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# APPENDIX B - APPENDIX T

## Appendix B

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## CALIFORNIA WATER SERVICE COMPANY

## BAKERSFIELD DISTRICT

## SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$99,465.2	<b>\$109,437.3</b>	\$116,152.7	\$123,031.7
% Increase		<b>10.0%</b>	6.1%	5.9%
OPERATING EXPENSES				
PURCHASED WATER	\$13,015.2	<b>\$13,015.2</b>	\$13,087.7	\$13,134.2
PUMP TAXES	\$1,696.1	<b>\$1,696.1</b>	\$1,707.8	\$1,715.3
PURCHASED POWER	\$6,264.5	<b>\$6,264.5</b>	\$6,325.7	\$6,525.8
PURCHASED CHEMICALS	\$1,386.4	<b>\$1,386.4</b>	\$1,443.3	\$1,495.0
PAYROLL -- DISTRICT	\$10,826.5	<b>\$10,826.5</b>	\$11,118.8	\$11,396.8
UNCOLLECTIBLES	\$1,113.7	<b>\$1,225.4</b>	\$1,300.6	\$1,377.6
CONSERVATION	\$765.7	<b>\$765.7</b>	\$765.7	\$765.7
OTHER OPER. AND MAINT. (O&M)	\$7,444.1	<b>\$7,444.1</b>	\$7,644.9	\$7,846.5
BENEFITS	\$1,912.2	<b>\$1,912.2</b>	\$2,026.2	\$2,140.2
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$1,727.2)	<b>(\$1,727.2)</b>	(\$1,786.8)	(\$1,834.2)
TOTAL O&M, A&G, & MISC. EXP.	\$42,697.3	<b>\$42,808.9</b>	\$43,633.9	\$44,562.8
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,998.0	<b>\$2,998.0</b>	\$3,296.1	\$3,680.6
BUSINESS LICENSE FEES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$1,331.0	<b>\$1,464.5</b>	\$1,554.3	\$1,646.4
PAYROLL TAXES	\$732.8	<b>\$732.8</b>	\$752.6	\$771.4
TOTAL GENERAL TAXES	\$5,061.8	<b>\$5,195.3</b>	\$5,603.0	\$6,098.5
DEPRECIATION AND AMORTIZATION	\$14,727.2	<b>\$14,727.2</b>	\$16,063.8	\$17,490.1
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$8,510.1	<b>\$8,510.1</b>	\$8,763.7	\$8,977.2
BENEFITS	\$1,516.8	<b>\$1,516.8</b>	\$1,607.2	\$1,697.7
AD VAL., BUS. LIC., FRANCHISE	\$212.5	<b>\$212.5</b>	\$204.0	\$197.8
PAYROLL TAXES	\$638.4	<b>\$638.4</b>	\$656.9	\$672.5
DEPRECIATION AND AMORTIZATION	\$2,317.9	<b>\$2,317.9</b>	\$2,379.6	\$2,541.5
OTHER PRORATED EXPENSES	\$7,108.9	<b>\$7,108.9</b>	\$7,429.5	\$7,753.8
TOTAL CSS/GO PRORATED EXPENSES	\$20,304.5	<b>\$20,304.5</b>	\$21,041.0	\$21,840.5
SUB-TOTAL - OPERATING EXPENSES	\$82,790.9	<b>\$83,036.0</b>	\$86,341.7	\$89,991.9
TOTAL INCOME TAXES	\$1,213.3	<b>\$3,935.2</b>	\$4,673.5	\$5,368.5
TOTAL OPERATING EXPENSES	\$84,004.1	<b>\$86,971.2</b>	\$91,015.2	\$95,360.4
NET OPERATING REVENUE	\$15,461.0	<b>\$22,466.1</b>	\$25,137.6	\$27,671.4
DEPRECIATED RATE BASE	\$301,154.1	<b>\$301,154.1</b>	\$336,964.5	\$370,930.0
RATE OF RETURN	5.13%	<b>7.46%</b>	7.46%	7.46%

## Appendix B

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CALIFORNIA WATER SERVICE COMPANY  
BAKERSFIELD DISTRICT

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$701,731.7	\$758,977.5	\$816,223.3
WTD. AVG. DEPRECIATION RESERVE	(\$255,173.1)	(\$270,192.4)	(\$286,196.4)
MATERIALS AND SUPPLIES	\$640.6	\$640.6	\$640.6
TANK PAINTING	\$800.4	\$597.6	\$394.8
WORKING CASH - LEAD - LAG	\$16,414.9	\$17,047.7	\$17,680.4
WORKING CASH - W / H EMPLOYEES	(\$44.5)	(\$44.5)	(\$44.5)
ADVANCES FOR CONSTRUCTION	(\$55,647.4)	(\$54,292.3)	(\$52,937.3)
CONTRIBUTIONS	(\$63,007.6)	(\$65,804.1)	(\$68,465.0)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$757.9)	(\$842.9)	(\$928.0)
DEFERRED TAXES	(\$58,437.2)	(\$63,554.6)	(\$69,668.2)
UNAMORT. I.T.C.	(\$207.4)	(\$200.9)	(\$194.4)
PRORATED G.O. RATE BASE	\$10,796.9	\$10,042.3	\$9,288.1
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$4,044.6	\$4,590.6	\$5,136.5
<b>WTG. AVG. RATE BASE</b>	<b>\$301,154.1</b>	<b>\$336,964.5</b>	<b>\$370,930.0</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$14,727.2	\$16,063.8	\$17,490.1
AD VALOREM TAXES	\$2,998.0	\$3,296.1	\$3,680.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$3,935.2	\$4,673.5	\$5,368.5
NET OPERATING REVENUE	\$22,466.1	\$25,137.6	\$27,671.4

## Appendix B

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CALIFORNIA WATER SERVICE COMPANY  
BAKERSFIELD DISTRICT

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$99,465.2	\$109,437.3
EXPENSES		
PURCHASED WATER	\$13,015.2	\$13,015.2
PURCHASED POWER	\$6,264.5	\$6,264.5
PUMP TAXES	\$1,696.1	\$1,696.1
CHEMICALS	\$1,386.4	\$1,386.4
PAYROLL	\$10,826.5	\$10,826.5
OTHER O & M	\$8,209.8	\$8,209.8
OTHER A & G	\$185.0	\$185.0
G.O. PRORATIONS	\$18,024.7	\$18,024.7
PAYROLL TAXES	\$732.8	\$732.8
AD VALOREM TAXES	\$2,998.0	\$2,998.0
UNCOLLECTIBLES	\$1,113.7	\$1,225.4
FRANCHISE TAX & BUS LIC. FEES	\$1,331.0	\$1,464.5
AMORTIZATION OF INTANGIBLES	\$9.8	\$9.8
INTEREST EXPENSE	\$5,581.9	\$5,581.9
NON-DEDUCTIBLE MEALS	(\$50.0)	(\$50.0)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$332.5)	(\$332.5)
TOTAL DEDUCTIONS	<u>\$70,993.0</u>	<u>\$71,238.1</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$42,355.5	\$42,355.5
NET STATE TAXABLE INCOME	(\$13,883.4)	(\$4,156.3)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$1,227.3)</u>	<u>(\$367.4)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$16,997.2	\$16,997.2
STATE INCOME TAX	(\$1,227.3)	(\$367.4)
NET FEDERAL TAXABLE INCOME	\$12,702.2	\$21,569.4
FEDERAL INCOME TAX @ 21.00%	\$2,667.5	\$4,529.6
CURRENT FEDERAL INCOME TAX	<u>\$2,667.5</u>	<u>\$4,529.6</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$226.9)</u>	<u>(\$226.9)</u>
TOTAL FEDERAL INCOME TAX	<u>\$2,440.5</u>	<u>\$4,302.7</u>
<b>TOTAL INCOME TAXES</b>	<u>\$1,213.3</u>	<u>\$3,935.2</u>

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CALIFORNIA WATER SERVICE COMPANY  
BAKERSFIELD DISTRICT

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	53,802	2,427	0	54,504	2,430	0	54,960	2,429	0
3/4"	1	0	0	1	0	0	1	0	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	9,252	2,926	0	9,372	2,929	0	9,451	2,928	0
Fire Sprinkler w/ 1"	3,810	0	0	3,860	0	0	3,892	0	0
1-1/2"	60	756	0	61	758	0	62	758	0
2"	82	1,751	0	83	1,758	0	83	1,763	0
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	1	312	0	1	313	0	1	314	0
4"	0	131	0	0	132	0	0	132	0
6"	0	47	0	0	47	0	0	47	0
8"	0	3	0	0	3	0	0	3	0
10"	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0
14"	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>67,008</b>	<b>8,354</b>	<b>0</b>	<b>67,882</b>	<b>8,369</b>	<b>0</b>	<b>68,451</b>	<b>8,373</b>	<b>0</b>

ADOPTED SERVICES AND SALES:

METERED:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
RESIDENTIAL	67,008	13,932.1	17.3	67,882	14,124.5	17.3	68,451	14,253.2	17.4
BUSINESS	6,263	4,222.9	56.2	6,269	4,221.1	56.1	6,266	4,212.6	56.0
MULTIPLE FAMILY	1,204	1,424.9	98.6	1,205	1,419.3	98.2	1,206	1,413.6	97.7
INDUSTRIAL	29	21.9	63.0	29	21.9	63.0	29	21.9	63.0
PUBLIC AUTHORITY	755	2,149.0	237.2	759	2,160.4	237.3	762	2,171.7	237.5
OTHER	103	93.3	75.5	107	93.3	72.7	111	93.3	70.1
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>75,362</b>	<b>21,844.2</b>		<b>76,251</b>	<b>22,040.5</b>		<b>76,825</b>	<b>22,166.3</b>	
GROWTH %	0.63%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	1,050	-		1,061	-		1,072	-	
<b>TOTAL</b>	<b>76,412</b>	<b>21,844.2</b>		<b>77,312</b>	<b>22,040.5</b>		<b>77,897</b>	<b>22,166.3</b>	
UNACCOUNTED-FOR WATER	7.13%	1,677.9		7.15%	1,697.7		7.16%	1,710.5	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>23,522.1</b>			<b>23,738.2</b>			<b>23,876.8</b>	

## Appendix B

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

## Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
January	705.2	252.7	100.0	1.2	69.6	5.4	0.0	1,134.1
February	657.4	234.2	90.3	1.2	62.0	5.5	0.0	1,050.6
March	716.8	243.6	93.6	1.5	83.8	5.4	0.0	1,144.6
April	895.8	283.4	103.7	1.5	118.1	3.7	0.0	1,406.0
May	1,103.8	315.4	107.7	1.6	173.0	13.0	0.0	1,714.5
June	1,524.7	419.4	137.6	2.0	255.6	6.0	0.0	2,345.3
July	1,671.1	450.3	140.8	2.2	259.7	9.6	0.0	2,533.7
August	1,672.5	480.7	143.7	2.1	327.0	14.8	0.0	2,640.9
September	1,616.6	481.5	147.1	2.3	303.4	8.1	0.0	2,559.0
October	1,390.5	408.5	130.7	3.5	233.3	8.7	0.0	2,175.1
November	1,076.7	347.2	118.0	1.7	151.7	6.9	0.0	1,702.2
December	900.9	306.2	111.6	1.3	111.9	6.4	0.0	1,438.4
	<b>13,932.1</b>	<b>4,222.9</b>	<b>1,424.9</b>	<b>21.9</b>	<b>2,149.0</b>	<b>93.3</b>	<b>0.0</b>	<b>21,844.2</b>

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**CALIFORNIA WATER SERVICE COMPANY  
BAKERSFIELD DISTRICT  
ADOPTED PRODUCTION**

**Test Year 2026**

<b>Month</b>	<b>Company</b>			<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
	<b>Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>			
January	402.9	818.2	1,221.2	\$675.7	\$88.1	\$325.2
February	373.3	758.0	1,131.3	\$626.0	\$81.6	\$301.3
March	406.7	825.9	1,232.5	\$682.0	\$88.9	\$328.3
April	499.6	1,014.5	1,514.0	\$837.8	\$109.2	\$403.2
May	609.1	1,237.0	1,846.1	\$1,021.5	\$133.1	\$491.7
June	833.3	1,692.2	2,525.4	\$1,397.4	\$182.1	\$672.6
July	900.2	1,828.1	2,728.3	\$1,509.6	\$196.7	\$726.6
August	938.3	1,905.4	2,843.7	\$1,573.5	\$205.0	\$757.4
September	909.2	1,846.4	2,755.5	\$1,524.7	\$198.7	\$733.9
October	772.8	1,569.4	2,342.2	\$1,296.0	\$168.9	\$623.8
November	604.8	1,228.1	1,832.9	\$1,014.2	\$132.2	\$488.1
December	511.0	1,037.8	1,548.9	\$857.0	\$111.7	\$412.5
	<u>7,761.0</u>	<u>15,761.1</u>	<u>23,522.1</u>	<u>\$13,015.2</u>	<u>\$1,696.1</u>	<u>\$6,264.5</u>

**Appendix B**

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**CALIFORNIA WATER SERVICE COMPANY  
BAKERSFIELD DISTRICT  
ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

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

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$1,515.3	\$1,268.9	\$2,784.2	\$2,985.1	\$5,769.3
February	\$1,315.8	\$1,163.6	\$2,479.4	\$2,985.1	\$5,464.5
March	\$1,480.1	\$1,263.9	\$2,744.0	\$2,985.1	\$5,729.1
April	\$2,096.2	\$1,505.2	\$3,601.4	\$2,985.1	\$6,586.5
May	\$2,909.2	\$1,795.9	\$4,705.1	\$2,985.1	\$7,690.2
June	\$4,932.2	\$2,411.2	\$7,343.3	\$2,985.1	\$10,328.4
July	\$5,693.1	\$2,535.8	\$8,228.9	\$2,985.1	\$11,214.0
August	\$5,719.7	\$2,841.1	\$8,560.8	\$2,985.1	\$11,545.9
September	\$5,413.3	\$2,767.8	\$8,181.1	\$2,985.1	\$11,166.2
October	\$4,281.5	\$2,306.7	\$6,588.2	\$2,985.1	\$9,573.3
November	\$2,849.3	\$1,843.9	\$4,693.2	\$2,985.1	\$7,678.3
December	\$2,147.4	\$1,586.9	\$3,734.3	\$2,985.1	\$6,719.4
<b>TOTAL</b>	<b>\$40,353.1</b>	<b>\$23,290.9</b>	<b>\$63,644.0</b>	<b>\$35,821.2</b>	<b>\$99,465.2</b>

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

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$1,597.8	\$1,316.5	\$2,914.3	\$3,560.2	\$6,474.4
February	\$1,387.4	\$1,207.2	\$2,594.7	\$3,560.2	\$6,154.8
March	\$1,560.7	\$1,311.3	\$2,872.0	\$3,560.2	\$6,432.2
April	\$2,210.4	\$1,561.6	\$3,772.0	\$3,560.2	\$7,332.2
May	\$3,067.6	\$1,863.2	\$4,930.9	\$3,560.2	\$8,491.0
June	\$5,200.7	\$2,501.6	\$7,702.3	\$3,560.2	\$11,262.5
July	\$6,003.2	\$2,630.9	\$8,634.1	\$3,560.2	\$12,194.2
August	\$6,031.2	\$2,947.7	\$8,978.8	\$3,560.2	\$12,539.0
September	\$5,708.1	\$2,871.6	\$8,579.7	\$3,560.2	\$12,139.8
October	\$4,514.6	\$2,393.2	\$6,907.8	\$3,560.2	\$10,468.0
November	\$3,004.5	\$1,913.0	\$4,917.5	\$3,560.2	\$8,477.7
December	\$2,264.3	\$1,646.5	\$3,910.8	\$3,560.2	\$7,470.9
<b>TOTAL</b>	<b>\$42,550.5</b>	<b>\$24,164.4</b>	<b>\$66,714.8</b>	<b>\$42,722.0</b>	<b>\$109,436.8</b>

Notes:

- 1) Includes recycled water where applicable
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

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

<b>PURCHASED WATER</b>	Unit Cost	<u>2026</u>	
<b><u>POTABLE</u></b>			
Total Potable Purchase - Ccf. (From District)		8,930,408	
Total Potable Purchase - Acre Feet		20,502	
<b>KERN COUNTY WATER AGENCY (KCWA)</b>			
Unit Cost / A.F.	\$ 195	\$ 3,997,800	Variable
KCWA - Solar Project, Future Capital Projects, Other Misc., & Capital Facilities Charges		\$ 5,126,987	Fixed
Annual Entitlement	\$ 101.00	\$ 2,070,655	
Subtotal (KCWA)		<u>\$ 11,195,442</u>	
<b><u>SURFACE</u></b>			
<b>CITY OF BAKERSFIELD</b>			
River Water to Supply NW Treatment Plant --AF		4,476	
River Water to Supply NE Treatment Plant --AF		<u>11,205</u>	
Total River Water - AF		15,681	
Cost per AF (in \$)	\$ 116	1,819,800	Variable
Additional cost for Dry Year Arrangement	\$ -	<u>\$ -</u>	
Subtotal (City of Bakersfield)		\$ 1,819,800	
<b><u>OVERALL</u></b>			
TOTAL PURCHASED WATER (\$ in '000)		<u><u>\$ 13,015.2</u></u>	

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

<b>PURCHASED POWER</b>	<u>2026</u>
Total Production ( KCCF )	23,522.1
Kwh / KCCF	1,239.8
Total calculated KWH	29,163,289
Unit Cost (\$/ KWH)	0.21 Variable
Power Cost (\$)	\$6,264,547
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$6,264.5</u></u>
<b>CHEMICALS</b>	
Total Production ( KCCF )	14,591.7
ADOPTED CHEMICAL (\$ in '1000)	\$1,386.4
Adopted Unit Cost	<u><u>\$0.0950</u></u>
<b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	33,498.2
UNIT COST - \$/ ACRE FEET	\$38.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$1,272,932.0
ANNUAL WATERMASTER SERVICE (\$)	\$423,138.0 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$1,696.1</u></u>

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**CALIFORNIA WATER SERVICE COMPANY  
BAKERSFIELD DISTRICT**

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

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	1.11971%	1.11971%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	98.88029%	98.88029%
FRANCHISE TAX RATE	1.33818%	1.33818%
3 LOCAL FRANCHISE ( % * LINE 2 )	1.32320%	1.32320%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	2.44291%	2.44291%
6 1 - SUBTOTAL ( 100% - LINE 5 )	97.55709%	97.55709%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.62405%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.67594%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	29.74290%	2.44291%
10 NET AFTER TAXES ( 1 - LINE 9 )	70.25710%	97.55709%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.42334</b>	<b>1.02504</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.02504	0.47767
EQUITY	53.40%	With income Taxes	1.42334	0.76007
TOTAL	100.00%			1.23773

Adj. Net to  
Gross

**Appendix B**  
**PAGE 11**  
**CALIFORNIA WATER SERVICE COMPANY**  
**BAKERSFIELD DISTRICT**

Typical Monthly Residential Bill for Metered Customers for 2026					
Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$29.55	\$34.04	\$4.49	15.2%	
10	\$42.01	\$46.61	\$4.60	11.0%	
<b>12</b>	<b>\$47.87</b>	<b>\$52.53</b>	<b>\$4.66</b>	<b>9.7%</b>	<b>(3)</b>
15	\$57.40	\$62.14	\$4.74	8.3%	
20	\$75.72	\$80.63	\$4.92	6.5%	
20	\$75.72	\$80.63	\$4.92	6.5%	
25	\$94.03	\$99.12	\$5.09	5.4%	
30	\$119.67	\$124.95	\$5.29	4.4%	
35	\$147.13	\$152.61	\$5.49	3.7%	
40	\$174.59	\$180.28	\$5.69	3.3%	
45	\$202.05	\$207.94	\$5.89	2.9%	
23	\$86.71	\$91.73	\$5.02	5.8%	75th
46	\$207.54	\$213.47	\$5.93	2.9%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$0.7371	\$0.7396	\$0.00	0.3%	
Tier 2	\$2.9318	\$2.9585	\$0.03	0.9%	
Tier 3	\$3.6633	\$3.6981	\$0.03	0.9%	
Tier 4	\$5.4921	\$5.5324	\$0.04	0.7%	
<b>Service Charge (5/8")</b>	<b>\$25.86</b>	<b>\$30.34</b>	<b>\$4.48</b>	<b>17.3%</b>	<b>(4)</b>

Monthly Residential Bill for Flat Rate Customers for 2026					
Lot size:					
6,000 sq. ft. or less	\$171.85	\$171.85	\$0.00	0.0%	
6,001 to 10,000 sq. ft.	\$217.86	\$217.86	\$0.00	0.0%	
10,001 to 16,000 sq. ft.	\$84.20	\$84.20	\$0.00	0.0%	
16,001 to 25,000 sq. ft.	\$0.00	\$0.00	\$0.00	0.0%	
Additional Single Family Res	\$0.00	\$0.00	\$0.00	0.0%	(6)

- Notes:**
- (1) 1 CCF, or 100 cubit 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) Monthly proposed average usage; (5a) Monthly 2023 average usage
  - (6) 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	6	\$0.7371	6	\$0.7396
Tier 2	8	\$2.9318	8	\$2.9585
Tier 3	12	\$3.6633	12	\$3.6981
Tier 4	26	\$5.4921	26	\$5.5324
Svc Charge 5/8"	5/8"	\$25.86	5/8"	\$30.34
CAP Svc Charge		\$12.93		\$15.17

## Appendix C

## Page 1

## CALIFORNIA WATER SERVICE COMPANY

## BAY AREA REGION

## SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$109,118.5	<b>\$122,149.3</b>	\$128,417.6	\$134,826.5
% Increase		<b>11.9%</b>	5.1%	5.0%
OPERATING EXPENSES				
PURCHASED WATER	\$47,324.7	<b>\$47,324.7</b>	\$47,615.8	\$47,907.8
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$943.6	<b>\$943.6</b>	\$949.6	\$977.9
PURCHASED CHEMICALS	\$32.2	<b>\$32.2</b>	\$33.4	\$34.6
PAYROLL -- DISTRICT	\$6,358.8	<b>\$6,358.8</b>	\$6,530.5	\$6,693.7
UNCOLLECTIBLES	\$152.5	<b>\$172.7</b>	\$180.0	\$188.9
CONSERVATION	\$1,175.0	<b>\$1,175.0</b>	\$1,175.0	\$1,175.0
OTHER OPER. AND MAINT. (O&M)	\$6,557.9	<b>\$6,557.9</b>	\$6,722.5	\$6,884.5
BENEFITS	\$1,137.5	<b>\$1,137.5</b>	\$1,205.3	\$1,273.1
OTHER ADMIN. AND GEN. EXP. (A&G)	\$123.7	<b>\$123.7</b>	\$122.2	\$126.9
TOTAL O&M, A&G, & MISC. EXP.	\$63,805.9	<b>\$63,826.1</b>	\$64,534.3	\$65,262.4
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$3,065.2	<b>\$3,065.2</b>	\$3,400.1	\$3,811.8
BUSINESS LICENSE FEES	\$7.6	<b>\$7.6</b>	\$7.6	\$7.6
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$459.5	<b>\$459.5</b>	\$471.9	\$483.7
TOTAL GENERAL TAXES	\$3,532.3	<b>\$3,532.3</b>	\$3,879.6	\$4,303.1
DEPRECIATION AND AMORTIZATION	\$10,567.6	<b>\$10,567.6</b>	\$11,611.8	\$12,813.8
Depreciation	\$10,448.1	<b>\$10,448.1</b>	\$11,480.8	\$12,685.3
Amortization of Intangibles	\$119.5	<b>\$119.5</b>	\$131.0	\$128.5
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$7,012.5	<b>\$7,012.5</b>	\$7,221.5	\$7,397.4
BENEFITS	\$1,249.9	<b>\$1,249.9</b>	\$1,324.4	\$1,398.9
AD VAL., BUS. LIC., FRANCHISE	\$175.1	<b>\$175.1</b>	\$168.1	\$163.0
PAYROLL TAXES	\$526.1	<b>\$526.1</b>	\$541.3	\$554.2
DEPRECIATION AND AMORTIZATION	\$1,910.0	<b>\$1,910.0</b>	\$1,960.9	\$2,094.3
OTHER PRORATED EXPENSES	\$5,857.9	<b>\$5,857.9</b>	\$6,122.1	\$6,389.3
TOTAL CSS/GO PRORATED EXPENSES	\$16,731.4	<b>\$16,731.4</b>	\$17,338.2	\$17,997.0
SUB-TOTAL - OPERATING EXPENSES	\$94,637.2	<b>\$94,657.5</b>	\$97,363.9	\$100,376.3
TOTAL INCOME TAXES	\$702.8	<b>\$4,343.6</b>	\$5,131.7	\$5,864.3
TOTAL OPERATING EXPENSES	\$95,340.0	<b>\$99,001.0</b>	\$102,495.6	\$106,240.6
NET OPERATING REVENUE	\$13,778.5	<b>\$23,148.2</b>	\$25,922.0	\$28,585.8
DEPRECIATED RATE BASE	\$310,297.6	<b>\$310,297.6</b>	\$347,479.3	\$383,188.1
RATE OF RETURN	4.44%	<b>7.46%</b>	7.46%	7.46%

## Appendix C

## Page 2

## CALIFORNIA WATER SERVICE COMPANY

## BAY AREA REGION

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$511,753.9	\$566,882.4	\$622,011.0
WTD. AVG. DEPRECIATION RESERVE	(\$150,430.3)	(\$161,591.1)	(\$173,850.3)
MATERIALS AND SUPPLIES	\$413.9	\$413.9	\$413.9
TANK PAINTING	\$2,127.0	\$1,626.5	\$1,126.0
WORKING CASH - LEAD - LAG	\$4,569.7	\$4,813.3	\$5,057.0
WORKING CASH - W / H EMPLOYEES	(\$36.6)	(\$36.6)	(\$36.6)
ADVANCES FOR CONSTRUCTION	(\$2,830.1)	(\$2,593.5)	(\$2,356.9)
CONTRIBUTIONS	(\$22,230.5)	(\$22,766.1)	(\$23,267.5)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$980.5)	(\$1,140.6)	(\$1,300.6)
DEFERRED TAXES	(\$44,123.0)	(\$49,678.8)	(\$55,643.4)
UNAMORT. I.T.C.	(\$74.1)	(\$63.0)	(\$51.8)
Allocation of CSS	\$8,896.9	\$8,275.1	\$7,653.6
Allocation of RDOM & RDV	\$0.0	\$0.0	\$0.0
PRORATED G.O. RATE BASE	\$8,896.9	\$8,275.1	\$7,653.6
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$3,241.4	\$3,337.7	\$3,433.9
<b>WTG. AVG. RATE BASE</b>	<b>\$310,297.6</b>	<b>\$347,479.3</b>	<b>\$383,188.1</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$10,567.6	\$11,611.8	\$12,813.8
AD VALOREM TAXES	\$3,065.2	\$3,400.1	\$3,811.8
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$4,343.6	\$5,131.7	\$5,864.3
NET OPERATING REVENUE	\$23,148.2	\$25,922.0	\$28,585.8

## Appendix C

## Page 3

## CALIFORNIA WATER SERVICE COMPANY

## BAY AREA REGION

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$109,118.5	\$122,149.3
EXPENSES		
PURCHASED WATER	\$47,324.7	\$47,324.7
PURCHASED POWER	\$943.6	\$943.6
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$32.2	\$32.2
PAYROLL	\$6,358.8	\$6,358.8
OTHER O & M	\$7,732.9	\$7,732.9
OTHER A & G	\$1,261.2	\$1,261.2
G.O. PRORATIONS	\$14,852.7	\$14,852.7
PAYROLL TAXES	\$459.5	\$459.5
AD VALOREM TAXES	\$3,065.2	\$3,065.2
UNCOLLECTIBLES	\$152.5	\$172.7
FRANCHISE TAX & BUS LIC. FEES	\$7.6	\$7.6
AMORTIZATION OF INTANGIBLES	\$119.5	\$119.5
INTEREST EXPENSE	\$5,973.5	\$5,973.5
NON-DEDUCTIBLE MEALS	(\$39.8)	(\$39.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$417.9)	(\$417.9)
TOTAL DEDUCTIONS	<u>\$87,826.3</u>	<u>\$87,846.5</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$38,094.3	\$38,094.3
NET STATE TAXABLE INCOME	(\$16,802.1)	(\$3,791.6)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$1,485.3)</u>	<u>(\$335.2)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$12,326.7	\$12,326.7
STATE INCOME TAX	(\$1,485.3)	(\$335.2)
NET FEDERAL TAXABLE INCOME	\$10,450.8	\$22,311.2
FEDERAL INCOME TAX @ 21.00%	\$2,194.7	\$4,685.3
CURRENT FEDERAL INCOME TAX	<u>\$2,194.7</u>	<u>\$4,685.3</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$6.6)</u>	<u>(\$6.6)</u>
TOTAL FEDERAL INCOME TAX	<u>\$2,188.1</u>	<u>\$4,678.8</u>
<b>TOTAL INCOME TAXES</b>	<u><u>\$702.8</u></u>	<u><u>\$4,343.6</u></u>

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CALIFORNIA WATER SERVICE COMPANY  
BAY AREA REGION

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	38,780	2,434	1	38,805	2,438	1	38,829	2,441	1
3/4"	29	4	0	29	5	0	29	5	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	5,626	1,863	0	5,628	1,866	0	5,631	1,869	0
Fire Sprinkler w/ 1"	2,655	0	0	2,656	0	0	2,657	0	0
1-1/2"	241	867	0	242	869	0	242	871	0
2"	42	1,420	0	42	1,421	0	42	1,423	0
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	1	321	0	1	322	0	1	322	0
4"	0	142	0	0	142	0	0	143	0
6"	0	40	0	0	40	0	0	40	0
8"	0	9	0	0	9	0	0	9	0
10"	0	0	0	0	0	0	0	0	0
12"	0	1	0	0	1	0	0	1	0
14"	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>47,375</b>	<b>7,102</b>	<b>1</b>	<b>47,403</b>	<b>7,113</b>	<b>1</b>	<b>47,431</b>	<b>7,123</b>	<b>1</b>

ADOPTED SERVICES AND SALES:

METERED:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
RESIDENTIAL	47,375	4,035.6	7.1	47,403	4,042.0	7.1	47,431	4,048.4	7.1
BUSINESS	5,408	2,338.3	36.0	5,419	2,389.0	36.7	5,430	2,440.0	37.4
MULTIPLE FAMILY	981	993.4	84.4	985	986.7	83.4	990	980.0	82.5
INDUSTRIAL	128	219.8	143.1	126	219.8	145.4	124	219.8	147.7
PUBLIC AUTHORITY	524	410.2	65.2	522	416.0	66.4	521	421.8	67.5
OTHER	61	48.0	65.6	60	48.0	66.7	59	48.0	67.8
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	1	0.8	69.7	1	0.8	69.7	1	0.8	69.7
<b>SUB-TOTAL</b>	<b>54,478</b>	<b>8,046.1</b>		<b>54,516</b>	<b>8,102.4</b>		<b>54,555</b>	<b>8,158.8</b>	
GROWTH %	0.10%								
<b>NON-METERED:</b>									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	1,747	-		1,766	-		1,785	-	
<b>TOTAL</b>	<b>56,225</b>	<b>8,046.1</b>		<b>56,282</b>	<b>8,102.4</b>		<b>56,340</b>	<b>8,158.8</b>	
UNACCOUNTED-FOR WATER	3.94%	329.6		3.90%	329.2		3.88%	329.6	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>8,375.7</b>			<b>8,431.6</b>			<b>8,488.4</b>	

## Appendix C

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

Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
January	277.8	151.8	78.2	20.9	15.2	0.9	0.1	544.9
February	259.1	150.2	75.1	17.8	16.3	1.4	0.1	519.9
March	269.2	158.1	78.2	19.2	22.4	1.7	0.1	548.9
April	310.2	180.4	82.9	18.2	27.7	1.9	0.1	621.4
May	320.8	186.6	77.6	17.4	34.8	4.1	0.1	641.4
June	399.1	223.8	89.4	19.3	45.1	6.4	0.1	783.3
July	412.5	229.8	88.3	19.3	46.5	7.0	0.1	803.5
August	396.7	227.9	86.3	17.7	53.5	4.2	0.1	786.3
September	414.4	240.5	89.6	17.0	50.0	11.7	0.1	823.4
October	379.7	230.8	87.8	17.7	43.8	5.1	0.1	765.0
November	309.0	185.4	77.8	17.8	33.0	2.8	0.1	625.9
December	286.9	173.1	82.0	17.5	21.7	0.9	0.1	582.2
	4,035.6	2,338.3	993.4	219.8	410.2	48.0	0.8	8,046.1

## Appendix C

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## CALIFORNIA WATER SERVICE COMPANY

## BAY AREA REGION

## ADOPTED PRODUCTION

## Test Year 2026

Month	Company			Purchased Water (in \$1,000) <sup>1</sup>	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	6.3	560.9	567.2	\$3,205.1	\$0.0	\$63.9
February	6.0	535.2	541.2	\$3,058.2	\$0.0	\$61.0
March	6.4	565.0	571.3	\$3,228.4	\$0.0	\$64.4
April	7.2	639.6	646.8	\$3,655.0	\$0.0	\$72.9
May	7.4	660.2	667.6	\$3,772.6	\$0.0	\$75.2
June	9.1	806.2	815.3	\$4,606.8	\$0.0	\$91.9
July	9.3	827.0	836.3	\$4,725.9	\$0.0	\$94.2
August	9.1	809.3	818.4	\$4,624.9	\$0.0	\$92.2
September	9.6	847.5	857.0	\$4,842.8	\$0.0	\$96.6
October	8.9	787.3	796.2	\$4,499.2	\$0.0	\$89.7
November	7.3	644.2	651.5	\$3,681.6	\$0.0	\$73.4
December	6.8	599.2	606.0	\$3,424.2	\$0.0	\$68.3
	<u>93.3</u>	<u>8,281.5</u>	<u>8,374.9</u>	<u>\$47,324.7</u>	<u>\$0.0</u>	<u>\$943.6</u>

## Appendix C

## Page 7

CALIFORNIA WATER SERVICE COMPANY  
BAY AREA REGION

## ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES

Adopted Monthly Revenue at Present Rates  
(Dollars in Thousands)

	2026				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$2,079.2	\$2,716.3	\$4,795.5	\$2,688.9	\$7,484.4
February	\$1,854.9	\$2,651.1	\$4,506.0	\$2,688.9	\$7,194.9
March	\$1,993.2	\$2,841.9	\$4,835.2	\$2,688.9	\$7,524.1
April	\$2,556.4	\$3,159.0	\$5,715.4	\$2,688.9	\$8,404.4
May	\$2,724.2	\$3,250.0	\$5,974.2	\$2,688.9	\$8,663.1
June	\$3,991.2	\$3,891.4	\$7,882.6	\$2,688.9	\$10,571.5
July	\$4,248.0	\$3,958.9	\$8,206.9	\$2,688.9	\$10,895.8
August	\$3,989.6	\$3,943.9	\$7,933.5	\$2,688.9	\$10,622.4
September	\$4,284.1	\$4,139.2	\$8,423.3	\$2,688.9	\$11,112.2
October	\$3,686.3	\$3,899.7	\$7,586.0	\$2,688.9	\$10,274.9
November	\$2,548.3	\$3,213.0	\$5,761.3	\$2,688.9	\$8,450.3
December	\$2,232.8	\$2,998.2	\$5,231.1	\$2,688.9	\$7,920.0
TOTAL	\$36,188.2	\$40,662.7	\$76,850.9	\$32,267.0	\$109,117.9

Adopted Monthly Revenue at Proposed Rates  
(Dollars in Thousands)

	2026				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$2,433.8	\$2,811.5	\$5,245.4	\$3,141.7	\$8,387.1
February	\$2,171.3	\$2,744.1	\$4,915.4	\$3,141.7	\$8,057.1
March	\$2,333.2	\$2,941.6	\$5,274.8	\$3,141.7	\$8,416.6
April	\$2,992.4	\$3,269.8	\$6,262.2	\$3,141.7	\$9,404.0
May	\$3,188.8	\$3,364.0	\$6,552.8	\$3,141.7	\$9,694.5
June	\$4,671.8	\$4,027.9	\$8,699.8	\$3,141.7	\$11,841.5
July	\$4,972.4	\$4,097.8	\$9,070.2	\$3,141.7	\$12,212.0
August	\$4,670.0	\$4,082.3	\$8,752.3	\$3,141.7	\$11,894.0
September	\$5,014.7	\$4,284.4	\$9,299.1	\$3,141.7	\$12,440.8
October	\$4,315.0	\$4,036.4	\$8,351.4	\$3,141.7	\$11,493.2
November	\$2,982.9	\$3,325.7	\$6,308.6	\$3,141.7	\$9,450.4
December	\$2,613.6	\$3,103.4	\$5,717.0	\$3,141.7	\$8,858.8
TOTAL	\$42,360.0	\$42,089.0	\$84,449.0	\$37,700.9	\$122,149.8

## Notes:

- 1) Includes recycled water where applicable.
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

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CALIFORNIA WATER SERVICE COMPANY  
BAY AREA REGION  
ADOPTED VARIABLE COSTS

PURCHASED WATER	Consolidated		Bayshore		RWV-CS	RWV-LUC	RWV-UNI		
	Unit Cost	2026	Unit Cost	2026	Unit Cost	Unit Cost	2026	Unit Cost	2026
<b>POTABLE</b>									
Total Potable Purchase - Ccf. (From District)		8,280,646		8,170,237			110,408		
Total Potable Purchase - AF		19,010		18,756			253		
<b><u>SAN FRANCISCO PUBLIC UTILITIES COMMISSION</u></b>									
Basic Cost \$	\$ 2,269.46	42,566,936	Variable \$	2,269	\$ 42,566,936				
SFWD Service Charges -Monthly, BAWSCA Surcharge \$		\$ 4,672,942	Fixed		\$ 4,672,942				
<b><u>YOLO COUNTY FLOOD CONTROL &amp; WATER CONSERVATION DISTRICT</u></b>									
UNIT COST/AF \$	\$ 69	\$ 17,550	Variable			\$ 69.24	\$ 17,550		
<b><u>SWEETWATER SPRINGS WATER DISTRICT</u></b>									
Total \$/AF - Purchased Potable Water	\$ 1,346	\$ -	Variable					1,346	0
<u>Base Rate (Service Charge) (Bi Monthly)*, Capital Debt Reduction Charge</u>		\$ 19,283	Fixed						19,283
<b><u>RECYCLED</u></b>									
Total Potable Purchase - Ccf. (From District)		871		871					
Total Potable Purchase - AF		2		2					
Basic Cost \$	\$ -	\$ -	\$ -	\$ -					
<b><u>OTHER</u></b>									
		\$ 48,000	Fixed		\$ 48,000				
<b>OVERALL</b>									
TOTAL PURCHASED WATER (\$ in '000)		<u>\$ 47,324.7</u>		<u>\$ 47,239.9</u>		<u>\$ 48.0</u>	<u>\$ 17.5</u>		<u>\$ 19.3</u>

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

	Consolidated	Bayshore	RWV-CS	RWV-LUC	RWV-UNI
	2026	2026	2026	2026	2026
<b>PURCHASED POWER</b>					
Total Production ( KCCF )	8,374.9	8,217.7	9.6	110.4	37.2
Kwh / KCCF	479.9	416.1	10,040.6	3,928.6	1,875.0
Total calculated KWH	4,018,789	3,419,276	95,982	433,749	69,782
Unit Cost (\$/ KWH)	0.23 Variable	0.23 Variable	0.20 Variable	0.26 Variable	0.20 Variable
Power Cost (\$)	\$943,641	\$799,423	\$19,134	\$110,997	\$14,087
TOTAL PURCHASED POWER (\$ in '000)	<u>\$943.6</u>	<u>\$799.4</u>	<u>\$19.1</u>	<u>\$111.0</u>	<u>\$14.1</u>
<b>CHEMICALS</b>					
Total Production ( KCCF )	93.3	46.6	9.6	0.0	37.2
ADOPTED CHEMICAL (\$ in '1000)	\$32.2	\$32.2	\$0.0	\$0.0	\$0.0
Adopted Unit Cost	<u>\$0.3445</u>	<u>\$0.6904</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
<b>PUMP TAXES</b>					
WELL WATER PRODUCTION - ACRE FEET	0.0	0.0	0.0	0.0	0.0
UNIT COST - \$/ ACRE FEET	\$0.0 Variable	\$0.0 Variable	\$0.0 Variable	\$0.0 Variable	\$0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed	\$0.0 Fixed	\$0.0 Fixed	\$0.0 Fixed	\$0.0
TOTAL PUMP TAX EXPENSE (\$ in '000)	<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**

**BAY AREA REGION**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.15548%	0.15548%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.84452%	99.84452%
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 )	0.15548%	0.15548%
6 1 - SUBTOTAL ( 100% - LINE 5 )	99.84452%	99.84452%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.82626%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	19.11384%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.09557%	0.15548%
10 NET AFTER TAXES ( 1 - LINE 9 )	71.90443%	99.84452%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.39073</b>	<b>1.00156</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.00156	0.46673
EQUITY	53.40%	With income Taxes	1.39073	0.74265
TOTAL	100.00%			1.20938

Adj. Net to  
Gross

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CALIFORNIA WATER SERVICE COMPANY  
BAY AREA REGION

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$46.34	\$49.58	\$3.23	7.0%	
<b>6</b>	<b>\$49.80</b>	<b>\$53.51</b>	<b>\$3.71</b>	<b>7.5%</b>	<b>(3)</b>
10	\$108.15	\$120.32	\$12.17	11.3%	
15	\$211.08	\$238.06	\$26.98	12.8%	
20	\$339.70	\$385.04	\$45.34	13.3%	
25	\$468.33	\$532.02	\$63.69	13.6%	
30	\$596.96	\$679.00	\$82.04	13.7%	
35	\$725.59	\$825.99	\$100.40	13.8%	
40	\$854.22	\$972.97	\$118.75	13.9%	
45	\$982.85	\$1,119.95	\$137.10	13.9%	
50	\$1,111.48	\$1,266.93	\$155.46	14.0%	
9	\$90.99	\$100.67	\$9.68	10.6%	75th
19	\$313.98	\$355.65	\$41.67	13.3%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$3.4509	\$3.9298	\$0.48	13.9%	
Tier 2	\$13.7316	\$15.7198	\$1.99	14.5%	
Tier 3	\$17.1585	\$19.6498	\$2.49	14.5%	
Tier 4	\$25.7257	\$29.3963	\$3.67	14.3%	
<b>Service Charge (5/8")</b>	<b>\$29.09</b>	<b>\$29.93</b>	<b>\$0.84</b>	<b>2.9%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$3.4509	6	\$3.9298
Tier 2	3	\$13.7316	3	\$15.7198
Tier 3	4	\$17.1585	4	\$19.6498
Tier 4	13	\$25.7257	13	\$29.3963
Svc Charge 5/8"	5/8"	\$29.09	5/8"	\$29.93
CAP Svc Charge		\$14.55		\$14.97

**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

## Appendix D

## 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>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$69,258.2	<b>\$78,996.5</b>	\$82,428.0	\$85,694.5
% Increase		<b>14.1%</b>	4.3%	4.0%
OPERATING EXPENSES				
PURCHASED WATER	\$26,684.5	<b>\$26,684.5</b>	\$26,529.2	\$26,373.7
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$1,137.7	<b>\$1,137.7</b>	\$1,130.5	\$1,164.2
PURCHASED CHEMICALS	\$6.8	<b>\$6.8</b>	\$7.0	\$7.2
PAYROLL -- DISTRICT	\$3,137.6	<b>\$3,137.6</b>	\$3,222.3	\$3,302.9
UNCOLLECTIBLES	\$33.2	<b>\$37.8</b>	\$39.5	\$41.0
CONSERVATION	\$598.2	<b>\$598.2</b>	\$598.2	\$598.2
OTHER OPER. AND MAINT. (O&M)	\$4,304.1	<b>\$4,304.1</b>	\$4,429.3	\$4,549.6
BENEFITS	\$559.7	<b>\$559.7</b>	\$593.0	\$626.4
OTHER ADMIN. AND GEN. EXP. (A&G)	\$448.9	<b>\$448.9</b>	\$451.4	\$457.0
TOTAL O&M, A&G, & MISC. EXP.	\$36,910.7	<b>\$36,915.3</b>	\$37,000.5	\$37,120.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,596.9	<b>\$2,596.9</b>	\$2,856.5	\$3,082.6
BUSINESS LICENSE FEES	\$69.4	<b>\$79.1</b>	\$82.6	\$85.8
LOCAL FRANCHISE TAXES	\$546.9	<b>\$623.8</b>	\$650.8	\$676.6
PAYROLL TAXES	\$188.7	<b>\$188.7</b>	\$193.7	\$198.6
TOTAL GENERAL TAXES	\$3,401.8	<b>\$3,488.4</b>	\$3,783.7	\$4,043.6
DEPRECIATION AND AMORTIZATION	\$7,950.9	<b>\$7,950.9</b>	\$8,615.3	\$9,249.0
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,836.0	<b>\$3,836.0</b>	\$3,950.3	\$4,046.5
BENEFITS	\$683.7	<b>\$683.7</b>	\$724.5	\$765.2
AD VAL., BUS. LIC., FRANCHISE	\$95.8	<b>\$95.8</b>	\$91.9	\$89.1
PAYROLL TAXES	\$287.8	<b>\$287.8</b>	\$296.1	\$303.2
DEPRECIATION AND AMORTIZATION	\$1,044.8	<b>\$1,044.8</b>	\$1,072.6	\$1,145.6
OTHER PRORATED EXPENSES	\$3,204.4	<b>\$3,204.4</b>	\$3,348.9	\$3,495.1
TOTAL CSS/GO PRORATED EXPENSES	\$9,152.4	<b>\$9,152.4</b>	\$9,484.4	\$9,844.8
SUB-TOTAL - OPERATING EXPENSES	\$57,415.8	<b>\$57,507.1</b>	\$58,883.9	\$60,257.5
TOTAL INCOME TAXES	\$956.1	<b>\$3,655.7</b>	\$4,186.0	\$4,588.5
TOTAL OPERATING EXPENSES	\$58,371.9	<b>\$61,162.8</b>	\$63,069.9	\$64,846.0
NET OPERATING REVENUE	\$10,886.3	<b>\$17,833.8</b>	\$19,358.1	\$20,848.5
DEPRECIATED RATE BASE	\$239,058.4	<b>\$239,058.4</b>	\$259,491.7	\$279,471.1
RATE OF RETURN	4.55%	<b>7.46%</b>	7.46%	7.46%

## Appendix D

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## CALIFORNIA WATER SERVICE COMPANY

## BEAR GULCH DISTRICT

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$389,264.5	\$421,720.2	\$454,175.9
WTD. AVG. DEPRECIATION RESERVE	(\$106,430.3)	(\$114,751.1)	(\$123,586.1)
MATERIALS AND SUPPLIES	\$576.0	\$576.0	\$576.0
TANK PAINTING	\$325.0	\$203.1	\$81.3
WORKING CASH - LEAD - LAG	\$859.3	\$965.8	\$1,072.3
WORKING CASH - W / H EMPLOYEES	(\$20.0)	(\$20.0)	(\$20.0)
ADVANCES FOR CONSTRUCTION	(\$748.0)	(\$706.5)	(\$665.0)
CONTRIBUTIONS	(\$11,284.2)	(\$11,569.6)	(\$11,841.2)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$1,708.4)	(\$1,877.0)	(\$2,045.7)
DEFERRED TAXES	(\$38,494.2)	(\$41,501.1)	(\$44,461.6)
UNAMORT. I.T.C.	(\$44.7)	(\$39.0)	(\$33.4)
PRORATED G.O. RATE BASE	\$4,866.8	\$4,526.7	\$4,186.7
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$1,896.6	\$1,964.2	\$2,031.8
<b>WTG. AVG. RATE BASE</b>	<b>\$239,058.4</b>	<b>\$259,491.7</b>	<b>\$279,471.1</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$7,950.9	\$8,615.3	\$9,249.0
AD VALOREM TAXES	\$2,596.9	\$2,856.5	\$3,082.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$3,655.7	\$4,186.0	\$4,588.5
NET OPERATING REVENUE	\$17,833.8	\$19,358.1	\$20,848.5

## Appendix D

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## CALIFORNIA WATER SERVICE COMPANY

## BEAR GULCH DISTRICT

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$69,258.2	\$78,996.5
EXPENSES		
PURCHASED WATER	\$26,684.5	\$26,684.5
PURCHASED POWER	\$1,137.7	\$1,137.7
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$6.8	\$6.8
PAYROLL	\$3,137.6	\$3,137.6
OTHER O & M	\$4,902.3	\$4,902.3
OTHER A & G	\$1,008.5	\$1,008.5
G.O. PRORATIONS	\$8,124.8	\$8,124.8
PAYROLL TAXES	\$188.7	\$188.7
AD VALOREM TAXES	\$2,596.9	\$2,596.9
UNCOLLECTIBLES	\$33.2	\$37.8
FRANCHISE TAX & BUS LIC. FEES	\$616.3	\$702.9
AMORTIZATION OF INTANGIBLES	\$149.5	\$149.5
INTEREST EXPENSE	\$4,675.2	\$4,675.2
NON-DEDUCTIBLE MEALS	(\$24.9)	(\$24.9)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$158.0)	(\$158.0)
TOTAL DEDUCTIONS	<u>\$53,079.0</u>	<u>\$53,170.3</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$23,354.6	\$23,354.6
NET STATE TAXABLE INCOME	(\$7,175.4)	\$2,471.7
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$634.3)</u>	<u>\$218.5</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$8,829.1	\$8,829.1
STATE INCOME TAX	(\$634.3)	\$218.5
NET FEDERAL TAXABLE INCOME	\$7,984.4	\$16,778.7
FEDERAL INCOME TAX @ 21.00%	\$1,676.7	\$3,523.5
CURRENT FEDERAL INCOME TAX	<u>\$1,676.7</u>	<u>\$3,523.5</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$86.3)</u>	<u>(\$86.3)</u>
TOTAL FEDERAL INCOME TAX	<u>\$1,590.4</u>	<u>\$3,437.2</u>
<b>TOTAL INCOME TAXES</b>	<u>\$956.1</u>	<u>\$3,655.7</u>

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CALIFORNIA WATER SERVICE COMPANY  
BEAR GULCH DISTRICT

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	9,364	751	0	9,372	753	0	9,380	754	0
3/4"	201	3	0	201	3	0	202	3	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	3,926	386	0	3,929	387	0	3,932	388	0
Fire Sprinkler w/ 1"	860	0	0	861	0	0	862	0	0
1-1/2"	2,034	172	0	2,036	172	0	2,038	173	0
2"	651	251	0	652	251	0	652	251	0
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	11	28	0	11	28	0	11	28	0
4"	5	16	0	5	16	0	5	16	0
6"	2	9	0	2	9	0	2	9	0
8"	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0
14"	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>17,055</b>	<b>1,617</b>	<b>0</b>	<b>17,069</b>	<b>1,620</b>	<b>0</b>	<b>17,084</b>	<b>1,622</b>	<b>0</b>

  

ADOPTED SERVICES AND SALES:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
METERED:									
RESIDENTIAL	17,055	3,865.1	18.9	17,069	3,836.9	18.7	17,084	3,808.7	18.6
BUSINESS	1,252	435.0	29.0	1,253	436.9	29.1	1,253	436.3	29.0
MULTIPLE FAMILY	189	119.8	53.0	189	117.0	51.6	189	113.8	50.1
INDUSTRIAL	1	0.9	74.7	1	0.9	74.8	1	0.9	74.7
PUBLIC AUTHORITY	149	140.3	78.6	152	141.1	77.6	154	141.6	76.5
OTHER	27	16.0	49.4	26	16.0	51.4	25	16.0	53.3
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>18,672</b>	<b>4,577.2</b>		<b>18,689</b>	<b>4,548.8</b>		<b>18,707</b>	<b>4,517.2</b>	
GROWTH %	0.16%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	424	-		430	-		436	-	
<b>TOTAL</b>	<b>19,096</b>	<b>4,577.2</b>		<b>19,119</b>	<b>4,548.8</b>		<b>19,143</b>	<b>4,517.2</b>	
UNACCOUNTED-FOR WATER	3.02%	142.6		3.01%	141.1		3.07%	142.9	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>4,719.8</b>			<b>4,690.0</b>			<b>4,660.1</b>	

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

**Test Year 2026**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	154.4	26.4	8.7	0.0	5.8	0.8	0.0	196.1
February	146.9	24.7	8.0	0.0	4.9	0.6	0.0	185.1
March	182.1	28.7	8.8	0.1	6.3	0.7	0.0	226.5
April	239.5	31.9	9.5	0.1	7.4	0.9	0.0	289.2
May	300.3	34.7	9.3	0.1	11.6	1.1	0.0	357.1
June	438.1	43.6	11.2	0.1	16.0	1.3	0.0	510.2
July	479.3	44.2	11.6	0.1	17.4	1.5	0.0	554.2
August	475.9	44.0	10.9	0.1	19.8	1.8	0.0	552.5
September	488.1	48.6	11.8	0.1	17.3	1.8	0.0	567.7
October	442.8	43.9	10.8	0.1	15.6	2.2	0.0	515.4
November	307.5	33.8	10.0	0.1	11.1	2.0	0.0	364.6
December	210.0	30.6	9.2	0.0	7.2	1.5	0.0	258.6
	<b>3,865.1</b>	<b>435.0</b>	<b>119.8</b>	<b>0.9</b>	<b>140.3</b>	<b>16.0</b>	<b>0.0</b>	<b>4,577.2</b>

## Appendix D

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CALIFORNIA WATER SERVICE COMPANY  
**BEAR GULCH DISTRICT**  
**ADOPTED PRODUCTION**

## Test Year 2026

Month	Company			Purchased Water (in \$1,000) <sup>1</sup>	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	0.0	202.2	202.2	\$1,143.3	\$0.0	\$48.7
February	0.0	190.9	190.9	\$1,079.2	\$0.0	\$46.0
March	0.0	233.6	233.6	\$1,320.7	\$0.0	\$56.3
April	0.0	298.2	298.2	\$1,686.1	\$0.0	\$71.9
May	0.0	368.2	368.2	\$2,081.7	\$0.0	\$88.8
June	0.0	526.1	526.1	\$2,974.6	\$0.0	\$126.8
July	0.0	571.4	571.4	\$3,230.7	\$0.0	\$137.7
August	0.0	569.7	569.7	\$3,221.0	\$0.0	\$137.3
September	0.0	585.4	585.4	\$3,309.8	\$0.0	\$141.1
October	0.0	531.4	531.4	\$3,004.7	\$0.0	\$128.1
November	0.0	375.9	375.9	\$2,125.3	\$0.0	\$90.6
December	0.0	266.6	266.6	\$1,507.5	\$0.0	\$64.3
	0.0	4,719.8	4,719.8	\$26,684.5	\$0.0	\$1,137.7

**Appendix D**

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**CALIFORNIA WATER SERVICE COMPANY  
BEAR GULCH DISTRICT  
ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

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

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$1,100.5	\$442.6	\$1,543.1	\$1,758.2	\$3,301.4
February	\$997.5	\$406.6	\$1,404.1	\$1,758.2	\$3,162.3
March	\$1,449.3	\$472.7	\$1,922.0	\$1,758.2	\$3,680.2
April	\$2,159.9	\$527.7	\$2,687.6	\$1,758.2	\$4,445.8
May	\$2,981.3	\$598.4	\$3,579.6	\$1,758.2	\$5,337.9
June	\$4,977.4	\$758.7	\$5,736.2	\$1,758.2	\$7,494.4
July	\$5,639.6	\$785.1	\$6,424.7	\$1,758.2	\$8,183.0
August	\$5,625.0	\$798.9	\$6,423.9	\$1,758.2	\$8,182.1
September	\$5,760.9	\$836.3	\$6,597.2	\$1,758.2	\$8,355.4
October	\$5,098.5	\$760.2	\$5,858.7	\$1,758.2	\$7,616.9
November	\$3,110.7	\$595.9	\$3,706.5	\$1,758.2	\$5,464.7
December	\$1,763.9	\$511.8	\$2,275.7	\$1,758.2	\$4,034.0
<b>TOTAL</b>	<b>\$40,664.4</b>	<b>\$7,495.0</b>	<b>\$48,159.4</b>	<b>\$21,098.8</b>	<b>\$69,258.2</b>

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

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$1,223.3	\$491.8	\$1,715.0	\$2,122.4	\$3,837.4
February	\$1,108.8	\$451.8	\$1,560.5	\$2,122.4	\$3,682.9
March	\$1,610.9	\$525.2	\$2,136.1	\$2,122.4	\$4,258.5
April	\$2,400.8	\$586.3	\$2,987.1	\$2,122.4	\$5,109.5
May	\$3,313.8	\$664.8	\$3,978.6	\$2,122.4	\$6,101.0
June	\$5,532.7	\$843.0	\$6,375.6	\$2,122.4	\$8,498.0
July	\$6,268.8	\$872.2	\$7,141.0	\$2,122.4	\$9,263.4
August	\$6,252.4	\$887.6	\$7,140.1	\$2,122.4	\$9,262.5
September	\$6,403.6	\$929.1	\$7,332.7	\$2,122.4	\$9,455.1
October	\$5,667.2	\$844.6	\$6,511.8	\$2,122.4	\$8,634.2
November	\$3,457.7	\$662.0	\$4,119.7	\$2,122.4	\$6,242.1
December	\$1,960.6	\$568.7	\$2,529.3	\$2,122.4	\$4,651.7
<b>TOTAL</b>	<b>\$45,200.6</b>	<b>\$8,327.2</b>	<b>\$53,527.7</b>	<b>\$25,468.8</b>	<b>\$78,996.5</b>

Notes:

- 1) Includes recycled water where applicable
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

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

<b>PURCHASED WATER</b>	Unit Cost	<u>2026</u>	
<b><u>POTABLE</u></b>			
Total Potable Purchase - Ccf. (From District)		4,681,636	
Total Potable Purchase - Acre Feet		10,748	
 <b>SAN FRANCISCO PUBLIC UTILITES COMMISSION</b>			
BASIC COST \$	\$ 2,269	\$ 24,391,325	Variable
SFWD Service Charges -Monthly, BAWSCA Surcharge \$		<u>\$ 2,094,483</u>	Fixed
		\$ 26,485,808	
 <b><u>Surface</u></b>			
Total Surface Water Purchase - Ccf.		38,140	
Total Surface Purchase - Acre Feet		88	
Total Surface Purchase Water amount in \$s	\$ 2,269	\$ 198,709	
 <b><u>OVERALL</u></b>			
TOTAL PURCHASED WATER (\$ in '000)		\$ 26,684,517	

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

<b>PURCHASED POWER</b>	<u>2026</u>
Total Production ( KCCF )	4,719.8
Kwh / KCCF	1,267.5
Total calculated KWH	5,982,543
Unit Cost (\$/ KWH)	0.19 Variable
Power Cost (\$)	\$1,137,701
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$1,137.7</u></u>
<b>CHEMICALS</b>	
Total Production ( KCCF )	38.1
ADOPTED CHEMICAL (\$ in '1000)	\$6.8
Adopted Unit Cost	<u><u>\$0.1791</u></u>
<b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>

**Appendix D**

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**CALIFORNIA WATER SERVICE COMPANY**

**BEAR GULCH DISTRICT**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.04788%	0.04788%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.95212%	99.95212%
FRANCHISE TAX RATE	0.78959%	0.78959%
3 LOCAL FRANCHISE ( % * LINE 2 )	0.78921%	0.78921%
BUSINESS LICENSE RATE	0.09987%	0.09987%
4 BUSINESS LICENSE ( % * LINE 2 )	0.09982%	0.09982%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	0.93691%	0.93691%
6 1 - SUBTOTAL ( 100% - LINE 5 )	99.06309%	99.06309%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.75718%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.96424%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.65833%	0.93691%
10 NET AFTER TAXES ( 1 - LINE 9 )	71.34167%	99.06309%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.40171</b>	<b>1.00946</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.00946	0.47041
EQUITY	53.40%	With income Taxes	1.40171	0.74851
TOTAL	100.00%			<u>1.21892</u>

Adj. Net to  
Gross

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CALIFORNIA WATER SERVICE COMPANY  
BEAR GULCH DISTRICT

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$52.76	\$62.11	\$9.35	17.7%	
<b>8</b>	<b>\$73.76</b>	<b>\$84.53</b>	<b>\$10.77</b>	<b>14.6%</b>	<b>(3)</b>
10	\$92.42	\$104.46	\$12.04	13.0%	
15	\$139.07	\$154.30	\$15.22	10.9%	
20	\$190.39	\$209.11	\$18.72	9.8%	
25	\$248.70	\$271.40	\$22.70	9.1%	
30	\$307.01	\$333.69	\$26.68	8.7%	
35	\$365.32	\$395.98	\$30.66	8.4%	
40	\$452.77	\$489.16	\$36.40	8.0%	
45	\$540.22	\$582.35	\$42.13	7.8%	
50	\$627.67	\$675.53	\$47.86	7.6%	
55	\$715.12	\$768.72	\$53.60	7.5%	75th
75	\$1,064.93	\$1,141.46	\$76.53	7.2%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$2.3365	\$2.4916	\$0.16	6.6%	
Tier 2	\$9.3306	\$9.9663	\$0.64	6.8%	
Tier 3	\$11.6619	\$12.4579	\$0.80	6.8%	
Tier 4	\$17.4902	\$18.6370	\$1.15	6.6%	
<b>Service Charge (5/8")</b>	<b>\$41.08</b>	<b>\$49.65</b>	<b>\$8.57</b>	<b>20.9%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$2.3365	6	\$2.4916
Tier 2	12	\$9.3306	12	\$9.9663
Tier 3	17	\$11.6619	17	\$12.4579
Tier 4	35	\$17.4902	35	\$18.6370
Svc Charge	5/8"	\$41.08	5/8"	\$49.65
CAP Svc Charge		\$20.54		\$24.83

**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

## Appendix E

## Page 1

## CALIFORNIA WATER SERVICE COMPANY

## Diablo Ranch Region

## SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$34,302.7	<b>\$41,949.5</b>	\$44,274.9	\$46,769.8
% Increase		<b>22.3%</b>	5.5%	5.6%
OPERATING EXPENSES				
PURCHASED WATER	\$11,599.6	<b>\$11,599.6</b>	\$11,630.5	\$11,661.2
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$740.6	<b>\$740.6</b>	\$743.6	\$765.8
PURCHASED CHEMICALS	\$164.8	<b>\$164.8</b>	\$170.9	\$176.8
PAYROLL -- DISTRICT	\$2,519.0	<b>\$2,519.0</b>	\$2,587.0	\$2,651.7
UNCOLLECTIBLES	\$28.0	<b>\$35.9</b>	\$36.7	\$38.7
CONSERVATION	\$539.8	<b>\$539.8</b>	\$539.8	\$539.8
OTHER OPER. AND MAINT. (O&M)	\$2,556.9	<b>\$2,556.9</b>	\$2,621.7	\$2,685.7
BENEFITS	\$450.6	<b>\$450.6</b>	\$477.5	\$504.3
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$58.8)	<b>(\$58.8)</b>	(\$63.3)	(\$65.2)
TOTAL O&M, A&G, & MISC. EXP.	\$18,540.4	<b>\$18,548.4</b>	\$18,744.3	\$18,958.8
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,287.2	<b>\$1,287.2</b>	\$1,425.0	\$1,590.2
BUSINESS LICENSE FEES	\$327.8	<b>\$402.2</b>	\$421.1	\$447.1
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$175.3	<b>\$175.3</b>	\$180.1	\$184.6
TOTAL GENERAL TAXES	\$1,790.3	<b>\$1,864.7</b>	\$2,026.2	\$2,221.8
DEPRECIATION AND AMORTIZATION	\$4,537.1	<b>\$4,537.1</b>	\$4,939.3	\$5,466.7
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,135.2	<b>\$3,135.2</b>	\$3,228.6	\$3,307.3
BENEFITS	\$558.8	<b>\$558.8</b>	\$592.1	\$625.4
AD VAL., BUS. LIC., FRANCHISE	\$21.9	<b>\$21.9</b>	\$18.1	\$15.2
PAYROLL TAXES	\$235.2	<b>\$235.2</b>	\$242.0	\$247.8
DEPRECIATION AND AMORTIZATION	\$700.2	<b>\$700.2</b>	\$718.9	\$767.8
OTHER PRORATED EXPENSES	\$1,482.9	<b>\$1,482.9</b>	\$1,557.0	\$1,634.8
TOTAL CSS/GO PRORATED EXPENSES	\$6,134.2	<b>\$6,134.2</b>	\$6,356.7	\$6,598.2
SUB-TOTAL - OPERATING EXPENSES	\$31,002.0	<b>\$31,084.4</b>	\$32,066.5	\$33,245.5
TOTAL INCOME TAXES	(\$275.0)	<b>\$1,841.8</b>	\$2,136.5	\$2,451.7
TOTAL OPERATING EXPENSES	\$30,727.1	<b>\$32,926.3</b>	\$34,203.0	\$35,697.2
NET OPERATING REVENUE	\$3,575.6	<b>\$9,023.2</b>	\$10,071.9	\$11,072.7
DEPRECIATED RATE BASE	\$120,954.8	<b>\$120,954.8</b>	\$135,012.4	\$148,427.6
RATE OF RETURN	2.96%	<b>7.46%</b>	7.46%	7.46%

## Appendix E

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## CALIFORNIA WATER SERVICE COMPANY

## Diablo Ranch Region

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$209,321.1	\$229,098.4	\$248,875.7
WTD. AVG. DEPRECIATION RESERVE	(\$64,008.2)	(\$68,187.0)	(\$72,706.4)
MATERIALS AND SUPPLIES	\$324.2	\$324.2	\$324.2
TANK PAINTING	\$785.6	\$621.0	\$456.3
WORKING CASH - LEAD - LAG	\$1,571.9	\$1,698.4	\$1,824.8
WORKING CASH - W / H EMPLOYEES	(\$13.4)	(\$13.4)	(\$13.4)
ADVANCES FOR CONSTRUCTION	(\$8,966.6)	(\$8,923.2)	(\$8,879.8)
CONTRIBUTIONS	(\$2,894.8)	(\$2,874.2)	(\$2,849.6)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$346.7)	(\$403.6)	(\$460.5)
DEFERRED TAXES	(\$18,236.3)	(\$19,533.4)	(\$21,136.6)
UNAMORT. I.T.C.	(\$74.3)	(\$72.4)	(\$70.5)
PRORATED G.O. RATE BASE	\$3,261.8	\$3,033.9	\$2,806.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$230.5	\$243.9	\$257.4
<b>WTG. AVG. RATE BASE</b>	<b>\$120,954.8</b>	<b>\$135,012.4</b>	<b>\$148,427.6</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$4,537.1	\$4,939.3	\$5,466.7
AD VALOREM TAXES	\$1,287.2	\$1,425.0	\$1,590.2
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,841.8	\$2,136.5	\$2,451.7
NET OPERATING REVENUE	\$9,023.2	\$10,071.9	\$11,072.7

## Appendix E

## Page 3

## CALIFORNIA WATER SERVICE COMPANY

## Diablo Ranch Region

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$34,302.7	\$41,949.5
EXPENSES		
PURCHASED WATER	\$11,599.6	\$11,599.6
PURCHASED POWER	\$740.6	\$740.6
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$164.8	\$164.8
PAYROLL	\$2,519.0	\$2,519.0
OTHER O & M	\$3,096.7	\$3,096.7
OTHER A & G	\$391.8	\$391.8
G.O. PRORATIONS	\$5,445.4	\$5,445.4
PAYROLL TAXES	\$175.3	\$175.3
AD VALOREM TAXES	\$1,287.2	\$1,287.2
UNCOLLECTIBLES	\$28.0	\$35.9
FRANCHISE TAX & BUS LIC. FEES	\$327.8	\$402.2
AMORTIZATION OF INTANGIBLES	\$45.4	\$45.4
INTEREST EXPENSE	\$2,330.2	\$2,330.2
NON-DEDUCTIBLE MEALS	(\$17.2)	(\$17.2)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$27.8)	(\$27.8)
TOTAL DEDUCTIONS	<u>\$28,106.9</u>	<u>\$28,189.3</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$12,137.5	\$12,137.5
NET STATE TAXABLE INCOME	(\$5,941.7)	\$1,622.7
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$525.2)</u>	<u>\$143.5</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$5,180.4	\$5,180.4
STATE INCOME TAX	(\$525.2)	\$143.5
NET FEDERAL TAXABLE INCOME	\$1,540.6	\$8,436.4
FEDERAL INCOME TAX @ 21.00%	\$323.5	\$1,771.6
CURRENT FEDERAL INCOME TAX	<u>\$323.5</u>	<u>\$1,771.6</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$73.2)</u>	<u>(\$73.2)</u>
TOTAL FEDERAL INCOME TAX	<u>\$250.3</u>	<u>\$1,698.4</u>
<b>TOTAL INCOME TAXES</b>	<u><u>(\$275.0)</u></u>	<u><u>\$1,841.8</u></u>

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CALIFORNIA WATER SERVICE COMPANY  
Diablo Ranch Region

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year				2027 Escalation Year				2028 Attrition Year			
	RES	NON-RES	RCYC		RES	NON-RES	RCYC		RES	NON-RES	RCYC	
5/8 x 3/4"	14,673	622	0	0	14,729	621	0	0	14,786	621	0	0
3/4"	0	0	0	0	0	0	0	0	0	0	0	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0	0	0	0
1"	1,965	394	0	0	1,973	393	0	0	1,980	393	0	0
Fire Sprinkler w/ 1"	3,721	0	0	0	3,733	0	0	0	3,745	0	0	0
1-1/2"	5	220	0	0	5	220	0	0	5	220	0	0
2"	9	249	0	0	9	248	0	0	9	247	0	0
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	46	0	0	0	46	0	0	0	46	0	0
4"	0	16	0	0	0	16	0	0	0	16	0	0
6"	0	3	0	0	0	3	0	0	0	3	0	0
8"	0	1	0	0	0	1	0	0	0	1	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0
14"	0	0	0	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>20,373</b>	<b>1,550</b>	<b>0</b>	<b>0</b>	<b>20,449</b>	<b>1,548</b>	<b>0</b>	<b>0</b>	<b>20,525</b>	<b>1,546</b>	<b>0</b>	<b>0</b>

ADOPTED SERVICES AND SALES:

METERED:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
RESIDENTIAL	20,373	2,714.2	11.1	20,449	2,724.6	11.1	20,525	2,734.9	11.1
BUSINESS	1,147	538.2	39.1	1,146	543.8	39.6	1,145	549.5	40.0
MULTIPLE FAMILY	133	190.6	119.9	133	187.6	117.2	134	184.6	114.7
INDUSTRIAL	3	0.1	2.4	3	0.1	2.4	3	0.1	2.4
PUBLIC AUTHORITY	254	330.9	108.6	253	335.9	110.7	252	340.9	112.8
OTHER	14	11.7	69.5	13	11.7	74.8	12	11.7	81.0
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>21,923</b>	<b>3,785.6</b>		<b>21,997</b>	<b>3,803.7</b>		<b>22,071</b>	<b>3,821.6</b>	
GROWTH %	0.34%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	472	-		475	-		478	-	
<b>TOTAL</b>	<b>22,395</b>	<b>3,785.6</b>		<b>22,472</b>	<b>3,803.7</b>		<b>22,549</b>	<b>3,821.6</b>	
UNACCOUNTED-FOR WATER	6.67%	270.7		6.67%	272.0		6.67%	273.3	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>4,056.3</b>			<b>4,075.7</b>			<b>4,094.9</b>	

**Appendix E**

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**CALIFORNIA WATER SERVICE COMPANY  
Diablo Ranch Region  
ADOPTED METERED SALES BY CUSTOMER CLASS  
(KCCF)**

**Test Year 2026**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	142.4	27.0	12.9	0.0	6.4	0.4	0.0	189.2
February	134.6	26.3	12.0	0.0	8.2	0.4	0.0	181.5
March	148.8	30.0	13.2	0.0	10.7	0.3	0.0	203.0
April	185.8	38.3	15.3	0.0	18.2	0.7	0.0	258.3
May	216.4	42.3	14.5	0.0	30.3	0.4	0.0	304.0
June	297.1	58.8	19.1	0.0	36.5	0.5	0.0	412.1
July	321.0	56.2	18.6	0.0	40.0	0.8	0.0	436.7
August	315.5	65.6	19.4	0.0	65.8	0.9	0.0	467.2
September	319.9	61.8	18.7	0.0	50.3	1.6	0.0	452.4
October	274.2	58.9	18.2	0.0	37.7	2.4	0.0	391.4
November	195.9	41.5	14.2	0.0	18.1	1.0	0.0	270.9
December	162.3	31.5	14.3	0.0	8.6	2.3	0.0	219.1
	<b>2,714.2</b>	<b>538.2</b>	<b>190.6</b>	<b>0.1</b>	<b>330.9</b>	<b>11.7</b>	<b>0.0</b>	<b>3,785.6</b>

## Appendix E

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## CALIFORNIA WATER SERVICE COMPANY

## Diablo Ranch Region

## ADOPTED PRODUCTION

## Test Year 2026

Month	Company			Purchased Water (in \$1,000) <sup>1</sup>	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	77.1	125.6	202.7	\$579.7	\$0.0	\$37.0
February	74.0	120.5	194.5	\$556.2	\$0.0	\$35.5
March	82.8	134.7	217.5	\$622.0	\$0.0	\$39.7
April	105.3	171.4	276.7	\$791.3	\$0.0	\$50.5
May	124.0	201.8	325.7	\$931.5	\$0.0	\$59.5
June	168.0	273.5	441.5	\$1,262.6	\$0.0	\$80.6
July	178.1	289.9	467.9	\$1,338.1	\$0.0	\$85.4
August	190.5	310.1	500.6	\$1,431.5	\$0.0	\$91.4
September	184.4	300.3	484.7	\$1,386.1	\$0.0	\$88.5
October	159.6	259.8	419.4	\$1,199.3	\$0.0	\$76.6
November	110.4	179.8	290.2	\$830.0	\$0.0	\$53.0
December	89.3	145.4	234.7	\$671.2	\$0.0	\$42.9
	<u>1,543.5</u>	<u>2,512.8</u>	<u>4,056.3</u>	<u>\$11,599.6</u>	<u>\$0.0</u>	<u>\$740.6</u>

**Appendix E**

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CALIFORNIA WATER SERVICE COMPANY

**Diablo Ranch Region**

**ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

**Adopted Monthly Revenue at Present Rates**

**(Dollars in Thousands)**

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$548.6	\$328.7	\$877.3	\$1,116.4	\$1,993.6
February	\$506.4	\$328.2	\$834.5	\$1,116.4	\$1,950.9
March	\$607.4	\$378.9	\$986.4	\$1,116.4	\$2,102.7
April	\$882.6	\$502.1	\$1,384.7	\$1,116.4	\$2,501.1
May	\$1,137.7	\$601.7	\$1,739.4	\$1,116.4	\$2,855.8
June	\$1,880.5	\$791.2	\$2,671.7	\$1,116.4	\$3,788.0
July	\$2,134.8	\$794.0	\$2,928.8	\$1,116.4	\$4,045.2
August	\$2,086.6	\$1,032.0	\$3,118.5	\$1,116.4	\$4,234.9
September	\$2,124.5	\$903.3	\$3,027.8	\$1,116.4	\$4,144.2
October	\$1,670.6	\$801.0	\$2,471.7	\$1,116.4	\$3,588.0
November	\$960.0	\$517.8	\$1,477.8	\$1,116.4	\$2,594.1
December	\$699.8	\$392.8	\$1,092.6	\$1,116.4	\$2,208.9
<b>TOTAL</b>	<b>\$15,239.4</b>	<b>\$7,371.8</b>	<b>\$22,611.2</b>	<b>\$13,396.3</b>	<b>\$36,007.5</b>

**Adopted Monthly Revenue at Proposed Rates**

**(Dollars in Thousands)**

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$676.3	\$330.7	\$1,007.0	\$1,314.3	\$2,321.3
February	\$624.3	\$330.2	\$954.5	\$1,314.3	\$2,268.8
March	\$748.9	\$381.2	\$1,130.1	\$1,314.3	\$2,444.5
April	\$1,088.1	\$505.2	\$1,593.3	\$1,314.3	\$2,907.6
May	\$1,402.7	\$605.4	\$2,008.1	\$1,314.3	\$3,322.4
June	\$2,318.4	\$796.0	\$3,114.4	\$1,314.3	\$4,428.7
July	\$2,632.0	\$798.8	\$3,430.8	\$1,314.3	\$4,745.1
August	\$2,572.5	\$1,038.2	\$3,610.7	\$1,314.3	\$4,925.1
September	\$2,619.3	\$908.8	\$3,528.1	\$1,314.3	\$4,842.4
October	\$2,059.7	\$805.9	\$2,865.6	\$1,314.3	\$4,179.9
November	\$1,183.6	\$520.9	\$1,704.5	\$1,314.3	\$3,018.8
December	\$862.8	\$395.2	\$1,257.9	\$1,314.3	\$2,572.2
<b>TOTAL</b>	<b>\$18,788.7</b>	<b>\$7,416.3</b>	<b>\$26,205.0</b>	<b>\$15,771.8</b>	<b>\$41,976.8</b>

Notes:

1) Includes recycled water where applicable.

2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

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CALIFORNIA WATER SERVICE COMPANY  
Diablo Ranch Region  
ADOPTED VARIABLE COSTS

PURCHASED WATER	Consolidated		Dixon		Livermore		
	Unit Cost	<u>2026</u>	Unit Cost	<u>2026</u>	Unit Cost	<u>2026</u>	
<b><u>POTABLE</u></b>							
Total Potable Purchase - Ccf. (From District)		2,512,785				2,512,785	
Total Potable Purchase - Acre Feet		5,769				5,769	
BASIC COST \$		\$ 5,879,916	Variable		\$ 1,019	\$ 5,879,916	Variable
Treated Water Fixed Charges		<u>\$ 5,707,683</u>	Fixed			<u>\$ 5,707,683</u>	Fixed
		\$ 11,587,599				\$ 11,587,599	
<b><u>Mingolia Lease</u></b>							
Total Potable Purchase - Kccf.		75				75	
BASIC COST \$		\$ 12,000			\$ 160	\$ 12,000	
<b><u>OVERALL</u></b>							
TOTAL PURCHASED WATER (\$ in '000)		\$ 11,599,599				\$ 11,599,599	

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CALIFORNIA WATER SERVICE COMPANY  
**Diablo Ranch Region**  
**ADOPTED VARIABLE COSTS, CONT.**

	<b>Consolidated</b>	<b>Dixon</b>	<b>Livermore</b>
	<u>2026</u>	<u>2026</u>	<u>2026</u>
<b>PURCHASED POWER</b>			
Total Production ( KCCF )	4,056.3	500.6	3,555.7
Kwh / KCCF	778.9	1,410.3	690.0
Total calculated KWH	3,159,404	706,016	2,453,388
Unit Cost (\$/ KWH)	0.23 Variable	0.30 Variable	0.22 Variable
Power Cost (\$)	\$740,571	\$208,359	\$532,212
<b>TOTAL PURCHASED POWER (\$ in '000)</b>	<b><u>\$740.6</u></b>	<b><u>\$208.4</u></b>	<b><u>\$532.2</u></b>
<b>CHEMICALS</b>			
Total Production ( KCCF )	1,543.5	500.6	1,042.9
ADOPTED CHEMICAL (\$ in '1000)	\$164.8	\$15.9	\$148.9
<b>Adopted Unit Cost</b>	<b><u>\$0.1068</u></b>	<b><u>\$0.0318</u></b>	<b><u>\$0.1428</u></b>
<b>PUMP TAXES</b>			
WELL WATER PRODUCTION - ACRE FEET	0.0	0.0	0.0
UNIT COST - \$/ ACRE FEET	\$0.0 Variable	\$0.0 Variable	\$0.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$0.0	\$0.0	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed	\$0.0 Fixed	\$0.0 Fixed
<b>TOTAL PUMP TAX EXPENSE (\$ in '000)</b>	<b><u>\$0.0</u></b>	<b><u>\$0.0</u></b>	<b><u>\$0.0</u></b>

**Appendix E**

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**CALIFORNIA WATER SERVICE COMPANY**

**Diablo Ranch Region**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.10426%	0.10426%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.89574%	99.89574%
FRANCHISE TAX RATE	0.00000%	0.00000%
3 LOCAL FRANCHISE ( % * LINE 2 )	0.00000%	0.00000%
BUSINESS LICENSE RATE	0.97301%	0.97301%
4 BUSINESS LICENSE ( % * LINE 2 )	0.97199%	0.97199%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.07626%	1.07626%
6 1 - SUBTOTAL ( 100% - LINE 5 )	98.92374%	98.92374%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.74486%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.93757%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.75868%	1.07626%
10 NET AFTER TAXES ( 1 - LINE 9 )	71.24132%	98.92374%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.40368</b>	<b>1.01088</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.01088	0.47107
EQUITY	53.40%	With income Taxes	1.40368	0.74957
TOTAL	100.00%			<u>1.22063</u>

Adj. Net to  
Gross

**Appendix E**  
**PAGE 11.a**  
**CALIFORNIA WATER SERVICE COMPANY**  
**Diablo Ranch Region (Dixon)**

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$60.97	\$65.46	\$4.49	7.4%	
<b>7</b>	<b>\$71.05</b>	<b>\$79.51</b>	<b>\$8.46</b>	<b>11.9%</b>	<b>(3)</b>
10	\$95.24	\$113.25	\$18.01	18.9%	
15	\$139.56	\$172.29	\$32.72	23.4%	
20	\$199.99	\$242.57	\$42.58	21.3%	
25	\$275.50	\$333.77	\$58.27	21.1%	
30	\$351.01	\$438.91	\$87.90	25.0%	
35	\$426.53	\$544.06	\$117.53	27.6%	
40	\$502.04	\$649.20	\$147.16	29.3%	
45	\$577.55	\$754.35	\$176.79	30.6%	
8	\$79.11	\$90.76	\$11.64	14.7%	DRR
15	\$139.56	\$172.29	\$32.72	23.4%	75th
30	\$351.01	\$438.91	\$87.90	25.0%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$2.0252	\$2.8112	\$0.79	38.8%	
Tier 2	\$8.0610	\$11.2453	\$3.18	39.5%	
Tier 3	\$10.0729	\$14.0566	\$3.98	39.5%	
Tier 4	\$15.1026	\$21.0289	\$5.93	39.2%	
<b>Service Charge (5/8")</b>	<b>\$50.84</b>	<b>\$51.40</b>	<b>\$0.56</b>	<b>1.1%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$2.0252	6	\$2.8112
Tier 2	7	\$8.0610	8	\$11.2453
Tier 3	5	\$10.0729	8	\$14.0566
Tier 4	18	\$15.1026	22	\$21.0289
Svc Charge	5/8"	\$50.84	5/8"	\$51.40
CAP Svc Charge		\$25.42		\$25.70

**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

Appendix E  
PAGE 11.b  
CALIFORNIA WATER SERVICE COMPANY  
Diablo Ranch Region (Livermore)

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$39.39	\$47.06	\$7.67	19.5%	
<b>8</b>	<b>\$55.12</b>	<b>\$66.31</b>	<b>\$11.20</b>	<b>20.3%</b>	<b>(3)</b>
10	\$69.09	\$83.43	\$14.34	20.8%	
15	\$104.02	\$128.36	\$24.35	23.4%	
20	\$147.66	\$181.85	\$34.20	23.2%	
25	\$200.01	\$251.26	\$51.25	25.6%	
30	\$265.44	\$331.29	\$65.85	24.8%	
35	\$330.86	\$411.31	\$80.45	24.3%	
40	\$396.29	\$491.33	\$95.04	24.0%	
45	\$461.71	\$571.35	\$109.64	23.7%	
8	\$55.12	\$66.31	\$11.20	20.3%	DRR
15	\$104.02	\$128.36	\$24.35	23.4%	75th
30	\$265.44	\$331.29	\$65.85	24.8%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$1.7575	\$2.1395	\$0.38	21.7%	
Tier 2	\$6.9856	\$8.5585	\$1.57	22.5%	
Tier 3	\$8.7283	\$10.6981	\$1.97	22.6%	
Tier 4	\$13.0850	\$16.0045	\$2.92	22.3%	
<b>Service Charge (5/8")</b>	<b>\$30.60</b>	<b>\$36.36</b>	<b>\$5.76</b>	<b>18.8%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.7575	6	\$2.1395
Tier 2	9	\$6.9856	8	\$8.5585
Tier 3	8	\$8.7283	8	\$10.6981
Tier 4	23	\$13.0850	22	\$16.0045
Svc Charge 5/8"	5/8"	\$30.60	5/8"	\$36.36
CAP Svc Charge		\$15.30		\$18.18

**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

## Appendix F

## 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>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$43,394.3	<b>\$50,616.3</b>	\$52,899.4	\$55,188.5
% Increase		<b>16.6%</b>	4.5%	4.3%
OPERATING EXPENSES				
PURCHASED WATER	\$6,394.5	<b>\$6,394.5</b>	\$6,387.5	\$6,380.2
PUMP TAXES	\$3,671.0	<b>\$3,671.0</b>	\$3,666.9	\$3,662.7
PURCHASED POWER	\$1,406.5	<b>\$1,406.5</b>	\$1,405.0	\$1,446.8
PURCHASED CHEMICALS	\$374.7	<b>\$374.7</b>	\$386.1	\$397.1
PAYROLL -- DISTRICT	\$4,247.6	<b>\$4,247.6</b>	\$4,362.3	\$4,471.3
UNCOLLECTIBLES	\$168.4	<b>\$196.5</b>	\$205.3	\$214.2
CONSERVATION	\$407.1	<b>\$407.1</b>	\$407.1	\$407.1
OTHER OPER. AND MAINT. (O&M)	\$3,898.0	<b>\$3,898.0</b>	\$3,990.8	\$4,082.0
BENEFITS	\$759.8	<b>\$759.8</b>	\$805.1	\$850.4
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$132.2)	<b>(\$132.2)</b>	(\$138.4)	(\$140.1)
TOTAL O&M, A&G, & MISC. EXP.	\$21,195.4	<b>\$21,223.4</b>	\$21,477.6	\$21,771.8
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,643.1	<b>\$1,643.1</b>	\$1,762.1	\$1,907.4
BUSINESS LICENSE FEES	\$2.3	<b>\$2.3</b>	\$2.3	\$2.3
LOCAL FRANCHISE TAXES	\$602.2	<b>\$702.5</b>	\$734.2	\$765.9
PAYROLL TAXES	\$279.2	<b>\$279.2</b>	\$286.7	\$293.9
TOTAL GENERAL TAXES	\$2,526.8	<b>\$2,627.0</b>	\$2,785.3	\$2,969.5
DEPRECIATION AND AMORTIZATION	\$4,809.9	<b>\$4,809.9</b>	\$5,211.5	\$5,565.4
Depreciation	\$4,806.4	<b>\$4,806.4</b>	\$5,207.9	\$5,561.9
Amortization of Intangibles	\$3.6	<b>\$3.6</b>	\$3.6	\$3.4
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,344.2	<b>\$3,344.2</b>	\$3,443.9	\$3,527.8
BENEFITS	\$596.1	<b>\$596.1</b>	\$631.6	\$667.1
AD VAL., BUS. LIC., FRANCHISE	\$83.5	<b>\$83.5</b>	\$80.2	\$77.7
PAYROLL TAXES	\$250.9	<b>\$250.9</b>	\$258.2	\$264.3
DEPRECIATION AND AMORTIZATION	\$910.9	<b>\$910.9</b>	\$935.1	\$998.8
OTHER PRORATED EXPENSES	\$2,793.6	<b>\$2,793.6</b>	\$2,919.6	\$3,047.0
TOTAL CSS/GO PRORATED EXPENSES	\$7,979.2	<b>\$7,979.2</b>	\$8,268.6	\$8,582.7
SUB-TOTAL - OPERATING EXPENSES	\$36,511.3	<b>\$36,639.6</b>	\$37,743.0	\$38,889.4
TOTAL INCOME TAXES	\$505.8	<b>\$2,490.9</b>	\$2,769.7	\$3,033.7
TOTAL OPERATING EXPENSES	\$37,017.1	<b>\$39,130.5</b>	\$40,512.7	\$41,923.1
NET OPERATING REVENUE	\$6,377.2	<b>\$11,485.8</b>	\$12,386.7	\$13,265.4
DEPRECIATED RATE BASE	\$153,965.5	<b>\$153,965.5</b>	\$166,041.4	\$177,820.3
RATE OF RETURN	4.14%	<b>7.46%</b>	7.46%	7.46%

## Appendix F

## Page 2

CALIFORNIA WATER SERVICE COMPANY  
EAST LOS ANGELES DISTRICT

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$260,229.9	\$279,535.3	\$298,840.8
WTD. AVG. DEPRECIATION RESERVE	(\$78,001.2)	(\$82,871.6)	(\$88,067.5)
MATERIALS AND SUPPLIES	\$487.5	\$487.5	\$487.5
TANK PAINTING	\$1,203.3	\$970.2	\$737.1
WORKING CASH - LEAD - LAG	\$2,193.6	\$2,283.7	\$2,373.8
WORKING CASH - W / H EMPLOYEES	(\$17.5)	(\$17.5)	(\$17.5)
ADVANCES FOR CONSTRUCTION	(\$10.7)	(\$3.2)	\$4.2
CONTRIBUTIONS	(\$15,999.2)	(\$16,350.5)	(\$16,683.7)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$323.1)	(\$343.3)	(\$363.4)
DEFERRED TAXES	(\$21,099.5)	(\$22,756.6)	(\$24,403.3)
UNAMORT. I.T.C.	(\$15.6)	(\$9.8)	(\$4.0)
PRORATED G.O. RATE BASE	\$4,242.9	\$3,946.4	\$3,650.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$1,075.1	\$1,170.7	\$1,266.4
<b>WTG. AVG. RATE BASE</b>	<b>\$153,965.5</b>	<b>\$166,041.4</b>	<b>\$177,820.3</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$4,809.9	\$5,211.5	\$5,565.4
AD VALOREM TAXES	\$1,643.1	\$1,762.1	\$1,907.4
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$2,490.9	\$2,769.7	\$3,033.7
NET OPERATING REVENUE	\$11,485.8	\$12,386.7	\$13,265.4

## Appendix F

## Page 3

CALIFORNIA WATER SERVICE COMPANY  
EAST LOS ANGELES DISTRICT

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$43,394.3	\$50,616.3
EXPENSES		
PURCHASED WATER	\$6,394.5	\$6,394.5
PURCHASED POWER	\$1,406.5	\$1,406.5
PUMP TAXES	\$3,671.0	\$3,671.0
CHEMICALS	\$374.7	\$374.7
PAYROLL	\$4,247.6	\$4,247.6
OTHER O & M	\$4,305.1	\$4,305.1
OTHER A & G	\$627.6	\$627.6
G.O. PRORATIONS	\$7,083.2	\$7,083.2
PAYROLL TAXES	\$279.2	\$279.2
AD VALOREM TAXES	\$1,643.1	\$1,643.1
UNCOLLECTIBLES	\$168.4	\$196.5
FRANCHISE TAX & BUS LIC. FEES	\$604.5	\$704.8
AMORTIZATION OF INTANGIBLES	\$3.6	\$3.6
INTEREST EXPENSE	\$2,956.9	\$2,956.9
NON-DEDUCTIBLE MEALS	(\$22.7)	(\$22.7)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$31.1)	(\$31.1)
TOTAL DEDUCTIONS	<u>\$33,712.1</u>	<u>\$33,840.4</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$13,543.2	\$13,543.2
NET STATE TAXABLE INCOME	(\$3,861.0)	\$3,232.7
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$341.3)</u>	<u>\$285.8</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$5,702.3	\$5,702.3
STATE INCOME TAX	(\$341.3)	\$285.8
NET FEDERAL TAXABLE INCOME	\$4,321.2	\$10,787.9
FEDERAL INCOME TAX @ 21.00%	\$907.5	\$2,265.4
CURRENT FEDERAL INCOME TAX	<u>\$907.5</u>	<u>\$2,265.4</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$60.3)</u>	<u>(\$60.3)</u>
TOTAL FEDERAL INCOME TAX	<u>\$847.1</u>	<u>\$2,205.1</u>
<b>TOTAL INCOME TAXES</b>	<u>\$505.8</u>	<u>\$2,490.9</u>

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CALIFORNIA WATER SERVICE COMPANY  
EAST LOS ANGELES DISTRICT

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	19,332	2,792	0	19,363	2,793	0	19,394	2,794	0
3/4"	0	0	0	0	0	0	0	0	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	1,151	1,801	0	1,153	1,802	0	1,155	1,802	0
Fire Sprinkler w/ 1"	84	0	0	84	0	0	84	0	0
1-1/2"	4	352	0	4	352	0	4	353	0
2"	5	676	2	5	676	2	5	675	2
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	0	103	0	0	103	0	0	103	0
4"	1	46	0	1	46	0	1	46	0
6"	0	23	0	0	23	0	0	23	0
8"	0	1	0	0	1	0	0	1	0
10"	0	3	0	0	3	0	0	3	0
12"	0	0	0	0	0	0	0	0	0
14"	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>20,577</b>	<b>5,796</b>	<b>2</b>	<b>20,610</b>	<b>5,797</b>	<b>2</b>	<b>20,643</b>	<b>5,799</b>	<b>2</b>

ADOPTED SERVICES AND SALES:

METERED:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
RESIDENTIAL	20,577	2,593.5	10.5	20,610	2,584.2	10.4	20,643	2,574.8	10.4
BUSINESS	4,597	1,767.9	32.1	4,598	1,768.9	32.1	4,599	1,769.9	32.1
MULTIPLE FAMILY	733	336.3	38.2	733	332.0	37.7	734	327.8	37.2
INDUSTRIAL	102	367.4	300.2	102	367.4	300.2	102	367.4	300.2
PUBLIC AUTHORITY	358	412.7	96.2	358	418.5	97.3	359	424.3	98.5
OTHER	7	3.8	45.5	6	3.8	53.1	5	3.8	63.7
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	2	13.3	554.8	2	13.3	554.1	2	13.3	553.5
<b>SUB-TOTAL</b>	<b>26,374</b>	<b>5,494.8</b>		<b>26,409</b>	<b>5,488.2</b>		<b>26,444</b>	<b>5,481.4</b>	
GROWTH %	0.13%								
<b>NON-METERED:</b>									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	729	-		733	-		737	-	
<b>TOTAL</b>	<b>27,103</b>	<b>5,494.8</b>		<b>27,142</b>	<b>5,488.2</b>		<b>27,181</b>	<b>5,481.4</b>	
UNACCOUNTED-FOR WATER	3.03%	171.9		3.04%	172.2		3.05%	172.4	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>5,666.7</b>			<b>5,660.4</b>			<b>5,653.8</b>	

## Appendix F

## Page 5

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

## Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
January	208.4	139.3	27.9	28.4	26.4	0.4	0.6	431.2
February	197.5	131.5	26.6	29.7	24.9	0.1	0.8	411.0
March	197.1	136.3	26.4	28.0	27.2	0.1	0.9	415.9
April	212.9	145.2	28.0	29.5	29.7	0.2	0.9	446.4
May	199.5	138.0	25.7	28.3	32.3	0.3	1.0	425.1
June	228.6	156.6	29.3	30.5	40.4	0.2	1.1	486.7
July	237.6	153.4	29.3	32.4	37.0	0.3	1.4	491.4
August	233.0	159.0	29.1	32.2	47.6	0.7	1.4	503.0
September	236.6	154.8	30.2	31.5	41.0	0.7	1.6	496.3
October	226.0	161.7	29.2	35.4	41.0	0.4	1.4	495.2
November	202.2	144.4	26.4	32.7	34.3	0.2	1.1	441.4
December	214.1	147.8	28.4	28.8	31.0	0.2	1.0	451.3
	2,593.5	1,767.9	336.3	367.4	412.7	3.8	13.3	5,494.8

## Appendix F

## Page 6

CALIFORNIA WATER SERVICE COMPANY  
**EAST LOS ANGELES DISTRICT**  
**ADOPTED PRODUCTION**

## Test Year 2026

Month	Company			Purchased Water (in \$1,000) <sup>1</sup>	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	293.9	150.8	444.7	\$501.8	\$288.1	\$110.4
February	280.2	143.7	423.9	\$478.3	\$274.6	\$105.2
March	283.5	145.4	429.0	\$484.1	\$277.9	\$106.5
April	304.3	156.1	460.3	\$519.4	\$298.2	\$114.3
May	289.7	148.6	438.4	\$494.6	\$284.0	\$108.8
June	331.8	170.2	502.0	\$566.4	\$325.2	\$124.6
July	334.9	171.8	506.7	\$571.8	\$328.3	\$125.8
August	342.9	175.9	518.8	\$585.4	\$336.1	\$128.8
September	338.3	173.5	511.9	\$577.6	\$331.6	\$127.0
October	337.5	173.1	510.7	\$576.2	\$330.8	\$126.7
November	300.9	154.3	455.2	\$513.6	\$294.9	\$113.0
December	307.6	157.8	465.4	\$525.2	\$301.5	\$115.5
	<u>3,745.5</u>	<u>1,921.2</u>	<u>5,666.7</u>	<u>\$6,394.5</u>	<u>\$3,671.0</u>	<u>\$1,406.5</u>

**Appendix F**

**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)**

<b>2026</b>					
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$966.2	\$1,120.5	\$2,086.7	\$1,382.5	\$3,469.3
February	\$892.3	\$1,072.4	\$1,964.6	\$1,382.5	\$3,347.2
March	\$881.6	\$1,099.6	\$1,981.1	\$1,382.5	\$3,363.7
April	\$993.9	\$1,173.7	\$2,167.5	\$1,382.5	\$3,550.1
May	\$890.1	\$1,135.0	\$2,025.1	\$1,382.5	\$3,407.6
June	\$1,103.2	\$1,301.3	\$2,404.5	\$1,382.5	\$3,787.0
July	\$1,169.5	\$1,276.1	\$2,445.7	\$1,382.5	\$3,828.2
August	\$1,136.5	\$1,362.6	\$2,499.2	\$1,382.5	\$3,881.7
September	\$1,165.4	\$1,307.0	\$2,472.4	\$1,382.5	\$3,855.0
October	\$1,089.0	\$1,354.6	\$2,443.5	\$1,382.5	\$3,826.1
November	\$912.7	\$1,203.3	\$2,116.1	\$1,382.5	\$3,498.6
December	\$1,005.4	\$1,191.9	\$2,197.4	\$1,382.5	\$3,579.9
<b>TOTAL</b>	<b>\$12,205.8</b>	<b>\$14,597.9</b>	<b>\$26,803.8</b>	<b>\$16,590.5</b>	<b>\$43,394.3</b>

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

<b>2026</b>					
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$1,168.2	\$1,267.3	\$2,435.4	\$1,612.4	\$4,047.9
February	\$1,078.8	\$1,212.8	\$2,291.6	\$1,612.4	\$3,904.0
March	\$1,065.9	\$1,243.6	\$2,309.4	\$1,612.4	\$3,921.9
April	\$1,201.6	\$1,327.4	\$2,529.0	\$1,612.4	\$4,141.4
May	\$1,076.2	\$1,283.6	\$2,359.8	\$1,612.4	\$3,972.2
June	\$1,333.8	\$1,471.7	\$2,805.5	\$1,612.4	\$4,417.9
July	\$1,414.0	\$1,443.3	\$2,857.3	\$1,612.4	\$4,469.7
August	\$1,374.1	\$1,541.1	\$2,915.2	\$1,612.4	\$4,527.6
September	\$1,409.1	\$1,478.1	\$2,887.2	\$1,612.4	\$4,499.6
October	\$1,316.6	\$1,532.0	\$2,848.6	\$1,612.4	\$4,461.0
November	\$1,103.5	\$1,360.9	\$2,464.5	\$1,612.4	\$4,076.9
December	\$1,215.6	\$1,348.0	\$2,563.6	\$1,612.4	\$4,176.1
<b>TOTAL</b>	<b>\$14,757.5</b>	<b>\$16,509.7</b>	<b>\$31,267.2</b>	<b>\$19,348.9</b>	<b>\$50,616.1</b>

Notes:

- 1) Includes recycled water where applicable
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

**Appendix F**

**Page 8**

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

<b>PURCHASED WATER</b>	Unit Cost	<u>2026</u>
<b><u>POTABLE</u></b>		
Total Potable Purchase - Ccf.		1,907,891
Total Potable Purchase - Acre Feet		4,380
 <b>CENTRAL BASIN MUNICIPAL WATER DISTRICT (CBMWD)</b>		
Non-Interruptible Cal Yr - AF -- Tier 1 Limit 17300 A.F.		4,380
Non-Interruptible Cal Yr - AF -- Tier 2		-
Non-Interruptible Quantity Charges (in \$'S) -- Tier 1	\$ 1,426	\$ 6,245,803 Variable
Non-Interruptible Quantity Charges (in \$'S) -- Tier 2	\$ 1,588	\$ -
 Add Meter Charges, Add CBWMD Capacity Reservation Charges, Add Readiness to Service Charge (in \$'s)		 \$ 330,814 Fixed
<b><u>Total charges</u></b>		<b>\$ 6,576,617</b>
 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)
 <b>RECYCLED</b>		
<b><u>CENTRAL BASIN MUNICIPAL WATER DISTRICT</u></b>		
Recycled Water (Acre Feet)		31
Recycled Water (Cost Per AF)		\$ 790 Variable
Recycled Water		\$ 24,146
 <b>OVERALL</b>		
<b>TOTAL PURCHASED WATER (\$ in '000)</b>		 <b><u><u>\$ 6,394.5</u></u></b>

## Appendix F

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

<b>PURCHASED POWER</b>	<u>2026</u>
Total Production ( KCCF )	5,666.7
Kwh / KCCF	1,479.5
Total calculated KWH	8,383,843
Unit Cost (\$/ KWH)	0.17 Variable
Power Cost (\$)	\$1,406,531
<b>TOTAL PURCHASED POWER (\$ in '000)</b>	<b><u>\$1,406.5</u></b>
<b>CHEMICALS</b>	
Total Production ( KCCF )	3,745.5
ADOPTED CHEMICAL (\$ in '1000)	\$374.7
<b>Adopted Unit Cost</b>	<b><u>\$0.1000</u></b>
<b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	8,598.6
UNIT COST - \$/ ACRE FEET	\$423.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$3,637,227
ANNUAL WATERMASTER SERVICE (\$)	\$33,771 Fixed
<b>TOTAL PUMP TAX EXPENSE (\$ in '000)</b>	<b><u>\$3,671.0</u></b>

**Appendix F**

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

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.38817%	0.38817%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.61183%	99.61183%
FRANCHISE TAX RATE	1.38785%	1.38785%
3 LOCAL FRANCHISE ( % * LINE 2 )	1.38246%	1.38246%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.77063%	1.77063%
6 1 - SUBTOTAL ( 100% - LINE 5 )	98.22937%	98.22937%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.68348%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.80464%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	29.25874%	1.77063%
10 NET AFTER TAXES ( 1 - LINE 9 )	70.74126%	98.22937%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.41360</b>	<b>1.01803</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.01803	0.47440
EQUITY	53.40%	With income Taxes	1.41360	0.75486
TOTAL	100.00%			1.22926

Adj. Net to  
Gross

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CALIFORNIA WATER SERVICE COMPANY  
EAST LOS ANGELES DISTRICT

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$41.55	\$46.25	\$4.70	11.3%	
<b>8</b>	<b>\$57.50</b>	<b>\$64.16</b>	<b>\$6.66</b>	<b>11.6%</b>	<b>(3)</b>
10	\$71.67	\$80.08	\$8.41	11.7%	
15	\$108.88	\$251.24	\$142.36	130.8%	
20	\$153.16	\$251.24	\$98.08	64.0%	
25	\$197.45	\$251.24	\$53.80	27.2%	
30	\$241.73	\$251.24	\$9.51	3.9%	
35	\$286.01	\$251.24	-\$34.77	-12.2%	
40	\$330.30	\$251.24	-\$79.06	-23.9%	
45	\$374.58	\$251.24	-\$123.34	-32.9%	
50	\$418.87	\$251.24	-\$167.62	-40.0%	
13	\$92.93	\$103.97	\$11.03	11.9%	75th
26	\$206.30	\$251.24	\$44.94	21.8%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$1.7774	\$1.9902	\$0.21	12.0%	
Tier 2	\$7.0870	\$7.9608	\$0.87	12.3%	
Tier 3	\$8.8568	\$9.9510	\$1.09	12.4%	
Tier 4	\$0.0000	\$0.0000	\$0.00		
<b>Service Charge (5/8")</b>	<b>\$32.66</b>	<b>\$36.30</b>	<b>\$3.64</b>	<b>11.1%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.7774	6	\$1.9902
Tier 2	8	\$7.0870	8	\$7.9608
Tier 3	14	\$8.8568	14	\$9.9510
Tier 4		\$0.0000	0	\$0.0000
Svc Charge	5/8"	\$32.66	5/8"	\$36.30
CAP Svc Charge		\$16.33		\$18.15

**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

## Appendix G

## 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>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$9,267.8	<b>\$8,729.6</b>	\$9,476.7	\$10,362.8
% Increase		<b>-5.8%</b>	8.6%	9.4%
OPERATING EXPENSES				
PURCHASED WATER	\$12.9	<b>\$12.9</b>	\$12.6	\$12.3
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$232.8	<b>\$232.8</b>	\$226.6	\$233.4
PURCHASED CHEMICALS	\$118.6	<b>\$118.6</b>	\$119.1	\$119.4
PAYROLL -- DISTRICT	\$1,163.0	<b>\$1,163.0</b>	\$1,194.4	\$1,224.3
UNCOLLECTIBLES	\$301.7	<b>\$284.2</b>	\$308.5	\$337.4
CONSERVATION	\$46.3	<b>\$46.3</b>	\$46.3	\$46.3
OTHER OPER. AND MAINT. (O&M)	\$1,362.4	<b>\$1,362.4</b>	\$1,397.0	\$1,431.7
BENEFITS	\$208.0	<b>\$208.0</b>	\$220.4	\$232.8
OTHER ADMIN. AND GEN. EXP. (A&G)	\$7.2	<b>\$7.2</b>	\$10.5	\$14.9
TOTAL O&M, A&G, & MISC. EXP.	\$3,453.1	<b>\$3,435.6</b>	\$3,535.6	\$3,652.5
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$253.2	<b>\$253.2</b>	\$282.4	\$336.7
BUSINESS LICENSE FEES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$91.8	<b>\$86.5</b>	\$93.9	\$102.7
PAYROLL TAXES	\$83.4	<b>\$83.4</b>	\$85.6	\$87.8
TOTAL GENERAL TAXES	\$428.4	<b>\$423.1</b>	\$462.0	\$527.1
DEPRECIATION AND AMORTIZATION	\$964.7	<b>\$964.7</b>	\$1,037.9	\$1,195.2
Depreciation	\$941.8	<b>\$941.8</b>	\$1,015.0	\$1,172.4
Amortization of Intangibles	\$22.9	<b>\$22.9</b>	\$22.9	\$22.8
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$658.1	<b>\$658.1</b>	\$677.7	\$694.2
BENEFITS	\$117.3	<b>\$117.3</b>	\$124.3	\$131.3
AD VAL., BUS. LIC., FRANCHISE	\$16.4	<b>\$16.4</b>	\$15.8	\$15.3
PAYROLL TAXES	\$49.4	<b>\$49.4</b>	\$50.8	\$52.0
DEPRECIATION AND AMORTIZATION	\$179.3	<b>\$179.3</b>	\$184.0	\$196.5
OTHER PRORATED EXPENSES	\$549.8	<b>\$549.8</b>	\$574.6	\$599.6
TOTAL CSS/GO PRORATED EXPENSES	\$1,570.2	<b>\$1,570.2</b>	\$1,627.2	\$1,689.0
SUB-TOTAL - OPERATING EXPENSES	\$6,416.4	<b>\$6,393.6</b>	\$6,662.6	\$7,063.9
TOTAL INCOME TAXES	\$640.5	<b>\$496.3</b>	\$587.0	\$697.9
TOTAL OPERATING EXPENSES	\$7,056.9	<b>\$6,889.9</b>	\$7,249.7	\$7,761.8
NET OPERATING REVENUE	\$2,210.9	<b>\$1,839.8</b>	\$2,227.0	\$2,601.0
DEPRECIATED RATE BASE	\$24,661.6	<b>\$24,661.6</b>	\$29,852.5	\$34,866.4
RATE OF RETURN	8.96%	<b>7.46%</b>	7.46%	7.46%

## Appendix G

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CALIFORNIA WATER SERVICE COMPANY  
KERN RIVER VALLEY DISTRICT

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$46,161.4	\$52,318.8	\$58,476.1
WTD. AVG. DEPRECIATION RESERVE	(\$20,653.6)	(\$21,437.4)	(\$22,369.6)
MATERIALS AND SUPPLIES	\$22.7	\$22.7	\$22.7
TANK PAINTING	\$262.2	\$224.8	\$187.3
WORKING CASH - LEAD - LAG	\$558.4	\$589.8	\$621.2
WORKING CASH - W / H EMPLOYEES	(\$3.4)	(\$3.4)	(\$3.4)
ADVANCES FOR CONSTRUCTION	(\$3.6)	(\$3.6)	(\$3.6)
CONTRIBUTIONS	(\$469.1)	(\$470.1)	(\$470.7)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$91.7)	(\$117.9)	(\$144.1)
DEFERRED TAXES	(\$1,992.9)	(\$2,084.8)	(\$2,205.7)
UNAMORT. I.T.C.	\$0.0	\$0.0	\$0.0
PRORATED G.O. RATE BASE	\$835.0	\$776.6	\$718.3
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$36.3	\$37.1	\$37.9
<b>WTG. AVG. RATE BASE</b>	<b>\$24,661.6</b>	<b>\$29,852.5</b>	<b>\$34,866.4</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$964.7	\$1,037.9	\$1,195.2
AD VALOREM TAXES	\$253.2	\$282.4	\$336.7
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$496.3	\$587.0	\$697.9
NET OPERATING REVENUE	\$1,839.8	\$2,227.0	\$2,601.0

## Appendix G

## Page 3

## CALIFORNIA WATER SERVICE COMPANY

## KERN RIVER VALLEY DISTRICT

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$9,267.8	\$8,729.6
EXPENSES		
PURCHASED WATER	\$12.9	\$12.9
PURCHASED POWER	\$232.8	\$232.8
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$118.6	\$118.6
PAYROLL	\$1,163.0	\$1,163.0
OTHER O & M	\$1,408.7	\$1,408.7
OTHER A & G	\$215.2	\$215.2
G.O. PRORATIONS	\$1,393.9	\$1,393.9
PAYROLL TAXES	\$83.4	\$83.4
AD VALOREM TAXES	\$253.2	\$253.2
UNCOLLECTIBLES	\$301.7	\$284.2
FRANCHISE TAX & BUS LIC. FEES	\$91.8	\$86.5
AMORTIZATION OF INTANGIBLES	\$22.9	\$22.9
INTEREST EXPENSE	\$469.3	\$469.3
NON-DEDUCTIBLE MEALS	(\$4.3)	(\$4.3)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$3.9)	(\$3.9)
TOTAL DEDUCTIONS	<u>\$5,759.4</u>	<u>\$5,736.5</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$1,276.8	\$1,276.8
NET STATE TAXABLE INCOME	\$2,231.6	\$1,716.3
STATE CORP. FRANCHISE TAX @ 8.84%	<u>\$197.3</u>	<u>\$151.7</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$1,118.1	\$1,118.1
STATE INCOME TAX	\$197.3	\$151.7
NET FEDERAL TAXABLE INCOME	\$2,193.1	\$1,723.3
FEDERAL INCOME TAX @ 21.00%	\$460.5	\$361.9
CURRENT FEDERAL INCOME TAX	<u>\$460.5</u>	<u>\$361.9</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$17.3)</u>	<u>(\$17.3)</u>
TOTAL FEDERAL INCOME TAX	<u>\$443.2</u>	<u>\$344.6</u>
<b>TOTAL INCOME TAXES</b>	<u>\$640.5</u>	<u>\$496.3</u>

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CALIFORNIA WATER SERVICE COMPANY  
KERN RIVER VALLEY DISTRICT

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year				2027 Escalation Year				2028 Attrition Year			
	RES	NON-RES	RCYC		RES	NON-RES	RCYC		RES	NON-RES	RCYC	
5/8 x 3/4"	3,931	93	0		3,952	92	0		3,973	92	0	
3/4"	4	2	0		4	2	0		4	2	0	
Fire Sprinkler w/ 3/4"	0	0	0		0	0	0		0	0	0	
1"	5	13	0		5	13	0		5	13	0	
Fire Sprinkler w/ 1"	48	0	0		49	0	0		49	0	0	
1-1/2"	2	12	0		2	12	0		2	12	0	
2"	1	16	0		1	17	0		1	18	0	
Fire Sprinkler w/ 2"	0	0	0		0	0	0		0	0	0	
3"	0	1	0		0	1	0		0	1	0	
4"	0	0	0		0	0	0		0	0	0	
6"	0	0	0		0	0	0		0	0	0	
8"	0	0	0		0	0	0		0	0	0	
10"	0	0	0		0	0	0		0	0	0	
12"	0	0	0		0	0	0		0	0	0	
14"	0	0	0		0	0	0		0	0	0	
16"	0	0	0		0	0	0		0	0	0	
18"	0	0	0		0	0	0		0	0	0	
<b>TOTAL</b>	<b>3,992</b>	<b>136</b>	<b>0</b>		<b>4,013</b>	<b>137</b>	<b>0</b>		<b>4,034</b>	<b>137</b>	<b>0</b>	

ADOPTED SERVICES AND SALES:

METERED:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
RESIDENTIAL	3,992	191.5	4.0	4,013	183.3	3.8	4,034	175.4	3.6
BUSINESS	107	21.7	16.9	106	21.7	17.0	105	21.7	17.1
MULTIPLE FAMILY	7	1.7	20.7	7	1.7	20.6	7	1.7	20.4
INDUSTRIAL	-	-	-	-	-	-	-	-	-
PUBLIC AUTHORITY	17	7.8	38.7	17	7.8	38.0	17	7.7	37.4
OTHER	6	1.0	13.6	7	1.0	11.6	8	1.0	10.2
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>4,128</b>	<b>223.6</b>		<b>4,150</b>	<b>215.4</b>		<b>4,172</b>	<b>207.5</b>	
GROWTH %	0.48%								

NON-METERED:

RESIDENTIAL FLAT	-	-		-	-		-	-	
Private Fire Protection	4	-		4	-		4	-	
Public Fire Protection	-	-		-	-		-	-	
<b>FIRE PROT (PUBLIC/PRIVATE)</b>	<b>4</b>	<b>-</b>		<b>4</b>	<b>-</b>		<b>4</b>	<b>-</b>	
<b>TOTAL</b>	<b>4,132</b>	<b>223.6</b>		<b>4,154</b>	<b>215.4</b>		<b>4,176</b>	<b>207.5</b>	

UNACCOUNTED-FOR WATER	24.20%	71.4		24.99%	71.8		25.80%	72.1	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>295.0</b>			<b>287.1</b>			<b>279.6</b>	

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

**Test Year 2026**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	19.8	2.4	0.0	0.0	0.1	0.0	0.0	22.3
February	6.3	0.0	0.0	0.0	0.0	0.0	0.0	6.3
March	17.2	2.7	0.0	0.0	0.1	0.1	0.0	20.1
April	7.1	0.0	0.0	0.0	0.2	0.1	0.0	7.4
May	19.7	3.8	0.0	0.0	0.6	0.1	0.0	24.2
June	10.4	0.0	0.0	0.0	0.8	0.0	0.0	11.3
July	30.3	5.2	0.0	0.0	1.0	0.0	0.0	36.6
August	12.6	0.1	0.0	0.0	1.1	0.1	0.0	13.9
September	30.1	4.0	0.0	0.0	1.5	0.2	0.0	35.8
October	10.3	0.0	0.0	0.0	1.1	0.1	0.0	11.5
November	21.1	3.4	0.0	0.0	0.9	0.1	0.0	25.5
December	6.8	0.0	0.0	0.0	0.2	0.1	0.0	7.1
	<b>191.5</b>	<b>21.7</b>	<b>0.0</b>	<b>0.0</b>	<b>7.8</b>	<b>1.0</b>	<b>0.0</b>	<b>221.9</b>

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**CALIFORNIA WATER SERVICE COMPANY  
KERN RIVER VALLEY DISTRICT  
ADOPTED PRODUCTION**

**Test Year 2026**

<b>Month</b>	<b>Company</b>			<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
	<b>Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>			
January	24.8	4.9	29.7	\$1.3	\$0.0	\$23.4
February	7.0	1.4	8.4	\$0.4	\$0.0	\$6.6
March	22.3	4.4	26.7	\$1.2	\$0.0	\$21.1
April	8.2	1.6	9.8	\$0.4	\$0.0	\$7.7
May	26.9	5.3	32.2	\$1.4	\$0.0	\$25.4
June	12.5	2.5	15.0	\$0.7	\$0.0	\$11.8
July	40.6	8.0	48.6	\$2.1	\$0.0	\$38.4
August	15.4	3.0	18.5	\$0.8	\$0.0	\$14.6
September	39.7	7.8	47.6	\$2.1	\$0.0	\$37.5
October	12.8	2.5	15.3	\$0.7	\$0.0	\$12.1
November	28.3	5.6	33.9	\$1.5	\$0.0	\$26.8
December	7.9	1.6	9.4	\$0.4	\$0.0	\$7.5
	<u>246.4</u>	<u>48.6</u>	<u>295.0</u>	<u>\$12.9</u>	<u>\$0.0</u>	<u>\$232.8</u>

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**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)**

	<b>2026</b>				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$344.6	\$30.2	\$374.8	\$250.0	\$624.8
February	\$326.0	\$0.5	\$326.6	\$250.0	\$576.6
March	\$314.8	\$44.6	\$359.4	\$250.0	\$609.4
April	\$368.9	\$25.5	\$394.4	\$250.0	\$644.4
May	\$378.6	\$97.3	\$475.9	\$250.0	\$725.9
June	\$533.6	\$68.1	\$601.6	\$250.0	\$851.6
July	\$584.3	\$125.9	\$710.2	\$250.0	\$960.2
August	\$649.6	\$97.0	\$746.6	\$250.0	\$996.6
September	\$574.2	\$172.9	\$747.1	\$250.0	\$997.1
October	\$532.7	\$95.3	\$628.0	\$250.0	\$878.1
November	\$395.8	\$116.2	\$512.0	\$250.0	\$762.0
December	\$363.4	\$27.4	\$390.9	\$250.0	\$640.9
<b>TOTAL</b>	<b>\$5,366.5</b>	<b>\$901.1</b>	<b>\$6,267.6</b>	<b>\$3,000.2</b>	<b>\$9,267.8</b>

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

	<b>2026</b>				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$326.6	\$28.6	\$355.3	\$232.4	\$587.7
February	\$309.0	\$0.5	\$309.6	\$232.4	\$542.0
March	\$298.4	\$42.3	\$340.7	\$232.4	\$573.1
April	\$349.6	\$24.2	\$373.8	\$232.4	\$606.3
May	\$358.9	\$92.2	\$451.1	\$232.4	\$683.5
June	\$505.8	\$64.5	\$570.3	\$232.4	\$802.7
July	\$553.8	\$119.3	\$673.2	\$232.4	\$905.6
August	\$615.7	\$91.9	\$707.6	\$232.4	\$940.1
September	\$544.3	\$163.9	\$708.1	\$232.4	\$940.6
October	\$504.9	\$90.3	\$595.3	\$232.4	\$827.7
November	\$375.2	\$110.1	\$485.3	\$232.4	\$717.7
December	\$344.5	\$26.0	\$370.5	\$232.4	\$602.9
<b>TOTAL</b>	<b>\$5,086.8</b>	<b>\$853.9</b>	<b>\$5,940.7</b>	<b>\$2,789.0</b>	<b>\$8,729.7</b>

Notes:

- 1) Includes recycled water where applicable.
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

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

<b>PURCHASED WATER</b>	Unit Cost	<u>2026</u>
<b><u>SURFACE</u></b>		
Total Surface Purchase - Ccf.		48,600
Total Surface Purchase - Acre Feet		112
<b>CITY OF BAKERSFIELD</b>		
Unit Cost \$ per AF	\$ 116	\$ 12,948 Variable
<b><u>OVERALL</u></b>		
TOTAL PURCHASED WATER (\$ in '000)		<u>\$ 12.9</u>

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

<b>PURCHASED POWER</b>	<u>2026</u>
Total Production ( KCCF )	295.0
Kwh / KCCF	3,192.0
Total calculated KWH	941,536
Unit Cost (\$/ KWH)	0.25 Variable
Power Cost (\$)	\$232,831
TOTAL PURCHASED POWER (\$ in '000)	<u><u><b>\$232.8</b></u></u>
<b>CHEMICALS</b>	
Total Production ( KCCF )	295.0
ADOPTED CHEMICAL (\$ in '1000)	\$118.6
Adopted Unit Cost	<u><u><b>\$0.4019</b></u></u>
<b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u><b>\$0.0</b></u></u>

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**CALIFORNIA WATER SERVICE COMPANY  
KERN RIVER VALLEY DISTRICT  
NET-TO-GROSS MULTIPLIER  
( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	3.25587%	3.25587%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	96.74413%	96.74413%
FRANCHISE TAX RATE	0.99101%	0.99101%
3 LOCAL FRANCHISE ( % * LINE 2 )	0.95874%	0.95874%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	4.21461%	4.21461%
6 1 - SUBTOTAL ( 100% - LINE 5 )	95.78539%	95.78539%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.46743%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.33677%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	31.01881%	4.21461%
10 NET AFTER TAXES ( 1 - LINE 9 )	68.98119%	95.78539%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.44967</b>	<b>1.04400</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.04400	0.48650
EQUITY	53.40%	With income Taxes	1.44967	0.77412
TOTAL	100.00%			<u>1.26063</u>

Adj. Net to  
Gross

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**CALIFORNIA WATER SERVICE COMPANY**  
**KERN RIVER VALLEY DISTRICT**

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
<b>3</b>	<b>\$74.12</b>	<b>\$77.98</b>	<b>\$3.86</b>	<b>5.2%</b>	<b>(3)</b>
5	\$85.12	\$89.16	\$4.04	4.7%	
10	\$112.62	\$128.31	\$15.69	13.9%	
15	\$252.77	\$219.11	-\$33.66	-13.3%	
20	\$392.92	\$309.91	-\$83.01	-21.1%	
25	\$533.07	\$400.71	-\$132.36	-24.8%	
30	\$673.23	\$491.51	-\$181.71	-27.0%	
35	\$813.38	\$582.32	-\$231.06	-28.4%	
40	\$953.53	\$673.12	-\$280.41	-29.4%	
45	\$1,093.68	\$763.92	-\$329.76	-30.2%	
50	\$1,233.83	\$854.72	-\$379.11	-30.7%	
6	\$90.62	\$94.75	\$4.13	4.6%	75th
15	\$252.77	\$219.11	-\$33.66	-13.3%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$5.5000	\$5.5901	\$0.09	1.6%	
Tier 2	\$28.0303	\$8.3900	-\$19.64	-70.1%	
Tier 3	\$0.0000	\$18.1602	\$18.16		
<b>Service Charge (5/8")</b>	<b>\$57.62</b>	<b>\$61.21</b>	<b>\$3.59</b>	<b>6.2%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates <sup>5</sup>	Break Points	Rates <sup>6</sup>
Tier 1	10	\$5.5000	6	\$5.5901
Tier 2		\$28.0303	4	\$8.3900
Tier 3		\$0.0000	10	\$18.1602
Tier 4		\$0.0000	0	\$0.0000
Svc Charge	5/8"	\$57.62	5/8"	\$61.21
CAP Svc Charge		\$28.81		\$30.61

- 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) Present rates generated on this table reflect the \$5.61 credit from the Rates Support Fund.
  - (6) Proposed rates will change based upon updates to the RSF Index.

## 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>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$50,114.6	<b>\$55,124.6</b>	\$58,765.3	\$62,993.3
% Increase		<b>10.0%</b>	6.6%	7.2%
OPERATING EXPENSES				
PURCHASED WATER	\$12,902.7	<b>\$12,902.7</b>	\$12,904.1	\$12,903.7
PUMP TAXES	\$8,199.0	<b>\$8,199.0</b>	\$8,199.8	\$8,199.6
PURCHASED POWER	\$944.0	<b>\$944.0</b>	\$944.1	\$972.2
PURCHASED CHEMICALS	\$192.7	<b>\$192.7</b>	\$198.8	\$204.7
PAYROLL -- DISTRICT	\$2,539.6	<b>\$2,539.6</b>	\$2,608.1	\$2,673.4
UNCOLLECTIBLES	\$4.5	<b>\$5.0</b>	\$5.3	\$5.7
CONSERVATION	\$347.6	<b>\$347.6</b>	\$347.6	\$347.6
OTHER OPER. AND MAINT. (O&M)	\$2,951.3	<b>\$2,951.3</b>	\$3,028.6	\$3,104.1
BENEFITS	\$443.9	<b>\$443.9</b>	\$470.3	\$496.8
OTHER ADMIN. AND GEN. EXP. (A&G)	\$72.4	<b>\$72.4</b>	\$70.3	\$70.8
TOTAL O&M, A&G, & MISC. EXP.	\$28,597.6	<b>\$28,598.1</b>	\$28,777.1	\$28,978.5
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,468.1	<b>\$1,468.1</b>	\$1,671.9	\$1,994.4
BUSINESS LICENSE FEES	\$0.3	<b>\$0.3</b>	\$0.3	\$0.3
LOCAL FRANCHISE TAXES	\$783.4	<b>\$861.7</b>	\$918.6	\$984.7
PAYROLL TAXES	\$181.1	<b>\$181.1</b>	\$186.0	\$190.6
TOTAL GENERAL TAXES	\$2,432.8	<b>\$2,511.2</b>	\$2,776.8	\$3,170.1
DEPRECIATION AND AMORTIZATION	\$4,559.8	<b>\$4,559.8</b>	\$5,031.4	\$5,988.2
Depreciation	\$4,496.6	<b>\$4,496.6</b>	\$4,968.2	\$5,926.9
Amortization of Intangibles	\$63.2	<b>\$63.2</b>	\$63.2	\$61.4
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$2,907.4	<b>\$2,907.4</b>	\$2,994.1	\$3,067.0
BENEFITS	\$518.2	<b>\$518.2</b>	\$549.1	\$580.0
AD VAL., BUS. LIC., FRANCHISE	\$72.6	<b>\$72.6</b>	\$69.7	\$67.6
PAYROLL TAXES	\$218.1	<b>\$218.1</b>	\$224.4	\$229.8
DEPRECIATION AND AMORTIZATION	\$791.9	<b>\$791.9</b>	\$813.0	\$868.3
OTHER PRORATED EXPENSES	\$2,428.7	<b>\$2,428.7</b>	\$2,538.2	\$2,649.0
TOTAL CSS/GO PRORATED EXPENSES	\$6,936.9	<b>\$6,936.9</b>	\$7,188.5	\$7,461.6
SUB-TOTAL - OPERATING EXPENSES	\$42,527.1	<b>\$42,605.9</b>	\$43,773.8	\$45,598.4
TOTAL INCOME TAXES	\$607.7	<b>\$1,987.7</b>	\$2,525.0	\$3,074.1
TOTAL OPERATING EXPENSES	\$43,134.9	<b>\$44,593.6</b>	\$46,298.7	\$48,672.5
NET OPERATING REVENUE	\$6,979.7	<b>\$10,531.0</b>	\$12,466.6	\$14,320.8
DEPRECIATED RATE BASE	\$141,166.6	<b>\$141,166.6</b>	\$167,112.4	\$191,967.5
RATE OF RETURN	4.94%	<b>7.46%</b>	7.46%	7.46%

## Appendix H

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## CALIFORNIA WATER SERVICE COMPANY

## LOS ALTOS DISTRICT

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$233,717.3	\$267,010.0	\$300,302.6
WTD. AVG. DEPRECIATION RESERVE	(\$65,807.2)	(\$70,555.2)	(\$75,906.1)
MATERIALS AND SUPPLIES	\$421.2	\$421.2	\$421.2
TANK PAINTING	\$1,060.3	\$823.4	\$586.5
WORKING CASH - LEAD - LAG	\$1,125.3	\$1,164.3	\$1,203.4
WORKING CASH - W / H EMPLOYEES	(\$15.2)	(\$15.2)	(\$15.2)
ADVANCES FOR CONSTRUCTION	(\$1,892.9)	(\$1,931.7)	(\$1,970.6)
CONTRIBUTIONS	(\$9,919.3)	(\$9,871.3)	(\$9,813.0)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$832.4)	(\$910.1)	(\$987.7)
DEFERRED TAXES	(\$20,852.7)	(\$22,966.7)	(\$25,579.1)
UNAMORT. I.T.C.	(\$31.6)	(\$27.4)	(\$23.2)
PRORATED G.O. RATE BASE	\$3,688.7	\$3,430.9	\$3,173.2
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$505.1	\$540.3	\$575.5
<b>WTG. AVG. RATE BASE</b>	<b>\$141,166.6</b>	<b>\$167,112.4</b>	<b>\$191,967.5</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$4,559.8	\$5,031.4	\$5,988.2
AD VALOREM TAXES	\$1,468.1	\$1,671.9	\$1,994.4
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,987.7	\$2,525.0	\$3,074.1
NET OPERATING REVENUE	\$10,531.0	\$12,466.6	\$14,320.8

## Appendix H

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## CALIFORNIA WATER SERVICE COMPANY

## LOS ALTOS DISTRICT

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$50,114.6	\$55,124.6
EXPENSES		
PURCHASED WATER	\$12,902.7	\$12,902.7
PURCHASED POWER	\$944.0	\$944.0
PUMP TAXES	\$8,199.0	\$8,199.0
CHEMICALS	\$192.7	\$192.7
PAYROLL	\$2,539.6	\$2,539.6
OTHER O & M	\$3,298.9	\$3,298.9
OTHER A & G	\$516.3	\$516.3
G.O. PRORATIONS	\$6,158.0	\$6,158.0
PAYROLL TAXES	\$181.1	\$181.1
AD VALOREM TAXES	\$1,468.1	\$1,468.1
UNCOLLECTIBLES	\$4.5	\$5.0
FRANCHISE TAX & BUS LIC. FEES	\$783.7	\$862.0
AMORTIZATION OF INTANGIBLES	\$63.2	\$63.2
INTEREST EXPENSE	\$2,729.9	\$2,729.9
NON-DEDUCTIBLE MEALS	(\$20.3)	(\$20.3)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$111.9)	(\$111.9)
TOTAL DEDUCTIONS	<u>\$39,849.5</u>	<u>\$39,928.2</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$15,724.2	\$15,724.2
NET STATE TAXABLE INCOME	(\$5,459.0)	(\$527.8)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$482.6)</u>	<u>(\$46.7)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$5,275.4	\$5,275.4
STATE INCOME TAX	(\$482.6)	(\$46.7)
NET FEDERAL TAXABLE INCOME	\$5,472.2	\$9,967.6
FEDERAL INCOME TAX @ 21.00%	\$1,149.2	\$2,093.2
CURRENT FEDERAL INCOME TAX	<u>\$1,149.2</u>	<u>\$2,093.2</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$58.9)</u>	<u>(\$58.9)</u>
TOTAL FEDERAL INCOME TAX	<u>\$1,090.3</u>	<u>\$2,034.3</u>
<b>TOTAL INCOME TAXES</b>	<u>\$607.7</u>	<u>\$1,987.7</u>

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CALIFORNIA WATER SERVICE COMPANY  
LOS ALTOS DISTRICT

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	11,872	389	0	11,876	386	0	11,879	384	0
3/4"	0	0	0	0	0	0	0	0	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	3,052	328	0	3,053	326	0	3,054	324	0
Fire Sprinkler w/ 1"	1,379	1	0	1,379	1	0	1,380	1	0
1-1/2"	572	226	0	572	225	0	573	224	0
2"	133	421	0	133	419	0	133	417	0
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	1	126	0	1	126	0	1	125	0
4"	0	22	1	0	22	1	0	21	1
6"	0	4	0	0	4	0	0	4	0
8"	0	0	0	0	0	0	0	0	0
10"	0	1	0	0	1	0	0	1	0
12"	0	0	0	0	0	0	0	0	0
14"	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>17,010</b>	<b>1,518</b>	<b>1</b>	<b>17,015</b>	<b>1,509</b>	<b>1</b>	<b>17,020</b>	<b>1,500</b>	<b>1</b>

ADOPTED SERVICES AND SALES:

METERED:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
RESIDENTIAL	17,010	2,932.5	14.4	17,015	2,918.3	14.3	17,020	2,903.7	14.2
BUSINESS	1,126	864.1	64.0	1,118	876.4	65.3	1,111	888.5	66.6
MULTIPLE FAMILY	171	260.9	127.3	171	260.4	127.0	171	259.8	126.8
INDUSTRIAL	3	1.3	35.1	3	1.3	35.1	3	1.3	35.1
PUBLIC AUTHORITY	197	190.5	80.7	195	193.5	82.7	193	196.3	84.6
OTHER	22	2.4	8.9	22	2.4	8.9	22	2.4	8.9
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	1	56.6	4,716.8	1	56.6	4,716.8	1	56.6	4,716.8
<b>SUB-TOTAL</b>	<b>18,529</b>	<b>4,308.3</b>		<b>18,525</b>	<b>4,308.8</b>		<b>18,521</b>	<b>4,308.7</b>	
GROWTH %	-0.01%								
<b>NON-METERED:</b>									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	434	-		436	-		438	-	
<b>TOTAL</b>	<b>18,963</b>	<b>4,308.3</b>		<b>18,961</b>	<b>4,308.8</b>		<b>18,959</b>	<b>4,308.7</b>	
UNACCOUNTED-FOR WATER	4.39%	198.0		4.39%	198.0		4.39%	198.0	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>4,506.3</b>			<b>4,506.8</b>			<b>4,506.6</b>	

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

**Test Year 2026**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	150.6	46.1	18.3	0.1	5.4	0.1	2.6	223.1
February	142.5	45.4	17.7	0.0	6.6	0.1	2.2	214.5
March	161.8	51.2	18.0	0.0	8.7	0.0	3.7	243.6
April	198.9	60.8	21.1	0.0	11.5	0.2	3.9	296.5
May	233.8	73.6	20.9	0.1	16.8	0.6	4.4	350.2
June	321.3	88.7	25.6	0.1	22.4	0.2	5.7	464.1
July	340.2	95.8	25.6	0.1	23.6	0.0	5.1	490.4
August	335.5	98.7	25.7	0.2	26.7	0.6	9.3	496.8
September	337.5	97.9	26.4	0.2	24.7	0.2	7.3	494.1
October	304.0	88.6	23.9	0.2	22.2	0.1	6.0	445.0
November	225.4	64.6	19.6	0.1	12.9	0.1	4.5	327.2
December	180.9	52.8	18.2	0.1	8.9	0.2	1.9	262.9
	<b>2,932.5</b>	<b>864.1</b>	<b>260.9</b>	<b>1.3</b>	<b>190.5</b>	<b>2.4</b>	<b>56.6</b>	<b>4,308.3</b>

## Appendix H

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CALIFORNIA WATER SERVICE COMPANY  
**LOS ALTOS DISTRICT**  
**ADOPTED PRODUCTION**

## Test Year 2026

Month	Company			Purchased Water (in \$1,000) <sup>1</sup>	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	93.7	139.7	233.3	\$668.1	\$424.6	\$48.9
February	90.1	134.3	224.4	\$642.4	\$408.2	\$47.0
March	102.3	152.5	254.7	\$729.4	\$463.5	\$53.4
April	124.5	185.6	310.1	\$888.0	\$564.3	\$65.0
May	147.1	219.2	366.3	\$1,048.7	\$666.4	\$76.7
June	194.9	290.5	485.4	\$1,389.9	\$883.2	\$101.7
July	205.9	307.0	513.0	\$1,468.7	\$933.3	\$107.5
August	208.6	311.0	519.6	\$1,487.8	\$945.4	\$108.8
September	207.5	309.3	516.8	\$1,479.8	\$940.4	\$108.3
October	186.9	278.6	465.5	\$1,332.7	\$846.9	\$97.5
November	137.4	204.8	342.2	\$979.8	\$622.6	\$71.7
December	110.4	164.6	275.0	\$787.3	\$500.3	\$57.6
	<u>1,809.2</u>	<u>2,697.0</u>	<u>4,506.3</u>	<u>\$12,902.7</u>	<u>\$8,199.0</u>	<u>\$944.0</u>

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CALIFORNIA WATER SERVICE COMPANY

**LOS ALTOS DISTRICT**

**ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

**Adopted Monthly Revenue at Present Rates**

**(Dollars in Thousands)**

	<b>2026</b>				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$902.2	\$646.0	\$1,548.2	\$1,228.9	\$2,777.2
February	\$789.1	\$645.4	\$1,434.4	\$1,228.9	\$2,663.4
March	\$980.4	\$720.8	\$1,701.2	\$1,228.9	\$2,930.1
April	\$1,354.1	\$865.2	\$2,219.2	\$1,228.9	\$3,448.2
May	\$1,740.2	\$1,034.2	\$2,774.4	\$1,228.9	\$4,003.3
June	\$2,831.8	\$1,265.8	\$4,097.6	\$1,228.9	\$5,326.6
July	\$3,095.4	\$1,340.1	\$4,435.6	\$1,228.9	\$5,664.5
August	\$3,042.0	\$1,403.1	\$4,445.0	\$1,228.9	\$5,674.0
September	\$3,038.7	\$1,379.3	\$4,417.9	\$1,228.9	\$5,646.9
October	\$2,606.4	\$1,246.1	\$3,852.5	\$1,228.9	\$5,081.5
November	\$1,635.0	\$898.7	\$2,533.7	\$1,228.9	\$3,762.7
December	\$1,167.9	\$739.5	\$1,907.4	\$1,228.9	\$3,136.3
<b>TOTAL</b>	<b>\$23,183.3</b>	<b>\$12,183.9</b>	<b>\$35,367.3</b>	<b>\$14,747.3</b>	<b>\$50,114.6</b>

**Adopted Monthly Revenue at Proposed Rates**

**(Dollars in Thousands)**

	<b>2026</b>				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$1,030.8	\$658.9	\$1,689.8	\$1,350.7	\$3,040.5
February	\$901.6	\$658.2	\$1,559.8	\$1,350.7	\$2,910.5
March	\$1,120.2	\$735.1	\$1,855.4	\$1,350.7	\$3,206.1
April	\$1,547.1	\$882.4	\$2,429.6	\$1,350.7	\$3,780.3
May	\$1,988.4	\$1,054.8	\$3,043.1	\$1,350.7	\$4,393.9
June	\$3,235.6	\$1,291.0	\$4,526.6	\$1,350.7	\$5,877.4
July	\$3,536.8	\$1,366.9	\$4,903.7	\$1,350.7	\$6,254.4
August	\$3,475.7	\$1,431.0	\$4,906.8	\$1,350.7	\$6,257.5
September	\$3,471.9	\$1,406.8	\$4,878.7	\$1,350.7	\$6,229.4
October	\$2,978.1	\$1,270.9	\$4,249.0	\$1,350.7	\$5,599.7
November	\$1,868.2	\$916.6	\$2,784.8	\$1,350.7	\$4,135.5
December	\$1,334.5	\$754.2	\$2,088.7	\$1,350.7	\$3,439.4
<b>TOTAL</b>	<b>\$26,489.0</b>	<b>\$12,426.9</b>	<b>\$38,915.9</b>	<b>\$16,208.7</b>	<b>\$55,124.6</b>

Notes:

1) Includes recycled water where applicable.

2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

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**CALIFORNIA WATER SERVICE COMPANY  
LOS ALTOS DISTRICT  
ADOPTED VARIABLE COSTS**

<b>PURCHASED WATER</b>	Unit Cost	<u>2026</u>	
<b><u>POTABLE</u></b>			
Total Potable Purchase - Ccf. (From District)		2,640,437	
Total Potable Purchase - Acre Feet		6,062	
<b>SANTA CLARA VALLEY WATER DISTRICT (S.C.V.W.D.) - CONTRACT A.F.</b>			
Purchased Water Cost \$	\$ 2,089	<u>\$ 12,662,790</u>	Variable
Subtotal S.C.V.W.D.		\$ 12,662,790	
<b><u>SAN JOSE WATER</u></b>			
Production - KCCF		50	
Purchased Water Cost \$	\$ 6.52	\$ 326	Variable
Service charge \$		\$ 4,302	Fixed
NON-CONTRACT WATER COST	\$ 2,174	<u>\$ -</u>	
Subtotal San Jose Water		\$ 4,628	
<b><u>RECYCLED</u></b>			
<b>SANTA CLARA VALLEY WATER DISTRICT (S.C.V.W.D.) - CONTRACT A.F.</b>			
Total Recycled Purchase AF		130	
Recycled Water Cost \$	\$ 1,811	<u>\$ 235,319</u>	Variable
<b><u>OVERALL</u></b>			
TOTAL PURCHASED WATER (\$ in '000)		<u><u>\$ 12,902,737</u></u>	

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

<b>PURCHASED POWER</b>	<u>2026</u>
Total Production ( KCCF )	4,506.3
Kwh / KCCF	932.2
Total calculated KWH	4,200,902
Unit Cost (\$/ KWH)	0.22 Variable
Power Cost (\$)	\$943,995
TOTAL PURCHASED POWER (\$ in '000)	<u><u><b>\$944.0</b></u></u>
<b>CHEMICALS</b>	
Total Production ( KCCF )	1,809.2
ADOPTED CHEMICAL (\$ in '1000)	\$192.7
Adopted Unit Cost	<u><u><b>\$0.1065</b></u></u>
<b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	4,153.5
UNIT COST - \$/ ACRE FEET	\$1,974.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$8,198,977.6
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u><b>\$8,199.0</b></u></u>

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

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.00904%	0.00904%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.99096%	99.99096%
FRANCHISE TAX RATE	1.56324%	1.56324%
3 LOCAL FRANCHISE ( % * LINE 2 )	1.56310%	1.56310%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.57213%	1.57213%
6 1 - SUBTOTAL ( 100% - LINE 5 )	98.42787%	98.42787%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.70102%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.84264%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	29.11579%	1.57213%
10 NET AFTER TAXES ( 1 - LINE 9 )	70.88421%	98.42787%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.41075</b>	<b>1.01597</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.01597	0.47344
EQUITY	53.40%	With income Taxes	1.41075	0.75334
TOTAL	100.00%			<u>1.22678</u>

Adj. Net to  
Gross

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CALIFORNIA WATER SERVICE COMPANY  
LOS ALTOS DISTRICT

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$49.17	\$50.32	\$1.15	2.3%	
<b>9</b>	<b>\$78.01</b>	<b>\$80.80</b>	<b>\$2.79</b>	<b>3.6%</b>	<b>(3)</b>
10	\$86.88	\$90.18	\$3.30	3.8%	
15	\$131.24	\$137.08	\$5.84	4.5%	
20	\$175.60	\$183.98	\$8.39	4.8%	
25	\$231.04	\$242.61	\$11.57	5.0%	
30	\$286.48	\$301.23	\$14.75	5.1%	
35	\$369.63	\$388.94	\$19.31	5.2%	
40	\$452.78	\$476.64	\$23.86	5.3%	
45	\$535.93	\$564.34	\$28.42	5.3%	
50	\$619.08	\$652.05	\$32.97	5.3%	
25	\$231.04	\$242.61	\$11.57	5.0%	75th
45	\$535.93	\$564.34	\$28.42	5.3%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$2.2218	\$2.3450	\$0.12	5.5%	
Tier 2	\$8.8718	\$9.3801	\$0.51	5.7%	
Tier 3	\$11.0883	\$11.7251	\$0.64	5.7%	
Tier 4	\$16.6300	\$17.5408	\$0.91	5.5%	
<b>Service Charge (5/8")</b>	<b>\$38.06</b>	<b>\$38.59</b>	<b>\$0.53</b>	<b>1.4%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$2.2218	6	\$2.3450
Tier 2	14	\$8.8718	14	\$9.3801
Tier 3	10	\$11.0883	10	\$11.7251
Tier 4	30	\$16.6300	30	\$17.5408
Svc Charge	5/8"	\$38.06	5/8"	\$38.59
CAP Svc Charge		\$19.03		\$19.30

**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

## Appendix I

## Page 1

## CALIFORNIA WATER SERVICE COMPANY

## LOS ANGELES COUNTY REGION

## SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$62,245.9	<b>\$66,924.8</b>	\$70,271.9	\$73,587.9
% Increase		<b>7.5%</b>	5.0%	4.7%
OPERATING EXPENSES				
PURCHASED WATER	\$27,108.1	<b>\$27,108.1</b>	\$27,348.6	\$27,223.5
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$3,462.4	<b>\$3,462.4</b>	\$3,494.4	\$3,598.5
PURCHASED CHEMICALS	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$4,204.6	<b>\$4,204.6</b>	\$4,311.9	\$4,413.9
UNCOLLECTIBLES	\$70.4	<b>\$75.7</b>	\$79.3	\$83.2
CONSERVATION	\$643.4	<b>\$643.4</b>	\$643.4	\$643.4
OTHER OPER. AND MAINT. (O&M)	\$3,365.1	<b>\$3,365.1</b>	\$3,457.7	\$3,547.0
BENEFITS	\$752.7	<b>\$752.7</b>	\$797.6	\$842.4
OTHER ADMIN. AND GEN. EXP. (A&G)	\$185.1	<b>\$185.1</b>	\$188.3	\$195.6
TOTAL O&M, A&G, & MISC. EXP.	\$39,791.9	<b>\$39,797.3</b>	\$40,321.2	\$40,547.8
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,357.1	<b>\$1,357.1</b>	\$1,541.1	\$1,767.2
BUSINESS LICENSE FEES	\$3.8	<b>\$3.8</b>	\$3.8	\$3.8
LOCAL FRANCHISE TAXES	\$712.8	<b>\$766.5</b>	\$804.9	\$842.8
PAYROLL TAXES	\$297.0	<b>\$297.0</b>	\$304.1	\$310.9
TOTAL GENERAL TAXES	\$2,370.7	<b>\$2,424.4</b>	\$2,654.0	\$2,924.8
DEPRECIATION AND AMORTIZATION	\$4,358.4	<b>\$4,358.4</b>	\$4,793.2	\$5,466.1
Depreciation	\$4,304.9	<b>\$4,304.9</b>	\$4,739.8	\$5,414.4
Amortization of Intangibles	\$53.5	<b>\$53.5</b>	\$53.5	\$51.8
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,868.4	<b>\$3,868.4</b>	\$3,983.7	\$4,080.8
BENEFITS	\$689.5	<b>\$689.5</b>	\$730.6	\$771.7
AD VAL., BUS. LIC., FRANCHISE	\$96.6	<b>\$96.6</b>	\$92.7	\$89.9
PAYROLL TAXES	\$290.2	<b>\$290.2</b>	\$298.6	\$305.7
DEPRECIATION AND AMORTIZATION	\$1,053.6	<b>\$1,053.6</b>	\$1,081.7	\$1,155.3
OTHER PRORATED EXPENSES	\$3,231.5	<b>\$3,231.5</b>	\$3,377.2	\$3,524.6
TOTAL CSS/GO PRORATED EXPENSES	\$9,229.8	<b>\$9,229.8</b>	\$9,564.6	\$9,928.0
SUB-TOTAL - OPERATING EXPENSES	\$55,750.9	<b>\$55,809.9</b>	\$57,333.0	\$58,866.8
TOTAL INCOME TAXES	\$272.3	<b>\$1,565.1</b>	\$1,943.9	\$2,356.4
TOTAL OPERATING EXPENSES	\$56,023.2	<b>\$57,375.0</b>	\$59,276.9	\$61,223.2
NET OPERATING REVENUE	\$6,222.7	<b>\$9,549.8</b>	\$10,995.0	\$12,364.7
DEPRECIATED RATE BASE	\$128,013.5	<b>\$128,013.5</b>	\$147,386.2	\$165,746.7
RATE OF RETURN	4.86%	<b>7.46%</b>	7.46%	7.46%

## Appendix I

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CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$218,174.3	\$244,314.6	\$270,455.0
WTD. AVG. DEPRECIATION RESERVE	(\$73,393.9)	(\$77,827.8)	(\$82,725.2)
MATERIALS AND SUPPLIES	\$817.4	\$817.4	\$817.4
TANK PAINTING	\$315.0	\$270.0	\$225.0
WORKING CASH - LEAD - LAG	\$946.2	\$992.6	\$1,039.1
WORKING CASH - W / H EMPLOYEES	(\$20.2)	(\$20.2)	(\$20.2)
ADVANCES FOR CONSTRUCTION	(\$3,121.4)	(\$3,321.7)	(\$3,522.1)
CONTRIBUTIONS	(\$4,114.5)	(\$4,316.1)	(\$4,510.6)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$699.7)	(\$772.4)	(\$845.0)
DEFERRED TAXES	(\$17,900.0)	(\$20,145.5)	(\$22,984.2)
UNAMORT. I.T.C.	(\$31.0)	(\$22.4)	(\$13.8)
PRORATED G.O. RATE BASE	\$6,746.2	\$7,089.8	\$7,470.9
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$295.0	\$327.8	\$360.6
<b>WTG. AVG. RATE BASE</b>	<b>\$128,013.5</b>	<b>\$147,386.2</b>	<b>\$165,746.7</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$4,358.4	\$4,793.2	\$5,466.1
AD VALOREM TAXES	\$1,357.1	\$1,541.1	\$1,767.2
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,565.1	\$1,943.9	\$2,356.4
NET OPERATING REVENUE	\$9,549.8	\$10,995.0	\$12,364.7

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CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$62,245.9	\$66,924.8
EXPENSES		
PURCHASED WATER	\$27,108.1	\$27,108.1
PURCHASED POWER	\$3,462.4	\$3,462.4
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$0.0	\$0.0
PAYROLL	\$4,204.6	\$4,204.6
OTHER O & M	\$4,008.5	\$4,008.5
OTHER A & G	\$937.8	\$937.8
G.O. PRORATIONS	\$8,193.5	\$8,193.5
PAYROLL TAXES	\$297.0	\$297.0
AD VALOREM TAXES	\$1,357.1	\$1,357.1
UNCOLLECTIBLES	\$70.4	\$75.7
FRANCHISE TAX & BUS LIC. FEES	\$716.7	\$770.4
AMORTIZATION OF INTANGIBLES	\$53.5	\$53.5
INTEREST EXPENSE	\$2,481.3	\$2,481.3
NON-DEDUCTIBLE MEALS	(\$15.7)	(\$15.7)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$197.0)	(\$197.0)
TOTAL DEDUCTIONS	<u>\$52,678.3</u>	<u>\$52,737.3</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$17,419.8	\$17,419.8
NET STATE TAXABLE INCOME	(\$7,852.2)	(\$3,232.3)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$694.1)</u>	<u>(\$285.7)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$5,341.3	\$5,341.3
STATE INCOME TAX	(\$694.1)	(\$285.7)
NET FEDERAL TAXABLE INCOME	\$4,920.5	\$9,132.0
FEDERAL INCOME TAX @ 21.00%	\$1,033.3	\$1,917.7
CURRENT FEDERAL INCOME TAX	<u>\$1,033.3</u>	<u>\$1,917.7</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$66.9)</u>	<u>(\$66.9)</u>
TOTAL FEDERAL INCOME TAX	<u>\$966.4</u>	<u>\$1,850.9</u>
<b>TOTAL INCOME TAXES</b>	<u>\$272.3</u>	<u>\$1,565.1</u>

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CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	19,112	297	0	19,173	297	0	19,233	297	0
3/4"	9	2	0	9	2	0	9	2	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	3,732	263	0	3,744	263	0	3,755	263	0
Fire Sprinkler w/ 1"	553	3	0	555	3	0	557	3	0
1-1/2"	1,050	204	0	1,053	204	0	1,056	205	0
2"	300	353	0	301	351	0	301	348	0
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	0	59	0	0	59	0	0	59	0
4"	2	20	0	2	20	0	2	20	0
6"	0	15	1	0	15	1	0	15	1
8"	0	4	0	0	4	0	0	4	0
10"	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0
14"	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>24,758</b>	<b>1,220</b>	<b>1</b>	<b>24,836</b>	<b>1,218</b>	<b>1</b>	<b>24,914</b>	<b>1,216</b>	<b>1</b>

ADOPTED SERVICES AND SALES:

METERED:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
RESIDENTIAL	24,758	5,282.9	17.8	24,836	5,253.0	17.6	24,914	5,223.1	17.5
BUSINESS	712	833.5	97.5	713	925.0	108.1	714	921.6	107.6
MULTIPLE FAMILY	232	228.8	82.2	232	225.5	80.9	233	222.3	79.6
INDUSTRIAL	-	-	-	-	-	-	-	-	-
PUBLIC AUTHORITY	265	296.3	93.2	264	300.8	94.8	264	305.2	96.4
OTHER	11	4.3	32.3	8	4.3	44.4	5	4.3	71.0
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	1	95.0	7,913.9	1	94.5	7,875.0	1	94.0	7,836.1
<b>SUB-TOTAL</b>	<b>25,980</b>	<b>6,740.8</b>		<b>26,055</b>	<b>6,803.1</b>		<b>26,131</b>	<b>6,770.5</b>	
GROWTH %	0.30%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	207	-		209	-		211	-	
<b>TOTAL</b>	<b>26,187</b>	<b>6,740.8</b>		<b>26,264</b>	<b>6,803.1</b>		<b>26,342</b>	<b>6,770.5</b>	
UNACCOUNTED-FOR WATER	3.12%	216.9		3.10%	217.6		3.12%	218.2	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>6,957.7</b>			<b>7,020.6</b>			<b>6,988.7</b>	

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

**Test Year 2026**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	352.7	37.3	19.2	0.0	17.7	0.4	4.2	431.6
February	333.1	35.3	17.3	0.0	13.5	0.3	4.0	403.5
March	364.4	50.7	18.5	0.0	18.8	0.7	5.8	459.0
April	400.1	53.7	18.7	0.0	20.0	0.7	6.1	499.4
May	424.8	70.2	17.6	0.0	21.7	0.2	8.0	542.5
June	497.4	80.3	20.2	0.0	29.4	0.7	9.1	637.3
July	520.2	91.1	20.0	0.0	26.9	-0.3	10.4	668.3
August	538.5	113.2	19.2	0.0	40.3	0.3	12.9	724.4
September	526.5	92.3	20.5	0.0	30.7	0.5	10.5	681.0
October	493.6	85.0	19.6	0.0	32.3	0.4	9.7	640.5
November	421.0	64.0	18.3	0.0	24.4	0.2	7.3	535.2
December	410.5	60.1	19.8	0.0	20.6	0.2	6.9	518.0
	<b>5,282.9</b>	<b>833.5</b>	<b>228.8</b>	<b>0.0</b>	<b>296.3</b>	<b>4.3</b>	<b>95.0</b>	<b>6,740.8</b>

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CALIFORNIA WATER SERVICE COMPANY  
**LOS ANGELES COUNTY REGION**  
**ADOPTED PRODUCTION**

Month	Company			Purchased Water (in \$1,000) <sup>1</sup>	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	12.6	432.8	445.5	\$1,735.6	\$0.0	\$221.7
February	11.8	404.7	416.5	\$1,622.8	\$0.0	\$207.3
March	13.4	460.3	473.7	\$1,845.7	\$0.0	\$235.7
April	14.6	500.8	515.4	\$2,008.3	\$0.0	\$256.5
May	15.9	544.0	559.9	\$2,181.6	\$0.0	\$278.6
June	18.7	639.1	657.8	\$2,562.9	\$0.0	\$327.4
July	19.6	670.3	689.8	\$2,687.7	\$0.0	\$343.3
August	21.2	726.5	747.7	\$2,913.2	\$0.0	\$372.1
September	20.0	683.0	702.9	\$2,738.7	\$0.0	\$349.8
October	18.8	642.4	661.2	\$2,576.0	\$0.0	\$329.0
November	15.7	536.8	552.5	\$2,152.5	\$0.0	\$274.9
December	15.2	519.5	534.7	\$2,083.3	\$0.0	\$266.1
	<u>197.5</u>	<u>6,760.2</u>	<u>6,957.7</u>	<u>\$27,108.1</u>	<u>\$0.0</u>	<u>\$3,462.4</u>

**Appendix I**

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

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

	<b>2026</b>				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$2,160.5	\$586.5	\$2,747.0	\$1,235.3	\$3,982.3
February	\$1,946.5	\$525.7	\$2,472.2	\$1,235.3	\$3,707.6
March	\$2,263.9	\$701.7	\$2,965.6	\$1,235.3	\$4,200.9
April	\$2,628.4	\$736.4	\$3,364.8	\$1,235.3	\$4,600.2
May	\$2,843.9	\$872.4	\$3,716.3	\$1,235.3	\$4,951.7
June	\$3,634.4	\$1,033.7	\$4,668.1	\$1,235.3	\$5,903.4
July	\$3,890.0	\$1,097.1	\$4,987.0	\$1,235.3	\$6,222.4
August	\$4,154.2	\$1,369.5	\$5,523.7	\$1,235.3	\$6,759.1
September	\$4,006.1	\$1,141.9	\$5,147.9	\$1,235.3	\$6,383.3
October	\$3,644.0	\$1,084.7	\$4,728.7	\$1,235.3	\$5,964.0
November	\$2,794.0	\$845.2	\$3,639.2	\$1,235.3	\$4,874.5
December	\$2,662.6	\$798.6	\$3,461.2	\$1,235.3	\$4,696.6
<b>TOTAL</b>	<b>\$36,628.4</b>	<b>\$10,793.4</b>	<b>\$47,421.8</b>	<b>\$14,824.2</b>	<b>\$62,245.9</b>

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

	<b>2026</b>				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$2,267.4	\$576.4	\$2,843.9	\$1,489.5	\$4,333.4
February	\$2,042.9	\$516.7	\$2,559.6	\$1,489.5	\$4,049.1
March	\$2,376.0	\$689.6	\$3,065.7	\$1,489.5	\$4,555.2
April	\$2,758.5	\$723.8	\$3,482.3	\$1,489.5	\$4,971.8
May	\$2,984.7	\$857.5	\$3,842.2	\$1,489.5	\$5,331.7
June	\$3,814.4	\$1,016.0	\$4,830.3	\$1,489.5	\$6,319.8
July	\$4,082.6	\$1,078.3	\$5,160.9	\$1,489.5	\$6,650.4
August	\$4,360.0	\$1,346.0	\$5,706.0	\$1,489.5	\$7,195.5
September	\$4,204.5	\$1,122.3	\$5,326.8	\$1,489.5	\$6,816.3
October	\$3,824.4	\$1,066.1	\$4,890.5	\$1,489.5	\$6,380.0
November	\$2,932.4	\$830.7	\$3,763.1	\$1,489.5	\$5,252.6
December	\$2,794.4	\$784.9	\$3,579.4	\$1,489.5	\$5,068.9
<b>TOTAL</b>	<b>\$38,442.2</b>	<b>\$10,608.4</b>	<b>\$49,050.6</b>	<b>\$17,874.0</b>	<b>\$66,924.6</b>

Notes:

- 1) Includes recycled water where applicable.
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

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CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION  
ADOPTED VARIABLE COSTS

PURCHASED WATER	Consolidated		Palos Verdes		Antelope Valley	
	Unit Cost	<u>2026</u>	Unit Cost	<u>2026</u>	Unit Cost	<u>2026</u>
<b>POTABLE</b>						
Total Potable Purchase - Ccf. (From District)		6,665,227		6,580,889		84,339
Total Potable Purchase - AF		15,301		15,108		194
<b>EAST KERN WATER AGENCY</b>	\$ -	145,599	Variable		\$ 752.00	\$ 145,599
<b>WEST BASIN MUNICIPAL WATER DISTRICT</b>						
Tier 1 (AF)		\$ 15,108		15,108		
Tier 2 (AF)						
Purchased Water Tier 1 - \$'s			Variable	\$ 1,677.00	\$ 25,335,690	
Purchased Water Tier 2 - \$'s	\$ -	\$ -				
Capacity Charge, Water Service Charge, and Standby Meter Charge			Fixed	\$ 1,401,875		
Transfer of Water Rights from P.V. to H.R.				\$ (134,525)		
<b>RECYCLED</b>						
Total Recycled Water Purchase - Ccf.				94,967		
Total Recycled Purchase - Acre Feet				218		
Total Recycled Purchase Water				\$ 1,649.00	\$ 359,508	
<b>OVERALL</b>						
TOTAL PURCHASED WATER (\$ in '000)		<u>\$ 27,108.1</u>		<u>\$ 26,962.5</u>		<u>\$ 145.6</u>

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

	Consolidated	Palos Verdes	Antelope Valley
	<u>2026</u>	<u>2026</u>	<u>2026</u>
<b>PURCHASED POWER</b>			
Total Production ( KCCF )	6,957.7	6,675.9	281.8
Kwh / KCCF	2,613.8	2,664.9	1,402.5
Total calculated KWH	18,186,076	17,790,814	395,262
Unit Cost (\$/ KWH)	0.19 Variable	0.19 Variable	0.14 Variable
Power Cost (\$)	\$3,462,433	\$3,406,791	\$55,642
TOTAL PURCHASED POWER (\$ in '000)	<u><b>\$3,462.4</b></u>	<u><b>\$3,406.8</b></u>	<u><b>\$55.6</b></u>
<b>CHEMICALS</b>			
Total Production ( KCCF )	197.5	0.0	197.5
ADOPTED CHEMICAL (\$ in '1000)	\$0.0	\$0.0	\$0.0
Adopted Unit Cost	<u><b>\$0.0000</b></u>	<u><b>\$0.0000</b></u>	<u><b>\$0.0000</b></u>
<b>PUMP TAXES</b>			
WELL WATER PRODUCTION - ACRE FEET	0.0	0.0	0.0
UNIT COST - \$/ ACRE FEET	\$0.0 Variable	\$0.0 Variable	\$0.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$0.0	\$0.0	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed	\$0.0 Fixed	\$0.0 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><b>\$0.0</b></u>	<u><b>\$0.0</b></u>	<u><b>\$0.0</b></u>

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

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.11441%	0.11441%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.88559%	99.88559%
FRANCHISE TAX RATE	1.14707%	1.14707%
3 LOCAL FRANCHISE ( % * LINE 2 )	1.14576%	1.14576%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.26016%	1.26016%
6 1 - SUBTOTAL ( 100% - LINE 5 )	98.73984%	98.73984%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.72860%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.90236%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.89112%	1.26016%
10 NET AFTER TAXES ( 1 - LINE 9 )	71.10888%	98.73984%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.40629</b>	<b>1.01276</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.01276	0.47195
EQUITY	53.40%	With income Taxes	1.40629	0.75096
TOTAL	100.00%			1.22291

Adj. Net to  
Gross

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CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION (Antelope Valley)

Typical Monthly Residential Bill for Metered Customers for 2026					
Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$36.82	\$40.97	\$4.15	11.3%	
<b>7</b>	<b>\$45.42</b>	<b>\$49.46</b>	<b>\$4.03</b>	<b>8.9%</b>	<b>(3)</b>
10	\$66.06	\$69.83	\$3.77	5.7%	
15	\$100.46	\$103.79	\$3.33	3.3%	
20	\$140.02	\$142.84	\$2.83	2.0%	
25	\$183.01	\$185.29	\$2.28	1.2%	
30	\$247.51	\$248.79	\$1.29	0.5%	
35	\$312.00	\$312.29	\$0.30	0.1%	
40	\$376.49	\$375.80	-\$0.70	-0.2%	
45	\$440.98	\$439.30	-\$1.69	-0.4%	
50	\$505.48	\$502.80	-\$2.68	-0.5%	
23	\$165.82	\$168.31	\$2.50	1.5%	75th
51	\$518.37	\$515.50	-\$2.87	-0.6%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$1.7206	\$1.6977	-\$0.02	-1.3%	
Tier 2	\$6.8796	\$6.7916	-\$0.09	-1.3%	
Tier 3	\$8.5993	\$8.4895	-\$0.11	-1.3%	
Tier 4	\$12.8985	\$12.7004	-\$0.20	-1.5%	
<b>Service Charge (5/8")</b>	<b>\$28.22</b>	<b>\$32.48</b>	<b>\$4.26</b>	<b>15.1%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.7206	6	\$1.6977
Tier 2	11	\$6.8796	11	\$6.7916
Tier 3	8	\$8.5993	8	\$8.4895
Tier 4	25	\$12.8985	25	\$12.7004
Svc Charge	5/8"	\$28.22	5/8"	\$32.48
CAP Svc Charge		\$14.11		\$16.24

**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

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CALIFORNIA WATER SERVICE COMPANY  
LOS ANGELES COUNTY REGION (Palos Verdes)

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$49.57	\$54.60	\$5.04	10.2%	
10	\$82.50	\$87.40	\$4.90	5.9%	
<b>11</b>	<b>\$90.25</b>	<b>\$95.11</b>	<b>\$4.87</b>	<b>5.4%</b>	<b>(3)</b>
15	\$121.24	\$125.98	\$4.74	3.9%	
20	\$165.79	\$170.35	\$4.56	2.8%	
25	\$214.21	\$218.57	\$4.36	2.0%	
30	\$286.84	\$290.72	\$3.88	1.4%	
35	\$359.47	\$362.87	\$3.39	0.9%	
40	\$432.11	\$435.02	\$2.91	0.7%	
45	\$504.74	\$507.16	\$2.43	0.5%	
50	\$577.37	\$579.31	\$1.94	0.3%	
23	\$194.84	\$199.28	\$4.44	2.3%	75th
51	\$591.89	\$593.74	\$1.85	0.3%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$1.9379	\$1.9289	-\$0.01	-0.5%	
Tier 2	\$7.7479	\$7.7162	-\$0.03	-0.4%	
Tier 3	\$9.6846	\$9.6453	-\$0.04	-0.4%	
Tier 4	\$14.5263	\$14.4295	-\$0.10	-0.7%	
<b>Service Charge (5/8")</b>	<b>\$39.88</b>	<b>\$44.96</b>	<b>\$5.08</b>	<b>12.7%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.9379	6	\$1.9289
Tier 2	11	\$7.7479	11	\$7.7162
Tier 3	8	\$9.6846	8	\$9.6453
Tier 4	25	\$14.5263	25	\$14.4295
Svc Charge	5/8"	\$39.88	5/8"	\$44.96
CAP Svc Charge		\$19.94		\$22.48

**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

## 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>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$4,553.2	<b>\$5,189.1</b>	\$5,657.8	\$5,960.0
% Increase		<b>14.0%</b>	9.0%	5.3%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$167.4	<b>\$167.4</b>	\$168.8	\$173.9
PURCHASED CHEMICALS	\$31.5	<b>\$31.5</b>	\$32.8	\$34.1
PAYROLL -- DISTRICT	\$766.3	<b>\$766.3</b>	\$787.0	\$806.7
UNCOLLECTIBLES	\$44.7	<b>\$51.0</b>	\$55.6	\$58.5
CONSERVATION	\$52.5	<b>\$52.5</b>	\$52.5	\$52.5
OTHER OPER. AND MAINT. (O&M)	\$484.9	<b>\$484.9</b>	\$497.8	\$510.6
BENEFITS	\$137.1	<b>\$137.1</b>	\$145.3	\$153.4
OTHER ADMIN. AND GEN. EXP. (A&G)	\$36.2	<b>\$36.2</b>	\$36.4	\$37.5
TOTAL O&M, A&G, & MISC. EXP.	\$1,720.6	<b>\$1,726.8</b>	\$1,776.2	\$1,827.1
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$150.9	<b>\$150.9</b>	\$168.7	\$192.8
BUSINESS LICENSE FEES	\$13.4	<b>\$13.4</b>	\$13.4	\$13.4
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$50.4	<b>\$50.4</b>	\$51.8	\$53.0
TOTAL GENERAL TAXES	\$214.7	<b>\$214.7</b>	\$233.9	\$259.2
DEPRECIATION AND AMORTIZATION	\$664.8	<b>\$664.8</b>	\$741.5	\$799.1
Depreciation	\$662.4	<b>\$662.4</b>	\$718.7	\$774.0
Amortization of Intangibles	\$2.4	<b>\$2.4</b>	\$22.8	\$25.1
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$458.4	<b>\$458.4</b>	\$472.0	\$483.5
BENEFITS	\$81.7	<b>\$81.7</b>	\$86.6	\$91.4
AD VAL., BUS. LIC., FRANCHISE	\$11.4	<b>\$11.4</b>	\$11.0	\$10.7
PAYROLL TAXES	\$34.4	<b>\$34.4</b>	\$35.4	\$36.2
DEPRECIATION AND AMORTIZATION	\$124.8	<b>\$124.8</b>	\$128.2	\$136.9
OTHER PRORATED EXPENSES	\$382.9	<b>\$382.9</b>	\$400.2	\$417.6
TOTAL CSS/GO PRORATED EXPENSES	\$1,093.6	<b>\$1,093.6</b>	\$1,133.3	\$1,176.3
SUB-TOTAL - OPERATING EXPENSES	\$3,693.7	<b>\$3,699.9</b>	\$3,884.8	\$4,061.8
TOTAL INCOME TAXES	\$74.8	<b>\$250.9</b>	\$374.7	\$341.2
TOTAL OPERATING EXPENSES	\$3,768.4	<b>\$3,950.9</b>	\$4,259.5	\$4,403.0
NET OPERATING REVENUE	\$784.8	<b>\$1,238.3</b>	\$1,398.3	\$1,557.0
DEPRECIATED RATE BASE	\$16,598.8	<b>\$16,598.8</b>	\$18,743.6	\$20,871.9
RATE OF RETURN	4.73%	<b>7.46%</b>	7.46%	7.46%

## Appendix J

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## CALIFORNIA WATER SERVICE COMPANY

## MARYSVILLE DISTRICT

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$34,992.4	\$37,846.5	\$40,700.6
WTD. AVG. DEPRECIATION RESERVE	(\$13,697.1)	(\$14,321.1)	(\$15,001.3)
MATERIALS AND SUPPLIES	\$95.0	\$95.0	\$95.0
TANK PAINTING	\$61.2	\$50.8	\$40.5
WORKING CASH - LEAD - LAG	\$355.5	\$380.1	\$404.6
WORKING CASH - W / H EMPLOYEES	(\$2.4)	(\$2.4)	(\$2.4)
ADVANCES FOR CONSTRUCTION	(\$124.1)	(\$113.8)	(\$103.5)
CONTRIBUTIONS	(\$3,269.2)	(\$3,190.1)	(\$3,110.3)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$32.3)	(\$47.2)	(\$62.0)
DEFERRED TAXES	(\$2,435.4)	(\$2,575.6)	(\$2,676.8)
UNAMORT. I.T.C.	(\$4.4)	(\$3.5)	(\$2.6)
PRORATED G.O. RATE BASE	\$581.5	\$540.9	\$500.3
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$78.0	\$83.9	\$89.9
<b>WTG. AVG. RATE BASE</b>	<b>\$16,598.8</b>	<b>\$18,743.6</b>	<b>\$20,871.9</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$664.8	\$741.5	\$799.1
AD VALOREM TAXES	\$150.9	\$168.7	\$192.8
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$250.9	\$374.7	\$341.2
NET OPERATING REVENUE	\$1,238.3	\$1,398.3	\$1,557.0

## Appendix J

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## CALIFORNIA WATER SERVICE COMPANY

## MARYSVILLE DISTRICT

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$4,553.2	\$5,189.1
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$167.4	\$167.4
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$31.5	\$31.5
PAYROLL	\$766.3	\$766.3
OTHER O & M	\$537.4	\$537.4
OTHER A & G	\$173.3	\$173.3
G.O. PRORATIONS	\$970.8	\$970.8
PAYROLL TAXES	\$50.4	\$50.4
AD VALOREM TAXES	\$150.9	\$150.9
UNCOLLECTIBLES	\$44.7	\$51.0
FRANCHISE TAX & BUS LIC. FEES	\$13.4	\$13.4
AMORTIZATION OF INTANGIBLES	\$2.4	\$2.4
INTEREST EXPENSE	\$317.0	\$317.0
NON-DEDUCTIBLE MEALS	(\$2.8)	(\$2.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$2.7)	(\$2.7)
TOTAL DEDUCTIONS	<u>\$3,219.9</u>	<u>\$3,226.2</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$1,729.8	\$1,729.8
NET STATE TAXABLE INCOME	(\$396.5)	\$233.1
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$35.0)</u>	<u>\$20.6</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$785.2	\$785.2
STATE INCOME TAX	(\$35.0)	\$20.6
NET FEDERAL TAXABLE INCOME	\$583.2	\$1,157.2
FEDERAL INCOME TAX @ 21.00%	\$122.5	\$243.0
CURRENT FEDERAL INCOME TAX	<u>\$122.5</u>	<u>\$243.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$12.7)</u>	<u>(\$12.7)</u>
TOTAL FEDERAL INCOME TAX	<u>\$109.8</u>	<u>\$230.3</u>
<b>TOTAL INCOME TAXES</b>	<u>\$74.8</u>	<u>\$250.9</u>

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CALIFORNIA WATER SERVICE COMPANY  
MARYSVILLE DISTRICT

<u>AVERAGE NUMBER OF SERVICES:</u> (By Meter Size in inches)		2026 Test Year			2027 Escalation Year			2028 Attrition Year		
		RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"		3,017	272	0	3,019	272	0	3,021	272	0
3/4"		0	0	0	0	0	0	0	0	0
Fire Sprinkler w/ 3/4"		0	0	0	0	0	0	0	0	0
1"		41	191	0	41	191	0	41	191	0
Fire Sprinkler w/ 1"		8	0	0	8	0	0	8	0	0
1-1/2"		1	68	0	1	68	0	1	68	0
2"		0	120	0	0	122	0	0	123	0
Fire Sprinkler w/ 2"		0	0	0	0	0	0	0	0	0
3"		0	17	0	0	17	0	0	18	0
4"		0	6	0	0	6	0	0	6	0
6"		0	1	0	0	1	0	0	1	0
8"		0	0	0	0	0	0	0	0	0
10"		0	0	0	0	0	0	0	0	0
12"		0	0	0	0	0	0	0	0	0
14"		0	0	0	0	0	0	0	0	0
16"		0	0	0	0	0	0	0	0	0
18"		0	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>3,067</b>	<b>675</b>	<b>0</b>	<b>3,069</b>	<b>677</b>	<b>0</b>	<b>3,072</b>	<b>680</b>	<b>0</b>

  

<u>ADOPTED SERVICES AND SALES:</u>		Avg Use			Avg Use			Avg Use		
		Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
<b>METERED:</b>										
RESIDENTIAL		3,067	321.9	8.7	3,069	322.5	8.8	3,072	323.2	8.8
BUSINESS		469	154.6	27.5	468	156.9	27.9	468	159.1	28.3
MULTIPLE FAMILY		137	116.9	71.2	137	116.8	70.9	138	116.7	70.6
INDUSTRIAL		2	0.8	32.1	2	0.8	32.1	2	0.8	32.1
PUBLIC AUTHORITY		55	91.1	138.9	56	94.5	140.9	57	97.9	142.8
OTHER		13	12.2	78.0	14	12.2	72.4	15	12.2	67.6
IRRIGATION		-	-	-	-	-	-	-	-	-
RECYCLED		-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>		<b>3,742</b>	<b>697.4</b>		<b>3,747</b>	<b>703.6</b>		<b>3,751</b>	<b>709.8</b>	
GROWTH %		0.15%								
<b>NON-METERED:</b>										
RESIDENTIAL FLAT		-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)		76	-		77	-		78	-	
<b>TOTAL</b>		<b>3,818</b>	<b>697.4</b>		<b>3,824</b>	<b>703.6</b>		<b>3,829</b>	<b>709.8</b>	
UNACCOUNTED-FOR WATER		3.08%	22.2		3.06%	22.2		3.04%	22.2	
<b>TOTAL PRODUCTION (KCCF)</b>			<b>719.5</b>			<b>725.8</b>			<b>732.0</b>	

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

**Test Year 2026**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	17.8	8.8	8.3	0.0	3.7	0.1	0.0	38.7
February	16.7	8.5	7.9	0.1	3.4	0.1	0.0	36.7
March	17.7	11.4	8.0	0.0	3.6	0.1	0.0	40.8
April	20.5	10.2	9.0	0.0	5.1	0.2	0.0	45.0
May	23.4	11.0	8.4	0.0	6.0	0.5	0.0	49.3
June	36.1	14.3	10.4	0.1	10.4	0.3	0.0	71.6
July	39.7	14.4	11.5	0.1	11.1	0.1	0.0	77.0
August	39.8	19.0	12.2	0.1	12.9	0.1	0.0	84.1
September	37.9	16.3	12.1	0.0	12.1	0.3	0.0	78.7
October	31.0	17.4	11.6	0.1	10.9	4.0	0.0	74.8
November	21.8	12.0	8.9	0.1	7.2	1.3	0.0	51.3
December	19.5	11.2	8.7	0.0	4.6	5.0	0.0	49.1
	<b>321.9</b>	<b>154.6</b>	<b>116.9</b>	<b>0.8</b>	<b>91.1</b>	<b>12.2</b>	<b>0.0</b>	<b>697.4</b>

**Appendix J**

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**CALIFORNIA WATER SERVICE COMPANY  
MARYSVILLE DISTRICT  
ADOPTED PRODUCTION**

**Test Year 2026**

<b>Month</b>	<b>Company</b>			<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
	<b>Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>			
January	40.0	0.0	40.0	\$0.0	\$0.0	\$9.3
February	37.9	0.0	37.9	\$0.0	\$0.0	\$8.8
March	42.1	0.0	42.1	\$0.0	\$0.0	\$9.8
April	46.5	0.0	46.5	\$0.0	\$0.0	\$10.8
May	50.9	0.0	50.9	\$0.0	\$0.0	\$11.8
June	73.9	0.0	73.9	\$0.0	\$0.0	\$17.2
July	79.4	0.0	79.4	\$0.0	\$0.0	\$18.5
August	86.8	0.0	86.8	\$0.0	\$0.0	\$20.2
September	81.2	0.0	81.2	\$0.0	\$0.0	\$18.9
October	77.2	0.0	77.2	\$0.0	\$0.0	\$18.0
November	53.0	0.0	53.0	\$0.0	\$0.0	\$12.3
December	50.7	0.0	50.7	\$0.0	\$0.0	\$11.8
	<u>719.5</u>	<u>0.0</u>	<u>719.5</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$167.4</u>

**Appendix J**

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**CALIFORNIA WATER SERVICE COMPANY  
MARYSVILLE DISTRICT  
ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

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

<b>2026</b>					
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$34.2	\$69.8	\$104.0	\$202.7	\$306.7
February	\$32.2	\$66.9	\$99.1	\$202.7	\$301.9
March	\$35.3	\$78.1	\$113.4	\$202.7	\$316.2
April	\$45.4	\$81.6	\$126.9	\$202.7	\$329.6
May	\$56.8	\$85.9	\$142.8	\$202.7	\$345.5
June	\$113.3	\$116.1	\$229.5	\$202.7	\$432.2
July	\$130.2	\$121.5	\$251.7	\$202.7	\$454.4
August	\$131.0	\$145.4	\$276.4	\$202.7	\$479.1
September	\$121.7	\$133.3	\$255.0	\$202.7	\$457.8
October	\$89.6	\$144.1	\$233.7	\$202.7	\$436.4
November	\$50.2	\$97.2	\$147.4	\$202.7	\$350.1
December	\$42.4	\$98.3	\$140.6	\$202.7	\$343.4
<b>TOTAL</b>	<b>\$882.2</b>	<b>\$1,238.4</b>	<b>\$2,120.6</b>	<b>\$2,432.6</b>	<b>\$4,553.2</b>

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

<b>2026</b>					
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$48.0	\$81.5	\$129.5	\$208.6	\$338.2
February	\$45.3	\$78.1	\$123.4	\$208.6	\$332.0
March	\$49.6	\$91.2	\$140.8	\$208.6	\$349.5
April	\$63.7	\$95.2	\$159.0	\$208.6	\$367.6
May	\$79.8	\$100.4	\$180.2	\$208.6	\$388.8
June	\$159.2	\$135.6	\$294.8	\$208.6	\$503.5
July	\$182.9	\$141.9	\$324.8	\$208.6	\$533.4
August	\$184.0	\$169.8	\$353.8	\$208.6	\$562.4
September	\$171.0	\$155.7	\$326.7	\$208.6	\$535.3
October	\$125.9	\$168.2	\$294.2	\$208.6	\$502.8
November	\$70.5	\$113.5	\$184.0	\$208.6	\$392.7
December	\$59.5	\$114.8	\$174.3	\$208.6	\$382.9
<b>TOTAL</b>	<b>\$1,239.4</b>	<b>\$1,445.9</b>	<b>\$2,685.4</b>	<b>\$2,503.8</b>	<b>\$5,189.2</b>

Notes:

- 1) Includes recycled water where applicable.
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

**Appendix J**

**Page 8**

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

**PURCHASED WATER**

Unit Cost 2026

N/A

**OVERALL**

TOTAL PURCHASED WATER (\$ in '000)

\$ -

## Appendix J

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

<b>PURCHASED POWER</b>	<u>2026</u>
Total Production ( KCCF )	719.5
Kwh / KCCF	969.1
Total calculated KWH	697,279
Unit Cost (\$/ KWH)	0.24 Variable
Power Cost (\$)	\$167,391
TOTAL PURCHASED POWER (\$ in '000)	<u><u><b>\$167.4</b></u></u>
<b>CHEMICALS</b>	
Total Production ( KCCF )	719.5
ADOPTED CHEMICAL (\$ in '1000)	\$31.5
Adopted Unit Cost	<u><u><b>\$0.0438</b></u></u>
<b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u><b>\$0.0</b></u></u>

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**CALIFORNIA WATER SERVICE COMPANY**

**MARYSVILLE DISTRICT**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.98187%	0.98187%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.01813%	99.01813%
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 )	0.98187%	0.98187%
6 1 - SUBTOTAL ( 100% - LINE 5 )	99.01813%	99.01813%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.75320%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.95564%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.69070%	0.98187%
10 NET AFTER TAXES ( 1 - LINE 9 )	71.30930%	99.01813%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.40234</b>	<b>1.00992</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.00992	0.47062
EQUITY	53.40%	With income Taxes	1.40234	0.74885
TOTAL	100.00%			1.21947

Adj. Net to  
Gross

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CALIFORNIA WATER SERVICE COMPANY  
MARYSVILLE DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2026					
Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$42.21	\$42.01	-\$0.20	-0.5%	
<b>7</b>	<b>\$46.83</b>	<b>\$47.34</b>	<b>\$0.52</b>	<b>1.1%</b>	<b>(3)</b>
10	\$57.91	\$60.14	\$2.23	3.9%	
15	\$79.16	\$84.67	\$5.52	7.0%	
20	\$104.56	\$113.98	\$9.42	9.0%	
25	\$139.21	\$153.86	\$14.65	10.5%	
30	\$173.86	\$193.75	\$19.89	11.4%	
35	\$208.50	\$233.63	\$25.13	12.1%	
40	\$243.15	\$273.52	\$30.37	12.5%	
45	\$277.80	\$313.40	\$35.61	12.8%	
50	\$312.45	\$353.29	\$40.84	13.1%	
14	\$74.54	\$79.34	\$4.80	6.4%	75th
30	\$173.86	\$193.75	\$19.89	11.4%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$0.9219	\$1.0665	\$0.14	15.7%	
Tier 2	\$3.6946	\$4.2658	\$0.57	15.5%	
Tier 3	\$4.6189	\$5.3323	\$0.71	15.4%	
Tier 4	\$6.9295	\$7.9771	\$1.05	15.1%	
<b>Service Charge (5/8")</b>	<b>\$37.60</b>	<b>\$36.68</b>	<b>-\$0.92</b>	<b>-2.4%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$0.9219	6	\$1.0665
Tier 2	6	\$3.6946	6	\$4.2658
Tier 3	7	\$4.6189	7	\$5.3323
Tier 4	19	\$6.9295	19	\$7.9771
Svc Charge 5/8"	5/8"	\$37.60	5/8"	\$36.68
CAP Svc Charge		\$18.80		\$18.34

**Notes:**

- (1) 1 CCF, or 100 cubit 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

## Appendix K

## Page 1

## CALIFORNIA WATER SERVICE COMPANY

## NORTH VALLEY REGION

## SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$36,549.6	<b>\$42,217.6</b>	\$44,907.2	\$47,736.0
% Increase		<b>15.5%</b>	6.4%	6.3%
OPERATING EXPENSES				
PURCHASED WATER	\$244.1	<b>\$244.1</b>	\$244.8	\$245.5
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$2,763.0	<b>\$2,763.0</b>	\$2,771.3	\$2,853.8
PURCHASED CHEMICALS	\$242.3	<b>\$242.3</b>	\$251.2	\$259.9
PAYROLL -- DISTRICT	\$4,962.5	<b>\$4,962.5</b>	\$5,096.5	\$5,223.9
UNCOLLECTIBLES	\$189.5	<b>\$221.8</b>	\$234.6	\$247.8
CONSERVATION	\$359.6	<b>\$359.6</b>	\$359.6	\$359.6
OTHER OPER. AND MAINT. (O&M)	\$3,325.7	<b>\$3,325.7</b>	\$3,409.0	\$3,398.6
BENEFITS	\$887.7	<b>\$887.7</b>	\$940.6	\$993.5
OTHER ADMIN. AND GEN. EXP. (A&G)	\$89.2	<b>\$89.2</b>	\$88.6	\$92.9
TOTAL O&M, A&G, & MISC. EXP.	\$13,063.6	<b>\$13,095.9</b>	\$13,396.1	\$13,675.5
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,312.6	<b>\$1,312.6</b>	\$1,439.4	\$1,604.4
BUSINESS LICENSE FEES	\$32.8	<b>\$32.8</b>	\$33.1	\$33.4
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$317.5	<b>\$317.5</b>	\$326.1	\$334.3
TOTAL GENERAL TAXES	\$1,662.8	<b>\$1,662.8</b>	\$1,798.6	\$1,972.1
DEPRECIATION AND AMORTIZATION	\$7,074.2	<b>\$7,074.2</b>	\$7,550.9	\$8,225.8
Depreciation	\$6,921.6	<b>\$6,921.6</b>	\$7,395.6	\$8,068.7
Amortization of Intangibles	\$152.7	<b>\$152.7</b>	\$155.3	\$157.0
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,711.0	<b>\$3,711.0</b>	\$3,821.6	\$3,914.7
BENEFITS	\$661.5	<b>\$661.5</b>	\$700.9	\$740.3
AD VAL., BUS. LIC., FRANCHISE	\$92.6	<b>\$92.6</b>	\$88.9	\$86.2
PAYROLL TAXES	\$278.4	<b>\$278.4</b>	\$286.5	\$293.3
DEPRECIATION AND AMORTIZATION	\$1,010.8	<b>\$1,010.8</b>	\$1,037.7	\$1,108.3
OTHER PRORATED EXPENSES	\$3,100.0	<b>\$3,100.0</b>	\$3,239.8	\$3,381.2
TOTAL CSS/GO PRORATED EXPENSES	\$8,854.3	<b>\$8,854.3</b>	\$9,175.4	\$9,524.0
SUB-TOTAL - OPERATING EXPENSES	\$30,654.9	<b>\$30,687.2</b>	\$31,921.1	\$33,397.4
TOTAL INCOME TAXES	\$99.7	<b>\$1,676.8</b>	\$2,037.5	\$2,362.4
TOTAL OPERATING EXPENSES	\$30,754.7	<b>\$32,364.1</b>	\$33,958.5	\$35,759.7
NET OPERATING REVENUE	\$5,794.9	<b>\$9,853.5</b>	\$10,948.7	\$11,976.3
DEPRECIATED RATE BASE	\$132,085.0	<b>\$132,085.0</b>	\$146,765.6	\$160,540.1
RATE OF RETURN	4.39%	<b>7.46%</b>	7.46%	7.46%

## Appendix K

## Page 2

## CALIFORNIA WATER SERVICE COMPANY

## NORTH VALLEY REGION

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$329,599.0	\$355,005.9	\$380,412.7
WTD. AVG. DEPRECIATION RESERVE	(\$122,162.4)	(\$129,404.4)	(\$137,106.5)
MATERIALS AND SUPPLIES	\$637.8	\$637.8	\$637.8
TANK PAINTING	\$450.3	\$379.6	\$308.8
WORKING CASH - LEAD - LAG	\$2,903.4	\$3,031.9	\$3,160.3
WORKING CASH - W / H EMPLOYEES	(\$19.4)	(\$19.4)	(\$19.4)
ADVANCES FOR CONSTRUCTION	(\$41,419.8)	(\$42,153.9)	(\$42,888.0)
CONTRIBUTIONS	(\$17,339.2)	(\$18,015.7)	(\$18,657.1)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$948.6)	(\$1,121.0)	(\$1,293.4)
DEFERRED TAXES	(\$25,143.6)	(\$26,939.1)	(\$29,216.0)
UNAMORT. I.T.C.	(\$190.1)	(\$187.3)	(\$184.5)
PRORATED G.O. RATE BASE	\$4,708.2	\$4,379.2	\$4,050.3
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$1,009.2	\$1,172.2	\$1,335.1
<b>WTG. AVG. RATE BASE</b>	<b>\$132,085.0</b>	<b>\$146,765.6</b>	<b>\$160,540.1</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$7,074.2	\$7,550.9	\$8,225.8
AD VALOREM TAXES	\$1,312.6	\$1,439.4	\$1,604.4
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,676.8	\$2,037.5	\$2,362.4
NET OPERATING REVENUE	\$9,853.5	\$10,948.7	\$11,976.3

## Appendix K

## Page 3

## CALIFORNIA WATER SERVICE COMPANY

## NORTH VALLEY REGION

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$36,549.6	\$42,217.6
EXPENSES		
PURCHASED WATER	\$244.1	\$244.1
PURCHASED POWER	\$2,763.0	\$2,763.0
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$242.3	\$242.3
PAYROLL	\$4,962.5	\$4,962.5
OTHER O & M	\$3,685.2	\$3,685.2
OTHER A & G	\$976.9	\$976.9
G.O. PRORATIONS	\$7,860.1	\$7,860.1
PAYROLL TAXES	\$317.5	\$317.5
AD VALOREM TAXES	\$1,312.6	\$1,312.6
UNCOLLECTIBLES	\$189.5	\$221.8
FRANCHISE TAX & BUS LIC. FEES	\$32.8	\$32.8
AMORTIZATION OF INTANGIBLES	\$152.7	\$152.7
INTEREST EXPENSE	\$2,523.8	\$2,523.8
NON-DEDUCTIBLE MEALS	(\$25.5)	(\$25.5)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$194.6)	(\$194.6)
TOTAL DEDUCTIONS	<u>\$25,042.9</u>	<u>\$25,075.2</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$18,309.4	\$18,309.4
NET STATE TAXABLE INCOME	(\$6,802.7)	(\$1,167.0)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$601.4)</u>	<u>(\$103.2)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$7,915.8	\$7,915.8
STATE INCOME TAX	(\$601.4)	(\$103.2)
NET FEDERAL TAXABLE INCOME	\$4,192.3	\$9,329.8
FEDERAL INCOME TAX @ 21.00%	\$880.4	\$1,959.3
CURRENT FEDERAL INCOME TAX	<u>\$880.4</u>	<u>\$1,959.3</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$179.3)</u>	<u>(\$179.3)</u>
TOTAL FEDERAL INCOME TAX	<u>\$701.1</u>	<u>\$1,780.0</u>
<b>TOTAL INCOME TAXES</b>	<u>\$99.7</u>	<u>\$1,676.8</u>

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CALIFORNIA WATER SERVICE COMPANY  
NORTH VALLEY REGION

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year				2027 Escalation Year				2028 Attrition Year			
	RES	NON-RES	RCYC		RES	NON-RES	RCYC		RES	NON-RES	RCYC	
5/8 x 3/4"	24,921	1,976	0		25,120	1,992	0		25,318	2,007	0	
3/4"	122	15	0		123	15	0		124	16	0	
Fire Sprinkler w/ 3/4"	269	0	0		272	0	0		274	0	0	
1"	1,588	1,832	0		1,602	1,849	0		1,616	1,865	0	
Fire Sprinkler w/ 1"	2,639	12	0		2,662	12	0		2,685	12	0	
1-1/2"	12	513	0		12	518	0		13	523	0	
2"	11	1,202	0		11	1,215	0		11	1,229	0	
Fire Sprinkler w/ 2"	0	0	0		0	0	0		0	0	0	
3"	4	174	0		4	176	0		4	178	0	
4"	4	50	0		4	50	0		4	51	0	
6"	0	15	0		0	15	0		0	16	0	
8"	0	1	0		0	1	0		0	1	0	
10"	0	0	0		0	0	0		0	0	0	
12"	0	0	0		0	0	0		0	0	0	
14"	0	0	0		0	0	0		0	0	0	
16"	0	0	0		0	0	0		0	0	0	
18"	0	0	0		0	0	0		0	0	0	
<b>TOTAL</b>	<b>29,572</b>	<b>5,791</b>	<b>0</b>		<b>29,811</b>	<b>5,845</b>	<b>0</b>		<b>30,050</b>	<b>5,898</b>	<b>0</b>	

  

ADOPTED SERVICES AND SALES:									
METERED:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
RESIDENTIAL	29,572	4,773.2	13.5	29,811	4,768.5	13.3	30,050	4,762.9	13.2
BUSINESS	3,927	2,123.4	45.1	3,955	2,140.7	45.1	3,983	2,157.8	45.1
MULTIPLE FAMILY	1,232	1,353.2	91.6	1,253	1,367.4	91.0	1,273	1,381.2	90.4
INDUSTRIAL	40	283.9	591.4	40	283.9	591.4	40	283.9	591.4
PUBLIC AUTHORITY	545	459.0	70.2	549	456.1	69.3	553	453.1	68.3
OTHER	47	21.7	38.4	48	21.7	37.6	49	21.7	36.9
IRRIGATION	-	-	-	(1)	-	-	(2)	-	-
RECYCLED	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>35,363</b>	<b>9,014.5</b>		<b>35,654</b>	<b>9,038.2</b>		<b>35,946</b>	<b>9,060.6</b>	
GROWTH %	1.64%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	803	-		825	-		847	-	
<b>TOTAL</b>	<b>36,166</b>	<b>9,014.5</b>		<b>36,479</b>	<b>9,038.2</b>		<b>36,793</b>	<b>9,060.6</b>	
UNACCOUNTED-FOR WATER	5.86%	561.0		5.89%	565.7		5.92%	570.5	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>9,575.4</b>			<b>9,603.9</b>			<b>9,631.1</b>	

**Appendix K**

**Page 5**

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

**Test Year 2026**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	216.2	106.3	86.3	3.7	13.6	0.6	0.0	426.8
February	207.6	99.9	80.5	5.6	13.9	0.8	0.0	408.2
March	235.9	116.8	86.5	4.1	18.6	1.1	0.0	463.0
April	301.8	143.3	101.1	7.2	24.8	0.5	0.0	578.7
May	374.2	164.0	104.6	5.3	36.5	1.0	0.0	685.6
June	538.5	223.8	132.1	7.4	55.6	3.3	0.0	960.7
July	606.9	240.1	144.7	11.5	59.7	1.6	0.0	1,064.5
August	614.6	252.7	142.6	57.2	67.7	1.8	0.0	1,136.7
September	603.1	261.6	151.3	79.4	61.6	3.5	0.0	1,160.5
October	498.3	225.2	134.2	65.6	57.8	4.3	0.0	985.5
November	329.4	163.7	100.7	31.4	31.0	1.9	0.0	658.1
December	246.6	126.1	88.5	5.6	18.3	1.2	0.0	486.2
	<b>4,773.2</b>	<b>2,123.4</b>	<b>1,353.2</b>	<b>283.9</b>	<b>459.0</b>	<b>21.7</b>	<b>0.0</b>	<b>9,014.5</b>

## Appendix K

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CALIFORNIA WATER SERVICE COMPANY  
**NORTH VALLEY REGION**  
**ADOPTED PRODUCTION**

## Test Year 2026

Month	Company			Purchased Water (in \$1,000) <sup>1</sup>	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	404.2	49.1	453.3	\$11.6	\$0.0	\$130.8
February	386.6	47.0	433.6	\$11.1	\$0.0	\$125.1
March	438.5	53.3	491.8	\$12.5	\$0.0	\$141.9
April	548.1	66.6	614.7	\$15.7	\$0.0	\$177.4
May	649.4	78.9	728.3	\$18.6	\$0.0	\$210.2
June	910.0	110.5	1,020.5	\$26.0	\$0.0	\$294.5
July	1,008.3	122.4	1,130.7	\$28.8	\$0.0	\$326.3
August	1,076.7	130.8	1,207.5	\$30.8	\$0.0	\$348.4
September	1,099.2	133.5	1,232.7	\$31.4	\$0.0	\$355.7
October	933.4	113.4	1,046.8	\$26.7	\$0.0	\$302.1
November	623.3	75.7	699.0	\$17.8	\$0.0	\$201.7
December	460.5	55.9	516.5	\$13.2	\$0.0	\$149.0
	<u>8,538.5</u>	<u>1,037.0</u>	<u>9,575.4</u>	<u>\$244.1</u>	<u>\$0.0</u>	<u>\$2,763.0</u>

**Appendix K**

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**CALIFORNIA WATER SERVICE COMPANY  
NORTH VALLEY REGION  
ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

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

<b>2026</b>					
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$268.6	\$468.4	\$737.0	\$1,369.0	\$2,106.0
February	\$247.6	\$446.4	\$694.1	\$1,369.0	\$2,063.1
March	\$305.0	\$506.6	\$811.6	\$1,369.0	\$2,180.6
April	\$449.3	\$618.5	\$1,067.9	\$1,369.0	\$2,436.9
May	\$617.9	\$698.5	\$1,316.4	\$1,369.0	\$2,685.4
June	\$1,076.1	\$949.2	\$2,025.3	\$1,369.0	\$3,394.4
July	\$1,290.0	\$1,028.4	\$2,318.5	\$1,369.0	\$3,687.5
August	\$1,318.2	\$1,174.0	\$2,492.2	\$1,369.0	\$3,861.3
September	\$1,274.1	\$1,250.5	\$2,524.7	\$1,369.0	\$3,893.7
October	\$968.2	\$1,093.6	\$2,061.7	\$1,369.0	\$3,430.8
November	\$511.7	\$735.8	\$1,247.5	\$1,369.0	\$2,616.5
December	\$329.5	\$534.7	\$864.2	\$1,369.0	\$2,233.2
<b>TOTAL</b>	<b>\$8,656.2</b>	<b>\$9,504.7</b>	<b>\$18,161.0</b>	<b>\$16,428.4</b>	<b>\$34,589.4</b>

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

<b>2026</b>					
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$348.6	\$492.0	\$840.6	\$1,549.4	\$2,389.9
February	\$321.4	\$468.9	\$790.3	\$1,549.4	\$2,339.7
March	\$395.8	\$532.1	\$928.0	\$1,549.4	\$2,477.4
April	\$583.2	\$649.7	\$1,232.9	\$1,549.4	\$2,782.3
May	\$802.0	\$733.6	\$1,535.6	\$1,549.4	\$3,085.0
June	\$1,396.8	\$997.0	\$2,393.7	\$1,549.4	\$3,943.1
July	\$1,674.4	\$1,080.2	\$2,754.6	\$1,549.4	\$4,304.0
August	\$1,710.9	\$1,233.1	\$2,944.1	\$1,549.4	\$4,493.4
September	\$1,653.7	\$1,313.5	\$2,967.2	\$1,549.4	\$4,516.6
October	\$1,256.6	\$1,148.6	\$2,405.2	\$1,549.4	\$3,954.6
November	\$664.2	\$772.8	\$1,437.0	\$1,549.4	\$2,986.3
December	\$427.6	\$561.6	\$989.3	\$1,549.4	\$2,538.6
<b>TOTAL</b>	<b>\$11,235.3</b>	<b>\$9,983.2</b>	<b>\$21,218.4</b>	<b>\$18,592.5</b>	<b>\$39,811.0</b>

Notes:

- 1) Includes recycled water where applicable.
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

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CALIFORNIA WATER SERVICE COMPANY  
NORTH VALLEY REGION  
ADOPTED VARIABLE COSTS

PURCHASED WATER	Consolidated		Chico		Oroville	
	Unit Cost	<u>2026</u>	Unit Cost	<u>2026</u>	Unit Cost	<u>2026</u>
<b>POTABLE</b>						
Total Potable Purchase - Ccf. (From District)		1,036,954			1,036,954	
Total Potable Purchase - AF		2,381			2,381	
<b>COUNTY OF BUTTE ( STATE WATER )</b>						
Subtotal County Of Butte Charges (\$)	\$	58,309			\$	58,309
Union Pacific Leased Well ( \$350.00 Per Month )	\$	-				0
First Amendment Agreement (\$)	\$	185,786			\$	185,786
<b>OVERALL</b>						
TOTAL PURCHASED WATER (\$ in '000)	\$	<u>244.1</u>			\$	<u>244.1</u>

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

	Consolidated	Chico	Oroville
	2026	2026	2026
<b>PURCHASED POWER</b>			
in KCCF Total Production ( KCCF )	9,575.4	8,486.6	1,088.9
Kwh / KCCF	1,128.7	1,146.9	987.0
Total calculated KWH	10,808,253	9,733,552	1,074,702
Unit Cost (\$/ KWH)	0.26	Variable 0.25 Variable	0.29 Variable
Power Cost (\$)	\$2,763,039	\$2,453,612	\$309,427
TOTAL PURCHASED POWER (\$ in '000)	<u><b>\$2,763.0</b></u>	<u><b>\$2,453.6</b></u>	<u><b>\$309.4</b></u>
<b>CHEMICALS</b>			
in CCF Total Production ( KCCF )	9,575.4	8,486.6	1,088.9
ADOPTED CHEMICAL (\$ in '1000)	\$242.3	\$189.0	\$53.3
Adopted Unit Cost	<u><b>\$0.0253</b></u>	<u><b>\$0.0223</b></u>	<u><b>\$0.0489</b></u>
<b>PUMP TAXES</b>			
WELL WATER PRODUCTION - ACRE FEET	0.0	0.0	0.0
UNIT COST - \$/ ACRE FEET	\$0.0	Variable \$0.0 Variable	\$0.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$0.0	\$0.0	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0	Fixed \$0.0 Fixed	\$0.0 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><b>\$0.0</b></u>	<u><b>\$0.0</b></u>	<u><b>\$0.0</b></u>

**Appendix K**

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**CALIFORNIA WATER SERVICE COMPANY**

**NORTH VALLEY REGION**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.56988%	0.56988%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.43012%	99.43012%
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 )	0.56988%	0.56988%
6 1 - SUBTOTAL ( 100% - LINE 5 )	99.43012%	99.43012%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.78962%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	19.03451%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.39400%	0.56988%
10 NET AFTER TAXES ( 1 - LINE 9 )	71.60600%	99.43012%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.39653</b>	<b>1.00573</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.00573	0.46867
EQUITY	53.40%	With income Taxes	1.39653	0.74575
TOTAL	100.00%			1.21442

Adj. Net to  
Gross

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PAGE 11.a  
CALIFORNIA WATER SERVICE COMPANY  
NORTH VALLEY REGION (Chico)

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$27.74	\$29.24	\$1.50	5.4%	
<b>8</b>	<b>\$32.17</b>	<b>\$34.56</b>	<b>\$2.39</b>	<b>7.4%</b>	<b>(3)</b>
10	\$36.18	\$39.30	\$3.12	8.6%	
15	\$46.21	\$51.72	\$5.51	11.9%	
20	\$57.30	\$66.52	\$9.22	16.1%	
25	\$69.98	\$81.31	\$11.33	16.2%	
30	\$83.98	\$101.97	\$18.00	21.4%	
35	\$103.26	\$124.10	\$20.84	20.2%	
40	\$122.55	\$146.23	\$23.69	19.3%	
45	\$141.83	\$168.37	\$26.53	18.7%	
50	\$161.12	\$190.50	\$29.38	18.2%	
19	\$54.77	\$63.56	\$8.79	16.1%	75th
43	\$134.12	\$159.51	\$25.39	18.9%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$0.4196	\$0.5918	\$0.17	41.0%	
Tier 2	\$2.0062	\$2.3669	\$0.36	18.0%	
Tier 3	\$2.5351	\$2.9586	\$0.42	16.7%	
Tier 4	\$3.8572	\$4.4261	\$0.57	14.7%	
<b>Service Charge (5/8")</b>	\$25.64	\$26.28	\$0.64	2.5%	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$0.4196	6	\$0.5918
Tier 2	12	\$2.0062	8	\$2.3669
Tier 3	11	\$2.5351	12	\$2.9586
Tier 4	29	\$3.8572	26	\$4.4261
Svc Charge 5/8"	5/8"	\$25.64	5/8"	\$26.28
CAP Svc Charge		\$12.82		\$13.14

**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

Appendix K  
PAGE 11.b  
CALIFORNIA WATER SERVICE COMPANY  
NORTH VALLEY REGION (Orville)

Typical Monthly Residential Bill for Metered Customers for 2026					
Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$43.23	\$45.78	\$2.55	5.9%	
<b>6</b>	<b>\$43.81</b>	<b>\$46.70</b>	<b>\$2.88</b>	<b>6.6%</b>	<b>(3)</b>
10	\$55.10	\$61.41	\$6.31	11.5%	
15	\$69.21	\$80.72	\$11.51	16.6%	
20	\$84.81	\$103.71	\$18.90	22.3%	
25	\$102.65	\$126.71	\$24.05	23.4%	
30	\$122.36	\$158.82	\$36.46	29.8%	
35	\$149.52	\$193.21	\$43.69	29.2%	
40	\$176.68	\$227.61	\$50.92	28.8%	
45	\$203.84	\$262.00	\$58.16	28.5%	
50	\$231.01	\$296.39	\$65.39	28.3%	
19	\$81.25	\$99.12	\$17.87	22.0%	75th
43	\$192.98	\$248.24	\$55.26	28.6%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$0.5841	\$0.9197	\$0.34	57.5%	
Tier 2	\$2.8219	\$3.6785	\$0.86	30.4%	
Tier 3	\$3.5678	\$4.5981	\$1.03	28.9%	
Tier 4	\$5.4326	\$6.8788	\$1.45	26.6%	
<b>Service Charge (5/8")</b>	<b>\$40.31</b>	<b>\$41.18</b>	<b>\$0.87</b>	<b>2.2%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$0.5841	6	\$0.9197
Tier 2	12	\$2.8219	8	\$3.6785
Tier 3	11	\$3.5678	12	\$4.5981
Tier 4	29	\$5.4326	26	\$6.8788
Svc Charge	5/8"	\$40.31	5/8"	\$41.18
CAP Svc Charge		\$20.16		\$20.59

**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

## Appendix L

## Page 1

## CALIFORNIA WATER SERVICE COMPANY

## PALOS VERDES PIPELINE

## SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$11,560.3	<b>\$12,713.4</b>	\$12,460.6	\$12,207.4
% Increase		<b>10.0%</b>	-2.0%	-2.0%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED CHEMICALS	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
UNCOLLECTIBLES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
CONSERVATION	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
OTHER OPER. AND MAINT. (O&M)	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
BENEFITS	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
OTHER ADMIN. AND GEN. EXP. (A&G)	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
TOTAL O&M, A&G, & MISC. EXP.	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,099.2	<b>\$1,099.2</b>	\$1,070.7	\$1,043.1
BUSINESS LICENSE FEES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$134.4	<b>\$147.8</b>	\$144.8	\$141.9
PAYROLL TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
TOTAL GENERAL TAXES	\$1,233.5	<b>\$1,246.9</b>	\$1,215.6	\$1,185.0
DEPRECIATION AND AMORTIZATION	\$2,260.4	<b>\$2,260.4</b>	\$2,260.4	\$2,260.4
Depreciation	\$2,260.4	<b>\$2,260.4</b>	\$2,260.4	\$2,260.4
Amortization of Intangibles	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
BENEFITS	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
AD VAL., BUS. LIC., FRANCHISE	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
DEPRECIATION AND AMORTIZATION	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
OTHER PRORATED EXPENSES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
TOTAL CSS/GO PRORATED EXPENSES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
SUB-TOTAL - OPERATING EXPENSES	\$3,494.0	<b>\$3,507.4</b>	\$3,476.0	\$3,445.4
TOTAL INCOME TAXES	\$1,661.9	<b>\$1,980.8</b>	\$1,945.8	\$1,909.8
TOTAL OPERATING EXPENSES	\$5,155.9	<b>\$5,488.2</b>	\$5,421.9	\$5,355.2
NET OPERATING REVENUE	\$6,404.4	<b>\$7,225.2</b>	\$7,038.7	\$6,852.2
DEPRECIATED RATE BASE	\$96,852.6	<b>\$96,852.6</b>	\$94,352.5	\$91,852.5
RATE OF RETURN	6.61%	<b>7.46%</b>	7.46%	7.46%

## Appendix L

## Page 2

## CALIFORNIA WATER SERVICE COMPANY

## PALOS VERDES PIPELINE

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$117,105.9	\$117,105.9	\$117,105.9
WTD. AVG. DEPRECIATION RESERVE	(\$12,783.9)	(\$15,044.4)	(\$17,304.8)
MATERIALS AND SUPPLIES	\$0.0	\$0.0	\$0.0
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$281.2	\$273.4	\$265.6
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	(\$7,750.6)	(\$7,982.4)	(\$8,214.2)
UNAMORT. I.T.C.	\$0.0	\$0.0	\$0.0
PRORATED G.O. RATE BASE	\$0.0	\$0.0	\$0.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$0.0	\$0.0	\$0.0
<b>WTG. AVG. RATE BASE</b>	<b>\$96,852.6</b>	<b>\$94,352.5</b>	<b>\$91,852.5</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$2,260.4	\$2,260.4	\$2,260.4
AD VALOREM TAXES	\$1,099.2	\$1,070.7	\$1,043.1
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,980.8	\$1,945.8	\$1,909.8
NET OPERATING REVENUE	\$7,225.2	\$7,038.7	\$6,852.2

## Appendix L

## Page 3

## CALIFORNIA WATER SERVICE COMPANY

## PALOS VERDES PIPELINE

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$11,560.3	\$12,713.4
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	\$1,099.2	\$1,099.2
UNCOLLECTIBLES	\$0.0	\$0.0
FRANCHISE TAX & BUS LIC. FEES	\$134.4	\$147.8
AMORTIZATION OF INTANGIBLES	\$0.0	\$0.0
INTEREST EXPENSE	\$1,902.5	\$1,902.5
NON-DEDUCTIBLE MEALS	\$0.0	\$0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	\$0.0	\$0.0
TOTAL DEDUCTIONS	<u>\$3,136.0</u>	<u>\$3,149.4</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$3,415.0	\$3,415.0
NET STATE TAXABLE INCOME	\$5,009.3	\$6,149.0
STATE CORP. FRANCHISE TAX @ 8.84%	<u>\$442.8</u>	<u>\$543.6</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$2,260.4	\$2,260.4
STATE INCOME TAX	\$442.8	\$543.6
NET FEDERAL TAXABLE INCOME	\$5,721.0	\$6,760.0
FEDERAL INCOME TAX @ 21.00%	\$1,201.4	\$1,419.6
CURRENT FEDERAL INCOME TAX	<u>\$1,201.4</u>	<u>\$1,419.6</u>
EXCESS DEFERRED TAX LIABILITY, NET	\$17.6	\$17.6
TOTAL FEDERAL INCOME TAX	<u>\$1,219.0</u>	<u>\$1,437.2</u>
<b>TOTAL INCOME TAXES</b>	<u>\$1,661.9</u>	<u>\$1,980.8</u>

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CALIFORNIA WATER SERVICE COMPANY  
PALOS VERDES PIPELINE

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	17,801	268	0	17,856	268	0	17,911	268	0
3/4"	2	0	0	2	0	0	2	0	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	3,695	253	0	3,706	253	0	3,718	254	0
Fire Sprinkler w/ 1"	539	3	0	541	3	0	542	3	0
1-1/2"	1,050	202	0	1,053	202	0	1,056	203	0
2"	300	345	0	301	342	0	301	339	0
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	0	59	0	0	59	0	0	59	0
4"	2	20	0	2	20	0	2	20	0
6"	0	15	1	0	15	1	0	15	1
8"	0	4	0	0	4	0	0	4	0
10"	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0
14"	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>23,388</b>	<b>1,169</b>	<b>1</b>	<b>23,460</b>	<b>1,167</b>	<b>1</b>	<b>23,533</b>	<b>1,165</b>	<b>1</b>

  

ADOPTED SERVICES AND SALES:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
METERED:									
RESIDENTIAL	23,388	5,056.2	18.0	23,460	5,025.8	17.9	23,533	4,995.3	17.7
BUSINESS	681	822.5	100.7	682	914.1	111.8	683	910.7	111.1
MULTIPLE FAMILY	227	228.4	83.8	228	225.2	82.5	228	221.9	81.1
INDUSTRIAL	-	-	-	-	-	-	-	-	-
PUBLIC AUTHORITY	251	284.7	94.5	250	289.2	96.2	250	293.6	97.9
OTHER	10	4.1	34.2	7	4.1	48.9	4	4.1	85.6
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	1	95.0	7,913.9	1	94.5	7,875.0	1	94.0	7,836.1
<b>SUB-TOTAL</b>	<b>24,558</b>	<b>6,491.0</b>		<b>24,628</b>	<b>6,552.9</b>		<b>24,698</b>	<b>6,519.8</b>	
GROWTH %	0.28%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	201	-		203	-		205	-	
<b>TOTAL</b>	<b>24,759</b>	<b>6,491.0</b>		<b>24,831</b>	<b>6,552.9</b>		<b>24,903</b>	<b>6,519.8</b>	
UNACCOUNTED-FOR WATER	2.77%	184.8		2.75%	185.4		3.24%	218.5	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>6,675.9</b>			<b>6,738.2</b>			<b>6,738.2</b>	



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

**Test Year 2026**

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

**Appendix L**

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**CALIFORNIA WATER SERVICE COMPANY  
PALOS VERDES PIPELINE**

**ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

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

<b>2026</b>					
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$264.7	\$71.7	\$336.4	\$484.9	\$821.3
February	\$239.0	\$64.3	\$303.2	\$484.9	\$788.2
March	\$278.5	\$85.8	\$364.3	\$484.9	\$849.2
April	\$321.4	\$89.9	\$411.3	\$484.9	\$896.2
May	\$344.4	\$106.5	\$451.0	\$484.9	\$935.9
June	\$436.4	\$125.8	\$562.1	\$484.9	\$1,047.1
July	\$464.2	\$133.5	\$597.7	\$484.9	\$1,082.6
August	\$495.3	\$167.1	\$662.4	\$484.9	\$1,147.3
September	\$478.3	\$139.1	\$617.4	\$484.9	\$1,102.3
October	\$438.0	\$132.3	\$570.3	\$484.9	\$1,055.2
November	\$339.3	\$103.1	\$442.4	\$484.9	\$927.3
December	\$325.2	\$97.7	\$422.9	\$484.9	\$907.8
<b>TOTAL</b>	<b>\$4,424.6</b>	<b>\$1,316.8</b>	<b>\$5,741.4</b>	<b>\$5,818.9</b>	<b>\$11,560.3</b>

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

<b>2026</b>					
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$299.6	\$77.4	\$377.0	\$523.5	\$900.6
February	\$270.5	\$69.4	\$339.9	\$523.5	\$863.4
March	\$315.3	\$92.7	\$407.9	\$523.5	\$931.4
April	\$363.9	\$97.0	\$460.9	\$523.5	\$984.4
May	\$389.9	\$115.0	\$504.9	\$523.5	\$1,028.4
June	\$494.0	\$135.7	\$629.8	\$523.5	\$1,153.3
July	\$525.5	\$144.1	\$669.6	\$523.5	\$1,193.1
August	\$560.7	\$180.3	\$741.1	\$523.5	\$1,264.6
September	\$541.5	\$150.2	\$691.6	\$523.5	\$1,215.2
October	\$495.8	\$142.8	\$638.6	\$523.5	\$1,162.2
November	\$384.1	\$111.3	\$495.4	\$523.5	\$1,019.0
December	\$368.2	\$105.5	\$473.7	\$523.5	\$997.2
<b>TOTAL</b>	<b>\$5,009.1</b>	<b>\$1,421.4</b>	<b>\$6,430.5</b>	<b>\$6,282.2</b>	<b>\$12,712.7</b>

Notes:

- 1) Includes recycled water where applicable.
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

**Appendix L**

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

**PURCHASED WATER**

Unit Cost 2026

N/A

**OVERALL**

TOTAL PURCHASED WATER (\$ in '000)

\$ -

**Appendix L**

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**CALIFORNIA WATER SERVICE COMPANY  
PALOS VERDES PIPELINE  
ADOPTED VARIABLE COSTS, CONT.**

<b>PURCHASED POWER</b>	<u>2026</u>
Total Production ( KCCF )	0.0
Kwh / KCCF	0.0
Total calculated KWH	0
Unit Cost (\$/ KWH)	0.00 Variable
Power Cost (\$)	\$0
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$0.0</u></u>
<b>CHEMICALS</b>	
Total Production ( KCCF )	0.0
ADOPTED CHEMICAL (\$ in '1000)	\$0.0
Adopted Unit Cost	<u><u>\$0.0000</u></u>
<b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>

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**CALIFORNIA WATER SERVICE COMPANY  
PALOS VERDES PIPELINE  
NET-TO-GROSS MULTIPLIER  
( NEW CPUC STAFF APPROVED METHOD )**

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.00000%	0.00000%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	100.00000%	100.00000%
FRANCHISE TAX RATE	1.16154%	1.16154%
3 LOCAL FRANCHISE ( % * LINE 2 )	1.16154%	1.16154%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.16154%	1.16154%
6 1 - SUBTOTAL ( 100% - LINE 5 )	98.83846%	98.83846%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.73732%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.92124%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.82010%	1.16154%
10 NET AFTER TAXES ( 1 - LINE 9 )	71.17990%	98.83846%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.40489</b>	<b>1.01175</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.01175	0.47148
EQUITY	53.40%	With income Taxes	1.40489	0.75021
TOTAL	100.00%			1.22169

Adj. Net to  
Gross

## Appendix M

## Page 1

## CALIFORNIA WATER SERVICE COMPANY

## SALINAS VALLEY REGION

## SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	2026	2026	2027	2028
OPERATING REVENUES	\$45,365.5	<b>\$52,139.0</b>	\$56,242.0	\$60,703.4
% Increase		<b>14.9%</b>	7.9%	7.9%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$53.7	<b>\$53.7</b>	\$53.7	\$53.7
PURCHASED POWER	\$2,150.0	<b>\$2,150.0</b>	\$2,152.2	\$2,216.3
PURCHASED CHEMICALS	\$278.1	<b>\$278.1</b>	\$287.3	\$296.4
PAYROLL -- DISTRICT	\$5,959.7	<b>\$5,959.7</b>	\$6,120.6	\$6,273.6
UNCOLLECTIBLES	\$143.0	<b>\$166.9</b>	\$179.0	\$193.3
CONSERVATION	\$688.0	<b>\$688.0</b>	\$688.0	\$688.0
OTHER OPER. AND MAINT. (O&M)	\$4,414.9	<b>\$4,414.9</b>	\$4,533.2	\$4,649.0
BENEFITS	\$1,066.1	<b>\$1,066.1</b>	\$1,129.6	\$1,193.1
OTHER ADMIN. AND GEN. EXP. (A&G)	\$243.0	<b>\$243.0</b>	\$243.8	\$250.5
TOTAL O&M, A&G, & MISC. EXP.	\$14,996.3	<b>\$15,020.3</b>	\$15,387.3	\$15,813.8
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,753.9	<b>\$1,753.9</b>	\$1,948.1	\$2,232.4
BUSINESS LICENSE FEES	\$1,103.2	<b>\$1,268.5</b>	\$1,366.2	\$1,473.2
LOCAL FRANCHISE TAXES	\$175.1	<b>\$201.1</b>	\$217.7	\$235.5
PAYROLL TAXES	\$339.2	<b>\$339.2</b>	\$348.4	\$357.1
TOTAL GENERAL TAXES	\$3,371.5	<b>\$3,562.7</b>	\$3,880.4	\$4,298.2
DEPRECIATION AND AMORTIZATION	\$7,714.8	<b>\$7,714.8</b>	\$8,557.5	\$9,534.2
Depreciation	\$7,602.5	<b>\$7,602.5</b>	\$8,446.8	\$9,422.6
Amortization of Intangibles	\$112.3	<b>\$112.3</b>	\$110.8	\$111.6
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,911.6	<b>\$3,911.6</b>	\$4,028.2	\$4,126.3
BENEFITS	\$697.2	<b>\$697.2</b>	\$738.8	\$780.3
AD VAL., BUS. LIC., FRANCHISE	\$97.7	<b>\$97.7</b>	\$93.8	\$90.9
PAYROLL TAXES	\$293.4	<b>\$293.4</b>	\$302.0	\$309.1
DEPRECIATION AND AMORTIZATION	\$1,065.4	<b>\$1,065.4</b>	\$1,093.8	\$1,168.2
OTHER PRORATED EXPENSES	\$3,267.6	<b>\$3,267.6</b>	\$3,414.9	\$3,564.0
TOTAL CSS/GO PRORATED EXPENSES	\$9,332.9	<b>\$9,332.9</b>	\$9,671.4	\$10,038.8
SUB-TOTAL - OPERATING EXPENSES	\$35,415.5	<b>\$35,630.6</b>	\$37,496.6	\$39,685.1
TOTAL INCOME TAXES	\$1,157.5	<b>\$2,992.7</b>	\$3,442.4	\$3,993.2
TOTAL OPERATING EXPENSES	\$36,573.0	<b>\$38,623.4</b>	\$40,939.0	\$43,678.3
NET OPERATING REVENUE	\$8,792.6	<b>\$13,515.6</b>	\$15,303.0	\$17,025.1
DEPRECIATED RATE BASE	\$181,174.5	<b>\$181,174.5</b>	\$205,133.8	\$228,218.9
RATE OF RETURN	4.85%	<b>7.46%</b>	7.46%	7.46%

## Appendix M

## Page 2

## CALIFORNIA WATER SERVICE COMPANY

## SALINAS VALLEY REGION

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$344,498.4	\$378,188.9	\$411,879.4
WTD. AVG. DEPRECIATION RESERVE	(\$120,047.5)	(\$128,514.5)	(\$137,783.8)
MATERIALS AND SUPPLIES	\$669.2	\$669.2	\$669.2
TANK PAINTING	\$1,470.1	\$1,172.1	\$874.1
WORKING CASH - LEAD - LAG	\$3,550.1	\$3,845.6	\$4,141.1
WORKING CASH - W / H EMPLOYEES	(\$20.4)	(\$20.4)	(\$20.4)
ADVANCES FOR CONSTRUCTION	(\$8,861.0)	(\$8,453.8)	(\$8,046.5)
CONTRIBUTIONS	(\$16,887.3)	(\$16,490.6)	(\$16,080.0)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$949.5)	(\$1,080.4)	(\$1,211.3)
DEFERRED TAXES	(\$27,745.7)	(\$29,386.8)	(\$31,113.8)
UNAMORT. I.T.C.	(\$82.9)	(\$79.5)	(\$76.2)
Allocation of CSS	\$4,962.7	\$4,615.9	\$4,269.2
Allocation of RDOM & RDV	\$0.0	\$0.0	\$0.0
PRORATED G.O. RATE BASE	\$4,962.7	\$4,615.9	\$4,269.2
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$618.2	\$668.0	\$717.9
<b>WTG. AVG. RATE BASE</b>	<b>\$181,174.5</b>	<b>\$205,133.8</b>	<b>\$228,218.9</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$7,714.8	\$8,557.5	\$9,534.2
AD VALOREM TAXES	\$1,753.9	\$1,948.1	\$2,232.4
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$2,992.7	\$3,442.4	\$3,993.2
NET OPERATING REVENUE	\$13,515.6	\$15,303.0	\$17,025.1

## Appendix M

## Page 3

CALIFORNIA WATER SERVICE COMPANY  
SALINAS VALLEY REGION

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$45,365.5	\$52,139.0
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$2,150.0	\$2,150.0
PUMP TAXES	\$53.7	\$53.7
CHEMICALS	\$278.1	\$278.1
PAYROLL	\$5,959.7	\$5,959.7
OTHER O & M	\$5,102.9	\$5,102.9
OTHER A & G	\$1,309.0	\$1,309.0
G.O. PRORATIONS	\$8,284.9	\$8,284.9
PAYROLL TAXES	\$339.2	\$339.2
AD VALOREM TAXES	\$1,753.9	\$1,753.9
UNCOLLECTIBLES	\$143.0	\$166.9
FRANCHISE TAX & BUS LIC. FEES	\$1,278.3	\$1,469.6
AMORTIZATION OF INTANGIBLES	\$112.3	\$112.3
INTEREST EXPENSE	\$3,457.5	\$3,457.5
NON-DEDUCTIBLE MEALS	(\$29.3)	(\$29.3)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$231.5)	(\$231.5)
TOTAL DEDUCTIONS	<u>\$29,961.7</u>	<u>\$30,176.9</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$17,048.2	\$17,048.2
NET STATE TAXABLE INCOME	(\$1,644.3)	\$4,914.0
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$145.4)</u>	<u>\$434.4</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$8,650.4	\$8,650.4
STATE INCOME TAX	(\$145.4)	\$434.4
NET FEDERAL TAXABLE INCOME	\$6,898.7	\$12,877.3
FEDERAL INCOME TAX @ 21.00%	\$1,448.7	\$2,704.2
CURRENT FEDERAL INCOME TAX	<u>\$1,448.7</u>	<u>\$2,704.2</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$145.9)</u>	<u>(\$145.9)</u>
TOTAL FEDERAL INCOME TAX	<u>\$1,302.8</u>	<u>\$2,558.3</u>
<b>TOTAL INCOME TAXES</b>	<u>\$1,157.5</u>	<u>\$2,992.7</u>

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CALIFORNIA WATER SERVICE COMPANY  
SALINAS VALLEY REGION

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	17,484	1,148	0	17,519	1,152	0	17,554	1,156	0
3/4"	12	1	0	12	1	0	12	1	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	4,050	1,030	0	4,055	1,032	0	4,060	1,035	0
Fire Sprinkler w/ 1"	5,448	0	0	5,459	0	0	5,471	0	0
1-1/2"	144	456	0	144	457	0	144	458	0
2"	37	1,005	0	37	1,009	0	37	1,013	0
Fire Sprinkler w/ 2"	43	0	0	43	0	0	43	0	0
3"	0	165	0	0	166	0	0	166	0
4"	0	64	0	0	64	0	0	64	0
6"	0	23	0	0	23	0	0	23	0
8"	0	1	0	0	1	0	0	1	0
10"	0	1	0	0	1	0	0	1	0
12"	0	0	0	0	0	0	0	0	0
14"	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>27,218</b>	<b>3,893</b>	<b>0</b>	<b>27,270</b>	<b>3,906</b>	<b>0</b>	<b>27,322</b>	<b>3,919</b>	<b>0</b>

ADOPTED SERVICES AND SALES:

METERED:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
RESIDENTIAL	27,218	3,095.4	9.5	27,270	3,080.3	9.4	27,322	3,065.1	9.3
BUSINESS	2,953	1,923.0	54.3	2,962	1,946.6	54.8	2,971	1,970.3	55.3
MULTIPLE FAMILY	473	633.5	111.5	474	631.3	111.0	474	629.1	110.5
INDUSTRIAL	53	782.9	1,231.0	53	782.9	1,231.0	53	782.9	1,231.0
PUBLIC AUTHORITY	357	437.8	102.2	358	439.6	102.3	359	441.5	102.4
OTHER	57	23.4	34.2	59	23.4	33.1	61	23.4	32.0
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>31,111</b>	<b>6,896.0</b>		<b>31,176</b>	<b>6,904.2</b>		<b>31,240</b>	<b>6,912.4</b>	
GROWTH %	0.24%								
<b>NON-METERED:</b>									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	900	-		911	-		922	-	
<b>TOTAL</b>	<b>32,011</b>	<b>6,896.0</b>		<b>32,087</b>	<b>6,904.2</b>		<b>32,162</b>	<b>6,912.4</b>	
UNACCOUNTED-FOR WATER	3.73%	267.0		3.73%	267.8		3.74%	268.5	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>7,163.0</b>			<b>7,171.9</b>			<b>7,180.9</b>	

**Appendix M**

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

**Test Year 2026**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	211.9	114.0	47.6	54.1	14.5	3.1	0.0	445.1
February	198.5	107.6	45.1	53.2	14.1	0.6	0.0	419.1
March	204.8	112.9	45.4	53.1	19.6	1.3	0.0	437.1
April	233.9	125.6	50.6	55.5	24.3	0.5	0.0	490.5
May	244.2	147.4	48.9	55.5	34.6	1.3	0.0	531.8
June	308.3	195.2	58.4	68.6	53.9	4.3	0.0	688.8
July	317.8	222.7	58.9	84.7	56.4	2.3	0.0	742.8
August	305.9	190.3	57.8	70.7	58.4	2.2	0.0	685.3
September	311.8	190.7	60.1	76.0	55.5	4.4	0.0	698.5
October	290.0	199.8	57.9	77.1	51.8	1.6	0.0	678.2
November	240.6	172.3	51.9	69.9	32.5	1.1	0.0	568.3
December	227.8	144.6	50.6	64.4	22.2	0.8	0.0	510.4
	<b>3,095.4</b>	<b>1,923.0</b>	<b>633.5</b>	<b>782.9</b>	<b>437.8</b>	<b>23.4</b>	<b>0.0</b>	<b>6,896.0</b>

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**CALIFORNIA WATER SERVICE COMPANY  
SALINAS VALLEY REGION  
ADOPTED PRODUCTION**

**Test Year 2026**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	462.4	0.0	462.4	\$0.0	\$3.5	\$138.8
February	435.4	0.0	435.4	\$0.0	\$3.3	\$130.7
March	454.1	0.0	454.1	\$0.0	\$3.4	\$136.3
April	509.5	0.0	509.5	\$0.0	\$3.8	\$152.9
May	552.4	0.0	552.4	\$0.0	\$4.1	\$165.8
June	715.5	0.0	715.5	\$0.0	\$5.4	\$214.7
July	771.5	0.0	771.5	\$0.0	\$5.8	\$231.6
August	711.9	0.0	711.9	\$0.0	\$5.3	\$213.7
September	725.5	0.0	725.5	\$0.0	\$5.4	\$217.8
October	704.4	0.0	704.4	\$0.0	\$5.3	\$211.4
November	590.3	0.0	590.3	\$0.0	\$4.4	\$177.2
December	530.2	0.0	530.2	\$0.0	\$4.0	\$159.1
	<u>7,163.0</u>	<u>0.0</u>	<u>7,163.0</u>	<u>\$0.0</u>	<u>\$53.7</u>	<u>\$2,150.0</u>

## Appendix M

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CALIFORNIA WATER SERVICE COMPANY  
**SALINAS VALLEY REGION**  
**ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

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

	2026				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$610.0	\$830.1	\$1,440.1	\$1,810.0	\$3,250.1
February	\$537.9	\$785.6	\$1,323.5	\$1,810.0	\$3,133.5
March	\$559.0	\$827.0	\$1,386.0	\$1,810.0	\$3,196.0
April	\$708.2	\$912.7	\$1,620.9	\$1,810.0	\$3,430.9
May	\$767.3	\$1,024.1	\$1,791.4	\$1,810.0	\$3,601.4
June	\$1,113.4	\$1,355.3	\$2,468.7	\$1,810.0	\$4,278.8
July	\$1,164.2	\$1,518.1	\$2,682.3	\$1,810.0	\$4,492.3
August	\$1,097.2	\$1,351.1	\$2,448.4	\$1,810.0	\$4,258.4
September	\$1,131.3	\$1,377.9	\$2,509.1	\$1,810.0	\$4,319.2
October	\$1,003.7	\$1,384.8	\$2,388.5	\$1,810.0	\$4,198.6
November	\$742.6	\$1,170.2	\$1,912.7	\$1,810.0	\$3,722.8
December	\$665.3	\$1,008.1	\$1,673.4	\$1,810.0	\$3,483.5
<b>TOTAL</b>	<b>\$10,100.1</b>	<b>\$13,545.0</b>	<b>\$23,645.1</b>	<b>\$21,720.5</b>	<b>\$45,365.5</b>

**Adopted Monthly Revenue at Proposed Rates**

	2026				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$735.3	\$916.2	\$1,651.5	\$2,084.4	\$3,736.0
February	\$648.4	\$867.0	\$1,515.5	\$2,084.4	\$3,599.9
March	\$673.9	\$912.7	\$1,586.6	\$2,084.4	\$3,671.1
April	\$853.8	\$1,007.3	\$1,861.1	\$2,084.4	\$3,945.5
May	\$925.0	\$1,130.3	\$2,055.3	\$2,084.4	\$4,139.7
June	\$1,342.2	\$1,495.9	\$2,838.1	\$2,084.4	\$4,922.5
July	\$1,403.4	\$1,675.6	\$3,079.0	\$2,084.4	\$5,163.4
August	\$1,322.7	\$1,491.3	\$2,814.0	\$2,084.4	\$4,898.4
September	\$1,363.7	\$1,520.8	\$2,884.5	\$2,084.4	\$4,968.9
October	\$1,210.0	\$1,528.4	\$2,738.4	\$2,084.4	\$4,822.8
November	\$895.2	\$1,291.5	\$2,186.7	\$2,084.4	\$4,271.1
December	\$802.0	\$1,112.7	\$1,914.7	\$2,084.4	\$3,999.1
<b>TOTAL</b>	<b>\$12,175.6</b>	<b>\$14,949.7</b>	<b>\$27,125.3</b>	<b>\$25,013.1</b>	<b>\$52,138.4</b>

## Notes:

- 1) Includes recycled water where applicable.
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

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**Page 8**

CALIFORNIA WATER SERVICE COMPANY  
**SALINAS VALLEY REGION**  
**ADOPTED VARIABLE COSTS**

**PURCHASED WATER**

Unit Cost      2026

N/A

OVERALL

TOTAL PURCHASED WATER (\$ in '000)

\$            -

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CALIFORNIA WATER SERVICE COMPANY  
SALINAS VALLEY REGION  
ADOPTED VARIABLE COSTS, CONT.

	Consolidated	Salinas	King City
	<u>2026</u>	<u>2026</u>	<u>2026</u>
<b>PURCHASED POWER</b>			
Total Production ( KCCF )	7,163.0	6,451.5	711.5
Kwh / KCCF	1,594.7	1,641.7	1,167.8
Total calculated KWH	11,422,515	10,591,571	830,943
Unit Cost (\$/ KWH)	0.19 Variable	0.19 Variable	0.20 Variable
Power Cost (\$)	\$2,149,978	\$1,983,052	\$166,925
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$2,150.0</u></u>	<u><u>\$1,983.1</u></u>	<u><u>\$166.9</u></u>
<b>CHEMICALS</b>			
Total Production ( KCCF )	7,163.0	6,451.5	711.5
ADOPTED CHEMICAL (\$ in '1000)	\$278.1	\$241.0	\$37.1
Adopted Unit Cost	<u><u>\$0.0388</u></u>	<u><u>\$0.0374</u></u>	<u><u>\$0.0522</u></u>
<b>PUMP TAXES</b>			
WELL WATER PRODUCTION - ACRE FEET	177.7	177.7	0.0
UNIT COST - \$/ ACRE FEET	\$302.0 Variable	\$302.0 Variable	\$0.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$53,650.4	\$53,650.4	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed	\$0.0 Fixed	\$0.0 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$53.7</u></u>	<u><u>\$53.7</u></u>	<u><u>\$0.0</u></u>

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**CALIFORNIA WATER SERVICE COMPANY**

**SALINAS VALLEY REGION**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.35294%	0.35294%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.64706%	99.64706%
FRANCHISE TAX RATE	0.38255%	0.38255%
3 LOCAL FRANCHISE ( % * LINE 2 )	0.38120%	0.38120%
BUSINESS LICENSE RATE	2.44090%	2.44090%
4 BUSINESS LICENSE ( % * LINE 2 )	2.43229%	2.43229%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	3.16643%	3.16643%
6 1 - SUBTOTAL ( 100% - LINE 5 )	96.83357%	96.83357%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.56009%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.53743%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	30.26395%	3.16643%
10 NET AFTER TAXES ( 1 - LINE 9 )	69.73605%	96.83357%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.43398</b>	<b>1.03270</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.03270	0.48124
EQUITY	53.40%	With income Taxes	1.43398	0.76574
TOTAL	100.00%			
			Adj. Net to Gross	<b>1.24698</b>

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

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$39.47	\$43.47	\$4.00	10.1%	
7	<b>\$45.04</b>	<b>\$49.30</b>	<b>\$4.27</b>	<b>9.5%</b>	<b>(3)</b>
10	\$58.38	\$63.30	\$4.92	8.4%	
15	\$83.94	\$90.12	\$6.18	7.4%	
20	\$120.05	\$127.96	\$7.90	6.6%	
25	\$161.71	\$171.57	\$9.86	6.1%	
30	\$203.37	\$215.19	\$11.82	5.8%	
35	\$245.03	\$258.81	\$13.78	5.6%	
40	\$286.69	\$302.43	\$15.74	5.5%	
45	\$328.35	\$346.05	\$17.69	5.4%	
50	\$370.01	\$389.66	\$19.65	5.3%	
13	\$72.83	\$78.46	\$5.63	7.7%	75th
25	\$161.71	\$171.57	\$9.86	6.1%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$1.1167	\$1.1663	\$0.05	4.4%	
Tier 2	\$4.4469	\$4.6651	\$0.22	4.9%	
Tier 3	\$5.5569	\$5.8313	\$0.27	4.9%	
Tier 4	\$8.3320	\$8.7236	\$0.39	4.7%	
<b>Service Charge (5/8")</b>	<b>\$33.89</b>	<b>\$37.64</b>	<b>\$3.75</b>	<b>11.1%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.1167	6	\$1.1663
Tier 2	6	\$4.4469	6	\$4.6651
Tier 3	5	\$5.5569	5	\$5.8313
Tier 4	17	\$8.3320	17	\$8.7236
Svc Charge	5/8"	\$33.89	5/8"	\$37.64
CAP Svc Charge		\$16.95		\$18.82

**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

## Appendix N

## Page 1

CALIFORNIA WATER SERVICE COMPANY  
SELMA DISTRICT

## SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	<u>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$6,165.7	<b>\$7,317.1</b>	\$7,878.1	\$8,482.2
% Increase		<b>18.7%</b>	7.7%	7.7%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$561.2	<b>\$561.2</b>	\$558.0	\$574.7
PURCHASED CHEMICALS	\$27.1	<b>\$27.1</b>	\$27.8	\$28.4
PAYROLL -- DISTRICT	\$819.3	<b>\$819.3</b>	\$841.4	\$862.5
UNCOLLECTIBLES	\$41.8	<b>\$49.6</b>	\$53.4	\$57.5
CONSERVATION	\$92.7	<b>\$92.7</b>	\$92.7	\$92.7
OTHER OPER. AND MAINT. (O&M)	\$793.9	<b>\$793.9</b>	\$813.8	\$833.5
BENEFITS	\$146.6	<b>\$146.6</b>	\$155.3	\$164.0
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$235.4)	<b>(\$235.4)</b>	(\$244.6)	(\$252.7)
TOTAL O&M, A&G, & MISC. EXP.	\$2,247.2	<b>\$2,255.0</b>	\$2,297.9	\$2,360.7
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$229.4	<b>\$229.4</b>	\$254.3	\$291.6
BUSINESS LICENSE FEES	\$0.7	<b>\$0.7</b>	\$0.7	\$0.7
LOCAL FRANCHISE TAXES	\$122.5	<b>\$145.3</b>	\$156.5	\$168.5
PAYROLL TAXES	\$49.6	<b>\$49.6</b>	\$51.0	\$52.2
TOTAL GENERAL TAXES	\$402.3	<b>\$425.1</b>	\$462.5	\$513.0
DEPRECIATION AND AMORTIZATION	\$1,121.2	<b>\$1,121.2</b>	\$1,235.6	\$1,373.0
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$643.9	<b>\$643.9</b>	\$663.1	\$679.3
BENEFITS	\$114.8	<b>\$114.8</b>	\$121.6	\$128.5
AD VAL., BUS. LIC., FRANCHISE	\$16.1	<b>\$16.1</b>	\$15.4	\$15.0
PAYROLL TAXES	\$48.3	<b>\$48.3</b>	\$49.7	\$50.9
DEPRECIATION AND AMORTIZATION	\$175.4	<b>\$175.4</b>	\$180.1	\$192.3
OTHER PRORATED EXPENSES	\$537.9	<b>\$537.9</b>	\$562.2	\$586.7
TOTAL CSS/GO PRORATED EXPENSES	\$1,536.4	<b>\$1,536.4</b>	\$1,592.1	\$1,652.6
SUB-TOTAL - OPERATING EXPENSES	\$5,307.1	<b>\$5,337.8</b>	\$5,588.1	\$5,899.3
TOTAL INCOME TAXES	(\$12.9)	<b>\$300.7</b>	\$373.1	\$446.2
TOTAL OPERATING EXPENSES	\$5,294.2	<b>\$5,638.5</b>	\$5,961.2	\$6,345.5
NET OPERATING REVENUE	\$871.5	<b>\$1,678.6</b>	\$1,916.9	\$2,136.7
DEPRECIATED RATE BASE	\$22,501.5	<b>\$22,501.5</b>	\$25,695.2	\$28,641.7
RATE OF RETURN	3.87%	<b>7.46%</b>	7.46%	7.46%

## Appendix N

## Page 2

## CALIFORNIA WATER SERVICE COMPANY

## SELMA DISTRICT

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$55,643.8	\$60,598.6	\$65,553.4
WTD. AVG. DEPRECIATION RESERVE	(\$19,982.2)	(\$21,273.5)	(\$22,694.7)
MATERIALS AND SUPPLIES	\$355.5	\$355.5	\$355.5
TANK PAINTING	\$257.8	\$215.2	\$172.6
WORKING CASH - LEAD - LAG	\$733.7	\$769.8	\$806.0
WORKING CASH - W / H EMPLOYEES	(\$3.4)	(\$3.4)	(\$3.4)
ADVANCES FOR CONSTRUCTION	(\$2,986.1)	(\$2,926.1)	(\$2,866.2)
CONTRIBUTIONS	(\$8,034.4)	(\$8,237.4)	(\$8,427.8)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$83.3)	(\$105.5)	(\$127.7)
DEFERRED TAXES	(\$4,394.9)	(\$4,674.7)	(\$5,084.5)
UNAMORT. I.T.C.	(\$16.5)	(\$16.1)	(\$15.7)
PRORATED G.O. RATE BASE	\$817.0	\$759.9	\$702.8
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$194.5	\$233.0	\$271.4
<b>WTG. AVG. RATE BASE</b>	<b>\$22,501.5</b>	<b>\$25,695.2</b>	<b>\$28,641.7</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$1,121.2	\$1,235.6	\$1,373.0
AD VALOREM TAXES	\$229.4	\$254.3	\$291.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$300.7	\$373.1	\$446.2
NET OPERATING REVENUE	\$1,678.6	\$1,916.9	\$2,136.7

## Appendix N

## Page 3

CALIFORNIA WATER SERVICE COMPANY  
SELMA DISTRICT

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES 2026	PROPOSED RATES 2026
OPERATING REVENUE	\$6,165.7	\$7,317.1
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$561.2	\$561.2
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$27.1	\$27.1
PAYROLL	\$819.3	\$819.3
OTHER O & M	\$886.6	\$886.6
OTHER A & G	(\$88.9)	(\$88.9)
G.O. PRORATIONS	\$1,363.9	\$1,363.9
PAYROLL TAXES	\$49.6	\$49.6
AD VALOREM TAXES	\$229.4	\$229.4
UNCOLLECTIBLES	\$41.8	\$49.6
FRANCHISE TAX & BUS LIC. FEES	\$123.2	\$146.1
AMORTIZATION OF INTANGIBLES	\$3.6	\$3.6
INTEREST EXPENSE	\$416.8	\$416.8
NON-DEDUCTIBLE MEALS	(\$5.7)	(\$5.7)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$28.9)	(\$28.9)
TOTAL DEDUCTIONS	<u>\$4,399.1</u>	<u>\$4,429.8</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$3,020.2	\$3,020.2
NET STATE TAXABLE INCOME	(\$1,253.6)	(\$132.9)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$110.8)</u>	<u>(\$11.7)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$1,290.2	\$1,290.2
STATE INCOME TAX	(\$110.8)	(\$11.7)
NET FEDERAL TAXABLE INCOME	\$587.3	\$1,608.9
FEDERAL INCOME TAX @ 21.00%	\$123.3	\$337.9
CURRENT FEDERAL INCOME TAX	<u>\$123.3</u>	<u>\$337.9</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$25.4)</u>	<u>(\$25.4)</u>
TOTAL FEDERAL INCOME TAX	<u>\$97.9</u>	<u>\$312.5</u>
<b>TOTAL INCOME TAXES</b>	<u><u>(\$12.9)</u></u>	<u><u>\$300.7</u></u>

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CALIFORNIA WATER SERVICE COMPANY  
SELMA DISTRICT

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	5,219	240	0	5,255	241	0	5,291	242	0
3/4"	0	0	0	0	0	0	0	0	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	387	159	0	390	159	0	393	160	0
Fire Sprinkler w/ 1"	305	0	0	307	0	0	309	0	0
1-1/2"	8	55	0	8	55	0	8	55	0
2"	10	209	0	10	211	0	10	213	0
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	0	23	0	0	23	0	0	23	0
4"	0	9	0	0	9	0	0	9	0
6"	0	4	0	0	4	0	0	4	0
8"	0	1	0	0	1	0	0	1	0
10"	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0
14"	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>5,929</b>	<b>700</b>	<b>0</b>	<b>5,970</b>	<b>704</b>	<b>0</b>	<b>6,011</b>	<b>708</b>	<b>0</b>

ADOPTED SERVICES AND SALES:

METERED:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
RESIDENTIAL	5,929	1,057.3	14.9	5,970	1,048.0	14.6	6,011	1,038.8	14.4
BUSINESS	468	216.3	38.5	470	218.6	38.8	472	221.0	39.1
MULTIPLE FAMILY	66	131.0	165.4	66	128.5	162.2	66	126.0	159.1
INDUSTRIAL	19	17.2	75.3	19	17.2	75.3	19	17.2	75.3
PUBLIC AUTHORITY	120	115.7	80.6	119	115.3	80.5	119	115.0	80.3
OTHER	28	7.1	21.1	30	7.1	19.7	32	7.1	18.4
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>6,629</b>	<b>1,544.5</b>		<b>6,674</b>	<b>1,534.7</b>		<b>6,719</b>	<b>1,525.0</b>	
GROWTH %	0.47%								
<b>NON-METERED:</b>									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	119	-		120	-		121	-	
<b>TOTAL</b>	<b>6,748</b>	<b>1,544.5</b>		<b>6,794</b>	<b>1,534.7</b>		<b>6,840</b>	<b>1,525.0</b>	
UNACCOUNTED-FOR WATER	5.31%	86.6		5.38%	87.2		5.44%	87.8	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>1,631.1</b>			<b>1,621.9</b>			<b>1,612.8</b>	

**Appendix N**

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CALIFORNIA WATER SERVICE COMPANY

**SELMA DISTRICT**

**ADOPTED METERED SALES BY CUSTOMER CLASS**

**(KCCF)**

**Test Year 2026**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	53.4	14.7	8.0	0.5	3.7	0.1	0.0	80.4
February	50.6	10.9	7.0	0.4	3.9	0.0	0.0	72.9
March	55.5	11.9	7.9	0.5	3.6	1.5	0.0	80.9
April	71.1	15.1	9.4	1.0	5.7	0.0	0.0	102.4
May	88.5	17.9	10.9	1.5	8.8	0.4	0.0	128.0
June	121.1	23.9	13.6	1.9	14.0	0.4	0.0	174.9
July	130.4	23.6	14.5	2.4	14.8	0.1	0.0	185.9
August	126.9	23.6	14.8	2.6	16.7	0.5	0.0	185.1
September	119.6	23.6	13.6	2.2	14.7	0.9	0.0	174.7
October	101.8	20.8	12.3	2.1	13.3	1.2	0.0	151.5
November	75.1	16.3	9.8	1.3	9.4	1.6	0.0	113.5
December	63.5	13.8	9.0	0.7	7.0	0.4	0.0	94.5
	<b>1,057.3</b>	<b>216.3</b>	<b>131.0</b>	<b>17.2</b>	<b>115.7</b>	<b>7.1</b>	<b>0.0</b>	<b>1,544.5</b>

**Appendix N****Page 6****CALIFORNIA WATER SERVICE COMPANY****SELMA DISTRICT****ADOPTED PRODUCTION****Test Year 2026**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	84.9	0.0	84.9	\$0.0	\$0.0	\$29.2
February	77.0	0.0	77.0	\$0.0	\$0.0	\$26.5
March	85.4	0.0	85.4	\$0.0	\$0.0	\$29.4
April	108.1	0.0	108.1	\$0.0	\$0.0	\$37.2
May	135.1	0.0	135.1	\$0.0	\$0.0	\$46.5
June	184.7	0.0	184.7	\$0.0	\$0.0	\$63.5
July	196.3	0.0	196.3	\$0.0	\$0.0	\$67.5
August	195.5	0.0	195.5	\$0.0	\$0.0	\$67.3
September	184.4	0.0	184.4	\$0.0	\$0.0	\$63.5
October	160.0	0.0	160.0	\$0.0	\$0.0	\$55.1
November	119.9	0.0	119.9	\$0.0	\$0.0	\$41.3
December	99.8	0.0	99.8	\$0.0	\$0.0	\$34.3
	<u>1,631.1</u>	<u>0.0</u>	<u>1,631.1</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$561.2</u>

**Appendix N**

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**CALIFORNIA WATER SERVICE COMPANY**

**SELMA DISTRICT**

**ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

**Adopted Monthly Revenue at Present Rates**

**(Dollars in Thousands)**

	<b>2026</b>				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$85.6	\$59.4	\$145.0	\$227.0	\$372.1
February	\$77.5	\$49.4	\$126.8	\$227.0	\$353.9
March	\$88.2	\$56.8	\$145.0	\$227.0	\$372.0
April	\$132.0	\$68.9	\$200.9	\$227.0	\$428.0
May	\$186.8	\$86.9	\$273.8	\$227.0	\$500.8
June	\$310.4	\$117.9	\$428.3	\$227.0	\$655.4
July	\$349.4	\$121.6	\$471.0	\$227.0	\$698.1
August	\$337.0	\$127.7	\$464.7	\$227.0	\$691.7
September	\$306.3	\$120.9	\$427.2	\$227.0	\$654.2
October	\$238.1	\$109.2	\$347.3	\$227.0	\$574.4
November	\$145.7	\$85.0	\$230.6	\$227.0	\$457.7
December	\$112.4	\$68.2	\$180.5	\$227.0	\$407.6
<b>TOTAL</b>	<b>\$2,369.4</b>	<b>\$1,071.8</b>	<b>\$3,441.2</b>	<b>\$2,724.6</b>	<b>\$6,165.7</b>

**Adopted Monthly Revenue at Proposed Rates**

**(Dollars in Thousands)**

	<b>2026</b>				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$91.9	\$65.0	\$156.9	\$258.3	\$415.3
February	\$83.2	\$54.0	\$137.2	\$258.3	\$395.5
March	\$94.7	\$62.1	\$156.8	\$258.3	\$415.2
April	\$141.8	\$75.4	\$217.1	\$258.3	\$475.5
May	\$200.6	\$95.1	\$295.8	\$258.3	\$554.1
June	\$333.4	\$128.9	\$462.3	\$258.3	\$720.7
July	\$375.2	\$133.1	\$508.3	\$258.3	\$766.6
August	\$361.9	\$139.7	\$501.6	\$258.3	\$759.9
September	\$329.0	\$132.2	\$461.2	\$258.3	\$719.5
October	\$255.7	\$119.5	\$375.2	\$258.3	\$633.5
November	\$156.4	\$92.9	\$249.4	\$258.3	\$507.7
December	\$120.7	\$74.6	\$195.2	\$258.3	\$453.6
<b>TOTAL</b>	<b>\$2,544.5</b>	<b>\$1,172.5</b>	<b>\$3,717.0</b>	<b>\$3,100.0</b>	<b>\$6,817.1</b>

**Appendix N**

**Page 8**

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

**PURCHASED WATER**

Unit Cost 2026

N/A

**OVERALL**

TOTAL PURCHASED WATER (\$ in '000)

\$ -

**Appendix N**

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

<b>PURCHASED POWER</b>	<u>2026</u>
Total Production ( KCCF )	1,631.1
Kwh / KCCF	1,385.0
Total calculated KWH	2,259,194
Unit Cost (\$/ KWH)	0.25 Variable
Power Cost (\$)	\$561,204
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$561.2</u></u>
<b>CHEMICALS</b>	
Total Production ( KCCF )	1,631.1
ADOPTED CHEMICAL (\$ in '1000)	\$27.1
Adopted Unit Cost	<u><u>\$0.0166</u></u>
<b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	3,744.6
UNIT COST - \$/ ACRE FEET	\$0.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>

**Appendix N**

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CALIFORNIA WATER SERVICE COMPANY

**SELMA DISTRICT**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.67845%	0.67845%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.32155%	99.32155%
FRANCHISE TAX RATE	1.98643%	1.98643%
3 LOCAL FRANCHISE ( % * LINE 2 )	1.97295%	1.97295%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	2.65140%	2.65140%
6 1 - SUBTOTAL ( 100% - LINE 5 )	97.34860%	97.34860%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.60562%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.63603%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	29.89304%	2.65140%
10 NET AFTER TAXES ( 1 - LINE 9 )	70.10696%	97.34860%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.42639</b>	<b>1.02724</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.02724	0.47869
EQUITY	53.40%	With income Taxes	1.42639	0.76169
TOTAL	100.00%			1.24039

Adj. Net to  
Gross

**Appendix N**  
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**CALIFORNIA WATER SERVICE COMPANY**  
**SELMA DISTRICT**

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$26.50	\$30.19	\$3.68	13.9%	
10	\$37.44	\$41.90	\$4.46	11.9%	
<b>12</b>	<b>\$42.58</b>	<b>\$47.41</b>	<b>\$4.83</b>	<b>11.3%</b>	<b>(3)</b>
15	\$50.30	\$55.68	\$5.38	10.7%	
20	\$63.17	\$69.46	\$6.29	10.0%	
25	\$79.25	\$86.69	\$7.43	9.4%	
30	\$96.95	\$105.62	\$8.67	8.9%	
35	\$121.09	\$131.39	\$10.31	8.5%	
40	\$145.22	\$157.16	\$11.94	8.2%	
45	\$169.36	\$182.93	\$13.57	8.0%	
50	\$193.50	\$208.71	\$15.21	7.9%	
20	\$63.17	\$69.46	\$6.29	10.0%	75th
37	\$130.74	\$141.70	\$10.96	8.4%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$0.6408	\$0.6891	\$0.05	7.5%	
Tier 2	\$2.5731	\$2.7562	\$0.18	7.1%	
Tier 3	\$3.2172	\$3.4453	\$0.23	7.1%	
Tier 4	\$4.8274	\$5.1541	\$0.33	6.8%	
<b>Service Charge (5/8")</b>	<b>\$23.30</b>	<b>\$26.74</b>	<b>\$3.44</b>	<b>14.8%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$0.6408	6	\$0.6891
Tier 2	14	\$2.5731	14	\$2.7562
Tier 3	9	\$3.2172	9	\$3.4453
Tier 4	29	\$4.8274	29	\$5.1541
Svc Charge	5/8"	\$23.30	5/8"	\$26.74
CAP Svc Charge		\$11.65		\$13.37

**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

## Appendix O

## Page 1

## CALIFORNIA WATER SERVICE COMPANY

## SOUTH BAY REGION

## SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	2026	2026	2027	2028
OPERATING REVENUES	\$118,152.6	<b>\$120,876.4</b>	\$127,042.3	\$133,041.4
% Increase		<b>2.3%</b>	5.1%	4.7%
OPERATING EXPENSES				
PURCHASED WATER	\$49,294.3	<b>\$49,294.3</b>	\$49,335.0	\$49,374.5
PUMP TAXES	\$4,456.5	<b>\$4,456.5</b>	\$4,462.2	\$4,467.7
PURCHASED POWER	\$1,404.6	<b>\$1,404.6</b>	\$1,405.8	\$1,447.7
PURCHASED CHEMICALS	\$491.7	<b>\$491.7</b>	\$507.9	\$523.7
PAYROLL -- DISTRICT	\$6,542.4	<b>\$6,542.4</b>	\$6,705.2	\$6,860.1
UNCOLLECTIBLES	\$281.2	<b>\$287.8</b>	\$301.5	\$315.8
CONSERVATION	\$1,480.6	<b>\$1,480.6</b>	\$1,480.6	\$1,480.6
OTHER OPER. AND MAINT. (O&M)	\$5,367.5	<b>\$5,367.5</b>	\$5,486.9	\$5,615.8
BENEFITS	\$1,171.6	<b>\$1,171.6</b>	\$1,241.4	\$1,311.2
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$636.6)	<b>(\$636.6)</b>	(\$568.1)	(\$493.4)
TOTAL O&M, A&G, & MISC. EXP.	\$69,853.6	<b>\$69,860.2</b>	\$70,358.4	\$70,903.7
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,585.3	<b>\$2,585.3</b>	\$2,950.3	\$3,377.4
BUSINESS LICENSE FEES	\$25.8	<b>\$25.8</b>	\$25.8	\$25.8
LOCAL FRANCHISE TAXES	\$78.8	<b>\$80.7</b>	\$84.6	\$88.6
PAYROLL TAXES	\$491.8	<b>\$491.8</b>	\$503.1	\$513.9
TOTAL GENERAL TAXES	\$3,181.7	<b>\$3,183.5</b>	\$3,563.8	\$4,005.7
DEPRECIATION AND AMORTIZATION	\$9,112.8	<b>\$9,112.8</b>	\$10,192.4	\$11,271.8
Depreciation	\$9,085.6	<b>\$9,085.6</b>	\$10,168.9	\$11,247.7
Amortization of Intangibles	\$27.2	<b>\$27.2</b>	\$23.5	\$24.1
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$7,230.0	<b>\$7,230.0</b>	\$7,445.5	\$7,626.8
BENEFITS	\$1,288.7	<b>\$1,288.7</b>	\$1,365.5	\$1,442.3
AD VAL., BUS. LIC., FRANCHISE	\$180.5	<b>\$180.5</b>	\$173.3	\$168.0
PAYROLL TAXES	\$542.4	<b>\$542.4</b>	\$558.1	\$571.4
DEPRECIATION AND AMORTIZATION	\$1,969.2	<b>\$1,969.2</b>	\$2,021.7	\$2,159.2
OTHER PRORATED EXPENSES	\$6,039.5	<b>\$6,039.5</b>	\$6,311.9	\$6,587.4
TOTAL CSS/GO PRORATED EXPENSES	\$17,250.2	<b>\$17,250.2</b>	\$17,875.9	\$18,555.1
SUB-TOTAL - OPERATING EXPENSES	\$99,398.4	<b>\$99,406.8</b>	\$101,990.4	\$104,736.3
TOTAL INCOME TAXES	\$2,699.3	<b>\$3,459.2</b>	\$4,320.3	\$4,954.4
TOTAL OPERATING EXPENSES	\$102,097.7	<b>\$102,865.9</b>	\$106,310.7	\$109,690.7
NET OPERATING REVENUE	\$16,054.9	<b>\$18,010.5</b>	\$20,731.6	\$23,350.7
DEPRECIATED RATE BASE	\$241,427.1	<b>\$241,427.1</b>	\$277,903.1	\$313,012.4
RATE OF RETURN	6.65%	<b>7.46%</b>	7.46%	7.46%

## Appendix O

## Page 2

## CALIFORNIA WATER SERVICE COMPANY

## SOUTH BAY REGION

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$435,676.0	\$484,787.2	\$533,898.4
WTD. AVG. DEPRECIATION RESERVE	(\$157,794.3)	(\$166,809.4)	(\$176,941.9)
MATERIALS AND SUPPLIES	\$1,867.0	\$1,867.0	\$1,867.0
TANK PAINTING	\$300.1	\$194.1	\$88.2
WORKING CASH - LEAD - LAG	\$3,501.9	\$3,784.6	\$4,067.3
WORKING CASH - W / H EMPLOYEES	(\$37.8)	(\$37.8)	(\$37.8)
ADVANCES FOR CONSTRUCTION	(\$4,642.9)	(\$4,854.4)	(\$5,065.8)
CONTRIBUTIONS	(\$22,290.9)	(\$23,194.5)	(\$24,050.0)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$776.5)	(\$837.7)	(\$899.0)
DEFERRED TAXES	(\$29,397.4)	(\$32,940.1)	(\$36,855.9)
UNAMORT. I.T.C.	(\$57.7)	(\$44.6)	(\$31.5)
Allocation of CSS	\$9,172.8	\$8,531.7	\$7,890.9
Allocation of RDOM & RDV	\$3,714.9	\$5,102.5	\$6,565.5
PRORATED G.O. RATE BASE	\$12,887.6	\$13,634.2	\$14,456.4
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$2,191.9	\$2,354.4	\$2,516.9
<b>WTG. AVG. RATE BASE</b>	<b>\$241,427.1</b>	<b>\$277,903.1</b>	<b>\$313,012.4</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$9,112.8	\$10,192.4	\$11,271.8
AD VALOREM TAXES	\$2,585.3	\$2,950.3	\$3,377.4
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$3,459.2	\$4,320.3	\$4,954.4
NET OPERATING REVENUE	\$18,010.5	\$20,731.6	\$23,350.7

## Appendix O

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CALIFORNIA WATER SERVICE COMPANY  
SOUTH BAY REGION

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$118,152.6	\$120,876.4
EXPENSES		
PURCHASED WATER	\$49,294.3	\$49,294.3
PURCHASED POWER	\$1,404.6	\$1,404.6
PUMP TAXES	\$4,456.5	\$4,456.5
CHEMICALS	\$491.7	\$491.7
PAYROLL	\$6,542.4	\$6,542.4
OTHER O & M	\$6,848.0	\$6,848.0
OTHER A & G	\$535.0	\$535.0
G.O. PRORATIONS	\$15,313.3	\$15,313.3
PAYROLL TAXES	\$491.8	\$491.8
AD VALOREM TAXES	\$2,585.3	\$2,585.3
UNCOLLECTIBLES	\$281.2	\$287.8
FRANCHISE TAX & BUS LIC. FEES	\$104.6	\$106.4
AMORTIZATION OF INTANGIBLES	\$27.2	\$27.2
INTEREST EXPENSE	\$4,645.2	\$4,645.2
NON-DEDUCTIBLE MEALS	(\$26.1)	(\$26.1)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$44.9)	(\$44.9)
TOTAL DEDUCTIONS	<u>\$92,950.1</u>	<u>\$92,958.5</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$27,180.8	\$27,180.8
NET STATE TAXABLE INCOME	(\$1,978.3)	\$737.1
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$174.9)</u>	<u>\$65.2</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$11,022.5	\$11,022.5
STATE INCOME TAX	(\$174.9)	\$65.2
NET FEDERAL TAXABLE INCOME	\$14,354.9	\$16,830.3
FEDERAL INCOME TAX @ 21.00%	\$3,014.5	\$3,534.4
CURRENT FEDERAL INCOME TAX	<u>\$3,014.5</u>	<u>\$3,534.4</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$140.4)</u>	<u>(\$140.4)</u>
TOTAL FEDERAL INCOME TAX	<u>\$2,874.2</u>	<u>\$3,394.0</u>
<b>TOTAL INCOME TAXES</b>	<u>\$2,699.3</u>	<u>\$3,459.2</u>

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CALIFORNIA WATER SERVICE COMPANY  
SOUTH BAY REGION

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	41,383	1,442	0	41,464	1,439	0	41,545	1,437	0
3/4"	1	1	0	1	1	0	1	1	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	5,576	1,927	4	5,586	1,924	4	5,597	1,921	4
Fire Sprinkler w/ 1"	4,812	0	0	4,821	0	0	4,831	0	0
1-1/2"	410	1,885	20	411	1,884	22	412	1,882	23
2"	49	2,373	63	49	2,371	68	49	2,369	72
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	3	226	17	3	225	18	3	225	19
4"	0	72	11	0	72	11	0	72	12
6"	0	40	4	0	40	4	0	39	4
8"	0	26	0	0	26	0	0	26	0
10"	0	21	3	0	20	3	0	20	3
12"	0	1	0	0	1	0	0	1	0
14"	0	0	0	0	0	0	0	0	0
16"	0	1	1	0	1	2	0	1	2
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>52,234</b>	<b>8,014</b>	<b>122</b>	<b>52,336</b>	<b>8,003</b>	<b>131</b>	<b>52,438</b>	<b>7,993</b>	<b>140</b>

ADOPTED SERVICES AND SALES:

METERED:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
RESIDENTIAL	52,234	5,599.2	8.9	52,336	5,595.7	8.9	52,438	5,592.1	8.9
BUSINESS	4,597	3,574.9	64.8	4,588	3,591.0	65.2	4,578	3,606.8	65.7
MULTIPLE FAMILY	2,597	1,830.6	58.7	2,597	1,823.3	58.5	2,597	1,815.9	58.3
INDUSTRIAL	155	2,904.8	1,561.7	152	2,904.8	1,592.5	149	2,904.8	1,624.6
PUBLIC AUTHORITY	606	715.4	98.3	606	723.5	99.5	606	731.5	100.6
OTHER	59	21.1	29.8	61	21.1	28.8	63	21.1	27.9
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	122	2,183.5	1,491.5	131	2,186.1	1,390.7	140	2,188.7	1,302.8
<b>SUB-TOTAL</b>	<b>60,370</b>	<b>16,829.5</b>		<b>60,470</b>	<b>16,845.4</b>		<b>60,571</b>	<b>16,860.9</b>	
GROWTH %	0.18%								
<b>NON-METERED:</b>									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	1,651	-		1,661	-		1,671	-	
<b>TOTAL</b>	<b>62,021</b>	<b>16,829.5</b>		<b>62,131</b>	<b>16,845.4</b>		<b>62,242</b>	<b>16,860.9</b>	
UNACCOUNTED-FOR WATER	2.18%	375.9		2.19%	376.5		2.19%	377.1	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>17,205.4</b>			<b>17,221.9</b>			<b>17,238.1</b>	

## Appendix O

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

## Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
January	443.1	229.6	151.8	209.6	40.3	1.7	164.4	1,240.5
February	406.0	224.8	144.4	193.2	43.5	0.4	170.7	1,182.9
March	414.8	341.6	150.8	251.2	59.7	1.5	136.7	1,356.5
April	454.5	289.8	149.4	217.4	42.8	2.1	140.7	1,296.8
May	438.4	289.4	144.6	223.0	64.1	1.0	144.4	1,304.9
June	510.3	304.3	157.3	223.0	62.4	1.4	150.6	1,409.3
July	523.4	309.7	159.1	253.9	70.8	2.1	176.3	1,495.3
August	511.5	326.8	156.8	288.2	78.4	5.0	150.2	1,516.9
September	512.3	365.6	157.7	263.8	60.8	1.5	150.0	1,511.7
October	485.3	342.3	147.8	221.1	77.1	1.5	456.3	1,731.5
November	443.3	267.8	154.2	297.9	48.6	2.0	167.2	1,381.0
December	456.1	283.2	156.8	262.5	67.0	0.9	175.8	1,402.3
	5,599.2	3,574.9	1,830.6	2,904.8	715.4	21.1	2,183.5	16,829.5

## Appendix O

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CALIFORNIA WATER SERVICE COMPANY  
SOUTH BAY REGION  
ADOPTED PRODUCTION

## Test Year 2026

Month	Company Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Purchased Water (in \$1,000) <sup>1</sup>	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
January	334.7	933.5	1,268.2	\$3,633.5	\$328.5	\$103.5
February	319.2	890.2	1,209.4	\$3,464.9	\$313.2	\$98.7
March	366.0	1,020.8	1,386.8	\$3,973.1	\$359.2	\$113.2
April	349.9	975.8	1,325.7	\$3,798.3	\$343.4	\$108.2
May	352.1	981.9	1,334.0	\$3,822.1	\$345.5	\$108.9
June	380.3	1,060.5	1,440.7	\$4,127.8	\$373.2	\$117.6
July	403.5	1,125.2	1,528.7	\$4,379.7	\$395.9	\$124.8
August	409.3	1,141.5	1,550.8	\$4,443.1	\$401.7	\$126.6
September	407.9	1,137.6	1,545.5	\$4,427.8	\$400.3	\$126.2
October	467.2	1,303.0	1,770.1	\$5,071.6	\$458.5	\$144.5
November	372.6	1,039.2	1,411.8	\$4,045.0	\$365.7	\$115.3
December	378.4	1,055.3	1,433.7	\$4,107.5	\$371.3	\$117.0
	<u>4,541.0</u>	<u>12,664.4</u>	<u>17,205.4</u>	<u>\$49,294.3</u>	<u>\$4,456.5</u>	<u>\$1,404.6</u>

**Appendix O**

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CALIFORNIA WATER SERVICE COMPANY

**SOUTH BAY REGION**

**ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

**Adopted Monthly Revenue at Present Rates**

**(Dollars in Thousands)**

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$1,882.9	\$3,971.5	\$5,854.5	\$2,994.1	\$8,848.5
February	\$1,678.7	\$3,800.8	\$5,479.6	\$2,994.1	\$8,473.7
March	\$1,740.8	\$5,031.7	\$6,772.5	\$2,994.1	\$9,766.6
April	\$2,033.4	\$4,393.8	\$6,427.3	\$2,994.1	\$9,421.3
May	\$1,895.1	\$4,513.9	\$6,409.0	\$2,994.1	\$9,403.0
June	\$2,464.8	\$4,680.7	\$7,145.4	\$2,994.1	\$10,139.5
July	\$2,590.1	\$4,973.9	\$7,564.1	\$2,994.1	\$10,558.1
August	\$2,522.1	\$5,342.9	\$7,865.0	\$2,994.1	\$10,859.0
September	\$2,505.1	\$5,309.8	\$7,814.8	\$2,994.1	\$10,808.9
October	\$2,305.1	\$4,928.9	\$7,234.0	\$2,994.1	\$10,228.1
November	\$1,954.5	\$4,829.2	\$6,783.7	\$2,994.1	\$9,777.8
December	\$2,053.9	\$4,820.0	\$6,873.9	\$2,994.1	\$9,868.0
<b>TOTAL</b>	<b>\$25,626.6</b>	<b>\$56,597.1</b>	<b>\$82,223.7</b>	<b>\$35,928.9</b>	<b>\$118,152.6</b>

**Adopted Monthly Revenue at Proposed Rates**

**(Dollars in Thousands)**

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$1,984.4	\$3,807.4	\$5,791.8	\$3,300.8	\$9,092.7
February	\$1,769.2	\$3,643.8	\$5,413.0	\$3,300.8	\$8,713.8
March	\$1,834.6	\$4,823.8	\$6,658.5	\$3,300.8	\$9,959.3
April	\$2,143.0	\$4,212.3	\$6,355.3	\$3,300.8	\$9,656.1
May	\$1,997.2	\$4,327.4	\$6,324.6	\$3,300.8	\$9,625.4
June	\$2,597.6	\$4,487.3	\$7,084.9	\$3,300.8	\$10,385.7
July	\$2,729.7	\$4,768.4	\$7,498.1	\$3,300.8	\$10,799.0
August	\$2,658.0	\$5,122.1	\$7,780.1	\$3,300.8	\$11,081.0
September	\$2,640.1	\$5,090.4	\$7,730.5	\$3,300.8	\$11,031.3
October	\$2,429.4	\$4,725.2	\$7,154.6	\$3,300.8	\$10,455.4
November	\$2,059.9	\$4,629.6	\$6,689.5	\$3,300.8	\$9,990.3
December	\$2,164.6	\$4,620.9	\$6,785.4	\$3,300.8	\$10,086.2
<b>TOTAL</b>	<b>\$27,007.8</b>	<b>\$54,258.5</b>	<b>\$81,266.4</b>	<b>\$39,609.8</b>	<b>\$120,876.2</b>

Notes:

1) Includes recycled water where applicable.

2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

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CALIFORNIA WATER SERVICE COMPANY  
SOUTH BAY REGION  
ADOPTED VARIABLE COSTS

PURCHASED WATER	Consolidated			Dominguez			Hermosa Redondo		
	Unit Cost	2026		Unit Cost	2026		Unit Cost	2026	
<b>POTABLE</b>									
Total Potable Purchase - Ccf. (From District)		10,480,893			6,810,188			3,670,705	
Total Potable Purchase - AF		24,061			15,634			8,427	
<b>WEST BASIN MUNICIPAL WATER DISTRICT</b>									
Tier 1 (AF)		22,311			13,884			8,427	
Tier 2 (AF)		-			-			-	
Purchased Water Tier 1 - \$'s	\$ 1,677	\$ 37,415,522 Variable		\$ 1,677	\$ 23,283,717		\$ 1,677	\$ 14,131,805	
Purchased Water Tier 2 - \$'s				\$ 1,876			\$ 1,876		
Capacity Charge,Service Charge, and Standby Meter Charge		\$ 2,530,675 Fixed			\$ 1,724,203			\$ 806,472	
Transfer From West Basin		\$ 134,525			\$ 645,750			\$ (511,225)	
<b>CITY OF TORRANCE</b>									
City of Torrance (AF)	\$ 1,325	1,000 Variable		\$ 1,325	1,000				
City of Torrance (in \$'s)		\$ 1,325,086			\$ 1,325,086				
City of Torrance Meter Charges (in \$'s) (2 Meter of 10")		\$ 15,078 Fixed			\$ 15,078				
Subtotal City of Torrance		\$ 1,340,164			\$ 1,340,164				
<b>CENTRAL BASIN MUNICIPAL WATER DISTRICT</b>									
Known Leases -									
Cerritos (AF)	\$ (165.00)	1,250		\$ (165)	1,250				
Cerritos (in \$'s)		\$ (206,250)			\$ (206,250)				
<b>RECYCLED</b>									
Total Recycled Water Purchase - Acre Feet		5,013			4,798			215	
<b>WEST BASIN MUNICIPAL WATER DISTRICT</b>									
Recycled Water		\$ 5,013			4,798			215	
Reverse Osmosis, Nitrified, Title 22 (in \$'s)	\$ 1,612	8,079,712 Variable		\$ 1,610	\$ 7,725,330		\$ 1,649	\$ 354,382	
Subtotal Recycled Water		8,079,712			\$ 7,725,330			\$ 354,382	

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

	Consolidated	Dominguez	Hermosa Redondo
	<u>2026</u>	<u>2026</u>	<u>2026</u>
<b>PURCHASED POWER</b>			
Total Production ( KCCF )	17,205.4	12,961.0	4,244.4
Kwh / KCCF	483.4	493.3	453.2
Total calculated KWH	8,316,972	6,393,280	1,923,692
Unit Cost (\$/ KWH)	0.17 Variable	0.16 Variable	0.21 Variable
Power Cost (\$)	\$1,404,552	\$1,008,547	\$396,005
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$1,404.6</u></u>	<u><u>\$1,008.5</u></u>	<u><u>\$396.0</u></u>
<b>CHEMICALS</b>			
Total Production ( KCCF )	4,541.0	4,060.9	480.1
ADOPTED CHEMICAL (\$ in '1000)	\$491.7	\$439.2	\$52.5
Adopted Unit Cost	<u><u>\$0.1083</u></u>	<u><u>\$0.1081</u></u>	<u><u>\$0.1093</u></u>
<b>PUMP TAXES</b>			
WELL WATER PRODUCTION - ACRE FEET	10,424.8	9,322.7	1,102.1
UNIT COST - \$/ ACRE FEET	\$423.0 Variable	\$423.0 Variable	\$423.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$4,409,683	\$3,943,502	\$466,181
ANNUAL WATERMASTER SERVICE (\$)	\$46,787 Fixed	\$27,777.4 Fixed	\$19,010.0 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$4,456.5</u></u>	<u><u>\$3,971.3</u></u>	<u><u>\$485.2</u></u>

**Appendix O**

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**CALIFORNIA WATER SERVICE COMPANY**

**SOUTH BAY REGION**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2026**

		NORMAL W/O INCOME TAXES
		<hr/>
1 UNCOLLECTIBLES	0.24076%	0.24076%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.75924%	99.75924%
FRANCHISE TAX RATE	0.06682%	0.06682%
3 LOCAL FRANCHISE ( % * LINE 2 )	0.06666%	0.06666%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	0.30742%	0.30742%
6 1 - SUBTOTAL ( 100% - LINE 5 )	99.69258%	99.69258%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.81282%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	19.08475%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.20499%	0.30742%
10 NET AFTER TAXES ( 1 - LINE 9 )	71.79501%	99.69258%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.39285</b>	<b>1.00308</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.00308	0.46744
EQUITY	53.40%	With income Taxes	1.39285	<hr/> 0.74378
TOTAL	100.00%	Adj. Net to Gross		<b>1.21122</b>

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CALIFORNIA WATER SERVICE COMPANY  
SOUTH BAY REGION (Dominguez)

Typical Monthly Residential Bill for Metered Customers for 2026					
Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$35.53	\$34.89	-\$0.64	-1.8%	
7	<b>\$44.17</b>	<b>\$43.31</b>	<b>-\$0.86</b>	<b>-1.9%</b>	<b>(3)</b>
10	\$64.96	\$63.54	-\$1.43	-2.2%	
15	\$104.84	\$102.30	-\$2.55	-2.4%	
20	\$165.61	\$161.15	-\$4.46	-2.7%	
25	\$230.73	\$224.18	-\$6.56	-2.8%	
30	\$295.86	\$287.21	-\$8.65	-2.9%	
35	\$360.98	\$350.24	-\$10.74	-3.0%	
40	\$426.10	\$413.27	-\$12.83	-3.0%	
45	\$491.22	\$476.30	-\$14.92	-3.0%	
50	\$556.34	\$539.33	-\$17.01	-3.1%	
11	\$71.89	\$70.28	-\$1.62	-2.3%	75th
21	\$178.64	\$173.75	-\$4.88	-2.7%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$1.7094	\$1.6852	-\$0.02	-1.4%	
Tier 2	\$6.9317	\$6.7412	-\$0.19	-2.7%	
Tier 3	\$8.6724	\$8.4265	-\$0.25	-2.8%	
Tier 4	\$13.0243	\$12.6060	-\$0.42	-3.2%	
<b>Service Charge (5/8")</b>	\$26.98	\$26.46	-\$0.52	-1.9%	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.7094	6	\$1.6852
Tier 2	6	\$6.9317	6	\$6.7412
Tier 3	4	\$8.6724	4	\$8.4265
Tier 4	16	\$13.0243	16	\$12.6060
Svc Charge	5/8"	\$26.98	5/8"	\$26.46
CAP Svc Charge		\$13.49		\$13.23

**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

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**PAGE 11.b**  
**CALIFORNIA WATER SERVICE COMPANY**  
**SOUTH BAY REGION (Hermosa-Redondo)**

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$35.53	\$34.89	-\$0.64	-1.8%	
<b>6</b>	<b>\$37.24</b>	<b>\$36.57</b>	<b>-\$0.67</b>	<b>-1.8%</b>	(3)
10	\$64.96	\$63.54	-\$1.43	-2.2%	
15	\$104.84	\$102.30	-\$2.55	-2.4%	
20	\$165.61	\$161.15	-\$4.46	-2.7%	
25	\$230.73	\$224.18	-\$6.56	-2.8%	
30	\$295.86	\$287.21	-\$8.65	-2.9%	
35	\$360.98	\$350.24	-\$10.74	-3.0%	
40	\$426.10	\$413.27	-\$12.83	-3.0%	
45	\$491.22	\$476.30	-\$14.92	-3.0%	
50	\$556.34	\$539.33	-\$17.01	-3.1%	
11	\$71.89	\$70.28	-\$1.62	-2.3%	75th
21	\$178.64	\$173.75	-\$4.88	-2.7%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$1.7094	\$1.6852	-\$0.02	-1.4%	
Tier 2	\$6.9317	\$6.7412	-\$0.19	-2.7%	
Tier 3	\$8.6724	\$8.4265	-\$0.25	-2.8%	
Tier 4	\$13.0243	\$12.6060	-\$0.42	-3.2%	
<b>Service Charge (5/8")</b>	<b>\$26.98</b>	<b>\$26.46</b>	<b>-\$0.52</b>	<b>-1.9%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.7094	6	\$1.6852
Tier 2	6	\$6.9317	6	\$6.7412
Tier 3	4	\$8.6724	4	\$8.4265
Tier 4	16	\$13.0243	16	\$12.6060
Svc Charge	5/8"	\$26.98	5/8"	\$26.46
CAP Svc Charge		\$13.49		\$13.23

**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

## 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>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$68,235.2	<b>\$76,334.0</b>	\$80,148.4	\$83,740.4
% Increase		<b>11.9%</b>	5.0%	4.5%
OPERATING EXPENSES				
PURCHASED WATER	\$13,796.0	<b>\$13,796.0</b>	\$13,796.0	\$13,796.0
PUMP TAXES	\$1,089.9	<b>\$1,089.9</b>	\$1,087.1	\$1,084.2
PURCHASED POWER	\$452.7	<b>\$452.7</b>	\$451.5	\$465.0
PURCHASED CHEMICALS	\$54.4	<b>\$54.4</b>	\$55.9	\$57.5
PAYROLL -- DISTRICT	\$5,558.0	<b>\$5,558.0</b>	\$5,708.1	\$5,850.8
UNCOLLECTIBLES	\$843.7	<b>\$943.8</b>	\$990.9	\$1,035.4
CONSERVATION	\$572.0	<b>\$572.0</b>	\$572.0	\$572.0
OTHER OPER. AND MAINT. (O&M)	\$4,029.0	<b>\$4,029.0</b>	\$4,143.8	\$4,257.1
BENEFITS	\$994.2	<b>\$994.2</b>	\$1,053.5	\$1,112.7
OTHER ADMIN. AND GEN. EXP. (A&G)	\$99.6	<b>\$99.6</b>	\$99.7	\$105.3
TOTAL O&M, A&G, & MISC. EXP.	\$27,489.5	<b>\$27,589.7</b>	\$27,958.7	\$28,336.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,955.0	<b>\$2,955.0</b>	\$3,169.3	\$3,402.0
BUSINESS LICENSE FEES	\$13.2	<b>\$14.7</b>	\$15.5	\$16.1
LOCAL FRANCHISE TAXES	\$331.5	<b>\$370.8</b>	\$389.3	\$406.8
PAYROLL TAXES	\$344.9	<b>\$344.9</b>	\$354.2	\$363.1
TOTAL GENERAL TAXES	\$3,644.5	<b>\$3,685.4</b>	\$3,928.3	\$4,188.0
DEPRECIATION AND AMORTIZATION	\$9,639.7	<b>\$9,639.7</b>	\$10,345.1	\$11,194.2
Depreciation	\$9,639.7	<b>\$9,639.7</b>	\$10,345.1	\$11,160.1
Amortization of Intangibles	\$0.0	<b>\$0.0</b>	\$0.0	\$34.2
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$4,962.3	<b>\$4,962.3</b>	\$5,110.2	\$5,234.7
BENEFITS	\$884.5	<b>\$884.5</b>	\$937.2	\$989.9
AD VAL., BUS. LIC., FRANCHISE	\$123.9	<b>\$123.9</b>	\$118.9	\$115.3
PAYROLL TAXES	\$372.3	<b>\$372.3</b>	\$383.1	\$392.2
DEPRECIATION AND AMORTIZATION	\$1,351.6	<b>\$1,351.6</b>	\$1,387.6	\$1,482.0
OTHER PRORATED EXPENSES	\$4,145.3	<b>\$4,145.3</b>	\$4,332.2	\$4,521.3
TOTAL CSS/GO PRORATED EXPENSES	\$11,839.8	<b>\$11,839.8</b>	\$12,269.3	\$12,735.4
SUB-TOTAL - OPERATING EXPENSES	\$52,613.5	<b>\$52,754.6</b>	\$54,501.4	\$56,453.6
TOTAL INCOME TAXES	\$1,718.9	<b>\$3,945.8</b>	\$4,593.6	\$4,873.8
TOTAL OPERATING EXPENSES	\$54,332.4	<b>\$56,700.4</b>	\$59,095.0	\$61,327.4
NET OPERATING REVENUE	\$13,902.7	<b>\$19,633.6</b>	\$21,053.4	\$22,412.9
DEPRECIATED RATE BASE	\$263,185.4	<b>\$263,185.4</b>	\$282,216.8	\$300,441.4
RATE OF RETURN	5.28%	<b>7.46%</b>	7.46%	7.46%

## Appendix P

## Page 2

## CALIFORNIA WATER SERVICE COMPANY

## STOCKTON DISTRICT

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$427,021.5	\$459,292.5	\$491,563.4
WTD. AVG. DEPRECIATION RESERVE	(\$125,251.4)	(\$135,056.6)	(\$145,691.2)
MATERIALS AND SUPPLIES	\$605.2	\$605.2	\$605.2
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$8,449.8	\$8,786.9	\$9,123.9
WORKING CASH - W / H EMPLOYEES	(\$25.9)	(\$25.9)	(\$25.9)
ADVANCES FOR CONSTRUCTION	(\$3,478.7)	(\$3,226.4)	(\$2,974.0)
CONTRIBUTIONS	(\$6,813.6)	(\$6,966.8)	(\$7,107.9)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$338.1)	(\$362.7)	(\$387.3)
DEFERRED TAXES	(\$43,992.6)	(\$47,448.5)	(\$50,894.0)
UNAMORT. I.T.C.	(\$43.8)	(\$38.4)	(\$33.0)
PRORATED G.O. RATE BASE	\$6,295.8	\$5,855.8	\$5,416.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$757.3	\$801.8	\$846.4
<b>WTG. AVG. RATE BASE</b>	<b>\$263,185.4</b>	<b>\$282,216.8</b>	<b>\$300,441.4</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$9,639.7	\$10,345.1	\$11,194.2
AD VALOREM TAXES	\$2,955.0	\$3,169.3	\$3,402.0
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$3,945.8	\$4,593.6	\$4,873.8
NET OPERATING REVENUE	\$19,633.6	\$21,053.4	\$22,412.9

## Appendix P

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CALIFORNIA WATER SERVICE COMPANY  
STOCKTON DISTRICT

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES 2026	PROPOSED RATES 2026
OPERATING REVENUE	\$68,235.2	\$76,334.0
EXPENSES		
PURCHASED WATER	\$13,796.0	\$13,796.0
PURCHASED POWER	\$452.7	\$452.7
PUMP TAXES	\$1,089.9	\$1,089.9
CHEMICALS	\$54.4	\$54.4
PAYROLL	\$5,558.0	\$5,558.0
OTHER O & M	\$4,601.0	\$4,601.0
OTHER A & G	\$1,093.8	\$1,093.8
G.O. PRORATIONS	\$10,510.4	\$10,510.4
PAYROLL TAXES	\$344.9	\$344.9
AD VALOREM TAXES	\$2,955.0	\$2,955.0
UNCOLLECTIBLES	\$843.7	\$943.8
FRANCHISE TAX & BUS LIC. FEES	\$344.6	\$385.5
AMORTIZATION OF INTANGIBLES	\$0.0	\$0.0
INTEREST EXPENSE	\$5,006.9	\$5,006.9
NON-DEDUCTIBLE MEALS	(\$33.3)	(\$33.3)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$204.3)	(\$204.3)
TOTAL DEDUCTIONS	<u>\$46,413.8</u>	<u>\$46,554.8</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$28,378.5	\$28,378.5
NET STATE TAXABLE INCOME	(\$6,557.1)	\$1,400.6
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$579.6)</u>	<u>\$123.8</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$10,969.1	\$10,969.1
STATE INCOME TAX	(\$579.6)	\$123.8
NET FEDERAL TAXABLE INCOME	\$11,432.0	\$18,686.3
FEDERAL INCOME TAX @ 21.00%	\$2,400.7	\$3,924.1
CURRENT FEDERAL INCOME TAX	<u>\$2,400.7</u>	<u>\$3,924.1</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$102.2)</u>	<u>(\$102.2)</u>
TOTAL FEDERAL INCOME TAX	<u>\$2,298.6</u>	<u>\$3,822.0</u>
<b>TOTAL INCOME TAXES</b>	<u>\$1,718.9</u>	<u>\$3,945.8</u>

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CALIFORNIA WATER SERVICE COMPANY  
STOCKTON DISTRICT

<u>AVERAGE NUMBER OF SERVICES:</u> (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	36,989	1,774	0	37,160	1,779	0	37,332	1,785	0
3/4"	0	0	0	0	0	0	0	0	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	2,244	1,281	0	2,255	1,285	0	2,265	1,288	0
Fire Sprinkler w/ 1"	809	1	0	813	1	0	817	1	0
1-1/2"	63	452	0	63	453	0	63	454	0
2"	37	918	0	37	920	0	37	922	0
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	2	220	0	2	221	0	2	221	0
4"	1	74	0	1	74	0	1	74	0
6"	1	33	0	1	33	0	1	33	0
8"	0	3	0	0	3	0	0	3	0
10"	0	1	0	0	1	0	0	1	0
12"	0	0	0	0	0	0	0	0	0
14"	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>40,146</b>	<b>4,756</b>	<b>0</b>	<b>40,332</b>	<b>4,770</b>	<b>0</b>	<b>40,518</b>	<b>4,783</b>	<b>0</b>

  

<u>ADOPTED SERVICES AND SALES:</u>	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
<b>METERED:</b>									
RESIDENTIAL	40,146	4,536.1	9.4	40,332	4,512.2	9.3	40,518	4,488.4	9.2
BUSINESS	3,910	2,033.1	43.3	3,923	2,037.9	43.3	3,936	2,042.5	43.2
MULTIPLE FAMILY	416	624.2	125.0	416	620.9	124.3	416	617.6	123.6
INDUSTRIAL	77	619.5	670.5	77	619.5	670.5	77	619.5	670.5
PUBLIC AUTHORITY	317	760.2	199.7	317	755.5	198.4	317	750.6	197.0
OTHER	36	60.8	140.7	36	60.8	140.7	36	60.8	140.7
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>44,902</b>	<b>8,634.0</b>		<b>45,102</b>	<b>8,606.8</b>		<b>45,301</b>	<b>8,579.4</b>	
GROWTH %	0.43%								
<b>NON-METERED:</b>									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	941	-		953	-		965	-	
<b>TOTAL</b>	<b>45,843</b>	<b>8,634.0</b>		<b>46,055</b>	<b>8,606.8</b>		<b>46,266</b>	<b>8,579.4</b>	
UNACCOUNTED-FOR WATER	6.85%	635.3		6.90%	638.2		6.95%	641.2	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>9,269.3</b>			<b>9,245.1</b>			<b>9,220.6</b>	

**Appendix P**

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

**Test Year 2026**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	283.3	128.2	45.2	48.7	29.8	1.7	0.0	536.7
February	266.6	124.0	42.6	42.2	21.4	0.9	0.0	497.7
March	280.4	134.2	46.0	47.6	37.7	2.3	0.0	548.3
April	333.6	152.6	49.0	44.8	44.1	2.5	0.0	626.7
May	357.0	154.2	50.2	40.7	49.1	4.6	0.0	655.7
June	477.5	202.3	57.5	41.8	85.8	6.2	0.0	871.1
July	513.0	204.1	59.0	70.8	101.2	10.7	0.0	958.7
August	493.9	213.2	61.9	62.9	129.8	7.7	0.0	969.4
September	482.4	205.2	58.3	64.1	92.2	23.9	0.0	926.1
October	423.0	207.7	56.8	61.4	83.6	-6.1	0.0	826.3
November	327.4	155.0	48.9	38.6	50.5	2.6	0.0	623.1
December	298.1	152.5	48.9	55.9	35.0	3.9	0.0	594.2
	<b>4,536.1</b>	<b>2,033.1</b>	<b>624.2</b>	<b>619.5</b>	<b>760.2</b>	<b>60.8</b>	<b>0.0</b>	<b>8,634.0</b>

## Appendix P

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CALIFORNIA WATER SERVICE COMPANY  
**STOCKTON DISTRICT**  
**ADOPTED PRODUCTION**

## Test Year 2026

Month	Company			Purchased Water (in \$1,000) <sup>1</sup>	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	69.4	506.8	576.2	\$857.7	\$67.8	\$28.1
February	64.4	469.9	534.3	\$795.2	\$62.8	\$26.1
March	70.9	517.7	588.6	\$876.1	\$69.2	\$28.7
April	81.1	591.7	672.8	\$1,001.3	\$79.1	\$32.9
May	84.8	619.1	703.9	\$1,047.7	\$82.8	\$34.4
June	112.7	822.5	935.2	\$1,391.9	\$110.0	\$45.7
July	124.0	905.3	1,029.3	\$1,531.9	\$121.0	\$50.3
August	125.4	915.3	1,040.8	\$1,549.0	\$122.4	\$50.8
September	119.8	874.4	994.2	\$1,479.8	\$116.9	\$48.6
October	106.9	780.2	887.1	\$1,320.3	\$104.3	\$43.3
November	80.6	588.3	668.9	\$995.6	\$78.7	\$32.7
December	76.9	561.1	638.0	\$949.5	\$75.0	\$31.2
	<u>1,117.0</u>	<u>8,152.3</u>	<u>9,269.3</u>	<u>\$13,796.0</u>	<u>\$1,089.9</u>	<u>\$452.7</u>

**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)**

<b>2026</b>					
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$1,068.9	\$1,347.1	\$2,416.0	\$2,091.1	\$4,507.1
February	\$990.6	\$1,230.0	\$2,220.7	\$2,091.1	\$4,311.7
March	\$1,063.4	\$1,423.0	\$2,486.5	\$2,091.1	\$4,577.6
April	\$1,413.8	\$1,558.6	\$2,972.4	\$2,091.1	\$5,063.5
May	\$1,584.1	\$1,584.5	\$3,168.6	\$2,091.1	\$5,259.7
June	\$2,533.7	\$2,091.3	\$4,625.0	\$2,091.1	\$6,716.1
July	\$2,840.6	\$2,354.1	\$5,194.7	\$2,091.1	\$7,285.8
August	\$2,687.6	\$2,524.2	\$5,211.9	\$2,091.1	\$7,303.0
September	\$2,573.1	\$2,308.4	\$4,881.5	\$2,091.1	\$6,972.6
October	\$2,093.5	\$2,172.7	\$4,266.2	\$2,091.1	\$6,357.3
November	\$1,372.6	\$1,574.0	\$2,946.6	\$2,091.1	\$5,037.7
December	\$1,182.7	\$1,569.4	\$2,752.1	\$2,091.1	\$4,843.2
<b>TOTAL</b>	<b>\$21,404.7</b>	<b>\$21,737.3</b>	<b>\$43,142.1</b>	<b>\$25,093.1</b>	<b>\$68,235.2</b>

**Adopted Monthly Revenue at Proposed Rates**

<b>2026</b>					
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$1,207.9	\$1,354.2	\$2,562.1	\$2,524.4	\$5,086.6
February	\$1,119.4	\$1,236.5	\$2,356.0	\$2,524.4	\$4,880.4
March	\$1,201.8	\$1,430.5	\$2,632.3	\$2,524.4	\$5,156.7
April	\$1,597.7	\$1,566.8	\$3,164.5	\$2,524.4	\$5,689.0
May	\$1,790.1	\$1,592.9	\$3,383.0	\$2,524.4	\$5,907.5
June	\$2,863.3	\$2,102.3	\$4,965.6	\$2,524.4	\$7,490.1
July	\$3,210.1	\$2,366.5	\$5,576.6	\$2,524.4	\$8,101.1
August	\$3,037.2	\$2,537.6	\$5,574.7	\$2,524.4	\$8,099.2
September	\$2,907.8	\$2,320.6	\$5,228.4	\$2,524.4	\$7,752.8
October	\$2,365.8	\$2,184.2	\$4,549.9	\$2,524.4	\$7,074.4
November	\$1,551.2	\$1,582.3	\$3,133.4	\$2,524.4	\$5,657.9
December	\$1,336.5	\$1,577.7	\$2,914.2	\$2,524.4	\$5,438.6
<b>TOTAL</b>	<b>\$24,188.7</b>	<b>\$21,852.1</b>	<b>\$46,040.8</b>	<b>\$30,293.4</b>	<b>\$76,334.2</b>

Notes:

- 1) Includes recycled water where applicable.
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

**Appendix P**

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

<b>PURCHASED WATER</b>	Unit Cost	<u>2026</u>	
<b><u>POTABLE</u></b>			
Total Potable Purchase - Ccf. (From District)		4,681,636	
Total Potable Purchase - Acre Feet		10,748	
Monthly Obligation to Stockton East ( \$ Per Month)		13,796,028	Fixed
<b><u>OVERALL</u></b>			
TOTAL PURCHASED WATER (\$ in '000)		\$ 13,796.0	

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

<b>PURCHASED POWER</b>	<u>2026</u>
Total Production ( KCCF )	9,269.3
Kwh / KCCF	130.1
Total calculated KWH	1,205,906
Unit Cost (\$/ KWH)	0.38 Variable
Power Cost (\$)	\$452,699
TOTAL PURCHASED POWER (\$ in '000)	<u><u><b>\$452.7</b></u></u>
<b>CHEMICALS</b>	
Total Production ( KCCF )	1,117.0
ADOPTED CHEMICAL (\$ in '1000)	\$54.4
Adopted Unit Cost	<u><u><b>\$0.0487</b></u></u>
<b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	2,564.2
UNIT COST - \$/ ACRE FEET	\$425.1 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$1,089,921.3
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u><b>\$1,089.9</b></u></u>

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

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	1.23639%	1.23639%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	98.76361%	98.76361%
FRANCHISE TAX RATE	0.48577%	0.48577%
3 LOCAL FRANCHISE ( % * LINE 2 )	0.47976%	0.47976%
BUSINESS LICENSE RATE	0.01928%	0.01928%
4 BUSINESS LICENSE ( % * LINE 2 )	0.01904%	0.01904%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.73519%	1.73519%
6 1 - SUBTOTAL ( 100% - LINE 5 )	98.26481%	98.26481%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.68661%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.81142%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	29.23322%	1.73519%
10 NET AFTER TAXES ( 1 - LINE 9 )	70.76678%	98.26481%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.41309</b>	<b>1.01766</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.01766	0.47423
EQUITY	53.40%	With income Taxes	1.41309	0.75459
TOTAL	100.00%	Adj. Net to Gross		<u>1.22882</u>

Appendix P  
PAGE 11  
CALIFORNIA WATER SERVICE COMPANY  
STOCKTON DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2026					
Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$41.20	\$45.23	\$4.03	9.8%	
7	<b>\$49.12</b>	<b>\$53.69</b>	<b>\$4.57</b>	<b>9.3%</b>	<b>(3)</b>
10	\$68.08	\$73.99	\$5.91	8.7%	
15	\$102.85	\$111.22	\$8.37	8.1%	
20	\$150.23	\$161.91	\$11.68	7.8%	
25	\$209.43	\$225.19	\$15.76	7.5%	
30	\$268.63	\$288.47	\$19.84	7.4%	
35	\$327.84	\$351.76	\$23.92	7.3%	
40	\$387.04	\$415.04	\$28.00	7.2%	
45	\$446.24	\$478.32	\$32.08	7.2%	
50	\$505.44	\$541.60	\$36.16	7.2%	
13	\$87.05	\$94.30	\$7.25	8.3%	75th
25	\$209.43	\$225.19	\$15.76	7.5%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$1.5924	\$1.6919	\$0.10	6.2%	
Tier 2	\$6.3223	\$6.7680	\$0.45	7.0%	
Tier 3	\$7.8990	\$8.4601	\$0.56	7.1%	
Tier 4	\$11.8406	\$12.6564	\$0.82	6.9%	
<b>Service Charge (5/8")</b>	<b>\$33.24</b>	<b>\$36.77</b>	<b>\$3.53</b>	<b>10.6%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.5924	6	\$1.6919
Tier 2	7	\$6.3223	7	\$6.7680
Tier 3	5	\$7.8990	5	\$8.4601
Tier 4	18	\$11.8406	18	\$12.6564
Svc Charge	5/8"	\$33.24	5/8"	\$36.77
CAP Svc Charge		\$16.62		\$18.39

**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

## Appendix Q

## Page 1

## CALIFORNIA WATER SERVICE COMPANY

## TRAVIS DISTRICT

## SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$3,273.0	<b>\$4,100.0</b>	\$4,524.8	\$4,967.4
% Increase		<b>25.3%</b>	10.4%	9.8%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED CHEMICALS	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$748.4	<b>\$748.4</b>	\$768.6	\$787.8
UNCOLLECTIBLES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
CONSERVATION	\$38.7	<b>\$38.7</b>	\$38.7	\$38.7
OTHER OPER. AND MAINT. (O&M)	\$411.1	<b>\$411.1</b>	\$421.7	\$432.0
BENEFITS	\$133.9	<b>\$133.9</b>	\$141.8	\$149.8
OTHER ADMIN. AND GEN. EXP. (A&G)	\$74.4	<b>\$74.4</b>	\$75.1	\$76.5
TOTAL O&M, A&G, & MISC. EXP.	\$1,406.4	<b>\$1,406.4</b>	\$1,445.9	\$1,484.8
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$129.8	<b>\$129.8</b>	\$156.6	\$189.6
BUSINESS LICENSE FEES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$53.7	<b>\$53.7</b>	\$55.2	\$56.6
TOTAL GENERAL TAXES	\$183.6	<b>\$183.6</b>	\$211.8	\$246.1
DEPRECIATION AND AMORTIZATION	\$180.6	<b>\$180.6</b>	\$235.5	\$329.8
Depreciation	\$155.8	<b>\$155.8</b>	\$197.7	\$279.4
Amortization of Intangibles	\$24.8	<b>\$24.8</b>	\$37.7	\$50.4
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$565.3	<b>\$565.3</b>	\$582.2	\$596.4
BENEFITS	\$100.8	<b>\$100.8</b>	\$106.8	\$112.8
AD VAL., BUS. LIC., FRANCHISE	\$14.1	<b>\$14.1</b>	\$13.6	\$13.1
PAYROLL TAXES	\$42.4	<b>\$42.4</b>	\$43.6	\$44.7
DEPRECIATION AND AMORTIZATION	\$154.0	<b>\$154.0</b>	\$158.1	\$168.8
OTHER PRORATED EXPENSES	\$472.3	<b>\$472.3</b>	\$493.6	\$515.1
TOTAL CSS/GO PRORATED EXPENSES	\$1,348.9	<b>\$1,348.9</b>	\$1,397.8	\$1,450.9
SUB-TOTAL - OPERATING EXPENSES	\$3,119.4	<b>\$3,119.4</b>	\$3,290.9	\$3,511.6
TOTAL INCOME TAXES	(\$53.9)	<b>\$177.5</b>	\$242.6	\$292.8
TOTAL OPERATING EXPENSES	\$3,065.5	<b>\$3,297.0</b>	\$3,533.5	\$3,804.4
NET OPERATING REVENUE	\$207.5	<b>\$803.1</b>	\$991.3	\$1,163.0
DEPRECIATED RATE BASE	\$10,765.0	<b>\$10,765.0</b>	\$13,288.2	\$15,589.1
RATE OF RETURN	1.93%	<b>7.46%</b>	7.46%	7.46%

## Appendix Q

## Page 2

## CALIFORNIA WATER SERVICE COMPANY

## TRAVIS DISTRICT

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$77,109.5	\$80,119.5	\$83,129.5
WTD. AVG. DEPRECIATION RESERVE	(\$65,625.9)	(\$65,790.0)	(\$66,119.8)
MATERIALS AND SUPPLIES	\$0.0	\$0.0	\$0.0
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	(\$602.5)	(\$648.6)	(\$694.7)
WORKING CASH - W / H EMPLOYEES	(\$3.0)	(\$3.0)	(\$3.0)
ADVANCES FOR CONSTRUCTION	\$0.0	\$0.0	\$0.0
CONTRIBUTIONS	(\$220.9)	(\$247.3)	(\$272.8)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$258.1)	(\$292.2)	(\$326.3)
DEFERRED TAXES	(\$351.4)	(\$517.4)	(\$740.8)
UNAMORT. I.T.C.	\$0.0	\$0.0	\$0.0
PRORATED G.O. RATE BASE	\$717.3	\$667.1	\$617.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$0.0	\$0.0	\$0.0
<b>WTG. AVG. RATE BASE</b>	<b>\$10,765.0</b>	<b>\$13,288.2</b>	<b>\$15,589.1</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$180.6	\$235.5	\$329.8
AD VALOREM TAXES	\$129.8	\$156.6	\$189.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$177.5	\$242.6	\$292.8
NET OPERATING REVENUE	\$803.1	\$991.3	\$1,163.0

## Appendix Q

## Page 3

## CALIFORNIA WATER SERVICE COMPANY

## TRAVIS DISTRICT

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$3,273.0	\$4,100.0
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	\$748.4	\$748.4
OTHER O & M	\$449.8	\$449.8
OTHER A & G	\$208.2	\$208.2
G.O. PRORATIONS	\$1,197.4	\$1,197.4
PAYROLL TAXES	\$53.7	\$53.7
AD VALOREM TAXES	\$129.8	\$129.8
UNCOLLECTIBLES	\$0.0	\$0.0
FRANCHISE TAX & BUS LIC. FEES	\$0.0	\$0.0
AMORTIZATION OF INTANGIBLES	\$24.8	\$24.8
INTEREST EXPENSE	\$224.0	\$224.0
NON-DEDUCTIBLE MEALS	(\$3.6)	(\$3.6)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$45.2)	(\$45.2)
TOTAL DEDUCTIONS	<u>\$2,987.3</u>	<u>\$2,987.3</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$1,044.6	\$1,044.6
NET STATE TAXABLE INCOME	(\$758.9)	\$68.1
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$67.1)</u>	<u>\$6.0</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$307.3	\$307.3
STATE INCOME TAX	(\$67.1)	\$6.0
NET FEDERAL TAXABLE INCOME	\$45.5	\$799.4
FEDERAL INCOME TAX @ 21.00%	\$9.6	\$167.9
CURRENT FEDERAL INCOME TAX	<u>\$9.6</u>	<u>\$167.9</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>\$3.6</u>	<u>\$3.6</u>
TOTAL FEDERAL INCOME TAX	<u>\$13.2</u>	<u>\$171.5</u>
<b>TOTAL INCOME TAXES</b>	<u><u>(\$53.9)</u></u>	<u><u>\$177.5</u></u>





**Appendix Q**

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**CALIFORNIA WATER SERVICE COMPANY  
TRAVIS DISTRICT  
ADOPTED PRODUCTION**

**Test Year 2026**

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

**Appendix Q**

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CALIFORNIA WATER SERVICE COMPANY

TRAVIS DISTRICT

**ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

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

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$0.0	\$0.0	\$0.0	\$272.8	\$272.8
February	\$0.0	\$0.0	\$0.0	\$272.8	\$272.8
March	\$0.0	\$0.0	\$0.0	\$272.8	\$272.8
April	\$0.0	\$0.0	\$0.0	\$272.8	\$272.8
May	\$0.0	\$0.0	\$0.0	\$272.8	\$272.8
June	\$0.0	\$0.0	\$0.0	\$272.8	\$272.8
July	\$0.0	\$0.0	\$0.0	\$272.8	\$272.8
August	\$0.0	\$0.0	\$0.0	\$272.8	\$272.8
September	\$0.0	\$0.0	\$0.0	\$272.8	\$272.8
October	\$0.0	\$0.0	\$0.0	\$272.8	\$272.8
November	\$0.0	\$0.0	\$0.0	\$272.8	\$272.8
December	\$0.0	\$0.0	\$0.0	\$272.8	\$272.8
<b>TOTAL</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$3,273.0</b>	<b>\$3,273.0</b>

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

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$0.0	\$0.0	\$0.0	\$341.7	\$341.7
February	\$0.0	\$0.0	\$0.0	\$341.7	\$341.7
March	\$0.0	\$0.0	\$0.0	\$341.7	\$341.7
April	\$0.0	\$0.0	\$0.0	\$341.7	\$341.7
May	\$0.0	\$0.0	\$0.0	\$341.7	\$341.7
June	\$0.0	\$0.0	\$0.0	\$341.7	\$341.7
July	\$0.0	\$0.0	\$0.0	\$341.7	\$341.7
August	\$0.0	\$0.0	\$0.0	\$341.7	\$341.7
September	\$0.0	\$0.0	\$0.0	\$341.7	\$341.7
October	\$0.0	\$0.0	\$0.0	\$341.7	\$341.7
November	\$0.0	\$0.0	\$0.0	\$341.7	\$341.7
December	\$0.0	\$0.0	\$0.0	\$341.7	\$341.7
<b>TOTAL</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$4,100.0</b>	<b>\$4,100.0</b>

Notes:

- 1) Includes recycled water where applicable.
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

**Appendix Q**

**Page 8**

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

<b>PURCHASED WATER</b>	Unit Cost	<u>2026</u>
N/A		
<b><u>OVERALL</u></b>		
TOTAL PURCHASED WATER (\$ in '000)	\$	-

## Appendix Q

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

<b>PURCHASED POWER</b>	<u>2026</u>
Total Production ( KCCF )	0.0
Kwh / KCCF	0.0
Total calculated KWH	0
Unit Cost (\$/ KWH)	0.00 Variable
Power Cost (\$)	\$0
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$0.0</u></u>
<b>CHEMICALS</b>	
Total Production ( KCCF )	0.0
ADOPTED CHEMICAL (\$ in '1000)	\$0.0
Adopted Unit Cost	<u><u>\$0.0000</u></u>
<b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u><u>\$0.0</u></u>

**Appendix Q**

**Page 10**

**CALIFORNIA WATER SERVICE COMPANY**

**TRAVIS DISTRICT**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2026**

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

ADOPTED  
RATIO'S

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

**Appendix Q**

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**CALIFORNIA WATER SERVICE COMPANY**

**TRAVIS DISTRICT**

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**Monthly Residential Bill for Flat Rate Customers for 2026**

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<b>Per Month</b>	<b>Present Bill</b>	<b>Proposed Bill</b>	<b>Amount Change (\$)</b>	<b>Percent Change</b>	<b>Notes</b>
Travis	\$272,752	\$341,669	\$68,917	25.3%	(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
	2026	2026	2027	2028
OPERATING REVENUES	\$34,299.9	<b>\$40,386.1</b>	\$43,530.8	\$46,974.0
% Increase		<b>17.7%</b>	7.8%	7.9%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$563.9	<b>\$563.9</b>	\$568.2	\$572.3
PURCHASED POWER	\$2,026.3	<b>\$2,026.3</b>	\$2,041.6	\$2,102.4
PURCHASED CHEMICALS	\$245.6	<b>\$245.6</b>	\$255.3	\$264.8
PAYROLL -- DISTRICT	\$5,171.0	<b>\$5,171.0</b>	\$5,310.7	\$5,443.4
UNCOLLECTIBLES	\$187.4	<b>\$220.7</b>	\$237.8	\$256.6
CONSERVATION	\$484.7	<b>\$484.7</b>	\$484.7	\$484.7
OTHER OPER. AND MAINT. (O&M)	\$3,237.5	<b>\$3,237.5</b>	\$3,326.0	\$3,413.9
BENEFITS	\$925.0	<b>\$925.0</b>	\$980.1	\$1,035.3
OTHER ADMIN. AND GEN. EXP. (A&G)	\$128.7	<b>\$128.7</b>	\$128.2	\$132.8
TOTAL O&M, A&G, & MISC. EXP.	\$12,970.2	<b>\$13,003.4</b>	\$13,332.5	\$13,706.3
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,018.7	<b>\$1,018.7</b>	\$1,163.6	\$1,344.0
BUSINESS LICENSE FEES	\$0.8	<b>\$0.8</b>	\$0.8	\$0.8
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$314.6	<b>\$314.6</b>	\$323.1	\$331.2
TOTAL GENERAL TAXES	\$1,334.2	<b>\$1,334.2</b>	\$1,487.6	\$1,676.0
DEPRECIATION AND AMORTIZATION	\$6,872.2	<b>\$6,872.2</b>	\$7,458.9	\$8,278.4
Depreciation	\$6,789.5	<b>\$6,789.5</b>	\$7,379.3	\$8,017.5
Amortization of Intangibles	\$82.7	<b>\$82.7</b>	\$79.6	\$260.9
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$4,189.2	<b>\$4,189.2</b>	\$4,314.1	\$4,419.1
BENEFITS	\$746.7	<b>\$746.7</b>	\$791.2	\$835.7
AD VAL., BUS. LIC., FRANCHISE	\$104.6	<b>\$104.6</b>	\$100.4	\$97.3
PAYROLL TAXES	\$314.3	<b>\$314.3</b>	\$323.4	\$331.1
DEPRECIATION AND AMORTIZATION	\$1,141.0	<b>\$1,141.0</b>	\$1,171.4	\$1,251.1
OTHER PRORATED EXPENSES	\$3,499.5	<b>\$3,499.5</b>	\$3,657.3	\$3,816.9
TOTAL CSS/GO PRORATED EXPENSES	\$9,995.2	<b>\$9,995.2</b>	\$10,357.7	\$10,751.3
SUB-TOTAL - OPERATING EXPENSES	\$31,171.7	<b>\$31,205.0</b>	\$32,636.8	\$34,412.0
TOTAL INCOME TAXES	(\$607.4)	<b>\$1,086.4</b>	\$1,489.2	\$1,912.3
TOTAL OPERATING EXPENSES	\$30,564.3	<b>\$32,291.4</b>	\$34,125.9	\$36,324.2
NET OPERATING REVENUE	\$3,735.6	<b>\$8,094.7</b>	\$9,404.9	\$10,649.8
DEPRECIATED RATE BASE	\$108,508.0	<b>\$108,508.0</b>	\$126,070.5	\$142,758.5
RATE OF RETURN	3.44%	<b>7.46%</b>	7.46%	7.46%

## Appendix R

## Page 2

## CALIFORNIA WATER SERVICE COMPANY

## VISALIA DISTRICT

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$328,627.0	\$357,276.6	\$385,926.3
WTD. AVG. DEPRECIATION RESERVE	(\$115,886.6)	(\$122,872.6)	(\$130,512.1)
MATERIALS AND SUPPLIES	\$279.5	\$279.5	\$279.5
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$2,984.4	\$3,157.8	\$3,331.3
WORKING CASH - W / H EMPLOYEES	(\$21.9)	(\$21.9)	(\$21.9)
ADVANCES FOR CONSTRUCTION	(\$58,900.6)	(\$59,187.3)	(\$59,474.1)
CONTRIBUTIONS	(\$31,767.2)	(\$33,060.1)	(\$34,299.3)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$920.3)	(\$1,022.2)	(\$1,124.2)
DEFERRED TAXES	(\$22,873.6)	(\$25,361.4)	(\$28,124.3)
UNAMORT. I.T.C.	(\$76.9)	(\$75.4)	(\$74.0)
PRORATED G.O. RATE BASE	\$5,314.9	\$4,943.5	\$4,572.2
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$1,749.3	\$2,014.2	\$2,279.1
<b>WTG. AVG. RATE BASE</b>	<b>\$108,508.0</b>	<b>\$126,070.5</b>	<b>\$142,758.5</b>

**RATE BASE ASSOCIATED ITEMS**

DEPRECIATION AND AMORTIZATION EXPENSE	\$6,872.2	\$7,458.9	\$8,278.4
AD VALOREM TAXES	\$1,018.7	\$1,163.6	\$1,344.0
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,086.4	\$1,489.2	\$1,912.3
NET OPERATING REVENUE	\$8,094.7	\$9,404.9	\$10,649.8

## Appendix R

## Page 3

CALIFORNIA WATER SERVICE COMPANY  
VISALIA DISTRICT

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$34,299.9	\$40,386.1
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$2,026.3	\$2,026.3
PUMP TAXES	\$563.9	\$563.9
CHEMICALS	\$245.6	\$245.6
PAYROLL	\$5,171.0	\$5,171.0
OTHER O & M	\$3,722.2	\$3,722.2
OTHER A & G	\$1,053.7	\$1,053.7
G.O. PRORATIONS	\$8,872.9	\$8,872.9
PAYROLL TAXES	\$314.6	\$314.6
AD VALOREM TAXES	\$1,018.7	\$1,018.7
UNCOLLECTIBLES	\$187.4	\$220.7
FRANCHISE TAX & BUS LIC. FEES	\$0.8	\$0.8
AMORTIZATION OF INTANGIBLES	\$82.7	\$82.7
INTEREST EXPENSE	\$2,073.7	\$2,073.7
NON-DEDUCTIBLE MEALS	(\$25.9)	(\$25.9)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$141.0)	(\$141.0)
TOTAL DEDUCTIONS	<u>\$25,166.8</u>	<u>\$25,200.0</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$19,947.4	\$19,947.4
NET STATE TAXABLE INCOME	(\$10,814.3)	(\$4,761.4)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$956.0)</u>	<u>(\$420.9)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$7,911.8	\$7,911.8
STATE INCOME TAX	(\$956.0)	(\$420.9)
NET FEDERAL TAXABLE INCOME	\$2,177.3	\$7,695.1
FEDERAL INCOME TAX @ 21.00%	\$457.2	\$1,616.0
CURRENT FEDERAL INCOME TAX	<u>\$457.2</u>	<u>\$1,616.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$108.7)</u>	<u>(\$108.7)</u>
TOTAL FEDERAL INCOME TAX	<u>\$348.5</u>	<u>\$1,507.3</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$607.4)</b></u>	<u><b>\$1,086.4</b></u>

Appendix R  
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CALIFORNIA WATER SERVICE COMPANY  
VISALIA DISTRICT

<u>AVERAGE NUMBER OF SERVICES:</u> (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	30,779	1,133	0	31,219	1,143	0	31,658	1,152	0
3/4"	0	0	0	0	0	0	0	0	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	7,276	1,777	0	7,380	1,788	0	7,484	1,799	0
Fire Sprinkler w/ 1"	6,121	0	0	6,209	0	0	6,296	0	0
1-1/2"	43	552	0	43	555	0	44	557	0
2"	32	1,638	0	33	1,650	0	33	1,662	0
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	1	145	0	1	145	0	1	146	0
4"	0	54	0	0	54	0	0	54	0
6"	0	20	0	0	20	0	0	20	0
8"	1	10	0	1	10	0	1	10	0
10"	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0
14"	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>44,253</b>	<b>5,329</b>	<b>0</b>	<b>44,885</b>	<b>5,365</b>	<b>0</b>	<b>45,517</b>	<b>5,400</b>	<b>0</b>

  

<u>ADOPTED SERVICES AND SALES:</u>	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
<b>METERED:</b>									
RESIDENTIAL	44,253	8,225.3	15.5	44,885	8,278.9	15.4	45,517	8,331.1	15.3
BUSINESS	3,308	2,414.5	60.8	3,346	2,446.0	60.9	3,385	2,477.5	61.0
MULTIPLE FAMILY	925	577.5	52.0	917	568.9	51.7	909	560.4	51.4
INDUSTRIAL	63	154.6	204.5	63	154.6	204.5	63	154.6	204.5
PUBLIC AUTHORITY	946	1,031.9	90.9	948	1,048.6	92.2	950	1,065.0	93.4
OTHER	88	73.8	69.9	91	73.8	67.6	94	73.8	65.5
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>49,583</b>	<b>12,477.7</b>		<b>50,250</b>	<b>12,571.0</b>		<b>50,917</b>	<b>12,662.5</b>	
GROWTH %	1.32%								
<b>NON-METERED:</b>									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	920	-		937	-		954	-	
<b>TOTAL</b>	<b>50,503</b>	<b>12,477.7</b>		<b>51,187</b>	<b>12,571.0</b>		<b>51,871</b>	<b>12,662.5</b>	
UNACCOUNTED-FOR WATER	0.74%	93.6		0.75%	94.9		0.75%	96.2	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>12,571.3</b>			<b>12,665.9</b>			<b>12,758.6</b>	

## Appendix R

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

## Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
January	416.3	151.5	40.2	10.4	25.9	4.8	0.0	649.0
February	381.2	135.7	35.9	9.5	22.6	4.0	0.0	588.8
March	408.2	143.4	36.4	10.1	31.1	4.5	0.0	633.7
April	532.0	167.2	41.0	11.6	56.0	5.8	0.0	813.6
May	657.6	185.4	42.7	11.1	85.8	3.9	0.0	986.5
June	912.1	221.0	54.8	15.5	122.6	5.4	0.0	1,331.3
July	991.2	249.8	57.9	15.6	126.8	7.1	0.0	1,448.4
August	971.4	254.1	58.9	15.9	150.8	5.7	0.0	1,456.7
September	956.4	256.8	61.2	14.7	142.5	5.4	0.0	1,437.0
October	837.1	254.3	55.7	15.3	117.7	10.9	0.0	1,290.9
November	641.3	206.8	49.3	12.8	95.7	13.1	0.0	1,018.9
December	520.5	188.6	43.7	12.2	54.5	3.3	0.0	822.8
	8,225.3	2,414.5	577.5	154.6	1,031.9	73.8	0.0	12,477.7

**Appendix R**

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**CALIFORNIA WATER SERVICE COMPANY**

**VISALIA DISTRICT**

**ADOPTED PRODUCTION**

**Test Year 2026**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	653.8	0.0	653.8	\$0.0	\$29.3	\$105.4
February	593.2	0.0	593.2	\$0.0	\$26.6	\$95.6
March	638.5	0.0	638.5	\$0.0	\$28.6	\$102.9
April	819.7	0.0	819.7	\$0.0	\$36.8	\$132.1
May	993.9	0.0	993.9	\$0.0	\$44.6	\$160.2
June	1,341.3	0.0	1,341.3	\$0.0	\$60.2	\$216.2
July	1,459.3	0.0	1,459.3	\$0.0	\$65.5	\$235.2
August	1,467.7	0.0	1,467.7	\$0.0	\$65.8	\$236.6
September	1,447.8	0.0	1,447.8	\$0.0	\$64.9	\$233.4
October	1,300.6	0.0	1,300.6	\$0.0	\$58.3	\$209.6
November	1,026.5	0.0	1,026.5	\$0.0	\$46.0	\$165.5
December	829.0	0.0	829.0	\$0.0	\$37.2	\$133.6
	<u>12,571.3</u>	<u>0.0</u>	<u>12,571.3</u>	<u>\$0.0</u>	<u>\$563.9</u>	<u>\$2,026.3</u>

**Appendix R**

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CALIFORNIA WATER SERVICE COMPANY

**VISALIA DISTRICT**

**ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

**Adopted Monthly Revenue at Present Rates**

**(Dollars in Thousands)**

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$407.4	\$381.5	\$788.9	\$1,351.5	\$2,140.4
February	\$350.7	\$340.5	\$691.2	\$1,351.5	\$2,042.6
March	\$388.7	\$369.3	\$758.0	\$1,351.5	\$2,109.5
April	\$594.7	\$460.0	\$1,054.7	\$1,351.5	\$2,406.1
May	\$827.0	\$536.2	\$1,363.1	\$1,351.5	\$2,714.6
June	\$1,381.0	\$683.3	\$2,064.3	\$1,351.5	\$3,415.8
July	\$1,567.6	\$745.0	\$2,312.6	\$1,351.5	\$3,664.1
August	\$1,527.2	\$790.0	\$2,317.3	\$1,351.5	\$3,668.7
September	\$1,490.5	\$782.9	\$2,273.5	\$1,351.5	\$3,624.9
October	\$1,220.4	\$739.2	\$1,959.6	\$1,351.5	\$3,311.1
November	\$807.1	\$615.6	\$1,422.7	\$1,351.5	\$2,774.2
December	\$582.7	\$493.9	\$1,076.5	\$1,351.5	\$2,428.0
<b>TOTAL</b>	<b>\$11,145.1</b>	<b>\$6,937.3</b>	<b>\$18,082.4</b>	<b>\$16,217.5</b>	<b>\$34,299.9</b>

**Adopted Monthly Revenue at Proposed Rates**

**(Dollars in Thousands)**

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$513.0	\$398.9	\$911.9	\$1,591.5	\$2,503.5
February	\$441.6	\$356.1	\$797.6	\$1,591.5	\$2,389.2
March	\$489.4	\$386.2	\$875.6	\$1,591.5	\$2,467.2
April	\$748.8	\$481.0	\$1,229.8	\$1,591.5	\$2,821.3
May	\$1,041.2	\$560.7	\$1,601.9	\$1,591.5	\$3,193.4
June	\$1,738.8	\$714.6	\$2,453.4	\$1,591.5	\$4,044.9
July	\$1,973.8	\$779.0	\$2,752.8	\$1,591.5	\$4,344.4
August	\$1,922.9	\$826.2	\$2,749.1	\$1,591.5	\$4,340.6
September	\$1,876.7	\$818.7	\$2,695.4	\$1,591.5	\$4,287.0
October	\$1,536.6	\$773.0	\$2,309.6	\$1,591.5	\$3,901.1
November	\$1,016.3	\$643.7	\$1,660.0	\$1,591.5	\$3,251.5
December	\$733.6	\$516.4	\$1,250.1	\$1,591.5	\$2,841.6
<b>TOTAL</b>	<b>\$14,032.7</b>	<b>\$7,254.5</b>	<b>\$21,287.2</b>	<b>\$19,098.5</b>	<b>\$40,385.7</b>

Notes:

1) Includes recycled water where applicable.

2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

**Appendix R**

**Page 8**

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

<b>PURCHASED WATER</b>	Unit Cost	<u>2026</u>
N/A		
OVERALL TOTAL PURCHASED WATER (\$ in '000)		-

**Appendix R**

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

<b>PURCHASED POWER</b>	<u>2026</u>
Total Production ( KCCF )	12,571.3
Kwh / KCCF	1,030.4
Total calculated KWH	12,953,672
Unit Cost (\$/ KWH)	0.16 Variable
Power Cost (\$)	\$2,026,320
 TOTAL PURCHASED POWER (\$ in '000)	 <u><u><b>\$2,026.3</b></u></u>
<b>CHEMICALS</b>	
Total Production ( KCCF )	12,571.3
ADOPTED CHEMICAL (\$ in '1000)	\$245.6
 Adopted Unit Cost	 <u><u><b>\$0.0195</b></u></u>
 <b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	28,860.0
UNIT COST - \$/ ACRE FEET	\$19.5 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$563,924.5
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed
 TOTAL PUMP TAX EXPENSE (\$ in '000)	 <u><u><b>\$563.9</b></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 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.54636%	0.54636%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.45364%	99.45364%
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 )	0.54636%	0.54636%
6 1 - SUBTOTAL ( 100% - LINE 5 )	99.45364%	99.45364%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.79170%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	19.03901%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.37707%	0.54636%
10 NET AFTER TAXES ( 1 - LINE 9 )	71.62293%	99.45364%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.39620</b>	<b>1.00549</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.00549	0.46856
EQUITY	53.40%	With income Taxes	1.39620	0.74557
TOTAL	100.00%			1.21413

Adj. Net to  
Gross

**Appendix R  
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CALIFORNIA WATER SERVICE COMPANY  
VISALIA DISTRICT**

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$18.07	\$19.98	\$1.91	10.6%	
10	\$23.93	\$26.82	\$2.89	12.1%	
<b>11</b>	<b>\$25.30</b>	<b>\$28.43</b>	<b>\$3.12</b>	<b>12.3%</b>	<b>(3)</b>
15	\$32.19	\$36.47	\$4.28	13.3%	
20	\$40.80	\$46.53	\$5.73	14.0%	
25	\$51.13	\$58.58	\$7.45	14.6%	
30	\$64.04	\$73.62	\$9.58	15.0%	
35	\$76.95	\$88.66	\$11.72	15.2%	
40	\$89.86	\$103.71	\$13.85	15.4%	
45	\$102.76	\$118.75	\$15.99	15.6%	
50	\$115.67	\$133.79	\$18.12	15.7%	
20	\$40.80	\$46.53	\$5.73	14.0%	75th
40	\$89.86	\$103.71	\$13.85	15.4%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$0.3459	\$0.4022	\$0.06	16.3%	
Tier 2	\$1.3779	\$1.6089	\$0.23	16.8%	
Tier 3	\$1.7218	\$2.0111	\$0.29	16.8%	
Tier 4	\$2.5817	\$3.0086	\$0.43	16.5%	
<b>Service Charge (5/8")</b>	\$16.34	\$17.97	\$1.63	10.0%	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$0.3459	6	\$0.4022
Tier 2	5	\$1.3779	5	\$1.6089
Tier 3	12	\$1.7218	12	\$2.0111
Tier 4	23	\$2.5817	23	\$3.0086
Svc Charge	5/8"	\$16.34	5/8"	\$17.97
CAP Svc Charge		\$8.17		\$8.99

**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

## Appendix S

## Page 1

## CALIFORNIA WATER SERVICE COMPANY

## WESTLAKE DISTRICT

## SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	2026	2026	2027	2028
OPERATING REVENUES	\$22,006.6	<b>\$25,549.3</b>	\$26,253.1	\$27,267.2
% Increase		<b>16.1%</b>	2.8%	3.9%
OPERATING EXPENSES				
PURCHASED WATER	\$12,232.1	<b>\$12,232.1</b>	\$12,106.5	\$12,170.2
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$315.2	<b>\$315.2</b>	\$311.6	\$320.9
PURCHASED CHEMICALS	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$1,646.7	<b>\$1,646.7</b>	\$1,691.2	\$1,733.5
UNCOLLECTIBLES	\$5.3	<b>\$6.2</b>	\$6.4	\$6.6
CONSERVATION	\$258.5	<b>\$258.5</b>	\$258.5	\$258.5
OTHER OPER. AND MAINT. (O&M)	\$593.4	<b>\$593.4</b>	\$607.4	\$620.8
BENEFITS	\$294.6	<b>\$294.6</b>	\$312.1	\$329.7
OTHER ADMIN. AND GEN. EXP. (A&G)	\$131.0	<b>\$131.0</b>	\$131.3	\$133.2
TOTAL O&M, A&G, & MISC. EXP.	\$15,476.8	<b>\$15,477.7</b>	\$15,425.0	\$15,573.5
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$432.5	<b>\$432.5</b>	\$468.6	\$526.1
BUSINESS LICENSE FEES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$255.6	<b>\$296.8</b>	\$304.9	\$316.7
PAYROLL TAXES	\$82.0	<b>\$82.0</b>	\$84.2	\$86.3
TOTAL GENERAL TAXES	\$770.1	<b>\$811.3</b>	\$857.7	\$929.1
DEPRECIATION AND AMORTIZATION	\$1,641.9	<b>\$1,641.9</b>	\$1,762.8	\$1,971.6
Depreciation	\$1,608.0	<b>\$1,608.0</b>	\$1,727.9	\$1,936.1
Amortization of Intangibles	\$33.9	<b>\$33.9</b>	\$34.9	\$35.5
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$1,405.0	<b>\$1,405.0</b>	\$1,446.8	\$1,482.1
BENEFITS	\$250.4	<b>\$250.4</b>	\$265.3	\$280.3
AD VAL., BUS. LIC., FRANCHISE	\$35.1	<b>\$35.1</b>	\$33.7	\$32.6
PAYROLL TAXES	\$105.4	<b>\$105.4</b>	\$108.5	\$111.0
DEPRECIATION AND AMORTIZATION	\$382.7	<b>\$382.7</b>	\$392.9	\$419.6
OTHER PRORATED EXPENSES	\$1,173.6	<b>\$1,173.6</b>	\$1,226.6	\$1,280.1
TOTAL CSS/GO PRORATED EXPENSES	\$3,352.2	<b>\$3,352.2</b>	\$3,473.7	\$3,605.7
SUB-TOTAL - OPERATING EXPENSES	\$21,241.0	<b>\$21,283.0</b>	\$21,519.3	\$22,079.9
TOTAL INCOME TAXES	(\$241.2)	<b>\$738.4</b>	\$845.1	\$955.5
TOTAL OPERATING EXPENSES	\$20,999.8	<b>\$22,021.4</b>	\$22,364.4	\$23,035.3
NET OPERATING REVENUE	\$1,006.8	<b>\$3,527.9</b>	\$3,888.7	\$4,231.9
DEPRECIATED RATE BASE	\$47,290.7	<b>\$47,290.7</b>	\$52,126.8	\$56,727.6
RATE OF RETURN	2.13%	<b>7.46%</b>	7.46%	7.46%

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## CALIFORNIA WATER SERVICE COMPANY

## WESTLAKE DISTRICT

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$84,168.9	\$91,207.2	\$98,245.4
WTD. AVG. DEPRECIATION RESERVE	(\$29,928.2)	(\$31,669.7)	(\$33,519.0)
MATERIALS AND SUPPLIES	\$433.5	\$433.5	\$433.5
TANK PAINTING	\$150.4	\$128.9	\$107.4
WORKING CASH - LEAD - LAG	\$644.3	\$648.8	\$653.2
WORKING CASH - W / H EMPLOYEES	(\$7.3)	(\$7.3)	(\$7.3)
ADVANCES FOR CONSTRUCTION	(\$463.1)	(\$327.6)	(\$192.1)
CONTRIBUTIONS	(\$2,126.4)	(\$2,005.0)	(\$1,883.3)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$498.4)	(\$539.8)	(\$581.2)
DEFERRED TAXES	(\$6,852.1)	(\$7,386.9)	(\$8,049.5)
UNAMORT. I.T.C.	(\$62.3)	(\$63.3)	(\$64.3)
PRORATED G.O. RATE BASE	\$1,782.5	\$1,657.9	\$1,533.4
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$49.0	\$50.2	\$51.4
<b>WTG. AVG. RATE BASE</b>	<b>\$47,290.7</b>	<b>\$52,126.8</b>	<b>\$56,727.6</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$1,641.9	\$1,762.8	\$1,971.6
AD VALOREM TAXES	\$432.5	\$468.6	\$526.1
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$738.4	\$845.1	\$955.5
NET OPERATING REVENUE	\$3,527.9	\$3,888.7	\$4,231.9

## Appendix S

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CALIFORNIA WATER SERVICE COMPANY  
WESTLAKE DISTRICT

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$22,006.6	\$25,549.3
EXPENSES		
PURCHASED WATER	\$12,232.1	\$12,232.1
PURCHASED POWER	\$315.2	\$315.2
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$0.0	\$0.0
PAYROLL	\$1,646.7	\$1,646.7
OTHER O & M	\$852.0	\$852.0
OTHER A & G	\$425.5	\$425.5
G.O. PRORATIONS	\$2,975.8	\$2,975.8
PAYROLL TAXES	\$82.0	\$82.0
AD VALOREM TAXES	\$432.5	\$432.5
UNCOLLECTIBLES	\$5.3	\$6.2
FRANCHISE TAX & BUS LIC. FEES	\$255.6	\$296.8
AMORTIZATION OF INTANGIBLES	\$33.9	\$33.9
INTEREST EXPENSE	\$907.6	\$907.6
NON-DEDUCTIBLE MEALS	(\$8.9)	(\$8.9)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$40.9)	(\$40.9)
TOTAL DEDUCTIONS	<u>\$20,114.4</u>	<u>\$20,156.4</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$4,693.4	\$4,693.4
NET STATE TAXABLE INCOME	(\$2,801.2)	\$699.5
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$247.6)</u>	<u>\$61.8</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$1,984.4	\$1,984.4
STATE INCOME TAX	(\$247.6)	\$61.8
NET FEDERAL TAXABLE INCOME	\$155.4	\$3,346.7
FEDERAL INCOME TAX @ 21.00%	\$32.6	\$702.8
CURRENT FEDERAL INCOME TAX	<u>\$32.6</u>	<u>\$702.8</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$26.2)</u>	<u>(\$26.2)</u>
TOTAL FEDERAL INCOME TAX	<u>\$6.4</u>	<u>\$676.6</u>
<b>TOTAL INCOME TAXES</b>	<u><b>(\$241.2)</b></u>	<u><b>\$738.4</b></u>

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CALIFORNIA WATER SERVICE COMPANY  
WESTLAKE DISTRICT

AVERAGE NUMBER OF SERVICES: (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	4,913	87	0	4,918	86	0	4,924	86	0
3/4"	0	0	0	0	0	0	0	0	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	696	177	0	697	176	0	698	176	0
Fire Sprinkler w/ 1"	70	0	0	70	0	0	70	0	0
1-1/2"	171	178	5	172	178	5	172	177	5
2"	359	245	11	359	244	11	359	243	11
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	1	20	0	1	20	0	1	20	0
4"	3	13	1	3	13	1	3	13	1
6"	0	3	1	0	3	1	0	3	1
8"	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0
14"	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>6,214</b>	<b>722</b>	<b>18</b>	<b>6,221</b>	<b>719</b>	<b>18</b>	<b>6,227</b>	<b>716</b>	<b>18</b>

ADOPTED SERVICES AND SALES:

METERED:	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
RESIDENTIAL	6,214	1,627.7	21.8	6,221	1,603.6	21.5	6,227	1,605.6	21.5
BUSINESS	504	599.2	99.2	501	595.5	99.1	498	605.8	101.4
MULTIPLE FAMILY	125	66.9	44.6	125	66.6	44.4	125	66.4	44.3
INDUSTRIAL	-	-	-	-	-	-	-	-	-
PUBLIC AUTHORITY	89	63.1	59.1	89	63.0	59.0	89	65.1	60.9
OTHER	4	1.2	24.4	4	1.2	24.4	4	1.2	24.4
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	18	210.0	972.4	18	207.6	961.3	18	208.9	966.9
<b>SUB-TOTAL</b>	<b>6,954</b>	<b>2,568.1</b>		<b>6,957</b>	<b>2,537.5</b>		<b>6,961</b>	<b>2,552.9</b>	
GROWTH %	0.10%								

NON-METERED:  
RESIDENTIAL FLAT  
FIRE PROT (PUBLIC/PRIVATE)

RESIDENTIAL FLAT	-	-	-	-	-	-	-	-	-
FIRE PROT (PUBLIC/PRIVATE)	156	-	-	157	-	-	158	-	-
<b>TOTAL</b>	<b>7,110</b>	<b>2,568.1</b>		<b>7,114</b>	<b>2,537.5</b>		<b>7,119</b>	<b>2,552.9</b>	
UNACCOUNTED-FOR WATER	4.44%	119.4		4.50%	119.5		4.47%	119.5	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>2,687.5</b>			<b>2,656.9</b>			<b>2,672.4</b>	

**Appendix S**

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

**Test Year 2026**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	97.0	30.5	5.2	0.0	2.7	0.1	3.5	139.0
February	98.4	29.9	4.8	0.0	2.0	0.1	4.4	139.5
March	110.0	37.8	4.8	0.0	2.6	0.1	7.7	163.0
April	117.7	41.5	5.7	0.0	3.5	0.0	9.0	177.5
May	132.5	49.4	5.3	0.0	4.8	0.1	16.4	208.5
June	157.0	59.2	6.0	0.0	6.0	0.2	23.9	252.2
July	162.3	63.3	6.3	0.0	7.9	0.1	28.5	268.4
August	171.7	64.1	5.7	0.0	7.9	0.2	33.5	283.1
September	169.3	63.7	6.2	0.0	7.3	0.1	28.4	275.1
October	158.6	62.8	6.3	0.0	7.5	0.1	28.0	263.4
November	130.8	51.3	5.3	0.0	6.0	0.1	15.5	209.0
December	122.4	45.5	5.1	0.0	4.9	0.1	11.3	189.2
	<b>1,627.7</b>	<b>599.2</b>	<b>66.9</b>	<b>0.0</b>	<b>63.1</b>	<b>1.2</b>	<b>210.0</b>	<b>2,568.1</b>

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CALIFORNIA WATER SERVICE COMPANY  
WESTLAKE DISTRICT  
ADOPTED PRODUCTION

## Test Year 2026

Month	Company			Purchased Water (in \$1,000) <sup>1</sup>	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	0.0	145.5	145.5	\$662.1	\$0.0	\$17.1
February	0.0	146.0	146.0	\$664.7	\$0.0	\$17.1
March	0.0	170.6	170.6	\$776.5	\$0.0	\$20.0
April	0.0	185.7	185.7	\$845.4	\$0.0	\$21.8
May	0.0	218.2	218.2	\$993.2	\$0.0	\$25.6
June	0.0	263.9	263.9	\$1,201.3	\$0.0	\$31.0
July	0.0	280.9	280.9	\$1,278.6	\$0.0	\$32.9
August	0.0	296.2	296.2	\$1,348.3	\$0.0	\$34.7
September	0.0	287.9	287.9	\$1,310.5	\$0.0	\$33.8
October	0.0	275.7	275.7	\$1,254.8	\$0.0	\$32.3
November	0.0	218.7	218.7	\$995.3	\$0.0	\$25.6
December	0.0	198.0	198.0	\$901.3	\$0.0	\$23.2
	0.0	2,687.5	2,687.5	\$12,232.1	\$0.0	\$315.2

**Appendix S**

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**CALIFORNIA WATER SERVICE COMPANY  
WESTLAKE DISTRICT  
ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

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

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$547.8	\$286.8	\$834.5	\$508.6	\$1,343.2
February	\$532.6	\$273.2	\$805.8	\$508.6	\$1,314.5
March	\$646.1	\$335.6	\$981.8	\$508.6	\$1,490.4
April	\$696.4	\$376.5	\$1,072.9	\$508.6	\$1,581.5
May	\$833.3	\$440.3	\$1,273.6	\$508.6	\$1,782.2
June	\$1,061.2	\$526.7	\$1,587.9	\$508.6	\$2,096.5
July	\$1,113.7	\$573.9	\$1,687.5	\$508.6	\$2,196.2
August	\$1,220.2	\$575.1	\$1,795.3	\$508.6	\$2,303.9
September	\$1,193.5	\$572.0	\$1,765.4	\$508.6	\$2,274.1
October	\$1,089.2	\$568.1	\$1,657.3	\$508.6	\$2,165.9
November	\$819.9	\$463.4	\$1,283.2	\$508.6	\$1,791.9
December	\$746.2	\$411.4	\$1,157.6	\$508.6	\$1,666.2
<b>TOTAL</b>	<b>\$10,500.0</b>	<b>\$5,403.0</b>	<b>\$15,903.0</b>	<b>\$6,103.6</b>	<b>\$22,006.6</b>

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

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$591.3	\$347.5	\$938.8	\$638.9	\$1,577.7
February	\$574.9	\$331.1	\$906.0	\$638.9	\$1,545.0
March	\$697.4	\$406.8	\$1,104.2	\$638.9	\$1,743.1
April	\$751.7	\$456.3	\$1,208.0	\$638.9	\$1,846.9
May	\$899.5	\$533.6	\$1,433.1	\$638.9	\$2,072.0
June	\$1,145.4	\$638.4	\$1,783.8	\$638.9	\$2,422.7
July	\$1,202.1	\$695.5	\$1,897.6	\$638.9	\$2,536.5
August	\$1,317.0	\$697.1	\$2,014.1	\$638.9	\$2,653.0
September	\$1,288.3	\$693.2	\$1,981.4	\$638.9	\$2,620.4
October	\$1,175.7	\$688.5	\$1,864.2	\$638.9	\$2,503.1
November	\$885.0	\$561.6	\$1,446.6	\$638.9	\$2,085.5
December	\$805.4	\$498.6	\$1,304.1	\$638.9	\$1,943.0
<b>TOTAL</b>	<b>\$11,333.7</b>	<b>\$6,548.3</b>	<b>\$17,882.1</b>	<b>\$7,667.0</b>	<b>\$25,549.0</b>

Notes:

- 1) Includes recycled water where applicable.
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

**Appendix S**

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

<b>PURCHASED WATER</b>	Unit Cost	<u>2026</u>	
<b><u>POTABLE</u></b>			
Total Potable Purchase - Ccf.		2,477,464	
Total Potable Purchase - Acre Feet		5,688	
 <b>CALLEGUAS MUNICIPAL WATER DISTRICT</b>			
Calleguas - Tier 1 (AF)		5,688	
Calleguas - Tier 2 (AF)		-	
Potable Purchased Water Tier 1 & Potable Purchased Water Tier 2	\$ 1,730	\$ 9,839,400	Variable
Pumping Charge (in \$'s)	\$ 89	\$ 506,221	Variable
Capacity Reservation Charge, Readiness to Serve Charge - Annual Rate (in \$'S)		\$ 1,194,588	Fixed
 <b><u>RECYCLED</u></b>			
<b>CALLEGUAS MUNICIPAL WATER DISTRICT</b>			
Recycled Water - CCF		210,041	
Recycled Water - AF		482	
Recycled Water Purchase	\$ 1,384	\$ 667,353	Variable
Pumping Charge (in \$'s)	\$ 51	\$ 24,500	Variable
 <b><u>OVERALL</u></b>			
TOTAL PURCHASED WATER (\$ in '000)		<u><u>\$ 12,232.1</u></u>	

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

<b>PURCHASED POWER</b>	<u>2026</u>
Total Production ( KCCF )	2,687.5
Kwh / KCCF	515.5
Total calculated KWH	1,385,509
Unit Cost (\$/ KWH)	0.23 Variable
Power Cost (\$)	\$315,196
<b>TOTAL PURCHASED POWER (\$ in '000)</b>	<u><u><b>\$315.2</b></u></u>
<b>CHEMICALS</b>	
Total Production ( KCCF )	0.0
ADOPTED CHEMICAL (\$ in '1000)	\$0.0
<b>Adopted Unit Cost</b>	<u><u><b>\$0.0000</b></u></u>
<b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed
<b>TOTAL PUMP TAX EXPENSE (\$ in '000)</b>	<u><u><b>\$0.0</b></u></u>

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**CALIFORNIA WATER SERVICE COMPANY**

**WESTLAKE DISTRICT**

**NET-TO-GROSS MULTIPLIER**

( NEW CPUC STAFF APPROVED METHOD )

**Test Year 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.02429%	0.02429%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.97571%	99.97571%
FRANCHISE TAX RATE	1.16150%	1.16150%
3 LOCAL FRANCHISE ( % * LINE 2 )	1.16122%	1.16122%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE ( % * LINE 2 )	0.00000%	0.00000%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	1.18551%	1.18551%
6 1 - SUBTOTAL ( 100% - LINE 5 )	98.81449%	98.81449%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.73520%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.91665%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	28.83736%	1.18551%
10 NET AFTER TAXES ( 1 - LINE 9 )	71.16264%	98.81449%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.40523</b>	<b>1.01200</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.01200	0.47159
EQUITY	53.40%	With income Taxes	1.40523	0.75039
TOTAL	100.00%			1.22198

Adj. Net to  
Gross

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CALIFORNIA WATER SERVICE COMPANY  
WESTLAKE DISTRICT

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$42.05	\$54.12	\$12.07	28.7%	
<b>10</b>	<b>\$68.18</b>	<b>\$79.32</b>	<b>\$11.13</b>	<b>16.3%</b>	<b>(3)</b>
15	\$98.93	\$108.96	\$10.03	10.1%	
20	\$129.67	\$138.60	\$8.93	6.9%	
25	\$160.41	\$168.24	\$7.83	4.9%	
30	\$198.83	\$205.29	\$6.46	3.2%	
35	\$237.26	\$242.34	\$5.09	2.1%	
40	\$275.68	\$279.40	\$3.72	1.3%	
45	\$317.95	\$320.12	\$2.18	0.7%	
50	\$375.58	\$375.55	-\$0.02	0.0%	
55	\$433.21	\$430.98	-\$2.23	-0.5%	
26	\$168.09	\$175.65	\$7.56	4.5%	75th
80	\$721.36	\$708.13	-\$13.23	-1.8%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$1.5385	\$1.4821	-\$0.06	-3.7%	
Tier 2	\$6.1483	\$5.9283	-\$0.22	-3.6%	
Tier 3	\$7.6848	\$7.4104	-\$0.27	-3.6%	
Tier 4	\$11.5262	\$11.0859	-\$0.44	-3.8%	
<b>Service Charge (5/8")</b>	<b>\$34.36</b>	<b>\$46.71</b>	<b>\$12.35</b>	<b>35.9%</b>	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.5385	6	\$1.4821
Tier 2	19	\$6.1483	19	\$5.9283
Tier 3	19	\$7.6848	19	\$7.4104
Tier 4	44	\$11.5262	44	\$11.0859
Svc Charge	5/8"	\$34.36	5/8"	\$46.71
CAP Svc Charge		\$17.18		\$23.36

**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

## Appendix T

## Page 1

## CALIFORNIA WATER SERVICE COMPANY

## WILLOWS DISTRICT

## SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT	PROPOSED	ESTIMATED	ESTIMATED
	RATES	RATES	RATES	RATES
	2026	2026	2027	2028
OPERATING REVENUES	\$3,402.4	<b>\$4,684.4</b>	\$4,893.3	\$5,082.7
% Increase		<b>37.7%</b>	4.5%	3.9%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PUMP TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PURCHASED POWER	\$97.4	<b>\$97.4</b>	\$97.6	\$100.5
PURCHASED CHEMICALS	\$10.7	<b>\$10.7</b>	\$11.0	\$11.4
PAYROLL -- DISTRICT	\$608.4	<b>\$608.4</b>	\$624.8	\$640.4
UNCOLLECTIBLES	\$16.7	<b>\$23.0</b>	\$24.1	\$25.0
CONSERVATION	\$15.7	<b>\$15.7</b>	\$15.7	\$15.7
OTHER OPER. AND MAINT. (O&M)	\$595.9	<b>\$595.9</b>	\$613.4	\$630.6
BENEFITS	\$108.8	<b>\$108.8</b>	\$115.3	\$121.8
OTHER ADMIN. AND GEN. EXP. (A&G)	\$52.6	<b>\$52.6</b>	\$52.9	\$53.8
TOTAL O&M, A&G, & MISC. EXP.	\$1,506.2	<b>\$1,512.5</b>	\$1,554.8	\$1,599.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$137.8	<b>\$137.8</b>	\$144.2	\$149.4
BUSINESS LICENSE FEES	\$71.7	<b>\$98.7</b>	\$103.1	\$107.1
LOCAL FRANCHISE TAXES	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0
PAYROLL TAXES	\$39.6	<b>\$39.6</b>	\$40.6	\$41.6
TOTAL GENERAL TAXES	\$249.1	<b>\$276.1</b>	\$287.9	\$298.1
DEPRECIATION AND AMORTIZATION	\$650.0	<b>\$650.0</b>	\$701.4	\$732.6
Depreciation	\$595.8	<b>\$595.8</b>	\$632.7	\$665.5
Amortization of Intangibles	\$54.2	<b>\$54.2</b>	\$68.8	\$67.1
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$377.7	<b>\$377.7</b>	\$389.0	\$398.4
BENEFITS	\$67.3	<b>\$67.3</b>	\$71.3	\$75.3
AD VAL., BUS. LIC., FRANCHISE	\$9.4	<b>\$9.4</b>	\$9.1	\$8.8
PAYROLL TAXES	\$28.3	<b>\$28.3</b>	\$29.2	\$29.8
DEPRECIATION AND AMORTIZATION	\$102.9	<b>\$102.9</b>	\$105.6	\$112.8
OTHER PRORATED EXPENSES	\$315.5	<b>\$315.5</b>	\$329.7	\$344.1
TOTAL CSS/GO PRORATED EXPENSES	\$901.2	<b>\$901.2</b>	\$933.9	\$969.3
SUB-TOTAL - OPERATING EXPENSES	\$3,306.5	<b>\$3,339.8</b>	\$3,478.0	\$3,599.3
TOTAL INCOME TAXES	(\$157.9)	<b>\$191.5</b>	\$208.5	\$228.1
TOTAL OPERATING EXPENSES	\$3,148.6	<b>\$3,531.3</b>	\$3,686.5	\$3,827.5
NET OPERATING REVENUE	\$253.8	<b>\$1,153.1</b>	\$1,206.8	\$1,255.2
DEPRECIATED RATE BASE	\$15,457.0	<b>\$15,457.0</b>	\$16,177.1	\$16,826.3
RATE OF RETURN	1.64%	<b>7.46%</b>	7.46%	7.46%

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## CALIFORNIA WATER SERVICE COMPANY

## WILLOWS DISTRICT

## ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>RATE BASE</b>			
WTD. AVG. PLANT IN SERVICE	\$35,883.5	\$38,270.2	\$40,656.8
WTD. AVG. DEPRECIATION RESERVE	(\$10,736.9)	(\$11,526.0)	(\$12,405.2)
MATERIALS AND SUPPLIES	\$59.5	\$59.5	\$59.5
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$286.4	\$306.3	\$326.2
WORKING CASH - W / H EMPLOYEES	(\$2.0)	(\$2.0)	(\$2.0)
ADVANCES FOR CONSTRUCTION	(\$961.9)	(\$915.0)	(\$868.1)
CONTRIBUTIONS	(\$7,189.9)	(\$7,827.9)	(\$8,445.1)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$288.8)	(\$352.2)	(\$415.5)
DEFERRED TAXES	(\$2,501.6)	(\$2,810.6)	(\$3,121.2)
UNAMORT. I.T.C.	(\$4.0)	(\$3.7)	(\$3.3)
PRORATED G.O. RATE BASE	\$479.2	\$445.7	\$412.2
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$433.5	\$532.7	\$631.9
<b>WTG. AVG. RATE BASE</b>	<b>\$15,457.0</b>	<b>\$16,177.1</b>	<b>\$16,826.3</b>
<b>RATE BASE ASSOCIATED ITEMS</b>			
DEPRECIATION AND AMORTIZATION EXPENSE	\$650.0	\$701.4	\$732.6
AD VALOREM TAXES	\$137.8	\$144.2	\$149.4
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$191.5	\$208.5	\$228.1
NET OPERATING REVENUE	\$1,153.1	\$1,206.8	\$1,255.2

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CALIFORNIA WATER SERVICE COMPANY  
WILLOWS DISTRICT

## INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES <u>2026</u>	PROPOSED RATES <u>2026</u>
OPERATING REVENUE	\$3,402.4	\$4,684.4
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$97.4	\$97.4
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$10.7	\$10.7
PAYROLL	\$608.4	\$608.4
OTHER O & M	\$611.6	\$611.6
OTHER A & G	\$161.4	\$161.4
G.O. PRORATIONS	\$800.0	\$800.0
PAYROLL TAXES	\$39.6	\$39.6
AD VALOREM TAXES	\$137.8	\$137.8
UNCOLLECTIBLES	\$16.7	\$23.0
FRANCHISE TAX & BUS LIC. FEES	\$71.7	\$98.7
AMORTIZATION OF INTANGIBLES	\$54.2	\$54.2
INTEREST EXPENSE	\$297.7	\$297.7
NON-DEDUCTIBLE MEALS	(\$2.6)	(\$2.6)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$22.0)	(\$22.0)
TOTAL DEDUCTIONS	<u>\$2,882.6</u>	<u>\$2,915.9</u>
<b>STATE INCOME TAX</b>		
STATE TAX DEPRECIATION	\$2,104.5	\$2,104.5
NET STATE TAXABLE INCOME	(\$1,584.7)	(\$336.0)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$140.1)</u>	<u>(\$29.7)</u>
<b>FEDERAL INCOME TAX</b>		
FEDERAL TAX DEPRECIATION	\$697.0	\$697.0
STATE INCOME TAX	(\$140.1)	(\$29.7)
NET FEDERAL TAXABLE INCOME	(\$37.2)	\$1,101.1
FEDERAL INCOME TAX @ 21.00%	(\$7.8)	\$231.2
CURRENT FEDERAL INCOME TAX	<u>(\$7.8)</u>	<u>\$231.2</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$10.0)</u>	<u>(\$10.0)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$17.8)</u>	<u>\$221.2</u>
<b>TOTAL INCOME TAXES</b>	<u><u>(\$157.9)</u></u>	<u><u>\$191.5</u></u>

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CALIFORNIA WATER SERVICE COMPANY  
WILLOWS DISTRICT

<u>AVERAGE NUMBER OF SERVICES:</u> (By Meter Size in inches)	2026 Test Year			2027 Escalation Year			2028 Attrition Year		
	RES	NON-RES	RCYC	RES	NON-RES	RCYC	RES	NON-RES	RCYC
5/8 x 3/4"	2,023	173	0	2,024	174	0	2,025	175	0
3/4"	0	0	0	0	0	0	0	0	0
Fire Sprinkler w/ 3/4"	0	0	0	0	0	0	0	0	0
1"	8	89	0	8	90	0	8	90	0
Fire Sprinkler w/ 1"	6	0	0	6	0	0	6	0	0
1-1/2"	0	35	0	0	35	0	0	35	0
2"	1	64	0	1	65	0	1	66	0
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	0	11	0	0	11	0	0	11	0
4"	0	2	0	0	2	0	0	2	0
6"	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0
14"	0	0	0	0	0	0	0	0	0
16"	0	0	0	0	0	0	0	0	0
18"	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,038</b>	<b>374</b>	<b>0</b>	<b>2,039</b>	<b>376</b>	<b>0</b>	<b>2,040</b>	<b>379</b>	<b>0</b>

  

<u>ADOPTED SERVICES AND SALES:</u>	Avg Use			Avg Use			Avg Use		
	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)	Avg Services	Use (KCCF)	(CCF/SV/MO)
<b>METERED:</b>									
RESIDENTIAL	2,038	270.5	11.1	2,039	270.5	11.1	2,040	270.5	11.0
BUSINESS	276	95.2	28.7	278	95.7	28.7	279	96.2	28.7
MULTIPLE FAMILY	37	44.9	101.8	37	45.2	101.8	37	45.4	101.7
INDUSTRIAL	-	-	-	-	-	-	-	-	-
PUBLIC AUTHORITY	49	21.1	35.8	49	21.1	35.8	49	21.1	35.8
OTHER	12	2.1	14.6	13	2.1	13.5	14	2.1	12.5
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>2,412</b>	<b>433.8</b>		<b>2,416</b>	<b>434.5</b>		<b>2,419</b>	<b>435.2</b>	
GROWTH %	0.13%								
<b>NON-METERED:</b>									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	43	-		44	-		45	-	
<b>TOTAL</b>	<b>2,455</b>	<b>433.8</b>		<b>2,460</b>	<b>434.5</b>		<b>2,464</b>	<b>435.2</b>	
UNACCOUNTED-FOR WATER	7.98%	37.6		7.98%	37.7		7.98%	37.8	
<b>TOTAL PRODUCTION (KCCF)</b>		<b>471.4</b>			<b>472.2</b>			<b>473.0</b>	

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

**Test Year 2026**

<b>Month</b>	<b>Residential</b>	<b>Business</b>	<b>Multi-Family</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Other</b>	<b>Recycled</b>	<b>Total</b>
January	14.1	5.9	3.7	0.0	1.1	0.0	0.0	24.9
February	13.2	5.4	3.1	0.0	1.0	0.1	0.0	22.8
March	14.9	6.0	3.3	0.0	1.2	0.3	0.0	25.7
April	16.8	6.3	3.6	0.0	1.5	0.1	0.0	28.3
May	21.4	7.0	3.3	0.0	1.5	0.1	0.0	33.3
June	30.2	8.9	4.0	0.0	2.6	0.1	0.0	45.8
July	32.9	10.2	4.5	0.0	2.0	0.2	0.0	49.7
August	33.9	10.4	3.5	0.0	2.6	0.3	0.0	50.7
September	31.5	10.7	4.1	0.0	2.4	0.2	0.0	48.9
October	26.6	9.7	4.7	0.0	2.4	0.5	0.0	43.9
November	19.3	7.7	3.5	0.0	1.7	0.1	0.0	32.3
December	15.7	6.8	3.6	0.0	1.2	0.0	0.0	27.3
	<b>270.5</b>	<b>95.2</b>	<b>44.9</b>	<b>0.0</b>	<b>21.1</b>	<b>2.1</b>	<b>0.0</b>	<b>433.8</b>

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**CALIFORNIA WATER SERVICE COMPANY**

**WILLOWS DISTRICT**

**ADOPTED PRODUCTION**

**Test Year 2026**

<b>Month</b>	<b>Company Wells (KCCF)</b>	<b>Purchases (KCCF)</b>	<b>Total (KCCF)</b>	<b>Purchased Water (in \$1,000)<sup>1</sup></b>	<b>Pump Taxes (in \$1,000)</b>	<b>Purchased Power (in \$1,000)</b>
January	27.0	0.0	27.0	\$0.0	\$0.0	\$5.6
February	24.7	0.0	24.7	\$0.0	\$0.0	\$5.1
March	28.0	0.0	28.0	\$0.0	\$0.0	\$5.8
April	30.8	0.0	30.8	\$0.0	\$0.0	\$6.4
May	36.2	0.0	36.2	\$0.0	\$0.0	\$7.5
June	49.8	0.0	49.8	\$0.0	\$0.0	\$10.3
July	54.0	0.0	54.0	\$0.0	\$0.0	\$11.2
August	55.1	0.0	55.1	\$0.0	\$0.0	\$11.4
September	53.2	0.0	53.2	\$0.0	\$0.0	\$11.0
October	47.7	0.0	47.7	\$0.0	\$0.0	\$9.9
November	35.1	0.0	35.1	\$0.0	\$0.0	\$7.3
December	29.7	0.0	29.7	\$0.0	\$0.0	\$6.1
	<u>471.4</u>	<u>0.0</u>	<u>471.4</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$97.4</u>

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CALIFORNIA WATER SERVICE COMPANY

**WILLOWS DISTRICT**

**ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

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

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$36.6	\$49.1	\$85.7	\$199.8	\$285.5
February	\$31.5	\$43.8	\$75.3	\$199.8	\$275.2
March	\$39.6	\$49.1	\$88.8	\$199.8	\$288.6
April	\$47.2	\$52.7	\$99.9	\$199.8	\$299.8
May	\$71.4	\$54.2	\$125.6	\$199.8	\$325.4
June	\$122.3	\$71.5	\$193.8	\$199.8	\$393.7
July	\$139.5	\$76.9	\$216.4	\$199.8	\$416.2
August	\$147.4	\$76.8	\$224.2	\$199.8	\$424.0
September	\$131.2	\$79.8	\$211.0	\$199.8	\$410.8
October	\$101.3	\$78.9	\$180.2	\$199.8	\$380.1
November	\$59.8	\$59.4	\$119.2	\$199.8	\$319.1
December	\$43.3	\$52.8	\$96.0	\$199.8	\$295.9
<b>TOTAL</b>	<b>\$971.1</b>	<b>\$745.1</b>	<b>\$1,716.1</b>	<b>\$2,398.1</b>	<b>\$4,114.3</b>

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

**2026**

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY <sup>1</sup>	TOTAL QUANTITY	NON-QUANTITY	TOTAL <sup>2</sup>
January	\$47.7	\$50.2	\$97.9	\$221.5	\$319.4
February	\$41.1	\$44.8	\$85.9	\$221.5	\$307.3
March	\$51.6	\$50.3	\$101.9	\$221.5	\$323.4
April	\$61.4	\$54.0	\$115.4	\$221.5	\$336.9
May	\$92.9	\$55.5	\$148.5	\$221.5	\$369.9
June	\$159.2	\$73.3	\$232.5	\$221.5	\$453.9
July	\$181.6	\$78.8	\$260.4	\$221.5	\$481.8
August	\$191.9	\$78.6	\$270.5	\$221.5	\$492.0
September	\$170.8	\$81.7	\$252.5	\$221.5	\$473.9
October	\$131.9	\$80.8	\$212.7	\$221.5	\$434.2
November	\$77.9	\$60.8	\$138.7	\$221.5	\$360.1
December	\$56.4	\$54.0	\$110.4	\$221.5	\$331.8
<b>TOTAL</b>	<b>\$1,264.2</b>	<b>\$763.0</b>	<b>\$2,027.2</b>	<b>\$2,657.4</b>	<b>\$4,684.6</b>

Notes:

- 1) Includes recycled water where applicable.
- 2) Minor differences will exist from the Statement of Earnings revenue due to rate design calculation iterations.

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

**PURCHASED WATER**

Unit Cost 2026

N/A

**OVERALL**

TOTAL PURCHASED WATER (\$ in '000)

\$ -

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

<b>PURCHASED POWER</b>	<u>2026</u>
Total Production ( KCCF )	471.4
Kwh / KCCF	842.5
Total calculated KWH	397,163
Unit Cost (\$/ KWH)	0.25 Variable
Power Cost (\$)	\$97,447
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$97.4</u></u>
<b>CHEMICALS</b>	
Total Production ( KCCF )	471.4
ADOPTED CHEMICAL (\$ in '1000)	\$10.7
Adopted Unit Cost	<u><u>\$0.0227</u></u>
<b>PUMP TAXES</b>	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0 Variable
TOTAL GROUNDWATER CHARGES (\$)	\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$0.0 Fixed
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 2026**

		NORMAL W/O INCOME TAXES
1 UNCOLLECTIBLES	0.49151%	0.49151%
2 1 - UNCOLLECTIBLES (100% - LINE 1 )	99.50849%	99.50849%
FRANCHISE TAX RATE	0.00000%	0.00000%
3 LOCAL FRANCHISE ( % * LINE 2 )	0.00000%	0.00000%
BUSINESS LICENSE RATE	2.10648%	2.10648%
4 BUSINESS LICENSE ( % * LINE 2 )	2.09613%	2.09613%
5 SUBTOTAL ( LINE 1 + LINE 3 + LINE 4 )	2.58764%	2.58764%
6 1 - SUBTOTAL ( 100% - LINE 5 )	97.41236%	97.41236%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.61125%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	18.64823%	
9 TOTAL TAXES PAID ( LINE 5 + LINE 7 + LINE 8 )	29.84712%	2.58764%
10 NET AFTER TAXES ( 1 - LINE 9 )	70.15288%	97.41236%
<b>NET-TO-GROSS MULTIPLIER ( 1 / LINE 10 )</b>	<b>1.42546</b>	<b>1.02656</b>

ADOPTED  
RATIO'S

DEBT	46.60%	Without income Taxes	1.02656	0.47838
EQUITY	53.40%	With income Taxes	1.42546	0.76119
TOTAL	100.00%			
			Adj. Net to Gross	<b>1.23957</b>

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CALIFORNIA WATER SERVICE COMPANY  
WILLOWS DISTRICT

**Typical Monthly Residential Bill for Metered Customers for 2026**

Usage (CCF) <sup>(1)</sup> :	Present Bill <sup>(2)</sup>	Proposed Bill <sup>(2)</sup>	Amount Change (\$)	Percent Change	Notes
5	\$48.36	\$51.21	\$2.85	5.9%	
7	<b>\$54.18</b>	<b>\$57.92</b>	<b>\$3.73</b>	<b>6.9%</b>	<b>(3)</b>
10	\$68.14	\$74.00	\$5.86	8.6%	
15	\$91.41	\$100.82	\$9.41	10.3%	
20	\$120.49	\$134.33	\$13.85	11.5%	
25	\$155.38	\$174.50	\$19.12	12.3%	
30	\$199.00	\$224.64	\$25.64	12.9%	
35	\$242.61	\$274.78	\$32.17	13.3%	
40	\$286.22	\$324.92	\$38.70	13.5%	
45	\$329.84	\$375.06	\$45.22	13.7%	
50	\$373.45	\$425.20	\$51.75	13.9%	
15	\$91.41	\$100.82	\$9.41	10.3%	75th
32	\$216.44	\$244.69	\$28.25	13.1%	95th
<b>Metered Quantity Rates</b>					
Tier 1	\$1.1649	\$1.3406	\$0.18	15.1%	
Tier 2	\$4.6532	\$5.3626	\$0.71	15.2%	
Tier 3	\$5.8159	\$6.7032	\$0.89	15.3%	
Tier 4	\$8.7228	\$10.0280	\$1.31	15.0%	
<b>Service Charge (5/8")</b>	\$42.54	\$44.51	\$1.97	4.6%	<b>(4)</b>

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.1649	6	\$1.3406
Tier 2	9	\$4.6532	9	\$5.3626
Tier 3	8	\$5.8159	8	\$6.7032
Tier 4	23	\$8.7228	23	\$10.0280
Svc Charge	5/8"	\$42.54	5/8"	\$44.51
CAP Svc Charge		\$21.27		\$22.26

**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

**(END OF APPENDIX B - APPENDIX T)**