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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	\$84,760.1	\$88,413.6	\$90,622.1
% Increase		15.4%	4.3%	2.5%
OPERATING EXPENSES				
PURCHASED WATER	\$10,492.8	\$10,492.8	\$10,441.7	\$10,388.6
PUMP TAXES	\$1,815.7	\$1,815.7	\$1,804.3	\$1,792.5
PURCHASED POWER	\$5,609.6	\$5,609.6	\$5,752.9	\$5,907.0
PURCHASED CHEMICALS	\$821.8	\$821.8	\$835.6	\$850.6
PAYROLL -- DISTRICT	\$7,771.5	\$7,771.5	\$8,028.0	\$8,212.6
UNCOLLECTIBLES	\$535.0	\$617.3	\$643.9	\$660.0
CONSERVATION	\$765.7	\$765.7	\$804.9	\$804.9
OTHER OPER. AND MAINT. (O&M)	\$6,666.2	\$6,666.2	\$6,795.1	\$6,950.6
BENEFITS	\$2,596.9	\$2,596.9	\$2,804.6	\$3,012.3
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$1,567.1)	(\$1,567.1)	(\$1,626.0)	(\$1,672.8)
TOTAL O&M, A&G, & MISC. EXP.	\$35,508.0	\$35,590.3	\$36,285.0	\$36,906.5
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,459.2	\$2,459.2	\$2,431.4	\$2,403.6
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$981.2	\$1,132.1	\$1,180.9	\$1,210.4
PAYROLL TAXES	\$653.0	\$653.0	\$674.5	\$690.0
TOTAL GENERAL TAXES	\$4,093.4	\$4,244.3	\$4,286.9	\$4,304.1
DEPRECIATION AND AMORTIZATION	\$14,568.3	\$14,568.3	\$15,215.6	\$15,862.9
Depreciation	\$14,558.2	\$14,558.2	\$15,180.3	\$15,802.3
Amortization of Intangibles	\$10.0	\$10.0	\$35.3	\$60.6
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,997.9	\$3,997.9	\$4,760.3	\$4,864.8
BENEFITS	\$1,468.1	\$1,468.1	\$1,585.6	\$1,703.0
AD VAL., BUS. LIC., FRANCHISE	\$223.4	\$223.4	\$208.3	\$193.3
PAYROLL TAXES	\$350.5	\$350.5	\$414.4	\$423.1
DEPRECIATION AND AMORTIZATION	\$1,734.4	\$1,734.4	\$1,638.1	\$1,541.7
OTHER PRORATED EXPENSES	\$4,944.5	\$4,944.5	\$5,639.7	\$5,857.5
TOTAL CSS/GO PRORATED EXPENSES	\$12,718.9	\$12,718.9	\$14,246.4	\$14,583.4
SUB-TOTAL - OPERATING EXPENSES	\$66,888.6	\$67,121.7	\$70,033.9	\$71,656.9
TOTAL INCOME TAXES	(\$1,918.3)	\$1,177.7	\$1,376.8	\$1,420.0
TOTAL OPERATING EXPENSES	\$64,970.2	\$68,299.4	\$71,410.7	\$73,076.9
NET OPERATING REVENUE	\$8,493.0	\$16,460.7	\$17,002.9	\$17,545.1
DEPRECIATED RATE BASE	\$220,063.1	\$220,063.1	\$227,311.8	\$234,560.6
RATE OF RETURN	3.86%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$557,222.0	\$579,913.8	\$602,605.6
WTD. AVG. DEPRECIATION RESERVE	(\$207,068.0)	(\$222,029.8)	(\$236,991.5)
MATERIALS AND SUPPLIES	\$546.9	\$546.9	\$546.9
TANK PAINTING	\$4,104.6	\$3,449.7	\$2,794.9
WORKING CASH - LEAD - LAG	\$11,868.1	\$12,323.9	\$12,779.8
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	(\$1,184.3)	(\$1,248.4)	(\$1,312.5)
DEFERRED TAXES	(\$46,263.3)	(\$46,373.5)	(\$46,483.7)
UNAMORT. I.T.C.	(\$227.0)	(\$220.5)	(\$214.0)
PRORATED G.O. RATE BASE	\$11,404.0	\$11,532.0	\$11,660.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$2,010.5	\$2,865.0	\$3,719.6
WTG. AVG. RATE BASE	\$220,063.1	\$227,311.8	\$234,560.6

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$14,568.3	\$15,215.6	\$15,862.9
AD VALOREM TAXES	\$2,459.2	\$2,431.4	\$2,403.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,177.7	\$1,376.8	\$1,420.0
NET OPERATING REVENUE	\$16,460.7	\$17,002.9	\$17,545.1

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	\$84,760.1
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	\$1,029.7	\$1,029.7
G.O. PRORATIONS	\$11,026.8	\$11,026.8
PAYROLL TAXES	\$653.0	\$653.0
AD VALOREM TAXES	\$2,459.2	\$2,459.2
UNCOLLECTIBLES	\$535.0	\$617.3
FRANCHISE TAX & BUS LIC. FEES	\$981.2	\$1,132.1
AMORTIZATION OF INTANGIBLES	\$10.0	\$10.0
INTEREST EXPENSE	\$5,232.0	\$5,232.0
NON-DEDUCTIBLE MEALS	(\$60.2)	(\$60.2)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$408.1)	(\$408.1)
TOTAL DEDUCTIONS	<u>\$55,402.0</u>	<u>\$55,635.2</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$24,404.2	\$24,404.2
NET STATE TAXABLE INCOME	(\$6,342.9)	\$4,720.8
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$560.7)</u>	<u>\$417.3</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$16,250.3	\$16,250.3
STATE INCOME TAX	(\$560.7)	\$417.3
NET FEDERAL TAXABLE INCOME	\$2,371.6	\$12,457.4
FEDERAL INCOME TAX @ 21.00%	\$498.0	\$2,616.0
CURRENT FEDERAL INCOME TAX	<u>\$498.0</u>	<u>\$2,616.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$1,855.7)</u>	<u>(\$1,855.7)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$1,357.6)</u>	<u>\$760.4</u>
TOTAL INCOME TAXES	<u>(\$1,918.3)</u>	<u>\$1,177.7</u>

APPENDIX A

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**CALIFORNIA WATER SERVICE COMPANY
BAKERSFIELD DISTRICT**

		2023 Test Year		
<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
	TOTAL	61,444	8,308	0

ADOPTED SERVICES AND SALES:

		2023 Test Year	
			Avg Use
	Avg Services	Use (KCCF)	(CCF/SV/MO)
METERED:			
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	-	-	-
	SUB-TOTAL	69,752	20,776.7
	GROWTH %	0.60%	
NON-METERED:			
RESIDENTIAL FLAT	4,000	1,067.9	
FIRE PROT (PUBLIC/PRIVATE)	1,021	-	
	TOTAL	74,773	21,844.6
UNACCOUNTED-FOR WATER	10.78%	2,638.0	
TOTAL PRODUCTION (KCCF)		24,482.6	

APPENDIX A**Page 5**

**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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$1,483.3	\$972.4	\$2,455.7	\$2,961.8	\$5,417.5
February	\$1,383.6	\$921.1	\$2,304.7	\$2,961.8	\$5,266.5
March	\$1,408.9	\$943.7	\$2,352.6	\$2,961.8	\$5,314.4
April	\$1,715.0	\$1,068.2	\$2,783.2	\$2,961.8	\$5,745.0
May	\$2,368.0	\$1,279.8	\$3,647.8	\$2,961.8	\$6,609.6
June	\$3,362.3	\$1,727.4	\$5,089.8	\$2,961.8	\$8,051.6
July	\$3,979.9	\$2,026.1	\$6,006.0	\$2,961.8	\$8,967.8
August	\$4,360.7	\$2,207.9	\$6,568.6	\$2,961.8	\$9,530.4
September	\$3,901.6	\$2,052.8	\$5,954.5	\$2,961.8	\$8,916.3
October	\$3,120.4	\$1,691.7	\$4,812.2	\$2,961.8	\$7,774.0
November	\$2,608.8	\$1,419.2	\$4,028.0	\$2,961.8	\$6,989.8
December	\$2,002.4	\$1,212.7	\$3,215.0	\$2,961.8	\$6,176.8
TOTAL	\$31,695.0	\$17,523.1	\$49,218.0	\$35,541.6	\$84,759.7

APPENDIX A

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**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.****PURCHASED POWER****2023**

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

TOTAL PURCHASED POWER (\$ in '000)**\$5,609.6****CHEMICALS**

Total Production (KCCF)	15,962.6
ADOPTED CHEMICAL (\$ in '1000)	\$821.8

Adopted Unit Cost**\$0.0515****PUMP TAXES**

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

TOTAL PUMP TAX EXPENSE (\$ in '000)**\$1,815.7**

APPENDIX A
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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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.41770
		1.02097

**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	1.23282

APPENDIX A
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
BAKERSFIELD DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2023

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
0	\$17.79	\$22.79	\$5.00	28.1%	
5	\$27.05	\$25.78	-\$1.27	-4.7%	
10	\$36.30	\$35.89	-\$0.41	-1.1%	
15	\$46.02	\$48.38	\$2.36	5.1%	(3)
19	\$55.27	\$60.28	\$5.00	9.1%	
20	\$57.59	\$63.25	\$5.66	9.8%	
25	\$69.16	\$78.12	\$8.96	13.0%	
30	\$85.35	\$98.92	\$13.57	15.9%	
35	\$102.71	\$121.21	\$18.51	18.0%	
40	\$120.06	\$143.50	\$23.45	19.5%	
45	\$137.41	\$165.80	\$28.39	20.7%	
50	\$154.76	\$188.09	\$33.32	21.5%	
55	\$172.12	\$210.38	\$38.26	22.2%	
60	\$189.47	\$232.67	\$43.20	22.8%	

Metered Quantity Rates

Tier 1	\$1.8510	\$0.5974	-\$1.25	-67.7%
Tier 2	\$2.3138	\$2.3793	\$0.07	2.8%
Tier 3	\$3.4706	\$2.9733	-\$0.50	-14.3%
Tier 4	\$0.0000	\$4.4583	\$4.46	

Service Charge (5/8")	\$17.79	\$22.79	\$5.00	28.1%	(4)
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Monthly Residential Bill for Flat Rate Customers for 2023

Lot size:					
6,000 sq. ft. or less	\$83.74	\$96.68	\$12.94	15.5%	
6,001 to 10,000 sq. ft.	\$96.41	\$111.31	\$14.90	15.5%	
10,001 to 16,000 sq. ft.	\$120.24	\$138.82	\$18.58	15.5%	
16,001 to 25,000 sq. ft.	\$152.44	\$176.00	\$23.56	15.5%	
Additional Single Family Res	\$58.91	\$68.01	\$9.10	15.4%	(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	14	\$1.8510	6	\$0.5974
Tier 2	12	\$2.3138	8	\$2.3793
Tier 3	26	\$3.4706	12	\$2.9733
Tier 4			26	\$4.4583
Svc Charge	5/8"	\$17.79	5/8"	\$22.79
CAP Svc Charge		\$8.90		\$11.40

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	\$102,166.4	\$105,549.5	\$107,791.2
% Increase		20.1%	3.3%	2.1%
OPERATING EXPENSES				
PURCHASED WATER	\$42,736.3	\$42,736.3	\$42,442.7	\$42,152.4
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$841.8	\$841.8	\$890.7	\$914.6
PURCHASED CHEMICALS	\$97.2	\$97.2	\$99.7	\$102.3
PAYROLL -- DISTRICT	\$5,639.4	\$5,639.4	\$5,825.5	\$5,959.5
UNCOLLECTIBLES	\$58.4	\$72.5	\$73.8	\$75.3
CONSERVATION	\$1,152.7	\$1,152.7	\$1,207.3	\$1,207.3
OTHER OPER. AND MAINT. (O&M)	\$5,392.7	\$5,392.7	\$5,500.0	\$5,629.5
BENEFITS	\$1,925.1	\$1,925.1	\$2,079.1	\$2,233.1
OTHER ADMIN. AND GEN. EXP. (A&G)	\$236.0	\$236.0	\$234.7	\$239.5
TOTAL O&M, A&G, & MISC. EXP.	\$58,079.7	\$58,093.8	\$58,353.3	\$58,513.4
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,404.5	\$2,404.5	\$2,445.7	\$2,486.9
BUSINESS LICENSE FEES	\$6.2	\$7.5	\$7.7	\$7.9
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$408.4	\$408.4	\$421.9	\$431.6
TOTAL GENERAL TAXES	\$2,819.2	\$2,820.4	\$2,875.3	\$2,926.4
DEPRECIATION AND AMORTIZATION	\$9,762.0	\$9,762.0	\$10,270.1	\$10,778.2
Depreciation	\$9,701.8	\$9,701.8	\$10,199.1	\$10,696.4
Amortization of Intangibles	\$60.2	\$60.2	\$71.0	\$81.7
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,497.6	\$3,497.6	\$4,164.6	\$4,256.0
BENEFITS	\$1,284.4	\$1,284.4	\$1,387.1	\$1,489.9
AD VAL., BUS. LIC., FRANCHISE	\$195.4	\$195.4	\$182.3	\$169.1
PAYROLL TAXES	\$306.7	\$306.7	\$362.5	\$370.2
DEPRECIATION AND AMORTIZATION	\$1,517.4	\$1,517.4	\$1,433.1	\$1,348.8
OTHER PRORATED EXPENSES	\$4,325.7	\$4,325.7	\$4,933.9	\$5,124.4
TOTAL CSS/GO PRORATED EXPENSES	\$11,127.1	\$11,127.1	\$12,463.5	\$12,758.3
SUB-TOTAL - OPERATING EXPENSES	\$81,788.0	\$81,803.4	\$83,962.3	\$84,976.3
TOTAL INCOME TAXES	(\$1,885.1)	\$2,896.4	\$3,143.7	\$3,394.6
TOTAL OPERATING EXPENSES	\$79,902.9	\$84,699.8	\$87,106.1	\$88,371.0
NET OPERATING REVENUE	\$5,161.3	\$17,466.6	\$18,443.4	\$19,420.2
DEPRECIATED RATE BASE	\$233,510.6	\$233,510.6	\$246,569.7	\$259,628.7
RATE OF RETURN	2.21%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$386,779.1	\$407,376.7	\$427,974.3
WTD. AVG. DEPRECIATION RESERVE	(\$117,171.9)	(\$126,968.5)	(\$136,765.1)
MATERIALS AND SUPPLIES	\$381.0	\$381.0	\$381.0
TANK PAINTING	\$6,183.9	\$8,176.5	\$10,169.0
WORKING CASH - LEAD - LAG	\$4,433.8	\$4,715.9	\$4,998.1
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	(\$1,663.5)	(\$1,765.4)	(\$1,867.2)
DEFERRED TAXES	(\$30,193.6)	(\$29,524.9)	(\$28,856.2)
UNAMORT. I.T.C.	(\$107.7)	(\$96.6)	(\$85.4)
PRORATED G.O. RATE BASE	\$9,976.9	\$10,088.8	\$10,200.8
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$2,402.2	\$2,620.2	\$2,838.1
WTG. AVG. RATE BASE	\$233,510.6	\$246,569.7	\$259,628.7

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$9,762.0	\$10,270.1	\$10,778.2
AD VALOREM TAXES	\$2,404.5	\$2,445.7	\$2,486.9
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$2,896.4	\$3,143.7	\$3,394.6
NET OPERATING REVENUE	\$17,466.6	\$18,443.4	\$19,420.2

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	\$102,166.4
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	\$2,161.1	\$2,161.1
G.O. PRORATIONS	\$9,646.8	\$9,646.8
PAYROLL TAXES	\$408.4	\$408.4
AD VALOREM TAXES	\$2,404.5	\$2,404.5
UNCOLLECTIBLES	\$58.4	\$72.5
FRANCHISE TAX & BUS LIC. FEES	\$6.2	\$7.5
AMORTIZATION OF INTANGIBLES	\$60.2	\$60.2
INTEREST EXPENSE	\$5,719.4	\$5,719.4
NON-DEDUCTIBLE MEALS	(\$42.3)	(\$42.3)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$476.3)	(\$476.3)
TOTAL DEDUCTIONS	<u>\$75,806.8</u>	<u>\$75,822.2</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$14,280.3	\$14,280.3
NET STATE TAXABLE INCOME	(\$5,022.8)	\$12,064.0
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$444.0)</u>	<u>\$1,066.5</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$11,182.1	\$11,182.1
STATE INCOME TAX	(\$444.0)	\$1,066.5
NET FEDERAL TAXABLE INCOME	(\$1,480.6)	\$14,095.7
FEDERAL INCOME TAX @ 21.00%	(\$310.9)	\$2,960.1
CURRENT FEDERAL INCOME TAX	<u>(\$310.9)</u>	<u>\$2,960.1</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$1,130.1)</u>	<u>(\$1,130.1)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$1,441.1)</u>	<u>\$1,830.0</u>
TOTAL INCOME TAXES	<u>(\$1,885.1)</u>	<u>\$2,896.4</u>

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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	

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

Test Year 2023

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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
	<u>85.0</u>	<u>8,839.6</u>	<u>8,924.5</u>	<u>\$42,736.3</u>	<u>\$0.0</u>	<u>\$841.8</u>

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)**

	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	2023	
				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)**

	RESIDENTIAL	NON-RESIDENTIAL	QUANTITY	2023	
				NON-QUANTITY	TOTAL ¹
January	\$2,128.7	\$2,519.3	\$4,648.0	\$2,497.9	\$7,145.9
February	\$2,020.5	\$2,496.2	\$4,516.7	\$2,497.9	\$7,014.6
March	\$2,049.0	\$2,549.2	\$4,598.2	\$2,497.9	\$7,096.1
April	\$2,253.3	\$2,637.0	\$4,890.3	\$2,497.9	\$7,388.2
May	\$2,670.6	\$2,730.4	\$5,401.0	\$2,497.9	\$7,899.0
June	\$3,577.5	\$3,431.1	\$7,008.5	\$2,497.9	\$9,506.4
July	\$3,825.3	\$3,572.6	\$7,397.9	\$2,497.9	\$9,895.8
August	\$4,019.9	\$3,730.2	\$7,750.1	\$2,497.9	\$10,248.0
September	\$3,866.7	\$3,625.1	\$7,491.8	\$2,497.9	\$9,989.8
October	\$3,434.6	\$3,456.7	\$6,891.3	\$2,497.9	\$9,389.2
November	\$3,051.1	\$3,088.3	\$6,139.4	\$2,497.9	\$8,637.3
December	\$2,620.9	\$2,836.7	\$5,457.6	\$2,497.9	\$7,955.6
TOTAL	\$35,518.1	\$36,672.7	\$72,190.9	\$29,975.2	\$102,166.0

APPENDIX B

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

PURCHASED WATER	Consolidated			Bayshore			RWV-CS		RWV-LUC		RWV-UNI	
	Unit Cost	2023		Unit Cost	2023		Unit Cost	2023	Unit Cost	2023	Unit Cost	2023
POTABLE												
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	
 SAN FRANCISCO PUBLIC UTILITIES COMMISSION												
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						
 YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT												
UNIT COST/AF \$	\$ 66	\$ 13,163	Variable						\$ 65.94	\$ 13,163	Variable	
 SWEETWATER SPRINGS WATER DISTRICT												
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
 OVERALL												
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>	

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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>
PURCHASED POWER					
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>
CHEMICALS					
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>
PUMP TAXES					
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>

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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%	0.06860%
2 1 - UNCOLLECTIBLES (100% - LINE 1)	99.93140%	99.93140%
FRANCHISE TAX RATE	0.00000%	0.00000%
3 LOCAL FRANCHISE (% * LINE 2)	0.00000%	0.00000%
BUSINESS LICENSE RATE	0.00727%	0.00727%
4 BUSINESS LICENSE (% * LINE 2)	0.00726%	0.00726%
5 SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.07586%	0.07586%
6 1 - SUBTOTAL (100% - LINE 5)	99.92414%	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%	0.07586%
10 NET AFTER TAXES (1 - LINE 9)	71.96177%	99.92414%
NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.38963	1.00076

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		1.20841

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CALIFORNIA WATER SERVICE COMPANY
BAY AREA REGION DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2023

Usage (CCF)⁽¹⁾:	Present Bill⁽²⁾	Proposed Bill⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$50.63	\$41.99	-\$8.64	-17.1%	
7	\$62.38	\$56.90	-\$5.47	-8.8%	(3)
8	\$69.72	\$68.82	-\$0.90	-1.3%	
9	\$77.06	\$80.74	\$3.68	4.8%	
10	\$84.40	\$95.63	\$11.23	13.3%	
15	\$139.45	\$184.97	\$45.52	32.6%	
20	\$194.49	\$296.62	\$102.13	52.5%	
25	\$249.54	\$408.27	\$158.73	63.6%	
30	\$304.58	\$519.91	\$215.33	70.7%	
35	\$359.62	\$631.56	\$271.94	75.6%	
40	\$414.67	\$743.21	\$328.54	79.2%	
45	\$469.71	\$854.86	\$385.15	82.0%	
50	\$524.76	\$966.51	\$441.75	84.2%	
55	\$579.80	\$1,078.16	\$498.35	86.0%	
Metered Quantity Rates					
Tier 1	\$5.8741	\$2.9929	-\$2.88	-49.0%	
Tier 2	\$7.3412	\$11.9175	\$4.58	62.3%	
Tier 3	\$11.0089	\$14.8924	\$3.88	35.3%	
Tier 4	\$0.0000	\$22.3297	\$22.33		
Service Charge (5/8")	\$21.26	\$27.03	\$5.77	27.1%	(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	7	\$5.8741	6	\$2.9929
Tier 2	3	\$7.3412	3	\$11.9175
Tier 3	10	\$11.0089	4	\$14.8924
Tier 4			13	\$22.3297
Svc Charge	5/8"	\$21.26	5/8"	\$27.03
CAP Svc Charge		\$10.63		\$13.52

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	\$61,730.4	\$64,911.2	\$67,458.6
% Increase		12.2%	5.2%	3.9%
OPERATING EXPENSES				
PURCHASED WATER	\$23,041.5	\$23,041.5	\$22,869.8	\$22,705.3
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$1,045.5	\$1,045.5	\$1,098.5	\$1,127.9
PURCHASED CHEMICALS	\$49.1	\$49.1	\$49.9	\$50.8
PAYROLL -- DISTRICT	\$2,984.3	\$2,984.3	\$3,082.8	\$3,153.7
UNCOLLECTIBLES	\$31.2	\$35.0	\$36.8	\$38.3
CONSERVATION	\$598.2	\$598.2	\$628.9	\$628.9
OTHER OPER. AND MAINT. (O&M)	\$3,371.1	\$3,371.1	\$3,446.1	\$3,530.5
BENEFITS	\$1,000.3	\$1,000.3	\$1,080.3	\$1,160.3
OTHER ADMIN. AND GEN. EXP. (A&G)	\$293.5	\$293.5	\$299.5	\$304.0
TOTAL O&M, A&G, & MISC. EXP.	\$32,414.6	\$32,418.5	\$32,592.6	\$32,699.7
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,769.9	\$1,769.9	\$1,841.4	\$1,912.9
BUSINESS LICENSE FEES	\$49.5	\$55.5	\$58.3	\$60.6
LOCAL FRANCHISE TAXES	\$450.4	\$505.4	\$531.4	\$552.3
PAYROLL TAXES	\$214.3	\$214.3	\$221.4	\$226.5
TOTAL GENERAL TAXES	\$2,484.1	\$2,545.1	\$2,652.6	\$2,752.3
DEPRECIATION AND AMORTIZATION	\$6,658.1	\$6,658.1	\$7,285.9	\$7,913.7
Depreciation	\$6,527.6	\$6,527.6	\$7,156.3	\$7,784.9
Amortization of Intangibles	\$130.5	\$130.5	\$129.6	\$128.8
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$1,890.2	\$1,890.2	\$2,250.6	\$2,300.0
BENEFITS	\$694.1	\$694.1	\$749.6	\$805.2
AD VAL., BUS. LIC., FRANCHISE	\$105.6	\$105.6	\$98.5	\$91.4
PAYROLL TAXES	\$165.7	\$165.7	\$195.9	\$200.1
DEPRECIATION AND AMORTIZATION	\$820.0	\$820.0	\$774.5	\$728.9
OTHER PRORATED EXPENSES	\$2,337.7	\$2,337.7	\$2,666.4	\$2,769.4
TOTAL CSS/GO PRORATED EXPENSES	\$6,013.3	\$6,013.3	\$6,735.6	\$6,894.9
SUB-TOTAL - OPERATING EXPENSES	\$47,570.1	\$47,634.9	\$49,266.6	\$50,260.6
TOTAL INCOME TAXES	(\$411.0)	\$1,450.9	\$1,747.6	\$2,048.6
TOTAL OPERATING EXPENSES	\$47,159.1	\$49,085.8	\$51,014.2	\$52,309.2
NET OPERATING REVENUE	\$7,852.9	\$12,644.6	\$13,897.0	\$15,149.4
DEPRECIATED RATE BASE	\$169,045.2	\$169,045.2	\$185,788.5	\$202,531.8
RATE OF RETURN	4.65%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$284,174.1	\$308,032.1	\$331,890.0
WTD. AVG. DEPRECIATION RESERVE	(\$82,348.1)	(\$89,003.6)	(\$95,659.1)
MATERIALS AND SUPPLIES	\$353.7	\$353.7	\$353.7
TANK PAINTING	\$1,440.3	\$1,664.9	\$1,889.5
WORKING CASH - LEAD - LAG	\$1,657.5	\$1,824.2	\$1,990.9
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	(\$1,598.8)	(\$1,748.4)	(\$1,898.0)
DEFERRED TAXES	(\$28,746.4)	(\$29,278.8)	(\$29,811.2)
UNAMORT. I.T.C.	(\$61.6)	(\$56.0)	(\$50.3)
PRORATED G.O. RATE BASE	\$5,391.7	\$5,452.2	\$5,512.7
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$1,058.9	\$1,184.5	\$1,310.1
WTG. AVG. RATE BASE	\$169,045.2	\$185,788.5	\$202,531.8

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$6,658.1	\$7,285.9	\$7,913.7
AD VALOREM TAXES	\$1,769.9	\$1,841.4	\$1,912.9
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,450.9	\$1,747.6	\$2,048.6
NET OPERATING REVENUE	\$12,644.6	\$13,897.0	\$15,149.4

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	\$61,730.4
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	\$1,293.8	\$1,293.8
G.O. PRORATIONS	\$5,213.3	\$5,213.3
PAYROLL TAXES	\$214.3	\$214.3
AD VALOREM TAXES	\$1,769.9	\$1,769.9
UNCOLLECTIBLES	\$31.2	\$35.0
FRANCHISE TAX & BUS LIC. FEES	\$499.9	\$560.9
AMORTIZATION OF INTANGIBLES	\$130.5	\$130.5
INTEREST EXPENSE	\$4,256.2	\$4,256.2
NON-DEDUCTIBLE MEALS	(\$24.7)	(\$24.7)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$134.5)	(\$134.5)
TOTAL DEDUCTIONS	<u>\$44,339.6</u>	<u>\$44,404.4</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$14,356.6	\$14,356.6
NET STATE TAXABLE INCOME	(\$3,684.2)	\$2,969.4
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$325.7)</u>	<u>\$262.5</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$7,327.6	\$7,327.6
STATE INCOME TAX	(\$325.7)	\$262.5
NET FEDERAL TAXABLE INCOME	\$3,670.5	\$9,735.9
FEDERAL INCOME TAX @ 21.00%	\$770.8	\$2,044.5
CURRENT FEDERAL INCOME TAX	<u>\$770.8</u>	<u>\$2,044.5</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$856.2)</u>	<u>(\$856.2)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$85.4)</u>	<u>\$1,188.4</u>
TOTAL INCOME TAXES	<u>(\$411.0)</u>	<u>\$1,450.9</u>

APPENDIX C

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CALIFORNIA WATER SERVICE COMPANY

BEAR GULCH DISTRICT

		2023 Test Year		
<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
TOTAL		16,929	1,642	0

ADOPTED SERVICES AND SALES:

<u>ADOPTED SERVICES AND SALES:</u>		2023 Test Year		Avg Use
		Avg Services	Use (KCCF)	(CCF/SV/MO)
METERED:				
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		-	-	-
SUB-TOTAL		18,571	4,811.6	
GROWTH %		0.04%		
NON-METERED:				
RESIDENTIAL FLAT		-	-	
FIRE PROT (PUBLIC/PRIVATE)		418	-	
TOTAL		18,989	4,811.6	
UNACCOUNTED-FOR WATER	5.51%		280.8	
TOTAL PRODUCTION (KCCF)			5,092.4	

APPENDIX C**Page 5**

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

Test Year 2023

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$1,162.4	\$361.3	\$1,523.7	\$1,558.5	\$3,082.2
February	\$1,019.0	\$394.7	\$1,413.7	\$1,558.5	\$2,972.2
March	\$1,413.0	\$417.9	\$1,830.9	\$1,558.5	\$3,389.3
April	\$1,418.4	\$406.0	\$1,824.4	\$1,558.5	\$3,382.9
May	\$2,375.1	\$491.2	\$2,866.3	\$1,558.5	\$4,424.7
June	\$3,976.7	\$622.8	\$4,599.6	\$1,558.5	\$6,158.1
July	\$4,731.0	\$687.4	\$5,418.5	\$1,558.5	\$6,977.0
August	\$5,351.3	\$726.1	\$6,077.4	\$1,558.5	\$7,635.8
September	\$4,847.5	\$693.4	\$5,540.9	\$1,558.5	\$7,099.3
October	\$4,350.3	\$621.6	\$4,971.9	\$1,558.5	\$6,530.3
November	\$3,458.9	\$556.1	\$4,015.0	\$1,558.5	\$5,573.4
December	\$2,461.8	\$485.0	\$2,946.8	\$1,558.5	\$4,505.3
TOTAL	\$36,565.3	\$6,463.5	\$43,028.8	\$18,701.8	\$61,730.6

APPENDIX C

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

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

APPENDIX C**Page 9****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

\$0.3353

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)

\$0.0

APPENDIX C

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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%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.94326%
	FRANCHISE TAX RATE	0.81873%
3	LOCAL FRANCHISE (% * LINE 2)	0.81827%
	BUSINESS LICENSE RATE	0.08947%
4	BUSINESS LICENSE (% * LINE 2)	0.08942%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.96443%
6	1 - SUBTOTAL (100% - LINE 5)	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%
10	NET AFTER TAXES (1 - LINE 9)	71.32185%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.40209

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 **1.21926**

APPENDIX C
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CALIFORNIA WATER SERVICE COMPANY
BEAR GULCH DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2023

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$59.21	\$46.64	-\$12.57	-21.2%	
10	\$89.93	\$79.77	-\$10.17	-11.3%	
11	\$96.08	\$87.56	-\$8.52	-8.9%	(3)
15	\$125.26	\$118.73	-\$6.53	-5.2%	
20	\$163.66	\$161.60	-\$2.07	-1.3%	
21	\$171.34	\$171.34	-\$0.01	0.0%	
22	\$179.02	\$181.08	\$2.06	1.1%	
25	\$202.06	\$210.30	\$8.24	4.1%	
30	\$244.30	\$259.00	\$14.70	6.0%	
35	\$301.90	\$307.71	\$5.81	1.9%	
40	\$359.50	\$380.76	\$21.26	5.9%	
45	\$417.09	\$453.81	\$36.71	8.8%	
50	\$474.69	\$526.86	\$52.17	11.0%	
55	\$532.29	\$599.91	\$67.62	12.7%	
Metered Quantity Rates					
Tier 1	\$6.1442	\$1.9506	-\$4.19	-68.3%	
Tier 2	\$7.6801	\$7.7933	\$0.11	1.5%	
Tier 3	\$11.5195	\$9.7409	-\$1.78	-15.4%	
Tier 4		\$14.6099	\$14.61		
Service Charge (5/8")	\$28.49	\$36.89	\$8.40	29.5%	(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	12	\$6.1442	6	\$1.9506
Tier 2	17	\$7.6801	12	\$7.7933
Tier 3	29	\$11.5195	17	\$9.7409
Tier 4			35	\$14.6099
Svc Charge	5/8"	\$28.49	5/8"	\$36.89
CAP Svc Charge		\$14.25		\$18.45

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	\$6,594.0	\$6,838.5	\$6,999.1
% Increase		71.6%	3.7%	2.3%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$163.7	\$163.7	\$171.7	\$176.3
PURCHASED CHEMICALS	\$11.3	\$11.3	\$11.6	\$12.0
PAYROLL -- DISTRICT	\$636.9	\$636.9	\$657.9	\$673.0
UNCOLLECTIBLES	\$10.5	\$18.1	\$18.8	\$19.2
CONSERVATION	\$40.8	\$40.8	\$42.9	\$42.9
OTHER OPER. AND MAINT. (O&M)	\$632.9	\$632.9	\$648.1	\$664.6
BENEFITS	\$213.5	\$213.5	\$230.5	\$247.6
OTHER ADMIN. AND GEN. EXP. (A&G)	\$631.3	\$631.3	\$631.7	\$632.9
TOTAL O&M, A&G, & MISC. EXP.	\$2,340.9	\$2,348.5	\$2,413.3	\$2,468.5
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$263.0	\$263.0	\$259.6	\$256.2
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$45.8	\$45.8	\$47.3	\$48.3
TOTAL GENERAL TAXES	\$308.7	\$308.7	\$306.8	\$304.5
DEPRECIATION AND AMORTIZATION	\$1,011.9	\$1,011.9	\$1,073.3	\$1,134.8
Depreciation	\$1,010.6	\$1,010.6	\$1,035.8	\$1,061.1
Amortization of Intangibles	\$1.3	\$1.3	\$37.5	\$73.8
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$251.4	\$251.4	\$299.4	\$305.9
BENEFITS	\$92.3	\$92.3	\$99.7	\$107.1
AD VAL., BUS. LIC., FRANCHISE	\$14.0	\$14.0	\$13.1	\$12.2
PAYROLL TAXES	\$22.0	\$22.0	\$26.1	\$26.6
DEPRECIATION AND AMORTIZATION	\$109.1	\$109.1	\$103.0	\$97.0
OTHER PRORATED EXPENSES	\$310.9	\$310.9	\$354.7	\$368.4
TOTAL CSS/GO PRORATED EXPENSES	\$799.8	\$799.8	\$895.9	\$917.1
SUB-TOTAL - OPERATING EXPENSES	\$4,461.4	\$4,468.9	\$4,689.4	\$4,825.0
TOTAL INCOME TAXES	(\$386.3)	\$381.6	\$389.6	\$398.6
TOTAL OPERATING EXPENSES	\$4,075.1	\$4,850.5	\$5,079.0	\$5,223.6
NET OPERATING REVENUE	(\$232.7)	\$1,743.5	\$1,759.5	\$1,775.6
DEPRECIATED RATE BASE	\$23,308.6	\$23,308.6	\$23,523.0	\$23,737.5
RATE OF RETURN	-1.00%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$36,153.5	\$37,318.7	\$38,484.0
WTD. AVG. DEPRECIATION RESERVE	(\$9,362.8)	(\$10,316.8)	(\$11,270.8)
MATERIALS AND SUPPLIES	\$74.0	\$74.0	\$74.0
TANK PAINTING	\$0.0	\$196.6	\$393.3
WORKING CASH - LEAD - LAG	\$393.9	\$421.5	\$449.1
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	(\$438.9)	(\$460.9)	(\$482.9)
DEFERRED TAXES	(\$1,752.1)	(\$1,735.7)	(\$1,719.4)
UNAMORT. I.T.C.	(\$4.1)	(\$3.6)	(\$3.1)
PRORATED G.O. RATE BASE	\$717.2	\$725.2	\$733.3
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$8.5	\$9.4	\$10.4
WTG. AVG. RATE BASE	\$23,308.6	\$23,523.0	\$23,737.5

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$1,011.9	\$1,073.3	\$1,134.8
AD VALOREM TAXES	\$263.0	\$259.6	\$256.2
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$381.6	\$389.6	\$398.6
NET OPERATING REVENUE	\$1,743.5	\$1,759.5	\$1,775.6

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	\$6,594.0
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	\$844.8	\$844.8
G.O. PRORATIONS	\$693.4	\$693.4
PAYROLL TAXES	\$45.8	\$45.8
AD VALOREM TAXES	\$263.0	\$263.0
UNCOLLECTIBLES	\$10.5	\$18.1
FRANCHISE TAX & BUS LIC. FEES	\$0.0	\$0.0
AMORTIZATION OF INTANGIBLES	\$1.3	\$1.3
INTEREST EXPENSE	\$587.1	\$587.1
NON-DEDUCTIBLE MEALS	(\$4.8)	(\$4.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$12.2)	(\$12.2)
TOTAL DEDUCTIONS	<u>\$3,914.4</u>	<u>\$3,922.0</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,258.4	\$1,258.4
NET STATE TAXABLE INCOME	(\$1,330.5)	\$1,413.6
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$117.6)</u>	<u>\$125.0</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,117.0	\$1,117.0
STATE INCOME TAX	(\$117.6)	\$125.0
NET FEDERAL TAXABLE INCOME	(\$1,071.5)	\$1,430.1
FEDERAL INCOME TAX @ 21.00%	(\$225.0)	\$300.3
CURRENT FEDERAL INCOME TAX	<u>(\$225.0)</u>	<u>\$300.3</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$43.7)</u>	<u>(\$43.7)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$268.7)</u>	<u>\$256.6</u>
TOTAL INCOME TAXES	<u>(\$386.3)</u>	<u>\$381.6</u>

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**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 Use	
		Avg Services	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

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CALIFORNIA WATER SERVICE COMPANY

DIXON DISTRICT**ADOPTED METERED SALES BY CUSTOMER CLASS
(KCCF)**

Test Year 2023

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$99.1	\$36.7	\$135.8	\$338.9	\$474.8
February	\$92.7	\$34.5	\$127.2	\$338.9	\$466.1
March	\$98.1	\$37.0	\$135.2	\$338.9	\$474.1
April	\$107.5	\$37.9	\$145.4	\$338.9	\$484.4
May	\$148.2	\$39.4	\$187.6	\$338.9	\$526.5
June	\$200.5	\$56.2	\$256.6	\$338.9	\$595.6
July	\$234.0	\$65.0	\$298.9	\$338.9	\$637.9
August	\$239.7	\$64.5	\$304.3	\$338.9	\$643.2
September	\$222.6	\$71.7	\$294.3	\$338.9	\$633.3
October	\$185.1	\$56.3	\$241.3	\$338.9	\$580.3
November	\$161.8	\$58.8	\$220.6	\$338.9	\$559.5
December	\$132.9	\$46.5	\$179.4	\$338.9	\$518.3
TOTAL	\$1,922.1	\$604.5	\$2,526.6	\$4,067.4	\$6,594.0

APPENDIX D

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CALIFORNIA WATER SERVICE COMPANY
DIXON DISTRICT
ADOPTED VARIABLE COSTS

PURCHASED WATER

Unit Cost 2023

N/A

OVERALL

TOTAL PURCHASED WATER (\$ in '000)

\$	-
----	---

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
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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%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.80993%
	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)	0.19007%
6	1 - SUBTOTAL (100% - LINE 5)	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%
10	NET AFTER TAXES (1 - LINE 9)	71.87952%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.39122

**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 **1.20980**

APPENDIX D
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CALIFORNIA WATER SERVICE COMPANY
DIXON DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2023

Usage (CCF)⁽¹⁾:	Present Bill⁽²⁾	Proposed Bill⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$53.15	\$57.02	\$3.87	7.3%	
9	\$73.21	\$80.14	\$6.93	9.5%	(3)
10	\$79.11	\$87.26	\$8.15	10.3%	
11	\$85.01	\$94.37	\$9.36	11.0%	
12	\$90.90	\$101.48	\$10.58	11.6%	
15	\$108.60	\$126.37	\$17.77	16.4%	
20	\$152.78	\$179.69	\$26.91	17.6%	
25	\$196.97	\$246.32	\$49.35	25.1%	
30	\$241.15	\$312.96	\$71.80	29.8%	
35	\$285.34	\$379.59	\$94.25	33.0%	
40	\$329.52	\$446.22	\$116.70	35.4%	
45	\$373.71	\$512.86	\$139.15	37.2%	
50	\$417.89	\$579.49	\$161.60	38.7%	
Metered Quantity Rates					
Tier 1	\$4.7216	\$1.7860	-\$2.94	-62.2%	
Tier 2	\$5.8975	\$7.1125	\$1.22	20.6%	
Tier 3	\$8.8371	\$8.8880	\$0.05	0.6%	
Tier 4	\$0.0000	\$13.3268	\$13.33		
Service Charge (5/8")	\$29.54	\$48.09	\$18.55	62.8%	(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	\$1.7860
Tier 2	7	\$5.8975	7	\$7.1125
Tier 3	15	\$8.8371	5	\$8.8880
Tier 4			18	\$13.3268
Svc Charge	5/8"	\$29.54	5/8"	\$48.09
CAP Svc Charge		\$14.77		\$24.05

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	\$41,741.6	\$43,029.2	\$43,780.6
% Increase		12.3%	3.1%	1.7%
OPERATING EXPENSES				
PURCHASED WATER	\$4,172.3	\$4,172.3	\$4,130.1	\$4,088.5
PUMP TAXES	\$3,996.9	\$3,996.9	\$3,954.4	\$3,912.4
PURCHASED POWER	\$1,502.1	\$1,502.1	\$1,514.9	\$1,555.5
PURCHASED CHEMICALS	\$211.5	\$211.5	\$214.6	\$217.9
PAYROLL -- DISTRICT	\$3,816.3	\$3,816.3	\$3,942.2	\$4,032.9
UNCOLLECTIBLES	\$60.9	\$68.3	\$70.4	\$71.7
CONSERVATION	\$407.1	\$407.1	\$428.0	\$428.0
OTHER OPER. AND MAINT. (O&M)	\$3,192.4	\$3,192.4	\$3,252.9	\$3,310.5
BENEFITS	\$1,290.0	\$1,290.0	\$1,393.2	\$1,496.3
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$160.5)	(\$160.5)	(\$169.3)	(\$173.4)
TOTAL O&M, A&G, & MISC. EXP.	\$18,489.0	\$18,496.4	\$18,731.4	\$18,940.3
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,397.1	\$1,397.1	\$1,399.9	\$1,402.7
BUSINESS LICENSE FEES	\$2.3	\$2.3	\$2.3	\$2.3
LOCAL FRANCHISE TAXES	\$507.9	\$570.2	\$587.8	\$598.1
PAYROLL TAXES	\$273.5	\$273.5	\$282.5	\$289.0
TOTAL GENERAL TAXES	\$2,180.8	\$2,243.1	\$2,272.6	\$2,292.1
DEPRECIATION AND AMORTIZATION	\$4,721.5	\$4,721.5	\$4,867.1	\$5,012.8
Depreciation	\$4,717.6	\$4,717.6	\$4,863.3	\$5,009.0
Amortization of Intangibles	\$3.9	\$3.9	\$3.8	\$3.8
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$1,696.6	\$1,696.6	\$2,020.2	\$2,064.5
BENEFITS	\$623.1	\$623.1	\$672.9	\$722.7
AD VAL., BUS. LIC., FRANCHISE	\$94.8	\$94.8	\$88.4	\$82.0
PAYROLL TAXES	\$148.8	\$148.8	\$175.9	\$179.6
DEPRECIATION AND AMORTIZATION	\$736.1	\$736.1	\$695.2	\$654.3
OTHER PRORATED EXPENSES	\$2,098.3	\$2,098.3	\$2,393.4	\$2,485.8
TOTAL CSS/GO PRORATED EXPENSES	\$5,397.7	\$5,397.7	\$6,045.9	\$6,188.9
SUB-TOTAL - OPERATING EXPENSES	\$30,788.9	\$30,858.7	\$31,917.0	\$32,434.1
TOTAL INCOME TAXES	\$204.4	\$1,461.6	\$1,510.9	\$1,565.3
TOTAL OPERATING EXPENSES	\$30,993.3	\$32,320.3	\$33,427.9	\$33,999.4
NET OPERATING REVENUE	\$6,185.9	\$9,421.3	\$9,601.2	\$9,781.2
DEPRECIATED RATE BASE	\$125,952.7	\$125,952.7	\$128,358.8	\$130,764.9
RATE OF RETURN	4.91%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$211,476.8	\$219,139.0	\$226,801.1
WTD. AVG. DEPRECIATION RESERVE	(\$64,092.8)	(\$69,189.0)	(\$74,285.3)
MATERIALS AND SUPPLIES	\$424.6	\$424.6	\$424.6
TANK PAINTING	\$1,724.6	\$1,371.4	\$1,018.2
WORKING CASH - LEAD - LAG	\$1,468.9	\$1,570.4	\$1,671.8
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	(\$507.7)	(\$529.2)	(\$550.7)
DEFERRED TAXES	(\$15,173.0)	(\$14,982.3)	(\$14,791.7)
UNAMORT. I.T.C.	(\$33.1)	(\$27.3)	(\$21.4)
PRORATED G.O. RATE BASE	\$4,839.7	\$4,894.0	\$4,948.3
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$358.8	\$438.6	\$518.5
WTG. AVG. RATE BASE	\$125,952.7	\$128,358.8	\$130,764.9

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$4,721.5	\$4,867.1	\$5,012.8
AD VALOREM TAXES	\$1,397.1	\$1,399.9	\$1,402.7
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,461.6	\$1,510.9	\$1,565.3
NET OPERATING REVENUE	\$9,421.3	\$9,601.2	\$9,781.2

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	\$41,741.6
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	\$1,129.5	\$1,129.5
G.O. PRORATIONS	\$4,679.6	\$4,679.6
PAYROLL TAXES	\$273.5	\$273.5
AD VALOREM TAXES	\$1,397.1	\$1,397.1
UNCOLLECTIBLES	\$60.9	\$68.3
FRANCHISE TAX & BUS LIC. FEES	\$510.2	\$572.5
AMORTIZATION OF INTANGIBLES	\$3.9	\$3.9
INTEREST EXPENSE	\$3,144.4	\$3,144.4
NON-DEDUCTIBLE MEALS	(\$24.4)	(\$24.4)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$137.7)	(\$137.7)
TOTAL DEDUCTIONS	<u>\$28,335.5</u>	<u>\$28,405.3</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$7,709.5	\$7,709.5
NET STATE TAXABLE INCOME	\$1,134.1	\$5,626.7
STATE CORP. FRANCHISE TAX @ 8.84%	<u>\$100.3</u>	<u>\$497.4</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$5,435.6	\$5,435.6
STATE INCOME TAX	\$100.3	\$497.4
NET FEDERAL TAXABLE INCOME	\$3,307.8	\$7,403.2
FEDERAL INCOME TAX @ 21.00%	\$694.6	\$1,554.7
CURRENT FEDERAL INCOME TAX	<u>\$694.6</u>	<u>\$1,554.7</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$590.5)</u>	<u>(\$590.5)</u>
TOTAL FEDERAL INCOME TAX	<u>\$104.2</u>	<u>\$964.2</u>
TOTAL INCOME TAXES	<u>\$204.4</u>	<u>\$1,461.6</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 Services	Avg Use
		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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$964.0	\$1,091.1	\$2,055.1	\$1,332.9	\$3,388.0
February	\$944.6	\$1,057.1	\$2,001.7	\$1,332.9	\$3,334.6
March	\$869.8	\$995.1	\$1,864.9	\$1,332.9	\$3,197.8
April	\$968.4	\$1,059.8	\$2,028.2	\$1,332.9	\$3,361.1
May	\$951.1	\$1,034.4	\$1,985.4	\$1,332.9	\$3,318.4
June	\$1,083.8	\$1,180.4	\$2,264.1	\$1,332.9	\$3,597.0
July	\$1,116.8	\$1,164.9	\$2,281.8	\$1,332.9	\$3,614.7
August	\$1,201.2	\$1,283.8	\$2,485.0	\$1,332.9	\$3,817.9
September	\$1,142.3	\$1,236.8	\$2,379.2	\$1,332.9	\$3,712.1
October	\$1,057.7	\$1,178.3	\$2,236.0	\$1,332.9	\$3,568.9
November	\$969.0	\$1,098.9	\$2,067.9	\$1,332.9	\$3,400.8
December	\$1,008.0	\$1,089.5	\$2,097.6	\$1,332.9	\$3,430.5
TOTAL	\$12,276.7	\$13,470.1	\$25,746.8	\$15,994.9	\$41,741.7

APPENDIX E**Page 8**

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

PURCHASED WATER	Unit Cost	<u>2023</u>	
<u>POTABLE</u>			
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 & Water - AF		-	
Cost per AF (\$)	\$ -	\$ -	
Credit To Purchased Water From Leasing Unused Water Rights (In \$'S)		\$ (206,250)	
 <u>RECYCLED</u>			
CENTRAL BASIN MUNICIPAL WATER DISTRICT			
Recycled Water (Acre Feet)		15	
Recycled Water (Cost Per AF)	\$	4	Variable
Recycled Water	\$	60	
 <u>OVERALL</u>			
TOTAL PURCHASED WATER (\$ in '000)		<u><u>\$ 4,172.3</u></u>	

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
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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%
NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.41011	1.01551

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	1.22623

APPENDIX E
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CALIFORNIA WATER SERVICE COMPANY
EAST LOS ANGELES DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2023

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
0	\$22.74	\$31.74	\$9.00	39.6%	
5	\$43.70	\$40.16	-\$3.54	-8.1%	
10	\$66.76	\$68.71	\$1.95	2.9%	(3)
11	\$72.00	\$75.43	\$3.43	4.8%	
12	\$77.24	\$82.15	\$4.91	6.4%	
15	\$92.96	\$103.98	\$11.02	11.8%	
20	\$119.17	\$145.96	\$26.79	22.5%	
25	\$145.37	\$187.94	\$42.57	29.3%	
30	\$171.58	\$229.92	\$58.34	34.0%	
35	\$197.78	\$271.90	\$74.12	37.5%	
40	\$223.99	\$313.89	\$89.90	40.1%	
45	\$250.20	\$355.87	\$105.67	42.2%	
50	\$276.40	\$397.85	\$121.45	43.9%	
55	\$302.61	\$439.83	\$137.22	45.3%	
Metered Quantity Rates					
Tier 1	\$4.1919	\$1.6831	-\$2.51	-59.8%	
Tier 2	\$5.2411	\$6.7180	\$1.48	28.2%	
Service Charge (5/8")	\$22.74	\$31.74	\$9.00	39.6%	(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	8	\$4.1919	6	\$1.6831
Tier 2		\$5.2411	8	\$6.7180
Tier 3			14	\$8.3963
Svc Charge	5/8"	\$22.74	5/8"	\$31.74
CAP Svc Charge		\$11.37		\$15.87

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	\$7,730.0	\$8,058.0	\$8,289.9
% Increase		34.8%	4.2%	2.9%
OPERATING EXPENSES				
PURCHASED WATER	\$11.3	\$11.3	\$11.3	\$11.3
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$283.5	\$283.5	\$283.2	\$290.8
PURCHASED CHEMICALS	\$96.8	\$96.8	\$99.2	\$101.8
PAYROLL -- DISTRICT	\$1,002.3	\$1,002.3	\$1,035.3	\$1,059.2
UNCOLLECTIBLES	\$87.1	\$117.4	\$122.4	\$125.9
CONSERVATION	\$46.3	\$46.3	\$47.8	\$47.8
OTHER OPER. AND MAINT. (O&M)	\$966.6	\$966.6	\$987.8	\$1,013.5
BENEFITS	\$335.9	\$335.9	\$362.8	\$389.7
OTHER ADMIN. AND GEN. EXP. (A&G)	\$209.7	\$209.7	\$212.1	\$217.0
TOTAL O&M, A&G, & MISC. EXP.	\$3,039.5	\$3,069.8	\$3,162.0	\$3,257.1
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$234.5	\$234.5	\$247.5	\$260.6
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$49.4	\$66.6	\$69.4	\$71.4
PAYROLL TAXES	\$71.9	\$71.9	\$74.3	\$76.0
TOTAL GENERAL TAXES	\$355.8	\$373.0	\$391.2	\$408.0
DEPRECIATION AND AMORTIZATION	\$1,163.0	\$1,163.0	\$1,208.6	\$1,254.1
Depreciation	\$1,160.7	\$1,160.7	\$1,206.3	\$1,251.8
Amortization of Intangibles	\$2.3	\$2.3	\$2.3	\$2.3
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$337.1	\$337.1	\$401.4	\$410.2
BENEFITS	\$123.8	\$123.8	\$133.7	\$143.6
AD VAL., BUS. LIC., FRANCHISE	\$18.8	\$18.8	\$17.6	\$16.3
PAYROLL TAXES	\$29.6	\$29.6	\$34.9	\$35.7
DEPRECIATION AND AMORTIZATION	\$146.2	\$146.2	\$138.1	\$130.0
OTHER PRORATED EXPENSES	\$416.9	\$416.9	\$475.5	\$493.9
TOTAL CSS/GO PRORATED EXPENSES	\$1,072.4	\$1,072.4	\$1,201.2	\$1,229.6
SUB-TOTAL - OPERATING EXPENSES	\$5,630.7	\$5,678.2	\$5,963.0	\$6,148.8
TOTAL INCOME TAXES	(\$189.5)	\$355.2	\$367.6	\$382.9
TOTAL OPERATING EXPENSES	\$5,441.2	\$6,033.4	\$6,330.6	\$6,531.7
NET OPERATING REVENUE	\$294.9	\$1,696.6	\$1,727.4	\$1,758.2
DEPRECIATED RATE BASE	\$22,682.4	\$22,682.4	\$23,093.8	\$23,505.1
RATE OF RETURN	1.30%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$40,756.0	\$42,332.6	\$43,909.2
WTD. AVG. DEPRECIATION RESERVE	(\$18,079.3)	(\$19,184.9)	(\$20,290.4)
MATERIALS AND SUPPLIES	\$16.7	\$16.7	\$16.7
TANK PAINTING	\$508.8	\$407.7	\$306.6
WORKING CASH - LEAD - LAG	\$502.2	\$527.5	\$552.7
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	(\$119.3)	(\$125.1)	(\$130.8)
DEFERRED TAXES	(\$1,397.9)	(\$1,390.3)	(\$1,382.7)
UNAMORT. I.T.C.	(\$0.3)	(\$0.0)	\$0.2
PRORATED G.O. RATE BASE	\$961.5	\$972.3	\$983.1
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$46.8	\$46.1	\$45.4
WTG. AVG. RATE BASE	\$22,682.4	\$23,093.8	\$23,505.1

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$1,163.0	\$1,208.6	\$1,254.1
AD VALOREM TAXES	\$234.5	\$247.5	\$260.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$355.2	\$367.6	\$382.9
NET OPERATING REVENUE	\$1,696.6	\$1,727.4	\$1,758.2

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	\$7,730.0
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	\$545.6	\$545.6
G.O. PRORATIONS	\$929.7	\$929.7
PAYROLL TAXES	\$71.9	\$71.9
AD VALOREM TAXES	\$234.5	\$234.5
UNCOLLECTIBLES	\$87.1	\$117.4
FRANCHISE TAX & BUS LIC. FEES	\$49.4	\$66.6
AMORTIZATION OF INTANGIBLES	\$2.3	\$2.3
INTEREST EXPENSE	\$556.6	\$556.6
NON-DEDUCTIBLE MEALS	(\$5.4)	(\$5.4)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$42.5)	(\$42.5)
TOTAL DEDUCTIONS	<u>\$4,836.0</u>	<u>\$4,883.5</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,443.3	\$1,443.3
NET STATE TAXABLE INCOME	(\$543.2)	\$1,403.2
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$48.0)</u>	<u>\$124.0</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,303.4	\$1,303.4
STATE INCOME TAX	(\$48.0)	\$124.0
NET FEDERAL TAXABLE INCOME	(\$355.3)	\$1,419.1
FEDERAL INCOME TAX @ 21.00%	(\$74.6)	\$298.0
CURRENT FEDERAL INCOME TAX	<u>(\$74.6)</u>	<u>\$298.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$66.9)</u>	<u>(\$66.9)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$141.5)</u>	<u>\$231.1</u>
TOTAL INCOME TAXES	<u>(\$189.5)</u>	<u>\$355.2</u>

APPENDIX F

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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 Use	
		Avg Services	Use (KCCF)	(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

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$231.1	\$56.1	\$287.2	\$239.7	\$526.9
February	\$242.7	\$48.6	\$291.3	\$239.7	\$531.0
March	\$218.9	\$52.1	\$271.0	\$239.7	\$510.7
April	\$250.1	\$48.8	\$298.9	\$239.7	\$538.6
May	\$270.2	\$64.7	\$334.9	\$239.7	\$574.6
June	\$370.7	\$84.5	\$455.2	\$239.7	\$694.9
July	\$414.3	\$112.7	\$527.0	\$239.7	\$766.7
August	\$497.6	\$120.2	\$617.8	\$239.7	\$857.5
September	\$447.6	\$124.8	\$572.4	\$239.7	\$812.1
October	\$382.0	\$91.3	\$473.3	\$239.7	\$713.0
November	\$292.3	\$83.9	\$376.2	\$239.7	\$615.9
December	\$285.9	\$62.5	\$348.4	\$239.7	\$588.1
TOTAL	\$3,903.4	\$950.2	\$4,853.6	\$2,876.4	\$7,730.0

APPENDIX F

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**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

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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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.42224 1.02425

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	1.23678

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

Typical Monthly Residential Bill for Metered Customers for 2023

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
4	\$75.81	\$77.11	\$1.30	1.7%	(3)
5	\$81.42	\$82.40	\$0.98	1.2%	
6	\$87.03	\$87.69	\$0.66	0.8%	
10	\$109.47	\$108.84	-\$0.63	-0.6%	
15	\$191.88	\$242.53	\$50.65	26.4%	
20	\$274.30	\$376.22	\$101.92	37.2%	
25	\$356.71	\$509.90	\$153.19	42.9%	
30	\$439.12	\$643.59	\$204.46	46.6%	
35	\$521.54	\$777.27	\$255.74	49.0%	
40	\$603.95	\$910.96	\$307.01	50.8%	
45	\$686.36	\$1,044.65	\$358.28	52.2%	
50	\$768.78	\$1,178.33	\$409.56	53.3%	
55	\$851.19	\$1,312.02	\$460.83	54.1%	
Metered Quantity Rates					
Tier 1	\$5.6100	\$5.2892	-\$0.32	-5.7%	
Tier 2	\$16.4827	\$26.7373	\$10.25	62.2%	
Tier 3					
Service Charge (5/8")	\$53.37	\$55.95	\$2.58	4.8%	(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 reflect the \$5.61 credit from the Rates Support Fund.

	Present Rates		Proposed Rates	
	Break Points	Rates ⁽⁵⁾	Break Points	Rates
Tier 1	10	\$5.6100	10	\$5.2892
Tier 2		\$16.4827		\$26.7373
Tier 3				
Svc Charge	5/8"	\$53.37	5/8"	\$55.95
CAP Svc Charge		\$26.69		\$27.98

APPENDIX F

Page 1

CALIFORNIA WATER SERVICE COMPANY

KERN RIVER VALLEY 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	\$5,736.1	\$7,730.0	\$8,058.0	\$8,289.9
% Increase		34.8%	4.2%	2.9%
OPERATING EXPENSES				
PURCHASED WATER	\$11.3	\$11.3	\$11.3	\$11.3
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$283.5	\$283.5	\$283.2	\$290.8
PURCHASED CHEMICALS	\$96.8	\$96.8	\$99.2	\$101.8
PAYROLL -- DISTRICT	\$1,002.3	\$1,002.3	\$1,035.3	\$1,059.2
UNCOLLECTIBLES	\$87.1	\$117.4	\$122.4	\$125.9
CONSERVATION	\$46.3	\$46.3	\$47.8	\$47.8
OTHER OPER. AND MAINT. (O&M)	\$966.6	\$966.6	\$987.8	\$1,013.5
BENEFITS	\$335.9	\$335.9	\$362.8	\$389.7
OTHER ADMIN. AND GEN. EXP. (A&G)	\$209.7	\$209.7	\$212.1	\$217.0
TOTAL O&M, A&G, & MISC. EXP.	\$3,039.5	\$3,069.8	\$3,162.0	\$3,257.1
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$234.5	\$234.5	\$247.5	\$260.6
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$49.4	\$66.6	\$69.4	\$71.4
PAYROLL TAXES	\$71.9	\$71.9	\$74.3	\$76.0
TOTAL GENERAL TAXES	\$355.8	\$373.0	\$391.2	\$408.0
DEPRECIATION AND AMORTIZATION	\$1,163.0	\$1,163.0	\$1,208.6	\$1,254.1
Depreciation	\$1,160.7	\$1,160.7	\$1,206.3	\$1,251.8
Amortization of Intangibles	\$2.3	\$2.3	\$2.3	\$2.3
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$337.1	\$337.1	\$401.4	\$410.2
BENEFITS	\$123.8	\$123.8	\$133.7	\$143.6
AD VAL., BUS. LIC., FRANCHISE	\$18.8	\$18.8	\$17.6	\$16.3
PAYROLL TAXES	\$29.6	\$29.6	\$34.9	\$35.7
DEPRECIATION AND AMORTIZATION	\$146.2	\$146.2	\$138.1	\$130.0
OTHER PRORATED EXPENSES	\$416.9	\$416.9	\$475.5	\$493.9
TOTAL CSS/GO PRORATED EXPENSES	\$1,072.4	\$1,072.4	\$1,201.2	\$1,229.6
SUB-TOTAL - OPERATING EXPENSES	\$5,630.7	\$5,678.2	\$5,963.0	\$6,148.8
TOTAL INCOME TAXES	(\$189.5)	\$355.2	\$367.6	\$382.9
TOTAL OPERATING EXPENSES	\$5,441.2	\$6,033.4	\$6,330.6	\$6,531.7
NET OPERATING REVENUE	\$294.9	\$1,696.6	\$1,727.4	\$1,758.2
DEPRECIATED RATE BASE	\$22,682.4	\$22,682.4	\$23,093.8	\$23,505.1
RATE OF RETURN	1.30%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$40,756.0	\$42,332.6	\$43,909.2
WTD. AVG. DEPRECIATION RESERVE	(\$18,079.3)	(\$19,184.9)	(\$20,290.4)
MATERIALS AND SUPPLIES	\$16.7	\$16.7	\$16.7
TANK PAINTING	\$508.8	\$407.7	\$306.6
WORKING CASH - LEAD - LAG	\$502.2	\$527.5	\$552.7
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	(\$119.3)	(\$125.1)	(\$130.8)
DEFERRED TAXES	(\$1,397.9)	(\$1,390.3)	(\$1,382.7)
UNAMORT. I.T.C.	(\$0.3)	(\$0.0)	\$0.2
PRORATED G.O. RATE BASE	\$961.5	\$972.3	\$983.1
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$46.8	\$46.1	\$45.4
WTG. AVG. RATE BASE	\$22,682.4	\$23,093.8	\$23,505.1

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$1,163.0	\$1,208.6	\$1,254.1
AD VALOREM TAXES	\$234.5	\$247.5	\$260.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$355.2	\$367.6	\$382.9
NET OPERATING REVENUE	\$1,696.6	\$1,727.4	\$1,758.2

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	\$7,730.0
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	\$545.6	\$545.6
G.O. PRORATIONS	\$929.7	\$929.7
PAYROLL TAXES	\$71.9	\$71.9
AD VALOREM TAXES	\$234.5	\$234.5
UNCOLLECTIBLES	\$87.1	\$117.4
FRANCHISE TAX & BUS LIC. FEES	\$49.4	\$66.6
AMORTIZATION OF INTANGIBLES	\$2.3	\$2.3
INTEREST EXPENSE	\$556.6	\$556.6
NON-DEDUCTIBLE MEALS	(\$5.4)	(\$5.4)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$42.5)	(\$42.5)
TOTAL DEDUCTIONS	<u>\$4,836.0</u>	<u>\$4,883.5</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,443.3	\$1,443.3
NET STATE TAXABLE INCOME	(\$543.2)	\$1,403.2
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$48.0)</u>	<u>\$124.0</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,303.4	\$1,303.4
STATE INCOME TAX	(\$48.0)	\$124.0
NET FEDERAL TAXABLE INCOME	(\$355.3)	\$1,419.1
FEDERAL INCOME TAX @ 21.00%	(\$74.6)	\$298.0
CURRENT FEDERAL INCOME TAX	<u>(\$74.6)</u>	<u>\$298.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$66.9)</u>	<u>(\$66.9)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$141.5)</u>	<u>\$231.1</u>
TOTAL INCOME TAXES	<u>(\$189.5)</u>	<u>\$355.2</u>

APPENDIX F

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**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 Use	
		Avg Services	Use (KCCF)	(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

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$231.1	\$56.1	\$287.2	\$239.7	\$526.9
February	\$242.7	\$48.6	\$291.3	\$239.7	\$531.0
March	\$218.9	\$52.1	\$271.0	\$239.7	\$510.7
April	\$250.1	\$48.8	\$298.9	\$239.7	\$538.6
May	\$270.2	\$64.7	\$334.9	\$239.7	\$574.6
June	\$370.7	\$84.5	\$455.2	\$239.7	\$694.9
July	\$414.3	\$112.7	\$527.0	\$239.7	\$766.7
August	\$497.6	\$120.2	\$617.8	\$239.7	\$857.5
September	\$447.6	\$124.8	\$572.4	\$239.7	\$812.1
October	\$382.0	\$91.3	\$473.3	\$239.7	\$713.0
November	\$292.3	\$83.9	\$376.2	\$239.7	\$615.9
December	\$285.9	\$62.5	\$348.4	\$239.7	\$588.1
TOTAL	\$3,903.4	\$950.2	\$4,853.6	\$2,876.4	\$7,730.0

APPENDIX F

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**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

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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%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	98.48075%
	FRANCHISE TAX RATE	0.86122%
3	LOCAL FRANCHISE (% * LINE 2)	0.84814%
	BUSINESS LICENSE RATE	0.00000%
4	BUSINESS LICENSE (% * LINE 2)	0.00000%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	2.36739%
6	1 - SUBTOTAL (100% - LINE 5)	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%
10	NET AFTER TAXES (1 - LINE 9)	70.31149%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.42224
		1.02425

**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	1.23678

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

Typical Monthly Residential Bill for Metered Customers for 2023

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
4	\$75.81	\$77.11	\$1.30	1.7%	(3)
5	\$81.42	\$82.40	\$0.98	1.2%	
6	\$87.03	\$87.69	\$0.66	0.8%	
10	\$109.47	\$108.84	-\$0.63	-0.6%	
15	\$191.88	\$242.53	\$50.65	26.4%	
20	\$274.30	\$376.22	\$101.92	37.2%	
25	\$356.71	\$509.90	\$153.19	42.9%	
30	\$439.12	\$643.59	\$204.46	46.6%	
35	\$521.54	\$777.27	\$255.74	49.0%	
40	\$603.95	\$910.96	\$307.01	50.8%	
45	\$686.36	\$1,044.65	\$358.28	52.2%	
50	\$768.78	\$1,178.33	\$409.56	53.3%	
55	\$851.19	\$1,312.02	\$460.83	54.1%	
Metered Quantity Rates					
Tier 1	\$5.6100	\$5.2892	-\$0.32	-5.7%	
Tier 2	\$16.4827	\$26.7373	\$10.25	62.2%	
Tier 3					
Service Charge (5/8")	\$53.37	\$55.95	\$2.58	4.8%	(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 reflect the \$5.61 credit from the Rates Support Fund.

	Present Rates		Proposed Rates	
	Break Points	Rates ⁽⁵⁾	Break Points	Rates
Tier 1	10	\$5.6100	10	\$5.2892
Tier 2		\$16.4827		\$26.7373
Tier 3				
Svc Charge	5/8"	\$53.37	5/8"	\$55.95
CAP Svc Charge		\$26.69		\$27.98

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	\$28,992.2	\$30,070.5	\$30,828.7
% Increase		18.5%	3.7%	2.5%
OPERATING EXPENSES				
PURCHASED WATER	\$11,686.1	\$11,686.1	\$11,643.0	\$11,600.2
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$382.1	\$382.1	\$357.3	\$366.8
PURCHASED CHEMICALS	\$106.5	\$106.5	\$108.4	\$110.5
PAYROLL -- DISTRICT	\$1,489.7	\$1,489.7	\$1,538.9	\$1,574.3
UNCOLLECTIBLES	\$17.6	\$20.9	\$21.7	\$22.2
CONSERVATION	\$499.0	\$499.0	\$524.6	\$524.6
OTHER OPER. AND MAINT. (O&M)	\$1,275.5	\$1,275.5	\$1,300.9	\$1,332.0
BENEFITS	\$499.3	\$499.3	\$539.3	\$579.2
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$38.4)	(\$38.4)	(\$41.5)	(\$43.9)
TOTAL O&M, A&G, & MISC. EXP.	\$15,917.6	\$15,920.9	\$15,992.5	\$16,066.1
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$719.2	\$719.2	\$754.9	\$790.6
BUSINESS LICENSE FEES	\$220.4	\$261.1	\$270.9	\$277.7
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$107.0	\$107.0	\$110.5	\$113.0
TOTAL GENERAL TAXES	\$1,046.6	\$1,087.4	\$1,136.3	\$1,181.3
DEPRECIATION AND AMORTIZATION	\$3,175.0	\$3,175.0	\$3,373.6	\$3,572.2
Depreciation	\$3,166.5	\$3,166.5	\$3,302.5	\$3,438.6
Amortization of Intangibles	\$8.5	\$8.5	\$71.0	\$133.6
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$1,049.3	\$1,049.3	\$1,249.4	\$1,276.8
BENEFITS	\$385.3	\$385.3	\$416.1	\$447.0
AD VAL., BUS. LIC., FRANCHISE	\$58.6	\$58.6	\$54.7	\$50.7
PAYROLL TAXES	\$92.0	\$92.0	\$108.8	\$111.1
DEPRECIATION AND AMORTIZATION	\$455.2	\$455.2	\$429.9	\$404.6
OTHER PRORATED EXPENSES	\$1,297.7	\$1,297.7	\$1,480.2	\$1,537.3
TOTAL CSS/GO PRORATED EXPENSES	\$3,338.2	\$3,338.2	\$3,739.1	\$3,827.5
SUB-TOTAL - OPERATING EXPENSES	\$23,477.4	\$23,521.4	\$24,241.5	\$24,647.1
TOTAL INCOME TAXES	(\$626.0)	\$627.7	\$707.7	\$782.1
TOTAL OPERATING EXPENSES	\$22,851.4	\$24,149.1	\$24,949.1	\$25,429.2
NET OPERATING REVENUE	\$1,616.9	\$4,843.2	\$5,121.3	\$5,399.5
DEPRECIATED RATE BASE	\$64,748.3	\$64,748.3	\$68,467.2	\$72,186.0
RATE OF RETURN	2.50%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$124,350.1	\$130,813.7	\$137,277.2
WTD. AVG. DEPRECIATION RESERVE	(\$42,675.3)	(\$45,734.7)	(\$48,794.1)
MATERIALS AND SUPPLIES	\$217.1	\$217.1	\$217.1
TANK PAINTING	\$1,041.1	\$1,159.2	\$1,277.2
WORKING CASH - LEAD - LAG	\$1,433.4	\$1,547.3	\$1,661.2
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	(\$268.7)	(\$319.3)	(\$370.0)
DEFERRED TAXES	(\$12,352.9)	(\$12,455.2)	(\$12,557.5)
UNAMORT. I.T.C.	(\$75.8)	(\$74.4)	(\$73.0)
PRORATED G.O. RATE BASE	\$2,993.1	\$3,026.7	\$3,060.2
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$150.9	\$160.0	\$169.1
WTG. AVG. RATE BASE	\$64,748.3	\$68,467.2	\$72,186.0

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$3,175.0	\$3,373.6	\$3,572.2
AD VALOREM TAXES	\$719.2	\$754.9	\$790.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$627.7	\$707.7	\$782.1
NET OPERATING REVENUE	\$4,843.2	\$5,121.3	\$5,399.5

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	\$28,992.2
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	\$461.0	\$461.0
G.O. PRORATIONS	\$2,894.1	\$2,894.1
PAYROLL TAXES	\$107.0	\$107.0
AD VALOREM TAXES	\$719.2	\$719.2
UNCOLLECTIBLES	\$17.6	\$20.9
FRANCHISE TAX & BUS LIC. FEES	\$220.4	\$261.1
AMORTIZATION OF INTANGIBLES	\$8.5	\$8.5
INTEREST EXPENSE	\$1,595.1	\$1,595.1
NON-DEDUCTIBLE MEALS	(\$14.4)	(\$14.4)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$62.8)	(\$62.8)
TOTAL DEDUCTIONS	<u>\$21,384.7</u>	<u>\$21,428.7</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$5,787.2	\$5,787.2
NET STATE TAXABLE INCOME	(\$2,703.7)	\$1,776.3
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$239.0)</u>	<u>\$157.0</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$3,610.6	\$3,610.6
STATE INCOME TAX	(\$239.0)	\$157.0
NET FEDERAL TAXABLE INCOME	(\$288.1)	\$3,795.9
FEDERAL INCOME TAX @ 21.00%	(\$60.5)	\$797.1
CURRENT FEDERAL INCOME TAX	<u>(\$60.5)</u>	<u>\$797.1</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$326.5)</u>	<u>(\$326.5)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$387.0)</u>	<u>\$470.6</u>
TOTAL INCOME TAXES	<u>(\$626.0)</u>	<u>\$627.7</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 Use	
		Avg Services	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

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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
	837.4	2,851.6	3,689.0	\$11,686.1	\$0.0	\$382.1

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 ¹
January	\$603.6	\$269.1	\$872.7	\$712.4	\$1,585.0
February	\$556.6	\$256.8	\$813.4	\$712.4	\$1,525.8
March	\$609.9	\$292.8	\$902.7	\$712.4	\$1,615.1
April	\$644.5	\$308.1	\$952.6	\$712.4	\$1,665.0
May	\$1,016.8	\$440.5	\$1,457.3	\$712.4	\$2,169.7
June	\$1,531.2	\$664.1	\$2,195.3	\$712.4	\$2,907.7
July	\$1,768.3	\$756.6	\$2,524.9	\$712.4	\$3,237.3
August	\$1,956.2	\$860.1	\$2,816.4	\$712.4	\$3,528.7
September	\$1,812.6	\$752.5	\$2,565.1	\$712.4	\$3,277.4
October	\$1,516.6	\$695.4	\$2,212.0	\$712.4	\$2,924.4
November	\$1,248.0	\$542.4	\$1,790.4	\$712.4	\$2,502.7
December	\$933.5	\$407.7	\$1,341.2	\$712.4	\$2,053.5
TOTAL	\$14,197.8	\$6,246.0	\$20,443.9	\$8,548.5	\$28,992.4

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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.40220

**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

Usage (CCF)⁽¹⁾:	Present Bill⁽²⁾	Proposed Bill⁽²⁾	Amount Change (\$)	Percent Change	Notes
0	\$27.09	\$28.50	\$1.41	5.2%	
5	\$45.73	\$36.74	-\$8.99	-19.7%	
10	\$65.30	\$64.60	-\$0.70	-1.1%	(3)
13	\$79.27	\$84.26	\$5.00	6.3%	
14	\$83.92	\$90.82	\$6.89	8.2%	
15	\$88.58	\$97.37	\$8.79	9.9%	
20	\$118.82	\$138.31	\$19.50	16.4%	
25	\$153.70	\$187.44	\$33.74	22.0%	
30	\$188.58	\$248.82	\$60.25	31.9%	
35	\$223.46	\$310.21	\$86.75	38.8%	
40	\$258.34	\$371.60	\$113.26	43.8%	
45	\$293.22	\$432.98	\$139.77	47.7%	
50	\$328.10	\$494.37	\$166.27	50.7%	
55	\$362.98	\$555.76	\$192.78	53.1%	
Metered Quantity Rates					
Tier 1	\$3.7281	\$1.6477	-\$2.08	-55.8%	
Tier 2	\$4.6560	\$6.5537	\$1.90	40.8%	
Tier 3	\$6.9759	\$8.1890	\$1.21	17.4%	
Service Charge (5/8")	\$27.09	\$28.50	\$1.41	5.2%	(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	9	\$3.7281	6	\$1.6477
Tier 2	8	\$4.6560	9	\$6.5537
Tier 3	17	\$6.9759	8	\$8.1890
Tier 4			23	\$12.2773
Svc Charge	5/8"	\$27.09	5/8"	\$28.50
CAP Svc Charge		\$13.55		\$14.25

APPENDIX H

Page 1

CALIFORNIA WATER SERVICE COMPANY

LOS ALTOS 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	\$41,059.0	\$44,686.6	\$47,805.0	\$50,457.6
% Increase		8.8%	7.0%	5.5%
OPERATING EXPENSES				
PURCHASED WATER	\$13,988.0	\$13,988.0	\$13,860.0	\$13,733.4
PUMP TAXES	\$5,023.5	\$5,023.5	\$4,979.6	\$4,936.1
PURCHASED POWER	\$695.6	\$695.6	\$716.1	\$735.3
PURCHASED CHEMICALS	\$110.1	\$110.1	\$111.9	\$113.9
PAYROLL -- DISTRICT	\$2,449.4	\$2,449.4	\$2,530.2	\$2,588.4
UNCOLLECTIBLES	\$13.7	\$14.9	\$15.9	\$16.8
CONSERVATION	\$347.6	\$347.6	\$357.0	\$357.0
OTHER OPER. AND MAINT. (O&M)	\$2,343.7	\$2,343.7	\$2,389.0	\$2,447.4
BENEFITS	\$806.5	\$806.5	\$871.0	\$935.5
OTHER ADMIN. AND GEN. EXP. (A&G)	\$86.3	\$86.3	\$87.6	\$89.0
TOTAL O&M, A&G, & MISC. EXP.	\$25,864.4	\$25,865.6	\$25,918.3	\$25,952.8
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,043.4	\$1,043.4	\$1,137.9	\$1,232.5
BUSINESS LICENSE FEES	\$0.3	\$0.3	\$0.3	\$0.3
LOCAL FRANCHISE TAXES	\$629.1	\$684.7	\$732.5	\$773.2
PAYROLL TAXES	\$175.1	\$175.1	\$180.9	\$185.0
TOTAL GENERAL TAXES	\$1,847.8	\$1,903.4	\$2,051.5	\$2,190.9
DEPRECIATION AND AMORTIZATION	\$4,158.8	\$4,158.8	\$4,705.8	\$5,252.8
Depreciation	\$4,095.0	\$4,095.0	\$4,637.9	\$5,180.9
Amortization of Intangibles	\$63.8	\$63.8	\$67.9	\$71.9
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$1,461.7	\$1,461.7	\$1,740.5	\$1,778.7
BENEFITS	\$536.8	\$536.8	\$579.7	\$622.7
AD VAL., BUS. LIC., FRANCHISE	\$81.7	\$81.7	\$76.2	\$70.7
PAYROLL TAXES	\$128.2	\$128.2	\$151.5	\$154.7
DEPRECIATION AND AMORTIZATION	\$634.1	\$634.1	\$598.9	\$563.7
OTHER PRORATED EXPENSES	\$1,807.8	\$1,807.8	\$2,062.0	\$2,141.6
TOTAL CSS/GO PRORATED EXPENSES	\$4,650.3	\$4,650.3	\$5,208.8	\$5,332.0
SUB-TOTAL - OPERATING EXPENSES	\$36,521.3	\$36,578.1	\$37,884.5	\$38,728.6
TOTAL INCOME TAXES	(\$259.2)	\$740.1	\$1,068.1	\$1,392.5
TOTAL OPERATING EXPENSES	\$36,262.1	\$37,318.2	\$38,952.5	\$40,121.1
NET OPERATING REVENUE	\$4,796.8	\$7,368.4	\$8,852.5	\$10,336.5
DEPRECIATED RATE BASE	\$98,508.5	\$98,508.5	\$118,348.6	\$138,188.8
RATE OF RETURN	4.87%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$171,529.3	\$196,789.9	\$222,050.4
WTD. AVG. DEPRECIATION RESERVE	(\$53,196.1)	(\$57,809.5)	(\$62,422.9)
MATERIALS AND SUPPLIES	\$324.8	\$324.8	\$324.8
TANK PAINTING	\$2,443.0	\$2,355.2	\$2,267.4
WORKING CASH - LEAD - LAG	\$1,992.5	\$2,115.7	\$2,238.9
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	(\$596.8)	(\$677.8)	(\$758.7)
DEFERRED TAXES	(\$13,952.6)	(\$14,401.0)	(\$14,849.5)
UNAMORT. I.T.C.	(\$44.1)	(\$40.0)	(\$35.8)
PRORATED G.O. RATE BASE	\$4,169.6	\$4,216.4	\$4,263.1
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$332.6	\$424.2	\$515.9
WTG. AVG. RATE BASE	\$98,508.5	\$118,348.6	\$138,188.8

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$4,158.8	\$4,705.8	\$5,252.8
AD VALOREM TAXES	\$1,043.4	\$1,137.9	\$1,232.5
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$740.1	\$1,068.1	\$1,392.5
NET OPERATING REVENUE	\$7,368.4	\$8,852.5	\$10,336.5

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	\$44,686.6
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	\$892.8	\$892.8
G.O. PRORATIONS	\$4,031.6	\$4,031.6
PAYROLL TAXES	\$175.1	\$175.1
AD VALOREM TAXES	\$1,043.4	\$1,043.4
UNCOLLECTIBLES	\$13.7	\$14.9
FRANCHISE TAX & BUS LIC. FEES	\$629.4	\$685.0
AMORTIZATION OF INTANGIBLES	\$63.8	\$63.8
INTEREST EXPENSE	\$2,409.7	\$2,409.7
NON-DEDUCTIBLE MEALS	(\$20.9)	(\$20.9)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$102.0)	(\$102.0)
TOTAL DEDUCTIONS	<u>\$34,094.4</u>	<u>\$34,151.2</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$9,587.6	\$9,587.6
NET STATE TAXABLE INCOME	(\$2,623.0)	\$947.9
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$231.9)</u>	<u>\$83.8</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$4,713.6	\$4,713.6
STATE INCOME TAX	(\$231.9)	\$83.8
NET FEDERAL TAXABLE INCOME	\$2,482.8	\$5,738.0
FEDERAL INCOME TAX @ 21.00%	\$521.4	\$1,205.0
CURRENT FEDERAL INCOME TAX	<u>\$521.4</u>	<u>\$1,205.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$548.7)</u>	<u>(\$548.7)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$27.3)</u>	<u>\$656.3</u>
TOTAL INCOME TAXES	<u>(\$259.2)</u>	<u>\$740.1</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

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$882.0	\$569.6	\$1,451.6	\$1,022.3	\$2,473.8
February	\$800.3	\$604.3	\$1,404.6	\$1,022.3	\$2,426.9
March	\$940.3	\$655.4	\$1,595.7	\$1,022.3	\$2,618.0
April	\$1,023.5	\$674.9	\$1,698.4	\$1,022.3	\$2,720.7
May	\$1,560.9	\$886.2	\$2,447.1	\$1,022.3	\$3,469.4
June	\$2,340.5	\$1,118.8	\$3,459.3	\$1,022.3	\$4,481.5
July	\$2,637.2	\$1,207.9	\$3,845.1	\$1,022.3	\$4,867.4
August	\$2,866.7	\$1,270.4	\$4,137.1	\$1,022.3	\$5,159.3
September	\$2,665.6	\$1,213.2	\$3,878.9	\$1,022.3	\$4,901.1
October	\$2,367.6	\$1,045.5	\$3,413.1	\$1,022.3	\$4,435.4
November	\$1,968.6	\$927.3	\$2,895.9	\$1,022.3	\$3,918.2
December	\$1,523.0	\$669.9	\$2,192.9	\$1,022.3	\$3,215.1
TOTAL	\$21,576.2	\$10,843.5	\$32,419.7	\$12,267.0	\$44,686.7

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

OVERALLTOTAL PURCHASED WATER (\$ in '000) \$ 13,988.0

APPENDIX H

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**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
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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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.41065

**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) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$50.66	\$40.02	-\$10.65	-21.0%	
10	\$75.33	\$69.39	-\$5.94	-7.9%	
13	\$91.36	\$90.12	-\$1.24	-1.4%	(3)
18	\$122.19	\$124.67	\$2.47	2.0%	
17	\$116.02	\$117.76	\$1.73	1.5%	
18	\$122.19	\$124.67	\$2.47	2.0%	
23	\$153.02	\$164.40	\$11.37	7.4%	
28	\$199.29	\$207.58	\$8.29	4.2%	
33	\$245.55	\$263.71	\$18.17	7.4%	
38	\$291.81	\$328.48	\$36.68	12.6%	
43	\$338.07	\$393.25	\$55.18	16.3%	
48	\$384.33	\$458.02	\$73.69	19.2%	
53	\$430.59	\$522.79	\$92.20	21.4%	
58	\$476.85	\$587.56	\$110.71	23%	
Metered Quantity Rates					
Tier 1	\$4.9326	\$1.7294	-\$3.20	-65%	
Tier 2	\$6.1667	\$6.9099	\$0.74	12%	
Tier 3	\$9.2521	\$8.6367	-\$0.62	-7%	
Tier 4	\$0.0000	\$12.9538	\$12.95		
Service Charge (5/8")	\$13.00	\$31.37	\$18.37	141%	(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	12	\$4.9326	6	\$1.7294
Tier 2	11	\$6.1667	14	\$6.9099
Tier 3	23	\$9.2521	10	\$8.6367
Tier 4			30	\$12.9538
Svc Charge	5/8"	\$26.00	5/8"	\$31.37
CAP Svc Charge		\$13.00		\$15.69

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	\$57,394.9	\$59,288.3	\$60,524.1
% Increase		10.6%	3.3%	2.1%
OPERATING EXPENSES				
PURCHASED WATER	\$26,496.8	\$26,496.8	\$26,256.3	\$26,018.3
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$3,349.4	\$3,349.4	\$3,497.7	\$3,591.5
PURCHASED CHEMICALS	\$2.3	\$2.3	\$2.3	\$2.4
PAYROLL -- DISTRICT	\$3,168.5	\$3,168.5	\$3,265.5	\$3,335.3
UNCOLLECTIBLES	\$60.5	\$67.3	\$69.6	\$71.0
CONSERVATION	\$643.4	\$643.4	\$662.6	\$662.6
OTHER OPER. AND MAINT. (O&M)	\$2,597.8	\$2,597.8	\$2,657.1	\$2,720.3
BENEFITS	\$1,063.7	\$1,063.7	\$1,148.7	\$1,233.8
OTHER ADMIN. AND GEN. EXP. (A&G)	\$662.1	\$662.1	\$674.2	\$686.3
TOTAL O&M, A&G, & MISC. EXP.	\$38,044.6	\$38,051.5	\$38,234.1	\$38,321.5
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$984.8	\$984.8	\$1,009.4	\$1,034.0
BUSINESS LICENSE FEES	\$3.1	\$3.1	\$3.1	\$3.1
LOCAL FRANCHISE TAXES	\$549.6	\$607.7	\$627.8	\$640.9
PAYROLL TAXES	\$257.4	\$257.4	\$264.7	\$270.0
TOTAL GENERAL TAXES	\$1,794.8	\$1,852.9	\$1,905.0	\$1,948.0
DEPRECIATION AND AMORTIZATION	\$3,913.8	\$3,913.8	\$4,136.8	\$4,363.9
Depreciation	\$3,879.2	\$3,879.2	\$4,110.1	\$4,340.9
Amortization of Intangibles	\$34.6	\$34.6	\$26.7	\$23.0
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$1,877.8	\$1,877.8	\$2,235.9	\$2,284.9
BENEFITS	\$689.6	\$689.6	\$744.7	\$799.9
AD VAL., BUS. LIC., FRANCHISE	\$104.9	\$104.9	\$97.9	\$90.8
PAYROLL TAXES	\$164.6	\$164.6	\$194.6	\$198.7
DEPRECIATION AND AMORTIZATION	\$814.6	\$814.6	\$769.4	\$724.1
OTHER PRORATED EXPENSES	\$2,322.4	\$2,322.4	\$2,648.9	\$2,751.2
TOTAL CSS/GO PRORATED EXPENSES	\$5,973.9	\$5,973.9	\$6,691.4	\$6,849.7
SUB-TOTAL - OPERATING EXPENSES	\$49,727.2	\$49,792.1	\$50,967.3	\$51,483.0
TOTAL INCOME TAXES	(\$497.1)	\$1,026.9	\$1,180.9	\$1,336.8
TOTAL OPERATING EXPENSES	\$49,230.1	\$50,819.1	\$52,148.2	\$52,819.8
NET OPERATING REVENUE	\$2,653.9	\$6,575.9	\$7,140.1	\$7,704.3
DEPRECIATED RATE BASE	\$87,912.9	\$87,912.9	\$95,456.0	\$102,999.1
RATE OF RETURN	3.02%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$159,778.5	\$169,603.8	\$179,429.1
WTD. AVG. DEPRECIATION RESERVE	(\$61,457.5)	(\$65,159.2)	(\$68,860.8)
MATERIALS AND SUPPLIES	\$590.3	\$590.3	\$590.3
TANK PAINTING	\$1,239.9	\$2,459.1	\$3,678.3
WORKING CASH - LEAD - LAG	\$1,073.7	\$1,208.9	\$1,344.1
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	(\$842.5)	(\$892.6)	(\$942.7)
DEFERRED TAXES	(\$12,597.4)	(\$12,300.4)	(\$12,003.4)
UNAMORT. I.T.C.	(\$56.6)	(\$48.1)	(\$39.5)
PRORATED G.O. RATE BASE	\$7,129.3	\$7,209.2	\$7,289.1
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$224.4	\$251.3	\$278.2
WTG. AVG. RATE BASE	\$87,912.9	\$95,456.0	\$102,999.1

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$3,913.8	\$4,136.8	\$4,363.9
AD VALOREM TAXES	\$984.8	\$1,009.4	\$1,034.0
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,026.9	\$1,180.9	\$1,336.8
NET OPERATING REVENUE	\$6,575.9	\$7,140.1	\$7,704.3

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	\$57,394.9
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	\$1,725.8	\$1,725.8
G.O. PRORATIONS	\$5,179.2	\$5,179.2
PAYROLL TAXES	\$257.4	\$257.4
AD VALOREM TAXES	\$984.8	\$984.8
UNCOLLECTIBLES	\$60.5	\$67.3
FRANCHISE TAX & BUS LIC. FEES	\$552.7	\$610.8
AMORTIZATION OF INTANGIBLES	\$34.6	\$34.6
INTEREST EXPENSE	\$2,185.2	\$2,185.2
NON-DEDUCTIBLE MEALS	(\$17.0)	(\$17.0)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$135.5)	(\$135.5)
TOTAL DEDUCTIONS	<u>\$47,085.9</u>	<u>\$47,150.8</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$5,625.2	\$5,625.2
NET STATE TAXABLE INCOME	(\$827.0)	\$4,619.0
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$73.1)</u>	<u>\$408.3</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$4,674.0	\$4,674.0
STATE INCOME TAX	(\$73.1)	\$408.3
NET FEDERAL TAXABLE INCOME	\$197.3	\$5,161.8
FEDERAL INCOME TAX @ 21.00%	\$41.4	\$1,084.0
CURRENT FEDERAL INCOME TAX	<u>\$41.4</u>	<u>\$1,084.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$465.4)</u>	<u>(\$465.4)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$424.0)</u>	<u>\$618.6</u>
TOTAL INCOME TAXES	<u>(\$497.1)</u>	<u>\$1,026.9</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

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$2,075.9	\$551.3	\$2,627.2	\$1,129.7	\$3,756.8
February	\$1,989.4	\$516.3	\$2,505.8	\$1,129.7	\$3,635.4
March	\$1,767.6	\$513.1	\$2,280.7	\$1,129.7	\$3,410.4
April	\$2,140.2	\$552.9	\$2,693.1	\$1,129.7	\$3,822.8
May	\$2,650.7	\$823.0	\$3,473.6	\$1,129.7	\$4,603.3
June	\$3,142.4	\$901.8	\$4,044.1	\$1,129.7	\$5,173.8
July	\$3,501.1	\$1,074.7	\$4,575.8	\$1,129.7	\$5,705.5
August	\$3,890.4	\$1,188.0	\$5,078.4	\$1,129.7	\$6,208.1
September	\$3,737.5	\$1,094.6	\$4,832.1	\$1,129.7	\$5,961.8
October	\$3,443.6	\$1,061.3	\$4,504.9	\$1,129.7	\$5,634.6
November	\$2,990.2	\$903.6	\$3,893.8	\$1,129.7	\$5,023.5
December	\$2,603.3	\$726.0	\$3,329.3	\$1,129.7	\$4,459.0
TOTAL	\$33,932.3	\$9,906.6	\$43,838.9	\$13,556.0	\$57,394.9

APPENDIX I

Page 8

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

PURCHASED WATER	Consolidated		Palos Verdes		Antelope Valley
	<u>2023</u>		Unit Cost	<u>2023</u>	Unit Cost <u>2023</u>
<u>POTABLE</u>					
Total Potable Purchase - Ccf.	7,401,554			7,336,709	64,845
Total Potable Purchase - Acre Feet	16,992			16,843	149
EAST KERN WATER AGENCY	\$ 98,995	Variable			\$ 665.00 \$ 98,995 Variable
WEST BASIN MUNICIPAL WATER DISTRICT					
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)	
<u>OVERALL</u>					
TOTAL PURCHASED WATER (\$ in '000)	<u>\$ 26,496.8</u>			<u>\$ 26,397.8</u>	<u>\$ 99.0</u>

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

	Consolidated	Palos Verdes	Antelope Valley
	<u>2023</u>	<u>2023</u>	<u>2023</u>
PURCHASED POWER			
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>\$3,349.4</u>	<u>\$3,235.6</u>	<u>\$113.8</u>
CHEMICALS			
Total Production (KCCF)	152.8	0.0	152.8
ADOPTED CHEMICAL (\$ in '1000)	2.3	0.0	2.3
Adopted Unit Cost	<u>\$0.0150</u>	<u>\$0.0000</u>	<u>\$0.0150</u>
PUMP TAXES			
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>\$0.0</u>	<u>\$0.0</u>	<u>\$0.0</u>

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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

		NORMAL W/O INCOME TAXES	
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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.40503	1.01185

**ADOPTED
RATIO'S**

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

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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) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
0	\$27.16	\$26.08	-\$1.08	-4.0%	
5	\$48.43	\$33.56	-\$14.86	-30.7%	
10	\$69.69	\$58.99	-\$10.70	-15.4%	(3)
13	\$82.45	\$76.94	-\$5.51	-6.7%	
15	\$90.96	\$88.91	-\$2.05	-2.3%	
16	\$95.21	\$94.90	-\$0.32	-0.3%	
20	\$115.42	\$123.32	\$7.90	6.8%	
25	\$142.00	\$160.71	\$18.71	13.2%	
30	\$181.87	\$216.81	\$34.93	19.2%	
35	\$221.75	\$272.90	\$51.15	23.1%	
40	\$261.62	\$328.99	\$67.37	25.7%	
45	\$301.50	\$385.09	\$83.59	27.7%	
50	\$341.37	\$441.18	\$99.80	29.2%	
55	\$381.25	\$497.27	\$116.02	30.4%	

Metered Quantity Rates

Tier 1	\$4.2533	\$1.4965	-\$2.76	-64.8%
Tier 2	\$5.3167	\$5.9836	\$0.67	12.5%
Tier 3	\$7.9750	\$7.4793	-\$0.50	-6.2%
Tier 4	\$0.0000	\$11.2186	\$11.22	

Service Charge (5/8") \$27.16 \$26.08 -\$1.08 -4.0% (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	\$1.4965
Tier 2	8	\$5.3167	11	\$5.9836
Tier 3	25	\$7.9750	8	\$7.4793
Tier 4			25	\$11.2186
Svc Charge	5/8"	\$27.16	5/8"	\$26.08
CAP Svc Charge		\$13.58		\$13.04

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

Typical Monthly Residential Bill for Metered Customers for 2023

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
0	\$31.78	\$37.58	\$5.80	18.3%	
5	\$56.68	\$46.08	-\$10.60	-18.7%	
10	\$81.58	\$74.99	-\$6.59	-8.1%	
15	\$106.48	\$108.99	\$2.51	2.4%	(3)
20	\$135.12	\$148.09	\$12.97	9.6%	
21	\$141.35	\$156.59	\$15.24	10.8%	
25	\$166.26	\$190.59	\$24.34	14.6%	
30	\$213.03	\$254.35	\$41.32	19.4%	
35	\$259.80	\$318.10	\$58.30	22.4%	
40	\$306.57	\$381.85	\$75.28	24.6%	
45	\$353.34	\$445.60	\$92.26	26.1%	
50	\$400.11	\$509.35	\$109.24	27.3%	
55	\$446.88	\$573.10	\$126.22	28.2%	

Metered Quantity Rates

Tier 1	\$4.9799	\$1.7009	-\$3.28	-65.8%
Tier 2	\$6.2276	\$6.8005	\$0.57	9.2%
Tier 3	\$9.3539	\$8.5004	-\$0.85	-9.1%
Tier 4	\$0.0000	\$12.7502	\$12.75	

Service Charge (5/8")	\$31.78	\$37.58	\$5.80	18.3%	(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	17	\$4.9799	6	\$1.7009
Tier 2	8	\$6.2276	11	\$6.8005
Tier 3	25	\$9.3539	8	\$8.5004
Tier 4			25	\$12.7502
Svc Charge	5/8"	\$31.78	5/8"	\$37.58
CAP Svc Charge		\$15.89		\$18.79

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	\$4,641.4	\$4,943.8	\$5,168.7
% Increase		3.5%	6.5%	4.5%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$167.3	\$167.3	\$170.6	\$175.2
PURCHASED CHEMICALS	\$21.6	\$21.6	\$22.0	\$22.5
PAYROLL -- DISTRICT	\$707.0	\$707.0	\$730.4	\$747.2
UNCOLLECTIBLES	\$16.6	\$17.2	\$18.3	\$19.1
CONSERVATION	\$52.5	\$52.5	\$55.2	\$55.2
OTHER OPER. AND MAINT. (O&M)	\$333.2	\$333.2	\$340.6	\$347.9
BENEFITS	\$237.0	\$237.0	\$255.9	\$274.9
OTHER ADMIN. AND GEN. EXP. (A&G)	\$28.3	\$28.3	\$28.3	\$29.1
TOTAL O&M, A&G, & MISC. EXP.	\$1,563.5	\$1,564.0	\$1,621.2	\$1,671.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$148.8	\$148.8	\$151.8	\$154.9
BUSINESS LICENSE FEES	\$1.0	\$1.0	\$1.0	\$1.0
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$50.8	\$50.8	\$52.5	\$53.7
TOTAL GENERAL TAXES	\$200.6	\$200.6	\$205.3	\$209.5
DEPRECIATION AND AMORTIZATION	\$786.5	\$786.5	\$861.5	\$936.5
Depreciation	\$782.1	\$782.1	\$825.7	\$869.4
Amortization of Intangibles	\$4.3	\$4.3	\$35.7	\$67.1
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$247.0	\$247.0	\$294.2	\$300.6
BENEFITS	\$90.7	\$90.7	\$98.0	\$105.2
AD VAL., BUS. LIC., FRANCHISE	\$13.8	\$13.8	\$12.9	\$11.9
PAYROLL TAXES	\$21.7	\$21.7	\$25.6	\$26.1
DEPRECIATION AND AMORTIZATION	\$107.2	\$107.2	\$101.2	\$95.3
OTHER PRORATED EXPENSES	\$305.5	\$305.5	\$348.5	\$361.9
TOTAL CSS/GO PRORATED EXPENSES	\$785.9	\$785.9	\$880.3	\$901.1
SUB-TOTAL - OPERATING EXPENSES	\$3,336.4	\$3,337.0	\$3,568.3	\$3,718.2
TOTAL INCOME TAXES	\$109.9	\$153.6	\$178.4	\$207.1
TOTAL OPERATING EXPENSES	\$3,446.4	\$3,490.6	\$3,746.8	\$3,925.4
NET OPERATING REVENUE	\$1,038.3	\$1,150.7	\$1,197.0	\$1,243.3
DEPRECIATED RATE BASE	\$15,384.2	\$15,384.2	\$16,003.0	\$16,621.9
RATE OF RETURN	6.75%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$32,218.7	\$33,640.0	\$35,061.4
WTD. AVG. DEPRECIATION RESERVE	(\$12,073.8)	(\$12,951.6)	(\$13,829.4)
MATERIALS AND SUPPLIES	\$87.3	\$87.3	\$87.3
TANK PAINTING	\$114.3	\$101.6	\$88.9
WORKING CASH - LEAD - LAG	\$325.7	\$351.0	\$376.4
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	(\$136.3)	(\$158.9)	(\$181.5)
DEFERRED TAXES	(\$1,873.6)	(\$1,850.6)	(\$1,827.6)
UNAMORT. I.T.C.	(\$7.1)	(\$6.2)	(\$5.3)
PRORATED G.O. RATE BASE	\$704.7	\$712.6	\$720.5
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$37.1	\$51.6	\$66.0
WTG. AVG. RATE BASE	\$15,384.2	\$16,003.0	\$16,621.9

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$786.5	\$861.5	\$936.5
AD VALOREM TAXES	\$148.8	\$151.8	\$154.9
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$153.6	\$178.4	\$207.1
NET OPERATING REVENUE	\$1,150.7	\$1,197.0	\$1,243.3

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	\$4,641.4
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	\$265.3	\$265.3
G.O. PRORATIONS	\$681.4	\$681.4
PAYROLL TAXES	\$50.8	\$50.8
AD VALOREM TAXES	\$148.8	\$148.8
UNCOLLECTIBLES	\$16.6	\$17.2
FRANCHISE TAX & BUS LIC. FEES	\$1.0	\$1.0
AMORTIZATION OF INTANGIBLES	\$4.3	\$4.3
INTEREST EXPENSE	\$381.9	\$381.9
NON-DEDUCTIBLE MEALS	(\$3.8)	(\$3.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$0.8)	(\$0.8)
TOTAL DEDUCTIONS	<u>\$2,827.0</u>	<u>\$2,827.6</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,243.8	\$1,243.8
NET STATE TAXABLE INCOME	\$413.8	\$569.9
STATE CORP. FRANCHISE TAX @ 8.84%	<u>\$36.6</u>	<u>\$50.4</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$886.7	\$886.7
STATE INCOME TAX	\$36.6	\$50.4
NET FEDERAL TAXABLE INCOME	\$734.3	\$876.7
FEDERAL INCOME TAX @ 21.00%	\$154.2	\$184.1
CURRENT FEDERAL INCOME TAX	<u>\$154.2</u>	<u>\$184.1</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$80.9)</u>	<u>(\$80.9)</u>
TOTAL FEDERAL INCOME TAX	<u>\$73.3</u>	<u>\$103.2</u>
TOTAL INCOME TAXES	<u>\$109.9</u>	<u>\$153.6</u>

APPENDIX J

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CALIFORNIA WATER SERVICE COMPANY

MARYSVILLE DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)	5/8 x 3/4"	3,038	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
	TOTAL	3,086	667	0

ADOPTED SERVICES AND SALES:

		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	
		910.7	

APPENDIX J**Page 5**

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

Test Year 2023

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$52.6	\$74.2	\$126.8	\$187.9	\$314.7
February	\$50.8	\$72.9	\$123.7	\$187.9	\$311.6
March	\$51.0	\$70.1	\$121.1	\$187.9	\$309.0
April	\$55.7	\$81.9	\$137.5	\$187.9	\$325.4
May	\$74.3	\$84.0	\$158.3	\$187.9	\$346.2
June	\$104.3	\$120.8	\$225.1	\$187.9	\$413.0
July	\$143.4	\$126.0	\$269.5	\$187.9	\$457.4
August	\$160.9	\$163.9	\$324.8	\$187.9	\$512.7
September	\$140.3	\$150.6	\$290.9	\$187.9	\$478.8
October	\$106.4	\$160.5	\$266.9	\$187.9	\$454.8
November	\$86.2	\$89.3	\$175.4	\$187.9	\$363.3
December	\$70.3	\$96.3	\$166.6	\$187.9	\$354.5
TOTAL	\$1,096.2	\$1,290.3	\$2,386.6	\$2,254.8	\$4,641.4

APPENDIX J

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CALIFORNIA WATER SERVICE COMPANY

MARYSVILLE DISTRICT

ADOPTED VARIABLE COSTS

PURCHASED WATER

Unit Cost

2023

N/A

OVERALL

TOTAL PURCHASED WATER (\$ in '000)

\$	-
----	---

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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.39373 1.00372

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	1.21199

APPENDIX J
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CALIFORNIA WATER SERVICE COMPANY
MARYSVILLE DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2023

	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
Usage (CCF)⁽¹⁾:					
5	\$38.82	\$39.33	\$0.51	1.3%	
8	\$47.63	\$46.72	-\$0.92	-1.9%	(3)
10	\$54.41	\$53.28	-\$1.13	-2.1%	
11	\$57.80	\$56.56	-\$1.23	-2.1%	
16	\$78.13	\$76.26	-\$1.87	-2.4%	
21	\$103.54	\$100.88	-\$2.66	-2.6%	
26	\$128.95	\$131.66	\$2.71	2.1%	
31	\$154.36	\$162.44	\$8.08	5.2%	
36	\$179.77	\$193.22	\$13.44	7.5%	
41	\$205.19	\$224.00	\$18.81	9.2%	
46	\$230.60	\$254.78	\$24.18	10.5%	
51	\$256.01	\$285.56	\$29.55	11.5%	
56	\$281.42	\$316.34	\$34.92	12.4%	
Metered Quantity Rates					
Tier 1	\$2.7108	\$0.8189	-\$1.89	-69.8%	
Tier 2	\$3.3883	\$3.2821	-\$0.11	-3.1%	
Tier 3	\$5.0823	\$4.1032	-\$0.98	-19.3%	
Tier 4	\$0.0000	\$6.1559	\$6.16		
Service Charge (5/8")	\$25.27	\$35.24	\$9.97	39.5%	(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	\$2.7108	6	\$0.8189
Tier 2	7	\$3.3883	6	\$3.2821
Tier 3	14	\$5.0823	7	\$4.1032
Tier 4			19	\$6.1559
Svc Charge	5/8"	\$25.27	5/8"	\$35.24
CAP Svc Charge		\$12.64		\$17.62

APPENDIX K

Page 1

CALIFORNIA WATER SERVICE COMPANY

NORTH VALLEY 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	\$30,008.4	\$33,767.6	\$35,638.8	\$36,894.5
% Increase		12.5%	5.5%	3.5%
OPERATING EXPENSES				
PURCHASED WATER	\$239.9	\$239.9	\$240.1	\$240.4
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$2,248.2	\$2,248.2	\$2,287.8	\$2,349.1
PURCHASED CHEMICALS	\$213.6	\$213.6	\$218.7	\$224.3
PAYROLL -- DISTRICT	\$4,941.2	\$4,941.2	\$5,104.3	\$5,221.7
UNCOLLECTIBLES	\$62.1	\$69.8	\$73.5	\$76.0
CONSERVATION	\$359.6	\$359.6	\$378.0	\$378.0
OTHER OPER. AND MAINT. (O&M)	\$2,325.8	\$2,325.8	\$2,375.8	\$2,428.3
BENEFITS	\$1,656.2	\$1,656.2	\$1,788.7	\$1,921.2
OTHER ADMIN. AND GEN. EXP. (A&G)	\$104.6	\$104.6	\$102.2	\$107.0
TOTAL O&M, A&G, & MISC. EXP.	\$12,151.3	\$12,159.1	\$12,569.2	\$12,945.8
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$920.4	\$920.4	\$920.0	\$919.7
BUSINESS LICENSE FEES	\$33.2	\$33.2	\$33.6	\$34.0
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$355.4	\$355.4	\$367.1	\$375.6
TOTAL GENERAL TAXES	\$1,309.0	\$1,309.0	\$1,320.8	\$1,329.3
DEPRECIATION AND AMORTIZATION	\$6,918.4	\$6,918.4	\$7,263.3	\$7,608.2
Depreciation	\$6,858.0	\$6,858.0	\$7,155.2	\$7,452.4
Amortization of Intangibles	\$60.4	\$60.4	\$108.0	\$155.7
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$1,940.8	\$1,940.8	\$2,310.9	\$2,361.6
BENEFITS	\$712.7	\$712.7	\$769.7	\$826.7
AD VAL., BUS. LIC., FRANCHISE	\$108.5	\$108.5	\$101.1	\$93.8
PAYROLL TAXES	\$170.2	\$170.2	\$201.2	\$205.4
DEPRECIATION AND AMORTIZATION	\$842.0	\$842.0	\$795.2	\$748.4
OTHER PRORATED EXPENSES	\$2,400.3	\$2,400.3	\$2,737.8	\$2,843.5
TOTAL CSS/GO PRORATED EXPENSES	\$6,174.4	\$6,174.4	\$6,916.0	\$7,079.5
SUB-TOTAL - OPERATING EXPENSES	\$26,553.2	\$26,560.9	\$28,069.2	\$28,962.8
TOTAL INCOME TAXES	(\$437.1)	\$612.7	\$692.0	\$769.8
TOTAL OPERATING EXPENSES	\$26,116.0	\$27,173.6	\$28,761.2	\$29,732.6
NET OPERATING REVENUE	\$3,892.3	\$6,594.0	\$6,877.6	\$7,161.9
DEPRECIATED RATE BASE	\$88,155.6	\$88,155.6	\$91,958.5	\$95,761.5
RATE OF RETURN	4.42%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$250,467.7	\$262,080.1	\$273,692.4
WTD. AVG. DEPRECIATION RESERVE	(\$98,823.9)	(\$105,983.8)	(\$113,143.7)
MATERIALS AND SUPPLIES	\$402.0	\$402.0	\$402.0
TANK PAINTING	\$372.2	\$326.7	\$281.2
WORKING CASH - LEAD - LAG	\$2,555.6	\$2,733.8	\$2,912.0
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	(\$1,068.6)	(\$1,173.0)	(\$1,277.3)
DEFERRED TAXES	(\$18,824.7)	(\$18,335.9)	(\$17,847.2)
UNAMORT. I.T.C.	(\$198.4)	(\$195.6)	(\$192.8)
PRORATED G.O. RATE BASE	\$5,536.1	\$5,598.2	\$5,660.4
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$453.4	\$570.7	\$688.1
WTG. AVG. RATE BASE	\$88,155.6	\$91,958.5	\$95,761.5

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$6,918.4	\$7,263.3	\$7,608.2
AD VALOREM TAXES	\$920.4	\$920.0	\$919.7
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$612.7	\$692.0	\$769.8
NET OPERATING REVENUE	\$6,594.0	\$6,877.6	\$7,161.9

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	\$33,767.6
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	\$1,760.8	\$1,760.8
G.O. PRORATIONS	\$5,353.0	\$5,353.0
PAYROLL TAXES	\$355.4	\$355.4
AD VALOREM TAXES	\$920.4	\$920.4
UNCOLLECTIBLES	\$62.1	\$69.8
FRANCHISE TAX & BUS LIC. FEES	\$33.2	\$33.2
AMORTIZATION OF INTANGIBLES	\$60.4	\$60.4
INTEREST EXPENSE	\$2,180.5	\$2,180.5
NON-DEDUCTIBLE MEALS	(\$31.8)	(\$31.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$225.7)	(\$225.7)
TOTAL DEDUCTIONS	<u>\$20,796.7</u>	<u>\$20,804.4</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$9,320.0	\$9,320.0
NET STATE TAXABLE INCOME	(\$108.3)	\$3,643.2
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$9.6)</u>	<u>\$322.1</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$7,679.4	\$7,679.4
STATE INCOME TAX	(\$9.6)	\$322.1
NET FEDERAL TAXABLE INCOME	\$1,541.8	\$4,961.7
FEDERAL INCOME TAX @ 21.00%	\$323.8	\$1,042.0
CURRENT FEDERAL INCOME TAX	<u>\$323.8</u>	<u>\$1,042.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$775.6)</u>	<u>(\$775.6)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$451.8)</u>	<u>\$266.4</u>
TOTAL INCOME TAXES	<u>(\$461.4)</u>	<u>\$588.4</u>

APPENDIX K

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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

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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	\$278.0	\$469.6	\$747.6	\$870.0	\$1,617.6
February	\$255.5	\$449.1	\$704.6	\$870.0	\$1,574.6
March	\$303.6	\$492.7	\$796.3	\$870.0	\$1,666.3
April	\$364.0	\$549.2	\$913.2	\$870.0	\$1,783.2
May	\$643.7	\$659.5	\$1,303.2	\$870.0	\$2,173.2
June	\$1,043.0	\$917.7	\$1,960.7	\$870.0	\$2,830.7
July	\$1,442.6	\$1,025.6	\$2,468.1	\$870.0	\$3,338.1
August	\$1,664.6	\$1,267.7	\$2,932.2	\$870.0	\$3,802.2
September	\$1,445.9	\$1,262.6	\$2,708.5	\$870.0	\$3,578.5
October	\$1,123.1	\$1,050.0	\$2,173.1	\$870.0	\$3,043.1
November	\$814.5	\$833.9	\$1,648.4	\$870.0	\$2,518.4
December	\$550.6	\$662.1	\$1,212.6	\$870.0	\$2,082.6
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 ¹
January	\$257.9	\$426.3	\$684.2	\$1,324.1	\$2,008.3
February	\$237.0	\$407.7	\$644.7	\$1,324.1	\$1,968.9
March	\$281.7	\$447.3	\$728.9	\$1,324.1	\$2,053.0
April	\$337.7	\$498.5	\$836.2	\$1,324.1	\$2,160.4
May	\$597.1	\$598.7	\$1,195.8	\$1,324.1	\$2,520.0
June	\$967.6	\$833.1	\$1,800.7	\$1,324.1	\$3,124.8
July	\$1,338.2	\$931.0	\$2,269.3	\$1,324.1	\$3,593.4
August	\$1,544.2	\$1,150.8	\$2,695.0	\$1,324.1	\$4,019.1
September	\$1,341.3	\$1,146.2	\$2,487.5	\$1,324.1	\$3,811.7
October	\$1,041.8	\$953.3	\$1,995.1	\$1,324.1	\$3,319.2
November	\$755.6	\$757.0	\$1,512.6	\$1,324.1	\$2,836.7
December	\$510.7	\$601.1	\$1,111.8	\$1,324.1	\$2,435.9
TOTAL	\$9,210.8	\$8,751.0	\$17,961.8	\$15,889.6	\$33,851.3

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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			
Total Potable Purchase - AF		2,491						2,491			
 COUNTY OF BUTTE (STATE WATER)											
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>\$</u>	<u>185,786</u>	Fixed
 OVERALL											
TOTAL PURCHASED WATER (\$ in '000)		<u>\$</u>	<u>239.9</u>					<u>\$</u>	<u>239.9</u>		

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

	Consolidated	Chico	Oroville
	<u>2023</u>	<u>2023</u>	<u>2023</u>
PURCHASED POWER			
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
TOTAL PURCHASED POWER (\$ in '000)	<u>\$2,248.2</u>	<u>\$1,993.1</u>	<u>\$255.2</u>
CHEMICALS			
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>\$0.0236</u>	<u>\$0.0142</u>	<u>\$4.4093</u>
PUMP TAXES			
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>\$0.0</u>	<u>\$0.0</u>	<u>\$0.0</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%	0.20703%
2 1 - UNCOLLECTIBLES (100% - LINE 1)	99.79297%	99.79297%
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)	0.20703%	0.20703%
6 1 - SUBTOTAL (100% - LINE 5)	99.79297%	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%	0.20703%
10 NET AFTER TAXES (1 - LINE 9)	71.86731%	99.79297%
NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.39145	1.00207

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

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$22.89	\$25.65	\$2.76	12.1%	
10	\$30.45	\$32.73	\$2.28	7.5%	
12	\$34.22	\$36.09	\$1.87	5.5%	(3)
15	\$39.89	\$41.14	\$1.25	3.1%	
16	\$41.78	\$42.82	\$1.04	2.5%	
18	\$45.55	\$46.18	\$0.63	1.4%	
20	\$49.33	\$50.43	\$1.10	2.2%	
25	\$59.72	\$61.06	\$1.34	2.2%	
30	\$73.88	\$72.79	-\$1.09	-1.5%	
35	\$88.04	\$88.96	\$0.92	1.0%	
40	\$102.20	\$105.13	\$2.93	2.9%	
45	\$116.37	\$121.31	\$4.94	4.2%	
50	\$130.53	\$137.48	\$6.95	5.3%	

Metered Quantity Rates

Tier 1	\$1.5107	\$0.3505	-\$1.16	-76.8%
Tier 2	\$1.8883	\$1.6815	-\$0.21	-11.0%
Tier 3	\$2.8325	\$2.1251	-\$0.71	-25.0%
Tier 4	\$0.0000	\$3.2343	\$3.23	

Service Charge (5/8")	\$15.34	\$23.90	\$8.56	55.8%	(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	10	\$1.5107	6	\$0.3505
Tier 2	14	\$1.8883	12	\$1.6815
Tier 3	24	\$2.8325	11	\$2.1251
Tier 4			29	\$3.2343
Svc Charge	5/8"	\$15.34	5/8"	\$23.90
CAP Svc Charge		\$7.67		\$11.95

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

Typical Monthly Residential Bill for Metered Customers for 2023

	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
Usage (CCF)⁽¹⁾:					
5	\$39.64	\$41.15	\$1.50	3.8%	
8	\$47.82	\$46.66	-\$1.16	-2.4%	(3)
10	\$54.20	\$51.66	-\$2.54	-4.7%	
11	\$57.39	\$54.16	-\$3.23	-5.6%	
15	\$71.88	\$64.16	-\$7.73	-10.7%	
20	\$96.51	\$77.98	-\$18.54	-19.2%	
25	\$121.14	\$93.78	-\$27.36	-22.6%	
30	\$145.76	\$111.23	-\$34.53	-23.7%	
35	\$170.39	\$135.30	-\$35.09	-20.6%	
40	\$195.02	\$159.37	-\$35.65	-18.3%	
45	\$219.65	\$183.44	-\$36.21	-16.5%	
50	\$244.27	\$207.50	-\$36.77	-15.1%	
55	\$268.90	\$231.57	-\$37.33	-13.9%	
Metered Quantity Rates					
Tier 1	\$2.4948	\$0.5155	-\$1.98	-79.3%	
Tier 2	\$3.1892	\$2.4993	-\$0.69	-21.6%	
Tier 3	\$4.9254	\$3.1604	-\$1.77	-35.8%	
Tier 4	\$0.0000	\$4.8136	\$4.81		
Service Charge (5/8")	\$27.17	\$38.57	\$11.40	42.0%	(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	\$0.5155
Tier 2	7	\$3.1892	12	\$2.4993
Tier 3	14	\$4.9254	11	\$3.1604
Tier 4			29	\$4.8136
Svc Charge	5/8"	\$27.17	5/8"	\$38.57
CAP Svc Charge		\$13.59		\$19.29

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	\$11,453.5	\$11,235.0	\$11,016.3
% Increase		35.8%	-1.9%	-1.9%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED CHEMICALS	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$0.0	\$0.0	\$0.0	\$0.0
UNCOLLECTIBLES	\$0.0	\$0.0	\$0.0	\$0.0
CONSERVATION	\$0.0	\$0.0	\$0.0	\$0.0
OTHER OPER. AND MAINT. (O&M)	\$0.0	\$0.0	\$0.0	\$0.0
BENEFITS	\$0.0	\$0.0	\$0.0	\$0.0
OTHER ADMIN. AND GEN. EXP. (A&G)	\$0.0	\$0.0	\$0.0	\$0.0
TOTAL O&M, A&G, & MISC. EXP.	\$0.0	\$0.0	\$0.0	\$0.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,036.7	\$1,036.7	\$1,010.6	\$984.6
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$90.7	\$123.1	\$120.8	\$118.5
PAYROLL TAXES	\$0.0	\$0.0	\$0.0	\$0.0
TOTAL GENERAL TAXES	\$1,127.3	\$1,159.8	\$1,131.4	\$1,103.0
DEPRECIATION AND AMORTIZATION	\$2,084.1	\$2,084.1	\$2,084.1	\$2,084.1
Depreciation	\$2,084.1	\$2,084.1	\$2,084.1	\$2,084.1
Amortization of Intangibles	\$0.0	\$0.0	\$0.0	\$0.0
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$0.0	\$0.0	\$0.0	\$0.0
BENEFITS	\$0.0	\$0.0	\$0.0	\$0.0
AD VAL., BUS. LIC., FRANCHISE	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$0.0	\$0.0	\$0.0	\$0.0
DEPRECIATION AND AMORTIZATION	\$0.0	\$0.0	\$0.0	\$0.0
OTHER PRORATED EXPENSES	\$0.0	\$0.0	\$0.0	\$0.0
TOTAL CSS/GO PRORATED EXPENSES	\$0.0	\$0.0	\$0.0	\$0.0
SUB-TOTAL - OPERATING EXPENSES	\$3,211.4	\$3,243.9	\$3,215.5	\$3,187.1
TOTAL INCOME TAXES	\$745.3	\$1,581.5	\$1,556.9	\$1,532.3
TOTAL OPERATING EXPENSES	\$3,956.8	\$4,825.4	\$4,772.5	\$4,719.5
NET OPERATING REVENUE	\$4,476.1	\$6,628.1	\$6,462.5	\$6,296.9
DEPRECIATED RATE BASE	\$88,611.0	\$88,611.0	\$86,396.8	\$84,182.6
RATE OF RETURN	5.05%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$100,426.3	\$100,426.3	\$100,426.3
WTD. AVG. DEPRECIATION RESERVE	(\$5,527.2)	(\$7,611.3)	(\$9,695.4)
MATERIALS AND SUPPLIES	\$0.0	\$0.0	\$0.0
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$259.3	\$242.2	\$225.0
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	(\$6,547.3)	(\$6,660.3)	(\$6,773.3)
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
WTG. AVG. RATE BASE	\$88,611.0	\$86,396.8	\$84,182.6

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$2,084.1	\$2,084.1	\$2,084.1
AD VALOREM TAXES	\$1,036.7	\$1,010.6	\$984.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,581.5	\$1,556.9	\$1,532.3
NET OPERATING REVENUE	\$6,628.1	\$6,462.5	\$6,296.9

APPENDIX L**Page 3**

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

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2023</u>	<u>2023</u>
OPERATING REVENUE	\$8,432.9	\$11,453.5
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	\$1,036.7	\$1,036.7
UNCOLLECTIBLES	\$0.0	\$0.0
FRANCHISE TAX & BUS LIC. FEES	\$90.7	\$123.1
AMORTIZATION OF INTANGIBLES	\$0.0	\$0.0
INTEREST EXPENSE	\$2,270.6	\$2,270.6
NON-DEDUCTIBLE MEALS	\$0.0	\$0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	\$0.0	\$0.0
TOTAL DEDUCTIONS	<u>\$3,398.0</u>	<u>\$3,430.4</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$3,235.4	\$3,235.4
NET STATE TAXABLE INCOME	\$1,799.4	\$4,787.7
STATE CORP. FRANCHISE TAX @ 8.84%	<u>\$159.1</u>	<u>\$423.2</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$2,084.1	\$2,084.1
STATE INCOME TAX	\$159.1	\$423.2
NET FEDERAL TAXABLE INCOME	\$2,791.7	\$5,515.8
FEDERAL INCOME TAX @ 21.00%	\$586.3	\$1,158.3
CURRENT FEDERAL INCOME TAX	<u>\$586.3</u>	<u>\$1,158.3</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>\$0.0</u>	<u>\$0.0</u>
TOTAL FEDERAL INCOME TAX	<u>\$586.3</u>	<u>\$1,158.3</u>
TOTAL INCOME TAXES	<u><u>\$745.3</u></u>	<u><u>\$1,581.5</u></u>

APPENDIX L

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CALIFORNIA WATER SERVICE COMPANY PALOS VERDES PIPELINE DISTRICT

		2023 Test Year		
<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
TOTAL		0	0	0

		2023 Test Year	
<u>ADOPTED SERVICES AND SALES:</u>		Avg Services	Avg Use
		Use (KCCF)	(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

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**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

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

Test Year 2023

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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>

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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 ¹
January	\$277.0	\$72.1	\$349.1	\$472.0	\$821.0
February	\$266.6	\$67.6	\$334.1	\$472.0	\$806.1
March	\$235.2	\$67.1	\$302.3	\$472.0	\$774.3
April	\$286.3	\$72.2	\$358.5	\$472.0	\$830.5
May	\$352.6	\$107.5	\$460.2	\$472.0	\$932.1
June	\$416.0	\$117.5	\$533.4	\$472.0	\$1,005.4
July	\$461.0	\$140.2	\$601.2	\$472.0	\$1,073.1
August	\$511.7	\$154.9	\$666.7	\$472.0	\$1,138.6
September	\$490.9	\$142.4	\$633.3	\$472.0	\$1,105.3
October	\$455.6	\$138.3	\$593.9	\$472.0	\$1,065.9
November	\$397.0	\$117.7	\$514.7	\$472.0	\$986.7
December	\$347.4	\$95.0	\$442.3	\$472.0	\$914.3
TOTAL	\$4,497.2	\$1,292.5	\$5,789.7	\$5,663.5	\$11,453.2

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**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

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**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>\$0.0</u></u>
------------------------------------	----------------------------

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 L

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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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.40365	1.01086

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		1.22061

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

Typical Monthly Residential Bill for Metered Customers for 2023

Usage (CCF)⁽¹⁾:	Present Bill⁽²⁾	Proposed Bill⁽²⁾	Amount Change (\$)	Percent Change	Notes
0	\$31.78	\$37.58	\$5.80	18.3%	
5	\$56.68	\$46.08	-\$10.60	-18.7%	
10	\$81.58	\$74.99	-\$6.59	-8.1%	
15	\$106.48	\$108.99	\$2.51	2.4%	(3)
20	\$135.12	\$148.09	\$12.97	9.6%	
21	\$141.35	\$156.59	\$15.24	10.8%	
25	\$166.26	\$190.59	\$24.34	14.6%	
30	\$213.03	\$254.35	\$41.32	19.4%	
35	\$259.80	\$318.10	\$58.30	22.4%	
40	\$306.57	\$381.85	\$75.28	24.6%	
45	\$353.34	\$445.60	\$92.26	26.1%	
50	\$400.11	\$509.35	\$109.24	27.3%	
55	\$446.88	\$573.10	\$126.22	28.2%	

Metered Quantity Rates

Tier 1	\$4.9799	\$1.7009	-\$3.28	-65.8%
Tier 2	\$6.2276	\$6.8005	\$0.57	9.2%
Tier 3	\$9.3539	\$8.5004	-\$0.85	-9.1%
Tier 4	\$0.0000	\$12.7502	\$12.75	

Service Charge (5/8")	\$31.78	\$37.58	\$5.80	18.3%	(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	17	\$4.9799	6	\$1.7009
Tier 2	8	\$6.2276	11	\$6.8005
Tier 3	25	\$9.3539	8	\$8.5004
Tier 4			25	\$12.7502
Svc Charge	5/8"	\$31.78	5/8"	\$37.58
CAP Svc Charge		\$15.89		\$18.79

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	\$11,453.5	\$11,235.0	\$11,016.3
% Increase		35.8%	-1.9%	-1.9%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED CHEMICALS	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$0.0	\$0.0	\$0.0	\$0.0
UNCOLLECTIBLES	\$0.0	\$0.0	\$0.0	\$0.0
CONSERVATION	\$0.0	\$0.0	\$0.0	\$0.0
OTHER OPER. AND MAINT. (O&M)	\$0.0	\$0.0	\$0.0	\$0.0
BENEFITS	\$0.0	\$0.0	\$0.0	\$0.0
OTHER ADMIN. AND GEN. EXP. (A&G)	\$0.0	\$0.0	\$0.0	\$0.0
TOTAL O&M, A&G, & MISC. EXP.	\$0.0	\$0.0	\$0.0	\$0.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,036.7	\$1,036.7	\$1,010.6	\$984.6
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$90.7	\$123.1	\$120.8	\$118.5
PAYROLL TAXES	\$0.0	\$0.0	\$0.0	\$0.0
TOTAL GENERAL TAXES	\$1,127.3	\$1,159.8	\$1,131.4	\$1,103.0
DEPRECIATION AND AMORTIZATION	\$2,084.1	\$2,084.1	\$2,084.1	\$2,084.1
Depreciation	\$2,084.1	\$2,084.1	\$2,084.1	\$2,084.1
Amortization of Intangibles	\$0.0	\$0.0	\$0.0	\$0.0
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$0.0	\$0.0	\$0.0	\$0.0
BENEFITS	\$0.0	\$0.0	\$0.0	\$0.0
AD VAL., BUS. LIC., FRANCHISE	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$0.0	\$0.0	\$0.0	\$0.0
DEPRECIATION AND AMORTIZATION	\$0.0	\$0.0	\$0.0	\$0.0
OTHER PRORATED EXPENSES	\$0.0	\$0.0	\$0.0	\$0.0
TOTAL CSS/GO PRORATED EXPENSES	\$0.0	\$0.0	\$0.0	\$0.0
SUB-TOTAL - OPERATING EXPENSES	\$3,211.4	\$3,243.9	\$3,215.5	\$3,187.1
TOTAL INCOME TAXES	\$745.3	\$1,581.5	\$1,556.9	\$1,532.3
TOTAL OPERATING EXPENSES	\$3,956.8	\$4,825.4	\$4,772.5	\$4,719.5
NET OPERATING REVENUE	\$4,476.1	\$6,628.1	\$6,462.5	\$6,296.9
DEPRECIATED RATE BASE	\$88,611.0	\$88,611.0	\$86,396.8	\$84,182.6
RATE OF RETURN	5.05%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$100,426.3	\$100,426.3	\$100,426.3
WTD. AVG. DEPRECIATION RESERVE	(\$5,527.2)	(\$7,611.3)	(\$9,695.4)
MATERIALS AND SUPPLIES	\$0.0	\$0.0	\$0.0
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$259.3	\$242.2	\$225.0
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	(\$6,547.3)	(\$6,660.3)	(\$6,773.3)
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
WTG. AVG. RATE BASE	\$88,611.0	\$86,396.8	\$84,182.6

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$2,084.1	\$2,084.1	\$2,084.1
AD VALOREM TAXES	\$1,036.7	\$1,010.6	\$984.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,581.5	\$1,556.9	\$1,532.3
NET OPERATING REVENUE	\$6,628.1	\$6,462.5	\$6,296.9

APPENDIX L**Page 3**

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

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2023</u>	<u>2023</u>
OPERATING REVENUE	\$8,432.9	\$11,453.5
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	\$1,036.7	\$1,036.7
UNCOLLECTIBLES	\$0.0	\$0.0
FRANCHISE TAX & BUS LIC. FEES	\$90.7	\$123.1
AMORTIZATION OF INTANGIBLES	\$0.0	\$0.0
INTEREST EXPENSE	\$2,270.6	\$2,270.6
NON-DEDUCTIBLE MEALS	\$0.0	\$0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	\$0.0	\$0.0
TOTAL DEDUCTIONS	<u>\$3,398.0</u>	<u>\$3,430.4</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$3,235.4	\$3,235.4
NET STATE TAXABLE INCOME	\$1,799.4	\$4,787.7
STATE CORP. FRANCHISE TAX @ 8.84%	<u>\$159.1</u>	<u>\$423.2</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$2,084.1	\$2,084.1
STATE INCOME TAX	\$159.1	\$423.2
NET FEDERAL TAXABLE INCOME	\$2,791.7	\$5,515.8
FEDERAL INCOME TAX @ 21.00%	\$586.3	\$1,158.3
CURRENT FEDERAL INCOME TAX	<u>\$586.3</u>	<u>\$1,158.3</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>\$0.0</u>	<u>\$0.0</u>
TOTAL FEDERAL INCOME TAX	<u>\$586.3</u>	<u>\$1,158.3</u>
TOTAL INCOME TAXES	<u><u>\$745.3</u></u>	<u><u>\$1,581.5</u></u>

APPENDIX L

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CALIFORNIA WATER SERVICE COMPANY PALOS VERDES PIPELINE DISTRICT

		2023 Test Year		
<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
TOTAL		0	0	0

		2023 Test Year	
<u>ADOPTED SERVICES AND SALES:</u>		Avg Services	Avg Use
		Use (KCCF)	(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

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**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

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

Test Year 2023

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 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 ¹
January	\$277.0	\$72.1	\$349.1	\$472.0	\$821.0
February	\$266.6	\$67.6	\$334.1	\$472.0	\$806.1
March	\$235.2	\$67.1	\$302.3	\$472.0	\$774.3
April	\$286.3	\$72.2	\$358.5	\$472.0	\$830.5
May	\$352.6	\$107.5	\$460.2	\$472.0	\$932.1
June	\$416.0	\$117.5	\$533.4	\$472.0	\$1,005.4
July	\$461.0	\$140.2	\$601.2	\$472.0	\$1,073.1
August	\$511.7	\$154.9	\$666.7	\$472.0	\$1,138.6
September	\$490.9	\$142.4	\$633.3	\$472.0	\$1,105.3
October	\$455.6	\$138.3	\$593.9	\$472.0	\$1,065.9
November	\$397.0	\$117.7	\$514.7	\$472.0	\$986.7
December	\$347.4	\$95.0	\$442.3	\$472.0	\$914.3
TOTAL	\$4,497.2	\$1,292.5	\$5,789.7	\$5,663.5	\$11,453.2

APPENDIX L

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**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>\$0.0</u></u>
------------------------------------	----------------------------

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 L

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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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.40365	1.01086

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	1.22061

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

Typical Monthly Residential Bill for Metered Customers for 2023

Usage (CCF)⁽¹⁾:	Present Bill⁽²⁾	Proposed Bill⁽²⁾	Amount Change (\$)	Percent Change	Notes
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Service Charge (5/8")	\$31.78	\$37.58	\$5.80	18.3%	(4)
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Notes:

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- (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	\$1.7009
Tier 2	8	\$6.2276	11	\$6.8005
Tier 3	25	\$9.3539	8	\$8.5004
Tier 4			25	\$12.7502
Svc Charge	5/8"	\$31.78	5/8"	\$37.58
CAP Svc Charge		\$15.89		\$18.79

APPENDIX M

Page 1

CALIFORNIA WATER SERVICE COMPANY

SALINAS VALLEY 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	\$38,144.2	\$41,081.3	\$43,126.2	\$44,531.7
% Increase		7.7%	5.0%	3.3%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$86.1	\$86.1	\$86.1	\$86.1
PURCHASED POWER	\$1,855.7	\$1,855.7	\$1,877.8	\$1,928.1
PURCHASED CHEMICALS	\$252.0	\$252.0	\$256.8	\$262.1
PAYROLL -- DISTRICT	\$4,806.7	\$4,806.7	\$4,965.4	\$5,079.6
UNCOLLECTIBLES	\$58.2	\$62.7	\$65.8	\$68.0
CONSERVATION	\$688.0	\$688.0	\$723.3	\$723.3
OTHER OPER. AND MAINT. (O&M)	\$3,964.9	\$3,964.9	\$4,050.8	\$4,151.1
BENEFITS	\$1,611.1	\$1,611.1	\$1,740.0	\$1,868.9
OTHER ADMIN. AND GEN. EXP. (A&G)	\$342.1	\$342.1	\$349.2	\$357.9
TOTAL O&M, A&G, & MISC. EXP.	\$13,664.9	\$13,669.4	\$14,115.2	\$14,525.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,371.5	\$1,371.5	\$1,358.8	\$1,346.2
BUSINESS LICENSE FEES	\$911.4	\$981.5	\$1,030.1	\$1,062.8
LOCAL FRANCHISE TAXES	\$136.3	\$146.9	\$154.3	\$159.6
PAYROLL TAXES	\$343.6	\$343.6	\$354.9	\$363.1
TOTAL GENERAL TAXES	\$2,762.8	\$2,843.5	\$2,898.2	\$2,931.8
DEPRECIATION AND AMORTIZATION	\$7,396.5	\$7,396.5	\$7,635.3	\$7,874.1
Depreciation	\$7,307.1	\$7,307.1	\$7,544.8	\$7,782.6
Amortization of Intangibles	\$89.4	\$89.4	\$90.5	\$91.6
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$1,922.5	\$1,922.5	\$2,289.1	\$2,339.3
BENEFITS	\$706.0	\$706.0	\$762.5	\$818.9
AD VAL., BUS. LIC., FRANCHISE	\$107.4	\$107.4	\$100.2	\$92.9
PAYROLL TAXES	\$168.6	\$168.6	\$199.3	\$203.5
DEPRECIATION AND AMORTIZATION	\$834.0	\$834.0	\$787.7	\$741.4
OTHER PRORATED EXPENSES	\$2,377.6	\$2,377.6	\$2,712.0	\$2,816.7
TOTAL CSS/GO PRORATED EXPENSES	\$6,116.1	\$6,116.1	\$6,850.6	\$7,012.7
SUB-TOTAL - OPERATING EXPENSES	\$29,940.3	\$30,025.4	\$31,499.3	\$32,343.6
TOTAL INCOME TAXES	\$534.1	\$1,332.2	\$1,433.1	\$1,524.0
TOTAL OPERATING EXPENSES	\$30,474.4	\$31,357.6	\$32,932.3	\$33,867.6
NET OPERATING REVENUE	\$7,669.8	\$9,723.7	\$10,193.9	\$10,664.1
DEPRECIATED RATE BASE	\$129,996.1	\$129,996.1	\$136,282.1	\$142,568.1
RATE OF RETURN	5.90%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$265,402.4	\$278,305.1	\$291,207.9
WTD. AVG. DEPRECIATION RESERVE	(\$94,117.0)	(\$102,062.2)	(\$110,007.3)
MATERIALS AND SUPPLIES	\$670.2	\$670.2	\$670.2
TANK PAINTING	\$1,727.2	\$1,608.1	\$1,489.0
WORKING CASH - LEAD - LAG	\$3,107.3	\$3,312.1	\$3,516.9
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	(\$1,885.6)	(\$1,995.4)	(\$2,105.3)
DEFERRED TAXES	(\$21,792.2)	(\$21,349.0)	(\$20,905.8)
UNAMORT. I.T.C.	(\$93.1)	(\$89.9)	(\$86.6)
PRORATED G.O. RATE BASE	\$5,483.8	\$5,545.4	\$5,606.9
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$364.4	\$425.3	\$486.2
WTG. AVG. RATE BASE	\$129,996.1	\$136,282.1	\$142,568.1

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$7,396.5	\$7,635.3	\$7,874.1
AD VALOREM TAXES	\$1,371.5	\$1,358.8	\$1,346.2
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,332.2	\$1,433.1	\$1,524.0
NET OPERATING REVENUE	\$9,723.7	\$10,193.9	\$10,664.1

APPENDIX M**Page 3**

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

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2023</u>	<u>2023</u>
OPERATING REVENUE	\$38,144.2	\$41,081.3
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	\$1,953.3	\$1,953.3
G.O. PRORATIONS	\$5,302.4	\$5,302.4
PAYROLL TAXES	\$343.6	\$343.6
AD VALOREM TAXES	\$1,371.5	\$1,371.5
UNCOLLECTIBLES	\$58.2	\$62.7
FRANCHISE TAX & BUS LIC. FEES	\$1,047.8	\$1,128.4
AMORTIZATION OF INTANGIBLES	\$89.4	\$89.4
INTEREST EXPENSE	\$3,199.9	\$3,199.9
NON-DEDUCTIBLE MEALS	(\$35.0)	(\$35.0)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$211.7)	(\$211.7)
TOTAL DEDUCTIONS	<u>\$24,772.7</u>	<u>\$24,857.8</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$9,869.0	\$9,869.0
NET STATE TAXABLE INCOME	\$3,502.6	\$6,354.6
STATE CORP. FRANCHISE TAX @ 8.84%	<u>\$309.6</u>	<u>\$561.7</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$8,120.8	\$8,120.8
STATE INCOME TAX	\$309.6	\$561.7
NET FEDERAL TAXABLE INCOME	\$4,941.1	\$7,541.0
FEDERAL INCOME TAX @ 21.00%	\$1,037.6	\$1,583.6
CURRENT FEDERAL INCOME TAX	<u>\$1,037.6</u>	<u>\$1,583.6</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$813.2)</u>	<u>(\$813.2)</u>
TOTAL FEDERAL INCOME TAX	<u>\$224.5</u>	<u>\$770.5</u>
TOTAL INCOME TAXES	<u><u>\$534.1</u></u>	<u><u>\$1,332.2</u></u>

APPENDIX M

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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

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$567.8	\$816.1	\$1,383.9	\$1,638.6	\$3,022.5
February	\$535.6	\$770.1	\$1,305.8	\$1,638.6	\$2,944.3
March	\$529.8	\$758.2	\$1,288.0	\$1,638.6	\$2,926.6
April	\$588.0	\$800.7	\$1,388.6	\$1,638.6	\$3,027.2
May	\$672.6	\$905.6	\$1,578.2	\$1,638.6	\$3,216.8
June	\$909.4	\$1,194.3	\$2,103.8	\$1,638.6	\$3,742.3
July	\$953.7	\$1,228.6	\$2,182.3	\$1,638.6	\$3,820.8
August	\$1,017.2	\$1,329.8	\$2,347.0	\$1,638.6	\$3,985.5
September	\$954.3	\$1,235.9	\$2,190.2	\$1,638.6	\$3,828.7
October	\$862.4	\$1,267.8	\$2,130.2	\$1,638.6	\$3,768.8
November	\$755.8	\$1,114.0	\$1,869.9	\$1,638.6	\$3,508.4
December	\$691.6	\$959.4	\$1,651.0	\$1,638.6	\$3,289.6
TOTAL	\$9,038.2	\$12,380.6	\$21,418.8	\$19,662.7	\$41,081.6

APPENDIX M

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

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

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

	Consolidated	Salinas	King City
PURCHASED POWER	<u>2023</u>	<u>2023</u>	<u>2023</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
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$1,855.7</u></u>	<u><u>\$1,755.0</u></u>	<u><u>\$100.7</u></u>
CHEMICALS			
Total Production (KCCF)	7,696.3	7,007.9	688.4
ADOPTED CHEMICAL (\$ in '1000)	\$252.0	\$220.2	\$31.9
Adopted Unit Cost	<u><u>\$0.0327</u></u>	<u><u>\$0.0314</u></u>	<u><u>\$0.0463</u></u>
PUMP TAXES			
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
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$86.1</u></u>	<u><u>\$86.1</u></u>	<u><u>\$0.0</u></u>

APPENDIX M

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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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.42995

**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**

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CALIFORNIA WATER SERVICE COMPANY
SALINAS VALLEY REGION DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2023

	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
Usage (CCF)⁽¹⁾:					
5	\$33.44	\$35.59	\$2.14	6.4%	
9	\$46.74	\$48.13	\$1.39	3.0%	(3)
10	\$50.44	\$51.99	\$1.56	3.1%	
11	\$54.13	\$55.85	\$1.72	3.2%	
16	\$76.29	\$79.00	\$2.71	3.6%	
21	\$103.99	\$112.76	\$8.77	8.4%	
26	\$131.70	\$148.93	\$17.23	13.1%	
31	\$159.40	\$185.10	\$25.70	16.1%	
36	\$187.10	\$221.26	\$34.16	18.3%	
41	\$214.80	\$257.43	\$42.63	19.8%	
46	\$242.51	\$293.60	\$51.09	21.1%	
51	\$270.21	\$329.77	\$59.56	22.0%	
56	\$297.91	\$365.93	\$68.02	22.8%	

Metered Quantity Rates

Tier 1	\$2.9549	\$0.9672	-\$1.99	-67.3%
Tier 2	\$3.6936	\$3.8593	\$0.17	4.5%
Tier 3	\$5.5405	\$4.8234	-\$0.72	-12.9%
Tier 4	\$0.0000	\$7.2335	\$7.23	

Service Charge (5/8")	\$18.67	\$30.75	\$12.08	64.7%	(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	\$2.9549	6	\$0.9672
Tier 2	7	\$3.6936	6	\$3.8593
Tier 3	14	\$5.5405	5	\$4.8234
Tier 4			17	\$7.2335
Svc Charge	5/8"	\$18.67	5/8"	\$30.75
CAP Svc Charge		\$9.34		\$15.38

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
	2023	2023	2024	2025
OPERATING REVENUES	\$5,281.9	\$5,173.6	\$5,368.4	\$5,463.9
% Increase		-2.0%	3.8%	1.8%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$379.3	\$379.3	\$383.3	\$393.6
PURCHASED CHEMICALS	\$15.4	\$15.4	\$15.7	\$16.1
PAYROLL -- DISTRICT	\$768.2	\$768.2	\$793.5	\$811.8
UNCOLLECTIBLES	\$19.2	\$18.8	\$19.5	\$19.9
CONSERVATION	\$92.7	\$92.7	\$97.5	\$97.5
OTHER OPER. AND MAINT. (O&M)	\$635.0	\$635.0	\$649.3	\$665.8
BENEFITS	\$257.5	\$257.5	\$278.1	\$298.7
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$70.8)	(\$70.8)	(\$75.3)	(\$78.7)
TOTAL O&M, A&G, & MISC. EXP.	\$2,096.5	\$2,096.1	\$2,161.7	\$2,224.6
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$116.2	\$116.2	\$107.6	\$99.0
BUSINESS LICENSE FEES	\$0.7	\$0.7	\$0.7	\$0.7
LOCAL FRANCHISE TAXES	\$105.7	\$103.5	\$107.4	\$109.3
PAYROLL TAXES	\$54.4	\$54.4	\$56.2	\$57.5
TOTAL GENERAL TAXES	\$277.1	\$274.9	\$272.0	\$266.6
DEPRECIATION AND AMORTIZATION	\$910.9	\$910.9	\$931.5	\$952.2
Depreciation	\$906.3	\$906.3	\$927.0	\$947.6
Amortization of Intangibles	\$4.6	\$4.6	\$4.6	\$4.6
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$322.3	\$322.3	\$383.8	\$392.2
BENEFITS	\$118.4	\$118.4	\$127.8	\$137.3
AD VAL., BUS. LIC., FRANCHISE	\$18.0	\$18.0	\$16.8	\$15.6
PAYROLL TAXES	\$28.3	\$28.3	\$33.4	\$34.1
DEPRECIATION AND AMORTIZATION	\$139.8	\$139.8	\$132.1	\$124.3
OTHER PRORATED EXPENSES	\$398.6	\$398.6	\$454.6	\$472.2
TOTAL CSS/GO PRORATED EXPENSES	\$1,025.3	\$1,025.3	\$1,148.5	\$1,175.6
SUB-TOTAL - OPERATING EXPENSES	\$4,309.8	\$4,307.2	\$4,513.7	\$4,619.0
TOTAL INCOME TAXES	\$87.3	\$57.7	\$52.8	\$49.9
TOTAL OPERATING EXPENSES	\$4,397.1	\$4,364.9	\$4,566.5	\$4,668.9
NET OPERATING REVENUE	\$884.8	\$808.7	\$801.9	\$795.0
DEPRECIATED RATE BASE	\$10,811.8	\$10,811.8	\$10,720.1	\$10,628.5
RATE OF RETURN	8.18%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$39,148.6	\$39,816.2	\$40,483.8
WTD. AVG. DEPRECIATION RESERVE	(\$16,217.4)	(\$17,350.9)	(\$18,484.4)
MATERIALS AND SUPPLIES	\$187.4	\$187.4	\$187.4
TANK PAINTING	\$185.9	\$162.7	\$139.4
WORKING CASH - LEAD - LAG	\$480.3	\$511.3	\$542.2
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	(\$341.1)	(\$349.0)	(\$356.9)
DEFERRED TAXES	(\$2,989.0)	(\$2,887.9)	(\$2,786.7)
UNAMORT. I.T.C.	(\$17.8)	(\$17.4)	(\$16.9)
PRORATED G.O. RATE BASE	\$919.3	\$929.6	\$940.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$66.8	\$136.2	\$205.6
WTG. AVG. RATE BASE	\$10,811.8	\$10,720.1	\$10,628.5

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$910.9	\$931.5	\$952.2
AD VALOREM TAXES	\$116.2	\$107.6	\$99.0
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$57.7	\$52.8	\$49.9
NET OPERATING REVENUE	\$808.7	\$801.9	\$795.0

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	\$5,173.6
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	\$186.6	\$186.6
G.O. PRORATIONS	\$888.9	\$888.9
PAYROLL TAXES	\$54.4	\$54.4
AD VALOREM TAXES	\$116.2	\$116.2
UNCOLLECTIBLES	\$19.2	\$18.8
FRANCHISE TAX & BUS LIC. FEES	\$106.4	\$104.3
AMORTIZATION OF INTANGIBLES	\$4.6	\$4.6
INTEREST EXPENSE	\$256.0	\$256.0
NON-DEDUCTIBLE MEALS	(\$5.6)	(\$5.6)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$32.3)	(\$32.3)
TOTAL DEDUCTIONS	<u>\$3,485.2</u>	<u>\$3,482.6</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,113.0	\$1,113.0
NET STATE TAXABLE INCOME	\$683.8	\$578.1
STATE CORP. FRANCHISE TAX @ 8.84%	<u>\$60.4</u>	<u>\$51.1</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,042.7	\$1,042.7
STATE INCOME TAX	\$60.4	\$51.1
NET FEDERAL TAXABLE INCOME	\$693.5	\$597.2
FEDERAL INCOME TAX @ 21.00%	\$145.6	\$125.4
CURRENT FEDERAL INCOME TAX	<u>\$145.6</u>	<u>\$125.4</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$118.8)</u>	<u>(\$118.8)</u>
TOTAL FEDERAL INCOME TAX	<u>\$26.8</u>	<u>\$6.6</u>
TOTAL INCOME TAXES	<u>\$87.3</u>	<u>\$57.7</u>

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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

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$96.9	\$43.5	\$140.4	\$198.9	\$339.3
February	\$88.8	\$40.4	\$129.2	\$198.9	\$328.1
March	\$92.6	\$42.7	\$135.3	\$198.9	\$334.2
April	\$107.4	\$51.0	\$158.5	\$198.9	\$357.4
May	\$148.9	\$62.6	\$211.5	\$198.9	\$410.4
June	\$210.9	\$86.0	\$296.9	\$198.9	\$495.8
July	\$249.1	\$92.5	\$341.6	\$198.9	\$540.5
August	\$265.9	\$102.4	\$368.3	\$198.9	\$567.2
September	\$239.2	\$96.0	\$335.2	\$198.9	\$534.1
October	\$187.9	\$88.9	\$276.8	\$198.9	\$475.6
November	\$148.6	\$66.0	\$214.7	\$198.9	\$413.5
December	\$122.3	\$56.7	\$179.0	\$198.9	\$377.8
TOTAL	\$1,958.7	\$828.7	\$2,787.4	\$2,386.3	\$5,173.7

APPENDIX N

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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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.42211
		1.02415

**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	1.23666

APPENDIX N
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CALIFORNIA WATER SERVICE COMPANY
SELMA DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2023

	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
Usage (CCF)⁽¹⁾:					
5	\$27.84	\$23.56	-\$4.28	-15.4%	
10	\$36.91	\$32.60	-\$4.30	-11.7%	
13	\$42.83	\$38.99	-\$3.84	-9.0%	(3)
15	\$47.42	\$43.25	-\$4.18	-8.8%	
16	\$49.72	\$45.38	-\$4.35	-8.7%	
17	\$52.02	\$47.50	-\$4.51	-8.7%	
20	\$58.91	\$53.89	-\$5.02	-8.5%	
25	\$70.40	\$67.20	-\$3.20	-4.5%	
30	\$87.94	\$81.84	-\$6.10	-6.9%	
35	\$105.49	\$101.81	-\$3.67	-3.5%	
40	\$123.03	\$121.79	-\$1.24	-1.0%	
45	\$140.58	\$141.76	\$1.18	0.8%	
50	\$158.13	\$161.74	\$3.61	2.3%	

Metered Quantity Rates

Tier 1	\$1.8126	\$0.5285	-\$1.28	-70.8%
Tier 2	\$2.2973	\$2.1284	-\$0.17	-7.4%
Tier 3	\$3.5092	\$2.6618	-\$0.85	-24.1%
Tier 4	\$0.0000	\$3.9950	\$4.00	

Service Charge (5/8") \$18.78 \$20.92 \$2.14 11.4% (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	\$0.5285
Tier 2	13	\$2.2973	14	\$2.1284
Tier 3	25	\$3.5092	9	\$2.6618
Tier 4			29	\$3.9950
Svc Charge	5/8"	\$18.78	5/8"	\$20.92
CAP Svc Charge		\$9.39		\$10.46

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	\$112,841.3	\$115,747.2	\$117,571.4
% Increase		12.5%	2.6%	1.6%
OPERATING EXPENSES				
PURCHASED WATER	\$54,912.1	\$54,912.1	\$54,666.7	\$54,421.1
PUMP TAXES	\$2,533.5	\$2,533.5	\$2,524.3	\$2,515.1
PURCHASED POWER	\$1,528.6	\$1,528.6	\$1,532.9	\$1,573.9
PURCHASED CHEMICALS	\$170.1	\$170.1	\$173.7	\$177.7
PAYROLL -- DISTRICT	\$5,775.0	\$5,775.0	\$5,948.8	\$6,073.9
UNCOLLECTIBLES	\$147.5	\$165.8	\$170.2	\$172.8
CONSERVATION	\$1,480.6	\$1,480.6	\$1,541.8	\$1,541.8
OTHER OPER. AND MAINT. (O&M)	\$4,698.9	\$4,698.9	\$4,696.1	\$4,800.7
BENEFITS	\$1,939.3	\$1,939.3	\$2,094.4	\$2,249.5
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$160.7)	(\$160.7)	(\$81.0)	\$1.7
TOTAL O&M, A&G, & MISC. EXP.	\$73,024.9	\$73,043.2	\$73,267.8	\$73,528.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,035.0	\$2,035.0	\$2,040.6	\$2,046.1
BUSINESS LICENSE FEES	\$26.4	\$26.4	\$26.4	\$26.4
LOCAL FRANCHISE TAXES	\$63.4	\$71.3	\$73.0	\$74.1
PAYROLL TAXES	\$481.2	\$481.2	\$494.5	\$504.2
TOTAL GENERAL TAXES	\$2,606.0	\$2,613.9	\$2,634.5	\$2,650.7
DEPRECIATION AND AMORTIZATION	\$9,285.9	\$9,285.9	\$9,619.8	\$9,966.2
Depreciation	\$9,257.8	\$9,257.8	\$9,612.0	\$9,966.2
Amortization of Intangibles	\$28.1	\$28.1	\$7.8	\$0.0
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,801.2	\$3,801.2	\$4,526.2	\$4,625.5
BENEFITS	\$1,395.9	\$1,395.9	\$1,507.6	\$1,619.2
AD VAL., BUS. LIC., FRANCHISE	\$212.4	\$212.4	\$198.1	\$183.8
PAYROLL TAXES	\$333.3	\$333.3	\$394.0	\$402.3
DEPRECIATION AND AMORTIZATION	\$1,649.1	\$1,649.1	\$1,557.5	\$1,465.9
OTHER PRORATED EXPENSES	\$4,701.2	\$4,701.2	\$5,362.3	\$5,569.4
TOTAL CSS/GO PRORATED EXPENSES	\$12,093.2	\$12,093.2	\$13,545.6	\$13,866.0
SUB-TOTAL - OPERATING EXPENSES	\$97,010.0	\$97,036.2	\$99,067.7	\$100,011.2
TOTAL INCOME TAXES	(\$1,518.5)	\$1,973.7	\$2,283.8	\$2,600.5
TOTAL OPERATING EXPENSES	\$95,491.5	\$99,010.0	\$101,351.5	\$102,611.7
NET OPERATING REVENUE	\$4,843.9	\$13,831.3	\$14,395.7	\$14,959.7
DEPRECIATED RATE BASE	\$184,910.0	\$184,910.0	\$192,447.9	\$199,985.8
RATE OF RETURN	2.62%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$335,261.8	\$351,613.7	\$367,965.7
WTD. AVG. DEPRECIATION RESERVE	(\$131,824.6)	(\$140,428.1)	(\$149,031.7)
MATERIALS AND SUPPLIES	\$862.6	\$862.6	\$862.6
TANK PAINTING	\$4,499.1	\$4,228.6	\$3,958.1
WORKING CASH - LEAD - LAG	\$3,755.8	\$4,017.2	\$4,278.6
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	(\$1,387.3)	(\$1,444.7)	(\$1,502.0)
DEFERRED TAXES	(\$19,126.3)	(\$18,819.4)	(\$18,512.6)
UNAMORT. I.T.C.	(\$97.1)	(\$84.0)	(\$70.9)
PRORATED G.O. RATE BASE	\$14,748.2	\$14,913.4	\$15,078.7
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$1,321.0	\$1,497.7	\$1,674.4
WTG. AVG. RATE BASE	\$184,910.0	\$192,447.9	\$199,985.8

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$9,285.9	\$9,619.8	\$9,966.2
AD VALOREM TAXES	\$2,035.0	\$2,040.6	\$2,046.1
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,973.7	\$2,283.8	\$2,600.5
NET OPERATING REVENUE	\$13,831.3	\$14,395.7	\$14,959.7

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	\$112,841.3
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	\$6,179.5	\$6,179.5
OTHER A & G	\$1,778.6	\$1,778.6
G.O. PRORATIONS	\$10,484.4	\$10,484.4
PAYROLL TAXES	\$481.2	\$481.2
AD VALOREM TAXES	\$2,035.0	\$2,035.0
UNCOLLECTIBLES	\$147.5	\$165.8
FRANCHISE TAX & BUS LIC. FEES	\$89.8	\$97.7
AMORTIZATION OF INTANGIBLES	\$28.1	\$28.1
INTEREST EXPENSE	\$4,518.8	\$4,518.8
NON-DEDUCTIBLE MEALS	(\$30.8)	(\$30.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	\$38.5	\$38.5
TOTAL DEDUCTIONS	<u>\$90,670.0</u>	<u>\$90,696.2</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$14,528.0	\$14,528.0
NET STATE TAXABLE INCOME	(\$4,862.5)	\$7,617.1
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$429.8)</u>	<u>\$673.3</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$10,866.6	\$10,866.6
STATE INCOME TAX	(\$429.8)	\$673.3
NET FEDERAL TAXABLE INCOME	(\$771.2)	\$10,605.1
FEDERAL INCOME TAX @ 21.00%	(\$162.0)	\$2,227.1
CURRENT FEDERAL INCOME TAX	<u>(\$162.0)</u>	<u>\$2,227.1</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$974.7)</u>	<u>(\$974.7)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$1,136.7)</u>	<u>\$1,252.4</u>
TOTAL INCOME TAXES	<u>(\$1,566.5)</u>	<u>\$1,925.7</u>

APPENDIX O

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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

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

Test Year 2023

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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>

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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	\$1,599.5	\$4,114.7	\$5,714.2	\$2,213.0	\$7,927.2
February	\$1,485.1	\$3,877.9	\$5,363.0	\$2,213.0	\$7,576.0
March	\$1,308.0	\$3,931.1	\$5,239.1	\$2,213.0	\$7,452.1
April	\$1,586.6	\$3,824.3	\$5,410.8	\$2,213.0	\$7,623.9
May	\$1,659.1	\$3,600.5	\$5,259.7	\$2,213.0	\$7,472.7
June	\$2,146.7	\$4,562.0	\$6,708.7	\$2,213.0	\$8,921.7
July	\$2,284.3	\$4,275.8	\$6,560.1	\$2,213.0	\$8,773.1
August	\$2,502.2	\$4,841.0	\$7,343.2	\$2,213.0	\$9,556.2
September	\$2,359.3	\$4,613.4	\$6,972.7	\$2,213.0	\$9,185.7
October	\$2,079.5	\$5,078.7	\$7,158.3	\$2,213.0	\$9,371.3
November	\$1,810.1	\$4,096.8	\$5,906.9	\$2,213.0	\$8,119.9
December	\$1,832.0	\$4,310.6	\$6,142.6	\$2,213.0	\$8,355.6
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 ¹
January	\$1,736.5	\$4,469.1	\$6,205.7	\$2,726.4	\$8,932.1
February	\$1,612.3	\$4,212.0	\$5,824.3	\$2,726.4	\$8,550.7
March	\$1,420.0	\$4,269.8	\$5,689.8	\$2,726.4	\$8,416.2
April	\$1,722.4	\$4,153.8	\$5,876.2	\$2,726.4	\$8,602.6
May	\$1,801.2	\$3,910.7	\$5,711.9	\$2,726.4	\$8,438.4
June	\$2,330.6	\$4,955.0	\$7,285.6	\$2,726.4	\$10,012.0
July	\$2,479.9	\$4,644.2	\$7,124.0	\$2,726.4	\$9,850.5
August	\$2,716.4	\$5,258.1	\$7,974.5	\$2,726.4	\$10,701.0
September	\$2,561.4	\$5,010.8	\$7,572.2	\$2,726.4	\$10,298.7
October	\$2,257.6	\$5,516.3	\$7,773.9	\$2,726.4	\$10,500.3
November	\$1,965.1	\$4,449.8	\$6,414.9	\$2,726.4	\$9,141.3
December	\$1,988.9	\$4,682.0	\$6,670.9	\$2,726.4	\$9,397.3
TOTAL	\$24,592.3	\$55,531.5	\$80,123.8	\$32,717.2	\$112,841.0

APPENDIX O

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

PURCHASED WATER	Consolidated			Dominguez			Hermosa Redondo		
	Unit Cost	<u>2023</u>		Unit Cost	<u>2023</u>		Unit Cost	<u>2023</u>	
<u>POTABLE</u>									
Total Potable Purchase - Ccf.		13,382,566			9,373,792			4,008,775	
Total Potable Purchase - Acre Feet		30,722			21,519			9,203	
WEST BASIN MUNICIPAL WATER DISTRICT									
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>	
CITY OF TORRANCE									
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>				
CENTRAL BASIN MUNICIPAL WATER DISTRICT									
Known Leases -									
Cerritos (AF)		1,250			1,250				
Cerritos (in \$'s)	\$ 165.00	\$ (206,250)	Fixed	\$ 165	\$ (206,250)	Fixed			
<u>RECYCLED</u>									
Total Recycled Water Purchase - Acre Feet		5,703			5,507			196	
WEST BASIN MUNICIPAL WATER DISTRICT									
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>	
<u>OVERALL</u>									
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

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

	Consolidated	Dominguez	Hermosa Redondo
	<u>2023</u>	<u>2023</u>	<u>2023</u>
PURCHASED POWER			
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
TOTAL PURCHASED POWER (\$ in '000)	<u>\$1,528.6</u>	<u>\$1,056.2</u>	<u>\$472.4</u>
CHEMICALS			
Total Production (KCCF)	2,749.3	2,415.6	333.7
ADOPTED CHEMICAL (\$ in '1000)	170.1	143.6	26.5
Adopted Unit Cost	<u>\$0.0619</u>	<u>\$0.0594</u>	<u>\$0.0795</u>
PUMP TAXES			
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
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u>\$2,533.5</u>	<u>\$2,212.7</u>	<u>\$320.8</u>

APPENDIX O

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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%
NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.39149	1.00210

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	1.21004

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

Typical Monthly Residential Bill for Metered Customers for 2023

	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
Usage (CCF)⁽¹⁾:					
5	\$39.55	\$32.11	-\$7.44	-18.8%	
9	\$52.23	\$52.29	\$0.07	0.1%	(3)
10	\$55.40	\$58.51	\$3.12	5.6%	
15	\$79.19	\$94.30	\$15.11	19.1%	
20	\$108.94	\$148.85	\$39.91	36.6%	
25	\$138.68	\$207.30	\$68.62	49.5%	
30	\$168.43	\$265.76	\$97.33	57.8%	
35	\$198.18	\$324.22	\$126.04	63.6%	
40	\$227.93	\$382.67	\$154.74	67.9%	
45	\$257.68	\$441.13	\$183.45	71.2%	
50	\$287.43	\$499.59	\$212.16	73.8%	
55	\$317.18	\$558.04	\$240.87	75.9%	
60	\$346.92	\$616.50	\$269.58	77.7%	
Metered Quantity Rates					
Tier 1	\$3.1696	\$1.5292	-\$1.64	-51.8%	
Tier 2	\$3.9639	\$6.2194	\$2.26	56.9%	
Tier 3	\$5.9497	\$7.7828	\$1.83	30.8%	
Tier 4	\$0.0000	\$11.6913	\$11.69		
Service Charge (5/8")	\$23.70	\$24.46	\$0.76	3.2%	(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	10	\$3.1696	6	\$1.5292
Tier 2	3	\$3.9639	6	\$6.2194
Tier 3	13	\$5.9497	4	\$7.7828
Tier 4			16	\$11.6913
Svc Charge	5/8"	\$23.70	5/8"	\$24.46
CAP Svc Charge		\$11.85		\$12.23

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

Typical Monthly Residential Bill for Metered Customers for 2023

	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
Usage (CCF)⁽¹⁾:					
5	\$36.93	\$32.11	-\$4.82	-13.1%	
8	\$49.58	\$46.07	-\$3.51	-7.1%	(3)
9	\$53.80	\$52.29	-\$1.51	-2.8%	
10	\$59.08	\$58.51	-\$0.56	-1.0%	
15	\$96.02	\$94.30	-\$1.72	-1.8%	
20	\$135.61	\$148.85	\$13.24	9.8%	
25	\$175.19	\$207.30	\$32.11	18.3%	
30	\$214.78	\$265.76	\$50.98	23.7%	
35	\$254.37	\$324.22	\$69.85	27.5%	
40	\$293.95	\$382.67	\$88.72	30.2%	
45	\$333.54	\$441.13	\$107.59	32.3%	
50	\$373.12	\$499.59	\$126.46	33.9%	
55	\$412.71	\$558.04	\$145.33	35.2%	
Metered Quantity Rates					
Tier 1	\$4.2190	\$1.5292	-\$2.69	-63.8%	
Tier 2	\$5.2756	\$6.2194	\$0.94	17.9%	
Tier 3	\$7.9172	\$7.7828	-\$0.13	-1.7%	
Tier 4	\$0.0000	\$11.6913	\$11.69		
Service Charge (5/8")	\$15.83	\$24.46	\$8.63	54.5%	(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	9	\$4.2190	6	\$1.5292
Tier 2	2	\$5.2756	6	\$6.2194
Tier 3	11	\$7.9172	4	\$7.7828
Tier 4			16	\$11.6913
Svc Charge	5/8"	\$15.83	5/8"	\$24.46
CAP Svc Charge		\$7.92		\$12.23

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	\$62,586.2	\$65,947.3	\$68,489.6
% Increase		24.2%	5.4%	3.9%
OPERATING EXPENSES				
PURCHASED WATER	\$17,426.9	\$17,426.9	\$17,426.9	\$17,426.9
PUMP TAXES	\$535.0	\$535.0	\$531.4	\$527.8
PURCHASED POWER	\$296.7	\$296.7	\$286.8	\$294.5
PURCHASED CHEMICALS	\$17.2	\$17.2	\$17.5	\$17.8
PAYROLL -- DISTRICT	\$5,102.4	\$5,102.4	\$5,270.8	\$5,392.0
UNCOLLECTIBLES	\$352.3	\$437.6	\$461.1	\$478.9
CONSERVATION	\$572.0	\$572.0	\$601.4	\$601.4
OTHER OPER. AND MAINT. (O&M)	\$3,174.8	\$3,174.8	\$3,247.4	\$3,323.1
BENEFITS	\$1,710.2	\$1,710.2	\$1,847.0	\$1,983.8
OTHER ADMIN. AND GEN. EXP. (A&G)	\$151.7	\$151.7	\$156.8	\$162.8
TOTAL O&M, A&G, & MISC. EXP.	\$29,339.3	\$29,424.6	\$29,847.1	\$30,209.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,030.8	\$2,030.8	\$2,099.8	\$2,168.8
BUSINESS LICENSE FEES	\$7.2	\$8.9	\$9.4	\$9.7
LOCAL FRANCHISE TAXES	\$245.8	\$305.3	\$321.7	\$334.1
PAYROLL TAXES	\$365.5	\$365.5	\$377.6	\$386.2
TOTAL GENERAL TAXES	\$2,649.3	\$2,710.6	\$2,808.5	\$2,898.9
DEPRECIATION AND AMORTIZATION	\$8,517.8	\$8,517.8	\$9,121.8	\$9,725.9
Depreciation	\$8,515.6	\$8,515.6	\$9,057.5	\$9,599.3
Amortization of Intangibles	\$2.2	\$2.2	\$64.4	\$126.6
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$2,530.6	\$2,530.6	\$3,013.2	\$3,079.3
BENEFITS	\$929.3	\$929.3	\$1,003.6	\$1,078.0
AD VAL., BUS. LIC., FRANCHISE	\$141.4	\$141.4	\$131.9	\$122.3
PAYROLL TAXES	\$221.9	\$221.9	\$262.3	\$267.8
DEPRECIATION AND AMORTIZATION	\$1,097.9	\$1,097.9	\$1,036.9	\$975.9
OTHER PRORATED EXPENSES	\$3,129.7	\$3,129.7	\$3,569.8	\$3,707.7
TOTAL CSS/GO PRORATED EXPENSES	\$8,050.8	\$8,050.8	\$9,017.7	\$9,231.0
SUB-TOTAL - OPERATING EXPENSES	\$48,557.3	\$48,703.8	\$50,795.1	\$52,064.8
TOTAL INCOME TAXES	(\$2,553.4)	\$818.2	\$1,096.4	\$1,377.4
TOTAL OPERATING EXPENSES	\$46,003.9	\$49,522.0	\$51,891.5	\$53,442.2
NET OPERATING REVENUE	\$4,387.3	\$13,064.2	\$14,055.8	\$15,047.4
DEPRECIATED RATE BASE	\$174,655.1	\$174,655.1	\$187,911.9	\$201,168.8
RATE OF RETURN	2.51%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$298,486.7	\$321,255.4	\$344,024.0
WTD. AVG. DEPRECIATION RESERVE	(\$94,794.4)	(\$103,487.8)	(\$112,181.2)
MATERIALS AND SUPPLIES	\$504.9	\$504.9	\$504.9
TANK PAINTING	\$238.2	\$155.6	\$73.0
WORKING CASH - LEAD - LAG	\$6,815.3	\$7,075.8	\$7,336.3
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	(\$909.4)	(\$968.9)	(\$1,028.4)
DEFERRED TAXES	(\$31,401.0)	(\$32,395.0)	(\$33,389.0)
UNAMORT. I.T.C.	(\$59.9)	(\$54.5)	(\$49.2)
PRORATED G.O. RATE BASE	\$7,218.5	\$7,299.5	\$7,380.5
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$521.6	\$612.9	\$704.3
WTG. AVG. RATE BASE	\$174,655.1	\$187,911.9	\$201,168.8

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$8,517.8	\$9,121.8	\$9,725.9
AD VALOREM TAXES	\$2,030.8	\$2,099.8	\$2,168.8
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$818.2	\$1,096.4	\$1,377.4
NET OPERATING REVENUE	\$13,064.2	\$14,055.8	\$15,047.4

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	\$62,586.2
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	\$1,862.0	\$1,862.0
G.O. PRORATIONS	\$6,979.8	\$6,979.8
PAYROLL TAXES	\$365.5	\$365.5
AD VALOREM TAXES	\$2,030.8	\$2,030.8
UNCOLLECTIBLES	\$352.3	\$437.6
FRANCHISE TAX & BUS LIC. FEES	\$253.0	\$314.2
AMORTIZATION OF INTANGIBLES	\$2.2	\$2.2
INTEREST EXPENSE	\$4,295.0	\$4,295.0
NON-DEDUCTIBLE MEALS	(\$36.8)	(\$36.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$228.7)	(\$228.7)
TOTAL DEDUCTIONS	<u>\$43,000.1</u>	<u>\$43,146.6</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$20,352.0	\$20,352.0
NET STATE TAXABLE INCOME	(\$12,961.0)	(\$912.4)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$1,145.8)</u>	<u>(\$80.7)</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$9,586.7	\$9,586.7
STATE INCOME TAX	(\$1,145.8)	(\$80.7)
NET FEDERAL TAXABLE INCOME	(\$1,049.9)	\$9,933.6
FEDERAL INCOME TAX @ 21.00%	(\$220.5)	\$2,086.1
CURRENT FEDERAL INCOME TAX	<u>(\$220.5)</u>	<u>\$2,086.1</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$1,187.2)</u>	<u>(\$1,187.2)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$1,407.7)</u>	<u>\$898.9</u>
TOTAL INCOME TAXES	<u>(\$2,553.4)</u>	<u>\$818.2</u>

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**CALIFORNIA WATER SERVICE COMPANY
STOCKTON DISTRICT**

		2023 Test Year		
<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
	TOTAL	39,692	4,709	0

ADOPTED SERVICES AND SALES:

		2023 Test Year		
			Avg Use	
		Avg Services	Use (KCCF)	(CCF/SV/MO)
METERED:				
	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	-	-	-
	SUB-TOTAL	44,401	8,885.2	
	GROWTH %	0.47%		
NON-METERED:				
	RESIDENTIAL FLAT	-	-	
	FIRE PROT (PUBLIC/PRIVATE)	908	-	
	TOTAL	45,309	8,885.2	
UNACCOUNTED-FOR WATER	7.69%		740.7	
TOTAL PRODUCTION (KCCF)			9,625.9	

APPENDIX P**Page 5**

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

Test Year 2023

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$1,165.8	\$1,329.0	\$2,494.8	\$1,851.8	\$4,346.6
February	\$1,114.4	\$1,202.4	\$2,316.8	\$1,851.8	\$4,168.7
March	\$1,093.9	\$1,177.7	\$2,271.6	\$1,851.8	\$4,123.5
April	\$1,260.3	\$1,298.8	\$2,559.1	\$1,851.8	\$4,410.9
May	\$1,573.3	\$1,371.7	\$2,945.0	\$1,851.8	\$4,796.8
June	\$2,164.6	\$1,884.4	\$4,049.1	\$1,851.8	\$5,900.9
July	\$2,453.3	\$2,036.1	\$4,489.4	\$1,851.8	\$6,341.3
August	\$2,612.3	\$2,228.4	\$4,840.7	\$1,851.8	\$6,692.5
September	\$2,329.2	\$2,264.3	\$4,593.4	\$1,851.8	\$6,445.3
October	\$1,910.6	\$2,989.7	\$4,900.3	\$1,851.8	\$6,752.1
November	\$1,584.1	\$546.6	\$2,130.7	\$1,851.8	\$3,982.5
December	\$1,370.8	\$1,402.4	\$2,773.2	\$1,851.8	\$4,625.1
TOTAL	\$20,632.7	\$19,731.4	\$40,364.1	\$22,222.0	\$62,586.1

APPENDIX P

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

PURCHASED WATER

Unit Cost 2023

POTABLE

Total Potable Purchase - Ccf.

9,042,548

Total Potable Purchase - AF

20,759

Monthly Obligation to Stockton East (\$ Per Month)

17,426,872 Fixed

OVERALL

TOTAL PURCHASED WATER (\$ in '000)

\$ 17,426.9

APPENDIX P

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**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

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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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.40541

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
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CALIFORNIA WATER SERVICE COMPANY
STOCKTON DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2023

	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
Usage (CCF)⁽¹⁾:					
5	\$39.10	\$36.79	-\$2.30	-5.9%	
9	\$52.11	\$55.05	\$2.94	5.6%	(3)
10	\$55.93	\$60.66	\$4.73	8.5%	
11	\$59.76	\$66.28	\$6.52	10.9%	
15	\$75.06	\$91.53	\$16.47	21.9%	
20	\$103.75	\$133.61	\$29.86	28.8%	
25	\$132.44	\$186.19	\$53.75	40.6%	
30	\$161.12	\$238.77	\$77.64	48.2%	
35	\$189.81	\$291.35	\$101.54	53.5%	
40	\$218.50	\$343.93	\$125.43	57.4%	
45	\$247.18	\$396.51	\$149.32	60.4%	
50	\$275.87	\$449.09	\$173.21	62.8%	
55	\$304.56	\$501.67	\$197.11	64.7%	
Metered Quantity Rates					
Tier 1	\$3.0613	\$1.4126	-\$1.65	-53.9%	
Tier 2	\$3.8260	\$5.6141	\$1.79	46.7%	
Tier 3	\$5.7374	\$7.0146	\$1.28	22.3%	
Tier 4	\$0.0000	\$10.5159	\$10.52		
Service Charge (5/8")	\$23.79	\$29.73	\$5.94	25.0%	(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	8	\$3.0613	6	\$1.4126
Tier 2	7	\$3.8260	7	\$5.6141
Tier 3	15	\$5.7374	5	\$7.0146
Tier 4		\$0.0000	18	\$10.5159
Svc Charge	5/8"	\$23.79	5/8"	\$29.73
CAP Svc Charge		\$11.90		\$14.87

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	\$2,954.0	\$3,218.8	\$3,392.8
% Increase		50.2%	9.0%	5.4%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED CHEMICALS	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$522.5	\$522.5	\$539.7	\$552.2
UNCOLLECTIBLES	\$0.0	\$0.0	\$0.0	\$0.0
CONSERVATION	\$38.7	\$38.7	\$40.7	\$40.7
OTHER OPER. AND MAINT. (O&M)	\$223.5	\$223.5	\$227.3	\$233.1
BENEFITS	\$175.1	\$175.1	\$189.1	\$203.2
OTHER ADMIN. AND GEN. EXP. (A&G)	\$38.5	\$38.5	\$39.7	\$41.1
TOTAL O&M, A&G, & MISC. EXP.	\$998.4	\$998.4	\$1,036.7	\$1,070.3
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$68.4	\$68.4	\$85.3	\$102.2
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$37.5	\$37.5	\$38.8	\$39.7
TOTAL GENERAL TAXES	\$105.9	\$105.9	\$124.1	\$141.9
DEPRECIATION AND AMORTIZATION	\$253.7	\$253.7	\$281.0	\$308.3
Depreciation	\$210.5	\$210.5	\$237.8	\$265.0
Amortization of Intangibles	\$43.2	\$43.2	\$43.2	\$43.2
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$287.9	\$287.9	\$342.9	\$350.4
BENEFITS	\$105.7	\$105.7	\$114.2	\$122.7
AD VAL., BUS. LIC., FRANCHISE	\$16.1	\$16.1	\$15.0	\$13.9
PAYROLL TAXES	\$25.2	\$25.2	\$29.8	\$30.5
DEPRECIATION AND AMORTIZATION	\$124.9	\$124.9	\$118.0	\$111.0
OTHER PRORATED EXPENSES	\$356.1	\$356.1	\$406.2	\$421.9
TOTAL CSS/GO PRORATED EXPENSES	\$916.1	\$916.1	\$1,026.1	\$1,050.3
SUB-TOTAL - OPERATING EXPENSES	\$2,274.0	\$2,274.0	\$2,467.8	\$2,570.7
TOTAL INCOME TAXES	(\$126.2)	\$149.9	\$166.6	\$183.3
TOTAL OPERATING EXPENSES	\$2,147.8	\$2,424.0	\$2,634.4	\$2,754.1
NET OPERATING REVENUE	(\$180.6)	\$530.1	\$584.4	\$638.8
DEPRECIATED RATE BASE	\$7,086.7	\$7,086.7	\$7,813.2	\$8,539.7
RATE OF RETURN	-2.55%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$71,329.9	\$72,374.1	\$73,418.2
WTD. AVG. DEPRECIATION RESERVE	(\$65,595.3)	(\$65,828.8)	(\$66,062.3)
MATERIALS AND SUPPLIES	\$0.0	\$0.0	\$0.0
TANK PAINTING	\$640.7	\$569.5	\$498.3
WORKING CASH - LEAD - LAG	(\$105.5)	(\$112.3)	(\$119.0)
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	(\$91.6)	(\$137.8)	(\$184.0)
DEFERRED TAXES	\$89.9	\$120.7	\$151.5
UNAMORT. I.T.C.	\$0.0	\$0.0	\$0.0
PRORATED G.O. RATE BASE	\$821.4	\$830.6	\$839.8
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$0.0	\$0.0	\$0.0
WTG. AVG. RATE BASE	\$7,086.7	\$7,813.2	\$8,539.7

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$253.7	\$281.0	\$308.3
AD VALOREM TAXES	\$68.4	\$85.3	\$102.2
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$149.9	\$166.6	\$183.3
NET OPERATING REVENUE	\$530.1	\$584.4	\$638.8

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	\$2,954.0
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	\$522.5	\$522.5
OTHER O & M	\$262.2	\$262.2
OTHER A & G	\$213.6	\$213.6
G.O. PRORATIONS	\$794.2	\$794.2
PAYROLL TAXES	\$37.5	\$37.5
AD VALOREM TAXES	\$68.4	\$68.4
UNCOLLECTIBLES	\$0.0	\$0.0
FRANCHISE TAX & BUS LIC. FEES	\$0.0	\$0.0
AMORTIZATION OF INTANGIBLES	\$43.2	\$43.2
INTEREST EXPENSE	\$168.4	\$168.4
NON-DEDUCTIBLE MEALS	(\$2.8)	(\$2.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$14.2)	(\$14.2)
TOTAL DEDUCTIONS	<u>\$2,093.2</u>	<u>\$2,093.2</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$355.7	\$355.7
NET STATE TAXABLE INCOME	(\$481.6)	\$505.2
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$42.6)</u>	<u>\$44.7</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$332.3	\$332.3
STATE INCOME TAX	(\$42.6)	\$44.7
NET FEDERAL TAXABLE INCOME	(\$415.7)	\$483.9
FEDERAL INCOME TAX @ 21.00%	(\$87.3)	\$101.6
CURRENT FEDERAL INCOME TAX	<u>(\$87.3)</u>	<u>\$101.6</u>
EXCESS DEFERRED TAX LIABILITY, NET	\$3.6	\$3.6
TOTAL FEDERAL INCOME TAX	<u>(\$83.7)</u>	<u>\$105.3</u>
TOTAL INCOME TAXES	<u>(\$126.2)</u>	<u>\$149.9</u>

APPENDIX Q

Page 4

CALIFORNIA WATER SERVICE COMPANY

TRAVIS DISTRICT

		2023 Test Year		
<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
	TOTAL	0	0	0

ADOPTED SERVICES AND SALES:

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

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

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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

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CALIFORNIA WATER SERVICE COMPANY

TRAVIS DISTRICT

ADOPTED PRODUCTION

Test Year 2023

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$0.0	\$0.0	\$0.0	\$246.2	\$246.2
February	\$0.0	\$0.0	\$0.0	\$246.2	\$246.2
March	\$0.0	\$0.0	\$0.0	\$246.2	\$246.2
April	\$0.0	\$0.0	\$0.0	\$246.2	\$246.2
May	\$0.0	\$0.0	\$0.0	\$246.2	\$246.2
June	\$0.0	\$0.0	\$0.0	\$246.2	\$246.2
July	\$0.0	\$0.0	\$0.0	\$246.2	\$246.2
August	\$0.0	\$0.0	\$0.0	\$246.2	\$246.2
September	\$0.0	\$0.0	\$0.0	\$246.2	\$246.2
October	\$0.0	\$0.0	\$0.0	\$246.2	\$246.2
November	\$0.0	\$0.0	\$0.0	\$246.2	\$246.2
December	\$0.0	\$0.0	\$0.0	\$246.2	\$246.2
TOTAL	\$0.0	\$0.0	\$0.0	\$2,954.0	\$2,954.0

APPENDIX Q

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CALIFORNIA WATER SERVICE COMPANY
TRAVIS AFB DISTRICT
ADOPTED VARIABLE COSTS

PURCHASED WATER

Unit Cost 2023

N/A

OVERALL

TOTAL PURCHASED WATER (\$ in '000)

\$	-
----	---

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>
------------------------------------	---------------------

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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.38857 1.00000

**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	1.20750

APPENDIX Q
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
TRAVIS DISTRICT

Monthly Residential Bill for Flat Rate Customers for 2023

Per Month	Present Bill	Proposed Bill	Amount Change (\$)	Percent Change	Notes
Travis Air Force Base	\$163,933	\$246,170	\$82,238	50.2%	(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	\$30,863.1	\$32,576.8	\$33,636.7
% Increase		3.8%	5.6%	3.3%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$508.9	\$508.9	\$511.2	\$513.4
PURCHASED POWER	\$2,246.5	\$2,246.5	\$2,306.0	\$2,367.8
PURCHASED CHEMICALS	\$116.0	\$116.0	\$119.4	\$123.2
PAYROLL -- DISTRICT	\$4,320.6	\$4,320.6	\$4,463.2	\$4,565.8
UNCOLLECTIBLES	\$92.3	\$95.8	\$101.2	\$104.4
CONSERVATION	\$484.7	\$484.7	\$509.5	\$509.5
OTHER OPER. AND MAINT. (O&M)	\$2,474.3	\$2,474.3	\$2,516.6	\$2,580.0
BENEFITS	\$1,448.2	\$1,448.2	\$1,564.0	\$1,679.9
OTHER ADMIN. AND GEN. EXP. (A&G)	\$175.7	\$175.7	\$173.9	\$179.2
TOTAL O&M, A&G, & MISC. EXP.	\$11,867.1	\$11,870.6	\$12,264.9	\$12,623.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$675.9	\$675.9	\$667.5	\$659.0
BUSINESS LICENSE FEES	\$0.8	\$0.8	\$0.8	\$0.8
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$309.3	\$309.3	\$319.5	\$326.9
TOTAL GENERAL TAXES	\$986.0	\$986.0	\$987.8	\$986.7
DEPRECIATION AND AMORTIZATION	\$6,213.0	\$6,213.0	\$6,530.1	\$6,847.3
Depreciation	\$6,172.1	\$6,172.1	\$6,478.3	\$6,784.5
Amortization of Intangibles	\$41.0	\$41.0	\$51.9	\$62.8
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$2,041.3	\$2,041.3	\$2,430.5	\$2,483.9
BENEFITS	\$749.6	\$749.6	\$809.6	\$869.5
AD VAL., BUS. LIC., FRANCHISE	\$114.1	\$114.1	\$106.4	\$98.7
PAYROLL TAXES	\$179.0	\$179.0	\$211.6	\$216.0
DEPRECIATION AND AMORTIZATION	\$885.6	\$885.6	\$836.4	\$787.2
OTHER PRORATED EXPENSES	\$2,524.5	\$2,524.5	\$2,879.5	\$2,990.7
TOTAL CSS/GO PRORATED EXPENSES	\$6,494.0	\$6,494.0	\$7,274.0	\$7,446.0
SUB-TOTAL - OPERATING EXPENSES	\$25,560.2	\$25,563.7	\$27,056.8	\$27,903.2
TOTAL INCOME TAXES	\$152.9	\$469.4	\$530.9	\$585.4
TOTAL OPERATING EXPENSES	\$25,713.1	\$26,033.1	\$27,587.7	\$28,488.6
NET OPERATING REVENUE	\$4,015.7	\$4,830.0	\$4,989.1	\$5,148.1
DEPRECIATED RATE BASE	\$64,572.8	\$64,572.8	\$66,699.1	\$68,825.3
RATE OF RETURN	6.22%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$244,018.5	\$253,181.1	\$262,343.7
WTD. AVG. DEPRECIATION RESERVE	(\$95,295.8)	(\$102,314.2)	(\$109,332.6)
MATERIALS AND SUPPLIES	\$197.5	\$197.5	\$197.5
TANK PAINTING	\$410.5	\$356.2	\$302.0
WORKING CASH - LEAD - LAG	\$2,378.0	\$2,555.1	\$2,732.2
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	(\$723.8)	(\$791.4)	(\$859.0)
DEFERRED TAXES	(\$14,039.5)	(\$13,854.2)	(\$13,668.9)
UNAMORT. I.T.C.	(\$81.3)	(\$79.9)	(\$78.6)
PRORATED G.O. RATE BASE	\$5,822.7	\$5,888.0	\$5,953.4
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$828.4	\$1,227.9	\$1,627.4
WTG. AVG. RATE BASE	\$64,572.8	\$66,699.1	\$68,825.3

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$6,213.0	\$6,530.1	\$6,847.3
AD VALOREM TAXES	\$675.9	\$667.5	\$659.0
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$469.4	\$530.9	\$585.4
NET OPERATING REVENUE	\$4,830.0	\$4,989.1	\$5,148.1

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	\$30,863.1
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	\$1,623.8	\$1,623.8
G.O. PRORATIONS	\$5,630.1	\$5,630.1
PAYROLL TAXES	\$309.3	\$309.3
AD VALOREM TAXES	\$675.9	\$675.9
UNCOLLECTIBLES	\$92.3	\$95.8
FRANCHISE TAX & BUS LIC. FEES	\$0.8	\$0.8
AMORTIZATION OF INTANGIBLES	\$41.0	\$41.0
INTEREST EXPENSE	\$1,583.3	\$1,583.3
NON-DEDUCTIBLE MEALS	(\$32.6)	(\$32.6)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$120.7)	(\$120.7)
TOTAL DEDUCTIONS	<u>\$19,954.2</u>	<u>\$19,957.7</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$8,329.3	\$8,329.3
NET STATE TAXABLE INCOME	\$1,445.3	\$2,576.1
STATE CORP. FRANCHISE TAX @ 8.84%	<u>\$127.8</u>	<u>\$227.7</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$7,036.0	\$7,036.0
STATE INCOME TAX	\$127.8	\$227.7
NET FEDERAL TAXABLE INCOME	\$2,610.9	\$3,641.7
FEDERAL INCOME TAX @ 21.00%	\$548.3	\$764.8
CURRENT FEDERAL INCOME TAX	<u>\$548.3</u>	<u>\$764.8</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$523.1)</u>	<u>(\$523.1)</u>
TOTAL FEDERAL INCOME TAX	<u>\$25.2</u>	<u>\$241.6</u>
TOTAL INCOME TAXES	<u>\$152.9</u>	<u>\$469.4</u>

APPENDIX R

Page 4

CALIFORNIA WATER SERVICE COMPANY VISALIA DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)				
	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	Avg Use
		Use (KCCF)	(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

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$447.6	\$346.3	\$793.9	\$484.0	\$1,277.9
February	\$414.6	\$325.5	\$740.1	\$484.0	\$1,224.1
March	\$427.3	\$345.9	\$773.2	\$484.0	\$1,257.2
April	\$526.1	\$411.8	\$937.8	\$484.0	\$1,421.8
May	\$760.6	\$471.1	\$1,231.7	\$484.0	\$1,715.7
June	\$1,115.1	\$625.0	\$1,740.1	\$484.0	\$2,224.1
July	\$1,286.6	\$717.2	\$2,003.7	\$484.0	\$2,487.7
August	\$1,391.9	\$773.8	\$2,165.6	\$484.0	\$2,649.6
September	\$1,261.1	\$714.6	\$1,975.7	\$484.0	\$2,459.7
October	\$1,021.0	\$712.8	\$1,733.8	\$484.0	\$2,217.8
November	\$811.6	\$539.3	\$1,350.9	\$484.0	\$1,834.8
December	\$628.0	\$464.0	\$1,091.9	\$484.0	\$1,575.9
TOTAL	\$10,091.4	\$6,447.2	\$16,538.5	\$5,807.6	\$22,346.1

APPENDIX R

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CALIFORNIA WATER SERVICE COMPANY

VISALIA DISTRICT

ADOPTED VARIABLE COSTS

PURCHASED WATER

Unit Cost

2023

N/A

OVERALL

TOTAL PURCHASED WATER (\$ in '000)

\$	-
----	---

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
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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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.39290

**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 **1.21126**

APPENDIX R
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CALIFORNIA WATER SERVICE COMPANY
VISALIA DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2023					
Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$16.42	\$16.37	-\$0.05	-0.3%	(3)
10	\$22.71	\$21.59	-\$1.11	-4.9%	
13	\$27.11	\$25.90	-\$1.21	-4.5%	
18	\$34.97	\$33.58	-\$1.39	-4.0%	
17	\$33.40	\$32.04	-\$1.36	-4.1%	
23	\$42.84	\$41.26	-\$1.58	-3.7%	
28	\$54.65	\$52.79	-\$1.86	-3.4%	
33	\$66.46	\$64.31	-\$2.14	-3.2%	
38	\$78.27	\$75.84	-\$2.43	-3.1%	
43	\$90.07	\$87.36	-\$2.71	-3.0%	
48	\$101.88	\$98.89	-\$3.00	-2.9%	
53	\$113.69	\$110.41	-\$3.28	-2.9%	
58	\$125.50	\$121.94	-\$3.56	-2.8%	
63	\$137.31	\$133.46	-\$3.85	-2.8%	
Metered Quantity Rates					
Tier 1	\$1.2575	\$0.3075	-\$0.95	-75.5%	
Tier 2	\$1.5730	\$1.2294	-\$0.34	-21.8%	
Tier 3	\$2.3618	\$1.5367	-\$0.83	-34.9%	
Tier 4	\$0.0000	\$2.3050	\$2.31		
Service Charge (5/8")	\$10.13	\$14.83	\$4.70	46.4%	(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	11	\$1.2575	6	\$0.3075
Tier 2	12	\$1.5730	5	\$1.2294
Tier 3	23	\$2.3618	12	\$1.5367
Tier 4		\$0.0000	23	\$2.3050
Svc Charge	5/8"	\$10.13	5/8"	\$14.83
CAP Svc Charge		\$5.07		\$7.42

APPENDIX S

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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	\$21,773.1	\$22,069.9	\$22,162.6
% Increase		10.9%	1.4%	0.4%
OPERATING EXPENSES				
PURCHASED WATER	\$11,805.8	\$11,805.8	\$11,697.1	\$11,589.6
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$313.9	\$313.9	\$314.4	\$322.8
PURCHASED CHEMICALS	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$1,071.6	\$1,071.6	\$1,107.0	\$1,132.4
UNCOLLECTIBLES	\$13.3	\$14.7	\$14.9	\$15.0
CONSERVATION	\$258.5	\$258.5	\$269.6	\$269.6
OTHER OPER. AND MAINT. (O&M)	\$699.4	\$699.4	\$714.3	\$730.9
BENEFITS	\$359.2	\$359.2	\$387.9	\$416.6
OTHER ADMIN. AND GEN. EXP. (A&G)	\$158.9	\$158.9	\$158.2	\$160.2
TOTAL O&M, A&G, & MISC. EXP.	\$14,680.6	\$14,682.0	\$14,663.3	\$14,637.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$306.7	\$306.7	\$303.2	\$299.7
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$235.4	\$261.0	\$264.6	\$265.7
PAYROLL TAXES	\$77.0	\$77.0	\$79.5	\$81.4
TOTAL GENERAL TAXES	\$619.1	\$644.6	\$647.3	\$646.7
DEPRECIATION AND AMORTIZATION	\$1,470.6	\$1,470.6	\$1,492.6	\$1,514.6
Depreciation	\$1,454.7	\$1,454.7	\$1,484.4	\$1,514.0
Amortization of Intangibles	\$15.9	\$15.9	\$8.2	\$0.6
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$660.0	\$660.0	\$785.9	\$803.1
BENEFITS	\$242.4	\$242.4	\$261.8	\$281.1
AD VAL., BUS. LIC., FRANCHISE	\$36.9	\$36.9	\$34.4	\$31.9
PAYROLL TAXES	\$57.9	\$57.9	\$68.4	\$69.9
DEPRECIATION AND AMORTIZATION	\$286.3	\$286.3	\$270.4	\$254.5
OTHER PRORATED EXPENSES	\$816.3	\$816.3	\$931.1	\$967.0
TOTAL CSS/GO PRORATED EXPENSES	\$2,099.7	\$2,099.7	\$2,351.9	\$2,407.5
SUB-TOTAL - OPERATING EXPENSES	\$18,870.0	\$18,897.0	\$19,155.1	\$19,206.1
TOTAL INCOME TAXES	(\$111.2)	\$478.4	\$484.8	\$494.3
TOTAL OPERATING EXPENSES	\$18,758.8	\$19,375.4	\$19,640.0	\$19,700.4
NET OPERATING REVENUE	\$880.3	\$2,397.6	\$2,429.9	\$2,462.2
DEPRECIATED RATE BASE	\$32,054.0	\$32,054.0	\$32,485.6	\$32,917.2
RATE OF RETURN	2.75%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$62,867.7	\$64,627.4	\$66,387.0
WTD. AVG. DEPRECIATION RESERVE	(\$24,352.2)	(\$25,877.8)	(\$27,403.3)
MATERIALS AND SUPPLIES	\$332.7	\$332.7	\$332.7
TANK PAINTING	\$204.9	\$166.2	\$127.5
WORKING CASH - LEAD - LAG	\$250.5	\$282.2	\$313.8
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	(\$644.9)	(\$663.8)	(\$682.7)
DEFERRED TAXES	(\$4,357.5)	(\$4,290.8)	(\$4,224.0)
UNAMORT. I.T.C.	(\$59.4)	(\$60.4)	(\$61.4)
PRORATED G.O. RATE BASE	\$1,882.7	\$1,903.8	\$1,924.9
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$35.6	\$60.5	\$85.5
WTG. AVG. RATE BASE	\$32,054.0	\$32,485.6	\$32,917.2

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$1,470.6	\$1,492.6	\$1,514.6
AD VALOREM TAXES	\$306.7	\$303.2	\$299.7
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$478.4	\$484.8	\$494.3
NET OPERATING REVENUE	\$2,397.6	\$2,429.9	\$2,462.2

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	\$21,773.1
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	\$518.0	\$518.0
G.O. PRORATIONS	\$1,820.4	\$1,820.4
PAYROLL TAXES	\$77.0	\$77.0
AD VALOREM TAXES	\$306.7	\$306.7
UNCOLLECTIBLES	\$13.3	\$14.7
FRANCHISE TAX & BUS LIC. FEES	\$235.4	\$261.0
AMORTIZATION OF INTANGIBLES	\$15.9	\$15.9
INTEREST EXPENSE	\$803.7	\$803.7
NON-DEDUCTIBLE MEALS	(\$9.9)	(\$9.9)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$38.9)	(\$38.9)
TOTAL DEDUCTIONS	<u>\$17,890.8</u>	<u>\$17,917.8</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,990.4	\$1,990.4
NET STATE TAXABLE INCOME	(\$242.0)	\$1,864.8
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$21.4)</u>	<u>\$164.9</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,734.1	\$1,734.1
STATE INCOME TAX	(\$21.4)	\$164.9
NET FEDERAL TAXABLE INCOME	\$35.7	\$1,956.3
FEDERAL INCOME TAX @ 21.00%	\$7.5	\$410.8
CURRENT FEDERAL INCOME TAX	<u>\$7.5</u>	<u>\$410.8</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$97.3)</u>	<u>(\$97.3)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$89.8)</u>	<u>\$313.5</u>
TOTAL INCOME TAXES	<u>(\$111.2)</u>	<u>\$478.4</u>

APPENDIX S

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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 Use
		Avg Services	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

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$636.0	\$256.2	\$892.2	\$472.5	\$1,364.7
February	\$598.1	\$261.4	\$859.5	\$472.5	\$1,331.9
March	\$539.1	\$250.4	\$789.5	\$472.5	\$1,262.0
April	\$554.7	\$252.1	\$806.8	\$472.5	\$1,279.3
May	\$819.6	\$361.1	\$1,180.7	\$472.5	\$1,653.1
June	\$1,058.6	\$454.5	\$1,513.0	\$472.5	\$1,985.5
July	\$1,185.5	\$501.2	\$1,686.7	\$472.5	\$2,159.1
August	\$1,371.0	\$609.1	\$1,980.1	\$472.5	\$2,452.6
September	\$1,361.2	\$578.2	\$1,939.4	\$472.5	\$2,411.9
October	\$1,182.2	\$531.1	\$1,713.3	\$472.5	\$2,185.7
November	\$1,028.7	\$467.4	\$1,496.1	\$472.5	\$1,968.6
December	\$872.0	\$374.3	\$1,246.3	\$472.5	\$1,718.7
TOTAL	\$11,206.7	\$4,897.0	\$16,103.7	\$5,669.4	\$21,773.1

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

OVERALLTOTAL 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

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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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.40637	1.01282

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	1.22297

APPENDIX S
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CALIFORNIA WATER SERVICE COMPANY
WESTLAKE DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2023

	Present Bill⁽²⁾	Proposed Bill⁽²⁾	Amount Change (\$)	Percent Change	Notes
Usage (CCF)⁽¹⁾:					
5	\$50.58	\$38.92	-\$11.66	-23.1%	
10	\$71.33	\$62.41	-\$8.92	-12.5%	
14	\$87.94	\$84.53	-\$3.40	-3.9%	(3)
19	\$109.78	\$112.18	\$2.40	2.2%	
24	\$135.97	\$139.82	\$3.85	2.8%	
25	\$141.21	\$145.35	\$4.14	2.9%	
27	\$151.69	\$159.17	\$7.49	4.9%	
30	\$167.40	\$179.91	\$12.51	7.5%	
35	\$199.03	\$214.46	\$15.43	7.8%	
40	\$238.81	\$249.02	\$10.21	4.3%	
45	\$278.60	\$287.03	\$8.43	3.0%	
50	\$318.38	\$338.86	\$20.48	6.4%	
55	\$358.16	\$390.69	\$32.53	9.1%	
Metered Quantity Rates					
Tier 1	\$4.1511	\$1.3830	-\$2.77	-66.7%	
Tier 2	\$5.2384	\$5.5291	\$0.29	5.5%	
Tier 3	\$7.9566	\$6.9111	-\$1.05	-13.1%	
Tier 4	\$0.0000	\$10.3662	\$10.37		
Service Charge (5/8")	\$29.82	\$32.00	\$2.18	7.3%	(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	18	\$4.1511	6	\$1.3830
Tier 2	15	\$5.2384	19	\$5.5291
Tier 3	33	\$7.9566	19	\$6.9111
Tier 4		\$0.0000	44	\$10.3662
Svc Charge	5/8"	\$29.82	5/8"	\$32.00
CAP Svc Charge		\$14.91		\$16.00

APPENDIX T

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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	\$4,059.2	\$4,221.2	\$4,321.0
% Increase		32.9%	4.0%	2.4%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$116.3	\$116.3	\$120.2	\$123.4
PURCHASED CHEMICALS	\$8.5	\$8.5	\$8.6	\$8.8
PAYROLL -- DISTRICT	\$505.8	\$505.8	\$522.5	\$534.5
UNCOLLECTIBLES	\$19.5	\$25.9	\$26.9	\$27.5
CONSERVATION	\$15.7	\$15.7	\$16.5	\$16.5
OTHER OPER. AND MAINT. (O&M)	\$315.4	\$315.4	\$326.6	\$338.9
BENEFITS	\$169.5	\$169.5	\$183.1	\$196.7
OTHER ADMIN. AND GEN. EXP. (A&G)	\$248.2	\$248.2	\$247.8	\$248.7
TOTAL O&M, A&G, & MISC. EXP.	\$1,398.8	\$1,405.3	\$1,452.3	\$1,495.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$131.9	\$131.9	\$130.9	\$129.9
BUSINESS LICENSE FEES	\$35.0	\$46.6	\$48.4	\$49.6
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$36.3	\$36.3	\$37.5	\$38.4
TOTAL GENERAL TAXES	\$203.3	\$214.8	\$216.9	\$217.9
DEPRECIATION AND AMORTIZATION	\$744.1	\$744.1	\$771.8	\$799.6
Depreciation	\$713.6	\$713.6	\$727.3	\$741.1
Amortization of Intangibles	\$30.5	\$30.5	\$44.5	\$58.5
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$190.9	\$190.9	\$227.3	\$232.3
BENEFITS	\$70.1	\$70.1	\$75.7	\$81.3
AD VAL., BUS. LIC., FRANCHISE	\$10.7	\$10.7	\$9.9	\$9.2
PAYROLL TAXES	\$16.7	\$16.7	\$19.8	\$20.2
DEPRECIATION AND AMORTIZATION	\$82.8	\$82.8	\$78.2	\$73.6
OTHER PRORATED EXPENSES	\$236.1	\$236.1	\$269.3	\$279.7
TOTAL CSS/GO PRORATED EXPENSES	\$607.3	\$607.3	\$680.2	\$696.3
SUB-TOTAL - OPERATING EXPENSES	\$2,953.5	\$2,971.4	\$3,121.2	\$3,208.7
TOTAL INCOME TAXES	(\$188.0)	\$88.4	\$94.5	\$100.6
TOTAL OPERATING EXPENSES	\$2,765.5	\$3,059.8	\$3,215.6	\$3,309.4
NET OPERATING REVENUE	\$288.2	\$999.4	\$1,005.5	\$1,011.6
DEPRECIATED RATE BASE	\$13,361.6	\$13,361.6	\$13,442.9	\$13,524.3
RATE OF RETURN	2.16%	7.48%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$29,427.5	\$30,925.7	\$32,423.9
WTD. AVG. DEPRECIATION RESERVE	(\$7,902.3)	(\$8,728.4)	(\$9,554.5)
MATERIALS AND SUPPLIES	\$55.4	\$55.4	\$55.4
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$302.6	\$322.0	\$341.4
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	(\$136.5)	(\$176.0)	(\$215.4)
DEFERRED TAXES	(\$1,618.5)	(\$1,695.5)	(\$1,772.5)
UNAMORT. I.T.C.	(\$5.1)	(\$4.7)	(\$4.4)
PRORATED G.O. RATE BASE	\$544.5	\$550.6	\$556.7
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$118.0	\$216.8	\$315.5
WTG. AVG. RATE BASE	\$13,361.6	\$13,442.9	\$13,524.3

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$744.1	\$771.8	\$799.6
AD VALOREM TAXES	\$131.9	\$130.9	\$129.9
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$88.4	\$94.5	\$100.6
NET OPERATING REVENUE	\$999.4	\$1,005.5	\$1,011.6

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	\$4,059.2
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	\$417.7	\$417.7
G.O. PRORATIONS	\$526.5	\$526.5
PAYROLL TAXES	\$36.3	\$36.3
AD VALOREM TAXES	\$131.9	\$131.9
UNCOLLECTIBLES	\$19.5	\$25.9
FRANCHISE TAX & BUS LIC. FEES	\$35.0	\$46.6
AMORTIZATION OF INTANGIBLES	\$30.5	\$30.5
INTEREST EXPENSE	\$334.2	\$334.2
NON-DEDUCTIBLE MEALS	(\$2.7)	(\$2.7)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$22.5)	(\$22.5)
TOTAL DEDUCTIONS	<u>\$2,468.1</u>	<u>\$2,486.1</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,543.2	\$1,543.2
NET STATE TAXABLE INCOME	(\$957.6)	\$30.0
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$84.7)</u>	<u>\$2.6</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$794.4	\$794.4
STATE INCOME TAX	(\$84.7)	\$2.6
NET FEDERAL TAXABLE INCOME	(\$124.2)	\$776.1
FEDERAL INCOME TAX @ 21.00%	(\$26.1)	\$163.0
CURRENT FEDERAL INCOME TAX	<u>(\$26.1)</u>	<u>\$163.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$77.3)</u>	<u>(\$77.3)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$103.4)</u>	<u>\$85.7</u>
TOTAL INCOME TAXES	<u>(\$188.0)</u>	<u>\$88.4</u>

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CALIFORNIA WATER SERVICE COMPANY
WILLOWS DISTRICT

		2023 Test Year		
<u>AVERAGE NUMBER OF SERVICES:</u>		RES	NON-RES	RCYC
(By Meter Size in inches)	5/8 x 3/4"	2,033	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
	TOTAL	2,048	359	0

ADOPTED SERVICES AND SALES:

<u>ADOPTED SERVICES AND SALES:</u>		2023 Test Year	
		Avg Services	Avg Use Use (KCCF) (CCF/SV/MO)
METERED:			
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		-	- -
	SUB-TOTAL	2,406	448.6
	GROWTH %	0.16%	
NON-METERED:			
RESIDENTIAL FLAT		-	-
FIRE PROT (PUBLIC/PRIVATE)		37	-
	TOTAL	2,443	448.6
UNACCOUNTED-FOR WATER	9.87%		49.1
TOTAL PRODUCTION (KCCF)			497.7

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

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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**

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
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 ¹
January	\$45.1	\$40.1	\$85.1	\$194.3	\$279.4
February	\$40.5	\$37.7	\$78.2	\$194.3	\$272.4
March	\$45.1	\$40.5	\$85.6	\$194.3	\$279.9
April	\$52.4	\$41.6	\$94.0	\$194.3	\$288.3
May	\$74.2	\$45.2	\$119.4	\$194.3	\$313.7
June	\$108.2	\$62.7	\$170.9	\$194.3	\$365.2
July	\$138.8	\$68.8	\$207.6	\$194.3	\$401.9
August	\$153.7	\$74.4	\$228.1	\$194.3	\$422.4
September	\$133.3	\$73.0	\$206.3	\$194.3	\$400.6
October	\$112.4	\$62.0	\$174.4	\$194.3	\$368.6
November	\$91.7	\$58.2	\$149.9	\$194.3	\$344.2
December	\$73.3	\$55.1	\$128.4	\$194.3	\$322.7
TOTAL	\$1,068.7	\$659.2	\$1,727.8	\$2,331.4	\$4,059.2

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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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**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>

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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%
2	1 - UNCOLLECTIBLES (100% - LINE 1)	99.48320%
	FRANCHISE TAX RATE	0.00000%
3	LOCAL FRANCHISE (% * LINE 2)	0.00000%
	BUSINESS LICENSE RATE	1.14763%
4	BUSINESS LICENSE (% * LINE 2)	1.14170%
5	SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	1.65850%
6	1 - SUBTOTAL (100% - LINE 5)	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%
10	NET AFTER TAXES (1 - LINE 9)	70.82201%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.41199

**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	1.22786

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CALIFORNIA WATER SERVICE COMPANY
WILLOWS DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2023

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
0	\$32.79	\$41.47	\$8.68	26.5%	
5	\$48.23	\$46.78	-\$1.45	-3.0%	
10	\$64.49	\$64.81	\$0.32	0.5%	(3)
12	\$72.30	\$73.29	\$1.00	1.4%	
14	\$80.11	\$81.78	\$1.67	2.1%	
15	\$84.02	\$86.02	\$2.01	2.4%	
20	\$105.59	\$112.54	\$6.95	6.6%	
25	\$135.33	\$144.36	\$9.02	6.7%	
30	\$165.08	\$184.13	\$19.05	11.5%	
35	\$194.83	\$223.90	\$29.07	14.9%	
40	\$224.57	\$263.67	\$39.10	17.4%	
45	\$254.32	\$303.44	\$49.12	19.3%	
50	\$284.07	\$343.21	\$59.15	20.8%	
55	\$313.81	\$382.98	\$69.17	22.0%	

Metered Quantity Rates

Tier 1	\$3.0880	\$1.0614	-\$2.03	-65.6%
Tier 2	\$3.9055	\$4.2427	\$0.34	8.6%
Tier 3	\$5.9493	\$5.3031	-\$0.65	-10.9%
Tier 4	\$0.0000	\$7.9542	\$7.95	

Service Charge (5/8")	\$32.79	\$41.47	\$8.68	26.5%	(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	\$1.0614
Tier 2	10	\$3.9055	9	\$4.2427
Tier 3	19	\$5.9493	8	\$5.3031
Tier 4		\$0.0000	23	\$7.9542
Svc Charge	5/8"	\$32.79	5/8"	\$41.47
CAP Svc Charge		\$16.40		\$20.74

APPENDIX U

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

(Dollars in Thousands)

		2023			
	FOUR-FACTOR PERCENTAGE (EXPENSE)	ADOPTED CSS EXPENSES EXCLUDING DEPRECIATION	ADOPTED CSS DEPRECIATION & AMORTIZATION	ADOPTED CSS EXPENSES INCLUDING DEPRECIATION	ADOPTED CSS RATE BASE
TOTAL	100.00	\$84,124.1	\$13,123.8	\$97,247.9	\$86,022.6
AFFILIATES	1.92	\$1,686.5	\$107.1	\$1,793.5	\$435.9
ALLOCATED TO DISTRICT OPERATIONS	98.08	\$82,437.7	\$13,016.7	\$95,454.4	\$85,586.8
<u>DISTRICT</u>					
BAKERSFIELD	13.06	\$10,984.4	\$1,734.4	\$12,718.9	\$11,404.0
BAY AREA REGION	11.42	\$9,609.8	\$1,517.4	\$11,127.1	\$9,976.9
BEAR GULCH	6.17	\$5,193.3	\$820.0	\$6,013.3	\$5,391.7
CHICO	5.35	\$4,498.4	\$710.3	\$5,208.7	\$4,670.2
DIXON	0.82	\$690.8	\$109.1	\$799.8	\$717.2
DOMINGUEZ-SOUTH BAY	8.00	\$6,728.0	\$1,062.3	\$7,790.4	\$6,985.1
EAST LOS ANGELES	5.54	\$4,661.6	\$736.1	\$5,397.7	\$4,839.7
HERMOSA REDONDO	4.42	\$3,716.1	\$586.8	\$4,302.8	\$3,858.0
KERN RIVER VALLEY	1.10	\$926.2	\$146.2	\$1,072.4	\$961.5
LIVERMORE	3.43	\$2,882.9	\$455.2	\$3,338.2	\$2,993.1
LOS ALTOS	4.77	\$4,016.1	\$634.1	\$4,650.3	\$4,169.6
LOS ANGELES REGION	6.13	\$5,159.3	\$814.6	\$5,973.9	\$5,356.4
MARYSVILLE	0.81	\$678.8	\$107.2	\$785.9	\$704.7
OROVILLE	0.99	\$834.0	\$131.7	\$965.7	\$865.9
SALINAS VALLEY REGION	6.28	\$5,282.1	\$834.0	\$6,116.1	\$5,483.8
SELMA	1.05	\$885.5	\$139.8	\$1,025.3	\$919.3
STOCKTON	8.27	\$6,952.9	\$1,097.9	\$8,050.8	\$7,218.5
TRAVIS AFB	0.94	\$791.1	\$124.9	\$916.1	\$821.4
VISALIA	6.67	\$5,608.4	\$885.6	\$6,494.0	\$5,822.7
WESTLAKE	2.16	\$1,813.4	\$286.3	\$2,099.7	\$1,882.7
WILLOWS	0.62	\$524.5	\$82.8	\$607.3	\$544.5

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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$153,508.9	\$155,772.6	\$158,036.4
WTD. AVG. DEPRECIATION RESERVE	(\$53,297.1)	(\$55,922.8)	(\$58,548.4)
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	(\$13,858.6)	(\$12,531.7)	(\$11,204.8)
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
WTG. AVG. RATE BASE	\$86,022.6	\$86,990.6	\$87,958.6

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$12,799.4	\$12,084.6	\$11,369.8
AD VALOREM TAXES	\$1,449.1	\$1,333.8	\$1,218.4
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$0.0	\$0.0	\$0.0
NET OPERATING REVENUE	(\$96,923.5)	(\$108,645.5)	(\$111,249.5)

APPENDIX U

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**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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.38857	1.00000

ADOPTED
RATIO'S

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

Appendix V

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BAKERSFIELD
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)	1.86%	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%
Pumping					
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%
Treatment					
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%
Transmission and Distribution					
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%
General Plant					
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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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%

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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%

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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%

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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
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)	2.02%	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%
Pumping					
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%
Treatment					
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%
Transmission and Distribution					
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%
General Plant					
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%

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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
Water Supply					
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%
Pumping					
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%
Treatment					
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%
Transmission and Distribution					
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%
General Plant					
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%

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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%

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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%

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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
Water Supply					
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%
Pumping					
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%
Treatment					
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%
Transmission and Distribution					
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%
General Plant					
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
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)	1.45%	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%
Pumping					
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%
Treatment					
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%
Transmission and Distribution					
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%
General Plant					
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%

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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
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)	1.74%	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%
Pumping					
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%
Treatment					
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%
Transmission and Distribution					
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%
General Plant					
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
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)	1.52%	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%
Pumping					
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%
Treatment					
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%
Transmission and Distribution					
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%
General Plant					
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%

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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%

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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
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)	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%
Pumping					
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%
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)	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%
General Plant					
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%

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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
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)	1.74%	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%
Pumping					
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%
Treatment					
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%
Transmission and Distribution					
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%
General Plant					
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%

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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%

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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
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)	2.80%	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%
Treatment					
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%
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)	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%

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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%

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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%

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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
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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HERMOSA REDONDO 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 W

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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	-	-	-	
00125503	AV 2022 Physical Security Upgrades	2022	58,121	71,223	71,223	97,067	
00125504	AV 2023 Physical Security Upgrades	2023	21,587	83,433	83,433	107,566	
00125505	AV 2024 Physical Security Upgrades	2024	21,056	81,631	81,631	105,194	
00123509	AV Tank Exterior Ladder Lifelines	2022	47,527	42,988	42,988	58,586	
00123629	AV LV Sta 4 New 0.22MG Storage Tank	2023	1,383,374	1,058,446	1,058,446	1,340,986	
00123727	AV 2022 Flowmeter Replacement	2022	35,129	31,936	31,936	43,524	
00123764	AV 2023 Flowmeter Replacement	2023	36,704	33,367	33,367	43,018	
00123788	AV 2024 Flowmeter Replacement	2024	37,695	-	-	-	
00123829	LHUG 001-01 - Replace Pump & Motor	2023	28,659	20,321	20,321	26,200	
00123831	LHUG 001-02 - Replace Pump & Motor	2023	28,659	20,321	20,321	26,200	
00123834	LHUG 002-02 - Replace Pump & Motor	2023	34,422	24,408	24,408	31,468	
00124925	AV 2022 Analyzer Replacements	2022	36,248	32,953	32,953	44,910	
129MRP22	AV 2022 Main Replacement Program	2022	288,289	-	-	-	
129MRP23	AV 2023 Main Replacement Program	2023	295,496	-	-	-	
129MRP24	AV 2024 Main Replacement Program	2024	302,883	-	-	-	
00123091	AV 2022 Vehicle Replacemnt Program	2023	92,718	86,396	86,396	90,473	
00124250	Antelope Valley WSFMP	2024	120,288	109,352	109,352	140,916	
00124343	Antelope Valley Reliability Study	2024	142,192	130,325	130,325	165,762	
00123929	FMT 001-PT1 - Pressure Vessel Rplcm	2022	294,487	-	-	-	
00124272	FMT Sta. 1 Panelboard Replacement	2024	280,173	230,017	230,017	296,409	
00123827	FREM 001-01 - Replace Pump & Moto	2023	34,422	24,408	24,408	31,468	
00123447	LHUG 003-T1 - CP Upgrade	2023	13,748	5,374	5,374	6,929	
00125047	LAN 001: New Production Meter	2023	500,162	397,951	397,951	513,060	
00123199	LAN 001-T2 - Tank Retrofits	2022	6,332	5,727	5,727	7,806	
00123480	LAN 001-T2 - CP Upgrade	2024	14,092	5,509	5,509	7,099	
00123499	LAN 001-T1 - CP Upgrade	2022	13,413	5,243	5,243	7,146	
00123632	LAN 001-T2 - Seismic Retrofit	2022	88,281	79,849	79,849	108,823	
00123636	LAN 001-T3 - Seismic Retrofit	2022	72,173	65,279	65,279	88,966	
00125547	AV-LAN 001 Generator Replacement	2023	264,466	228,865	228,865	295,065	
00123446	LEO 004-T1 - CP Upgrade	2023	13,748	5,374	5,374	6,929	
00123986	AV-LEO Sta 04 Tank-1 Aeration	2023	60,379	54,892	54,892	70,463	
00125371	AV-LEO 001 Replace Production Meter	2023	22,196	17,010	17,010	21,930	
00125040	LEO 0004-T1: Tank Mixer	2023	74,580	62,150	62,150	80,127	
00124301	Leona Valley Portable Generator	2024	90,553	82,321	82,321	86,206	
AVD0900	Meter Replacement Program	2022	10,334	7,427	7,427	10,121	
AVD0900	Meter Replacement Program	2023	10,593	10,593	10,593	13,658	
AVD0900	Meter Replacement Program	2024	10,858	10,858	10,858	13,992	
129UNSCH	Unscheduled Replacements	0	1,230	-	-	-	
129UNSCH	Unscheduled Replacements	0	1,261	-	-	-	
129UNSCH	Unscheduled Replacements	0	1,292	-	-	-	
129-NON-SP	129-Antelope Valley Non-Specific	2022	35,290	28,232	28,232	38,476	
129-NON-SP	129-Antelope Valley Non-Specific	2023	36,105	28,884	28,884	37,238	
129-NON-SP	129-Antelope Valley Non-Specific	2024	37,083	29,666	29,666	38,229	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,652,429	370,857	370,857	505,425
	2023	2,860,559	2,162,195	2,162,195	2,229,718
	2024	1,058,165	679,679	679,679	557,397
	Total	5,571,153	3,212,731	3,212,731	3,292,540

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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	131,961	
00114791	Seismic Retrofit Sta 003, T01	2021	53,181	53,181	53,181	63,053	
00114792	Seismic Retrofit Sta 001, T02	2021	113,821	113,821	113,821	134,949	
00114793	Seismic Retrofit Sta 001, T03	2021	113,821	113,821	113,821	134,949	
00114794	Leona Valley Supply Study	2021	196,341	196,341	196,341	229,766	
00116013	LAN 001-PT1: Replace Pressure Tank	2021	168,870	168,870	168,870	200,217	
00116071	LEO 006-T1: Seismic Retrofit	2021	118,165	118,165	118,165	140,099	
00117183	AV 2019 Physical Security Upgrades	2022	21,831	-	-	-	
00117186	AV 2020 Physical Security Upgrades	2022	25,210	-	-	-	
00117189	AV 2021 Physical Security Upgrades	2022	51,940	-	-	-	
AVD0900	Meter Replacement Program	2021	28,272	28,272	28,272	33,520	
00109348	AV Adjudication Appeal	2021	108,301	-	-	-	
00110319	1400' 6" PVC Lakeview/Trail E/F/G	2021	268,107	268,107	268,107	315,124	
129-NON-SP	129-Antelope Valley Non-Specific	2021	47,192	47,192	147,068	174,367	
129MRP21	2021 AV Mainline Replacement Program	2021	268,107	268,107	268,107	317,875	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	1,595,480	1,487,179	1,587,055	1,875,881
	2022	98,980	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	1,694,461	1,487,179	1,587,055	1,875,881

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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	2,568,936	3,329,168	
00123180	BK 150 Surge Tank	2023	245,662	275,229	275,229	356,848	
00123181	BKNG 219 Surge Tank	2023	245,662	217,882	217,882	282,494	
00123185	BK 87 Station Rebuild - Design	2024	216,157	-	-	-	
00123190	BK 116 PB & Building Replacement	2023	752,064	394,795	394,795	511,870	
00123193	BK 148 PB & Building Replacement	2024	424,112	8,329	356,262	461,692	
00123194	BK 23 Building Replacement	2023	234,554	203,077	203,077	263,299	
00123200	BK 36-02 Piping Replacement	2024	91,154	75,962	75,962	98,442	
00123201	BK 82 Piping Replacement	2023	84,590	73,238	73,238	94,957	
00123684	BK Sta 146-04 Wildfire Generator	2024	329,301	285,109	285,109	362,705	
00123721	BK 148 Generator Replacement	2024	253,287	219,296	219,296	279,725	
00123850	BK 156 Generator Replacement	2024	240,945	208,610	208,610	265,386	
00123936	BK 116-PT1 Pressure Vessel Replace	2023	325,584	295,985	295,985	383,759	
00124745	BKD 147 Storage Tank Replacement	2022	977,098	818,340	818,340	1,121,592	
00125251	BK 49-03 GAC Treatment	2022	1,305,235	1,049,224	1,096,439	1,502,746	
00125421	BK 2022 Physical Security Upgrades	2022	920,623	71,223	71,223	97,616	
00125422	BK 2023 Physical Security Upgrades	2023	914,755	83,433	83,433	108,175	
00125423	BK 2024 Physical Security Upgrades	2024	572,814	81,631	81,631	105,789	
00124262	BK 081-01 Well Renewal	2022	302,076	263,487	263,487	361,127	
00124302	BK 079-01 Well Renewal	2023	299,673	262,763	262,763	340,685	
00124306	BK 042-02 Well Renewal	2024	248,584	225,986	225,986	292,863	
00123130	BK 2022 CP Upgrades	2022	68,209	26,664	26,664	36,545	
00123132	BK 116-T1 - Tank Retrofits	2022	32,175	29,102	29,102	39,887	
00123142	BK 116-T1 - Seismic Retrofit	2022	76,993	69,639	69,639	95,445	
00123255	BK 213-T3 - Tank Retrofits	2024	13,160	11,839	11,839	15,343	
00123345	BK 096-T2 - Tank Retrofits	2023	16,330	14,731	14,731	19,100	
00123347	BK 096-T3 - Tank Retrofits	2023	16,330	14,731	14,731	19,100	
00123352	BK 096-T4 - Tank Retrofits	2023	20,908	18,861	18,861	24,454	
00123367	BK 2022 Control Valve Overhaul	2022	55,825	34,444	34,444	47,208	
00123371	BK 116-T3 - Tank Retrofits	2022	27,865	25,203	25,203	34,543	
00123376	BK 087-T5 - Tank Retrofits	2024	36,858	33,160	33,160	42,973	
00123377	BK 2023 Control Valve Overhaul	2023	56,121	34,881	34,881	45,225	
00123399	BK 2024 Control Valve Overhaul	2024	58,101	36,067	36,067	46,740	
00123454	BK 100-T3 - Tank Retrofits	2024	36,021	32,407	32,407	41,998	
00123456	BK 100-T1 - Tank Retrofits	2024	39,818	35,822	35,822	46,423	
00123459	BK 073-T3 - Tank Retrofits	2024	33,132	29,807	29,807	38,628	
00123510	BK Tank Exterior Ladder Lifelines	2022	183,110	165,622	165,622	226,997	
00123625	BK 073-T5 Tank Retrofits	2022	20,380	18,433	18,433	25,264	
00123626	BK 188-T1 - Seismic Retrofit	2022	70,231	63,522	63,522	87,062	
00123628	BK 188-T2 - Seismic Retrofit	2022	76,993	69,639	69,639	95,445	
00123655	BK 148-T1 - Tank Retrofit	2023	45,114	40,698	40,698	52,766	
00123662	BK 176-T2 - Seismic Retrofit	2024	176,808	159,066	159,066	206,138	
00123675	BK 100-T4 - Tank Retrofit	2024	37,530	33,764	33,764	43,755	
00123676	BK 176-T2 - Tank Retrofit	2024	27,194	24,466	24,466	31,706	
00124173	BK 209 Panel Shade Awning	2022	13,226	10,930	10,930	14,980	
00124190	BK Sta 96 Vault Lid Replacement	2023	103,710	94,282	94,282	122,241	
00124729	BK 045-T1 - Tank Roof Replacement	2022	471,699	426,646	426,646	584,749	
00123176	BK 1025 Zone SCADA	2024	97,905	97,905	97,905	126,878	
00123183	BK 186 Corner Tank BFM Controls	2023	77,108	77,108	77,108	99,974	
00123409	BK 003-04 Replace Pump & Motor	2024	82,444	58,460	58,460	75,761	
00123430	BK 087-E Replace Pump & Motor	2022	70,568	50,039	50,039	68,582	
00123437	BK 091-C Replace Pump & Motor	2022	44,972	31,889	31,889	43,706	
00123440	BK 097-B Replace Pump & Motor	2024	47,249	33,504	33,504	43,418	
00123462	BK 097-C Replace Pump & Motor	2024	47,249	33,504	33,504	43,418	
00123471	BK 100-E Replace Pump & Motor	2022	45,359	31,889	31,889	43,706	
00123473	BK 144-01 Replace Pump & Motor	2023	80,433	57,034	57,034	73,948	
00123475	BK 195-01 Replace Pump & Motor	2023	80,433	0	0	-	
00123595	BK 100-F Install VFD	2023	70,256	63,869	63,869	82,375	
00123607	BKD 116-G Install VFD	2023	72,801	60,166	60,166	77,395	
00123637	BK 218-E Install VFD	2023	69,915	63,559	63,559	82,191	
00123642	BK 176-A VFD Install	2022	70,682	58,415	58,415	80,062	
00123643	BK 212-D Replace Pump & Motor	2023	48,117	34,119	34,119	44,237	
00123644	BK 209-A VFD Install	2023	63,875	58,068	58,068	74,499	
00123645	BK 116-F Replace Pump & Motor	2023	68,892	62,629	62,629	81,202	

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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	31,889	43,706	
00123658	BK 162-B - Replace Pump & Motor	2022	44,972	31,889	31,889	43,706	
00123859	BK 215 VFD Controls Upgrades	2024	99,059	85,765	85,765	109,981	
00123864	BK 162 Panelboard Replacement	2024	356,228	308,423	308,423	396,554	
00123899	BK 212 Panelboard Replacement	2024	357,605	309,615	309,615	401,240	
00123925	BK 2022 Flowmeter Replacement	2022	118,116	98,430	98,430	134,905	
00123961	BK 2023 Flowmeter Replacements	2023	137,382	124,892	124,892	161,929	
00123962	BK 2024 Flowmeter Replacements	2024	135,464	123,149	123,149	159,593	
00124169	BK 194 Sta Valve Replacement	2022	17,194	15,631	15,631	21,423	
00124172	BK 202 Chemical Enclosure	2022	19,840	18,036	18,036	24,720	
00124291	BK 040-02 - Replace Pump & Motor	2022	159,327	144,842	144,842	198,516	
00124295	BK 134-01 - Replace Pump & Motor	2022	156,013	141,830	141,830	194,388	
00124297	BK 042-02 - Replace Pump & Motor	2024	82,444	0	0	-	
00124325	BK Sta 96 Isolation Valve install	2023	62,226	51,426	51,426	66,676	
00124328	BK 2022 Misc Pumping Equipment	2022	26,453	24,048	24,048	32,959	
00124329	BK 2023 MISC PUMPING EQUIPMENT	2023	27,656	25,142	0	-	
00124331	BK 2024 pumping equipment	2024	28,915	26,286	26,286	34,065	
00124280	BKD 2022 chemical pump replacements	2022	19,116	17,378	17,378	23,818	
00124286	BK 2023 Chemical Pump Replace	2023	18,168	18,168	18,168	23,556	
00124290	BK 2024 chemical pump replace	2024	20,895	18,996	18,996	24,618	
00124358	BK 2022 GAC Media Replacement	2022	986,913	901,391	901,391	1,235,419	
00124364	BK 2023 GAC Media Replacement	2023	339,605	310,141	310,141	402,113	
00124365	BK 2024 GAC Media Replacement	2024	79,475	72,580	72,580	94,059	
00124819	BK 2023 NEWTP Filter Modules	2023	317,353	288,503	288,503	374,058	
00124820	BK 2024 NEWTP Filter Modules	2024	325,287	295,715	295,715	383,227	
00124822	BK NEWTP Traveling Screen Rebuild	2023	177,903	161,730	161,730	209,691	
00124823	BK NWWTP Traveling Screen Rebuild	2024	89,623	81,475	81,475	105,586	
00124824	BK NEWTP CIP Neutralization Tank	2023	206,718	172,265	172,265	223,350	
00124979	BK 2022 Analyzer Replacements	2022	12,209	11,099	11,099	15,212	
00124983	BK 2023 Analyzers Replacement	2023	4,915	4,468	4,468	5,793	
00124986	BK 2024 Analyzers Replacement	2024	6,713	6,103	6,103	7,909	
00126467	2023 BK 49 Carbon Change Outs	2023	145,442	132,220	132,220	171,430	
00126470	2024 BK Carbon Change Outs	2024	149,079	135,526	135,526	175,633	
00123170	BK 675 Rezone	2024	1,595,033	1,357,349	1,357,349	1,759,033	
00123401	BK 2022 Control Valve Replacements	2022	150,666	47,317	47,317	64,851	
00123425	BK 2024 Control Valve Replacement	2024	57,371	17,803	17,803	23,071	
00123441	BK 2023 Control Valve Replacements	2023	176,174	54,909	54,909	71,193	
00124934	BK 2022 Sample Sites	2022	7,493	5,183	5,183	7,104	
101MRP22	BK 2022 Main Replacement Program	2022	14,850,914	6,234,293	6,234,293	8,544,535	
101MRP23	BK 2023 Main Replacement Program	2023	15,222,187	6,390,150	6,390,150	8,285,136	
101MRP24	BK 2024 Main Replacement Program	2024	15,602,741	6,549,904	6,549,904	8,488,235	
00123195	BK 2022 Poly Service Replacements	2022	666,834	606,213	606,213	830,857	
00123196	BK 2023 Poly Service Replacements	2023	683,505	621,368	621,368	805,633	
00123197	BK 2024 Poly Service Replacements	2024	700,592	636,902	636,902	825,382	
00124419	BK 2023 Flat to Meter	2023	2,784,947	2,531,770	2,531,770	3,282,561	
00124420	BK 2024 Flat to Meter	2024	2,911,662	2,646,965	2,646,965	3,430,289	
00123974	BK 2022 Customer Meter Vault Lids	2022	27,448	24,952	24,952	34,199	
00123975	BK 2023 Customer Meter Vault Lids	2023	28,134	25,576	25,576	33,161	
00123978	BK 2024 Customer Meter Vault Lids	2024	28,837	26,216	26,216	33,974	
00124412	BK 2022 Flat to Meter	2022	2,663,746	2,421,588	2,421,588	3,318,955	
00123159	BK 2022 Vehicle Replacement Program	2022	89,168	80,848	80,848	85,142	
00123171	BK 2023 Vehicle Replacement Program	2024	38,727	36,087	36,087	38,003	
00123735	BK 2022 Field Equipment/Tools	2023	37,766	34,333	34,333	35,114	
00123799	BK 2024 Vehicle Replacemnt Program	2024	474,865	426,851	426,851	449,522	
00123863	BK 2022 CARB VEHICLE REPLACEMENT	2022	518,466	471,332	471,332	496,366	
00124178	BK 2023 Misc Field Equipment	2024	41,564	37,785	37,785	38,645	
00124826	BK NWWTP Algal Toxin Study	2023	119,883	108,984	108,984	141,303	
00124828	BK NEWTP Algal Toxin Study	2023	114,156	103,778	103,778	134,553	
BKD0900	Meter Replacement Program	2022	416,823	390,754	390,754	535,556	
BKD0900	Meter Replacement Program	2023	427,243	427,243	427,243	553,941	
BKD0900	Meter Replacement Program	2024	437,925	410,534	410,534	532,024	
101UNSCH	Unscheduled Replacements	0	5,298,558	0	0	-	
101UNSCH	Unscheduled Replacements	0	5,431,022	0	0	-	
101UNSCH	Unscheduled Replacements	0	5,566,798	0	0	-	

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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	1,632,086	2,211,968	
101-NON-SP	101-Bakersfield Non-Specific	2023	2,091,127	1,672,902	1,672,902	2,149,395	
101-NON-SP	101-Bakersfield Non-Specific	2024	2,143,450	1,714,760	1,714,760	2,202,186	
BKCompVeh	New Complements Vehicles	2023	55,624	0	0	-	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	33,168,666	16,665,383	16,712,598	21,202,824
	2023	32,640,750	15,761,109	15,735,967	19,610,170
	2024	37,220,719	18,268,799	19,966,350	21,376,351
	Total	103,030,135	50,695,291	52,414,915	62,189,346

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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		
00115863	Replace Gen-set at Station BK 116	2022	447,154	-	-	-	
00114159	BK-100 Station Re-Build	2021	51,034	51,034	51,034	60,850	
00114599	Replace poly pipe services	2022	517,073	-	-	-	
00114600	Replace poly pipe services	2022	691,057	-	-	-	
00114862	BK 2019 CP Upgrades	2021	25,203	25,203	25,203	29,814	
00114870	BK 045-T5 - CP Upgrade	2021	10,569	10,569	10,569	12,503	
00114874	BK 2021 CP Upgrades	2021	44,715	44,715	44,715	52,897	
00114875	BK 140-1W: Pump & Motor Replace	2021	89,708	89,708	89,708	106,961	
00114986	Replace 14 CL2 Pumps 2020	2022	12,195	-	-	-	
00114987	Replace 14 CL2 Pumps 2021	2022	14,634	-	-	-	
00114995	Replace 5 CL2 Tanks 2019	2021	7,358	7,358	7,358	8,774	
00115063	BK 209-T1 - Overflow Airgap Retro	2021	7,947	7,947	7,947	9,476	
00115096	Replace 5 CL2 Tanks 2020	2022	17,254	-	-	-	
00115097	Replace 5 CL2 Tanks 2021	2022	18,699	-	-	-	
00115307	BK 005-05 Pump & Motor Replace	2022	86,585	-	-	-	
00115417	BK 216 D Pump & Motor Replace	2022	77,345	-	-	-	
00115440	BK 216 MFS1 Pump & Motor Replace	2022	129,204	-	-	-	
00115540	BK 216 MFS3 Pump & Motor Replace	2022	129,204	-	-	-	
00115561	BK-081 Panelboard Replacement	2022	284,459	-	-	-	
00115608	BK 153-T1: Seismic Retrofit	2021	48,780	48,780	48,780	58,163	
00115626	YEAR 2021: 2,100 F/M CONVERSIONS	2021	2,066,390	2,066,390	2,066,390	2,460,466	
00115683	2019 Vehicle Replacement Program	2021	637,255	637,255	637,255	671,101	
00115705	Construction/Hydrant Meter RP	2022	30,613	-	-	-	
00115708	2019 Field/Truck Equipment	2021	45,098	45,098	45,098	47,493	
00115714	Replace SCADA Monitors	2022	423,967	-	-	-	
00115727	BK 116-T1 - Roof Retrofit	2021	41,463	41,463	41,463	49,179	
00115728	2020-Vehicle Replacement Program	2021	312,615	312,615	312,615	329,219	
00115730	2020 Field/Truck Equipment	2022	43,615	-	-	-	
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	13,601	
00115735	2019 Pumping Tools and Equipment	2021	14,337	14,337	14,337	15,098	
00115761	2020 Pumping Tools and Equipment	2022	19,557	-	-	-	
00115770	2021 Pumping Tools and Equipment	2022	885,901	-	-	-	
00115896	2019 Control Valve Overhaul - 101	2021	45,185	45,185	45,185	53,875	
00115902	2020 Control Valve Overhaul - 101	2021	47,345	47,345	47,345	56,451	
00115976	BK 146-PT1: Replace Tank	2021	270,488	270,488	270,488	317,442	
00115978	2021 Field/Truck Equipment	2022	788,753	-	-	-	
00115998	BK 186-PT1: Replace Pressure Tank	2021	148,891	148,891	148,891	172,877	
00116009	BK 129-T1 - Tank Retrofits	2021	79,591	79,591	79,591	94,899	
00116017	BK 100-T5 - Tank Retrofit	2021	23,081	23,081	23,081	27,449	
00116024	BK 194-PT1: Replace Pressure Tank	2021	229,187	229,187	229,187	268,971	
00116032	BK 192-T1 - Overflow Airgap Retro	2021	5,930	5,930	5,930	7,052	
00116054	BK 101-T2: Tank Struct Retrofit	2021	11,407	11,407	11,407	13,565	
00116152	Install New Gen-set at Bk 202	2022	275,532	-	-	-	
00116168	Security Cameras - NW WTP	2021	97,561	97,561	97,561	114,801	
00116170	Upgrade PLC system - NW WTP	2021	203,252	203,252	203,252	242,344	
00116198	2021 Control Valve Overhauls - 101	2021	637,321	637,321	637,321	759,900	
00116201	BK 2019 Control Valve Replacement	2021	39,354	39,354	39,354	46,924	
00116203	BK 2020 Control Valve Replacement	2021	44,546	44,546	44,546	53,113	
00116205	BK 2021 Control Valve Replacement	2021	889,083	889,083	889,083	1,060,085	
00116211	Acid feed system - NW WTP	2021	113,821	113,821	113,821	133,935	
00116231	Replace potassium permang - NEWTP	2021	70,076	70,076	70,076	81,584	
00116237	Replace 4 bulk chem tanks - NE WTP	2021	174,136	174,136	174,136	207,628	
00116385	Level Indicators - NE WTP	2021	60,976	60,976	60,976	71,751	
00116386	Replace membrane feed pumps - NWTP	2022	41,489	-	-	-	
00116388	Upgrade PLC system - NE WTP	2021	162,602	162,602	162,602	193,876	
00116419	Streaming current analyzer - NE WTP	2021	15,447	15,447	15,447	18,032	
00116482	BK 2020 Flowmeter Replacements	2021	224,912	224,912	224,912	265,360	
00116483	BK 2021 Flowmeter Replacements	2022	1,042,825	-	-	-	
00116497	Bakersfield Reliability Study	2022	212,576	-	-	-	
00116584	Bakersfield WSFMP	2022	336,104	-	-	-	
00116631	Structural Improvements - NE WTP	2021	57,724	57,724	57,724	68,465	
00117207	BK 2019 Physical Security Upgrades	2022	313,515	-	-	-	
00117208	BK 2020 Physical Security Upgrades	2022	453,554	-	-	-	

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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	1,521,396	
00118093	2019- VEH. FOR PROPOSED COMPLEMENT	2022	1,618,706	-	-	-	
00118532	BK Activated Carbon Renewal	2022	783,006	-	-	-	
BKD0900	Meter Replacement Program	2021	378,332	378,332	378,332	451,098	
00043728	Create Sub-zone within 1200 zone	2022	76,243	-	-	-	
00099125	Compressed air system	2021	143,902	143,902	143,902	167,084	
00103497	New Well Property North Garden #1	2021	450,585	450,585	450,585	537,247	
00099140	Generator - NE Raw water plant	2021	2,011,905	2,011,905	2,011,905	2,361,150	
00099270	Replace chemical feed pumps	2021	117,217	117,217	117,217	137,931	
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	1,270,692	
00099154	Replace chemical feed pumps	2021	447,154	447,154	447,154	526,173	
00099165	Replace filter modules at NE WTP	2021	609,756	609,756	609,756	717,508	
00102089	Conversion of 930 Flat Rate Service	2021	900,763	900,763	900,763	1,057,125	
00114404	BK 224 Arsenic Treatment	2023	1,588,064	-	-	-	
00118062	BK 225 Arsenic Treatment	2022	1,096,997	-	-	-	
00117164	Westpark Sewer Relocations	2021	104,593	104,593	104,593	124,710	
00110150	BK Customer Center Upgrades	2022	177,451	-	-	-	
00122824	Install Backup Generator BK 212	2022	341,463	-	-	-	
00122985	BK Auburn/Morning New Main	2021	260,163	260,163	260,163	308,575	
00117166	Centennial Corridor Relocations	2021	1,518,730	1,518,730	1,518,730	1,810,835	
00117214	24th St. Widening/Relocations Ph 1	2021	770,567	770,567	770,567	918,774	
00121644	24" casing Kern River water main	2021	284,553	284,553	284,553	339,282	
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	248,076	
00121694	REXLAND ACRES SVC EXTENSION	2022	650,407	-	-	-	
101-NON-SP	101-Bakersfield Non-Specific	2021	4,226,281	3,381,025	3,381,025	4,022,962	
101MRP21	2021 BK Mainline Replacement Program	2021	9,416,546	9,416,546	9,416,546	11,227,672	
00099820	BK S West - Well #224-01	2021	152,653	152,653	152,653	182,013	
00099821	Water Supply South	2021	144,348	144,348	144,348	172,111	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	32,511,676	31,666,420	31,666,420	37,348,433
	2022	12,037,139	-	-	-
	2023	1,588,064	-	-	-
	2024	-	-	-	-
	Total	46,136,879	31,666,420	31,666,420	37,348,433

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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	3,926,505	5,348,321	
152MRP23	BAY 2023 Main Replacement Program	2023	10,403,892	4,024,668	4,024,668	5,185,954	
152MRP24	BAY 2024 Main Replacement Program	2024	10,663,990	4,125,284	4,125,284	5,313,081	
00123284	BAY 2022 Vehicle Replacement Progm	2022	147,830	134,391	134,391	140,655	
00123292	BAY 2023 Vehicle Replacement Progm	2023	151,526	138,491	137,336	143,738	
00123702	BAY 2024 Vehicle Replacemnt Program	2024	103,543	94,130	94,130	98,517	
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	237,775	301,696	
00123848	BAY SM STA 012 Wildfire Generator	2024	256,843	214,802	214,802	272,548	
00124001	MPS 106-B - Replace Pump & Motor	2022	70,087	63,715	63,715	86,787	
00124073	MPS 107-C - Replace Pump & Motor	2023	90,496	82,269	82,269	106,007	
00124349	MPS Sta 106 Slope Stabilization	2022	543,319	452,766	452,766	615,409	
00124424	SC-117 Sta Rebuild - Design	2023	234,960	-	-	-	
00124427	MPS SM-17 Sta Rebuild - Design	2023	99,043	-	-	-	
00124462	Wildfire SC-121 Station Rebuild	2024	1,506,077	1,255,064	1,255,064	1,616,436	
00125025	BAY SM STA 028 Wildfire Generator	2024	263,186	220,611	220,611	284,132	
00125510	MPS 2022 Physical Security Upgrades	2022	329,212	71,223	71,223	97,014	
00125645	BAY SC-116 Rebuild	2023	1,741,114	1,450,928	1,450,928	1,853,738	
00123283	MPS 112-T1 - Tank Retrofits	2022	6,257	5,659	5,659	7,708	
00123293	MPS 032-T2 - Tank Retrofits	2024	21,536	19,375	19,375	24,954	
00123296	MPS 123-T3 - Tank Retrofits	2023	23,809	21,478	21,478	27,675	
00123297	MPS 2022 Control Valve Replacement	2022	831,690	259,139	259,139	352,975	
00123306	MPS 029-T1 - Tank Retrofits	2024	32,237	29,002	29,002	37,352	
00123315	MPS 112-T3 - Tank Retrofits	2024	32,271	29,033	29,033	37,392	
00123321	MPS 030-T1 - Tank Retrofits	2023	16,853	15,203	15,203	19,590	
00123324	MPS 115-T1 - Tank Retrofits	2023	14,625	13,193	13,193	17,000	
00123408	MPS 033-T2 - Tank Retrofits	2022	34,396	31,110	31,110	42,375	
00123413	MPS Tank Exterior Ladder Lifelines	2024	148,713	137,479	137,479	177,064	
00123451	MPS 024-T1 - Tank Retrofits	2023	11,793	10,638	10,638	13,708	
00123673	MPS 023-T1 - Tank Retrofit	2023	36,115	32,580	32,580	41,981	
00123828	MPS 027-T1 - Tank Retrofits	2022	12,165	11,003	11,003	14,988	
00124160	MPS 2022 Control Valve Overhaul	2022	124,264	79,077	79,077	107,712	
00124170	MPS 2023 Control Valve Overhaul	2023	127,371	81,054	81,054	104,442	
00124171	MPS 2024 Control Valve Overhaul	2024	130,555	83,081	83,081	107,002	
00124248	MPS 123-T4 - Tank Retrofits	2024	4,715	4,242	4,242	5,464	
00124249	MPS 027-T2 - Tank Retrofits	2024	129,158	116,198	116,198	149,655	
00124622	MPS 109-T2 - Tank Retrofits	2024	54,142	48,609	48,609	62,606	
00124688	MPS 032-T1 - Tank Retrofits	2024	13,703	12,328	12,328	15,877	
00123794	MPS 2022 Flowmeter Replacement	2022	142,943	-	-	-	
00123903	MPS 2023 Flowmeter Replacement	2023	147,358	40,933	40,933	52,744	
00123906	MPS 2024 Flowmeter Replacement	2024	99,448	82,873	82,873	106,735	
00124075	MPS 112-A Replace Pump & Motor	2023	50,948	36,127	36,127	46,551	
00124081	MPS 114-B Replace Pump & Motor	2024	38,774	27,494	27,494	35,411	
00124085	MPS 118-A Replace Pump & Motor	2024	78,048	55,343	55,343	71,278	
00124090	MPS 120-B Replace Pump & Motor	2024	38,996	27,652	27,652	35,614	
00124965	MPS-027 T1,T2,T3 Nitrification Cont	2023	601,583	555,585	555,585	715,894	
00124970	MPS-029 T1 Nitrification Control	2023	394,796	336,265	336,265	433,292	
00123564	MPS 2023 Control Valve Replacement	2023	987,705	311,864	311,864	401,850	
00124313	SC Wildfire New Main 460 Zone	2022	489,060	444,600	444,600	605,593	
00124360	SC Wildfire New Main 600 Zone	2024	1,045,246	950,235	950,235	1,223,837	
00124369	SC Wildfire New Main 850 Zone	2022	1,827,318	1,661,201	1,661,201	2,262,734	
00124372	SC Wildfire New Main 345 Zone	2023	1,882,439	1,711,308	1,711,308	2,205,092	
00124383	MPS El Camino Real Main Connection	2022	267,618	223,015	223,015	301,840	
00124396	SM Wildfire New Main 465 Zone	2022	1,078,449	980,408	980,408	1,335,421	
00124426	BAY Zone Intertie at Polhemus Rd	2024	1,135,774	946,478	946,478	1,218,998	
00124455	BAY Extend 345 Zone at Nevada Ave	2023	910,246	758,539	758,539	967,055	
00125189	BAY-SC 2022 Sample Site	2022	107,668	74,470	74,470	101,436	
00125190	BAY-SM 2022 Sample Site	2022	82,821	57,285	57,285	78,028	
00125531	MPS 2022 SB1398 Service Replacement	2022	116,612	106,181	106,181	144,630	
00125535	MPS 2024 SB1398 Service Replacement	2024	122,516	111,556	111,556	143,676	
00124039	MPS 2022 Customer Meter Vault Lids	2022	30,337	27,579	27,579	37,565	
00124040	MPS 2023 Customer Meter Vault Lids	2023	31,095	28,268	28,268	36,425	

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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		
00124041	MPS 2024 Customer Meter Vault Lids	2024	31,873	28,975	28,975	37,318	
00124949	SC and SM Nitrification Evaluation	2023	123,916	103,263	103,263	131,368	
00124418	SSF Station 8 New Main	2023	840,851	700,710	700,710	893,329	
00125813	Land Purchase for Recycled Water St	2022	1,155,687	0	0	-	
00123709	SSF 005 Panelboard Replacement	2024	394,557	328,409	328,409	416,694	
00123796	SSF STA 101 Wildfire Generator	2024	258,861	216,286	216,286	278,562	
00124452	SSF STA 1 Wildfire Booster Pump	2022	812,868	680,631	680,631	927,092	
00125511	SSF 2022 Physical Security Upgrades	2022	243,970	71,223	71,223	97,014	
00125512	SSF 2023 Physical Security Upgrades	2023	171,044	83,433	83,433	107,507	
00125513	SSF 2024 Physical Security Upgrades	2024	116,923	81,631	81,631	105,136	
00123300	SSF 011-T2 - Tank Retrofits	2023	11,793	10,638	10,638	13,708	
00123316	SSF 001-T1 - Tank Retrofits	2023	28,993	26,154	26,154	33,700	
00123318	SSF 001-T2 - Tank Retrofits	2023	5,653	5,099	5,099	6,571	
00123358	SSF 014-T1 - Tank Retrofits	2023	52,460	47,324	47,324	60,979	
00123426	SSF Tank Exterior Ladder Lifelines	2022	48,837	44,173	44,173	60,168	
00123606	SSF 2024 CP Upgrades	2024	28,301	11,063	11,063	14,249	
00124192	SSF 2022 Control Valve Overhaul	2022	40,124	25,533	25,533	34,779	
00124194	SSF 2023 Control Valve Overhaul	2023	41,127	26,172	26,172	33,723	
00124199	SSF 2024 Control Valve Overhaul	2024	42,155	26,826	26,826	34,550	
00124624	SSF 101-T1 - Tank Retrofits	2024	10,573	9,512	9,512	12,251	
00123830	SSF 006-D - Replace Pump & Motor	2022	49,639	35,039	35,039	47,727	
00123852	SSF 006-F Replace Pump & Motor	2023	50,880	35,915	35,915	46,278	
00123854	SSF 013-A Replace Pump & Motor	2023	36,191	25,547	25,547	32,918	
00123856	SSF 101-A Replace Pump & Motor	2024	49,961	35,267	35,267	45,421	
00123858	SSF 101-B Replace Pump & Motor	2024	49,961	35,267	35,267	45,421	
00124442	SSF Wildfire 380 Zone SFPUC Conn.	2024	476,013	432,740	432,740	557,339	
00124748	SSF-1 Treatment Plant Automation	2022	58,208	48,506	48,506	66,071	
00124989	SSF 005 T1 Nitrification Control	2023	535,255	466,639	466,639	601,284	
00124991	SSF 008 Res 2 Nitrification Control	2023	535,255	466,639	466,639	601,284	
00124993	SSF-14 Res 11 Nitrification Control	2024	548,629	478,299	478,299	616,015	
00124303	SSF 2022 Control Valve Replacement	2022	209,649	66,707	66,707	90,862	
00124308	SSF 2023 Control Valve Replacement	2023	87,812	27,940	27,940	36,002	
00124410	SSF Wildfire New Main 555 Zone	2023	1,967,643	1,788,784	1,788,784	2,304,923	
00124417	SSF Wildfire New Main 390 Zone	2022	1,547,973	1,407,603	1,407,603	1,917,306	
00125152	SSF 2022 Sample Sites	2022	49,693	34,371	34,371	46,817	
00125153	SSF 2023 Sample Sites	2023	42,446	29,358	29,358	37,830	
00125533	SSF 2023 SB1398 Service Replacement	2023	119,528	108,835	108,835	140,239	
00124045	SSF 2022 Customer Meter Vault Lids	2022	30,337	27,579	27,579	37,565	
00124046	SSF 2023 Customer Meter Vault Lids	2023	31,095	28,268	28,268	36,425	
00124048	SSF 2024 Customer Meter Vault Lids	2024	31,873	28,975	28,975	37,318	
SMD0900	Meter Replacement Program	2022	320,877	312,187	312,187	425,233	
SMD0900	Meter Replacement Program	2023	328,899	328,899	328,899	423,800	
SMD0900	Meter Replacement Program	2024	337,121	337,121	337,121	434,188	
SSF0900	Meter Replacement Program	2022	158,263	158,263	158,263	215,571	
SSF0900	Meter Replacement Program	2023	162,220	162,220	162,220	209,027	
SSF0900	Meter Replacement Program	2024	166,275	166,275	166,275	214,151	
116UNSCH	Unscheduled Replacements	0	2,299,965	0	0	-	
116UNSCH	Unscheduled Replacements	0	2,357,464	0	0	-	
116UNSCH	Unscheduled Replacements	0	2,416,401	0	0	-	
118UNSCH	Unscheduled Replacements	0	647,240	0	0	-	
118UNSCH	Unscheduled Replacements	0	663,421	0	0	-	
118UNSCH	Unscheduled Replacements	0	680,006	0	0	-	
116-NON-SP	116-Mid Peninsula Non-Specific	2022	942,548	754,038	754,038	1,027,081	
116-NON-SP	116-Mid Peninsula Non-Specific	2023	966,101	772,881	772,881	995,890	
116-NON-SP	116-Mid Peninsula Non-Specific	2024	990,225	792,180	792,180	1,020,273	
118-NON-SP	118-So. San Francisco Non-Specific	2022	127,874	102,299	102,299	139,342	
118-NON-SP	118-So. San Francisco Non-Specific	2023	131,052	104,842	104,842	135,093	
118-NON-SP	118-So. San Francisco Non-Specific	2024	134,312	107,450	107,450	138,388	

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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	24,254	25,508	
152-NON-SP	152-Bayshore Non-Specific	2023	31,052	24,841	24,841	26,094	
152-NON-SP	152-Bayshore Non-Specific	2024	31,948	25,558	25,558	26,860	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	25,207,523	12,443,004	12,443,004	16,882,519
	2023	27,323,489	15,067,363	15,066,209	19,326,307
	2024	23,049,737	12,016,944	12,016,944	15,422,089
	Total	75,580,749	39,527,311	39,526,156	51,630,916

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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		
00114980	SSF Sta.11 New Access Road	2023	244,330	-	-	-	
00115010	Install new station piping SM116	2023	486,720	-	-	-	
00115080	Panelboard Replacement MPS 117	2022	264,806	-	-	-	
00115110	Panelboard Replacement MPS 107	2022	186,992	-	-	-	
00117597	SM-22 Reconfiguration	2022	1,616,968	-	-	-	
00098594	Station Rebuild SM 22	2022	779,126	-	-	-	
00121255	SC-107 PSPS Genset	2022	373,984	-	-	-	
00119754	MPS 116 Retaining Wall	2023	402,439	-	-	-	
00114546	MPS 24-A Pump & Motor Replacement	2021	52,372	52,372	52,372	61,402	
00114789	MPS 24-B Pump & Motor Replacement	2021	44,671	44,671	44,671	52,037	
00114808	Construct new booster station	2022	1,300,813	-	-	-	
00114945	Install 1200 LF of 12" PVC	2021	691,057	691,057	691,057	805,003	
00114990	MPS 114-A: Pump & Motor Replacement	2021	28,455	28,455	28,455	33,147	
00114994	MPS 116-A: Pump & Motor Replacement	2021	51,505	51,505	51,505	60,386	
00115085	Replace Panelboard MPS 118	2022	284,553	-	-	-	
00115112	Panelboard Replacement MPS 112	2022	186,992	-	-	-	
00115121	Panelboard Replacement SSF 2	2021	211,382	211,382	211,382	248,890	
00115122	Transfer Switch SSF 07	2021	40,650	40,650	40,650	47,557	
00115629	SSF 015-T1 - Overflow Weir Retro	2021	9,396	9,396	9,396	11,134	
00115634	SSF 015-T1 - Overflow Retrofit	2022	5,372	-	-	-	
00115635	SSF 014-T1: Repl Interior Ladder	2022	3,851	-	-	-	
00115639	SSF 013-T1 - Tank Struct Retrofits	2021	78,392	78,392	78,392	90,727	
00115641	SSF 004-T3&T4 - Tank Struc Retro	2022	55,366	-	-	-	
00115667	MPS 120-T1 - Tank Struct Retrofits	2022	20,147	-	-	-	
00115680	MPS 119-T1 - Tank Struct Retrofit	2022	38,781	-	-	-	
00115710	MPS 106-T3 - Tank Struct Retrofit	2021	35,203	35,203	35,203	41,361	
00115713	MPS 106-T2 - Tank Struct Retrofit	2021	38,943	38,943	38,943	45,364	
00115716	MPS 031-T1 - Tank Struct Retrofit	2022	65,842	-	-	-	
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	45,857	
00115844	MPS 118- T1- Tank Struct Retrofit	2022	36,504	-	-	-	
00115868	MPS 027-PT2 - Replace Pressure Tank	2021	243,902	243,902	243,902	287,793	
00115975	SSF Nitrification Study	2021	34,610	34,610	34,610	40,230	
00115992	MPS 118-T2 - Tank Struct Retrofits	2022	16,667	-	-	-	
00116014	SSF 005-T1 - Roof Retrofit	2022	60,163	-	-	-	
00116051	MPS 114-PT1 - Replace Pressure Tank	2021	258,455	258,455	258,455	306,262	
00116058	MPS 116-PT1 - Replace Pressure Tank	2022	252,114	-	-	-	
00116064	MPS 120-PT1: Replace Pressure Tank	2021	159,569	159,569	159,569	189,085	
00116139	SSF 011-T1: Seismic Retrofit	2022	66,423	-	-	-	
00116140	2020 Control Valve Overhaul - 116	2021	72,138	72,138	72,138	85,481	
00116141	2020 Control Valve Overhaul - 118	2021	26,326	26,326	26,326	30,667	
00116145	MPS 017-T1 - Tank Struct Retrofit	2021	31,873	31,873	31,873	37,769	
00116146	MPS 017-T2 - Tank Struct Retrofit	2021	77,600	77,600	77,600	90,395	
00116160	MPS 017-T3 - Tank Retrofits	2022	45,691	-	-	-	
00116252	2021 Control Valve Overhaul - 116	2021	64,312	64,312	64,312	76,208	
00116253	2019 Control Valve Overhaul - 118	2021	24,653	24,653	24,653	28,842	
00116254	2021 Control Valve Overhaul - 118	2021	26,984	26,984	26,984	31,975	
00116314	MPS 024-T2 - Tank Retrofits	2022	16,341	-	-	-	
00116324	MPS 032-T1 - Tank Retrofits	2021	38,011	38,011	38,011	43,993	
00116325	MPS 032-T2 - Tank Retrofits	2021	26,346	26,346	26,346	31,219	
00116335	Station 26 Stabilization Project	2022	1,198,007	-	-	-	
00116346	MPS 2019 Control Valve Replacement	2021	253,975	253,975	253,975	295,852	
00116349	MPS 2020 Control Valve Replacement	2021	359,240	359,240	359,240	425,689	
00116352	MPS 2021 Control Valve Replacement	2021	404,622	404,622	404,622	479,466	
00116359	SSF 2019 Control Valve Replacement	2021	82,813	82,813	82,813	98,131	
00116363	SSF 2020 Control Valve Replacement	2021	44,525	44,525	44,525	51,755	
00116364	SSF 2021 Control Valve Replacement	2021	46,293	46,293	46,293	54,856	
00116412	MPS 2019 Flowmeter Replacements	2021	235,772	235,772	235,772	279,384	
00116414	MPS 2020 Flowmeter Replacements	2021	56,911	56,911	56,911	67,437	
00116415	MPS 2021 Flowmeter Replacements	2022	195,122	-	-	-	
00116516	Mid Peninsula Reliability Study	2022	224,888	-	-	-	
00116669	SSF 2021 Flowmeter Replacements	2022	48,780	-	-	-	

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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	-	-	-	
00116851	Mid Peninsula WSFMP	2022	280,830	-	-	-	
00116852	South San Francisco WSFMP	2022	280,830	-	-	-	
00117162	BAY 2019 Physical Security Upgrades	2021	43,693	43,693	43,693	51,775	
00117165	MPS 2020 Physical Security Upgrades	2021	109,756	109,756	109,756	130,058	
00117169	SSF 2021 Physical Security Upgrades	2021	325,203	325,203	325,203	385,357	
00117282	SSF 2020 Physical Security Upgrades	2021	2,781	2,781	2,781	3,296	
00117284	MPS 2021 Physical Security Upgrades	2022	54,472	-	-	-	
00117656	SSF 4 New Pumps	2022	170,732	-	-	-	
00117658	SSF 101 Site Improvements	2021	281,337	281,337	281,337	333,376	
00117796	Bayshore Ops. Center Improvements	2022	1,788,618	-	-	-	
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	154,143	
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	344,461	
SSF0900	Meter Replacement Program	2021	125,362	125,362	125,362	148,550	
00016883	STA. 6 RESERVOIR - STUDY	2021	20,793	20,793	20,793	24,640	
00061972	Purchase Land for SM Well	2024	921,000	-	-	-	
00062996	Replace Pump and Motor: MPS 107-B	2021	69,106	69,106	69,106	81,541	
00063019	Replace Pump & Motor: MPS 112-B	2021	142,081	142,081	142,081	165,509	
00063556	Sta 124 Tank Replacement	2021	1,060,000	1,060,000	1,060,000	1,253,409	
00063753	Sta 6 Tank Replace-Design/Permit	2021	666,667	666,667	666,667	789,981	
00064153	Install Control Valve at Sta 6	2021	113,821	113,821	113,821	132,017	
00064173	Pump House Roof Repair	2021	37,501	37,501	37,501	44,437	
00097877	MPS 120-A - Replace Pump & Motor	2021	47,967	47,967	47,967	55,877	
00097882	MPS 119-B Replace Pump and Motor	2021	44,935	44,935	44,935	52,231	
00099307	Widen Driveway	2021	322,228	322,228	322,228	376,168	
00107777	Control Valve Overhaul	2021	9,268	9,268	9,268	10,936	
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	335,758	
00097761	Tank Mixing Equip SM 24,30 & 32	2021	227,642	227,642	227,642	267,464	
00097763	Tank Mixing Equip SM25 T1& T2	2021	117,886	117,886	117,886	138,508	
00097881	MPS 027-D - Replace Pump and Motor	2021	56,911	56,911	56,911	66,151	
00098038	Tellog units	2021	9,317	9,317	9,317	9,751	
00098172	Panelboard Replacement SC 119	2022	227,642	-	-	-	
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	250,366	
00098596	Partial Rebuild SC 106	2021	376,423	376,423	376,423	435,655	
00099254	SSF 5,7,101 Flow Meters	2021	154,472	154,472	154,472	179,554	
00121261	SC-118 PSPS Genset	2022	391,973	-	-	-	
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	432,515	
00121267	MPS-027 PSPS Genset	2021	358,653	358,653	358,653	415,989	
00117486	383-393 E. Grand, 200' Equake pipe	2021	1,626,016	1,626,016	1,626,016	1,906,372	
00122966	SM-027 Control Valve	2021	79,268	79,268	79,268	93,533	
00122967	SM 440/Hilldale Zone New Main & PRV	2021	1,219,512	1,219,512	1,219,512	1,445,088	
00122976	SSF Hillside Blvd PRV	2022	121,951	-	-	-	
00122978	SSF-007 Control Valve	2021	94,093	94,093	94,093	111,497	
00122343	ABAN PRV & Vault @ ECR & Brittan	2021	162,602	162,602	162,602	188,596	
00122535	E Laurel Creek Dr, SM	2021	211,382	211,382	211,382	250,482	
116-NON-SP	116-Mid Peninsula Non-Specific	2021	2,093,164	1,674,531	1,674,531	1,983,954	
118-NON-SP	118-So. San Francisco Non-Specific	2021	561,767	449,413	449,413	532,325	
152-NON-SP	152-Bayshore Non-Specific	2021	66,349	53,079	53,079	55,972	
152MRP21	2021 BAY Mainline Replacement Program	2021	20,307,000	20,307,000	20,307,000	24,063,230	
00059393	SC Sta 120 - Tank 2	2021	145,350	145,350	145,350	172,235	
00059413	MPS Sta 119 - Tank 2	2021	131,539	131,539	131,539	155,870	

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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	196,336	
00119108	2680' 12" DI Starlite/Ascension Dr	2021	346,429	346,429	346,429	410,509	
00060861	MPS 115 - New 0.5MG Tank	2023	414,558	414,558	461,913	483,954	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	40,600,745	40,056,489	39,641,931	46,413,445
	2022	10,818,397	-	-	-
	2023	1,133,489	-	461,913	483,954
	2024	921,000	-	-	-
	Total	53,473,631	40,056,489	40,103,844	46,897,399

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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	-	-	-	
00123935	BG Sta. 20 Panelboard Replacement	2024	383,481	330,372	330,372	416,382	
00123957	BG Sta. 23 Panelboard Replacement	2024	399,909	348,613	348,613	438,473	
00124399	BG Wildfire Pmp Sta Kngs Mt-Design	2024	368,350	-	-	-	
00125414	BG 2022 Physical Security Upgrades	2022	530,004	71,223	71,223	96,879	
00125415	BG 2023 Physical Security Upgrades	2023	429,336	83,433	83,433	107,358	
00125419	BG 2024 Physical Security Upgrades	2024	449,055	81,631	81,631	104,990	
00125623	BG Spillway & Outlet Works Replace	2023	11,127,800	8,510,637	8,510,637	10,929,163	
00123131	BG 002-T2 - Tank Retrofits	2022	17,249	15,602	15,602	21,222	
00123141	BG Tank Exterior Ladder Lifelines	2022	120,303	108,814	108,814	148,010	
00123168	BG 022-T1 - Tank Retrofits	2023	45,352	40,553	40,553	52,182	
00123211	BG 036-T1 - Tank Retrofits	2024	17,274	15,541	15,541	19,988	
00123234	BG 002-T1 - Tank Retrofits	2023	13,560	12,233	12,233	15,741	
00123338	BG 030-T1 - Tank Retrofits	2023	26,071	23,519	23,519	30,264	
00123363	BG 028-T1 - Tank Retrofits	2022	35,878	32,451	32,451	44,141	
00123365	BG 041-T2 - Tank Retrofits	2023	30,371	27,397	27,397	35,254	
00123429	BG 038-T1 - Tank Retrofits	2023	35,847	32,338	32,338	41,611	
00123461	BG 019-T1 - Tank Retrofits	2024	58,490	52,621	52,621	67,678	
00123574	BG 2022 Control Valve Replacement	2022	173,858	52,865	52,865	71,908	
00123578	BG 2023 Control Valve Replacement	2023	98,785	29,998	29,998	38,600	
00123580	BG 2024 Control Valve Replacement	2024	105,880	32,226	32,226	41,448	
00123624	BG 041-T1 - Tank Retrofits	2022	22,765	20,591	20,591	28,008	
00123650	BG 037-T1 - Tank Retrofits	2023	59,393	53,578	53,578	68,942	
00124203	BG 2022 Control Valve Overhaul	2022	110,064	70,041	70,041	95,271	
00124204	BG 2023 Control Valve Overhaul	2023	112,816	71,792	71,792	92,379	
00124205	BG 2024 Control Valve Overhaul	2024	115,636	73,587	73,587	94,643	
00123814	BG 005-K Replace Pump & Motor	2022	140,442	99,586	99,586	135,459	
00123820	BG 019-B Replace Pump & Motor	2024	38,774	27,494	27,494	35,362	
00123914	BG 2022 Flowmeter Replacement	2022	93,545	38,977	38,977	53,017	
00124938	BG 21-T1 & T2 Nitrification Control	2024	804,630	673,733	673,733	866,521	
00124939	BG 32-T1 Nitrification Control	2024	532,221	463,953	463,953	596,713	
00124975	BG 2024 Analyzers Replacement	2024	88,333	80,303	80,303	103,281	
00124156	BG Wildfire Control Valves 2022	2022	357,390	311,549	311,549	423,775	
00124158	BG Wildfire Control Valves 2023	2023	363,916	317,237	317,237	408,208	
00124159	BG Wildfire Control Valves 2024	2024	555,948	490,411	490,411	630,741	
00124380	BG Wildfire New Main & CV Wayside Rd	2022	470,993	394,372	394,372	536,434	
00124381	BG Wildfire New Main Tynan Way	2024	988,556	827,739	827,739	1,064,595	
00125130	BG 2022 Sample Sites	2022	82,821	57,285	57,285	77,920	
00125132	BG 2023 Sample Sites	2023	76,403	52,845	52,845	67,999	
00125628	BG Wildfire - New Main Morrow Vista	2023	1,154,601	882,723	882,723	1,122,179	
00125671	BG Skyline Woodside Main	2024	3,000,000	3,002,200	4,480,172	5,762,164	
102MRP22	BG 2022 Main Replacement Program	2022	10,333,862	7,729,420	7,729,420	10,513,724	
102MRP23	BG 2023 Main Replacement Program	2023	10,592,208	7,922,655	7,922,655	10,194,543	
102MRP24	BG 2024 Main Replacement Program	2024	10,857,014	8,120,722	8,120,722	10,444,449	
00123987	BG 2022 Customer Meter Vault Lids	2022	15,168	13,789	13,789	18,757	
00123988	BG 2023 Customer Meter Vault Lids	2023	15,548	14,134	14,134	18,187	
00123989	BG Customer Meter Vault Lids	2024	18,075	15,062	15,062	19,373	
00123716	BG 2022 Vehicle Replacement Program	2022	147,831	44,797	44,797	46,820	
00123720	BG 2024 Vehicle Replacement Program	2024	162,451	47,569	47,569	49,717	
00123874	BG 2022 CARB Vehicle Replacement	2022	208,154	189,231	189,231	197,777	
00125670	BG Algal Toxin Study Phase 2	2024	141,396	117,830	117,830	151,547	
BGD0900	Meter Replacement Program	2022	226,215	226,215	226,215	307,702	
BGD0900	Meter Replacement Program	2023	231,871	231,871	231,871	298,362	
BGD0900	Meter Replacement Program	2024	237,667	237,667	237,667	305,675	
102UNSCH	Unscheduled Replacements	0	2,485,139	-	-	-	
102UNSCH	Unscheduled Replacements	0	2,547,267	-	-	-	
102UNSCH	Unscheduled Replacements	0	2,610,949	0	0	-	

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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		
102-NON-SP	102-Bear Gulch Non-Specific	2022	845,400	676,320	676,320	907,558	
102-NON-SP	102-Bear Gulch Non-Specific	2023	866,508	693,206	693,206	882,254	
102-NON-SP	102-Bear Gulch Non-Specific	2024	888,269	710,615	710,615	903,994	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	16,417,081	10,153,125	10,153,125	13,724,381
	2023	28,933,010	19,000,149	19,000,149	24,403,224
	2024	22,822,357	15,749,889	17,227,861	22,117,734
	Total	68,172,447	44,903,164	46,381,136	60,245,339

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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	-	-	-	
00116301	BG 18" Raw Water	2023	3,319,951	-	-	-	
00097310	Sta 5 3MG Welded Steel Tank	2023	4,065,041	-	-	-	
00097628	Raw Water Line	2024	40,650	-	-	-	
00098610	Flow meters 4,20,33,35,36,38	2022	249,837	-	-	-	
00122836	Install Backup Gen Set at BG 23	2023	450,586	-	-	-	
00122876	Install Backup Generator BG 017	2023	401,631	-	-	-	
00114323	New 590/660 PRV	2021	252,026	252,026	252,026	295,239	
00114324	Sta 13 Reliability Pumps	2021	284,553	284,553	284,553	334,694	
00114325	Sta 18 Station Rebuild	2022	821,138	-	-	-	
00114326	BG Sta 40 Property Acquisition	2022	46,678	-	-	-	
00114327	Low Zone Surge Protection	2022	693,579	-	-	-	
00114328	Portola Road Pipeline	2021	94,830	94,830	94,830	112,215	
00114329	Wayside Woodside Pipeline	2022	651,656	-	-	-	
00114641	Sta 14 Partial Rebuild	2021	621,100	621,100	621,100	734,967	
00114642	Sta 21 Partial Rebuild	2022	518,476	-	-	-	
00114643	Sta 17 Partial Rebuild	2022	1,410,569	-	-	-	
00114645	Sta 25 Valve to Turnover 31T1	2021	153,849	153,849	153,849	181,324	
00114646	Sta 30 Chem Addition	2021	406,504	406,504	406,504	480,064	
00114648	Sta 37 Tank Turnover	2021	12,195	12,195	12,195	14,170	
00114876	BG 022-T1 - CP Upgrade	2021	9,756	9,756	9,756	11,406	
00114879	BG 2021 CP Upgrades	2021	30,081	30,081	30,081	35,382	
00115002	BG 036-A: Pump & Motor Replacement	2022	45,994	-	-	-	
00115009	BG 023-B: Pump & Motor Replacement	2022	46,807	-	-	-	
00115011	BG 022-B: Pump & Motor Replacement	2022	31,446	-	-	-	
00115012	BG 024-A: Pump & Motor Replacement	2021	46,200	46,200	46,200	53,902	
00115017	BG 043-A: Pump & Motor Replacement	2022	31,446	-	-	-	
00115020	BG 43-B: Pump & Motor Replacement	2022	31,446	-	-	-	
00115102	Panelboard Replacement Station 3	2022	471,545	-	-	-	
00115106	Panelboard Replacement Station 7	2022	235,772	-	-	-	
00115179	Panelboard Replacement BG-16	2021	284,553	284,553	284,553	336,720	
00115336	BG 7-C Pump & Motor Replacement	2021	52,846	52,846	52,846	61,405	
00115337	BG 23-A Pump & Motor Replacement	2021	45,073	45,073	45,073	52,802	
00115339	BG 22-A Pump & Motor Replacement	2021	30,679	30,679	30,679	35,721	
00115341	BG 27-A Pump & Motor Replacement	2021	45,073	45,073	45,073	52,481	
00115460	BG 35-B Pump & Motor Replacement	2021	30,679	30,679	30,679	35,794	
00115722	BG 032-T1 - Tank Retrofits	2022	35,122	-	-	-	
00115759	2020 Vehicle Replacement Program	2021	196,290	196,290	196,290	205,155	
00115762	2021 Vehicle Replacement Program	2022	198,659	-	-	-	
00115970	BG 005-T9 - New 30" Manway	2022	8,862	-	-	-	
00116031	2020 Control Valve Overhaul - 102	2021	51,868	51,868	51,868	61,377	
00116070	Sta. 19 VFD Replacement	2022	65,041	-	-	-	
00116074	Sta. 5 VFD Replacement	2021	73,171	73,171	73,171	86,585	
00116209	BG 2019 Control Valve Replacement	2021	247,477	247,477	247,477	289,323	
00116212	BG 2020 Control Valve Replacement	2021	286,072	286,072	286,072	334,444	
00116230	2021 Control Valve Overhauls - 102	2021	42,963	42,963	42,963	50,840	
00116240	BG Nitrification Study	2021	40,650	40,650	40,650	47,234	
00116303	BG 3 Reduce Sediment	2022	250,000	-	-	-	
00116305	BG16 Slope Stabilization	2022	2,191,307	-	-	-	
00116387	BG 2020 Flowmeter Replacements	2022	174,499	-	-	-	
00116413	BG Skeggs Tanks Construction	2022	2,840,779	-	-	-	
00116587	Bear Gulch WFSMP	2022	256,861	-	-	-	
00117232	BG 2019 Physical Security Upgrades	2021	272,887	272,887	272,887	321,620	
00117234	BG 2020 Physical Security Upgrades	2022	277,690	-	-	-	
00117237	BG 2021 Physical Security Upgrades	2022	322,024	-	-	-	
00117418	SCADA RTUs at 6 turnouts	2022	212,224	-	-	-	
00118020	Modular Building	2021	397,375	397,375	397,375	460,810	
00118028	Replace Genset - Sta 33	2022	203,043	-	-	-	
00118528	2019 - ADDITIONAL VEHICLES	2021	248,289	248,289	248,289	259,502	
00114644	AMI (Smart) Meter Pilot	2022	1,026,588	-	-	-	
00065389	Sta 33 STA Rebuild	2022	764,228	-	-	-	
00097302	Sta 42 0.25MG Welded Steel Tank	2022	1,686,160	-	-	-	
00097637	Sta 3 Reduce Sediment Intake	2022	337,375	-	-	-	
00098018	Upper Diversion Slope Stabilization	2022	350,206	-	-	-	

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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	-	-	-	
00098236	Upper Low Zone Mitigation	2022	406,504	-	-	-	
00098428	Video Surveillance at Reservoir	2021	89,599	89,599	89,599	104,962	
00100198	Water Quality Sample Stations	2021	20,325	20,325	20,325	23,762	
00117532	Bear Gulch Dam Modifications	2022	1,690,839	-	-	-	
00120977	BG-006 PSPS GenSet	2021	354,255	354,255	354,255	416,679	
00121245	BG-007 PSPS Genset	2022	317,667	-	-	-	
00121344	BG-024 PSPS Genset	2021	365,854	365,854	365,854	432,926	
00121345	BG-025 PSPS Genset	2022	307,889	-	-	-	
00121347	BG-026 PSPS Genset	2022	318,363	-	-	-	
00076196	Operations Center Design	2021	45,328	45,328	45,328	53,639	
00111517	BG Low Zone Well Preliminary Design	2021	54,893	54,893	54,893	64,957	
00122845	STATION 13 GENSET CONTROLLER	2021	2,602	2,602	2,602	3,023	
00123108	BG Woodside Dr Check Valve	2021	28,455	28,455	28,455	33,132	
00123109	BG Sheridan Way Fire Hydrant	2021	18,917	18,917	18,917	21,980	
00123110	BG Raymundo Dr Check Valve	2021	69,454	69,454	69,454	80,868	
00123116	BG Bonita/Vista Verde Main & PRV	2021	691,057	691,057	691,057	817,750	
00123118	BG-014 Control Valve	2021	88,889	88,889	88,889	104,553	
00123119	BG-021 Control Valve	2021	95,277	95,277	95,277	112,292	
00123120	BG El Rey/Sta 036 New Main & PRV	2021	406,504	406,504	406,504	481,029	
00123121	BG 590 Zone Transmission Main	2023	2,032,520	-	-	-	
00123112	BG Buck Meadow Dr New Main	2022	752,298	-	-	-	
00123113	BG Patrol/Sta 025 New Main	2022	1,118,511	-	-	-	
00120653	Orchard Hill Road Paving	2021	325,203	325,203	325,203	380,963	
102-NON-SP	102-Bear Gulch Non-Specific	2021	2,382,874	1,906,299	1,906,299	2,244,018	
00116517	Bear Gulch Reliability Study	2022	218,755	-	-	-	
102MRP21	2021 BG Mainline Replacement Program	2021	16,948,303	16,948,303	16,948,303	20,055,465	
00097519	Rebuild Booster Station 45	2021	563,886	563,886	563,886	667,264	
00118953	5790' 12" DI 5th/8th/Edison	2021	782,894	782,894	782,894	926,423	
00121075	2060' - 12" DI Westridge Dr	2021	103,081	103,081	103,081	121,979	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	27,694,691	27,218,116	27,218,116	32,092,839
	2022	22,033,971	-	-	-
	2023	10,269,729	-	-	-
	2024	40,650	-	-	-
	Total	60,039,042	27,218,116	27,218,116	32,092,839

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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	29,423	40,305	
00123900	CH 7 Install GAC Treatment	2024	1,264,436	-	1,149,487	1,454,335	
00123938	CH 51 Install GAC Treatment	2023	1,090,731	-	991,574	1,255,138	
00123979	CH 50 Station Rebuild - Design	2023	171,699	-	-	-	
00124236	CH 32 Panelboard Replacement	2024	304,920	265,262	265,262	343,583	
00124797	CH 64 Wildfire Pmp Storage - Design	2024	352,220	-	-	-	
00125424	CH 2022 Physical Security Upgrades	2022	139,647	71,223	71,223	97,565	
00125425	CH 2023 Physical Security Upgrades	2023	151,823	83,433	83,433	108,118	
00125426	CH 2024 Physical Security Upgrades	2024	94,831	81,631	81,631	105,734	
00123202	CH Tank Exterior Ladder Lifelines	2022	25,394	22,969	22,969	31,464	
00123803	CH 2022 Conrol Valve Overhauls	2022	22,784	13,940	13,940	19,095	
00123808	CH 2023 Control Valve Overhauls	2023	23,484	14,318	14,318	18,554	
00123809	2024 Control Valve Overhaul CH	2024	24,931	15,212	15,212	19,704	
00123541	CH 064-PT1 - Pressure Vessel Rehab	2023	82,957	-	-	-	
00123704	CH 066-PT1 - Pressure Vessel Rehab	2024	85,031	-	-	-	
00123963	CH 2022 Flowmeter Replacement	2022	310,877	259,064	259,064	354,880	
00123964	CH 2023 Flowmeter Replacement	2023	328,530	273,775	273,775	354,778	
00123966	CH 2024 Flowmeter Replacement	2024	353,166	294,305	294,305	381,201	
00124055	CH 027-01 Replace Pump & Motor	2023	85,123	-	-	-	
00124057	CH 029-01 Replace Pump & Motor	2022	83,047	-	-	-	
00124060	CH 081-C Replace Pump & Motor	2022	71,811	50,168	50,168	68,723	
00124061	CH 064-01 - Replace Pump & Motor	2022	83,047	58,887	58,887	80,667	
00124211	CH 54 New Generator and ATS	2024	296,314	262,580	262,580	333,094	
00125758	CH RTU & Flowmeter on PRVs	2022	490,621	-	-	-	
00124227	CH Routine GAC Changeouts 2022	2022	160,151	145,592	145,592	199,440	
00124234	CH Routine GAC Changeouts 2023	2023	234,249	212,953	212,953	275,961	
00124237	CH Routine GAC Changeouts 2024	2024	240,072	218,277	218,277	282,725	
00124992	CH 2023 Analyzers Replacement	2023	61,343	55,766	55,766	72,266	
00124997	CH 2024 Analyzers Replacement	2024	11,349	10,317	10,317	13,364	
00124068	CH Wildfire 475 Zone Bruce Rd Main	2022	424,135	353,741	353,741	484,574	
00125139	CH 2022 Sample Site	2022	7,888	5,456	5,456	7,474	
104MRP22	CH 2022 Main Replacement Program	2022	4,253,687	2,664,365	2,664,365	3,649,798	
104MRP23	CH 2023 Main Replacement Program	2023	4,360,030	2,730,974	2,730,974	3,538,996	
104MRP24	CH 2024 Main Replacement Program	2024	4,469,030	2,799,249	2,799,249	3,625,750	
00124971	CH 2022 SB 1398 Service Replacemnts	2022	46,446	42,223	42,223	57,840	
00123990	CH 2022 Customer Meter Vault Lids	2022	28,892	26,266	26,266	35,980	
00123992	CH 2023 Customer Meter Vault Lids	2023	29,615	26,922	26,922	34,888	
00123994	CH 2024 Customer Meter Vault Lids	2024	30,355	27,595	27,595	35,743	
00124212	CH 2022 Hydrants for City	2022	32,711	29,738	29,738	40,737	
00124219	CH 2023 Hydrants for City	2023	33,529	30,481	30,481	39,500	
00124222	CH 2024 Hydrants for City	2024	34,367	31,243	31,243	40,468	
00123722	CH 2022 Vehicle Replacement Program	2022	40,210	36,554	36,554	38,476	
00123723	CH 2023 Vehicle Replacemnt Program	2023	96,207	87,461	87,461	92,058	
00123724	CH 2024 Vehicle Replacement Progrm	2024	249,720	185,924	211,091	222,187	
00124241	CH New gas monitors	2024	6,504	5,913	5,913	6,224	
00124251	Chico WSFMP	2023	323,208	293,825	293,825	377,815	
00124344	Chico Reliability Study	2023	144,529	133,838	133,838	169,413	
00125431	CH-HC 2024 Analyzer Replacement	2024	11,349	10,317	10,317	13,364	
CHD0900	Meter Replacement Program	2022	188,556	188,556	188,556	258,295	
CHD0900	Meter Replacement Program	2023	193,270	184,363	184,363	238,911	
CHD0900	Meter Replacement Program	2024	198,102	198,102	198,102	256,593	
104UNSCH	Unscheduled Replacements	0	1,654,810	-	-	-	
104UNSCH	Unscheduled Replacements	0	1,696,180	-	-	-	
104UNSCH	Unscheduled Replacements	0	1,738,584	-	-	-	

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ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

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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	556,743	756,100	
104-NON-SP	104-Chico Non-Specific	2023	713,207	570,565	570,565	734,224	
104-NON-SP	104-Chico Non-Specific	2024	731,137	584,909	584,909	752,339	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	9,053,063	4,554,906	4,644,309	6,275,210
	2023	9,819,712	4,698,676	5,767,634	6,155,762
	2024	10,496,418	4,990,838	6,261,318	6,532,935
	Total	29,369,193	14,244,420	16,673,261	18,963,907

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ADOPTED CARRYOVER (CO) PROJECTS

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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	-	-	-	
00116489	CH 2020 Flowmeter Replacements	2022	47,689	-	-	-	
00114241	Install BO and Connect to SD	2021	89,431	89,431	89,431	105,752	
00114242	Install Pressure Relief Valve-CH 73	2021	97,561	97,561	97,561	115,366	
00114245	Station Overhaul CH 14	2022	592,959	-	-	-	
00114249	CH 350 Zone Split	2021	284,553	284,553	284,553	336,483	
00114342	Chico Station 11 Rebuild	2022	650,407	-	-	-	
00114889	Station Rebuild CH STA 12	2022	650,407	-	-	-	
00115021	REPLACE 6 CL2 PUMPS- CH 2020	2021	1,626	1,626	1,626	1,898	
00115022	REPLACE 6 CL2 PUMPS- CH 2021	2021	1,626	1,626	1,626	1,898	
00115024	CH-GAC CARBON CHANGE 2020	2021	66,667	66,667	66,667	77,399	
00115026	CH- GAC CARBON CHANGE 2021	2021	87,237	87,237	87,237	103,961	
00115028	CH- REPLACE 5 SAMPLE SITES 2020	2021	8,943	8,943	8,943	10,383	
00115029	CH- REPLACE 5 SAMPLE SITES 2021	2021	26,016	26,016	26,016	30,844	
00115031	CH-REPLACE MISC WQ EQUIP 2020	2021	9,756	9,756	9,756	11,357	
00115034	CH-REPLACE MISC WQ EQUIP 2021	2021	14,733	14,733	14,733	17,240	
00115082	Chico Sta 20 Panelboard Replacement	2022	279,549	-	-	-	
00115737	Install Hyds for City of Chico 2020	2021	28,577	28,577	28,577	34,056	
00115739	Install Hyds for City of Chico 2021	2021	29,268	29,268	29,268	34,610	
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	54,276	
00116196	CH 2021 Control Valve Replacement	2021	32,280	32,280	32,280	38,469	
00116392	CH 2020 Analyzer Replacements	2021	8,203	8,203	8,203	9,776	
00116490	CH 2021 Flowmeter Replacements	2022	48,881	-	-	-	
00117227	CH 2019 Physical Security Upgrades	2021	68,884	68,884	68,884	80,185	
00117228	2020 CH Physical Security Upgrades	2021	119,862	119,862	119,862	142,104	
00117230	CH 2021 Physical Security Upgrades	2021	101,626	101,626	101,626	121,109	
CHD0900	Meter Replacement Program	2021	171,467	171,467	171,467	204,339	
00099051	CH 047-01 Replace Pump and Motor	2021	68,363	68,363	68,363	81,469	
00097980	Purchase Land for New Well Site	2021	256,112	256,112	256,112	305,212	
00098037	WATER SUPPLY FEASIBILITY STUDY	2022	157,674	-	-	-	
00121485	CH FH/PB Connections (PSPS)	2021	27,899	27,899	27,899	32,905	
00122984	CH Notre Dame New Main & PRV	2022	528,455	-	-	-	
00122982	CH Whispering Winds New Main	2022	293,704	-	-	-	
00122983	CH Eaton/Lance New Main	2021	203,252	203,252	203,252	238,471	
104-NON-SP	104-Chico Non-Specific	2021	1,337,617	1,070,093	1,070,093	1,271,683	
104MRP21	2021 CH Mainline Replacement Program	2021	852,162	852,162	852,162	1,015,533	
00020519	Drill, Develop, & Equip New Well	2021	188,081	188,081	188,081	224,139	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	4,828,461	4,560,938	4,560,938	5,327,382
	2022	3,285,358	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	8,113,819	4,560,938	4,560,938	5,327,382

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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	71,223	96,615	
00125439	DIX 2023 Physical Security Upgrades	2023	142,001	83,433	83,433	107,065	
00123217	DIX 010-T1 - Ext Ladder Lifeline	2022	6,337	5,732	5,732	7,776	
00123453	DIX 001-T1 - Tank Retrofits	2024	12,438	11,190	11,190	14,352	
00124632	DIX 001-T1 - Seismic/Geotech Study	2022	50,227	45,430	45,430	61,626	
105MRP22	DIX 2022 Main Replacement Program	2022	262,590	371,007	371,007	503,275	
105MRP23	DIX 2023 Main Replacement Program	2023	671,418	380,282	380,282	487,997	
105MRP24	DIX 2024 Main Replacement Program	2024	688,204	389,789	389,789	499,959	
00123996	DIX 2022 Customer Meter Vault Lids	2022	14,446	13,133	13,133	17,815	
00123998	DIX 2023 Customer Meter Vault Lids	2023	14,807	13,461	13,461	17,274	
00124000	DIX 2024 Customer Meter Vault Lids	2024	15,177	13,798	13,798	17,697	
00124253	Dixon WSFMP	2023	237,751	200,000	151,524	193,403	
00124345	Dixon Reliability Study	2023	144,529	133,838	133,838	168,990	
DIX0900	Meter Replacement Program	2022	14,189	8,805	8,805	11,945	
DIX0900	Meter Replacement Program	2023	14,544	14,544	14,544	18,663	
DIX0900	Meter Replacement Program	2024	14,908	14,908	14,908	19,122	
105UNSCH	Unscheduled Replacements	0	174,052	-	-	-	
105UNSCH	Unscheduled Replacements	0	178,403	-	-	-	
105UNSCH	Unscheduled Replacements	0	182,863	-	-	-	
105-NON-SP	105-Dixon Non-Specific	2022	153,057	122,446	122,446	161,981	
105-NON-SP	105-Dixon Non-Specific	2023	156,969	125,575	125,575	157,908	
105-NON-SP	105-Dixon Non-Specific	2024	160,881	128,705	128,705	161,776	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	782,664	637,776	637,776	861,033
	2023	1,560,421	951,133	902,657	1,151,300
	2024	1,074,471	558,389	558,389	712,906
	Total	3,417,556	2,147,297	2,098,821	2,725,239

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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	31,282	
00117143	DIX 2020 Physical Security Upgrades	2021	56,964	56,964	56,964	66,984	
00117144	DIX 2021 Physical Security Upgrades	2021	70,398	70,398	70,398	82,780	
00118095	2020 - VEH. FOR PROPOSED COMPLEMENT	2022	50,620	-	-	-	
DIX0900	Meter Replacement Program	2021	10,780	10,780	10,780	12,721	
00019807	NEW GENERATOR FOR DIXON STA 4	2021	134,146	134,146	134,146	156,612	
105-NON-SP	105-Dixon Non-Specific	2021	135,932	42,716	360,541	423,851	
00061955	New Well at Sta 4	2021	365,325	365,325	365,325	431,122	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	866,484	773,268	1,091,092	1,273,755
	2022	50,620	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	917,103	773,268	1,091,092	1,273,755

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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	-	-	-	
00123405	DOM 232 to Zone 1 Main Reliability	2023	2,323,832	-	1,936,527	2,498,998	
00123403	DOM Sta 219 Treatment Construction	2024	5,849,917	-	-	-	
00124408	DOM 290 Asphalt Replacement	2022	30,025	27,427	27,427	37,246	
00124415	DOM 272 Asphalt Replacement	2023	45,577	41,729	41,729	53,608	
00124465	DOM WB 10 connection overhaul	2022	194,156	177,356	177,356	240,311	
00124482	DOM WB 21 connection overhaul	2023	199,009	182,209	182,209	233,553	
00124500	DOM WB 14 connection overhaul	2023	291,525	266,915	266,915	341,357	
00125440	DOM 2022 Physical Security Upgrades	2022	156,128	71,223	71,223	97,157	
00125441	DOM 2023 Physical Security Upgrades	2023	77,032	83,433	83,433	107,666	
00125444	DOM 2024 Physical Security Upgrades	2024	100,293	81,631	81,631	105,292	
00123133	DOM 203-T4 - CP Upgrade	2022	13,413	5,243	5,243	7,152	
00123237	DOM 203-T3 - Tank Retrofits	2022	15,164	13,715	13,715	18,709	
00123271	DOM 203-T2 - Tank Retrofits	2022	10,095	9,131	9,131	12,456	
00123273	DOM 203-T4 - Tank Retrofits	2022	3,678	3,327	3,327	4,538	
00123385	DOM 277-T1 - Tank Retrofits	2022	18,877	17,075	17,075	23,292	
00123514	DOM Tank Exterior Ladder Lifelines	2022	23,537	21,289	21,289	29,041	
00123599	DOM 2022 Control Valve Overhaul	2022	65,901	41,002	41,002	55,932	
00123600	DOM 2023 Control Valve Overhaul	2023	70,043	43,615	43,615	56,283	
00123601	DOM 2024 Control Valve Overhaul	2024	73,835	45,968	45,968	59,291	
00123630	DOM 277-T1 - Seismic Retrofit	2022	111,645	100,981	100,981	137,751	
00124830	DOM Sta 203 Tank Mixing & Dosing	2024	1,031,995	785,573	785,573	1,008,727	
00123411	DOM Sta 279 Sta Rebuild - Design	2023	280,128	-	-	-	
00123415	DOM Sta 298 Sta Rebuild - Design	2023	280,128	-	-	-	
00123596	DOM 2022 Control Valve Replacement	2022	219,243	68,238	68,238	93,086	
00123597	DOM 2023 Control Valve Replacement	2023	231,853	72,178	72,178	93,143	
00123598	DOM 2024 Control Valve Replacement	2024	323,356	100,906	100,906	130,153	
00123697	DOM 215-A Replace Pump & Motor	2023	80,866	57,342	57,342	73,997	
00123738	DOM 275-01 Replace Pump & Motor	2023	80,866	57,342	57,342	73,997	
00123743	DOM 298-01 Replace Pump & Motor	2023	130,243	92,354	92,354	119,179	
00123968	DOM 2022 Flowmeter Replacement	2022	51,492	343,457	343,457	468,519	
00123973	DOM 2023 Flowmeter Replacement	2023	98,928	-	-	-	
00123976	DOM 2024 Flowmeter Replacement	2024	142,283	365,853	365,853	471,893	
00124395	Relocate SCADA WB-39 Connection	2022	61,112	55,811	55,811	75,281	
00124444	DOM PRV/Vault @ 1610 E. Sepulveda	2022	287,031	287,031	287,031	388,040	
00124501	DOM WB 35 connection overhaul	2024	226,392	206,392	206,392	265,021	
00124502	DOM WB 36 connection overhaul	2024	270,655	248,055	248,055	318,519	
00124503	DOM WB 39 connection overhaul	2024	268,337	246,337	246,337	316,313	
00125026	DOM 2022 Analyzer Replacement	2022	6,791	6,174	6,174	8,422	
00125028	DOM 2023 Analyzer Replacement	2023	27,998	25,453	25,453	32,846	
00125033	DOM 2024 Analyzer Replacement	2024	28,698	26,089	26,089	33,651	
00125762	DOM Sta 300 Treatment Plant	2024	3,096,242	-	2,558,714	3,255,997	
128MRP22	DOM 2022 Main Replacement Program	2022	4,958,842	1,665,101	1,665,101	2,271,410	
128MRP23	DOM 2023 Main Replacement Program	2023	5,082,813	1,706,728	1,706,728	2,202,454	
128MRP24	DOM 2024 Main Replacement Program	2024	5,209,884	1,749,397	1,749,397	2,256,444	
00123967	DOM 2022 Customer Meter Vault Lids	2022	54,895	49,905	49,905	68,076	
00123970	DOM 2023 Customer Meter Vault Lids	2023	56,268	51,152	51,152	66,010	
00123971	DOM 2024 Customer Meter Vault Lids	2024	57,674	52,431	52,431	67,628	
00124255	Dominguez WFSMP	2024	311,434	279,134	279,134	360,039	
00124346	Dominguez Reliability Study	2024	141,609	128,736	128,736	163,818	
DOM0900	Meter Replacement Program	2022	755,103	704,036	704,036	960,395	
DOM0900	Meter Replacement Program	2023	773,980	582,055	582,055	751,115	
DOM0900	Meter Replacement Program	2024	793,330	596,607	596,607	769,528	
128UNSCH	Unscheduled Replacements	0	1,049,490	-	-	-	

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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	0	1,075,728	-	-	-	
128UNSCH	Unscheduled Replacements	0	1,102,621	-	-	-	
128-NON-SP	128-Dominguez Non-Specific	2022	678,406	542,725	542,725	739,563	
128-NON-SP	128-Dominguez Non-Specific	2023	695,195	556,156	556,156	717,077	
128-NON-SP	128-Dominguez Non-Specific	2024	712,799	570,239	570,239	734,888	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	8,765,024	4,210,247	4,210,247	5,496,069
	2023	13,172,961	3,818,662	5,755,189	4,347,375
	2024	19,741,354	5,483,348	8,042,062	9,417,348
	Total	41,679,339	13,512,257	18,007,498	19,260,792

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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	-	-	-	
00118107	Sta.275 4-Log Disinfection	2024	1,504,040	-	-	-	
00020775	New Well	2023	5,379,675	-	-	-	
00114504	Sta 203 Booster System Design	2022	406,504	-	-	-	
00114865	DOM 277-A: Pump and Motor Replace	2022	62,913	-	-	-	
00115081	Sta 297 Chlorine inj. repl.	2021	12,400	12,400	12,400	14,551	
00115184	DOM 279-A: Pump & Motor Replace	2021	46,503	46,503	46,503	55,063	
00115313	Replace F.H. and valves	2021	186,992	186,992	186,992	217,934	
00115331	Replace F.H. & Valves	2021	150,407	150,407	150,407	177,293	
00115340	Replace F.H. & Valves	2021	158,537	158,537	158,537	188,140	
00115359	2019 - Replace Blow-offs	2021	117,236	117,236	117,236	137,570	
00115379	Replace Blow-offs	2021	125,940	125,940	125,940	148,787	
00115380	Replace Blow-offs	2021	129,088	129,088	129,088	153,192	
00116142	2020 Control Valve Overhaul - 128	2021	47,345	47,345	47,345	56,060	
00116183	DOM 2019 Control Valve Replacement	2021	22,220	22,220	22,220	26,073	
00116184	DOM 2020 Control Valve Replacement	2021	46,563	46,563	46,563	55,134	
00116188	DOM 2021 Control Valve Replacement	2021	121,951	121,951	121,951	144,723	
00116243	DOM Nitrification Study	2022	30,679	-	-	-	
00116256	2019 Control Valve Overhaul - 128	2021	41,701	41,701	41,701	48,934	
00116259	2021 Control Valve Overhaul - 128	2021	49,593	49,593	49,593	58,854	
00116393	DOM 2019 Analyzer Replacements	2021	11,235	11,235	11,235	13,273	
00116394	DOM 2020 Analyzer Replacment	2021	12,453	12,453	12,453	14,778	
00116491	DOM 2019 Flowmeter Replacements	2021	68,171	68,171	68,171	79,632	
00116496	DOM 2020 Flowmeter Replacements	2021	22,761	22,761	22,761	26,709	
00116498	DOM 2021 Flowmeter Replacements	2021	22,808	22,808	22,808	26,642	
00117203	DOM 2020 Physical Security Upgrades	2021	226,016	226,016	226,016	266,419	
00117211	DOM 2021 Physical Security Upgrades	2021	101,626	101,626	101,626	120,333	
DOM0900	Meter Replacement Program	2021	79,247	79,247	79,247	94,045	
00114503	Sta 215 Treatment Plant Design	2022	633,729	-	-	-	
00114508	Sta 219 Treatment Plant Design	2022	823,076	-	-	-	
00117757	DOM Sta 294 4-Log Inactivation	2022	1,894,951	-	-	-	
00012047	WELLHEAD TREATMENT STA 219-02	2021	215,381	215,381	215,381	255,599	
00020838	Construct/Equip Well 216-02	2022	5,382,114	-	-	-	
00021521	TREATMENT WELL 219-02	2021	208,628	208,628	208,628	247,585	
00076394	Cal Water Agreement-Tesoro Refinery	2024	3,902,439	-	-	-	
00098334	Sta 300 New Well 01	2023	3,047,982	-	-	-	
00098565	DOM 279-T1:Install Tank Circulation	2021	56,454	56,454	56,454	66,695	
00098578	DOM 215-T1: Inst Tank Circulation	2021	56,454	56,454	56,454	66,245	
00098585	Inst Fence/Gates Sta 297	2021	55,963	55,963	55,963	65,669	
00099522	IX Treatment at DOM 272	2023	4,581,937	-	-	-	
00099173	Advanced Metering Infrastructure	2021	1,242,165	1,242,165	1,242,165	1,464,213	
00098430	Replace Blowoffs	2021	82,846	82,846	82,846	96,994	
00099183	Advanced Metering Infrastructure	2021	1,273,220	1,273,220	1,273,220	1,490,669	
00099415	Replace Discharge Pipe Sta-297	2021	34,959	34,959	34,959	41,487	
00117260	13600' 6" PVC Bonita Ave	2021	5,381,620	5,381,620	5,381,620	6,286,431	
00110845	232-relocate cl2, storage, haz mat	2021	37,866	37,866	37,866	44,333	
128-NON-SP	128-Dominguez Non-Specific	2021	1,238,948	991,158	991,158	1,175,176	
128MRP21	2021 DOM Mainline Replacement Program	2021	6,235,278	6,235,278	6,235,278	7,399,591	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	17,920,571	17,672,781	17,672,781	20,824,827
	2022	9,233,966	-	-	-
	2023	18,644,522	-	-	-
	2024	5,406,479	-	-	-
	Total	51,205,538	17,672,781	17,672,781	20,824,827

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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	-	-	-	
00123926	ELA 12 Pressure Tank	2022	234,062	203,624	203,624	277,934	
00124368	ELA Sta. 12 Panelboard Replacement	2022	286,764	239,222	239,222	327,337	
00124407	ELA Sta. 55 Panelboard Replacement	2024	359,823	-	327,112	423,226	
00124441	ELA Sta. 59 Panelboard Replacement	2024	296,637	248,528	248,528	321,552	
00124479	ELA Sta. 12 Genset Replacement	2023	236,001	197,305	197,305	255,399	
00125358	ELA Main Office Improvements	2024	913,260	761,050	761,050	982,215	
00125445	ELA 2022 Physical Security Upgrades	2022	315,954	71,223	71,223	97,458	
00125446	ELA 2023 Physical Security Upgrades	2023	82,606	83,433	83,433	107,999	
00125448	ELA 2024 Physical Security Upgrades	2024	118,015	81,631	81,631	105,617	
00124276	ELA 038-02 Well Renewal	2022	279,621	232,203	232,203	317,733	
00123280	ELA 004-T1 - Tank Retrofits	2022	5,267	4,764	4,764	6,518	
00123518	ELA Tank Exterior Ladder Lifelines	2024	79,541	73,532	73,532	95,138	
00123524	ELA 2022 Control Valve Replacement	2022	187,141	61,933	61,933	84,746	
00123529	ELA 2023 Control Valve Replacement	2023	180,259	55,955	55,955	72,431	
00123552	ELA 2022 CP Upgrades	2022	46,291	18,096	18,096	24,761	
00123812	ELA 2022 Control Valve Overhaul	2022	23,875	12,613	12,613	17,259	
00123815	ELA 2023 Control Valve Overhaul	2023	26,058	17,262	17,262	22,344	
00123817	ELA 2024 Control Valve Overhaul	2024	26,508	16,490	16,490	21,335	
00123282	ELA 055-A Replace Pump & Motor	2023	46,096	32,686	32,686	42,311	
00124056	ELA Relocate Existing Control Valve	2022	125,037	108,776	108,776	148,472	
00124062	ELA 2022 Flowmeter Replacement	2022	155,941	106,323	106,323	145,487	
00124063	ELA 2023 Flowmeter Replacement	2023	137,623	83,408	83,408	107,967	
00124064	ELA 2024 Flowmeter Replacement	2024	141,322	-	-	-	
00124404	ELA Implement Standardized SCADA	2022	1,158,534	-	1,050,309	1,437,181	
00125333	ELA 63 Pump Replacement	2022	172,790	108,776	108,776	147,361	
00124097	ELA Sta 012 Tank-2 Tank Mixer	2023	75,229	62,799	62,799	80,480	
00124103	ELA 040-T2 Install Tank Mixer	2023	75,229	62,799	62,799	80,480	
00124104	ELA 055-T1 Install Tank Mixer	2023	75,229	62,799	62,799	80,480	
00124105	ELA 060-T1 Install Tank Mixer	2024	77,110	64,369	64,369	82,453	
00125035	ELA 2022 Analyzer Replacement	2022	21,531	19,574	19,574	26,784	
00125038	ELA 2023 Analyzer Replacements	2023	21,037	19,125	19,125	24,756	
00125042	ELA 2024 Analyzer Replacements	2024	15,160	13,781	13,781	17,831	
00126480	2022 ELA 62 Carbon Change Outs	2022	278,330	108,776	108,776	148,843	
00126481	2023 ELA 62 Carbon Change Outs	2023	285,288	259,352	259,352	335,715	
00126482	2024 ELA 62 Carbon Change Outs	2024	292,420	265,836	265,836	343,945	
00126483	2022 ELA 63 Carbon Change Outs	2022	400,637	364,216	364,216	498,372	
00126484	2023 ELA 63 Carbon Change Outs	2023	410,653	373,321	373,321	483,241	
00126485	2024 ELA 63 Carbon Change Outs	2024	420,920	382,654	382,654	495,087	
00124079	ELA Main Rplcmnt I-5 Crossing-Dsgn	2024	348,865	-	-	-	
00124920	ELA STA 61 Main to Zone G	2023	1,425,740	1,092,641	1,092,641	1,414,358	
106MRP22	ELA 2022 Main Replacement Program	2022	3,199,635	2,034,149	2,034,149	2,783,410	
106MRP23	ELA 2023 Main Replacement Program	2023	3,279,626	2,085,002	2,085,002	2,698,910	
106MRP24	ELA 2024 Main Replacement Program	2024	3,361,617	2,137,127	2,137,127	2,765,070	
00124002	ELA 2022 Customer Meter Vault Lids	2022	27,448	24,952	24,952	34,143	
00124005	ELA 2023 Customer Meter Vault Lids	2023	28,134	25,576	25,576	33,107	
00124006	ELA 2024 Customer Meter Vault Lids	2024	28,837	26,216	26,216	33,918	
00123730	ELA 2022 Vehicle Replacemnt Program	2022	133,751	121,592	121,592	127,842	
00123733	ELA 2024 Vehicle Replacemnt Program	2024	93,682	85,166	85,166	89,543	
00123875	ELA 2022 CARB Vehicle Replacements	2022	104,510	95,009	95,009	99,893	
00124223	ELA Main & Svc Locater Equipment	2022	19,742	18,029	18,029	18,720	
00124226	ELA Vacuum Truck Replacement	2024	251,049	229,268	229,268	240,453	
00124927	ELA-New Forklift for New Warehouse	2022	49,954	45,412	45,412	47,033	
00124994	ELA Small Trailer Vacuum Unit	2022	25,201	22,910	22,910	23,728	
00124256	East Los Angeles WSFMP	2024	311,434	259,203	259,203	335,363	
00124347	East Los Angeles Reliability Study	2024	141,609	128,736	128,736	164,075	
ELA0900	Meter Replacement Program	2022	183,282	183,282	183,282	250,792	
ELA0900	Meter Replacement Program	2023	187,864	187,864	187,864	243,179	
ELA0900	Meter Replacement Program	2024	192,560	183,431	183,431	237,328	
106UNSCH	Unscheduled Replacements	0	1,409,614	0	0	-	
106UNSCH	Unscheduled Replacements	0	1,444,854	0	0	-	
106UNSCH	Unscheduled Replacements	0	1,480,975	0	0	-	

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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	639,221	844,440	
106-NON-SP	106-East Los Angeles Non-Specific	2023	819,075	655,260	655,260	824,441	
106-NON-SP	106-East Los Angeles Non-Specific	2024	839,532	671,625	671,625	844,672	
00126347	ELA Replace V208165	2022	133,508	118,411	118,411	124,497	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	9,777,445	4,963,086	6,013,395	7,455,473
	2023	9,327,723	5,356,588	5,398,132	6,695,878
	2024	9,790,875	5,628,644	5,955,756	6,854,043
	Total	28,896,043	15,948,318	17,367,283	21,005,394

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ADOPTED CARRYOVER (CO) 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		
00117904	Install generator at CSC	2023	284,553	-	-	-	
00114301	ELA Station 61 Pump Station	2022	1,390,936	-	-	-	
00114682	Main connections bet. zone A & I	2021	1,107,862	1,107,862	1,107,862	1,292,537	
00114868	ELA 058C - Pump & Motor Replace	2021	66,437	66,437	66,437	79,086	
00115228	ELA 032-C Pump & Motor Replace	2021	55,595	55,595	55,595	65,192	
00115764	ELA 060-T1 - Tank Struct Retrofit	2021	20,325	20,325	20,325	24,195	
00115777	ELA 040-T1 - Tank Struct Retrofit	2021	32,520	32,520	32,520	38,616	
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	176,381	
00115929	ELA 023-T1 - Tank Struct Retrofit	2021	20,325	20,325	20,325	24,135	
00116177	ELA 2020 Control Valve Replacement	2021	108,034	108,034	108,034	128,603	
00116179	ELA 2021 Control Valve Replacement	2021	75,610	75,610	75,610	90,006	
00116244	ELA Nitrification Study	2021	31,994	31,994	31,994	37,233	
00116397	ELA 2020 Analyzer Replacements	2022	27,682	-	-	-	
00116398	ELA 2021 Analyzer Replacements	2021	27,731	27,731	27,731	33,010	
00116499	ELA 2019 Flowmeter Replacements	2021	69,943	69,943	69,943	83,260	
00116500	ELA 2020 Flowmeter Replacements	2021	148,485	148,485	148,485	176,755	
00116501	ELA 2021 Flowmeter Replacements	2022	25,203	-	-	-	
00117173	ELA 2019 Physical Security Upgrades	2021	113,008	113,008	113,008	134,524	
00117179	ELA 2020 Physical Security Upgrades	2021	33,348	33,348	33,348	39,698	
00117182	ELA 2021 Physical Security Upgrades	2021	144,357	144,357	144,357	168,421	
00117901	New Generator - Sta 63	2021	358,211	358,211	358,211	423,230	
00118498	ELA Sta 063 Surge Tank	2021	213,338	213,338	213,338	247,636	
ELA0900	Meter Replacement Program	2021	164,254	164,254	164,254	195,528	
00116396	ELA 2019 Analyzer Replacements	2021	29,895	29,895	29,895	35,587	
00098418	Erosion/Run-Off Control -Sta #42	2021	65,041	65,041	65,041	75,497	
00122456	ELA 63-01 Treatment Plant	2021	3,270,438	3,270,438	3,270,438	3,893,115	
106-NON-SP	106-East Los Angeles Non-Specific	2021	1,372,629	1,098,103	1,098,103	1,299,228	
106MRP21	2021 ELA Mainline Replacement Program	2021	3,023,509	3,023,509	3,023,509	3,599,171	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	10,914,602	10,640,076	10,640,076	12,581,426
	2022	1,443,821	-	-	-
	2023	284,553	-	-	-
	2024	-	-	-	-
	Total	12,642,976	10,640,076	10,640,076	12,581,426

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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	280,016	362,559	
00124429	HR 027 Sta Rebuild - Design	2024	218,219	-	-	-	
00124449	HR 029 Chemical Building	2023	526,186	379,919	379,919	492,144	
00125246	HR 28: Building Rebuild - Design	2023	18,025	-	-	-	
00125247	HR 008: Roof Replacement	2023	17,831	17,831	17,831	23,098	
00125451	HR 2022 Physical Security Upgrades	2022	199,974	71,223	71,223	97,529	
00125453	HR 2023 Physical Security Upgrades	2023	223,966	83,433	83,433	108,078	
00125458	HR 2024 Physical Security Upgrades	2024	191,039	81,631	81,631	105,695	
00123178	HR 027-T1 - Tank Retrofits	2023	32,911	29,689	29,689	38,459	
00123262	HR 005-T1 - Tank Retrofits	2024	9,834	8,847	8,847	11,455	
00123294	HR 2023 CP Upgrades	2023	36,215	14,157	14,157	18,338	
00123353	HR 005-T2 - Tank Retrofits	2023	26,163	23,602	23,602	30,573	
00123387	HR 026-T2 - Tank Retrofits	2022	26,682	24,134	24,134	33,048	
00123522	HR Tank Exterior Ladder Lifelines	2022	65,995	59,693	59,693	81,740	
00123660	HR 029-T2 - Seismic Retrofit	2023	71,986	64,938	64,938	84,121	
00123819	HR 2022 Control Valve Overhaul	2022	48,996	30,466	30,466	41,719	
00123821	HR 2023 Control Valve Overhaul	2023	52,377	32,619	32,619	42,254	
00123822	HR 2024 Control Valve Overhaul	2024	55,141	34,328	34,328	44,447	
00124844	HR Sta 026 Tank Mix & Boost	2023	947,958	721,603	721,603	934,759	
00125257	HR 023-T2 Tank Retrofits	2024	53,087	47,760	47,760	61,838	
00123823	HR 2022 Control Valve Replacement	2022	240,905	75,048	75,048	102,766	
00123824	HR 2023 Control Valve Replacement	2023	246,110	76,557	76,557	99,171	
00123825	HR 2024 Control Valve Replacement	2024	261,743	81,494	81,494	105,516	
00124179	HR 2022 Flowmeter Replacement	2022	128,775	117,069	117,069	160,308	
00124184	HR 2023 Flowmeter Replacement	2023	93,544	85,040	85,040	110,160	
00124186	HR 2024 Flowmeter Replacement	2024	96,055	87,322	87,322	113,063	
00124339	HR 026 Sta Rebuild - Design	2024	189,038	-	-	-	
00124379	HR SCADA and Meters HR-PV	2022	387,904	351,477	351,477	481,295	
00124386	HR Meter at Prospect & Del Amo	2022	192,344	175,657	175,657	240,536	
00124478	HR Via Colusa PBC	2022	148,181	123,484	123,484	169,093	
00124487	HR Sta 30 Manual Transfer Switch	2022	70,335	63,941	63,941	87,558	
00124843	HR 005 Tank Mix & Boost	2024	610,575	499,903	499,903	647,263	
00124960	HR 023 Tank Mixing & Boosting	2023	595,683	487,710	487,710	631,776	
00124776	HR 029 AMMONIA INJECTION	2023	571,721	435,203	435,203	563,759	
00125155	HR 2022 Sample Site	2022	7,493	5,183	5,183	7,097	
00125393	HR 2022 Vault Safety & Ops Imprvmnt	2022	329,949	299,953	299,953	404,460	
00125394	HR 2023 Vault Safety & Ops Imprvmnt	2023	322,798	293,453	293,453	374,325	
00125395	HR 2024 Vault Safety & Ops Imprvmnt	2024	387,935	352,668	352,668	449,645	
108MRP22	HR 2022 Main Replacement Program	2022	3,627,014	2,379,300	2,379,300	3,258,092	
108MRP23	HR 2023 Main Replacement Program	2023	3,717,689	2,438,783	2,438,783	3,159,181	
108MRP24	HR 2024 Main Replacement Program	2024	3,810,632	2,499,752	2,499,752	3,236,625	
00124008	HR 2022 Customer Meter Vault Lids	2022	27,448	24,952	24,952	34,169	
00124010	HR 2023 Customer Meter Vault Lids	2023	28,134	25,576	25,576	33,131	
00124012	HR 2024 Customer Meter Vault Lids	2024	28,837	26,216	26,216	33,943	
00124257	Hermosa Redondo WSFMP	2024	311,434	279,134	279,134	361,417	
00124348	Hermosa Redondo Reliability Study	2024	141,609	128,736	128,736	164,136	
HRD0900	Meter Replacement Program	2022	454,177	283,955	283,955	388,833	
HRD0900	Meter Replacement Program	2023	465,531	291,054	291,054	377,029	
HRD0900	Meter Replacement Program	2024	477,169	289,200	289,200	374,450	
108UNSCH	Unscheduled Replacements	0	1,356,784	-	-	-	
108UNSCH	Unscheduled Replacements	0	1,390,704	-	-	-	
108UNSCH	Unscheduled Replacements	0	1,425,471	-	-	-	
108-NON-SP	108-Hermosa Redondo Non-Specific	2022	572,864	458,291	458,291	627,126	
108-NON-SP	108-Hermosa Redondo Non-Specific	2023	587,208	469,766	469,766	608,183	
108-NON-SP	108-Hermosa Redondo Non-Specific	2024	601,796	481,437	481,437	623,006	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	7,885,819	4,543,825	4,543,825	6,046,275
	2023	9,972,739	5,970,931	5,970,931	6,604,620
	2024	9,192,221	5,178,445	5,178,445	5,685,237
	Total	27,050,778	15,693,201	15,693,201	18,336,132

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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	-	-	-	
00115087	Sepulveda Line Reliability Study	2022	119,319	-	-	-	
00121170	Stationary generator	2023	206,939	-	-	-	
00114363	HR Sta 9-A Tank Drain Relocation	2021	50,291	50,291	50,291	59,910	
00114364	HR Sta 23 Seismic Retrofit	2022	193,204	-	-	-	
00114869	HR 026E Pump & Motor Replace	2021	56,911	56,911	56,911	67,278	
00115218	HR 004-E: Pump & Motor Replace	2021	45,285	45,285	45,285	53,946	
00115223	HR 009-C: Pump & Motor Replace	2022	45,324	-	-	-	
00115226	HR 023-C: Pump & Motor Replace	2021	38,537	38,537	38,537	45,908	
00115230	HR 005-A: Pump & Motor Replace	2021	45,699	45,699	45,699	54,440	
00115743	HR 026-E: Pump Shelter Replacement	2021	12,195	12,195	12,195	14,417	
00115967	Data logger replacement	2021	86,411	86,411	86,411	102,939	
00115991	MWD Vault 29	2021	250,407	250,407	250,407	291,461	
00116258	HR Nitrification Study	2021	31,948	31,948	31,948	37,186	
00117185	HR 2019 Physical Security Upgrades	2021	374,501	374,501	374,501	440,448	
00117187	HR 2020 Physical Security Upgrades	2021	240,892	240,892	240,892	284,774	
00117188	HR 2021 Physical Security Upgrades	2021	333,333	333,333	333,333	396,079	
00117420	HR 2019 Flowmeter Replacements	2021	166,165	166,165	166,165	194,921	
00117425	HR 2020 Flowmeter Replacements	2021	22,761	22,761	22,761	26,907	
HRD0900	Meter Replacement Program	2021	262,041	262,041	262,041	312,163	
00097749	HR Sta 9- Seismic Retrofit	2021	358,537	358,537	358,537	427,115	
00097756	HR Sta 24 rebuild design	2022	243,902	-	-	-	
00097995	Repl. Greensand AT 8-02	2021	95,935	95,935	95,935	113,411	
00098005	Replace Greensand Sta. 22-01	2021	95,935	95,935	95,935	113,411	
00098007	Replace Greensand	2021	95,935	95,935	95,935	113,411	
00098539	2018 HR Control Valve Rplcmnt.	2021	36,585	36,585	36,585	43,583	
00121493	HR FH/PB Connections (PSPS)	2022	30,369	-	-	-	
00122886	Install Gen Set at Sta. HR 023	2021	113,500	113,500	113,500	133,142	
00122995	HR Interconnections Study	2022	18,916	-	-	-	
00120559	Install 345' of 6" HDPE on Green Ln	2021	230,568	230,568	230,568	271,870	
00120835	HR Res 5C - Abandon/replace vault	2022	726,179	-	-	-	
00124929	HR Sta 9 - Bypasses and Linestops	2021	162,602	162,602	162,602	193,703	
108-NON-SP	108-Hermosa Redondo Non-Specific	2021	1,052,563	842,050	842,050	1,002,310	
108MRP21	2021 HR Mainline Replacement Program	2021	2,544,414	2,544,414	2,544,414	3,031,089	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	6,803,949	6,593,437	6,593,437	7,825,822
	2022	1,377,214	-	-	-
	2023	2,697,082	-	-	-
	2024	-	-	-	-
	Total	10,878,245	6,593,437	6,593,437	7,825,822

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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	5,081	6,654	
00124432	Arden 007 Partial Rebuild	2023	382,606	10,230	348,856	447,460	
00124433	KRV Arden 009 Sta Rebuild - Design	2023	120,199	-	-	-	
00124434	KRV Arden 012 Station Rebuild	2022	302,096	274,632	274,632	380,168	
00124435	KRV Bodfish 010 New Storage Tank	2022	1,754,192	1,461,827	1,461,827	2,023,580	
00124511	Kernville 001 Site Access Upgrade	2022	70,528	64,116	64,116	86,023	
00125506	KRV 2022 Physical Security Upgrades	2022	148,174	71,223	71,223	98,593	
00125507	KRV 2023 Physical Security Upgrades	2023	227,281	83,433	83,433	109,257	
00125508	KRV 2024 Physical Security Upgrades	2024	216,123	81,631	81,631	106,847	
00123512	KRV 2022 Control Valve Overhaul	2022	49,434	30,742	30,742	42,555	
00123517	KRV 2023 Control Valve Overhaul	2023	52,789	32,875	32,875	43,050	
00123520	KRV 2024 Control Valve Overhaul	2024	55,588	34,607	34,607	45,296	
00123526	KRV Tank Exterior Ladder Lifelines	2022	128,695	116,403	116,403	161,135	
00124509	KRV 005-T1 Tank Mixing	2023	148,359	134,872	134,872	174,806	
00124510	Kernville 006-T1 Tank Mixing	2022	132,376	120,921	120,921	165,672	
00123608	KRV 2022 Control Valve Replacement	2022	207,980	63,731	63,731	88,222	
00123627	SouthLake Sta. 5 Transfer Switch	2022	25,974	23,612	23,612	32,686	
00123648	Arden Sta. 6 Booster Panelboard	2022	42,632	38,756	38,756	53,649	
00123767	BOD 104-B - Replace Pump & Motor	2023	46,096	32,686	32,686	42,803	
00123775	SQUM 15-B Replace Pump & Motor	2022	78,894	71,722	71,722	99,283	
00124135	KRV 2022 Flowmeter Replacement	2022	59,700	54,272	54,272	75,128	
00124138	KRV 2023 Flowmeter Replacement	2023	61,294	55,722	55,722	72,969	
00124141	KRV 2024 Flowmeter Replacements	2024	64,038	58,216	58,216	76,199	
00124508	KRV SM 005 Sta Rebuild - Design	2023	170,710	-	-	-	
00125649	KRV Vault Retrofit Project	2024	217,647	198,861	198,861	260,288	
00124428	KRV Kernville 001 Repl AP6 Filters	2022	107,289	97,536	97,536	130,861	
00124431	KRV 001 Replace AP4 Filters	2022	53,645	48,768	48,768	65,431	
00124506	Kernville 001 GAC Replacement	2024	78,480	71,346	71,346	93,385	
00124512	Bodfish 013 Vessel Replacement	2023	37,366	33,969	33,969	43,418	
00124513	Bodfish 104 Vessel Replacement	2023	37,366	33,969	33,969	43,418	
00124514	KRV Arden 001 Backwash Retrofit	2023	13,195	13,195	13,195	17,102	
00125048	KRV 2022 Analyzer Replacements	2022	21,872	19,883	19,883	27,524	
00125056	KRV 2023 Analyzer Replacements	2023	33,592	30,538	30,538	39,990	
00125058	KRV 2024 Analyzer Replacements	2024	11,477	10,434	10,434	13,657	
00123610	KRV 2023 Control Valve Replacement	2023	143,378	45,720	45,720	59,871	
00123611	KRV 2024 Control Valve Replacement	2024	180,441	56,872	56,872	74,440	
00125175	KRV-KERV 2022 Sample Sites	2022	74,934	51,829	51,829	71,746	
00125176	KRV-SOLA 2022 Sample Sites	2022	22,480	15,549	15,549	21,524	
00125177	KRV-LBOD 2022 Sample Sites	2022	14,987	10,366	10,366	14,349	
134MRP22	KRV 2022 Main Replacement Program	2022	748,530	298,657	298,657	413,426	
134MRP23	KRV 2023 Main Replacement Program	2023	748,530	306,124	306,124	400,875	
134MRP24	KRV 2024 Main Replacement Program	2024	767,243	313,777	313,777	410,702	
00123740	KRV 2022 Vehicle Replacemnt Program	2022	95,313	86,648	86,648	92,164	
00123742	KRV 2024 Vehicle Replacemnt Program	2024	46,841	42,583	42,583	45,293	
00124258	Kern River Valley WSFMP	2024	120,288	109,352	109,352	141,663	
00124350	Kern River Valley Reliability Study	2024	141,026	128,206	128,206	162,644	
00123333	KRV 006-T1 - CP Upgrade	2022	13,413	5,243	5,243	7,258	
00123285	ONYX 003-T2 - Tank Retrofits	2022	5,661	5,120	5,120	7,088	
00123442	SQUM 007-T1 - CP Upgrade	2022	12,681	4,957	4,957	6,862	
KRV0900	Meter Replacement Program	2022	10,539	10,539	10,539	14,589	
KRV0900	Meter Replacement Program	2023	10,802	10,802	10,802	14,145	
KRV0900	Meter Replacement Program	2024	11,072	11,072	11,072	14,492	
134UNSCH	Unscheduled Replacements	0	51,834	-	-	-	
134UNSCH	Unscheduled Replacements	0	53,130	-	-	-	
134UNSCH	Unscheduled Replacements	0	54,458	-	-	-	

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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	164,108	223,388	
134-NON-SP	134-Kern River Valley Non-Specific	2023	210,107	168,086	168,086	217,130	
134-NON-SP	134-Kern River Valley Non-Specific	2024	215,568	172,454	172,454	222,686	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	3,690,457	3,211,162	3,211,162	4,022,736
	2023	3,258,329	997,301	1,335,927	1,732,948
	2024	2,180,290	1,289,411	1,289,411	1,667,592
	Total	9,129,076	5,497,874	5,836,500	7,423,276

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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	-	-	-	
00115830	Lakeland WTP Upgrades	2021	278,656	278,656	278,656	328,690	
00116021	KERV 001-T1 - Tank Seismic Retrofit	2021	71,545	71,545	71,545	84,685	
00116059	BOD 011-T1: Tank Retrofits	2021	95,935	95,935	95,935	115,531	
00116348	ONYX 003-T3: Tank Retrofit	2021	26,504	26,504	26,504	31,918	
00116350	KERV 001-T3: Tank Retrofit	2021	6,341	6,341	6,341	7,637	
00116356	Kernville River Valley SCADA Impl.	2021	77,755	77,755	77,755	93,638	
00117243	KRV 2019 Physical Security Upgrades	2021	81,301	81,301	81,301	94,894	
00117253	KRV 2020 Physical Security Upgrades	2021	110,569	110,569	110,569	133,154	
00117256	KRV 2021 Physical Security Upgrades	2022	70,830	-	-	-	
KRV0900	Meter Replacement Program	2021	9,833	9,833	9,833	11,841	
00097630	Surface Water Intake Study	2021	79,037	-	-	-	
00120771	KRV PSPS Transfer Switches	2021	97,561	97,561	97,561	117,489	
134-NON-SP	134-Kern River Valley Non-Specific	2021	272,000	217,600	217,600	260,313	
134MRP21	2021 KRV Mainline Replacement Program	2021	598,809	598,809	598,809	721,124	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	2,011,034	1,877,596	1,877,596	2,217,256
	2022	193,105	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	2,204,138	1,877,596	1,877,596	2,217,256

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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	106,430	146,794	
00125461	KC 2022 Physical Security Upgrades	2022	123,140	71,223	71,223	98,235	
00125462	KC 2023 Physical Security Upgrades	2023	60,544	83,433	83,433	108,860	
00125463	KC 2024 Physical Security Upgrades	2024	38,334	81,631	81,631	106,459	
00125745	KC 006: New Bladder Tank	2022	119,707	106,430	106,430	146,794	
00123245	KC Tank Exterior Ladder Lifelines	2022	13,400	12,121	12,121	16,718	
00123304	KC 010-T1 - Tank Retrofits	2023	12,621	11,386	11,386	14,855	
00123832	KC 2022 Control Valve Replacement	2022	64,859	21,266	21,266	29,331	
00124120	KC STA 14 Generator Installation	2024	271,148	226,146	226,146	294,928	
00124175	KC 2022 Flowmeter Replacement	2022	54,686	45,572	45,572	62,855	
00123835	KC 2023 Control Valve Replacement	2023	65,049	21,252	21,252	27,729	
00125140	KC 2022 Sample Sites	2022	7,888	5,456	5,456	7,525	
00125258	KC 2022 Replace mainline valves	2022	34,671	31,519	31,519	43,200	
00125260	KCD Replace Mainline Valves - 2023	2023	35,537	32,307	32,307	41,889	
00125261	KC 2024 Replace Mainline Valves	2024	36,426	33,114	33,114	42,916	
00125262	KC 2022 Valve Casings/Covers	2022	21,380	19,437	19,437	26,640	
00125263	KC 2023 Valve Casings/Covers	2023	21,915	19,922	19,922	25,831	
00125264	KC 2024 Valve casings/covers	2024	22,463	20,421	20,421	26,465	
109MRP22	KC 2022 Main Replacement Program	2022	680,582	402,537	402,537	555,201	
109MRP23	KC 2023 Main Replacement Program	2023	697,596	412,600	412,600	538,346	
109MRP24	KC 2024 Main Replacement Program	2024	715,036	422,915	422,915	551,543	
00124015	KC 2022 Customer Meter Vault Lids	2022	14,446	13,133	13,133	18,113	
00124016	KC 2023 Customer Meter Vault Lids	2023	14,807	13,461	13,461	17,564	
00124017	KC 2024 Customer Meter Vault Lids	2024	15,177	13,798	13,798	17,994	
00124319	KC 2022 Hydrant Replacements	2022	55,237	50,215	50,215	68,176	
00124498	KC 2023 Hydrant Replacements	2023	56,617	51,470	51,470	66,106	
00124499	KC 2024 Hydrant Replacements	2024	58,033	52,757	52,757	67,727	
00123744	KC 2022 Vehicle Replacemnt Program	2024	57,125	54,561	54,561	57,823	
KCD0900	Meter Replacement Program	2022	31,498	31,498	31,498	43,444	
KCD0900	Meter Replacement Program	2023	32,285	23,379	23,379	30,504	
KCD0900	Meter Replacement Program	2024	33,092	23,963	23,963	31,251	
109UNSCH	Unscheduled Replacements	0	295,492	-	-	-	
109UNSCH	Unscheduled Replacements	0	302,879	-	-	-	
109UNSCH	Unscheduled Replacements	0	310,451	-	-	-	
109-NON-SP	109-King City Non-Specific	2022	46,700	37,360	37,360	49,154	
109-NON-SP	109-King City Non-Specific	2023	47,841	38,272	38,272	48,068	
109-NON-SP	109-King City Non-Specific	2024	49,226	39,381	39,381	49,446	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,740,517	954,195	1,299,282	1,788,146
	2023	1,347,692	707,482	1,131,940	1,473,570
	2024	1,549,386	968,687	1,442,801	1,864,866
	Total	4,637,594	2,630,364	3,874,023	5,126,582

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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	-	-	-	
00114891	KC 010-T1 - CP Upgrade	2021	10,569	10,569	10,569	12,563	
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	20,240	
00116143	KC 013-T1 - Cupola Vent Install	2022	17,073	-	-	-	
00116171	KC 2021 Control Valve Replacement	2021	24,672	24,672	24,672	29,603	
00116502	KC 2019 Flowmeter Replacements	2021	24,390	24,390	24,390	28,808	
00116505	KC 2021 Flowmeter Replacements	2021	24,390	24,390	24,390	28,350	
00116581	King City WSFMP	2022	120,066	-	-	-	
00117042	KC 2019 Physical Security Upgrades	2021	69,950	69,950	69,950	82,356	
00117043	KC 2020 Physical Security Upgrades	2021	19,914	19,914	19,914	23,595	
00117044	KC 2021 Physical Security Upgrades	2021	2,846	2,846	2,846	3,382	
00118116	Instrumentation Energy Optimization	2021	51,608	51,608	51,608	61,730	
00118135	Water Quality Instrumentation - KC	2022	23,352	-	-	-	
KCD0900	Meter Replacement Program	2021	20,485	20,485	20,485	24,580	
00120804	KC Transfer Switch PSPS	2021	42,541	42,541	42,541	49,927	
00122987	KC Metz Rd New Main	2022	813,008	-	-	-	
109-NON-SP	109-King City Non-Specific	2021	208,941	167,153	167,153	199,519	
109MRP21	2021 KC Mainline Replacement Program	2021	743,138	743,138	743,138	891,685	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	1,308,611	1,266,822	1,266,822	1,505,434
	2022	1,272,899	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	2,581,510	1,266,822	1,266,822	1,505,434

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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	-	-	-	
00125632	LIV New Main Livermore & Concannon	2023	2,111,695	-	-	-	
00123503	LIV 34 New 2,000 gal. Press. Tank	2022	266,316	217,282	217,282	297,946	
00123506	LIV Sta 8 New Booster Sta - Design	2024	277,381	25,307	25,307	32,812	
00123695	LIV028-PT2 Pressure Vessel Rplcmt	2023	306,497	-	-	-	
00123999	LIV Turnout 5 RTU Install	2023	143,671	122,533	122,533	157,679	
00124033	LIV Turnout 6 RTU Install	2024	147,263	125,054	125,054	160,848	
00124076	LIV Crane Ridge 001 New Generator	2024	260,257	234,141	234,141	297,927	
00124690	LIV 2022 Physical Security Upgrades	2022	388,701	71,223	71,223	97,664	
00124725	LIV 2023 Physical Security Upgrades	2023	442,829	83,433	83,433	108,228	
00124768	LIV 2024 Physical Security Upgrades	2024	343,200	81,631	81,631	105,841	
00124293	LIV 020-01: Well Renewal	2022	248,287	242,641	242,641	332,719	
00123204	LIV 013-T2 - Tank Retrofits	2024	5,483	4,932	4,932	6,395	
00123330	LIV 018-T2 - Tank Retrofits	2022	23,289	21,065	21,065	28,885	
00123339	LIV 029-T1 - CP Upgrade	2022	14,119	5,519	5,519	7,568	
00123400	LIV Tank Exterior Ladder Lifelines	2022	58,299	52,732	52,732	72,308	
00123467	LIV 022-T2 - Tank Retrofits	2023	26,078	23,525	23,525	30,516	
00123468	LIV 022-T1 - Tank Retrofits	2023	24,395	22,006	22,006	28,546	
00123478	LIV 2022 Control Valve Replacement	2022	162,781	46,176	46,176	63,319	
00123479	LIV 2023 Control Valve Replacement	2023	98,110	28,259	28,259	36,657	
00123481	LIV 2024 Control Valve Replacement	2024	129,689	37,368	37,368	48,450	
00123490	LIV 2022 Control Valve Overhaul	2022	16,072	9,494	9,494	13,019	
00123492	LIV 2023 Control Valve Overhaul	2023	21,477	13,180	13,180	17,096	
00123496	LIV 2024 Control Valve Overhaul	2024	21,588	11,035	11,035	14,308	
00123663	LIV 025-T3 - Tank Retrofit	2024	13,029	11,279	11,279	14,624	
00123857	LIV 009-T4 - Tank Retrofits	2024	76,828	69,118	69,118	89,616	
00124072	LIV 016-A Replace Pump & Motor	2022	47,339	33,568	33,568	46,029	
00124074	LIV 023-G Replace Pump & Motor	2024	49,735	35,267	35,267	45,726	
00124078	LIV 025-B - Replace Pump & Motor	2024	49,735	45,214	45,214	58,623	
00124084	LIV 026-B - Replace Pump & Motor	2023	36,027	32,752	32,752	42,485	
00124142	LIV 2022 Flowmeter Replacement	2022	275,520	250,473	246,914	338,579	
00124146	LIV 2023 Flowmeter Replacement	2023	260,627	236,933	236,933	307,346	
00124154	LIV 2024 Flowmeter Replacement	2024	245,286	222,987	257,375	333,704	
00124440	LIV Pressure Vessels Ladder/Plat	2022	50,525	45,699	45,699	62,664	
00124885	LIV 028-A Replace Pump & Motor	2024	50,207	35,267	35,267	45,726	
00124887	LIV 028-B Replace Pump & Motor	2024	50,207	35,267	35,267	45,726	
00125124	LIV 13-E Replace Pump & Motor	2023	51,025	36,182	36,182	46,934	
00125126	LIV 19-01 Replace Pump & Motor	2022	74,649	52,933	52,933	72,584	
00125034	LIV Sta. 34 Chloramination Trailer	2023	278,210	252,918	252,918	321,100	
00125077	LIV 2022 Analyzer Replacemnt	2022	29,923	27,203	27,203	37,302	
00125080	LIV 2023 Analyzer Replacements	2023	72,415	65,832	65,832	85,396	
00125141	LIV 2022 Sample Site	2022	7,888	5,456	5,456	7,481	
110MRP22	LIV 2022 Main Replacement Program	2022	5,303,290	4,727,705	4,727,705	6,482,826	
110MRP23	LIV 2023 Main Replacement Program	2023	5,435,872	3,226,274	3,226,274	4,185,069	
110MRP24	LIV 2024 Main Replacement Program	2024	5,571,769	3,306,931	3,306,931	4,287,660	
00125014	LIV 2022 SB1398 Service Replacement	2022	75,919	69,018	69,018	94,640	
00125015	LIV 2023 SB1398 Service Replacement	2023	89,788	81,626	81,626	105,885	
00124018	LIV Customer Meter Vault Lids	2022	14,446	13,066	13,066	17,917	
00124020	LIV 2023 Customer Meter Vault Lids	2023	14,807	13,357	13,357	17,326	
00124021	LIV 2024 Customer Meter Vault Lids	2024	15,177	13,654	13,654	17,703	
00123505	LIV Wildfire PBC 690/760 Zone	2022	40,582	36,706	36,706	50,333	
00123749	LIV 2023 Vehicle Replacemnt Program	2023	48,104	43,731	43,731	46,076	
00124261	Livermore WSFMP	2023	323,208	291,566	291,566	375,197	
00124351	Livermore Reliability Study	2023	216,793	195,569	195,569	247,616	
LIV0900	Meter Replacement Program	2022	147,994	147,994	147,994	202,936	
LIV0900	Meter Replacement Program	2023	151,694	151,694	151,694	196,775	
LIV0900	Meter Replacement Program	2024	155,487	155,487	155,487	201,599	
110UNSCH	Unscheduled Replacements	0	942,506	0	0	-	
110UNSCH	Unscheduled Replacements	0	966,068	0	0	-	
110UNSCH	Unscheduled Replacements	0	990,220	0	0	-	

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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	226,766	307,989	
110-NON-SP	110-Livermore Non-Specific	2023	290,548	232,438	232,438	299,196	
110-NON-SP	110-Livermore Non-Specific	2024	297,801	238,241	238,241	306,519	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	9,618,567	6,302,717	6,299,158	8,336,762
	2023	11,409,938	5,153,808	5,153,808	6,655,125
	2024	8,750,342	4,688,180	4,722,568	6,113,808
	Total	29,778,846	16,144,705	16,175,534	21,105,695

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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	-	-	-	
00117363	LIV 28 Generator & VFD	2023	261,068	-	-	-	
00114282	LIV Nitrification Study	2021	33,279	33,279	33,279	38,749	
00114893	LIV 025-T2 - CP Upgrade	2021	10,569	10,569	10,569	12,340	
00115381	LIV 031-01 Replace Pump and Motor	2021	94,437	94,437	94,437	112,356	
00115382	LIV 019-A Replace Pump and Motor	2022	41,605	-	-	-	
00115385	LIV 024-01 Replace Pump and Motor	2021	109,756	109,756	109,756	127,448	
00115386	LIV 015-01 Replace Pump and Motor	2022	76,362	-	-	-	
00115686	2019 Control Valve Overhaul -110	2021	36,504	36,504	36,504	43,083	
00115718	LIV 025-T2 - Repl Int Saf-T Climb	2021	14,151	14,151	14,151	16,432	
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	49,427	
00115924	LIV 2020 Control Valve Replacement	2021	43,200	43,200	43,200	51,397	
00115925	LIV 2021 Control Valve Replacement	2021	30,514	30,514	30,514	36,401	
00115928	LIV 028 PT1 - Replace Pressure Tank	2021	361,285	361,285	361,285	420,667	
00115985	Replace Redwood Tank at LIV STA 13	2022	679,545	-	-	-	
00115999	Replace Redwood Tank at LIV STA 16	2022	568,876	-	-	-	
00116006	LIV 023-T1 - Tank Retrofits	2022	41,951	-	-	-	
00116218	2021 Control Valve Overhaul 110	2021	39,901	39,901	39,901	47,598	
00116407	LIV 2019 Anayzer Replacement	2021	29,338	29,338	29,338	34,998	
00116408	LIV 2020 Analyzer Replacements	2021	16,618	16,618	16,618	19,824	
00116409	LIV 2021 Analyzer Replacements	2021	28,942	28,942	28,942	34,526	
00117039	LIV 2019 Physical Security Upgrades	2021	272,358	272,358	272,358	319,716	
00117040	LIV 2020 Physical Security Upgrades	2021	245,644	245,644	245,644	289,916	
00117041	LIV 2021 Physical Security Upgrades	2022	184,456	-	-	-	
00117364	LIV 8 Generator	2022	239,998	-	-	-	
00117366	LIV 13 Generator	2021	229,494	229,494	229,494	271,584	
00117367	LIV 14 Panelboard	2022	285,415	-	-	-	
00117432	LIV 2019 Flowmeter Replacements	2021	76,910	76,910	76,910	90,771	
00117433	LIV 2020 Flowmeter Replacements	2021	133,105	133,105	133,105	154,138	
00117436	LIV 2021 Flowmeter Replacements	2022	97,763	-	-	-	
LIV0900	Meter Replacement Program	2021	133,626	133,626	133,626	159,405	
00097722	Sta. 18 Booster Modification	2021	957,668	957,668	957,668	1,127,228	
00097954	LIV 026-A Replace Pump and Motor	2022	51,388	-	-	-	
00098023	Replace panelboard @ LIV Sta 9	2021	231,707	231,707	231,707	276,408	
00098868	Flow meter Zone 7 TO #VI	2021	52,296	52,296	52,296	62,385	
00121492	LIV FH/PB Connections (PSPS)	2021	28,615	28,615	28,615	33,318	
00122938	Install Backup Generator LIV 010	2021	65,041	65,041	65,041	76,763	
00122991	LIV Las Colinas Fire Hydrant	2021	34,959	34,959	34,959	41,149	
00122993	LIV Arroyo/College New Main	2022	584,553	-	-	-	
00122994	LIV 685/740 Zone Fire Hydrants	2022	596,332	-	-	-	
00123106	Purchase Land for Well in Zone 610	2022	772,891	-	-	-	
00123160	New Well-Livermore	2024	4,489,678	-	-	-	
110-NON-SP	110-Livermore Non-Specific	2021	873,267	698,613	698,613	828,615	
00119083	3850' 8"/12" DI East Ave	2021	208,415	208,415	208,415	248,622	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	4,579,917	4,405,263	4,405,263	5,176,698
	2022	4,221,137	-	-	-
	2023	519,169	-	-	-
	2024	4,489,678	-	-	-
	Total	13,809,900	4,405,263	4,405,263	5,176,698

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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	-	-	-	
00123422	LAS Sta. 14 Panelboard Replacement	2022	306,258	265,565	265,565	362,289	
00123528	LAS 118-PT1 - Pressure Vessel Rplcm	2022	323,033	-	-	-	
00123895	LAS Sta. 41 New Booster Pump	2024	1,697,984	1,421,757	1,421,757	1,833,962	
00123896	LAS 34 Storage Tank-Design and Perm	2024	209,641	-	-	-	
00123897	LAS Sta. 33 Paneboard Replacement	2024	312,574	269,188	269,188	338,660	
00124093	LAS STA 008 Wildfire New Generator	2024	276,606	238,334	238,334	302,604	
00124221	LAS STA 14 Wildfire New Pump & Main	2024	601,750	461,869	461,869	595,777	
00124254	LAS Station 17 New Generator	2024	303,031	261,120	261,120	332,290	
00124269	LAS Station 119 New Generator	2024	264,342	227,797	227,797	290,544	
00124314	LAS 27 New Generator	2024	272,475	234,775	234,775	298,084	
00124330	LAS Station 30 New Generator	2024	330,109	284,576	284,576	367,081	
00124336	LAS Station 31 New Generator	2024	274,063	274,063	274,063	353,522	
00124342	LAS STA 42 Wildfire Bstr Pmps-Dsgn	2024	313,836	-	-	-	
00124733	LAS New Operations Building	2024	6,034,125	4,578,290	4,578,290	5,831,577	
00125465	LAS 2022 Physical Security Upgrades	2022	145,565	71,223	71,223	97,164	
00125466	LAS 2023 Physical Security Upgrades	2023	796,180	83,433	83,433	107,673	
00125469	LAS 2024 Physical Security Upgrades	2024	1,060,473	81,631	81,631	105,299	
00124283	LAS 039-01: Well Renewal	2022	120,937	109,943	109,943	149,985	
00124288	LAS 104-02: Well Renewal	2024	320,199	257,781	257,781	332,519	
00123286	LAS 121-T3 - Tank Retrofits	2024	6,573	5,914	5,914	7,628	
00123290	LAS 042-T2 - Tank Retrofits	2024	12,088	10,875	10,875	14,028	
00123325	LAS 121-T2 - Tank Retrofits	2023	14,327	12,924	12,924	16,679	
00123344	LAS 114-T1 - Tank Retrofits	2023	25,500	23,003	23,003	29,687	
00123379	LAS 007-T1 - Tank Retrofits	2023	29,185	26,328	26,328	33,977	
00123383	LAS 119-T1 - Tank Retrofits	2022	22,054	19,948	19,948	27,214	
00123384	LAS 121-T1 - Tank Retrofits	2022	43,797	39,614	39,614	54,042	
00123397	LAS Tank Exterior Ladder Lifelines	2022	107,925	97,618	97,618	133,173	
00123438	LAS 114-T2 - Tank Retrofits	2023	46,782	42,202	42,202	54,464	
00123452	LAS 113-T1 - Tank Retrofits	2024	33,550	30,184	30,184	38,935	
00123470	LAS 123-T1 - Tank Retrofits	2023	36,342	32,785	32,785	42,310	
00123553	LAS 2022 CP Upgrades	2022	26,937	10,530	10,530	14,365	
00123614	LAS 2022 Control Valve Replacements	2022	436,201	132,639	132,639	180,948	
00123616	LAS 2023 Control Valve Replacement	2023	551,637	168,456	168,456	217,399	
00123617	LAS 2024 Control Valve Replacement	2024	571,210	173,680	173,680	224,034	
00123842	LAS 019-T1 - Tank Retrofits	2023	40,726	36,841	36,841	47,545	
00124216	LAS 2022 Control Valve Overhaul	2022	68,524	43,607	43,607	59,489	
00124217	LAS 2023 Control Valve Overhaul	2023	70,238	44,697	44,697	57,683	
00124218	LAS 2024 Control Valve Overhaul	2024	71,994	45,814	45,814	59,097	
00124598	LAS Sta. 31 Redwood Tank Replace	2022	798,246	-	725,678	985,539	
00124619	LAS Sta. 15 Redwood Tank Replace	2024	831,118	-	755,562	974,619	
00124621	LAS-115 Redwood Tank Replacement	2024	832,462	-	756,784	976,196	
00124687	LAS 010-T2 - Tank Retrofits	2022	23,415	21,178	21,178	28,891	
00125008	LAS Sta. 30 Redwood Tank Replace	2023	812,158	-	738,325	952,837	
00123862	LAS 001-02 Replace Pump & Motor	2022	74,620	52,673	52,673	71,857	
00123865	LAS 001-E Replace Pump & Motor	2022	71,071	50,168	50,168	68,440	
00123867	LAS 009-D Replace Pump & Motor	2022	47,554	33,568	33,568	45,793	
00123870	LAS 009-E Replace Pump & Motor	2022	47,554	33,568	33,568	45,793	
00123913	LAS Sta. 117 Rebuild - Design	2024	230,462	-	-	-	
00123917	LAS 011-D - Replace Pump & Motor	2023	48,743	34,407	34,407	44,403	
00123918	LAS 019-A - Replace Pump & Motor	2023	36,191	25,547	25,547	32,969	
00123923	LAS 023-D - Replace Pump & Motor	2023	72,848	51,422	51,422	66,362	
00123969	LAS 023-F - Replace Pump & Motor	2023	72,848	51,422	51,422	66,362	
00123981	LAS 032-01 - Replace Pump & Motor	2024	87,177	61,537	61,537	79,378	
00123984	LAS 039-01 - Replace Pump & Motor	2022	83,424	75,497	75,497	102,994	
00124003	LAS 033-A - Replace Pump & Motor	2023	48,743	34,407	34,407	44,403	
00124019	LAS 104-A - Replace Pump & Motor	2024	49,961	35,267	35,267	45,492	
00124066	LAS 2022 Flowmeter Replacement	2022	88,291	73,576	73,576	100,374	
00124069	LAS 2023 Flowmeter Replacement	2023	91,060	37,942	37,942	48,965	
00124070	LAS 2024 Flowmeter Replacement	2024	95,032	39,597	39,597	51,077	
00123618	LAS Sta. 39 and 104 Well Chloram	2024	1,219,972	1,015,293	1,015,293	1,283,198	
00125051	LAS 28 Tank Mixing and Dosing	2023	785,005	657,301	657,301	848,272	
00125073	LAS 2022 Analyzer Replacement	2022	24,911	22,647	22,647	30,895	
00125075	LAS 2023 Analyzer Replacement	2023	6,292	5,720	5,720	7,382	

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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	60,019	77,419	
00125094	LAS Sta. 111 Tank Mixing and Dosing	2023	568,466	495,550	495,550	639,526	
00125120	LAS Sta. 42 Tank Mixing and Dosing	2024	625,108	-	-	-	
00125128	LAS Sta. 41 Tank Mixing and Dosing	2024	396,718	345,832	345,832	446,097	
00125187	LAS 32, 1, 121 Well Chloramination	2023	1,757,377	1,471,488	1,471,488	1,860,652	
00123893	LAS Wildfire Control Valves 2022	2022	717,182	625,190	625,190	852,895	
00123898	LAS Wildfire Control Valves 2023	2023	557,525	486,012	486,012	627,217	
00124086	LAS Grant Rd. Rezone	2023	969,174	811,509	811,509	1,047,284	
00124140	LAS Wildfire Control Valves 2024	2024	544,101	474,309	474,309	611,824	
00124208	LAS Transm. Main Isolation Valves	2024	1,313,619	1,194,199	1,194,199	1,530,057	
00124279	LAS Sta 38 Wildfire New Main & PRV	2023	285,720	237,242	237,242	306,170	
00124363	LAS Wildfire New Main&CV Granger Av	2023	807,452	665,477	665,477	858,824	
00124735	LAS Covington Ph2 New 16" Main	2023	1,715,152	1,311,278	1,311,278	1,692,255	
00125133	LAS 2022 Sample Sites	2022	66,257	45,828	45,828	62,519	
00125134	LAS 2023 Sample Sites	2023	67,914	46,974	46,974	60,622	
00125135	LAS 2024 Sample Sites	2024	69,611	48,148	48,148	62,107	
00125629	LAS STA 008 New Mainline to Mora	2023	2,125,942	1,625,346	1,625,346	2,097,572	
00125633	LAS Marion Way New Mainline	2023	3,966,928	3,032,819	3,032,819	3,913,970	
111MRP22	LAS 2022 Main Replacement Program	2022	5,171,674	3,147,584	3,147,584	4,293,990	
111MRP23	LAS 2023 Main Replacement Program	2023	5,300,966	4,845,897	4,845,897	6,253,817	
111MRP24	LAS 2024 Main Replacement Program	2024	5,433,490	4,967,045	4,967,045	6,407,121	
00124023	LAS 2022 Customer Meter Vault Lids	2022	30,337	27,579	27,579	37,624	
00124024	LAS 2023 Customer Meter Vault Lids	2023	31,095	28,268	28,268	36,481	
00124050	LAS 2024 Customer Meter Vault Lids	2024	31,873	28,975	28,975	37,376	
00123754	LAS 2023 Vehicle Replacement Progrm	2024	50,509	47,065	47,065	49,335	
00123755	LAS 2024 Vehicle Replacement Progrm	2024	63,017	-	-	-	
00123876	LAS 2022 CARB Vehicle Replacement	2022	249,376	226,705	226,705	237,639	
LAS0900	Meter Replacement Program	2022	205,409	205,409	205,409	280,223	
LAS0900	Meter Replacement Program	2023	210,545	210,545	210,545	271,716	
LAS0900	Meter Replacement Program	2024	215,809	215,809	215,809	278,377	
111UNSCH	Unscheduled Replacements	0	1,531,203	-	-	-	
111UNSCH	Unscheduled Replacements	0	1,569,483	-	-	-	
111UNSCH	Unscheduled Replacements	0	1,608,720	-	-	-	
111-NON-SP	111-Los Altos Suburban Non-Specific	2022	1,339,779	1,071,823	1,071,823	1,442,627	
111-NON-SP	111-Los Altos Suburban Non-Specific	2023	1,373,275	1,098,620	1,098,620	1,402,424	
111-NON-SP	111-Los Altos Suburban Non-Specific	2024	1,407,750	1,126,200	1,126,200	1,436,987	
LASCompVeh	New Complements Vehicles	2023	50,509	-	-	-	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	14,337,817	6,503,678	7,229,356	9,766,763
	2023	24,992,835	17,735,862	18,474,187	23,787,903
	2024	28,088,644	18,516,942	20,029,288	25,672,302
	Total	67,419,297	42,756,482	45,732,831	59,226,969

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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	-	-	-	
00117429	LAS 2021 Flowmeter Replacement	2022	91,314	-	-	-	
00121487	PSPS LAS-33 Genset	2022	260,163	-	-	-	
00114250	LAS113 LAS114 Mixer and Dosing	2021	80,395	80,395	80,395	91,585	
00114286	LAS8 Tank Replacement	2021	1,013,141	1,013,141	1,013,141	1,186,213	
00114287	LAS10 Station Rebuild	2021	541,870	541,870	541,870	634,435	
00115143	LAS 038-A Replace Pump and Motor	2021	45,576	45,576	45,576	52,997	
00115145	LAS 17-01 Replace Pump and Motor	2021	70,132	70,132	70,132	82,113	
00115149	LAS 019-B Replace Pump and Motor	2021	49,996	49,996	49,996	58,670	
00115162	LAS 013-C Replace Pump and Motor	2021	69,398	69,398	69,398	81,438	
00115652	LAS 034-T1 - Tank Retrofits	2021	8,618	8,618	8,618	10,113	
00115729	LAS 042-T1 - Tank Struct Retrofit	2021	68,714	68,714	68,714	81,550	
00115741	LAS 028-T3 - Install 30" Manway	2021	16,016	16,016	16,016	18,624	
00115752	LAS 009-T1 - Tank Struct Retrofit	2021	38,130	38,130	38,130	44,441	
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	324,489	
00115937	LAS 118-B Pump & Motor Replacement	2021	34,030	34,030	34,030	39,934	
00116020	New well replacement at station 20	2024	4,489,678	-	-	-	
00116033	LAS 019-PT1 - Replace Pressure Tank	2021	157,317	157,317	157,317	185,029	
00116037	2020 Control Valve Overhaul - 111	2021	77,504	77,504	77,504	91,983	
00116040	LAS 104-T1 - Tank Retrofits	2021	40,986	40,986	40,986	47,442	
00116073	LAS 014-T1 - Tank Struct Retrofit	2021	37,480	37,480	37,480	43,683	
00116156	LAS 2019 Control Valve Replacements	2021	28,454	28,454	28,454	33,542	
00116164	LAS 2021 Control Valve Replacement	2021	148,721	148,721	148,721	176,504	
00116247	2019 Control Valve Overhaul - 111	2021	52,103	52,103	52,103	61,836	
00116249	2021 Control Valve Overhaul - 111	2021	46,773	46,773	46,773	55,510	
00116354	REPLACE V204049	2021	187,274	187,274	187,274	192,781	
00116400	LAS 2019 Analyzer Replacements	2021	28,173	28,173	28,173	33,211	
00116405	LAS 2020 Analyzer Replacements	2021	16,594	16,594	16,594	19,561	
00116406	LAS 2021 Analyzer Replacements	2021	17,583	17,583	17,583	20,867	
00116515	LAS Reliability Study	2022	215,518	-	-	-	
00116719	LAS Transmission Main Valves	2022	1,296,049	-	-	-	
00116761	Upgrade Sample Stations	2021	59,095	59,095	59,095	70,134	
00116799	Upgrade Sample Stations Phase 2	2021	61,920	61,920	61,920	73,487	
00116800	Upgrade Sample Stations Phase 3	2021	63,468	63,468	63,468	75,324	
00117219	LAS 2019 Physical Security Upgrades	2021	239,072	239,072	239,072	283,732	
00117223	LAS 2020 Physical Security Upgrades	2022	274,045	-	-	-	
00117225	LAS 2021 Physical Security Upgrades	2021	267,122	267,122	267,122	317,022	
00117316	LAS 009-T1-Tank Struc. Retro Study	2022	60,391	-	-	-	
00117411	Install Genset - LAS 9	2022	325,203	-	-	-	
00117414	Install Genset - LAS 34	2021	311,493	311,493	311,493	367,194	
00117426	LAS 2020 Flowmeter Replacements	2021	146,341	146,341	146,341	171,730	
00118142	Water Quality Instrumentation - LAS	2022	85,447	-	-	-	
00118529	2020 - ADDITIONAL LEAK TRUCK	2021	226,631	226,631	226,631	237,562	
00116323	Advanced Metering Infrastructure	2023	289,902	-	-	-	
00093086	Acquire Easement	2021	2,541	2,541	2,541	3,015	
00098765	Flow meters at 3 of 5 stations	2021	203,252	203,252	203,252	239,597	
00098010	Replace panelboard @ LAS Sta 27	2021	535,518	535,518	535,518	635,557	
00103638	2,000 LF Homestead Rd 24"	2022	813,008	-	-	-	
00121490	LAS FH/PB Connections (PSPS)	2021	30,369	30,369	30,369	35,476	
00114151	Vineyard Tk 1 - PAX RCS	2021	284,553	284,553	284,553	336,952	
00122989	LAS Eastbrook Ave Main & Chck Valve	2022	619,762	-	-	-	
00122322	1800' 12"/8" DI S Mary St	2021	868,104	868,104	868,104	1,014,087	
00119986	Los Altos Field Office Upgrade	2022	300,488	-	-	-	
00120247	Station 19 Replacing Valves	2021	182,114	182,114	182,114	211,768	
00122623	Foothill Exp. 8" AC Relocation	2021	302,419	302,419	302,419	358,913	
111-NON-SP	111-Los Altos Suburban Non-Specific	2021	1,870,334	1,496,267	1,496,267	1,770,670	

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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	3,263,601	
00121625	2385' 8" PVC Tantau	2021	86,937	86,937	86,937	103,178	
00121371	LAS Customer Building Property	2023	4,467,173	-	-	-	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	12,193,820	11,819,753	11,819,753	13,812,020
	2022	4,437,464	-	-	-
	2023	4,757,074	-	-	-
	2024	4,489,678	-	-	-
	Total	25,878,036	11,819,753	11,819,753	13,812,020

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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	19,555	25,139	
00125471	MRL 2022 Physical Security Upgrades	2022	23,352	71,223	71,223	97,534	
00125473	MRL 2023 Physical Security Upgrades	2023	76,656	83,433	83,433	108,083	
00125474	MRL 2024 Physical Security Upgrades	2024	72,548	81,631	81,631	105,699	
00124304	MRL 009-01 Well Renewal	2023	213,990	178,473	178,473	231,203	
00123638	MRL Tank Exterior Ladder Lifelines	2022	20,846	18,855	18,855	25,821	
00124259	MRL 010-T2 - Seismic Retrofits	2022	437,359	395,586	395,586	541,718	
00124634	MRL 010-T2 - Seismic/Geotech Study	2022	53,902	48,754	48,754	66,764	
00123995	MRL Sta 8 Flowmeter Replacement	2022	36,108	30,090	30,090	41,206	
00124004	MRL Sta 9 Flowmeter Replacement	2022	36,108	30,090	30,090	41,206	
00124007	MRL Sta 10 Flowmeter Replacement	2023	37,011	30,843	30,843	39,955	
00124011	MRL 2023 Flowmeter Replacement 11	2023	37,011	30,843	30,843	39,955	
00125081	MRL 2022 Analyzer Replacements	2022	17,249	15,681	15,681	21,473	
00126495	2023 MRL 15 Carbon Change Outs	2023	83,270	75,700	75,700	98,065	
00126496	2024 MRL 15 Carbon Change Outs	2024	85,352	75,700	75,700	98,019	
112MRP22	MRL 2022 Main Replacement Program	2022	365,560	448,449	448,449	614,110	
112MRP23	MRL 2023 Main Replacement Program	2023	499,303	459,661	459,661	595,467	
112MRP24	MRL 2024 Main Replacement Program	2024	639,959	471,152	471,152	610,064	
00125017	MRL 2022 SB1398 Service Replacement	2022	122,639	111,490	111,490	152,675	
00125018	MRL 2023 SB1398 Service Replacement	2023	125,705	114,277	114,277	148,040	
00124027	MRL 2022 Customer Meter Vault Lids	2022	14,446	13,133	13,133	17,984	
00124028	MRL 2023 Customer Meter Vault Lids	2023	14,807	13,461	13,461	17,438	
00124029	MRL 2024 Customer Meter Vault Lids	2024	15,177	13,798	13,798	17,866	
00123759	MRL 2023 Vehicle Replacemnt Program	2023	58,553	-	-	-	
00124263	Marysville WSFMP	2023	123,530	112,300	112,300	144,365	
00124352	Marysville Reliability Study	2023	144,529	133,838	133,838	169,398	
MRL0900	Meter Replacement Program	2022	29,364	29,364	29,364	40,211	
MRL0900	Meter Replacement Program	2023	30,097	21,190	21,190	27,451	
MRL0900	Meter Replacement Program	2024	30,849	21,720	21,720	28,124	
112UNSCH	Unscheduled Replacements	0	207,322	-	-	-	
112UNSCH	Unscheduled Replacements	0	212,505	-	-	-	
112UNSCH	Unscheduled Replacements	0	217,818	-	-	-	
112-NON-SP	112-Marysville Non-Specific	2022	76,284	61,027	61,027	82,868	
112-NON-SP	112-Marysville Non-Specific	2023	78,485	62,788	62,788	80,783	
112-NON-SP	112-Marysville Non-Specific	2024	80,441	64,352	64,352	82,756	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,440,539	1,273,742	1,273,742	1,743,569
	2023	1,758,917	1,336,361	1,336,361	1,725,342
	2024	1,142,143	728,354	728,354	942,528
	Total	4,341,600	3,338,456	3,338,456	4,411,439

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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	-	-	-	
00116650	MRL 2020 Flowmeter Replacements	2022	25,087	-	-	-	
00116654	MRL 2021 Flowmeter Replacements	2023	24,441	-	-	-	
00115109	Marysville 12 Panel & Generator	2022	406,504	-	-	-	
00115118	Marysville 10 Transfer Switch	2021	109,902	109,902	109,902	128,924	
00115918	MRL 2019 Control Valve Replacement	2021	43,089	43,089	43,089	50,548	
00116154	Sta. 9 Driveway Improvement	2021	19,611	19,611	19,611	23,243	
00116410	MRL 2020 Analyzer Replacements	2021	886	886	886	1,056	
00116411	MRL 2021 Analyzer Replacements	2021	8,409	8,409	8,409	10,017	
00116580	MRL 015 - Replace Filter Vessels	2021	42,311	42,311	42,311	49,377	
00117216	MRL 2019 Physical Security Upgrades	2021	50,009	50,009	50,009	58,969	
00117217	MRL 2020 Physical Security Upgrades	2021	65,651	65,651	65,651	78,212	
00117218	MRL 2021 Physical Security Upgrades	2021	21,138	21,138	21,138	24,797	
00117419	Transfer Switch STA 15	2021	58,858	58,858	58,858	69,045	
MRL0900	Meter Replacement Program	2021	25,897	25,897	25,897	30,851	
00098693	Panelboard Replacement MRL 9	2022	205,453	-	-	-	
00098713	Panelboard Replacement MRL 7	2021	174,947	174,947	174,947	208,419	
00120931	MRL PSPS Transfer Switch	2021	48,780	48,780	48,780	56,779	
00122951	MRL 15 GAC TREATMENT	2021	780,669	780,669	780,669	918,164	
112-NON-SP	112-Marysville Non-Specific	2021	128,656	131,078	383,261	453,813	
112MRP21	2021 MRL Mainline Replacement Program	2021	300,730	300,730	300,730	358,267	

Summary	Year				Decision (Total Cost)
		CWS	Cal Advocates	Decision	
	2021	1,879,543	1,881,965	2,134,148	2,520,480
	2022	672,678	-	-	-
	2023	24,441	-	-	-
	2024	-	-	-	-
	Total	2,576,662	1,881,965	2,134,148	2,520,480

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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	81,631	105,797	
00124294	ORO 010-01 Well Renewal	2022	218,912	182,578	182,578	250,255	
00124359	ORO 17 New Well Design & Permit	2023	474,496	-	-	-	
00123248	ORO Tank Exterior Ladder Lifelines	2022	9,677	8,753	8,753	11,998	
00123464	ORO 016-T1 - Tank Retrofits	2023	36,052	32,522	32,522	42,169	
00123463	ORO 2022 Control Valve Replacement	2022	54,415	17,508	17,508	23,998	
00123466	ORO 2023 Control Valve Replacement	2023	59,861	17,226	17,226	22,336	
00123469	ORO 2024 Control Valve Replacement	2024	60,737	17,325	17,325	22,454	
00124157	ORO 2022 Flowmeter Replacement	2022	84,982	70,818	70,818	97,069	
00124161	ORO 2023 Flowmeter Replacement	2023	49,367	41,139	41,139	53,342	
00124182	ORO 011-A - Replace Pump & Motor	2023	36,233	25,693	25,693	33,314	
00125082	ORO 2024 Analyzer Replacement	2024	7,511	6,828	6,828	8,849	
00126474	2023 ORO 10 Carbon Change Outs	2023	83,270	75,700	75,700	98,156	
00126476	2024 ORO 10 Carbon Change Outs	2024	85,352	77,592	77,592	100,562	
00125137	ORO 2022 Sample Site	2022	7,888	5,456	5,456	7,478	
113MRP22	ORO 2022 Main Replacement Program	2022	409,509	669,422	669,422	917,558	
113MRP23	ORO 2023 Main Replacement Program	2023	419,746	686,157	686,157	889,702	
113MRP24	ORO 2024 Main Replacement Program	2024	430,240	703,311	703,311	911,512	
00124030	ORO Customer Meter Vault Lids	2022	14,446	13,133	13,133	18,001	
00124031	ORO 2023 Customer Meter Vault Lids	2023	14,807	13,461	13,461	17,454	
00124032	ORO 2024 Customer Meter Vault Lids	2024	15,177	13,798	13,798	17,882	
00123761	ORO 2022 Vehicle Replacemnt Program	2022	46,930	42,664	42,664	44,933	
00124264	Oroville WFSMP	2023	144,513	131,375	131,912	171,043	
00124353	Oroville Reliability Study	2023	144,529	133,838	133,838	169,438	
ORO0900	Meter Replacement Program	2022	34,328	34,328	34,328	47,052	
ORO0900	Meter Replacement Program	2023	35,186	26,279	26,279	34,075	
ORO0900	Meter Replacement Program	2024	36,066	15,169	15,169	19,659	
113UNSCH	Unscheduled Replacements	0	473,590	-	-	-	
113UNSCH	Unscheduled Replacements	0	485,430	-	-	-	
113UNSCH	Unscheduled Replacements	0	497,566	-	-	-	
113-NON-SP	113-Oroville Non-Specific	2022	112,959	90,367	90,367	123,098	
113-NON-SP	113-Oroville Non-Specific	2023	115,812	92,649	92,649	119,530	
113-NON-SP	113-Oroville Non-Specific	2024	118,746	94,996	94,996	122,501	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,467,635	1,135,027	1,135,027	1,541,439
	2023	2,099,301	1,276,039	1,276,576	1,650,560
	2024	1,410,242	1,010,651	1,010,651	1,309,215
	Total	4,977,178	3,421,716	3,422,253	4,501,214

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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	62,352	
00117226	ORO 2021 Physical Security Upgrades	2021	52,846	52,846	52,846	62,518	
00097516	Sta. 1&3 Rebuild: Conceptual Design	2021	25,339	25,339	25,339	29,819	
00097517	Cherokee Res: Conceptual Design	2021	17,970	17,970	17,970	21,428	
00122820	Install Transfer Switch ORO 10	2021	51,050	51,050	51,050	59,434	
00122595	ORO 10-01 GAC TREATMENT	2021	835,976	835,976	835,976	983,747	
113-NON-SP	113-Oroville Non-Specific	2021	288,213	230,570	230,570	274,271	
113MRP21	2021 ORO Mainline Replacement Program	2021	873,186	873,186	873,186	1,041,208	
00114525	Merge Station 1 and 3 Rebuild	2023	693,760	693,760	835,864	862,310	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	2,891,184	2,833,542	2,139,782	2,534,775
	2022	-	-	-	-
	2023	-	-	835,864	862,310
	2024	-	-	-	-
	Total	2,891,184	2,833,542	2,975,646	3,397,085

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ADOPTED ADVANCE CAPITAL BUDGET (ACB) PROJECTS

122

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	-	-	-	
00124904	PV 27in Pipe CP System Upgrade	2022	93,277	36,463	36,463	50,090	
00125243	PV Install Pump Shelter	2024	36,568	36,568	36,568	47,498	
00125481	PV 2022 Physical Security Upgrades	2022	172,544	71,223	71,223	97,840	
00125482	PV 2023 Physical Security Upgrades	2023	651,648	83,433	83,433	108,423	
00125483	PV 2024 Physical Security Upgrades	2024	140,024	81,631	81,631	106,032	
00123389	PV 023-T1 - CP Upgrade	2022	13,413	5,243	5,243	7,203	
00123530	PV Tank Exterior Ladder Lifelines	2022	55,189	49,918	49,918	68,573	
00123934	PV Sta 37-New Water Strg Tnk-Design	2022	1,338,054	-	-	-	
00124174	PV 2022 Control Valve Overhaul	2022	464,168	295,379	295,379	405,768	
00124177	PV 2023 Control Valve Overhaul	2023	475,772	302,764	302,764	393,449	
00124181	PV 2024 Control Valve Overhaul	2024	487,666	310,333	310,333	403,094	
00124813	PV Station 37 Mixing and Dosing	2023	520,854	414,415	414,415	538,543	
00124814	PV Station 49 Mixing and Dosing T-2	2023	534,859	425,557	425,557	553,022	
00124936	PV Station 46 Mixing and Dosing	2024	321,994	256,193	256,193	332,771	
00125272	PV 44 Vault Replacement	2022	92,169	80,183	80,183	110,149	
00123752	PV 014-A Replace Pump & Motor	2023	34,226	24,269	24,269	31,538	
00123758	PV 015-D Replace Pump & Motor	2023	48,117	34,119	34,119	44,339	
00124233	PV Sta 015 Rebuild Design	2024	890,490	-	-	-	
00124243	PV Sta 023 Rebuild Design	2024	493,968	-	-	-	
00124959	PV 015-PT1 - Saddle Retrofit	2024	12,101	-	-	-	
00125270	PV 40 Vault Replacement	2022	90,034	78,325	78,325	107,596	
00124225	PV 2022 Control Valve Replacement	2022	116,077	36,400	36,400	50,003	
00124230	PV D-500 Main Replacement PDR	2024	1,556,379	1,296,719	1,296,719	1,684,320	
00124274	PV 2023 Control Valve Replacement	2023	255,926	81,431	81,431	105,822	
00124281	PVD 2024 Control Valve Replacem.	2024	420,319	133,738	133,738	173,713	
00125154	PV 2022 Sample Site	2022	7,493	5,183	5,183	7,120	
00125640	PV Wildfire Zone C-635 New Main We	2022	1,270,402	971,255	971,255	1,334,230	
00125641	PV Wildfire Zone F-1325 New Main	2024	1,894,225	1,644,830	1,644,830	2,136,484	
00125642	PV Wildfire Zone B-280 New Main	2023	854,650	719,116	719,116	934,509	
00125644	PV Wildfire Zone H-1300 NewMain-PRV	2022	422,905	323,322	323,322	444,153	
122MRP22	PV 2022 Main Replacement Program	2022	2,310,862	2,181,698	2,181,698	2,997,037	
122MRP23	PV 2023 Main Replacement Program	2023	5,920,793	2,236,241	2,236,241	2,906,051	
122MRP24	PV 2024 Main Replacement Program	2024	6,068,812	2,292,147	2,292,147	2,977,289	
00123948	PV 2022 Customer Meter Vault Lids	2022	13,724	12,476	12,476	17,139	
00123949	PV 2023 Customer Meter Vault Lids	2023	14,067	12,788	12,788	16,618	
00123950	PV 2024 Customer Meter Vault Lids	2024	14,418	13,108	13,108	17,026	
00124265	Palos Verdes WFSMP	2024	311,434	283,122	283,122	367,750	
00124354	Palos Verdes Reliability Study	2024	141,609	128,736	128,736	164,402	
PVD0900	Meter Replacement Program	2022	388,698	303,587	303,587	417,042	
PVD0900	Meter Replacement Program	2023	398,415	311,176	311,176	404,382	
PVD0900	Meter Replacement Program	2024	408,376	318,956	318,956	414,295	
122UNSCH	Unscheduled Replacements	0	1,138,455	-	-	-	
122UNSCH	Unscheduled Replacements	0	1,166,916	-	-	-	
122UNSCH	Unscheduled Replacements	0	1,196,089	-	-	-	
122-NON-SP	122-Palos Verdes Non-Specific	2022	394,216	315,372	315,372	431,739	
122-NON-SP	122-Palos Verdes Non-Specific	2023	404,077	323,262	323,262	418,925	
122-NON-SP	122-Palos Verdes Non-Specific	2024	414,102	331,281	331,281	429,114	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	8,381,679	4,766,028	4,766,028	6,545,682
	2023	11,280,319	4,968,571	4,968,571	6,455,622
	2024	15,219,601	7,127,362	7,127,362	9,253,787
	Total	34,881,599	16,861,961	16,861,961	22,255,091

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ADOPTED CARRYOVER (CO) PROJECTS

122 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	-	-	-	
00098149	PV 005-A Replace Pump and Motor	2023	46,728	-	-	-	
00121285	PV-023 PPS Genset	2023	1,190,007	-	-	-	
00121426	PV-22 PPS Electrical Modifications	2023	646,941	-	-	-	
00123198	PPS PV-49 SCADA Site Backup Power	2022	69,106	-	-	-	
00123011	PV-041 New 1-MG Storage Tank Design	2023	691,825	-	-	-	
00114523	PV Nitrification Study	2021	31,948	31,948	31,948	37,216	
00114888	PV 2020 CP Upgrades	2021	16,260	16,260	16,260	19,269	
00114901	PV 004-A: Pump & Motor Replace	2021	48,780	48,780	48,780	58,133	
00115241	PV 023-F: Pump & Motor Replace	2021	142,299	142,299	142,299	168,627	
00115636	PV 050-T1 - Install Exterior Ladder	2021	6,504	6,504	6,504	7,707	
00115750	PV 037-A: Pump Shelter	2022	12,195	-	-	-	
00115753	PV 037-B: Pump Shelter	2022	12,195	-	-	-	
00116007	PV 051-T1 - Install Ext. Ladder	2021	6,504	6,504	6,504	7,729	
00116223	PV 2019 Control Valve Replacement	2021	122,251	122,251	122,251	146,099	
00116224	PV 2020 Control Valve Replacement	2021	247,839	247,839	247,839	296,185	
00116227	PV 2021 Control Valve Replacement	2021	290,244	290,244	290,244	346,862	
00116242	PV 023-T1: Appur Upgrades	2021	124,390	124,390	124,390	146,987	
00117192	PV 2019 Physical Security Upgrades	2021	112,195	112,195	112,195	131,825	
00117193	PV 2020 Physical Security Upgrades	2021	239,024	239,024	239,024	283,248	
00117194	PV 2021 Physical Security Upgrades	2021	269,106	269,106	269,106	320,699	
PVD0900	Meter Replacement Program	2021	282,110	282,110	282,110	337,142	
00098229	PV 000: Pipeline Assessment	2021	178,862	178,862	178,862	213,753	
00098227	PV Storage Study	2021	609,756	609,756	609,756	724,614	
00098230	Reservoir 26 Seismic Retrofit	2021	110,569	110,569	110,569	132,138	
00098620	2018 PV Control Valve Rplcmnt.	2021	138,038	138,038	138,038	164,966	
00117264	3000' 6" DI Silver Saddle	2021	1,283,740	1,283,740	1,283,740	1,504,037	
00121284	PV-015 PPS Genset	2021	20,325	20,325	20,325	23,609	
00123006	PV Drive East New Main & PRV	2021	284,553	284,553	284,553	340,061	
00123007	PV Yacht/PV Dr S Main & PRV	2021	569,106	569,106	569,106	680,123	
00123008	PV Narcissa Drive New Main	2022	596,332	-	-	-	
00123009	PV 4" Main Replacement	2022	1,118,511	-	-	-	
00123010	PV Vista del Monte New Main	2022	1,005,105	-	-	-	
00122523	Repl. Office Roof-PV Ops. Center	2021	196,568	196,568	196,568	232,277	
00122837	PV 022-B Pump Replacement	2022	162,602	-	-	-	
122-NON-SP	122-Palos Verdes Non-Specific	2021	820,872	656,697	656,697	782,921	
122MRP21	2021 PV Mainline Replacement Program	2021	8,083,873	8,083,873	8,083,873	9,660,814	
00114950	PV (3) Surge Tanks	2021	192,903	192,903	192,903	230,533	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	14,428,620	14,264,445	14,264,445	16,997,573
	2022	2,976,046	-	-	-
	2023	3,353,433	-	-	-
	2024	-	-	-	-
	Total	20,758,098	14,264,445	14,264,445	16,997,573

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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	27,262	37,529	
146MRP22	RDV 2022 Main Replacement Program	2022	378,509	393,313	393,313	541,445	
146MRP23	RDV 2023 Main Replacement Program	2023	387,972	403,146	403,146	525,008	
146MRP24	RDV 2024 Main Replacement Program	2024	397,671	413,224	413,224	537,878	
00123769	RDV 2022 Vehicle Replacemnt Program	2022	59,981	54,528	54,528	57,678	
00124902	RDV Forklift	2022	35,417	32,197	32,197	34,057	
00124906	RDV ATV AND TRAILER	2022	18,018	16,380	16,380	17,326	
00124266	Redwood Valley WSFMP	2024	132,950	120,863	120,863	155,919	
00124355	Redwood Valley Reliability Study	2022	150,813	137,102	137,102	187,054	
146UNSCH	Unscheduled Replacements	0	165,929	-	-	-	
146UNSCH	Unscheduled Replacements	0	170,077	-	-	-	
146UNSCH	Unscheduled Replacements	0	174,329	-	-	-	
146-NON-SP	146-Redwood Valley Non-Specific	2022	176,203	140,962	140,962	187,691	
146-NON-SP	146-Redwood Valley Non-Specific	2023	180,523	144,418	144,418	183,067	
146-NON-SP	146-Redwood Valley Non-Specific	2024	185,005	148,004	148,004	187,546	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,015,009	801,744	801,744	1,062,781
	2023	738,571	547,564	547,564	708,075
	2024	889,954	682,092	682,092	881,343
	Total	2,643,534	2,031,400	2,031,400	2,652,198

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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	93,326	
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	145,668	173,959	
146MRP21	2021 RDV Mainline Replacement Program	2021	853,283	853,283	853,283	1,021,895	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	1,299,004	1,262,587	1,262,587	1,479,185
	2022	-	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	1,299,004	1,262,587	1,262,587	1,479,185

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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	-	-	-	
00123619	RDV-COS - Well Housing (Various)	2024	195,437	177,670	177,670	190,581	
00123711	RDV COS 7 New Generator	2023	359,174	300,744	300,744	359,362	
00125517	COS 2022 Physical Security Upgrades	2022	72,840	71,223	71,223	80,799	
00125522	COS 2023 Physical Security Upgrades	2023	21,240	83,433	83,433	89,538	
00125524	COS 2024 Physical Security Upgrades	2024	65,111	81,631	81,631	87,563	
00123246	COS 008-T1 - CP Upgrade	2022	14,016	5,479	5,479	6,216	
00124895	RDV-COS STA 08 Tank MaintenanceArea	2022	19,804	18,003	18,003	21,003	
00124862	RDV-COS PALL unit expansion	2022	23,643	21,494	21,494	24,384	
00123712	COS Study - New Access Driveway	2022	67,444	61,312	61,312	69,556	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	197,747	177,512	177,512	201,957
	2023	380,414	384,176	384,176	448,901
	2024	597,161	259,302	259,302	278,145
	Total	1,175,322	820,990	820,990	929,002

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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	-	-	-	
00117714	Cline_Well_New_Meters_Well_Eval	2021	50,573	50,573	50,573	49,912	
00115806	COS 004-01 - Replace Pump & Motor	2021	20,621	20,621	20,621	20,352	
00115807	COS 004-A - Replace Pump & Motor	2021	19,750	19,750	19,750	19,491	
00116279	COS Hill Wells Replace Pump & Motor	2021	73,984	73,984	73,984	82,334	
00116420	COS 008-T1 - Tank Retrofits	2021	10,813	10,813	10,813	11,882	
00116579	COS 007 - Replace Filter Vessels	2021	77,236	77,236	77,236	83,791	
00116923	COS_07 Free Chlorine Conversion	2021	85,641	85,641	85,641	84,520	
00116925	CSPR Sta 8 - Spray Aeration Sys	2022	87,774	-	-	-	
00117342	COS-148 2020 Physical Security Upgr	2022	16,409	-	-	-	
00117399	Install SCADA PLC at COS_RDV	2021	144,457	144,457	144,457	142,568	
00117722	Coast Springs TP PLC Upgrade	2021	33,274	33,274	33,274	32,839	
00117879	COS AMI Meters	2022	253,903	-	-	-	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	516,349	516,349	516,349	527,688
	2022	379,572	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	895,921	516,349	516,349	527,688

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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	108,549	138,598	
00125404	LUC Field Yard Site Improvements	2024	37,475	31,229	31,229	40,512	
00125647	RDV LUC 001 Pier Safety Upgrades	2023	491,508	352,354	491,568	637,990	
00123220	LUC 003-T1 - Tank Retrofits	2022	5,515	4,988	4,988	6,843	
00123251	LUC 002-T1 - Tank Retrofits	2023	17,823	16,079	16,079	20,868	
00123674	LUC 004-T1 - Tank Retrofit	2023	34,795	31,389	31,389	40,739	
00124546	LUC 003-T1 - CP Upgrade	2024	14,726	5,757	5,757	7,468	
00124083	RDV 2022 Flowmeter Replacement	2022	44,146	36,788	36,788	50,472	
00124087	RDV 2023 Flowmeter Replacement	2023	45,530	37,941	37,941	49,243	
00124088	RDV 2024 Flowmeter Replacement	2024	93,929	78,274	78,274	101,541	
00125086	RDV-LUC 2022 Analyzer Replacements	2022	26,354	23,959	23,959	32,870	
00125090	RDV-LUC 2023 Analyzer Replacements	2023	13,124	11,930	11,930	15,484	
00125093	RDV-LUC 2024 Analyzer Replacements	2024	27,689	25,171	25,171	32,654	
147UNSCH	Unscheduled Replacements	0	48,570	-	-	-	
147UNSCH	Unscheduled Replacements	0	49,784	-	-	-	
147UNSCH	Unscheduled Replacements	0	51,029	-	-	-	

Summary	Year	Decision (Total Cost)		
		CWS	Cal Advocates	Decision
	2022	124,585	65,735	90,186
	2023	770,981	568,112	902,922
	2024	224,847	140,431	182,174
	Total	1,120,413	774,278	1,175,282

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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	9,704	
00115214	LUC 01 - Acid Feed Installation	2022	71,545	-	-	-	
00115229	LUC 01 Activated Carbon	2022	757,398	-	-	-	
00115657	LUC 01 Cynobacteria Meters	2022	54,090	-	-	-	
00115800	LUC 001-B - Replace Pump & Motor	2021	19,750	19,750	19,750	23,063	
00115801	2021 LUC Pump and Motor Replacement	2021	21,665	21,665	21,665	25,579	
00115802	2021 LUC Pump and Motor Replacement	2021	21,665	21,665	21,665	25,579	
00116720	2019 LUC Flowmeter Replacements	2021	11,315	11,315	11,315	13,287	
00116721	2020 LUC Flowmeter Replacements	2021	11,826	11,826	11,826	13,886	
00116759	2021 LUC Flowmeter Replacements	2022	11,382	-	-	-	
00116829	LUC 2019 Analyzer Replacement	2022	21,573	-	-	-	
00116832	LUC 2020 Analyzer Replacement	2022	28,057	-	-	-	
00117263	RDV 2019 Physical Security Upgrades	2022	18,842	-	-	-	
00117265	RDV 2020 Physical Security Upgrades	2022	66,849	-	-	-	
00117268	LUC-147 2021 Physical Security Upgr	2022	80,791	-	-	-	
00117417	Install SCADA in Lucerne RDV	2021	59,359	59,359	59,359	70,847	
00117721	Lucerne TP PLC Upgrade	2021	59,329	59,329	59,329	70,812	
00117877	LUC AMI Smart Meter	2022	729,763	-	-	-	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	213,039	213,039	213,039	252,755
	2022	1,840,292	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	2,053,330	213,039	213,039	252,755

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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	71,223	97,857	
00125523	ARM 2024 Physical Security Upgrades	2024	5,934	81,631	81,631	106,050	
00124333	ARM 001 New Genset	2024	243,608	212,361	212,361	269,663	
00125578	RDV-NOH New Well Siting Study	2023	69,010	69,010	69,010	89,695	
00123623	RDV HKN Sta 1 - Upgrade - Design	2023	138,198	-	-	-	
00125520	HKN 2022 Physical Security Upgrades	2022	5,322	71,223	71,223	97,857	
00125434	RDV-HWK 2023 Analyzer Replacement	2023	4,721	4,291	4,291	5,578	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	53,447	142,446	142,446	195,714
	2023	211,928	73,301	73,301	95,273
	2024	249,542	293,992	293,992	375,713
	Total	514,918	509,740	509,740	666,699

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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	9,526	
00115803	ARM 001-01: Replace Pump & Pedestal	2021	32,390	32,390	32,390	37,842	
00115989	ARM_STA_02_T1_Seismic_Upgrad	2022	76,665	-	-	-	
00116182	ARMV 202-T1 - Replace Int. Ladder	2022	5,447	-	-	-	
00116271	RDP_102_Replace_Pump_Bldg	2022	23,294	-	-	-	
00117341	ARM-148 2020 Physical Security Upgr	2022	63,150	-	-	-	
00117344	HKN-150 2020 Physical Security Upg	2022	651	-	-	-	
00117345	RDV-ARM 2021 Physical Security Upgr	2022	81,817	-	-	-	
00117404	SCADA Installation HKN_RDV	2021	16,032	16,032	16,032	19,162	
00117407	Install SCADA at ARMV RDV	2021	131,511	131,511	131,511	157,192	
00117537	NOH_201_Chlorine_Bldg	2022	47,909	-	-	-	
00117538	NOH_201_Trmt_Mods	2021	87,379	87,379	87,379	101,792	
00117876	ARM-NOH AMI Meters	2022	209,817	-	-	-	
00117880	HKN - AMI Smart Meters	2022	31,188	-	-	-	
00098554	Stabalize NH support structure	2022	2,204	-	-	-	
00098466	ARMV 002-T1-Overflow Airgap Retrof.	2022	5,931	-	-	-	

Summary	Year	Decision (Total Cost)		
		CWS	Cal Advocates	Decision
	2021	275,442	275,442	325,515
	2022	548,074	-	-
	2023	-	-	-
	2024	-	-	-
	Total	823,516	275,442	325,515

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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	2,477,251	3,217,423	
00125746	SLN New Customer Parking Lot	2023	1,217,050	1,106,409	1,106,409	1,437,673	
00123706	SLN 040-PT1 - Pressure Vessel Rplcm	2023	301,372	262,176	262,176	340,673	
00123707	SLN 303-PT1 - Pressure Vessel Rplcm	2024	314,932	-	-	-	
00123708	SLN 304-PT1 - Pressure Vessel Rplcm	2023	290,796	-	-	-	
00123839	SLN 071: Sta Rebuild - Design	2024	449,708	-	-	-	
00124034	SLN STA 304 Panelboard Installation	2024	304,658	255,987	255,987	325,032	
00124771	SLN 057-PT1 - Pressure Vessel Rplcm	2022	287,318	-	-	-	
00124774	SLN 060-PT1 - Pressure Vessel Rplcm	2024	314,932	273,973	273,973	355,833	
00124775	SLN 033-PT1 Pressure Vessel Rplcmnt	2022	326,867	-	-	-	
00125060	SLN 155 Zone: New Well - Design	2024	1,164,284	-	-	-	
00125061	SLN 045 Wildfire Station Upgrade	2024	1,808,509	1,508,348	1,508,348	1,959,023	
00125491	SLN 2022 Physical Security Upgrades	2022	358,142	71,223	71,223	97,831	
00125493	SLN 2023 Physical Security Upgrades	2023	381,998	83,433	83,433	108,413	
00125494	SLN 2024 Physical Security Upgrades	2024	228,606	81,631	81,631	106,022	
00123295	SLN 2022 CP Upgrades	2022	48,727	19,048	19,048	26,164	
00123299	SLN 2023 CP Upgrades	2023	47,578	18,599	18,599	24,167	
00123305	SLN 2024 CP Upgrades	2024	37,456	14,642	14,642	19,017	
00123424	SLN Tank Exterior Ladder Lifelines	2022	81,256	73,497	73,497	100,954	
00123843	SLN 2022 Control Valve Overhaul	2022	74,069	45,123	45,123	61,981	
00123845	SLN 2023 Control Valve Overhaul	2023	79,143	48,300	48,300	62,761	
00123846	SLN 2024 Control Valve Overhaul	2024	80,416	49,014	49,014	63,659	
00123851	SLN 016-T1 - Tank Retrofits	2022	55,525	50,221	50,221	68,983	
00123678	SLN 058-A - Replace Pump & Motor	2023	35,649	25,252	25,252	32,812	
00123681	SLN 036-PT1 - Pressure Vessel Rehab	2022	81,788	-	-	-	
00123682	SLN 020-01 - Replace Pump & Motor	2024	87,251	61,869	61,869	80,354	
00123699	SLN 072-PT1 - Pressure Vessel Rehab	2023	83,833	-	-	-	
00123837	SLN 2024 Control Valve Replacement	2024	36,853	11,249	11,249	14,610	
00123932	SLN Sta 47 Genset Installation	2024	311,662	271,546	271,546	343,801	
00123960	SLN Sta 57 Panelboard Replacement	2024	343,271	285,662	285,662	362,710	
00123982	SLN STA 058 Wildfire New Generator	2024	242,915	200,078	200,078	254,770	
00124013	SLN STA 61 Panelboard Replacement	2024	318,701	268,818	268,818	343,277	
00124026	SLN STA 205 Wildfire New Generator	2024	254,737	199,762	199,762	253,642	
00124163	SLN 2022 Flowmeter Replacements	2022	174,443	145,369	145,369	199,678	
00124166	SLN 2023 Flowmeter Replacement	2023	146,195	121,829	121,829	158,305	
00124167	SLN 2024 Flowmeter Replacement	2024	150,423	125,353	125,353	162,806	
00123881	SLN 039: As Treatmnt Plant - Design	2024	596,659	-	-	-	
00123811	SLN Las Lomas Intertie Design	2024	88,195	-	-	-	
00123886	Davis Rd Bridge 12" Pipe Provisions	2022	138,060	138,060	138,060	189,638	
00125157	SLN 2022 Sample Site	2022	7,888	5,456	5,456	7,494	
00125173	SLN- SLNH 2022 Sample Site	2022	7,888	5,456	5,456	7,494	
00125542	SLN 2022 Vault Replacements	2022	165,043	150,039	150,039	203,209	
00125550	SLN 2023 Vault replacement	2023	169,169	153,790	153,790	197,040	
00125551	SLN 2024 Vault replacement	2024	173,398	157,635	157,635	201,870	
114MRP22	SLN 2022 Main Replacement Program	2022	4,582,556	3,270,515	3,270,515	4,492,345	
114MRP23	SLN 2023 Main Replacement Program	2023	4,697,120	3,352,278	3,352,278	4,355,964	
114MRP24	SLN 2024 Main Replacement Program	2024	4,814,548	3,436,085	3,436,085	4,462,745	
00124036	SLN 2022 Customer Meter Vault Lids	2022	28,892	26,266	26,266	36,078	
00124037	SLN 2023 Customer Meter Vault Lids	2023	29,615	26,922	26,922	34,983	
00124038	SLN 2024 Customer Meter Vault Lids	2024	30,355	27,595	27,595	35,841	
00125052	SLN Wharfhead Replacements	2024	86,901	79,001	79,001	102,606	
00125472	SLN 2022 Toro Hydrant Repacement	2022	101,210	92,009	92,009	126,029	
00125489	SLN 2023 Toro Hydrant Replacement	2023	114,115	103,741	103,741	134,424	
00125664	SLN 2024 Toro Park hydrant replace	2024	116,967	106,334	106,334	137,719	
00123773	SLN 2022 Vehicle Replacemnt Program	2022	46,930	42,664	42,664	45,029	
00123774	SLN 2023 Vehicle Replacemnt Program	2024	96,207	89,648	89,648	94,617	
00123776	SLN 2024 Vehicle Replacement Progm	2024	169,340	-	-	-	
00124252	SLN 2023 Additional Valve Truck	2023	148,080	134,618	134,618	142,080	
SLN0900	Meter Replacement Program	2022	204,735	204,735	204,735	281,222	
SLN0900	Meter Replacement Program	2023	209,854	209,854	209,854	272,686	
SLN0900	Meter Replacement Program	2024	215,182	205,971	205,971	267,513	
114UNSCH	Unscheduled Replacements	0	2,542,910	-	-	-	
114UNSCH	Unscheduled Replacements	0	2,606,483	-	-	-	
114UNSCH	Unscheduled Replacements	0	2,671,645	-	-	-	

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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		
114-NON-SP	114-Salinas Non-Specific	2022	1,016,468	813,174	813,174	1,087,159	
114-NON-SP	114-Salinas Non-Specific	2023	1,041,978	833,582	833,582	1,059,729	
114-NON-SP	114-Salinas Non-Specific	2024	1,068,139	854,511	854,511	1,085,870	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	10,330,715	5,152,855	5,152,855	7,031,288
	2023	11,696,234	6,480,783	6,480,783	8,361,710
	2024	19,720,889	11,041,962	11,041,962	14,250,758
	Total	41,747,839	22,675,600	22,675,600	29,643,756

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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	-	-	-	
00098607	Country Meadows Interconnection	2022	2,764,228	-	-	-	
00123656	PSPS SLN STA 304 Install ATS Panel	2021	16,260	16,260	16,260	19,213	
00114420	Install Pressure Tank SLN 73 @70	2021	284,553	284,553	284,553	336,224	
00114895	SLN 2021 CP Upgrades	2021	29,268	29,268	29,268	34,779	
00114989	SLN 66-B Replace Pump & Motor	2021	29,781	29,781	29,781	34,591	
00115260	replace CAT cabling in building	2021	26,016	26,016	26,016	30,827	
00115407	SLN 049-01 Replace Pump and Motor	2021	66,309	66,309	66,309	77,463	
00115409	SLN 016-02 Replace Pump and Motor	2022	109,431	-	-	-	
00115412	SLN 50-A Replace Pump and Motor	2022	43,594	-	-	-	
00115413	SLN 066-A Replace Pump and Motor	2021	41,605	41,605	41,605	48,326	
00115416	SLN 050-01 Replace Pump and Motor	2022	31,994	-	-	-	
00115645	SLN 204-T1 - Replace Cupola Vent	2022	12,358	-	-	-	
00115647	SLN 058-T2 - Tank Struct Retrofit	2021	18,455	18,455	18,455	21,930	
00115653	SLN 058-T1 - Tank Struct Retrofit	2021	29,593	29,593	29,593	35,165	
00115655	SLN 057-T3 - Tank Struct Retrofit	2021	31,707	31,707	31,707	37,677	
00115660	SLN 057-T2 - Tank Struct Retrofit	2021	31,707	31,707	31,707	37,677	
00115662	SLN 057-T1 - Tank Struct Retrofit	2021	31,463	31,463	31,463	37,387	
00115664	SLN 052-T3 - Replace Cupola Vent	2021	6,585	6,585	6,585	7,825	
00115665	SLN 052-T2 - Tank Structur Retrofit	2021	30,407	30,407	30,407	36,131	
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	-	-	-	
00115843	Replace lights in Conference Room	2021	13,008	13,008	13,008	15,544	
00115854	Proposed 250K Storage Tank LL 302	2022	1,016,260	-	-	-	
00115875	SLN 2019 Control Valve Replacement	2021	54,247	54,247	54,247	64,823	
00115882	SLN 2021 Control Valve Replacement	2021	71,319	71,319	71,319	85,223	
00115930	Install Booster Pumps SLN 50	2022	303,912	-	-	-	
00115938	SLN 108-A Pump & Motor Replacement	2022	52,134	-	-	-	
00115940	SLN 108-C Pump & Motor Replacement	2021	61,662	61,662	61,662	72,447	
00116665	SLN 2019 Flowmeter Replacements	2021	203,252	203,252	203,252	239,481	
00116666	SLN 2020 Flowmeter Replacements	2022	243,902	-	-	-	
00116667	SLN 2021 Flowmeter Replacements	2022	203,252	-	-	-	
00116670	SLN 2019 Analyzer Replacement	2021	26,912	26,912	26,912	31,889	
00116671	SLN 2021 Analyzer Replacement	2021	12,232	12,232	12,232	14,617	
00116847	Salinas Reliability Study	2021	322,345	322,345	322,345	385,189	
00116928	Install generator at SLN 54	2021	59,850	59,850	59,850	71,519	
00117238	SLN 2019 Physical Security Upgrades	2021	154,472	154,472	154,472	179,940	
00117249	SLN 2020 Physical Security Upgrades	2021	162,602	162,602	162,602	193,759	
00117251	SLN 2021 Physical Security Upgrades	2022	67,480	-	-	-	
00117385	Salinas STA.303 Upgrade Gen-Set	2021	155,085	155,085	155,085	185,320	
00117427	SLN Gen-set Install - Field Office	2021	184,670	184,670	184,670	214,500	
SLN0900	Meter Replacement Program	2021	150,407	150,407	150,407	179,730	
00098022	Storage/Dump Facility STN14 SLN	2021	365,854	365,854	365,854	437,181	
00121171	SLN-049 PSPS Genset	2022	231,081	-	-	-	
00121246	PSPS SLN-040 New Genset and ATS	2022	203,252	-	-	-	
00114263	SLN 76 Romie Fence and Permitting	2021	52,723	52,723	52,723	63,002	
00123000	CMM Meadow Ridge Fire Hydrant	2021	32,637	32,637	32,637	38,563	
00123001	LL Miller Ave Fire Hydrant	2021	32,637	32,637	32,637	38,563	
00123003	LL Las Lomas Dr Fire Hydrant	2021	32,637	32,637	32,637	38,563	
00123004	SLNH Zonal Interconnections Study	2022	1,005,105	-	-	-	
00118301	Las Lomas Dr main relocation projec	2021	284,553	284,553	284,553	330,517	
114-NON-SP	114-Salinas Non-Specific	2021	2,659,220	2,127,376	2,127,376	2,537,018	
114MRP21	2021 SLN Mainline Replacement Program	2021	8,342,890	8,342,890	8,342,890	9,969,429	
00122208	1480'-12" DI & 160'-8" Main St	2021	348,654	348,654	348,654	416,628	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	14,996,027	14,464,183	14,464,183	17,166,960
	2022	6,734,866	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	21,730,893	14,464,183	14,464,183	17,166,960

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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	71,223	97,821	
00125486	SEL 2024 Physical Security Upgrades	2024	158,260	81,631	81,631	106,011	
00124296	SEL 011-01 Well Renewal	2023	182,588	165,989	165,989	215,664	
00123228	SEL Tank Exterior Ladder Lifelines	2022	9,677	8,753	8,753	12,022	
00123214	SEL O11-01 - Replace Pump & Motor	2023	85,123	60,360	60,360	78,423	
00123661	SEL 006 Station Piping Overhaul	2024	42,500	38,637	38,637	49,756	
00124089	SEL 2023 Flowmeter Replacement	2023	44,805	37,337	37,337	48,511	
00124091	SEL 2024 Flowmeter Replacement	2024	92,232	76,860	76,860	99,814	
00124116	SEL 021 VFD Replacement	2024	77,830	64,322	64,322	83,532	
00125648	SEL Well Level Monitoring	2022	20,149	18,317	18,317	24,736	
117MRP22	SEL 2022 Main Replacement Program	2022	595,064	-	-	-	
117MRP23	SEL 2023 Main Replacement Program	2023	609,941	-	-	-	
117MRP24	SEL 2024 Main Replacement Program	2024	625,190	-	-	-	
00124042	SEL 2022 Customer Meter Vault Lids	2022	14,446	13,133	13,133	18,037	
00124043	SEL 2023 Customer Meter Vault Lids	2023	14,807	13,461	13,461	17,490	
00124044	SEL 2024 Customer Meter Vault Lids	2024	15,177	13,798	13,798	17,918	
00123777	SEL 2022 Vehicle Replacemnt Program	2022	46,930	42,664	42,664	45,024	
00123778	SEL 2023 Vehicle Replacemnt Program	2023	58,553	-	-	-	
SEL0900	Meter Replacement Program	2022	41,089	32,400	32,400	44,499	
SEL0900	Meter Replacement Program	2023	42,116	33,210	33,210	43,148	
SEL0900	Meter Replacement Program	2024	43,170	25,328	25,328	32,892	
117UNSCH	Unscheduled Replacements	0	515,791	-	-	-	
117UNSCH	Unscheduled Replacements	0	528,685	-	-	-	
117UNSCH	Unscheduled Replacements	0	541,903	-	-	-	
117-NON-SP	117-Selma Non-Specific	2022	145,559	116,447	116,447	157,258	
117-NON-SP	117-Selma Non-Specific	2023	149,145	119,316	119,316	152,924	
117-NON-SP	117-Selma Non-Specific	2024	152,813	122,250	122,250	156,618	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,498,950	302,937	302,937	399,397
	2023	1,715,763	429,673	429,673	556,159
	2024	1,749,074	422,826	422,826	546,541
	Total	4,963,787	1,155,435	1,155,435	1,502,097

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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	14,763	
00114701	Sta. 018 Chemical Shelter Replcmnt	2021	12,232	12,232	12,232	14,615	
00114702	Sta. 019 Chemical Shelter Replcmnt	2021	12,231	12,231	12,231	14,614	
00114854	Well Siting Study	2021	17,886	17,886	17,886	21,371	
00114890	SEL 006-01 Pump & Motor Replacement	2022	65,589	-	-	-	
00115213	Panelboard Replacement SEL-6	2022	211,382	-	-	-	
00115266	Replace Panelboard SEL-11	2022	200,472	-	-	-	
00115272	SEL 018-01:Pump & Motor Replacement	2022	65,589	-	-	-	
00115837	2020 Vehicle Replacement Program	2021	48,056	48,056	48,056	50,715	
00116509	Selma Reliability Study	2022	149,296	-	-	-	
00116582	Selma WSFMP	2022	133,141	-	-	-	
00117257	SEL 2019 Physical Security Upgrades	2021	16,405	16,405	16,405	19,601	
00117259	SEL 2020 Physical Security Upgrades	2021	90,506	90,506	90,506	104,822	
00117269	SEL 2021 Physical Security Upgrades	2021	56,575	56,575	56,575	67,597	
00117339	2019 Flat to Meter Conversions	2021	255,040	255,040	255,040	304,567	
00118534	SEL Activated Carbon Renewal	2021	87,506	87,506	87,506	104,555	
SEL0900	Meter Replacement Program	2021	37,936	37,936	37,936	45,327	
117-NON-SP	117-Selma Non-Specific	2021	466,342	373,074	373,074	441,910	
117MRP21	2021 SEL Mainline Replacement Program	2021	694,790	694,790	694,790	830,159	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	1,807,860	1,714,591	1,714,591	2,034,615
	2022	825,471	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	2,633,330	1,714,591	1,714,591	2,034,615

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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	107,294	136,905	
00123260	STK STA 66-02 Roof Replacement	2024	143,127	110,203	110,203	140,550	
00124311	STK STA 71 Panel and Genset Install	2024	408,721	392,260	392,260	500,280	
00124896	STK Sta 85 Treatment Design	2023	570,465	-	-	-	
00125495	STK 2022 Physical Security Upgrades	2022	591,993	71,223	71,223	97,589	
00125496	STK 2023 Physical Security Upgrades	2023	105,523	83,433	83,433	108,144	
00125497	STK 2024 Physical Security Upgrades	2024	755,473	81,631	81,631	105,759	
00124206	STK STA 21-01 Well Study	2023	51,644	46,449	46,449	59,268	
00123428	STK Tank Exterior Ladder Lifelines	2022	36,564	33,072	33,072	45,314	
00123448	STK 080-T1 - CP Upgrade	2023	14,472	5,657	5,657	7,333	
00123860	STK 065-T1&T2 - Tank Retrofits	2023	54,732	49,374	49,374	63,997	
00124639	STK 082-T7 - Seismic/Geotech Study	2022	56,375	56,375	56,375	77,245	
00124642	STK 065-T1&T2 - Seismic Retrofits	2023	127,755	115,248	115,248	149,382	
00123736	STK 007-02 Replace Pump & Motor	2024	86,598	61,406	61,406	79,555	
00123751	STK 069-02 Replace Pump & Motor	2023	120,030	85,112	85,112	110,321	
00124121	STK 2022 Flowmeter Replacement	2022	143,739	130,672	130,672	179,045	
00124123	STK 2023 Flowmeter Replacements	2023	147,875	134,432	134,432	174,249	
00124127	STK 2024 Flowmeter Replacements	2024	152,145	126,788	126,788	164,262	
00124188	STK 016 ATS Panel Installation	2023	53,340	50,353	50,353	64,250	
00124189	STK 018-01 - Replace Pump & Motor	2023	64,072	58,248	58,248	75,500	
00124191	STK 60-01 - Replace Pump & Motor	2022	117,102	106,456	106,456	145,865	
00124196	STK STA 076 ATS Panel Installation	2023	58,599	54,999	54,999	70,363	
00124200	STK STA 79 Motor Control Upgrade	2023	17,362	14,157	14,157	18,112	
00124209	STK DIST OFC Genset Installation	2024	231,343	208,367	208,367	264,344	
00124292	STK STA 66-02 Panelboard Replacemen	2024	383,904	340,149	340,149	430,384	
00124751	STK STA 75 GAC Media Replacment	2023	147,442	133,036	133,036	172,439	
00125106	STK 2022 Analyzer Replacement	2022	29,923	27,203	27,203	37,273	
00125107	STK 2023 Analyzer Replacement	2023	30,672	27,883	27,883	36,142	
00125108	STK 2024 Analyzer Replacement	2024	11,349	10,317	10,317	13,367	
00123265	STK 12" Cherokee Rd Pipeline	2024	1,702,528	-	1,410,334	1,798,708	
00123266	STK Main Tie-ins at Army & Charte	2024	1,240,915	-	1,034,096	1,339,743	
119MRP22	STK 2022 Main Replacement Program	2022	20,656,244	13,136,688	13,136,688	17,999,702	
119MRP23	STK 2023 Main Replacement Program	2023	21,172,650	13,465,105	13,465,105	17,453,258	
119MRP24	STK 2024 Main Replacement Program	2024	21,701,966	13,801,732	13,801,732	17,881,101	
00125020	STK 2022 SB1398 Service Replacement	2022	262,798	238,907	238,907	327,347	
00125022	STK 2023 SB1398 Service Replacement	2023	269,367	244,879	244,879	317,408	
00123911	STK 2022 Customer Meter Vault Lids	2022	57,784	52,265	52,265	71,613	
00123940	STK 2023 Customer Meter Vault Lids	2023	59,229	53,431	53,431	69,256	
00123942	STK 2024 Customer Meter Vault Lids	2024	60,710	60,710	60,710	78,654	
00123268	STK Mainline Flushing	2024	317,208	272,959	272,959	287,376	
00123781	STK 2023 Vehicle Replacement Progrm	2023	48,104	-	154,875	163,055	
00123783	STK 2024 Vehicle Replacement Progrm	2024	197,593	179,847	179,847	189,346	
00123879	STK 2022 CARB Vehicle Replacement	2022	237,501	215,910	215,910	227,313	
00124923	STK Outfitt Hydrant Foreman Equip.	2023	248,955	224,583	224,583	236,445	
00124267	Stockton WSFMP	2023	237,751	214,475	214,475	275,833	
00124356	Stockton Reliability Study	2023	303,177	273,496	273,496	346,214	
STK0900	Meter Replacement Program	2022	243,118	243,118	243,118	333,116	
STK0900	Meter Replacement Program	2023	249,196	249,196	249,196	323,004	
STK0900	Meter Replacement Program	2024	255,426	255,426	255,426	330,922	
119UNSCH	Unscheduled Replacements	0	2,067,654	-	-	-	
119UNSCH	Unscheduled Replacements	0	2,119,345	-	-	-	
119UNSCH	Unscheduled Replacements	0	2,172,329	-	-	-	
119-NON-SP	119-Stockton Non-Specific	2022	776,695	621,356	621,356	833,888	
119-NON-SP	119-Stockton Non-Specific	2023	776,206	620,965	620,965	791,477	
119-NON-SP	119-Stockton Non-Specific	2024	797,722	638,178	638,178	813,065	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	25,277,490	14,933,244	14,933,244	20,375,310
	2023	27,187,599	16,311,804	16,466,679	21,222,353
	2024	30,619,056	16,539,973	18,984,403	24,417,417
	Total	83,084,145	47,785,021	50,384,326	66,015,081

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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	-	-	-	
00114285	STK-7 Station Rebuild	2021	722,119	722,119	722,119	860,766	
00114288	STK-35 Station Rebuild	2021	467,480	467,480	467,480	557,236	
00114896	STK 001-T2: Tank Structure Retro	2022	423,577	-	-	-	
00114899	STK 52-01 Pump & Motor Replacement	2022	78,646	-	-	-	
00114992	STK-66-01 BLDG Replacement	2021	565,367	565,367	565,367	672,168	
00115212	12" Cherokee Rd. Pipeline	2022	94,924	-	-	-	
00115321	STK-66 Blow Off	2021	168,858	168,858	168,858	200,233	
00115323	STK-68 Blow Off	2021	353,402	353,402	353,402	421,256	
00115327	STK-76 Blow Off	2021	46,596	46,596	46,596	54,821	
00115584	STK 75-01 Pump & Motor Replacement	2022	78,646	-	-	-	
00115590	STK 80-A: Pump & Motor Replacement	2021	43,113	43,113	43,113	50,190	
00115628	STK 080-T1 - Tank Ladder Retrofit	2021	2,381	2,381	2,381	2,838	
00115668	STK 66-02 Pump & Motor Replacement	2022	108,224	-	-	-	
00115669	STK 80-B Pump & Motor Replacement	2022	51,558	-	-	-	
00115699	STK 2019 Control Valve Replacement	2021	21,260	21,260	21,260	25,342	
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	27,218	
00115941	STK 21-02 Pump & Motor Replacement	2022	93,395	-	-	-	
00116266	2020 STK Dedicated Sample Sites	2021	39,304	39,304	39,304	46,120	
00116268	2021 STK Dedicated Sample Sites	2022	40,650	-	-	-	
00116417	STK 2019 Analyzer Replacement	2021	26,903	26,903	26,903	31,902	
00116589	STK 2019 Flowmeter Replacements	2021	75,320	75,320	75,320	87,683	
00116628	2021 STK Flowmeter Replacements	2022	195,527	-	-	-	
00116647	STK 2020 Analyzer Replacement	2022	11,934	-	-	-	
00116672	12" DI Filbert	2021	658,724	658,724	658,724	781,119	
00116837	STK 2019 Physical Security Upgrades	2021	331,034	331,034	331,034	394,593	
00117176	STK 2020 Physical Security Upgrades	2022	270,376	-	-	-	
00117195	STK 2021 Physical Security Upgrades	2022	538,675	-	-	-	
00117613	STK 16: Station Rebuild	2021	517,135	517,135	517,135	613,222	
00117882	STK Hydrant Replacement Program	2022	1,696,797	-	-	-	
STK0900	Meter Replacement Program	2021	206,350	206,350	206,350	245,970	
00116262	2019 STK Dedicated Sample Sites	2021	58,537	58,537	58,537	68,688	
00061732	STK 77-01 Replace Pump & Col	2022	74,797	-	-	-	
00065556	Sta 32 Update-Pumps and Panel Board	2022	528,455	-	-	-	
00098953	Install 3 Flow Meters-locations TBD	2021	109,541	109,541	109,541	130,573	
00107043	Wilson Way Bridge pipe replacement	2022	127,439	-	-	-	
00098369	Stk Sta 77 Panel Board Repl	2022	227,891	-	-	-	
00098954	Install 3 Flow meters-locations TBD	2021	121,951	121,951	121,951	143,855	
00117469	4700' 8"/18" Port Rd/Washington St	2021	1,463,415	1,463,415	1,463,415	1,703,610	
00122785	Sta. 75 Carbon Changeout	2021	162,602	162,602	162,602	189,290	
119-NON-SP	119-Stockton Non-Specific	2021	1,529,504	1,223,603	1,223,603	1,452,789	
119MRP21	2021 STK Mainline Replacement Program	2021	15,534,548	15,534,548	15,534,548	18,517,182	
00100140	Centralized Storage STK Sta 3	2021	713,610	713,610	713,610	850,624	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	24,145,248	23,839,347	23,839,347	28,320,850
	2022	4,828,504	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	28,973,752	23,839,347	23,839,347	28,320,850

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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	157,381	204,358	
00126095	TAB Station 1 Vault Replacement	2022	173,119	157,381	157,381	216,025	
00126039	TAB 1525 (T2) - Tank Retrofits	2022	100,976	91,331	91,331	125,364	
00126041	TAB Tanks-Remove Ext Ladder Cage	2022	55,670	50,609	50,609	69,467	
00126096	TAB Sta 1 Flowmeter Replacement	2022	28,815	26,195	26,195	35,957	
00126030	TAB Replace 10 Gate Valves	2022	276,237	251,125	251,125	344,701	
00126031	TAB Replace 10 Gate Valves	2023	283,143	257,403	257,403	334,236	
00126085	TAB Backflow Device Replacement	2022	579,338	526,671	526,671	722,923	
00126086	TAB Backflow Device Replacement	2023	402,902	365,748	365,748	474,922	
00126088	TAB Backflow Device Replacement	2024	404,238	367,489	367,489	476,956	
00126120	TAB 2022 Hydrant Replacement	2022	164,737	149,761	149,761	205,566	
157UNSCH	Unscheduled Replacements	0	61,183	-	-	-	
157UNSCH	Unscheduled Replacements	0	62,713	-	-	-	
157UNSCH	Unscheduled Replacements	0	64,281	-	-	-	
157-NON-SP	157-Travis Airforce Base Non-Specific	2022	303,506	242,805	242,805	268,460	
157-NON-SP	157-Travis Airforce Base Non-Specific	2023	311,086	248,868	248,868	272,192	
157-NON-SP	157-Travis Airforce Base Non-Specific	2024	318,828	255,062	255,062	278,938	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,743,581	1,495,878	1,495,878	1,988,463
	2023	2,601,206	1,029,400	1,029,400	1,081,350
	2024	787,346	622,551	622,551	755,894
	Total	5,132,133	3,147,830	3,147,830	3,825,708

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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	-	-	-	
00117883	Water Line from Well Field to TAFB	2023	7,399,539	-	-	-	
00118053	Backflow Devices	2021	290,618	290,618	290,618	344,180	
00118054	Chlorination Systems	2022	530,783	-	-	-	
00120234	Infrastructure Travis	2021	378,787	378,787	378,787	446,119	
00122591	Travis intangible	2021	363,887	363,887	363,887	432,144	
00122940	TAB Phys Security & Instrument Inst	2021	195,019	195,019	195,019	232,877	
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	51,425	
00121510	ISDC 11A Valve 1 of 10	2021	37,266	37,266	37,266	44,500	
00121605	ISDC 11A Valve 2 of 10	2021	36,253	36,253	36,253	43,291	
00121606	ISDC 11A Valve 3 of 10	2021	17,013	17,013	17,013	20,315	
00121607	ISDC 11A Valve 4-10	2021	21,462	21,462	21,462	25,629	
00121612	ISDC 11A Valve 5 of 10	2021	32,000	32,000	32,000	38,212	
00121613	ISDC 11A Valve 6 of 10	2021	36,354	36,354	36,354	43,412	
00121615	ISDC 11A Valve 7 of 10	2021	34,532	34,532	34,532	41,235	
00121616	ISDC 11A Valve 8 of 10	2021	21,570	21,570	21,570	25,757	
00121617	ISDC 11A Valve 9 of 10	2021	18,633	18,633	18,633	22,250	
00121619	ISDC 11A Valve 10 of 10	2021	14,684	14,684	14,684	17,534	
00122903	TAB Hydraulic Model	2021	65,259	65,259	65,259	77,927	
00125194	Well 7 station main repair	2021	2,996	2,996	2,996	3,577	
00125354	Replacment of Failed Backflows	2021	10,127	10,127	10,127	12,092	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	1,801,029	1,801,029	1,801,029	2,113,909
	2022	530,783	-	-	-
	2023	7,399,539	-	-	-
	2024	3,329,155	-	-	-
	Total	13,060,506	1,801,029	1,801,029	2,113,909

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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	-	-	-	
00123309	VIS 38 - PFAS Treatment	2023	1,330,196	1,306,587	-	-	
00123313	VIS 55 - PFAS Treatment	2024	1,967,533	1,932,611	-	-	
00123396	VIS 99 - New Well Station	2024	2,980,376	-	-	-	
00123797	VIS 077-PT1 - Pressure Vessel Rplcm	2022	301,320	301,320	301,320	411,663	
00123916	VIS 62 Generator Installation	2024	257,513	222,955	222,955	284,612	
00123924	VIS 72 Generator Installation	2024	257,513	222,955	222,955	284,612	
00123930	VIS 81 Generator Installation	2024	256,909	222,432	222,432	282,587	
00123954	VIS 23 Panelboard & Gen Set	2023	419,249	-	381,380	487,080	
00124689	VIS 201-PT1 - Pressure Vessel Rplcm	2022	344,370	298,156	298,156	407,341	
00125328	VIS Chemical Shelter Replacement	2022	52,810	48,009	48,009	65,590	
00125499	VIS 2022 Physical Security Upgrades	2022	180,252	71,223	71,223	97,305	
00125500	VIS 2023 Physical Security Upgrades	2023	318,292	83,433	83,433	107,830	
00125501	VIS 2024 Physical Security Upgrades	2024	266,034	81,631	81,631	105,452	
00124298	VIS 012-01 Well Renewal	2022	259,695	216,593	216,593	295,910	
00124299	VIS 014-01 Well Renewal	2023	291,776	243,350	243,350	314,509	
00123354	VIS 97 - New Storage Tank	2023	2,744,674	2,098,375	2,098,375	2,711,970	
00123359	VIS 200 - New Storage Tank	2023	1,140,649	950,541	950,541	1,228,493	
00123639	VIS Tank Exterior Ladder Lifelines	2022	21,465	19,415	19,415	26,525	
00124636	VIS Elev Tanks Seismic/Geotech Stud	2022	108,195	97,861	97,861	133,697	
00123232	VIS 070-01 - Replace Pump and Motor	2023	84,666	-	-	-	
00123233	VIS 072-01 - Replace Pump & Motor	2022	82,601	-	-	-	
00123239	VIS 012-A - Replace Pump & Motor	2022	35,350	25,066	25,066	34,245	
00123270	VIS 032-01 - Replace Pump & Motor	2024	87,251	61,869	61,869	79,922	
00123276	VIS 079-01 - Replace Pump & Motor	2023	84,666	60,036	60,036	77,592	
00123703	VIS 052-PT1 - Pressure Vessel Rehab	2023	83,833	-	-	-	
00124047	VIS 30 Install ATS	2023	60,006	51,953	51,953	67,145	
00124110	VIS 2022 Flowmeter Replacement	2022	292,796	256,145	256,145	349,946	
00124113	VIS 2023 Flowmeter Replacement	2023	300,116	263,604	263,604	340,686	
00124118	VIS 2024 Flowmeter Replacement	2024	346,075	300,443	300,443	388,112	
00124119	VIS 026-01 Replace Pump & Motor	2024	87,251	61,869	61,869	79,922	
00124124	VIS 042-01 Replace Pump & Motor	2023	64,072	45,433	45,433	58,718	
00124143	VIS 083-01 - Replace Pump & Motor	2023	120,030	85,112	85,112	110,000	
00124145	VIS 300-01 - Replace Pump & Motor	2022	56,456	40,032	40,032	54,692	
00124389	VIS Install SCADA at 57 and 58	2022	71,274	64,795	64,795	88,523	
00124373	VIS 2022 - GAC Media Replacement	2022	615,006	559,097	559,097	763,839	
00124377	VIS 2023 GAC Media Replacement	2023	136,200	123,819	123,819	160,025	
00124378	VIS 2024 GAC Media Replacement	2024	139,605	126,914	126,914	163,948	
00126487	2024 VIS 38 Carbon Change Outs	2024	84,012	76,375	76,375	98,661	
00126491	2022 VIS 77 Carbon Change Outs	2022	142,779	129,799	129,799	177,332	
00126492	2023 VIS 77 Carbon Change Outs	2023	146,349	133,044	133,044	171,948	
00126493	2024 VIS 77 Carbon Change Outs	2024	150,007	136,370	136,370	176,163	
120MRP22	VIS 2022 Main Replacement Program	2022	3,504,638	800,004	800,004	1,092,967	
120MRP23	VIS 2023 Main Replacement Program	2023	3,592,254	820,004	820,004	1,059,786	
120MRP24	VIS 2024 Main Replacement Program	2024	3,682,060	840,505	840,505	1,085,765	
00123943	VIS 2022 Customer Meter Vault Lids	2022	28,892	26,266	26,266	35,884	
00123945	VIS 2023 Customer Meter Vault Lids	2023	29,615	26,922	26,922	34,795	
00123946	VIS 2024 Customer Meter Vault Lids	2024	30,355	27,595	27,595	35,648	
00123784	VIS 2022 Vehicle Replacement Progrm	2022	145,700	42,664	79,254	83,197	
00123785	VIS 2023 Vehicle Replacement Progrm	2023	144,311	131,865	168,471	176,854	
00123786	VIS 2024 Vehicle Replacement Program	2024	97,017	89,648	89,648	94,108	
00124268	Visalia WSFMP	2022	315,325	286,659	286,659	388,859	
00126078	Sharkfin Recharge Facilities	2023	92,635	84,214	84,214	108,839	
VIS0900	Meter Replacement Program	2022	306,701	306,701	306,701	419,015	
VIS0900	Meter Replacement Program	2023	314,368	314,368	314,368	406,294	
VIS0900	Meter Replacement Program	2024	322,228	322,228	322,228	416,255	
120UNSCH	Unscheduled Replacements	0	2,373,934	0	0	-	
120UNSCH	Unscheduled Replacements	0	2,433,282	0	0	-	
120UNSCH	Unscheduled Replacements	0	2,494,114	0	0	-	

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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	446,881	605,123	
120-NON-SP	120-Visalia Non-Specific	2023	572,375	457,900	457,900	587,556	
120-NON-SP	120-Visalia Non-Specific	2024	586,800	469,440	469,440	602,083	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	9,798,160	4,036,686	4,073,275	4,712,648
	2023	15,002,272	7,280,559	6,391,959	8,210,119
	2024	14,092,652	5,195,839	3,263,228	3,326,039
	Total	38,893,084	16,513,084	13,728,462	16,248,806

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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	-	-	-	
00114479	STA 96-01 Nitrate Treatment	2022	1,975,651	-	-	-	
00115059	New Tank Install	2022	2,393,905	-	-	-	
00115287	VIS 022-01:Pump & Motor Replacement	2022	72,237	-	-	-	
00115290	VIS 027-01:Pump & Motor Replacement	2021	91,870	91,870	91,870	107,385	
00115320	VIS 045-01:Pump & Motor Replacement	2022	72,237	-	-	-	
00115324	VIS 051-01:Pump & Motor Replacement	2021	62,599	62,599	62,599	73,874	
00115334	VIS 055-02:Pump & Motor Replacement	2021	92,344	92,344	92,344	108,977	
00115335	VIS 061-01:Pump & Motor Replacement	2021	78,658	78,658	78,658	92,825	
00115565	VIS 064-01: Pump & Motor Replace	2022	82,455	-	-	-	
00115569	VIS 081-01: Pump & Motor Replace	2021	78,658	78,658	78,658	92,825	
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	191,037	
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	-	-	-	
00116565	VIS 2019 Flowmeter Replacements	2021	43,089	43,089	43,089	50,608	
00116585	VIS 2020 Flowmeter Replacements	2021	44,715	44,715	44,715	52,644	
00116586	VIS 2021 Flowmeter Replacements	2022	69,106	-	-	-	
00117229	VIS 2019 Physical Security Upgrades	2021	187,104	187,104	187,104	218,702	
00117233	VIS 2020 Physical Security Upgrades	2021	115,958	115,958	115,958	135,541	
00117235	VIS 2021 Physical Security Upgrades	2021	130,797	130,797	130,797	155,456	
00117377	VIS 16 Install Generator	2021	184,611	184,611	184,611	219,417	
00118121	2019 - VEHICLE FOR NEW COMPLEMENT	2022	48,629	-	-	-	
00118535	VIS Activated Carbon Renewal	2021	904,711	904,711	904,711	1,075,280	
VIS0900	Meter Replacement Program	2021	854,881	854,881	854,881	1,016,055	
00121197	Santa Fe Roundabout	2021	447,154	447,154	447,154	518,904	
00121777	REPLACE V204041	2021	203,768	203,768	203,768	209,865	
00122680	Riggin & Akers Gap Main	2021	164,228	164,228	164,228	191,502	
120-NON-SP	120-Visalia Non-Specific	2021	1,542,147	1,233,717	1,233,717	1,463,020	
120MRP21	2021 VIS Mainline Replacement Program	2021	1,128,678	1,128,678	1,128,678	1,341,471	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	7,468,152	7,159,723	7,159,723	8,303,653
	2022	4,919,090	-	-	-
	2023	185,732	-	-	-
	2024	-	-	-	-
	Total	12,572,974	7,159,723	7,159,723	8,303,653

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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	-	-	-	
00125478	WLK 2022 Physical Security Upgrades	2022	113,258	71,223	71,223	97,447	
00125479	WLK 2023 Physical Security Upgrades	2023	106,586	83,433	83,433	107,987	
00125480	WLK 2024 Physical Security Upgrades	2024	91,498	81,631	81,631	105,606	
00123498	WLK 007-T1 - CP Upgrade	2024	14,092	5,509	5,509	7,126	
00123531	WLK Tank Exterior Ladder Lifelines	2022	9,193	8,315	8,315	11,376	
00124183	WLK 2022 Control Valve Overhaul	2022	36,303	23,102	23,102	31,608	
00124185	WLK 2023 Control Valve Overhaul	2023	37,210	23,679	23,679	30,648	
00124187	WLK 2024 Control Valve Overhaul	2024	38,140	24,271	24,271	31,399	
00124126	WLK 2022 Flowmeter Replacement	2022	17,132	15,574	15,574	21,309	
00124413	WLK 2024 Flowmeter Replacement	2024	156,928	142,662	142,662	184,560	
00124150	WLK Sta. 6 Tank Mixing	2024	270,119	245,563	245,563	317,683	
00124151	WLK Sta. 7 Tank Mixing	2023	263,531	233,730	233,730	302,518	
00124149	WLK Wildfire New CV Golf Course Ct	2022	105,762	88,135	88,135	120,586	
123MRP22	WLK 2022 Main Replacement Program	2022	1,331,242	561,979	561,979	768,899	
123MRP23	WLK 2023 Main Replacement Program	2023	1,364,523	576,029	576,029	745,557	
123MRP24	WLK 2024 Main Replacement Program	2024	1,398,636	590,429	590,429	763,833	
00123953	WLK 2022 Customer Meter Vault Lids	2022	27,448	24,952	24,952	34,140	
00123959	WLK 2023 Customer Meter Vault Lids	2023	28,134	25,576	25,576	33,103	
00123965	WLK 2024 Customer Meter Vault Lids	2024	28,837	26,216	26,216	33,915	
00123789	WLK 2023 Vehicle Replacemnt Program	2023	45,698	41,544	41,544	43,675	
00124357	Westlake Reliability Study	2024	141,609	127,146	127,146	162,040	
WLK0900	Meter Replacement Program	2022	82,522	73,833	73,833	101,018	
WLK0900	Meter Replacement Program	2023	84,586	75,679	75,679	97,951	
WLK0900	Meter Replacement Program	2024	86,701	86,701	86,701	112,164	
123UNSCH	Unscheduled Replacements	0	698,360	-	-	-	
123UNSCH	Unscheduled Replacements	0	715,819	-	-	-	
123UNSCH	Unscheduled Replacements	0	733,715	-	-	-	
123-NON-SP	123-Westlake Non-Specific	2022	149,797	119,838	119,838	162,515	
123-NON-SP	123-Westlake Non-Specific	2023	153,628	122,902	122,902	157,932	
123-NON-SP	123-Westlake Non-Specific	2024	157,377	125,901	125,901	161,723	

Summary	Year	Decision (Total Cost)			
		CWS	Cal Advocates	Decision	Cost)
	2022	2,660,893	986,951	986,951	1,348,898
	2023	2,799,714	1,182,571	1,182,571	1,519,371
	2024	3,117,652	1,456,029	1,456,029	1,880,049
	Total	8,578,259	3,625,551	3,625,551	4,748,318

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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	-	-	-	
00117416	Generator STA 10	2022	317,073	-	-	-	
00114361	Harris Res. - Install PAX Mixer	2022	304,878	-	-	-	
00114362	Notter Res. - Install PAX Mixer	2022	325,203	-	-	-	
00114897	WLK 008-T1 - CP Upgrade	2021	9,756	9,756	9,756	11,526	
00114898	WLK 001-A: Pump & Motor Replace	2022	43,140	-	-	-	
00114982	WLK Emergency Fuel Supply	2022	121,951	-	-	-	
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	37,178	
00117196	WLK 2019 Physical Security Upgrades	2021	25,032	25,032	25,032	29,647	
00117197	WLK 2020 Physical Security Upgrades	2021	131,176	131,176	131,176	156,135	
00117198	WLK 2021 Physical Security Upgrades	2022	73,171	-	-	-	
WLK0900	Meter Replacement Program	2021	77,168	77,168	77,168	91,851	
00098271	Sta 001 Install Cover for Genset	2021	32,803	32,803	32,803	39,045	
00098203	WLK 001-B Pump Replacement	2021	43,089	43,089	43,089	51,034	
00121491	WLK FH/PB Connections (PSPS)	2021	30,369	30,369	30,369	36,147	
00119566	Install new fire pump at Sta #11	2022	1,861,545	-	-	-	
00122859	Install Backup Generator WLK 006	2022	340,650	-	-	-	
00122933	Install Backup Generator WLK Office	2022	204,878	-	-	-	
00122998	WLK 1500/1315 Zone PRV	2022	169,816	-	-	-	
123-NON-SP	123-Westlake Non-Specific	2021	360,495	288,396	288,396	342,853	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	878,555	806,456	806,456	935,820
	2022	3,830,477	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	4,709,032	806,456	806,456	935,820

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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	5,732	7,856	
00123791	WIL 2022 Vehicle Replacemnt Program	2022	46,930	42,664	42,664	44,929	
00124132	WIL 2022 Flowmeter Replacement	2022	89,172	74,310	74,310	101,845	
00124133	WIL 2023 Flowmeter Replacement	2023	44,266	36,889	36,889	47,827	
00124300	WIL 007-01 Well Renewal	2022	344,166	336,343	336,343	460,973	
00124390	Willows Reliability Study	2023	115,456	106,916	106,916	135,352	
00124599	WIL 002-T1 - Seismic/Geotech Study	2022	52,377	47,374	47,374	64,928	
00124908	WIL VAC TRAILER	2023	76,406	69,460	69,460	73,148	
00125110	WIL 2022 Analyzer Replacement	2022	10,812	9,820	9,820	13,459	
00125502	WIL Physical Security Upgrades	2023	108,571	83,433	83,433	108,172	
121MRP22	WIL 2022 Main Replacement Program	2022	318,957	345,928	345,928	474,108	
121MRP23	WIL 2023 Main Replacement Program	2023	326,931	354,576	354,576	459,715	
121MRP24	WIL 2024 Main Replacement Program	2024	335,104	363,440	363,440	470,984	
121-NON-SP	121-Willows Non-Specific	2022	84,923	67,938	67,938	93,713	
121-NON-SP	121-Willows Non-Specific	2023	87,287	69,829	69,829	90,995	
121-NON-SP	121-Willows Non-Specific	2024	89,324	71,459	71,459	93,079	
121UNSCH	Unscheduled Replacements	0	151,883	-	-	-	
121UNSCH	Unscheduled Replacements	0	155,680	-	-	-	
121UNSCH	Unscheduled Replacements	0	101,934	-	-	-	
WIL0900	Meter Replacement Program	2022	19,543	19,543	19,543	26,784	
WIL0900	Meter Replacement Program	2023	20,032	12,736	12,736	16,512	
WIL0900	Meter Replacement Program	2024	20,532	14,876	14,876	19,278	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,125,100	949,653	949,653	1,288,595
	2023	934,629	733,838	733,838	931,721
	2024	546,895	449,775	449,775	583,342
	Total	2,606,624	2,133,266	2,133,266	2,803,658

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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	484,679	
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	18,513	
00117236	WIL 2021 Physical Security Upgrades	2021	25,354	25,354	25,354	29,914	
00117258	WIL 2019 Physical Security Upgrades	2021	33,333	33,333	33,333	39,327	
00117370	Generator STA 4	2021	178,862	178,862	178,862	210,467	
WIL0900	Meter Replacement Program	2021	17,136	17,136	17,136	20,431	
121-NON-SP	121-Willows Non-Specific	2021	56,100	216,757	202,573	241,713	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	786,380	947,037	932,852	1,101,278
	2022	-	-	-	-
	2023	-	-	-	-
	2024	-	-	-	-
	Total	786,380	947,037	932,852	1,101,278

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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	241,510	
00124888	LIV Portable Booster Pump	2023	97,008	97,008	97,008	124,852	
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	74,369	77,587	
00125062	CSS Tank Inspection Tools ROV	2022	38,038	34,580	34,580	35,711	
00125065	CSS GPS Basestations	2023	159,433	159,433	149,877	156,679	
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	26,266	27,458	
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	26,922	28,144	
00125100	CSS 2024 Portable Large Test Meter	2024	30,355	27,595	27,595	28,848	
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	1,147,954	
00124978	CSS Energy Management System	2024	527,928	439,940	439,940	554,864	
00124815	CSS OPEN OFFICE ACOUSTICS	2023	564,382	470,318	470,318	605,316	
00124816	CSS CAMPUS SECURITY FENCING	2022	1,232,121	-	-	-	
00124817	CSS ADDITIONAL EV CHARGERS	2023	309,736	258,113	258,113	332,201	
00124818	CSS BLDG A SPACE IMPROVEMENTS	2023	1,549,910	1,291,592	1,291,592	1,616,920	
00124853	CSS Energy Efficiency - HVAC	2022	756,046	-	-	-	
00124856	CSS Replace Building Eaves	2023	273,402	227,835	227,835	293,232	
00124857	CSS Access Control System	2023	254,133	211,777	211,777	272,565	
00124909	CSS - RDOM 2ND FLOOR IMPROVEMENTS	2023	582,937	-	-	-	
00124910	CSS-WATER QUALITY SATELLITE LAB	2023	3,668,420	-	-	-	
00124968	CSS-SC RCC PHASE 2 OFFICE SP. BUILD	2022	397,152	330,960	330,960	435,668	
00124855	CSS Media Center - Furniture	2022	52,211	47,465	47,465	49,619	
00123737	CSS 2023 Vehicle Replacemnt Program	2023	462,222	302,476	579,476	605,776	
00123739	CSS 2024 Vehicle Replacement Progrm	2024	229,996	131,067	172,850	180,695	
00123734	CSS 2022 Vehicle Replacemnt Program	2022	269,079	72,971	182,731	191,025	
00124273	CSS PeopleSoft FS&PeopleTools Upgr.	2024	616,107	-	-	-	
00124278	CSS Workday Ongoing Enhancements	2024	310,423	282,203	282,203	295,011	
00124473	CSS Automate HR Bidding Process	2024	310,423	282,203	282,203	295,011	
00124483	CSS Digitize Hist. Personnel Rec.	2024	266,585	242,350	242,350	253,349	
00124485	CSS Integrate Data- Dashboard Tool	2024	622,031	565,482	565,482	591,147	
00124488	CSS Procurement Process Improvm.	2024	917,525	-	-	-	
00124489	CSS Inventory Management System	2024	603,784	-	-	-	
00124667	CSS Meter Reading Handheld Replace	2022	363,146	251,000	251,000	262,392	
00124669	CSS EAM GIS Modernization	2024	1,168,138	1,061,944	1,061,944	1,110,141	
00124682	CSS Cust. Serv. Analytics Software	2024	218,516	198,651	198,651	207,667	
00124691	CSS EWWW-Buildout of Integration	2024	879,097	799,179	799,179	835,450	
00124692	CSS EAM-Work Digitization,Analytics	2024	1,998,759	1,817,053	1,817,053	1,899,522	
00124693	CSS CC&B Cloud Upgrade	2024	14,119,326	12,835,750	7,055,380	7,375,595	
00124696	CSS Omni-channel Customer Serv. SW	2024	750,308	-	-	-	
00124699	CSS Customer Feedback Mngmt. System	2024	592,410	538,555	538,555	562,998	
00124700	CSS Compliance Monitoring Analytics	2024	118,198	107,453	107,453	112,329	
00124702	CSS Op. Data Management System	2024	1,810,721	1,646,110	1,646,110	1,720,820	
00124703	CSS LIMS Software Enhancements	2024	296,205	269,277	269,277	281,499	
00124562	CSS 2022 Network Hardware Replacmt.	2022	326,597	296,907	296,907	310,382	
00124576	CSS 2023 Network Hardware Replacmt.	2023	334,762	304,329	304,329	318,142	
00124601	CSS 2024 Network Hardware Replacem.	2024	343,131	311,937	311,937	326,095	
00124605	CSS SCADA Server & Network Replace	2022	335,149	304,681	304,681	318,509	
00124609	CSS 2023 SCADA Server Replacement	2023	336,421	305,837	305,837	319,718	
00124611	CSS 2024 SCADA Server Replacement	2024	346,045	314,587	314,587	328,865	
00124612	CSS UPS and Storage Replacement	2024	576,836	30,452	30,452	31,834	
00124615	CSS Database Encryption Software	2022	725,559	641,772	641,772	670,900	
00124496	CSS Zoom Video Conference	2024	612,511	-	-	-	
00124543	CSS PC Refresh 2022	2022	361,467	241,462	241,462	252,421	
00124544	CSS PC Refresh 2023	2023	1,357,895	992,770	992,770	1,037,828	
00124545	CSS PC Refresh 2024	2024	501,181	485,450	485,450	507,482	
00124547	CSS 2022 Website Enhancements	2022	115,569	105,062	105,062	109,831	
00124551	CSS 2023 Website Enhancements	2023	118,458	107,689	107,689	112,577	

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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	110,381	115,391	
00124491	CSS Identity Access Managmt. System	2024	710,892	-	-	-	
00124492	CSS SCADA security system	2024	236,964	215,422	215,422	225,199	
00124493	CSS Next Gen. Data Loss Prevention	2024	592,410	-	-	-	
00124805	CSS Next Generation Vulnerab. Scan	2024	355,446	323,133	323,133	337,799	
00125088	CSS RO Model Improvements	2023	293,776	267,069	267,069	278,060	
00125105	CSS Install high volume printer	2023	14,432	13,120	13,120	13,549	
00124445	CSS Climate Change Study	2023	427,284	-	-	-	
00124754	CSS Recycled Water Strategic Plan	2023	137,469	124,972	124,972	157,914	
330-NON-SP	330-General Office Non-Specific	2022	1,822,748	1,458,198	1,458,198	1,590,498	
330-NON-SP	330-General Office Non-Specific	2023	1,868,306	1,494,645	1,494,645	1,614,442	
330-NON-SP	330-General Office Non-Specific	2024	1,915,087	1,532,070	1,532,070	1,654,754	
CSSCompVeh	New Complements Vehicles	2023	697,616	-	-	-	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	6,812,820	4,154,401	4,264,161	4,612,130
	2023	14,598,578	7,800,035	7,984,312	9,206,869
	2024	33,352,825	25,053,829	19,122,257	20,183,497
	Total	54,764,223	37,008,264	31,370,730	34,002,496

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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	-	-	-	
00114960	WQ-VOC GC/MS	2022	195,547	-	-	-	
00114961	WQ Incubator Replacement	2021	34,858	34,858	34,858	36,440	
00114962	WQ- Microbiology Refrigerator	2022	11,065	-	-	-	
00114963	WQ- Label Printers	2022	6,855	-	-	-	
00114964	WQ- Chemistry Sample Refrigerator	2022	9,176	-	-	-	
00114965	WQ- Chemistry Standards Fridge	2022	3,608	-	-	-	
00114966	WQ-Copier	2022	4,935	-	-	-	
00115202	SGMA support & review	2022	187,407	-	-	-	
00115207	SGMA support & review	2023	192,092	-	-	-	
00115217	TM - SCADA Security	2021	703,293	703,293	703,293	721,823	
00115222	TM - APT Detection & Prevention	2022	179,481	-	-	-	
00115224	File Integrity Monitoring	2022	183,969	-	-	-	
00115225	Cloud Access Security Broker	2022	275,953	-	-	-	
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	536,908	
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	-	-	-	
00115871	Sales and Use Tax Consolidation	2022	56,863	-	-	-	
00115876	GPS and Cartographic Representation	2022	138,942	-	-	-	
00115878	Work Center Update	2022	98,039	-	-	-	
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	-	-	-	
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	-	-	-	
00116011	GIS Development for Valley District	2022	153,777	-	-	-	
00116173	Electronic Displays	2021	14,706	14,706	14,706	15,373	
00116215	ENERGY EFFICIENCY IMPROVEMENTS	2021	215,377	215,377	215,377	254,917	
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	413,725	432,503	
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	-	-	-	
00116825	Emergency Hose	2022	1,407,675	-	-	-	
00116846	Climate Change Study	2022	689,431	-	-	-	
00116854	Network Reconfiguration - Cloud App	2021	618,627	618,627	618,627	646,704	
00116883	Groundwater Banking Study	2022	275,891	-	-	-	
00116896	CSI Technical Specs	2022	91,872	-	-	-	
00116910	ADDITIONAL CONF. ROOM -RDOM	2022	50,627	-	-	-	
00116920	Water on Wheels	2021	352,941	352,941	352,941	368,960	
00116947	Emergency portable power generators	2022	1,214,194	-	-	-	
00116948	Emergency Response Trailers	2022	499,047	-	-	-	
00117584	REPAVE PARKING LOT	2021	447,154	447,154	447,154	527,104	

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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	-	-	-	
00117891	Sustainability Study	2021	56,045	56,045	56,045	66,334	
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	-	-	-	
00118122	SCADA Servers	2021	487,805	487,805	487,805	577,359	
00118124	Mobile Comm trailer	2022	384,228	-	-	-	
00118531	2019 - ADDITIONAL SO CAL POOL	2022	98,039	-	-	-	
00118564	RENOVATE HR AREA	2022	56,880	-	-	-	
00118570	RECONFIG ENG/ACCTG	2022	592,819	-	-	-	
00118571	RECONFIGURE IT/ ADDITIONAL TRAILER	2023	1,330,772	-	-	-	
00118572	REPURPOSE FOUNTAIN AREA	2022	358,371	-	-	-	
00105322	Informa for MC Material Receiving	2021	65,686	65,686	65,686	68,668	
00099383	FIN MGMT & RPT/TAX PROVISION	2022	884,314	-	-	-	
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	283,422	
00099049	Precise Service Mapping in GIS	2022	549,898	-	-	-	
00099778	WQ Lab Space Improvement	2021	3,805,568	3,805,568	3,805,568	4,485,988	
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	-	-	-	
330-NON-SP	330-General Office Non-Specific	2021	1,367,880	1,094,304	1,094,304	1,161,487	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2021	22,075,317	21,801,741	21,854,584	23,591,171
	2022	12,448,017	-	-	-
	2023	1,522,864	-	-	-
	2024	-	-	-	-
	Total	36,046,198	21,801,741	21,854,584	23,591,171

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	16,705	17,385	
00124224	RD Office Improvements 2023	2023	18,835	17,123	17,123	17,648	
00124228	RD Office Improvements 2024	2024	19,306	17,551	17,551	18,088	
00124260	RD Slurry /Re-Stripe Back Park. Lot	2023	26,298	23,907	23,907	29,366	
00124312	RD Replace Signage	2022	46,475	42,250	42,250	54,861	
00125170	Car Port/Cover For Vehicle Maint.	2022	46,272	42,065	42,025	54,569	
00125171	Install Cover Over Spoils/Dump Area	2022	69,408	63,098	63,037	81,854	
00125490	RD Replace 1st floor bathrooms	2022	17,335	15,759	15,759	20,083	
00125543	RD Refurbish/Replace Clarifier	2022	71,443	71,443	71,443	91,042	
00123765	RD 2022 Vehicle Replacement Program	2022	89,168	89,890	89,890	87,684	
00123766	RD 2023 Vehicle Replacement Program	2023	326,188	208,572	208,572	203,454	
00123768	RD 2024 Vehicle Replacement Program	2024	187,363	170,724	170,724	166,535	
00123882	RD 2022 CARB Vehicle Replacement	2022	730,748	664,316	664,316	648,016	
00125186	RD Purch. Meter Reading Handhelds	2022	69,341	62,407	62,407	62,266	
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	21,012	20,965	
151-NON-SP	151-Rancho Dominguez Non-Specific	2022	130,319	104,255	104,255	109,442	
151-NON-SP	151-Rancho Dominguez Non-Specific	2023	133,497	106,798	106,798	110,264	
151-NON-SP	151-Rancho Dominguez Non-Specific	2024	136,839	109,471	109,471	113,002	

Summary	Year	CWS	Cal Advocates	Decision	Decision (Total Cost)
	2022	1,354,022	1,235,225	1,235,124	1,290,096
	2023	547,893	399,475	399,475	403,711
	2024	387,660	341,898	341,898	341,678
	Total	2,289,575	1,976,598	1,976,498	2,035,485

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		327,233	
00118100	RDOM Corporation Yard	2021	361,789	361,789	361,789		407,168	
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	434,292		436,268	
Summary			CWS	Cal Advocates	Decision	Decision (Total Cost)		
Year	2021		3,192,896	3,192,896	3,468,544	3,526,999		
2022			-	-	-	-		
2023			-	-	-	-		
2024			-	-	-	-		
Total			3,192,896	3,192,896	3,468,544	3,526,999		

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 ¹	Total Cost ²	Proposed Budget ³	Expected Filing Year
Bear Gulch	00097750	Conditional - Purchase Land for Well ⁴	\$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 ⁵			\$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+

¹ 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.

² 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.

³ Updated proposed amounts for these projects will be presented for approval in the 2024 GRC

⁴ 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.

⁵ 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 %⁽¹⁾ 30.16%
Benefits Transferred \$⁽¹⁾ -\$4,505,413
Pension Expenses \$10,430,587

CSS Portion Before Allocations \$3,927,007
Affiliate Allocation⁽²⁾ 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 %⁽¹⁾
Benefits Transferred \$⁽¹⁾
Healthcare Expenses

CSS Portion Before Allocations
Affiliate Allocation⁽²⁾
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
Total	\$10,354,167	\$13,314,282

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
Bay Area Region						
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
Bakersfield						
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
Bear Gulch						
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
Chico						
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
Dixon						
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
Dominguez						
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
East Los Angeles						
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
Hermosa-Redondo						
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
Kern River Valley						
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
Livermore						
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
Los Altos						
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
Los Angeles County Region/PV Pipeline						
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
Marysville						
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
Oroville						
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
Salinas Valley Region						
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
Selma						
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
Stockton						
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
Travis						
2491	Cost of Capital Decrease	7/31/2023	-0.5%	-\$10,574	-0.5%	7/31/2023
Visalia						
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
Westlake						
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
Willows						
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)