement	2024	399,909	348,613	399,909	454,062	
00124399	BG Wildfire Pmp Sta Kngs Mt-Design	2024	368,350	-	368,350	427,667	
00125414	BG 2022 Physical Security Upgrades	2022	530,004	71,223	530,004	607,901	
00125415	BG 2023 Physical Security Upgrades	2023	429,336	83,433	429,336	492,087	
00125419	BG 2024 Physical Security Upgrades	2024	449,055	81,631	449,055	521,369	
00125623	BG Spillway & Outlet Works Replace	2023	11,127,800	8,510,637	11,127,800	12,728,643	
00123131	BG 002-T2 - Tank Retrofits	2022	17,249	15,602	17,249	19,784	
00123141	BG Tank Exterior Ladder Lifelines	2022	120,303	108,814	120,303	137,984	
00123168	BG 022-T1 - Tank Retrofits	2023	45,352	40,553	45,352	51,981	
00123211	BG 036-T1 - Tank Retrofits	2024	17,274	15,541	17,274	20,056	
00123234	BG 002-T1 - Tank Retrofits	2023	13,560	12,233	13,560	15,542	
00123338	BG 030-T1 - Tank Retrofits	2023	26,071	23,519	26,071	29,882	
00123363	BG 028-T1 - Tank Retrofits	2022	35,878	32,451	35,878	41,151	
00123365	BG 041-T2 - Tank Retrofits	2023	30,371	27,397	30,371	34,809	
00123429	BG 038-T1 - Tank Retrofits	2023	35,847	32,338	35,847	41,087	
00123461	BG 019-T1 - Tank Retrofits	2024	58,490	52,621	58,490	67,909	
00123574	BG 2022 Control Valve Replacement	2022	173,858	52,865	173,858	199,411	
00123578	BG 2023 Control Valve Replacement	2023	98,785	29,998	98,785	113,223	
00123580	BG 2024 Control Valve Replacement	2024	105,880	32,226	105,880	122,930	
00123624	BG 041-T1 - Tank Retrofits	2022	22,765	20,591	22,765	26,111	
00123650	BG 037-T1 - Tank Retrofits	2023	59,393	53,578	59,393	68,074	
00124203	BG 2022 Control Valve Overhaul	2022	110,064	70,041	110,064	126,240	
00124204	BG 2023 Control Valve Overhaul	2023	112,816	71,792	112,816	129,305	
00124205	BG 2024 Control Valve Overhaul	2024	115,636	73,587	115,636	134,257	
00123814	BG 005-K Replace Pump & Motor	2022	140,442	99,586	140,442	161,083	
00123820	BG 019-B Replace Pump & Motor	2024	38,774	27,494	38,774	45,018	
00123914	BG 2022 Flowmeter Replacement	2022	93,545	38,977	93,545	107,293	
00124938	BG 21-T1 & T2 Nitrification Control	2024	804,630	673,733	804,630	934,203	
00124939	BG 32-T1 Nitrification Control	2024	532,221	463,953	532,221	617,927	
00124975	BG 2024 Analyzers Replacement	2024	88,333	80,303	88,333	102,558	
00124156	BG Wildfire Control Valves 2022	2022	357,390	311,549	357,390	409,918	
00124158	BG Wildfire Control Valves 2023	2023	363,916	317,237	363,916	417,106	
00124159	BG Wildfire Control Valves 2024	2024	555,948	490,411	555,948	645,476	
00124380	BG Wildfire New Main & CV Wayside Rd	2022	470,993	394,372	470,993	540,217	
00124381	BG Wildfire New Main Tynan Way	2024	988,556	827,739	988,556	1,147,748	
00125130	BG 2022 Sample Sites	2022	82,821	57,285	82,821	94,994	
00125132	BG 2023 Sample Sites	2023	76,403	52,845	76,403	87,570	
00125628	BG Wildfire - New Main Morrow Vista	2023	1,154,601	882,723	1,154,601	1,307,428	
00125671	BG Skyline Woodside Main	2024	3,000,000	3,002,200	3,000,000	3,483,105	
102MRP22	BG 2022 Main Replacement Program	2022	10,333,862	7,729,420	10,333,862	11,852,683	
102MRP23	BG 2023 Main Replacement Program	2023	10,592,208	7,922,655	10,592,208	12,140,357	
102MRP24	BG 2024 Main Replacement Program	2024	10,857,014	8,120,722	10,857,014	12,605,371	
00123987	BG 2022 Customer Meter Vault Lids	2022	15,168	13,789	15,168	17,398	
00123988	BG 2023 Customer Meter Vault Lids	2023	15,548	14,134	15,548	17,820	
00123989	BG Customer Meter Vault Lids	2024	18,075	15,062	18,075	20,986	
00123716	BG 2022 Vehicle Replacement Program	2022	147,831	44,797	147,831	154,507	
00123720	BG 2024 Vehicle Replacement Program	2024	162,451	47,569	162,451	169,787	
00123874	BG 2022 CARB Vehicle Replacement	2022	208,154	189,231	208,154	217,555	
00125670	BG Algal Toxin Study Phase 2	2024	141,396	117,830	141,396	164,166	
BGD0900	Meter Replacement Program	2022	226,215	226,215	226,215	259,463	
BGD0900	Meter Replacement Program	2023	231,871	231,871	231,871	265,761	
BGD0900	Meter Replacement Program	2024	237,667	237,667	237,667	275,940	
102UNSCH	Unscheduled Replacements	2022	2,485,139	-	2,485,139	2,850,392	
102UNSCH	Unscheduled Replacements	2023	2,547,267	-	2,547,267	2,919,574	
102UNSCH	Unscheduled Replacements	2024	2,610,949	0	2,610,949	3,031,403	

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

102

### BEAR GULCH (BG) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
102-NON-SP	102-Bear Gulch Non-Specific	2022	845,400	676,320	845,400	964,649	
102-NON-SP	102-Bear Gulch Non-Specific	2023	866,508	693,206	866,508	988,069	
102-NON-SP	102-Bear Gulch Non-Specific	2024	888,269	710,615	888,269	1,025,323	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	16,417,081	10,153,125	16,417,081	18,788,736
	2023	28,933,010	19,000,149	28,933,010	33,115,232
	2024	22,822,357	15,749,889	22,822,357	26,453,563
	Total	68,172,447	44,903,164	68,172,447	78,357,531

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### ADOPTED CARRYOVER (CO) PROJECTS

102

### BEAR GULCH (BG) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00115586	Algal Treatment Study - BG	2022	9,584	-	9,584	10,992	
00116301	BG 18" Raw Water	2023	3,319,951	-	3,319,951	3,721,220	
00097310	Sta 5 3MG Welded Steel Tank	2023	4,065,041	-	4,065,041	4,556,365	
00097628	Raw Water Line	2024	40,650	-	40,650	47,197	
00098610	Flow meters 4,20,33,35,36,38	2022	249,837	-	249,837	281,382	
00122836	Install Backup Gen Set at BG 23	2023	450,586	-	450,586	508,155	
00122876	Install Backup Generator BG 017	2023	401,631	-	401,631	453,869	
00114323	New 590/660 PRV	2021	252,026	252,026	252,026	294,261	
00114324	Sta 13 Reliability Pumps	2021	284,553	284,553	284,553	333,585	
00114325	Sta 18 Station Rebuild	2022	821,138	-	821,138	922,931	
00114326	BG Sta 40 Property Acquisition	2022	46,678	-	46,678	52,572	
00114327	Low Zone Surge Protection	2022	693,579	-	693,579	777,962	
00114328	Portola Road Pipeline	2021	94,830	94,830	94,830	111,844	
00114329	Wayside Woodside Pipeline	2022	651,656	-	651,656	730,939	
00114641	Sta 14 Partial Rebuild	2021	621,100	621,100	621,100	732,533	
00114642	Sta 21 Partial Rebuild	2022	518,476	-	518,476	587,521	
00114643	Sta 17 Partial Rebuild	2022	1,410,569	-	1,410,569	1,601,659	
00114645	Sta 25 Valve to Turnover 31T1	2021	153,849	153,849	153,849	180,723	
00114646	Sta 30 Chem Addition	2021	406,504	406,504	406,504	478,474	
00114648	Sta 37 Tank Turnover	2021	12,195	12,195	12,195	14,123	
00114876	BG 022-T1 - CP Upgrade	2021	9,756	9,756	9,756	11,368	
00114879	BG 2021 CP Upgrades	2021	30,081	30,081	30,081	35,265	
00115002	BG 036-A: Pump & Motor Replacement	2022	45,994	-	45,994	52,225	
00115009	BG 023-B: Pump & Motor Replacement	2022	46,807	-	46,807	52,825	
00115011	BG 022-B: Pump & Motor Replacement	2022	31,446	-	31,446	35,706	
00115012	BG 024-A: Pump & Motor Replacement	2021	46,200	46,200	46,200	53,724	
00115017	BG 043-A: Pump & Motor Replacement	2022	31,446	-	31,446	35,706	
00115020	BG 43-B: Pump & Motor Replacement	2022	31,446	-	31,446	35,706	
00115102	Panelboard Replacement Station 3	2022	471,545	-	471,545	531,085	
00115106	Panelboard Replacement Station 7	2022	235,772	-	235,772	268,797	
00115179	Panelboard Replacement BG-16	2021	284,553	284,553	284,553	335,605	
00115336	BG 7-C Pump & Motor Replacement	2021	52,846	52,846	52,846	61,201	
00115337	BG 23-A Pump & Motor Replacement	2021	45,073	45,073	45,073	52,627	
00115339	BG 22-A Pump & Motor Replacement	2021	30,679	30,679	30,679	35,602	
00115341	BG 27-A Pump & Motor Replacement	2021	45,073	45,073	45,073	52,307	
00115460	BG 35-B Pump & Motor Replacement	2021	30,679	30,679	30,679	35,675	
00115722	BG 032-T1 - Tank Retrofits	2022	35,122	-	35,122	39,476	
00115759	2020 Vehicle Replacement Program	2021	196,290	196,290	196,290	205,155	
00115762	2021 Vehicle Replacement Program	2022	198,659	-	198,659	204,298	
00115970	BG 005-T9 - New 30" Manway	2022	8,862	-	8,862	9,960	
00116031	2020 Control Valve Overhaul - 102	2021	51,868	51,868	51,868	61,173	
00116070	Sta. 19 VFD Replacement	2022	65,041	-	65,041	73,103	
00116074	Sta. 5 VFD Replacement	2021	73,171	73,171	73,171	86,298	
00116209	BG 2019 Control Valve Replacement	2021	247,477	247,477	247,477	288,364	
00116212	BG 2020 Control Valve Replacement	2021	286,072	286,072	286,072	333,336	
00116230	2021 Control Valve Overhauls - 102	2021	42,963	42,963	42,963	50,672	
00116240	BG Nitrification Study	2021	40,650	40,650	40,650	47,078	
00116303	BG 3 Reduce Sediment	2022	250,000	-	250,000	285,593	
00116305	BG16 Slope Stabilization	2022	2,191,307	-	2,191,307	2,503,290	
00116387	BG 2020 Flowmeter Replacements	2022	174,499	-	174,499	196,532	
00116413	BG Skeggs Tanks Construction	2022	2,840,779	-	2,840,779	3,258,303	
00116587	Bear Gulch WSFMP	2022	256,861	-	256,861	294,613	
00117232	BG 2019 Physical Security Upgrades	2021	272,887	272,887	272,887	320,555	
00117234	BG 2020 Physical Security Upgrades	2022	277,690	-	277,690	312,114	
00117237	BG 2021 Physical Security Upgrades	2022	322,024	-	322,024	367,871	
00117418	SCADA RTUs at 6 turnouts	2022	212,224	-	212,224	240,485	
00118020	Modular Building	2021	397,375	397,375	397,375	459,473	
00118028	Replace Genset - Sta 33	2022	203,043	-	203,043	231,017	
00118528	2019 - ADDITIONAL VEHICLES	2021	248,289	248,289	248,289	259,502	
00114644	AMI (Smart) Meter Pilot	2022	1,026,588	-	1,026,588	1,151,487	
00065389	Sta 33 STA Rebuild	2022	764,228	-	764,228	860,724	
00097302	Sta 42 0.25MG Welded Steel Tank	2022	1,686,160	-	1,686,160	1,914,584	
00097637	Sta 3 Reduce Sediment Intake	2022	337,375	-	337,375	385,408	
00098018	Upper Diversion Slope Stabilization	2022	350,206	-	350,206	400,066	

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### ADOPTED CARRYOVER (CO) PROJECTS

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### BEAR GULCH (BG) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00098036	BG Skeggs Tanks (Design)	2022	406,504	-	406,504	466,250	
00098236	Upper Low Zone Mitigation	2022	406,504	-	406,504	455,961	
00098428	Video Surveillance at Reservoir	2021	89,599	89,599	89,599	104,614	
00100198	Water Quality Sample Stations	2021	20,325	20,325	20,325	23,683	
00117532	Bear Gulch Dam Modifications	2022	1,690,839	-	1,690,839	1,916,006	
00120977	BG-006 PSPS GenSet	2021	354,255	354,255	354,255	415,299	
00121245	BG-007 PSPS GenSet	2022	317,667	-	317,667	362,164	
00121344	BG-024 PSPS GenSet	2021	365,854	365,854	365,854	431,492	
00121345	BG-025 PSPS GenSet	2022	307,889	-	307,889	348,890	
00121347	BG-026 PSPS GenSet	2022	318,363	-	318,363	360,760	
00076196	Operations Center Design	2021	45,328	45,328	45,328	53,461	
00111517	BG Low Zone Well Preliminary Design	2021	54,893	54,893	54,893	64,742	
00122845	STATION 13 GENSET CONTROLLER	2021	2,602	2,602	2,602	3,013	
00123108	BG Woodside Dr Check Valve	2021	28,455	28,455	28,455	33,022	
00123109	BG Sheridan Way Fire Hydrant	2021	18,917	18,917	18,917	21,908	
00123110	BG Raymundo Dr Check Valve	2021	69,454	69,454	69,454	80,600	
00123116	BG Bonita/Vista Verde Main & PRV	2021	691,057	691,057	691,057	815,041	
00123118	BG-014 Control Valve	2021	88,889	88,889	88,889	104,206	
00123119	BG-021 Control Valve	2021	95,277	95,277	95,277	111,920	
00123120	BG El Rey/Sta 036 New Main & PRV	2021	406,504	406,504	406,504	479,436	
00123121	BG 590 Zone Transmission Main	2023	2,032,520	-	2,032,520	2,329,592	
00123112	BG Buck Meadow Dr New Main	2022	752,298	-	752,298	862,868	
00123113	BG Patrol/Sta 025 New Main	2022	1,118,511	-	1,118,511	1,282,905	
00120653	Orchard Hill Road Paving	2021	325,203	325,203	325,203	379,701	
102-NON-SP	102-Bear Gulch Non-Specific	2021	2,382,874	1,906,299	2,382,874	2,796,101	
00116517	Bear Gulch Reliability Study	2022	218,755	-	218,755	246,377	
102MRP21	2021 BG Mainline Replacement Program	2021	16,948,303	16,948,303	16,948,303	19,989,042	
00097519	Rebuild Booster Station 45	2021	563,886	563,886	563,886	665,054	
00118953	5790' 12" DI 5th/8th/Edison	2021	782,894	782,894	782,894	923,355	
00121075	2060' - 12" DI Westridge Dr	2021	103,081	103,081	103,081	121,575	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	27,694,691	27,218,116	27,694,691	32,547,790
	2022	22,033,971	-	22,033,971	25,009,114
	2023	10,269,729	-	10,269,729	11,569,200
	2024	40,650	-	40,650	47,197
	Total	60,039,042	27,218,116	60,039,042	69,173,301

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

104

### CHICO (CH) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123683	CH 065-PT1 - Pressure Vessel Rplcmn	2022	292,423	29,423	292,423	337,777	
00123900	CH 7 Install GAC Treatment	2024	1,264,436	-	1,264,436	1,444,148	
00123938	CH 51 Install GAC Treatment	2023	1,090,731	-	1,090,731	1,229,793	
00123979	CH 50 Station Rebuild - Design	2023	171,699	-	171,699	198,189	
00124236	CH 32 Panelboard Replacement	2024	304,920	265,262	304,920	356,530	
00124797	CH 64 Wildfire Pmp Storage - Design	2024	352,220	-	352,220	411,836	
00125424	CH 2022 Physical Security Upgrades	2022	139,647	71,223	139,647	161,306	
00125425	CH 2023 Physical Security Upgrades	2023	151,823	83,433	151,823	175,246	
00125426	CH 2024 Physical Security Upgrades	2024	94,831	81,631	94,831	110,882	
00123202	CH Tank Exterior Ladder Lifelines	2022	25,394	22,969	25,394	29,333	
00123803	CH 2022 Conrol Valve Overhauls	2022	22,784	13,940	22,784	26,317	
00123808	CH 2023 Control Valve Overhauls	2023	23,484	14,318	23,484	27,107	
00123809	2024 Control Valve Overhaul CH	2024	24,931	15,212	24,931	29,151	
00123541	CH 064-PT1 - Pressure Vessel Rehab	2023	82,957	-	82,957	95,756	
00123704	CH 066-PT1 - Pressure Vessel Rehab	2024	85,031	-	85,031	99,423	
00123963	CH 2022 Flowmeter Replacement	2022	310,877	259,064	310,877	359,093	
00123964	CH 2023 Flowmeter Replacement	2023	328,530	273,775	328,530	379,215	
00123966	CH 2024 Flowmeter Replacement	2024	353,166	294,305	353,166	412,943	
00124055	CH 027-01 Replace Pump & Motor	2023	85,123	-	85,123	98,255	
00124057	CH 029-01 Replace Pump & Motor	2022	83,047	-	83,047	95,927	
00124060	CH 081-C Replace Pump & Motor	2022	71,811	50,168	71,811	82,949	
00124061	CH 064-01 - Replace Pump & Motor	2022	83,047	58,887	83,047	95,927	
00124211	CH 54 New Generator and ATS	2024	296,314	262,580	296,314	339,322	
00125758	CH RTU & Flowmeter on PRVs	2022	490,621	-	490,621	566,716	
00124227	CH Routine GAC Changeouts 2022	2022	160,151	145,592	160,151	184,990	
00124234	CH Routine GAC Changeouts 2023	2023	234,249	212,953	234,249	270,388	
00124237	CH Routine GAC Changeouts 2024	2024	240,072	218,277	240,072	280,706	
00124992	CH 2023 Analyzers Replacement	2023	61,343	55,766	61,343	70,807	
00124997	CH 2024 Analyzers Replacement	2024	11,349	10,317	11,349	13,270	
00124068	CH Wildfire 475 Zone Bruce Rd Main	2022	424,135	353,741	424,135	489,918	
00125139	CH 2022 Sample Site	2022	7,888	5,456	7,888	9,111	
104MRP22	CH 2022 Main Replacement Program	2022	4,253,687	2,664,365	4,253,687	4,913,433	
104MRP23	CH 2023 Main Replacement Program	2023	4,360,030	2,730,974	4,360,030	5,032,686	
104MRP24	CH 2024 Main Replacement Program	2024	4,469,030	2,799,249	4,469,030	5,225,454	
00124971	CH 2022 SB 1398 Service Replacemnts	2022	46,446	42,223	46,446	53,649	
00123990	CH 2022 Customer Meter Vault Lids	2022	28,892	26,266	28,892	33,373	
00123992	CH 2023 Customer Meter Vault Lids	2023	29,615	26,922	29,615	34,183	
00123994	CH 2024 Customer Meter Vault Lids	2024	30,355	27,595	30,355	35,493	
00124212	CH 2022 Hydrants for City	2022	32,711	29,738	32,711	37,785	
00124219	CH 2023 Hydrants for City	2023	33,529	30,481	33,529	38,702	
00124222	CH 2024 Hydrants for City	2024	34,367	31,243	34,367	40,184	
00123722	CH 2022 Vehicle Replacement Program	2022	40,210	36,554	40,210	42,323	
00123723	CH 2023 Vehicle Replacemnt Program	2023	96,207	87,461	96,207	101,264	
00123724	CH 2024 Vehicle Replacement Progrm	2024	249,720	185,924	249,720	262,846	
00124241	CH New gas monitors	2024	6,504	5,913	6,504	6,846	
00124251	Chico WSFMP	2023	323,208	293,825	323,208	370,186	
00124344	Chico Reliability Study	2023	144,529	133,838	144,529	162,955	
00125431	CH-HC 2024 Analyzer Replacement	2024	11,349	10,317	11,349	13,270	
CHD0900	Meter Replacement Program	2022	188,556	188,556	188,556	217,801	
CHD0900	Meter Replacement Program	2023	193,270	184,363	193,270	223,087	
CHD0900	Meter Replacement Program	2024	198,102	198,102	198,102	231,633	
104UNSCH	Unscheduled Replacements	2022	1,654,810	-	1,654,810	1,911,470	
104UNSCH	Unscheduled Replacements	2023	1,696,180	-	1,696,180	1,957,863	
104UNSCH	Unscheduled Replacements	2024	1,738,584	-	1,738,584	2,032,855	

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

104

### CHICO (CH) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
104-NON-SP	104-Chico Non-Specific	2022	695,929	556,743	695,929	801,218	
104-NON-SP	104-Chico Non-Specific	2023	713,207	570,565	713,207	820,544	
104-NON-SP	104-Chico Non-Specific	2024	731,137	584,909	731,137	851,721	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	9,053,063	4,554,906	9,053,063	10,450,418
	2023	9,819,712	4,698,676	9,819,712	11,286,227
	2024	10,496,418	4,990,838	10,496,418	12,198,513
	Total	29,369,193	14,244,420	29,369,193	33,935,158

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### ADOPTED CARRYOVER (CO) PROJECTS

104

### CHICO (CH) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00116485	CH 2019 Flowmeter Replacements	2022	35,634	-	35,634	39,994	
00116489	CH 2020 Flowmeter Replacements	2022	47,689	-	47,689	53,523	
00114241	Install BO and Connect to SD	2021	89,431	89,431	89,431	105,401	
00114242	Install Pressure Relief Valve-CH 73	2021	97,561	97,561	97,561	114,983	
00114245	Station Overhaul CH 14	2022	592,959	-	592,959	669,034	
00114249	CH 350 Zone Split	2021	284,553	284,553	284,553	335,368	
00114342	Chico Station 11 Rebuild	2022	650,407	-	650,407	733,852	
00114889	Station Rebuild CH STA 12	2022	650,407	-	650,407	731,915	
00115021	REPLACE 6 CL2 PUMPS- CH 2020	2021	1,626	1,626	1,626	1,891	
00115022	REPLACE 6 CL2 PUMPS- CH 2021	2021	1,626	1,626	1,626	1,891	
00115024	CH-GAC CARBON CHANGE 2020	2021	66,667	66,667	66,667	77,143	
00115026	CH- GAC CARBON CHANGE 2021	2021	87,237	87,237	87,237	103,617	
00115028	CH- REPLACE 5 SAMPLE SITES 2020	2021	8,943	8,943	8,943	10,348	
00115029	CH- REPLACE 5 SAMPLE SITES 2021	2021	26,016	26,016	26,016	30,742	
00115031	CH-REPLACE MISC WQ EQUIP 2020	2021	9,756	9,756	9,756	11,319	
00115034	CH-REPLACE MISC WQ EQUIP 2021	2021	14,733	14,733	14,733	17,183	
00115082	Chico Sta 20 Panelboard Replacement	2022	279,549	-	279,549	313,749	
00115737	Install Hyds for City of Chico 2020	2021	28,577	28,577	28,577	33,943	
00115739	Install Hyds for City of Chico 2021	2021	29,268	29,268	29,268	34,495	
00115767	2020 Vehicle Replacement Program	2021	331,090	331,090	331,090	348,494	
00115768	2021 Vehicle Replacement Program	2021	268,944	268,944	268,944	277,972	
00116191	CH 2019 Control Valve Replacement	2021	46,626	46,626	46,626	54,096	
00116196	CH 2021 Control Valve Replacement	2021	32,280	32,280	32,280	38,342	
00116392	CH 2020 Analyzer Replacements	2021	8,203	8,203	8,203	9,744	
00116490	CH 2021 Flowmeter Replacements	2022	48,881	-	48,881	55,153	
00117227	CH 2019 Physical Security Upgrades	2021	68,884	68,884	68,884	79,919	
00117228	2020 CH Physical Security Upgrades	2021	119,862	119,862	119,862	141,634	
00117230	CH 2021 Physical Security Upgrades	2021	101,626	101,626	101,626	120,708	
CHD0900	Meter Replacement Program	2021	171,467	171,467	171,467	203,662	
00099051	CH 047-01 Replace Pump and Motor	2021	68,363	68,363	68,363	81,199	
00097980	Purchase Land for New Well Site	2021	256,112	256,112	256,112	304,202	
00098037	WATER SUPPLY FEASIBILITY STUDY	2022	157,674	-	157,674	182,129	
00121485	CH FH/PB Connections (PSPS)	2021	27,899	27,899	27,899	32,796	
00122984	CH Notre Dame New Main & PRV	2022	528,455	-	528,455	599,402	
00122982	CH Whispering Winds New Main	2022	293,704	-	293,704	339,257	
00122983	CH Eaton/Lance New Main	2021	203,252	203,252	203,252	237,682	
104-NON-SP	104-Chico Non-Specific	2021	1,337,617	1,070,093	1,337,617	1,584,450	
104MRP21	2021 CH Mainline Replacement Program	2021	852,162	852,162	852,162	1,012,170	
00020519	Drill, Develop, & Equip New Well	2021	188,081	188,081	188,081	223,397	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	4,828,461	4,560,938	4,828,461	5,628,792
	2022	3,285,358	-	3,285,358	3,718,007
	2023	-	-	-	-
	2024	-	-	-	-
	Total	8,113,819	4,560,938	8,113,819	9,346,799



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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### DIXON (DIX) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00125436	DIX 2022 Physical Security Upgrades	2022	107,765	71,223	107,765	123,267	
00125439	DIX 2023 Physical Security Upgrades	2023	142,001	83,433	142,001	162,311	
00123217	DIX 010-T1 - Ext Ladder Lifeline	2022	6,337	5,732	6,337	7,249	
00123453	DIX 001-T1 - Tank Retrofits	2024	12,438	11,190	12,438	14,401	
00124632	DIX 001-T1 - Seismic/Geotech Study	2022	50,227	45,430	50,227	57,452	
105MRP22	DIX 2022 Main Replacement Program	2022	262,590	371,007	262,590	300,363	
105MRP23	DIX 2023 Main Replacement Program	2023	671,418	380,282	671,418	767,454	
105MRP24	DIX 2024 Main Replacement Program	2024	688,204	389,789	688,204	796,850	
00123996	DIX 2022 Customer Meter Vault Lids	2022	14,446	13,133	14,446	16,524	
00123998	DIX 2023 Customer Meter Vault Lids	2023	14,807	13,461	14,807	16,925	
00124000	DIX 2024 Customer Meter Vault Lids	2024	15,177	13,798	15,177	17,573	
00124253	Dixon WSFMP	2023	237,751	200,000	237,751	270,303	
00124345	Dixon Reliability Study	2023	144,529	133,838	144,529	162,549	
DIX0900	Meter Replacement Program	2022	14,189	8,805	14,189	16,230	
DIX0900	Meter Replacement Program	2023	14,544	14,544	14,544	16,624	
DIX0900	Meter Replacement Program	2024	14,908	14,908	14,908	17,261	
105UNSCH	Unscheduled Replacements	2022	174,052	-	174,052	199,088	
105UNSCH	Unscheduled Replacements	2023	178,403	-	178,403	203,920	
105UNSCH	Unscheduled Replacements	2024	182,863	-	182,863	211,731	
105-NON-SP	105-Dixon Non-Specific	2022	153,057	122,446	153,057	173,411	
105-NON-SP	105-Dixon Non-Specific	2023	156,969	125,575	156,969	177,730	
105-NON-SP	105-Dixon Non-Specific	2024	160,881	128,705	160,881	184,292	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	782,664	637,776	782,664	893,585
	2023	1,560,421	951,133	1,560,421	1,777,817
	2024	1,074,471	558,389	1,074,471	1,242,109
	Total	3,417,556	2,147,297	3,417,556	3,913,511

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### ADOPTED CARRYOVER (CO) PROJECTS

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### DIXON (DIX) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00115772	2020 Vehicle Replacement Program	2021	66,336	66,336	66,336	68,403	
00117142	DIX 2019 Physical Security Upgrades	2021	26,602	26,602	26,602	31,178	
00117143	DIX 2020 Physical Security Upgrades	2021	56,964	56,964	56,964	66,762	
00117144	DIX 2021 Physical Security Upgrades	2021	70,398	70,398	70,398	82,506	
00118095	2020 - VEH. FOR PROPOSED COMPLEMENT	2022	50,620	-	50,620	52,761	
DIX0900	Meter Replacement Program	2021	10,780	10,780	10,780	12,679	
00019807	NEW GENERATOR FOR DIXON STA 4	2021	134,146	134,146	134,146	156,094	
105-NON-SP	105-Dixon Non-Specific	2021	135,932	42,716	135,932	159,386	
00061955	New Well at Sta 4	2021	365,325	365,325	365,325	429,694	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	866,484	773,268	866,484	1,006,702
	2022	50,620	-	50,620	52,761
	2023	-	-	-	-
	2024	-	-	-	-
	Total	917,103	773,268	917,103	1,059,464

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### DOMINGUEZ (DOM) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123393	DOM New Property Purchase	2023	1,270,946	-	1,270,946	1,424,909	
00123405	DOM 232 to Zone 1 Main Reliability	2023	2,323,832	-	2,323,832	2,671,130	
00123403	DOM Sta 219 Treatment Construction	2024	5,849,917	-	5,849,917	6,811,463	
00124408	DOM 290 Asphalt Replacement	2022	30,025	27,427	30,025	34,382	
00124415	DOM 272 Asphalt Replacement	2023	45,577	41,729	45,577	52,154	
00124465	DOM WB 10 connection overhaul	2022	194,156	177,356	194,156	221,831	
00124482	DOM WB 21 connection overhaul	2023	199,009	182,209	199,009	227,215	
00124500	DOM WB 14 connection overhaul	2023	291,525	266,915	291,525	332,092	
00125440	DOM 2022 Physical Security Upgrades	2022	156,128	71,223	156,128	179,589	
00125441	DOM 2023 Physical Security Upgrades	2023	77,032	83,433	77,032	88,544	
00125444	DOM 2024 Physical Security Upgrades	2024	100,293	81,631	100,293	116,778	
00123133	DOM 203-T4 - CP Upgrade	2022	13,413	5,243	13,413	15,428	
00123237	DOM 203-T3 - Tank Retrofits	2022	15,164	13,715	15,164	17,443	
00123271	DOM 203-T2 - Tank Retrofits	2022	10,095	9,131	10,095	11,613	
00123273	DOM 203-T4 - Tank Retrofits	2022	3,678	3,327	3,678	4,231	
00123385	DOM 277-T1 - Tank Retrofits	2022	18,877	17,075	18,877	21,714	
00123514	DOM Tank Exterior Ladder Lifelines	2022	23,537	21,289	23,537	27,074	
00123599	DOM 2022 Control Valve Overhaul	2022	65,901	41,002	65,901	75,804	
00123600	DOM 2023 Control Valve Overhaul	2023	70,043	43,615	70,043	80,511	
00123601	DOM 2024 Control Valve Overhaul	2024	73,835	45,968	73,835	85,971	
00123630	DOM 277-T1 - Seismic Retrofit	2022	111,645	100,981	111,645	128,421	
00124830	DOM Sta 203 Tank Mixing & Dosing	2024	1,031,995	785,573	1,031,995	1,196,242	
00123411	DOM Sta 279 Sta Rebuild - Design	2023	280,128	-	280,128	321,993	
00123415	DOM Sta 298 Sta Rebuild - Design	2023	280,128	-	280,128	321,993	
00123596	DOM 2022 Control Valve Replacement	2022	219,243	68,238	219,243	252,188	
00123597	DOM 2023 Control Valve Replacement	2023	231,853	72,178	231,853	266,504	
00123598	DOM 2024 Control Valve Replacement	2024	323,356	100,906	323,356	376,506	
00123697	DOM 215-A Replace Pump & Motor	2023	80,866	57,342	80,866	92,952	
00123738	DOM 275-01 Replace Pump & Motor	2023	80,866	57,342	80,866	92,952	
00123743	DOM 298-01 Replace Pump & Motor	2023	130,243	92,354	130,243	149,708	
00123968	DOM 2022 Flowmeter Replacement	2022	51,492	343,457	51,492	59,229	
00123973	DOM 2023 Flowmeter Replacement	2023	98,928	-	98,928	113,713	
00123976	DOM 2024 Flowmeter Replacement	2024	142,283	365,853	142,283	165,670	
00124395	Relocate SCADA WB-39 Connection	2022	61,112	55,811	61,112	69,509	
00124444	DOM PRV/Vault @ 1610 E. Sepulveda	2022	287,031	287,031	287,031	327,206	
00124501	DOM WB 35 connection overhaul	2024	226,392	206,392	226,392	262,424	
00124502	DOM WB 36 connection overhaul	2024	270,655	248,055	270,655	313,731	
00124503	DOM WB 39 connection overhaul	2024	268,337	246,337	268,337	311,044	
00125026	DOM 2022 Analyzer Replacement	2022	6,791	6,174	6,791	7,812	
00125028	DOM 2023 Analyzer Replacement	2023	27,998	25,453	27,998	32,182	
00125033	DOM 2024 Analyzer Replacement	2024	28,698	26,089	28,698	33,415	
00125762	DOM Sta 300 Treatment Plant	2024	3,096,242	-	3,096,242	3,556,735	
128MRP22	DOM 2022 Main Replacement Program	2022	4,958,842	1,665,101	4,958,842	5,704,003	
128MRP23	DOM 2023 Main Replacement Program	2023	5,082,813	1,706,728	5,082,813	5,842,443	
128MRP24	DOM 2024 Main Replacement Program	2024	5,209,884	1,749,397	5,209,884	6,066,227	
00123967	DOM 2022 Customer Meter Vault Lids	2022	54,895	49,905	54,895	63,144	
00123970	DOM 2023 Customer Meter Vault Lids	2023	56,268	51,152	56,268	64,677	
00123971	DOM 2024 Customer Meter Vault Lids	2024	57,674	52,431	57,674	67,154	
00124255	Dominguez WFSMP	2024	311,434	279,134	311,434	362,624	
00124346	Dominguez Reliability Study	2024	141,609	128,736	141,609	162,670	
DOM0900	Meter Replacement Program	2022	755,103	704,036	755,103	868,571	
DOM0900	Meter Replacement Program	2023	773,980	582,055	773,980	889,652	
DOM0900	Meter Replacement Program	2024	793,330	596,607	793,330	923,729	
128UNSCH	Unscheduled Replacements	2022	1,049,490	-	1,049,490	1,207,196	

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### DOMINGUEZ (DOM) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
128UNSCH	Unscheduled Replacements	2023	1,075,728	-	1,075,728	1,236,496	
128UNSCH	Unscheduled Replacements	2024	1,102,621	-	1,102,621	1,283,858	
128-NON-SP	128-Dominguez Non-Specific	2022	678,406	542,725	678,406	780,033	
128-NON-SP	128-Dominguez Non-Specific	2023	695,195	556,156	695,195	798,770	
128-NON-SP	128-Dominguez Non-Specific	2024	712,799	570,239	712,799	829,582	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	8,765,024	4,210,247	8,765,024	10,076,420
	2023	13,172,961	3,818,662	13,172,961	15,100,592
	2024	19,741,354	5,483,348	19,741,354	22,925,823
	Total	41,679,339	13,512,257	41,679,339	48,102,836

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### ADOPTED CARRYOVER (CO) PROJECTS

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### DOMINGUEZ (DOM) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00114507	Sta 215 Treatment Plant Construct	2023	5,634,929	-	5,634,929	6,477,073	
00118107	Sta.275 4-Log Disinfection	2024	1,504,040	-	1,504,040	1,751,257	
00020775	New Well	2023	5,379,675	-	5,379,675	6,059,061	
00114504	Sta 203 Booster System Design	2022	406,504	-	406,504	458,166	
00114865	DOM 277-A: Pump and Motor Replace	2022	62,913	-	62,913	71,395	
00115081	Sta 297 Chlorine inj. repl.	2021	12,400	12,400	12,400	14,503	
00115184	DOM 279-A: Pump & Motor Replace	2021	46,503	46,503	46,503	54,881	
00115313	Replace F.H. and valves	2021	186,992	186,992	186,992	217,212	
00115331	Replace F.H. & Valves	2021	150,407	150,407	150,407	176,706	
00115340	Replace F.H. & Valves	2021	158,537	158,537	158,537	187,517	
00115359	2019 - Replace Blow-offs	2021	117,236	117,236	117,236	137,114	
00115379	Replace Blow-offs	2021	125,940	125,940	125,940	148,295	
00115380	Replace Blow-offs	2021	129,088	129,088	129,088	152,685	
00116142	2020 Control Valve Overhaul - 128	2021	47,345	47,345	47,345	55,874	
00116183	DOM 2019 Control Valve Replacement	2021	22,220	22,220	22,220	25,987	
00116184	DOM 2020 Control Valve Replacement	2021	46,563	46,563	46,563	54,951	
00116188	DOM 2021 Control Valve Replacement	2021	121,951	121,951	121,951	144,244	
00116243	DOM Nitrification Study	2022	30,679	-	30,679	35,289	
00116256	2019 Control Valve Overhaul - 128	2021	41,701	41,701	41,701	48,772	
00116259	2021 Control Valve Overhaul - 128	2021	49,593	49,593	49,593	58,659	
00116393	DOM 2019 Analyzer Replacements	2021	11,235	11,235	11,235	13,229	
00116394	DOM 2020 Analyzer Replacment	2021	12,453	12,453	12,453	14,729	
00116491	DOM 2019 Flowmeter Replacements	2021	68,171	68,171	68,171	79,369	
00116496	DOM 2020 Flowmeter Replacements	2021	22,761	22,761	22,761	26,620	
00116498	DOM 2021 Flowmeter Replacements	2021	22,808	22,808	22,808	26,554	
00117203	DOM 2020 Physical Security Upgrades	2021	226,016	226,016	226,016	265,536	
00117211	DOM 2021 Physical Security Upgrades	2021	101,626	101,626	101,626	119,934	
DOM0900	Meter Replacement Program	2021	79,247	79,247	79,247	93,733	
00114503	Sta 215 Treatment Plant Design	2022	633,729	-	633,729	714,269	
00114508	Sta 219 Treatment Plant Design	2022	823,076	-	823,076	936,160	
00117757	DOM Sta 294 4-Log Inactivation	2022	1,894,951	-	1,894,951	2,150,421	
00012047	WELLHEAD TREATMENT STA 219-02	2021	215,381	215,381	215,381	254,753	
00020838	Construct/Equip Well 216-02	2022	5,382,114	-	5,382,114	6,149,293	
00021521	TREATMENT WELL 219-02	2021	208,628	208,628	208,628	246,765	
00076394	Cal Water Agreement-Tesoro Refinery	2024	3,902,439	-	3,902,439	4,543,879	
00098334	Sta 300 New Well 01	2023	3,047,982	-	3,047,982	3,495,660	
00098565	DOM 279-T1:Install Tank Circulation	2021	56,454	56,454	56,454	66,474	
00098578	DOM 215-T1: Inst Tank Circulation	2021	56,454	56,454	56,454	66,026	
00098585	Inst Fence/Gates Sta 297	2021	55,963	55,963	55,963	65,451	
00099522	IX Treatment at DOM 272	2023	4,581,937	-	4,581,937	5,160,578	
00099173	Advanced Metering Infrastructure	2021	1,242,165	1,242,165	1,242,165	1,459,363	
00098430	Replace Blowoffs	2021	82,846	82,846	82,846	96,673	
00099183	Advanced Metering Infrastructure	2021	1,273,220	1,273,220	1,273,220	1,485,732	
00099415	Replace Discharge Pipe Sta-297	2021	34,959	34,959	34,959	41,350	
00117260	13600' 6" PVC Bonita Ave	2021	5,381,620	5,381,620	5,381,620	6,265,610	
00110845	232-relocate cl2, storage, haz mat	2021	37,866	37,866	37,866	44,186	
128-NON-SP	128-Dominguez Non-Specific	2021	1,238,948	991,158	1,238,948	1,464,139	
128MRP21	2021 DOM Mainline Replacement Program	2021	6,235,278	6,235,278	6,235,278	7,375,084	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	17,920,571	17,672,781	17,920,571	21,048,709
	2022	9,233,966	-	9,233,966	10,514,994
	2023	18,644,522	-	18,644,522	21,192,372
	2024	5,406,479	-	5,406,479	6,295,137
	Total	51,205,538	17,672,781	51,205,538	59,051,211

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### EAST LOS ANGELES (ELA) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00124112	ELA - Land Purchase	2023	491,121	-	491,121	566,263	
00123926	ELA 12 Pressure Tank	2022	234,062	203,624	234,062	269,394	
00124368	ELA Sta. 12 Panelboard Replacement	2022	286,764	239,222	286,764	330,875	
00124407	ELA Sta. 55 Panelboard Replacement	2024	359,823	-	359,823	420,261	
00124441	ELA Sta. 59 Panelboard Replacement	2024	296,637	248,528	296,637	346,462	
00124479	ELA Sta. 12 Genset Replacement	2023	236,001	197,305	236,001	272,109	
00125358	ELA Main Office Improvements	2024	913,260	761,050	913,260	1,064,002	
00125445	ELA 2022 Physical Security Upgrades	2022	315,954	71,223	315,954	364,555	
00125446	ELA 2023 Physical Security Upgrades	2023	82,606	83,433	82,606	95,245	
00125448	ELA 2024 Physical Security Upgrades	2024	118,015	81,631	118,015	137,838	
00124276	ELA 038-02 Well Renewal	2022	279,621	232,203	279,621	322,633	
00123280	ELA 004-T1 - Tank Retrofits	2022	5,267	4,764	5,267	6,077	
00123518	ELA Tank Exterior Ladder Lifelines	2024	79,541	73,532	79,541	92,901	
00123524	ELA 2022 Control Valve Replacement	2022	187,141	61,933	187,141	215,927	
00123529	ELA 2023 Control Valve Replacement	2023	180,259	55,955	180,259	207,839	
00123552	ELA 2022 CP Upgrades	2022	46,291	18,096	46,291	53,411	
00123812	ELA 2022 Control Valve Overhaul	2022	23,875	12,613	23,875	27,547	
00123815	ELA 2023 Control Valve Overhaul	2023	26,058	17,262	26,058	30,045	
00123817	ELA 2024 Control Valve Overhaul	2024	26,508	16,490	26,508	30,961	
00123282	ELA 055-A Replace Pump & Motor	2023	46,096	32,686	46,096	53,149	
00124056	ELA Relocate Existing Control Valve	2022	125,037	108,776	125,037	143,911	
00124062	ELA 2022 Flowmeter Replacement	2022	155,941	106,323	155,941	179,928	
00124063	ELA 2023 Flowmeter Replacement	2023	137,623	83,408	137,623	158,680	
00124064	ELA 2024 Flowmeter Replacement	2024	141,322	-	141,322	165,059	
00124404	ELA Implement Standardized SCADA	2022	1,158,534	-	1,158,534	1,336,742	
00125333	ELA 63 Pump Replacement	2022	172,790	108,776	172,790	197,384	
00124097	ELA Sta 012 Tank-2 Tank Mixer	2023	75,229	62,799	75,229	85,876	
00124103	ELA 040-T2 Install Tank Mixer	2023	75,229	62,799	75,229	85,876	
00124104	ELA 055-T1 Install Tank Mixer	2023	75,229	62,799	75,229	85,876	
00124105	ELA 060-T1 Install Tank Mixer	2024	77,110	64,369	77,110	89,165	
00125035	ELA 2022 Analyzer Replacement	2022	21,531	19,574	21,531	24,843	
00125038	ELA 2023 Analyzer Replacements	2023	21,037	19,125	21,037	24,256	
00125042	ELA 2024 Analyzer Replacements	2024	15,160	13,781	15,160	17,706	
00126480	2022 ELA 62 Carbon Change Outs	2022	278,330	108,776	278,330	321,143	
00126481	2023 ELA 62 Carbon Change Outs	2023	285,288	259,352	285,288	328,937	
00126482	2024 ELA 62 Carbon Change Outs	2024	292,420	265,836	292,420	341,537	
00126483	2022 ELA 63 Carbon Change Outs	2022	400,637	364,216	400,637	462,264	
00126484	2023 ELA 63 Carbon Change Outs	2023	410,653	373,321	410,653	473,484	
00126485	2024 ELA 63 Carbon Change Outs	2024	420,920	382,654	420,920	491,620	
00124079	ELA Main Rplcmnt I-5 Crossing-Dsgn	2024	348,865	-	348,865	406,449	
00124920	ELA STA 61 Main to Zone G	2023	1,425,740	1,092,641	1,425,740	1,643,880	
106MRP22	ELA 2022 Main Replacement Program	2022	3,199,635	2,034,149	3,199,635	3,691,810	
106MRP23	ELA 2023 Main Replacement Program	2023	3,279,626	2,085,002	3,279,626	3,781,413	
106MRP24	ELA 2024 Main Replacement Program	2024	3,361,617	2,137,127	3,361,617	3,926,253	
00124002	ELA 2022 Customer Meter Vault Lids	2022	27,448	24,952	27,448	31,670	
00124005	ELA 2023 Customer Meter Vault Lids	2023	28,134	25,576	28,134	32,438	
00124006	ELA 2024 Customer Meter Vault Lids	2024	28,837	26,216	28,837	33,681	
00123730	ELA 2022 Vehicle Replacemnt Program	2022	133,751	121,592	133,751	140,626	
00123733	ELA 2024 Vehicle Replacemnt Program	2024	93,682	85,166	93,682	98,497	
00123875	ELA 2022 CARB Vehicle Replacements	2022	104,510	95,009	104,510	109,882	
00124223	ELA Main & Svc Locater Equipment	2022	19,742	18,029	19,742	20,499	
00124226	ELA Vacuum Truck Replacement	2024	251,049	229,268	251,049	263,296	
00124927	ELA-New Forklift for New Warehouse	2022	49,954	45,412	49,954	51,737	
00124994	ELA Small Trailer Vacuum Unit	2022	25,201	22,910	25,201	26,101	
00124256	East Los Angeles WSFMP	2024	311,434	259,203	311,434	363,744	
00124347	East Los Angeles Reliability Study	2024	141,609	128,736	141,609	162,925	
ELA0900	Meter Replacement Program	2022	183,282	183,282	183,282	211,475	
ELA0900	Meter Replacement Program	2023	187,864	187,864	187,864	216,607	
ELA0900	Meter Replacement Program	2024	192,560	183,431	192,560	224,904	
106UNSCH	Unscheduled Replacements	2022	1,409,614	0	1,409,614	1,626,443	
106UNSCH	Unscheduled Replacements	2023	1,444,854	0	1,444,854	1,665,918	
106UNSCH	Unscheduled Replacements	2024	1,480,975	0	1,480,975	1,729,728	

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### EAST LOS ANGELES (ELA) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
106-NON-SP	106-East Los Angeles Non-Specific	2022	799,026	639,221	799,026	909,722	
106-NON-SP	106-East Los Angeles Non-Specific	2023	819,075	655,260	819,075	931,982	
106-NON-SP	106-East Los Angeles Non-Specific	2024	839,532	671,625	839,532	965,942	
00126347	ELA Replace V208165	2022	133,508	118,411	133,508	140,370	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	9,777,445	4,963,086	9,777,445	11,216,968
	2023	9,327,723	5,356,588	9,327,723	10,739,872
	2024	9,790,875	5,628,644	9,790,875	11,372,928
	Total	28,896,043	15,948,318	28,896,043	33,329,768

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### ADOPTED CARRYOVER (CO) PROJECTS

106

### EAST LOS ANGELES (ELA) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00117904	Install generator at CSC	2023	284,553	-	284,553	319,108	
00114301	ELA Station 61 Pump Station	2022	1,390,936	-	1,390,936	1,592,910	
00114682	Main connections bet. zone A & I	2021	1,107,862	1,107,862	1,107,862	1,288,256	
00114868	ELA 058C - Pump & Motor Replace	2021	66,437	66,437	66,437	78,824	
00115228	ELA 032-C Pump & Motor Replace	2021	55,595	55,595	55,595	64,976	
00115764	ELA 060-T1 - Tank Struct Retrofit	2021	20,325	20,325	20,325	24,115	
00115777	ELA 040-T1 - Tank Struct Retrofit	2021	32,520	32,520	32,520	38,488	
00115779	2020 Vehicle Replacement Program	2021	119,293	119,293	119,293	123,551	
00115781	2021 Vehicle Replacement Program	2021	93,879	93,879	93,879	97,231	
00115873	ELA 059-PT1 - Replace Pressure Tank	2021	148,540	148,540	148,540	175,797	
00115929	ELA 023-T1 - Tank Struct Retrofit	2021	20,325	20,325	20,325	24,055	
00116177	ELA 2020 Control Valve Replacement	2021	108,034	108,034	108,034	128,177	
00116179	ELA 2021 Control Valve Replacement	2021	75,610	75,610	75,610	89,707	
00116244	ELA Nitrification Study	2021	31,994	31,994	31,994	37,110	
00116397	ELA 2020 Analyzer Replacements	2022	27,682	-	27,682	31,940	
00116398	ELA 2021 Analyzer Replacements	2021	27,731	27,731	27,731	32,901	
00116499	ELA 2019 Flowmeter Replacements	2021	69,943	69,943	69,943	82,984	
00116500	ELA 2020 Flowmeter Replacements	2021	148,485	148,485	148,485	176,170	
00116501	ELA 2021 Flowmeter Replacements	2022	25,203	-	25,203	28,429	
00117173	ELA 2019 Physical Security Upgrades	2021	113,008	113,008	113,008	134,079	
00117179	ELA 2020 Physical Security Upgrades	2021	33,348	33,348	33,348	39,566	
00117182	ELA 2021 Physical Security Upgrades	2021	144,357	144,357	144,357	167,863	
00117901	New Generator - Sta 63	2021	358,211	358,211	358,211	421,828	
00118498	ELA Sta 063 Surge Tank	2021	213,338	213,338	213,338	246,816	
ELA0900	Meter Replacement Program	2021	164,254	164,254	164,254	194,880	
00116396	ELA 2019 Analyzer Replacements	2021	29,895	29,895	29,895	35,469	
00098418	Erosion/Run-Off Control -Sta #42	2021	65,041	65,041	65,041	75,247	
00122456	ELA 63-01 Treatment Plant	2021	3,270,438	3,270,438	3,270,438	3,880,221	
106-NON-SP	106-East Los Angeles Non-Specific	2021	1,372,629	1,098,103	1,372,629	1,618,905	
106MRP21	2021 ELA Mainline Replacement Program	2021	3,023,509	3,023,509	3,023,509	3,587,251	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	10,914,602	10,640,076	10,914,602	12,864,468
	2022	1,443,821	-	1,443,821	1,653,279
	2023	284,553	-	284,553	319,108
	2024	-	-	-	-
	Total	12,642,976	10,640,076	12,642,976	14,836,854



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## ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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## HERMOSA REDONDO (HR) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123890	HR Station 4 Panelboard Replacement	2024	322,609	280,016	322,609	377,073	
00124429	HR 027 Sta Rebuild - Design	2024	218,219	-	218,219	255,060	
00124449	HR 029 Chemical Building	2023	526,186	379,919	526,186	607,139	
00125246	HR 28: Building Rebuild - Design	2023	18,025	-	18,025	20,798	
00125247	HR 008: Roof Replacement	2023	17,831	17,831	17,831	20,574	
00125451	HR 2022 Physical Security Upgrades	2022	199,974	71,223	199,974	230,904	
00125453	HR 2023 Physical Security Upgrades	2023	223,966	83,433	223,966	258,423	
00125458	HR 2024 Physical Security Upgrades	2024	191,039	81,631	191,039	223,291	
00123178	HR 027-T1 - Tank Retrofits	2023	32,911	29,689	32,911	37,974	
00123262	HR 005-T1 - Tank Retrofits	2024	9,834	8,847	9,834	11,494	
00123294	HR 2023 CP Upgrades	2023	36,215	14,157	36,215	41,787	
00123353	HR 005-T2 - Tank Retrofits	2023	26,163	23,602	26,163	30,189	
00123387	HR 026-T2 - Tank Retrofits	2022	26,682	24,134	26,682	30,809	
00123522	HR Tank Exterior Ladder Lifelines	2022	65,995	59,693	65,995	76,203	
00123660	HR 029-T2 - Seismic Retrofit	2023	71,986	64,938	71,986	83,062	
00123819	HR 2022 Control Valve Overhaul	2022	48,996	30,466	48,996	56,574	
00123821	HR 2023 Control Valve Overhaul	2023	52,377	32,619	52,377	60,435	
00123822	HR 2024 Control Valve Overhaul	2024	55,141	34,328	55,141	64,450	
00124844	HR Sta 026 Tank Mix & Boost	2023	947,958	721,603	947,958	1,093,801	
00125257	HR 023-T2 Tank Retrofits	2024	53,087	47,760	53,087	62,049	
00123823	HR 2022 Control Valve Replacement	2022	240,905	75,048	240,905	278,166	
00123824	HR 2023 Control Valve Replacement	2023	246,110	76,557	246,110	283,974	
00123825	HR 2024 Control Valve Replacement	2024	261,743	81,494	261,743	305,931	
00124179	HR 2022 Flowmeter Replacement	2022	128,775	117,069	128,775	148,693	
00124184	HR 2023 Flowmeter Replacement	2023	93,544	85,040	93,544	107,936	
00124186	HR 2024 Flowmeter Replacement	2024	96,055	87,322	96,055	112,271	
00124339	HR 026 Sta Rebuild - Design	2024	189,038	-	189,038	220,953	
00124379	HR SCADA and Meters HR-PV	2022	387,904	351,477	387,904	447,902	
00124386	HR Meter at Prospect & Del Amo	2022	192,344	175,657	192,344	222,094	
00124478	HR Via Colusa PBC	2022	148,181	123,484	148,181	171,100	
00124487	HR Sta 30 Manual Transfer Switch	2022	70,335	63,941	70,335	81,213	
00124843	HR 005 Tank Mix & Boost	2024	610,575	499,903	610,575	713,655	
00124960	HR 023 Tank Mixing & Boosting	2023	595,683	487,710	595,683	687,328	
00124776	HR 029 AMMONIA INJECTION	2023	571,721	435,203	571,721	659,680	
00125155	HR 2022 Sample Site	2022	7,493	5,183	7,493	8,652	
00125393	HR 2022 Vault Safety & Ops Imprvmnt	2022	329,949	299,953	329,949	375,158	
00125394	HR 2023 Vault Safety & Ops Imprvmnt	2023	322,798	293,453	322,798	366,766	
00125395	HR 2024 Vault Safety & Ops Imprvmnt	2024	387,935	352,668	387,935	446,496	
108MRP22	HR 2022 Main Replacement Program	2022	3,627,014	2,379,300	3,627,014	4,188,010	
108MRP23	HR 2023 Main Replacement Program	2023	3,717,689	2,438,783	3,717,689	4,289,656	
108MRP24	HR 2024 Main Replacement Program	2024	3,810,632	2,499,752	3,810,632	4,453,964	
00124008	HR 2022 Customer Meter Vault Lids	2022	27,448	24,952	27,448	31,693	
00124010	HR 2023 Customer Meter Vault Lids	2023	28,134	25,576	28,134	32,462	
00124012	HR 2024 Customer Meter Vault Lids	2024	28,837	26,216	28,837	33,706	
00124257	Hermosa Redondo WSFMP	2024	311,434	279,134	311,434	364,012	
00124348	Hermosa Redondo Reliability Study	2024	141,609	128,736	141,609	162,986	
HRD0900	Meter Replacement Program	2022	454,177	283,955	454,177	524,425	
HRD0900	Meter Replacement Program	2023	465,531	291,054	465,531	537,153	
HRD0900	Meter Replacement Program	2024	477,169	289,200	477,169	557,727	
108UNSCH	Unscheduled Replacements	2022	1,356,784	-	1,356,784	1,566,640	
108UNSCH	Unscheduled Replacements	2023	1,390,704	-	1,390,704	1,604,663	
108UNSCH	Unscheduled Replacements	2024	1,425,471	-	1,425,471	1,666,127	
108-NON-SP	108-Hermosa Redondo Non-Specific	2022	572,864	458,291	572,864	661,294	
108-NON-SP	108-Hermosa Redondo Non-Specific	2023	587,208	469,766	587,208	677,367	
108-NON-SP	108-Hermosa Redondo Non-Specific	2024	601,796	481,437	601,796	703,185	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	7,885,819	4,543,825	7,885,819	9,099,530
	2023	9,972,739	5,970,931	9,972,739	11,501,169
	2024	9,192,221	5,178,445	9,192,221	10,734,430
	Total	27,050,778	15,693,201	27,050,778	31,335,129

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### ADOPTED CARRYOVER (CO) PROJECTS

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### HERMOSA REDONDO (HR) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00114459	HR Sta 24 Rebuild-Construction	2023	2,490,143	-	2,490,143	2,851,286	
00115087	Sepulveda Line Reliability Study	2022	119,319	-	119,319	137,774	
00121170	Stationary generator	2023	206,939	-	206,939	233,300	
00114363	HR Sta 9-A Tank Drain Relocation	2021	50,291	50,291	50,291	59,712	
00114364	HR Sta 23 Seismic Retrofit	2022	193,204	-	193,204	217,971	
00114869	HR 026E Pump & Motor Replace	2021	56,911	56,911	56,911	67,055	
00115218	HR 004-E: Pump & Motor Replace	2021	45,285	45,285	45,285	53,768	
00115223	HR 009-C: Pump & Motor Replace	2022	45,324	-	45,324	51,535	
00115226	HR 023-C: Pump & Motor Replace	2021	38,537	38,537	38,537	45,756	
00115230	HR 005-A: Pump & Motor Replace	2021	45,699	45,699	45,699	54,260	
00115743	HR 026-E: Pump Shelter Replacement	2021	12,195	12,195	12,195	14,369	
00115967	Data logger replacement	2021	86,411	86,411	86,411	102,599	
00115991	MWD Vault 29	2021	250,407	250,407	250,407	290,496	
00116258	HR Nitrification Study	2021	31,948	31,948	31,948	37,063	
00117185	HR 2019 Physical Security Upgrades	2021	374,501	374,501	374,501	438,989	
00117187	HR 2020 Physical Security Upgrades	2021	240,892	240,892	240,892	283,831	
00117188	HR 2021 Physical Security Upgrades	2021	333,333	333,333	333,333	394,767	
00117420	HR 2019 Flowmeter Replacements	2021	166,165	166,165	166,165	194,276	
00117425	HR 2020 Flowmeter Replacements	2021	22,761	22,761	22,761	26,818	
HRD0900	Meter Replacement Program	2021	262,041	262,041	262,041	311,129	
00097749	HR Sta 9- Seismic Retrofit	2021	358,537	358,537	358,537	425,700	
00097756	HR Sta 24 rebuild design	2022	243,902	-	243,902	275,886	
00097995	Repl. Greensand AT 8-02	2021	95,935	95,935	95,935	113,035	
00098005	Replace Greensand Sta. 22-01	2021	95,935	95,935	95,935	113,035	
00098007	Replace Greensand	2021	95,935	95,935	95,935	113,035	
00098539	2018 HR Control Valve Rplcmnt.	2021	36,585	36,585	36,585	43,439	
00121493	HR FH/PB Connections (PSPS)	2022	30,369	-	30,369	34,620	
00122886	Install Gen Set at Sta. HR 023	2021	113,500	113,500	113,500	132,701	
00122995	HR Interconnections Study	2022	18,916	-	18,916	21,842	
00120559	Install 345' of 6" HDPE on Green Ln	2021	230,568	230,568	230,568	270,969	
00120835	HR Res 5C - Abandon/replace vault	2022	726,179	-	726,179	823,541	
00124929	HR Sta 9 - Bypasses and Linestops	2021	162,602	162,602	162,602	193,061	
108-NON-SP	108-Hermosa Redondo Non-Specific	2021	1,052,563	842,050	1,052,563	1,248,763	
108MRP21	2021 HR Mainline Replacement Program	2021	2,544,414	2,544,414	2,544,414	3,021,050	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	6,803,949	6,593,437	6,803,949	8,049,675
	2022	1,377,214	-	1,377,214	1,563,168
	2023	2,697,082	-	2,697,082	3,084,587
	2024	-	-	-	-
	Total	10,878,245	6,593,437	10,878,245	12,697,430

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### KERN RIVER VALLEY (KRV) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123105	ARD 011-T1 - CP Upgrade	2023	12,999	5,081	12,999	15,162	
00124432	Arden 007 Partial Rebuild	2023	382,606	10,230	382,606	437,128	
00124433	KRV Arden 009 Sta Rebuild - Design	2023	120,199	-	120,199	138,765	
00124434	KRV Arden 012 Station Rebuild	2022	302,096	274,632	302,096	352,625	
00124435	KRV Bodfish 010 New Storage Tank	2022	1,754,192	1,461,827	1,754,192	2,047,604	
00124511	Kernville 001 Site Access Upgrade	2022	70,528	64,116	70,528	79,791	
00125506	KRV 2022 Physical Security Upgrades	2022	148,174	71,223	148,174	172,959	
00125507	KRV 2023 Physical Security Upgrades	2023	227,281	83,433	227,281	265,108	
00125508	KRV 2024 Physical Security Upgrades	2024	216,123	81,631	216,123	255,365	
00123512	KRV 2022 Control Valve Overhaul	2022	49,434	30,742	49,434	57,703	
00123517	KRV 2023 Control Valve Overhaul	2023	52,789	32,875	52,789	61,575	
00123520	KRV 2024 Control Valve Overhaul	2024	55,588	34,607	55,588	65,681	
00123526	KRV Tank Exterior Ladder Lifelines	2022	128,695	116,403	128,695	150,221	
00124509	KRV 005-T1 Tank Mixing	2023	148,359	134,872	148,359	171,276	
00124510	Kernville 006-T1 Tank Mixing	2022	132,376	120,921	132,376	152,932	
00123608	KRV 2022 Control Valve Replacement	2022	207,980	63,731	207,980	242,768	
00123627	SouthLake Sta. 5 Transfer Switch	2022	25,974	23,612	25,974	30,318	
00123648	Arden Sta. 6 Booster Panelboard	2022	42,632	38,756	42,632	49,763	
00123767	BOD 104-B - Replace Pump & Motor	2023	46,096	32,686	46,096	53,768	
00123775	SQUM 15-B Replace Pump & Motor	2022	78,894	71,722	78,894	92,090	
00124135	KRV 2022 Flowmeter Replacement	2022	59,700	54,272	59,700	69,685	
00124138	KRV 2023 Flowmeter Replacement	2023	61,294	55,722	61,294	71,496	
00124141	KRV 2024 Flowmeter Replacements	2024	64,038	58,216	64,038	75,665	
00124508	KRV SM 005 Sta Rebuild - Design	2023	170,710	-	170,710	199,122	
00125649	KRV Vault Retrofit Project	2024	217,647	198,861	217,647	257,165	
00124428	KRV Kernville 001 Repl AP6 Filters	2022	107,289	97,536	107,289	121,380	
00124431	KRV 001 Replace AP4 Filters	2022	53,645	48,768	53,645	60,690	
00124506	Kernville 001 GAC Replacement	2024	78,480	71,346	78,480	92,730	
00124512	Bodfish 013 Vessel Replacement	2023	37,366	33,969	37,366	42,541	
00124513	Bodfish 104 Vessel Replacement	2023	37,366	33,969	37,366	42,541	
00124514	KRV Arden 001 Backwash Retrofit	2023	13,195	13,195	13,195	15,233	
00125048	KRV 2022 Analyzer Replacements	2022	21,872	19,883	21,872	25,530	
00125056	KRV 2023 Analyzer Replacements	2023	33,592	30,538	33,592	39,182	
00125058	KRV 2024 Analyzer Replacements	2024	11,477	10,434	11,477	13,561	
00123610	KRV 2023 Control Valve Replacement	2023	143,378	45,720	143,378	167,241	
00123611	KRV 2024 Control Valve Replacement	2024	180,441	56,872	180,441	213,204	
00125175	KRV-KERV 2022 Sample Sites	2022	74,934	51,829	74,934	87,467	
00125176	KRV-SOLA 2022 Sample Sites	2022	22,480	15,549	22,480	26,240	
00125177	KRV-LBOD 2022 Sample Sites	2022	14,987	10,366	14,987	17,493	
134MRP22	KRV 2022 Main Replacement Program	2023	748,530	298,657	748,530	873,110	
134MRP23	KRV 2023 Main Replacement Program	2023	748,530	306,124	748,530	873,110	
134MRP24	KRV 2024 Main Replacement Program	2024	767,243	313,777	767,243	906,553	
00123740	KRV 2022 Vehicle Replacemnt Program	2022	95,313	86,648	95,313	101,380	
00123742	KRV 2024 Vehicle Replacemnt Program	2024	46,841	42,583	46,841	49,822	
00124258	Kern River Valley WSFMP	2024	120,288	109,352	120,288	140,670	
00124350	Kern River Valley Reliability Study	2024	141,026	128,206	141,026	161,504	
00123333	KRV 006-T1 - CP Upgrade	2022	13,413	5,243	13,413	15,656	
00123285	ONYX 003-T2 - Tank Retrofits	2022	5,661	5,120	5,661	6,608	
00123442	SQUM 007-T1 - CP Upgrade	2022	12,681	4,957	12,681	14,803	
KRV0900	Meter Replacement Program	2022	10,539	10,539	10,539	12,302	
KRV0900	Meter Replacement Program	2023	10,802	10,802	10,802	12,600	
KRV0900	Meter Replacement Program	2024	11,072	11,072	11,072	13,082	
134UNSCH	Unscheduled Replacements	2022	51,834	-	51,834	60,504	
134UNSCH	Unscheduled Replacements	2023	53,130	-	53,130	61,973	
134UNSCH	Unscheduled Replacements	2024	54,458	-	54,458	64,347	

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### KERN RIVER VALLEY (KRV) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
134-NON-SP	134-Kern River Valley Non-Specific	2022	205,136	164,108	205,136	237,919	
134-NON-SP	134-Kern River Valley Non-Specific	2023	210,107	168,086	210,107	243,518	
134-NON-SP	134-Kern River Valley Non-Specific	2024	215,568	172,454	215,568	252,882	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	3,690,457	3,211,162	3,690,457	4,286,429
	2023	3,258,329	997,301	3,258,329	3,784,448
	2024	2,180,290	1,289,411	2,180,290	2,562,232
	Total	9,129,076	5,497,874	9,129,076	10,633,110

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### ADOPTED CARRYOVER (CO) PROJECTS

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### KERN RIVER VALLEY (KRV) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00115810	2019 Vehicle Replacement Program	2021	58,192	58,192	58,192	59,991	
00115811	2020 Vehicle Replacement Program	2021	146,996	146,996	146,996	156,352	
00115812	2021 Vehicle Replacement Program	2022	122,275	-	122,275	127,389	
00115830	Lakeland WTP Upgrades	2021	278,656	278,656	278,656	327,601	
00116021	KERV 001-T1 - Tank Seismic Retrofit	2021	71,545	71,545	71,545	84,405	
00116059	BOD 011-T1: Tank Retrofits	2021	95,935	95,935	95,935	115,148	
00116348	ONYX 003-T3: Tank Retrofit	2021	26,504	26,504	26,504	31,812	
00116350	KERV 001-T3: Tank Retrofit	2021	6,341	6,341	6,341	7,611	
00116356	Kernville River Valley SCADA Impl.	2021	77,755	77,755	77,755	93,328	
00117243	KRV 2019 Physical Security Upgrades	2021	81,301	81,301	81,301	94,580	
00117253	KRV 2020 Physical Security Upgrades	2021	110,569	110,569	110,569	132,713	
00117256	KRV 2021 Physical Security Upgrades	2022	70,830	-	70,830	80,415	
KRV0900	Meter Replacement Program	2021	9,833	9,833	9,833	11,802	
00097630	Surface Water Intake Study	2021	79,037	-	79,037	94,867	
00120771	KRV PSPS Transfer Switches	2021	97,561	97,561	97,561	117,100	
134-NON-SP	134-Kern River Valley Non-Specific	2021	272,000	217,600	272,000	324,368	
134MRP21	2021 KRV Mainline Replacement Program	2021	598,809	598,809	598,809	718,735	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	2,011,034	1,877,596	2,011,034	2,370,413
	2022	193,105	-	193,105	207,804
	2023	-	-	-	-
	2024	-	-	-	-
	Total	2,204,138	1,877,596	2,204,138	2,578,217

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### KING CITY (KC) (Part of the Salinas Valley Region - SVR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00125127	KC 010: New Bladder Tank	2022	119,707	106,430	119,707	139,223	
00125461	KC 2022 Physical Security Upgrades	2022	123,140	71,223	123,140	143,215	
00125462	KC 2023 Physical Security Upgrades	2023	60,544	83,433	60,544	70,364	
00125463	KC 2024 Physical Security Upgrades	2024	38,334	81,631	38,334	45,130	
00125745	KC 006: New Bladder Tank	2022	119,707	106,430	119,707	139,223	
00123245	KC Tank Exterior Ladder Lifelines	2022	13,400	12,121	13,400	15,585	
00123304	KC 010-T1 - Tank Retrofits	2023	12,621	11,386	12,621	14,668	
00123832	KC 2022 Control Valve Replacement	2022	64,859	21,266	64,859	75,433	
00124120	KC STA 14 Generator Installation	2024	271,148	226,146	271,148	319,217	
00124175	KC 2022 Flowmeter Replacement	2022	54,686	45,572	54,686	63,601	
00123835	KC 2023 Control Valve Replacement	2023	65,049	21,252	65,049	75,600	
00125140	KC 2022 Sample Sites	2022	7,888	5,456	7,888	9,174	
00125258	KC 2022 Replace mainline valves	2022	34,671	31,519	34,671	40,071	
00125260	KCD Replace Mainline Valves - 2023	2023	35,537	32,307	35,537	41,043	
00125261	KC 2024 Replace Mainline Valves	2024	36,426	33,114	36,426	42,615	
00125262	KC 2022 Valve Casings/Covers	2022	21,380	19,437	21,380	24,710	
00125263	KC 2023 Valve Casings/Covers	2023	21,915	19,922	21,915	25,310	
00125264	KC 2024 Valve casings/covers	2024	22,463	20,421	22,463	26,279	
109MRP22	KC 2022 Main Replacement Program	2022	680,582	402,537	680,582	791,534	
109MRP23	KC 2023 Main Replacement Program	2023	697,596	412,600	697,596	810,745	
109MRP24	KC 2024 Main Replacement Program	2024	715,036	422,915	715,036	841,800	
00124015	KC 2022 Customer Meter Vault Lids	2022	14,446	13,133	14,446	16,801	
00124016	KC 2023 Customer Meter Vault Lids	2023	14,807	13,461	14,807	17,209	
00124017	KC 2024 Customer Meter Vault Lids	2024	15,177	13,798	15,177	17,868	
00124319	KC 2022 Hydrant Replacements	2022	55,237	50,215	55,237	63,237	
00124498	KC 2023 Hydrant Replacements	2023	56,617	51,470	56,617	64,771	
00124499	KC 2024 Hydrant Replacements	2024	58,033	52,757	58,033	67,252	
00123744	KC 2022 Vehicle Replacemnt Program	2022	57,125	54,561	57,125	60,540	
KCD0900	Meter Replacement Program	2022	31,498	31,498	31,498	36,633	
KCD0900	Meter Replacement Program	2023	32,285	23,379	32,285	37,522	
KCD0900	Meter Replacement Program	2024	33,092	23,963	33,092	38,959	
109UNSCH	Unscheduled Replacements	2022	295,492	-	295,492	343,664	
109UNSCH	Unscheduled Replacements	2023	302,879	-	302,879	352,005	
109UNSCH	Unscheduled Replacements	2024	310,451	-	310,451	365,488	
109-NON-SP	109-King City Non-Specific	2022	46,700	37,360	46,700	53,354	
109-NON-SP	109-King City Non-Specific	2023	47,841	38,272	47,841	54,624	
109-NON-SP	109-King City Non-Specific	2024	49,226	39,381	49,226	56,804	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,740,517	954,195	1,740,517	2,015,997
	2023	1,347,692	707,482	1,347,692	1,563,862
	2024	1,549,386	968,687	1,549,386	1,821,413
	Total	4,637,594	2,630,364	4,637,594	5,401,272

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### ADOPTED CARRYOVER (CO) PROJECTS

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### KING CITY (KC) (Part of the Salinas Valley Region - SVR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00114350	New 5,800gal Pressure Tank Sta.12	2022	299,400	-	299,400	338,405	
00114891	KC 010-T1 - CP Upgrade	2021	10,569	10,569	10,569	12,521	
00115814	2020 Vehicle Replacement Program	2021	47,975	47,975	47,975	49,094	
00116025	install well level transducer	2021	17,191	17,191	17,191	20,173	
00116143	KC 013-T1 - Cupola Vent Install	2022	17,073	-	17,073	19,297	
00116171	KC 2021 Control Valve Replacement	2021	24,672	24,672	24,672	29,505	
00116502	KC 2019 Flowmeter Replacements	2021	24,390	24,390	24,390	28,712	
00116505	KC 2021 Flowmeter Replacements	2021	24,390	24,390	24,390	28,256	
00116581	King City WSFMP	2022	120,066	-	120,066	137,019	
00117042	KC 2019 Physical Security Upgrades	2021	69,950	69,950	69,950	82,084	
00117043	KC 2020 Physical Security Upgrades	2021	19,914	19,914	19,914	23,517	
00117044	KC 2021 Physical Security Upgrades	2021	2,846	2,846	2,846	3,371	
00118116	Instrumentation Energy Optimization	2021	51,608	51,608	51,608	61,526	
00118135	Water Quality Instrumentation - KC	2022	23,352	-	23,352	27,159	
KCD0900	Meter Replacement Program	2021	20,485	20,485	20,485	24,499	
00120804	KC Transfer Switch PSPS	2021	42,541	42,541	42,541	49,762	
00122987	KC Metz Rd New Main	2022	813,008	-	813,008	933,717	
109-NON-SP	109-King City Non-Specific	2021	208,941	167,153	208,941	248,605	
109MRP21	2021 KC Mainline Replacement Program	2021	743,138	743,138	743,138	888,732	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	1,308,611	1,266,822	1,308,611	1,550,358
	2022	1,272,899	-	1,272,899	1,455,597
	2023	-	-	-	-
	2024	-	-	-	-
	Total	2,581,510	1,266,822	2,581,510	3,005,955

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### LIVERMORE (LIV) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123500	LIV Land Purchase for New Well	2022	1,146,665	-	1,146,665	1,325,851	
00125632	LIV New Main Livermore & Concannon	2023	2,111,695	-	2,111,695	2,439,947	
00123503	LIV 34 New 2,000 gal. Press. Tank	2022	266,316	217,282	266,316	307,933	
00123506	LIV Sta 8 New Booster Sta - Design	2024	277,381	25,307	277,381	324,659	
00123695	LIV028-PT2 Pressure Vessel Rplcmt	2023	306,497	-	306,497	354,141	
00123999	LIV Turnout 5 RTU Install	2023	143,671	122,533	143,671	164,679	
00124033	LIV Turnout 6 RTU Install	2024	147,263	125,054	147,263	170,987	
00124076	LIV Crane Ridge 001 New Generator	2024	260,257	234,141	260,257	298,944	
00124690	LIV 2022 Physical Security Upgrades	2022	388,701	71,223	388,701	449,442	
00124725	LIV 2023 Physical Security Upgrades	2023	442,829	83,433	442,829	511,664	
00124768	LIV 2024 Physical Security Upgrades	2024	343,200	81,631	343,200	401,695	
00124293	LIV 020-01: Well Renewal	2022	248,287	242,641	248,287	287,087	
00123204	LIV 013-T2 - Tank Retrofits	2024	5,483	4,932	5,483	6,417	
00123330	LIV 018-T2 - Tank Retrofits	2022	23,289	21,065	23,289	26,928	
00123339	LIV 029-T1 - CP Upgrade	2022	14,119	5,519	14,119	16,325	
00123400	LIV Tank Exterior Ladder Lifelines	2022	58,299	52,732	58,299	67,410	
00123467	LIV 022-T2 - Tank Retrofits	2023	26,078	23,525	26,078	30,132	
00123468	LIV 022-T1 - Tank Retrofits	2023	24,395	22,006	24,395	28,187	
00123478	LIV 2022 Control Valve Replacement	2022	162,781	46,176	162,781	188,218	
00123479	LIV 2023 Control Valve Replacement	2023	98,110	28,259	98,110	113,361	
00123481	LIV 2024 Control Valve Replacement	2024	129,689	37,368	129,689	151,793	
00123490	LIV 2022 Control Valve Overhaul	2022	16,072	9,494	16,072	18,584	
00123492	LIV 2023 Control Valve Overhaul	2023	21,477	13,180	21,477	24,815	
00123496	LIV 2024 Control Valve Overhaul	2024	21,588	11,035	21,588	25,268	
00123663	LIV 025-T3 - Tank Retrofit	2024	13,029	11,279	13,029	15,250	
00123857	LIV 009-T4 - Tank Retrofits	2024	76,828	69,118	76,828	89,922	
00124072	LIV 016-A Replace Pump & Motor	2022	47,339	33,568	47,339	54,736	
00124074	LIV 023-G Replace Pump & Motor	2024	49,735	35,267	49,735	58,212	
00124078	LIV 025-B - Replace Pump & Motor	2024	49,735	45,214	49,735	58,212	
00124084	LIV 026-B - Replace Pump & Motor	2023	36,027	32,752	36,027	41,627	
00124142	LIV 2022 Flowmeter Replacement	2022	275,520	250,473	275,520	318,575	
00124146	LIV 2023 Flowmeter Replacement	2023	260,627	236,933	260,627	301,140	
00124154	LIV 2024 Flowmeter Replacement	2024	245,286	222,987	245,286	287,093	
00124440	LIV Pressure Vessels Ladder/Plat	2022	50,525	45,699	50,525	58,420	
00124885	LIV 028-A Replace Pump & Motor	2024	50,207	35,267	50,207	58,765	
00124887	LIV 028-B Replace Pump & Motor	2024	50,207	35,267	50,207	58,765	
00125124	LIV 13-E Replace Pump & Motor	2023	51,025	36,182	51,025	58,957	
00125126	LIV 19-01 Replace Pump & Motor	2022	74,649	52,933	74,649	86,314	
00125034	LIV Sta. 34 Chloramination Trailer	2023	278,210	252,918	278,210	314,616	
00125077	LIV 2022 Analyzer Replacemnt	2022	29,923	27,203	29,923	34,599	
00125080	LIV 2023 Analyzer Replacements	2023	72,415	65,832	72,415	83,672	
00125141	LIV 2022 Sample Site	2022	7,888	5,456	7,888	9,120	
110MRP22	LIV 2022 Main Replacement Program	2022	5,303,290	4,727,705	5,303,290	6,132,023	
110MRP23	LIV 2023 Main Replacement Program	2023	5,435,872	3,226,274	5,435,872	6,280,852	
110MRP24	LIV 2024 Main Replacement Program	2024	5,571,769	3,306,931	5,571,769	6,521,428	
00125014	LIV 2022 SB1398 Service Replacement	2022	75,919	69,018	75,919	87,783	
00125015	LIV 2023 SB1398 Service Replacement	2023	89,788	81,626	89,788	103,745	
00124018	LIV Customer Meter Vault Lids	2022	14,446	13,066	14,446	16,703	
00124020	LIV 2023 Customer Meter Vault Lids	2023	14,807	13,357	14,807	17,109	
00124021	LIV 2024 Customer Meter Vault Lids	2024	15,177	13,654	15,177	17,764	
00123505	LIV Wildfire PBC 690/760 Zone	2022	40,582	36,706	40,582	46,923	
00123749	LIV 2023 Vehicle Replacemnt Program	2023	48,104	43,731	48,104	50,683	
00124261	Livermore WSFMP	2023	323,208	291,566	323,208	370,469	
00124351	Livermore Reliability Study	2023	216,793	195,569	216,793	244,496	
LIV0900	Meter Replacement Program	2022	147,994	147,994	147,994	171,121	
LIV0900	Meter Replacement Program	2023	151,694	151,694	151,694	175,274	
LIV0900	Meter Replacement Program	2024	155,487	155,487	155,487	181,988	
110UNSCH	Unscheduled Replacements	2022	942,506	0	942,506	1,089,789	
110UNSCH	Unscheduled Replacements	2023	966,068	0	966,068	1,116,239	
110UNSCH	Unscheduled Replacements	2024	990,220	0	990,220	1,158,994	



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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### LIVERMORE (LIV) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
110-NON-SP	110-Livermore Non-Specific	2022	283,457	226,766	283,457	326,556	
110-NON-SP	110-Livermore Non-Specific	2023	290,548	232,438	290,548	334,500	
110-NON-SP	110-Livermore Non-Specific	2024	297,801	238,241	297,801	347,131	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	9,618,567	6,302,717	9,618,567	11,120,442
	2023	11,409,938	5,153,808	11,409,938	13,160,307
	2024	8,750,342	4,688,180	8,750,342	10,233,287
	Total	29,778,846	16,144,705	29,778,846	34,514,036

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### ADOPTED CARRYOVER (CO) PROJECTS

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### LIVERMORE (LIV) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00115089	Livermore 16 Panelboard Replacement	2023	258,101	-	258,101	291,876	
00117363	LIV 28 Generator & VFD	2023	261,068	-	261,068	294,429	
00114282	LIV Nitrification Study	2021	33,279	33,279	33,279	38,620	
00114893	LIV 025-T2 - CP Upgrade	2021	10,569	10,569	10,569	12,299	
00115381	LIV 031-01 Replace Pump and Motor	2021	94,437	94,437	94,437	111,984	
00115382	LIV 019-A Replace Pump and Motor	2022	41,605	-	41,605	47,339	
00115385	LIV 024-01 Replace Pump and Motor	2021	109,756	109,756	109,756	127,026	
00115386	LIV 015-01 Replace Pump and Motor	2022	76,362	-	76,362	86,886	
00115686	2019 Control Valve Overhaul -110	2021	36,504	36,504	36,504	42,940	
00115718	LIV 025-T2 - Repl Int Saf-T Climb	2021	14,151	14,151	14,151	16,378	
00115817	2020 Vehicle Replacement Program	2021	47,975	47,975	47,975	49,742	
00115818	2021 Vehicle Replacement Program	2021	98,350	98,350	98,350	101,695	
00115922	LIV 2019 Control Valve Replacement	2021	41,992	41,992	41,992	49,263	
00115924	LIV 2020 Control Valve Replacement	2021	43,200	43,200	43,200	51,227	
00115925	LIV 2021 Control Valve Replacement	2021	30,514	30,514	30,514	36,280	
00115928	LIV 028 PT1 - Replace Pressure Tank	2021	361,285	361,285	361,285	419,274	
00115985	Replace Redwood Tank at LIV STA 13	2022	679,545	-	679,545	764,837	
00115999	Replace Redwood Tank at LIV STA 16	2022	568,876	-	568,876	643,777	
00116006	LIV 023-T1 - Tank Retrofits	2022	41,951	-	41,951	47,217	
00116218	2021 Control Valve Overhaul 110	2021	39,901	39,901	39,901	47,441	
00116407	LIV 2019 Anayzer Replacement	2021	29,338	29,338	29,338	34,882	
00116408	LIV 2020 Analyzer Replacements	2021	16,618	16,618	16,618	19,758	
00116409	LIV 2021 Analyzer Replacements	2021	28,942	28,942	28,942	34,411	
00117039	LIV 2019 Physical Security Upgrades	2021	272,358	272,358	272,358	318,657	
00117040	LIV 2020 Physical Security Upgrades	2021	245,644	245,644	245,644	288,955	
00117041	LIV 2021 Physical Security Upgrades	2022	184,456	-	184,456	213,281	
00117364	LIV 8 Generator	2022	239,998	-	239,998	270,860	
00117366	LIV 13 Generator	2021	229,494	229,494	229,494	270,684	
00117367	LIV 14 Panelboard	2022	285,415	-	285,415	324,750	
00117432	LIV 2019 Flowmeter Replacements	2021	76,910	76,910	76,910	90,470	
00117433	LIV 2020 Flowmeter Replacements	2021	133,105	133,105	133,105	153,627	
00117436	LIV 2021 Flowmeter Replacements	2022	97,763	-	97,763	110,335	
LIV0900	Meter Replacement Program	2021	133,626	133,626	133,626	158,877	
00097722	Sta. 18 Booster Modification	2021	957,668	957,668	957,668	1,123,494	
00097954	LIV 026-A Replace Pump and Motor	2022	51,388	-	51,388	59,419	
00098023	Replace panelboard @ LIV Sta 9	2021	231,707	231,707	231,707	275,493	
00098868	Flow meter Zone 7 TO #VI	2021	52,296	52,296	52,296	62,179	
00121492	LIV FH/PB Connections (PSPS)	2021	28,615	28,615	28,615	33,207	
00122938	Install Backup Generator LIV 010	2021	65,041	65,041	65,041	76,509	
00122991	LIV Las Colinas Fire Hydrant	2021	34,959	34,959	34,959	41,013	
00122993	LIV Arroyo/College New Main	2022	584,553	-	584,553	675,900	
00122994	LIV 685/740 Zone Fire Hydrants	2022	596,332	-	596,332	689,519	
00123106	Purchase Land for Well in Zone 610	2022	772,891	-	772,891	874,653	
00123160	New Well-Livermore	2024	4,489,678	-	4,489,678	5,254,904	
110-NON-SP	110-Livermore Non-Specific	2021	873,267	698,613	873,267	1,032,487	
00119083	3850' 8"/12" DI East Ave	2021	208,415	208,415	208,415	247,799	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	4,579,917	4,405,263	4,579,917	5,366,671
	2022	4,221,137	-	4,221,137	4,808,771
	2023	519,169	-	519,169	586,305
	2024	4,489,678	-	4,489,678	5,254,904
	Total	13,809,900	4,405,263	13,809,900	16,016,652

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## ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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## LOS ALTOS (LAS) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00124334	LAS Land for New Well	2022	2,166,284	-	2,166,284	2,491,973	
00123422	LAS Sta. 14 Panelboard Replacement	2022	306,258	265,565	306,258	352,302	
00123528	LAS 118-PT1 - Pressure Vessel Rplcm	2022	323,033	-	323,033	371,599	
00123895	LAS Sta. 41 New Booster Pump	2024	1,697,984	1,421,757	1,697,984	1,977,211	
00123896	LAS 34 Storage Tank-Design and Perm	2024	209,641	-	209,641	244,115	
00123897	LAS Sta. 33 Paneboard Replacement	2024	312,574	269,188	312,574	354,990	
00124093	LAS STA 008 Wildfire New Generator	2024	276,606	238,334	276,606	317,032	
00124221	LAS STA 14 Wildfire New Pump & Main	2024	601,750	461,869	601,750	700,705	
00124254	LAS Station 17 New Generator	2024	303,031	261,120	303,031	348,111	
00124269	LAS Station 119 New Generator	2024	264,342	227,797	264,342	304,358	
00124314	LAS 27 New Generator	2024	272,475	234,775	272,475	312,297	
00124330	LAS Station 30 New Generator	2024	330,109	284,576	330,109	384,394	
00124336	LAS Station 31 New Generator	2024	274,063	274,063	274,063	319,132	
00124342	LAS STA 42 Wildfire Bstr Pmps-Dsgn	2024	313,836	-	313,836	365,445	
00124733	LAS New Operations Building	2024	6,034,125	4,578,290	6,034,125	6,979,465	
00125465	LAS 2022 Physical Security Upgrades	2022	145,565	71,223	145,565	167,449	
00125466	LAS 2023 Physical Security Upgrades	2023	796,180	83,433	796,180	915,230	
00125469	LAS 2024 Physical Security Upgrades	2024	1,060,473	81,631	1,060,473	1,234,863	
00124283	LAS 039-01: Well Renewal	2022	120,937	109,943	120,937	139,119	
00124288	LAS 104-02: Well Renewal	2024	320,199	257,781	320,199	372,855	
00123286	LAS 121-T3 - Tank Retrofits	2024	6,573	5,914	6,573	7,654	
00123290	LAS 042-T2 - Tank Retrofits	2024	12,088	10,875	12,088	14,076	
00123325	LAS 121-T2 - Tank Retrofits	2023	14,327	12,924	14,327	16,469	
00123344	LAS 114-T1 - Tank Retrofits	2023	25,500	23,003	25,500	29,312	
00123379	LAS 007-T1 - Tank Retrofits	2023	29,185	26,328	29,185	33,549	
00123383	LAS 119-T1 - Tank Retrofits	2022	22,054	19,948	22,054	25,370	
00123384	LAS 121-T1 - Tank Retrofits	2022	43,797	39,614	43,797	50,382	
00123397	LAS Tank Exterior Ladder Lifelines	2022	107,925	97,618	107,925	124,151	
00123438	LAS 114-T2 - Tank Retrofits	2023	46,782	42,202	46,782	53,778	
00123452	LAS 113-T1 - Tank Retrofits	2024	33,550	30,184	33,550	39,067	
00123470	LAS 123-T1 - Tank Retrofits	2023	36,342	32,785	36,342	41,777	
00123553	LAS 2022 CP Upgrades	2022	26,937	10,530	26,937	30,987	
00123614	LAS 2022 Control Valve Replacements	2022	436,201	132,639	436,201	501,782	
00123616	LAS 2023 Control Valve Replacement	2023	551,637	168,456	551,637	634,121	
00123617	LAS 2024 Control Valve Replacement	2024	571,210	173,680	571,210	665,142	
00123842	LAS 019-T1 - Tank Retrofits	2023	40,726	36,841	40,726	46,815	
00124216	LAS 2022 Control Valve Overhaul	2022	68,524	43,607	68,524	78,827	
00124217	LAS 2023 Control Valve Overhaul	2023	70,238	44,697	70,238	80,740	
00124218	LAS 2024 Control Valve Overhaul	2024	71,994	45,814	71,994	83,833	
00124598	LAS Sta. 31 Redwood Tank Replace	2022	798,246	-	798,246	914,136	
00124619	LAS Sta. 15 Redwood Tank Replace	2024	831,118	-	831,118	967,791	
00124621	LAS-115 Redwood Tank Replacement	2024	832,462	-	832,462	969,357	
00124687	LAS 010-T2 - Tank Retrofits	2022	23,415	21,178	23,415	26,935	
00125008	LAS Sta. 30 Redwood Tank Replace	2023	812,158	-	812,158	933,597	
00123862	LAS 001-02 Replace Pump & Motor	2022	74,620	52,673	74,620	85,838	
00123865	LAS 001-E Replace Pump & Motor	2022	71,071	50,168	71,071	81,756	
00123867	LAS 009-D Replace Pump & Motor	2022	47,554	33,568	47,554	54,704	
00123870	LAS 009-E Replace Pump & Motor	2022	47,554	33,568	47,554	54,704	
00123913	LAS Sta. 117 Rebuild - Design	2024	230,462	-	230,462	265,349	
00123917	LAS 011-D - Replace Pump & Motor	2023	48,743	34,407	48,743	56,031	
00123918	LAS 019-A - Replace Pump & Motor	2023	36,191	25,547	36,191	41,602	
00123923	LAS 023-D - Replace Pump & Motor	2023	72,848	51,422	72,848	83,740	
00123969	LAS 023-F - Replace Pump & Motor	2023	72,848	51,422	72,848	83,740	
00123981	LAS 032-01 - Replace Pump & Motor	2024	87,177	61,537	87,177	101,513	
00123984	LAS 039-01 - Replace Pump & Motor	2022	83,424	75,497	83,424	95,966	
00124003	LAS 033-A - Replace Pump & Motor	2023	48,743	34,407	48,743	56,031	
00124019	LAS 104-A - Replace Pump & Motor	2024	49,961	35,267	49,961	58,177	
00124066	LAS 2022 Flowmeter Replacement	2022	88,291	73,576	88,291	101,566	
00124069	LAS 2023 Flowmeter Replacement	2023	91,060	37,942	91,060	104,676	
00124070	LAS 2024 Flowmeter Replacement	2024	95,032	39,597	95,032	110,660	
00123618	LAS Sta. 39 and 104 Well Chloram	2024	1,219,972	1,015,293	1,219,972	1,391,896	
00125051	LAS 28 Tank Mixing and Dosing	2023	785,005	657,301	785,005	902,384	
00125073	LAS 2022 Analyzer Replacement	2022	24,911	22,647	24,911	28,657	
00125075	LAS 2023 Analyzer Replacement	2023	6,292	5,720	6,292	7,233	

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### LOS ALTOS (LAS) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00125076	LAS 2024 Analyzer Replacement	2024	66,020	60,019	66,020	76,877	
00125094	LAS Sta. 111 Tank Mixing and Dosing	2023	568,466	495,550	568,466	653,467	
00125120	LAS Sta. 42 Tank Mixing and Dosing	2024	625,108	-	625,108	709,934	
00125128	LAS Sta. 41 Tank Mixing and Dosing	2024	396,718	345,832	396,718	461,957	
00125187	LAS 32, 1, 121 Well Chloramination	2023	1,757,377	1,471,488	1,757,377	1,979,345	
00123893	LAS Wildfire Control Valves 2022	2022	717,182	625,190	717,182	825,006	
00123898	LAS Wildfire Control Valves 2023	2023	557,525	486,012	557,525	640,890	
00124086	LAS Grant Rd. Rezone	2023	969,174	811,509	969,174	1,114,091	
00124140	LAS Wildfire Control Valves 2024	2024	544,101	474,309	544,101	633,576	
00124208	LAS Transm. Main Isolation Valves	2024	1,313,619	1,194,199	1,313,619	1,519,339	
00124279	LAS Sta 38 Wildfire New Main & PRV	2023	285,720	237,242	285,720	328,443	
00124363	LAS Wildfire New Main&CV Granger Av	2023	807,452	665,477	807,452	928,188	
00124735	LAS Covington Ph2 New 16" Main	2023	1,715,152	1,311,278	1,715,152	1,971,612	
00125133	LAS 2022 Sample Sites	2022	66,257	45,828	66,257	76,219	
00125134	LAS 2023 Sample Sites	2023	67,914	46,974	67,914	78,069	
00125135	LAS 2024 Sample Sites	2024	69,611	48,148	69,611	81,059	
00125629	LAS STA 008 New Mainline to Mora	2023	2,125,942	1,625,346	2,125,942	2,443,826	
00125633	LAS Marion Way New Mainline	2023	3,966,928	3,032,819	3,966,928	4,560,088	
111MRP22	LAS 2022 Main Replacement Program	2022	5,171,674	3,147,584	5,171,674	5,949,208	
111MRP23	LAS 2023 Main Replacement Program	2023	5,300,966	4,845,897	5,300,966	6,093,600	
111MRP24	LAS 2024 Main Replacement Program	2024	5,433,490	4,967,045	5,433,490	6,327,004	
00124023	LAS 2022 Customer Meter Vault Lids	2022	30,337	27,579	30,337	34,898	
00124024	LAS 2023 Customer Meter Vault Lids	2023	31,095	28,268	31,095	35,745	
00124050	LAS 2024 Customer Meter Vault Lids	2024	31,873	28,975	31,873	37,114	
00123754	LAS 2023 Vehicle Replacement Progrm	2023	50,509	47,065	50,509	52,945	
00123755	LAS 2024 Vehicle Replacement Progrm	2024	63,017	-	63,017	66,057	
00123876	LAS 2022 CARB Vehicle Replacement	2022	249,376	226,705	249,376	261,403	
LAS0900	Meter Replacement Program	2022	205,409	205,409	205,409	236,292	
LAS0900	Meter Replacement Program	2023	210,545	210,545	210,545	242,027	
LAS0900	Meter Replacement Program	2024	215,809	215,809	215,809	251,298	
111UNSCH	Unscheduled Replacements	2022	1,531,203	-	1,531,203	1,761,411	
111UNSCH	Unscheduled Replacements	2023	1,569,483	-	1,569,483	1,804,162	
111UNSCH	Unscheduled Replacements	2024	1,608,720	-	1,608,720	1,873,267	
111-NON-SP	111-Los Altos Suburban Non-Specific	2022	1,339,779	1,071,823	1,339,779	1,533,301	
111-NON-SP	111-Los Altos Suburban Non-Specific	2023	1,373,275	1,098,620	1,373,275	1,570,575	
111-NON-SP	111-Los Altos Suburban Non-Specific	2024	1,407,750	1,126,200	1,407,750	1,629,795	
LASCompVeh	New Complements Vehicles	2023	50,509	-	50,509	52,945	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	14,337,817	6,503,678	14,337,817	16,455,940
	2023	24,992,835	17,735,862	24,992,835	28,670,842
	2024	28,088,644	18,516,942	28,088,644	32,556,764
	Total	67,419,297	42,756,482	67,419,297	77,683,546

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### ADOPTED CARRYOVER (CO) PROJECTS

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### LOS ALTOS (LAS) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00116506	LAS 2019 Flowmeter Replacements	2022	96,076	-	96,076	108,536	
00117429	LAS 2021 Flowmeter Replacement	2022	91,314	-	91,314	103,393	
00121487	PSPS LAS-33 Genset	2022	260,163	-	260,163	297,262	
00114250	LAS113 LAS114 Mixer and Dosing	2021	80,395	80,395	80,395	91,340	
00114286	LAS8 Tank Replacement	2021	1,013,141	1,013,141	1,013,141	1,182,284	
00114287	LAS10 Station Rebuild	2021	541,870	541,870	541,870	632,334	
00115143	LAS 038-A Replace Pump and Motor	2021	45,576	45,576	45,576	52,822	
00115145	LAS 17-01 Replace Pump and Motor	2021	70,132	70,132	70,132	81,841	
00115149	LAS 019-B Replace Pump and Motor	2021	49,996	49,996	49,996	58,476	
00115162	LAS 013-C Replace Pump and Motor	2021	69,398	69,398	69,398	81,168	
00115652	LAS 034-T1 - Tank Retrofits	2021	8,618	8,618	8,618	10,080	
00115729	LAS 042-T1 - Tank Struct Retrofit	2021	68,714	68,714	68,714	81,280	
00115741	LAS 028-T3 - Install 30" Manway	2021	16,016	16,016	16,016	18,563	
00115752	LAS 009-T1 - Tank Struct Retrofit	2021	38,130	38,130	38,130	44,293	
00115819	2019 Vehicle Replacement Program	2021	294,118	294,118	294,118	308,303	
00115820	2020 Vehicle Replacement Program	2021	152,946	152,946	152,946	160,322	
00115821	2021 Vehicle Replacement Program	2021	102,821	102,821	102,821	105,845	
00115865	LAS 113-PT1 - Replace Pressure Tank	2021	277,777	277,777	277,777	323,414	
00115937	LAS 118-B Pump & Motor Replacement	2021	34,030	34,030	34,030	39,802	
00116020	New well replacement at station 20	2024	4,489,678	-	4,489,678	5,227,986	
00116033	LAS 019-PT1 - Replace Pressure Tank	2021	157,317	157,317	157,317	184,416	
00116037	2020 Control Valve Overhaul - 111	2021	77,504	77,504	77,504	91,678	
00116040	LAS 104-T1 - Tank Retrofits	2021	40,986	40,986	40,986	47,285	
00116073	LAS 014-T1 - Tank Struct Retrofit	2021	37,480	37,480	37,480	43,538	
00116156	LAS 2019 Control Valve Replacements	2021	28,454	28,454	28,454	33,431	
00116164	LAS 2021 Control Valve Replacement	2021	148,721	148,721	148,721	175,919	
00116247	2019 Control Valve Overhaul - 111	2021	52,103	52,103	52,103	61,631	
00116249	2021 Control Valve Overhaul - 111	2021	46,773	46,773	46,773	55,326	
00116354	REPLACE V204049	2021	187,274	187,274	187,274	192,781	
00116400	LAS 2019 Analyzer Replacements	2021	28,173	28,173	28,173	33,101	
00116405	LAS 2020 Analyzer Replacements	2021	16,594	16,594	16,594	19,496	
00116406	LAS 2021 Analyzer Replacements	2021	17,583	17,583	17,583	20,798	
00116515	LAS Reliability Study	2022	215,518	-	215,518	242,912	
00116719	LAS Transmission Main Valves	2022	1,296,049	-	1,296,049	1,457,441	
00116761	Upgrade Sample Stations	2021	59,095	59,095	59,095	69,902	
00116799	Upgrade Sample Stations Phase 2	2021	61,920	61,920	61,920	73,244	
00116800	Upgrade Sample Stations Phase 3	2021	63,468	63,468	63,468	75,075	
00117219	LAS 2019 Physical Security Upgrades	2021	239,072	239,072	239,072	282,792	
00117223	LAS 2020 Physical Security Upgrades	2022	274,045	-	274,045	307,463	
00117225	LAS 2021 Physical Security Upgrades	2021	267,122	267,122	267,122	315,972	
00117316	LAS 009-T1-Tank Struc. Retro Study	2022	60,391	-	60,391	68,067	
00117411	Install Genset - LAS 9	2022	325,203	-	325,203	365,700	
00117414	Install Genset - LAS 34	2021	311,493	311,493	311,493	365,978	
00117426	LAS 2020 Flowmeter Replacements	2021	146,341	146,341	146,341	171,161	
00118142	Water Quality Instrumentation - LAS	2022	85,447	-	85,447	98,294	
00118529	2020 - ADDITIONAL LEAK TRUCK	2021	226,631	226,631	226,631	237,562	
00116323	Advanced Metering Infrastructure	2023	289,902	-	289,902	325,022	
00093086	Acquire Easement	2021	2,541	2,541	2,541	3,005	
00098765	Flow meters at 3 of 5 stations	2021	203,252	203,252	203,252	238,803	
00098010	Replace panelboard @ LAS Sta 27	2021	535,518	535,518	535,518	633,452	
00103638	2,000 LF Homestead Rd 24"	2022	813,008	-	813,008	935,240	
00121490	LAS FH/PB Connections (PSPS)	2021	30,369	30,369	30,369	35,358	
00114151	Vineyard Tk 1 - PAX RCS	2021	284,553	284,553	284,553	335,836	
00122989	LAS Eastbrook Ave Main & Chck Valve	2022	619,762	-	619,762	712,940	
00122322	1800' 12"/8" DI S Mary St	2021	868,104	868,104	868,104	1,010,728	
00119986	Los Altos Field Office Upgrade	2022	300,488	-	300,488	338,682	
00120247	Station 19 Replacing Valves	2021	182,114	182,114	182,114	211,067	
00122623	Foothill Exp. 8" AC Relocation	2021	302,419	302,419	302,419	357,724	
111-NON-SP	111-Los Altos Suburban Non-Specific	2021	1,870,334	1,496,267	1,870,334	2,206,166	

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### ADOPTED CARRYOVER (CO) PROJECTS

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### LOS ALTOS (LAS) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
111MRP21	2021 LAS Mainline Replacement Program	2021	2,749,898	2,749,898	2,749,898	3,252,792	
00121625	2385' 8" PVC Tantau	2021	86,937	86,937	86,937	102,836	
00121371	LAS Customer Building Property	2023	4,467,173	-	4,467,173	5,135,133	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	12,193,820	11,819,753	12,193,820	14,211,022
	2022	4,437,464	-	4,437,464	5,035,930
	2023	4,757,074	-	4,757,074	5,460,155
	2024	4,489,678	-	4,489,678	5,227,986
	Total	25,878,036	11,819,753	25,878,036	29,935,093

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### MARYSVILLE (MRL) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123798	MRL 12 Driveway Pavement Extension	2023	23,466	19,555	23,466	26,871	
00125471	MRL 2022 Physical Security Upgrades	2022	23,352	71,223	23,352	26,965	
00125473	MRL 2023 Physical Security Upgrades	2023	76,656	83,433	76,656	88,454	
00125474	MRL 2024 Physical Security Upgrades	2024	72,548	81,631	72,548	84,799	
00124304	MRL 009-01 Well Renewal	2023	213,990	178,473	213,990	246,923	
00123638	MRL Tank Exterior Ladder Lifelines	2022	20,846	18,855	20,846	24,072	
00124259	MRL 010-T2 - Seismic Retrofits	2022	437,359	395,586	437,359	505,027	
00124634	MRL 010-T2 - Seismic/Geotech Study	2022	53,902	48,754	53,902	62,242	
00123995	MRL Sta 8 Flowmeter Replacement	2022	36,108	30,090	36,108	41,695	
00124004	MRL Sta 9 Flowmeter Replacement	2022	36,108	30,090	36,108	41,695	
00124007	MRL Sta 10 Flowmeter Replacement	2023	37,011	30,843	37,011	42,707	
00124011	MRL 2023 Flowmeter Replacement 11	2023	37,011	30,843	37,011	42,707	
00125081	MRL 2022 Analyzer Replacements	2022	17,249	15,681	17,249	19,917	
00126495	2023 MRL 15 Carbon Change Outs	2023	83,270	75,700	83,270	96,085	
00126496	2024 MRL 15 Carbon Change Outs	2024	85,352	75,700	85,352	99,765	
112MRP22	MRL 2022 Main Replacement Program	2022	365,560	448,449	365,560	422,120	
112MRP23	MRL 2023 Main Replacement Program	2023	499,303	459,661	499,303	576,145	
112MRP24	MRL 2024 Main Replacement Program	2024	639,959	471,152	639,959	748,033	
00125017	MRL 2022 SB1398 Service Replacement	2022	122,639	111,490	122,639	141,613	
00125018	MRL 2023 SB1398 Service Replacement	2023	125,705	114,277	125,705	145,051	
00124027	MRL 2022 Customer Meter Vault Lids	2022	14,446	13,133	14,446	16,681	
00124028	MRL 2023 Customer Meter Vault Lids	2023	14,807	13,461	14,807	17,086	
00124029	MRL 2024 Customer Meter Vault Lids	2024	15,177	13,798	15,177	17,740	
00123759	MRL 2023 Vehicle Replacemnt Program	2023	58,553	-	58,553	61,610	
00124263	Marysville WSFMP	2023	123,530	112,300	123,530	141,450	
00124352	Marysville Reliability Study	2023	144,529	133,838	144,529	162,942	
MRL0900	Meter Replacement Program	2022	29,364	29,364	29,364	33,907	
MRL0900	Meter Replacement Program	2023	30,097	21,190	30,097	34,729	
MRL0900	Meter Replacement Program	2024	30,849	21,720	30,849	36,059	
112UNSCH	Unscheduled Replacements	2022	207,322	-	207,322	239,399	
112UNSCH	Unscheduled Replacements	2023	212,505	-	212,505	245,210	
112UNSCH	Unscheduled Replacements	2024	217,818	-	217,818	254,602	
112-NON-SP	112-Marysville Non-Specific	2022	76,284	61,027	76,284	87,803	
112-NON-SP	112-Marysville Non-Specific	2023	78,485	62,788	78,485	90,273	
112-NON-SP	112-Marysville Non-Specific	2024	80,441	64,352	80,441	93,683	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,440,539	1,273,742	1,440,539	1,663,137
	2023	1,758,917	1,336,361	1,758,917	2,018,242
	2024	1,142,143	728,354	1,142,143	1,334,682
	Total	4,341,600	3,338,456	4,341,600	5,016,061

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### ADOPTED CARRYOVER (CO) PROJECTS

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### MARYSVILLE (MRL) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00116646	MRL 2019 Flowmeter Replacements	2022	35,634	-	35,634	40,203	
00116650	MRL 2020 Flowmeter Replacements	2022	25,087	-	25,087	28,303	
00116654	MRL 2021 Flowmeter Replacements	2023	24,441	-	24,441	27,410	
00115109	Marysville 12 Panel & Generator	2022	406,504	-	406,504	459,817	
00115118	Marysville 10 Transfer Switch	2021	109,902	109,902	109,902	128,497	
00115918	MRL 2019 Control Valve Replacement	2021	43,089	43,089	43,089	50,380	
00116154	Sta. 9 Driveway Improvement	2021	19,611	19,611	19,611	23,166	
00116410	MRL 2020 Analyzer Replacements	2021	886	886	886	1,052	
00116411	MRL 2021 Analyzer Replacements	2021	8,409	8,409	8,409	9,984	
00116580	MRL 015 - Replace Filter Vessels	2021	42,311	42,311	42,311	49,213	
00117216	MRL 2019 Physical Security Upgrades	2021	50,009	50,009	50,009	58,774	
00117217	MRL 2020 Physical Security Upgrades	2021	65,651	65,651	65,651	77,953	
00117218	MRL 2021 Physical Security Upgrades	2021	21,138	21,138	21,138	24,715	
00117419	Transfer Switch STA 15	2021	58,858	58,858	58,858	68,816	
MRL0900	Meter Replacement Program	2021	25,897	25,897	25,897	30,749	
00098693	Panelboard Replacement MRL 9	2022	205,453	-	205,453	231,792	
00098713	Panelboard Replacement MRL 7	2021	174,947	174,947	174,947	207,728	
00120931	MRL PSPS Transfer Switch	2021	48,780	48,780	48,780	56,591	
00122951	MRL 15 GAC TREATMENT	2021	780,669	780,669	780,669	915,123	
112-NON-SP	112-Marysville Non-Specific	2021	128,656	131,078	128,656	152,006	
112MRP21	2021 MRL Mainline Replacement Program	2021	300,730	300,730	300,730	357,080	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	1,879,543	1,881,965	1,879,543	2,211,828
	2022	672,678	-	672,678	760,115
	2023	24,441	-	24,441	27,410
	2024	-	-	-	-
	Total	2,576,662	1,881,965	2,576,662	2,999,353



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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### OROVILLE (ORO) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00125477	ORO Physical Security Upgrades	2024	158,848	81,631	158,848	185,845	
00124294	ORO 010-01 Well Renewal	2022	218,912	182,578	218,912	253,015	
00124359	ORO 17 New Well Design & Permit	2023	474,496	-	474,496	545,147	
00123248	ORO Tank Exterior Ladder Lifelines	2022	9,677	8,753	9,677	11,185	
00123464	ORO 016-T1 - Tank Retrofits	2023	36,052	32,522	36,052	41,638	
00123463	ORO 2022 Control Valve Replacement	2022	54,415	17,508	54,415	62,892	
00123466	ORO 2023 Control Valve Replacement	2023	59,861	17,226	59,861	69,137	
00123469	ORO 2024 Control Valve Replacement	2024	60,737	17,325	60,737	71,060	
00124157	ORO 2022 Flowmeter Replacement	2022	84,982	70,818	84,982	98,221	
00124161	ORO 2023 Flowmeter Replacement	2023	49,367	41,139	49,367	57,017	
00124182	ORO 011-A - Replace Pump & Motor	2023	36,233	25,693	36,233	41,848	
00125082	ORO 2024 Analyzer Replacement	2024	7,511	6,828	7,511	8,787	
00126474	2023 ORO 10 Carbon Change Outs	2023	83,270	75,700	83,270	96,174	
00126476	2024 ORO 10 Carbon Change Outs	2024	85,352	77,592	85,352	99,857	
00125137	ORO 2022 Sample Site	2022	7,888	5,456	7,888	9,117	
113MRP22	ORO 2022 Main Replacement Program	2022	409,509	669,422	409,509	473,305	
113MRP23	ORO 2023 Main Replacement Program	2023	419,746	686,157	419,746	484,792	
113MRP24	ORO 2024 Main Replacement Program	2024	430,240	703,311	430,240	503,361	
00124030	ORO Customer Meter Vault Lids	2022	14,446	13,133	14,446	16,697	
00124031	ORO 2023 Customer Meter Vault Lids	2023	14,807	13,461	14,807	17,102	
00124032	ORO 2024 Customer Meter Vault Lids	2024	15,177	13,798	15,177	17,757	
00123761	ORO 2022 Vehicle Replacemnt Program	2022	46,930	42,664	46,930	49,427	
00124264	Oroville WFSMP	2023	144,513	131,375	144,513	166,908	
00124353	Oroville Reliability Study	2023	144,529	133,838	144,529	162,980	
ORO0900	Meter Replacement Program	2022	34,328	34,328	34,328	39,676	
ORO0900	Meter Replacement Program	2023	35,186	26,279	35,186	40,639	
ORO0900	Meter Replacement Program	2024	36,066	15,169	36,066	42,196	
113UNSCH	Unscheduled Replacements	2022	473,590	-	473,590	547,370	
113UNSCH	Unscheduled Replacements	2023	485,430	-	485,430	560,655	
113UNSCH	Unscheduled Replacements	2024	497,566	-	497,566	582,130	
113-NON-SP	113-Oroville Non-Specific	2022	112,959	90,367	112,959	130,247	
113-NON-SP	113-Oroville Non-Specific	2023	115,812	92,649	115,812	133,443	
113-NON-SP	113-Oroville Non-Specific	2024	118,746	94,996	118,746	138,556	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,467,635	1,135,027	1,467,635	1,691,150
	2023	2,099,301	1,276,039	2,099,301	2,417,480
	2024	1,410,242	1,010,651	1,410,242	1,649,549
	Total	4,977,178	3,421,716	4,977,178	5,758,179

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### ADOPTED CARRYOVER (CO) PROJECTS

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### OROVILLE (ORO) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00117224	ORO 2020 Physical Security Upgrades	2021	52,846	52,846	52,846	62,146	
00117226	ORO 2021 Physical Security Upgrades	2021	52,846	52,846	52,846	62,311	
00097516	Sta. 1&3 Rebuild: Conceptual Design	2021	25,339	25,339	25,339	29,720	
00097517	Cherokee Res: Conceptual Design	2021	17,970	17,970	17,970	21,357	
00122820	Install Transfer Switch ORO 10	2021	51,050	51,050	51,050	59,237	
00122595	ORO 10-01 GAC TREATMENT	2021	835,976	835,976	835,976	980,489	
113-NON-SP	113-Oroville Non-Specific	2021	288,213	230,570	288,213	341,724	
113MRP21	2021 ORO Mainline Replacement Program	2021	873,186	873,186	873,186	1,037,759	
00114525	Merge Station 1 and 3 Rebuild	2021	693,760	693,760	693,760	813,689	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	2,891,184	2,833,542	2,891,184	3,408,431
	2022	-	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	2,891,184	2,833,542	2,891,184	3,408,431

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### PALOS VERDES (PV) (Part of the Los Angeles County Region - LAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00124232	PV Sta 014 Rebuild - Design	2024	411,026	-	411,026	481,950	
00124904	PV 27in Pipe CP System Upgrade	2022	93,277	36,463	93,277	108,048	
00125243	PV Install Pump Shelter	2024	36,568	36,568	36,568	42,878	
00125481	PV 2022 Physical Security Upgrades	2022	172,544	71,223	172,544	199,867	
00125482	PV 2023 Physical Security Upgrades	2023	651,648	83,433	651,648	754,303	
00125483	PV 2024 Physical Security Upgrades	2024	140,024	81,631	140,024	164,186	
00123389	PV 023-T1 - CP Upgrade	2022	13,413	5,243	13,413	15,537	
00123530	PV Tank Exterior Ladder Lifelines	2022	55,189	49,918	55,189	63,928	
00123934	PV Sta 37-New Water Strg Tnk-Design	2022	1,338,054	-	1,338,054	1,549,942	
00124174	PV 2022 Control Valve Overhaul	2022	464,168	295,379	464,168	537,671	
00124177	PV 2023 Control Valve Overhaul	2023	475,772	302,764	475,772	550,721	
00124181	PV 2024 Control Valve Overhaul	2024	487,666	310,333	487,666	571,815	
00124813	PV Station 37 Mixing and Dosing	2023	520,854	414,415	520,854	602,905	
00124814	PV Station 49 Mixing and Dosing T-2	2023	534,859	425,557	534,859	619,115	
00124936	PV Station 46 Mixing and Dosing	2024	321,994	256,193	321,994	377,556	
00125272	PV 44 Vault Replacement	2022	92,169	80,183	92,169	106,765	
00123752	PV 014-A Replace Pump & Motor	2023	34,226	24,269	34,226	39,617	
00123758	PV 015-D Replace Pump & Motor	2023	48,117	34,119	48,117	55,697	
00124233	PV Sta 015 Rebuild Design	2024	890,490	-	890,490	1,044,148	
00124243	PV Sta 023 Rebuild Design	2024	493,968	-	493,968	579,204	
00124959	PV 015-PT1 - Saddle Retrofit	2024	12,101	-	12,101	14,190	
00125270	PV 40 Vault Replacement	2022	90,034	78,325	90,034	104,291	
00124225	PV 2022 Control Valve Replacement	2022	116,077	36,400	116,077	134,458	
00124230	PV D-500 Main Replacement PDR	2024	1,556,379	1,296,719	1,556,379	1,824,939	
00124274	PV 2023 Control Valve Replacement	2023	255,926	81,431	255,926	296,242	
00124281	PVD 2024 Control Valve Replacem.	2024	420,319	133,738	420,319	492,847	
00125154	PV 2022 Sample Site	2022	7,493	5,183	7,493	8,680	
00125640	PV Wildfire Zone C-635 New Main We	2022	1,270,402	971,255	1,270,402	1,471,577	
00125641	PV Wildfire Zone F-1325 New Main	2024	1,894,225	1,644,830	1,894,225	2,221,082	
00125642	PV Wildfire Zone B-280 New Main	2023	854,650	719,116	854,650	989,283	
00125644	PV Wildfire Zone H-1300 NewMain-PRV	2022	422,905	323,322	422,905	489,875	
122MRP22	PV 2022 Main Replacement Program	2022	2,310,862	2,181,698	2,310,862	2,676,798	
122MRP23	PV 2023 Main Replacement Program	2023	5,920,793	2,236,241	5,920,793	6,853,501	
122MRP24	PV 2024 Main Replacement Program	2024	6,068,812	2,292,147	6,068,812	7,116,012	
00123948	PV 2022 Customer Meter Vault Lids	2022	13,724	12,476	13,724	15,897	
00123949	PV 2023 Customer Meter Vault Lids	2023	14,067	12,788	14,067	16,283	
00123950	PV 2024 Customer Meter Vault Lids	2024	14,418	13,108	14,418	16,906	
00124265	Palos Verdes WFSMP	2024	311,434	283,122	311,434	365,173	
00124354	Palos Verdes Reliability Study	2024	141,609	128,736	141,609	163,250	
PVD0900	Meter Replacement Program	2022	388,698	303,587	388,698	450,250	
PVD0900	Meter Replacement Program	2023	398,415	311,176	398,415	461,178	
PVD0900	Meter Replacement Program	2024	408,376	318,956	408,376	478,843	
122UNSCH	Unscheduled Replacements	2022	1,138,455	-	1,138,455	1,318,735	
122UNSCH	Unscheduled Replacements	2023	1,166,916	-	1,166,916	1,350,742	
122UNSCH	Unscheduled Replacements	2024	1,196,089	-	1,196,089	1,402,480	
122-NON-SP	122-Palos Verdes Non-Specific	2022	394,216	315,372	394,216	456,038	
122-NON-SP	122-Palos Verdes Non-Specific	2023	404,077	323,262	404,077	467,125	
122-NON-SP	122-Palos Verdes Non-Specific	2024	414,102	331,281	414,102	484,841	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	8,381,679	4,766,028	8,381,679	9,708,357
	2023	11,280,319	4,968,571	11,280,319	13,056,713
	2024	15,219,601	7,127,362	15,219,601	17,842,299
	Total	34,881,599	16,861,961	34,881,599	40,607,369

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### ADOPTED CARRYOVER (CO) PROJECTS

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### PALOS VERDES (PV) (Part of the Los Angeles County Region - LAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00114949	Sta 005 Rebuild	2023	777,932	-	777,932	900,480	
00098149	PV 005-A Replace Pump and Motor	2023	46,728	-	46,728	54,090	
00121285	PV-023 PSPS Genset	2023	1,190,007	-	1,190,007	1,377,469	
00121426	PV-22 PSPS Electrical Modifications	2023	646,941	-	646,941	748,854	
00123198	PSPS PV-49 SCADA Site Backup Power	2022	69,106	-	69,106	77,803	
00123011	PV-041 New 1-MG Storage Tank Design	2023	691,825	-	691,825	800,809	
00114523	PV Nitrification Study	2021	31,948	31,948	31,948	37,093	
00114888	PV 2020 CP Upgrades	2021	16,260	16,260	16,260	19,205	
00114901	PV 004-A: Pump & Motor Replace	2021	48,780	48,780	48,780	57,940	
00115241	PV 023-F: Pump & Motor Replace	2021	142,299	142,299	142,299	168,068	
00115636	PV 050-T1 - Install Exterior Ladder	2021	6,504	6,504	6,504	7,682	
00115750	PV 037-A: Pump Shelter	2022	12,195	-	12,195	13,968	
00115753	PV 037-B: Pump Shelter	2022	12,195	-	12,195	13,968	
00116007	PV 051-T1 - Install Ext. Ladder	2021	6,504	6,504	6,504	7,704	
00116223	PV 2019 Control Valve Replacement	2021	122,251	122,251	122,251	145,615	
00116224	PV 2020 Control Valve Replacement	2021	247,839	247,839	247,839	295,204	
00116227	PV 2021 Control Valve Replacement	2021	290,244	290,244	290,244	345,714	
00116242	PV 023-T1: Appur Upgrades	2021	124,390	124,390	124,390	146,501	
00117192	PV 2019 Physical Security Upgrades	2021	112,195	112,195	112,195	131,388	
00117193	PV 2020 Physical Security Upgrades	2021	239,024	239,024	239,024	282,309	
00117194	PV 2021 Physical Security Upgrades	2021	269,106	269,106	269,106	319,637	
PVD0900	Meter Replacement Program	2021	282,110	282,110	282,110	336,025	
00098229	PV 000: Pipeline Assessment	2021	178,862	178,862	178,862	213,045	
00098227	PV Storage Study	2021	609,756	609,756	609,756	722,215	
00098230	Reservoir 26 Seismic Retrofit	2021	110,569	110,569	110,569	131,700	
00098620	2018 PV Control Valve Rplcmnt.	2021	138,038	138,038	138,038	164,419	
00117264	3000' 6" DI Silver Saddle	2021	1,283,740	1,283,740	1,283,740	1,499,056	
00121284	PV-015 PSPS Genset	2021	20,325	20,325	20,325	23,531	
00123006	PV Drive East New Main & PRV	2021	284,553	284,553	284,553	338,935	
00123007	PV Yacht/PV Dr S Main & PRV	2021	569,106	569,106	569,106	677,870	
00123008	PV Narcissa Drive New Main	2022	596,332	-	596,332	690,764	
00123009	PV 4" Main Replacement	2022	1,118,511	-	1,118,511	1,295,633	
00123010	PV Vista del Monte New Main	2022	1,005,105	-	1,005,105	1,164,268	
00122523	Repl. Office Roof-PV Ops. Center	2021	196,568	196,568	196,568	231,508	
00122837	PV 022-B Pump Replacement	2022	162,602	-	162,602	182,539	
122-NON-SP	122-Palos Verdes Non-Specific	2021	820,872	656,697	820,872	975,468	
122MRP21	2021 PV Mainline Replacement Program	2021	8,083,873	8,083,873	8,083,873	9,628,817	
00114950	PV (3) Surge Tanks	2021	192,903	192,903	192,903	229,770	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	14,428,620	14,264,445	14,428,620	17,136,418
	2022	2,976,046	-	2,976,046	3,438,943
	2023	3,353,433	-	3,353,433	3,881,702
	2024	-	-	-	-
	Total	20,758,098	14,264,445	20,758,098	24,457,063

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

#### 146 REDWOOD VALLEY (RDV) (Part of the Bay Area Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123423	RDV Tank Exterior Ladder Lifelines	2022	30,140	27,262	30,140	34,987	
146MRP22	RDV 2022 Main Replacement Program	2022	378,509	393,313	378,509	439,377	
146MRP23	RDV 2023 Main Replacement Program	2023	387,972	403,146	387,972	450,041	
146MRP24	RDV 2024 Main Replacement Program	2024	397,671	413,224	397,671	467,279	
00123769	RDV 2022 Vehicle Replacemnt Program	2022	59,981	54,528	59,981	63,446	
00124902	RDV Forklift	2022	35,417	32,197	35,417	37,463	
00124906	RDV ATV AND TRAILER	2022	18,018	16,380	18,018	19,058	
00124266	Redwood Valley WSFMP	2024	132,950	120,863	132,950	154,826	
00124355	Redwood Valley Reliability Study	2022	150,813	137,102	150,813	173,502	
146UNSCH	Unscheduled Replacements	2022	165,929	-	165,929	192,611	
146UNSCH	Unscheduled Replacements	2023	170,077	-	170,077	197,286	
146UNSCH	Unscheduled Replacements	2024	174,329	-	174,329	204,843	
146-NON-SP	146-Redwood Valley Non-Specific	2022	176,203	140,962	176,203	201,968	
146-NON-SP	146-Redwood Valley Non-Specific	2023	180,523	144,418	180,523	206,787	
146-NON-SP	146-Redwood Valley Non-Specific	2024	185,005	148,004	185,005	214,320	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,015,009	801,744	1,015,009	1,162,412
	2023	738,571	547,564	738,571	854,114
	2024	889,954	682,092	889,954	1,041,268
	Total	2,643,534	2,031,400	2,643,534	3,057,794

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### ADOPTED CARRYOVER (CO) PROJECTS

#### 146 REDWOOD VALLEY (RDV) (Part of the Bay Area Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00115829	2020 Vehicle Replacement Program	2021	80,498	80,498	80,498	85,148	
00115831	2021 Vehicle Replacement Program	2021	48,236	48,236	48,236	49,808	
00116343	Redwood Valley SCADA Implementation	2021	81,915	81,915	81,915	93,056	
00118096	2020 - VEH. FOR PROPOSED COMPLEMENT	2021	52,988	52,988	52,988	55,049	
146-NON-SP	146-Redwood Valley Non-Specific	2021	182,084	145,668	182,084	216,744	
146MRP21	2021 RDV Mainline Replacement Program	2021	853,283	853,283	853,283	1,018,510	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	1,299,004	1,262,587	1,299,004	1,518,316
	2022	-	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	1,299,004	1,262,587	1,299,004	1,518,316

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### COAST SPRINGS (RDV - COS) DISTRICT (Part of the Bay Area Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123714	RDV COS- Design and Permit New Well	2024	336,613	-	336,613	325,949	
00123619	RDV-COS - Well Housing (Various)	2024	195,437	177,670	195,437	189,246	
00123711	RDV COS 7 New Generator	2023	359,174	300,744	359,174	382,286	
00125517	COS 2022 Physical Security Upgrades	2022	72,840	71,223	72,840	69,678	
00125522	COS 2023 Physical Security Upgrades	2023	21,240	83,433	21,240	20,303	
00125524	COS 2024 Physical Security Upgrades	2024	65,111	81,631	65,111	63,048	
00123246	COS 008-T1 - CP Upgrade	2022	14,016	5,479	14,016	13,408	
00124895	RDV-COS STA 08 Tank MaintenanceArea	2022	19,804	18,003	19,804	19,481	
00124862	RDV-COS PALL unit expansion	2022	23,643	21,494	23,643	22,617	
00123712	COS Study - New Access Driveway	2022	67,444	61,312	67,444	64,516	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	197,747	177,512	197,747	189,701
	2023	380,414	384,176	380,414	402,590
	2024	597,161	259,302	597,161	578,244
	Total	1,175,322	820,990	1,175,322	1,170,535

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### ADOPTED CARRYOVER (CO) PROJECTS

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### COAST SPRINGS (RDV - COS) DISTRICT (Part of the Bay Area Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00116120	COS_1,2,3,10_new_elec_panel_control	2022	21,485	-	21,485	23,467	
00117714	Cline_Well_New_Meters_Well_Eval	2021	50,573	50,573	50,573	49,746	
00115806	COS 004-01 - Replace Pump & Motor	2021	20,621	20,621	20,621	20,284	
00115807	COS 004-A - Replace Pump & Motor	2021	19,750	19,750	19,750	19,427	
00116279	COS Hill Wells Replace Pump & Motor	2021	73,984	73,984	73,984	82,061	
00116420	COS 008-T1 - Tank Retrofits	2021	10,813	10,813	10,813	11,843	
00116579	COS 007 - Replace Filter Vessels	2021	77,236	77,236	77,236	83,514	
00116923	COS_07 Free Chlorine Conversion	2021	85,641	85,641	85,641	84,240	
00116925	CSPR Sta 8 - Spray Aeration Sys	2022	87,774	-	87,774	97,060	
00117342	COS-148 2020 Physical Security Upgr	2022	16,409	-	16,409	18,146	
00117399	Install SCADA PLC at COS_RDV	2021	144,457	144,457	144,457	142,095	
00117722	Coast Springs TP PLC Upgrade	2021	33,274	33,274	33,274	32,730	
00117879	COS AMI Meters	2022	253,903	-	253,903	280,766	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	516,349	516,349	516,349	525,940
	2022	379,572	-	379,572	419,439
	2023	-	-	-	-
	2024	-	-	-	-
	Total	895,921	516,349	895,921	945,379



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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### LUCERNE (RDV - LUC) (Part of the Bay Area Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00125118	LUC Field Yard Land Acquisition	2023	118,418	118,418	118,418	134,677	
00125404	LUC Field Yard Site Improvements	2024	37,475	31,229	37,475	43,886	
00125647	RDV LUC 001 Pier Safety Upgrades	2023	491,508	352,354	491,508	568,210	
00123220	LUC 003-T1 - Tank Retrofits	2022	5,515	4,988	5,515	6,380	
00123251	LUC 002-T1 - Tank Retrofits	2023	17,823	16,079	17,823	20,604	
00123674	LUC 004-T1 - Tank Retrofit	2023	34,795	31,389	34,795	40,225	
00124546	LUC 003-T1 - CP Upgrade	2024	14,726	5,757	14,726	17,245	
00124083	RDV 2022 Flowmeter Replacement	2022	44,146	36,788	44,146	51,071	
00124087	RDV 2023 Flowmeter Replacement	2023	45,530	37,941	45,530	52,635	
00124088	RDV 2024 Flowmeter Replacement	2024	93,929	78,274	93,929	109,996	
00125086	RDV-LUC 2022 Analyzer Replacements	2022	26,354	23,959	26,354	30,489	
00125090	RDV-LUC 2023 Analyzer Replacements	2023	13,124	11,930	13,124	15,171	
00125093	RDV-LUC 2024 Analyzer Replacements	2024	27,689	25,171	27,689	32,425	
147UNSCH	Unscheduled Replacements	2022	48,570	-	48,570	56,189	
147UNSCH	Unscheduled Replacements	2023	49,784	-	49,784	57,553	
147UNSCH	Unscheduled Replacements	2024	51,029	-	51,029	59,757	

Summary	Year	Decision (Total Cost)		
		CWS	Cal Advocates	Decision
	2022	124,585	65,735	124,585
	2023	770,981	568,112	770,981
	2024	224,847	140,431	224,847
	Total	1,120,413	774,278	1,120,413

Decision (Total Cost)

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### ADOPTED CARRYOVER (CO) PROJECTS

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### LUCERNE (RDV - LUC) (Part of the Bay Area Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00114880	LUC 001-T1 - New CP System	2021	8,130	8,130	8,130	9,671	
00115214	LUC 01 - Acid Feed Installation	2022	71,545	-	71,545	82,768	
00115229	LUC 01 Activated Carbon	2022	757,398	-	757,398	852,539	
00115657	LUC 01 Cynobacteria Meters	2022	54,090	-	54,090	62,576	
00115800	LUC 001-B - Replace Pump & Motor	2021	19,750	19,750	19,750	22,986	
00115801	2021 LUC Pump and Motor Replacement	2021	21,665	21,665	21,665	25,494	
00115802	2021 LUC Pump and Motor Replacement	2021	21,665	21,665	21,665	25,494	
00116720	2019 LUC Flowmeter Replacements	2021	11,315	11,315	11,315	13,243	
00116721	2020 LUC Flowmeter Replacements	2021	11,826	11,826	11,826	13,840	
00116759	2021 LUC Flowmeter Replacements	2022	11,382	-	11,382	12,847	
00116829	LUC 2019 Analyzer Replacement	2022	21,573	-	21,573	24,216	
00116832	LUC 2020 Analyzer Replacement	2022	28,057	-	28,057	31,493	
00117263	RDV 2019 Physical Security Upgrades	2022	18,842	-	18,842	21,150	
00117265	RDV 2020 Physical Security Upgrades	2022	66,849	-	66,849	75,037	
00117268	LUC-147 2021 Physical Security Upgr	2022	80,791	-	80,791	90,687	
00117417	Install SCADA in Lucerne RDV	2021	59,359	59,359	59,359	70,613	
00117721	Lucerne TP PLC Upgrade	2021	59,329	59,329	59,329	70,577	
00117877	LUC AMI Smart Meter	2022	729,763	-	729,763	819,151	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	213,039	213,039	213,039	251,918
	2022	1,840,292	-	1,840,292	2,072,466
	2023	-	-	-	-
	2024	-	-	-	-
	Total	2,053,330	213,039	2,053,330	2,324,385

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### UNIFIED AREA (RDV - UNI) (Part of the Bay Area Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00125515	ARM 2022 Physical Security Upgrades	2022	48,126	71,223	48,126	55,756	
00125523	ARM 2024 Physical Security Upgrades	2024	5,934	81,631	5,934	6,959	
00124333	ARM 001 New Genset	2024	243,608	212,361	243,608	279,250	
00125578	RDV-NOH New Well Siting Study	2023	69,010	69,010	69,010	79,894	
00123623	RDV HKN Sta 1 - Upgrade - Design	2023	138,198	-	138,198	159,995	
00125520	HKN 2022 Physical Security Upgrades	2022	5,322	71,223	5,322	6,165	
00125434	RDV-HWK 2023 Analyzer Replacement	2023	4,721	4,291	4,721	5,465	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	53,447	142,446	53,447	61,921
	2023	211,928	73,301	211,928	245,355
	2024	249,542	293,992	249,542	286,209
	Total	514,918	509,740	514,918	593,485

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### ADOPTED CARRYOVER (CO) PROJECTS

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### UNIFIED AREA (RDV - UNI) (Part of the Bay Area Region - BAR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00114882	ARMV 002-T1 - New CP Install	2021	8,130	8,130	8,130	9,494	
00115803	ARM 001-01: Replace Pump & Pedestal	2021	32,390	32,390	32,390	37,717	
00115989	ARM_STA_02_T1_Seismic_Upgrad	2022	76,665	-	76,665	86,817	
00116182	ARMV 202-T1 - Replace Int. Ladder	2022	5,447	-	5,447	6,168	
00116271	RDP_102_Replace_Pump_Bldg	2022	23,294	-	23,294	26,151	
00117341	ARM-148 2020 Physical Security Upgr	2022	63,150	-	63,150	70,894	
00117344	HKN-150 2020 Physical Security Upg	2022	651	-	651	731	
00117345	RDV-ARM 2021 Physical Security Upgr	2022	81,817	-	81,817	91,850	
00117404	SCADA Installation HKN_RDV	2021	16,032	16,032	16,032	19,099	
00117407	Install SCADA at ARMV RDV	2021	131,511	131,511	131,511	156,671	
00117537	NOH_201_Chlorine_Bldg	2022	47,909	-	47,909	53,784	
00117538	NOH_201_Trmt_Mods	2021	87,379	87,379	87,379	101,455	
00117876	ARM-NOH AMI Meters	2022	209,817	-	209,817	235,547	
00117880	HKN - AMI Smart Meters	2022	31,188	-	31,188	35,012	
00098554	Stabalize NH support structure	2022	2,204	-	2,204	2,474	
00098466	ARMV 002-T1-Overflow Airgap Retrof.	2022	5,931	-	5,931	6,716	

Summary	Year	Decision (Total Cost)			
		CWS	Cal Advocates	Decision	Cost)
	2021	275,442	275,442	275,442	324,436
	2022	548,074	-	548,074	616,146
	2023	-	-	-	-
	2024	-	-	-	-
	Total	823,516	275,442	823,516	940,583

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### SALINAS (SLN) (Part of the Salinas Valley Region - SVR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123884	SLN Wildfire Oak Hills Grid Imprv	2024	3,240,244	2,477,251	3,240,244	3,799,008	
00125746	SLN New Customer Parking Lot	2023	1,217,050	1,106,409	1,217,050	1,408,642	
00123706	SLN 040-PT1 - Pressure Vessel Rplcm	2023	301,372	262,176	301,372	348,815	
00123707	SLN 303-PT1 - Pressure Vessel Rplcm	2024	314,932	-	314,932	369,241	
00123708	SLN 304-PT1 - Pressure Vessel Rplcm	2023	290,796	-	290,796	336,574	
00123839	SLN 071: Sta Rebuild - Design	2024	449,708	-	449,708	527,258	
00124034	SLN STA 304 Panelboard Installation	2024	304,658	255,987	304,658	349,201	
00124771	SLN 057-PT1 - Pressure Vessel Rplcm	2022	287,318	-	287,318	332,785	
00124774	SLN 060-PT1 - Pressure Vessel Rplcm	2024	314,932	273,973	314,932	369,241	
00124775	SLN 033-PT1 Pressure Vessel Rplcmnt	2022	326,867	-	326,867	378,592	
00125060	SLN 155 Zone: New Well - Design	2024	1,164,284	-	1,164,284	1,365,059	
00125061	SLN 045 Wildfire Station Upgrade	2024	1,808,509	1,508,348	1,808,509	2,120,377	
00125491	SLN 2022 Physical Security Upgrades	2022	358,142	71,223	358,142	414,817	
00125493	SLN 2023 Physical Security Upgrades	2023	381,998	83,433	381,998	442,133	
00125494	SLN 2024 Physical Security Upgrades	2024	228,606	81,631	228,606	268,028	
00123295	SLN 2022 CP Upgrades	2022	48,727	19,048	48,727	56,438	
00123299	SLN 2023 CP Upgrades	2023	47,578	18,599	47,578	55,068	
00123305	SLN 2024 CP Upgrades	2024	37,456	14,642	37,456	43,916	
00123424	SLN Tank Exterior Ladder Lifelines	2022	81,256	73,497	81,256	94,115	
00123843	SLN 2022 Control Valve Overhaul	2022	74,069	45,123	74,069	85,790	
00123845	SLN 2023 Control Valve Overhaul	2023	79,143	48,300	79,143	91,602	
00123846	SLN 2024 Control Valve Overhaul	2024	80,416	49,014	80,416	94,284	
00123851	SLN 016-T1 - Tank Retrofits	2022	55,525	50,221	55,525	64,312	
00123678	SLN 058-A - Replace Pump & Motor	2023	35,649	25,252	35,649	41,261	
00123681	SLN 036-PT1 - Pressure Vessel Rehab	2022	81,788	-	81,788	94,731	
00123682	SLN 020-01 - Replace Pump & Motor	2024	87,251	61,869	87,251	102,297	
00123699	SLN 072-PT1 - Pressure Vessel Rehab	2023	83,833	-	83,833	97,030	
00123837	SLN 2024 Control Valve Replacement	2024	36,853	11,249	36,853	43,208	
00123932	SLN Sta 47 Genset Installation	2024	311,662	271,546	311,662	356,206	
00123960	SLN Sta 57 Panelboard Replacement	2024	343,271	285,662	343,271	393,459	
00123982	SLN STA 058 Wildfire New Generator	2024	242,915	200,078	242,915	279,227	
00124013	SLN STA 61 Panelboard Replacement	2024	318,701	268,818	318,701	367,387	
00124026	SLN STA 205 Wildfire New Generator	2024	254,737	199,762	254,737	291,981	
00124163	SLN 2022 Flowmeter Replacements	2022	174,443	145,369	174,443	202,048	
00124166	SLN 2023 Flowmeter Replacement	2023	146,195	121,829	146,195	169,210	
00124167	SLN 2024 Flowmeter Replacement	2024	150,423	125,353	150,423	176,363	
00123881	SLN 039: As Treatmnt Plant - Design	2024	596,659	-	596,659	699,550	
00123811	SLN Las Lomas Intertie Design	2024	88,195	-	88,195	103,403	
00123886	Davis Rd Bridge 12" Pipe Provisions	2022	138,060	138,060	138,060	159,908	
00125157	SLN 2022 Sample Site	2022	7,888	5,456	7,888	9,136	
00125173	SLN- SLNH 2022 Sample Site	2022	7,888	5,456	7,888	9,136	
00125542	SLN 2022 Vault Replacements	2022	165,043	150,039	165,043	188,486	
00125550	SLN 2023 Vault replacement	2023	169,169	153,790	169,169	193,061	
00125551	SLN 2024 Vault replacement	2024	173,398	157,635	173,398	200,456	
114MRP22	SLN 2022 Main Replacement Program	2022	4,582,556	3,270,515	4,582,556	5,307,733	
114MRP23	SLN 2023 Main Replacement Program	2023	4,697,120	3,352,278	4,697,120	5,436,556	
114MRP24	SLN 2024 Main Replacement Program	2024	4,814,548	3,436,085	4,814,548	5,644,793	
00124036	SLN 2022 Customer Meter Vault Lids	2022	28,892	26,266	28,892	33,464	
00124037	SLN 2023 Customer Meter Vault Lids	2023	29,615	26,922	29,615	34,277	
00124038	SLN 2024 Customer Meter Vault Lids	2024	30,355	27,595	30,355	35,589	
00125052	SLN Wharfhead Replacements	2024	86,901	79,001	86,901	101,887	
00125472	SLN 2022 Toro Hydrant Repacement	2022	101,210	92,009	101,210	116,898	
00125489	SLN 2023 Toro Hydrant Replacement	2023	114,115	103,741	114,115	131,709	
00125664	SLN 2024 Toro Park hydrant replace	2024	116,967	106,334	116,967	136,754	
00123773	SLN 2022 Vehicle Replacemnt Program	2022	46,930	42,664	46,930	49,532	
00123774	SLN 2023 Vehicle Replacemnt Program	2023	96,207	89,648	96,207	101,540	
00123776	SLN 2024 Vehicle Replacement Progrm	2024	169,340	-	169,340	178,726	
00124252	SLN 2023 Additional Valve Truck	2023	148,080	134,618	148,080	156,288	
SLN0900	Meter Replacement Program	2022	204,735	204,735	204,735	237,134	
SLN0900	Meter Replacement Program	2023	209,854	209,854	209,854	242,890	
SLN0900	Meter Replacement Program	2024	215,182	205,971	215,182	252,289	
114UNSCH	Unscheduled Replacements	2022	2,542,910	-	2,542,910	2,945,319	
114UNSCH	Unscheduled Replacements	2023	2,606,483	-	2,606,483	3,016,804	
114UNSCH	Unscheduled Replacements	2024	2,671,645	-	2,671,645	3,132,357	

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

114

### SALINAS (SLN) (Part of the Salinas Valley Region - SVR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
114-NON-SP	114-Salinas Non-Specific	2022	1,016,468	813,174	1,016,468	1,165,280	
114-NON-SP	114-Salinas Non-Specific	2023	1,041,978	833,582	1,041,978	1,193,765	
114-NON-SP	114-Salinas Non-Specific	2024	1,068,139	854,511	1,068,139	1,237,934	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	10,330,715	5,152,855	10,330,715	11,945,654
	2023	11,696,234	6,480,783	11,696,234	13,497,226
	2024	19,720,889	11,041,962	19,720,889	23,039,481
	Total	41,747,839	22,675,600	41,747,839	48,482,361

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### ADOPTED CARRYOVER (CO) PROJECTS

114

### SALINAS (SLN) (Part of the Salinas Valley Region - SVR)

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00117379	Replace six RTUs	2022	199,187	-	199,187	224,899	
00098607	Country Meadows Interconnection	2022	2,764,228	-	2,764,228	3,147,916	
00123656	PSPS SLN STA 304 Install ATS Panel	2021	16,260	16,260	16,260	19,149	
00114420	Install Pressure Tank SLN 73 @70	2021	284,553	284,553	284,553	335,111	
00114895	SLN 2021 CP Upgrades	2021	29,268	29,268	29,268	34,664	
00114989	SLN 66-B Replace Pump & Motor	2021	29,781	29,781	29,781	34,477	
00115260	replace CAT cabling in building	2021	26,016	26,016	26,016	30,725	
00115407	SLN 049-01 Replace Pump and Motor	2021	66,309	66,309	66,309	77,207	
00115409	SLN 016-02 Replace Pump and Motor	2022	109,431	-	109,431	123,911	
00115412	SLN 50-A Replace Pump and Motor	2022	43,594	-	43,594	50,493	
00115413	SLN 066-A Replace Pump and Motor	2021	41,605	41,605	41,605	48,166	
00115416	SLN 050-01 Replace Pump and Motor	2022	31,994	-	31,994	36,228	
00115645	SLN 204-T1 - Replace Cupola Vent	2022	12,358	-	12,358	13,913	
00115647	SLN 058-T2 - Tank Struct Retrofit	2021	18,455	18,455	18,455	21,857	
00115653	SLN 058-T1 - Tank Struct Retrofit	2021	29,593	29,593	29,593	35,049	
00115655	SLN 057-T3 - Tank Struct Retrofit	2021	31,707	31,707	31,707	37,552	
00115660	SLN 057-T2 - Tank Struct Retrofit	2021	31,707	31,707	31,707	37,552	
00115662	SLN 057-T1 - Tank Struct Retrofit	2021	31,463	31,463	31,463	37,263	
00115664	SLN 052-T3 - Replace Cupola Vent	2021	6,585	6,585	6,585	7,799	
00115665	SLN 052-T2 - Tank Structur Retrofit	2021	30,407	30,407	30,407	36,012	
00115832	2019 Vehicle Replacement Program	2021	392,157	392,157	392,157	413,895	
00115834	2020 Vehicle Replacement Program	2021	146,296	146,296	146,296	154,405	
00115835	2021 Vehicle Replacement Program	2022	247,696	-	247,696	257,038	
00115843	Replace lights in Conference Room	2021	13,008	13,008	13,008	15,493	
00115854	Proposed 250K Storage Tank LL 302	2022	1,016,260	-	1,016,260	1,144,150	
00115875	SLN 2019 Control Valve Replacement	2021	54,247	54,247	54,247	64,608	
00115882	SLN 2021 Control Valve Replacement	2021	71,319	71,319	71,319	84,941	
00115930	Install Booster Pumps SLN 50	2022	303,912	-	303,912	342,158	
00115938	SLN 108-A Pump & Motor Replacement	2022	52,134	-	52,134	59,539	
00115940	SLN 108-C Pump & Motor Replacement	2021	61,662	61,662	61,662	72,207	
00116665	SLN 2019 Flowmeter Replacements	2021	203,252	203,252	203,252	238,688	
00116666	SLN 2020 Flowmeter Replacements	2022	243,902	-	243,902	274,596	
00116667	SLN 2021 Flowmeter Replacements	2022	203,252	-	203,252	228,830	
00116670	SLN 2019 Analyzer Replacement	2021	26,912	26,912	26,912	31,783	
00116671	SLN 2021 Analyzer Replacement	2021	12,232	12,232	12,232	14,569	
00116847	Salinas Reliability Study	2021	322,345	322,345	322,345	383,914	
00116928	Install generator at SLN 54	2021	59,850	59,850	59,850	71,282	
00117238	SLN 2019 Physical Security Upgrades	2021	154,472	154,472	154,472	179,344	
00117249	SLN 2020 Physical Security Upgrades	2021	162,602	162,602	162,602	193,117	
00117251	SLN 2021 Physical Security Upgrades	2022	67,480	-	67,480	75,972	
00117385	Salinas STA.303 Upgrade Gen-Set	2021	155,085	155,085	155,085	184,706	
00117427	SLN Gen-set Install - Field Office	2021	184,670	184,670	184,670	213,789	
SLN0900	Meter Replacement Program	2021	150,407	150,407	150,407	179,135	
00098022	Storage/Dump Facility STN14 SLN	2021	365,854	365,854	365,854	435,733	
00121171	SLN-049 PSPS Genset	2022	231,081	-	231,081	260,910	
00121246	PSPS SLN-040 New Genset and ATS	2022	203,252	-	203,252	230,806	
00114263	SLN 76 Romie Fence and Permitting	2021	52,723	52,723	52,723	62,793	
00123000	CMM Meadow Ridge Fire Hydrant	2021	32,637	32,637	32,637	38,435	
00123001	LL Miller Ave Fire Hydrant	2021	32,637	32,637	32,637	38,435	
00123003	LL Las Lomas Dr Fire Hydrant	2021	32,637	32,637	32,637	38,435	
00123004	SLNH Zonal Interconnections Study	2022	1,005,105	-	1,005,105	1,164,160	
00118301	Las Lomas Dr main relocation projec	2021	284,553	284,553	284,553	329,422	
114-NON-SP	114-Salinas Non-Specific	2021	2,659,220	2,127,376	2,659,220	3,160,929	
114MRP21	2021 SLN Mainline Replacement Program	2021	8,342,890	8,342,890	8,342,890	9,936,410	
00122208	1480'-12" DI & 160'-8" Main St	2021	348,654	348,654	348,654	415,248	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	14,996,027	14,464,183	14,996,027	17,744,299
	2022	6,734,866	-	6,734,866	7,635,519
	2023	-	-	-	-
	2024	-	-	-	-
	Total	21,730,893	14,464,183	21,730,893	25,379,818

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### SELMA (SEL) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00125485	SEL 2022 Physical Security Upgrades	2022	110,244	71,223	110,244	127,676	
00125486	SEL 2024 Physical Security Upgrades	2024	158,260	81,631	158,260	185,531	
00124296	SEL 011-01 Well Renewal	2023	182,588	165,989	182,588	211,309	
00123228	SEL Tank Exterior Ladder Lifelines	2022	9,677	8,753	9,677	11,207	
00123214	SEL 011-01 - Replace Pump & Motor	2023	85,123	60,360	85,123	98,512	
00123661	SEL 006 Station Piping Overhaul	2024	42,500	38,637	42,500	49,407	
00124089	SEL 2023 Flowmeter Replacement	2023	44,805	37,337	44,805	51,852	
00124091	SEL 2024 Flowmeter Replacement	2024	92,232	76,860	92,232	108,125	
00124116	SEL 021 VFD Replacement	2024	77,830	64,322	77,830	91,242	
00125648	SEL Well Level Monitoring	2022	20,149	18,317	20,149	22,945	
117MRP22	SEL 2022 Main Replacement Program	2022	595,064	-	595,064	689,158	
117MRP23	SEL 2023 Main Replacement Program	2023	609,941	-	609,941	705,884	
117MRP24	SEL 2024 Main Replacement Program	2024	625,190	-	625,190	732,922	
00124042	SEL 2022 Customer Meter Vault Lids	2022	14,446	13,133	14,446	16,730	
00124043	SEL 2023 Customer Meter Vault Lids	2023	14,807	13,461	14,807	17,136	
00124044	SEL 2024 Customer Meter Vault Lids	2024	15,177	13,798	15,177	17,793	
00123777	SEL 2022 Vehicle Replacemnt Program	2022	46,930	42,664	46,930	49,527	
00123778	SEL 2023 Vehicle Replacemnt Program	2023	58,553	-	58,553	61,792	
SEL0900	Meter Replacement Program	2022	41,089	32,400	41,089	47,586	
SEL0900	Meter Replacement Program	2023	42,116	33,210	42,116	48,741	
SEL0900	Meter Replacement Program	2024	43,170	25,328	43,170	50,609	
117UNSCH	Unscheduled Replacements	2022	515,791	-	515,791	597,349	
117UNSCH	Unscheduled Replacements	2023	528,685	-	528,685	611,847	
117UNSCH	Unscheduled Replacements	2024	541,903	-	541,903	635,283	
117-NON-SP	117-Selma Non-Specific	2022	145,559	116,447	145,559	167,494	
117-NON-SP	117-Selma Non-Specific	2023	149,145	119,316	149,145	171,508	
117-NON-SP	117-Selma Non-Specific	2024	152,813	122,250	152,813	177,858	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,498,950	302,937	1,498,950	1,729,673
	2023	1,715,763	429,673	1,715,763	1,978,583
	2024	1,749,074	422,826	1,749,074	2,048,770
	Total	4,963,787	1,155,435	4,963,787	5,757,026



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### ADOPTED CARRYOVER (CO) PROJECTS

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### SELMA (SEL) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00114400	Sta. 006 Chemical Shelter Replcmnt	2021	12,355	12,355	12,355	14,714	
00114701	Sta. 018 Chemical Shelter Replcmnt	2021	12,232	12,232	12,232	14,566	
00114702	Sta. 019 Chemical Shelter Replcmnt	2021	12,231	12,231	12,231	14,565	
00114854	Well Siting Study	2021	17,886	17,886	17,886	21,300	
00114890	SEL 006-01 Pump & Motor Replacement	2022	65,589	-	65,589	73,842	
00115213	Panelboard Replacement SEL-6	2022	211,382	-	211,382	237,296	
00115266	Replace Panelboard SEL-11	2022	200,472	-	200,472	225,049	
00115272	SEL 018-01:Pump & Motor Replacement	2022	65,589	-	65,589	73,842	
00115837	2020 Vehicle Replacement Program	2021	48,056	48,056	48,056	50,715	
00116509	Selma Reliability Study	2022	149,296	-	149,296	168,563	
00116582	Selma WSFMP	2022	133,141	-	133,141	151,614	
00117257	SEL 2019 Physical Security Upgrades	2021	16,405	16,405	16,405	19,536	
00117259	SEL 2020 Physical Security Upgrades	2021	90,506	90,506	90,506	104,474	
00117269	SEL 2021 Physical Security Upgrades	2021	56,575	56,575	56,575	67,374	
00117339	2019 Flat to Meter Conversions	2021	255,040	255,040	255,040	303,563	
00118534	SEL Activated Carbon Renewal	2021	87,506	87,506	87,506	104,208	
SEL0900	Meter Replacement Program	2021	37,936	37,936	37,936	45,177	
117-NON-SP	117-Selma Non-Specific	2021	466,342	373,074	466,342	550,679	
117MRP21	2021 SEL Mainline Replacement Program	2021	694,790	694,790	694,790	827,409	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	1,807,860	1,714,591	1,807,860	2,138,281
	2022	825,471	-	825,471	930,206
	2023	-	-	-	-
	2024	-	-	-	-
	Total	2,633,330	1,714,591	2,633,330	3,068,487

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### STOCKTON (STK) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123259	STK STA 76 Roof Replacement	2023	139,637	107,294	139,637	158,705	
00123260	STK STA 66-02 Roof Replacement	2024	143,127	110,203	143,127	164,784	
00124311	STK STA 71 Panel and Genset Install	2024	408,721	392,260	408,721	470,565	
00124896	STK Sta 85 Treatment Design	2023	570,465	-	570,465	658,633	
00125495	STK 2022 Physical Security Upgrades	2022	591,993	71,223	591,993	683,976	
00125496	STK 2023 Physical Security Upgrades	2023	105,523	83,433	105,523	121,832	
00125497	STK 2024 Physical Security Upgrades	2024	755,473	81,631	755,473	883,556	
00124206	STK STA 21-01 Well Study	2023	51,644	46,449	51,644	58,697	
00123428	STK Tank Exterior Ladder Lifelines	2022	36,564	33,072	36,564	42,245	
00123448	STK 080-T1 - CP Upgrade	2023	14,472	5,657	14,472	16,709	
00123860	STK 065-T1&T2 - Tank Retrofits	2023	54,732	49,374	54,732	63,191	
00124639	STK 082-T7 - Seismic/Geotech Study	2022	56,375	56,375	56,375	65,135	
00124642	STK 065-T1&T2 - Seismic Retrofits	2023	127,755	115,248	127,755	147,500	
00123736	STK 007-02 Replace Pump & Motor	2024	86,598	61,406	86,598	101,279	
00123751	STK 069-02 Replace Pump & Motor	2023	120,030	85,112	120,030	138,581	
00124121	STK 2022 Flowmeter Replacement	2022	143,739	130,672	143,739	166,073	
00124123	STK 2023 Flowmeter Replacements	2023	147,875	134,432	147,875	170,730	
00124127	STK 2024 Flowmeter Replacements	2024	152,145	126,788	152,145	177,940	
00124188	STK 016 ATS Panel Installation	2023	53,340	50,353	53,340	60,624	
00124189	STK 018-01 - Replace Pump & Motor	2023	64,072	58,248	64,072	73,975	
00124191	STK 60-01 - Replace Pump & Motor	2022	117,102	106,456	117,102	135,297	
00124196	STK STA 076 ATS Panel Installation	2023	58,599	54,999	58,599	66,777	
00124200	STK STA 79 Motor Control Upgrade	2023	17,362	14,157	17,362	19,785	
00124209	STK DIST OFC Genset Installation	2024	231,343	208,367	231,343	264,942	
00124292	STK STA 66-02 Panelboard Replacemen	2024	383,904	340,149	383,904	438,494	
00124751	STK STA 75 GAC Media Replacment	2023	147,442	133,036	147,442	170,230	
00125106	STK 2022 Analyzer Replacement	2022	29,923	27,203	29,923	34,573	
00125107	STK 2023 Analyzer Replacement	2023	30,672	27,883	30,672	35,412	
00125108	STK 2024 Analyzer Replacement	2024	11,349	10,317	11,349	13,273	
00123265	STK 12" Cherokee Rd Pipeline	2024	1,702,528	-	1,702,528	1,960,141	
00123266	STK Main Tie-ins at Army & Charte	2024	1,240,915	-	1,240,915	1,451,299	
119MRP22	STK 2022 Main Replacement Program	2022	20,656,244	13,136,688	20,656,244	23,865,752	
119MRP23	STK 2023 Main Replacement Program	2023	21,172,650	13,465,105	21,172,650	24,444,993	
119MRP24	STK 2024 Main Replacement Program	2024	21,701,966	13,801,732	21,701,966	25,381,314	
00125020	STK 2022 SB1398 Service Replacement	2022	262,798	238,907	262,798	303,630	
00125022	STK 2023 SB1398 Service Replacement	2023	269,367	244,879	269,367	311,000	
00123911	STK 2022 Customer Meter Vault Lids	2022	57,784	52,265	57,784	66,763	
00123940	STK 2023 Customer Meter Vault Lids	2023	59,229	53,431	59,229	68,383	
00123942	STK 2024 Customer Meter Vault Lids	2024	60,710	60,710	60,710	71,002	
00123268	STK Mainline Flushing	2024	317,208	272,959	317,208	333,962	
00123781	STK 2023 Vehicle Replacement Progrm	2023	48,104	-	48,104	50,644	
00123783	STK 2024 Vehicle Replacement Progrm	2024	197,593	179,847	197,593	208,029	
00123879	STK 2022 CARB Vehicle Replacement	2022	237,501	215,910	237,501	250,045	
00124923	STK Outfitt Hydrant Foreman Equip.	2023	248,955	224,583	248,955	262,104	
00124267	Stockton WSFMP	2023	237,751	214,475	237,751	272,358	
00124356	Stockton Reliability Study	2023	303,177	273,496	303,177	341,851	
STK0900	Meter Replacement Program	2022	243,118	243,118	243,118	280,893	
STK0900	Meter Replacement Program	2023	249,196	249,196	249,196	287,711	
STK0900	Meter Replacement Program	2024	255,426	255,426	255,426	298,731	
119UNSCH	Unscheduled Replacements	2022	2,067,654	-	2,067,654	2,388,920	
119UNSCH	Unscheduled Replacements	2023	2,119,345	-	2,119,345	2,446,901	
119UNSCH	Unscheduled Replacements	2024	2,172,329	-	2,172,329	2,540,625	
119-NON-SP	119-Stockton Non-Specific	2022	776,695	621,356	776,695	890,313	
119-NON-SP	119-Stockton Non-Specific	2023	776,206	620,965	776,206	889,166	
119-NON-SP	119-Stockton Non-Specific	2024	797,722	638,178	797,722	924,710	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	25,277,490	14,933,244	25,277,490	29,173,613
	2023	27,187,599	16,311,804	27,187,599	31,336,492
	2024	30,619,056	16,539,973	30,619,056	35,684,649
	Total	83,084,145	47,785,021	83,084,145	96,194,754

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### ADOPTED CARRYOVER (CO) PROJECTS

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### STOCKTON (STK) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00116600	2020 STK Flowmeter Replacements	2022	186,992	-	186,992	210,995	
00114285	STK-7 Station Rebuild	2021	722,119	722,119	722,119	857,915	
00114288	STK-35 Station Rebuild	2021	467,480	467,480	467,480	555,390	
00114896	STK 001-T2: Tank Structure Retro	2022	423,577	-	423,577	477,950	
00114899	STK 52-01 Pump & Motor Replacement	2022	78,646	-	78,646	88,978	
00114992	STK-66-01 BLDG Replacement	2021	565,367	565,367	565,367	669,941	
00115212	12" Cherokee Rd. Pipeline	2022	94,924	-	94,924	109,673	
00115321	STK-66 Blow Off	2021	168,858	168,858	168,858	199,570	
00115323	STK-68 Blow Off	2021	353,402	353,402	353,402	419,861	
00115327	STK-76 Blow Off	2021	46,596	46,596	46,596	54,639	
00115584	STK 75-01 Pump & Motor Replacement	2022	78,646	-	78,646	89,686	
00115590	STK 80-A: Pump & Motor Replacement	2021	43,113	43,113	43,113	50,023	
00115628	STK 080-T1 - Tank Ladder Retrofit	2021	2,381	2,381	2,381	2,829	
00115668	STK 66-02 Pump & Motor Replacement	2022	108,224	-	108,224	123,415	
00115669	STK 80-B Pump & Motor Replacement	2022	51,558	-	51,558	58,796	
00115699	STK 2019 Control Valve Replacement	2021	21,260	21,260	21,260	25,258	
00115841	2020 Vehicle Replacement Program	2021	47,975	47,975	47,975	50,509	
00115842	2021 Vehicle Replacement Program	2021	135,382	135,382	135,382	141,052	
00115869	STK 2021 Control Valve Replacement	2021	22,834	22,834	22,834	27,128	
00115941	STK 21-02 Pump & Motor Replacement	2022	93,395	-	93,395	106,225	
00116266	2020 STK Dedicated Sample Sites	2021	39,304	39,304	39,304	45,968	
00116268	2021 STK Dedicated Sample Sites	2022	40,650	-	40,650	46,967	
00116417	STK 2019 Analyzer Replacement	2021	26,903	26,903	26,903	31,796	
00116589	STK 2019 Flowmeter Replacements	2021	75,320	75,320	75,320	87,392	
00116628	2021 STK Flowmeter Replacements	2022	195,527	-	195,527	220,626	
00116647	STK 2020 Analyzer Replacement	2022	11,934	-	11,934	13,788	
00116672	12" DI Filbert	2021	658,724	658,724	658,724	778,532	
00116837	STK 2019 Physical Security Upgrades	2021	331,034	331,034	331,034	393,286	
00117176	STK 2020 Physical Security Upgrades	2022	270,376	-	270,376	304,271	
00117195	STK 2021 Physical Security Upgrades	2022	538,675	-	538,675	604,590	
00117613	STK 16: Station Rebuild	2021	517,135	517,135	517,135	611,191	
00117882	STK Hydrant Replacement Program	2022	1,696,797	-	1,696,797	1,934,978	
STK0900	Meter Replacement Program	2021	206,350	206,350	206,350	245,155	
00116262	2019 STK Dedicated Sample Sites	2021	58,537	58,537	58,537	68,461	
00061732	STK 77-01 Replace Pump & Col	2022	74,797	-	74,797	84,398	
00065556	Sta 32 Update-Pumps and Panel Board	2022	528,455	-	528,455	610,565	
00098953	Install 3 Flow Meters-locations TBD	2021	109,541	109,541	109,541	130,141	
00107043	Wilson Way Bridge pipe replacement	2022	127,439	-	127,439	147,240	
00098369	Stk Sta 77 Panel Board Repl	2022	227,891	-	227,891	257,829	
00098954	Install 3 Flow meters-locations TBD	2021	121,951	121,951	121,951	143,379	
00117469	4700' 8"/18" Port Rd/Washington St	2021	1,463,415	1,463,415	1,463,415	1,697,967	
00122785	Sta. 75 Carbon Changeout	2021	162,602	162,602	162,602	188,663	
119-NON-SP	119-Stockton Non-Specific	2021	1,529,504	1,223,603	1,529,504	1,810,152	
119MRP21	2021 STK Mainline Replacement Program	2021	15,534,548	15,534,548	15,534,548	18,455,853	
00100140	Centralized Storage STK Sta 3	2021	713,610	713,610	713,610	847,806	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	24,145,248	23,839,347	24,145,248	28,589,860
	2022	4,828,504	-	4,828,504	5,490,970
	2023	-	-	-	-
	2024	-	-	-	-
	Total	28,973,752	23,839,347	28,973,752	34,080,830

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### TRAVIS (TRV) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00125908	TAB Station 3 Overhaul	2023	1,541,362	157,381	1,541,362	1,782,759	
00126095	TAB Station 1 Vault Replacement	2022	173,119	157,381	173,119	200,374	
00126039	TAB 1525 (T2) - Tank Retrofits	2022	100,976	91,331	100,976	116,873	
00126041	TAB Tanks-Remove Ext Ladder Cage	2022	55,670	50,609	55,670	64,435	
00126096	TAB Sta 1 Flowmeter Replacement	2022	28,815	26,195	28,815	33,351	
00126030	TAB Replace 10 Gate Valves	2022	276,237	251,125	276,237	319,727	
00126031	TAB Replace 10 Gate Valves	2023	283,143	257,403	283,143	327,487	
00126085	TAB Backflow Device Replacement	2022	579,338	526,671	579,338	670,547	
00126086	TAB Backflow Device Replacement	2023	402,902	365,748	402,902	466,001	
00126088	TAB Backflow Device Replacement	2024	404,238	367,489	404,238	473,614	
00126120	TAB 2022 Hydrant Replacement	2022	164,737	149,761	164,737	190,673	
157UNSCH	Unscheduled Replacements	2022	61,183	-	61,183	70,816	
157UNSCH	Unscheduled Replacements	2023	62,713	-	62,713	72,535	
157UNSCH	Unscheduled Replacements	2024	64,281	-	64,281	75,313	
157-NON-SP	157-Travis Airforce Base Non-Specific	2022	303,506	242,805	303,506	325,105	
157-NON-SP	157-Travis Airforce Base Non-Specific	2023	311,086	248,868	311,086	333,175	
157-NON-SP	157-Travis Airforce Base Non-Specific	2024	318,828	255,062	318,828	342,232	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,743,581	1,495,878	1,743,581	1,991,900
	2023	2,601,206	1,029,400	2,601,206	2,981,957
	2024	787,346	622,551	787,346	891,159
	Total	5,132,133	3,147,830	5,132,133	5,865,016

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### ADOPTED CARRYOVER (CO) PROJECTS

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### TRAVIS (TRV) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00117867	New Well at Travis AFB	2024	3,329,155	-	3,329,155	3,900,519	
00117883	Water Line from Well Field to TAFB	2023	7,399,539	-	7,399,539	8,394,178	
00118053	Backflow Devices	2021	290,618	290,618	290,618	343,040	
00118054	Chlorination Systems	2022	530,783	-	530,783	609,295	
00120234	Infrastructure Travis	2021	378,787	378,787	378,787	444,642	
00122591	Travis intangible	2021	363,887	363,887	363,887	430,713	
00122940	TAB Phys Security & Instrument Inst	2021	195,019	195,019	195,019	232,105	
00120232	office furniture and equipment	2021	31,927	31,927	31,927	33,674	
00120240	purchase of equipment & tools	2021	129,114	129,114	129,114	136,176	
00120289	IT equipment	2021	12,911	12,911	12,911	13,618	
00122152	Travis Securty Camera & Monitoring	2021	7,553	7,553	7,553	7,966	
00119933	Travis Site Improvements	2021	43,065	43,065	43,065	51,255	
00121510	ISDC 11A Valve 1 of 10	2021	37,266	37,266	37,266	44,353	
00121605	ISDC 11A Valve 2 of 10	2021	36,253	36,253	36,253	43,147	
00121606	ISDC 11A Valve 3 of 10	2021	17,013	17,013	17,013	20,248	
00121607	ISDC 11A Valve 4-10	2021	21,462	21,462	21,462	25,544	
00121612	ISDC 11A Valve 5 of 10	2021	32,000	32,000	32,000	38,085	
00121613	ISDC 11A Valve 6 of 10	2021	36,354	36,354	36,354	43,268	
00121615	ISDC 11A Valve 7 of 10	2021	34,532	34,532	34,532	41,099	
00121616	ISDC 11A Valve 8 of 10	2021	21,570	21,570	21,570	25,672	
00121617	ISDC 11A Valve 9 of 10	2021	18,633	18,633	18,633	22,176	
00121619	ISDC 11A Valve 10 of 10	2021	14,684	14,684	14,684	17,476	
00122903	TAB Hydraulic Model	2021	65,259	65,259	65,259	77,669	
00125194	Well 7 station main repair	2021	2,996	2,996	2,996	3,565	
00125354	Replacment of Failed Backflows	2021	10,127	10,127	10,127	12,052	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	1,801,029	1,801,029	1,801,029	2,107,542
	2022	530,783	-	530,783	609,295
	2023	7,399,539	-	7,399,539	8,394,178
	2024	3,329,155	-	3,329,155	3,900,519
	Total	13,060,506	1,801,029	13,060,506	15,011,534

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### VISALIA (VIS) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00124743	VIS Property Purchase	2023	498,658	-	498,658	574,054	
00123309	VIS 38 - PFAS Treatment	2023	1,330,196	1,306,587	1,330,196	1,509,616	
00123313	VIS 55 - PFAS Treatment	2024	1,967,533	1,932,611	1,967,533	2,294,416	
00123396	VIS 99 - New Well Station	2024	2,980,376	-	2,980,376	3,475,532	
00123797	VIS 077-PT1 - Pressure Vessel Rplcm	2022	301,320	301,320	301,320	347,125	
00123916	VIS 62 Generator Installation	2024	257,513	222,955	257,513	296,749	
00123924	VIS 72 Generator Installation	2024	257,513	222,955	257,513	296,749	
00123930	VIS 81 Generator Installation	2024	256,909	222,432	256,909	294,637	
00123954	VIS 23 Panelboard & Gen Set	2023	419,249	-	419,249	476,938	
00124689	VIS 201-PT1 - Pressure Vessel Rplcm	2022	344,370	298,156	344,370	396,720	
00125328	VIS Chemical Shelter Replacement	2022	52,810	48,009	52,810	60,838	
00125499	VIS 2022 Physical Security Upgrades	2022	180,252	71,223	180,252	207,654	
00125500	VIS 2023 Physical Security Upgrades	2023	318,292	83,433	318,292	366,417	
00125501	VIS 2024 Physical Security Upgrades	2024	266,034	81,631	266,034	310,232	
00124298	VIS 012-01 Well Renewal	2022	259,695	216,593	259,695	299,173	
00124299	VIS 014-01 Well Renewal	2023	291,776	243,350	291,776	335,892	
00123354	VIS 97 - New Storage Tank	2023	2,744,674	2,098,375	2,744,674	3,159,662	
00123359	VIS 200 - New Storage Tank	2023	1,140,649	950,541	1,140,649	1,313,112	
00123639	VIS Tank Exterior Ladder Lifelines	2022	21,465	19,415	21,465	24,728	
00124636	VIS Elev Tanks Seismic/Geotech Stud	2022	108,195	97,861	108,195	124,642	
00123232	VIS 070-01 - Replace Pump and Motor	2023	84,666	-	84,666	97,468	
00123233	VIS 072-01 - Replace Pump & Motor	2022	82,601	-	82,601	95,158	
00123239	VIS 012-A - Replace Pump & Motor	2022	35,350	25,066	35,350	40,723	
00123270	VIS 032-01 - Replace Pump & Motor	2024	87,251	61,869	87,251	101,746	
00123276	VIS 079-01 - Replace Pump & Motor	2023	84,666	60,036	84,666	97,468	
00123703	VIS 052-PT1 - Pressure Vessel Rehab	2023	83,833	-	83,833	96,508	
00124047	VIS 30 Install ATS	2023	60,006	51,953	60,006	69,079	
00124110	VIS 2022 Flowmeter Replacement	2022	292,796	256,145	292,796	337,306	
00124113	VIS 2023 Flowmeter Replacement	2023	300,116	263,604	300,116	345,493	
00124118	VIS 2024 Flowmeter Replacement	2024	346,075	300,443	346,075	403,571	
00124119	VIS 026-01 Replace Pump & Motor	2024	87,251	61,869	87,251	101,746	
00124124	VIS 042-01 Replace Pump & Motor	2023	64,072	45,433	64,072	73,760	
00124143	VIS 083-01 - Replace Pump & Motor	2023	120,030	85,112	120,030	138,178	
00124145	VIS 300-01 - Replace Pump & Motor	2022	56,456	40,032	56,456	65,038	
00124389	VIS Install SCADA at 57 and 58	2022	71,274	64,795	71,274	82,109	
00124373	VIS 2022 - GAC Media Replacement	2022	615,006	559,097	615,006	708,498	
00124377	VIS 2023 GAC Media Replacement	2023	136,200	123,819	136,200	156,794	
00124378	VIS 2024 GAC Media Replacement	2024	139,605	126,914	139,605	162,799	
00126487	2024 VIS 38 Carbon Change Outs	2024	84,012	76,375	84,012	97,970	
00126491	2022 VIS 77 Carbon Change Outs	2022	142,779	129,799	142,779	164,484	
00126492	2023 VIS 77 Carbon Change Outs	2023	146,349	133,044	146,349	168,476	
00126493	2024 VIS 77 Carbon Change Outs	2024	150,007	136,370	150,007	174,929	
120MRP22	VIS 2022 Main Replacement Program	2022	3,504,638	800,004	3,504,638	4,037,403	
120MRP23	VIS 2023 Main Replacement Program	2023	3,592,254	820,004	3,592,254	4,135,394	
120MRP24	VIS 2024 Main Replacement Program	2024	3,682,060	840,505	3,682,060	4,293,793	
00123943	VIS 2022 Customer Meter Vault Lids	2022	28,892	26,266	28,892	33,284	
00123945	VIS 2023 Customer Meter Vault Lids	2023	29,615	26,922	29,615	34,092	
00123946	VIS 2024 Customer Meter Vault Lids	2024	30,355	27,595	30,355	35,398	
00123784	VIS 2022 Vehicle Replacement Progm	2022	145,700	42,664	145,700	152,949	
00123785	VIS 2023 Vehicle Replacement Progm	2023	144,311	131,865	144,311	151,491	
00123786	VIS 2024 Vehicle Replacement Program	2024	97,017	89,648	97,017	101,845	
00124268	Visalia WSFMP	2022	315,325	286,659	315,325	360,685	
00126078	Sharkfin Recharge Facilities	2023	92,635	84,214	92,635	106,641	
VIS0900	Meter Replacement Program	2022	306,701	306,701	306,701	353,325	
VIS0900	Meter Replacement Program	2023	314,368	314,368	314,368	361,900	
VIS0900	Meter Replacement Program	2024	322,228	322,228	322,228	375,763	
120UNSCH	Unscheduled Replacements	2022	2,373,934	0	2,373,934	2,734,812	
120UNSCH	Unscheduled Replacements	2023	2,433,282	0	2,433,282	2,801,188	
120UNSCH	Unscheduled Replacements	2024	2,494,114	0	2,494,114	2,908,483	

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### VISALIA (VIS) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
120-NON-SP	120-Visalia Non-Specific	2022	558,601	446,881	558,601	641,334	
120-NON-SP	120-Visalia Non-Specific	2023	572,375	457,900	572,375	656,700	
120-NON-SP	120-Visalia Non-Specific	2024	586,800	469,440	586,800	681,682	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	9,798,160	4,036,686	9,798,160	11,267,991
	2023	15,002,272	7,280,559	15,002,272	17,226,321
	2024	14,092,652	5,195,839	14,092,652	16,408,040
	Total	38,893,084	16,513,084	38,893,084	44,902,352

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### ADOPTED CARRYOVER (CO) PROJECTS

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### VISALIA (VIS) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00117412	VIS 79 Install Generator	2023	185,732	-	185,732	208,258	
00114479	STA 96-01 Nitrate Treatment	2022	1,975,651	-	1,975,651	2,254,480	
00115059	New Tank Install	2022	2,393,905	-	2,393,905	2,725,248	
00115287	VIS 022-01: Pump & Motor Replacement	2022	72,237	-	72,237	81,055	
00115290	VIS 027-01: Pump & Motor Replacement	2021	91,870	91,870	91,870	107,029	
00115320	VIS 045-01: Pump & Motor Replacement	2022	72,237	-	72,237	82,038	
00115324	VIS 051-01: Pump & Motor Replacement	2021	62,599	62,599	62,599	73,629	
00115334	VIS 055-02: Pump & Motor Replacement	2021	92,344	92,344	92,344	108,616	
00115335	VIS 061-01: Pump & Motor Replacement	2021	78,658	78,658	78,658	92,518	
00115565	VIS 064-01: Pump & Motor Replace	2022	82,455	-	82,455	93,644	
00115569	VIS 081-01: Pump & Motor Replace	2021	78,658	78,658	78,658	92,518	
00115847	2019 Vehicle Replacement Program	2021	293,980	293,980	293,980	302,775	
00115848	2020 Vehicle Replacement Program	2021	268,550	268,550	268,550	280,580	
00115855	2021 Vehicle Replacement Program	2021	46,939	46,939	46,939	48,460	
00115872	VIS 042-PT1 - Replace Pressure Tank	2021	160,733	160,733	160,733	190,404	
00116351	REPLACE V205059	2021	170,989	170,989	170,989	177,801	
00116353	REPLACE V205060 LEAK TRUCK	2021	170,989	170,989	170,989	178,649	
00116494	Visalia Reliability Study	2022	204,872	-	204,872	230,998	
00116565	VIS 2019 Flowmeter Replacements	2021	43,089	43,089	43,089	50,441	
00116585	VIS 2020 Flowmeter Replacements	2021	44,715	44,715	44,715	52,469	
00116586	VIS 2021 Flowmeter Replacements	2022	69,106	-	69,106	77,918	
00117229	VIS 2019 Physical Security Upgrades	2021	187,104	187,104	187,104	217,978	
00117233	VIS 2020 Physical Security Upgrades	2021	115,958	115,958	115,958	135,092	
00117235	VIS 2021 Physical Security Upgrades	2021	130,797	130,797	130,797	154,941	
00117377	VIS 16 Install Generator	2021	184,611	184,611	184,611	218,690	
00118121	2019 - VEHICLE FOR NEW COMPLEMENT	2022	48,629	-	48,629	51,048	
00118535	VIS Activated Carbon Renewal	2021	904,711	904,711	904,711	1,071,718	
VIS0900	Meter Replacement Program	2021	854,881	854,881	854,881	1,012,690	
00121197	Santa Fe Roundabout	2021	447,154	447,154	447,154	517,186	
00121777	REPLACE V204041	2021	203,768	203,768	203,768	209,865	
00122680	Riggin & Akers Gap Main	2021	164,228	164,228	164,228	190,867	
120-NON-SP	120-Visalia Non-Specific	2021	1,542,147	1,233,717	1,542,147	1,822,821	
120MRP21	2021 VIS Mainline Replacement Program	2021	1,128,678	1,128,678	1,128,678	1,337,028	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	7,468,152	7,159,723	7,468,152	8,644,766
	2022	4,919,090	-	4,919,090	5,596,430
	2023	185,732	-	185,732	208,258
	2024	-	-	-	-
	Total	12,572,974	7,159,723	12,572,974	14,449,455



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ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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WESTLAKE (WLK) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00125459	WLK 7 Driveway & Wall - Design	2022	89,877	-	89,877	103,692	
00125478	WLK 2022 Physical Security Upgrades	2022	113,258	71,223	113,258	130,666	
00125479	WLK 2023 Physical Security Upgrades	2023	106,586	83,433	106,586	122,881	
00125480	WLK 2024 Physical Security Upgrades	2024	91,498	81,631	91,498	106,856	
00123498	WLK 007-T1 - CP Upgrade	2024	14,092	5,509	14,092	16,457	
00123531	WLK Tank Exterior Ladder Lifelines	2022	9,193	8,315	9,193	10,606	
00124183	WLK 2022 Control Valve Overhaul	2022	36,303	23,102	36,303	41,882	
00124185	WLK 2023 Control Valve Overhaul	2023	37,210	23,679	37,210	42,899	
00124187	WLK 2024 Control Valve Overhaul	2024	38,140	24,271	38,140	44,542	
00124126	WLK 2022 Flowmeter Replacement	2022	17,132	15,574	17,132	19,765	
00124413	WLK 2024 Flowmeter Replacement	2024	156,928	142,662	156,928	183,268	
00124150	WLK Sta. 6 Tank Mixing	2024	270,119	245,563	270,119	315,457	
00124151	WLK Sta. 7 Tank Mixing	2023	263,531	233,730	263,531	303,820	
00124149	WLK Wildfire New CV Golf Course Ct	2022	105,762	88,135	105,762	122,018	
123MRP22	WLK 2022 Main Replacement Program	2022	1,331,242	561,979	1,331,242	1,535,856	
123MRP23	WLK 2023 Main Replacement Program	2023	1,364,523	576,029	1,364,523	1,573,132	
123MRP24	WLK 2024 Main Replacement Program	2024	1,398,636	590,429	1,398,636	1,633,388	
00123953	WLK 2022 Customer Meter Vault Lids	2022	27,448	24,952	27,448	31,666	
00123959	WLK 2023 Customer Meter Vault Lids	2023	28,134	25,576	28,134	32,435	
00123965	WLK 2024 Customer Meter Vault Lids	2024	28,837	26,216	28,837	33,677	
00123789	WLK 2023 Vehicle Replacemnt Program	2023	45,698	41,544	45,698	48,042	
00124357	Westlake Reliability Study	2024	141,609	127,146	141,609	162,916	
WLK0900	Meter Replacement Program	2022	82,522	73,833	82,522	95,206	
WLK0900	Meter Replacement Program	2023	84,586	75,679	84,586	97,517	
WLK0900	Meter Replacement Program	2024	86,701	86,701	86,701	101,253	
123UNSCH	Unscheduled Replacements	2022	698,360	-	698,360	805,699	
123UNSCH	Unscheduled Replacements	2023	715,819	-	715,819	825,254	
123UNSCH	Unscheduled Replacements	2024	733,715	-	733,715	856,864	
123-NON-SP	123-Westlake Non-Specific	2022	149,797	119,838	149,797	172,237	
123-NON-SP	123-Westlake Non-Specific	2023	153,628	122,902	153,628	176,518	
123-NON-SP	123-Westlake Non-Specific	2024	157,377	125,901	157,377	183,098	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	2,660,893	986,951	2,660,893	3,069,292
	2023	2,799,714	1,182,571	2,799,714	3,222,498
	2024	3,117,652	1,456,029	3,117,652	3,637,776
	Total	8,578,259	3,625,551	8,578,259	9,929,566

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### ADOPTED CARRYOVER (CO) PROJECTS

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### WESTLAKE (WLK) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00116561	WLK 2019 Flowmeter Replacements	2022	68,171	-	68,171	76,698	
00117416	Generator STA 10	2022	317,073	-	317,073	357,642	
00114361	Harris Res. - Install PAX Mixer	2022	304,878	-	304,878	343,886	
00114362	Notter Res. - Install PAX Mixer	2022	325,203	-	325,203	366,812	
00114897	WLK 008-T1 - CP Upgrade	2021	9,756	9,756	9,756	11,488	
00114898	WLK 001-A: Pump & Motor Replace	2022	43,140	-	43,140	48,537	
00114982	WLK Emergency Fuel Supply	2022	121,951	-	121,951	140,695	
00115857	2019 Vehicle Replacement Program	2021	45,128	45,128	45,128	46,266	
00115858	2020 Vehicle Replacement Program	2021	91,590	91,590	91,590	94,138	
00116236	WLK Nitrification Study	2021	31,948	31,948	31,948	37,055	
00117196	WLK 2019 Physical Security Upgrades	2021	25,032	25,032	25,032	29,549	
00117197	WLK 2020 Physical Security Upgrades	2021	131,176	131,176	131,176	155,618	
00117198	WLK 2021 Physical Security Upgrades	2022	73,171	-	73,171	82,323	
WLK0900	Meter Replacement Program	2021	77,168	77,168	77,168	91,547	
00098271	Sta 001 Install Cover for Genset	2021	32,803	32,803	32,803	38,915	
00098203	WLK 001-B Pump Replacement	2021	43,089	43,089	43,089	50,865	
00121491	WLK FH/PB Connections (PSPS)	2021	30,369	30,369	30,369	36,028	
00119566	Install new fire pump at Sta #11	2022	1,861,545	-	1,861,545	2,099,725	
00122859	Install Backup Generator WLK 006	2022	340,650	-	340,650	390,085	
00122933	Install Backup Generator WLK Office	2022	204,878	-	204,878	230,505	
00122998	WLK 1500/1315 Zone PRV	2022	169,816	-	169,816	191,544	
123-NON-SP	123-Westlake Non-Specific	2021	360,495	288,396	360,495	427,160	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	878,555	806,456	878,555	1,018,628
	2022	3,830,477	-	3,830,477	4,328,452
	2023	-	-	-	-
	2024	-	-	-	-
	Total	4,709,032	806,456	4,709,032	5,347,081

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### WILLOWS (WIL) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00123219	WIL 011-T1 - Ext Ladder Lifeline	2022	6,337	5,732	6,337	7,324	
00123791	WIL 2022 Vehicle Replacemnt Program	2022	46,930	42,664	46,930	49,422	
00124132	WIL 2022 Flowmeter Replacement	2022	89,172	74,310	89,172	103,054	
00124133	WIL 2023 Flowmeter Replacement	2023	44,266	36,889	44,266	51,121	
00124300	WIL 007-01 Well Renewal	2022	344,166	336,343	344,166	397,745	
00124390	Willows Reliability Study	2023	115,456	106,916	115,456	130,193	
00124599	WIL 002-T1 - Seismic/Geotech Study	2022	52,377	47,374	52,377	60,531	
00124908	WIL VAC TRAILER	2023	76,406	69,460	76,406	80,462	
00125110	WIL 2022 Analyzer Replacement	2022	10,812	9,820	10,812	12,495	
00125502	WIL Physical Security Upgrades	2023	108,571	83,433	108,571	125,384	
121MRP22	WIL 2022 Main Replacement Program	2022	318,957	345,928	318,957	368,611	
121MRP23	WIL 2023 Main Replacement Program	2023	326,931	354,576	326,931	377,558	
121MRP24	WIL 2024 Main Replacement Program	2024	335,104	363,440	335,104	392,020	
121-NON-SP	121-Willows Non-Specific	2022	84,923	67,938	84,923	98,386	
121-NON-SP	121-Willows Non-Specific	2023	87,287	69,829	87,287	101,044	
121-NON-SP	121-Willows Non-Specific	2024	89,324	71,459	89,324	104,781	
121UNSCH	Unscheduled Replacements	2022	151,883	-	151,883	175,528	
121UNSCH	Unscheduled Replacements	2023	155,680	-	155,680	179,788	
121UNSCH	Unscheduled Replacements	2024	101,934	-	101,934	119,247	
WIL0900	Meter Replacement Program	2022	19,543	19,543	19,543	22,585	
WIL0900	Meter Replacement Program	2023	20,032	12,736	20,032	23,134	
WIL0900	Meter Replacement Program	2024	20,532	14,876	20,532	24,020	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,125,100	949,653	1,125,100	1,295,681
	2023	934,629	733,838	934,629	1,068,684
	2024	546,895	449,775	546,895	640,067
	Total	2,606,624	2,133,266	2,606,624	3,004,432

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### ADOPTED CARRYOVER (CO) PROJECTS

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### WILLOWS (WIL) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00114988	WIL R/R Crossing - Willow & Stehama	2021	406,504	406,504	406,504	483,074	
00116358	2021 VEHICLE REPLACEMENT PROJECT	2021	53,399	53,399	53,399	56,234	
00116399	WIL 2019 Analyzer Replacement	2021	15,691	15,691	15,691	18,451	
00117236	WIL 2021 Physical Security Upgrades	2021	25,354	25,354	25,354	29,815	
00117258	WIL 2019 Physical Security Upgrades	2021	33,333	33,333	33,333	39,197	
00117370	Generator STA 4	2021	178,862	178,862	178,862	209,769	
WIL0900	Meter Replacement Program	2021	17,136	17,136	17,136	20,363	
121-NON-SP	121-Willows Non-Specific	2021	56,100	216,757	56,100	66,708	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	786,380	947,037	786,380	923,612
	2022	-	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	786,380	947,037	786,380	923,612

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### CUSTOMER SUPPORT SERVICES (CSS) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00125327	CSS Survey Equipment for Eng South	2022	35,574	35,574	35,574	36,812	
00124633	CSS Portable Booster Pumps	2024	187,737	187,737	187,737	218,017	
00124888	LIV Portable Booster Pump	2023	97,008	97,008	97,008	111,210	
00124403	CSS 2022 AM Large Tools	2022	99,809	99,809	99,809	104,339	
00124406	CSS 2023 AM Large Tools	2023	102,305	102,305	102,305	106,948	
00124409	CSS 2024 AM Large Tools	2024	104,862	104,862	104,862	109,621	
00125030	CSS Dist. System Integrity Tools	2022	81,806	74,369	81,806	85,345	
00125062	CSS Tank Inspection Tools ROV	2022	38,038	34,580	38,038	39,282	
00125065	CSS GPS Basestations	2023	159,433	159,433	159,433	166,669	
00125068	CSS Three Dimensl. (3D) GIS - Pilot	2023	61,272	61,272	61,272	64,053	
00125096	CSS 2022 Portable Large Test Meter	2022	28,892	26,266	28,892	30,204	
00125097	CSS Portable SCADA Radio Tower	2022	62,614	62,614	62,614	65,058	
00125099	CSS 2023 Portable Large Test Meter	2023	29,615	26,922	29,615	30,959	
00125100	CSS 2024 Portable Large Test Meter	2024	30,355	27,595	30,355	31,733	
00125041	CSS AutoCAD AECC Subscriptions	2022	42,051	42,051	42,051	43,960	
00125055	CSS Bluebeam Software	2022	28,660	28,660	28,660	29,961	
00125007	CSS Hydraulic Model Rebuild	2023	897,385	897,385	897,385	1,022,521	
00124978	CSS Energy Management System	2024	527,928	439,940	527,928	606,678	
00124815	CSS OPEN OFFICE ACOUSTICS	2023	564,382	470,318	564,382	647,011	
00124816	CSS CAMPUS SECURITY FENCING	2022	1,232,121	-	1,232,121	1,413,516	
00124817	CSS ADDITIONAL EV CHARGERS	2023	309,736	258,113	309,736	355,083	
00124818	CSS BLDG A SPACE IMPROVEMENTS	2023	1,549,910	1,291,592	1,549,910	1,754,049	
00124853	CSS Energy Efficiency - HVAC	2022	756,046	-	756,046	867,352	
00124856	CSS Replace Building Eaves	2023	273,402	227,835	273,402	313,430	
00124857	CSS Access Control System	2023	254,133	211,777	254,133	291,339	
00124909	CSS - RDOM 2ND FLOOR IMPROVEMENTS	2023	582,937	-	582,937	668,282	
00124910	CSS-WATER QUALITY SATELLITE LAB	2023	3,668,420	-	3,668,420	4,102,224	
00124968	CSS-SC RCC PHASE 2 OFFICE SP. BUILD	2022	397,152	330,960	397,152	449,957	
00124855	CSS Media Center - Furniture	2022	52,211	47,465	52,211	54,581	
00123737	CSS 2023 Vehicle Replacemnt Program	2023	462,222	302,476	462,222	483,200	
00123739	CSS 2024 Vehicle Replacement Progrm	2024	229,996	131,067	229,996	240,435	
00123734	CSS 2022 Vehicle Replacemnt Program	2022	269,079	72,971	269,079	281,292	
00124273	CSS PeopleSoft FS&PeopleTools Upgr.	2024	616,107	-	616,107	644,069	
00124278	CSS Workday Ongoing Enhancements	2024	310,423	282,203	310,423	324,512	
00124473	CSS Automate HR Bidding Process	2024	310,423	282,203	310,423	324,512	
00124483	CSS Digitize Hist. Personnel Rec.	2024	266,585	242,350	266,585	278,684	
00124485	CSS Integrate Data- Dashboard Tool	2024	622,031	565,482	622,031	650,262	
00124488	CSS Procurement Process Improvm.	2024	917,525	-	917,525	959,168	
00124489	CSS Inventory Management System	2024	603,784	-	603,784	631,188	
00124667	CSS Meter Reading Handheld Replace	2022	363,146	251,000	363,146	379,628	
00124669	CSS EAM GIS Modernization	2024	1,168,138	1,061,944	1,168,138	1,221,155	
00124682	CSS Cust. Serv. Analytics Software	2024	218,516	198,651	218,516	228,434	
00124691	CSS EWWWM-Buildout of Integration	2024	879,097	799,179	879,097	918,995	
00124692	CSS EAM-Work Digitization,Analytics	2024	1,998,759	1,817,053	1,998,759	2,089,474	
00124693	CSS CC&B Cloud Upgrade	2024	14,119,326	12,835,750	14,119,326	14,760,144	
00124696	CSS Omni-channel Customer Serv. SW	2024	750,308	-	750,308	784,361	
00124699	CSS Customer Feedback Mngmt. System	2024	592,410	538,555	592,410	619,297	
00124700	CSS Compliance Monitoring Analytics	2024	118,198	107,453	118,198	123,562	
00124702	CSS Op. Data Management System	2024	1,810,721	1,646,110	1,810,721	1,892,903	
00124703	CSS LIMS Software Enhancements	2024	296,205	269,277	296,205	309,649	
00124562	CSS 2022 Network Hardware Replacmt.	2022	326,597	296,907	326,597	341,420	
00124576	CSS 2023 Network Hardware Replacmt.	2023	334,762	304,329	334,762	349,956	
00124601	CSS 2024 Network Hardware Replacem.	2024	343,131	311,937	343,131	358,705	
00124605	CSS SCADA Server & Network Replace	2022	335,149	304,681	335,149	350,360	
00124609	CSS 2023 SCADA Server Replacement	2023	336,421	305,837	336,421	351,689	
00124611	CSS 2024 SCADA Server Replacement	2024	346,045	314,587	346,045	361,751	
00124612	CSS UPS and Storage Replacement	2024	576,836	30,452	576,836	603,016	
00124615	CSS Database Encryption Software	2022	725,559	641,772	725,559	758,489	
00124496	CSS Zoom Video Conference	2024	612,511	-	612,511	640,311	
00124543	CSS PC Refresh 2022	2024	361,467	241,462	361,467	377,873	
00124544	CSS PC Refresh 2023	2023	1,357,895	992,770	1,357,895	1,419,524	
00124545	CSS PC Refresh 2024	2024	501,181	485,450	501,181	523,928	
00124547	CSS 2022 Website Enhancements	2022	115,569	105,062	115,569	120,814	
00124551	CSS 2023 Website Enhancements	2023	118,458	107,689	118,458	123,834	

# Appendix W

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### CUSTOMER SUPPORT SERVICES (CSS) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00124552	CSS 2024 Website Enhancements	2024	121,419	110,381	121,419	126,930	
00124491	CSS Identity Access Managmt. System	2024	710,892	-	710,892	743,157	
00124492	CSS SCADA security system	2024	236,964	215,422	236,964	247,719	
00124493	CSS Next Gen. Data Loss Prevention	2024	592,410	-	592,410	619,297	
00124805	CSS Next Generation Vulnerab. Scan	2024	355,446	323,133	355,446	371,578	
00125088	CSS RO Model Improvements	2023	293,776	267,069	293,776	305,866	
00125105	CSS Install high volume printer	2023	14,432	13,120	14,432	14,904	
00124445	CSS Climate Change Study	2023	427,284	-	427,284	486,867	
00124754	CSS Recycled Water Strategic Plan	2023	137,469	124,972	137,469	154,725	
330-NON-SP	330-General Office Non-Specific	2022	1,822,748	1,458,198	1,822,748	1,932,183	
330-NON-SP	330-General Office Non-Specific	2023	1,868,306	1,494,645	1,868,306	1,980,254	
330-NON-SP	330-General Office Non-Specific	2024	1,915,087	1,532,070	1,915,087	2,033,950	
CSSCompVeh	New Complements Vehicles	2023	697,616	-	697,616	729,278	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	6,812,820	4,154,401	6,812,820	7,384,551
	2023	14,598,578	7,800,035	14,598,578	16,033,875
	2024	33,352,825	25,053,829	33,352,825	34,975,067
	Total	54,764,223	37,008,264	54,764,223	58,393,493

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## ADOPTED CARRYOVER (CO) PROJECTS

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## CUSTOMER SUPPORT SERVICES (CSS) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00114307	GC/MS TCP	2022	341,269	-	341,269	356,757	
00114960	WQ-VOC GC/MS	2022	195,547	-	195,547	204,422	
00114961	WQ Incubator Replacement	2021	34,858	34,858	34,858	36,440	
00114962	WQ- Microbiology Refrigerator	2022	11,065	-	11,065	11,567	
00114963	WQ- Label Printers	2022	6,855	-	6,855	7,166	
00114964	WQ- Chemistry Sample Refrigerator	2022	9,176	-	9,176	9,593	
00114965	WQ- Chemistry Standards Fridge	2022	3,608	-	3,608	3,772	
00114966	WQ-Copier	2022	4,935	-	4,935	5,159	
00115202	SGMA support & review	2022	187,407	-	187,407	211,082	
00115207	SGMA support & review	2023	192,092	-	192,092	216,205	
00115217	TM - SCADA Security	2021	703,293	703,293	703,293	721,823	
00115222	TM - APT Detection & Prevention	2022	179,481	-	179,481	187,627	
00115224	File Integrity Monitoring	2022	183,969	-	183,969	189,983	
00115225	Cloud Access Security Broker	2022	275,953	-	275,953	283,223	
00115390	Customer Outreach Portal Upgrade	2021	95,020	95,020	95,020	99,332	
00115391	Enterprise Content Mgmt Phase 2	2021	834,314	834,314	834,314	872,180	
00115563	2020 UWMP Development	2021	456,399	456,399	456,399	535,130	
00115578	Update CCB to Version 2.4 SP3	2021	396,078	396,078	396,078	414,055	
00115602	2021 PC Refresh	2021	460,784	460,784	460,784	481,697	
00115603	2021 End User Software License	2021	74,510	74,510	74,510	77,891	
00115604	2021 Website Enhancements	2021	95,020	95,020	95,020	99,332	
00115614	Customer Comm and Info Access	2021	514,706	514,706	514,706	538,066	
00115624	EAM Workforce Integration	2021	1,649,020	1,649,020	1,649,020	1,723,862	
00115663	Customer Support Service Equipment	2021	284,478	284,478	284,478	291,973	
00115724	2020 Asset Management Large Tools	2021	39,486	39,486	39,486	40,359	
00115725	2021 Asset Management Large Tools	2021	49,020	49,020	49,020	51,244	
00115784	2019 Vehicle Replacement Program	2021	960,784	960,784	960,784	1,004,390	
00115786	2020 Vehicle Replacement Program	2021	741,871	741,871	741,871	775,541	
00115787	2021 Vehicle Replacement Program	2021	557,624	557,624	557,624	573,495	
00115794	Project Portfolio Management	2021	441,176	441,176	441,176	461,200	
00115796	2021 IT Service Desk Upgrade	2021	453,922	453,922	453,922	474,523	
00115870	PowerPlan Taxable CIAC	2022	226,471	-	226,471	236,749	
00115871	Sales and Use Tax Consolidation	2022	56,863	-	56,863	59,444	
00115876	GPS and Cartographic Representation	2022	138,942	-	138,942	153,894	
00115878	Work Center Update	2022	98,039	-	98,039	102,489	
00115880	Supplier Invoice Process Automation	2021	637,255	637,255	637,255	666,177	
00115885	2020 Ultrasonic Flowmeters	2021	37,229	37,229	37,229	38,053	
00115888	Supplier Risk Management	2022	181,373	-	181,373	186,151	
00115891	2021 Ultrasonic Flowmeters	2021	37,255	37,255	37,255	38,709	
00115909	2019 Power Quality Analyzers	2021	12,007	12,007	12,007	12,552	
00115913	2020 Power Quality Analyzers	2021	12,307	12,307	12,307	12,865	
00115917	2021 Power Quality Analyzers	2021	13,094	13,094	13,094	13,688	
00116003	Portable Booster Pump	2022	69,106	-	69,106	77,515	
00116011	GIS Development for Valley District	2022	153,777	-	153,777	174,275	
00116173	Electronic Displays	2021	14,706	14,706	14,706	15,373	
00116215	ENERGY EFFICIENCY IMPROVEMENTS	2021	215,377	215,377	215,377	254,073	
00116220	2019 Thermal Imaging Cameras	2021	12,007	12,007	12,007	12,552	
00116229	Server Management Software	2021	358,824	358,824	358,824	375,109	
00116245	2020 Thermal Imaging Cameras	2021	12,307	12,307	12,307	12,865	
00116246	2021 Thermal Imaging Cameras	2021	12,615	12,615	12,615	13,187	
00116250	UPS and SAN Array Replacements	2021	360,882	360,882	360,882	377,261	
00116255	Tape Library Replacement	2021	231,373	231,373	231,373	241,874	
00116566	Person Down Radio Solution	2021	1,210,340	1,210,340	1,210,340	1,265,273	
00116819	PowerPlan Income Tax Provision Modu	2022	2,270,588	-	2,270,588	2,373,641	
00116825	Emergency Hose	2022	1,407,675	-	1,407,675	1,471,564	
00116846	Climate Change Study	2022	689,431	-	689,431	776,525	
00116854	Network Reconfiguration - Cloud App	2021	618,627	618,627	618,627	646,704	
00116883	Groundwater Banking Study	2022	275,891	-	275,891	310,744	
00116896	CSI Technical Specs	2022	91,872	-	91,872	104,757	
00116910	ADDITIONAL CONF. ROOM -RDOM	2022	50,627	-	50,627	57,023	
00116920	Water on Wheels	2021	352,941	352,941	352,941	368,960	
00116947	Emergency portable power generators	2022	1,214,194	-	1,214,194	1,269,302	
00116948	Emergency Response Trailers	2022	499,047	-	499,047	521,697	
00117584	REPAVE PARKING LOT	2021	447,154	447,154	447,154	525,358	

# Appendix W

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### ADOPTED CARRYOVER (CO) PROJECTS

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### CUSTOMER SUPPORT SERVICES (CSS) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00117587	REPLACE - DATA CENTER A/C	2022	212,191	-	212,191	242,937	
00117891	Sustainability Study	2021	56,045	56,045	56,045	66,114	
00118090	Network Hardware Replacement - 2020	2021	161,765	161,765	161,765	166,027	
00118091	Network Hardware Replacement - 2021	2021	323,529	323,529	323,529	338,213	
00118112	Hydraulic Model Build	2022	219,512	-	219,512	251,829	
00118122	SCADA Servers	2021	487,805	487,805	487,805	575,447	
00118124	Mobile Comm trailer	2022	384,228	-	384,228	401,667	
00118531	2019 - ADDITIONAL SO CAL POOL	2022	98,039	-	98,039	102,489	
00118564	RENOVATE HR AREA	2022	56,880	-	56,880	64,725	
00118570	RECONFIG ENG/ACCTG	2022	592,819	-	592,819	677,342	
00118571	RECONFIGURE IT/ ADDITIONAL TRAILER	2023	1,330,772	-	1,330,772	1,519,430	
00118572	REPURPOSE FOUNTAIN AREA	2022	358,371	-	358,371	403,643	
00105322	Informa for MC Material Receiving	2021	65,686	65,686	65,686	68,668	
00099383	FIN MGMT & RPT/TAX PROVISION	2022	884,314	-	884,314	924,449	
00099395	Microwave radio network	2021	588,235	588,235	588,235	614,933	
00099471	ERC-LIMS REPLACEMENT	2021	1,108,789	1,108,789	1,108,789	1,159,113	
00101760	Security Cameras	2021	243,902	243,902	243,902	282,483	
00099049	Precise Service Mapping in GIS	2022	549,898	-	549,898	567,875	
00099778	WQ Lab Space Improvement	2021	3,805,568	3,805,568	3,805,568	4,471,130	
00114330	Bakersfield WV Office Improve	2021	392,157	392,157	392,157	409,955	
00122720	Fire pumps - All districts	2021	35,294	35,294	35,294	36,896	
00119073	PowerPlan Budget Forecasting	2022	268,604	-	268,604	280,795	
330-NON-SP	330-General Office Non-Specific	2021	1,367,880	1,094,304	1,367,880	1,451,237	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	22,075,317	21,801,741	22,075,317	23,803,384
	2022	12,448,017	-	12,448,017	13,263,872
	2023	1,522,864	-	1,522,864	1,735,635
	2024	-	-	-	-
	Total	36,046,198	21,801,741	36,046,198	38,802,891



# Appendix W

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### ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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### RANCHO DOMINGUEZ (RDOM) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00124137	RD Office Improvements 2022	2022	18,375	16,705	18,375	18,589	
00124224	RD Office Improvements 2023	2023	18,835	17,123	18,835	19,052	
00124228	RD Office Improvements 2024	2024	19,306	17,551	19,306	19,567	
00124260	RD Slurry /Re-Stripe Back Park. Lot	2023	26,298	23,907	26,298	28,773	
00124312	RD Replace Signage	2022	46,475	42,250	46,475	50,886	
00125170	Car Port/Cover For Vehicle Maint.	2022	46,272	42,065	46,272	50,664	
00125171	Install Cover Over Spoils/Dump Area	2022	69,408	63,098	69,408	75,997	
00125490	RD Replace 1st floor bathrooms	2022	17,335	15,759	17,335	18,628	
00125543	RD Refurbish/Replace Clarifier	2022	71,443	71,443	71,443	76,769	
00123765	RD 2022 Vehicle Replacement Program	2022	89,168	89,890	89,168	86,980	
00123766	RD 2023 Vehicle Replacement Program	2023	326,188	208,572	326,188	318,184	
00123768	RD 2024 Vehicle Replacement Program	2024	187,363	170,724	187,363	182,766	
00123882	RD 2022 CARB Vehicle Replacement	2022	730,748	664,316	730,748	712,817	
00125186	RD Purch. Meter Reading Handhelds	2022	69,341	62,407	69,341	69,184	
00125195	RD 2022 Hand Tools	2022	10,506	10,506	10,506	10,482	
00125196	RD 2023 Hand Tools	2023	10,769	10,769	10,769	10,744	
00125197	RD 2024 Hand Tools	2024	11,038	11,038	11,038	11,013	
00125198	RD 2022 Air Tools	2022	31,519	31,519	31,519	31,447	
00125199	RD 2023 Air Tools	2023	32,307	32,307	32,307	32,233	
00125200	RD 2024 Air Tools	2024	33,114	33,114	33,114	33,039	
00125532	RD New Copier For Operations	2022	23,114	21,012	23,114	23,061	
151-NON-SP	151-Rancho Dominguez Non-Specific	2022	130,319	104,255	130,319	130,250	
151-NON-SP	151-Rancho Dominguez Non-Specific	2023	133,497	106,798	133,497	133,402	
151-NON-SP	151-Rancho Dominguez Non-Specific	2024	136,839	109,471	136,839	137,218	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,354,022	1,235,225	1,354,022	1,355,755
	2023	547,893	399,475	547,893	542,389
	2024	387,660	341,898	387,660	383,603
	Total	2,289,575	1,976,598	2,289,575	2,281,747

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### ADOPTED CARRYOVER (CO) PROJECTS

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### RANCHO DOMINGUEZ (RDOM) DISTRICT

PID	Description	Authorized Year	Direct Cost			Decision (Total Cost)	Advice Letter
			CWS	Cal Advocates	Decision		
00115394	Replace Air tools	2021	102,569	102,569	102,569	102,717	
00115395	Replace Hand Tools	2021	26,039	26,039	26,039	26,077	
00115396	Replace DR 900	2021	18,436	18,436	18,436	18,463	
00115585	Refuel Keypad System	2021	196,078	196,078	196,078	194,178	
00115793	Towable Air Compressor	2021	28,431	28,431	28,431	27,734	
00115825	2019 Vehicle Replacement Program	2021	519,608	519,608	519,608	506,858	
00115826	2020 Vehicle Replacement Program	2021	500,654	500,654	500,654	488,370	
00115827	2021 Vehicle Replacement Program	2021	263,094	263,094	263,094	264,450	
00117200	DOM 2019 Physical Security Upgrades	2021	290,763	290,763	290,763	326,149	
00118100	RDOM Corporation Yard	2021	361,789	361,789	361,789	405,819	
00118530	2020 - ADDITIONAL VAC TRUCKS	2021	416,987	416,987	416,987	420,684	
00099460	Purchase 2.5 Vac Truck	2021	309,804	309,804	309,804	306,801	
151-NON-SP	151-Rancho Dominguez Non-Specific	2021	158,644	158,644	158,644	159,918	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	3,192,896	3,192,896	3,192,896	3,248,217
	2022	-	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	3,192,896	3,192,896	3,192,896	3,248,217

**Rate Base Offsets - Multi-GRC "Advice Letter" Projects**

Per Special Request #5, these are projects that span more than one general rate case cycle, and are authorized as future "advice letter" projects if the following criteria are met:

- Cal Water includes updated costs for these projects in the proposed revenue requirement for the 2024 GRC.
- Cal Water provides an update demonstrating the progress of each project, and how the intended costs and benefits are still in-line with expectations, in the 2024 GRC.
- Cal Water is precluded from seeking cost recovery through the advice letter process until a project is reviewed and approved in the 2024 GRC.

District	Project	Description	Adopted Budget <sup>1</sup>	Total Cost <sup>2</sup>	Proposed Budget <sup>3</sup>	Expected Filing Year
Bear Gulch	00097750	Conditional - Purchase Land for Well <sup>4</sup>	\$1,040,217			2025
Bear Gulch	00114684	Conditional - BG-New well, treatment in low zone	\$4,336,023			2025
Dominguez	00099341	IX Treatment DOM 297		\$5,097,130		2025
Salinas	00115845	Conditional - New well at Salinas Oak Hills	\$2,537,139			2025
Salinas	00115959	Conditional - New well at Salinas - Las Lomas	\$1,583,332			2025
Bear Gulch/Bay Area Region	00126224, 00126230, 00126241	Brackish Aquifer Conductivity Test <sup>5</sup>			\$2,237,712	2026+
Bakersfield	00123434	Bakersfield 2023 Well Replacement Program			\$2,920,402	2026+
Kern River Valley	00124507	Kernville New Storage Tank			\$1,770,395	2026+
Los Altos	00124239	Los Altos New Well for Zone 375			\$3,826,614	2026+
Livermore	00123501	Livermore New Well			\$3,632,816	2026+
Salinas	00123887	Salinas 76 New Well			\$3,397,745	2026+

<sup>1</sup> For projects approved as advice letters in the 2018 GRC, the Commission's adopted IDC/AFUDC is to be applied to the direct and overhead costs.

<sup>2</sup> For projects approved as advice letters in previous GRCs, and continued in the 2018 GRC, the total cost cap already includes direct costs, overhead costs, and IDC/AFUDC.

<sup>3</sup> Updated proposed amounts for these projects will be presented for approval in the 2024 GRC

<sup>4</sup> Per the 2018 GRC Settlement Agreement, land has been purchased and is being held as non-operating property until the condition for 00114684 is met & the project is in service.

<sup>5</sup> Project costs will be allocated between the Bay Area Region (50% for Mid-Peninsula; 25% for South San Francisco) and the Bear Gulch District (25%).

**CALIFORNIA WATER SERVICE COMPANY  
ADOPTED PENSION & HEALTHCARE BENEFITS**

**2023**

Retirement Fund - Pension  
(account 795120) \$14,936,000

Benefits Transferred %<sup>(1)</sup> 30.16%  
Benefits Transferred \$<sup>(1)</sup> -\$4,505,413  
**Pension Expenses \$10,430,587**

CSS Portion Before Allocations \$3,927,007  
*Affiliate Allocation*<sup>(2)</sup> 1.92%  
*Grand Oaks (Class D)* 0.03%  
Total Allocation 1.95%  
**CSS Portion After Allocations \$3,850,587**  
**All Other Districts \$6,503,580**

Group Insurance  
(account 795200)  
Retiree Group Insurance & PBOP  
(account 795201)

Benefits Transferred %<sup>(1)</sup>  
Benefits Transferred \$<sup>(1)</sup>  
**Healthcare Expenses**

CSS Portion Before Allocations  
*Affiliate Allocation*<sup>(2)</sup>  
*Grand Oaks (Class D)*  
Total Allocation  
**CSS Portion After Allocations**  
**All Other Districts**

Rate-making Area	Pension Cost BA (PCBA)	Health Cost BA (HCBA)
Bay Area Region	\$1,098,634	\$1,412,718
Bakersfield	\$1,387,176	\$1,783,751
Bear Gulch	\$583,644	\$750,500
Dixon	\$103,565	\$133,172
East Los Angeles	\$650,414	\$836,358
Kern River Valley	\$156,157	\$200,800
Livermore	\$303,207	\$389,890
Los Altos	\$460,365	\$591,977
Los Angeles County Region	\$599,650	\$771,081
Marysville	\$111,155	\$142,932
Millerton	\$2,294	\$2,949
Chico	\$805,243	\$1,035,451
Salinas Valley Region	\$789,076	\$1,014,662
Selma	\$128,087	\$164,705
Stockton	\$900,703	\$1,158,202
South Bay Region	\$1,142,600	\$1,469,254
Travis	\$95,940	\$123,368
Visalia	\$748,963	\$963,081
Willows	\$81,110	\$104,298
Westlake	\$206,187	\$265,133
<b>Total</b>	<b>\$10,354,167</b>	<b>\$13,314,282</b>

FN 1: Portion of benefits that is capitalized.

FN 2: Portion of benefits allocated to affiliates.

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Rate Changes Approved after July 1, 2021

Applicable AL #	Description	Date Filed	% Change Typ. Res. Bill	Auth. Rev. Change \$	Change %	Effective Date
<b>Bay Area Region</b>						
2433	2022 Escalation and SRM [FN 1]	11/15/2021	4.5%	\$3,240,400	3.5%	1/1/2022
2443	Rate Base Offset	2/11/2022	0.2%	\$142,946	0.2%	4/15/2022
2454	Purchased Water Offset	6/29/2022	5.9%	\$5,543,356	5.8%	8/1/2022
2475	Interim Rate Increase for 2021 GRC [FN 2]	3/22/2023	4.0%	n/a	n/a	4/15/2023
2488	Prod. Related Expense Offsets	7/14/2023	5.9%	\$6,058,763	5.9%	7/31/2023
2491	Cost of Capital Decrease	7/31/2023	-0.7%	-\$755,028	-0.7%	7/31/2023
<b>Bakersfield</b>						
2433	2022 Escalation Only	11/15/2021	1.3%	\$2,743,500	3.4%	1/1/2022
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	4/15/2023
2488	Prod. Related Expense Offsets	7/14/2023	5.4%	\$4,634,553	5.5%	7/31/2023
2491	Cost of Capital Decrease	7/31/2023	-0.9%	-\$741,546	-0.9%	7/31/2023
<b>Bear Gulch</b>						
2433	2022 Escalation Only	11/15/2021	5.3%	\$3,157,700	5.4%	1/1/2022
2435	Purchased Water Offset	12/3/2021	0.2%	\$103,983	0.2%	1/1/2022
2437	Compliance Filing (Escalation+PWO) [FN 3]	12/8/2021	n/a	n/a	n/a	1/1/2022
2454	Purchased Water Offset	6/29/2022	5.5%	\$3,396,126	5.5%	8/1/2022
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	4/15/2023
2488	Prod. Related Expense Offsets	7/14/2023	5.7%	\$4,634,553	5.5%	7/31/2023
2491	Cost of Capital Decrease	7/31/2023	-1.0%	-\$656,837	-1.0%	7/31/2023
<b>Chico</b>						
2433	2022 Escalation Only	11/15/2021	1.8%	\$693,000	2.6%	1/1/2022
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	4/15/2023
2488	Prod. Related Expense Offsets	7/14/2023	2.7%	\$759,218	2.8%	7/31/2023
2491	Cost of Capital Decrease	7/31/2023	-1.0%	-\$269,467	-1.0%	7/31/2023
<b>Dixon</b>						
2433	2022 Escalation Only	11/15/2021	2.5%	\$116,700	1.9%	1/1/2022
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	4/15/2023
2491	Cost of Capital Decrease	7/31/2023	-1.7%	-\$79,651	-1.3%	7/31/2023
<b>Dominguez</b>						
2433	2022 Escalation and SRM	11/15/2021	2.3%	\$1,548,500	2.1%	1/1/2022
2435	Purchased Water Offset	12/3/2021	2.3%	\$1,608,009	2.2%	1/1/2022
2437	Compliance Filing (Escalation+PWO)	12/8/2021	n/a	n/a	n/a	1/1/2022
2454	Purchased Water Offset	6/29/2022	1.0%	\$782,984	1.0%	8/1/2022
2465	Purchased Water Offset	11/17/2022	1.7%	\$1,266,637	1.6%	1/1/2023
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	4/15/2023
2488	Prod. Related Expense Offsets	7/14/2023	1.4%	\$1,085,557	1.4%	7/31/2023
2491	Cost of Capital Decrease	7/31/2023	-0.6%	-\$487,185	-0.6%	7/31/2023
<b>East Los Angeles</b>						
2433	2022 Escalation and SRM	11/15/2021	2.1%	\$929,600	2.3%	1/1/2022
2435	Purchased Water Offset	12/3/2021	1.9%	\$729,317	1.8%	1/1/2022
2437	Compliance Filing (Escalation+PWO)	12/8/2021	n/a	n/a	n/a	1/1/2022
2465	Purchased Water Offset	11/17/2022	1.5%	\$454,202	1.1%	1/1/2023
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	4/15/2023
2491	Cost of Capital Decrease	7/31/2023	-1.1%	-\$398,234	-0.9%	7/31/2023

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### Rate Changes Approved after July 1, 2021

Applicable AL #	Description	Date Filed	% Change Typ. Res. Bill	Auth. Rev. Change \$	Change %	Effective Date
<b>Hermosa-Redondo</b>						
2433	2022 Escalation Only	11/15/2021	1.8%	\$664,700	2.0%	1/1/2022
2435	Purchased Water Offset	12/3/2021	1.3%	\$434,509	1.3%	1/1/2022
2437	Compliance Filing (Escalation+PWO)	12/8/2021	n/a	n/a	n/a	1/1/2022
2465	Purchased Water Offset	11/17/2022	2.6%	\$924,299	2.6%	1/1/2023
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	4/15/2023
2488	Prod. Related Expense Offsets	7/14/2023	0.5%	\$191,289	0.5%	7/31/2023
2491	Cost of Capital Decrease	7/31/2023	-0.6%	-\$241,619	-0.7%	7/31/2023
<b>Kern River Valley</b>						
2433	2022 Escalation and SRM	11/15/2021	2.7%	\$219,400	3.1%	1/1/2022
2475	Interim Rate Increase for 2021 GRC	3/22/2023	3.1%	n/a	n/a	4/15/2023
2491	Cost of Capital Decrease	7/31/2023	-1.0%	-\$79,238	-1.1%	7/31/2023
<b>Livermore</b>						
2433	2022 Escalation Only	11/15/2021	2.3%	\$730,600	2.7%	1/1/2022
2435	Purchased Water Offset	12/3/2021	3.8%	\$1,016,712	3.8%	1/1/2022
2437	Compliance Filing (Escalation+PWO)	12/8/2021	n/a	n/a	n/a	1/1/2022
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	4/15/2023
2491	Cost of Capital Decrease	7/31/2023	-0.7%	-\$211,653	-0.7%	7/31/2023
<b>Los Altos</b>						
2422	Purchased Water Offset	9/22/2021	4.2%	\$1,799,885	4.2%	10/1/2021
2433	2022 Escalation Only	11/15/2021	3.0%	\$1,448,600	3.2%	1/1/2022
2454	Purchased Water Offset	6/29/2022	6.5%	\$2,995,921	6.4%	8/1/2022
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	4/15/2023
2488	Prod. Related Expense Offsets	7/14/2023	8.6%	\$4,391,492	8.9%	7/31/2023
2491	Cost of Capital Decrease	7/31/2023	-0.7%	-\$353,464	-0.7%	7/31/2023
<b>Los Angeles County Region/PV Pipeline</b>						
2433	2022 Escalation and SRM - AV 2022 Escalation and SRM - PV	11/15/2021	0.5% -0.02%	\$618,200	1.1%	1/1/2022
2435	Purchased Water Offset - AV Purchased Water Offset - PV	12/3/2021	1.4% 1.2%	\$792,827	1.4%	1/1/2022
2465	Purchased Water Offset - AV Purchased Water Offset - PV	11/17/2022	3.0% 2.6%	\$1,729,940	3.1%	1/1/2023
2437	Compliance Filing (Escalation+PWO)	12/8/2021	n/a	n/a	n/a	1/1/2022
2475	Interim Rate Increase for 2021 GRC - AV Interim Rate Increase for 2021 GRC - PV	3/22/2023	4.0% 4.0%	n/a	n/a	4/15/2023
2488	Prod. Related Expense Offsets - AV Prod. Related Expense Offsets - PV	7/14/2023	3.9% 3.3%	\$2,366,111	4.1%	7/31/2023
2491	Cost of Capital Decrease - AV (LAR only) Cost of Capital Decrease - PV (LAR+PVPWRP)	7/31/2023	-0.5% -0.9%	-\$296,317 -\$604,113	-0.5% -0.9%	7/31/2023
<b>Marysville</b>						
2433	2022 Escalation Only	11/15/2021	2.1%	\$100,700	2.3%	1/1/2022
2475	Interim Rate Increase for 2021 GRC	3/22/2023	1.5%	n/a	n/a	4/15/2023
2491	Cost of Capital Decrease	7/31/2023	-1.0%	-\$44,360	-1.0%	7/31/2023

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### Rate Changes Approved after July 1, 2021

Applicable AL #	Description	Date Filed	% Change Typ. Res. Bill	Auth. Rev. Change \$	Change %	Effective Date
<b>Oroville</b>						
2433	2022 Escalation Only	11/15/2021	1.7%	\$99,000	1.8%	1/1/2022
2434	Rate Base Offset	11/17/2021	3.1%	\$170,086	3.1%	1/1/2022
2437	Compliance Filing (Escalation+RBO)	12/8/2021	n/a	n/a	n/a	1/1/2022
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	4/15/2023
2488	Prod. Related Expense Offsets	7/14/2023	1.9%	\$112,928	1.9%	7/31/2023
2491	Cost of Capital Decrease	7/31/2023	-0.8%	-\$53,911	-0.9%	7/31/2023
<b>Salinas Valley Region</b>						
2433	2022 Escalation Only	11/15/2021	3.1%	\$1,259,900	3.3%	\$44,562
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	\$45,031
2491	Cost of Capital Decrease	7/31/2023	-1.2%	-\$494,739	-1.3%	7/31/2023
<b>Selma</b>						
2433	2022 SRM Only (Rate Decrease)	11/15/2021	-0.5%	n/a	n/a	1/1/2022
2488	Prod. Related Expense Offsets	7/14/2023	1.7%	\$94,308	1.6%	7/31/2023
2491	Cost of Capital Decrease	7/31/2023	-1.1%	-\$56,249	-1.0%	7/31/2023
<b>Stockton</b>						
2433	2022 Esc. Increase and SRM Decrease	11/15/2021	4.0%	\$2,320,000	4.1%	1/1/2022
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	4/15/2023
2491	Cost of Capital Decrease	7/31/2023	-1.1%	-\$659,709	-1.1%	7/31/2023
<b>Travis</b>						
2491	Cost of Capital Decrease	7/31/2023	-0.5%	-\$10,574	-0.5%	7/31/2023
<b>Visalia</b>						
2433	2022 Escalation Only	11/15/2021	3.2%	\$1,320,400	4.3%	1/1/2022
2488	Prod. Related Expense Offsets	7/14/2023	3.6%	\$1,120,445	3.5%	7/31/2023
2491	Cost of Capital Decrease	7/31/2023	-0.8%	-\$254,896	-0.8%	7/31/2023
<b>Westlake</b>						
2433	2022 Escalation Only	11/15/2021	0.5%	\$260,900	1.2%	1/1/2022
2435	Purchased Water Offset	12/3/2021	2.5%	\$548,868	2.5%	1/1/2022
2437	Compliance Filing (Escalation+PWO)	12/8/2021	n/a	n/a	n/a	1/1/2022
2465	Purchased Water Offset	11/17/2022	3.4%	\$771,695	3.4%	1/1/2023
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	4/15/2023
2491	Cost of Capital Decrease	7/31/2023	-0.4%	-\$101,754	-0.4%	7/31/2023
<b>Willows</b>						
2433	2022 Escalation Only	11/15/2021	5.4%	\$1,847,000	4.6%	1/1/2022
2475	Interim Rate Increase for 2021 GRC	3/22/2023	4.0%	n/a	n/a	4/15/2023
2491	Cost of Capital Decrease	7/31/2023	-1.2%	-\$44,941	-1.1%	7/31/2023

FN1: Increases due to escalation affect both the typical bill and the authorized revenue. The Sales Reconciliation Mechanism (SRM) only increases or decreases the typical bill. When escalation and SRM are both triggered, the typical bill change reflects the net impact of both mechanisms, but the revenue change listed above only reflects the impact of escalation.

FN2: AL 2475 increased the rates in effect pending resolution of Cal Water's 2021 GRC (the "interim rates"), but did not increase authorized revenues.

FN3: As used in this table, "compliance filings" provide final tariffs that reflect the net impact of multiple rate changes (authorized in earlier advice letters) that become effective at the same time.

**(END OF APPENDIX C)**