

APPENDIX A - APPENDIX X

Appendix A
Page 1
Adopted Revenue Changes

Tariff Areas	2026 Revenue (at Present Rates)	2026 Adopted Revenue Requirement	\$ change	% change	2027 Adopted Revenue Requirement	\$ change	% change	2028 Adopted Revenue Requirement	\$ change	% change
Bakersfield	\$99,465.2	\$112,241.9	\$12,776.8	12.8%	\$118,452.4	\$6,210.5	5.5%	\$125,355.1	\$6,902.7	5.8%
Bay Area Region (BAY, RDV)	\$109,118.5	\$122,129.5	\$13,011.1	11.9%	\$128,001.1	\$5,871.6	4.8%	\$134,590.5	\$6,589.4	5.1%
Bear Gulch	\$69,258.2	\$77,460.3	\$8,202.1	11.8%	\$80,260.5	\$2,800.3	3.6%	\$83,255.3	\$2,994.7	3.7%
Diablo Ranch Region - DIX *	\$6,802.1	\$6,300.8	(\$501.2)	-7.4%	\$6,380.6	\$79.7	1.3%	\$6,473.9	\$93.4	1.5%
Diablo Ranch Region - LIV *	\$29,205.4	\$34,471.0	\$5,265.6	18.0%	\$36,111.6	\$1,640.6	4.8%	\$37,954.8	\$1,843.2	5.1%
East Los Angeles	\$43,394.3	\$49,901.2	\$6,506.9	15.0%	\$51,275.4	\$1,374.2	2.8%	\$53,069.6	\$1,794.2	3.5%
Kern River Valley	\$9,267.8	\$8,889.0	(\$378.9)	-4.1%	\$9,527.8	\$638.8	7.2%	\$10,372.2	\$844.4	8.9%
Los Altos	\$50,114.6	\$54,627.1	\$4,512.5	9.0%	\$57,791.7	\$3,164.6	5.8%	\$61,528.2	\$3,736.5	6.5%
Los Angeles Co. Region - AV	\$2,279.04	\$2,434.2	\$155.1	6.8%	\$2,538.9	\$104.7	4.3%	\$2,677.5	\$138.6	5.5%
Los Angeles Co. Region - PV	\$71,527.17	\$77,524.6	\$5,997.4	8.4%	\$80,404.7	\$2,880.1	3.7%	\$83,529.3	\$3,124.7	3.9%
Marysville	\$4,553.2	\$5,206.6	\$653.3	14.3%	\$5,601.3	\$394.7	7.6%	\$5,859.3	\$258.1	4.6%
North Valley Region - CH	\$30,725.4	\$35,489.4	\$4,764.0	15.5%	\$37,891.3	\$2,401.9	6.8%	\$40,677.8	\$2,786.5	7.4%
North Valley Region - ORO	\$5,824.2	\$6,785.6	\$961.4	16.5%	\$7,010.0	\$224.4	3.3%	\$7,276.1	\$266.1	3.8%
Salinas Valley Region (SLN, KC)	\$45,365.5	\$50,424.7	\$5,059.1	11.2%	\$53,353.6	\$2,928.9	5.8%	\$57,219.0	\$3,865.4	7.2%
Selma	\$6,165.7	\$7,511.7	\$1,346.0	21.8%	\$8,017.8	\$506.1	6.7%	\$8,607.4	\$589.6	7.4%
South Bay Region (DOM, HR)	\$118,152.6	\$120,022.0	\$1,869.4	1.6%	\$124,499.2	\$4,477.2	3.7%	\$129,118.1	\$4,618.8	3.7%
Stockton	\$68,235.2	\$75,947.5	\$7,712.4	11.3%	\$79,526.7	\$3,579.2	4.7%	\$83,116.4	\$3,589.7	4.5%
Travis	\$3,273.0	\$4,040.5	\$767.5	23.4%	\$4,430.9	\$390.4	9.7%	\$4,876.8	\$445.9	10.1%
Visalia	\$34,299.9	\$41,831.1	\$7,531.1	22.0%	\$44,744.8	\$2,913.8	7.0%	\$48,193.7	\$3,448.9	7.7%
Westlake	\$22,006.6	\$26,216.5	\$4,209.9	19.1%	\$26,894.4	\$677.9	2.6%	\$28,004.0	\$1,109.7	4.1%
Willows	\$4,114.3	\$4,728.2	\$613.9	14.9%	\$4,913.4	\$185.2	3.9%	\$5,103.7	\$190.3	3.9%
Total	\$833,147.8	\$923,651.4	\$90,503.5	10.9%	\$966,839.0	\$43,187.6	4.7%	\$1,015,749.25	\$48,910.3	5.1%

* New regional ratemaking area

Appendix A

Page 2

Escalation Rates for 2024 GRC

Escalation Factor Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
CPUC Memo - Compensation per hour, non-farm rate ⁽¹⁾	1.037	1.081	1.05	1.036	1	1.052	1.045	1.05	1.046	1.043
CPUC Memo - Labor ⁽²⁾	1.024	1.012	1.024	1.047	1	1.041	1.03	1.027	1.028	1.025
CPUC Memo - Non-labor ⁽²⁾	1.001	0.995	1.147	1.114	1	1.007	1.026	1.021	1.022	1.021
Composite (40% compensation per hour + 60% non-labor split)	1.0154	1.0294	1.1082	1.0828	1	1.025	1.0336	1.0326	1.0316	1.0298
Escalation for payroll ⁽³⁾	1.02625	1.02625	1.036	1.033	1	1.041	1.03	1.027	1.027	1.025

Sources:

(1) Public Advocates Office December 2025 Summary of Compensation Per Hour

(2) Public Advocates Office: Estimates of Non-labor and Wage Escalation Rates for 2024 through 2029 from the December 2025 IHS Global Insight U.S. Economic Outlook

(3) December 2025 Consumer Price Index (CPI)

Appendix A

Page 3

Adopted Pension and Healthcare Benefits

	2026		2026
Retirement Fund - Pension (account 795120)	\$6,075,032	Group Insurance (account 795200)	\$22,434,959
		Retiree Group Insurance & PBOP (account 795201)	\$2,054,507
Benefits Transferred % ⁽¹⁾	35.33%	Benefits Transferred % ⁽¹⁾	35.33%
Benefits Transferred \$ ⁽¹⁾	-\$2,146,428	Benefits Transferred \$ ⁽¹⁾	-\$8,652,609
Pension Expenses	\$3,928,604	Healthcare Expenses	\$15,836,857
CSS Portion Before Allocations	\$1,729,736	CSS Portion Before Allocations	\$6,972,855
<i>Affiliate Allocation</i> ⁽²⁾	4.46%	<i>Affiliate Allocation</i> ⁽²⁾	4.46%
<i>Grand Oaks (Class D)</i>	0.02%	<i>Grand Oaks (Class D)</i>	0.02%
Total Allocation	4.48%	Total Allocation	4.48%
CSS Portion After Allocations	\$1,652,208	CSS Portion After Allocations	\$6,660,324
All Other Districts	\$2,198,868	All Other Districts	\$8,864,003

Ratemaking Area	Pension Cost BA (PCBA)	Health Cost BA (HCBA)
Bay Area Region	\$404,576	\$1,630,913
Bakersfield	\$585,192	\$2,359,006
Bear Gulch	\$205,233	\$827,328
Diablo Ranch Region	\$151,157	\$609,339
East Los Angeles	\$228,164	\$919,766
Kern River Valley	\$57,392	\$231,355
Los Altos	\$160,541	\$647,168
Los Angeles County Region	\$242,591	\$977,927
Marysville	\$37,585	\$151,510
Chico	\$264,981	\$1,068,181
Salinas Valley Region	\$299,239	\$1,206,283
Selma	\$44,121	\$177,859
Stockton	\$315,673	\$1,272,532
South Bay Region	\$409,063	\$1,649,000
Travis	\$39,864	\$160,699
Visalia	\$284,223	\$1,145,748
Willows	\$29,667	\$119,593
Westlake	\$91,814	\$370,119
Total	\$3,851,076	\$15,524,326

FN 1: Portion of benefits that is capitalized.

FN 2: Portion of benefits allocated to affiliates.

Appendix A

Page 4

Subsequent Offsets Since July 2024

Advice Letter #	Description	Date Filed	% Change Typ. Res. Bill	Revenue \$	Change %	Effective Date
Bakersfield						
2536	Rate Base Offset	10/28/2024	0.56%	\$108,978	0.11%	1/1/2025
2554	Rate Base Offset	5/16/2025	0.08%	\$72,432	0.07%	7/1/2025
2570	Water Production Offset	11/21/2025	2.00%	\$2,947,185	2.81%	1/1/2026
Bay Area Region						
2535	Purchased Water Offset	10/28/2024	2.50%	\$3,984,155	3.49%	1/1/2025
2536	Rate Base Offset	10/28/2024	0.52%	\$146,032	0.13%	1/1/2025
2554	Rate Base Offset	5/16/2025	0.15%	\$176,729	0.15%	7/1/2025
2556	Purchased Water/Pump Tax Offset	6/27/2025	-0.4%	(\$452,581)	-0.40%	7/1/2025
2570	Water Production Offset	11/21/2025	0.70%	\$1,467,884	1.21%	1/1/2026
2571	Rate Base Offset	11/21/2025	0.11%	\$101,174	0.08%	1/1/2026
Bear Gulch						
2535	Purchased Water Offset	10/28/2024	2.30%	\$2,074,214	2.90%	1/1/2025
2536	Rate Base Offset	10/28/2024	1.00%	\$317,952	0.44%	1/1/2025
2554	Rate Base Offset	5/16/2025	0.05%	\$34,112	0.04%	7/1/2025
2556	Purchased Water/Pump Tax Offset	6/27/2025	0.60%	\$412,790	0.50%	7/1/2025
2570	Water Production Offset	11/21/2025	0.80%	\$887,342	1.14%	1/1/2026
2571	Rate Base Offset	11/21/2025	1.25%	\$800,394	1.02%	1/1/2026
Dixon						
2554	Rate Base Offset	5/16/2025	0.04%	\$3,207	0.04%	7/1/2025
2570	Water Production Offset	11/21/2025	0.00%	\$45,481	0.62%	1/1/2026
East Los Angeles						
2535	Purchased Water Offset	10/28/2024	1.70%	\$557,841	1.30%	1/1/2025
2554	Rate Base Offset	5/16/2025	0.58%	\$261,494	0.58%	7/1/2025
2556	Purchased Water/Pump Tax Offset	6/27/2025	0.50%	\$557,841	1.30%	7/1/2025
2570	Water Production Offset	11/21/2025	0.80%	\$495,562	1.09%	1/1/2026
Kern River Valley						
2554	Rate Base Offset	5/16/2025	0.04%	\$4,337	0.05%	7/1/2025
2570	Water Production Offset	11/21/2025	0.01%	(\$57,545)	-0.71%	1/1/2026
Livermore						
2536	Rate Base Offset	10/28/2024	-0.18%	\$48,750	0.16%	1/1/2025
2554	Rate Base Offset	5/16/2025	0.21%	\$62,504	0.20%	7/1/2025
2570	Water Production Offset	11/21/2025	0.90%	\$400,810	1.25%	1/1/2026
Los Altos						
2535	Purchased Water Offset	10/28/2024	4.60%	\$3,200,719	5.70%	1/1/2025
2536	Rate Base Offset	10/28/2024	0.64%	\$39,481	0.07%	1/1/2025
2554	Rate Base Offset	5/16/2025	0.12%	\$64,106	0.11%	7/1/2025
2556	Purchased Water/Pump Tax Offset	6/27/2025	4.70%	\$2,813,033	4.60%	7/1/2025
2570	Water Production Offset	11/21/2025	0.30%	\$224,193	0.35%	1/1/2026
2571	Rate Base Offset	11/21/2025	0.08%	\$45,880	0.07%	1/1/2026
Los Angeles County Region (LAR)						
2535	Purchased Water Offset - AV Purchased Water Offset - PV	10/28/2024	3.3% 4.4%	\$3,867,737	6.00%	1/1/2025
2554	Rate Base Offset - AV Rate Base Offset - PV	5/16/2025	0.10% 0.07%	\$66,360	0.10%	7/1/2025
2558	Purchased Water/Pump Tax Offset - AV Purchased Water/Pump Tax Offset - PV	7/16/2025	0.8% 0.6%	\$547,914	0.80%	8/1/2025
2570	Water Production Offset - AV Water Production Offset - PV	11/21/2025	1.1% 1.8%	\$2,128,414	3.06%	1/1/2026
PV Pipeline						
2548	PV Memo Account Rate Base Offset	1/31/2025	6.10%	\$1,769,134	15.40%	2/1/2025

Appendix A

Subsequent Offsets Since July 2024

Advice Letter #	Description	Date Filed	% Change Typ. Res. Bill	Revenue \$	Change %	Effective Date
Marysville						
2554	Rate Base Offset	5/16/2025	1.25%	\$64,861	1.23%	7/1/2025
2570	Water Production Offset	11/21/2025	0.0%	\$36,665	0.68%	1/1/2026
North Valley Region						
2554	Rate Base Offset - CH Rate Base Offset - ORO	5/16/2025	0.06% 0.04%	\$24,847	0.06%	7/1/2025
2570	Water Production Offset - CH Water Production Offset - ORO	11/21/2025	0.4% 0.1%	\$375,530	0.94%	1/1/2026
2571	Rate Base Offset - CH Rate Base Offset - ORO	11/21/2025	0.27% 0.16%	\$93,441	0.23%	1/1/2026
Salinas Valey Region						
2536	Rate Base Offset	10/28/2024	0.07%	\$82,650	0.18%	1/1/2025
2554	Rate Base Offset	5/16/2025	0.40%	\$191,178	0.40%	7/1/2025
2570	Water Production Offset	11/21/2025	0.90%	\$830,258	1.72%	1/1/2026
Selma						
2554	Rate Base Offset	5/16/2025	0.25%	\$14,905	0.24%	7/1/2025
2570	Water Production Offset	11/21/2025	1.80%	\$140,192	2.24%	1/1/2026
Stockton						
2535	Purchased Water Offset	10/28/2024	-2.70%	(\$6,271,346)	-9.00%	1/1/2025
2536	Rate Base Offset	10/28/2024	0.26%	\$106,522	0.15%	1/1/2025
2554	Rate Base Offset	5/16/2025	0.06%	\$44,925	0.07%	7/1/2025
2556	Purchased Water/Pump Tax Offset	6/27/2025	2.70%	\$1,773,130	2.60%	7/1/2025
2570	Water Production Offset	11/21/2025	0.10%	\$31,421	0.05%	1/1/2026
South Bay Region						
2535	Purchased Water Offset	10/28/2024	4.20%	\$8,427,442	6.80%	1/1/2025
2554	Rate Base Offset	5/16/2025	0.02%	\$64,290	0.05%	7/1/2025
2558	Purchased Water/Pump Tax Offset	7/16/2025	1.50%	\$2,059,377	1.50%	8/1/2025
2570	Water Production Offset - DOM Water Production Offset - HR	11/21/2025	1.1% 0.4%	\$4,333,357	3.14%	1/1/2026
2571	Rate Base Offset - DOM Rate Base Offset - HR	11/21/2025	0.51% 0.56%	\$444,461	0.31%	1/1/2026
Visalia						
2536	Rate Base Offset	10/28/2024	-1.19%	\$7,017	0.02%	1/1/2025
2554	Rate Base Offset	5/16/2025	1.09%	\$390,844	1.06%	7/1/2025
2570	Water Production Offset	11/21/2025	0.30%	\$155,479	0.42%	1/1/2026
2571	Rate Base Offset	11/21/2025	0.07%	\$29,327	0.08%	1/1/2026
Travis						
2554	Rate Base Offset	5/16/2025	0.11%	\$3,635	0.11%	7/1/2025
Westlake						
2535	Purchased Water Offset	10/28/2024	4.20%	\$1,248,111	5.20%	1/1/2025
2536	Rate Base Offset	10/28/2024	0.66%	\$15,115	0.06%	1/1/2025
2554	Rate Base Offset	5/16/2025	0.03%	\$8,451	0.03%	7/1/2025
2570	Water Production Offset	11/21/2025	3.40%	\$1,261,312	4.99%	1/1/2026
Willows						
2554	Rate Base Offset	5/16/2025	0.09%	\$2,433	0.06%	7/1/2025
2570	Water Production Offset	11/21/2025	0.40%	\$25,674	0.60%	1/1/2026

Appendix A, Page 6

Reconciliation Between Proposed and Adopted Values

Total Company

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 963,840,491	\$ 1,038,003,055	\$ 1,121,577,245	\$ (40,189,122)	\$ (71,164,078)	\$ (105,827,997)	\$ 923,651,369	\$ 966,838,976	\$ 1,015,749,248
Operating Expenses:									
-Purchased Water	217,140,705	217,141,230	217,324,813	3,468,243	3,857,086	3,858,072	220,608,948	220,998,316	221,182,885
-Pump Tax	19,670,984	19,681,695	19,690,948	59,029	63,866	64,532	19,730,013	19,745,561	19,755,480
-Purchased Power	31,008,320	31,046,930	35,715,494	(5,126,728)	(5,057,497)	(8,964,156)	25,881,592	25,989,433	26,751,338
-Purchased Chemicals	3,948,720	4,544,697	5,233,244	(217,826)	(683,462)	(1,248,814)	3,730,894	3,861,234	3,984,430
-Payroll	68,181,565	70,339,664	72,010,033	(142,492)	(483,542)	(426,032)	68,039,073	69,856,122	71,584,001
-Uncollectibles	4,201,516	4,529,787	4,920,664	(169,847)	(294,236)	(448,712)	4,031,669	4,235,552	4,471,952
-Conservation	18,279,791	18,279,791	18,279,791	(4,471,935)	(4,471,935)	(4,471,935)	13,807,856	13,807,856	13,807,856
-Other Operation and Maintenance	55,165,266	62,162,475	70,163,714	2,920,528	(2,641,870)	(9,312,654)	58,085,794	59,520,605	60,851,060
-Benefits	15,146,709	16,050,557	16,954,404	37,634	38,007	38,381	15,184,343	16,088,564	16,992,785
-Other Administrative and General	(1,087,428)	(1,323,925)	(1,533,179)	40,072	271,784	549,866	(1,047,356)	(1,052,141)	(983,313)
Total O&M and A&G	431,656,148	442,452,900	458,759,925	(3,603,323)	(9,401,799)	(20,361,452)	428,052,825	433,051,101	438,398,473
Taxes Other Than Income:									
-Ad Valorem	27,593,409	31,276,599	34,959,789	(1,679,342)	(3,000,087)	(3,601,803)	25,914,067	28,276,512	31,357,986
-Business License	2,040,873	2,214,464	2,418,685	(146,766)	(231,754)	(316,098)	1,894,107	1,982,710	2,102,587
-Local Franchise	5,997,206	6,452,501	6,980,741	(233,788)	(424,854)	(647,535)	5,763,418	6,027,646	6,333,207
-Payroll Taxes	4,578,248	4,721,416	4,832,227	(9,417)	(32,041)	(28,225)	4,568,831	4,689,375	4,804,002
Total General Taxes	40,209,736	44,664,979	49,191,443	(2,069,312)	(3,688,736)	(4,593,660)	38,140,424	40,976,243	44,597,782
Depreciation and Amortization	102,421,347	114,295,871	126,170,395	(4,330,343)	(8,081,461)	(9,477,404)	98,091,004	106,214,410	116,692,991
CSS Prorated Expenses:									
-Depreciation & Amortization	18,962,610	20,434,128	21,905,645	(2,650,617)	(3,610,114)	(3,937,393)	16,311,993	16,824,013	17,968,252
-O&M and A&G Prorated Expense	119,487,782	124,586,026	134,340,735	(3,153,777)	(8,024,682)	(13,528,997)	116,334,005	116,561,344	120,811,737
-General Taxes Prorated Expense	6,724,193	6,915,491	7,052,883	(247,149)	(347,143)	(410,734)	6,477,044	6,568,348	6,642,149
Total CSS Prorated Expenses	145,174,584	151,935,644	163,299,263	(6,051,543)	(11,981,940)	(17,877,125)	139,123,041	139,953,705	145,422,138
Total Op. Exp. Before Income Taxes	719,461,815	753,349,395	797,421,026	(16,054,521)	(33,153,936)	(52,309,641)	703,407,294	720,195,459	745,111,385
Total Income Taxes	38,975,057	48,238,622	56,735,805	(3,875,083)	(6,655,688)	(10,089,326)	35,099,973	41,582,934	46,646,479
Total Operating Expenses	758,436,872	801,588,017	854,156,831	(19,929,605)	(39,809,624)	(62,398,967)	738,507,267	761,778,393	791,757,864
Net Operating Revenue	205,403,619	236,415,038	267,420,414	(20,259,517)	(31,354,455)	(43,429,030)	185,144,101	205,060,583	223,991,385
Depreciated Rate Base	\$ 2,753,399,714	\$ 3,169,015,303	\$ 3,584,630,891	\$ (271,575,301)	\$ (420,213,917)	\$ (582,065,415)	\$ 2,481,824,413	\$ 2,748,801,386	\$ 3,002,565,477
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 7

Reconciliation Between Proposed and Adopted Values
Bakersfield

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 116,484,362	\$ 126,357,822	\$ 137,887,047	\$ (4,242,449)	\$ (7,905,429)	\$ (12,531,926)	\$ 112,241,913	\$ 118,452,393	\$ 125,355,121
Operating Expenses:									
-Purchased Water	13,015,242	13,061,808	13,108,249	(0)	25,896	25,943	13,015,242	13,087,704	13,134,192
-Pump Tax	1,648,633	1,655,867	1,663,082	47,437	51,896	52,183	1,696,070	1,707,763	1,715,265
-Purchased Power	7,102,225	7,146,585	8,268,339	(634,895)	(618,132)	(1,539,777)	6,467,330	6,528,453	6,728,562
-Purchased Chemicals	1,364,138	1,575,001	1,819,317	50,108	(103,808)	(296,433)	1,414,246	1,471,193	1,522,884
-Payroll	10,945,392	11,295,644	11,566,740	(20,690)	(75,976)	(66,580)	10,924,701	11,219,668	11,500,160
-Uncollectibles	1,304,287	1,414,216	1,543,356	(47,503)	(87,892)	(139,743)	1,256,784	1,326,323	1,403,614
-Conservation	3,756,409	3,756,409	3,756,409	(719,540)	(719,540)	(719,540)	3,036,869	3,036,869	3,036,869
-Other Operation and Maintenance	7,598,065	8,563,665	9,682,980	14,091	(753,462)	(1,673,927)	7,612,157	7,810,203	8,009,053
-Benefits	2,398,657	2,541,792	2,684,927	6,248	6,325	6,401	2,404,906	2,548,117	2,691,328
-Other Administrative and General	(1,758,715)	(2,037,045)	(2,346,129)	39,628	258,284	520,673	(1,719,086)	(1,778,761)	(1,825,456)
Total O&M and A&G	47,374,334	48,973,942	51,747,269	(1,265,116)	(2,016,409)	(3,830,799)	46,109,218	46,957,533	47,916,470
Taxes Other Than Income:									
-Ad Valorem	3,068,250	3,461,872	3,855,495	(89,706)	(178,574)	(183,317)	2,978,544	3,283,298	3,672,177
-Business License	0	0	0	0	0	0	0	0	0
-Local Franchise	1,558,774	1,690,151	1,844,490	(56,772)	(105,042)	(167,009)	1,502,002	1,585,110	1,677,481
-Payroll Taxes	756,353	780,556	799,290	(1,430)	(5,250)	(4,601)	754,923	775,306	794,689
Total General Taxes	5,383,377	5,932,580	6,499,274	(147,907)	(288,866)	(354,927)	5,235,470	5,643,715	6,144,347
Depreciation and Amortization	15,052,469	16,866,778	18,681,087	(329,177)	(794,945)	(1,158,580)	14,723,293	16,071,834	17,522,507
CSS Prorated Expenses:									
-Depreciation & Amortization	2,706,120	2,916,117	3,126,115	(366,909)	(503,481)	(549,390)	2,339,210	2,412,636	2,576,725
-O&M and A&G Prorated Expense	17,051,884	17,779,445	19,171,522	(369,084)	(1,064,043)	(1,846,595)	16,682,800	16,715,402	17,324,926
-General Taxes Prorated Expense	959,597	986,897	1,006,504	(30,761)	(44,968)	(53,991)	928,836	941,929	952,513
Total CSS Prorated Expenses	20,717,601	21,682,459	23,304,141	(766,754)	(1,612,492)	(2,449,976)	19,950,847	20,069,968	20,854,165
Total Op. Exp. Before Income Taxes	88,527,781	93,455,759	100,231,771	(2,508,953)	(4,712,711)	(7,794,283)	86,018,828	88,743,049	92,437,488
Total Income Taxes	4,025,226	5,094,603	5,972,777	(232,050)	(509,468)	(730,136)	3,793,176	4,585,135	5,242,640
Total Operating Expenses	92,553,007	98,550,363	106,204,547	(2,741,004)	(5,222,179)	(8,524,419)	89,812,003	93,328,184	97,680,128
Net Operating Revenue	23,931,355	27,807,459	31,682,499	(1,501,446)	(2,683,250)	(4,007,507)	22,429,909	25,124,209	27,674,992
Depreciated Rate Base	\$ 320,795,646	\$ 372,740,884	\$ 424,686,123	\$ (20,126,621)	\$ (35,955,247)	\$ (53,707,675)	\$ 300,669,025	\$ 336,785,637	\$ 370,978,448
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 8
Reconciliation Between Proposed and Adopted Values
Bay Area Region

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 125,637,829	\$ 135,337,624	\$ 145,680,405	\$ (3,508,296)	\$ (7,336,526)	\$ (11,089,868)	\$ 122,129,534	\$ 128,001,098	\$ 134,590,537
Operating Expenses:									
-Purchased Water	47,271,399	47,561,802	47,853,048	53,312	54,034	54,752	47,324,711	47,615,836	47,907,799
-Pump Tax	0	0	0	0	0	0	0	0	0
-Purchased Power	1,181,113	1,188,697	1,365,100	(206,927)	(208,533)	(356,637)	974,186	980,164	1,008,462
-Purchased Chemicals	33,139	38,299	44,283	(339)	(4,256)	(9,011)	32,800	34,043	35,272
-Payroll	6,640,516	6,853,013	7,017,485	(14,074)	(47,656)	(41,995)	6,626,442	6,805,356	6,975,490
-Uncollectibles	177,847	189,857	204,299	(5,156)	(10,513)	(15,707)	172,691	179,344	188,592
Uncollectibles	151,954	175,773	189,293	508	(2,755)	(8,077)	152,462	173,018	181,216
Add't Uncollectibles @ Prop Rates	25,893	14,084	15,007	(5,664)	(7,758)	(7,630)	20,229	6,326	7,377
-Conservation	1,669,148	1,669,148	1,669,148	(674,408)	(674,408)	(674,408)	994,740	994,740	994,740
-Other Operation and Maintenance	6,064,454	6,855,562	7,769,283	979,643	350,953	(402,933)	7,044,097	7,206,515	7,366,350
-Benefits	1,453,399	1,540,127	1,626,856	3,617	3,653	3,689	1,457,015	1,543,780	1,630,545
-Other Administrative and General	129,548	125,786	128,529	291	2,388	4,908	129,839	128,174	133,436
Total O&M and A&G	64,620,562	66,022,291	67,678,030	135,959	(534,338)	(1,437,342)	64,756,521	65,487,953	66,240,688
Taxes Other Than Income:									
-Ad Valorem	3,180,489	3,664,786	4,149,083	(148,814)	(309,690)	(367,305)	3,031,675	3,355,096	3,781,778
-Business License	7,603	7,603	7,603	0	0	0	7,603	7,603	7,603
-Local Franchise	0	0	0	0	0	0	0	0	0
-Payroll Taxes	486,108	501,664	513,704	(1,029)	(3,488)	(3,073)	485,079	498,176	510,631
Total General Taxes	3,674,200	4,174,053	4,670,389	(149,843)	(313,177)	(370,378)	3,524,357	3,860,875	4,300,012
Depreciation and Amortization	10,913,738	12,509,720	14,105,702	(416,108)	(965,152)	(1,168,306)	10,497,631	11,544,568	12,937,396
CSS Prorated Expenses:									
-Depreciation & Amortization	2,212,619	2,384,321	2,556,022	(301,401)	(413,111)	(450,746)	1,911,218	1,971,210	2,105,277
-O&M and A&G Prorated Expense	13,942,226	14,537,105	15,675,317	(311,782)	(880,025)	(1,520,233)	13,630,444	13,657,080	14,155,084
-General Taxes Prorated Expense	784,601	806,922	822,953	(25,709)	(37,332)	(44,716)	758,892	769,590	778,237
Total CSS Prorated Expenses	16,939,446	17,728,348	19,054,293	(638,891)	(1,330,468)	(2,015,695)	16,300,554	16,397,880	17,038,597
Total Op. Exp. Before Income Taxes	96,147,946	100,434,412	105,508,414	(1,068,884)	(3,143,135)	(4,991,721)	95,079,063	97,291,277	100,516,693
Total Income Taxes	4,548,888	5,740,238	6,787,062	(374,023)	(728,377)	(1,083,142)	4,174,865	5,011,862	5,703,920
Total Operating Expenses	100,696,835	106,174,650	112,295,475	(1,442,907)	(3,871,512)	(6,074,863)	99,253,928	102,303,138	106,220,613
Net Operating Revenue	24,940,995	29,162,973	33,384,929	(2,065,389)	(3,465,014)	(5,015,005)	22,875,606	25,697,959	28,369,925
Depreciated Rate Base	\$ 334,329,687	\$ 390,924,317	\$ 447,518,946	\$ (27,686,175)	\$ (46,447,649)	\$ (67,225,051)	\$ 306,643,512	\$ 344,476,667	\$ 380,293,896
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 9

Reconciliation Between Proposed and Adopted Values
Bear Gulch

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 79,992,130	\$ 85,407,912	\$ 91,351,449	\$ (2,531,842)	\$ (5,147,366)	\$ (8,096,153)	\$ 77,460,288	\$ 80,260,546	\$ 83,255,296
Operating Expenses:									
-Purchased Water	26,127,458	25,975,014	25,822,374	557,060	554,205	551,349	26,684,517	26,529,219	26,373,723
-Pump Tax	0	0	0	0	0	0	0	0	0
-Purchased Power	1,463,001	1,453,721	1,669,453	(288,473)	(286,378)	(468,421)	1,174,528	1,167,343	1,201,033
-Purchased Chemicals	6,979	7,959	9,082	(12)	(822)	(1,782)	6,967	7,138	7,301
-Payroll	3,135,626	3,235,966	3,313,629	(13,752)	(29,801)	(27,311)	3,121,874	3,206,164	3,286,318
-Uncollectibles	38,302	40,892	43,738	(1,212)	(2,461)	(3,874)	37,089	38,430	39,864
-Conservation	913,002	913,002	913,002	(392,650)	(392,650)	(392,650)	520,352	520,352	520,352
-Other Operation and Maintenance	4,092,456	4,687,908	5,372,385	536,528	66,148	(498,213)	4,628,984	4,754,057	4,874,172
-Benefits	698,320	739,990	781,661	949	919	889	699,268	740,909	782,551
-Other Administrative and General	453,611	467,743	487,429	(2,541)	(14,138)	(28,057)	451,070	453,604	459,373
Total O&M and A&G	36,928,754	37,522,195	38,412,753	395,896	(104,978)	(868,068)	37,324,650	37,417,217	37,544,685
Taxes Other Than Income:									
-Ad Valorem	2,653,823	2,975,307	3,296,792	(151,244)	(261,213)	(376,575)	2,502,579	2,714,095	2,920,217
-Business License	80,143	85,545	91,481	(2,528)	(5,134)	(8,079)	77,614	80,411	83,402
-Local Franchise	631,611	674,321	721,253	(19,991)	(40,591)	(63,876)	611,620	633,731	657,377
-Payroll Taxes	192,184	198,334	203,094	(843)	(1,827)	(1,674)	191,341	196,508	201,420
Total General Taxes	3,557,761	3,933,508	4,312,620	(174,607)	(308,764)	(450,203)	3,383,155	3,624,744	3,862,416
Depreciation and Amortization	8,081,168	9,029,633	9,978,098	(378,349)	(760,139)	(1,045,435)	7,702,818	8,269,494	8,932,664
CSS Prorated Expenses:									
-Depreciation & Amortization	1,187,900	1,280,083	1,372,265	(161,414)	(221,375)	(241,553)	1,026,487	1,058,707	1,130,712
-O&M and A&G Prorated Expense	7,485,235	7,804,611	8,415,689	(164,529)	(469,599)	(813,206)	7,320,706	7,335,012	7,602,483
-General Taxes Prorated Expense	421,233	433,216	441,823	(13,643)	(19,881)	(23,844)	407,590	413,335	417,979
Total CSS Prorated Expenses	9,094,368	9,517,911	10,229,777	(339,586)	(710,856)	(1,078,603)	8,754,783	8,807,055	9,151,175
Total Op. Exp. Before Income Taxes	57,662,051	60,003,246	62,933,249	(496,646)	(1,884,737)	(3,442,308)	57,165,406	58,118,510	59,490,940
Total Income Taxes	3,699,623	4,450,016	5,139,403	(324,471)	(570,998)	(929,805)	3,375,152	3,879,017	4,209,597
Total Operating Expenses	61,361,675	64,453,262	68,072,651	(821,117)	(2,455,735)	(4,372,114)	60,540,558	61,997,527	63,700,537
Net Operating Revenue	18,630,455	20,954,650	23,278,798	(1,710,726)	(2,691,630)	(3,724,039)	16,919,730	18,263,020	19,554,758
Depreciated Rate Base	\$ 249,738,008	\$ 280,892,827	\$ 312,047,646	\$ (22,931,977)	\$ (36,080,231)	\$ (49,919,517)	\$ 226,806,031	\$ 244,812,596	\$ 262,128,129
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 10

Reconciliation Between Proposed and Adopted Values
DIX-LIV (NW2)

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 43,480,581	\$ 46,518,599	\$ 49,958,736	\$ (2,979,084)	\$ (4,413,040)	\$ (6,049,983)	\$ 40,501,496	\$ 42,105,559	\$ 43,908,754
Operating Expenses:									
-Purchased Water	11,421,344	11,450,950	11,480,374	178,255	179,561	180,862	11,599,599	11,630,512	11,661,236
-Pump Tax	0	0	0	0	0	0	0	0	0
-Purchased Power	1,122,593	1,127,416	1,294,725	(358,050)	(359,801)	(504,949)	764,543	767,615	789,775
-Purchased Chemicals	168,151	193,936	223,779	(2)	(19,749)	(43,651)	168,149	174,187	180,128
-Payroll	2,528,118	2,609,018	2,671,634	(4,924)	(17,698)	(15,531)	2,523,194	2,591,320	2,656,103
-Uncollectibles	37,646	38,565	41,508	(3,221)	(3,980)	(5,432)	34,425	34,585	36,076
-Conservation	767,520	767,520	767,520	(304,279)	(304,279)	(304,279)	463,241	463,241	463,241
-Other Operation and Maintenance	2,606,793	2,918,092	3,277,793	40,737	(206,657)	(503,299)	2,647,530	2,711,435	2,774,494
-Benefits	562,351	595,908	629,465	1,449	1,466	1,483	563,800	597,374	630,948
-Other Administrative and General	(59,594)	(79,734)	(100,206)	2,600	18,186	36,892	(56,995)	(61,548)	(63,314)
Total O&M and A&G	19,154,921	19,621,670	20,286,592	(447,435)	(712,950)	(1,157,905)	18,707,486	18,908,720	19,128,687
Taxes Other Than Income:									
-Ad Valorem	1,331,166	1,501,114	1,671,062	(136,173)	(204,209)	(261,151)	1,194,993	1,296,905	1,409,911
-Business License	416,969	442,538	477,549	(28,886)	(42,717)	(58,499)	388,083	399,821	419,050
-Local Franchise	0	0	0	0	0	0	0	0	0
-Payroll Taxes	180,244	186,012	190,476	(351)	(1,262)	(1,107)	179,893	184,751	189,369
Total General Taxes	1,928,379	2,129,664	2,339,088	(165,409)	(248,188)	(320,758)	1,762,969	1,881,476	2,018,330
Depreciation and Amortization	4,731,896	5,167,947	5,603,998	(398,921)	(508,825)	(618,738)	4,332,975	4,659,122	4,985,260
CSS Prorated Expenses:									
-Depreciation & Amortization	808,028	870,732	933,436	(121,744)	(162,906)	(177,469)	686,284	707,826	755,967
-O&M and A&G Prorated Expense	5,091,572	5,308,817	5,724,481	(197,123)	(404,803)	(641,643)	4,894,449	4,904,013	5,082,837
-General Taxes Prorated Expense	286,529	294,681	300,535	(14,024)	(18,334)	(21,084)	272,505	276,346	279,451
Total CSS Prorated Expenses	6,186,129	6,474,229	6,958,452	(332,891)	(586,043)	(840,196)	5,853,238	5,888,186	6,118,256
Total Op. Exp. Before Income Taxes	32,001,325	33,393,510	35,188,129	(1,344,657)	(2,056,006)	(2,937,597)	30,656,668	31,337,504	32,250,533
Total Income Taxes	1,907,826	2,265,018	2,621,895	(302,035)	(440,549)	(585,909)	1,605,791	1,824,469	2,035,986
Total Operating Expenses	33,909,151	35,658,528	37,810,024	(1,646,692)	(2,496,556)	(3,523,505)	32,262,459	33,161,972	34,286,519
Net Operating Revenue	9,571,430	10,860,071	12,148,712	(1,332,393)	(1,916,484)	(2,526,477)	8,239,037	8,943,587	9,622,235
Depreciated Rate Base	\$ 128,303,351	\$ 145,577,358	\$ 162,851,365	\$(17,860,491)	\$(25,690,135)	\$(33,866,985)	\$ 110,442,860	\$ 119,887,223	\$ 128,984,380
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 11
Reconciliation Between Proposed and Adopted Values
East Los Angeles

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 51,885,873	\$ 55,053,964	\$ 58,816,749	\$ (1,984,692)	\$ (3,778,564)	\$ (5,747,113)	\$ 49,901,182	\$ 51,275,399	\$ 53,069,635
Operating Expenses:									
-Purchased Water	6,057,944	6,051,094	6,044,034	336,570	336,382	336,181	6,394,514	6,387,476	6,380,215
-Pump Tax	3,670,999	3,666,800	3,662,472	(0)	116	232	3,670,998	3,666,916	3,662,704
-Purchased Power	1,908,287	1,906,084	2,188,947	(456,227)	(455,602)	(696,598)	1,452,060	1,450,482	1,492,349
-Purchased Chemicals	382,954	439,047	503,601	(761)	(45,449)	(98,959)	382,192	393,598	404,641
-Payroll	4,213,110	4,347,930	4,452,280	(8,342)	(29,633)	(26,026)	4,204,768	4,318,297	4,426,254
-Uncollectibles	201,404	213,663	228,271	(7,704)	(14,629)	(22,273)	193,700	199,034	205,999
-Conservation	531,098	531,098	531,098	(204,022)	(204,022)	(204,022)	327,076	327,076	327,076
-Other Operation and Maintenance	3,958,695	4,402,859	4,915,742	5,974	(350,419)	(776,993)	3,964,669	4,052,440	4,138,749
-Benefits	944,946	1,001,334	1,057,721	2,420	2,448	2,475	947,366	1,003,781	1,060,196
-Other Administrative and General	(132,989)	(159,728)	(185,943)	3,635	24,209	48,901	(129,354)	(135,519)	(137,042)
Total O&M and A&G	21,736,447	22,400,180	23,398,224	(328,458)	(736,600)	(1,437,082)	21,407,989	21,663,580	21,961,142
Taxes Other Than Income:									
-Ad Valorem	1,694,675	1,830,494	1,966,314	(68,256)	(141,158)	(179,599)	1,626,419	1,689,336	1,786,715
-Business License	2,300	2,300	2,300	0	0	0	2,300	2,300	2,300
-Local Franchise	720,098	763,930	816,160	(27,545)	(52,305)	(79,634)	692,553	711,625	736,526
-Payroll Taxes	282,136	291,164	298,152	(559)	(1,984)	(1,743)	281,577	289,180	296,409
Total General Taxes	2,699,208	2,887,888	3,082,926	(96,359)	(195,448)	(260,976)	2,602,849	2,692,441	2,821,950
Depreciation and Amortization	4,937,356	5,396,303	5,855,250	(170,683)	(401,026)	(509,858)	4,766,672	4,995,277	5,345,393
CSS Prorated Expenses:									
-Depreciation & Amortization	1,043,017	1,123,956	1,204,896	(144,843)	(197,590)	(215,525)	898,174	926,367	989,371
-O&M and A&G Prorated Expense	6,572,292	6,852,715	7,389,262	(166,688)	(434,594)	(737,105)	6,405,604	6,418,122	6,652,157
-General Taxes Prorated Expense	369,857	380,379	387,936	(13,217)	(18,711)	(22,205)	356,640	361,668	365,731
Total CSS Prorated Expenses	7,985,166	8,357,051	8,982,094	(324,748)	(650,895)	(974,834)	7,660,418	7,706,156	8,007,260
Total Op. Exp. Before Income Taxes	37,358,176	39,041,422	41,318,494	(920,249)	(1,983,969)	(3,182,749)	36,437,928	37,057,453	38,135,745
Total Income Taxes	2,543,022	2,881,122	3,220,224	(165,305)	(311,497)	(477,504)	2,377,717	2,569,626	2,742,720
Total Operating Expenses	39,901,198	41,922,544	44,538,718	(1,085,554)	(2,295,465)	(3,660,253)	38,815,645	39,627,079	40,878,464
Net Operating Revenue	11,984,675	13,131,420	14,278,031	(899,138)	(1,483,099)	(2,086,860)	11,085,537	11,648,320	12,191,171
Depreciated Rate Base	\$ 160,652,485	\$ 176,022,714	\$ 191,392,944	\$ (12,052,794)	\$ (19,879,011)	\$ (27,972,420)	\$ 148,599,691	\$ 156,143,703	\$ 163,420,524
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 12
Reconciliation Between Proposed and Adopted Values
Kern River Valley

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 9,308,444	\$ 10,362,614	\$ 11,545,952	\$ (419,492)	\$ (834,828)	\$ (1,173,767)	\$ 8,888,952	\$ 9,527,786	\$ 10,372,185
Operating Expenses:									
-Purchased Water	11,601	11,295	11,001	1,347	1,309	1,273	12,948	12,604	12,274
-Pump Tax	0	0	0	0	0	0	0	0	0
-Purchased Power	254,854	248,130	284,952	(14,486)	(13,943)	(44,012)	240,368	234,187	240,941
-Purchased Chemicals	119,090	133,085	148,854	1,847	(11,649)	(27,084)	120,937	121,437	121,771
-Payroll	1,230,067	1,269,429	1,299,896	(2,289)	(8,501)	(7,444)	1,227,778	1,260,928	1,292,452
-Uncollectibles	303,071	337,373	375,921	(13,658)	(27,160)	(38,216)	289,413	310,212	337,705
-Conservation	47,224	47,224	47,224	(9,850)	(9,850)	(9,850)	37,374	37,374	37,374
-Other Operation and Maintenance	1,386,832	1,553,787	1,747,289	58,899	(73,482)	(232,357)	1,445,731	1,480,305	1,514,932
-Benefits	267,471	283,432	299,393	701	709	718	268,172	284,141	300,111
-Other Administrative and General	8,462	12,226	17,358	(74)	(578)	(1,182)	8,388	11,648	16,176
Total O&M and A&G	3,628,673	3,895,981	4,231,889	22,436	(143,145)	(358,154)	3,651,109	3,752,836	3,873,735
Taxes Other Than Income:									
-Ad Valorem	271,090	309,879	348,668	(19,460)	(33,419)	(23,195)	251,630	276,460	325,473
-Business License	0	0	0	0	0	0	0	0	0
-Local Franchise	92,247	102,688	114,421	(4,157)	(8,267)	(11,632)	88,090	94,421	102,789
-Payroll Taxes	89,611	92,478	94,698	(167)	(619)	(542)	89,444	91,859	94,155
Total General Taxes	452,948	505,045	557,787	(23,784)	(42,305)	(35,370)	429,164	462,740	522,417
Depreciation and Amortization	1,005,726	1,098,598	1,191,471	(44,144)	(81,909)	(20,088)	961,582	1,016,689	1,171,382
CSS Prorated Expenses:									
-Depreciation & Amortization	212,846	229,363	245,880	(29,633)	(40,400)	(44,065)	183,212	188,963	201,815
-O&M and A&G Prorated Expense	1,341,190	1,398,416	1,507,907	(34,555)	(89,227)	(150,979)	1,306,635	1,309,189	1,356,928
-General Taxes Prorated Expense	75,476	77,623	79,165	(2,727)	(3,849)	(4,562)	72,749	73,774	74,603
Total CSS Prorated Expenses	1,629,512	1,705,401	1,832,952	(66,916)	(133,475)	(199,606)	1,562,596	1,571,926	1,633,346
Total Op. Exp. Before Income Taxes	6,716,859	7,205,027	7,814,099	(112,408)	(400,835)	(613,218)	6,604,451	6,804,192	7,200,881
Total Income Taxes	544,834	655,733	774,933	(57,816)	(86,101)	(101,583)	487,018	569,631	673,351
Total Operating Expenses	7,261,692	7,860,759	8,589,032	(170,224)	(486,936)	(714,801)	7,091,469	7,373,823	7,874,231
Net Operating Revenue	2,046,752	2,501,855	2,956,919	(249,269)	(347,892)	(458,966)	1,797,483	2,153,962	2,497,953
Depreciated Rate Base	\$ 27,436,348	\$ 33,536,668	\$ 39,636,989	\$ (3,341,401)	\$ (4,663,177)	\$ (6,152,360)	\$ 24,094,946	\$ 28,873,491	\$ 33,484,629
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 13
Reconciliation Between Proposed and Adopted Values
Los Altos

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 58,416,393	\$ 64,959,166	\$ 71,924,740	\$ (3,789,291)	\$ (7,167,512)	\$ (10,396,558)	\$ 54,627,102	\$ 57,791,654	\$ 61,528,183
Operating Expenses:									
-Purchased Water	12,309,185	12,310,492	12,310,086	593,552	593,597	593,653	12,902,737	12,904,089	12,903,739
-Pump Tax	8,198,976	8,199,804	8,199,547	1	33	67	8,198,978	8,199,837	8,199,614
-Purchased Power	1,261,824	1,261,952	1,449,225	(287,272)	(287,300)	(446,440)	974,552	974,651	1,002,785
-Purchased Chemicals	196,906	226,031	259,566	(366)	(23,382)	(50,999)	196,540	202,649	208,567
-Payroll	2,563,610	2,645,645	2,709,141	(5,619)	(18,589)	(16,408)	2,557,990	2,627,056	2,692,733
-Uncollectibles	5,279	5,869	6,499	(342)	(647)	(939)	4,936	5,222	5,560
-Conservation	480,808	480,808	480,808	(187,632)	(187,632)	(187,632)	293,176	293,176	293,176
-Other Operation and Maintenance	2,731,716	3,103,876	3,533,103	480,954	185,838	(168,146)	3,212,670	3,289,714	3,364,957
-Benefits	559,216	592,586	625,956	1,320	1,329	1,339	560,536	593,915	627,295
-Other Administrative and General	73,507	64,988	57,892	933	7,332	15,012	74,440	72,320	72,905
Total O&M and A&G	28,381,027	28,892,052	29,631,824	595,528	270,578	(260,493)	28,976,555	29,162,630	29,371,331
Taxes Other Than Income:									
-Ad Valorem	1,639,823	2,050,884	2,461,946	(210,798)	(439,960)	(560,987)	1,429,025	1,610,924	1,900,959
-Business License	255	255	255	0	0	0	255	255	255
-Local Franchise	913,186	1,015,410	1,124,308	(59,236)	(111,989)	(162,476)	853,951	903,420	961,831
-Payroll Taxes	184,596	190,503	195,075	(405)	(1,339)	(1,181)	184,191	189,165	193,894
Total General Taxes	2,737,860	3,257,052	3,781,583	(270,438)	(553,288)	(724,645)	2,467,422	2,703,764	3,056,939
Depreciation and Amortization	4,988,560	5,870,514	6,752,467	(521,419)	(944,740)	(1,048,302)	4,467,141	4,925,774	5,704,166
CSS Prorated Expenses:									
-Depreciation & Amortization	923,815	995,504	1,067,193	(140,217)	(187,309)	(204,031)	783,599	808,195	863,162
-O&M and A&G Prorated Expense	5,821,173	6,069,548	6,544,775	(232,698)	(470,152)	(741,198)	5,588,475	5,599,396	5,803,577
-General Taxes Prorated Expense	327,587	336,907	343,600	(16,442)	(21,375)	(24,524)	311,145	315,532	319,077
Total CSS Prorated Expenses	7,072,576	7,401,959	7,955,569	(389,357)	(678,837)	(969,753)	6,683,219	6,723,123	6,985,816
Total Op. Exp. Before Income Taxes	43,180,024	45,421,577	48,121,443	(585,686)	(1,906,287)	(3,003,192)	42,594,338	43,515,291	45,118,252
Total Income Taxes	2,424,314	3,341,245	4,222,713	(564,743)	(973,867)	(1,385,316)	1,859,571	2,367,378	2,837,397
Total Operating Expenses	45,604,337	48,762,822	52,344,156	(1,150,428)	(2,880,154)	(4,388,508)	44,453,909	45,882,669	47,955,649
Net Operating Revenue	12,812,056	16,196,344	19,580,584	(2,638,863)	(4,287,359)	(6,008,050)	10,173,193	11,908,985	13,572,534
Depreciated Rate Base	\$ 171,743,380	\$ 217,108,624	\$ 262,473,868	\$ (35,373,495)	\$ (57,470,754)	\$ (80,536,415)	\$ 136,369,886	\$ 159,637,870	\$ 181,937,453
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 14
Reconciliation Between Proposed and Adopted Values
Los Angeles County Region

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 70,001,804	\$ 74,388,312	\$ 79,896,352	\$ (2,756,459)	\$ (3,905,319)	\$ (5,896,966)	\$ 67,245,345	\$ 70,482,993	\$ 73,999,385
Operating Expenses:									
-Purchased Water	26,526,796	26,403,558	26,280,418	581,352	944,998	943,121	27,108,147	27,348,555	27,223,539
-Pump Tax	0	0	0	0	0	0	0	0	0
-Purchased Power	4,868,370	4,845,148	5,564,168	(1,293,858)	(1,238,688)	(1,853,575)	3,574,512	3,606,461	3,710,593
-Purchased Chemicals	2,948	3,390	3,901	(2,948)	(3,390)	(3,901)	0	0	0
-Payroll	4,190,571	4,317,275	4,415,344	(8,271)	(28,292)	(24,913)	4,182,299	4,288,983	4,390,431
-Uncollectibles	79,290	77,567	83,528	(3,174)	1,928	106	76,117	79,495	83,634
-Conservation	1,653,631	1,653,631	1,653,631	(118,905)	(118,905)	(118,905)	1,534,726	1,534,726	1,534,726
-Other Operation and Maintenance	3,104,112	3,544,988	4,052,259	479,713	129,951	(289,367)	3,583,825	3,674,939	3,762,892
-Benefits	940,714	996,849	1,052,984	2,368	2,394	2,419	943,083	999,243	1,055,403
-Other Administrative and General	188,405	197,686	212,592	(2,070)	(8,222)	(15,596)	186,335	189,464	196,996
Total O&M and A&G	41,554,836	42,040,092	43,318,827	(365,792)	(318,227)	(1,360,613)	41,189,044	41,721,866	41,958,214
Taxes Other Than Income:									
-Ad Valorem	1,421,350	1,658,779	1,896,208	(111,521)	(183,455)	(175,048)	1,309,829	1,475,324	1,721,160
-Business License	3,846	3,846	3,846	0	0	0	3,846	3,846	3,846
-Local Franchise	801,831	848,331	911,117	(31,637)	(41,000)	(63,550)	770,194	807,331	847,567
-Payroll Taxes	296,677	305,142	311,695	(543)	(1,880)	(1,654)	296,134	303,262	310,040
Total General Taxes	2,523,704	2,816,098	3,122,866	(143,701)	(226,335)	(240,252)	2,380,003	2,589,764	2,882,614
Depreciation and Amortization	4,514,757	5,044,614	5,574,471	(286,797)	(368,263)	(176,085)	4,227,960	4,676,351	5,398,386
CSS Prorated Expenses:									
-Depreciation & Amortization	1,221,672	1,316,475	1,411,278	(174,931)	(236,877)	(258,254)	1,046,741	1,079,598	1,153,023
-O&M and A&G Prorated Expense	7,698,037	8,026,493	8,654,943	(232,879)	(546,747)	(902,449)	7,465,157	7,479,746	7,752,494
-General Taxes Prorated Expense	433,208	445,533	454,384	(17,576)	(24,042)	(28,157)	415,632	421,491	426,227
Total CSS Prorated Expenses	9,352,917	9,788,500	10,520,605	(425,386)	(807,666)	(1,188,861)	8,927,531	8,980,834	9,331,744
Total Op. Exp. Before Income Taxes	57,946,214	59,689,305	62,536,768	(1,221,676)	(1,720,490)	(2,965,811)	56,724,537	57,968,814	59,570,958
Total Income Taxes	1,651,167	2,197,047	2,764,344	(245,218)	(369,415)	(510,649)	1,405,948	1,827,632	2,253,695
Total Operating Expenses	59,597,380	61,886,352	65,301,112	(1,466,895)	(2,089,905)	(3,476,459)	58,130,486	59,796,447	61,824,653
Net Operating Revenue	10,404,424	12,501,961	14,595,240	(1,289,565)	(1,815,414)	(2,420,507)	9,114,860	10,686,547	12,174,733
Depreciated Rate Base	\$ 139,469,494	\$ 167,525,296	\$ 195,581,098	\$ (17,286,390)	\$ (24,273,998)	\$ (32,380,930)	\$ 122,183,103	\$ 143,251,297	\$ 163,200,168
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 15

Reconciliation Between Proposed and Adopted Values
Palos Verdes Pipeline

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 12,897,231	\$ 12,653,210	\$ 12,409,176	\$ (183,849)	\$ (192,654)	\$ (201,755)	\$ 12,713,382	\$ 12,460,556	\$ 12,207,421
Operating Expenses:									
-Purchased Water	0	0	0	0	0	0	0	0	0
-Pump Tax	0	0	0	0	0	0	0	0	0
-Purchased Power	0	0	0	0	0	0	0	0	0
-Purchased Chemicals	0	0	0	0	0	0	0	0	0
-Payroll	0	0	0	0	0	0	0	0	0
-Uncollectibles	0	0	0	0	0	0	0	0	0
-Conservation	0	0	0	0	0	0	0	0	0
-Other Operation and Maintenance	0	0	0	0	0	0	0	0	0
-Benefits	0	0	0	0	0	0	0	0	0
-Other Administrative and General	0	0	0	0	0	0	0	0	0
Total O&M and A&G	0	0	0	0	0	0	0	0	0
Taxes Other Than Income:									
-Ad Valorem	1,107,931	1,088,021	1,068,112	(8,754)	(17,282)	(25,038)	1,099,177	1,070,740	1,043,074
-Business License	0	0	0	0	0	0	0	0	0
-Local Franchise	149,895	147,071	144,223	(2,134)	(2,238)	(2,333)	147,760	144,833	141,890
-Payroll Taxes	0	0	0	0	0	0	0	0	0
Total General Taxes	1,257,825	1,235,093	1,212,335	(10,888)	(19,520)	(27,371)	1,246,937	1,215,573	1,184,964
Depreciation and Amortization	2,289,613	2,289,613	2,289,613	(29,168)	(29,168)	(29,168)	2,260,446	2,260,446	2,260,446
CSS Prorated Expenses:									
-Depreciation & Amortization	0	0	0	0	0	0	0	0	0
-O&M and A&G Prorated Expense	0	0	0	0	0	0	0	0	0
-General Taxes Prorated Expense	0	0	0	0	0	0	0	0	0
Total CSS Prorated Expenses	0	0	0	0	0	0	0	0	0
Total Op. Exp. Before Income Taxes	3,547,439	3,524,706	3,501,949	(40,056)	(48,688)	(56,539)	3,507,383	3,476,018	3,445,409
Total Income Taxes	2,008,974	1,974,688	1,940,405	(28,180)	(28,852)	(30,594)	1,980,795	1,945,836	1,909,812
Total Operating Expenses	5,556,413	5,499,394	5,442,354	(68,236)	(77,540)	(87,133)	5,488,177	5,421,854	5,355,221
Net Operating Revenue	7,340,818	7,153,815	6,966,822	(115,613)	(115,113)	(114,622)	7,225,204	7,038,702	6,852,199
Depreciated Rate Base	\$ 98,402,381	\$ 95,895,647	\$ 93,388,913	\$ (1,549,775)	\$ (1,543,075)	\$ (1,536,376)	\$ 96,852,605	\$ 94,352,572	\$ 91,852,538
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 16

Reconciliation Between Proposed and Adopted Values
Marysville

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 5,488,975	\$ 6,151,760	\$ 6,889,146	\$ (282,422)	\$ (550,463)	\$ (1,029,798)	\$ 5,206,554	\$ 5,601,297	\$ 5,859,348
Operating Expenses:									
-Purchased Water	0	0	0	0	0	0	0	0	0
-Pump Tax	0	0	0	0	0	0	0	0	0
-Purchased Power	228,764	230,740	264,982	(55,954)	(56,480)	(85,691)	172,810	174,260	179,291
-Purchased Chemicals	31,567	36,545	42,328	579	(3,122)	(7,637)	32,146	33,423	34,691
-Payroll	766,828	791,367	810,360	(1,518)	(5,393)	(4,737)	765,310	785,973	805,623
-Uncollectibles	53,894	60,398	67,635	(2,773)	(5,401)	(10,104)	51,121	54,997	57,531
-Conservation	55,058	55,058	55,058	(11,949)	(11,949)	(11,949)	43,109	43,109	43,109
-Other Operation and Maintenance	493,965	555,939	627,652	21,735	(27,363)	(86,285)	515,700	528,576	541,368
-Benefits	171,990	182,253	192,516	440	446	451	172,430	182,698	192,966
-Other Administrative and General	37,060	38,828	41,703	(301)	(1,803)	(3,605)	36,759	37,025	38,098
Total O&M and A&G	1,839,126	1,951,127	2,102,233	(49,741)	(111,065)	(209,557)	1,789,385	1,840,062	1,892,677
Taxes Other Than Income:									
-Ad Valorem	162,565	185,815	209,064	(11,653)	(19,256)	(22,088)	150,912	166,558	186,976
-Business License	13,439	13,439	13,439	0	0	0	13,439	13,439	13,439
-Local Franchise	0	0	0	0	0	0	0	0	0
-Payroll Taxes	50,886	52,514	53,775	(101)	(358)	(314)	50,785	52,156	53,460
Total General Taxes	226,890	251,768	276,278	(11,754)	(19,614)	(22,402)	215,136	232,154	253,876
Depreciation and Amortization	689,658	805,917	922,176	(24,261)	(75,779)	(138,886)	665,397	730,138	783,290
CSS Prorated Expenses:									
-Depreciation & Amortization	144,863	156,104	167,346	(20,318)	(27,650)	(30,155)	124,545	128,454	137,191
-O&M and A&G Prorated Expense	912,814	951,762	1,026,282	(24,583)	(61,794)	(103,862)	888,231	889,967	922,420
-General Taxes Prorated Expense	51,369	52,830	53,880	(1,915)	(2,680)	(3,166)	49,453	50,151	50,714
Total CSS Prorated Expenses	1,109,046	1,160,696	1,247,507	(46,816)	(92,124)	(137,183)	1,062,230	1,068,572	1,110,324
Total Op. Exp. Before Income Taxes	3,864,720	4,169,508	4,548,194	(132,572)	(298,582)	(508,028)	3,732,149	3,870,926	4,040,166
Total Income Taxes	269,022	416,979	565,641	(23,096)	(49,383)	(242,713)	245,925	367,596	322,929
Total Operating Expenses	4,133,742	4,586,487	5,113,835	(155,668)	(347,965)	(750,740)	3,978,074	4,238,522	4,363,095
Net Operating Revenue	1,355,234	1,565,273	1,775,311	(126,754)	(202,497)	(279,058)	1,228,480	1,362,775	1,496,253
Depreciated Rate Base	\$ 18,166,670	\$ 20,982,165	\$ 23,797,661	\$ (1,699,111)	\$ (2,714,401)	\$ (3,740,651)	\$ 16,467,559	\$ 18,267,764	\$ 20,057,010
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 17
Reconciliation Between Proposed and Adopted Values
North Valley Region

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 45,092,888	\$ 48,900,029	\$ 53,454,717	\$ (3,079,390)	\$ (4,401,153)	\$ (6,090,448)	\$ 42,013,499	\$ 44,498,876	\$ 47,364,269
Operating Expenses:									
-Purchased Water	243,444	244,114	244,793	650	655	659	244,094	244,769	245,452
-Pump Tax	0	0	0	0	0	0	0	0	0
-Purchased Power	3,564,428	3,575,159	4,105,713	(711,950)	(714,468)	(1,162,438)	2,852,478	2,860,691	2,943,275
-Purchased Chemicals	521,802	601,638	693,950	(274,643)	(345,557)	(429,150)	247,159	256,081	264,800
-Payroll	5,062,716	5,224,723	5,350,117	(9,729)	(35,305)	(30,963)	5,052,987	5,189,418	5,319,153
-Uncollectibles	238,503	255,889	278,261	(17,870)	(23,756)	(32,663)	220,632	232,132	245,598
-Conservation	474,215	474,215	474,215	(177,146)	(177,146)	(177,146)	297,069	297,069	297,069
-Other Operation and Maintenance	3,395,057	3,795,212	4,164,863	10,679	(307,073)	(688,124)	3,405,736	3,488,139	3,476,740
-Benefits	1,118,591	1,185,340	1,252,090	2,896	2,931	2,966	1,121,487	1,188,271	1,255,055
-Other Administrative and General	93,614	93,483	98,780	(327)	(900)	(1,584)	93,287	92,583	97,196
Total O&M and A&G	14,712,369	15,449,774	16,662,781	(1,177,439)	(1,600,619)	(2,518,444)	13,534,930	13,849,154	14,144,337
Taxes Other Than Income:									
-Ad Valorem	1,378,044	1,534,901	1,691,759	(100,840)	(131,258)	(119,195)	1,277,204	1,403,643	1,572,564
-Business License	32,751	33,053	33,356	0	0	0	32,751	33,053	33,356
-Local Franchise	0	0	0	0	0	0	0	0	0
-Payroll Taxes	330,598	341,177	349,365	(635)	(2,305)	(2,022)	329,962	338,871	347,343
Total General Taxes	1,741,392	1,909,131	2,074,480	(101,476)	(133,563)	(121,217)	1,639,917	1,775,568	1,953,263
Depreciation and Amortization	7,217,564	7,781,672	8,345,781	(214,613)	(291,837)	(172,416)	7,002,951	7,489,835	8,173,364
CSS Prorated Expenses:									
-Depreciation & Amortization	1,183,488	1,275,327	1,367,167	(170,767)	(230,818)	(251,619)	1,012,721	1,044,509	1,115,549
-O&M and A&G Prorated Expense	7,457,429	7,775,619	8,384,426	(234,900)	(538,975)	(883,899)	7,222,529	7,236,644	7,500,527
-General Taxes Prorated Expense	419,668	431,607	440,182	(17,544)	(23,815)	(27,808)	402,124	407,792	412,374
Total CSS Prorated Expenses	9,060,584	9,482,553	10,191,775	(423,211)	(793,609)	(1,163,326)	8,637,373	8,688,945	9,028,449
Total Op. Exp. Before Income Taxes	32,731,910	34,623,131	37,274,817	(1,916,739)	(2,819,629)	(3,975,403)	30,815,171	31,803,502	33,299,413
Total Income Taxes	1,765,250	2,225,578	2,673,050	(181,944)	(266,052)	(395,901)	1,583,306	1,959,526	2,277,150
Total Operating Expenses	34,497,160	36,848,709	39,947,867	(2,098,683)	(3,085,681)	(4,371,304)	32,398,477	33,763,029	35,576,563
Net Operating Revenue	10,595,729	12,051,320	13,506,850	(980,707)	(1,315,473)	(1,719,144)	9,615,022	10,735,847	11,787,706
Depreciated Rate Base	\$ 142,033,897	\$ 161,545,006	\$ 181,056,114	\$ (13,146,208)	\$ (17,632,843)	\$ (23,043,972)	\$ 128,887,690	\$ 143,912,163	\$ 158,012,142
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 18

Reconciliation Between Proposed and Adopted Values
Selma

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 7,709,430	\$ 8,402,320	\$ 9,253,576	\$ (197,721)	\$ (384,549)	\$ (646,172)	\$ 7,511,709	\$ 8,017,771	\$ 8,607,404
Operating Expenses:									
-Purchased Water	0	0	0	0	0	0	0	0	0
-Pump Tax	0	0	0	0	0	0	0	0	0
-Purchased Power	639,483	635,879	730,243	(60,113)	(59,681)	(137,416)	579,370	576,198	592,827
-Purchased Chemicals	27,111	30,943	35,335	510	(2,624)	(6,349)	27,621	28,319	28,986
-Payroll	807,670	833,516	853,520	(1,599)	(5,681)	(4,989)	806,071	827,835	848,531
-Uncollectibles	52,305	56,979	62,756	(1,341)	(2,582)	(4,359)	50,963	54,396	58,397
-Conservation	286,671	286,671	286,671	(17,515)	(17,515)	(17,515)	269,156	269,156	269,156
-Other Operation and Maintenance	807,753	902,759	1,012,672	6,167	(69,085)	(159,373)	813,919	833,675	853,299
-Benefits	181,150	191,960	202,769	464	469	475	181,614	192,429	203,244
-Other Administrative and General	(241,136)	(284,385)	(333,346)	6,233	40,326	81,236	(234,903)	(244,060)	(252,110)
Total O&M and A&G	2,561,006	2,654,320	2,850,620	(67,194)	(116,372)	(248,290)	2,493,811	2,537,948	2,602,330
Taxes Other Than Income:									
-Ad Valorem	232,240	260,390	288,540	(3,134)	(7,826)	932	229,106	252,564	289,473
-Business License	721	721	721	0	0	0	721	721	721
-Local Franchise	153,143	166,828	183,743	(3,928)	(7,560)	(12,763)	149,215	159,267	170,980
-Payroll Taxes	50,119	51,723	52,964	(99)	(353)	(310)	50,019	51,370	52,654
Total General Taxes	436,222	479,662	525,968	(7,161)	(15,739)	(12,140)	429,061	463,923	513,828
Depreciation and Amortization	1,125,821	1,250,256	1,374,691	(4,742)	(14,860)	(7,218)	1,121,079	1,235,396	1,367,473
CSS Prorated Expenses:									
-Depreciation & Amortization	202,727	218,458	234,190	(26,780)	(36,989)	(40,379)	175,946	181,469	193,811
-O&M and A&G Prorated Expense	1,277,427	1,331,931	1,436,218	(22,611)	(74,663)	(133,103)	1,254,816	1,257,268	1,303,114
-General Taxes Prorated Expense	71,887	73,933	75,401	(2,024)	(3,084)	(3,757)	69,863	70,848	71,644
Total CSS Prorated Expenses	1,552,041	1,624,322	1,745,809	(51,415)	(114,737)	(177,239)	1,500,626	1,509,586	1,568,570
Total Op. Exp. Before Income Taxes	5,675,090	6,008,560	6,497,088	(130,513)	(261,707)	(444,888)	5,544,577	5,746,853	6,052,200
Total Income Taxes	299,565	384,367	472,558	(5,100)	(16,615)	(35,545)	294,465	367,753	437,012
Total Operating Expenses	5,974,655	6,392,927	6,969,646	(135,613)	(278,322)	(480,433)	5,839,042	6,114,605	6,489,213
Net Operating Revenue	1,734,775	2,009,393	2,283,930	(62,108)	(106,227)	(165,739)	1,672,667	1,903,166	2,118,191
Depreciated Rate Base	\$ 23,254,359	\$ 26,934,549	\$ 30,614,740	\$ (832,546)	\$ (1,422,944)	\$ (2,220,758)	\$ 22,421,813	\$ 25,511,606	\$ 28,393,982
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 19

Reconciliation Between Proposed and Adopted Values
South Bay Region

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 124,718,179	\$ 132,957,244	\$ 141,746,935	\$ (4,696,166)	\$ (8,458,031)	\$ (12,628,872)	\$ 120,022,013	\$ 124,499,213	\$ 129,118,063
Operating Expenses:									
-Purchased Water	48,409,852	48,448,016	48,485,026	884,497	886,994	889,467	49,294,349	49,335,010	49,374,494
-Pump Tax	4,456,471	4,461,998	4,467,409	(0)	160	321	4,456,471	4,462,158	4,467,729
-Purchased Power	1,899,731	1,901,404	2,183,572	(449,714)	(450,151)	(690,427)	1,450,017	1,451,253	1,493,145
-Purchased Chemicals	502,504	577,496	664,007	(942)	(59,744)	(130,462)	501,562	517,752	533,545
-Payroll	6,507,738	6,699,669	6,848,223	(11,898)	(42,208)	(37,073)	6,495,841	6,657,461	6,811,150
-Uncollectibles	297,161	315,095	336,149	(11,418)	(21,429)	(31,485)	285,744	293,666	304,665
-Conservation	2,604,241	2,604,241	2,604,241	(627,528)	(627,528)	(627,528)	1,976,713	1,976,713	1,976,713
-Other Operation and Maintenance	5,459,326	6,077,141	6,804,073	(40,877)	(541,019)	(1,140,831)	5,418,449	5,536,123	5,663,242
-Benefits	1,461,533	1,548,747	1,635,960	3,749	3,792	3,835	1,465,281	1,552,538	1,639,795
-Other Administrative and General	(626,425)	(531,220)	(423,963)	(3,610)	(30,329)	(62,396)	(630,035)	(561,549)	(486,359)
Total O&M and A&G	70,972,131	72,102,586	73,604,698	(257,740)	(881,461)	(1,826,579)	70,714,391	71,221,125	71,778,119
Taxes Other Than Income:									
-Ad Valorem	2,765,757	3,223,779	3,681,800	(220,591)	(387,223)	(539,221)	2,545,166	2,836,556	3,142,579
-Business License	25,756	25,756	25,756	0	0	0	25,756	25,756	25,756
-Local Franchise	83,248	88,452	94,339	(3,153)	(5,848)	(8,651)	80,095	82,604	85,687
-Payroll Taxes	489,209	502,555	512,885	(840)	(2,948)	(2,591)	488,370	499,608	510,295
Total General Taxes	3,363,970	3,840,542	4,314,781	(224,584)	(396,018)	(550,463)	3,139,387	3,444,524	3,764,317
Depreciation and Amortization	9,420,216	10,737,339	12,054,462	(412,936)	(845,463)	(1,348,411)	9,007,279	9,891,876	10,706,051
CSS Prorated Expenses:									
-Depreciation & Amortization	2,264,065	2,439,758	2,615,452	(320,366)	(435,048)	(474,397)	1,943,699	2,004,710	2,141,055
-O&M and A&G Prorated Expense	14,266,393	14,875,104	16,039,780	(404,305)	(985,927)	(1,644,136)	13,862,089	13,889,178	14,395,645
-General Taxes Prorated Expense	802,843	825,684	842,088	(31,054)	(43,015)	(50,625)	771,789	782,669	791,463
Total CSS Prorated Expenses	17,333,301	18,140,546	19,497,320	(755,724)	(1,463,990)	(2,169,157)	16,577,577	16,676,557	17,328,163
Total Op. Exp. Before Income Taxes	101,089,619	104,821,013	109,471,261	(1,650,984)	(3,586,932)	(5,894,611)	99,438,634	101,234,081	103,576,650
Total Income Taxes	3,758,506	4,827,152	5,527,619	(508,386)	(870,968)	(1,163,649)	3,250,120	3,956,185	4,363,970
Total Operating Expenses	104,848,125	109,648,166	114,998,880	(2,159,371)	(4,457,900)	(7,058,260)	102,688,754	105,190,266	107,940,620
Net Operating Revenue	19,870,054	23,309,078	26,748,055	(2,536,796)	(4,000,131)	(5,570,613)	17,333,259	19,308,947	21,177,443
Depreciated Rate Base	\$ 266,354,618	\$ 312,453,603	\$ 358,552,588	\$ (34,005,304)	\$ (53,620,531)	\$ (74,672,657)	\$ 232,349,314	\$ 258,833,072	\$ 283,879,931
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 20

Reconciliation Between Proposed and Adopted Values
Stockton

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 77,736,934	\$ 83,198,964	\$ 89,143,617	\$ (1,789,404)	\$ (3,672,242)	\$ (6,027,224)	\$ 75,947,529	\$ 79,526,722	\$ 83,116,393
Operating Expenses:									
-Purchased Water	13,796,028	13,796,028	13,796,028	0	0	0	13,796,028	13,796,028	13,796,028
-Pump Tax	1,089,921	1,087,098	1,084,243	0	(26)	(52)	1,089,921	1,087,072	1,084,191
-Purchased Power	534,830	533,445	612,608	(67,477)	(67,275)	(132,983)	467,353	466,170	479,625
-Purchased Chemicals	55,566	63,613	72,862	(100)	(6,576)	(14,310)	55,465	57,037	58,551
-Payroll	5,522,968	5,699,703	5,836,496	(10,935)	(38,846)	(34,117)	5,512,032	5,660,857	5,802,379
-Uncollectibles	961,129	1,028,583	1,102,101	(22,124)	(45,326)	(74,461)	939,005	983,257	1,027,640
-Conservation	808,266	808,266	808,266	(340,188)	(340,188)	(340,188)	468,078	468,078	468,078
-Other Operation and Maintenance	4,108,916	4,657,760	5,291,759	8,002	(426,613)	(948,030)	4,116,917	4,231,147	4,343,729
-Benefits	1,238,730	1,312,649	1,386,567	3,173	3,209	3,245	1,241,902	1,315,857	1,389,812
-Other Administrative and General	104,502	108,392	118,908	(1,047)	(4,872)	(9,460)	103,454	103,520	109,449
Total O&M and A&G	28,220,856	29,095,538	30,109,838	(430,698)	(926,514)	(1,550,357)	27,790,157	28,169,023	28,559,481
Taxes Other Than Income:									
-Ad Valorem	2,986,180	3,259,804	3,533,429	(45,935)	(99,180)	(134,609)	2,940,245	3,160,624	3,398,820
-Business License	14,990	16,042	17,188	(345)	(707)	(1,161)	14,645	15,335	16,027
-Local Franchise	377,622	404,125	433,009	(8,692)	(17,808)	(29,255)	368,930	386,316	403,754
-Payroll Taxes	348,669	359,826	368,462	(690)	(2,452)	(2,154)	347,978	357,374	366,308
Total General Taxes	3,727,460	4,039,797	4,352,088	(55,663)	(120,147)	(167,180)	3,671,797	3,919,649	4,184,908
Depreciation and Amortization	9,762,274	10,657,947	11,553,621	(148,007)	(320,267)	(367,333)	9,614,267	10,337,681	11,186,288
CSS Prorated Expenses:									
-Depreciation & Amortization	1,546,665	1,666,688	1,786,710	(205,620)	(283,548)	(309,501)	1,341,045	1,383,139	1,477,210
-O&M and A&G Prorated Expense	9,745,892	10,161,724	10,957,357	(181,817)	(578,959)	(1,025,158)	9,564,075	9,582,765	9,932,199
-General Taxes Prorated Expense	548,451	564,055	575,261	(15,959)	(24,056)	(29,195)	532,492	539,998	546,066
Total CSS Prorated Expenses	11,841,008	12,392,466	13,319,328	(403,396)	(886,564)	(1,363,853)	11,437,612	11,505,902	11,955,474
Total Op. Exp. Before Income Taxes	53,551,597	56,185,748	59,334,875	(1,037,764)	(2,253,492)	(3,448,723)	52,513,834	53,932,256	55,886,152
Total Income Taxes	3,891,542	4,729,765	5,535,731	(31,405)	(163,779)	(726,279)	3,860,137	4,565,986	4,809,453
Total Operating Expenses	57,443,139	60,915,513	64,870,606	(1,069,169)	(2,417,272)	(4,175,001)	56,373,971	58,498,241	60,695,604
Net Operating Revenue	20,293,794	22,283,451	24,273,012	(720,236)	(1,254,971)	(1,852,223)	19,573,559	21,028,481	22,420,789
Depreciated Rate Base	\$ 272,034,777	\$ 298,704,735	\$ 325,374,693	\$ (9,654,634)	\$ (16,821,618)	\$ (24,827,930)	\$ 262,380,143	\$ 281,883,117	\$ 300,546,763
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 21
Reconciliation Between Proposed and Adopted Values
Salinas Valley Region

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 55,051,571	\$ 60,698,865	\$ 67,094,162	\$ (4,626,909)	\$ (7,345,273)	\$ (9,875,169)	\$ 50,424,663	\$ 53,353,592	\$ 57,218,992
Operating Expenses:									
-Purchased Water	0	0	0	0	0	0	0	0	0
-Pump Tax	53,650	53,650	53,650	0	0	0	53,650	53,650	53,650
-Purchased Power	2,291,042	2,293,617	2,633,990	(71,470)	(71,842)	(348,080)	2,219,572	2,221,775	2,285,910
-Purchased Chemicals	279,334	321,129	369,370	4,355	(28,193)	(67,399)	283,690	292,936	301,971
-Payroll	5,927,069	6,116,735	6,263,537	(11,736)	(41,688)	(36,613)	5,915,333	6,075,047	6,226,923
-Uncollectibles	177,373	193,586	214,156	(16,480)	(24,282)	(32,277)	160,893	169,304	181,879
-Conservation	991,355	991,355	991,355	(397,790)	(397,790)	(397,790)	593,565	593,565	593,565
-Other Operation and Maintenance	4,497,288	5,063,016	5,715,770	156,596	(291,602)	(829,277)	4,653,884	4,771,415	4,886,492
-Benefits	1,329,365	1,408,692	1,488,019	3,405	3,444	3,482	1,332,769	1,412,135	1,491,501
-Other Administrative and General	248,797	256,295	271,410	(1,622)	(8,355)	(16,432)	247,175	247,940	254,978
Total O&M and A&G	15,795,273	16,698,075	18,001,256	(334,742)	(860,308)	(1,724,386)	15,460,531	15,837,767	16,276,870
Taxes Other Than Income:									
-Ad Valorem	1,881,521	2,133,396	2,385,270	(222,232)	(358,220)	(375,699)	1,659,289	1,775,176	2,009,571
-Business License	1,339,737	1,474,548	1,628,515	(113,067)	(178,704)	(240,018)	1,226,670	1,295,844	1,388,497
-Local Franchise	212,153	234,852	260,176	(17,650)	(28,243)	(38,120)	194,503	206,609	222,056
-Payroll Taxes	342,639	353,604	362,090	(678)	(2,410)	(2,117)	341,961	351,194	359,974
Total General Taxes	3,776,051	4,196,400	4,636,052	(353,628)	(567,578)	(655,953)	3,422,423	3,628,822	3,980,098
Depreciation and Amortization	8,018,091	8,985,379	9,952,666	(564,160)	(991,566)	(1,022,866)	7,453,931	7,993,813	8,929,801
CSS Prorated Expenses:									
-Depreciation & Amortization	1,233,741	1,329,481	1,425,221	(184,861)	(247,677)	(269,841)	1,048,880	1,081,804	1,155,380
-O&M and A&G Prorated Expense	7,774,089	8,105,790	8,740,449	(293,676)	(610,759)	(972,113)	7,480,413	7,495,031	7,768,337
-General Taxes Prorated Expense	437,488	449,934	458,873	(21,007)	(27,582)	(31,775)	416,482	422,352	427,098
Total CSS Prorated Expenses	9,445,319	9,885,205	10,624,543	(499,544)	(886,018)	(1,273,729)	8,945,775	8,999,188	9,350,814
Total Op. Exp. Before Income Taxes	37,034,733	39,765,059	43,214,517	(1,752,073)	(3,305,470)	(4,676,934)	35,282,660	36,459,589	38,537,583
Total Income Taxes	3,224,088	3,821,626	4,448,225	(522,572)	(775,750)	(959,927)	2,701,516	3,045,876	3,488,298
Total Operating Expenses	40,258,822	43,586,685	47,662,742	(2,274,646)	(4,081,220)	(5,636,860)	37,984,176	39,505,465	42,025,881
Net Operating Revenue	14,792,750	17,112,181	19,431,420	(2,352,263)	(3,264,053)	(4,238,309)	12,440,487	13,848,128	15,193,111
Depreciated Rate Base	\$ 198,294,232	\$ 229,383,879	\$ 260,473,527	\$(31,531,677)	\$(43,752,142)	\$(56,812,526)	\$ 166,762,555	\$ 185,631,737	\$ 203,661,001
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 22

Reconciliation Between Proposed and Adopted Values
Travis

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 4,339,298	\$ 4,939,688	\$ 5,586,204	\$ (298,780)	\$ (508,769)	\$ (709,390)	\$ 4,040,519	\$ 4,430,919	\$ 4,876,814
Operating Expenses:									
-Purchased Water	0	0	0	0	0	0	0	0	0
-Pump Tax	0	0	0	0	0	0	0	0	0
-Purchased Power	0	0	0	0	0	0	0	0	0
-Purchased Chemicals	0	0	0	0	0	0	0	0	0
-Payroll	746,713	770,608	789,102	(1,478)	(5,252)	(4,613)	745,234	765,356	784,490
-Uncollectibles	0	0	0	0	0	0	0	0	0
-Conservation	32,922	32,922	32,922	(1,140)	(1,140)	(1,140)	31,782	31,782	31,782
-Other Operation and Maintenance	418,471	469,130	527,512	13,927	(26,190)	(74,318)	432,399	442,940	453,194
-Benefits	167,478	177,472	187,466	429	434	439	167,907	177,906	187,905
-Other Administrative and General	75,486	79,217	84,333	(557)	(3,609)	(7,270)	74,929	75,609	77,062
Total O&M and A&G	1,441,071	1,529,349	1,621,335	11,181	(35,757)	(86,902)	1,452,252	1,493,592	1,534,433
Taxes Other Than Income:									
-Ad Valorem	144,301	177,578	210,856	(21,354)	(27,106)	(27,156)	122,947	150,472	183,700
-Business License	0	0	0	0	0	0	0	0	0
-Local Franchise	0	0	0	0	0	0	0	0	0
-Payroll Taxes	54,269	56,005	57,349	(107)	(382)	(335)	54,161	55,624	57,014
Total General Taxes	198,570	233,584	268,205	(21,461)	(27,488)	(27,491)	177,108	206,096	240,714
Depreciation and Amortization	198,631	292,284	385,936	(26,856)	(65,218)	(64,318)	171,775	227,066	321,618
CSS Prorated Expenses:									
-Depreciation & Amortization	176,249	189,926	203,603	(22,734)	(31,593)	(34,501)	153,515	158,334	169,102
-O&M and A&G Prorated Expense	1,110,587	1,157,972	1,248,638	(15,747)	(60,993)	(111,658)	1,094,840	1,096,979	1,136,980
-General Taxes Prorated Expense	62,498	64,276	65,553	(1,542)	(2,461)	(3,043)	60,957	61,816	62,510
Total CSS Prorated Expenses	1,349,334	1,412,175	1,517,795	(40,023)	(95,046)	(149,202)	1,309,311	1,317,129	1,368,593
Total Op. Exp. Before Income Taxes	3,187,606	3,467,392	3,793,272	(77,159)	(223,510)	(327,913)	3,110,446	3,243,882	3,465,358
Total Income Taxes	209,192	291,777	374,395	(42,030)	(58,315)	(90,658)	167,162	233,463	283,738
Total Operating Expenses	3,396,798	3,759,169	4,167,667	(119,189)	(281,824)	(418,571)	3,277,608	3,477,345	3,749,096
Net Operating Revenue	942,501	1,180,519	1,418,537	(179,591)	(226,944)	(290,819)	762,910	953,575	1,127,718
Depreciated Rate Base	\$ 12,634,059	\$ 15,824,650	\$ 19,015,241	\$ (2,407,380)	\$ (3,042,148)	\$ (3,898,378)	\$ 10,226,679	\$ 12,782,502	\$ 15,116,863
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 23

Reconciliation Between Proposed and Adopted Values
Visalia

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 44,657,125	\$ 49,343,422	\$ 54,716,851	\$ (2,826,074)	\$ (4,598,576)	\$ (6,523,147)	\$ 41,831,052	\$ 44,744,845	\$ 48,193,704
Operating Expenses:									
-Purchased Water	0	0	0	0	0	0	0	0	0
-Pump Tax	552,334	556,478	560,545	11,590	11,687	11,782	563,925	568,165	572,327
-Purchased Power	2,127,274	2,143,235	2,461,291	(35,362)	(36,085)	(293,302)	2,091,912	2,107,150	2,167,988
-Purchased Chemicals	245,843	284,296	328,871	4,681	(24,106)	(59,150)	250,524	260,189	269,721
-Payroll	5,173,011	5,338,548	5,466,673	(11,156)	(37,322)	(32,916)	5,161,856	5,301,226	5,433,757
-Uncollectibles	243,990	269,443	298,809	(15,441)	(24,973)	(35,497)	228,550	244,469	263,313
-Conservation	2,325,919	2,325,919	2,325,919	(453,911)	(453,911)	(453,911)	1,872,008	1,872,008	1,872,008
-Other Operation and Maintenance	3,310,679	3,729,839	4,214,375	(19,165)	(349,810)	(746,519)	3,291,514	3,380,029	3,467,856
-Benefits	1,154,927	1,223,845	1,292,763	2,741	2,762	2,783	1,157,668	1,226,607	1,295,546
-Other Administrative and General	132,857	133,555	139,984	(417)	(1,667)	(3,165)	132,440	131,888	136,818
Total O&M and A&G	15,266,835	16,005,157	17,089,228	(516,439)	(913,425)	(1,609,895)	14,750,396	15,091,732	15,479,333
Taxes Other Than Income:									
-Ad Valorem	1,095,348	1,326,002	1,556,655	(89,545)	(171,132)	(219,148)	1,005,803	1,154,869	1,337,507
-Business License	827	827	827	0	0	0	827	827	827
-Local Franchise	0	0	0	0	0	0	0	0	0
-Payroll Taxes	320,959	331,230	339,179	(692)	(2,316)	(2,042)	320,267	328,914	337,137
Total General Taxes	1,417,133	1,658,058	1,896,661	(90,237)	(173,448)	(221,190)	1,326,897	1,484,610	1,675,471
Depreciation and Amortization	7,150,553	7,947,402	8,744,251	(288,386)	(484,389)	(474,076)	6,862,168	7,463,013	8,270,175
CSS Prorated Expenses:									
-Depreciation & Amortization	1,340,473	1,444,495	1,548,517	(189,509)	(257,403)	(280,688)	1,150,965	1,187,092	1,267,829
-O&M and A&G Prorated Expense	8,446,632	8,807,028	9,496,592	(238,173)	(582,529)	(972,187)	8,208,458	8,224,499	8,524,404
-General Taxes Prorated Expense	475,335	488,858	498,571	(18,319)	(25,400)	(29,905)	457,016	463,459	468,666
Total CSS Prorated Expenses	10,262,440	10,740,382	11,543,680	(446,001)	(865,332)	(1,282,780)	9,816,439	9,875,050	10,260,900
Total Op. Exp. Before Income Taxes	34,096,962	36,350,998	39,273,820	(1,341,062)	(2,436,593)	(3,587,941)	32,755,900	33,914,405	35,685,878
Total Income Taxes	1,265,220	1,826,796	2,406,835	(228,702)	(365,121)	(533,326)	1,036,518	1,461,675	1,873,509
Total Operating Expenses	35,362,182	38,177,794	41,680,654	(1,569,764)	(2,801,714)	(4,121,267)	33,792,417	35,376,080	37,559,387
Net Operating Revenue	9,294,944	11,165,628	13,036,197	(1,256,309)	(1,796,862)	(2,401,880)	8,038,634	9,368,766	10,634,317
Depreciated Rate Base	\$ 124,597,100	\$ 149,671,832	\$ 174,746,564	\$ (16,840,606)	\$ (24,085,163)	\$ (32,195,392)	\$ 107,756,495	\$ 125,586,669	\$ 142,551,171
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 24

Reconciliation Between Proposed and Adopted Values
Westlake

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 26,121,198	\$ 27,235,678	\$ 28,712,698	\$ 95,289	\$ (341,312)	\$ (708,650)	\$ 26,216,488	\$ 26,894,366	\$ 28,004,048
Operating Expenses:									
-Purchased Water	11,950,412	11,827,059	11,889,382	281,649	279,456	280,812	12,232,061	12,106,514	12,170,194
-Pump Tax	0	0	0	0	0	0	0	0	0
-Purchased Power	438,068	433,073	497,341	(112,669)	(111,259)	(166,241)	325,399	321,814	331,100
-Purchased Chemicals	0	0	0	0	0	0	0	0	0
-Payroll	1,626,362	1,678,406	1,718,688	(3,306)	(11,527)	(10,137)	1,623,056	1,666,879	1,708,551
-Uncollectibles	6,345	6,616	6,644	23	(83)	158	6,368	6,533	6,802
-Conservation	871,194	871,194	871,194	169,432	169,432	169,432	1,040,626	1,040,626	1,040,626
-Other Operation and Maintenance	522,536	588,830	665,081	114,441	62,004	(899)	636,978	650,834	664,182
-Benefits	364,762	386,529	408,295	925	935	945	365,687	387,463	409,240
-Other Administrative and General	132,407	134,979	139,720	(407)	(2,662)	(5,366)	132,000	132,318	134,354
Total O&M and A&G	15,912,088	15,926,685	16,196,345	450,088	386,295	268,704	16,362,176	16,312,981	16,465,049
Taxes Other Than Income:									
-Ad Valorem	435,027	482,516	530,005	(13,540)	(23,354)	(4,815)	421,487	459,162	525,190
-Business License	0	0	0	0	0	0	0	0	0
-Local Franchise	303,398	316,342	333,503	1,107	(3,963)	(8,236)	304,505	312,378	325,267
-Payroll Taxes	82,849	85,500	87,552	(168)	(587)	(516)	82,681	84,913	87,036
Total General Taxes	821,274	884,357	951,060	(12,601)	(27,904)	(13,567)	808,672	856,453	937,493
Depreciation and Amortization	1,650,407	1,836,516	2,022,625	(49,825)	(112,888)	(59,294)	1,600,581	1,723,628	1,963,331
CSS Prorated Expenses:									
-Depreciation & Amortization	437,327	471,264	505,202	(53,681)	(75,576)	(82,601)	383,646	395,689	422,600
-O&M and A&G Prorated Expense	2,755,701	2,873,280	3,098,249	(19,610)	(131,842)	(256,845)	2,736,091	2,741,438	2,841,404
-General Taxes Prorated Expense	155,077	159,489	162,658	(2,742)	(5,007)	(6,439)	152,335	154,483	156,218
Total CSS Prorated Expenses	3,348,106	3,504,034	3,766,109	(76,034)	(212,425)	(345,886)	3,272,072	3,291,609	3,420,223
Total Op. Exp. Before Income Taxes	21,731,874	22,151,592	22,936,138	311,628	33,079	(150,043)	22,043,502	22,184,671	22,786,095
Total Income Taxes	741,152	895,728	1,047,692	(29,874)	(59,709)	(93,373)	711,278	836,019	954,319
Total Operating Expenses	22,473,026	23,047,320	23,983,831	281,754	(26,631)	(243,416)	22,754,780	23,020,689	23,740,414
Net Operating Revenue	3,648,172	4,188,357	4,728,868	(186,464)	(314,681)	(465,234)	3,461,708	3,873,676	4,263,634
Depreciated Rate Base	\$ 48,903,115	\$ 56,144,189	\$ 63,385,263	\$ (2,499,523)	\$ (4,218,231)	\$ (6,231,997)	\$ 46,403,593	\$ 51,925,958	\$ 57,153,266
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix A, Page 25

Reconciliation Between Proposed and Adopted Values
Willows

Description	CWS Application			Adjustments			Adopted Values		
	2026	2027	2028	2026	2027	2028	2026	2027	2028
Operating Revenues	\$ 4,820,243	\$ 5,135,862	\$ 5,508,734	\$ (92,091)	\$ (222,472)	\$ (405,037)	\$ 4,728,151	\$ 4,913,390	\$ 5,103,698
Operating Expenses:									
-Purchased Water	0	0	0	0	0	0	0	0	0
-Pump Tax	0	0	0	0	0	0	0	0	0
-Purchased Power	122,432	122,645	140,845	(21,831)	(21,877)	(37,168)	100,601	100,768	103,677
-Purchased Chemicals	10,688	12,289	14,136	209	(1,036)	(2,536)	10,896	11,253	11,601
-Payroll	593,480	612,471	627,170	(1,175)	(4,174)	(3,666)	592,304	608,297	623,504
-Uncollectibles	23,692	25,198	27,031	(453)	(1,048)	(1,946)	23,239	24,150	25,085
-Conservation	11,111	11,111	11,111	(2,915)	(2,915)	(2,915)	8,196	8,196	8,196
-Other Operation and Maintenance	608,151	692,110	789,123	52,484	(13,990)	(93,764)	660,635	678,119	695,359
-Benefits	133,110	141,053	148,996	341	345	349	133,451	141,398	149,345
-Other Administrative and General	53,176	55,010	57,771	(277)	(1,807)	(3,643)	52,899	53,202	54,128
Total O&M and A&G	1,555,840	1,671,886	1,816,184	26,383	(46,503)	(145,290)	1,582,222	1,625,383	1,670,894
Taxes Other Than Income:									
-Ad Valorem	143,830	151,281	158,731	(5,792)	(6,572)	(8,589)	138,038	144,709	150,142
-Business License	101,538	107,992	115,849	(1,940)	(4,492)	(8,341)	99,598	103,500	107,509
-Local Franchise	0	0	0	0	0	0	0	0	0
-Payroll Taxes	40,143	41,428	42,422	(79)	(282)	(248)	40,063	41,145	42,174
Total General Taxes	285,511	300,700	317,002	(7,811)	(11,346)	(17,178)	277,699	289,354	299,825
Depreciation and Amortization	672,848	727,438	782,029	(21,790)	(25,027)	(48,027)	651,058	702,411	734,001
CSS Prorated Expenses:									
-Depreciation & Amortization	116,995	126,073	135,152	(14,890)	(20,764)	(22,680)	102,105	105,310	112,472
-O&M and A&G Prorated Expense	737,210	768,665	828,849	(9,017)	(39,049)	(72,628)	728,193	729,616	756,221
-General Taxes Prorated Expense	41,487	42,667	43,515	(944)	(1,552)	(1,938)	40,543	41,115	41,577
Total CSS Prorated Expenses	895,691	937,405	1,007,516	(24,850)	(61,365)	(97,246)	870,841	876,040	910,270
Total Op. Exp. Before Income Taxes	3,409,889	3,637,429	3,922,730	(28,068)	(144,242)	(307,741)	3,381,821	3,493,188	3,614,990
Total Income Taxes	197,648	219,142	240,303	(8,133)	(10,872)	(13,319)	189,515	208,270	226,984
Total Operating Expenses	3,607,537	3,856,571	4,163,033	(36,202)	(155,113)	(321,059)	3,571,336	3,701,458	3,841,974
Net Operating Revenue	1,212,706	1,279,291	1,345,701	(55,890)	(67,359)	(83,978)	1,156,816	1,211,932	1,261,724
Depreciated Rate Base	\$ 16,256,107	\$ 17,146,358	\$ 18,036,609	\$ (749,194)	\$ (900,618)	\$ (1,123,424)	\$ 15,506,913	\$ 16,245,741	\$ 16,913,185
Rate of Return	7.46%	7.46%	7.46%	0.00%	0.00%	0.00%	7.46%	7.46%	7.46%

Appendix B

Page 1

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	\$112,241.9	\$118,452.4	\$125,355.1
% Increase		12.8%	5.5%	5.8%
OPERATING EXPENSES				
PURCHASED WATER	\$13,015.2	\$13,015.2	\$13,087.7	\$13,134.2
PUMP TAXES	\$1,696.1	\$1,696.1	\$1,707.8	\$1,715.3
PURCHASED POWER	\$6,467.3	\$6,467.3	\$6,528.5	\$6,728.6
PURCHASED CHEMICALS	\$1,414.2	\$1,414.2	\$1,471.2	\$1,522.9
PAYROLL -- DISTRICT	\$10,924.7	\$10,924.7	\$11,219.7	\$11,500.2
UNCOLLECTIBLES	\$1,113.7	\$1,256.8	\$1,326.3	\$1,403.6
CONSERVATION	\$3,036.9	\$3,036.9	\$3,036.9	\$3,036.9
OTHER OPER. AND MAINT. (O&M)	\$7,612.2	\$7,612.2	\$7,810.2	\$8,009.1
BENEFITS	\$2,404.9	\$2,404.9	\$2,548.1	\$2,691.3
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$1,719.1)	(\$1,719.1)	(\$1,778.8)	(\$1,825.5)
TOTAL O&M, A&G, & MISC. EXP.	\$45,966.2	\$46,109.2	\$46,957.5	\$47,916.5
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,978.5	\$2,978.5	\$3,283.3	\$3,672.2
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$1,331.0	\$1,502.0	\$1,585.1	\$1,677.5
PAYROLL TAXES	\$754.9	\$754.9	\$775.3	\$794.7
TOTAL GENERAL TAXES	\$5,064.5	\$5,235.5	\$5,643.7	\$6,144.3
DEPRECIATION AND AMORTIZATION	\$14,723.3	\$14,723.3	\$16,071.8	\$17,522.5
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$7,364.1	\$7,364.1	\$7,587.1	\$7,771.1
BENEFITS	\$1,636.2	\$1,636.2	\$1,733.6	\$1,831.0
AD VAL., BUS. LIC., FRANCHISE	\$214.7	\$214.7	\$206.7	\$199.8
PAYROLL TAXES	\$714.1	\$714.1	\$735.3	\$752.7
DEPRECIATION AND AMORTIZATION	\$2,339.2	\$2,339.2	\$2,412.6	\$2,576.7
OTHER PRORATED EXPENSES	\$7,682.5	\$7,682.5	\$7,394.7	\$7,722.8
TOTAL CSS/GO PRORATED EXPENSES	\$19,950.8	\$19,950.8	\$20,070.0	\$20,854.2
SUB-TOTAL - OPERATING EXPENSES	\$85,704.8	\$86,018.8	\$88,743.0	\$92,437.5
TOTAL INCOME TAXES	\$305.7	\$3,793.2	\$4,585.1	\$5,242.6
TOTAL OPERATING EXPENSES	\$86,010.4	\$89,812.0	\$93,328.2	\$97,680.1
NET OPERATING REVENUE	\$13,454.7	\$22,429.9	\$25,124.2	\$27,675.0
DEPRECIATED RATE BASE	\$300,669.0	\$300,669.0	\$336,785.6	\$370,978.4
RATE OF RETURN	4.47%	7.46%	7.46%	7.46%

Appendix B

Page 2

CALIFORNIA WATER SERVICE COMPANY

BAKERSFIELD DISTRICT

ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$700,832.1	\$758,673.3	\$816,514.5
WTD. AVG. DEPRECIATION RESERVE	(\$255,098.7)	(\$270,106.9)	(\$286,120.0)
MATERIALS AND SUPPLIES	\$640.6	\$640.6	\$640.6
TANK PAINTING	\$800.4	\$597.6	\$394.8
WORKING CASH - LEAD - LAG	\$16,830.2	\$17,360.3	\$17,890.4
WORKING CASH - W / H EMPLOYEES	(\$45.1)	(\$45.1)	(\$45.1)
ADVANCES FOR CONSTRUCTION	(\$55,647.4)	(\$54,292.3)	(\$52,937.3)
CONTRIBUTIONS	(\$63,006.4)	(\$65,801.6)	(\$68,460.5)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$766.0)	(\$851.1)	(\$936.3)
DEFERRED TAXES	(\$58,623.2)	(\$63,952.6)	(\$70,339.9)
UNAMORT. I.T.C.	(\$207.4)	(\$200.9)	(\$194.4)
PRORATED G.O. RATE BASE	\$10,915.3	\$10,173.8	\$9,435.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$4,044.6	\$4,590.6	\$5,136.5
WTG. AVG. RATE BASE	\$300,669.0	\$336,785.6	\$370,978.4
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION AND AMORTIZATION EXPENSE	\$14,723.3	\$16,071.8	\$17,522.5
AD VALOREM TAXES	\$2,978.5	\$3,283.3	\$3,672.2
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$3,793.2	\$4,585.1	\$5,242.6
NET OPERATING REVENUE	\$22,429.9	\$25,124.2	\$27,675.0

Appendix B

Page 3

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	\$112,241.9
EXPENSES		
PURCHASED WATER	\$13,015.2	\$13,015.2
PURCHASED POWER	\$6,467.3	\$6,467.3
PUMP TAXES	\$1,696.1	\$1,696.1
CHEMICALS	\$1,414.2	\$1,414.2
PAYROLL	\$10,924.7	\$10,924.7
OTHER O & M	\$10,649.0	\$10,649.0
OTHER A & G	\$685.8	\$685.8
G.O. PRORATIONS	\$17,650.2	\$17,650.2
PAYROLL TAXES	\$754.9	\$754.9
AD VALOREM TAXES	\$2,978.5	\$2,978.5
UNCOLLECTIBLES	\$1,113.7	\$1,256.8
FRANCHISE TAX & BUS LIC. FEES	\$1,331.0	\$1,502.0
AMORTIZATION OF INTANGIBLES	\$9.9	\$9.9
INTEREST EXPENSE	\$5,564.1	\$5,564.1
NON-DEDUCTIBLE MEALS	(\$50.4)	(\$50.4)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$319.2)	(\$319.2)
TOTAL DEDUCTIONS	<u>\$73,885.3</u>	<u>\$74,199.4</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$43,722.1	\$43,722.1
NET STATE TAXABLE INCOME	(\$18,142.3)	(\$5,679.5)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$1,603.8)</u>	<u>(\$502.1)</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$17,014.0	\$17,014.0
STATE INCOME TAX	(\$1,603.8)	(\$502.1)
NET FEDERAL TAXABLE INCOME	\$10,169.6	\$21,530.6
FEDERAL INCOME TAX @ 21.00%	\$2,135.6	\$4,521.4
CURRENT FEDERAL INCOME TAX	<u>\$2,135.6</u>	<u>\$4,521.4</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$226.2)</u>	<u>(\$226.2)</u>
TOTAL FEDERAL INCOME TAX	<u>\$1,909.4</u>	<u>\$4,295.2</u>
TOTAL INCOME TAXES	<u>\$305.7</u>	<u>\$3,793.2</u>

**Appendix B
Page 4**

CALIFORNIA WATER SERVICE COMPANY
BAKERSFIELD 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"	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
TOTAL	67,008	8,354	0	67,882	8,369	0	68,451	8,373	0

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	-	-	-	-	-	-	-	-	-
SUB-TOTAL	75,362	21,844.2		76,251	22,040.5		76,825	22,166.3	
GROWTH %	0.63%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	1,050	-		1,061	-		1,072	-	
TOTAL	76,412	21,844.2		77,312	22,040.5		77,897	22,166.3	
UNACCOUNTED-FOR WATER	7.13%	1,677.9		7.15%	1,697.7		7.16%	1,710.5	
TOTAL PRODUCTION (KCCF)		23,522.1			23,738.2			23,876.8	

Appendix B

Page 5

**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
	13,932.1	4,222.9	1,424.9	21.9	2,149.0	93.3	0.0	21,844.2

Appendix B

Page 6

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

Test Year 2026

Month	Company			Purchased	Pump	Purchased
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Water (in \$1,000)¹	Taxes (in \$1,000)	Power (in \$1,000)
January	402.9	818.2	1,221.2	\$675.7	\$88.1	\$335.8
February	373.3	758.0	1,131.3	\$626.0	\$81.6	\$311.0
March	406.7	825.9	1,232.5	\$682.0	\$88.9	\$338.9
April	499.6	1,014.5	1,514.0	\$837.8	\$109.2	\$416.3
May	609.1	1,237.0	1,846.1	\$1,021.5	\$133.1	\$507.6
June	833.3	1,692.2	2,525.4	\$1,397.4	\$182.1	\$694.4
July	900.2	1,828.1	2,728.3	\$1,509.6	\$196.7	\$750.1
August	938.3	1,905.4	2,843.7	\$1,573.5	\$205.0	\$781.9
September	909.2	1,846.4	2,755.5	\$1,524.7	\$198.7	\$757.6
October	772.8	1,569.4	2,342.2	\$1,296.0	\$168.9	\$644.0
November	604.8	1,228.1	1,832.9	\$1,014.2	\$132.2	\$504.0
December	511.0	1,037.8	1,548.9	\$857.0	\$111.7	\$425.9
	<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>\$6,467.3</u>

Appendix B

Page 7

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

Adopted Monthly Revenue at Present Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$40,353.1	\$23,290.9	\$63,644.0	\$35,821.2	\$99,465.2

Adopted Monthly Revenue at Proposed Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$1,508.3	\$1,242.8	\$2,751.1	\$3,928.7	\$6,679.8
February	\$1,309.7	\$1,139.6	\$2,449.4	\$3,928.7	\$6,378.1
March	\$1,473.3	\$1,237.9	\$2,711.2	\$3,928.7	\$6,639.9
April	\$2,086.6	\$1,474.2	\$3,560.8	\$3,928.7	\$7,489.5
May	\$2,895.8	\$1,758.9	\$4,654.7	\$3,928.7	\$8,583.5
June	\$4,909.5	\$2,361.5	\$7,271.0	\$3,928.7	\$11,199.7
July	\$5,666.9	\$2,483.6	\$8,150.5	\$3,928.7	\$12,079.3
August	\$5,693.4	\$2,782.6	\$8,476.0	\$3,928.7	\$12,404.8
September	\$5,388.4	\$2,710.8	\$8,099.2	\$3,928.7	\$12,027.9
October	\$4,261.8	\$2,259.2	\$6,521.0	\$3,928.7	\$10,449.7
November	\$2,836.2	\$1,805.9	\$4,642.1	\$3,928.7	\$8,570.9
December	\$2,137.5	\$1,554.3	\$3,691.8	\$3,928.7	\$7,620.5
TOTAL	\$40,167.4	\$22,811.4	\$62,978.8	\$47,144.9	\$110,123.7

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 B

Page 8

CALIFORNIA WATER SERVICE COMPANY
BAKERSFIELD DISTRICT
ADOPTED VARIABLE COSTS

PURCHASED WATER	Unit Cost	<u>2026</u>	
<u>POTABLE</u>			
Total Potable Purchase - Ccf. (From District)		8,930,408	
Total Potable Purchase - Acre Feet		20,502	
KERN COUNTY WATER AGENCY (KCWA)			
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>	
<u>SURFACE</u>			
CITY OF BAKERSFIELD			
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	\$ -	\$ -	
Subtotal (City of Bakersfield)		<u>\$ 1,819,800</u>	
<u>OVERALL</u>			
TOTAL PURCHASED WATER (\$ in '000)		<u><u>\$ 13,015.2</u></u>	

Appendix B

Page 9

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

PURCHASED POWER	<u>2026</u>
Total Production (KCCF)	23,522.1
Kwh / KCCF	1,239.8
Total calculated KWH	29,163,289
Unit Cost (\$/ KWH)	0.22 Variable
Power Cost (\$)	\$6,467,330
TOTAL PURCHASED POWER (\$ in '000)	<u>\$6,467.3</u>
CHEMICALS	
Total Production (KCCF)	14,591.7
ADOPTED CHEMICAL (\$ in '1000)	\$1,414.2
Adopted Unit Cost	<u>\$0.0969</u>
PUMP TAXES	
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>\$1,696.1</u>

Appendix B

Page 10

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%
NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.42334	1.02504

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%			
		Adj. Net to Gross		<u>1.23773</u>

Appendix B
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
BAKERSFIELD DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$29.55	\$37.02	\$7.47	25.3%	
10	\$42.01	\$49.89	\$7.88	18.8%	
12	\$47.87	\$55.95	\$8.08	16.9%	(3)
15	\$57.40	\$65.80	\$8.40	14.6%	
20	\$75.72	\$84.74	\$9.02	11.9%	
25	\$94.03	\$103.67	\$9.64	10.3%	
30	\$119.67	\$125.64	\$5.97	5.0%	
35	\$147.13	\$148.36	\$1.24	0.8%	
40	\$174.59	\$171.09	-\$3.50	-2.0%	
45	\$202.05	\$193.81	-\$8.24	-4.1%	
50	\$229.51	\$216.53	-\$12.97	-5.7%	
23	\$86.71	\$96.10	\$9.39	10.8%	75th
46	\$207.54	\$198.35	-\$9.18	-4.4%	95th
Metered Quantity Rates					
Tier 1	\$0.7371	\$0.7575	\$0.02	2.8%	
Tier 2	\$2.9318	\$3.0298	\$0.10	3.3%	
Tier 3	\$3.6633	\$3.7872	\$0.12	3.4%	
Tier 4	\$5.4921	\$4.5447	-\$0.95	-17.3%	
Service Charge (5/8")	\$25.86	\$33.23	\$7.37	28.5%	(4)

Monthly Residential Bill for Flat Rate Customers for 2026

Lot size:	Present Bill	Proposed Bill	Amount Change (\$)	Percent Change	Notes
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	\$0.7575
Tier 2	8	\$2.9318	8	\$3.0298
Tier 3	12	\$3.6633	12	\$3.7872
Tier 4	26	\$5.4921	26	\$4.5447
Svc Charge	5/8"	\$25.86	5/8"	\$33.23
CAP Svc Charge		\$12.93		\$16.62

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	\$122,129.5	\$128,001.1	\$134,590.5
% Increase		11.9%	4.8%	5.1%
OPERATING EXPENSES				
PURCHASED WATER	\$47,324.7	\$47,324.7	\$47,615.8	\$47,907.8
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$974.2	\$974.2	\$980.2	\$1,008.5
PURCHASED CHEMICALS	\$32.8	\$32.8	\$34.0	\$35.3
PAYROLL -- DISTRICT	\$6,626.4	\$6,626.4	\$6,805.4	\$6,975.5
UNCOLLECTIBLES	\$152.5	\$172.7	\$179.3	\$188.6
CONSERVATION	\$994.7	\$994.7	\$994.7	\$994.7
OTHER OPER. AND MAINT. (O&M)	\$7,044.1	\$7,044.1	\$7,206.5	\$7,366.4
BENEFITS	\$1,457.0	\$1,457.0	\$1,543.8	\$1,630.5
OTHER ADMIN. AND GEN. EXP. (A&G)	\$129.8	\$129.8	\$128.2	\$133.4
TOTAL O&M, A&G, & MISC. EXP.	\$64,736.3	\$64,756.5	\$65,488.0	\$66,240.7
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$3,031.7	\$3,031.7	\$3,355.1	\$3,781.8
BUSINESS LICENSE FEES	\$7.6	\$7.6	\$7.6	\$7.6
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$485.1	\$485.1	\$498.2	\$510.6
TOTAL GENERAL TAXES	\$3,524.4	\$3,524.4	\$3,860.9	\$4,300.0
DEPRECIATION AND AMORTIZATION	\$10,497.6	\$10,497.6	\$11,544.6	\$12,937.4
Depreciation	\$10,386.7	\$10,386.7	\$11,423.1	\$12,818.4
Amortization of Intangibles	\$110.9	\$110.9	\$121.5	\$119.0
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$6,016.7	\$6,016.7	\$6,199.0	\$6,349.3
BENEFITS	\$1,336.8	\$1,336.8	\$1,416.4	\$1,496.0
AD VAL., BUS. LIC., FRANCHISE	\$175.4	\$175.4	\$168.9	\$163.3
PAYROLL TAXES	\$583.5	\$583.5	\$600.7	\$615.0
DEPRECIATION AND AMORTIZATION	\$1,911.2	\$1,911.2	\$1,971.2	\$2,105.3
OTHER PRORATED EXPENSES	\$6,276.9	\$6,276.9	\$6,041.7	\$6,309.8
TOTAL CSS/GO PRORATED EXPENSES	\$16,300.6	\$16,300.6	\$16,397.9	\$17,038.6
SUB-TOTAL - OPERATING EXPENSES	\$95,058.8	\$95,079.1	\$97,291.3	\$100,516.7
TOTAL INCOME TAXES	\$539.6	\$4,174.9	\$5,011.9	\$5,703.9
TOTAL OPERATING EXPENSES	\$95,598.4	\$99,253.9	\$102,303.1	\$106,220.6
NET OPERATING REVENUE	\$13,520.1	\$22,875.6	\$25,698.0	\$28,369.9
DEPRECIATED RATE BASE	\$306,643.5	\$306,643.5	\$344,476.7	\$380,293.9
RATE OF RETURN	4.41%	7.46%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$508,093.9	\$563,780.4	\$619,466.8
WTD. AVG. DEPRECIATION RESERVE	(\$150,313.7)	(\$161,428.2)	(\$173,760.5)
MATERIALS AND SUPPLIES	\$413.9	\$413.9	\$413.9
TANK PAINTING	\$2,127.0	\$1,626.5	\$1,126.0
WORKING CASH - LEAD - LAG	\$4,579.0	\$4,765.2	\$4,951.4
WORKING CASH - W / H EMPLOYEES	(\$36.8)	(\$36.8)	(\$36.8)
ADVANCES FOR CONSTRUCTION	(\$2,830.1)	(\$2,593.5)	(\$2,356.9)
CONTRIBUTIONS	(\$22,229.6)	(\$22,763.6)	(\$23,262.1)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$972.2)	(\$1,123.4)	(\$1,274.6)
DEFERRED TAXES	(\$44,273.3)	(\$49,750.8)	(\$56,064.2)
UNAMORT. I.T.C.	(\$74.1)	(\$63.0)	(\$51.8)
Allocation of CSS	\$8,918.2	\$8,312.4	\$7,708.8
Allocation of RDOM & RDV	\$0.0	(\$0.0)	(\$0.0)
PRORATED G.O. RATE BASE	\$8,918.2	\$8,312.4	\$7,708.8
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$3,241.4	\$3,337.7	\$3,433.9
WTG. AVG. RATE BASE	\$306,643.5	\$344,476.7	\$380,293.9

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$10,497.6	\$11,544.6	\$12,937.4
AD VALOREM TAXES	\$3,031.7	\$3,355.1	\$3,781.8
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$4,174.9	\$5,011.9	\$5,703.9
NET OPERATING REVENUE	\$22,875.6	\$25,698.0	\$28,369.9

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	\$122,129.5
EXPENSES		
PURCHASED WATER	\$47,324.7	\$47,324.7
PURCHASED POWER	\$974.2	\$974.2
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$32.8	\$32.8
PAYROLL	\$6,626.4	\$6,626.4
OTHER O & M	\$8,038.8	\$8,038.8
OTHER A & G	\$1,586.9	\$1,586.9
G.O. PRORATIONS	\$14,420.8	\$14,420.8
PAYROLL TAXES	\$485.1	\$485.1
AD VALOREM TAXES	\$3,031.7	\$3,031.7
UNCOLLECTIBLES	\$152.5	\$172.7
FRANCHISE TAX & BUS LIC. FEES	\$7.6	\$7.6
AMORTIZATION OF INTANGIBLES	\$110.9	\$110.9
INTEREST EXPENSE	\$5,901.3	\$5,901.3
NON-DEDUCTIBLE MEALS	(\$39.9)	(\$39.9)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$401.7)	(\$401.7)
TOTAL DEDUCTIONS	<u>\$88,252.2</u>	<u>\$88,272.4</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$38,909.5	\$38,909.5
NET STATE TAXABLE INCOME	(\$18,043.2)	(\$5,052.3)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$1,595.0)</u>	<u>(\$446.6)</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$12,266.4	\$12,266.4
STATE INCOME TAX	(\$1,595.0)	(\$446.6)
NET FEDERAL TAXABLE INCOME	\$10,194.9	\$22,037.4
FEDERAL INCOME TAX @ 21.00%	\$2,140.9	\$4,627.8
CURRENT FEDERAL INCOME TAX	<u>\$2,140.9</u>	<u>\$4,627.8</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$6.4)</u>	<u>(\$6.4)</u>
TOTAL FEDERAL INCOME TAX	<u>\$2,134.6</u>	<u>\$4,621.5</u>
TOTAL INCOME TAXES	<u>\$539.6</u>	<u>\$4,174.9</u>

**Appendix C
Page 4**

**CALIFORNIA WATER SERVICE COMPANY
BAY AREA REGION**

<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"	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
TOTAL	47,375	7,102	1	47,403	7,113	1	47,431	7,123	1

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
SUB-TOTAL	54,478	8,046.1		54,516	8,102.4		54,555	8,158.8	
GROWTH %	0.10%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	1,747	-		1,766	-		1,785	-	
TOTAL	56,225	8,046.1		56,282	8,102.4		56,340	8,158.8	
UNACCOUNTED-FOR WATER	3.94%	329.6		3.90%	329.2		3.88%	329.6	
TOTAL PRODUCTION (KCCF)		8,375.7			8,431.6			8,488.4	

Appendix C

Page 5

**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

Page 6

CALIFORNIA WATER SERVICE COMPANY

BAY AREA REGION

ADOPTED PRODUCTION

Test Year 2026

Month	Company			Purchased Water (in \$1,000)¹	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	\$66.0
February	6.0	535.2	541.2	\$3,058.2	\$0.0	\$63.0
March	6.4	565.0	571.3	\$3,228.4	\$0.0	\$66.5
April	7.2	639.6	646.8	\$3,655.0	\$0.0	\$75.2
May	7.4	660.2	667.6	\$3,772.6	\$0.0	\$77.7
June	9.1	806.2	815.3	\$4,606.8	\$0.0	\$94.8
July	9.3	827.0	836.3	\$4,725.9	\$0.0	\$97.3
August	9.1	809.3	818.4	\$4,624.9	\$0.0	\$95.2
September	9.6	847.5	857.0	\$4,842.8	\$0.0	\$99.7
October	8.9	787.3	796.2	\$4,499.2	\$0.0	\$92.6
November	7.3	644.2	651.5	\$3,681.6	\$0.0	\$75.8
December	6.8	599.2	606.0	\$3,424.2	\$0.0	\$70.5
	<u>93.3</u>	<u>8,281.5</u>	<u>8,374.9</u>	<u>\$47,324.7</u>	<u>\$0.0</u>	<u>\$974.2</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 ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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 ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$2,345.7	\$2,709.8	\$5,055.5	\$3,494.1	\$8,549.6
February	\$2,092.7	\$2,644.8	\$4,737.5	\$3,494.1	\$8,231.5
March	\$2,248.7	\$2,835.2	\$5,083.9	\$3,494.1	\$8,578.0
April	\$2,884.1	\$3,151.5	\$6,035.6	\$3,494.1	\$9,529.7
May	\$3,073.4	\$3,242.2	\$6,315.6	\$3,494.1	\$9,809.7
June	\$4,502.8	\$3,882.1	\$8,384.9	\$3,494.1	\$11,879.0
July	\$4,792.5	\$3,949.5	\$8,742.0	\$3,494.1	\$12,236.0
August	\$4,501.0	\$3,934.5	\$8,435.5	\$3,494.1	\$11,929.6
September	\$4,833.2	\$4,129.3	\$8,962.5	\$3,494.1	\$12,456.6
October	\$4,158.8	\$3,890.4	\$8,049.2	\$3,494.1	\$11,543.3
November	\$2,875.0	\$3,205.4	\$6,080.3	\$3,494.1	\$9,574.4
December	\$2,519.0	\$2,991.1	\$5,510.1	\$3,494.1	\$9,004.2
TOTAL	\$40,827.0	\$40,565.7	\$81,392.7	\$41,928.8	\$123,321.5

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 C
Page 8**

CALIFORNIA WATER SERVICE COMPANY
BAY AREA REGION
ADOPTED VARIABLE COSTS

PURCHASED WATER	Consolidated		Bayshore		RWV-CS	RWV-LUC	RWV-UNI	
	Unit Cost	<u>2026</u>	Unit Cost	<u>2026</u>	Unit Cost <u>2026</u>	Unit Cost <u>2026</u>	Unit Cost	<u>2026</u>
POTABLE								
Total Potable Purchase - Ccf. (From District)		8,280,646		8,170,237		110,408		
Total Potable Purchase - AF		19,010		18,756		253		
<u>SAN FRANCISCO PUBLIC UTILITIES COMMISSION</u>								
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			
<u>YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT</u>								
UNIT COST/AF \$	\$ 69	\$ 17,550	Variable			\$ 69.24	\$ 17,550	
<u>SWEETWATER SPRINGS WATER DISTRICT</u>								
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
<u>RECYCLED</u>								
Total Potable Purchase - Ccf. (From District)		871		871				
Total Potable Purchase - AF		2		2				
Basic Cost \$	\$ -		\$ -	\$ -				
<u>OTHER</u>								
		\$ 48,000	Fixed		\$ 48,000			
OVERALL								
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>

Appendix C
Page 9

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

	Consolidated	Bayshore	RWV-CS	RWV-LUC	RWV-UNI
	<u>2026</u>	<u>2026</u>	<u>2026</u>	<u>2026</u>	<u>2026</u>
PURCHASED POWER					
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)	0.24 Variable	0.24 Variable	0.21 Variable	0.26 Variable	0.21 Variable
Power Cost (\$)	\$974,186	\$825,300	\$19,753	\$114,590	\$14,543
TOTAL PURCHASED POWER (\$ in '000)	<u>\$974.2</u>	<u>\$825.3</u>	<u>\$19.8</u>	<u>\$114.6</u>	<u>\$14.5</u>
CHEMICALS					
Total Production (KCCF)	93.3	46.6	9.6	0.0	37.2
ADOPTED CHEMICAL (\$ in '1000)	\$32.8	\$32.8	\$0.0	\$0.0	\$0.0
Adopted Unit Cost	<u>\$0.3514</u>	<u>\$0.7043</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
PUMP TAXES					
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>

Appendix C

Page 10

CALIFORNIA WATER SERVICE COMPANY

BAY AREA REGION

NET-TO-GROSS MULTIPLIER

(NEW CPUC STAFF APPROVED METHOD)

Test Year 2026

		<u>NORMAL W/O INCOME TAXES</u>	
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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.39073	1.00156

ADOPTED
RATIO'S

DEBT	46.60%	Without income Taxes	1.00156	0.46673
EQUITY	53.40%	With income Taxes	1.39073	0.74265
				<hr/>
TOTAL	100.00%		Adj. Net to Gross	1.20938

Appendix C
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
BAY AREA REGION

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$46.34	\$53.02	\$6.68	14.4%	
6	\$49.80	\$57.02	\$7.22	14.5%	(3)
10	\$108.15	\$124.93	\$16.78	15.5%	
15	\$211.08	\$232.78	\$21.70	10.3%	
20	\$339.70	\$352.61	\$12.91	3.8%	
25	\$468.33	\$472.45	\$4.12	0.9%	
30	\$596.96	\$592.29	-\$4.68	-0.8%	
35	\$725.59	\$712.12	-\$13.47	-1.9%	
40	\$854.22	\$831.96	-\$22.26	-2.6%	
45	\$982.85	\$951.79	-\$31.05	-3.2%	
50	\$1,111.48	\$1,071.63	-\$39.85	-3.6%	
9	\$90.99	\$104.95	\$13.96	15.3%	75th
19	\$313.98	\$328.65	\$14.67	4.7%	95th
Metered Quantity Rates					
Tier 1	\$3.4509	\$3.9947	\$0.54	15.8%	
Tier 2	\$13.7316	\$15.9782	\$2.25	16.4%	
Tier 3	\$17.1585	\$19.9727	\$2.81	16.4%	
Tier 4	\$25.7257	\$23.9672	-\$1.76	-6.8%	
Service Charge (5/8")	\$29.09	\$33.05	\$3.96	13.6%	(4)

Notes:

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

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

(3) Monthly median usage

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

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$3.4509	6	\$3.9947
Tier 2	3	\$13.7316	3	\$15.9782
Tier 3	4	\$17.1585	4	\$19.9727
Tier 4	13	\$25.7257	13	\$23.9672
Svc Charge	5/8"	\$29.09	5/8"	\$33.05
CAP Svc Charge		\$14.55		\$16.53

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	\$77,460.3	\$80,260.5	\$83,255.3
% Increase		11.8%	3.6%	3.7%
OPERATING EXPENSES				
PURCHASED WATER	\$26,684.5	\$26,684.5	\$26,529.2	\$26,373.7
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$1,174.5	\$1,174.5	\$1,167.3	\$1,201.0
PURCHASED CHEMICALS	\$7.0	\$7.0	\$7.1	\$7.3
PAYROLL -- DISTRICT	\$3,121.9	\$3,121.9	\$3,206.2	\$3,286.3
UNCOLLECTIBLES	\$33.2	\$37.1	\$38.4	\$39.9
CONSERVATION	\$520.4	\$520.4	\$520.4	\$520.4
OTHER OPER. AND MAINT. (O&M)	\$4,629.0	\$4,629.0	\$4,754.1	\$4,874.2
BENEFITS	\$699.3	\$699.3	\$740.9	\$782.6
OTHER ADMIN. AND GEN. EXP. (A&G)	\$451.1	\$451.1	\$453.6	\$459.4
TOTAL O&M, A&G, & MISC. EXP.	\$37,320.7	\$37,324.6	\$37,417.2	\$37,544.7
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,502.6	\$2,502.6	\$2,714.1	\$2,920.2
BUSINESS LICENSE FEES	\$69.4	\$77.6	\$80.4	\$83.4
LOCAL FRANCHISE TAXES	\$546.9	\$611.6	\$633.7	\$657.4
PAYROLL TAXES	\$191.3	\$191.3	\$196.5	\$201.4
TOTAL GENERAL TAXES	\$3,310.2	\$3,383.2	\$3,624.7	\$3,862.4
DEPRECIATION AND AMORTIZATION	\$7,702.8	\$7,702.8	\$8,269.5	\$8,932.7
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,231.5	\$3,231.5	\$3,329.4	\$3,410.1
BENEFITS	\$718.0	\$718.0	\$760.7	\$803.5
AD VAL., BUS. LIC., FRANCHISE	\$94.2	\$94.2	\$90.7	\$87.7
PAYROLL TAXES	\$313.4	\$313.4	\$322.6	\$330.3
DEPRECIATION AND AMORTIZATION	\$1,026.5	\$1,026.5	\$1,058.7	\$1,130.7
OTHER PRORATED EXPENSES	\$3,371.2	\$3,371.2	\$3,244.9	\$3,388.9
TOTAL CSS/GO PRORATED EXPENSES	\$8,754.8	\$8,754.8	\$8,807.1	\$9,151.2
SUB-TOTAL - OPERATING EXPENSES	\$57,088.5	\$57,165.4	\$58,118.5	\$59,490.9
TOTAL INCOME TAXES	\$1,101.4	\$3,375.2	\$3,879.0	\$4,209.6
TOTAL OPERATING EXPENSES	\$58,189.9	\$60,540.6	\$61,997.5	\$63,700.5
NET OPERATING REVENUE	\$11,068.2	\$16,919.7	\$18,263.0	\$19,554.8
DEPRECIATED RATE BASE	\$226,806.0	\$226,806.0	\$244,812.6	\$262,128.1
RATE OF RETURN	4.88%	7.46%	7.46%	7.46%

Appendix D

Page 2

CALIFORNIA WATER SERVICE COMPANY

BEAR GULCH DISTRICT

ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$376,551.7	\$406,229.7	\$435,907.7
WTD. AVG. DEPRECIATION RESERVE	(\$106,143.4)	(\$114,172.4)	(\$122,690.0)
MATERIALS AND SUPPLIES	\$576.0	\$576.0	\$576.0
TANK PAINTING	\$325.0	\$203.1	\$81.3
WORKING CASH - LEAD - LAG	\$810.9	\$877.3	\$943.6
WORKING CASH - W / H EMPLOYEES	(\$19.8)	(\$19.8)	(\$19.8)
ADVANCES FOR CONSTRUCTION	(\$748.0)	(\$706.5)	(\$665.0)
CONTRIBUTIONS	(\$11,285.1)	(\$11,570.7)	(\$11,841.6)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$1,705.0)	(\$1,873.4)	(\$2,041.7)
DEFERRED TAXES	(\$38,197.9)	(\$41,120.3)	(\$44,261.1)
UNAMORT. I.T.C.	(\$44.7)	(\$39.0)	(\$33.4)
PRORATED G.O. RATE BASE	\$4,789.8	\$4,464.5	\$4,140.3
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$1,896.6	\$1,964.2	\$2,031.8
WTG. AVG. RATE BASE	\$226,806.0	\$244,812.6	\$262,128.1

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$7,702.8	\$8,269.5	\$8,932.7
AD VALOREM TAXES	\$2,502.6	\$2,714.1	\$2,920.2
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$3,375.2	\$3,879.0	\$4,209.6
NET OPERATING REVENUE	\$16,919.7	\$18,263.0	\$19,554.8

Appendix D

Page 3

CALIFORNIA WATER SERVICE COMPANY

BEAR GULCH DISTRICT

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$69,258.2	\$77,460.3
EXPENSES		
PURCHASED WATER	\$26,684.5	\$26,684.5
PURCHASED POWER	\$1,174.5	\$1,174.5
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$7.0	\$7.0
PAYROLL	\$3,121.9	\$3,121.9
OTHER O & M	\$5,149.3	\$5,149.3
OTHER A & G	\$1,150.3	\$1,150.3
G.O. PRORATIONS	\$7,745.2	\$7,745.2
PAYROLL TAXES	\$191.3	\$191.3
AD VALOREM TAXES	\$2,502.6	\$2,502.6
UNCOLLECTIBLES	\$33.2	\$37.1
FRANCHISE TAX & BUS LIC. FEES	\$616.3	\$689.2
AMORTIZATION OF INTANGIBLES	\$149.5	\$149.5
INTEREST EXPENSE	\$4,434.7	\$4,434.7
NON-DEDUCTIBLE MEALS	(\$24.7)	(\$24.7)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$156.1)	(\$156.1)
TOTAL DEDUCTIONS	<u>\$52,779.5</u>	<u>\$52,856.4</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$23,269.3	\$23,269.3
NET STATE TAXABLE INCOME	(\$6,790.6)	\$1,334.6
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$600.3)</u>	<u>\$118.0</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$8,562.9	\$8,562.9
STATE INCOME TAX	(\$600.3)	\$118.0
NET FEDERAL TAXABLE INCOME	\$8,516.0	\$15,923.0
FEDERAL INCOME TAX @ 21.00%	\$1,788.4	\$3,343.8
CURRENT FEDERAL INCOME TAX	<u>\$1,788.4</u>	<u>\$3,343.8</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$86.7)</u>	<u>(\$86.7)</u>
TOTAL FEDERAL INCOME TAX	<u>\$1,701.7</u>	<u>\$3,257.2</u>
TOTAL INCOME TAXES	<u>\$1,101.4</u>	<u>\$3,375.2</u>

**Appendix D
Page 4**

**CALIFORNIA WATER SERVICE COMPANY
BEAR GULCH 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"	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	
TOTAL	17,055	1,617	0		17,069	1,620	0		17,084	1,622	0	

<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)
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	-	-	-	-	-	-	-	-	-
SUB-TOTAL	18,672	4,577.2		18,689	4,548.8		18,707	4,517.2	
GROWTH %	0.16%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	424	-		430	-		436	-	
TOTAL	19,096	4,577.2		19,119	4,548.8		19,143	4,517.2	
UNACCOUNTED-FOR WATER	3.02%	142.6		3.01%	141.1		3.07%	142.9	
TOTAL PRODUCTION (KCCF)		4,719.8			4,690.0			4,660.1	

Appendix D

Page 5

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

Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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
	3,865.1	435.0	119.8	0.9	140.3	16.0	0.0	4,577.2

Appendix D

Page 6

CALIFORNIA WATER SERVICE COMPANY
BEAR GULCH DISTRICT
ADOPTED PRODUCTION

Test Year 2026

Month	Company			Purchased Water (in \$1,000) ¹	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	\$50.3
February	0.0	190.9	190.9	\$1,079.2	\$0.0	\$47.5
March	0.0	233.6	233.6	\$1,320.7	\$0.0	\$58.1
April	0.0	298.2	298.2	\$1,686.1	\$0.0	\$74.2
May	0.0	368.2	368.2	\$2,081.7	\$0.0	\$91.6
June	0.0	526.1	526.1	\$2,974.6	\$0.0	\$130.9
July	0.0	571.4	571.4	\$3,230.7	\$0.0	\$142.2
August	0.0	569.7	569.7	\$3,221.0	\$0.0	\$141.8
September	0.0	585.4	585.4	\$3,309.8	\$0.0	\$145.7
October	0.0	531.4	531.4	\$3,004.7	\$0.0	\$132.3
November	0.0	375.9	375.9	\$2,125.3	\$0.0	\$93.5
December	0.0	266.6	266.6	\$1,507.5	\$0.0	\$66.4
	0.0	4,719.8	4,719.8	\$26,684.5	\$0.0	\$1,174.5

Appendix D

Page 7

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

Adopted Monthly Revenue at Present Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$40,664.4	\$7,495.0	\$48,159.4	\$21,098.8	\$69,258.2

Adopted Monthly Revenue at Proposed Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$1,157.1	\$465.2	\$1,622.3	\$2,288.4	\$3,910.7
February	\$1,048.8	\$427.3	\$1,476.1	\$2,288.4	\$3,764.5
March	\$1,523.8	\$496.8	\$2,020.6	\$2,288.4	\$4,309.0
April	\$2,271.0	\$554.6	\$2,825.6	\$2,288.4	\$5,113.9
May	\$3,134.6	\$628.8	\$3,763.4	\$2,288.4	\$6,051.8
June	\$5,233.4	\$797.4	\$6,030.8	\$2,288.4	\$8,319.2
July	\$5,929.7	\$825.1	\$6,754.8	\$2,288.4	\$9,043.1
August	\$5,914.3	\$839.6	\$6,753.9	\$2,288.4	\$9,042.3
September	\$6,057.2	\$878.9	\$6,936.1	\$2,288.4	\$9,224.5
October	\$5,360.7	\$799.0	\$6,159.6	\$2,288.4	\$8,448.0
November	\$3,270.6	\$626.2	\$3,896.9	\$2,288.4	\$6,185.2
December	\$1,854.6	\$537.9	\$2,392.5	\$2,288.4	\$4,680.9
TOTAL	\$42,755.8	\$7,876.8	\$50,632.6	\$27,460.4	\$78,093.0

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 D

Page 8

CALIFORNIA WATER SERVICE COMPANY
BEAR GULCH DISTRICT
ADOPTED VARIABLE COSTS

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

Appendix D

Page 9

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

PURCHASED POWER	<u>2026</u>
Total Production (KCCF)	4,719.8
Kwh / KCCF	1,267.5
Total calculated KWH	5,982,543
Unit Cost (\$/ KWH)	0.20 Variable
Power Cost (\$)	\$1,174,528
TOTAL PURCHASED POWER (\$ in '000)	<u>\$1,174.5</u>
CHEMICALS	
Total Production (KCCF)	38.1
ADOPTED CHEMICAL (\$ in '1000)	\$7.0
Adopted Unit Cost	<u>\$0.1827</u>
PUMP TAXES	
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>\$0.0</u>

Appendix D

Page 10

**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%
NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.40171	1.00946

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%			1.21892

Adj. Net to
Gross

Appendix D
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
BEAR GULCH DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$52.76	\$66.79	\$14.03	26.6%	
8	\$73.76	\$90.68	\$16.92	22.9%	(3)
10	\$92.42	\$111.91	\$19.49	21.1%	
15	\$139.07	\$164.99	\$25.91	18.6%	
20	\$190.39	\$223.37	\$32.98	17.3%	
25	\$248.70	\$289.72	\$41.02	16.5%	
30	\$307.01	\$356.07	\$49.06	16.0%	
35	\$365.32	\$422.42	\$57.10	15.6%	
40	\$452.77	\$502.04	\$49.27	10.9%	
45	\$540.22	\$581.65	\$41.43	7.7%	
50	\$627.67	\$661.27	\$33.60	5.4%	
55	\$715.12	\$740.89	\$25.77	3.6%	75th
75	\$1,064.93	\$1,059.36	-\$5.56	-0.5%	95th
Metered Quantity Rates					
Tier 1	\$2.3365	\$2.6540	\$0.32	13.6%	
Tier 2	\$9.3306	\$10.6158	\$1.29	13.8%	
Tier 3	\$11.6619	\$13.2697	\$1.61	13.8%	
Tier 4	\$17.4902	\$15.9236	-\$1.57	-9.0%	
Service Charge (5/8")	\$41.08	\$53.52	\$12.44	30.3%	(4)

Notes:

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

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

(3) Monthly median usage

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

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$2.3365	6	\$2.6540
Tier 2	12	\$9.3306	12	\$10.6158
Tier 3	17	\$11.6619	17	\$13.2697
Tier 4	35	\$17.4902	35	\$15.9236
Svc Charge	5/8"	\$41.08	5/8"	\$53.52
CAP Svc Charge		\$20.54		\$26.76

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	\$36,007.5	\$40,501.5	\$42,105.6	\$43,908.8
% Increase		12.5%	4.0%	4.3%
OPERATING EXPENSES				
PURCHASED WATER	\$11,599.6	\$11,599.6	\$11,630.5	\$11,661.2
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$764.5	\$764.5	\$767.6	\$789.8
PURCHASED CHEMICALS	\$168.1	\$168.1	\$174.2	\$180.1
PAYROLL -- DISTRICT	\$2,523.2	\$2,523.2	\$2,591.3	\$2,656.1
UNCOLLECTIBLES	\$28.0	\$34.4	\$34.6	\$36.1
CONSERVATION	\$463.2	\$463.2	\$463.2	\$463.2
OTHER OPER. AND MAINT. (O&M)	\$2,647.5	\$2,647.5	\$2,711.4	\$2,774.5
BENEFITS	\$563.8	\$563.8	\$597.4	\$630.9
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$57.0)	(\$57.0)	(\$61.5)	(\$63.3)
TOTAL O&M, A&G, & MISC. EXP.	\$18,701.0	\$18,707.5	\$18,908.8	\$19,128.7
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,195.0	\$1,195.0	\$1,296.9	\$1,409.9
BUSINESS LICENSE FEES	\$327.8	\$388.1	\$399.8	\$419.0
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$179.9	\$179.9	\$184.8	\$189.4
TOTAL GENERAL TAXES	\$1,702.7	\$1,763.0	\$1,881.5	\$2,018.3
DEPRECIATION AND AMORTIZATION	\$4,333.0	\$4,333.0	\$4,659.1	\$4,985.3
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$2,675.2	\$2,675.2	\$2,756.2	\$2,823.0
BENEFITS	\$594.4	\$594.4	\$629.8	\$665.2
AD VAL., BUS. LIC., FRANCHISE	\$13.1	\$13.1	\$9.2	\$6.0
PAYROLL TAXES	\$259.4	\$259.4	\$267.1	\$273.4
DEPRECIATION AND AMORTIZATION	\$686.3	\$686.3	\$707.8	\$756.0
OTHER PRORATED EXPENSES	\$1,624.9	\$1,624.9	\$1,518.1	\$1,594.7
TOTAL CSS/GO PRORATED EXPENSES	\$5,853.2	\$5,853.2	\$5,888.2	\$6,118.3
SUB-TOTAL - OPERATING EXPENSES	\$30,589.9	\$30,656.7	\$31,337.5	\$32,250.6
TOTAL INCOME TAXES	(\$110.2)	\$1,605.8	\$1,824.5	\$2,036.0
TOTAL OPERATING EXPENSES	\$30,479.7	\$32,262.5	\$33,162.0	\$34,286.6
NET OPERATING REVENUE	\$5,527.8	\$8,239.0	\$8,943.5	\$9,622.2
DEPRECIATED RATE BASE	\$110,442.9	\$110,442.9	\$119,887.2	\$128,984.4
RATE OF RETURN	5.01%	7.46%	7.46%	7.46%

Appendix E

Page 2

CALIFORNIA WATER SERVICE COMPANY

Diablo Ranch Region

ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$198,563.0	\$213,595.2	\$228,627.4
WTD. AVG. DEPRECIATION RESERVE	(\$63,679.7)	(\$67,616.2)	(\$71,753.3)
MATERIALS AND SUPPLIES	\$324.2	\$324.2	\$324.2
TANK PAINTING	\$785.6	\$621.0	\$456.3
WORKING CASH - LEAD - LAG	\$1,519.4	\$1,617.8	\$1,716.3
WORKING CASH - W / H EMPLOYEES	(\$13.2)	(\$13.2)	(\$13.2)
ADVANCES FOR CONSTRUCTION	(\$8,966.6)	(\$8,923.2)	(\$8,879.8)
CONTRIBUTIONS	(\$2,900.7)	(\$2,883.4)	(\$2,863.5)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$341.3)	(\$394.7)	(\$448.1)
DEFERRED TAXES	(\$18,206.3)	(\$19,596.5)	(\$21,136.8)
UNAMORT. I.T.C.	(\$74.3)	(\$72.4)	(\$70.5)
PRORATED G.O. RATE BASE	\$3,202.4	\$2,984.8	\$2,768.1
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$230.5	\$243.9	\$257.4
WTG. AVG. RATE BASE	\$110,442.9	\$119,887.2	\$128,984.4

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$4,333.0	\$4,659.1	\$4,985.3
AD VALOREM TAXES	\$1,195.0	\$1,296.9	\$1,409.9
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,605.8	\$1,824.5	\$2,036.0
NET OPERATING REVENUE	\$8,239.0	\$8,943.5	\$9,622.2

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	\$36,007.5	\$40,501.5
EXPENSES		
PURCHASED WATER	\$11,599.6	\$11,599.6
PURCHASED POWER	\$764.5	\$764.5
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$168.1	\$168.1
PAYROLL	\$2,523.2	\$2,523.2
OTHER O & M	\$3,110.8	\$3,110.8
OTHER A & G	\$506.8	\$506.8
G.O. PRORATIONS	\$5,178.3	\$5,178.3
PAYROLL TAXES	\$179.9	\$179.9
AD VALOREM TAXES	\$1,195.0	\$1,195.0
UNCOLLECTIBLES	\$28.0	\$34.4
FRANCHISE TAX & BUS LIC. FEES	\$327.8	\$388.1
AMORTIZATION OF INTANGIBLES	\$42.2	\$42.2
INTEREST EXPENSE	\$2,124.2	\$2,124.2
NON-DEDUCTIBLE MEALS	(\$17.1)	(\$17.1)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$27.8)	(\$27.8)
TOTAL DEDUCTIONS	<u>\$27,703.5</u>	<u>\$27,770.2</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$12,036.3	\$12,036.3
NET STATE TAXABLE INCOME	(\$3,732.2)	\$695.0
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$329.9)</u>	<u>\$61.4</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$4,965.8	\$4,965.8
STATE INCOME TAX	(\$329.9)	\$61.4
NET FEDERAL TAXABLE INCOME	\$3,668.2	\$7,704.0
FEDERAL INCOME TAX @ 21.00%	\$770.3	\$1,617.8
CURRENT FEDERAL INCOME TAX	<u>\$770.3</u>	<u>\$1,617.8</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$73.5)</u>	<u>(\$73.5)</u>
TOTAL FEDERAL INCOME TAX	<u>\$696.8</u>	<u>\$1,544.4</u>
TOTAL INCOME TAXES	<u><u>\$366.9</u></u>	<u><u>\$1,605.8</u></u>

**Appendix E
Page 4**

**CALIFORNIA WATER SERVICE COMPANY
Diablo Ranch Region**

<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"	14,673	622	0		14,729	621	0		14,786	621	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"	1,965	394	0		1,973	393	0		1,980	393	0	
Fire Sprinkler w/ 1"	3,721	0	0		3,733	0	0		3,745	0	0	
1-1/2"	5	220	0		5	220	0		5	220	0	
2"	9	249	0		9	248	0		9	247	0	
Fire Sprinkler w/ 2"	0	0	0		0	0	0		0	0	0	
3"	0	46	0		0	46	0		0	46	0	
4"	0	16	0		0	16	0		0	16	0	
6"	0	3	0		0	3	0		0	3	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	
TOTAL	20,373	1,550	0		20,449	1,548	0		20,525	1,546	0	

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	-	-	-	-	-	-	-	-	-
SUB-TOTAL	21,923	3,785.6		21,997	3,803.7		22,071	3,821.6	
GROWTH %	0.34%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	472	-		475	-		478	-	
TOTAL	22,395	3,785.6		22,472	3,803.7		22,549	3,821.6	
UNACCOUNTED-FOR WATER	6.67%	270.7		6.67%	272.0		6.67%	273.3	
TOTAL PRODUCTION (KCCF)		4,056.3			4,075.7			4,094.9	

Appendix E

Page 5

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

Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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
	<u>2,714.2</u>	<u>538.2</u>	<u>190.6</u>	<u>0.1</u>	<u>330.9</u>	<u>11.7</u>	<u>0.0</u>	<u>3,785.6</u>

Appendix E

Page 6

CALIFORNIA WATER SERVICE COMPANY

Diablo Ranch Region

ADOPTED PRODUCTION

Test Year 2026

Month	Company			Purchased Water (in \$1,000)¹	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	\$38.2
February	74.0	120.5	194.5	\$556.2	\$0.0	\$36.7
March	82.8	134.7	217.5	\$622.0	\$0.0	\$41.0
April	105.3	171.4	276.7	\$791.3	\$0.0	\$52.2
May	124.0	201.8	325.7	\$931.5	\$0.0	\$61.4
June	168.0	273.5	441.5	\$1,262.6	\$0.0	\$83.2
July	178.1	289.9	467.9	\$1,338.1	\$0.0	\$88.2
August	190.5	310.1	500.6	\$1,431.5	\$0.0	\$94.3
September	184.4	300.3	484.7	\$1,386.1	\$0.0	\$91.4
October	159.6	259.8	419.4	\$1,199.3	\$0.0	\$79.0
November	110.4	179.8	290.2	\$830.0	\$0.0	\$54.7
December	89.3	145.4	234.7	\$671.2	\$0.0	\$44.2
	<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>\$764.5</u>

Appendix E

Page 7

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 ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$548.6	\$0.0	\$548.6	\$1,116.4	\$1,664.9
February	\$506.4	\$0.0	\$506.4	\$1,116.4	\$1,622.7
March	\$607.5	\$0.0	\$607.5	\$1,116.4	\$1,723.8
April	\$882.6	\$0.0	\$882.6	\$1,116.4	\$1,999.0
May	\$1,137.7	\$0.0	\$1,137.7	\$1,116.4	\$2,254.1
June	\$1,880.4	\$0.0	\$1,880.4	\$1,116.4	\$2,996.8
July	\$2,134.8	\$0.0	\$2,134.8	\$1,116.4	\$3,251.2
August	\$2,086.6	\$0.0	\$2,086.6	\$1,116.4	\$3,202.9
September	\$2,124.5	\$0.0	\$2,124.5	\$1,116.4	\$3,240.9
October	\$1,670.6	\$0.0	\$1,670.6	\$1,116.4	\$2,787.0
November	\$960.0	\$0.0	\$960.0	\$1,116.4	\$2,076.3
December	\$699.8	\$0.0	\$699.8	\$1,116.4	\$1,816.2
TOTAL	\$15,239.4	\$0.0	\$15,239.4	\$13,396.3	\$28,635.7

Adopted Monthly Revenue at Proposed Rates

(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$628.5	\$307.3	\$935.8	\$1,374.4	\$2,310.3
February	\$580.2	\$306.8	\$887.0	\$1,374.4	\$2,261.4
March	\$696.0	\$354.3	\$1,050.3	\$1,374.4	\$2,424.7
April	\$1,011.2	\$469.5	\$1,480.7	\$1,374.4	\$2,855.1
May	\$1,303.5	\$562.6	\$1,866.1	\$1,374.4	\$3,240.5
June	\$2,154.5	\$739.7	\$2,894.2	\$1,374.4	\$4,268.7
July	\$2,445.9	\$742.3	\$3,188.2	\$1,374.4	\$4,562.7
August	\$2,390.7	\$964.8	\$3,355.5	\$1,374.4	\$4,729.9
September	\$2,434.1	\$844.5	\$3,278.6	\$1,374.4	\$4,653.1
October	\$1,914.1	\$748.9	\$2,663.0	\$1,374.4	\$4,037.5
November	\$1,099.9	\$484.1	\$1,584.0	\$1,374.4	\$2,958.4
December	\$801.8	\$367.2	\$1,169.0	\$1,374.4	\$2,543.4
TOTAL	\$17,460.4	\$6,892.0	\$24,352.4	\$16,493.3	\$40,845.7

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 E
Page 8**

**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>	
<u>POTABLE</u>							
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		
<u>Mingolia Lease</u>							
Total Potable Purchase - Kccf.		75				75	
BASIC COST \$		\$ 12,000			\$ 160	\$ 12,000	
<u>OVERALL</u>							
TOTAL PURCHASED WATER (\$ in '000)		\$ 11,599,599				\$ 11,599,599	

Appendix E
Page 9

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

	Consolidated	Dixon	Livermore
	<u>2026</u>	<u>2026</u>	<u>2026</u>
PURCHASED POWER			
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)	0.24 Variable	0.30 Variable	0.22 Variable
Power Cost (\$)	\$764,543	\$215,104	\$549,439
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$764.5</u></u>	<u><u>\$215.1</u></u>	<u><u>\$549.4</u></u>
CHEMICALS			
Total Production (KCCF)	1,543.5	500.6	1,042.9
ADOPTED CHEMICAL (\$ in '1000)	\$168.1	\$16.2	\$151.9
Adopted Unit Cost	<u><u>\$0.1089</u></u>	<u><u>\$0.0324</u></u>	<u><u>\$0.1457</u></u>
PUMP TAXES			
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><u>\$0.0</u></u>	<u><u>\$0.0</u></u>	<u><u>\$0.0</u></u>

Appendix E

Page 10

CALIFORNIA WATER SERVICE COMPANY

Diablo Ranch Region

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

Test Year 2026

		<u>NORMAL W/O INCOME TAXES</u>	
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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.40368	1.01088

ADOPTED
RATIO'S

DEBT	46.60%	Without income Taxes	1.01088	0.47107
EQUITY	53.40%	With income Taxes	1.40368	0.74957
				<hr/>
TOTAL	100.00%		Adj. Net to Gross	1.22063

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

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$60.97	\$67.93	\$6.96	11.4%	
7	\$71.05	\$81.63	\$10.58	14.9%	(3)
10	\$95.24	\$114.53	\$19.29	20.3%	
15	\$139.56	\$172.09	\$32.53	23.3%	
20	\$199.99	\$240.62	\$40.64	20.3%	
25	\$275.50	\$317.38	\$41.88	15.2%	
30	\$351.01	\$399.61	\$48.60	13.8%	
35	\$426.53	\$481.85	\$55.32	13.0%	
40	\$502.04	\$564.09	\$62.05	12.4%	
45	\$577.55	\$646.33	\$68.77	11.9%	
8	\$79.11	\$92.60	\$13.48	17.0%	DRR
15	\$139.56	\$172.09	\$32.53	23.3%	75th
30	\$351.01	\$399.61	\$48.60	13.8%	95th
Metered Quantity Rates					
Tier 1	\$2.0252	\$2.7412	\$0.72	35.4%	
Tier 2	\$8.0610	\$10.9649	\$2.90	36.0%	
Tier 3	\$10.0729	\$13.7061	\$3.63	36.1%	
Tier 4	\$15.1026	\$16.4474	\$1.34	8.9%	
Service Charge (5/8")	\$50.84	\$54.22	\$3.38	6.6%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$2.0252	6	\$2.7412
Tier 2	7	\$8.0610	8	\$10.9649
Tier 3	5	\$10.0729	8	\$13.7061
Tier 4	18	\$15.1026	22	\$16.4474
Svc Charge	5/8"	\$50.84	5/8"	\$54.22
CAP Svc Charge		\$25.42		\$27.11

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
CALIFORNIA WATER SERVICE COMPANY
Diablo Ranch Region (Livermore)

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$39.39	\$48.70	\$9.31	23.6%	
8	\$55.12	\$67.69	\$12.58	22.8%	(3)
10	\$69.09	\$84.57	\$15.49	22.4%	
15	\$104.02	\$128.89	\$24.87	23.9%	
20	\$147.66	\$181.64	\$33.98	23.0%	
25	\$200.01	\$240.72	\$40.71	20.4%	
30	\$265.44	\$304.03	\$38.59	14.5%	
35	\$330.86	\$367.33	\$36.47	11.0%	
40	\$396.29	\$430.63	\$34.35	8.7%	
45	\$461.71	\$493.94	\$32.23	7.0%	
8	\$55.12	\$67.69	\$12.58	22.8%	DRR
15	\$104.02	\$128.89	\$24.87	23.9%	75th
30	\$265.44	\$304.03	\$38.59	14.5%	95th
Metered Quantity Rates					
Tier 1	\$1.7575	\$2.1101	\$0.35	20.1%	
Tier 2	\$6.9856	\$8.4405	\$1.45	20.8%	
Tier 3	\$8.7283	\$10.5506	\$1.82	20.9%	
Tier 4	\$13.0850	\$12.6608	-\$0.42	-3.2%	
Service Charge (5/8")	\$30.60	\$38.15	\$7.55	24.7%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.7575	6	\$2.1101
Tier 2	9	\$6.9856	8	\$8.4405
Tier 3	8	\$8.7283	8	\$10.5506
Tier 4	23	\$13.0850	22	\$12.6608
Svc Charge	5/8"	\$30.60	5/8"	\$38.15
CAP Svc Charge		\$15.30		\$19.08

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	\$49,901.2	\$51,275.4	\$53,069.6
% Increase		15.0%	2.8%	3.5%
OPERATING EXPENSES				
PURCHASED WATER	\$6,394.5	\$6,394.5	\$6,387.5	\$6,380.2
PUMP TAXES	\$3,671.0	\$3,671.0	\$3,666.9	\$3,662.7
PURCHASED POWER	\$1,452.1	\$1,452.1	\$1,450.5	\$1,492.3
PURCHASED CHEMICALS	\$382.2	\$382.2	\$393.6	\$404.6
PAYROLL -- DISTRICT	\$4,204.8	\$4,204.8	\$4,318.3	\$4,426.3
UNCOLLECTIBLES	\$168.4	\$193.7	\$199.0	\$206.0
CONSERVATION	\$327.1	\$327.1	\$327.1	\$327.1
OTHER OPER. AND MAINT. (O&M)	\$3,964.7	\$3,964.7	\$4,052.4	\$4,138.7
BENEFITS	\$947.4	\$947.4	\$1,003.8	\$1,060.2
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$129.4)	(\$129.4)	(\$135.5)	(\$137.0)
TOTAL O&M, A&G, & MISC. EXP.	\$21,382.7	\$21,408.0	\$21,663.6	\$21,961.1
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,626.4	\$1,626.4	\$1,689.3	\$1,786.7
BUSINESS LICENSE FEES	\$2.3	\$2.3	\$2.3	\$2.3
LOCAL FRANCHISE TAXES	\$602.2	\$692.6	\$711.6	\$736.5
PAYROLL TAXES	\$281.6	\$281.6	\$289.2	\$296.4
TOTAL GENERAL TAXES	\$2,512.5	\$2,602.8	\$2,692.4	\$2,822.0
DEPRECIATION AND AMORTIZATION	\$4,766.7	\$4,766.7	\$4,995.3	\$5,345.4
Depreciation	\$4,763.1	\$4,763.1	\$4,991.7	\$5,342.0
Amortization of Intangibles	\$3.6	\$3.6	\$3.6	\$3.4
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$2,827.6	\$2,827.6	\$2,913.2	\$2,983.8
BENEFITS	\$628.2	\$628.2	\$665.6	\$703.0
AD VAL., BUS. LIC., FRANCHISE	\$82.4	\$82.4	\$79.4	\$76.7
PAYROLL TAXES	\$274.2	\$274.2	\$282.3	\$289.0
DEPRECIATION AND AMORTIZATION	\$898.2	\$898.2	\$926.4	\$989.4
OTHER PRORATED EXPENSES	\$2,949.8	\$2,949.8	\$2,839.3	\$2,965.3
TOTAL CSS/GO PRORATED EXPENSES	\$7,660.4	\$7,660.4	\$7,706.2	\$8,007.3
SUB-TOTAL - OPERATING EXPENSES	\$36,322.4	\$36,437.9	\$37,057.5	\$38,135.7
TOTAL INCOME TAXES	\$589.2	\$2,377.7	\$2,569.6	\$2,742.7
TOTAL OPERATING EXPENSES	\$36,911.6	\$38,815.6	\$39,627.1	\$40,878.5
NET OPERATING REVENUE	\$6,482.7	\$11,085.5	\$11,648.3	\$12,191.2
DEPRECIATED RATE BASE	\$148,599.7	\$148,599.7	\$156,143.7	\$163,420.5
RATE OF RETURN	4.36%	7.46%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$254,950.4	\$269,585.8	\$284,221.3
WTD. AVG. DEPRECIATION RESERVE	(\$77,963.3)	(\$82,703.7)	(\$87,681.4)
MATERIALS AND SUPPLIES	\$487.5	\$487.5	\$487.5
TANK PAINTING	\$1,203.3	\$970.2	\$737.1
WORKING CASH - LEAD - LAG	\$2,167.5	\$2,195.8	\$2,224.2
WORKING CASH - W / H EMPLOYEES	(\$17.3)	(\$17.3)	(\$17.3)
ADVANCES FOR CONSTRUCTION	(\$10.7)	(\$3.2)	\$4.2
CONTRIBUTIONS	(\$15,998.8)	(\$16,350.1)	(\$16,683.3)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$321.0)	(\$341.0)	(\$361.0)
DEFERRED TAXES	(\$21,148.4)	(\$22,747.6)	(\$24,395.9)
UNAMORT. I.T.C.	(\$15.6)	(\$9.8)	(\$4.0)
PRORATED G.O. RATE BASE	\$4,191.1	\$3,906.4	\$3,622.7
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$1,075.1	\$1,170.7	\$1,266.4
WTG. AVG. RATE BASE	\$148,599.7	\$156,143.7	\$163,420.5

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$4,766.7	\$4,995.3	\$5,345.4
AD VALOREM TAXES	\$1,626.4	\$1,689.3	\$1,786.7
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$2,377.7	\$2,569.6	\$2,742.7
NET OPERATING REVENUE	\$11,085.5	\$11,648.3	\$12,191.2

Appendix F

Page 3

CALIFORNIA WATER SERVICE COMPANY
EAST LOS ANGELES DISTRICT

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$43,394.3	\$49,901.2
EXPENSES		
PURCHASED WATER	\$6,394.5	\$6,394.5
PURCHASED POWER	\$1,452.1	\$1,452.1
PUMP TAXES	\$3,671.0	\$3,671.0
CHEMICALS	\$382.2	\$382.2
PAYROLL	\$4,204.8	\$4,204.8
OTHER O & M	\$4,291.7	\$4,291.7
OTHER A & G	\$818.0	\$818.0
G.O. PRORATIONS	\$6,777.0	\$6,777.0
PAYROLL TAXES	\$281.6	\$281.6
AD VALOREM TAXES	\$1,626.4	\$1,626.4
UNCOLLECTIBLES	\$168.4	\$193.7
FRANCHISE TAX & BUS LIC. FEES	\$604.5	\$694.9
AMORTIZATION OF INTANGIBLES	\$3.6	\$3.6
INTEREST EXPENSE	\$2,851.7	\$2,851.7
NON-DEDUCTIBLE MEALS	(\$22.6)	(\$22.6)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$31.2)	(\$31.2)
TOTAL DEDUCTIONS	<u>\$33,473.8</u>	<u>\$33,589.3</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$13,469.3	\$13,469.3
NET STATE TAXABLE INCOME	(\$3,548.7)	\$2,842.6
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$313.7)</u>	<u>\$251.3</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$5,646.5	\$5,646.5
STATE INCOME TAX	(\$313.7)	\$251.3
NET FEDERAL TAXABLE INCOME	\$4,587.8	\$10,414.1
FEDERAL INCOME TAX @ 21.00%	\$963.4	\$2,187.0
CURRENT FEDERAL INCOME TAX	<u>\$963.4</u>	<u>\$2,187.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$60.5)</u>	<u>(\$60.5)</u>
TOTAL FEDERAL INCOME TAX	<u>\$902.9</u>	<u>\$2,126.4</u>
TOTAL INCOME TAXES	<u>\$589.2</u>	<u>\$2,377.7</u>

**Appendix F
Page 4**

**CALIFORNIA WATER SERVICE COMPANY
EAST LOS ANGELES 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"	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
TOTAL	20,577	5,796	2	20,610	5,797	2	20,643	5,799	2

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
SUB-TOTAL	26,374	5,494.8		26,409	5,488.2		26,444	5,481.4	
GROWTH %	0.13%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	729	-		733	-		737	-	
TOTAL	27,103	5,494.8		27,142	5,488.2		27,181	5,481.4	
UNACCOUNTED-FOR WATER	3.03%	171.9		3.04%	172.2		3.05%	172.4	
TOTAL PRODUCTION (KCCF)		5,666.7			5,660.4			5,653.8	

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	Pump	Purchased
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Water (in \$1,000)¹	Taxes (in \$1,000)	Power (in \$1,000)
January	293.9	150.8	444.7	\$501.8	\$288.1	\$114.0
February	280.2	143.7	423.9	\$478.3	\$274.6	\$108.6
March	283.5	145.4	429.0	\$484.1	\$277.9	\$109.9
April	304.3	156.1	460.3	\$519.4	\$298.2	\$118.0
May	289.7	148.6	438.4	\$494.6	\$284.0	\$112.3
June	331.8	170.2	502.0	\$566.4	\$325.2	\$128.6
July	334.9	171.8	506.7	\$571.8	\$328.3	\$129.8
August	342.9	175.9	518.8	\$585.4	\$336.1	\$132.9
September	338.3	173.5	511.9	\$577.6	\$331.6	\$131.2
October	337.5	173.1	510.7	\$576.2	\$330.8	\$130.9
November	300.9	154.3	455.2	\$513.6	\$294.9	\$116.6
December	307.6	157.8	465.4	\$525.2	\$301.5	\$119.3
	<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>\$1,452.1</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)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$12,205.8	\$14,597.9	\$26,803.8	\$16,590.5	\$43,394.3

Adopted Monthly Revenue at Proposed Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$1,091.9	\$1,184.5	\$2,276.4	\$1,743.5	\$4,019.9
February	\$1,008.4	\$1,133.6	\$2,142.0	\$1,743.5	\$3,885.5
March	\$996.3	\$1,162.4	\$2,158.7	\$1,743.5	\$3,902.2
April	\$1,123.2	\$1,240.7	\$2,363.9	\$1,743.5	\$4,107.4
May	\$1,005.9	\$1,199.8	\$2,205.7	\$1,743.5	\$3,949.2
June	\$1,246.8	\$1,375.6	\$2,622.4	\$1,743.5	\$4,365.9
July	\$1,321.7	\$1,349.0	\$2,670.7	\$1,743.5	\$4,414.2
August	\$1,284.4	\$1,440.5	\$2,724.9	\$1,743.5	\$4,468.4
September	\$1,317.1	\$1,381.6	\$2,698.7	\$1,743.5	\$4,442.2
October	\$1,230.7	\$1,431.9	\$2,662.6	\$1,743.5	\$4,406.1
November	\$1,031.5	\$1,272.1	\$2,303.6	\$1,743.5	\$4,047.1
December	\$1,136.3	\$1,260.0	\$2,396.3	\$1,743.5	\$4,139.8
TOTAL	\$13,794.1	\$15,431.8	\$29,226.0	\$20,921.9	\$50,147.9

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**

PURCHASED WATER	Unit Cost	<u>2026</u>	
<u>POTABLE</u>			
Total Potable Purchase - Ccf.		1,907,891	
Total Potable Purchase - Acre Feet		4,380	
 CENTRAL BASIN MUNICIPAL WATER DISTRICT (CBMWD)			
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
<u>Total charges</u>		\$ 6,576,617	
 Unpumped Rights Leased: Central Basin - Cerritos - AF			
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)	
 RECYCLED			
<u>CENTRAL BASIN MUNICIPAL WATER DISTRICT</u>			
Recycled Water (Acre Feet)		31	
Recycled Water (Cost Per AF)		\$ 790	Variable
Recycled Water		\$ 24,146	
 OVERALL			
TOTAL PURCHASED WATER (\$ in '000)		<u><u>\$ 6,394.5</u></u>	

Appendix F

Page 9

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

PURCHASED POWER	<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 (\$)	\$1,452,060
TOTAL PURCHASED POWER (\$ in '000)	<u>\$1,452.1</u>
CHEMICALS	
Total Production (KCCF)	3,745.5
ADOPTED CHEMICAL (\$ in '1000)	\$382.2
Adopted Unit Cost	<u>\$0.1020</u>
PUMP TAXES	
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
TOTAL PUMP TAX EXPENSE (\$ in '000)	<u>\$3,671.0</u>

Appendix F

Page 10

CALIFORNIA WATER SERVICE COMPANY

EAST LOS ANGELES DISTRICT

NET-TO-GROSS MULTIPLIER

(NEW CPUC STAFF APPROVED METHOD)

Test Year 2026

		<u>NORMAL W/O INCOME TAXES</u>	
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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.41360	1.01803

ADOPTED
RATIO'S

DEBT	46.60%	Without income Taxes	1.01803	0.47440
EQUITY	53.40%	With income Taxes	1.41360	0.75486
				<hr/>
TOTAL	100.00%		Adj. Net to Gross	1.22926

Appendix F
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
EAST LOS ANGELES DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$41.55	\$48.33	\$6.79	16.3%	
8	\$57.50	\$65.07	\$7.58	13.2%	(3)
10	\$71.67	\$79.96	\$8.28	11.6%	
15	\$108.88	\$119.02	\$10.15	9.3%	
20	\$153.16	\$165.53	\$12.37	8.1%	
25	\$197.45	\$212.04	\$14.59	7.4%	
30	\$241.73	\$258.54	\$16.82	7.0%	
35	\$286.01	\$305.05	\$19.04	6.7%	
40	\$330.30	\$351.56	\$21.26	6.4%	
45	\$374.58	\$398.07	\$23.48	6.3%	
50	\$418.87	\$444.57	\$25.71	6.1%	
13	\$92.93	\$102.28	\$9.35	10.1%	75th
26	\$206.30	\$221.34	\$15.04	7.3%	95th
Metered Quantity Rates					
Tier 1	\$1.7774	\$1.8604	\$0.08	4.7%	
Tier 2	\$7.0870	\$7.4412	\$0.35	5.0%	
Tier 3	\$8.8568	\$9.3014	\$0.44	5.0%	
Tier 4	\$0.0000	\$0.0000	\$0.00		
Service Charge (5/8")	\$32.66	\$39.03	\$6.37	19.5%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.7774	6	\$1.8604
Tier 2	8	\$7.0870	8	\$7.4412
Tier 3	14	\$8.8568	14	\$9.3014
Tier 4		\$0.0000	0	\$0.0000
Svc Charge	5/8"	\$32.66	5/8"	\$39.03
CAP Svc Charge		\$16.33		\$19.52

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	\$8,889.0	\$9,527.8	\$10,372.2
% Increase		-4.1%	7.2%	8.9%
OPERATING EXPENSES				
PURCHASED WATER	\$12.9	\$12.9	\$12.6	\$12.3
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$240.4	\$240.4	\$234.2	\$240.9
PURCHASED CHEMICALS	\$120.9	\$120.9	\$121.4	\$121.8
PAYROLL -- DISTRICT	\$1,227.8	\$1,227.8	\$1,260.9	\$1,292.5
UNCOLLECTIBLES	\$301.7	\$289.4	\$310.2	\$337.7
CONSERVATION	\$37.4	\$37.4	\$37.4	\$37.4
OTHER OPER. AND MAINT. (O&M)	\$1,445.7	\$1,445.7	\$1,480.3	\$1,514.9
BENEFITS	\$268.2	\$268.2	\$284.1	\$300.1
OTHER ADMIN. AND GEN. EXP. (A&G)	\$8.4	\$8.4	\$11.6	\$16.2
TOTAL O&M, A&G, & MISC. EXP.	\$3,663.4	\$3,651.1	\$3,752.8	\$3,873.7
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$251.6	\$251.6	\$276.5	\$325.5
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$91.8	\$88.1	\$94.4	\$102.8
PAYROLL TAXES	\$89.4	\$89.4	\$91.9	\$94.2
TOTAL GENERAL TAXES	\$432.9	\$429.2	\$462.7	\$522.4
DEPRECIATION AND AMORTIZATION	\$961.6	\$961.6	\$1,016.7	\$1,171.4
Depreciation	\$939.8	\$939.8	\$994.9	\$1,149.8
Amortization of Intangibles	\$21.8	\$21.8	\$21.8	\$21.6
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$576.8	\$576.8	\$594.2	\$608.6
BENEFITS	\$128.1	\$128.1	\$135.8	\$143.4
AD VAL., BUS. LIC., FRANCHISE	\$16.8	\$16.8	\$16.2	\$15.7
PAYROLL TAXES	\$55.9	\$55.9	\$57.6	\$59.0
DEPRECIATION AND AMORTIZATION	\$183.2	\$183.2	\$189.0	\$201.8
OTHER PRORATED EXPENSES	\$601.7	\$601.7	\$579.2	\$604.9
TOTAL CSS/GO PRORATED EXPENSES	\$1,562.6	\$1,562.6	\$1,571.9	\$1,633.3
SUB-TOTAL - OPERATING EXPENSES	\$6,620.5	\$6,604.5	\$6,804.2	\$7,200.9
TOTAL INCOME TAXES	\$588.5	\$487.0	\$569.6	\$673.4
TOTAL OPERATING EXPENSES	\$7,209.1	\$7,091.5	\$7,373.8	\$7,874.2
NET OPERATING REVENUE	\$2,058.7	\$1,797.5	\$2,154.0	\$2,498.0
DEPRECIATED RATE BASE	\$24,094.9	\$24,094.9	\$28,873.5	\$33,484.6
RATE OF RETURN	8.54%	7.46%	7.46%	7.46%

Appendix G

Page 2

CALIFORNIA WATER SERVICE COMPANY
KERN RIVER VALLEY DISTRICT

ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$45,544.9	\$51,279.9	\$57,014.9
WTD. AVG. DEPRECIATION RESERVE	(\$20,649.3)	(\$21,422.1)	(\$22,332.8)
MATERIALS AND SUPPLIES	\$22.7	\$22.7	\$22.7
TANK PAINTING	\$262.2	\$224.8	\$187.3
WORKING CASH - LEAD - LAG	\$574.2	\$597.5	\$620.8
WORKING CASH - W / H EMPLOYEES	(\$3.5)	(\$3.5)	(\$3.5)
ADVANCES FOR CONSTRUCTION	(\$3.6)	(\$3.6)	(\$3.6)
CONTRIBUTIONS	(\$469.1)	(\$470.1)	(\$470.7)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$91.2)	(\$116.3)	(\$141.4)
DEFERRED TAXES	(\$1,983.6)	(\$2,069.8)	(\$2,186.0)
UNAMORT. I.T.C.	\$0.0	\$0.0	\$0.0
PRORATED G.O. RATE BASE	\$854.9	\$796.8	\$739.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$36.3	\$37.1	\$37.9
WTG. AVG. RATE BASE	\$24,094.9	\$28,873.5	\$33,484.6
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION AND AMORTIZATION EXPENSE	\$961.6	\$1,016.7	\$1,171.4
AD VALOREM TAXES	\$251.6	\$276.5	\$325.5
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$487.0	\$569.6	\$673.4
NET OPERATING REVENUE	\$1,797.5	\$2,154.0	\$2,498.0

Appendix G

Page 3

CALIFORNIA WATER SERVICE COMPANY

KERN RIVER VALLEY DISTRICT

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$9,267.8	\$8,889.0
EXPENSES		
PURCHASED WATER	\$12.9	\$12.9
PURCHASED POWER	\$240.4	\$240.4
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$120.9	\$120.9
PAYROLL	\$1,227.8	\$1,227.8
OTHER O & M	\$1,483.1	\$1,483.1
OTHER A & G	\$276.6	\$276.6
G.O. PRORATIONS	\$1,382.4	\$1,382.4
PAYROLL TAXES	\$89.4	\$89.4
AD VALOREM TAXES	\$251.6	\$251.6
UNCOLLECTIBLES	\$301.7	\$289.4
FRANCHISE TAX & BUS LIC. FEES	\$91.8	\$88.1
AMORTIZATION OF INTANGIBLES	\$21.8	\$21.8
INTEREST EXPENSE	\$457.8	\$457.8
NON-DEDUCTIBLE MEALS	(\$4.4)	(\$4.4)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$4.1)	(\$4.1)
TOTAL DEDUCTIONS	<u>\$5,949.8</u>	<u>\$5,933.8</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,253.8	\$1,253.8
NET STATE TAXABLE INCOME	\$2,064.2	\$1,701.4
STATE CORP. FRANCHISE TAX @ 8.84%	<u>\$182.5</u>	<u>\$150.4</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,120.0	\$1,120.0
STATE INCOME TAX	\$182.5	\$150.4
NET FEDERAL TAXABLE INCOME	\$2,015.5	\$1,684.8
FEDERAL INCOME TAX @ 21.00%	\$423.2	\$353.8
CURRENT FEDERAL INCOME TAX	<u>\$423.2</u>	<u>\$353.8</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$17.2)</u>	<u>(\$17.2)</u>
TOTAL FEDERAL INCOME TAX	<u>\$406.1</u>	<u>\$336.6</u>
TOTAL INCOME TAXES	<u><u>\$588.5</u></u>	<u><u>\$487.0</u></u>

**Appendix G
Page 4**

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
TOTAL	3,992	136	0	4,013	137	0	4,034	137	0

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	-	-	-	-	-	-	-	-	-
SUB-TOTAL	4,128	223.6		4,150	215.4		4,172	207.5	
GROWTH %	0.48%								

NON-METERED:

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

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

Appendix G

Page 5

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

Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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
	<u>191.5</u>	<u>21.7</u>	<u>0.0</u>	<u>0.0</u>	<u>7.8</u>	<u>1.0</u>	<u>0.0</u>	<u>221.9</u>

Appendix G

Page 6

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

Test Year 2026

Month	Company			Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	24.8	4.9	29.7	\$1.3	\$0.0	\$24.2
February	7.0	1.4	8.4	\$0.4	\$0.0	\$6.8
March	22.3	4.4	26.7	\$1.2	\$0.0	\$21.8
April	8.2	1.6	9.8	\$0.4	\$0.0	\$8.0
May	26.9	5.3	32.2	\$1.4	\$0.0	\$26.2
June	12.5	2.5	15.0	\$0.7	\$0.0	\$12.2
July	40.6	8.0	48.6	\$2.1	\$0.0	\$39.6
August	15.4	3.0	18.5	\$0.8	\$0.0	\$15.0
September	39.7	7.8	47.6	\$2.1	\$0.0	\$38.8
October	12.8	2.5	15.3	\$0.7	\$0.0	\$12.5
November	28.3	5.6	33.9	\$1.5	\$0.0	\$27.6
December	7.9	1.6	9.4	\$0.4	\$0.0	\$7.7
	<u>246.4</u>	<u>48.6</u>	<u>295.0</u>	<u>\$12.9</u>	<u>\$0.0</u>	<u>\$240.4</u>

Appendix G

Page 7

**CALIFORNIA WATER SERVICE COMPANY
KERN RIVER VALLEY DISTRICT
ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES**

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

	2026				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$5,366.5	\$901.1	\$6,267.6	\$3,000.2	\$9,267.8

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

	2026				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$312.7	\$27.4	\$340.1	\$273.0	\$613.1
February	\$295.8	\$0.5	\$296.3	\$273.0	\$569.3
March	\$285.6	\$40.5	\$326.1	\$273.0	\$599.1
April	\$334.7	\$23.2	\$357.8	\$273.0	\$630.8
May	\$343.5	\$88.2	\$431.8	\$273.0	\$704.8
June	\$484.1	\$61.7	\$545.8	\$273.0	\$818.8
July	\$530.1	\$114.2	\$644.3	\$273.0	\$917.3
August	\$589.3	\$88.0	\$677.3	\$273.0	\$950.3
September	\$521.0	\$156.9	\$677.8	\$273.0	\$950.8
October	\$483.3	\$86.5	\$569.8	\$273.0	\$842.8
November	\$359.1	\$105.4	\$464.5	\$273.0	\$737.5
December	\$329.7	\$24.9	\$354.6	\$273.0	\$627.6
TOTAL	\$4,868.9	\$817.4	\$5,686.2	\$3,276.2	\$8,962.4

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 G

Page 8

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

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

Appendix G
Page 9

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

PURCHASED POWER	<u>2026</u>
Total Production (KCCF)	295.0
Kwh / KCCF	3,192.0
Total calculated KWH	941,536
Unit Cost (\$/ KWH)	0.26 Variable
Power Cost (\$)	\$240,368
TOTAL PURCHASED POWER (\$ in '000)	<u>\$240.4</u>
CHEMICALS	
Total Production (KCCF)	295.0
ADOPTED CHEMICAL (\$ in '1000)	\$120.9
Adopted Unit Cost	<u>\$0.4100</u>
PUMP TAXES	
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>\$0.0</u>

Appendix G

Page 10

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%
NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.44967	1.04400

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

Appendix G
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
KERN RIVER VALLEY DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
3	\$74.12	\$77.93	\$3.81	5.1%	(3)
5	\$85.12	\$87.95	\$2.83	3.3%	
10	\$112.62	\$123.04	\$10.42	9.3%	
15	\$252.77	\$217.83	-\$34.94	-13.8%	
20	\$392.92	\$312.62	-\$80.31	-20.4%	
25	\$533.07	\$407.40	-\$125.67	-23.6%	
30	\$673.23	\$502.19	-\$171.04	-25.4%	
35	\$813.38	\$596.98	-\$216.40	-26.6%	
40	\$953.53	\$691.76	-\$261.77	-27.5%	
45	\$1,093.68	\$786.55	-\$307.13	-28.1%	
50	\$1,233.83	\$881.34	-\$352.50	-28.6%	
6	\$90.62	\$92.96	\$2.34	2.6%	75th
15	\$252.77	\$217.83	-\$34.94	-13.8%	95th
Metered Quantity Rates					
Tier 1	\$5.5000	\$5.0106	-\$0.49	-8.9%	
Tier 2	\$28.0303	\$7.5200	-\$20.51	-73.2%	
Tier 3	\$0.0000	\$18.9573	\$18.96		
Service Charge (5/8")	\$57.62	\$62.90	\$5.28	9.2%	(4)

Notes:

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

	Present Rates		Proposed Rates	
	Break Points	Rates ⁵	Break Points	Rates ⁶
Tier 1	10	\$5.5000	6	\$5.0106
Tier 2		\$28.0303	4	\$7.5200
Tier 3		\$0.0000	10	\$18.9573
Tier 4		\$0.0000	0	\$0.0000
Svc Charge	5/8"	\$57.62	5/8"	\$62.90
CAP Svc Charge		\$28.81		\$31.45

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	\$54,627.1	\$57,791.7	\$61,528.2
% Increase		9.0%	5.8%	6.5%
OPERATING EXPENSES				
PURCHASED WATER	\$12,902.7	\$12,902.7	\$12,904.1	\$12,903.7
PUMP TAXES	\$8,199.0	\$8,199.0	\$8,199.8	\$8,199.6
PURCHASED POWER	\$974.6	\$974.6	\$974.7	\$1,002.8
PURCHASED CHEMICALS	\$196.5	\$196.5	\$202.6	\$208.6
PAYROLL -- DISTRICT	\$2,558.0	\$2,558.0	\$2,627.1	\$2,692.7
UNCOLLECTIBLES	\$4.5	\$4.9	\$5.2	\$5.6
CONSERVATION	\$293.2	\$293.2	\$293.2	\$293.2
OTHER OPER. AND MAINT. (O&M)	\$3,212.7	\$3,212.7	\$3,289.7	\$3,365.0
BENEFITS	\$560.5	\$560.5	\$593.9	\$627.3
OTHER ADMIN. AND GEN. EXP. (A&G)	\$74.4	\$74.4	\$72.3	\$72.9
TOTAL O&M, A&G, & MISC. EXP.	\$28,976.1	\$28,976.6	\$29,162.6	\$29,371.3
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,429.0	\$1,429.0	\$1,610.9	\$1,901.0
BUSINESS LICENSE FEES	\$0.3	\$0.3	\$0.3	\$0.3
LOCAL FRANCHISE TAXES	\$783.4	\$854.0	\$903.4	\$961.8
PAYROLL TAXES	\$184.2	\$184.2	\$189.2	\$193.9
TOTAL GENERAL TAXES	\$2,396.9	\$2,467.4	\$2,703.8	\$3,056.9
DEPRECIATION AND AMORTIZATION	\$4,467.1	\$4,467.1	\$4,925.8	\$5,704.2
Depreciation	\$4,403.8	\$4,403.8	\$4,862.4	\$5,642.6
Amortization of Intangibles	\$63.4	\$63.4	\$63.4	\$61.5
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$2,466.9	\$2,466.9	\$2,541.6	\$2,603.2
BENEFITS	\$548.1	\$548.1	\$580.7	\$613.4
AD VAL., BUS. LIC., FRANCHISE	\$71.9	\$71.9	\$69.2	\$66.9
PAYROLL TAXES	\$239.2	\$239.2	\$246.3	\$252.1
DEPRECIATION AND AMORTIZATION	\$783.6	\$783.6	\$808.2	\$863.2
OTHER PRORATED EXPENSES	\$2,573.5	\$2,573.5	\$2,477.1	\$2,587.0
TOTAL CSS/GO PRORATED EXPENSES	\$6,683.2	\$6,683.2	\$6,723.1	\$6,985.8
SUB-TOTAL - OPERATING EXPENSES	\$42,523.4	\$42,594.3	\$43,515.3	\$45,118.3
TOTAL INCOME TAXES	\$616.7	\$1,859.6	\$2,367.4	\$2,837.4
TOTAL OPERATING EXPENSES	\$43,140.0	\$44,453.9	\$45,882.7	\$47,955.6
NET OPERATING REVENUE	\$6,974.5	\$10,173.2	\$11,909.0	\$13,572.5
DEPRECIATED RATE BASE	\$136,369.9	\$136,369.9	\$159,637.9	\$181,937.5
RATE OF RETURN	5.11%	7.46%	7.46%	7.46%

Appendix H

Page 2

CALIFORNIA WATER SERVICE COMPANY

LOS ALTOS DISTRICT

ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$228,870.2	\$259,432.4	\$289,994.7
WTD. AVG. DEPRECIATION RESERVE	(\$65,688.2)	(\$70,343.4)	(\$75,509.5)
MATERIALS AND SUPPLIES	\$421.2	\$421.2	\$421.2
TANK PAINTING	\$1,060.3	\$823.4	\$586.5
WORKING CASH - LEAD - LAG	\$1,107.1	\$1,130.7	\$1,154.2
WORKING CASH - W / H EMPLOYEES	(\$15.1)	(\$15.1)	(\$15.1)
ADVANCES FOR CONSTRUCTION	(\$1,892.9)	(\$1,931.7)	(\$1,970.6)
CONTRIBUTIONS	(\$9,918.4)	(\$9,869.1)	(\$9,812.9)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$831.4)	(\$909.2)	(\$986.9)
DEFERRED TAXES	(\$20,872.9)	(\$23,022.3)	(\$25,636.9)
UNAMORT. I.T.C.	(\$31.6)	(\$27.4)	(\$23.2)
PRORATED G.O. RATE BASE	\$3,656.5	\$3,408.1	\$3,160.6
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$505.1	\$540.3	\$575.5
WTG. AVG. RATE BASE	\$136,369.9	\$159,637.9	\$181,937.5

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$4,467.1	\$4,925.8	\$5,704.2
AD VALOREM TAXES	\$1,429.0	\$1,610.9	\$1,901.0
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,859.6	\$2,367.4	\$2,837.4
NET OPERATING REVENUE	\$10,173.2	\$11,909.0	\$13,572.5

Appendix H

Page 3

CALIFORNIA WATER SERVICE COMPANY

LOS ALTOS DISTRICT

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$50,114.6	\$54,627.1
EXPENSES		
PURCHASED WATER	\$12,902.7	\$12,902.7
PURCHASED POWER	\$974.6	\$974.6
PUMP TAXES	\$8,199.0	\$8,199.0
CHEMICALS	\$196.5	\$196.5
PAYROLL	\$2,558.0	\$2,558.0
OTHER O & M	\$3,505.8	\$3,505.8
OTHER A & G	\$635.0	\$635.0
G.O. PRORATIONS	\$5,912.5	\$5,912.5
PAYROLL TAXES	\$184.2	\$184.2
AD VALOREM TAXES	\$1,429.0	\$1,429.0
UNCOLLECTIBLES	\$4.5	\$4.9
FRANCHISE TAX & BUS LIC. FEES	\$783.7	\$854.2
AMORTIZATION OF INTANGIBLES	\$63.4	\$63.4
INTEREST EXPENSE	\$2,635.8	\$2,635.8
NON-DEDUCTIBLE MEALS	(\$20.2)	(\$20.2)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$110.1)	(\$110.1)
TOTAL DEDUCTIONS	<u>\$39,854.3</u>	<u>\$39,925.3</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$15,878.9	\$15,878.9
NET STATE TAXABLE INCOME	(\$5,618.7)	(\$1,177.1)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$496.7)</u>	<u>(\$104.1)</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$5,174.4	\$5,174.4
STATE INCOME TAX	(\$496.7)	(\$104.1)
NET FEDERAL TAXABLE INCOME	\$5,582.5	\$9,631.4
FEDERAL INCOME TAX @ 21.00%	\$1,172.3	\$2,022.6
CURRENT FEDERAL INCOME TAX	<u>\$1,172.3</u>	<u>\$2,022.6</u>
EXCESS DEFERRED TAX LIABILITY, NET	(\$59.0)	(\$59.0)
TOTAL FEDERAL INCOME TAX	<u>\$1,113.4</u>	<u>\$1,963.6</u>
TOTAL INCOME TAXES	<u><u>\$616.7</u></u>	<u><u>\$1,859.6</u></u>

**Appendix H
Page 4**

**CALIFORNIA WATER SERVICE COMPANY
LOS ALTOS 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"	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
TOTAL	17,010	1,518	1	17,015	1,509	1	17,020	1,500	1

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
SUB-TOTAL	18,529	4,308.3		18,525	4,308.8		18,521	4,308.7	
GROWTH %	-0.01%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	434	-		436	-		438	-	
TOTAL	18,963	4,308.3		18,961	4,308.8		18,959	4,308.7	
UNACCOUNTED-FOR WATER	4.39%	198.0		4.39%	198.0		4.39%	198.0	
TOTAL PRODUCTION (KCCF)		4,506.3			4,506.8			4,506.6	

Appendix H

Page 5

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

Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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
	2,932.5	864.1	260.9	1.3	190.5	2.4	56.6	4,308.3

Appendix H

Page 6

CALIFORNIA WATER SERVICE COMPANY
LOS ALTOS DISTRICT
ADOPTED PRODUCTION

Test Year 2026

Month	Company			Purchased Water (in \$1,000) ¹	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	\$50.5
February	90.1	134.3	224.4	\$642.4	\$408.2	\$48.5
March	102.3	152.5	254.7	\$729.4	\$463.5	\$55.1
April	124.5	185.6	310.1	\$888.0	\$564.3	\$67.1
May	147.1	219.2	366.3	\$1,048.7	\$666.4	\$79.2
June	194.9	290.5	485.4	\$1,389.9	\$883.2	\$105.0
July	205.9	307.0	513.0	\$1,468.7	\$933.3	\$110.9
August	208.6	311.0	519.6	\$1,487.8	\$945.4	\$112.4
September	207.5	309.3	516.8	\$1,479.8	\$940.4	\$111.8
October	186.9	278.6	465.5	\$1,332.7	\$846.9	\$100.7
November	137.4	204.8	342.2	\$979.8	\$622.6	\$74.0
December	110.4	164.6	275.0	\$787.3	\$500.3	\$59.5
	<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>\$974.6</u>

Appendix H

Page 7

CALIFORNIA WATER SERVICE COMPANY

LOS ALTOS DISTRICT

ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES

Adopted Monthly Revenue at Present Rates

(Dollars in Thousands)

	2026				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$23,183.3	\$12,183.9	\$35,367.3	\$14,747.3	\$50,114.6

Adopted Monthly Revenue at Proposed Rates

(Dollars in Thousands)

	2026				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$988.8	\$632.0	\$1,620.8	\$1,478.4	\$3,099.2
February	\$864.8	\$631.4	\$1,496.1	\$1,478.4	\$2,974.5
March	\$1,074.5	\$705.1	\$1,779.6	\$1,478.4	\$3,258.0
April	\$1,484.0	\$846.4	\$2,330.4	\$1,478.4	\$3,808.8
May	\$1,907.2	\$1,011.7	\$2,918.9	\$1,478.4	\$4,397.3
June	\$3,103.5	\$1,238.3	\$4,341.9	\$1,478.4	\$5,820.2
July	\$3,392.4	\$1,311.1	\$4,703.5	\$1,478.4	\$6,181.8
August	\$3,333.8	\$1,372.6	\$4,706.5	\$1,478.4	\$6,184.8
September	\$3,330.2	\$1,349.3	\$4,679.5	\$1,478.4	\$6,157.9
October	\$2,856.5	\$1,219.1	\$4,075.6	\$1,478.4	\$5,553.9
November	\$1,791.9	\$879.2	\$2,671.1	\$1,478.4	\$4,149.5
December	\$1,280.0	\$723.4	\$2,003.4	\$1,478.4	\$3,481.8
TOTAL	\$25,407.5	\$11,919.7	\$37,327.2	\$17,740.6	\$55,067.8

Notes:

1) Includes recycled water where applicable.

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

Appendix H

Page 8

CALIFORNIA WATER SERVICE COMPANY
LOS ALTOS DISTRICT
ADOPTED VARIABLE COSTS

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

Appendix H
Page 9

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

PURCHASED POWER	<u>2026</u>
Total Production (KCCF)	4,506.3
Kwh / KCCF	932.2
Total calculated KWH	4,200,902
Unit Cost (\$/ KWH)	0.23 Variable
Power Cost (\$)	\$974,552
TOTAL PURCHASED POWER (\$ in '000)	<u>\$974.6</u>
CHEMICALS	
Total Production (KCCF)	1,809.2
ADOPTED CHEMICAL (\$ in '1000)	\$196.5
Adopted Unit Cost	<u>\$0.1086</u>
PUMP TAXES	
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>\$8,199.0</u>

Appendix H

Page 10

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%
NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.41075	1.01597

ADOPTED
RATIO'S

DEBT	46.60%	Without income Taxes	1.01597	0.47344
EQUITY	53.40%	With income Taxes	1.41075	0.75334
				<hr/>
TOTAL	100.00%		Adj. Net to Gross	1.22678

Appendix H
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
LOS ALTOS DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$49.17	\$54.22	\$5.05	10.3%	
9	\$78.01	\$85.77	\$7.76	9.9%	(3)
10	\$86.88	\$95.48	\$8.60	9.9%	
15	\$131.24	\$144.02	\$12.78	9.7%	
20	\$175.60	\$192.56	\$16.96	9.7%	
25	\$231.04	\$253.23	\$22.19	9.6%	
30	\$286.48	\$313.91	\$27.43	9.6%	
35	\$369.63	\$386.72	\$17.09	4.6%	
40	\$452.78	\$459.53	\$6.75	1.5%	
45	\$535.93	\$532.34	-\$3.59	-0.7%	
50	\$619.08	\$605.15	-\$13.93	-2.3%	
25	\$231.04	\$253.23	\$22.19	9.6%	75th
45	\$535.93	\$532.34	-\$3.59	-0.7%	95th
Metered Quantity Rates					
Tier 1	\$2.2218	\$2.4271	\$0.21	9.2%	
Tier 2	\$8.8718	\$9.7081	\$0.84	9.4%	
Tier 3	\$11.0883	\$12.1351	\$1.05	9.4%	
Tier 4	\$16.6300	\$14.5621	-\$2.07	-12.4%	
Service Charge (5/8")	\$38.06	\$42.08	\$4.02	10.6%	(4)

Notes:

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

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

(3) Monthly median usage

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

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$2.2218	6	\$2.4271
Tier 2	14	\$8.8718	14	\$9.7081
Tier 3	10	\$11.0883	10	\$12.1351
Tier 4	30	\$16.6300	30	\$14.5621
Svc Charge	5/8"	\$38.06	5/8"	\$42.08
CAP Svc Charge		\$19.03		\$21.04

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	\$67,245.3	\$70,483.0	\$73,999.4
% Increase		8.0%	4.8%	5.0%
OPERATING EXPENSES				
PURCHASED WATER	\$27,108.1	\$27,108.1	\$27,348.6	\$27,223.5
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$3,574.5	\$3,574.5	\$3,606.5	\$3,710.6
PURCHASED CHEMICALS	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$4,182.3	\$4,182.3	\$4,289.0	\$4,390.4
UNCOLLECTIBLES	\$70.4	\$76.1	\$79.5	\$83.6
CONSERVATION	\$1,534.7	\$1,534.7	\$1,534.7	\$1,534.7
OTHER OPER. AND MAINT. (O&M)	\$3,583.8	\$3,583.8	\$3,674.9	\$3,762.9
BENEFITS	\$943.1	\$943.1	\$999.2	\$1,055.4
OTHER ADMIN. AND GEN. EXP. (A&G)	\$186.3	\$186.3	\$189.5	\$197.0
TOTAL O&M, A&G, & MISC. EXP.	\$41,183.3	\$41,189.0	\$41,721.9	\$41,958.2
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,309.8	\$1,309.8	\$1,475.3	\$1,721.2
BUSINESS LICENSE FEES	\$3.8	\$3.8	\$3.8	\$3.8
LOCAL FRANCHISE TAXES	\$712.8	\$770.2	\$807.3	\$847.6
PAYROLL TAXES	\$296.1	\$296.1	\$303.3	\$310.0
TOTAL GENERAL TAXES	\$2,322.7	\$2,380.0	\$2,589.8	\$2,882.6
DEPRECIATION AND AMORTIZATION	\$4,228.0	\$4,228.0	\$4,676.4	\$5,398.4
Depreciation	\$4,174.5	\$4,174.5	\$4,622.9	\$5,346.6
Amortization of Intangibles	\$53.5	\$53.5	\$53.5	\$51.8
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,295.3	\$3,295.3	\$3,395.1	\$3,477.4
BENEFITS	\$732.1	\$732.1	\$775.7	\$819.3
AD VAL., BUS. LIC., FRANCHISE	\$96.1	\$96.1	\$92.5	\$89.4
PAYROLL TAXES	\$319.6	\$319.6	\$329.0	\$336.8
DEPRECIATION AND AMORTIZATION	\$1,046.7	\$1,046.7	\$1,079.6	\$1,153.0
OTHER PRORATED EXPENSES	\$3,437.8	\$3,437.8	\$3,308.9	\$3,455.8
TOTAL CSS/GO PRORATED EXPENSES	\$8,927.5	\$8,927.5	\$8,980.8	\$9,331.7
SUB-TOTAL - OPERATING EXPENSES	\$56,661.5	\$56,724.5	\$57,968.8	\$59,571.0
TOTAL INCOME TAXES	\$24.6	\$1,405.9	\$1,827.6	\$2,253.7
TOTAL OPERATING EXPENSES	\$56,686.0	\$58,130.5	\$59,796.4	\$61,824.7
NET OPERATING REVENUE	\$5,559.9	\$9,114.9	\$10,686.5	\$12,174.7
DEPRECIATED RATE BASE	\$122,183.1	\$122,183.1	\$143,251.3	\$163,200.2
RATE OF RETURN	4.55%	7.46%	7.46%	7.46%

Appendix I

Page 2

CALIFORNIA WATER SERVICE COMPANY
LOS ANGELES COUNTY REGION

ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$212,186.1	\$239,857.0	\$267,527.9
WTD. AVG. DEPRECIATION RESERVE	(\$73,246.9)	(\$77,534.0)	(\$82,316.1)
MATERIALS AND SUPPLIES	\$817.4	\$817.4	\$817.4
TANK PAINTING	\$315.0	\$270.0	\$225.0
WORKING CASH - LEAD - LAG	\$946.8	\$973.7	\$1,000.6
WORKING CASH - W / H EMPLOYEES	(\$20.2)	(\$20.2)	(\$20.2)
ADVANCES FOR CONSTRUCTION	(\$3,121.4)	(\$3,321.7)	(\$3,522.1)
CONTRIBUTIONS	(\$4,115.3)	(\$4,317.3)	(\$4,512.3)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$699.2)	(\$771.9)	(\$844.5)
DEFERRED TAXES	(\$17,874.6)	(\$20,145.0)	(\$23,084.0)
UNAMORT. I.T.C.	(\$31.0)	(\$22.4)	(\$13.8)
PRORATED G.O. RATE BASE	\$6,731.3	\$7,137.9	\$7,581.8
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$295.0	\$327.8	\$360.6
WTG. AVG. RATE BASE	\$122,183.1	\$143,251.3	\$163,200.2

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$4,228.0	\$4,676.4	\$5,398.4
AD VALOREM TAXES	\$1,309.8	\$1,475.3	\$1,721.2
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,405.9	\$1,827.6	\$2,253.7
NET OPERATING REVENUE	\$9,114.9	\$10,686.5	\$12,174.7

Appendix I

Page 3

CALIFORNIA WATER SERVICE COMPANY

LOS ANGELES COUNTY REGION

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$62,245.9	\$67,245.3
EXPENSES		
PURCHASED WATER	\$27,108.1	\$27,108.1
PURCHASED POWER	\$3,574.5	\$3,574.5
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$0.0	\$0.0
PAYROLL	\$4,182.3	\$4,182.3
OTHER O & M	\$5,118.6	\$5,118.6
OTHER A & G	\$1,129.4	\$1,129.4
G.O. PRORATIONS	\$7,898.0	\$7,898.0
PAYROLL TAXES	\$296.1	\$296.1
AD VALOREM TAXES	\$1,309.8	\$1,309.8
UNCOLLECTIBLES	\$70.4	\$76.1
FRANCHISE TAX & BUS LIC. FEES	\$716.7	\$774.0
AMORTIZATION OF INTANGIBLES	\$53.5	\$53.5
INTEREST EXPENSE	\$2,366.4	\$2,366.4
NON-DEDUCTIBLE MEALS	(\$15.7)	(\$15.7)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$174.5)	(\$174.5)
TOTAL DEDUCTIONS	<u>\$53,633.7</u>	<u>\$53,696.8</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$17,550.7	\$17,550.7
NET STATE TAXABLE INCOME	(\$8,938.5)	(\$4,002.1)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$790.2)</u>	<u>(\$353.8)</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$5,204.0	\$5,204.0
STATE INCOME TAX	(\$790.2)	(\$353.8)
NET FEDERAL TAXABLE INCOME	\$4,198.4	\$8,698.3
FEDERAL INCOME TAX @ 21.00%	\$881.7	\$1,826.7
CURRENT FEDERAL INCOME TAX	<u>\$881.7</u>	<u>\$1,826.7</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$66.9)</u>	<u>(\$66.9)</u>
TOTAL FEDERAL INCOME TAX	<u>\$814.7</u>	<u>\$1,759.7</u>
TOTAL INCOME TAXES	<u>\$24.6</u>	<u>\$1,405.9</u>

Appendix I

Page 4

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
TOTAL	24,758	1,220	1	24,836	1,218	1	24,914	1,216	1

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
SUB-TOTAL	25,980	6,740.8		26,055	6,803.1		26,131	6,770.5	
GROWTH %	0.30%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	207	-		209	-		211	-	
TOTAL	26,187	6,740.8		26,264	6,803.1		26,342	6,770.5	
UNACCOUNTED-FOR WATER	3.12%	216.9		3.10%	217.6		3.12%	218.2	
TOTAL PRODUCTION (KCCF)		6,957.7			7,020.6			6,988.7	

Appendix I

Page 5

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

Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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
	5,282.9	833.5	228.8	0.0	296.3	4.3	95.0	6,740.8

Appendix I

Page 6

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

Test Year 2026

Month	Company			Purchased	Pump	Purchased
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Water (in \$1,000)¹	Taxes (in \$1,000)	Power (in \$1,000)
January	12.6	432.8	445.5	\$1,735.6	\$0.0	\$228.9
February	11.8	404.7	416.5	\$1,622.8	\$0.0	\$214.0
March	13.4	460.3	473.7	\$1,845.7	\$0.0	\$243.4
April	14.6	500.8	515.4	\$2,008.3	\$0.0	\$264.8
May	15.9	544.0	559.9	\$2,181.6	\$0.0	\$287.7
June	18.7	639.1	657.8	\$2,562.9	\$0.0	\$337.9
July	19.6	670.3	689.8	\$2,687.7	\$0.0	\$354.4
August	21.2	726.5	747.7	\$2,913.2	\$0.0	\$384.1
September	20.0	683.0	702.9	\$2,738.7	\$0.0	\$361.1
October	18.8	642.4	661.2	\$2,576.0	\$0.0	\$339.7
November	15.7	536.8	552.5	\$2,152.5	\$0.0	\$283.8
December	15.2	519.5	534.7	\$2,083.3	\$0.0	\$274.7
	<u>197.5</u>	<u>6,760.2</u>	<u>6,957.7</u>	<u>\$27,108.1</u>	<u>\$0.0</u>	<u>\$3,574.5</u>

Appendix I

Page 7

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)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$36,628.4	\$10,793.4	\$47,421.8	\$14,824.2	\$62,245.9

Adopted Monthly Revenue at Proposed Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$2,183.9	\$555.2	\$2,739.1	\$1,621.0	\$4,360.1
February	\$1,967.6	\$497.7	\$2,465.3	\$1,621.0	\$4,086.3
March	\$2,288.5	\$664.2	\$2,952.7	\$1,621.0	\$4,573.7
April	\$2,656.9	\$697.1	\$3,354.1	\$1,621.0	\$4,975.0
May	\$2,874.7	\$825.9	\$3,700.6	\$1,621.0	\$5,321.6
June	\$3,673.9	\$978.5	\$4,652.4	\$1,621.0	\$6,273.4
July	\$3,932.2	\$1,038.5	\$4,970.7	\$1,621.0	\$6,591.7
August	\$4,199.3	\$1,296.4	\$5,495.8	\$1,621.0	\$7,116.8
September	\$4,049.6	\$1,081.0	\$5,130.5	\$1,621.0	\$6,751.5
October	\$3,683.5	\$1,026.8	\$4,710.3	\$1,621.0	\$6,331.3
November	\$2,824.3	\$800.1	\$3,624.4	\$1,621.0	\$5,245.4
December	\$2,691.5	\$756.0	\$3,447.5	\$1,621.0	\$5,068.5
TOTAL	\$37,026.0	\$10,217.5	\$47,243.6	\$19,451.8	\$66,695.4

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 I
Page 8**

**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>
<u>POTABLE</u>						
Total Potable Purchase - Ccf. (From District)		6,665,227		6,580,889		84,339
Total Potable Purchase - AF		15,301		15,108		194
EAST KERN WATER AGENCY	\$ -	145,599	Variable		\$ 752.00	\$ 145,599
WEST BASIN MUNICIPAL WATER DISTRICT						
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)		
<u>RECYCLED</u>						
Total Recycled Water Purchase - Ccf.				94,967		
Total Recycled Purchase - Acre Feet				218		
Total Recycled Purchase Water				\$ 1,649.00	\$ 359,508	
OVERALL						
TOTAL PURCHASED WATER (\$ in '000)		<u>\$ 27,108.1</u>		<u>\$ 26,962.5</u>		<u>\$ 145.6</u>

Appendix I
Page 9

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>	
PURCHASED POWER						
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)	0.20	Variable	0.20	Variable	0.15	Variable
Power Cost (\$)	\$3,574,512		\$3,517,068		\$57,443	
	<u>\$3,574.5</u>		<u>\$3,517.1</u>		<u>\$57.4</u>	
TOTAL PURCHASED POWER (\$ in '000)						
CHEMICALS						
Total Production (KCCF)	197.5		0.0		197.5	
ADOPTED CHEMICAL (\$ in '1000)	\$0.0		\$0.0		\$0.0	
	<u>\$0.0000</u>		<u>\$0.0000</u>		<u>\$0.0000</u>	
Adopted Unit Cost						
PUMP TAXES						
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
	<u>\$0.0</u>		<u>\$0.0</u>		<u>\$0.0</u>	
TOTAL PUMP TAX EXPENSE (\$ in '000)						

Appendix I

Page 10

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%
NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.40629	1.01276

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%			<u>1.22291</u>

Adj. Net to
Gross

Appendix I
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
LOS ANGELES COUNTY REGION (Antelope Valley)

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$36.82	\$44.33	\$7.51	20.4%	
7	\$45.42	\$53.39	\$7.96	17.5%	(3)
10	\$66.06	\$75.11	\$9.05	13.7%	
15	\$100.46	\$111.33	\$10.87	10.8%	
20	\$140.02	\$152.97	\$12.95	9.3%	
25	\$183.01	\$198.24	\$15.22	8.3%	
30	\$247.51	\$252.56	\$5.05	2.0%	
35	\$312.00	\$306.88	-\$5.12	-1.6%	
40	\$376.49	\$361.19	-\$15.30	-4.1%	
45	\$440.98	\$415.51	-\$25.47	-5.8%	
50	\$505.48	\$469.83	-\$35.64	-7.1%	
23	\$165.82	\$180.13	\$14.32	8.6%	75th
51	\$518.37	\$480.70	-\$37.68	-7.3%	95th
Metered Quantity Rates					
Tier 1	\$1.7206	\$1.8106	\$0.09	5.2%	
Tier 2	\$6.8796	\$7.2426	\$0.36	5.3%	
Tier 3	\$8.5993	\$9.0532	\$0.45	5.3%	
Tier 4	\$12.8985	\$10.8638	-\$2.03	-15.8%	
Service Charge (5/8")	\$28.22	\$35.28	\$7.06	25.0%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.7206	6	\$1.8106
Tier 2	11	\$6.8796	11	\$7.2426
Tier 3	8	\$8.5993	8	\$9.0532
Tier 4	25	\$12.8985	25	\$10.8638
Svc Charge	5/8"	\$28.22	5/8"	\$35.28
CAP Svc Charge		\$14.11		\$17.64

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 11
CALIFORNIA WATER SERVICE COMPANY
LOS ANGELES COUNTY REGION (Palos Verdes)

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$49.57	\$59.13	\$9.56	19.3%	
10	\$82.50	\$93.83	\$11.33	13.7%	
11	\$90.25	\$102.00	\$11.75	13.0%	(3)
15	\$121.24	\$134.66	\$13.43	11.1%	
20	\$165.79	\$181.62	\$15.83	9.5%	
25	\$214.21	\$232.66	\$18.45	8.6%	
30	\$286.84	\$293.91	\$7.06	2.5%	
35	\$359.47	\$355.15	-\$4.32	-1.2%	
40	\$432.11	\$416.40	-\$15.71	-3.6%	
45	\$504.74	\$477.65	-\$27.09	-5.4%	
50	\$577.37	\$538.89	-\$38.48	-6.7%	
23	\$194.84	\$212.24	\$17.40	8.9%	75th
51	\$591.89	\$551.14	-\$40.75	-6.9%	95th
Metered Quantity Rates					
Tier 1	\$1.9379	\$2.0414	\$0.10	5.3%	
Tier 2	\$7.7479	\$8.1662	\$0.42	5.4%	
Tier 3	\$9.6846	\$10.2078	\$0.52	5.4%	
Tier 4	\$14.5263	\$12.2493	-\$2.28	-15.7%	
Service Charge (5/8")	\$39.88	\$48.92	\$9.04	22.7%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.9379	6	\$2.0414
Tier 2	11	\$7.7479	11	\$8.1662
Tier 3	8	\$9.6846	8	\$10.2078
Tier 4	25	\$14.5263	25	\$12.2493
Svc Charge	5/8"	\$39.88	5/8"	\$48.92
CAP Svc Charge		\$19.94		\$24.46

- 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	\$5,206.6	\$5,601.3	\$5,859.3
% Increase		14.3%	7.6%	4.6%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$172.8	\$172.8	\$174.3	\$179.3
PURCHASED CHEMICALS	\$32.1	\$32.1	\$33.4	\$34.7
PAYROLL -- DISTRICT	\$765.3	\$765.3	\$786.0	\$805.6
UNCOLLECTIBLES	\$44.7	\$51.1	\$55.0	\$57.5
CONSERVATION	\$43.1	\$43.1	\$43.1	\$43.1
OTHER OPER. AND MAINT. (O&M)	\$515.7	\$515.7	\$528.6	\$541.4
BENEFITS	\$172.4	\$172.4	\$182.7	\$193.0
OTHER ADMIN. AND GEN. EXP. (A&G)	\$36.8	\$36.8	\$37.0	\$38.1
TOTAL O&M, A&G, & MISC. EXP.	\$1,783.0	\$1,789.4	\$1,840.1	\$1,892.7
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$150.9	\$150.9	\$166.6	\$187.0
BUSINESS LICENSE FEES	\$13.4	\$13.4	\$13.4	\$13.4
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$50.8	\$50.8	\$52.2	\$53.5
TOTAL GENERAL TAXES	\$215.1	\$215.1	\$232.2	\$253.9
DEPRECIATION AND AMORTIZATION	\$665.4	\$665.4	\$730.1	\$783.3
Depreciation	\$663.0	\$663.0	\$708.7	\$759.4
Amortization of Intangibles	\$2.4	\$2.4	\$21.5	\$23.9
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$392.1	\$392.1	\$404.0	\$413.8
BENEFITS	\$87.1	\$87.1	\$92.3	\$97.5
AD VAL., BUS. LIC., FRANCHISE	\$11.4	\$11.4	\$11.0	\$10.6
PAYROLL TAXES	\$38.0	\$38.0	\$39.1	\$40.1
DEPRECIATION AND AMORTIZATION	\$124.5	\$124.5	\$128.5	\$137.2
OTHER PRORATED EXPENSES	\$409.0	\$409.0	\$393.7	\$411.2
TOTAL CSS/GO PRORATED EXPENSES	\$1,062.2	\$1,062.2	\$1,068.6	\$1,110.3
SUB-TOTAL - OPERATING EXPENSES	\$3,725.7	\$3,732.1	\$3,870.9	\$4,040.2
TOTAL INCOME TAXES	\$64.9	\$245.9	\$367.6	\$322.9
TOTAL OPERATING EXPENSES	\$3,790.6	\$3,978.1	\$4,238.5	\$4,363.1
NET OPERATING REVENUE	\$762.6	\$1,228.5	\$1,362.8	\$1,496.3
DEPRECIATED RATE BASE	\$16,467.6	\$16,467.6	\$18,267.8	\$20,057.0
RATE OF RETURN	4.63%	7.46%	7.46%	7.46%

Appendix J

Page 2

CALIFORNIA WATER SERVICE COMPANY

MARYSVILLE DISTRICT

ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$34,875.7	\$37,380.2	\$39,884.6
WTD. AVG. DEPRECIATION RESERVE	(\$13,697.4)	(\$14,316.6)	(\$14,984.3)
MATERIALS AND SUPPLIES	\$95.0	\$95.0	\$95.0
TANK PAINTING	\$61.2	\$50.8	\$40.5
WORKING CASH - LEAD - LAG	\$357.1	\$375.8	\$394.5
WORKING CASH - W / H EMPLOYEES	(\$2.4)	(\$2.4)	(\$2.4)
ADVANCES FOR CONSTRUCTION	(\$124.1)	(\$113.8)	(\$103.5)
CONTRIBUTIONS	(\$3,269.2)	(\$3,190.2)	(\$3,110.7)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$32.4)	(\$46.6)	(\$60.8)
DEFERRED TAXES	(\$2,450.7)	(\$2,586.6)	(\$2,685.5)
UNAMORT. I.T.C.	(\$4.4)	(\$3.5)	(\$2.6)
PRORATED G.O. RATE BASE	\$581.2	\$541.7	\$502.3
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$78.0	\$83.9	\$89.9
WTG. AVG. RATE BASE	\$16,467.6	\$18,267.8	\$20,057.0

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$665.4	\$730.1	\$783.3
AD VALOREM TAXES	\$150.9	\$166.6	\$187.0
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$245.9	\$367.6	\$322.9
NET OPERATING REVENUE	\$1,228.5	\$1,362.8	\$1,496.3

Appendix J

Page 3

CALIFORNIA WATER SERVICE COMPANY

MARYSVILLE DISTRICT

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$4,553.2	\$5,206.6
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$172.8	\$172.8
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$32.1	\$32.1
PAYROLL	\$765.3	\$765.3
OTHER O & M	\$558.8	\$558.8
OTHER A & G	\$209.2	\$209.2
G.O. PRORATIONS	\$939.7	\$939.7
PAYROLL TAXES	\$50.8	\$50.8
AD VALOREM TAXES	\$150.9	\$150.9
UNCOLLECTIBLES	\$44.7	\$51.1
FRANCHISE TAX & BUS LIC. FEES	\$13.4	\$13.4
AMORTIZATION OF INTANGIBLES	\$2.4	\$2.4
INTEREST EXPENSE	\$314.3	\$314.3
NON-DEDUCTIBLE MEALS	(\$2.8)	(\$2.8)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$2.8)	(\$2.8)
TOTAL DEDUCTIONS	<u>\$3,249.0</u>	<u>\$3,255.4</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,753.6	\$1,753.6
NET STATE TAXABLE INCOME	(\$449.3)	\$197.6
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$39.7)</u>	<u>\$17.5</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$785.5	\$785.5
STATE INCOME TAX	(\$39.7)	\$17.5
NET FEDERAL TAXABLE INCOME	\$558.5	\$1,148.2
FEDERAL INCOME TAX @ 21.00%	\$117.3	\$241.1
CURRENT FEDERAL INCOME TAX	<u>\$117.3</u>	<u>\$241.1</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$12.7)</u>	<u>(\$12.7)</u>
TOTAL FEDERAL INCOME TAX	<u>\$104.6</u>	<u>\$228.5</u>
TOTAL INCOME TAXES	<u>\$64.9</u>	<u>\$245.9</u>

Appendix J

Page 4

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
TOTAL	3,067	675	0	3,069	677	0	3,072	680	0

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	3,067	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	-	-	-	-	-	-	-	-	-
SUB-TOTAL	3,742	697.4		3,747	703.6		3,751	709.8	
GROWTH %	0.15%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	76	-		77	-		78	-	
TOTAL	3,818	697.4		3,824	703.6		3,829	709.8	
UNACCOUNTED-FOR WATER	3.08%	22.2		3.06%	22.2		3.04%	22.2	
TOTAL PRODUCTION (KCCF)		719.5			725.8			732.0	

Appendix J

Page 5

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

Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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
	321.9	154.6	116.9	0.8	91.1	12.2	0.0	697.4

Appendix J

Page 6

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

Test Year 2026

Month	Company			Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	40.0	0.0	40.0	\$0.0	\$0.0	\$9.6
February	37.9	0.0	37.9	\$0.0	\$0.0	\$9.1
March	42.1	0.0	42.1	\$0.0	\$0.0	\$10.1
April	46.5	0.0	46.5	\$0.0	\$0.0	\$11.2
May	50.9	0.0	50.9	\$0.0	\$0.0	\$12.2
June	73.9	0.0	73.9	\$0.0	\$0.0	\$17.8
July	79.4	0.0	79.4	\$0.0	\$0.0	\$19.1
August	86.8	0.0	86.8	\$0.0	\$0.0	\$20.8
September	81.2	0.0	81.2	\$0.0	\$0.0	\$19.5
October	77.2	0.0	77.2	\$0.0	\$0.0	\$18.5
November	53.0	0.0	53.0	\$0.0	\$0.0	\$12.7
December	50.7	0.0	50.7	\$0.0	\$0.0	\$12.2
	<u>719.5</u>	<u>0.0</u>	<u>719.5</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$172.8</u>

Appendix J

Page 7

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

Adopted Monthly Revenue at Present Rates
(Dollars in Thousands)

	2026				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$882.2	\$1,238.4	\$2,120.6	\$2,432.6	\$4,553.2

Adopted Monthly Revenue at Proposed Rates
(Dollars in Thousands)

	2026				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$44.0	\$74.8	\$118.8	\$230.7	\$349.5
February	\$41.6	\$71.7	\$113.2	\$230.7	\$343.9
March	\$45.5	\$83.7	\$129.2	\$230.7	\$359.9
April	\$58.5	\$87.4	\$145.8	\$230.7	\$376.5
May	\$73.2	\$92.1	\$165.3	\$230.7	\$396.0
June	\$146.1	\$124.4	\$270.5	\$230.7	\$501.2
July	\$167.8	\$130.2	\$297.9	\$230.7	\$528.7
August	\$168.8	\$155.8	\$324.6	\$230.7	\$555.3
September	\$156.9	\$142.8	\$299.7	\$230.7	\$530.4
October	\$115.5	\$154.4	\$269.9	\$230.7	\$500.6
November	\$64.7	\$104.2	\$168.9	\$230.7	\$399.6
December	\$54.6	\$105.3	\$159.9	\$230.7	\$390.6
TOTAL	\$1,137.1	\$1,326.6	\$2,463.7	\$2,768.5	\$5,232.2

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

Page 9

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

PURCHASED POWER	<u>2026</u>
Total Production (KCCF)	719.5
Kwh / KCCF	969.1
Total calculated KWH	697,279
Unit Cost (\$/ KWH)	0.25 Variable
Power Cost (\$)	\$172,810
TOTAL PURCHASED POWER (\$ in '000)	<u>\$172.8</u>
CHEMICALS	
Total Production (KCCF)	719.5
ADOPTED CHEMICAL (\$ in '1000)	\$32.1
Adopted Unit Cost	<u>\$0.0447</u>
PUMP TAXES	
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>\$0.0</u>

Appendix J

Page 10

CALIFORNIA WATER SERVICE COMPANY

MARYSVILLE DISTRICT

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

Test Year 2026

		<u>NORMAL W/O INCOME TAXES</u>	
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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.40234	1.00992

ADOPTED
RATIO'S

DEBT	46.60%	Without income Taxes	1.00992	0.47062
EQUITY	53.40%	With income Taxes	1.40234	0.74885
				<hr/>
TOTAL	100.00%		Adj. Net to Gross	1.21947

Appendix J
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
MARYSVILLE DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$42.21	\$45.31	\$3.10	7.3%	
7	\$46.83	\$50.62	\$3.80	8.1%	(3)
10	\$57.91	\$63.39	\$5.48	9.5%	
15	\$79.16	\$87.85	\$8.69	11.0%	
20	\$104.56	\$115.50	\$10.94	10.5%	
25	\$139.21	\$147.40	\$8.19	5.9%	
30	\$173.86	\$179.31	\$5.45	3.1%	
35	\$208.50	\$211.21	\$2.71	1.3%	
40	\$243.15	\$243.11	-\$0.04	0.0%	
45	\$277.80	\$275.02	-\$2.78	-1.0%	
50	\$312.45	\$306.92	-\$5.52	-1.8%	
14	\$74.54	\$82.53	\$7.99	10.7%	75th
30	\$173.86	\$179.31	\$5.45	3.1%	95th
Metered Quantity Rates					
Tier 1	\$0.9219	\$1.0634	\$0.14	15.3%	
Tier 2	\$3.6946	\$4.2539	\$0.56	15.1%	
Tier 3	\$4.6189	\$5.3174	\$0.70	15.1%	
Tier 4	\$6.9295	\$6.3809	-\$0.55	-7.9%	
Service Charge (5/8")	\$37.60	\$39.99	\$2.39	6.4%	(4)

Notes:

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

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

(3) Monthly median usage

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

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$0.9219	6	\$1.0634
Tier 2	6	\$3.6946	6	\$4.2539
Tier 3	7	\$4.6189	7	\$5.3174
Tier 4	19	\$6.9295	19	\$6.3809
Svc Charge	5/8"	\$37.60	5/8"	\$39.99
CAP Svc Charge		\$18.80		\$20.00

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	\$42,013.5	\$44,498.9	\$47,364.3
% Increase		14.9%	5.9%	6.4%
OPERATING EXPENSES				
PURCHASED WATER	\$244.1	\$244.1	\$244.8	\$245.5
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$2,852.5	\$2,852.5	\$2,860.7	\$2,943.3
PURCHASED CHEMICALS	\$247.2	\$247.2	\$256.1	\$264.8
PAYROLL -- DISTRICT	\$5,053.0	\$5,053.0	\$5,189.4	\$5,319.2
UNCOLLECTIBLES	\$189.5	\$220.6	\$232.1	\$245.6
CONSERVATION	\$297.1	\$297.1	\$297.1	\$297.1
OTHER OPER. AND MAINT. (O&M)	\$3,405.7	\$3,405.7	\$3,488.1	\$3,476.7
BENEFITS	\$1,121.5	\$1,121.5	\$1,188.3	\$1,255.1
OTHER ADMIN. AND GEN. EXP. (A&G)	\$93.3	\$93.3	\$92.6	\$97.2
TOTAL O&M, A&G, & MISC. EXP.	\$13,503.8	\$13,534.9	\$13,849.2	\$14,144.3
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,277.2	\$1,277.2	\$1,403.6	\$1,572.6
BUSINESS LICENSE FEES	\$32.8	\$32.8	\$33.1	\$33.4
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$330.0	\$330.0	\$338.9	\$347.3
TOTAL GENERAL TAXES	\$1,639.9	\$1,639.9	\$1,775.6	\$1,953.3
DEPRECIATION AND AMORTIZATION	\$7,003.0	\$7,003.0	\$7,489.8	\$8,173.4
Depreciation	\$6,858.7	\$6,858.7	\$7,342.9	\$8,024.7
Amortization of Intangibles	\$144.3	\$144.3	\$146.9	\$148.7
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,188.2	\$3,188.2	\$3,284.7	\$3,364.4
BENEFITS	\$708.3	\$708.3	\$750.5	\$792.7
AD VAL., BUS. LIC., FRANCHISE	\$93.0	\$93.0	\$89.5	\$86.5
PAYROLL TAXES	\$309.2	\$309.2	\$318.3	\$325.9
DEPRECIATION AND AMORTIZATION	\$1,012.7	\$1,012.7	\$1,044.5	\$1,115.5
OTHER PRORATED EXPENSES	\$3,326.0	\$3,326.0	\$3,201.4	\$3,343.5
TOTAL CSS/GO PRORATED EXPENSES	\$8,637.4	\$8,637.4	\$8,688.9	\$9,028.4
SUB-TOTAL - OPERATING EXPENSES	\$30,784.0	\$30,815.2	\$31,803.5	\$33,299.4
TOTAL INCOME TAXES	\$63.0	\$1,583.3	\$1,959.5	\$2,277.1
TOTAL OPERATING EXPENSES	\$30,847.1	\$32,398.5	\$33,763.0	\$35,576.6
NET OPERATING REVENUE	\$5,702.6	\$9,615.0	\$10,735.8	\$11,787.7
DEPRECIATED RATE BASE	\$128,887.7	\$128,887.7	\$143,912.2	\$158,012.1
RATE OF RETURN	4.42%	7.46%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$326,232.9	\$351,937.4	\$377,641.9
WTD. AVG. DEPRECIATION RESERVE	(\$121,999.9)	(\$129,161.2)	(\$136,785.8)
MATERIALS AND SUPPLIES	\$637.8	\$637.8	\$637.8
TANK PAINTING	\$450.3	\$379.6	\$308.8
WORKING CASH - LEAD - LAG	\$2,903.6	\$3,009.7	\$3,115.8
WORKING CASH - W / H EMPLOYEES	(\$19.5)	(\$19.5)	(\$19.5)
ADVANCES FOR CONSTRUCTION	(\$41,419.8)	(\$42,153.9)	(\$42,888.0)
CONTRIBUTIONS	(\$17,342.0)	(\$18,018.5)	(\$18,660.3)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$941.3)	(\$1,105.4)	(\$1,269.6)
DEFERRED TAXES	(\$25,159.1)	(\$26,983.1)	(\$29,304.2)
UNAMORT. I.T.C.	(\$190.1)	(\$187.3)	(\$184.5)
PRORATED G.O. RATE BASE	\$4,725.6	\$4,404.6	\$4,084.7
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$1,009.2	\$1,172.2	\$1,335.1
WTG. AVG. RATE BASE	\$128,887.7	\$143,912.2	\$158,012.1

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$7,003.0	\$7,489.8	\$8,173.4
AD VALOREM TAXES	\$1,277.2	\$1,403.6	\$1,572.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,583.3	\$1,959.5	\$2,277.1
NET OPERATING REVENUE	\$9,615.0	\$10,735.8	\$11,787.7

Appendix K

Page 3

CALIFORNIA WATER SERVICE COMPANY

NORTH VALLEY REGION

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$36,549.6	\$42,013.5
EXPENSES		
PURCHASED WATER	\$244.1	\$244.1
PURCHASED POWER	\$2,852.5	\$2,852.5
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$247.2	\$247.2
PAYROLL	\$5,053.0	\$5,053.0
OTHER O & M	\$3,702.8	\$3,702.8
OTHER A & G	\$1,214.8	\$1,214.8
G.O. PRORATIONS	\$7,641.3	\$7,641.3
PAYROLL TAXES	\$330.0	\$330.0
AD VALOREM TAXES	\$1,277.2	\$1,277.2
UNCOLLECTIBLES	\$189.5	\$220.6
FRANCHISE TAX & BUS LIC. FEES	\$32.8	\$32.8
AMORTIZATION OF INTANGIBLES	\$144.3	\$144.3
INTEREST EXPENSE	\$2,460.8	\$2,460.8
NON-DEDUCTIBLE MEALS	(\$25.6)	(\$25.6)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$178.7)	(\$178.7)
TOTAL DEDUCTIONS	<u>\$25,185.9</u>	<u>\$25,217.0</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$18,448.0	\$18,448.0
NET STATE TAXABLE INCOME	(\$7,084.3)	(\$1,651.5)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$626.2)</u>	<u>(\$146.0)</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$7,854.7	\$7,854.7
STATE INCOME TAX	(\$626.2)	(\$146.0)
NET FEDERAL TAXABLE INCOME	\$4,135.3	\$9,087.8
FEDERAL INCOME TAX @ 21.00%	\$868.4	\$1,908.4
CURRENT FEDERAL INCOME TAX	<u>\$868.4</u>	<u>\$1,908.4</u>
EXCESS DEFERRED TAX LIABILITY, NET	(\$179.1)	(\$179.1)
TOTAL FEDERAL INCOME TAX	<u>\$689.3</u>	<u>\$1,729.3</u>
TOTAL INCOME TAXES	<u>\$63.0</u>	<u>\$1,583.3</u>

**Appendix K
Page 4**

**CALIFORNIA WATER SERVICE COMPANY
NORTH VALLEY REGION**

<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"	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	
TOTAL	29,572	5,791	0		29,811	5,845	0		30,050	5,898	0	

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	-	-	-	-	-	-	-	-	-
RECYCLED	-	-	-	-	-	-	-	-	-
SUB-TOTAL	35,363	9,014.5		35,655	9,038.2		35,948	9,060.6	
GROWTH %	1.64%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	803	-		825	-		847	-	
TOTAL	36,166	9,014.5		36,480	9,038.2		36,795	9,060.6	
UNACCOUNTED-FOR WATER	5.86%	561.0		5.89%	565.7		5.92%	570.5	
TOTAL PRODUCTION (KCCF)		9,575.4			9,603.9			9,631.1	

Appendix K

Page 5

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

Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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
	4,773.2	2,123.4	1,353.2	283.9	459.0	21.7	0.0	9,014.5

Appendix K

Page 6

CALIFORNIA WATER SERVICE COMPANY
NORTH VALLEY REGION
ADOPTED PRODUCTION

Test Year 2026

Month	Company			Purchased Water (in \$1,000) ¹	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	\$135.0
February	386.6	47.0	433.6	\$11.1	\$0.0	\$129.2
March	438.5	53.3	491.8	\$12.5	\$0.0	\$146.5
April	548.1	66.6	614.7	\$15.7	\$0.0	\$183.1
May	649.4	78.9	728.3	\$18.6	\$0.0	\$217.0
June	910.0	110.5	1,020.5	\$26.0	\$0.0	\$304.0
July	1,008.3	122.4	1,130.7	\$28.8	\$0.0	\$336.8
August	1,076.7	130.8	1,207.5	\$30.8	\$0.0	\$359.7
September	1,099.2	133.5	1,232.7	\$31.4	\$0.0	\$367.2
October	933.4	113.4	1,046.8	\$26.7	\$0.0	\$311.8
November	623.3	75.7	699.0	\$17.8	\$0.0	\$208.2
December	460.5	55.9	516.5	\$13.2	\$0.0	\$153.9
	<u>8,538.5</u>	<u>1,037.0</u>	<u>9,575.4</u>	<u>\$244.1</u>	<u>\$0.0</u>	<u>\$2,852.5</u>

Appendix K

Page 7

CALIFORNIA WATER SERVICE COMPANY
NORTH 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 ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$8,656.2	\$9,504.7	\$18,161.0	\$16,428.4	\$34,589.4

Adopted Monthly Revenue at Proposed Rates
(Dollars in Thousands)

	2026				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$320.2	\$451.9	\$772.2	\$1,697.8	\$2,469.9
February	\$295.3	\$430.8	\$726.0	\$1,697.8	\$2,423.8
March	\$363.6	\$488.8	\$852.5	\$1,697.8	\$2,550.3
April	\$535.8	\$596.8	\$1,132.6	\$1,697.8	\$2,830.4
May	\$736.7	\$674.0	\$1,410.7	\$1,697.8	\$3,108.5
June	\$1,283.1	\$915.9	\$2,199.0	\$1,697.8	\$3,896.8
July	\$1,538.1	\$992.3	\$2,530.5	\$1,697.8	\$4,228.2
August	\$1,571.7	\$1,132.8	\$2,704.5	\$1,697.8	\$4,402.3
September	\$1,519.2	\$1,206.6	\$2,725.8	\$1,697.8	\$4,423.6
October	\$1,154.4	\$1,055.2	\$2,209.5	\$1,697.8	\$3,907.3
November	\$610.1	\$709.9	\$1,320.0	\$1,697.8	\$3,017.8
December	\$392.8	\$515.9	\$908.8	\$1,697.8	\$2,606.5
TOTAL	\$10,321.1	\$9,170.9	\$19,492.1	\$20,373.4	\$39,865.4

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 K
Page 8**

**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>
<u>POTABLE</u>						
Total Potable Purchase - Ccf. (From District)		1,036,954			1,036,954	
Total Potable Purchase - AF		2,381			2,381	
COUNTY OF BUTTE (STATE WATER)						
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
OVERALL						
TOTAL PURCHASED WATER (\$ in '000)		<u>\$ 244.1</u>			<u>\$ 244.1</u>	

Appendix K
Page 9

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

	Consolidated		Chico		Oroville
	<u>2026</u>		<u>2026</u>		<u>2026</u>
PURCHASED POWER					
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	0.26	Variable	0.30
Power Cost (\$)	\$2,852,478		\$2,533,035		\$319,443
TOTAL PURCHASED POWER (\$ in '000)	<u>\$2,852.5</u>		<u>\$2,533.0</u>		<u>\$319.4</u>
CHEMICALS					
Total Production (KCCF)	9,575.4		8,486.6		1,088.9
ADOPTED CHEMICAL (\$ in '1000)	\$247.2		\$192.8		\$54.3
Adopted Unit Cost	<u>\$0.0258</u>		<u>\$0.0227</u>		<u>\$0.0499</u>
PUMP TAXES					
WELL WATER PRODUCTION - ACRE FEET	0.0		0.0		0.0
UNIT COST - \$/ ACRE FEET	\$0.0	Variable	\$0.0	Variable	\$0.0
TOTAL GROUNDWATER CHARGES (\$)	\$0.0		\$0.0		\$0.0
ANNUAL WATERMASTER SERVICE (\$)	\$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>

Appendix K

Page 10

CALIFORNIA WATER SERVICE COMPANY

NORTH VALLEY REGION

NET-TO-GROSS MULTIPLIER

(NEW CPUC STAFF APPROVED METHOD)

Test Year 2026

		<u>NORMAL W/O INCOME TAXES</u>	
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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.39653	1.00573

ADOPTED
RATIO'S

DEBT	46.60%	Without income Taxes	1.00573	0.46867
EQUITY	53.40%	With income Taxes	1.39653	0.74575
				<hr/>
TOTAL	100.00%		Adj. Net to Gross	1.21442

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

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$27.74	\$31.66	\$3.92	14.1%	
8	\$32.17	\$36.97	\$4.80	14.9%	(3)
10	\$36.18	\$41.70	\$5.52	15.2%	
15	\$46.21	\$54.09	\$7.88	17.1%	
20	\$57.30	\$68.85	\$11.55	20.2%	
25	\$69.98	\$83.61	\$13.63	19.5%	
30	\$83.98	\$100.73	\$16.76	20.0%	
35	\$103.26	\$118.44	\$15.18	14.7%	
40	\$122.55	\$136.15	\$13.61	11.1%	
45	\$141.83	\$153.86	\$12.03	8.5%	
50	\$161.12	\$171.57	\$10.45	6.5%	
19	\$54.77	\$65.90	\$11.13	20.3%	75th
43	\$134.12	\$146.78	\$12.66	9.4%	95th
Metered Quantity Rates					
Tier 1	\$0.4196	\$0.5903	\$0.17	40.7%	
Tier 2	\$2.0062	\$2.3614	\$0.36	17.7%	
Tier 3	\$2.5351	\$2.9517	\$0.42	16.4%	
Tier 4	\$3.8572	\$3.5421	-\$0.32	-8.2%	
Service Charge (5/8")	\$25.64	\$28.71	\$3.07	12.0%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$0.4196	6	\$0.5903
Tier 2	12	\$2.0062	8	\$2.3614
Tier 3	11	\$2.5351	12	\$2.9517
Tier 4	29	\$3.8572	26	\$3.5421
Svc Charge	5/8"	\$25.64	5/8"	\$28.71
CAP Svc Charge		\$12.82		\$14.36

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

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$43.23	\$49.18	\$5.95	13.8%	
6	\$43.81	\$50.09	\$6.28	14.3%	(3)
10	\$55.10	\$64.77	\$9.67	17.5%	
15	\$69.21	\$84.03	\$14.82	21.4%	
20	\$84.81	\$106.96	\$22.15	26.1%	
25	\$102.65	\$129.89	\$27.24	26.5%	
30	\$122.36	\$156.49	\$34.14	27.9%	
35	\$149.52	\$184.01	\$34.49	23.1%	
40	\$176.68	\$211.53	\$34.85	19.7%	
45	\$203.84	\$239.04	\$35.20	17.3%	
50	\$231.01	\$266.56	\$35.55	15.4%	
19	\$81.25	\$102.38	\$21.13	26.0%	75th
43	\$192.98	\$228.04	\$35.06	18.2%	95th
Metered Quantity Rates					
Tier 1	\$0.5841	\$0.9172	\$0.33	57.0%	
Tier 2	\$2.8219	\$3.6690	\$0.85	30.0%	
Tier 3	\$3.5678	\$4.5862	\$1.02	28.5%	
Tier 4	\$5.4326	\$5.5034	\$0.07	1.3%	
Service Charge (5/8")	\$40.31	\$44.59	\$4.28	10.6%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$0.5841	6	\$0.9172
Tier 2	12	\$2.8219	8	\$3.6690
Tier 3	11	\$3.5678	12	\$4.5862
Tier 4	29	\$5.4326	26	\$5.5034
Svc Charge	5/8"	\$40.31	5/8"	\$44.59
CAP Svc Charge		\$20.16		\$22.30

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 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	\$12,713.4	\$12,460.6	\$12,207.4
% Increase		10.0%	-2.0%	-2.0%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED CHEMICALS	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$0.0	\$0.0	\$0.0	\$0.0
UNCOLLECTIBLES	\$0.0	\$0.0	\$0.0	\$0.0
CONSERVATION	\$0.0	\$0.0	\$0.0	\$0.0
OTHER OPER. AND MAINT. (O&M)	\$0.0	\$0.0	\$0.0	\$0.0
BENEFITS	\$0.0	\$0.0	\$0.0	\$0.0
OTHER ADMIN. AND GEN. EXP. (A&G)	\$0.0	\$0.0	\$0.0	\$0.0
TOTAL O&M, A&G, & MISC. EXP.	\$0.0	\$0.0	\$0.0	\$0.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,099.2	\$1,099.2	\$1,070.7	\$1,043.1
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$134.4	\$147.8	\$144.8	\$141.9
PAYROLL TAXES	\$0.0	\$0.0	\$0.0	\$0.0
TOTAL GENERAL TAXES	\$1,233.5	\$1,246.9	\$1,215.6	\$1,185.0
DEPRECIATION AND AMORTIZATION	\$2,260.4	\$2,260.4	\$2,260.4	\$2,260.4
Depreciation	\$2,260.4	\$2,260.4	\$2,260.4	\$2,260.4
Amortization of Intangibles	\$0.0	\$0.0	\$0.0	\$0.0
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$0.0	\$0.0	\$0.0	\$0.0
BENEFITS	\$0.0	\$0.0	\$0.0	\$0.0
AD VAL., BUS. LIC., FRANCHISE	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$0.0	\$0.0	\$0.0	\$0.0
DEPRECIATION AND AMORTIZATION	\$0.0	\$0.0	\$0.0	\$0.0
OTHER PRORATED EXPENSES	\$0.0	\$0.0	\$0.0	\$0.0
TOTAL CSS/GO PRORATED EXPENSES	\$0.0	\$0.0	\$0.0	\$0.0
SUB-TOTAL - OPERATING EXPENSES	\$3,494.0	\$3,507.4	\$3,476.0	\$3,445.4
TOTAL INCOME TAXES	\$1,661.9	\$1,980.8	\$1,945.8	\$1,909.8
TOTAL OPERATING EXPENSES	\$5,155.9	\$5,488.2	\$5,421.9	\$5,355.2
NET OPERATING REVENUE	\$6,404.4	\$7,225.2	\$7,038.7	\$6,852.2
DEPRECIATED RATE BASE	\$96,852.6	\$96,852.6	\$94,352.6	\$91,852.5
RATE OF RETURN	6.61%	7.46%	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>
RATE BASE			
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
WTG. AVG. RATE BASE	\$96,852.6	\$94,352.6	\$91,852.5
RATE BASE ASSOCIATED ITEMS			
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	PROPOSED RATES
	<u>2026</u>	<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>
STATE INCOME TAX		
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>
FEDERAL INCOME TAX		
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	<u>\$17.6</u>	<u>\$17.6</u>
TOTAL FEDERAL INCOME TAX	<u>\$1,219.0</u>	<u>\$1,437.2</u>
TOTAL INCOME TAXES	<u><u>\$1,661.9</u></u>	<u><u>\$1,980.8</u></u>

**Appendix L
Page 4**

**CALIFORNIA WATER SERVICE COMPANY
PALOS VERDES PIPELINE**

<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"	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
TOTAL	23,388	1,169	1	23,460	1,167	1	23,533	1,165	1

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	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
SUB-TOTAL	24,558	6,491.0		24,628	6,552.9		24,698	6,519.8	
GROWTH %	0.28%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	201	-		203	-		205	-	
TOTAL	24,759	6,491.0		24,831	6,552.9		24,903	6,519.8	
UNACCOUNTED-FOR WATER	2.77%	184.8		2.75%	185.4		3.24%	218.5	
TOTAL PRODUCTION (KCCF)		6,675.9			6,738.2			6,738.2	

Appendix L

Page 6

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

Test Year 2026

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

Appendix L

Page 7

CALIFORNIA WATER SERVICE COMPANY
PALOS VERDES PIPELINE
ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES

Adopted Monthly Revenue at Present Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$4,424.6	\$1,316.8	\$5,741.4	\$5,818.9	\$11,560.3

Adopted Monthly Revenue at Proposed Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$270.3	\$69.8	\$340.2	\$576.0	\$916.1
February	\$244.1	\$62.6	\$306.7	\$576.0	\$882.6
March	\$284.4	\$83.6	\$368.0	\$576.0	\$944.0
April	\$328.3	\$87.5	\$415.8	\$576.0	\$991.8
May	\$351.8	\$103.7	\$455.5	\$576.0	\$1,031.5
June	\$445.7	\$122.5	\$568.2	\$576.0	\$1,144.2
July	\$474.1	\$130.0	\$604.1	\$576.0	\$1,180.1
August	\$505.9	\$162.7	\$668.6	\$576.0	\$1,244.5
September	\$488.5	\$135.5	\$624.0	\$576.0	\$1,200.0
October	\$447.3	\$128.8	\$576.2	\$576.0	\$1,152.1
November	\$346.6	\$100.4	\$447.0	\$576.0	\$1,022.9
December	\$332.2	\$95.2	\$427.3	\$576.0	\$1,003.3
TOTAL	\$4,519.2	\$1,282.4	\$5,801.6	\$6,911.6	\$12,713.1

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

Page 8

**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

Page 9

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

PURCHASED POWER	<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>
CHEMICALS	
Total Production (KCCF)	0.0
ADOPTED CHEMICAL (\$ in '1000)	\$0.0
Adopted Unit Cost	<u><u>\$0.0000</u></u>
PUMP TAXES	
WELL WATER PRODUCTION - ACRE FEET	0.0
UNIT COST - \$/ ACRE FEET	\$0.0 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 L

Page 10

CALIFORNIA WATER SERVICE COMPANY

PALOS VERDES PIPELINE

NET-TO-GROSS MULTIPLIER

(NEW CPUC STAFF APPROVED METHOD)

Test Year 2026

		<u>NORMAL W/O INCOME TAXES</u>	
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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.40489	1.01175

ADOPTED
RATIO'S

DEBT	46.60%	Without income Taxes	1.01175	0.47148
EQUITY	53.40%	With income Taxes	1.40489	<u>0.75021</u>
			Adj. Net to	
TOTAL	100.00%		Gross	1.22169

Appendix M

Page 1

CALIFORNIA WATER SERVICE COMPANY

SALINAS 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	\$45,365.5	\$50,424.7	\$53,353.6	\$57,219.0
% Increase		11.2%	5.8%	7.2%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$53.7	\$53.7	\$53.7	\$53.7
PURCHASED POWER	\$2,219.6	\$2,219.6	\$2,221.8	\$2,285.9
PURCHASED CHEMICALS	\$283.7	\$283.7	\$292.9	\$302.0
PAYROLL -- DISTRICT	\$5,915.3	\$5,915.3	\$6,075.0	\$6,226.9
UNCOLLECTIBLES	\$143.0	\$160.9	\$169.3	\$181.9
CONSERVATION	\$593.6	\$593.6	\$593.6	\$593.6
OTHER OPER. AND MAINT. (O&M)	\$4,653.9	\$4,653.9	\$4,771.4	\$4,886.5
BENEFITS	\$1,332.8	\$1,332.8	\$1,412.1	\$1,491.5
OTHER ADMIN. AND GEN. EXP. (A&G)	\$247.2	\$247.2	\$247.9	\$255.0
TOTAL O&M, A&G, & MISC. EXP.	\$15,442.7	\$15,460.5	\$15,837.8	\$16,276.9
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,659.3	\$1,659.3	\$1,775.2	\$2,009.6
BUSINESS LICENSE FEES	\$1,103.2	\$1,226.7	\$1,295.8	\$1,388.5
LOCAL FRANCHISE TAXES	\$175.1	\$194.5	\$206.6	\$222.1
PAYROLL TAXES	\$342.0	\$342.0	\$351.2	\$360.0
TOTAL GENERAL TAXES	\$3,279.6	\$3,422.4	\$3,628.8	\$3,980.1
DEPRECIATION AND AMORTIZATION	\$7,453.9	\$7,453.9	\$7,993.8	\$8,929.8
Depreciation	\$7,341.6	\$7,341.6	\$7,882.9	\$8,818.0
Amortization of Intangibles	\$112.4	\$112.4	\$110.9	\$111.8
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,302.0	\$3,302.0	\$3,402.0	\$3,484.5
BENEFITS	\$733.6	\$733.6	\$777.3	\$821.0
AD VAL., BUS. LIC., FRANCHISE	\$96.3	\$96.3	\$92.7	\$89.6
PAYROLL TAXES	\$320.2	\$320.2	\$329.7	\$337.5
DEPRECIATION AND AMORTIZATION	\$1,048.9	\$1,048.9	\$1,081.8	\$1,155.4
OTHER PRORATED EXPENSES	\$3,444.8	\$3,444.8	\$3,315.7	\$3,462.8
TOTAL CSS/GO PRORATED EXPENSES	\$8,945.8	\$8,945.8	\$8,999.2	\$9,350.8
SUB-TOTAL - OPERATING EXPENSES	\$35,122.0	\$35,282.7	\$36,459.6	\$38,537.6
TOTAL INCOME TAXES	\$1,330.8	\$2,701.5	\$3,045.9	\$3,488.3
TOTAL OPERATING EXPENSES	\$36,452.7	\$37,984.2	\$39,505.5	\$42,025.9
NET OPERATING REVENUE	\$8,912.8	\$12,440.5	\$13,848.1	\$15,193.1
DEPRECIATED RATE BASE	\$166,762.6	\$166,762.6	\$185,631.7	\$203,661.0
RATE OF RETURN	5.34%	7.46%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$329,984.0	\$358,117.0	\$386,250.0
WTD. AVG. DEPRECIATION RESERVE	(\$119,784.0)	(\$127,834.1)	(\$136,510.6)
MATERIALS AND SUPPLIES	\$669.2	\$669.2	\$669.2
TANK PAINTING	\$1,470.1	\$1,172.1	\$874.1
WORKING CASH - LEAD - LAG	\$3,500.1	\$3,689.3	\$3,878.4
WORKING CASH - W / H EMPLOYEES	(\$20.2)	(\$20.2)	(\$20.2)
ADVANCES FOR CONSTRUCTION	(\$8,861.0)	(\$8,453.8)	(\$8,046.5)
CONTRIBUTIONS	(\$16,885.1)	(\$16,491.0)	(\$16,087.4)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$946.6)	(\$1,077.5)	(\$1,208.3)
DEFERRED TAXES	(\$27,793.6)	(\$29,289.7)	(\$31,010.0)
UNAMORT. I.T.C.	(\$82.9)	(\$79.5)	(\$76.2)
Allocation of CSS	\$4,894.3	\$4,561.9	\$4,230.6
Allocation of RDOM & RDV	\$0.0	\$0.0	\$0.0
PRORATED G.O. RATE BASE	\$4,894.3	\$4,561.9	\$4,230.6
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$618.2	\$668.0	\$717.9
WTG. AVG. RATE BASE	\$166,762.6	\$185,631.7	\$203,661.0

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$7,453.9	\$7,993.8	\$8,929.8
AD VALOREM TAXES	\$1,659.3	\$1,775.2	\$2,009.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$2,701.5	\$3,045.9	\$3,488.3
NET OPERATING REVENUE	\$12,440.5	\$13,848.1	\$15,193.1

Appendix M

Page 3

CALIFORNIA WATER SERVICE COMPANY

SALINAS VALLEY REGION

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$45,365.5	\$50,424.7
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$2,219.6	\$2,219.6
PUMP TAXES	\$53.7	\$53.7
CHEMICALS	\$283.7	\$283.7
PAYROLL	\$5,915.3	\$5,915.3
OTHER O & M	\$5,247.4	\$5,247.4
OTHER A & G	\$1,579.9	\$1,579.9
G.O. PRORATIONS	\$7,914.2	\$7,914.2
PAYROLL TAXES	\$342.0	\$342.0
AD VALOREM TAXES	\$1,659.3	\$1,659.3
UNCOLLECTIBLES	\$143.0	\$160.9
FRANCHISE TAX & BUS LIC. FEES	\$1,278.3	\$1,421.2
AMORTIZATION OF INTANGIBLES	\$112.4	\$112.4
INTEREST EXPENSE	\$3,174.5	\$3,174.5
NON-DEDUCTIBLE MEALS	(\$29.1)	(\$29.1)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$230.0)	(\$230.0)
TOTAL DEDUCTIONS	<u>\$29,664.2</u>	<u>\$29,824.9</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$16,589.1	\$16,589.1
NET STATE TAXABLE INCOME	(\$887.8)	\$4,010.7
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$78.5)</u>	<u>\$354.5</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$8,373.2	\$8,373.2
STATE INCOME TAX	(\$78.5)	\$354.5
NET FEDERAL TAXABLE INCOME	\$7,406.7	\$11,872.1
FEDERAL INCOME TAX @ 21.00%	\$1,555.4	\$2,493.1
CURRENT FEDERAL INCOME TAX	<u>\$1,555.4</u>	<u>\$2,493.1</u>
EXCESS DEFERRED TAX LIABILITY, NET	(\$146.2)	(\$146.2)
TOTAL FEDERAL INCOME TAX	<u>\$1,409.2</u>	<u>\$2,347.0</u>
TOTAL INCOME TAXES	<u><u>\$1,330.8</u></u>	<u><u>\$2,701.5</u></u>

**Appendix M
Page 4**

**CALIFORNIA WATER SERVICE COMPANY
SALINAS VALLEY REGION**

<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"	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
TOTAL	27,218	3,893	0	27,270	3,906	0	27,322	3,919	0

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	-	-	-	-	-	-	-	-	-
SUB-TOTAL	31,111	6,896.0		31,176	6,904.2		31,240	6,912.4	
GROWTH %	0.24%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	900	-		911	-		922	-	
TOTAL	32,011	6,896.0		32,087	6,904.2		32,162	6,912.4	
UNACCOUNTED-FOR WATER	3.73%	267.0		3.73%	267.8		3.74%	268.5	
TOTAL PRODUCTION (KCCF)		7,163.0			7,171.9			7,180.9	

Appendix M

Page 5

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

Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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
	3,095.4	1,923.0	633.5	782.9	437.8	23.4	0.0	6,896.0

Appendix M

Page 6

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

Test Year 2026

Month	Company			Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	462.4	0.0	462.4	\$0.0	\$3.5	\$143.3
February	435.4	0.0	435.4	\$0.0	\$3.3	\$134.9
March	454.1	0.0	454.1	\$0.0	\$3.4	\$140.7
April	509.5	0.0	509.5	\$0.0	\$3.8	\$157.9
May	552.4	0.0	552.4	\$0.0	\$4.1	\$171.2
June	715.5	0.0	715.5	\$0.0	\$5.4	\$221.7
July	771.5	0.0	771.5	\$0.0	\$5.8	\$239.1
August	711.9	0.0	711.9	\$0.0	\$5.3	\$220.6
September	725.5	0.0	725.5	\$0.0	\$5.4	\$224.8
October	704.4	0.0	704.4	\$0.0	\$5.3	\$218.3
November	590.3	0.0	590.3	\$0.0	\$4.4	\$182.9
December	530.2	0.0	530.2	\$0.0	\$4.0	\$164.3
	<u>7,163.0</u>	<u>0.0</u>	<u>7,163.0</u>	<u>\$0.0</u>	<u>\$53.7</u>	<u>\$2,219.6</u>

Appendix M

Page 7

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 ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$10,100.1	\$13,545.0	\$23,645.1	\$21,720.5	\$45,365.5

Adopted Monthly Revenue at Proposed Rates

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$653.4	\$814.1	\$1,467.5	\$2,219.4	\$3,687.0
February	\$576.2	\$770.4	\$1,346.6	\$2,219.4	\$3,566.1
March	\$598.8	\$811.0	\$1,409.8	\$2,219.4	\$3,629.3
April	\$758.6	\$895.1	\$1,653.7	\$2,219.4	\$3,873.2
May	\$821.9	\$1,004.4	\$1,826.3	\$2,219.4	\$4,045.7
June	\$1,192.7	\$1,329.2	\$2,521.9	\$2,219.4	\$4,741.3
July	\$1,247.0	\$1,488.9	\$2,735.9	\$2,219.4	\$4,955.4
August	\$1,175.3	\$1,325.1	\$2,500.4	\$2,219.4	\$4,719.9
September	\$1,211.8	\$1,351.3	\$2,563.1	\$2,219.4	\$4,782.5
October	\$1,075.1	\$1,358.1	\$2,433.3	\$2,219.4	\$4,652.7
November	\$795.4	\$1,147.6	\$1,943.0	\$2,219.4	\$4,162.5
December	\$712.7	\$988.7	\$1,701.3	\$2,219.4	\$3,920.8
TOTAL	\$10,818.9	\$13,283.9	\$24,102.8	\$26,633.4	\$50,736.2

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 M
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)

\$ -

Appendix M
Page 9

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

	Consolidated		Salinas		King City	
	<u>2026</u>		<u>2026</u>		<u>2026</u>	
PURCHASED POWER						
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	0.21	Variable
Power Cost (\$)	\$2,219,572		\$2,047,243		\$172,329	
	<u>\$2,219.6</u>		<u>\$2,047.2</u>		<u>\$172.3</u>	
TOTAL PURCHASED POWER (\$ in '000)						
CHEMICALS						
Total Production (KCCF)	7,163.0		6,451.5		711.5	
ADOPTED CHEMICAL (\$ in '1000)	\$283.7		\$245.8		\$37.9	
	<u>\$0.0396</u>		<u>\$0.0381</u>		<u>\$0.0532</u>	
Adopted Unit Cost						
PUMP TAXES						
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
	<u>\$53.7</u>		<u>\$53.7</u>		<u>\$0.0</u>	
TOTAL PUMP TAX EXPENSE (\$ in '000)						

Appendix M

Page 10

CALIFORNIA WATER SERVICE COMPANY

SALINAS VALLEY REGION

NET-TO-GROSS MULTIPLIER

(NEW CPUC STAFF APPROVED METHOD)

Test Year 2026

		<u>NORMAL W/O INCOME TAXES</u>	
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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.43398	1.03270

ADOPTED
RATIO'S

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

Appendix M
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
SALINAS VALLEY REGION

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$39.47	\$44.71	\$5.23	13.3%	
7	\$45.04	\$50.31	\$5.28	11.7%	(3)
10	\$58.38	\$63.77	\$5.39	9.2%	
15	\$83.94	\$89.56	\$5.62	6.7%	
20	\$120.05	\$120.96	\$0.91	0.8%	
25	\$161.71	\$154.61	-\$7.10	-4.4%	
30	\$203.37	\$188.25	-\$15.12	-7.4%	
35	\$245.03	\$221.89	-\$23.14	-9.4%	
40	\$286.69	\$255.54	-\$31.16	-10.9%	
45	\$328.35	\$289.18	-\$39.17	-11.9%	
50	\$370.01	\$322.82	-\$47.19	-12.8%	
13	\$72.83	\$78.35	\$5.52	7.6%	75th
25	\$161.71	\$154.61	-\$7.10	-4.4%	95th
Metered Quantity Rates					
Tier 1	\$1.1167	\$1.1214	\$0.00	0.4%	
Tier 2	\$4.4469	\$4.4857	\$0.04	0.9%	
Tier 3	\$5.5569	\$5.6072	\$0.05	0.9%	
Tier 4	\$8.3320	\$6.7286	-\$1.60	-19.2%	
Service Charge (5/8")	\$33.89	\$39.10	\$5.21	15.4%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.1167	6	\$1.1214
Tier 2	6	\$4.4469	6	\$4.4857
Tier 3	5	\$5.5569	5	\$5.6072
Tier 4	17	\$8.3320	17	\$6.7286
Svc Charge	5/8"	\$33.89	5/8"	\$39.10
CAP Svc Charge		\$16.95		\$19.55

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	\$7,511.7	\$8,017.8	\$8,607.4
% Increase		21.8%	6.7%	7.4%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$579.4	\$579.4	\$576.2	\$592.8
PURCHASED CHEMICALS	\$27.6	\$27.6	\$28.3	\$29.0
PAYROLL -- DISTRICT	\$806.1	\$806.1	\$827.8	\$848.5
UNCOLLECTIBLES	\$41.8	\$51.0	\$54.4	\$58.4
CONSERVATION	\$269.2	\$269.2	\$269.2	\$269.2
OTHER OPER. AND MAINT. (O&M)	\$813.9	\$813.9	\$833.7	\$853.3
BENEFITS	\$181.6	\$181.6	\$192.4	\$203.2
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$234.9)	(\$234.9)	(\$244.1)	(\$252.1)
TOTAL O&M, A&G, & MISC. EXP.	\$2,484.7	\$2,493.8	\$2,537.9	\$2,602.3
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$229.1	\$229.1	\$252.6	\$289.5
BUSINESS LICENSE FEES	\$0.7	\$0.7	\$0.7	\$0.7
LOCAL FRANCHISE TAXES	\$122.5	\$149.2	\$159.3	\$171.0
PAYROLL TAXES	\$50.0	\$50.0	\$51.4	\$52.7
TOTAL GENERAL TAXES	\$402.3	\$429.1	\$463.9	\$513.8
DEPRECIATION AND AMORTIZATION	\$1,121.1	\$1,121.1	\$1,235.4	\$1,367.5
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$553.9	\$553.9	\$570.7	\$584.5
BENEFITS	\$123.1	\$123.1	\$130.4	\$137.7
AD VAL., BUS. LIC., FRANCHISE	\$16.1	\$16.1	\$15.5	\$15.0
PAYROLL TAXES	\$53.7	\$53.7	\$55.3	\$56.6
DEPRECIATION AND AMORTIZATION	\$175.9	\$175.9	\$181.5	\$193.8
OTHER PRORATED EXPENSES	\$577.9	\$577.9	\$556.2	\$580.9
TOTAL CSS/GO PRORATED EXPENSES	\$1,500.6	\$1,500.6	\$1,509.6	\$1,568.6
SUB-TOTAL - OPERATING EXPENSES	\$5,508.7	\$5,544.6	\$5,746.9	\$6,052.2
TOTAL INCOME TAXES	(\$72.1)	\$294.5	\$367.8	\$437.0
TOTAL OPERATING EXPENSES	\$5,436.6	\$5,839.0	\$6,114.6	\$6,489.2
NET OPERATING REVENUE	\$729.2	\$1,672.7	\$1,903.2	\$2,118.2
DEPRECIATED RATE BASE	\$22,421.8	\$22,421.8	\$25,511.6	\$28,394.0
RATE OF RETURN	3.25%	7.46%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$55,545.2	\$60,427.9	\$65,310.6
WTD. AVG. DEPRECIATION RESERVE	(\$19,981.7)	(\$21,273.6)	(\$22,693.4)
MATERIALS AND SUPPLIES	\$355.5	\$355.5	\$355.5
TANK PAINTING	\$257.8	\$215.2	\$172.6
WORKING CASH - LEAD - LAG	\$752.6	\$783.6	\$814.6
WORKING CASH - W / H EMPLOYEES	(\$3.4)	(\$3.4)	(\$3.4)
ADVANCES FOR CONSTRUCTION	(\$2,986.1)	(\$2,926.1)	(\$2,866.2)
CONTRIBUTIONS	(\$8,034.2)	(\$8,237.2)	(\$8,427.5)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$83.6)	(\$105.3)	(\$126.9)
DEFERRED TAXES	(\$4,399.2)	(\$4,707.1)	(\$5,107.3)
UNAMORT. I.T.C.	(\$16.5)	(\$16.1)	(\$15.7)
PRORATED G.O. RATE BASE	\$821.0	\$765.2	\$709.7
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$194.5	\$233.0	\$271.4
WTG. AVG. RATE BASE	\$22,421.8	\$25,511.6	\$28,394.0
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION AND AMORTIZATION EXPENSE	\$1,121.1	\$1,235.4	\$1,367.5
AD VALOREM TAXES	\$229.1	\$252.6	\$289.5
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$294.5	\$367.8	\$437.0
NET OPERATING REVENUE	\$1,672.7	\$1,903.2	\$2,118.2

Appendix N

Page 3

CALIFORNIA WATER SERVICE COMPANY

SELMA DISTRICT

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$6,165.7	\$7,511.7
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$579.4	\$579.4
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$27.6	\$27.6
PAYROLL	\$806.1	\$806.1
OTHER O & M	\$1,083.1	\$1,083.1
OTHER A & G	(\$53.3)	(\$53.3)
G.O. PRORATIONS	\$1,327.6	\$1,327.6
PAYROLL TAXES	\$50.0	\$50.0
AD VALOREM TAXES	\$229.1	\$229.1
UNCOLLECTIBLES	\$41.8	\$51.0
FRANCHISE TAX & BUS LIC. FEES	\$123.2	\$149.9
AMORTIZATION OF INTANGIBLES	\$3.6	\$3.6
INTEREST EXPENSE	\$414.9	\$414.9
NON-DEDUCTIBLE MEALS	(\$5.7)	(\$5.7)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$29.1)	(\$29.1)
TOTAL DEDUCTIONS	<u>\$4,598.2</u>	<u>\$4,634.1</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$3,070.3	\$3,070.3
NET STATE TAXABLE INCOME	(\$1,502.8)	(\$192.7)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$132.9)</u>	<u>(\$17.0)</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,290.6	\$1,290.6
STATE INCOME TAX	(\$132.9)	(\$17.0)
NET FEDERAL TAXABLE INCOME	\$409.8	\$1,604.1
FEDERAL INCOME TAX @ 21.00%	\$86.1	\$336.9
CURRENT FEDERAL INCOME TAX	<u>\$86.1</u>	<u>\$336.9</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$25.4)</u>	<u>(\$25.4)</u>
TOTAL FEDERAL INCOME TAX	<u>\$60.7</u>	<u>\$311.5</u>
TOTAL INCOME TAXES	<u><u>(\$72.1)</u></u>	<u><u>\$294.5</u></u>

**Appendix N
Page 4**

**CALIFORNIA WATER SERVICE COMPANY
SELMA 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"	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
TOTAL	5,929	700	0	5,970	704	0	6,011	708	0

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	-	-	-	-	-	-	-	-	-
SUB-TOTAL	6,629	1,544.5		6,674	1,534.7		6,719	1,525.0	
GROWTH %	0.47%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	119	-		120	-		121	-	
TOTAL	6,748	1,544.5		6,794	1,534.7		6,840	1,525.0	
UNACCOUNTED-FOR WATER	5.31%	86.6		5.38%	87.2		5.44%	87.8	
TOTAL PRODUCTION (KCCF)		1,631.1			1,621.9			1,612.8	

Appendix N

Page 5

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

Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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
	1,057.3	216.3	131.0	17.2	115.7	7.1	0.0	1,544.5

Appendix N

Page 6

CALIFORNIA WATER SERVICE COMPANY

SELMA DISTRICT

ADOPTED PRODUCTION

Test Year 2026

Month	Company			Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	84.9	0.0	84.9	\$0.0	\$0.0	\$30.2
February	77.0	0.0	77.0	\$0.0	\$0.0	\$27.4
March	85.4	0.0	85.4	\$0.0	\$0.0	\$30.3
April	108.1	0.0	108.1	\$0.0	\$0.0	\$38.4
May	135.1	0.0	135.1	\$0.0	\$0.0	\$48.0
June	184.7	0.0	184.7	\$0.0	\$0.0	\$65.6
July	196.3	0.0	196.3	\$0.0	\$0.0	\$69.7
August	195.5	0.0	195.5	\$0.0	\$0.0	\$69.4
September	184.4	0.0	184.4	\$0.0	\$0.0	\$65.5
October	160.0	0.0	160.0	\$0.0	\$0.0	\$56.8
November	119.9	0.0	119.9	\$0.0	\$0.0	\$42.6
December	99.8	0.0	99.8	\$0.0	\$0.0	\$35.4
	<u>1,631.1</u>	<u>0.0</u>	<u>1,631.1</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$579.4</u>

Appendix N

Page 7

CALIFORNIA WATER SERVICE COMPANY

SELMA DISTRICT

ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES

Adopted Monthly Revenue at Present Rates

(Dollars in Thousands)

	2026				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$2,369.4	\$1,071.8	\$3,441.2	\$2,724.6	\$6,165.7

Adopted Monthly Revenue at Proposed Rates

(Dollars in Thousands)

	2026				
	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$85.1	\$60.2	\$145.2	\$283.8	\$429.0
February	\$77.0	\$50.0	\$127.0	\$283.8	\$410.8
March	\$87.7	\$57.5	\$145.1	\$283.8	\$429.0
April	\$131.2	\$69.7	\$201.0	\$283.8	\$484.8
May	\$185.7	\$88.0	\$273.7	\$283.8	\$557.5
June	\$308.6	\$119.3	\$427.9	\$283.8	\$711.7
July	\$347.2	\$123.1	\$470.4	\$283.8	\$754.2
August	\$334.9	\$129.3	\$464.2	\$283.8	\$748.0
September	\$304.4	\$122.4	\$426.8	\$283.8	\$710.6
October	\$236.7	\$110.6	\$347.2	\$283.8	\$631.1
November	\$144.8	\$86.0	\$230.8	\$283.8	\$514.6
December	\$111.7	\$69.0	\$180.7	\$283.8	\$464.5
TOTAL	\$2,354.9	\$1,085.1	\$3,440.0	\$3,405.8	\$6,845.8

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
Page 9

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

PURCHASED POWER	<u>2026</u>
Total Production (KCCF)	1,631.1
Kwh / KCCF	1,385.0
Total calculated KWH	2,259,194
Unit Cost (\$/ KWH)	0.26 Variable
Power Cost (\$)	\$579,370
TOTAL PURCHASED POWER (\$ in '000)	<u><u>\$579.4</u></u>
CHEMICALS	
Total Production (KCCF)	1,631.1
ADOPTED CHEMICAL (\$ in '1000)	\$27.6
Adopted Unit Cost	<u><u>\$0.0169</u></u>
PUMP TAXES	
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

Page 10

CALIFORNIA WATER SERVICE COMPANY

SELMA DISTRICT

NET-TO-GROSS MULTIPLIER

(NEW CPUC STAFF APPROVED METHOD)

Test Year 2026

		<u>NORMAL W/O INCOME TAXES</u>	
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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.42639	1.02724

ADOPTED
RATIO'S

DEBT	46.60%	Without income Taxes	1.02724	0.47869
EQUITY	53.40%	With income Taxes	1.42639	0.76169
				<hr/>
TOTAL	100.00%		Adj. Net to Gross	1.24039

Appendix N
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
SELMA DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$26.50	\$32.74	\$6.23	23.5%	
10	\$37.44	\$44.14	\$6.71	17.9%	
12	\$42.58	\$49.51	\$6.93	16.3%	(3)
15	\$50.30	\$57.57	\$7.26	14.4%	
20	\$63.17	\$70.99	\$7.82	12.4%	
25	\$79.25	\$87.77	\$8.51	10.7%	
30	\$96.95	\$105.22	\$8.27	8.5%	
35	\$121.09	\$125.35	\$4.26	3.5%	
40	\$145.22	\$145.48	\$0.26	0.2%	
45	\$169.36	\$165.62	-\$3.74	-2.2%	
50	\$193.50	\$185.75	-\$7.75	-4.0%	
20	\$63.17	\$70.99	\$7.82	12.4%	75th
37	\$130.74	\$133.40	\$2.66	2.0%	95th
Metered Quantity Rates					
Tier 1	\$0.6408	\$0.6710	\$0.03	4.7%	
Tier 2	\$2.5731	\$2.6845	\$0.11	4.3%	
Tier 3	\$3.2172	\$3.3556	\$0.14	4.3%	
Tier 4	\$4.8274	\$4.0267	-\$0.80	-16.6%	
Service Charge (5/8")	\$23.30	\$29.38	\$6.08	26.1%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$0.6408	6	\$0.6710
Tier 2	14	\$2.5731	14	\$2.6845
Tier 3	9	\$3.2172	9	\$3.3556
Tier 4	29	\$4.8274	29	\$4.0267
Svc Charge 5/8"	5/8"	\$23.30	5/8"	\$29.38
CAP Svc Charge		\$11.65		\$14.69

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 RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$118,152.6	\$120,022.0	\$124,499.2	\$129,118.1
% Increase		1.6%	3.7%	3.7%
OPERATING EXPENSES				
PURCHASED WATER	\$49,294.3	\$49,294.3	\$49,335.0	\$49,374.5
PUMP TAXES	\$4,456.5	\$4,456.5	\$4,462.2	\$4,467.7
PURCHASED POWER	\$1,450.0	\$1,450.0	\$1,451.3	\$1,493.1
PURCHASED CHEMICALS	\$501.6	\$501.6	\$517.8	\$533.5
PAYROLL -- DISTRICT	\$6,495.8	\$6,495.8	\$6,657.5	\$6,811.1
UNCOLLECTIBLES	\$281.2	\$285.7	\$293.7	\$304.7
CONSERVATION	\$1,976.7	\$1,976.7	\$1,976.7	\$1,976.7
OTHER OPER. AND MAINT. (O&M)	\$5,418.4	\$5,418.4	\$5,536.1	\$5,663.2
BENEFITS	\$1,465.3	\$1,465.3	\$1,552.5	\$1,639.8
OTHER ADMIN. AND GEN. EXP. (A&G)	(\$630.0)	(\$630.0)	(\$561.5)	(\$486.4)
TOTAL O&M, A&G, & MISC. EXP.	\$70,709.9	\$70,714.4	\$71,221.1	\$71,778.1
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,545.2	\$2,545.2	\$2,836.6	\$3,142.6
BUSINESS LICENSE FEES	\$25.8	\$25.8	\$25.8	\$25.8
LOCAL FRANCHISE TAXES	\$78.8	\$80.1	\$82.6	\$85.7
PAYROLL TAXES	\$488.4	\$488.4	\$499.6	\$510.3
TOTAL GENERAL TAXES	\$3,138.1	\$3,139.4	\$3,444.5	\$3,764.3
DEPRECIATION AND AMORTIZATION				
Depreciation	\$9,007.3	\$9,007.3	\$9,891.9	\$10,706.1
Amortization of Intangibles	\$8,994.5	\$8,994.5	\$9,882.8	\$10,696.5
	\$12.8	\$12.8	\$9.0	\$9.6
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$6,119.0	\$6,119.0	\$6,304.3	\$6,457.2
BENEFITS	\$1,359.5	\$1,359.5	\$1,440.5	\$1,521.4
AD VAL., BUS. LIC., FRANCHISE	\$178.4	\$178.4	\$171.7	\$166.0
PAYROLL TAXES	\$593.4	\$593.4	\$610.9	\$625.4
DEPRECIATION AND AMORTIZATION	\$1,943.7	\$1,943.7	\$2,004.7	\$2,141.1
OTHER PRORATED EXPENSES	\$6,383.6	\$6,383.6	\$6,144.4	\$6,417.1
TOTAL CSS/GO PRORATED EXPENSES	\$16,577.6	\$16,577.6	\$16,676.6	\$17,328.2
SUB-TOTAL - OPERATING EXPENSES	\$99,432.9	\$99,438.6	\$101,234.1	\$103,576.6
TOTAL INCOME TAXES	\$2,728.6	\$3,250.1	\$3,956.2	\$4,364.0
TOTAL OPERATING EXPENSES	\$102,161.5	\$102,688.8	\$105,190.3	\$107,940.6
NET OPERATING REVENUE	\$15,991.1	\$17,333.3	\$19,308.9	\$21,177.4
DEPRECIATED RATE BASE	\$232,349.3	\$232,349.3	\$258,833.1	\$283,879.9
RATE OF RETURN	6.88%	7.46%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$426,782.8	\$465,437.7	\$504,092.6
WTD. AVG. DEPRECIATION RESERVE	(\$157,710.5)	(\$166,540.1)	(\$176,254.5)
MATERIALS AND SUPPLIES	\$1,867.0	\$1,867.0	\$1,867.0
TANK PAINTING	\$300.1	\$194.1	\$88.2
WORKING CASH - LEAD - LAG	\$3,475.6	\$3,650.4	\$3,825.1
WORKING CASH - W / H EMPLOYEES	(\$37.5)	(\$37.5)	(\$37.5)
ADVANCES FOR CONSTRUCTION	(\$4,642.9)	(\$4,854.4)	(\$5,065.8)
CONTRIBUTIONS	(\$22,289.4)	(\$23,191.7)	(\$24,048.9)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$765.0)	(\$811.5)	(\$858.0)
DEFERRED TAXES	(\$29,543.8)	(\$32,836.2)	(\$36,800.4)
UNAMORT. I.T.C.	(\$57.7)	(\$44.6)	(\$31.5)
Allocation of CSS	\$9,069.7	\$8,453.7	\$7,839.8
Allocation of RDOM & RDV	\$3,708.9	\$5,191.7	\$6,746.9
PRORATED G.O. RATE BASE	\$12,778.7	\$13,645.4	\$14,586.7
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$2,191.9	\$2,354.4	\$2,516.9
WTG. AVG. RATE BASE	\$232,349.3	\$258,833.1	\$283,879.9

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$9,007.3	\$9,891.9	\$10,706.1
AD VALOREM TAXES	\$2,545.2	\$2,836.6	\$3,142.6
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$3,250.1	\$3,956.2	\$4,364.0
NET OPERATING REVENUE	\$17,333.3	\$19,308.9	\$21,177.4

Appendix O

Page 3

CALIFORNIA WATER SERVICE COMPANY
SOUTH BAY REGION

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$118,152.6	\$120,022.0
EXPENSES		
PURCHASED WATER	\$49,294.3	\$49,294.3
PURCHASED POWER	\$1,450.0	\$1,450.0
PUMP TAXES	\$4,456.5	\$4,456.5
CHEMICALS	\$501.6	\$501.6
PAYROLL	\$6,495.8	\$6,495.8
OTHER O & M	\$7,395.2	\$7,395.2
OTHER A & G	\$835.2	\$835.2
G.O. PRORATIONS	\$14,665.9	\$14,665.9
PAYROLL TAXES	\$488.4	\$488.4
AD VALOREM TAXES	\$2,545.2	\$2,545.2
UNCOLLECTIBLES	\$281.2	\$285.7
FRANCHISE TAX & BUS LIC. FEES	\$104.6	\$105.9
AMORTIZATION OF INTANGIBLES	\$12.8	\$12.8
INTEREST EXPENSE	\$4,466.9	\$4,466.9
NON-DEDUCTIBLE MEALS	(\$25.9)	(\$25.9)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$45.6)	(\$45.6)
TOTAL DEDUCTIONS	<u>\$92,922.1</u>	<u>\$92,927.8</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$27,217.6	\$27,217.6
NET STATE TAXABLE INCOME	(\$1,987.1)	(\$123.5)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$175.7)</u>	<u>(\$10.9)</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$10,906.1	\$10,906.1
STATE INCOME TAX	(\$175.7)	(\$10.9)
NET FEDERAL TAXABLE INCOME	\$14,500.0	\$16,198.9
FEDERAL INCOME TAX @ 21.00%	\$3,045.0	\$3,401.8
CURRENT FEDERAL INCOME TAX	<u>\$3,045.0</u>	<u>\$3,401.8</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$140.7)</u>	<u>(\$140.7)</u>
TOTAL FEDERAL INCOME TAX	<u>\$2,904.3</u>	<u>\$3,261.0</u>
TOTAL INCOME TAXES	<u>\$2,728.6</u>	<u>\$3,250.1</u>

Appendix O
Page 4

CALIFORNIA WATER SERVICE COMPANY
SOUTH BAY REGION

<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"	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
TOTAL	52,234	8,014	122	52,336	8,003	131	52,438	7,993	140

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
SUB-TOTAL	60,370	16,829.5		60,470	16,845.4		60,571	16,860.9	
GROWTH %	0.18%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	1,651	-		1,661	-		1,671	-	
TOTAL	62,021	16,829.5		62,131	16,845.4		62,242	16,860.9	
UNACCOUNTED-FOR WATER	2.18%	375.9		2.19%	376.5		2.19%	377.1	
TOTAL PRODUCTION (KCCF)		17,205.4			17,221.9			17,238.1	

Appendix O

Page 5

**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

Page 6

CALIFORNIA WATER SERVICE COMPANY

SOUTH BAY REGION

ADOPTED PRODUCTION

Test Year 2026

Month	Company			Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	334.7	933.5	1,268.2	\$3,633.5	\$328.5	\$106.9
February	319.2	890.2	1,209.4	\$3,464.9	\$313.2	\$101.9
March	366.0	1,020.8	1,386.8	\$3,973.1	\$359.2	\$116.9
April	349.9	975.8	1,325.7	\$3,798.3	\$343.4	\$111.7
May	352.1	981.9	1,334.0	\$3,822.1	\$345.5	\$112.4
June	380.3	1,060.5	1,440.7	\$4,127.8	\$373.2	\$121.4
July	403.5	1,125.2	1,528.7	\$4,379.7	\$395.9	\$128.8
August	409.3	1,141.5	1,550.8	\$4,443.1	\$401.7	\$130.7
September	407.9	1,137.6	1,545.5	\$4,427.8	\$400.3	\$130.2
October	467.2	1,303.0	1,770.1	\$5,071.6	\$458.5	\$149.2
November	372.6	1,039.2	1,411.8	\$4,045.0	\$365.7	\$119.0
December	378.4	1,055.3	1,433.7	\$4,107.5	\$371.3	\$120.8
	<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>\$1,450.0</u>

Appendix O

Page 7

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 ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$25,626.6	\$56,597.1	\$82,223.7	\$35,928.9	\$118,152.6

Adopted Monthly Revenue at Proposed Rates

(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$1,902.6	\$3,644.5	\$5,547.1	\$3,513.4	\$9,060.5
February	\$1,696.3	\$3,487.9	\$5,184.2	\$3,513.4	\$8,697.5
March	\$1,759.0	\$4,617.4	\$6,376.4	\$3,513.4	\$9,889.8
April	\$2,054.7	\$4,032.0	\$6,086.7	\$3,513.4	\$9,600.1
May	\$1,914.9	\$4,142.2	\$6,057.1	\$3,513.4	\$9,570.5
June	\$2,490.5	\$4,295.3	\$6,785.8	\$3,513.4	\$10,299.2
July	\$2,617.2	\$4,564.4	\$7,181.6	\$3,513.4	\$10,695.0
August	\$2,548.5	\$4,902.9	\$7,451.4	\$3,513.4	\$10,964.8
September	\$2,531.3	\$4,872.6	\$7,403.8	\$3,513.4	\$10,917.2
October	\$2,329.2	\$4,523.0	\$6,852.3	\$3,513.4	\$10,365.6
November	\$1,975.0	\$4,431.5	\$6,406.5	\$3,513.4	\$9,919.9
December	\$2,075.3	\$4,423.1	\$6,498.5	\$3,513.4	\$10,011.8
TOTAL	\$25,894.5	\$51,937.0	\$77,831.5	\$42,160.4	\$119,991.9

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 O
Page 8

CALIFORNIA WATER SERVICE COMPANY
SOUTH BAY REGION
ADOPTED VARIABLE COSTS

PURCHASED WATER	Consolidated			Dominguez			Hermosa Redondo		
	Unit Cost	<u>2026</u>		Unit Cost	<u>2026</u>		Unit Cost	<u>2026</u>	
<u>POTABLE</u>									
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	
WEST BASIN MUNICIPAL WATER DISTRICT									
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)	
CITY OF TORRANCE									
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				
CENTRAL BASIN MUNICIPAL WATER DISTRICT									
Known Leases -									
Cerritos (AF)	\$ (165.00)	1,250		\$ (165)	1,250				
Cerritos (in \$'s)		\$ (206,250)			\$ (206,250)				
<u>RECYCLED</u>									
Total Recycled Water Purchase - Acre Feet		5,013			4,798			215	
WEST BASIN MUNICIPAL WATER DISTRICT									
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	

Appendix O
Page 9

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

	Consolidated		Dominguez		Hermosa Redondo	
	<u>2026</u>		<u>2026</u>		<u>2026</u>	
PURCHASED POWER						
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 (\$)	\$1,450,017		\$1,041,194		\$408,823	
	<u>\$1,450.0</u>		<u>\$1,041.2</u>		<u>\$408.8</u>	
TOTAL PURCHASED POWER (\$ in '000)						
CHEMICALS						
Total Production (KCCF)	4,541.0		4,060.9		480.1	
ADOPTED CHEMICAL (\$ in '1000)	\$501.6		\$448.0		\$53.5	
	<u>\$0.1105</u>		<u>\$0.1103</u>		<u>\$0.1115</u>	
Adopted Unit Cost						
PUMP TAXES						
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
	<u>\$4,456.5</u>		<u>\$3,971.3</u>		<u>\$485.2</u>	
TOTAL PUMP TAX EXPENSE (\$ in '000)						

Appendix O

Page 10

CALIFORNIA WATER SERVICE COMPANY

SOUTH BAY REGION

NET-TO-GROSS MULTIPLIER

(NEW CPUC STAFF APPROVED METHOD)

Test Year 2026

		<u>NORMAL W/O INCOME TAXES</u>	
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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.39285	1.00308

ADOPTED
RATIO'S

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

Appendix O
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
SOUTH BAY REGION (Dominguez)

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$35.53	\$36.08	\$0.56	1.6%	
7	\$44.17	\$44.65	\$0.49	1.1%	(3)
10	\$64.96	\$65.22	\$0.26	0.4%	
15	\$104.84	\$104.65	-\$0.19	-0.2%	
20	\$165.61	\$154.37	-\$11.25	-6.8%	
25	\$230.73	\$205.80	-\$24.94	-10.8%	
30	\$295.86	\$257.22	-\$38.63	-13.1%	
35	\$360.98	\$308.65	-\$52.33	-14.5%	
40	\$426.10	\$360.08	-\$66.02	-15.5%	
45	\$491.22	\$411.51	-\$79.71	-16.2%	
50	\$556.34	\$462.94	-\$93.40	-16.8%	
11	\$71.89	\$72.08	\$0.19	0.3%	75th
21	\$178.64	\$164.65	-\$13.98	-7.8%	95th
Metered Quantity Rates					
Tier 1	\$1.7094	\$1.7144	\$0.00	0.3%	
Tier 2	\$6.9317	\$6.8571	-\$0.07	-1.1%	
Tier 3	\$8.6724	\$8.5714	-\$0.10	-1.2%	
Tier 4	\$13.0243	\$10.2857	-\$2.74	-21.0%	
Service Charge (5/8")	\$26.98	\$27.51	\$0.53	2.0%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.7094	6	\$1.7144
Tier 2	6	\$6.9317	6	\$6.8571
Tier 3	4	\$8.6724	4	\$8.5714
Tier 4	16	\$13.0243	16	\$10.2857
Svc Charge	5/8"	\$26.98	5/8"	\$27.51
CAP Svc Charge		\$13.49		\$13.76

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 11
CALIFORNIA WATER SERVICE COMPANY
SOUTH BAY REGION (Hermosa-Redondo)

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$35.53	\$36.08	\$0.56	1.6%	
6	\$37.24	\$37.80	\$0.56	1.5%	(3)
10	\$64.96	\$65.22	\$0.26	0.4%	
15	\$104.84	\$104.65	-\$0.19	-0.2%	
20	\$165.61	\$154.37	-\$11.25	-6.8%	
25	\$230.73	\$205.80	-\$24.94	-10.8%	
30	\$295.86	\$257.22	-\$38.63	-13.1%	
35	\$360.98	\$308.65	-\$52.33	-14.5%	
40	\$426.10	\$360.08	-\$66.02	-15.5%	
45	\$491.22	\$411.51	-\$79.71	-16.2%	
50	\$556.34	\$462.94	-\$93.40	-16.8%	
11	\$71.89	\$72.08	\$0.19	0.3%	75th
21	\$178.64	\$164.65	-\$13.98	-7.8%	95th
Metered Quantity Rates					
Tier 1	\$1.7094	\$1.7144	\$0.00	0.3%	
Tier 2	\$6.9317	\$6.8571	-\$0.07	-1.1%	
Tier 3	\$8.6724	\$8.5714	-\$0.10	-1.2%	
Tier 4	\$13.0243	\$10.2857	-\$2.74	-21.0%	
Service Charge (5/8")	\$26.98	\$27.51	\$0.53	2.0%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.7094	6	\$1.7144
Tier 2	6	\$6.9317	6	\$6.8571
Tier 3	4	\$8.6724	4	\$8.5714
Tier 4	16	\$13.0243	16	\$10.2857
Svc Charge 5/8"	5/8"	\$26.98	5/8"	\$27.51
CAP Svc Charge		\$13.49		\$13.76

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	\$75,947.5	\$79,526.7	\$83,116.4
% Increase		11.3%	4.7%	4.5%
OPERATING EXPENSES				
PURCHASED WATER	\$13,796.0	\$13,796.0	\$13,796.0	\$13,796.0
PUMP TAXES	\$1,089.9	\$1,089.9	\$1,087.1	\$1,084.2
PURCHASED POWER	\$467.4	\$467.4	\$466.2	\$479.6
PURCHASED CHEMICALS	\$55.5	\$55.5	\$57.0	\$58.6
PAYROLL -- DISTRICT	\$5,512.0	\$5,512.0	\$5,660.9	\$5,802.4
UNCOLLECTIBLES	\$843.7	\$939.0	\$983.3	\$1,027.6
CONSERVATION	\$468.1	\$468.1	\$468.1	\$468.1
OTHER OPER. AND MAINT. (O&M)	\$4,116.9	\$4,116.9	\$4,231.1	\$4,343.7
BENEFITS	\$1,241.9	\$1,241.9	\$1,315.9	\$1,389.8
OTHER ADMIN. AND GEN. EXP. (A&G)	\$103.5	\$103.5	\$103.5	\$109.4
TOTAL O&M, A&G, & MISC. EXP.	\$27,694.8	\$27,790.2	\$28,169.0	\$28,559.5
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$2,940.2	\$2,940.2	\$3,160.6	\$3,398.8
BUSINESS LICENSE FEES	\$13.2	\$14.6	\$15.3	\$16.0
LOCAL FRANCHISE TAXES	\$331.5	\$368.9	\$386.3	\$403.8
PAYROLL TAXES	\$348.0	\$348.0	\$357.4	\$366.3
TOTAL GENERAL TAXES	\$3,632.8	\$3,671.8	\$3,919.6	\$4,184.9
DEPRECIATION AND AMORTIZATION	\$9,614.3	\$9,614.3	\$10,337.7	\$11,186.3
Depreciation	\$9,614.3	\$9,614.3	\$10,337.7	\$11,155.1
Amortization of Intangibles	\$0.0	\$0.0	\$0.0	\$31.1
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$4,221.8	\$4,221.8	\$4,349.6	\$4,455.1
BENEFITS	\$938.0	\$938.0	\$993.8	\$1,049.7
AD VAL., BUS. LIC., FRANCHISE	\$123.1	\$123.1	\$118.5	\$114.6
PAYROLL TAXES	\$409.4	\$409.4	\$421.5	\$431.5
DEPRECIATION AND AMORTIZATION	\$1,341.0	\$1,341.0	\$1,383.1	\$1,477.2
OTHER PRORATED EXPENSES	\$4,404.3	\$4,404.3	\$4,239.3	\$4,427.4
TOTAL CSS/GO PRORATED EXPENSES	\$11,437.6	\$11,437.6	\$11,505.9	\$11,955.5
SUB-TOTAL - OPERATING EXPENSES	\$52,379.5	\$52,513.8	\$53,932.3	\$55,886.2
TOTAL INCOME TAXES	\$1,739.5	\$3,860.1	\$4,566.0	\$4,809.5
TOTAL OPERATING EXPENSES	\$54,119.1	\$56,374.0	\$58,498.2	\$60,695.6
NET OPERATING REVENUE	\$14,116.1	\$19,573.6	\$21,028.5	\$22,420.8
DEPRECIATED RATE BASE	\$262,380.1	\$262,380.1	\$281,883.1	\$300,546.8
RATE OF RETURN	5.38%	7.46%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$426,175.9	\$459,015.7	\$491,855.6
WTD. AVG. DEPRECIATION RESERVE	(\$125,199.5)	(\$134,988.9)	(\$145,618.5)
MATERIALS AND SUPPLIES	\$605.2	\$605.2	\$605.2
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$8,405.6	\$8,696.4	\$8,987.3
WORKING CASH - W / H EMPLOYEES	(\$25.8)	(\$25.8)	(\$25.8)
ADVANCES FOR CONSTRUCTION	(\$3,478.7)	(\$3,226.4)	(\$2,974.0)
CONTRIBUTIONS	(\$6,813.4)	(\$6,966.4)	(\$7,107.5)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$337.0)	(\$361.5)	(\$386.1)
DEFERRED TAXES	(\$43,923.3)	(\$47,461.2)	(\$51,011.9)
UNAMORT. I.T.C.	(\$43.8)	(\$38.4)	(\$33.0)
PRORATED G.O. RATE BASE	\$6,257.6	\$5,832.6	\$5,409.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$757.3	\$801.8	\$846.4
WTG. AVG. RATE BASE	\$262,380.1	\$281,883.1	\$300,546.8

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$9,614.3	\$10,337.7	\$11,186.3
AD VALOREM TAXES	\$2,940.2	\$3,160.6	\$3,398.8
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$3,860.1	\$4,566.0	\$4,809.5
NET OPERATING REVENUE	\$19,573.6	\$21,028.5	\$22,420.8

Appendix P

Page 3

CALIFORNIA WATER SERVICE COMPANY

STOCKTON DISTRICT

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$68,235.2	\$75,947.5
EXPENSES		
PURCHASED WATER	\$13,796.0	\$13,796.0
PURCHASED POWER	\$467.4	\$467.4
PUMP TAXES	\$1,089.9	\$1,089.9
CHEMICALS	\$55.5	\$55.5
PAYROLL	\$5,512.0	\$5,512.0
OTHER O & M	\$4,585.0	\$4,585.0
OTHER A & G	\$1,345.4	\$1,345.4
G.O. PRORATIONS	\$10,118.7	\$10,118.7
PAYROLL TAXES	\$348.0	\$348.0
AD VALOREM TAXES	\$2,940.2	\$2,940.2
UNCOLLECTIBLES	\$843.7	\$939.0
FRANCHISE TAX & BUS LIC. FEES	\$344.6	\$383.6
AMORTIZATION OF INTANGIBLES	\$0.0	\$0.0
INTEREST EXPENSE	\$4,991.9	\$4,991.9
NON-DEDUCTIBLE MEALS	(\$33.2)	(\$33.2)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$205.2)	(\$205.2)
TOTAL DEDUCTIONS	<u>\$46,199.7</u>	<u>\$46,334.0</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$29,047.1	\$29,047.1
NET STATE TAXABLE INCOME	(\$7,011.7)	\$566.4
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$619.8)</u>	<u>\$50.1</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$10,933.2	\$10,933.2
STATE INCOME TAX	(\$619.8)	\$50.1
NET FEDERAL TAXABLE INCOME	\$11,722.1	\$18,630.2
FEDERAL INCOME TAX @ 21.00%	\$2,461.6	\$3,912.3
CURRENT FEDERAL INCOME TAX	<u>\$2,461.6</u>	<u>\$3,912.3</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$102.3)</u>	<u>(\$102.3)</u>
TOTAL FEDERAL INCOME TAX	<u>\$2,359.4</u>	<u>\$3,810.1</u>
TOTAL INCOME TAXES	<u><u>\$1,739.5</u></u>	<u><u>\$3,860.1</u></u>

Appendix P

Page 4

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
TOTAL	40,146	4,756	0	40,332	4,770	0	40,518	4,783	0

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	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	-	-	-	-	-	-	-	-	-
SUB-TOTAL	44,902	8,634.0		45,102	8,606.8		45,301	8,579.4	
GROWTH %	0.43%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	941	-		953	-		965	-	
TOTAL	45,843	8,634.0		46,055	8,606.8		46,266	8,579.4	
UNACCOUNTED-FOR WATER	6.85%	635.3		6.90%	638.2		6.95%	641.2	
TOTAL PRODUCTION (KCCF)		9,269.3			9,245.1			9,220.6	

Appendix P

Page 5

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

Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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
	4,536.1	2,033.1	624.2	619.5	760.2	60.8	0.0	8,634.0

Appendix P

Page 6

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

Test Year 2026

Month	Company			Purchased	Pump	Purchased
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)	Water (in \$1,000)¹	Taxes (in \$1,000)	Power (in \$1,000)
January	69.4	506.8	576.2	\$857.7	\$67.8	\$29.1
February	64.4	469.9	534.3	\$795.2	\$62.8	\$26.9
March	70.9	517.7	588.6	\$876.1	\$69.2	\$29.7
April	81.1	591.7	672.8	\$1,001.3	\$79.1	\$33.9
May	84.8	619.1	703.9	\$1,047.7	\$82.8	\$35.5
June	112.7	822.5	935.2	\$1,391.9	\$110.0	\$47.2
July	124.0	905.3	1,029.3	\$1,531.9	\$121.0	\$51.9
August	125.4	915.3	1,040.8	\$1,549.0	\$122.4	\$52.5
September	119.8	874.4	994.2	\$1,479.8	\$116.9	\$50.1
October	106.9	780.2	887.1	\$1,320.3	\$104.3	\$44.7
November	80.6	588.3	668.9	\$995.6	\$78.7	\$33.7
December	76.9	561.1	638.0	\$949.5	\$75.0	\$32.2
	<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>\$467.4</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)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$21,404.7	\$21,737.3	\$43,142.1	\$25,093.1	\$68,235.2

Adopted Monthly Revenue at Proposed Rates

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$1,132.7	\$1,270.0	\$2,402.7	\$2,775.6	\$5,178.3
February	\$1,049.8	\$1,159.6	\$2,209.4	\$2,775.6	\$4,985.0
March	\$1,127.0	\$1,341.5	\$2,468.5	\$2,775.6	\$5,244.1
April	\$1,498.3	\$1,469.3	\$2,967.6	\$2,775.6	\$5,743.3
May	\$1,678.7	\$1,493.8	\$3,172.5	\$2,775.6	\$5,948.1
June	\$2,685.1	\$1,971.5	\$4,656.6	\$2,775.6	\$7,432.3
July	\$3,010.4	\$2,219.3	\$5,229.6	\$2,775.6	\$8,005.3
August	\$2,848.2	\$2,379.7	\$5,227.9	\$2,775.6	\$8,003.5
September	\$2,726.9	\$2,176.2	\$4,903.0	\$2,775.6	\$7,678.7
October	\$2,218.6	\$2,048.3	\$4,266.8	\$2,775.6	\$7,042.5
November	\$1,454.6	\$1,483.8	\$2,938.5	\$2,775.6	\$5,714.1
December	\$1,253.3	\$1,479.5	\$2,732.8	\$2,775.6	\$5,508.5
TOTAL	\$22,683.6	\$20,492.4	\$43,176.0	\$33,307.6	\$76,483.6

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

Page 8

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

PURCHASED WATER	Unit Cost	<u>2026</u>	
<u>POTABLE</u>			
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
<u>OVERALL</u>			
TOTAL PURCHASED WATER (\$ in '000)		\$ 13,796.0	

Appendix P

Page 9

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

PURCHASED POWER	<u>2026</u>
Total Production (KCCF)	9,269.3
Kwh / KCCF	130.1
Total calculated KWH	1,205,906
Unit Cost (\$/ KWH)	0.39 Variable
Power Cost (\$)	\$467,353
TOTAL PURCHASED POWER (\$ in '000)	<u>\$467.4</u>
CHEMICALS	
Total Production (KCCF)	1,117.0
ADOPTED CHEMICAL (\$ in '1000)	\$55.5
Adopted Unit Cost	<u>\$0.0497</u>
PUMP TAXES	
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>\$1,089.9</u>

Appendix P

Page 10

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%
NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.41309	1.01766

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%			<u>1.22882</u>

Adj. Net to
Gross

Appendix P
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
STOCKTON DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$41.20	\$48.27	\$7.07	17.2%	
7	\$49.12	\$56.77	\$7.66	15.6%	(3)
10	\$68.08	\$77.18	\$9.09	13.4%	
15	\$102.85	\$114.58	\$11.73	11.4%	
20	\$150.23	\$160.49	\$10.26	6.8%	
25	\$209.43	\$211.50	\$2.07	1.0%	
30	\$268.63	\$262.50	-\$6.13	-2.3%	
35	\$327.84	\$313.51	-\$14.32	-4.4%	
40	\$387.04	\$364.52	-\$22.52	-5.8%	
45	\$446.24	\$415.53	-\$30.71	-6.9%	
50	\$505.44	\$466.53	-\$38.91	-7.7%	
13	\$87.05	\$97.58	\$10.53	12.1%	75th
25	\$209.43	\$211.50	\$2.07	1.0%	95th
Metered Quantity Rates					
Tier 1	\$1.5924	\$1.7004	\$0.11	6.8%	
Tier 2	\$6.3223	\$6.8011	\$0.48	7.6%	
Tier 3	\$7.8990	\$8.5013	\$0.60	7.6%	
Tier 4	\$11.8406	\$10.2015	-\$1.64	-13.8%	
Service Charge (5/8")	\$33.24	\$39.77	\$6.53	19.6%	(4)

Notes:

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

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

(3) Monthly median usage

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

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.5924	6	\$1.7004
Tier 2	7	\$6.3223	7	\$6.8011
Tier 3	5	\$7.8990	5	\$8.5013
Tier 4	18	\$11.8406	18	\$10.2015
Svc Charge	5/8"	\$33.24	5/8"	\$39.77
CAP Svc Charge		\$16.62		\$19.89

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	\$4,040.5	\$4,430.9	\$4,876.8
% Increase		23.4%	9.7%	10.1%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED CHEMICALS	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$745.2	\$745.2	\$765.4	\$784.5
UNCOLLECTIBLES	\$0.0	\$0.0	\$0.0	\$0.0
CONSERVATION	\$31.8	\$31.8	\$31.8	\$31.8
OTHER OPER. AND MAINT. (O&M)	\$432.4	\$432.4	\$442.9	\$453.2
BENEFITS	\$167.9	\$167.9	\$177.9	\$187.9
OTHER ADMIN. AND GEN. EXP. (A&G)	\$74.9	\$74.9	\$75.6	\$77.1
TOTAL O&M, A&G, & MISC. EXP.	\$1,452.3	\$1,452.3	\$1,493.6	\$1,534.4
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$122.9	\$122.9	\$150.5	\$183.7
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$54.2	\$54.2	\$55.6	\$57.0
TOTAL GENERAL TAXES	\$177.1	\$177.1	\$206.1	\$240.7
DEPRECIATION AND AMORTIZATION	\$171.8	\$171.8	\$227.1	\$321.6
Depreciation	\$146.8	\$146.8	\$188.9	\$270.8
Amortization of Intangibles	\$24.9	\$24.9	\$38.1	\$50.8
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$483.3	\$483.3	\$497.9	\$510.0
BENEFITS	\$107.4	\$107.4	\$113.8	\$120.2
AD VAL., BUS. LIC., FRANCHISE	\$14.1	\$14.1	\$13.6	\$13.1
PAYROLL TAXES	\$46.9	\$46.9	\$48.3	\$49.4
DEPRECIATION AND AMORTIZATION	\$153.5	\$153.5	\$158.3	\$169.1
OTHER PRORATED EXPENSES	\$504.2	\$504.2	\$485.3	\$506.8
TOTAL CSS/GO PRORATED EXPENSES	\$1,309.3	\$1,309.3	\$1,317.1	\$1,368.6
SUB-TOTAL - OPERATING EXPENSES	\$3,110.4	\$3,110.4	\$3,243.9	\$3,465.4
TOTAL INCOME TAXES	(\$47.6)	\$167.2	\$233.5	\$283.7
TOTAL OPERATING EXPENSES	\$3,062.8	\$3,277.6	\$3,477.3	\$3,749.1
NET OPERATING REVENUE	\$210.2	\$762.9	\$953.6	\$1,127.7
DEPRECIATED RATE BASE	\$10,226.7	\$10,226.7	\$12,782.5	\$15,116.9
RATE OF RETURN	2.06%	7.46%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$76,503.6	\$79,527.2	\$82,550.8
WTD. AVG. DEPRECIATION RESERVE	(\$65,555.4)	(\$65,711.7)	(\$66,034.0)
MATERIALS AND SUPPLIES	\$0.0	\$0.0	\$0.0
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	(\$596.4)	(\$634.2)	(\$672.1)
WORKING CASH - W / H EMPLOYEES	(\$3.0)	(\$3.0)	(\$3.0)
ADVANCES FOR CONSTRUCTION	\$0.0	\$0.0	\$0.0
CONTRIBUTIONS	(\$222.1)	(\$248.3)	(\$273.7)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$258.2)	(\$292.6)	(\$326.9)
DEFERRED TAXES	(\$358.1)	(\$522.6)	(\$743.5)
UNAMORT. I.T.C.	\$0.0	\$0.0	\$0.0
PRORATED G.O. RATE BASE	\$716.3	\$667.7	\$619.2
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$0.0	\$0.0	\$0.0
WTG. AVG. RATE BASE	\$10,226.7	\$12,782.5	\$15,116.9
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION AND AMORTIZATION EXPENSE	\$171.8	\$227.1	\$321.6
AD VALOREM TAXES	\$122.9	\$150.5	\$183.7
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$167.2	\$233.5	\$283.7
NET OPERATING REVENUE	\$762.9	\$953.6	\$1,127.7

Appendix Q

Page 3

CALIFORNIA WATER SERVICE COMPANY

TRAVIS DISTRICT

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$3,273.0	\$4,040.5
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$0.0	\$0.0
PAYROLL	\$745.2	\$745.2
OTHER O & M	\$464.2	\$464.2
OTHER A & G	\$242.8	\$242.8
G.O. PRORATIONS	\$1,158.3	\$1,158.3
PAYROLL TAXES	\$54.2	\$54.2
AD VALOREM TAXES	\$122.9	\$122.9
UNCOLLECTIBLES	\$0.0	\$0.0
FRANCHISE TAX & BUS LIC. FEES	\$0.0	\$0.0
AMORTIZATION OF INTANGIBLES	\$24.9	\$24.9
INTEREST EXPENSE	\$213.3	\$213.3
NON-DEDUCTIBLE MEALS	(\$3.6)	(\$3.6)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$45.9)	(\$45.9)
TOTAL DEDUCTIONS	<u>\$2,976.4</u>	<u>\$2,976.4</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$1,026.7	\$1,026.7
NET STATE TAXABLE INCOME	(\$730.0)	\$37.5
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$64.5)</u>	<u>\$3.3</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$297.8	\$297.8
STATE INCOME TAX	(\$64.5)	\$3.3
NET FEDERAL TAXABLE INCOME	\$63.4	\$763.0
FEDERAL INCOME TAX @ 21.00%	\$13.3	\$160.2
CURRENT FEDERAL INCOME TAX	<u>\$13.3</u>	<u>\$160.2</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>\$3.6</u>	<u>\$3.6</u>
TOTAL FEDERAL INCOME TAX	<u>\$16.9</u>	<u>\$163.8</u>
TOTAL INCOME TAXES	<u><u>(\$47.6)</u></u>	<u><u>\$167.2</u></u>

**Appendix Q
Page 4**

**CALIFORNIA WATER SERVICE COMPANY
TRAVIS 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"	0	0	0	0	0	0	0	0	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"	0	0	0	0	0	0	0	0	0
Fire Sprinkler w/ 1"	0	0	0	0	0	0	0	0	0
1-1/2"	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0
Fire Sprinkler w/ 2"	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	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
TOTAL	0	0	0	0	0	0	0	0	0

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	-	-	-	-	-	-	-	-	-
BUSINESS	-	-	-	-	-	-	-	-	-
MULTIPLE FAMILY	-	-	-	-	-	-	-	-	-
INDUSTRIAL	-	-	-	-	-	-	-	-	-
PUBLIC AUTHORITY	-	-	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-	-	-
IRRIGATION	-	-	-	-	-	-	-	-	-
RECYCLED	-	-	-	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-	-	-	-
GROWTH %	0.00%								
NON-METERED:									
RESIDENTIAL FLAT	1	-		1	-		1	-	
FIRE PROT (PUBLIC/PRIVATE)	-	-		-	-		-	-	
TOTAL	1	-		1	-		1	-	
UNACCOUNTED-FOR WATER	0.00%	-		0.00%	-		0.00%	-	
TOTAL PRODUCTION (KCCF)		-			-			-	

Appendix Q

Page 6

CALIFORNIA WATER SERVICE COMPANY

TRAVIS DISTRICT

ADOPTED PRODUCTION

Test Year 2026

Month	Company			Purchased Water (in \$1,000) ¹	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						
	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$0.0</u>

Appendix Q

Page 7

CALIFORNIA WATER SERVICE COMPANY
TRAVIS DISTRICT

ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES

Adopted Monthly Revenue at Present Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$0.0	\$0.0	\$0.0	\$3,273.0	\$3,273.0

Adopted Monthly Revenue at Proposed Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$0.0	\$0.0	\$0.0	\$338.6	\$338.6
February	\$0.0	\$0.0	\$0.0	\$338.6	\$338.6
March	\$0.0	\$0.0	\$0.0	\$338.6	\$338.6
April	\$0.0	\$0.0	\$0.0	\$338.6	\$338.6
May	\$0.0	\$0.0	\$0.0	\$338.6	\$338.6
June	\$0.0	\$0.0	\$0.0	\$338.6	\$338.6
July	\$0.0	\$0.0	\$0.0	\$338.6	\$338.6
August	\$0.0	\$0.0	\$0.0	\$338.6	\$338.6
September	\$0.0	\$0.0	\$0.0	\$338.6	\$338.6
October	\$0.0	\$0.0	\$0.0	\$338.6	\$338.6
November	\$0.0	\$0.0	\$0.0	\$338.6	\$338.6
December	\$0.0	\$0.0	\$0.0	\$338.6	\$338.6
TOTAL	\$0.0	\$0.0	\$0.0	\$4,062.8	\$4,062.8

Notes:

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

Appendix Q

Page 8

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

PURCHASED WATER

Unit Cost

2026

N/A

OVERALL

TOTAL PURCHASED WATER (\$ in '000)

\$

-

Appendix Q

Page 9

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

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

Appendix Q

Page 10

CALIFORNIA WATER SERVICE COMPANY

TRAVIS DISTRICT

NET-TO-GROSS MULTIPLIER

(NEW CPUC STAFF APPROVED METHOD)

Test Year 2026

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

ADOPTED
RATIO'S

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

Appendix Q
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
TRAVIS DISTRICT

Monthly Residential Bill for Flat Rate Customers for 2026

Per Month	Present Bill	Proposed Bill	Amount Change (\$)	Percent Change	Notes
Travis	\$272,752	\$338,568	\$65,817	24.1%	(1)

Notes:

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

Appendix R

Page 1

CALIFORNIA WATER SERVICE COMPANY

VISALIA DISTRICT

SUMMARY OF EARNINGS AND RATE OF RETURN

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$34,299.9	\$41,831.1	\$44,744.8	\$48,193.7
% Increase		22.0%	7.0%	7.7%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$563.9	\$563.9	\$568.2	\$572.3
PURCHASED POWER	\$2,091.9	\$2,091.9	\$2,107.1	\$2,168.0
PURCHASED CHEMICALS	\$250.5	\$250.5	\$260.2	\$269.7
PAYROLL -- DISTRICT	\$5,161.9	\$5,161.9	\$5,301.2	\$5,433.8
UNCOLLECTIBLES	\$187.4	\$228.5	\$244.5	\$263.3
CONSERVATION	\$1,872.0	\$1,872.0	\$1,872.0	\$1,872.0
OTHER OPER. AND MAINT. (O&M)	\$3,291.5	\$3,291.5	\$3,380.0	\$3,467.9
BENEFITS	\$1,157.7	\$1,157.7	\$1,226.6	\$1,295.5
OTHER ADMIN. AND GEN. EXP. (A&G)	\$132.4	\$132.4	\$131.9	\$136.8
TOTAL O&M, A&G, & MISC. EXP.	\$14,709.2	\$14,750.4	\$15,091.7	\$15,479.3
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$1,005.8	\$1,005.8	\$1,154.9	\$1,337.5
BUSINESS LICENSE FEES	\$0.8	\$0.8	\$0.8	\$0.8
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$320.3	\$320.3	\$328.9	\$337.1
TOTAL GENERAL TAXES	\$1,326.9	\$1,326.9	\$1,484.6	\$1,675.5
DEPRECIATION AND AMORTIZATION	\$6,862.2	\$6,862.2	\$7,463.0	\$8,270.2
Depreciation	\$6,782.8	\$6,782.8	\$7,386.6	\$8,028.5
Amortization of Intangibles	\$79.4	\$79.4	\$76.4	\$241.6
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$3,623.4	\$3,623.4	\$3,733.1	\$3,823.6
BENEFITS	\$805.0	\$805.0	\$853.0	\$900.9
AD VAL., BUS. LIC., FRANCHISE	\$105.6	\$105.6	\$101.7	\$98.3
PAYROLL TAXES	\$351.4	\$351.4	\$361.8	\$370.3
DEPRECIATION AND AMORTIZATION	\$1,151.0	\$1,151.0	\$1,187.1	\$1,267.8
OTHER PRORATED EXPENSES	\$3,780.0	\$3,780.0	\$3,638.4	\$3,799.9
TOTAL CSS/GO PRORATED EXPENSES	\$9,816.4	\$9,816.4	\$9,875.1	\$10,260.9
SUB-TOTAL - OPERATING EXPENSES	\$32,714.8	\$32,755.9	\$33,914.4	\$35,685.9
TOTAL INCOME TAXES	(\$1,059.5)	\$1,036.5	\$1,461.7	\$1,873.5
TOTAL OPERATING EXPENSES	\$31,655.3	\$33,792.4	\$35,376.1	\$37,559.4
NET OPERATING REVENUE	\$2,644.6	\$8,038.6	\$9,368.8	\$10,634.3
DEPRECIATED RATE BASE	\$107,756.5	\$107,756.5	\$125,586.7	\$142,551.2
RATE OF RETURN	2.45%	7.46%	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>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$327,795.4	\$356,793.0	\$385,790.5
WTD. AVG. DEPRECIATION RESERVE	(\$115,862.8)	(\$122,844.9)	(\$130,489.3)
MATERIALS AND SUPPLIES	\$279.5	\$279.5	\$279.5
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$3,032.2	\$3,180.4	\$3,328.7
WORKING CASH - W / H EMPLOYEES	(\$22.2)	(\$22.2)	(\$22.2)
ADVANCES FOR CONSTRUCTION	(\$58,900.6)	(\$59,187.3)	(\$59,474.1)
CONTRIBUTIONS	(\$31,767.1)	(\$33,060.4)	(\$34,300.0)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$919.8)	(\$1,018.8)	(\$1,117.8)
DEFERRED TAXES	(\$22,921.1)	(\$25,477.3)	(\$28,291.6)
UNAMORT. I.T.C.	(\$76.9)	(\$75.4)	(\$74.0)
PRORATED G.O. RATE BASE	\$5,370.7	\$5,005.9	\$4,642.3
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$1,749.3	\$2,014.2	\$2,279.1
WTG. AVG. RATE BASE	\$107,756.5	\$125,586.7	\$142,551.2

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$6,862.2	\$7,463.0	\$8,270.2
AD VALOREM TAXES	\$1,005.8	\$1,154.9	\$1,337.5
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$1,036.5	\$1,461.7	\$1,873.5
NET OPERATING REVENUE	\$8,038.6	\$9,368.8	\$10,634.3

Appendix R

Page 3

CALIFORNIA WATER SERVICE COMPANY

VISALIA DISTRICT

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$34,299.9	\$41,831.1
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$2,091.9	\$2,091.9
PUMP TAXES	\$563.9	\$563.9
CHEMICALS	\$250.5	\$250.5
PAYROLL	\$5,161.9	\$5,161.9
OTHER O & M	\$5,163.5	\$5,163.5
OTHER A & G	\$1,290.1	\$1,290.1
G.O. PRORATIONS	\$8,684.4	\$8,684.4
PAYROLL TAXES	\$320.3	\$320.3
AD VALOREM TAXES	\$1,005.8	\$1,005.8
UNCOLLECTIBLES	\$187.4	\$228.5
FRANCHISE TAX & BUS LIC. FEES	\$0.8	\$0.8
AMORTIZATION OF INTANGIBLES	\$79.4	\$79.4
INTEREST EXPENSE	\$2,058.0	\$2,058.0
NON-DEDUCTIBLE MEALS	(\$26.1)	(\$26.1)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$137.8)	(\$137.8)
TOTAL DEDUCTIONS	<u>\$26,694.0</u>	<u>\$26,735.2</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$20,296.2	\$20,296.2
NET STATE TAXABLE INCOME	(\$12,690.3)	(\$5,200.3)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$1,121.8)</u>	<u>(\$459.7)</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$7,914.8	\$7,914.8
STATE INCOME TAX	(\$1,121.8)	(\$459.7)
NET FEDERAL TAXABLE INCOME	\$812.9	\$7,640.8
FEDERAL INCOME TAX @ 21.00%	\$170.7	\$1,604.6
CURRENT FEDERAL INCOME TAX	<u>\$170.7</u>	<u>\$1,604.6</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$108.3)</u>	<u>(\$108.3)</u>
TOTAL FEDERAL INCOME TAX	<u>\$62.4</u>	<u>\$1,496.2</u>
TOTAL INCOME TAXES	<u><u>(\$1,059.5)</u></u>	<u><u>\$1,036.5</u></u>

**Appendix R
Page 4**

**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
TOTAL	44,253	5,329	0	44,885	5,365	0	45,517	5,400	0

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	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	-	-	-	-	-	-	-	-	-
SUB-TOTAL	49,583	12,477.7		50,250	12,571.0		50,917	12,662.5	
GROWTH %	1.32%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	920	-		937	-		954	-	
TOTAL	50,503	12,477.7		51,187	12,571.0		51,871	12,662.5	
UNACCOUNTED-FOR WATER	0.74%	93.6		0.75%	94.9		0.75%	96.2	
TOTAL PRODUCTION (KCCF)		12,571.3			12,665.9			12,758.6	

Appendix R

Page 5

**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

Page 6

CALIFORNIA WATER SERVICE COMPANY

VISALIA DISTRICT

ADOPTED PRODUCTION

Test Year 2026

Month	Company			Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	653.8	0.0	653.8	\$0.0	\$29.3	\$108.8
February	593.2	0.0	593.2	\$0.0	\$26.6	\$98.7
March	638.5	0.0	638.5	\$0.0	\$28.6	\$106.2
April	819.7	0.0	819.7	\$0.0	\$36.8	\$136.4
May	993.9	0.0	993.9	\$0.0	\$44.6	\$165.4
June	1,341.3	0.0	1,341.3	\$0.0	\$60.2	\$223.2
July	1,459.3	0.0	1,459.3	\$0.0	\$65.5	\$242.8
August	1,467.7	0.0	1,467.7	\$0.0	\$65.8	\$244.2
September	1,447.8	0.0	1,447.8	\$0.0	\$64.9	\$240.9
October	1,300.6	0.0	1,300.6	\$0.0	\$58.3	\$216.4
November	1,026.5	0.0	1,026.5	\$0.0	\$46.0	\$170.8
December	829.0	0.0	829.0	\$0.0	\$37.2	\$137.9
	<u>12,571.3</u>	<u>0.0</u>	<u>12,571.3</u>	<u>\$0.0</u>	<u>\$563.9</u>	<u>\$2,091.9</u>

Appendix R

Page 7

CALIFORNIA WATER SERVICE COMPANY

VISALIA DISTRICT

ADOPTED MONTHLY REVENUE AT PRESENT AND PROPOSED RATES

Adopted Monthly Revenue at Present Rates

(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$11,145.1	\$6,937.3	\$18,082.4	\$16,217.5	\$34,299.9

Adopted Monthly Revenue at Proposed Rates

(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$470.8	\$366.1	\$837.0	\$1,744.5	\$2,581.5
February	\$405.3	\$326.8	\$732.1	\$1,744.5	\$2,476.6
March	\$449.2	\$354.5	\$803.7	\$1,744.5	\$2,548.2
April	\$687.2	\$441.5	\$1,128.7	\$1,744.5	\$2,873.2
May	\$955.7	\$514.6	\$1,470.2	\$1,744.5	\$3,214.7
June	\$1,595.9	\$655.8	\$2,251.8	\$1,744.5	\$3,996.3
July	\$1,811.6	\$715.0	\$2,526.6	\$1,744.5	\$4,271.1
August	\$1,764.9	\$758.3	\$2,523.2	\$1,744.5	\$4,267.7
September	\$1,722.5	\$751.4	\$2,473.9	\$1,744.5	\$4,218.4
October	\$1,410.3	\$709.5	\$2,119.8	\$1,744.5	\$3,864.3
November	\$932.7	\$590.8	\$1,523.6	\$1,744.5	\$3,268.1
December	\$673.3	\$474.0	\$1,147.3	\$1,744.5	\$2,891.8
TOTAL	\$12,879.5	\$6,658.4	\$19,537.8	\$20,934.1	\$40,471.9

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**

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

Appendix R

Page 9

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

PURCHASED POWER	<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 (\$)	\$2,091,912
TOTAL PURCHASED POWER (\$ in '000)	<u>\$2,091.9</u>
CHEMICALS	
Total Production (KCCF)	12,571.3
ADOPTED CHEMICAL (\$ in '1000)	\$250.5
Adopted Unit Cost	<u>\$0.0199</u>
PUMP TAXES	
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>\$563.9</u>

Appendix R

Page 10

CALIFORNIA WATER SERVICE COMPANY

VISALIA DISTRICT

NET-TO-GROSS MULTIPLIER

(NEW CPUC STAFF APPROVED METHOD)

Test Year 2026

		<u>NORMAL W/O INCOME TAXES</u>	
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%
NET-TO-GROSS MULTIPLIER (1 / LINE 10)		1.39620	1.00549

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%			
			Adj. Net to Gross	<u>1.21413</u>

Appendix R
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
VISALIA DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$18.07	\$21.79	\$3.72	20.6%	
10	\$23.93	\$28.67	\$4.74	19.8%	
11	\$25.30	\$30.29	\$4.98	19.7%	(3)
15	\$32.19	\$38.38	\$6.18	19.2%	
20	\$40.80	\$48.49	\$7.69	18.8%	
25	\$51.13	\$59.41	\$8.28	16.2%	
30	\$64.04	\$71.55	\$7.51	11.7%	
35	\$76.95	\$83.68	\$6.73	8.8%	
40	\$89.86	\$95.82	\$5.96	6.6%	
45	\$102.76	\$107.95	\$5.19	5.0%	
50	\$115.67	\$120.09	\$4.41	3.8%	
20	\$40.80	\$48.49	\$7.69	18.8%	75th
40	\$89.86	\$95.82	\$5.96	6.6%	95th
Metered Quantity Rates					
Tier 1	\$0.3459	\$0.4045	\$0.06	16.9%	
Tier 2	\$1.3779	\$1.6180	\$0.24	17.4%	
Tier 3	\$1.7218	\$2.0225	\$0.30	17.5%	
Tier 4	\$2.5817	\$2.4270	-\$0.15	-6.0%	
Service Charge (5/8")	\$16.34	\$19.77	\$3.43	21.0%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$0.3459	6	\$0.4045
Tier 2	5	\$1.3779	5	\$1.6180
Tier 3	12	\$1.7218	12	\$2.0225
Tier 4	23	\$2.5817	23	\$2.4270
Svc Charge	5/8"	\$16.34	5/8"	\$19.77
CAP Svc Charge		\$8.17		\$9.89

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 RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$22,006.6	\$26,216.5	\$26,894.4	\$28,004.0
% Increase		19.1%	2.6%	4.1%
OPERATING EXPENSES				
PURCHASED WATER	\$12,232.1	\$12,232.1	\$12,106.5	\$12,170.2
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$325.4	\$325.4	\$321.8	\$331.1
PURCHASED CHEMICALS	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL -- DISTRICT	\$1,623.1	\$1,623.1	\$1,666.9	\$1,708.6
UNCOLLECTIBLES	\$5.3	\$6.4	\$6.5	\$6.8
CONSERVATION	\$1,040.6	\$1,040.6	\$1,040.6	\$1,040.6
OTHER OPER. AND MAINT. (O&M)	\$637.0	\$637.0	\$650.8	\$664.2
BENEFITS	\$365.7	\$365.7	\$387.5	\$409.2
OTHER ADMIN. AND GEN. EXP. (A&G)	\$132.0	\$132.0	\$132.3	\$134.4
TOTAL O&M, A&G, & MISC. EXP.	\$16,361.2	\$16,362.2	\$16,313.0	\$16,465.0
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$421.5	\$421.5	\$459.2	\$525.2
BUSINESS LICENSE FEES	\$0.0	\$0.0	\$0.0	\$0.0
LOCAL FRANCHISE TAXES	\$255.6	\$304.5	\$312.4	\$325.3
PAYROLL TAXES	\$82.7	\$82.7	\$84.9	\$87.0
TOTAL GENERAL TAXES	\$759.8	\$808.7	\$856.5	\$937.5
DEPRECIATION AND AMORTIZATION	\$1,600.6	\$1,600.6	\$1,723.6	\$1,963.3
Depreciation	\$1,590.3	\$1,590.3	\$1,712.4	\$1,951.4
Amortization of Intangibles	\$10.3	\$10.3	\$11.3	\$12.0
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$1,207.8	\$1,207.8	\$1,244.3	\$1,274.5
BENEFITS	\$268.3	\$268.3	\$284.3	\$300.3
AD VAL., BUS. LIC., FRANCHISE	\$35.2	\$35.2	\$33.9	\$32.8
PAYROLL TAXES	\$117.1	\$117.1	\$120.6	\$123.4
DEPRECIATION AND AMORTIZATION	\$383.6	\$383.6	\$395.7	\$422.6
OTHER PRORATED EXPENSES	\$1,260.0	\$1,260.0	\$1,212.8	\$1,266.6
TOTAL CSS/GO PRORATED EXPENSES	\$3,272.1	\$3,272.1	\$3,291.6	\$3,420.2
SUB-TOTAL - OPERATING EXPENSES	\$21,993.6	\$22,043.5	\$22,184.7	\$22,786.1
TOTAL INCOME TAXES	(\$452.8)	\$711.3	\$836.0	\$954.3
TOTAL OPERATING EXPENSES	\$21,540.7	\$22,754.8	\$23,020.7	\$23,740.4
NET OPERATING REVENUE	\$465.8	\$3,461.7	\$3,873.7	\$4,263.6
DEPRECIATED RATE BASE	\$46,403.6	\$46,403.6	\$51,926.0	\$57,153.3
RATE OF RETURN	1.00%	7.46%	7.46%	7.46%

Appendix S

Page 2

CALIFORNIA WATER SERVICE COMPANY

WESTLAKE DISTRICT

ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$83,190.7	\$90,883.6	\$98,576.5
WTD. AVG. DEPRECIATION RESERVE	(\$29,897.2)	(\$31,627.5)	(\$33,487.8)
MATERIALS AND SUPPLIES	\$433.5	\$433.5	\$433.5
TANK PAINTING	\$150.4	\$128.9	\$107.4
WORKING CASH - LEAD - LAG	\$660.0	\$657.8	\$655.5
WORKING CASH - W / H EMPLOYEES	(\$7.4)	(\$7.4)	(\$7.4)
ADVANCES FOR CONSTRUCTION	(\$463.1)	(\$327.6)	(\$192.1)
CONTRIBUTIONS	(\$2,126.4)	(\$2,004.7)	(\$1,882.4)
RESERVE FOR AMORTIZATION OF INTANGIBLES	(\$463.7)	(\$481.5)	(\$499.3)
DEFERRED TAXES	(\$6,850.0)	(\$7,384.6)	(\$8,085.2)
UNAMORT. I.T.C.	(\$62.3)	(\$63.3)	(\$64.3)
PRORATED G.O. RATE BASE	\$1,790.2	\$1,668.6	\$1,547.4
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$49.0	\$50.2	\$51.4
WTG. AVG. RATE BASE	\$46,403.6	\$51,926.0	\$57,153.3
RATE BASE ASSOCIATED ITEMS			
DEPRECIATION AND AMORTIZATION EXPENSE	\$1,600.6	\$1,723.6	\$1,963.3
AD VALOREM TAXES	\$421.5	\$459.2	\$525.2
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$711.3	\$836.0	\$954.3
NET OPERATING REVENUE	\$3,461.7	\$3,873.7	\$4,263.6

Appendix S

Page 3

CALIFORNIA WATER SERVICE COMPANY
WESTLAKE DISTRICT

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$22,006.6	\$26,216.5
EXPENSES		
PURCHASED WATER	\$12,232.1	\$12,232.1
PURCHASED POWER	\$325.4	\$325.4
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$0.0	\$0.0
PAYROLL	\$1,623.1	\$1,623.1
OTHER O & M	\$1,677.6	\$1,677.6
OTHER A & G	\$497.7	\$497.7
G.O. PRORATIONS	\$2,894.8	\$2,894.8
PAYROLL TAXES	\$82.7	\$82.7
AD VALOREM TAXES	\$421.5	\$421.5
UNCOLLECTIBLES	\$5.3	\$6.4
FRANCHISE TAX & BUS LIC. FEES	\$255.6	\$304.5
AMORTIZATION OF INTANGIBLES	\$10.3	\$10.3
INTEREST EXPENSE	\$889.8	\$889.8
NON-DEDUCTIBLE MEALS	(\$8.9)	(\$8.9)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$40.9)	(\$40.9)
TOTAL DEDUCTIONS	<u>\$20,865.9</u>	<u>\$20,915.9</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$4,763.7	\$4,763.7
NET STATE TAXABLE INCOME	(\$3,623.1)	\$536.9
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$320.3)</u>	<u>\$47.5</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$1,967.6	\$1,967.6
STATE INCOME TAX	(\$320.3)	\$47.5
NET FEDERAL TAXABLE INCOME	(\$506.7)	\$3,285.5
FEDERAL INCOME TAX @ 21.00%	(\$106.4)	\$690.0
CURRENT FEDERAL INCOME TAX	<u>(\$106.4)</u>	<u>\$690.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$26.1)</u>	<u>(\$26.1)</u>
TOTAL FEDERAL INCOME TAX	<u>(\$132.6)</u>	<u>\$663.8</u>
TOTAL INCOME TAXES	<u><u>(\$452.8)</u></u>	<u><u>\$711.3</u></u>

Appendix S

Page 4

CALIFORNIA WATER SERVICE COMPANY
WESTLAKE 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"	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
TOTAL	6,214	722	18	6,221	719	18	6,227	716	18

<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)
METERED:									
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
SUB-TOTAL	6,954	2,568.1		6,957	2,537.5		6,961	2,552.9	
GROWTH %	0.10%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	156	-		157	-		158	-	
TOTAL	7,110	2,568.1		7,114	2,537.5		7,119	2,552.9	
UNACCOUNTED-FOR WATER	4.44%	119.4		4.50%	119.5		4.47%	119.5	
TOTAL PRODUCTION (KCCF)		2,687.5			2,656.9			2,672.4	

Appendix S

Page 5

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

Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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
	<u>1,627.7</u>	<u>599.2</u>	<u>66.9</u>	<u>0.0</u>	<u>63.1</u>	<u>1.2</u>	<u>210.0</u>	<u>2,568.1</u>

Appendix S

Page 6

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

Test Year 2026

Month	Company			Purchased Water (in \$1,000)¹	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	\$17.6
February	0.0	146.0	146.0	\$664.7	\$0.0	\$17.7
March	0.0	170.6	170.6	\$776.5	\$0.0	\$20.7
April	0.0	185.7	185.7	\$845.4	\$0.0	\$22.5
May	0.0	218.2	218.2	\$993.2	\$0.0	\$26.4
June	0.0	263.9	263.9	\$1,201.3	\$0.0	\$32.0
July	0.0	280.9	280.9	\$1,278.6	\$0.0	\$34.0
August	0.0	296.2	296.2	\$1,348.3	\$0.0	\$35.9
September	0.0	287.9	287.9	\$1,310.5	\$0.0	\$34.9
October	0.0	275.7	275.7	\$1,254.8	\$0.0	\$33.4
November	0.0	218.7	218.7	\$995.3	\$0.0	\$26.5
December	0.0	198.0	198.0	\$901.3	\$0.0	\$24.0
	0.0	2,687.5	2,687.5	\$12,232.1	\$0.0	\$325.4

Appendix S

Page 7

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

Adopted Monthly Revenue at Present Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$10,500.0	\$5,403.0	\$15,903.0	\$6,103.6	\$22,006.6

Adopted Monthly Revenue at Proposed Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$569.8	\$334.9	\$904.6	\$686.5	\$1,591.1
February	\$554.0	\$319.1	\$873.0	\$686.5	\$1,559.5
March	\$672.0	\$392.0	\$1,064.0	\$686.5	\$1,750.5
April	\$724.3	\$439.7	\$1,164.0	\$686.5	\$1,850.5
May	\$866.7	\$514.2	\$1,380.9	\$686.5	\$2,067.4
June	\$1,103.7	\$615.1	\$1,718.8	\$686.5	\$2,405.3
July	\$1,158.3	\$670.2	\$1,828.5	\$686.5	\$2,515.0
August	\$1,269.1	\$671.7	\$1,940.7	\$686.5	\$2,627.2
September	\$1,241.3	\$667.9	\$1,909.3	\$686.5	\$2,595.8
October	\$1,132.9	\$663.4	\$1,796.3	\$686.5	\$2,482.8
November	\$852.7	\$541.1	\$1,393.9	\$686.5	\$2,080.4
December	\$776.1	\$480.5	\$1,256.6	\$686.5	\$1,943.0
TOTAL	\$10,920.9	\$6,309.8	\$17,230.6	\$8,237.9	\$25,468.6

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

Page 8

CALIFORNIA WATER SERVICE COMPANY
WESTLAKE DISTRICT
ADOPTED VARIABLE COSTS

PURCHASED WATER	Unit Cost	<u>2026</u>	
<u>POTABLE</u>			
Total Potable Purchase - Ccf.		2,477,464	
Total Potable Purchase - Acre Feet		5,688	
CALLEGUAS MUNICIPAL WATER DISTRICT			
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
<u>RECYCLED</u>			
CALLEGUAS MUNICIPAL WATER DISTRICT			
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
<u>OVERALL</u>			
TOTAL PURCHASED WATER (\$ in '000)		<u>\$ 12,232.1</u>	

Appendix S

Page 9

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

PURCHASED POWER	<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 (\$)	\$325,399
TOTAL PURCHASED POWER (\$ in '000)	<u>\$325.4</u>
CHEMICALS	
Total Production (KCCF)	0.0
ADOPTED CHEMICAL (\$ in '1000)	\$0.0
Adopted Unit Cost	<u>\$0.0000</u>
PUMP TAXES	
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>\$0.0</u>

Appendix S

Page 10

CALIFORNIA WATER SERVICE COMPANY

WESTLAKE DISTRICT

NET-TO-GROSS MULTIPLIER

(NEW CPUC STAFF APPROVED METHOD)

Test Year 2026

		<u>NORMAL W/O INCOME TAXES</u>	
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%
NET-TO-GROSS MULTIPLIER (1 / LINE 10)		1.40523	1.01200

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%			
			Adj. Net to Gross	<u>1.22198</u>

Appendix S
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
WESTLAKE DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$42.05	\$57.50	\$15.44	36.7%	
10	\$68.18	\$84.55	\$16.36	24.0%	(3)
15	\$98.93	\$116.37	\$17.44	17.6%	
20	\$129.67	\$148.19	\$18.52	14.3%	
25	\$160.41	\$180.01	\$19.60	12.2%	
30	\$198.83	\$219.79	\$20.96	10.5%	
35	\$237.26	\$259.57	\$22.31	9.4%	
40	\$275.68	\$299.35	\$23.67	8.6%	
45	\$317.95	\$340.72	\$22.77	7.2%	
50	\$375.58	\$388.45	\$12.87	3.4%	
55	\$433.21	\$436.18	\$2.97	0.7%	
26	\$168.09	\$187.97	\$19.87	11.8%	75th
80	\$721.36	\$674.85	-\$46.51	-6.4%	95th
Metered Quantity Rates					
Tier 1	\$1.5385	\$1.5912	\$0.05	3.4%	
Tier 2	\$6.1483	\$6.3645	\$0.22	3.5%	
Tier 3	\$7.6848	\$7.9556	\$0.27	3.5%	
Tier 4	\$11.5262	\$9.5467	-\$1.98	-17.2%	
Service Charge (5/8")	\$34.36	\$49.54	\$15.18	44.2%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.5385	6	\$1.5912
Tier 2	19	\$6.1483	19	\$6.3645
Tier 3	19	\$7.6848	19	\$7.9556
Tier 4	44	\$11.5262	44	\$9.5467
Svc Charge	5/8"	\$34.36	5/8"	\$49.54
CAP Svc Charge		\$17.18		\$24.77

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 RATES	PROPOSED RATES	ESTIMATED RATES	ESTIMATED RATES
	<u>2026</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
OPERATING REVENUES	\$4,114.3	\$4,728.2	\$4,913.4	\$5,103.7
% Increase		14.9%	3.9%	3.9%
OPERATING EXPENSES				
PURCHASED WATER	\$0.0	\$0.0	\$0.0	\$0.0
PUMP TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PURCHASED POWER	\$100.6	\$100.6	\$100.8	\$103.7
PURCHASED CHEMICALS	\$10.9	\$10.9	\$11.3	\$11.6
PAYROLL -- DISTRICT	\$592.3	\$592.3	\$608.3	\$623.5
UNCOLLECTIBLES	\$16.7	\$23.2	\$24.1	\$25.1
CONSERVATION	\$8.2	\$8.2	\$8.2	\$8.2
OTHER OPER. AND MAINT. (O&M)	\$660.6	\$660.6	\$678.1	\$695.4
BENEFITS	\$133.5	\$133.5	\$141.4	\$149.3
OTHER ADMIN. AND GEN. EXP. (A&G)	\$52.9	\$52.9	\$53.2	\$54.1
TOTAL O&M, A&G, & MISC. EXP.	\$1,575.7	\$1,582.2	\$1,625.4	\$1,670.9
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	\$138.0	\$138.0	\$144.7	\$150.1
BUSINESS LICENSE FEES	\$71.7	\$99.6	\$103.5	\$107.5
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$40.1	\$40.1	\$41.1	\$42.2
TOTAL GENERAL TAXES	\$249.8	\$277.7	\$289.4	\$299.8
DEPRECIATION AND AMORTIZATION	\$651.1	\$651.1	\$702.4	\$734.0
Depreciation	\$596.9	\$596.9	\$634.7	\$668.0
Amortization of Intangibles	\$54.2	\$54.2	\$67.7	\$66.0
CSS/GO PRORATED EXPENSES:				
PAYROLL	\$321.4	\$321.4	\$331.2	\$339.2
BENEFITS	\$71.4	\$71.4	\$75.7	\$79.9
AD VAL., BUS. LIC., FRANCHISE	\$9.4	\$9.4	\$9.0	\$8.7
PAYROLL TAXES	\$31.2	\$31.2	\$32.1	\$32.9
DEPRECIATION AND AMORTIZATION	\$102.1	\$102.1	\$105.3	\$112.5
OTHER PRORATED EXPENSES	\$335.3	\$335.3	\$322.8	\$337.1
TOTAL CSS/GO PRORATED EXPENSES	\$870.8	\$870.8	\$876.0	\$910.3
SUB-TOTAL - OPERATING EXPENSES	\$3,347.4	\$3,381.8	\$3,493.2	\$3,615.0
TOTAL INCOME TAXES	(\$171.8)	\$189.5	\$208.3	\$227.0
TOTAL OPERATING EXPENSES	\$3,175.5	\$3,571.3	\$3,701.5	\$3,842.0
NET OPERATING REVENUE	\$938.7	\$1,156.8	\$1,211.9	\$1,261.7
DEPRECIATED RATE BASE	\$15,506.9	\$15,506.9	\$16,245.7	\$16,913.2
RATE OF RETURN	6.05%	7.46%	7.46%	7.46%

Appendix T

Page 2

CALIFORNIA WATER SERVICE COMPANY

WILLOWS DISTRICT

ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$35,943.5	\$38,355.0	\$40,766.5
WTD. AVG. DEPRECIATION RESERVE	(\$10,737.6)	(\$11,528.2)	(\$12,409.7)
MATERIALS AND SUPPLIES	\$59.5	\$59.5	\$59.5
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$287.7	\$306.5	\$325.4
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)	(\$351.6)	(\$414.4)
DEFERRED TAXES	(\$2,509.6)	(\$2,823.8)	(\$3,139.4)
UNAMORT. I.T.C.	(\$4.0)	(\$3.7)	(\$3.3)
PRORATED G.O. RATE BASE	\$476.4	\$444.1	\$411.8
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$433.5	\$532.7	\$631.9
WTG. AVG. RATE BASE	\$15,506.9	\$16,245.7	\$16,913.2

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$651.1	\$702.4	\$734.0
AD VALOREM TAXES	\$138.0	\$144.7	\$150.1
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$189.5	\$208.3	\$227.0
NET OPERATING REVENUE	\$1,156.8	\$1,211.9	\$1,261.7

Appendix T

Page 3

CALIFORNIA WATER SERVICE COMPANY

WILLOWS DISTRICT

INCOME TAX CALCULATION

(Dollars in Thousands)

	PRESENT RATES	PROPOSED RATES
	<u>2026</u>	<u>2026</u>
OPERATING REVENUE	\$4,114.3	\$4,728.2
EXPENSES		
PURCHASED WATER	\$0.0	\$0.0
PURCHASED POWER	\$100.6	\$100.6
PUMP TAXES	\$0.0	\$0.0
CHEMICALS	\$10.9	\$10.9
PAYROLL	\$592.3	\$592.3
OTHER O & M	\$668.8	\$668.8
OTHER A & G	\$186.3	\$186.3
G.O. PRORATIONS	\$770.4	\$770.4
PAYROLL TAXES	\$40.1	\$40.1
AD VALOREM TAXES	\$138.0	\$138.0
UNCOLLECTIBLES	\$16.7	\$23.2
FRANCHISE TAX & BUS LIC. FEES	\$71.7	\$99.6
AMORTIZATION OF INTANGIBLES	\$54.2	\$54.2
INTEREST EXPENSE	\$298.7	\$298.7
NON-DEDUCTIBLE MEALS	(\$2.6)	(\$2.6)
TRANSPORTATION DEPRECIATION ADJUSTMENT	(\$22.0)	(\$22.0)
TOTAL DEDUCTIONS	<u>\$2,924.2</u>	<u>\$2,958.6</u>
STATE INCOME TAX		
STATE TAX DEPRECIATION	\$2,136.8	\$2,136.8
NET STATE TAXABLE INCOME	(\$946.7)	(\$367.3)
STATE CORP. FRANCHISE TAX @ 8.84%	<u>(\$83.7)</u>	<u>(\$32.5)</u>
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	\$697.3	\$697.3
STATE INCOME TAX	(\$83.7)	(\$32.5)
NET FEDERAL TAXABLE INCOME	\$576.5	\$1,104.7
FEDERAL INCOME TAX @ 21.00%	\$121.1	\$232.0
CURRENT FEDERAL INCOME TAX	<u>\$121.1</u>	<u>\$232.0</u>
EXCESS DEFERRED TAX LIABILITY, NET	<u>(\$10.0)</u>	<u>(\$10.0)</u>
TOTAL FEDERAL INCOME TAX	<u>\$111.1</u>	<u>\$222.0</u>
TOTAL INCOME TAXES	<u><u>\$27.4</u></u>	<u><u>\$189.5</u></u>

Appendix T

Page 4

**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
TOTAL	2,038	374	0	2,039	376	0	2,040	379	0

<u>ADOPTED SERVICES AND SALES:</u>	Avg Use			Avg Use			Avg Use		
	<u>Avg Services</u>	<u>Use (KCCF)</u>	<u>(CCF/SV/MO)</u>	<u>Avg Services</u>	<u>Use (KCCF)</u>	<u>(CCF/SV/MO)</u>	<u>Avg Services</u>	<u>Use (KCCF)</u>	<u>(CCF/SV/MO)</u>
METERED:									
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	-	-	-	-	-	-	-	-	-
SUB-TOTAL	2,412	433.8		2,416	434.5		2,419	435.2	
GROWTH %	0.13%								
NON-METERED:									
RESIDENTIAL FLAT	-	-		-	-		-	-	
FIRE PROT (PUBLIC/PRIVATE)	43	-		44	-		45	-	
TOTAL	2,455	433.8		2,460	434.5		2,464	435.2	
UNACCOUNTED-FOR WATER	7.98%	37.6		7.98%	37.7		7.98%	37.8	
TOTAL PRODUCTION (KCCF)		471.4			472.2			473.0	

Appendix T

Page 5

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

Test Year 2026

Month	Residential	Business	Multi-Family	Industrial	Public Authority	Other	Recycled	Total
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
	<u>270.5</u>	<u>95.2</u>	<u>44.9</u>	<u>0.0</u>	<u>21.1</u>	<u>2.1</u>	<u>0.0</u>	<u>433.8</u>

Appendix T

Page 6

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

Test Year 2026

Month	Company			Purchased Water (in \$1,000)¹	Pump Taxes (in \$1,000)	Purchased Power (in \$1,000)
	Wells (KCCF)	Purchases (KCCF)	Total (KCCF)			
January	27.0	0.0	27.0	\$0.0	\$0.0	\$5.8
February	24.7	0.0	24.7	\$0.0	\$0.0	\$5.3
March	28.0	0.0	28.0	\$0.0	\$0.0	\$6.0
April	30.8	0.0	30.8	\$0.0	\$0.0	\$6.6
May	36.2	0.0	36.2	\$0.0	\$0.0	\$7.7
June	49.8	0.0	49.8	\$0.0	\$0.0	\$10.6
July	54.0	0.0	54.0	\$0.0	\$0.0	\$11.5
August	55.1	0.0	55.1	\$0.0	\$0.0	\$11.8
September	53.2	0.0	53.2	\$0.0	\$0.0	\$11.3
October	47.7	0.0	47.7	\$0.0	\$0.0	\$10.2
November	35.1	0.0	35.1	\$0.0	\$0.0	\$7.5
December	29.7	0.0	29.7	\$0.0	\$0.0	\$6.3
	<u>471.4</u>	<u>0.0</u>	<u>471.4</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$100.6</u>

Appendix T

Page 7

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

Adopted Monthly Revenue at Present Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
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
TOTAL	\$971.1	\$745.1	\$1,716.1	\$2,398.1	\$4,114.3

Adopted Monthly Revenue at Proposed Rates
(Dollars in Thousands)

2026

	RESIDENTIAL QUANTITY	NON-RESIDENTIAL QUANTITY ¹	TOTAL QUANTITY	NON-QUANTITY	TOTAL ²
January	\$43.9	\$46.3	\$90.2	\$240.0	\$330.2
February	\$37.8	\$41.3	\$79.1	\$240.0	\$319.1
March	\$47.5	\$46.4	\$93.9	\$240.0	\$333.9
April	\$56.6	\$49.7	\$106.3	\$240.0	\$346.3
May	\$85.6	\$51.2	\$136.7	\$240.0	\$376.8
June	\$146.6	\$67.5	\$214.1	\$240.0	\$454.2
July	\$167.3	\$72.5	\$239.8	\$240.0	\$479.8
August	\$176.7	\$72.4	\$249.2	\$240.0	\$489.2
September	\$157.3	\$75.3	\$232.6	\$240.0	\$472.6
October	\$121.5	\$74.4	\$195.9	\$240.0	\$435.9
November	\$71.7	\$56.0	\$127.7	\$240.0	\$367.8
December	\$51.9	\$49.8	\$101.7	\$240.0	\$341.7
TOTAL	\$1,164.4	\$702.8	\$1,867.2	\$2,880.3	\$4,747.5

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 T

Page 8

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

PURCHASED WATER

Unit Cost 2026

N/A

OVERALL

TOTAL PURCHASED WATER (\$ in '000)

\$ -

Appendix T

Page 9

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

PURCHASED POWER	<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 (\$)	\$100,601
TOTAL PURCHASED POWER (\$ in '000)	<u>\$100.6</u>
CHEMICALS	
Total Production (KCCF)	471.4
ADOPTED CHEMICAL (\$ in '1000)	\$10.9
Adopted Unit Cost	<u>\$0.0231</u>
PUMP TAXES	
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>\$0.0</u>

Appendix T

Page 10

CALIFORNIA WATER SERVICE COMPANY

WILLOWS DISTRICT

NET-TO-GROSS MULTIPLIER

(NEW CPUC STAFF APPROVED METHOD)

Test Year 2026

		<u>NORMAL W/O INCOME TAXES</u>	
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%
	NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.42546	1.02656

ADOPTED
RATIO'S

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

Appendix T
PAGE 11
CALIFORNIA WATER SERVICE COMPANY
WILLOWS DISTRICT

Typical Monthly Residential Bill for Metered Customers for 2026

Usage (CCF) ⁽¹⁾ :	Present Bill ⁽²⁾	Proposed Bill ⁽²⁾	Amount Change (\$)	Percent Change	Notes
5	\$48.36	\$56.70	\$8.33	17.2%	
7	\$54.18	\$63.31	\$9.13	16.8%	(3)
10	\$68.14	\$79.19	\$11.04	16.2%	
15	\$91.41	\$105.65	\$14.24	15.6%	
20	\$120.49	\$138.72	\$18.23	15.1%	
25	\$155.38	\$174.44	\$19.06	12.3%	
30	\$199.00	\$214.13	\$15.13	7.6%	
35	\$242.61	\$253.82	\$11.21	4.6%	
40	\$286.22	\$293.51	\$7.28	2.5%	
45	\$329.84	\$333.20	\$3.36	1.0%	
50	\$373.45	\$372.88	-\$0.57	-0.2%	
15	\$91.41	\$105.65	\$14.24	15.6%	75th
32	\$216.44	\$230.00	\$13.56	6.3%	95th
Metered Quantity Rates					
Tier 1	\$1.1649	\$1.3231	\$0.16	13.6%	
Tier 2	\$4.6532	\$5.2919	\$0.64	13.7%	
Tier 3	\$5.8159	\$6.6148	\$0.80	13.7%	
Tier 4	\$8.7228	\$7.9378	-\$0.78	-9.0%	
Service Charge (5/8")	\$42.54	\$50.08	\$7.54	17.7%	(4)

	Present Rates		Proposed Rates	
	Break Points	Rates	Break Points	Rates
Tier 1	6	\$1.1649	6	\$1.3231
Tier 2	9	\$4.6532	9	\$5.2919
Tier 3	8	\$5.8159	8	\$6.6148
Tier 4	23	\$8.7228	23	\$7.9378
Svc Charge	5/8"	\$42.54	5/8"	\$50.08
CAP Svc Charge		\$21.27		\$25.04

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 U

Page 1

CALIFORNIA WATER SERVICE COMPANY
CUSTOMER SUPPORT SERVICES (ALLOCATION TO DISTRICTS)

(Dollars in Thousands)

	FOUR- FACTOR PERCENTAGE (EXPENSE)	FOUR- FACTOR PERCENTAGE (RATE BASE)	2026 ALLOCATED CSS O&M and A&G EXPENSES	2026 ALLOCATED CSS DEPRECIATION/ AMORTIZATION	2026 ALLOCATED CSS TOTAL EXPENSES	2026 ALLOCATED CSS RATE BASE
TOTAL			\$128,573.9	\$16,551.2	\$145,125.1	\$77,232.4
AFFILIATE ALLOCATIONS	4.46%	1.37%	\$5,734.4	\$235.6	\$5,970.0	\$1,099.8
ALLOCATED TO DISTRICT OPERATIONS	95.54%	98.63%	\$122,839.5	\$16,315.7	\$139,155.1	\$76,132.6
<u>DISTRICT</u>						
BAKERSFIELD	13.70%	14.14%	\$17,611.6	\$2,339.2	\$19,950.8	\$10,915.3
BAY AREA REGION	11.19%	11.55%	\$14,389.3	\$1,911.2	\$16,300.6	\$8,918.2
BEAR GULCH	6.01%	6.21%	\$7,728.3	\$1,026.5	\$8,754.8	\$4,789.8
DIXON (DIABLO RANCH REGION)	0.00%	0.00%	\$934.5	\$124.1	\$1,058.6	\$579.2
EAST LOS ANGELES	5.26%	5.43%	\$6,762.2	\$898.2	\$7,660.4	\$4,191.1
KERN RIVER VALLEY	1.07%	1.11%	\$1,379.4	\$183.2	\$1,562.6	\$854.9
LIVERMORE (DIABLO RANCH REGION)	0.00%	0.00%	\$4,232.4	\$562.2	\$4,794.6	\$2,623.2
LOS ALTOS	4.59%	4.74%	\$5,899.6	\$783.6	\$6,683.2	\$3,656.5
LOS ANGELES REGION	6.13%	6.33%	\$7,880.8	\$1,046.7	\$8,927.5	\$4,884.3
MARYSVILLE	0.73%	0.75%	\$937.7	\$124.5	\$1,062.2	\$581.2
NORTH VALLEY REGION	5.93%	6.12%	\$7,624.7	\$1,012.7	\$8,637.4	\$4,725.6
SALINAS VALLEY REGION	6.14%	6.34%	\$7,896.9	\$1,048.9	\$8,945.8	\$4,894.3
SELMA	1.03%	1.06%	\$1,324.7	\$175.9	\$1,500.6	\$821.0
SOUTH BAY REGION	11.38%	11.75%	\$14,633.9	\$1,943.7	\$16,577.6	\$9,069.7
STOCKTON	7.85%	8.11%	\$10,096.6	\$1,341.0	\$11,437.6	\$6,257.6
TRAVIS	0.90%	0.93%	\$1,155.8	\$153.5	\$1,309.3	\$716.3
VISALIA	6.74%	6.96%	\$8,665.5	\$1,151.0	\$9,816.4	\$5,370.7
WESTLAKE	2.25%	2.32%	\$2,888.4	\$383.6	\$3,272.1	\$1,790.2
WILLOWS	0.60%	0.62%	\$768.7	\$102.1	\$870.8	\$476.4
GRAND OAKS	0.02%	0.02%	\$28.4	\$3.7	\$32.1	\$17.1

APPENDIX U

Page 2

CALIFORNIA WATER SERVICE COMPANY
CUSTOMER SUPPORT SERVICES (ALLOCATION TO DISTRICTS)

ADOPTED RATE BASE

(Dollars in Thousands)

	<u>2026</u>	<u>2027</u>	<u>2028</u>
RATE BASE			
WTD. AVG. PLANT IN SERVICE	\$206,629.3	\$213,896.5	\$221,163.7
WTD. AVG. DEPRECIATION RESERVE	(\$120,442.2)	(\$134,892.5)	(\$149,342.8)
MATERIALS AND SUPPLIES	\$359.5	\$359.5	\$359.5
TANK PAINTING	\$0.0	\$0.0	\$0.0
WORKING CASH - LEAD - LAG	\$0.0	\$0.0	\$0.0
WORKING CASH - W / H EMPLOYEES	(\$318.8)	(\$318.8)	(\$318.8)
ADVANCES FOR CONSTRUCTION	\$0.0	\$0.0	\$0.0
CONTRIBUTIONS	\$0.0	\$0.0	\$0.0
RESERVE FOR AMORTIZATION OF INTANGIBLES	\$0.0	\$0.0	\$0.0
DEFERRED TAXES	(\$8,916.3)	(\$6,979.6)	(\$5,042.9)
UNAMORT. I.T.C.	(\$79.0)	(\$76.1)	(\$73.1)
PRORATED G.O. RATE BASE	\$0.0	\$0.0	\$0.0
TAXES ON ADVANCES	\$0.0	\$0.0	\$0.0
TAXES ON C.I.A.C.	\$0.0	\$0.0	\$0.0
WTG. AVG. RATE BASE	\$77,232.4	\$71,989.0	\$66,745.5

RATE BASE ASSOCIATED ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE	\$16,269.7	\$16,728.5	\$0.0
AD VALOREM TAXES	\$1,305.7	\$1,247.0	\$0.0
TOTAL INCOME TAXES AT AUTHORIZED RATE OF RETURN	\$0.0	\$0.0	\$0.0
NET OPERATING REVENUE	(\$144,843.6)	(\$145,635.9)	\$0.0

APPENDIX U

Page 3

CALIFORNIA WATER SERVICE COMPANY
CUSTOMER SUPPORT SERVICES (ALLOCATION TO DISTRICTS)
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	0.00000%	0.00000%
3 LOCAL FRANCHISE (% * LINE 2)	0.00000%	0.00000%
BUSINESS LICENSE RATE	0.00000%	0.00000%
4 BUSINESS LICENSE (% * LINE 2)	0.00000%	0.00000%
5 SUBTOTAL (LINE 1 + LINE 3 + LINE 4)	0.00000%	0.00000%
6 1 - SUBTOTAL (100% - LINE 5)	100.00000%	100.00000%
7 CA STATE INCOME TAX (LINE 6 * 8.84%)	8.84000%	
8 FEDERAL INCOME TAX ((LINE 6 - LINE 7) * 21%)	19.14360%	
9 TOTAL TAXES PAID (LINE 5 + LINE 7 + LINE 8)	27.98360%	0.00000%
10 NET AFTER TAXES (1 - LINE 9)	72.01640%	100.00000%
NET-TO-GROSS MULTIPLIER (1 / LINE 10)	1.38857	1.00000

ADOPTED
RATIO'S

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

APPENDIX V
BAKERSFIELD
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.20%	0.06%	0.00%	1.25%
103120	Collecting and Impounding Reservoirs (708000)	1.55%	0.67%	0.00%	2.21%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.78%	3.62%	0.00%	4.39%
103160	Supply Mains (712000)	1.49%	0.08%	0.00%	1.57%
103161	Supply Mains (712000) A.C.	1.49%	0.08%	0.00%	1.57%
103162	Supply Mains (712000) Cast Iron Pipe	1.49%	0.08%	0.00%	1.57%
103163	Supply Mains (712000) Steel	1.49%	0.08%	0.00%	1.57%
103164	Supply Mains (712000) All Other	1.49%	0.08%	0.00%	1.57%
Pumping					
103210	Structures and Improvements (730000)	1.01%	0.89%	0.00%	1.90%
103211	Pavement (730000)	6.78%	0.00%	0.00%	6.78%
103240	Pumping Equipment (732000)	3.21%	0.39%	0.00%	3.60%
103241	System Control Computer Equipment (732000)	3.21%	0.39%	0.00%	3.60%
103250	Other Pumping Plant (733000)	1.90%	0.00%	0.00%	1.90%
Treatment					
103310	Structures and Improvements (747000)	1.48%	0.71%	0.00%	2.19%
103320	Water Treatment Equipment (748000)	1.73%	0.24%	0.00%	1.97%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.65%	0.09%	0.00%	1.74%
103411	Driveway Pavement, Curbs, Gutters (759000)	27.32%	0.00%	0.00%	27.32%
103420	Reservoirs and Tanks (760000)	0.92%	0.71%	0.00%	1.63%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.20%	0.96%	0.00%	2.16%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.18%	2.25%	0.00%	3.43%
103460	Meters and Meter Boxes (7640)	2.17%	0.00%	-0.34%	1.83%
103480	Hydrants (7650)	1.26%	1.27%	0.00%	2.53%
General Plant					
103710	Structures and Improvements (805100)	1.54%	0.28%	0.00%	1.82%
103711	Driveway Pavement (805100)	2.54%	0.00%	0.00%	2.54%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	4.29%	0.00%	0.00%	4.29%
103721	Office Electronic Equipment (805200)	8.57%	0.00%	0.00%	8.57%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	8.03%	0.00%	-1.89%	6.14%
103740	Stores Equipment (143400)	6.60%	0.00%	0.00%	6.60%
103750	Laboratory Equipment (748000)	5.28%	0.00%	0.00%	5.28%
103760	Communication Equipment (805200)	6.71%	0.00%	0.00%	6.71%
103770	Power Operated Equipment (805200)	4.50%	0.00%	-0.13%	4.37%
103780	Tools, Shop and Garage Equipment (805200)	7.21%	-0.04%	0.00%	7.16%
103790	Other General Plant (805200)	7.12%	0.00%	0.00%	7.12%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**BAY AREA REGION
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.74%	0.09%	0.00%	0.83%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.27%	2.85%	0.00%	4.12%
103160	Supply Mains (712000)	1.58%	0.12%	0.00%	1.70%
103161	Supply Mains (712000) A.C.	1.58%	0.12%	0.00%	1.70%
103162	Supply Mains (712000) Cast Iron Pipe	1.58%	0.12%	0.00%	1.70%
103163	Supply Mains (712000) Steel	1.58%	0.12%	0.00%	1.70%
103164	Supply Mains (712000) All Other	1.58%	0.12%	0.00%	1.70%
Pumping					
103210	Structures and Improvements (730000)	1.38%	0.39%	0.00%	1.77%
103211	Pavement (730000)	4.77%	0.00%	0.00%	4.77%
103240	Pumping Equipment (732000)	2.35%	0.12%	0.00%	2.47%
103241	System Control Computer Equipment (732000)	2.35%	0.12%	0.00%	2.47%
103250	Other Pumping Plant (733000)	23.63%	-0.52%	0.00%	23.11%
Treatment					
103310	Structures and Improvements (747000)	1.43%	0.08%	0.00%	1.51%
103320	Water Treatment Equipment (748000)	1.65%	0.01%	0.00%	1.66%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.48%	0.08%	0.00%	1.56%
103411	Driveway Pavement, Curbs, Gutters (759000)	17.13%	0.00%	0.00%	17.13%
103420	Reservoirs and Tanks (760000)	1.10%	0.99%	0.00%	2.09%
103421	Tank Painting (760000)	0.09%	0.00%	0.00%	0.09%
103430	T&D Mains	1.26%	0.84%	0.00%	2.10%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.16%	2.21%	0.00%	3.37%
103460	Meters and Meter Boxes (7640)	2.68%	0.00%	-0.25%	2.42%
103480	Hydrants (7650)	1.30%	0.58%	0.00%	1.88%
General Plant					
103710	Structures and Improvements (805100)	1.95%	0.38%	0.00%	2.34%
103711	Driveway Pavement (805100)	7.01%	0.00%	0.00%	7.01%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	5.43%	0.00%	0.00%	5.43%
103721	Office Electronic Equipment (805200)	5.48%	0.00%	0.00%	5.48%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	14.10%	0.00%	-2.12%	11.98%
103740	Stores Equipment (143400)	3.30%	0.00%	0.00%	3.30%
103750	Laboratory Equipment (748000)	46.84%	0.00%	0.00%	46.84%
103760	Communication Equipment (805200)	1.01%	0.00%	0.00%	1.01%
103770	Power Operated Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103780	Tools, Shop and Garage Equipment (805200)	6.53%	0.00%	0.00%	6.53%
103790	Other General Plant (805200)	4.84%	0.00%	0.00%	4.84%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**BEAR GULCH
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.51%	0.07%	0.00%	1.58%
103120	Collecting and Impounding Reservoirs (708000)	0.54%	3.73%	0.00%	4.27%
103130	Lake, River and Other Intakes (709000)	0.82%	0.43%	0.00%	1.25%
103150	Wells (711000)	-0.52%	5.03%	0.00%	4.51%
103160	Supply Mains (712000)	0.47%	0.21%	0.00%	0.68%
103161	Supply Mains (712000) A.C.	0.47%	0.21%	0.00%	0.68%
103162	Supply Mains (712000) Cast Iron Pipe	0.47%	0.21%	0.00%	0.68%
103163	Supply Mains (712000) Steel	0.47%	0.21%	0.00%	0.68%
103164	Supply Mains (712000) All Other	0.47%	0.21%	0.00%	0.68%
Pumping					
103210	Structures and Improvements (730000)	1.49%	0.45%	0.00%	1.94%
103211	Pavement (730000)	11.61%	0.03%	0.00%	11.65%
103240	Pumping Equipment (732000)	2.25%	0.15%	0.00%	2.40%
103241	System Control Computer Equipment (732000)	2.25%	0.15%	0.00%	2.40%
103250	Other Pumping Plant (733000)	10.05%	-0.24%	0.00%	9.81%
Treatment					
103310	Structures and Improvements (747000)	1.21%	0.10%	0.00%	1.31%
103320	Water Treatment Equipment (748000)	1.31%	0.01%	0.00%	1.32%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.43%	0.09%	0.00%	1.52%
103411	Driveway Pavement, Curbs, Gutters (759000)	8.12%	0.00%	0.00%	8.12%
103420	Reservoirs and Tanks (760000)	0.90%	1.00%	0.00%	1.91%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.17%	0.73%	0.00%	1.90%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.19%	2.14%	0.00%	3.33%
103460	Meters and Meter Boxes (7640)	2.79%	0.00%	-0.22%	2.57%
103480	Hydrants (7650)	1.31%	0.54%	0.00%	1.85%
General Plant					
103710	Structures and Improvements (805100)	0.79%	0.26%	0.00%	1.05%
103711	Driveway Pavement (805100)	13.38%	0.00%	0.00%	13.38%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	6.32%	0.00%	0.00%	6.32%
103721	Office Electronic Equipment (805200)	3.40%	0.00%	0.00%	3.40%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	7.71%	0.00%	-2.14%	5.57%
103740	Stores Equipment (143400)	2.64%	0.00%	0.00%	2.64%
103750	Laboratory Equipment (748000)	4.07%	0.00%	0.00%	4.07%
103760	Communication Equipment (805200)	8.56%	0.00%	0.00%	8.56%
103770	Power Operated Equipment (805200)	5.84%	0.00%	-0.31%	5.54%
103780	Tools, Shop and Garage Equipment (805200)	6.62%	0.00%	0.00%	6.62%
103790	Other General Plant (805200)	4.30%	0.00%	0.00%	4.30%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**CHICO
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.51%	0.05%	0.00%	1.57%
103120	Collecting and Impounding Reservoirs (708000)	1.14%	0.59%	0.00%	1.73%
103130	Lake, River and Other Intakes (709000)	0.41%	0.79%	0.00%	1.20%
103150	Wells (711000)	0.84%	3.45%	0.00%	4.29%
103160	Supply Mains (712000)	1.15%	0.11%	0.00%	1.26%
103161	Supply Mains (712000) A.C.	1.15%	0.11%	0.00%	1.26%
103162	Supply Mains (712000) Cast Iron Pipe	1.15%	0.11%	0.00%	1.26%
103163	Supply Mains (712000) Steel	1.15%	0.11%	0.00%	1.26%
103164	Supply Mains (712000) All Other	1.15%	0.11%	0.00%	1.26%
Pumping					
103210	Structures and Improvements (730000)	1.11%	0.86%	0.00%	1.98%
103211	Pavement (730000)	6.58%	-0.01%	0.00%	6.57%
103240	Pumping Equipment (732000)	2.45%	0.35%	0.00%	2.80%
103241	System Control Computer Equipment (732000)	2.45%	0.35%	0.00%	2.80%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.58%	0.71%	0.00%	2.29%
103320	Water Treatment Equipment (748000)	1.52%	0.09%	0.00%	1.61%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.81%	0.11%	0.00%	1.92%
103411	Driveway Pavement, Curbs, Gutters (759000)	6.13%	0.00%	0.00%	6.13%
103420	Reservoirs and Tanks (760000)	1.16%	0.72%	0.00%	1.88%
103421	Tank Painting (760000)	1.07%	0.54%	0.00%	1.61%
103430	T&D Mains	1.16%	0.95%	0.00%	2.11%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.16%	2.28%	0.00%	3.43%
103460	Meters and Meter Boxes (7640)	2.06%	0.00%	-0.34%	1.72%
103480	Hydrants (7650)	1.27%	1.25%	0.00%	2.52%
General Plant					
103710	Structures and Improvements (805100)	1.74%	0.28%	0.00%	2.02%
103711	Driveway Pavement (805100)	2.84%	0.00%	0.00%	2.84%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	5.03%	0.00%	0.00%	5.03%
103721	Office Electronic Equipment (805200)	5.59%	0.00%	0.00%	5.59%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	9.19%	0.00%	-2.21%	6.98%
103740	Stores Equipment (143400)	3.99%	-0.11%	0.00%	3.88%
103750	Laboratory Equipment (748000)	7.34%	0.00%	0.00%	7.34%
103760	Communication Equipment (805200)	5.65%	0.00%	0.00%	5.65%
103770	Power Operated Equipment (805200)	4.20%	0.00%	-0.14%	4.06%
103780	Tools, Shop and Garage Equipment (805200)	6.84%	0.00%	0.00%	6.84%
103790	Other General Plant (805200)	5.82%	0.00%	0.00%	5.82%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**CUSTOMER SUPPORT SERVICES ("CSS")
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.00%	0.00%	0.00%	0.00%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	0.00%	0.00%	0.00%	0.00%
103211	Pavement (730000)	0.00%	0.00%	0.00%	0.00%
103240	Pumping Equipment (732000)	2.38%	0.12%	0.00%	2.50%
103241	System Control Computer Equipment (732000)	2.38%	0.12%	0.00%	2.50%
103250	Other Pumping Plant (733000)	6.22%	-0.06%	0.00%	6.17%
Treatment					
103310	Structures and Improvements (747000)	0.00%	0.00%	0.00%	0.00%
103320	Water Treatment Equipment (748000)	0.06%	0.04%	0.00%	0.09%
Transmission and Distribution					
103410	Structures and Improvements (759000)	0.00%	0.00%	0.00%	0.00%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	0.00%	0.00%	0.00%	0.00%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	0.00%	0.00%	0.00%	0.00%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	0.00%	0.00%	0.00%	0.00%
103460	Meters and Meter Boxes (7640)	0.00%	0.00%	0.00%	0.00%
103480	Hydrants (7650)	0.00%	0.00%	0.00%	0.00%
General Plant					
103710	Structures and Improvements (805100)	1.51%	0.44%	0.00%	1.94%
103711	Driveway Pavement (805100)	3.29%	0.00%	0.00%	3.29%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	7.78%	0.00%	0.00%	7.78%
103721	Office Electronic Equipment (805200)	13.74%	-0.08%	0.00%	13.66%
103722	Software	11.49%	0.01%	0.00%	11.50%
103730	Transportation Equipment (143200)	6.50%	0.00%	-2.34%	4.16%
103740	Stores Equipment (143400)	3.01%	0.00%	0.00%	3.01%
103750	Laboratory Equipment (748000)	7.88%	0.00%	0.00%	7.88%
103760	Communication Equipment (805200)	6.10%	0.00%	0.00%	6.10%
103770	Power Operated Equipment (805200)	3.81%	0.00%	-0.48%	3.33%
103780	Tools, Shop and Garage Equipment (805200)	7.34%	0.00%	0.00%	7.34%
103790	Other General Plant (805200)	1.72%	0.00%	0.00%	1.72%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**DIXON
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.72%	3.88%	0.00%	4.60%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	1.43%	0.43%	0.00%	1.86%
103211	Pavement (730000)	17.58%	0.00%	0.00%	17.58%
103240	Pumping Equipment (732000)	2.34%	0.14%	0.00%	2.48%
103241	System Control Computer Equipment (732000)	2.34%	0.14%	0.00%	2.48%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.53%	0.10%	0.00%	1.63%
103320	Water Treatment Equipment (748000)	1.68%	0.06%	0.00%	1.74%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.44%	0.08%	0.00%	1.52%
103411	Driveway Pavement, Curbs, Gutters (759000)	7.84%	0.00%	0.00%	7.84%
103420	Reservoirs and Tanks (760000)	0.89%	1.08%	0.00%	1.98%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.19%	0.85%	0.00%	2.05%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.80%	1.52%	0.00%	3.32%
103460	Meters and Meter Boxes (7640)	2.28%	0.00%	-0.22%	2.06%
103480	Hydrants (7650)	1.34%	0.57%	0.00%	1.91%
General Plant					
103710	Structures and Improvements (805100)	1.32%	0.48%	0.00%	1.79%
103711	Driveway Pavement (805100)	33.35%	0.00%	0.00%	33.35%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	1.98%	0.00%	0.00%	1.98%
103721	Office Electronic Equipment (805200)	31.26%	0.00%	0.00%	31.26%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	3.56%	0.00%	-2.66%	0.90%
103740	Stores Equipment (143400)	4.38%	-0.30%	0.00%	4.08%
103750	Laboratory Equipment (748000)	0.00%	0.00%	0.00%	0.00%
103760	Communication Equipment (805200)	9.56%	0.00%	0.00%	9.56%
103770	Power Operated Equipment (805200)	0.84%	0.00%	-0.65%	0.19%
103780	Tools, Shop and Garage Equipment (805200)	6.87%	0.00%	0.00%	6.87%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V
DOMINGUEZ
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.20%	0.08%	0.00%	1.28%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.54%	3.33%	0.00%	3.87%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	1.42%	0.46%	0.00%	1.87%
103211	Pavement (730000)	7.54%	0.00%	0.00%	7.54%
103240	Pumping Equipment (732000)	1.99%	0.14%	0.00%	2.13%
103241	System Control Computer Equipment (732000)	1.99%	0.14%	0.00%	2.13%
103250	Other Pumping Plant (733000)	8.12%	-0.14%	0.00%	7.98%
Treatment					
103310	Structures and Improvements (747000)	1.45%	0.08%	0.00%	1.54%
103320	Water Treatment Equipment (748000)	1.42%	0.01%	0.00%	1.43%
Transmission and Distribution					
103410	Structures and Improvements (759000)	0.89%	0.08%	0.00%	0.97%
103411	Driveway Pavement, Curbs, Gutters (759000)	9.43%	0.00%	0.00%	9.43%
103420	Reservoirs and Tanks (760000)	0.52%	1.04%	0.00%	1.56%
103421	Tank Painting (760000)	0.76%	0.00%	0.00%	0.76%
103430	T&D Mains	1.22%	0.92%	0.00%	2.14%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.16%	2.35%	0.00%	3.51%
103460	Meters and Meter Boxes (7640)	2.62%	0.00%	-0.20%	2.42%
103480	Hydrants (7650)	1.23%	0.59%	0.00%	1.82%
General Plant					
103710	Structures and Improvements (805100)	1.04%	0.43%	0.00%	1.47%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	0.00%	0.00%	0.00%	0.00%
103721	Office Electronic Equipment (805200)	0.00%	0.06%	0.00%	0.06%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	0.00%	0.00%	0.00%	0.00%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	7.20%	0.00%	0.00%	7.20%
103760	Communication Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103770	Power Operated Equipment (805200)	3.43%	0.00%	-2.04%	1.40%
103780	Tools, Shop and Garage Equipment (805200)	6.80%	0.00%	0.00%	6.80%
103790	Other General Plant (805200)	0.25%	0.00%	0.00%	0.25%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**EAST LOS ANGELES
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.39%	2.79%	0.00%	4.18%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	1.44%	0.47%	0.00%	1.92%
103211	Pavement (730000)	9.44%	1.29%	0.00%	10.73%
103240	Pumping Equipment (732000)	2.35%	0.17%	0.00%	2.52%
103241	System Control Computer Equipment (732000)	2.35%	0.17%	0.00%	2.52%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.55%	0.09%	0.00%	1.64%
103320	Water Treatment Equipment (748000)	1.96%	0.04%	0.00%	1.99%
Transmission and Distribution					
103410	Structures and Improvements (759000)	0.87%	0.05%	0.00%	0.93%
103411	Driveway Pavement, Curbs, Gutters (759000)	1.23%	0.00%	0.00%	1.23%
103420	Reservoirs and Tanks (760000)	0.79%	0.79%	0.00%	1.58%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.13%	0.85%	0.00%	1.98%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	0.92%	2.39%	0.00%	3.30%
103460	Meters and Meter Boxes (7640)	2.38%	0.00%	-0.21%	2.17%
103480	Hydrants (7650)	1.29%	0.60%	0.00%	1.89%
General Plant					
103710	Structures and Improvements (805100)	1.76%	0.43%	0.00%	2.19%
103711	Driveway Pavement (805100)	2.72%	0.00%	0.00%	2.72%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	9.14%	0.00%	0.00%	9.14%
103721	Office Electronic Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	3.17%	0.00%	-2.73%	0.45%
103740	Stores Equipment (143400)	3.84%	0.00%	0.00%	3.84%
103750	Laboratory Equipment (748000)	10.06%	0.10%	0.00%	10.16%
103760	Communication Equipment (805200)	11.82%	0.15%	0.00%	11.97%
103770	Power Operated Equipment (805200)	5.53%	0.00%	-0.40%	5.13%
103780	Tools, Shop and Garage Equipment (805200)	8.12%	0.00%	0.00%	8.12%
103790	Other General Plant (805200)	10.88%	0.00%	0.00%	10.88%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**HERMOSA REDONDO
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.20%	0.08%	0.00%	1.28%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.54%	3.33%	0.00%	3.87%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	1.42%	0.46%	0.00%	1.87%
103211	Pavement (730000)	7.54%	0.00%	0.00%	7.54%
103240	Pumping Equipment (732000)	1.99%	0.14%	0.00%	2.13%
103241	System Control Computer Equipment (732000)	1.99%	0.14%	0.00%	2.13%
103250	Other Pumping Plant (733000)	8.12%	-0.14%	0.00%	7.98%
Treatment					
103310	Structures and Improvements (747000)	1.45%	0.08%	0.00%	1.54%
103320	Water Treatment Equipment (748000)	1.42%	0.01%	0.00%	1.43%
Transmission and Distribution					
103410	Structures and Improvements (759000)	0.89%	0.08%	0.00%	0.97%
103411	Driveway Pavement, Curbs, Gutters (759000)	9.43%	0.00%	0.00%	9.43%
103420	Reservoirs and Tanks (760000)	0.52%	1.04%	0.00%	1.56%
103421	Tank Painting (760000)	0.76%	0.00%	0.00%	0.76%
103430	T&D Mains	1.22%	0.92%	0.00%	2.14%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.16%	2.35%	0.00%	3.51%
103460	Meters and Meter Boxes (7640)	2.62%	0.00%	-0.20%	2.42%
103480	Hydrants (7650)	1.23%	0.59%	0.00%	1.82%
General Plant					
103710	Structures and Improvements (805100)	1.04%	0.43%	0.00%	1.47%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	0.00%	0.00%	0.00%	0.00%
103721	Office Electronic Equipment (805200)	0.00%	0.06%	0.00%	0.06%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	0.00%	0.00%	0.00%	0.00%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	7.20%	0.00%	0.00%	7.20%
103760	Communication Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103770	Power Operated Equipment (805200)	3.43%	0.00%	-2.04%	1.40%
103780	Tools, Shop and Garage Equipment (805200)	6.80%	0.00%	0.00%	6.80%
103790	Other General Plant (805200)	0.25%	0.00%	0.00%	0.25%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**KERN RIVER VALLEY
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.30%	0.13%	0.00%	1.43%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	2.51%	0.41%	0.00%	2.92%
103150	Wells (711000)	0.60%	3.08%	0.00%	3.67%
103160	Supply Mains (712000)	0.83%	0.10%	0.00%	0.93%
103161	Supply Mains (712000) A.C.	0.83%	0.10%	0.00%	0.93%
103162	Supply Mains (712000) Cast Iron Pipe	0.83%	0.10%	0.00%	0.93%
103163	Supply Mains (712000) Steel	0.83%	0.10%	0.00%	0.93%
103164	Supply Mains (712000) All Other	0.83%	0.10%	0.00%	0.93%
Pumping					
103210	Structures and Improvements (730000)	1.23%	0.96%	0.00%	2.20%
103211	Pavement (730000)	0.00%	0.00%	0.00%	0.00%
103240	Pumping Equipment (732000)	1.99%	0.32%	0.00%	2.31%
103241	System Control Computer Equipment (732000)	1.99%	0.32%	0.00%	2.31%
103250	Other Pumping Plant (733000)	4.78%	-0.05%	0.00%	4.73%
Treatment					
103310	Structures and Improvements (747000)	1.62%	0.63%	0.00%	2.24%
103320	Water Treatment Equipment (748000)	0.97%	0.04%	0.00%	1.01%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.78%	0.09%	0.00%	1.87%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	0.90%	0.60%	0.00%	1.49%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.45%	1.14%	0.00%	2.59%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.19%	2.60%	0.00%	3.79%
103460	Meters and Meter Boxes (7640)	2.13%	0.00%	-0.44%	1.69%
103480	Hydrants (7650)	1.22%	1.26%	0.00%	2.48%
General Plant					
103710	Structures and Improvements (805100)	1.87%	0.24%	0.00%	2.11%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	0.00%	0.00%	0.00%	0.00%
103721	Office Electronic Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	0.00%	0.00%	0.00%	0.00%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	0.00%	0.00%	0.00%	0.00%
103760	Communication Equipment (805200)	7.06%	0.00%	0.00%	7.06%
103770	Power Operated Equipment (805200)	6.31%	0.00%	-0.27%	6.04%
103780	Tools, Shop and Garage Equipment (805200)	8.03%	0.20%	0.00%	8.23%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V
LIVERMORE
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.72%	3.88%	0.00%	4.60%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	1.43%	0.43%	0.00%	1.86%
103211	Pavement (730000)	17.58%	0.00%	0.00%	17.58%
103240	Pumping Equipment (732000)	2.34%	0.14%	0.00%	2.48%
103241	System Control Computer Equipment (732000)	2.34%	0.14%	0.00%	2.48%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.53%	0.10%	0.00%	1.63%
103320	Water Treatment Equipment (748000)	1.68%	0.06%	0.00%	1.74%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.44%	0.08%	0.00%	1.52%
103411	Driveway Pavement, Curbs, Gutters (759000)	7.84%	0.00%	0.00%	7.84%
103420	Reservoirs and Tanks (760000)	0.89%	1.08%	0.00%	1.98%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.19%	0.85%	0.00%	2.05%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.80%	1.52%	0.00%	3.32%
103460	Meters and Meter Boxes (7640)	2.28%	0.00%	-0.22%	2.06%
103480	Hydrants (7650)	1.34%	0.57%	0.00%	1.91%
General Plant					
103710	Structures and Improvements (805100)	1.32%	0.48%	0.00%	1.79%
103711	Driveway Pavement (805100)	33.35%	0.00%	0.00%	33.35%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	1.98%	0.00%	0.00%	1.98%
103721	Office Electronic Equipment (805200)	31.26%	0.00%	0.00%	31.26%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	3.56%	0.00%	-2.66%	0.90%
103740	Stores Equipment (143400)	4.38%	-0.30%	0.00%	4.08%
103750	Laboratory Equipment (748000)	0.00%	0.00%	0.00%	0.00%
103760	Communication Equipment (805200)	9.56%	0.00%	0.00%	9.56%
103770	Power Operated Equipment (805200)	0.84%	0.00%	-0.65%	0.19%
103780	Tools, Shop and Garage Equipment (805200)	6.87%	0.00%	0.00%	6.87%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**LOS ALTOS
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.26%	0.07%	0.00%	1.33%
103120	Collecting and Impounding Reservoirs (708000)	-0.85%	4.86%	0.00%	4.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.67%	3.98%	0.00%	4.64%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	1.23%	0.38%	0.00%	1.60%
103211	Pavement (730000)	9.44%	0.00%	0.00%	9.44%
103240	Pumping Equipment (732000)	2.28%	0.14%	0.00%	2.41%
103241	System Control Computer Equipment (732000)	2.28%	0.14%	0.00%	2.41%
103250	Other Pumping Plant (733000)	6.06%	-0.07%	0.00%	5.99%
Treatment					
103310	Structures and Improvements (747000)	1.58%	0.09%	0.00%	1.67%
103320	Water Treatment Equipment (748000)	1.69%	0.05%	0.00%	1.74%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.51%	0.08%	0.00%	1.60%
103411	Driveway Pavement, Curbs, Gutters (759000)	7.86%	0.00%	0.00%	7.86%
103420	Reservoirs and Tanks (760000)	0.77%	1.04%	0.00%	1.81%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.26%	0.85%	0.00%	2.10%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.21%	2.14%	0.00%	3.34%
103460	Meters and Meter Boxes (7640)	2.75%	0.00%	-0.25%	2.51%
103480	Hydrants (7650)	1.33%	0.55%	0.00%	1.88%
General Plant					
103710	Structures and Improvements (805100)	1.29%	0.52%	0.00%	1.82%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	5.46%	0.00%	0.00%	5.46%
103721	Office Electronic Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103722	Software	40.37%	0.00%	0.00%	40.37%
103730	Transportation Equipment (143200)	8.64%	0.00%	-2.17%	6.47%
103740	Stores Equipment (143400)	5.01%	-0.44%	0.00%	4.57%
103750	Laboratory Equipment (748000)	12.89%	0.00%	0.00%	12.89%
103760	Communication Equipment (805200)	13.58%	0.13%	0.00%	13.71%
103770	Power Operated Equipment (805200)	4.13%	0.00%	-0.35%	3.78%
103780	Tools, Shop and Garage Equipment (805200)	7.34%	0.00%	0.00%	7.34%
103790	Other General Plant (805200)	5.48%	0.00%	0.00%	5.48%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**LOS ANGELES COUNTY REGION
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE	
				RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.79%	2.80%	0.00%	3.59%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	1.44%	0.41%	0.00%	1.85%
103211	Pavement (730000)	8.11%	0.00%	0.00%	8.11%
103240	Pumping Equipment (732000)	2.22%	0.12%	0.00%	2.34%
103241	System Control Computer Equipment (732000)	2.22%	0.12%	0.00%	2.34%
103250	Other Pumping Plant (733000)	7.17%	-0.06%	0.00%	7.11%
Treatment					
103310	Structures and Improvements (747000)	0.33%	0.11%	0.00%	0.45%
103320	Water Treatment Equipment (748000)	0.08%	0.03%	0.00%	0.10%
Transmission and Distribution					
103410	Structures and Improvements (759000)	0.74%	0.10%	0.00%	0.84%
103411	Driveway Pavement, Curbs, Gutters (759000)	35.76%	0.00%	0.00%	35.76%
103420	Reservoirs and Tanks (760000)	0.38%	1.22%	0.00%	1.59%
103421	Tank Painting (760000)	1.56%	0.00%	0.00%	1.56%
103430	T&D Mains	1.20%	0.72%	0.00%	1.92%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.06%	2.29%	0.00%	3.36%
103460	Meters and Meter Boxes (7640)	2.41%	0.00%	-0.25%	2.17%
103480	Hydrants (7650)	1.27%	0.58%	0.00%	1.84%
General Plant					
103710	Structures and Improvements (805100)	1.58%	0.43%	0.00%	2.01%
103711	Driveway Pavement (805100)	3.32%	0.00%	0.00%	3.32%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	3.21%	0.00%	0.00%	3.21%
103721	Office Electronic Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	33.03%	0.00%	-2.52%	30.51%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	24.32%	0.00%	0.00%	24.32%
103760	Communication Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103770	Power Operated Equipment (805200)	1.39%	0.00%	-0.58%	0.81%
103780	Tools, Shop and Garage Equipment (805200)	4.43%	0.00%	0.00%	4.43%
103790	Other General Plant (805200)	1.18%	0.00%	0.00%	1.18%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**MARYSVILLE
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.65%	0.07%	0.00%	1.73%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	-0.30%	5.72%	0.00%	5.42%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	0.00%	0.00%	0.00%	0.00%
103211	Pavement (730000)	6.79%	0.00%	0.00%	6.79%
103240	Pumping Equipment (732000)	2.46%	0.33%	0.00%	2.79%
103241	System Control Computer Equipment (732000)	2.46%	0.33%	0.00%	2.79%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.44%	0.71%	0.00%	2.15%
103320	Water Treatment Equipment (748000)	1.76%	0.02%	0.00%	1.78%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.20%	0.06%	0.00%	1.27%
103411	Driveway Pavement, Curbs, Gutters (759000)	13.44%	-0.04%	0.00%	13.40%
103420	Reservoirs and Tanks (760000)	0.54%	0.68%	0.00%	1.22%
103421	Tank Painting (760000)	0.37%	0.00%	0.00%	0.37%
103430	T&D Mains	1.10%	1.07%	0.00%	2.16%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.12%	2.36%	0.00%	3.48%
103460	Meters and Meter Boxes (7640)	2.04%	0.00%	-0.35%	1.69%
103480	Hydrants (7650)	1.31%	1.27%	0.00%	2.57%
General Plant					
103710	Structures and Improvements (805100)	2.00%	0.23%	0.00%	2.24%
103711	Driveway Pavement (805100)	2.25%	0.00%	0.00%	2.25%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	3.98%	0.00%	0.00%	3.98%
103721	Office Electronic Equipment (805200)	42.15%	0.00%	0.00%	42.15%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	0.00%	0.00%	0.00%	0.00%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	0.00%	0.00%	0.00%	0.00%
103760	Communication Equipment (805200)	4.14%	0.00%	0.00%	4.14%
103770	Power Operated Equipment (805200)	4.32%	0.00%	-0.19%	4.13%
103780	Tools, Shop and Garage Equipment (805200)	4.58%	0.00%	0.00%	4.58%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**NORTH VALLEY REGION
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.51%	0.05%	0.00%	1.57%
103120	Collecting and Impounding Reservoirs (708000)	1.14%	0.59%	0.00%	1.73%
103130	Lake, River and Other Intakes (709000)	0.41%	0.79%	0.00%	1.20%
103150	Wells (711000)	0.84%	3.45%	0.00%	4.29%
103160	Supply Mains (712000)	1.15%	0.11%	0.00%	1.26%
103161	Supply Mains (712000) A.C.	1.15%	0.11%	0.00%	1.26%
103162	Supply Mains (712000) Cast Iron Pipe	1.15%	0.11%	0.00%	1.26%
103163	Supply Mains (712000) Steel	1.15%	0.11%	0.00%	1.26%
103164	Supply Mains (712000) All Other	1.15%	0.11%	0.00%	1.26%
Pumping					
103210	Structures and Improvements (730000)	1.11%	0.86%	0.00%	1.98%
103211	Pavement (730000)	6.58%	-0.01%	0.00%	6.57%
103240	Pumping Equipment (732000)	2.45%	0.35%	0.00%	2.80%
103241	System Control Computer Equipment (732000)	2.45%	0.35%	0.00%	2.80%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.58%	0.71%	0.00%	2.29%
103320	Water Treatment Equipment (748000)	1.52%	0.09%	0.00%	1.61%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.81%	0.11%	0.00%	1.92%
103411	Driveway Pavement, Curbs, Gutters (759000)	6.13%	0.00%	0.00%	6.13%
103420	Reservoirs and Tanks (760000)	1.16%	0.72%	0.00%	1.88%
103421	Tank Painting (760000)	1.07%	0.54%	0.00%	1.61%
103430	T&D Mains	1.16%	0.95%	0.00%	2.11%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.16%	2.28%	0.00%	3.43%
103460	Meters and Meter Boxes (7640)	2.06%	0.00%	-0.34%	1.72%
103480	Hydrants (7650)	1.27%	1.25%	0.00%	2.52%
General Plant					
103710	Structures and Improvements (805100)	1.74%	0.28%	0.00%	2.02%
103711	Driveway Pavement (805100)	2.84%	0.00%	0.00%	2.84%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	5.03%	0.00%	0.00%	5.03%
103721	Office Electronic Equipment (805200)	5.59%	0.00%	0.00%	5.59%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	9.19%	0.00%	-2.21%	6.98%
103740	Stores Equipment (143400)	3.99%	-0.11%	0.00%	3.88%
103750	Laboratory Equipment (748000)	7.34%	0.00%	0.00%	7.34%
103760	Communication Equipment (805200)	5.65%	0.00%	0.00%	5.65%
103770	Power Operated Equipment (805200)	4.20%	0.00%	-0.14%	4.06%
103780	Tools, Shop and Garage Equipment (805200)	6.84%	0.00%	0.00%	6.84%
103790	Other General Plant (805200)	5.82%	0.00%	0.00%	5.82%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V
OROVILLE
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.51%	0.05%	0.00%	1.57%
103120	Collecting and Impounding Reservoirs (708000)	1.14%	0.59%	0.00%	1.73%
103130	Lake, River and Other Intakes (709000)	0.41%	0.79%	0.00%	1.20%
103150	Wells (711000)	0.84%	3.45%	0.00%	4.29%
103160	Supply Mains (712000)	1.15%	0.11%	0.00%	1.26%
103161	Supply Mains (712000) A.C.	1.15%	0.11%	0.00%	1.26%
103162	Supply Mains (712000) Cast Iron Pipe	1.15%	0.11%	0.00%	1.26%
103163	Supply Mains (712000) Steel	1.15%	0.11%	0.00%	1.26%
103164	Supply Mains (712000) All Other	1.15%	0.11%	0.00%	1.26%
Pumping					
103210	Structures and Improvements (730000)	1.11%	0.86%	0.00%	1.98%
103211	Pavement (730000)	6.58%	-0.01%	0.00%	6.57%
103240	Pumping Equipment (732000)	2.45%	0.35%	0.00%	2.80%
103241	System Control Computer Equipment (732000)	2.45%	0.35%	0.00%	2.80%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.58%	0.71%	0.00%	2.29%
103320	Water Treatment Equipment (748000)	1.52%	0.09%	0.00%	1.61%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.81%	0.11%	0.00%	1.92%
103411	Driveway Pavement, Curbs, Gutters (759000)	6.13%	0.00%	0.00%	6.13%
103420	Reservoirs and Tanks (760000)	1.16%	0.72%	0.00%	1.88%
103421	Tank Painting (760000)	1.07%	0.54%	0.00%	1.61%
103430	T&D Mains	1.16%	0.95%	0.00%	2.11%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.16%	2.28%	0.00%	3.43%
103460	Meters and Meter Boxes (7640)	2.06%	0.00%	-0.34%	1.72%
103480	Hydrants (7650)	1.27%	1.25%	0.00%	2.52%
General Plant					
103710	Structures and Improvements (805100)	1.74%	0.28%	0.00%	2.02%
103711	Driveway Pavement (805100)	2.84%	0.00%	0.00%	2.84%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	5.03%	0.00%	0.00%	5.03%
103721	Office Electronic Equipment (805200)	5.59%	0.00%	0.00%	5.59%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	9.19%	0.00%	-2.21%	6.98%
103740	Stores Equipment (143400)	3.99%	-0.11%	0.00%	3.88%
103750	Laboratory Equipment (748000)	7.34%	0.00%	0.00%	7.34%
103760	Communication Equipment (805200)	5.65%	0.00%	0.00%	5.65%
103770	Power Operated Equipment (805200)	4.20%	0.00%	-0.14%	4.06%
103780	Tools, Shop and Garage Equipment (805200)	6.84%	0.00%	0.00%	6.84%
103790	Other General Plant (805200)	5.82%	0.00%	0.00%	5.82%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**RANCHO DOMINGUEZ
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.00%	0.00%	0.00%	0.00%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	0.00%	0.00%	0.00%	0.00%
103211	Pavement (730000)	0.00%	0.00%	0.00%	0.00%
103240	Pumping Equipment (732000)	2.13%	0.12%	0.00%	2.25%
103241	System Control Computer Equipment (732000)	2.13%	0.12%	0.00%	2.25%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	0.00%	0.00%	0.00%	0.00%
103320	Water Treatment Equipment (748000)	0.00%	0.00%	0.00%	0.00%
Transmission and Distribution					
103410	Structures and Improvements (759000)	0.00%	0.00%	0.00%	0.00%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	0.00%	0.00%	0.00%	0.00%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	0.00%	0.00%	0.00%	0.00%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	0.00%	0.00%	0.00%	0.00%
103460	Meters and Meter Boxes (7640)	2.90%	0.00%	-0.14%	2.75%
103480	Hydrants (7650)	0.00%	0.00%	0.00%	0.00%
General Plant					
103710	Structures and Improvements (805100)	1.95%	0.38%	0.00%	2.32%
103711	Driveway Pavement (805100)	3.10%	0.00%	0.00%	3.10%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	3.76%	0.00%	0.00%	3.76%
103721	Office Electronic Equipment (805200)	10.11%	0.00%	0.00%	10.11%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	2.53%	0.00%	-2.46%	0.07%
103740	Stores Equipment (143400)	4.21%	0.00%	0.00%	4.21%
103750	Laboratory Equipment (748000)	0.00%	0.00%	0.00%	0.00%
103760	Communication Equipment (805200)	8.14%	0.00%	0.00%	8.14%
103770	Power Operated Equipment (805200)	4.81%	0.00%	-0.26%	4.55%
103780	Tools, Shop and Garage Equipment (805200)	6.11%	0.00%	0.00%	6.11%
103790	Other General Plant (805200)	3.95%	0.00%	0.00%	3.95%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**SALINAS VALLEY REGION
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.13%	3.14%	0.00%	4.27%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	1.03%	0.86%	0.00%	1.89%
103211	Pavement (730000)	9.08%	0.00%	0.00%	9.08%
103240	Pumping Equipment (732000)	2.56%	0.37%	0.00%	2.93%
103241	System Control Computer Equipment (732000)	2.56%	0.37%	0.00%	2.93%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.50%	0.60%	0.00%	2.11%
103320	Water Treatment Equipment (748000)	1.77%	0.31%	0.00%	2.08%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.49%	0.10%	0.00%	1.59%
103411	Driveway Pavement, Curbs, Gutters (759000)	8.47%	0.00%	0.00%	8.47%
103420	Reservoirs and Tanks (760000)	1.07%	0.72%	0.00%	1.79%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.16%	0.97%	0.00%	2.13%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.13%	2.33%	0.00%	3.47%
103460	Meters and Meter Boxes (7640)	1.89%	0.00%	-0.36%	1.54%
103480	Hydrants (7650)	1.32%	1.19%	0.00%	2.51%
General Plant					
103710	Structures and Improvements (805100)	1.58%	0.19%	0.00%	1.76%
103711	Driveway Pavement (805100)	3.97%	0.00%	0.00%	3.97%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	5.15%	0.00%	0.00%	5.15%
103721	Office Electronic Equipment (805200)	15.43%	0.00%	0.00%	15.43%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	9.17%	0.00%	-2.17%	7.00%
103740	Stores Equipment (143400)	3.46%	0.00%	0.00%	3.46%
103750	Laboratory Equipment (748000)	3.54%	0.00%	0.00%	3.54%
103760	Communication Equipment (805200)	4.78%	0.00%	0.00%	4.78%
103770	Power Operated Equipment (805200)	3.80%	0.00%	-0.18%	3.62%
103780	Tools, Shop and Garage Equipment (805200)	6.73%	0.00%	0.00%	6.73%
103790	Other General Plant (805200)	4.97%	0.00%	0.00%	4.97%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**SELMA
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.93%	3.29%	0.00%	4.21%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	0.96%	0.92%	0.00%	1.87%
103211	Pavement (730000)	7.40%	0.00%	0.00%	7.40%
103240	Pumping Equipment (732000)	2.33%	0.41%	0.00%	2.74%
103241	System Control Computer Equipment (732000)	2.33%	0.41%	0.00%	2.74%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.72%	0.62%	0.00%	2.33%
103320	Water Treatment Equipment (748000)	1.83%	0.18%	0.00%	2.01%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.83%	0.09%	0.00%	1.92%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	1.12%	0.64%	0.00%	1.76%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.04%	1.13%	0.00%	2.17%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.21%	2.25%	0.00%	3.46%
103460	Meters and Meter Boxes (7640)	2.17%	0.00%	-0.32%	1.85%
103480	Hydrants (7650)	1.27%	1.20%	0.00%	2.47%
General Plant					
103710	Structures and Improvements (805100)	1.60%	0.23%	0.00%	1.83%
103711	Driveway Pavement (805100)	5.95%	0.00%	0.00%	5.95%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	1.52%	0.00%	0.00%	1.52%
103721	Office Electronic Equipment (805200)	38.43%	0.00%	0.00%	38.43%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	9.74%	0.00%	-1.78%	7.96%
103740	Stores Equipment (143400)	1.76%	0.00%	0.00%	1.76%
103750	Laboratory Equipment (748000)	5.04%	0.00%	0.00%	5.04%
103760	Communication Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103770	Power Operated Equipment (805200)	14.54%	0.00%	-1.05%	13.49%
103780	Tools, Shop and Garage Equipment (805200)	6.44%	0.00%	0.00%	6.44%
103790	Other General Plant (805200)	4.00%	0.00%	0.00%	4.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**SOUTH BAY REGION
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	1.20%	0.08%	0.00%	1.28%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.54%	3.33%	0.00%	3.87%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	1.42%	0.46%	0.00%	1.87%
103211	Pavement (730000)	7.54%	0.00%	0.00%	7.54%
103240	Pumping Equipment (732000)	1.99%	0.14%	0.00%	2.13%
103241	System Control Computer Equipment (732000)	1.99%	0.14%	0.00%	2.13%
103250	Other Pumping Plant (733000)	8.12%	-0.14%	0.00%	7.98%
Treatment					
103310	Structures and Improvements (747000)	1.45%	0.08%	0.00%	1.54%
103320	Water Treatment Equipment (748000)	1.42%	0.01%	0.00%	1.43%
Transmission and Distribution					
103410	Structures and Improvements (759000)	0.89%	0.08%	0.00%	0.97%
103411	Driveway Pavement, Curbs, Gutters (759000)	9.43%	0.00%	0.00%	9.43%
103420	Reservoirs and Tanks (760000)	0.52%	1.04%	0.00%	1.56%
103421	Tank Painting (760000)	0.76%	0.00%	0.00%	0.76%
103430	T&D Mains	1.22%	0.92%	0.00%	2.14%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.16%	2.35%	0.00%	3.51%
103460	Meters and Meter Boxes (7640)	2.62%	0.00%	-0.20%	2.42%
103480	Hydrants (7650)	1.23%	0.59%	0.00%	1.82%
General Plant					
103710	Structures and Improvements (805100)	1.04%	0.43%	0.00%	1.47%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
	Office Furniture and Equipment; desks, file				
103720	cabinets, chairs (805200)	0.00%	0.00%	0.00%	0.00%
103721	Office Electronic Equipment (805200)	0.00%	0.06%	0.00%	0.06%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	0.00%	0.00%	0.00%	0.00%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	7.20%	0.00%	0.00%	7.20%
103760	Communication Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103770	Power Operated Equipment (805200)	3.43%	0.00%	-2.04%	1.40%
103780	Tools, Shop and Garage Equipment (805200)	6.80%	0.00%	0.00%	6.80%
103790	Other General Plant (805200)	0.25%	0.00%	0.00%	0.25%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	Utility Plant Purchased (used when entire systems				
103910	are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V
STOCKTON
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.96%	3.48%	0.00%	4.44%
103160	Supply Mains (712000)	-0.26%	0.38%	0.00%	0.12%
103161	Supply Mains (712000) A.C.	-0.26%	0.38%	0.00%	0.12%
103162	Supply Mains (712000) Cast Iron Pipe	-0.26%	0.38%	0.00%	0.12%
103163	Supply Mains (712000) Steel	-0.26%	0.38%	0.00%	0.12%
103164	Supply Mains (712000) All Other	-0.26%	0.38%	0.00%	0.12%
Pumping					
103210	Structures and Improvements (730000)	1.20%	0.96%	0.00%	2.16%
103211	Pavement (730000)	6.61%	0.00%	0.00%	6.61%
103240	Pumping Equipment (732000)	2.47%	0.38%	0.00%	2.86%
103241	System Control Computer Equipment (732000)	2.47%	0.38%	0.00%	2.86%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.65%	0.63%	0.00%	2.28%
103320	Water Treatment Equipment (748000)	1.84%	0.10%	0.00%	1.94%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.81%	0.10%	0.00%	1.91%
103411	Driveway Pavement, Curbs, Gutters (759000)	12.15%	0.00%	0.00%	12.15%
103420	Reservoirs and Tanks (760000)	1.09%	0.64%	0.00%	1.73%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.21%	0.95%	0.00%	2.16%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.14%	2.31%	0.00%	3.45%
103460	Meters and Meter Boxes (7640)	2.02%	0.00%	-0.35%	1.67%
103480	Hydrants (7650)	1.37%	1.07%	0.00%	2.44%
General Plant					
103710	Structures and Improvements (805100)	1.95%	0.25%	0.00%	2.20%
103711	Driveway Pavement (805100)	3.48%	0.00%	0.00%	3.48%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	3.89%	0.00%	0.00%	3.89%
103721	Office Electronic Equipment (805200)	19.00%	0.00%	0.00%	19.00%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	8.75%	0.00%	-2.09%	6.66%
103740	Stores Equipment (143400)	4.49%	0.00%	0.00%	4.49%
103750	Laboratory Equipment (748000)	6.76%	0.00%	0.00%	6.76%
103760	Communication Equipment (805200)	5.72%	0.00%	0.00%	5.72%
103770	Power Operated Equipment (805200)	13.64%	0.00%	-0.43%	13.21%
103780	Tools, Shop and Garage Equipment (805200)	7.01%	0.00%	0.00%	7.01%
103790	Other General Plant (805200)	3.41%	0.00%	0.00%	3.41%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**TRAVIS
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.00%	3.69%	0.00%	3.69%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	0.17%	1.15%	0.00%	1.33%
103211	Pavement (730000)	0.00%	0.00%	0.00%	0.00%
103240	Pumping Equipment (732000)	1.85%	0.36%	0.00%	2.21%
103241	System Control Computer Equipment (732000)	1.85%	0.36%	0.00%	2.21%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	0.00%	0.96%	0.00%	0.96%
103320	Water Treatment Equipment (748000)	1.64%	0.09%	0.00%	1.73%
Transmission and Distribution					
103410	Structures and Improvements (759000)	0.00%	0.00%	0.00%	0.00%
103411	Driveway Pavement, Curbs, Gutters (759000)	0.00%	0.00%	0.00%	0.00%
103420	Reservoirs and Tanks (760000)	0.03%	0.76%	0.00%	0.79%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	0.01%	1.31%	0.00%	1.32%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	0.02%	3.21%	0.00%	3.23%
103460	Meters and Meter Boxes (7640)	0.00%	0.00%	0.00%	0.00%
103480	Hydrants (7650)	0.01%	1.56%	0.00%	1.56%
General Plant					
103710	Structures and Improvements (805100)	2.27%	0.24%	0.00%	2.51%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	4.62%	-0.01%	0.00%	4.62%
103721	Office Electronic Equipment (805200)	15.70%	0.00%	0.00%	15.70%
103722	Software	15.81%	0.00%	0.00%	15.81%
103730	Transportation Equipment (143200)	12.09%	0.00%	-1.68%	10.41%
103740	Stores Equipment (143400)	0.00%	0.00%	0.00%	0.00%
103750	Laboratory Equipment (748000)	0.00%	0.00%	0.00%	0.00%
103760	Communication Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103770	Power Operated Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103780	Tools, Shop and Garage Equipment (805200)	6.23%	0.00%	0.00%	6.23%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**VISALIA
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	1.03%	3.21%	0.00%	4.24%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	0.96%	0.88%	0.00%	1.85%
103211	Pavement (730000)	7.76%	0.00%	0.00%	7.76%
103240	Pumping Equipment (732000)	2.45%	0.34%	0.00%	2.79%
103241	System Control Computer Equipment (732000)	2.45%	0.34%	0.00%	2.79%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.67%	0.61%	0.00%	2.28%
103320	Water Treatment Equipment (748000)	1.94%	0.17%	0.00%	2.11%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.88%	0.09%	0.00%	1.98%
103411	Driveway Pavement, Curbs, Gutters (759000)	6.90%	0.00%	0.00%	6.90%
103420	Reservoirs and Tanks (760000)	1.05%	0.64%	0.00%	1.70%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.14%	0.91%	0.00%	2.05%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.14%	2.26%	0.00%	3.40%
103460	Meters and Meter Boxes (7640)	2.20%	0.00%	-0.33%	1.87%
103480	Hydrants (7650)	1.33%	1.20%	0.00%	2.53%
General Plant					
103710	Structures and Improvements (805100)	1.61%	0.28%	0.00%	1.89%
103711	Driveway Pavement (805100)	3.05%	0.00%	0.00%	3.05%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	3.25%	0.00%	0.00%	3.25%
103721	Office Electronic Equipment (805200)	5.49%	0.00%	0.00%	5.49%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	6.22%	0.00%	-1.96%	4.26%
103740	Stores Equipment (143400)	4.05%	0.00%	0.00%	4.05%
103750	Laboratory Equipment (748000)	3.59%	0.00%	0.00%	3.59%
103760	Communication Equipment (805200)	6.83%	0.00%	0.00%	6.83%
103770	Power Operated Equipment (805200)	4.77%	0.00%	-0.19%	4.58%
103780	Tools, Shop and Garage Equipment (805200)	6.72%	0.00%	0.00%	6.72%
103790	Other General Plant (805200)	1.27%	0.00%	0.00%	1.27%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**WESTLAKE
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	0.00%	0.00%	0.00%	0.00%
103160	Supply Mains (712000)	0.48%	0.22%	0.00%	0.70%
103161	Supply Mains (712000) A.C.	0.48%	0.22%	0.00%	0.70%
103162	Supply Mains (712000) Cast Iron Pipe	0.48%	0.22%	0.00%	0.70%
103163	Supply Mains (712000) Steel	0.48%	0.22%	0.00%	0.70%
103164	Supply Mains (712000) All Other	0.48%	0.22%	0.00%	0.70%
Pumping					
103210	Structures and Improvements (730000)	0.29%	0.29%	0.00%	0.58%
103211	Pavement (730000)	6.68%	0.00%	0.00%	6.68%
103240	Pumping Equipment (732000)	2.01%	0.15%	0.00%	2.16%
103241	System Control Computer Equipment (732000)	2.01%	0.15%	0.00%	2.16%
103250	Other Pumping Plant (733000)	5.44%	0.00%	0.00%	5.44%
Treatment					
103310	Structures and Improvements (747000)	1.68%	0.08%	0.00%	1.76%
103320	Water Treatment Equipment (748000)	1.92%	0.05%	0.00%	1.97%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.56%	0.08%	0.00%	1.64%
103411	Driveway Pavement, Curbs, Gutters (759000)	7.79%	0.00%	0.00%	7.79%
103420	Reservoirs and Tanks (760000)	0.97%	1.07%	0.00%	2.04%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.17%	0.80%	0.00%	1.98%
103440	see Accounting Manual A-C-11	1.01%	1.52%	0.00%	2.53%
103450	Services (7630)	0.94%	2.44%	0.00%	3.37%
103460	Meters and Meter Boxes (7640)	2.44%	0.00%	-0.21%	2.23%
103480	Hydrants (7650)	1.19%	0.63%	0.00%	1.82%
General Plant					
103710	Structures and Improvements (805100)	0.68%	0.17%	0.00%	0.85%
103711	Driveway Pavement (805100)	0.00%	0.00%	0.00%	0.00%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	4.77%	0.00%	0.00%	4.77%
103721	Office Electronic Equipment (805200)	28.76%	0.00%	0.00%	28.76%
103722	Software	56.83%	0.00%	0.00%	56.83%
103730	Transportation Equipment (143200)	9.54%	0.00%	-2.08%	7.46%
103740	Stores Equipment (143400)	4.64%	0.00%	0.00%	4.64%
103750	Laboratory Equipment (748000)	7.70%	0.00%	0.00%	7.70%
103760	Communication Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103770	Power Operated Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103780	Tools, Shop and Garage Equipment (805200)	6.08%	0.00%	0.00%	6.08%
103790	Other General Plant (805200)	0.00%	0.00%	0.00%	0.00%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

APPENDIX V

**WILLOWS
2024 GENERAL RATE CASE
ANNUAL DEPRECIATION RATES, BY ACCOUNT**

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	Structures and Improvements (707000)	0.00%	0.00%	0.00%	0.00%
103120	Collecting and Impounding Reservoirs (708000)	0.00%	0.00%	0.00%	0.00%
103130	Lake, River and Other Intakes (709000)	0.00%	0.00%	0.00%	0.00%
103150	Wells (711000)	-0.99%	5.81%	0.00%	4.82%
103160	Supply Mains (712000)	0.00%	0.00%	0.00%	0.00%
103161	Supply Mains (712000) A.C.	0.00%	0.00%	0.00%	0.00%
103162	Supply Mains (712000) Cast Iron Pipe	0.00%	0.00%	0.00%	0.00%
103163	Supply Mains (712000) Steel	0.00%	0.00%	0.00%	0.00%
103164	Supply Mains (712000) All Other	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	Structures and Improvements (730000)	1.09%	0.84%	0.00%	1.94%
103211	Pavement (730000)	11.88%	0.00%	0.00%	11.88%
103240	Pumping Equipment (732000)	2.75%	0.33%	0.00%	3.07%
103241	System Control Computer Equipment (732000)	2.75%	0.33%	0.00%	3.07%
103250	Other Pumping Plant (733000)	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	Structures and Improvements (747000)	1.81%	0.63%	0.00%	2.44%
103320	Water Treatment Equipment (748000)	1.90%	0.24%	0.00%	2.14%
Transmission and Distribution					
103410	Structures and Improvements (759000)	1.72%	0.10%	0.00%	1.82%
103411	Driveway Pavement, Curbs, Gutters (759000)	2.31%	0.00%	0.00%	2.31%
103420	Reservoirs and Tanks (760000)	1.25%	0.64%	0.00%	1.89%
103421	Tank Painting (760000)	0.00%	0.00%	0.00%	0.00%
103430	T&D Mains	1.21%	0.95%	0.00%	2.16%
103440	see Accounting Manual A-C-11	0.00%	0.00%	0.00%	0.00%
103450	Services (7630)	1.16%	2.28%	0.00%	3.44%
103460	Meters and Meter Boxes (7640)	2.13%	0.00%	-0.34%	1.79%
103480	Hydrants (7650)	1.32%	1.22%	0.00%	2.54%
General Plant					
103710	Structures and Improvements (805100)	2.01%	0.24%	0.00%	2.25%
103711	Driveway Pavement (805100)	2.32%	0.00%	0.00%	2.32%
103720	Office Furniture and Equipment; desks, file cabinets, chairs (805200)	4.37%	0.00%	0.00%	4.37%
103721	Office Electronic Equipment (805200)	3.98%	0.00%	0.00%	3.98%
103722	Software	0.00%	0.00%	0.00%	0.00%
103730	Transportation Equipment (143200)	9.17%	0.00%	-1.81%	7.36%
103740	Stores Equipment (143400)	0.41%	0.00%	0.00%	0.41%
103750	Laboratory Equipment (748000)	7.45%	0.00%	0.00%	7.45%
103760	Communication Equipment (805200)	7.64%	0.00%	0.00%	7.64%
103770	Power Operated Equipment (805200)	0.00%	0.00%	0.00%	0.00%
103780	Tools, Shop and Garage Equipment (805200)	5.83%	0.00%	0.00%	5.83%
103790	Other General Plant (805200)	6.85%	0.00%	0.00%	6.85%
103795	Contra Account for Plant(GO use only)	0.00%	0.00%	0.00%	0.00%
103800	Leased Property - Capital Lease	0.00%	0.00%	0.00%	0.00%
103900	Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	Utility Plant Purchased (used when entire systems are purchased)	0.00%	0.00%	0.00%	0.00%
103920	Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

**Appendix W
Plant Tables**

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

129

Year	PID	Description	Direct Cost	Total Cost
2027	00132967	LHUG 001 Portable Generator	-	-
2027	00132973	LEO-001 Generator	-	-
2025	00132088	AV 2025 Vehicle Replacement Program	168,055	168,780
2027	00132823	AV 2026 Physical Security Upgrades	112,696	125,799
2026	00132974	LAN 001-T2 Cathodic Protection	16,599	19,188
2027	00132976	LAN 001 CrVI Treatment	618,639	696,858
2027	00132977	FMT 001 Station Rebuild	941,226	1,050,662
2025	00132978	LHUG 001 Flood Protection	143,965	168,241
2025	00132979	LHUG 002 Greensand Media	22,910	26,773
2025	00132980	LHUG 003-T1 Cathodic Protection	13,273	15,511
2026	00132982	AV 2026 Tank Improvements	4,113	4,755
2026	00133616	AV 2026 AMI INITIATIVE-METERS	-	-
2027	00133620	AV 2027 AMI INITIATIVE-METERS	117,099	130,714
2025	00134118	AV-LHUG 002 Greensand Media Replc.	54,018	63,127
2025	129MRP25	AV 2025 Main Replacement Program	534,877	625,069
2026	129MRP26	AV 2026 Main Replacement Program	549,516	635,242
2027	129MRP27	AV 2027 Main Replacement Program	564,506	630,141
2025	AVD0900_25	Meter Replacement Program	13,863	16,222
2026	AVD0900_26	Meter Replacement Program	10,058	11,643
2025	129-NON-SP	129- Antelope Valley Non-specific	39,060	45,646
2026	129-NON-SP	129- Antelope Valley Non-specific	39,960	46,194
2027	129-NON-SP	129- Antelope Valley Non-specific	41,040	45,812
2025	129UNSCH	AVD Unscheduled Replacements	72	84
2026	129UNSCH	AVD Unscheduled Replacements	73	85
2027	129UNSCH	AVD Unscheduled Replacements	75	84
2024	00123629	AV LV Sta 4 New 0.22MG Storage Tank	-	-
2027	00124272	FMT Sta. 1 Panelboard Replacement	-	-
2027	00125547	AV-LAN 001 Generator Replacement	-	-
2024	AVD0900	Meter Replacement Program	10,858	13,196
2025	00116013	LAN 001-PT1: Replace Pressure Tank	-	-
2025	00124343	Antelope Valley Reliability Study	-	-
2024	00116071	LEO 001-T1: Seismic Retrofit	117,992	145,072
2024	00114792	LAN 001-T2 Seismic Retrofit	78,885	97,114
2024	00114793	LAN 001-T3 Seismic Retrofit	79,102	96,130
2027	00124250	Antelope Valley WSFMP	-	-
2024	00125504	AV 2023 Physical Security Upgrades	19,591	23,808
2025	00124301	Leona Valley Portable Generator	-	-

**Appendix W
Plant Tables**

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

129

Year	PID	Description	Direct Cost	Total Cost
2024	00125505	AV 2024 Physical Security Upgrades	141,623	172,110
2024	00123632	LAN 001-T2 - Seismic Retrofit	-	-
2024	00125503	AV 2022 Physical Security Upgrades	54,646	66,410
2024	00123636	LAN 001-T3 - Seismic Retrofit	-	-
2025	00125040	LEO 0004-T1: Tank Mixer	-	-
2024	00114791	Lake Hughes 003-T1 Seismic Retrofit	65,902	81,131
2024	00123509	AV Tank Exterior Ladder Lifelines	-	-
2024	00123764	AV 2023 Flowmeter Replacement	-	-
2024	00124925	AV 2022 Analyzer Replacements	-	-
2024	00123727	AV 2022 Flowmeter Replacement	-	-
2024	00123499	LAN 001-T1 - CP Upgrade	7,419	9,122
2025	00123634	AV Wrigely Well Property Purch.	-	-
2024	00123788	AV 2024 Flowmeter Replacement	-	-
2024	00123929	FMT 001-PT1 - Pressure Vessel Rplcm	405,178	494,962
2024	129MRP24	AV 2024 Main Replacement Program	250,317	304,202
2025	00125047	LAN 001: New Production Meter	-	-
2024	00123091	AV 2022 Vehicle Replacemnt Program	81,504	81,855
2024	00123986	AV-LEO Sta 04 Tank-1 Aeration	-	-
2024	00123827	FREM 001-01 - Replace Pump & Moto	-	-
2024	00123834	LHUG 002-02 - Replace Pump & Motor	-	-
2024	00123829	LHUG 001-01 - Replace Pump & Motor	-	-
2024	00123831	LHUG 001-02 - Replace Pump & Motor	-	-
2024	00125371	AV-LEO 001 Replace Production Meter	-	-
2024	00123480	LAN 001-T2 - CP Upgrade	-	-
2024	00123446	LEO 004-T1 - CP Upgrade	-	-
2024	00123447	LHUG 003-T1 - CP Upgrade	-	-
2024	00115740	2019 - Vehicle Replacement Program	-	-
2024	129-NON-SP	129- Antelope Valley Non-specific	38,397	46,662
2024	129UNSCH	AVD Unscheduled Replacements	1,292	1,570

Summary	Year	Direct Cost	Total Cost
	2024	1,352,706	1,633,344
	2025	990,093	1,129,452
	2026	620,319	717,106
	2027	2,395,281	2,680,070
	Total	5,358,399	6,159,973

**Appendix W
Plant Tables**

101

BAKERSFIELD (BK) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2025	00131997	BK 2025 ACV Replacements	291,753	358,979
2026	00132025	BK 2026 ACV Replacements	299,738	364,822
2026	00132026	BK 2026 Control Valve Overhauls	401,186	488,297
2027	00132027	BK 2027 ACV Replacements	307,914	361,892
2027	00132028	BK 2027 Control Valve Overhauls	412,129	484,376
2026	00132029	BK 2026 Flowmeter Replacements	893,452	1,084,245
2025	00132132	BK 073-E Pump Replacement	72,637	89,374
2026	00132262	BK 2025 VEHICLE REPLACEMENT PROGRAM	266,970	282,301
2027	00132263	BK 2026 VEHICLE REPLACEMENT PROGRAM	463,419	490,032
2027	00132264	BK 2027 VEHICLE REPLACEMENT PROGRAM	1,558,171	1,647,654
2026	00132272	BK-125-01 Well Renewal	264,589	322,040
2027	00132561	BK 2026 - Genset Replacements	1,954,719	2,297,384
2027	00132660	BK 176 Pressure Tank Replacement	442,536	517,045
2026	00132663	BK 2025 Carbon Changeouts	551,686	671,477
2027	00132664	BK 2026 Carbon Changeouts	579,615	681,222
2027	00132665	BK 2027 Carbon Changeouts	594,091	698,236
2027	00132697	BK 219 GAC Vessel Replacement	-	-
2027	00132838	BK 2027 Instrumentation Replc.	19,386	22,785
2025	00133158	BK NEWTP Benchtop Turbidimeter	5,750	7,075
2025	00133160	BK NEWTP pH Probes and Controllers	29,844	36,721
2025	00133161	BK NWWTP Benchtop Turbidimeter	7,000	8,613
2025	00133163	BK NWWTP pH Probes and Controllers	11,000	13,535
2025	00133164	BK 2025 Service Line Replacements	6,988,593	8,598,916
2026	00133165	BK 2026 Service Line Replacements	7,119,322	8,665,183
2027	00133166	BK 2027 Service Line Replacements	7,266,066	8,539,819
2026	00133168	BK 087-T8 Cathodic Protection	19,045	23,181
2026	00133169	BK 100-T1 Cathodic Protection	14,848	18,072
2026	00133170	BK 116-T4 Cathodic Protection	18,668	22,722
2026	00133171	BK 188-T1 Cathodic Protection	14,776	17,985
2026	00133172	BK 213-T2 Cathodic Protection	14,612	17,785
2026	00133173	BK 216-T1 Cathodic Protection	36,920	44,937
2026	00133175	BK 2026 Chemical Tank Replacements	31,274	38,065
2027	00133176	BK 2027 Chemical Tank Replacements	32,127	37,759
2027	00133181	BK Low Zone - Kern River Crossing	1,173,760	1,342,901
2027	00133182	BK NEWTP MF Feed Pumps VFD	404,525	475,438
2026	00133187	BK 2026 Station Resurfacing	405,752	493,856
2027	00133188	BK 2027 Station Resurfacing	448,888	527,579
2025	00133189	BK Low Zone Well Siting Study	-	-
2026	00133190	BK Railroad Main Replacement Study	-	-

**Appendix W
Plant Tables**

101

BAKERSFIELD (BK) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2025	00133192	BK NG Property Purchase #2	497,917	612,648
2027	00133194	BK NG Property Purchase	504,111	588,987
2026	00133196	BK 216 Polymer Storage	180,466	219,651
2027	00133197	BK NEWTP New Filter Modules	575,539	676,432
2027	00133198	BK NEWTP Raw Water Pumps VFD	704,059	827,482
2027	00133199	BK Property Purchase (Office)	3,500,000	4,113,556
2027	00133313	BK 2026 Physical Security Upgrades	932,788	1,096,308
2027	00133314	BK 2027 Physical Security Upgrades	762,625	896,314
2025	00133378	BK Fire Flow/Hydrant Testing Equip	6,592	8,111
2026	00133577	Bakersfield Onsite Solar	-	-
2025	00133916	BK 2025 Control Valve Overhaul	341,686	420,418
2026	00134008	BK 2026 Instrumentaion Replc.	67,642	82,329
2027	00134719	BK - VEHICLE FOR NEW COMPLEMENTS	-	-
2025	101MRP25	BK 2025 Main Replacement Program	16,124,838	19,840,351
2026	101MRP26	BK 2026 Main Replacement Program	16,566,145	20,163,253
2027	101MRP27	BK 2027 Main Replacement Program	17,018,042	20,001,334
2025	BKD0900_25	Meter Replacement Program	558,054	684,617
2026	BKD0900_26	Meter Replacement Program	572,006	694,155
2027	BKD0900_27	Meter Replacement Program	586,306	687,054
2025	101-NON-SP	101- Bakersfield Non-specific	2,214,000	2,698,417
2026	101-NON-SP	101- Bakersfield Non-specific	2,263,410	2,730,529
2027	101-NON-SP	101- Bakersfield Non-specific	2,320,110	2,708,402
2025	101UNSCH	BKD Unscheduled Replacements	7,368,587	9,066,469
2026	101UNSCH	BKD Unscheduled Replacements	7,552,801	9,192,787
2027	101UNSCH	BKD Unscheduled Replacements	7,741,621	9,098,740
2024	101MRP24	BK 2024 Main Replacement Program	12,894,827	16,499,370
2024	BKD0900	Meter Replacement Program	437,925	560,340
2025	00124420	BK 2024 Flat to Meter	-	-
2024	00124419	BK 2023 Flat to Meter	1,803,606	2,307,775
2024	00124412	BK 2022 Flat to Meter	2,523,973	3,191,407
2024	00115626	YEAR 2021: 2,100 F/M CONVERSIONS	2,059,612	2,551,792
2027	00123170	BK 675 Rezone	-	-
2027	00125251	BK 49-03 GAC Treatment	-	-
2024	00124358	BK 2022 GAC Media Replacement	343,774	439,870
2025	00124745	BKD 147 Storage Tank Replacement	-	-
2027	00123197	BK 2024 Poly Service Replacements	667,630	784,667
2024	00123196	BK 2023 Poly Service Replacements	651,347	821,129
2027	00123863	BK 2022 CARB VEHICLE REPLACEMENT	353,296	362,566
2027	00099154	Replace chemical feed pumps	264,515	301,715

**Appendix W
Plant Tables**

101

BAKERSFIELD (BK) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2026	00123799	BK 2024 Vehicle Replacemnt Program	-	-
2027	00124729	BK 045-T1 - Tank Roof Replacement	-	-
2027	00123190	BK 116 PB & Building Replacement	-	-
2025	00124364	BK 2023 GAC Media Replacement	408,325	487,593
2026	00123899	BK 212 Panelboard Replacement	-	-
2025	00123864	BK 162 Panelboard Replacement	-	-
2025	00124820	BK 2024 NEWTP Filter Modules	-	-
2025	00124819	BK 2023 NEWTP Filter Modules	-	-
2026	00123684	BK Sta 146-04 Wildfire Generator	-	-
2026	00123180	BK 150 Surge Tank	282,381	337,614
2026	00124262	BK 047-02 Well Liner Installation	281,366	334,379
2026	00124302	BK 079-01 Well Renewal	-	-
2026	00123721	BK 148 Generator Replacement	-	-
2025	00123181	BKNG 219 Surge Tank	274,456	331,720
2026	00123850	BK 156 Generator Replacement	-	-
2025	00116237	Replace 4 bulk chem tanks - NE WTP	-	-
2024	00124824	BK NEWTP CIP Neutralization Tank	-	-
2025	00123510	BK Tank Exterior Ladder Lifelines	-	-
2024	00124822	BK NEWTP Traveling Screen Rebuild	-	-
2025	00123662	BK 176-T2 - Seismic Retrofit	-	-
2024	00124291	BK 040-02 - Replace Pump & Motor	192,205	240,130
2024	00124295	BK 134-01 - Replace Pump & Motor	204,813	255,882
2024	00126470	2024 BK Carbon Change Outs	-	-
2025	00126467	2023 BK 49 Carbon Change Outs	-	-
2024	00123961	BK 2023 Flowmeter Replacements	143,686	178,428
2024	00116211	Acid feed system - NW WTP	50,184	64,212
2024	00124826	BK NWWTP Algal Toxin Study	-	-
2024	00124828	BK NEWTP Algal Toxin Study	-	-
2024	00123925	BK 2022 Flowmeter Replacement	181,591	226,184
2024	00123176	BK 1025 Zone SCADA	-	-
2024	00124190	BK Sta 96 Vault Lid Replacement	-	-
2025	00114875	BK 140-1W: Pump & Motor Replace	146,026	175,434
2025	00123859	BK 215 VFD Controls Upgrades	-	-
2025	00125422	BK 2023 Physical Security Upgrades	56,003	67,078
2027	00125423	BK 2024 Physical Security Upgrades	545,863	641,554
2024	00124823	BK NWWTP Traveling Screen Rebuild	-	-
2025	00123183	BK 186 Corner Tank BFV Controls	-	-
2025	00123200	BK 36-02 Piping Replacement	-	-
2025	00123201	BK 82 Piping Replacement	-	-

**Appendix W
Plant Tables**

101

BAKERSFIELD (BK) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2024	00124365	BK 2024 GAC Media Replacement	-	-
2024	00125421	BK 2022 Physical Security Upgrades	877,308	1,096,057
2024	00116231	Replace potassium permang - NEWTP	69,823	89,341
2025	00123142	BK 116-T1 - Seismic Retrofit	-	-
2024	00123628	BK 188-T2 - Seismic Retrofit	72,881	92,978
2025	00123595	BK 100-F Install VFD	61,028	74,647
2025	00123637	BK 218-D Install VFD	60,732	73,183
2024	00123626	BK 188-T1 - Seismic Retrofit	66,513	84,855
2024	00123645	BK 116-F Replace Pump & Motor	-	-
2025	00123607	BKD 116-G Install VFD	63,277	75,561
2026	00123642	BK 176-A VFD Install	-	-
2024	00123644	BK 209-A VFD Install	55,353	69,781
2025	00116631	Structural Improvements - NE WTP	-	-
2025	00123473	BK 144-01 Replace Pump & Motor	-	-
2024	00123441	BK 2023 Control Valve Replacements	187,455	232,073
2024	00124325	BK Sta 96 Isolation Valve install	-	-
2026	00114159	BK-100 Station Re-Build	-	-
2024	00123430	BK 087-E Replace Pump & Motor	-	-
2024	00123655	BK 148-T1 - Tank Retrofit	-	-
2024	00124178	BK 2023 Misc Field Equipment	36,799	37,879
2024	00123171	BK 2023 Vehicle Replacement Program	44,935	47,515
2025	00123399	BK 2024 Control Valve Overhaul	57,321	69,280
2024	00123456	BK 100-T1 - Tank Retrofits	-	-
2024	00123377	BK 2023 Control Valve Overhaul	54,168	67,470
2024	00123376	BK 087-T5 - Tank Retrofits	-	-
2024	00123454	BK 100-T3 - Tank Retrofits	-	-
2024	00123437	BK 091-C Replace Pump & Motor	-	-
2024	00123471	BK 100-E Replace Pump & Motor	-	-
2024	00123654	BK 162-A Replace Pump & Motor	-	-
2025	00123658	BK 162-B - Replace Pump & Motor	-	-
2024	00123459	BK 073-T3 - Tank Retrofits	-	-
2025	00123132	BK 116-T1 - Tank Retrofits	-	-
2024	00123130	BK 2022 CP Upgrades	58,502	72,647
2024	00124331	BK 2024 pumping tools	-	-
2025	00123371	BK 116-T3 - Tank Retrofits	26,391	31,705
2024	00124329	BK 2023 MISC PUMPING TOOLS	18,400	22,779
2024	00123676	BK 176-T2 - Tank Retrofit	-	-
2024	00124290	BK 2024 chemical pump replace	-	-
2024	00123352	BK 096-T4 - Tank Retrofits	-	-

**Appendix W
Plant Tables**

101

BAKERSFIELD (BK) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2024	00123625	BK 073-T5 Tank Retrofits	-	-
2025	00124286	BK 2023 Chemical Pump Replace	19,045	23,087
2024	00123425	BK 2024 Control Valve Replacement	-	-
2024	00124280	BKD 2022 chemical pump replacements	18,217	23,309
2024	00123345	BK 096-T2 - Tank Retrofits	-	-
2024	00123347	BK 096-T3 - Tank Retrofits	-	-
2024	00124979	BK 2022 Analyzer Replacements	11,568	14,802
2024	00124173	BK 209 Panel Shade Awning	12,688	16,044
2024	00124986	BK 2024 Analyzers Replacement	-	-
2024	00124983	BK 2023 Analyzers Replacement	-	-
2024	00115097	Replace 5 CL2 Tanks 2021	18,716	23,312
2024	00115307	BK 005-05 Pump & Motor Replace	32,040	40,149
2024	00115417	BK 216 D Pump & Motor Replace	62,658	78,518
2024	00115440	BK 216 MFS1 Pump & Motor Replace	170,676	211,945
2024	00115540	BK 216 MFS3 Pump & Motor Replace	-	-
2026	00115863	Replace Gen-set at Station BK 116	599,966	710,855
2024	00116386	Replace membrane feed pumps - NWTP	39,851	49,787
2024	00116483	BK 2021 Flowmeter Replacements	247,433	307,261
2026	00116497	Bakersfield Reliability Study	525,095	639,112
2025	00116584	Bakersfield WSFMP	12,506	14,979
2027	00118093	2019- VEH. FOR PROPOSED COMPLEMENT	85,095	87,858
2026	00123185	BK 87 Station Rebuild - Design	-	-
2025	00123475	BK 195-01 Replace Pump & Motor	-	-
2027	00123165	BK New Tank & Booster Facility	-	-
2026	00123936	BK 116-PT1 Pressure Vessel Replace	-	-
2026	00124306	BK 042-02 Well Renewal	-	-
2025	00123194	BK 23 Building Replacement	-	-
2024	00123962	BK 2024 Flowmeter Replacements	132,314	169,301
2024	00123159	BK 2022 Vehicle Replacement Program	150,767	154,723
2024	00123409	BK 003-04 Replace Pump & Motor	-	-
2024	00123643	BK 212-D Replace Pump & Motor	-	-
2024	00123675	BK 100-T4 - Tank Retrofit	-	-
2024	00123440	BK 097-B Replace Pump & Motor	-	-
2024	00123462	BK 097-C Replace Pump & Motor	-	-
2024	00123978	BK 2024 Customer Meter Vault Lids	-	-
2024	00123975	BK 2023 Customer Meter Vault Lids	-	-
2024	00123974	BK 2022 Customer Meter Vault Lids	-	-
2024	00123255	BK 213-T3 - Tank Retrofits	-	-
2026	00123193	BK 148 PB & Building Replacement	-	-

**Appendix W
Plant Tables**

101

BAKERSFIELD (BK) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2024	00124297	BK 042-02 - Replace Pump & Motor	-	-
2025	00130571	REPLACE V206012	-	-
2024	00133323	BK Office Digital Signage	-	-
2026	00103497	New Well Property North Garden #1	506,329	603,547
2026	00122824	Install Backup Generator BK 212	-	-
2024	00126268	BK 047-02 Pump Replacement	168,776	210,222
2025	00126877	BK 220-01: Pump & Motor Replacement	244,726	301,116
2026	00127761	Rpl main canal @ shafter Rd	421,941	501,441
2026	00128024	Install 8" tr flex @ Marella OverX	665,931	796,184
2024	00129528	E. California 21" main protection	204,083	255,740
2024	00131316	BK PFAS Preliminary Desgin	-	-
2024	101-NON-SP	101- Bakersfield Non-specific	2,143,450	2,719,718
2024	101UNSCH	BKD Unscheduled Replacements	5,566,798	7,122,907

Summary	Year	Direct Cost	Total Cost
	2024	32,009,715	40,647,631
	2025	35,948,085	44,169,628
	2026	40,838,315	49,560,805
	2027	52,218,948	60,997,092
	Total	161,015,063	195,375,156

**Appendix W
Plant Tables**

BAYSHORE (BAY)

152

(Part of the Bay Area Region - BAR)

Year	PID	Description	Direct Cost	Total Cost
2027	00132991	SC 109 New Generator and ATS	-	-
2025	00131986	BAY 2025 ACV Replacements	382,448	465,747
2026	00131987	BAY 2026 ACV Replacements	392,915	473,327
2027	00131988	BAY 2027 ACV Replacements	403,633	469,526
2026	00131990	2026 BAY - 6 Flowmeter Replacements	571,355	685,372
2025	00131991	MPS 2025 Control Valve Overhauls	427,107	520,134
2026	00131992	MPS 2026 Control Valve Overhauls	456,348	549,743
2027	00131993	MPS 2027 Control Valve Overhauls	450,766	524,354
2025	00131994	SSF 2025 Control Valve Overhauls	102,506	124,832
2026	00131995	SSF 2026 Control Valve Overhauls	87,759	105,720
2027	00131996	SSF 2027 Control Valve Overhauls	90,153	104,871
2026	00132105	SSF 002-C Pump Replacement	76,269	91,878
2026	00132106	SSF 005-A Pump Replacement	78,356	94,392
2026	00132108	SM 006-D Pump Replacement	-	-
2027	00132111	MPS 012-E Pump Replacement	68,208	79,343
2027	00132112	MPS 114-B Pump Replacement	30,986	36,045
2026	00132115	SSF 101-A Pump Replacement	-	-
2025	00132116	SC 118-A Pump Replacement	-	-
2027	00132117	MPS-120-B Pump Replacement	68,208	79,343
2025	00132265	BAY 2025 VEHICLE REPLACEMENT PROGRA	78,399	82,051
2026	00132266	BAY 2026 VEHICLE REPLACEMENT PROGRA	147,754	154,638
2027	00132267	BAY 2027 VEHICLE REPLACEMENT PROGRA	665,414	696,412
2025	00132380	BAY-MPS 2025 Vault Lid Replacements	33,254	40,497
2026	00132381	BAY-MPS 2026 Vault Lid Replacements	34,164	41,156
2027	00132382	BAY-MPS 2027 Vault Lid Replacements	35,096	40,826
2025	00132383	BAY-SSF 2025 Vault Lid Replacements	33,254	40,497
2026	00132384	BAY-SSF 2026 Vault Lid Replacements	34,164	41,156
2027	00132385	BAY-SSF 2027 Vault Lid Replacements	35,096	40,826
2027	00132499	BAY 2025 - MCC Replacemen	1,760,962	2,048,440
2025	00132585	Small portable generators	343,521	360,244
2026	00132779	BAY SC 107 Pump House Building	150,494	180,526
2025	00132824	SSF 2025 Physical Security Upgrades	401,029	488,375
2025	00132885	MPS 2025 Physical Security Upgrades	429,364	522,881
2026	00132928	MPS 2026 Physical Security Upgrades	356,096	428,973
2027	00132933	MPS 2027 Physical Security Upgrades	260,655	303,207
2026	00132935	SSF 2026 Physical Security Upgrades	447,333	538,882
2027	00132937	SSF 2027 Physical Security Upgrades	387,358	450,595

**Appendix W
Plant Tables**

BAYSHORE (BAY)

152

(Part of the Bay Area Region - BAR)

Year	PID	Description	Direct Cost	Total Cost
2026	00132968	BAY New Main Delores Parkside	299,461	360,747
2026	00132983	SSF 008-T1 Preliminary Design	-	-
2027	00132984	SM 027 Paving	936,646	1,089,555
2027	00132985	SC 117 Station Rebuild Constr	1,417,883	1,624,914
2026	00132988	SSF 001 Cr-As Treatment Pilot Study	-	-
2027	00132989	SC 112 T2-T3 Residual Control	1,102,702	1,255,565
2026	00132992	BAY 2025 Grid Strengthening	545,775	657,471
2027	00132993	SC Wildfire Mititgation 585 Zone	1,238,656	1,437,818
2025	00132994	BAY 2025 Replace Isolation Valves	139,972	170,458
2026	00132995	BAY 2026 Replace Isolation Valves	139,972	168,618
2027	00132996	BAY 2027 Replace Isolation Valves	139,972	162,822
2027	00132997	MPS Replace Transmission Valves	1,935,364	2,241,783
2027	00132998	SM 017 Station Rebuild Construction	773,240	889,952
2026	00132999	MPS 2025 Tank Improvements	1,441,746	1,736,808
2026	00133000	SSF 2025 Tank Improvements	560,581	675,307
2026	00133001	MPS 2026 Tank Improvements	928,427	1,118,435
2026	00133002	SSF 2026 Tank Improvements	607,833	732,230
2027	00133003	SSF 2027 Tank Improvements	260,977	303,581
2027	00133004	MPS 2027 Tank Improvements	861,884	1,002,587
2025	00133367	BAY Copy Machine	23,765	24,872
2025	00133368	SSF Field Yard Pipe Racks	32,796	39,939
2025	00133369	BAY Leak Detection Equipment	20,087	21,022
2025	00133370	BAY Forklift	46,556	48,725
2025	00133371	BAY Water Quality Testing Units	38,328	40,114
2025	00133372	BAY Locating Equipment	39,123	40,946
2025	00133373	BAY Portable Lighting	6,134	6,419
2027	00133374	BAY Pressure Data Loggers	79,278	82,971
2025	00133375	BAY Solar Arrow/ Message Board	28,438	29,763
2027	00133376	BAY Field Yard Classroom Remodel	519,554	604,371
2026	00133599	BSH-AMI INITIATIVE-VEHICLES/EQUIPM	476,677	498,883
2026	00133604	MPS 2026 AMI INITIATIVE-METERS	-	-
2026	00133618	SSF 2026 AMI INITIATIVE-METERS	-	-
2027	00133627	MPS 2027 AMI INITIATIVE-METERS	4,819,073	5,605,790
2027	00133634	SSF 2027 AMI INITIATIVE-METERS	2,259,615	2,628,499
2025	00133790	BAY 2025 Instrumentation Replc.	7,715	9,395
2026	00133798	MPS 006 Design Only	-	-
2026	00134125	BAY 2025 Grid Strengthening	252,903	304,661

**Appendix W
Plant Tables**

BAYSHORE (BAY)

152

(Part of the Bay Area Region - BAR)

Year	PID	Description	Direct Cost	Total Cost
2026	00134300	MPS 2025 Brackish Aquifer Conductiv	-	-
2026	00134303	SSF 2025 Brackish Aquifer Conductiv	-	-
2025	152MRP25	BAY 2025 Main Replacement Program	24,234,688	29,513,138
2026	152MRP26	BAY 2026 Main Replacement Program	24,897,946	29,993,464
2027	152MRP27	BAY 2027 Main Replacement Program	25,577,122	29,752,605
2025	SMD0900_25	Meter Replacement Program	427,348	519,325
2026	SMD0900_26	Meter Replacement Program	438,032	526,561
2025	SSF0900_25	Meter Replacement Program	212,066	257,709
2026	SSF0900_26	Meter Replacement Program	217,368	261,299
2025	152-NON-SP	152- Bayshore Non-specific	113,400	121,333
2025	116-NON-SP	116- Mid Peninsula Non-specific	723,240	877,376
2025	118-NON-SP	118- So. San Francisco Non-specific	154,710	186,542
2026	152-NON-SP	152- Bayshore Non-specific	116,190	124,107
2026	116-NON-SP	116- Mid Peninsula Non-specific	741,330	889,833
2026	118-NON-SP	118- So. San Francisco Non-specific	158,580	189,270
2027	152-NON-SP	152- Bayshore Non-specific	119,070	126,507
2027	116-NON-SP	116- Mid Peninsula Non-specific	759,960	881,588
2027	118-NON-SP	118- So. San Francisco Non-specific	162,360	187,532
2025	116UNSCH	MPS Unscheduled Replacements	2,530,258	3,081,362
2025	118UNSCH	SSF Unscheduled Replacements	593,625	722,920
2026	116UNSCH	MPS Unscheduled Replacements	2,593,514	3,124,293
2026	118UNSCH	SSF Unscheduled Replacements	608,466	732,992
2027	116UNSCH	MPS Unscheduled Replacements	2,658,352	3,092,330
2027	118UNSCH	SSF Unscheduled Replacements	623,677	725,493
2026	00134769	BAY - VEHICLE FOR NEW COMPLEMENTS	-	-
2026	00134794	Bay Area Water Transfer Studay (BAY)	-	-
2024	SMD0900	Meter Replacement Program	337,121	426,934
2024	152MRP24	BAY 2024 Main Replacement Program	8,813,215	11,161,180
2024	SSF0900	Meter Replacement Program	166,275	210,574
2025	00124410	SSF Wildfire New Main 555 Zone	-	-
2024	00124372	SC Wildfire New Main 345 Zone	1,923,925	2,421,013
2026	00125645	BAY SC-116 Rebuild	-	-
2024	00124417	SSF Wildfire New Main 390 Zone	1,404,415	1,740,922
2026	00124462	Wildfire SC-121 Station Rebuild	-	-
2027	00118094	2020- VEH. FOR PROPOSED COMPLEMENT	856,112	895,995
2024	00124396	SM Wildfire New Main 465 Zone	978,188	1,220,435
2025	00124360	SC Wildfire New Main 600 Zone	-	-

**Appendix W
Plant Tables**

**BAYSHORE (BAY)
(Part of the Bay Area Region - BAR)**

152

Year	PID	Description	Direct Cost	Total Cost
2024	00124426	BAY Zone Interie at Polhemus Rd	-	-
2024	00124455	BAY Extend 345 Zone at Nevada Ave	782,831	968,304
2024	00124418	SSF New Main	633,860	792,534
2024	00124452	SSF STA 1 Wildfire Booster Pump	-	-
2026	00124965	MPS-027 T1,T2,T3 Nitrification Cont	-	-
2024	00124993	SSF-14 Res 11 Nitrification Control	-	-
2025	00124989	SC 106 Nitrification Control	-	-
2026	00124991	SC 123 Nitrification Control	-	-
2025	00124349	MPS Sta 106 Slope Mitigation	471,167	573,790
2024	00124313	SC Wildfire New Main 460 Zone	411,188	520,735
2025	00124442	SSF Wildfire 380 Zone SFPUC Conn.	-	-
2025	00098596	Partial Rebuild SC 106	841,626	1,014,089
2025	00124970	MPS-029 T1 Nitrification Control	-	-
2026	00123709	SSF 005 Panelboard Replacement	-	-
2025	00099307	Widen Driveway	310,894	370,594
2024	00123564	MPS 2023 Control Valve Replacement	-	-
2024	00123297	MPS 2022 Control Valve Replacement	-	-
2024	00116051	MPS 114-PT1 - Replace Pressure Tank	410,148	509,522
2024	00115868	MPS 027-PT2 - Replace Pressure Tank	698,293	869,352
2026	00123641	MPS Station 29 Replace Generator	-	-
2027	00115747	2020 Vehicle Replacement Program	235,558	246,531
2024	00124383	MPS El Camino Real Main Connection	323,155	400,585
2026	00125025	BAY SM STA 028 Wildfire Generator	-	-
2026	00123796	SSF STA 101 Wildfire Generator	-	-
2025	00123848	BAY SM STA 012 Wildfire Generator	-	-
2024	00116064	MPS 120-PT1: Replace Pressure Tank	333,089	412,899
2025	00123292	BAY 2023 Vehicle Replacement Progm	178,466	185,198
2024	00123413	MPS Tank Exterior Ladder Lifelines	172,230	218,114
2024	00123284	BAY 2022 Vehicle Replacement Progm	173,244	181,314
2025	00124249	MPS 027-T2 - Tank Retrofits	-	-
2024	00125535	MPS 2024 SB1398 Service Replacement	-	-
2024	00125533	SSF 2023 SB1398 Service Replacement	-	-
2024	00125531	MPS 2022 SB1398 Service Replacement	-	-
2026	00115748	2021 Vehicle Replacement Program	-	-
2026	00123702	BAY 2024 Vehicle Replacemnt Program	-	-
2025	00125512	SSF 2023 Physical Security Upgrades	81,320	99,031
2024	00124171	MPS 2024 Control Valve Overhaul	-	-

**Appendix W
Plant Tables**

BAYSHORE (BAY)

152

(Part of the Bay Area Region - BAR)

Year	PID	Description	Direct Cost	Total Cost
2026	00123906	MPS 2024 Flowmeter Replacement	-	-
2024	00125513	SSF 2024 Physical Security Upgrades	111,422	141,107
2024	00124170	MPS 2023 Control Valve Overhaul	-	-
2024	00125189	BAY-SC 2022 Sample Site	-	-
2025	00125510	MPS 2022 Physical Security Upgrades	313,723	382,054
2026	00125511	SSF 2022 Physical Security Upgrades	232,491	280,072
2024	00125190	BAY-SM 2022 Sample Site	-	-
2024	00116414	MPS 2020 Flowmeter Replacements	-	-
2024	00124085	MPS 118-A Replace Pump & Motor	-	-
2024	00114994	MPS 116-A: Pump & Motor Replacement	-	-
2025	00124622	MPS 109-T2 - Tank Retrofits	-	-
2025	00124748	SSF-1 Treatment Plant Automation	438,221	522,371
2024	00123358	SSF 014-T1 - Tank Retrofits	66,743	83,451
2024	00124762	BAY 2024 Misc Tools-Equipment	-	-
2024	00123426	SSF Tank Exterior Ladder Lifelines	44,652	55,350
2024	00124761	BAY 2023 Misc Equipment	-	-
2024	00124760	BAY Misc Tools Equipment 2022	-	-
2025	00123903	MPS 2023 Flowmeter Replacement	-	-
2024	00124075	MPS 112-A Replace Pump & Motor	37,268	47,197
2024	00123852	SSF 006-F Replace Pump & Motor	-	-
2024	00123856	SSF 101-A Replace Pump & Motor	-	-
2024	00123858	SSF 101-B Replace Pump & Motor	-	-
2024	00125152	SSF 2022 Sample Sites	43,161	54,660
2024	00123673	MPS 023-T1 - Tank Retrofit	-	-
2024	00125153	SSF 2023 Sample Sites	-	-
2024	00123315	MPS 112-T3 - Tank Retrofits	-	-
2025	00123306	MPS 029-T1 - Tank Retrofits	-	-
2024	00124308	SSF 2023 Control Valve Replacement	122,746	153,144
2024	00124090	MPS 120-B Replace Pump & Motor	-	-
2024	00124199	SSF 2024 Control Valve Overhaul	-	-
2024	00124194	SSF 2023 Control Valve Overhaul	36,733	45,829
2024	00123316	SSF 001-T1 - Tank Retrofits	32,180	39,804
2024	00123854	SSF 013-A Replace Pump & Motor	37,578	46,683
2024	00123296	MPS 123-T3 - Tank Retrofits	-	-
2024	00123293	MPS 032-T2 - Tank Retrofits	-	-
2024	00123321	MPS 030-T1 - Tank Retrofits	20,240	25,090
2024	00123324	MPS 115-T1 - Tank Retrofits	-	-

**Appendix W
Plant Tables**

152

**BAYSHORE (BAY)
(Part of the Bay Area Region - BAR)**

Year	PID	Description	Direct Cost	Total Cost
2025	00124688	MPS 032-T1 - Tank Retrofits	-	-
2024	00123828	MPS 027-T1 - Tank Retrofits	-	-
2024	00123451	MPS 024-T1 - Tank Retrofits	-	-
2024	00124624	SSF 101-T1 - Tank Retrofits	-	-
2024	00123283	MPS 112-T1 - Tank Retrofits	-	-
2024	00123318	SSF 001-T2 - Tank Retrofits	3,191	3,947
2026	00098172	Panelboard Replacement SC 119	-	-
2026	00098594	Station Rebuild SM 22	-	-
2025	00114980	SSF Sta.11 New Access Road	-	-
2026	00115010	Install new station piping SM116	-	-
2027	00115080	Panelboard Replacement MPS 117	-	-
2024	00115085	Replace Panelboard MPS 118	302,473	381,434
2024	00115110	Panelboard Replacement MPS 107	-	-
2025	00115112	Panelboard Replacement MPS 112	484,975	586,854
2024	00115635	SSF 014-T1: Repl Interior Ladder	1,255	1,559
2024	00115716	MPS 031-T1 - Tank Struct Retrofit	50,874	63,610
2024	00115844	MPS 118- T1- Tank Struct Retrofit	70,350	87,206
2024	00115992	MPS 118-T2 - Tank Struct Retrofits	10,048	12,483
2024	00116014	SSF 005-T1 - Roof Retrofit	54,359	67,967
2025	00116058	MPS 116-PT1 - Replace Pressure Tank	-	-
2024	00116139	SSF 011-T1: Seismic Retrofit	45,684	57,855
2026	00116335	Station 26 Stabilization Project	-	-
2024	00116415	MPS 2021 Flowmeter Replacements	12,834	16,012
2024	00116516	Mid Peninsula Reliability Study	7,234	8,986
2024	00116850	SSF Reliability Study	5,028	6,246
2026	00117597	SM-22 - Reconfiguration	-	-
2024	00117656	SSF 4 New Pumps	489,463	617,239
2027	00117796	Bayshore Ops. Center Improvements	-	-
2024	00121261	SC-118 PSPS Genset	501,572	632,509
2024	00123794	MPS 2022 Flowmeter Replacement	-	-
2024	00124424	SC-117 Sta Rebuild - Design	-	-
2026	00124427	MPS SM-17 Sta Rebuild - Design	-	-
2027	00125813	Land Purchase for Recycled Water St	-	-
2024	00020688	Access Road at SSF Sta 11	-	-
2026	00061972	Purchase Land for SM Well	-	-
2024	00124949	SC and SM Nitrification Evaluation	103,403	130,951
2024	00124001	MPS 106-B - Replace Pump & Motor	-	-

**Appendix W
Plant Tables**

BAYSHORE (BAY)

152

(Part of the Bay Area Region - BAR)

Year	PID	Description	Direct Cost	Total Cost
2024	00124041	MPS 2024 Customer Meter Vault Lids	-	-
2024	00124048	SSF 2024 Customer Meter Vault Lids	-	-
2024	00124040	MPS 2023 Customer Meter Vault Lids	-	-
2024	00124046	SSF 2023 Customer Meter Vault Lids	-	-
2024	00124039	MPS 2022 Customer Meter Vault Lids	-	-
2024	00124045	SSF 2022 Customer Meter Vault Lids	-	-
2024	00124081	MPS 114-B Replace Pump & Motor	-	-
2024	00123606	SSF 2024 CP Upgrades	-	-
2024	00124248	MPS 123-T4 - Tank Retrofits	-	-
2024	00130235	Genentech Feasibility Study	-	-
2024	00117486	383-393 E. Grand, 200' Earthquake pipe	1,233,284	1,538,705
2024	00122978	SSF-007 Control Valve	194,624	241,779
2024	00122976	SSF Hillside Blvd PRV	329,114	410,619
2024	00129409	Notre Dame & El Camino, SC	-	-
2025	00130599	SSF 008-T1 Roof Replacement	248,945	299,316
2024	116-NON-SP	116- Mid Peninsula Non-specific	990,225	1,254,035
2024	118-NON-SP	118- So. San Francisco Non-specific	139,072	176,122
2024	152-NON-SP	152- Bayshore Non-specific	37,084	38,941
2024	116UNSCH	MPS Unscheduled Replacements	2,416,401	3,060,164
2024	118UNSCH	SSF Unscheduled Replacements	680,006	861,170

Summary	Year	Direct Cost	Total Cost
	2024	25,791,478	32,416,272
	2025	34,972,464	42,389,913
	2026	38,090,298	45,760,814
	2027	51,593,591	59,712,576
	Total	150,447,832	180,279,574

**Appendix W
Plant Tables**

102

BEAR GULCH (BG) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2027	00133012	BG 036 New 125K Gal Tank	-	-
2026	00131966	BG Replace Skyline PRV/Vaults	288,921	348,066
2025	00131977	BG 2025 Control Valve Overhauls	427,107	520,157
2026	00131984	BG 2026 Control Valve Overhauls	438,797	528,622
2027	00131985	BG 2027 Control Valve Overhauls	450,766	524,378
2025	00132268	BG 2025 VEHICLE REPLACEMENT PROGRAM	358,294	375,002
2026	00132269	BG 2026 VEHICLE REPLACEMENT PROGRAM	80,544	84,300
2027	00132270	BG 2027 VEHICLE REPLACEMENT PROGRAM	402,032	420,779
2026	00132366	BG 2026 Vault Lid Replacements	18,011	21,698
2027	00132367	BG 2027 Vault Lid Replacements	18,539	21,567
2025	00132447	BG 2025 Physical Security Upgrades	131,281	159,882
2027	00132508	BG 2025 - MCC Replacements	1,996,452	2,322,476
2026	00132707	BG 2026 Physical Security Upgrades	173,755	209,325
2027	00132728	BG 2027 Physical Security Upgrades	226,072	262,990
2027	00133005	BG 022 New Generator	206,194	237,831
2027	00133006	BG 043 New Generator	461,322	536,657
2027	00133008	BG 005 Variable Frequency Drive	178,339	203,503
2027	00133009	BG Skylonda to Skyline Main Conn	-	-
2026	00133011	Bay Area Water Transfer (BG)	-	-
2026	00133013	BG Brackish Aquifer Conductivity	-	-
2027	00133014	BG KM Tanks Farm Station Rebuild	-	-
2027	00133016	BG 053 Tank Design & Permitting	-	-
2025	00133017	BG Watershed Restor/Fire Protection	-	-
2027	00133018	BG 016-T2 Mixing and Dosing	1,077,447	1,226,820
2027	00133019	BG 017-T1 Mixing and Dosing	1,077,447	1,226,820
2027	00133022	BG 002 New Ops Building Design	-	-
2026	00133023	BG 002 Staff Housing	141,000	169,864
2026	00133024	BG 002 Cathodic Protection	12,212	14,712
2026	00133025	BG 021 Cathodic Protection	21,202	25,542
2026	00133026	BG 2025 Tank Improvements	1,009,131	1,215,709
2027	00133028	BG 2027 Tank Improvements	280,725	326,569
2026	00133540	BG 2026 AMI INITIATIVE-METERS	-	-
2026	00133593	BG - AMI INITIATIVE-VEHICLES/EQUIP	254,526	266,395
2027	00133622	BG 2027 AMI INITIATIVE-METERS	2,712,532	3,155,494
2025	00134012	BG 2025 Instrumentation Replc.	1,286	1,566
2025	102MRP25	BG 2025 Main Replacement Program	13,306,904	16,205,939
2026	102MRP26	BG 2026 Main Replacement Program	13,671,089	16,469,690
2027	102MRP27	BG 2027 Main Replacement Program	13,670,734	15,903,194
2025	BGD0900_25	Meter Replacement Program	300,718	365,456

**Appendix W
Plant Tables**

102

BEAR GULCH (BG) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2026	BGD0900_26	Meter Replacement Program	308,236	370,548
2025	102-NON-SP	102- Bear Gulch Non-specific	1,366,020	1,652,463
2026	102-NON-SP	102- Bear Gulch Non-specific	1,400,220	1,676,302
2027	102-NON-SP	102- Bear Gulch Non-specific	1,435,410	1,661,825
2025	102UNSCH	BGD Unscheduled Replacements	2,986,473	3,637,105
2026	102UNSCH	BGD Unscheduled Replacements	3,061,135	3,687,778
2027	102UNSCH	BGD Unscheduled Replacements	3,137,664	3,650,051
2026	00134775	BG - VEHICLE FOR NEW COMPLEMENTS	-	-
2024	BGD0900	Meter Replacement Program	237,667	300,998
2024	00125628	BG Wildfire - New Main Morrow Vista	970,208	1,215,713
2025	00124381	BG Wildfire New Main Tynan Way	-	-
2026	00114641	Sta 14 Partial Rebuild	-	-
2024	00114646	Sta 30 Chem Addition	-	-
2024	00118020	Modular Building	409,603	502,914
2026	00123957	BG Sta. 23 Panelboard Replacement	-	-
2026	00123935	BG Sta. 20 Panelboard Replacement	-	-
2024	00115179	Panelboard Replacement BG-16	789,144	986,712
2024	00118528	2019 - ADDITIONAL VEHICLES	210,834	220,666
2024	00123141	BG Tank Exterior Ladder Lifelines	76,716	95,511
2025	00114328	Portola Road Pipeline	1,829,092	2,213,406
2024	00098428	Video Surveillance at Reservoir	85,585	107,472
2024	00125415	BG 2023 Physical Security Upgrades	103,196	130,695
2024	00124975	BG 2024 Analyzers Replacement	-	-
2024	00124205	BG 2024 Control Valve Overhaul	-	-
2024	00124204	BG 2023 Control Valve Overhaul	-	-
2024	00125414	BG 2022 Physical Security Upgrades	478,555	594,510
2024	00125130	BG 2022 Sample Sites	71,936	90,525
2024	00123574	BG 2022 Control Valve Replacement	169,441	211,406
2024	00125132	BG 2023 Sample Sites	-	-
2024	00123461	BG 019-T1 - Tank Retrofits	15,343	19,061
2024	00123720	BG 2024 Vehicle Replacement Program	-	-
2025	00076196	Operations Center Design	60,650	73,863
2024	00115337	BG 23-A Pump & Motor Replacement	58,412	72,251
2024	00123716	BG 2022 Vehicle Replacement Program	133,563	139,791
2024	00123168	BG 022-T1 - Tank Retrofits	-	-
2024	00123914	BG 2022 Flowmeter Replacement	-	-
2025	00123429	BG 038-T1 - Tank Retrofits	-	-
2024	00123578	BG 2023 Control Valve Replacement	84,541	106,161
2024	00123365	BG 041-T2 - Tank Retrofits	-	-

**Appendix W
Plant Tables**

102

BEAR GULCH (BG) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2024	00123338	BG 030-T1 - Tank Retrofits	24,806	30,816
2024	00123624	BG 041-T1 - Tank Retrofits	-	-
2024	00123211	BG 036-T1 - Tank Retrofits	-	-
2026	00065389	Sta 33 STA Rebuild	-	-
2026	00097302	Sta 42 0.25MG Welded Steel Tank	2,410,124	2,872,716
2027	00097310	Sta 5 3MG Welded Steel Tank	-	-
2024	00097628	Raw Water Line	-	-
2026	00097637	Sta 3 Reduce Sediment Intake	-	-
2025	00098018	Upper Diversion Slope Stabilization	-	-
2026	00098036	BG Skeggs Tanks (Design)	-	-
2025	00098236	Upper Low Zone Mitigation	666,113	800,911
2025	00114325	Sta 18 Station Rebuild	-	-
2024	00114326	BG Sta 40 Property Acquisition	1,060	1,317
2024	00114327	Low Zone Surge Protection	696,701	869,254
2025	00114642	Sta 21 Partial Rebuild	-	-
2026	00114643	Sta 17 Partial Rebuild	-	-
2024	00114644	AMI (Smart) Meter Pilot	-	-
2024	00115002	BG 036-A: Pump & Motor Replacement	38,037	47,254
2024	00115017	BG 043-A:Pump & Motor Replacement	2,166	2,709
2024	00115020	BG 43-B:Pump & Motor Replacement	2,927	3,660
2024	00115586	Algal Treatment Study - BG	14,235	18,028
2024	00115970	BG 005-T9 - New 30" Manway	215	268
2026	00116303	BG 3 Reduce Sediment	-	-
2025	00116305	BG16 Slope Stabilization	-	-
2025	00116387	BG 2020 Flowmeter Replacements	7,285	8,759
2026	00116413	BG Skeggs Tanks Construction	-	-
2024	00116517	Bear Gulch Reliability Study	6,723	8,351
2024	00117237	BG 2021 Physical Security Upgrades	301,904	374,245
2025	00118028	Replace Genset - Sta 33	-	-
2024	00121345	BG-025 PSPS Genset	698,463	882,707
2024	00121347	BG-026 PSPS Genset	606,638	753,627
2024	00124399	BG Wildfire Pmp Sta Kngs Mt-Design	-	-
2024	00124437	BG Land For New Booster Station	-	-
2026	00133565	Skylonda - Skyline Main Conn	-	-
2024	00133576	BG Sta 53 - PRV Addition	-	-
2024	00131885	Skylonda Integration - CWS 1810 Zon	-	-
2024	00131889	Skylonda Integration - CWS 1930 Zon	-	-
2024	00117532	Bear Gulch Dam Modifications	-	-
2024	00123580	BG 2024 Control Valve Replacement	-	-

**Appendix W
Plant Tables**

102

BEAR GULCH (BG) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2024	00123989	BG Customer Meter Vault Lids	-	-
2024	102MRP24	BG 2024 Main Replacement Program	8,972,738	11,363,706
2024	00122876	Install Backup Generator BG 017	-	-
2024	00126005	BG STA 46 Wildfire Generator	-	-
2025	00126093	BG Skyline 06IN Relocate	4,131,756	4,935,870
2024	00126621	BG Palo Alto Interconnect	-	-
2024	00129532	BG 40-A Pump Replacement	-	-
2024	00130460	BG STA 47 Wildfire Generator	-	-
2024	102-NON-SP	102- Bear Gulch Non-specific	888,269	1,113,606
2024	102UNSCH	BGD Unscheduled Replacements	2,610,949	3,306,689

Summary	Year	Direct Cost	Total Cost
	2024	18,760,575	23,570,622
	2025	25,572,980	30,950,379
	2026	23,288,903	27,961,268
	2027	27,331,676	31,680,953
	Total	<u>94,954,134</u>	<u>114,163,221</u>

**Appendix W
Plant Tables**

**CHICO (CH)
(Part of the North Valley Region - NVR)**

104

Year	PID	Description	Direct Cost	Total Cost
2027	00132076	CH 2027 Flowmeter Replacements	297,729	346,076
2027	00133034	CH 044 Wildfire Pump Storage	-	-
2025	00132067	CH 2025 ACV Replacement	72,847	89,085
2025	00132068	CH 2025 Control Valve Overhauls	113,895	139,283
2026	00132069	CH 2026 ACV Replacement	74,841	90,535
2026	00132070	CH 2026 Control valve Overhauls	100,297	121,329
2027	00132072	CH 2027 ACV Replacement	76,882	89,808
2027	00132073	CH 2027 Control Valve Overhauls	103,032	120,354
2025	00132074	CH 2025 Flowmeter Replacements	216,408	263,347
2026	00132075	CH 2026 Flowmeter Replacements	-	-
2026	00132135	CH-65-1 Pump Replacement	132,160	159,874
2025	00132309	CH 2025 VEHICLE REPLACEMENT PROGRAM	304,712	320,242
2026	00132310	CH 2026 VEHICLE REPLACEMENT PROGRAM	322,177	338,597
2027	00132311	CH 2027 VEHICLE REPLACEMENT PROGRAM	600,841	631,465
2025	00132371	CH 2025 Vault Lid Replacements	31,671	38,730
2026	00132373	CH 2026 Vault Lid Replacements	32,537	39,361
2027	00132374	CH 2027 Vault Lid Replacements	33,425	39,045
2027	00132513	CH 2025 - MCC Replacements	3,431,120	4,007,967
2027	00132564	CH 2026 - Genset Replacement	1,194,748	1,395,612
2025	00132669	CH 2025 Carbon Changeouts	229,897	281,143
2026	00132670	CH 2026 Carbon Changeouts	235,645	285,060
2027	00132671	CH 2027 Carbon Changeouts	241,536	282,144
2025	00132731	CH 2025 Physical Security Upgrades	79,124	96,761
2026	00132732	CH 2026 Physical Security Upgrades	243,413	294,457
2027	00132735	CH 2027 Physical Security Upgrades	618,332	722,287
2025	00132842	CH 2025 Instrumentation Replc.	45,310	55,410
2026	00133029	CH 050 Partial Station Rebuild	-	-
2026	00133030	CH 080 Automatic Discharge Valve	273,134	324,731
2027	00133031	CH 064 New Generator	-	-
2025	00133032	CH Portable Booster Pumps	296,694	362,828
2025	00133033	CH PBC South of Canyon Oaks CC	61,762	75,158
2025	00133035	CH 066-T2 Cathodic Protection	18,733	22,908
2025	00133036	CH 074-T1 Cathodic Protection	19,221	23,505
2025	00133037	CH 2025 Tank Improvements	748,092	914,846
2025	00133379	CH 081 Parking Lot Improvements	16,099	19,688
2026	00133380	CH Office HVAC Replacement	112,254	135,794
2026	00133381	CH New Roof at District Office	254,563	280,987

**Appendix W
Plant Tables**

**CHICO (CH)
(Part of the North Valley Region - NVR)**

104

Year	PID	Description	Direct Cost	Total Cost
2025	00133382	CH Solar EV Charger	97,028	118,656
2025	104MRP25	CH 2025 Main Replacement Program	7,632,497	9,333,822
2026	104MRP26	CH 2026 Main Replacement Program	7,841,384	9,485,730
2027	104MRP27	CH 2027 Main Replacement Program	8,055,284	9,409,556
2025	CHD0900_25	Meter Replacement Program	251,733	307,090
2026	CHD0900_26	Meter Replacement Program	258,026	311,368
2027	CHD0900_27	Meter Replacement Program	264,477	308,183
2025	104-NON-SP	104- Chico Non-specific	633,240	764,628
2026	104-NON-SP	104- Chico Non-specific	649,260	776,167
2027	104-NON-SP	104- Chico Non-specific	665,280	770,138
2025	104UNSCH	CHD Unsheduled Replacement	2,388,376	2,920,758
2026	104UNSCH	CHD Unsheduled Replacement	2,448,085	2,961,451
2027	104UNSCH	CHD Unsheduled Replacement	2,509,287	2,931,154
2026	00134774	VIS - VEHICLE FOR NEW COMPLEMENTS	-	-
2024	CHD0900	Meter Replacement Program	198,102	251,930
2024	104MRP24	CH 2024 Main Replacement Program	3,693,413	4,696,979
2024	00124251	Chico WSFMP	283,340	360,329
2024	00123964	CH 2023 Flowmeter Replacement	-	-
2024	00115768	2021 Vehicle Replacement Program	239,616	248,737
2026	00124236	CH 32 Panelboard Replacement	-	-
2026	00124211	CH 54 New Generator and ATS	-	-
2024	00123963	CH 2022 Flowmeter Replacement	183,014	227,027
2024	00097980	Purchase Land for New Well Site	-	-
2024	00124237	CH Routine GAC Changeouts 2024	-	-
2024	00124234	CH GAC Changeouts 2023-Sta 21&46	190,465	235,675
2024	00123724	CH 2024 Vehicle Replacement Program	-	-
2024	00123723	CH 2023 Vehicle Replacement Program	81,861	84,344
2024	00125425	CH 2023 Physical Security Upgrades	-	-
2024	00125426	CH 2024 Physical Security Upgrades	90,369	114,924
2024	00125424	CH 2022 Physical Security Upgrades	92,060	114,487
2024	00124061	CH 064-01 - Replace Pump & Motor	85,411	106,218
2024	00124992	CH 2023 Analyzers Replacement	38,358	47,823
2024	00124060	CH 081-C Replace Pump & Motor	-	-
2024	00123722	CH 2022 Vehicle Replacement Program	35,330	37,130
2024	00124222	CH 2024 Hydrants for City	-	-
2024	00123683	CH 065-PT1 - Pressure Vessel Rplcmn	401,543	501,873
2024	00121485	CH FH/PB Connections (PSPS)	54,513	69,325

**Appendix W
Plant Tables**

**CHICO (CH)
(Part of the North Valley Region - NVR)**

104

Year	PID	Description	Direct Cost	Total Cost
2024	00123994	CH 2024 Customer Meter Vault Lids	-	-
2024	00123809	2024 Control Valve Overhaul CH	22,518	28,637
2024	00123808	CH 2023 Control Valve Overhauls	21,312	26,703
2024	00124997	CH 2024 Analyzers Replacement	5,867	7,333
2024	00125431	CH-HC 2024 Analyzer Replacement	10,754	13,676
2024	00124241	CH New gas monitors	5,731	6,024
2025	00114342	Chico Station 11 Rebuild	-	-
2025	00114889	Station Rebuild CH STA 12	-	-
2024	00116490	CH 2021 Flowmeter Replacements	51,003	63,269
2024	00123541	CH 064-PT1 - Pressure Vessel Rehab	78,604	98,489
2024	00123704	CH 066-PT1 - Pressure Vessel Rehab	-	-
2024	00123900	CH 7 Install GAC Treatment	-	-
2024	00123928	CH 41 Install GAC Treatment	-	-
2025	00123938	CH 51 Install GAC Treatment	-	-
2024	00123979	CH 050 Station Rebuild - Design	-	-
2024	00124055	CH 027-01 Replace Pump & Motor	107,403	133,233
2024	00124057	CH 029-01 Replace Pump & Motor	104,104	129,140
2024	00124202	CH 2022 ADDITIONAL DUMP TRUCK	-	-
2024	00123966	CH 2024 Flowmeter Replacement	-	-
2024	00124344	Chico Reliability Study	138,584	176,240
2024	00123803	CH 2022 Conrol Valve Overhauls	20,755	26,395
2024	00124198	CH 2024 ADDITIONAL TRUCK	-	-
2024	00131319	CH PFAS Preliminary Design	-	-
2024	00133939	Relocate Portion of Main-Hwy 32	-	-
2024	104-NON-SP	104- Chico Non-specific	731,137	923,808
2024	104UNSCH	CHD Unsheduled Replacement	1,738,584	2,210,989

Summary	Year	Direct Cost	Total Cost
	2024	8,703,754	10,940,736
	2025	13,257,338	16,147,889
	2026	12,977,775	15,605,442
	2027	18,091,974	21,053,788
	Total	<u>53,030,841</u>	<u>63,747,856</u>

**Appendix W
Plant Tables**

330

CUSTOMER SUPPORT SERVICES (CSS)

Year	PID	Description	Direct Cost	Total Cost
2027	00132210	MSPO Configuration/Upgrades	85,120	88,394
2025	00132211	Workday Modification/Configuration	165,000	171,346
2025	00132318	CSS 2025 VEHICLE REPLACEMENT PROGRA	19,805	20,566
2026	00132319	CSS 2026 VEHICLE REPLACEMENT PROGRA	363,110	377,075
2027	00132320	CSS 2027 VEHICLE REPLACEMENT PROGRA	520,341	540,353
2025	00132445	CSS 2025 Midsize Pickup W/4WD	-	-
2025	00132446	CSS 2025 SUV	40,116	41,659
2025	00132448	CSS 2025 Sedan	40,116	41,659
2026	00132575	2025 PC & Device Replacement	-	-
2026	00132576	2026 PC & Device Replacement	-	-
2027	00132577	2027 PC & Device Replacement	-	-
2027	00132578	IT Equipment for new headcounts	129,252	134,223
2025	00132579	Windows 11 Upgrade	210,125	218,206
2025	00132580	Replace Mitel Phone system	315,187	327,310
2026	00132582	Service desk upgrade	323,067	335,492
2027	00132626	Replace EOL MFP	377,250	391,759
2027	00132627	ZTA - Data Pillar	992,365	1,030,532
2027	00132628	ZTA - Identity Pillar	1,479,074	1,535,959
2026	00132630	ZTA - Network Pillar	2,541,462	2,639,206
2027	00132631	Workday Ongoing Enhancements	525,415	545,622
2027	00132666	Audit and Compliance Management App	134,638	139,816
2027	00132667	ImageQuest Upgrade	33,626	34,920
2027	00132668	PowerPlan Upgrade	1,786,411	1,855,116
2026	00132673	Upgrade/ Redesign CalWater.com 2026	107,689	111,831
2025	00132788	2025 Network Hardware Replacement	320,843	333,183
2025	00132789	2025 SCADA Server & Network Repl.	335,118	348,006
2025	00132790	2025 SAN Storage Upgrade	367,719	381,861
2025	00132791	2025 UPS Replacement	160,000	166,154
2027	00132800	GIS Modernization	807,826	838,895
2027	00132801	EAM Decision support	807,826	838,895
2027	00132802	LIMS Upgrade	430,840	447,410
2027	00132804	Integrate HIS with LIMS	269,275	279,631
2025	00132809	Virtual Reality Safety / Ops Modules	211,138	219,258
2026	00132815	Digital Twin Ops Optimization	-	-
2027	00132890	PowerPlan Tax Module Upgrade	323,130	335,558
2025	00132924	Workstations (4) for future staff	38,099	39,564
2025	00132925	Workstations (4) for future staff	40,028	41,567
2025	00132926	Office Furnishing for Manager	11,550	11,994
2025	00132927	Office Furnishings for Manager	12,135	12,601

**Appendix W
Plant Tables**

330

CUSTOMER SUPPORT SERVICES (CSS)

Year	PID	Description	Direct Cost	Total Cost
2026	00132957	2025 UWMP Development	968,501	1,150,793
2025	00132962	Demand Model Update	125,762	151,965
2027	00132963	CSS Climate Change Study - 2025	-	-
2025	00133317	Design Electrical Service Expansion	279,539	337,781
2025	00133318	REPLACE BLDG ROOF SHINGLE AND CARPO	304,117	367,480
2027	00133319	CSS- DESIGN NEW 4TH ST ENTRY	268,582	310,002
2025	00133490	CSS 2025 Asset Mgmt Large Tools	92,398	95,952
2026	00133491	CSS 2026 Asset Mgmt Large Tools	97,775	101,535
2027	00133492	CSS 2027 Asset Mgmt Large Tools	103,455	107,433
2025	00133493	ROV for Asset Condition Assessment	123,198	127,936
2026	00133533	CSS Rooftop Solar	-	-
2025	00133538	Halo Acetic Acids analytical tester	415,929	431,926
2027	00133544	High perf PC's + CSSmonitors	9,500	9,865
2027	00133578	Network Hardware Replacement_2027	345,505	358,793
2026	00133579	Network Hardware Replacement 2026	337,086	350,050
2025	00133584	CSS- STUDY TO RELOCATE GAS LINE	-	-
2025	00133585	CSS-RDOM 2ND FL. REDESIGN	97,858	118,247
2025	00133596	CSS 2025 mobile water stations	77,011	79,973
2026	00133602	CSS 2026 RO Model Improvements	244,030	253,416
2026	00133646	CSS 2026 AMI INITIATIVE-IT INT/DEV	698,916	725,796
2026	00133654	SCADA Server & Network Repl. 2026	343,496	356,707
2027	00133655	SCADA Server & Network Repl. 2027	352,075	365,616
2025	00133658	Upgrade CalWater.com 2025	105,062	109,103
2027	00133659	Upgrade CalWater.com 2027	110,379	114,624
2025	00133661	30 Mobile Power Generators	2,889,219	2,991,449
2025	00133709	ICP-MS	219,515	227,958
2027	00133714	Workforce Mgt & Integration	538,550	559,263
2026	00134646	CSS - VEHICLES FOR NEW COMPLEMENTS	-	-
2025	330-NON-SP	330- General Office Non-specific	1,080,630	1,115,372
2026	330-NON-SP	330- General Office Non-specific	1,107,720	1,143,886
2027	330-NON-SP	330- General Office Non-specific	1,135,350	1,174,140
0	330UNSCH	CSS Unscheduled Replacements	-	-
2026	00135805	Salesforce CRM Project	-	-
2024	00124693	CSS CC&B Cloud Upgrade	-	-
2026	00124692	CSS EAM-Work Digitization,Analytics	-	-
2025	00124702	CSS Op. Data Management System	-	-
2027	00116566	Person Down Radio Solution	805,687	836,674
2027	00124669	CSS EAM GIS Modernization	-	-
2024	00124544	CSS PC Refresh 2023	517,019	536,903

**Appendix W
Plant Tables**

330

CUSTOMER SUPPORT SERVICES (CSS)

Year	PID	Description	Direct Cost	Total Cost
2027	00124691	CSS EWWM-Buildout of Integration	-	-
2025	00115880	Supplier Invoice Process Automation	-	-
2025	00124485	CSS Integrate Data- Dashboard Tool	-	-
2027	00115787	2021 Vehicle Replacement Program	-	-
2026	00124699	CSS Customer Feedback Mngmt. System	-	-
2025	00124545	CSS PC Refresh 2024	644,411	669,195
2027	00124815	CSS OPEN OFFICE ACOUSTICS	-	-
2026	00124978	CSS Energy Management System	249,303	293,460
2025	00124968	CSS-SC RCC PHASE 2 OFFICE SP. BUILD	-	-
2024	00124805	CSS Next Generation Vulnerab. Scan	-	-
2024	00124609	CSS 2023 SCADA Server Replacement	295,562	306,930
2024	00124605	CSS SCADA Server & Network Replace	301,594	313,193
2026	00124576	CSS 2023 Network Hardware Replacmt.	318,828	331,090
2025	00123737	CSS 2023 Vehicle Replacemnt Program	-	-
2025	00124473	CSS Automate HR Bidding Process	-	-
2024	00124703	CSS LIMS Software Enhancements	-	-
2026	00124817	CSS ADDITIONAL EV CHARGERS	-	-
2025	00124667	CSS Meter Reading Handheld Replace	323,136	334,073
2025	00124483	CSS Digitize Hist. Personnel Rec.	-	-
2025	00124856	CSS Replace Building Eaves	248,059	299,742
2024	00124492	CSS SCADA security system	215,424	220,727
2026	00116215	ENERGY EFFICIENCY IMPROVEMENTS	223,629	265,324
2025	00124857	CSS Access Control System	-	-
2026	00124682	CSS Cust. Serv. Analytics Software	-	-
2024	00124633	CSS Portable Booster Pumps	-	-
2024	00125065	CSS GPS Basestations	154,143	160,071
2026	00123739	CSS 2024 Vehicle Replacement Progrm	-	-
2024	00124754	CSS Recycled Water Strategic Plan	-	-
2024	00124552	CSS 2024 Website Enhancements	-	-
2024	00124700	CSS Compliance Monitorng Analytics	-	-
2024	00124409	CSS 2024 AM Large Tools	-	-
2024	00124406	CSS 2023 AM Large Tools	98,911	102,715
2024	00124888	LIV Portable Booster Pump	-	-
2025	00123734	CSS 2022 Vehicle Replacemnt Program	834,123	855,938
2024	00125068	CSS Three Dimensl. (3D) GIS - Pilot	-	-
2024	00124855	CSS Media Center - Furniture	-	-
2024	00125041	CSS AutoCAD AECC Subscriptions	-	-
2024	00125327	CSS Survey Equipment for Eng South	-	-
2024	00115909	2019 Power Quality Analyzers	13,128	13,633

**Appendix W
Plant Tables**

330

CUSTOMER SUPPORT SERVICES (CSS)

Year	PID	Description	Direct Cost	Total Cost
2024	00114960	WQ-VOC GC/MS	189,060	196,331
2024	00115207	SGMA support & review	199,387	246,834
2024	00115225	Cloud Access Security Broker	240,118	249,353
2024	00116003	Portable Booster Pump	-	-
2025	00116011	GIS Development for Valley District	225,837	268,848
2024	00116883	Groundwater Banking Study	-	-
2025	00116896	CSI Technical Specs	4,485	5,347
2024	00116910	ADDITIONAL CONF. ROOM -RDOM	43,882	54,406
2027	00116948	Emergency Response Trailers	-	-
2025	00117587	REPLACE - DATA CENTER A/C	-	-
2027	00118124	Mobile Comm trailer	-	-
2024	00118564	RENOVATE HR AREA	54,852	68,416
2024	00118570	RECONFIG ENG/ACCTG	559,613	693,824
2025	00118571	RECONFIGURE IT/ ADDITIONAL TRAILER	78,897	94,064
2024	00118572	REPURPOSE FOUNTAIN AREA	371,980	460,499
2025	00124273	CSS PeopleSoft FS&PeopleTools Upgr.	-	-
2025	00124488	CSS Procurement Process Improvm.	-	-
2025	00124489	CSS Inventory Management System	-	-
2026	00124496	CSS Zoom Video Conference	-	-
2025	00124853	CSS Energy Efficiency - HVAC	660,435	792,126
2026	00124910	CSS-WATER QUALITY SATELLITE LAB	-	-
2024	00122697	Plotter for BK Engineering office	23,218	24,111
2024	00124611	CSS 2024 SCADA Server Replacement	-	-
2024	00124601	CSS 2024 Network Hardware Replacem.	-	-
2024	00125088	CSS RO Model Improvements	-	-
2024	00125030	CSS Dist. System Integrity Tools	-	-
2024	00124612	CSS UPS and Storage Replacement	-	-
2024	00125100	CSS 2024 Portable Large Test Meter	-	-
2024	00125099	CSS 2023 Portable Large Test Meter	-	-
2024	00125096	CSS 2022 Portable Large Test Meter	-	-
2024	00125105	CSS Install high volume printer	-	-
2027	00131989	TIME TRACKING IMPROVEMENT PHASE 2	-	-
2024	00132895	Office Supplies - IT Field Techn	-	-
2024	00119073	PowerPlan Budget Forecasting	-	-
2024	00126076	Enterprise AMI Feasibility Study	265,823	328,585

**Appendix W
Plant Tables**

330

CUSTOMER SUPPORT SERVICES (CSS)

Year	PID	Description	Direct Cost	Total Cost
2027	00131496	MSPO Roadmap	206,751	234,748
2024	00129198	BLDG A - OFFICE UPDATES	189,873	236,471
2024	00128946	Fiserv checkfree pay customer	-	-
2025	00128042	GRC 2021 Rev Rec Project	379,147	391,396
2024	330-NON-SP	330- General Office Non-specific	1,915,087	2,048,863

Summary	Year	Direct Cost	Total Cost
	2024	5,648,673	6,261,865
	2025	11,495,745	12,240,803
	2026	7,924,612	8,435,662
	2027	12,578,223	13,108,241
	Total	<u>37,647,253</u>	<u>40,046,571</u>

**Appendix W
Plant Tables**

**DIXON (DIX)
(Part of the Diablo Ranch Region - DRR)**

105

Year	PID	Description	Direct Cost	Total Cost
2026	00132136	DIX 010-A Pump Replacement	63,235	77,428
2026	00132137	DIX 010-B Pump Replacement	63,235	77,428
2027	00132314	DIX 2027 VEHICLE REPLACEMENT PROJEC	191,006	203,188
2026	00132736	DIX 2025 Physical Security Upgrades	78,624	96,271
2026	00132737	DIX 2026 Physical Security Upgrades	120,267	147,261
2027	00132738	2027 DIX Physical Security Upgrades	41,086	48,579
2027	00133040	DIX 004 Install VFD	160,387	184,432
2025	00133383	DIX Dump Trailer	11,588	12,327
2025	00133384	DIX Field pH Meters	3,179	3,382
2026	00133385	DIX Office Improvements	26,453	32,390
2025	00133386	DIX Portable Well Sounder	3,016	3,209
2025	00133388	DIX Teleloggers	1,374	1,462
2025	00133389	DIX Fire Flow/Hydrant Testing Equip	972	1,034
2026	00134014	DIX 2026 Instrumentation Replc.	1,259	1,541
2025	105MRP25	DIX 2025 Main Replacement Program	925,276	1,145,316
2026	105MRP26	DIX 2026 Main Replacement Program	950,599	1,163,956
2027	105MRP27	DIX 2027 Main Replacement Program	976,530	1,154,609
2025	DIX0900_25	Meter Replacement Program	19,316	23,828
2026	DIX0900_26	Meter Replacement Program	19,799	24,160
2027	DIX0900_27	Meter Replacement Program	20,294	23,913
2025	105-NON-SP	105- Dixon Non-specific	41,940	51,444
2026	105-NON-SP	105- Dixon Non-specific	42,840	52,007
2027	105-NON-SP	105- Dixon Non-specific	43,920	51,588
2025	105UNSCH	DIX Unscheduled Replacements	262,681	325,149
2026	105UNSCH	DIX Unscheduled Replacements	269,248	329,679
2027	105UNSCH	DIX Unscheduled Replacements	275,979	326,306
2024	105MRP24	DIX 2024 Main Replacement Program	568,764	732,122
2025	00124253	Dixon WSFMP	-	-
2024	DIX0900	Meter Replacement Program	14,908	19,190
2024	00124345	Dixon Reliability Study	130,278	161,945
2024	00125439	DIX 2023 Physical Security Upgrades	60,993	78,512
2024	00125436	DIX 2022 Physical Security Upgrades	102,695	132,191
2024	00115772	2020 Vehicle Replacement Program	58,828	62,579
2024	00124632	DIX 001-T1 - Seismic/Geotech Study	88,224	111,227
2025	00123453	DIX 001-T1 - Tank Retrofits	-	-
2024	00123217	DIX 010-T1 - Ext Ladder Lifeline	8,592	10,643
2026	00124058	DIX 04 CrVI Treatment	-	-

**Appendix W
Plant Tables**

**DIXON (DIX)
(Part of the Diablo Ranch Region - DRR)**

105

Year	PID	Description	Direct Cost	Total Cost
2024	00124000	DIX 2024 Customer Meter Vault Lids	-	-
2024	00123998	DIX 2023 Customer Meter Vault Lids	-	-
2024	00123996	DIX 2022 Customer Meter Vault Lids	-	-
2024	105-NON-SP	105- Dixon Non-specific	168,776	212,783
2024	105UNSCH	DIX Unscheduled Replacements	182,863	235,384

Summary	Year	Direct Cost	Total Cost
	2024	1,384,921	1,756,577
	2025	1,269,343	1,567,150
	2026	1,635,559	2,002,120
	2027	1,709,202	1,992,615
	Total	<u>5,999,025</u>	<u>7,318,462</u>

**Appendix W
Plant Tables**

**DOMINGUEZ (DOM)
(Part of the South Bay Region - SBR)**

128

Year	PID	Description	Direct Cost	Total Cost
2027	00132077	DOM 2027 Flowmeter Replacement	190,473	221,551
2026	00132139	DOM-277-01 Pump Replacement	185,590	224,070
2026	00132140	DOM-277-A Pump Replacement	94,792	114,446
2025	00132389	DOM 2025 Vault Lid Replacements	60,174	73,443
2026	00132390	DOM 2026 Vault Lid Replacements	61,821	74,639
2027	00132391	DOM 2027 Vault Lid Replacements	63,507	74,039
2027	00132523	DOM 2027 - MCC Replacement	1,174,769	1,369,592
2027	00132565	DOM 2026 - Genset Replacement	1,218,764	1,420,883
2025	00132749	DOM 2025 Blowoff Replacements	159,942	195,212
2026	00132750	DOM 2026 Blowoff Replacements	159,942	193,104
2027	00132751	DOM 2027 Blowoff Replacements	151,945	177,144
2027	00132752	DOM WB-10 Electrical Upgrade	431,589	495,073
2026	00132753	DOM WB-21 SCADA Upgrade	383,179	462,626
2026	00132840	DOM 2026 Instrumentation Replc.	4,781	5,772
2027	00132841	DOM 2027 Instrumentation Replc.	22,589	26,335
2025	00132874	DOM 2025 Physical Security Upgrades	475,212	580,004
2026	00132875	DOM 2026 Physical Security Upgrades	431,140	520,532
2027	00132880	DOM 2027 Physical Security Upgrades	493,936	575,850
2026	00133047	DOM 232 Nitrification Improvements	-	-
2025	00133049	DOM 2025 Hydrant Iso-Valve Install	608,726	742,960
2026	00133050	DOM 2026 Hydrant Iso-Valve Installs	160,840	194,189
2027	00133051	DOM 2027 Hydrant-Iso Valve Installs	949,493	1,106,957
2027	00133052	DOM 277 Effluent Booster VFD	136,741	156,855
2027	00133053	DOM 203 Station Rebuild	2,479,146	2,890,287
2026	00133055	DOM 203-T3 Cathodic Protection	39,171	47,292
2025	00133056	DOM 215-T1 Cathodic Protection	15,716	19,181
2025	00133057	DOM 277-T1 Cathodic Protection	15,376	18,767
2026	00133058	DOM 279-T1 Cathodic Protection	14,086	17,006
2026	00133059	DOM 279-T2 Cathodic Protection	14,086	17,006
2026	00133060	DOM 297-T1 Cathodic Protection	14,086	17,006
2025	00133061	DOM 298-T1 Cathodic Protection	14,901	18,186
2026	00133390	DOM 232 Safety Improvements	133,788	161,527
2025	00133828	DOM 2025 Control Valve Overhauls	77,286	94,329
2026	00133829	DOM 2026 Control Valve Overhauls	79,401	95,864
2027	00133830	DOM 2027 Control Valve Overhauls	81,567	95,094
2025	00134437	DOM 2025 Sample Stations	51,901	63,346
2025	128MRP25	DOM 2025 Main Replacement Program	8,888,737	10,848,846

**Appendix W
Plant Tables**

**DOMINGUEZ (DOM)
(Part of the South Bay Region - SBR)**

128

Year	PID	Description	Direct Cost	Total Cost
2026	128MRP26	DOM 2026 Main Replacement Program	9,132,006	11,025,411
2027	128MRP27	DOM 2027 Main Replacement Program	9,381,112	10,936,873
2025	DOM0900_25	Meter Replacement Program	839,696	1,022,509
2026	DOM0900_26	Meter Replacement Program	761,778	917,611
2027	DOM0900_27	Meter Replacement Program	780,823	908,223
2025	128-NON-SP	128- Dominguez Non-specific	510,840	623,488
2026	128-NON-SP	128- Dominguez Non-specific	523,530	632,077
2027	128-NON-SP	128- Dominguez Non-specific	536,580	625,566
2025	128UNSCH	DOM Unscheduled Replacements	1,684,178	2,055,566
2026	128UNSCH	DOM Unscheduled Replacements	1,726,283	2,084,206
2027	128UNSCH	DOM Unscheduled Replacements	1,769,440	2,062,883
2024	DOM0900	Meter Replacement Program	793,330	1,006,920
2024	128MRP24	DOM 2024 Main Replacement Program	4,305,689	5,464,922
2025	00099183	Advanced Metering Infrastructure	1,321,570	1,583,354
2024	00099173	Advanced Metering Infrastructure	2,042,194	2,538,431
2024	00123976	DOM 2024 Flowmeter Replacement	-	-
2024	00124444	DOM PRV/Vault @ 1610 E. Sepulveda	210,314	266,937
2026	00124255	Dominguez WSFMP	-	-
2024	00124500	DOM WB 14 connection overhaul	-	-
2024	00124502	DOM WB 36 connection overhaul	-	-
2024	00124503	DOM WB 39 connection overhaul	-	-
2024	00012047	WELLHEAD TREATMENT STA 219-02	215,696	273,140
2024	00124501	DOM WB 35 connection overhaul	-	-
2024	00124482	DOM WB 21 connection overhaul	-	-
2024	00124465	DOM WB 10 connection overhaul	184,445	233,566
2024	00115340	Replace F.H. & Valves	-	-
2025	00115380	Replace Blow-offs	-	-
2024	00124346	Dominguez Reliability Study	-	-
2025	00115379	Replace Blow-offs	125,816	153,560
2024	00123630	DOM 277-T1 - Seismic Retrofit	-	-
2024	00123598	DOM 2024 Control Valve Replacement	310,858	394,551
2024	00125441	DOM 2023 Physical Security Upgrades	73,408	91,459
2024	00125444	DOM 2024 Physical Security Upgrades	94,817	120,345
2024	00123597	DOM 2023 Control Valve Replacement	-	-
2025	00125440	DOM 2022 Physical Security Upgrades	148,830	181,650
2024	00124395	Relocate SCADA WB-39 Connection	-	-
2024	00123601	DOM 2024 Control Valve Overhaul	-	-

**Appendix W
Plant Tables**

**DOMINGUEZ (DOM)
(Part of the South Bay Region - SBR)**

128

Year	PID	Description	Direct Cost	Total Cost
2024	00123600	DOM 2023 Control Valve Overhaul	-	-
2024	00124415	DOM 272 Asphalt Replacement	-	-
2024	00123599	DOM 2022 Control Valve Overhaul	63,758	78,878
2024	00099415	Replace Discharge Pipe Sta-297	-	-
2024	00124408	DOM 290 Asphalt Replacement	-	-
2024	00125033	DOM 2024 Analyzer Replacement	-	-
2024	00125028	DOM 2023 Analyzer Replacement	26,529	33,671
2024	00123514	DOM Tank Exterior Ladder Lifelines	23,782	29,561
2024	00123271	DOM 203-T2 - Tank Retrofits	-	-
2024	00125026	DOM 2022 Analyzer Replacement	64,442	80,101
2024	00123273	DOM 203-T4 - Tank Retrofits	-	-
2027	00020775	Well 301 (long Beach)	-	-
2026	00020838	Construct/Equip Well 216-02	5,525,879	6,640,949
2026	00076394	Cal Water Agreement-Tesoro Refinery	-	-
2025	00098334	Sta 300 New Well 01	-	-
2027	00099341	IX Treatment DOM 297	674,958	768,816
2027	00099522	IX Treatment at DOM 272	-	-
2025	00114503	Sta 215 Treatment Plant Design	545,585	649,069
2025	00114504	Sta 203 Booster System Design	-	-
2025	00114507	Sta 215 Treatment Plant Construct	3,842,176	4,689,438
2025	00114508	Sta 219 Treatment Plant Design	-	-
2024	00114865	DOM 277-A: Pump and Motor Replace	39,750	50,453
2026	00118107	Sta.275 4-Log Disinfection	2,128,306	2,510,555
2027	00123393	DOM New Property Purchase	-	-
2024	00123405	DOM 232 to Zone 1 Main Reliability	-	-
2024	00123419	DOM From Sta 232 N to Zone I	2,016,150	2,558,964
2026	00125762	DOM Sta 300 Treatment Plant	-	-
2025	00124830	DOM Sta 203 Tank Mixing & Dosing	-	-
2024	00123968	DOM 2022 Flowmeter Replacement	49,640	61,557
2024	00123743	DOM 298-01 Replace Pump & Motor	-	-
2024	00123697	DOM 215-A Replace Pump & Motor	-	-
2024	00123738	DOM 275-01 Replace Pump & Motor	-	-
2024	00123971	DOM 2024 Customer Meter Vault Lids	-	-
2024	00123970	DOM 2023 Customer Meter Vault Lids	-	-
2024	00123967	DOM 2022 Customer Meter Vault Lids	-	-
2026	00123403	DOM Sta 219 Treatment Construction	-	-
2026	00123411	DOM Sta 279 Sta Rebuild - Design	-	-

**Appendix W
Plant Tables**

**DOMINGUEZ (DOM)
(Part of the South Bay Region - SBR)**

128

Year	PID	Description	Direct Cost	Total Cost
2026	00123415	DOM Sta 298 Sta Rebuild - Design	-	-
2024	00123973	DOM 2023 Flowmeter Replacement	97,282	120,921
2025	00099381	Nitrification Mitigation	-	-
2025	00021521	TREATMENT WELL 219-02	219,916	268,411
2024	00133967	Replace 6 Broken Valves @ Sepulveda	-	-
2024	00110117	INTERCONNECTION W/TORRANCE	-	-
2025	00133875	Emergency Main Repair @ Marathon	281,466	343,534
2024	128-NON-SP	128- Dominguez Non-specific	712,799	903,990
2024	128UNSCH	DOM Unscheduled Replacements	1,102,621	1,399,483

Summary	Year	Direct Cost	Total Cost
	2024	12,427,504	15,707,850
	2025	19,888,045	24,224,854
	2026	21,574,484	25,955,888
	2027	20,537,433	23,912,022
	Total	<u>74,427,466</u>	<u>89,800,614</u>

**Appendix W
Plant Tables**

106

EAST LOS ANGELES (ELA) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2027	00132082	ELA 2027 ACV Replacement	43,436	50,784
2027	00132083	ELA 2027 Control Valve Overhauls	41,215	48,187
2027	00132151	ELA 055-A Pump Replacement	97,378	113,850
2027	00132442	ELA - ADDITIONAL LEAK TRUCKS	-	-
2027	00133074	ELA 2027 Tank Improvements	974,863	1,139,769
2025	00132078	ELA 2025 ACV Replacement	43,436	53,166
2025	00132079	ELA 2025 Control Valve Overhauls	41,215	50,447
2026	00132080	ELA 2026 ACV Replacement	43,436	52,592
2026	00132081	ELA 2026 Control Valve Overhauls	41,215	49,902
2027	00132084	ELA 2025 Flowmeter Replacement	191,104	222,866
2026	00132085	ELA 2026 Flowmeter Replacement	185,430	223,379
2027	00132087	ELA 2027 Flowmeter Replacement	190,483	221,579
2025	00132141	ELA 2025 Chemical Pump Replacement	9,334	11,425
2027	00132142	ELA-10-03 Pump Replacement	128,977	150,794
2027	00132143	ELA 12-C Pump Replacement	72,828	85,147
2025	00132144	ELA 2025 Chemical Pump Replacement	8,510	10,416
2025	00132145	ELA 023-B Booster Replacement	-	-
2025	00132147	ELA 030-C Pump Replacement	-	-
2027	00132148	ELA 032-C Booster Replacement	106,065	124,007
2026	00132149	ELA 040-A Pump Replacement	-	-
2027	00132152	ELA-59-A Pump Replacement	72,828	85,147
2025	00132315	ELA 2025 VEHICLE REPLACEMENT PROGRA	171,167	180,051
2027	00132316	ELA 2026 VEHICLE REPLACEMENT PROGRA	656,718	690,802
2027	00132317	ELA 2027 VEHICLE REPLACEMENT PROGRA	635,764	668,760
2025	00132392	ELA 2025 Vault Lid Replacements	30,087	36,826
2026	00132393	ELA 2026 Vault Lid Replacements	30,911	37,426
2027	00132394	ELA 2027 Vault Lid Replacements	31,754	37,125
2025	00132441	ELA-ADDITIONAL FIRE HYD. MAINT TRUC	145,382	152,927
2025	00132739	ELA 2025 Physical Security Upgrades	251,976	308,416
2027	00132740	ELA 2026 Physical Security Upgrades	225,293	263,403
2027	00132741	ELA 2027 Physical Security Upgrades	334,479	391,059
2025	00132843	ELA 2025 Instrumentation Replc.	6,980	8,544
2026	00132844	ELA 2026 Instrumentation Replc.	7,171	8,683
2027	00132845	ELA 2027 Instrumentation Replc.	6,139	7,178
2027	00132970	ELA 004-T1 Altitude Valve	130,484	152,556
2027	00133062	ELA 010 Altitude Replacement	14,899	17,023
2027	00133063	ELA 042 Altitude Valve Replacement	120,742	137,956
2027	00133064	ELA 058 Altitude Valve Replacement	24,075	27,578
2027	00133065	ELA 060 Altitude Valve Replacement	132,421	151,691

**Appendix W
Plant Tables**

106

EAST LOS ANGELES (ELA) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2025	00133067	ELA Small Portable Generators	2,709	3,316
2027	00133068	ELA 042 Mixing and Dosing	-	-
2027	00133069	ELA 058 Nitrification Treatment	-	-
2025	00133070	ELA 023-T1 Cathodic Protection	9,453	11,570
2025	00133071	ELA 040-T3 Cathodic Protection	16,715	20,459
2025	00133072	ELA 2025 Tank Improvements	31,555	38,623
2026	00133073	ELA 2026 Tank Improvements	163,213	197,614
2025	00133391	ELA Trash Pumps	2,708	3,314
2025	00133392	ELA Construction Message Board	19,050	20,039
2025	00133393	ELA Light Tower	16,447	17,300
2025	00133394	ELA Pneumatic Tool	2,083	2,192
2025	00133395	ELA Portable Valve Machines	17,802	18,725
2025	00133396	ELA Purchase SL-1000 Units	4,659	4,900
2025	00133397	ELA Towable Compressor	26,076	27,429
2027	00133794	ELA I-5 Crossing - Humphreys Ave	996,739	1,135,895
2027	00133795	ELA I-5 Crossing - Eastern Ave	719,514	819,966
2027	00133796	ELA 1-5 Crossing - Atlantic Blvd	946,315	1,075,635
2025	00134440	ELA 2025 Sample Stations	12,975	15,882
2025	106MRP25	ELA 2025 Main Replacement Program	6,102,906	7,469,895
2026	106MRP26	ELA 2026 Main Replacement Program	6,269,931	7,591,467
2027	106MRP27	ELA 2027 Main Replacement Program	6,440,965	7,530,505
2025	ELA0900_25	Meter Replacement Program	246,161	300,537
2026	ELA0900_26	Meter Replacement Program	252,315	304,724
2027	ELA0900_27	Meter Replacement Program	233,189	271,946
2025	106-NON-SP	106- East Los Angeles Non-specific	592,290	710,274
2026	106-NON-SP	106- East Los Angeles Non-specific	607,140	721,225
2027	106-NON-SP	106- East Los Angeles Non-specific	622,170	716,904
2025	106UNSCH	ELA Unscheduled Replacements	1,811,625	2,217,411
2026	106UNSCH	ELA Unscheduled Replacements	1,856,916	2,248,305
2027	106UNSCH	ELA Unscheduled Replacements	1,903,339	2,225,304
2024	ELA0900	Meter Replacement Program	192,560	245,099
2024	106MRP24	ELA 2024 Main Replacement Program	2,778,196	3,536,214
2025	00125358	ELA Main Office Improvements	852,813	1,022,731
2024	00126485	2024 ELA 63 Carbon Change Outs	-	-
2024	00126484	2023 ELA 63 Carbon Change Outs	391,335	489,297
2024	00126483	2022 ELA 63 Carbon Change Outs	-	-
2024	00126482	2024 ELA 62 Carbon Change Outs	278,663	354,695
2024	00126481	2023 ELA 62 Carbon Change Outs	-	-
2026	00124256	East Los Angeles WSFMP	-	-

**Appendix W
Plant Tables**

106

EAST LOS ANGELES (ELA) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2027	00124441	ELA Sta. 59 Panelboard Replacement	-	-
2025	00124368	ELA Sta. 12 Panelboard Replacement	-	-
2024	00123926	ELA 12 Pressure Tank	475,027	593,939
2025	00124479	ELA Sta. 12 Genset Replacement	-	-
2024	00115873	ELA 059-PT1 - Replace Pressure Tank	278,198	347,839
2024	00124347	East Los Angeles Reliability Study	-	-
2024	00126347	ELA Replace V208165	117,070	123,146
2024	00124056	ELA Relocate Existing Control Valve	117,227	145,819
2024	00126480	2022 ELA 62 Carbon Change Outs	-	-
2024	00124062	ELA 2022 Flowmeter Replacement	-	-
2024	00123733	ELA 2024 Vehicle Replacemnt Program	-	-
2024	00125446	ELA 2023 Physical Security Upgrades	106,587	135,669
2024	00124063	ELA 2023 Flowmeter Replacement	-	-
2024	00125448	ELA 2024 Physical Security Upgrades	118,521	150,859
2024	00123518	ELA Tank Exterior Ladder Lifelines	74,415	92,086
2024	00124097	ELA 012-T2 Install Tank Mixer	-	-
2024	00124103	ELA 040-T1 Install Tank Mixer	-	-
2024	00124104	ELA 055-T1 Install Tank Mixer	65,514	82,757
2024	00123529	ELA 2023 Control Valve Replacement	127,386	158,454
2024	00124927	ELA-New Forklift for New Warehouse	43,906	46,184
2024	00123282	ELA 055-A Replace Pump & Motor	-	-
2024	00125035	ELA 2022 Analyzer Replacement	20,407	25,712
2024	00125038	ELA 2023 Analyzer Replacements	-	-
2024	00123817	ELA 2024 Control Valve Overhaul	23,907	29,968
2024	00125042	ELA 2024 Analyzer Replacements	-	-
2025	00114301	ELA Station 61 Pump Station	-	-
2024	00117904	Install generator at CSC	333,653	419,322
2024	00124064	ELA 2024 Flowmeter Replacement	-	-
2024	00124079	ELA Main Replcmnt Fwy Crossing-Dsgn	-	-
2024	00124112	ELA - Land Purchase	480,829	608,928
2027	00124407	ELA Sta. 55 Panelboard Replacement	-	-
2026	00116988	Tubeway Phase 2	-	-
2024	00124226	ELA Vacuum Truck Replacement	204,717	214,797
2024	00124105	ELA 060-T1 Install Tank Mixer	-	-
2024	00124006	ELA 2024 Customer Meter Vault Lids	-	-
2024	00124005	ELA 2023 Customer Meter Vault Lids	-	-

**Appendix W
Plant Tables**

106

EAST LOS ANGELES (ELA) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2024	00124002	ELA 2022 Customer Meter Vault Lids	-	-
2024	00128461	ELA 62 Carbon Changeout	-	-
2024	00128996	ELA 62-01 Carbon Changeout	-	-
2024	106-NON-SP	106- East Los Angeles Non-specific	839,532	1,040,917
2024	106UNSCH	ELA Unscheduled Replacements	1,480,975	1,885,053

Summary	Year	Direct Cost	Total Cost
	2024	8,548,623	10,726,753
	2025	10,476,114	12,716,814
	2026	9,457,679	11,435,317
	2027	16,094,175	18,563,415
	Total	<u>44,576,590</u>	<u>53,442,300</u>

**Appendix W
Plant Tables**

**HERMOSA REDONDO (HR)
(Part of the South Bay Region - SBR)**

108

Year	PID	Description	Direct Cost	Total Cost
2025	00132057	HR 2025 ACV Replacement	69,201	84,950
2025	00132058	HR 2025 Control Valve Overhauls	200,944	246,677
2026	00132059	HR 2026 ACV Replacements	142,375	172,891
2026	00132060	HR 2026 Control Valve Overhauls	190,563	231,407
2027	00132061	HR 2027 Control Valve Overhaul	195,762	229,549
2027	00132062	HR 2026 Flowmeter Replacements	251,311	287,356
2027	00132063	HR 2027 Flowmeter Replacements	258,637	303,277
2025	00132395	HR 2025 Vault Lid Replacements	30,087	36,934
2026	00132396	HR 2026 Vault Lid Replacements	30,911	37,536
2027	00132397	HR 2027 Vault Lid Replacements	31,754	37,234
2025	00132596	HR 2025 Sample Stations	13,038	16,005
2025	00132829	HR 2025 Physical Security Upgrades	321,447	394,605
2026	00132830	HR 2026 Physical Security Upgrades	75,167	91,278
2027	00132831	HR 2027 Physical Security Upgrades	137,151	160,823
2025	00132857	HR 2025 Instrumentation Replc.	6,980	8,569
2026	00132858	HR 2026 Instrumentation Replc.	5,976	7,257
2027	00133075	HR 005-T1 Cathodic Protection	41,396	48,540
2027	00133076	HR 009-T3 Cathodic Protection	16,842	19,749
2027	00133077	HR 026-T2 Cathodic Protection	16,037	18,805
2025	00133079	HR 026-T3 Cathodic Protection	15,153	18,602
2026	00133080	HR 008 Roof Replacement	40,367	49,019
2027	00133082	HR 026 Station Rebuild Constr	1,666,100	1,953,663
2027	00133083	HR 005 Station Rebuild Constr	563,816	646,509
2025	108MRP25	HR 2025 Main Replacement Program	5,944,260	7,297,114
2026	108MRP26	HR 2026 Main Replacement Program	6,106,943	7,415,875
2027	108MRP27	HR 2027 Main Replacement Program	6,273,531	7,356,322
2025	HRD0900_25	Meter Replacement Program	377,787	462,485
2026	HRD0900_26	Meter Replacement Program	387,231	468,929
2027	HRD0900_27	Meter Replacement Program	422,258	493,770
2025	108-NON-SP	108- Hermosa Redondo Non-specific	682,740	837,767
2026	108-NON-SP	108- Hermosa Redondo Non-specific	699,930	849,605
2027	108-NON-SP	108- Hermosa Redondo Non-specific	717,480	841,050
2025	108UNSCH	HRD Unscheduled Replacements	1,467,733	1,801,775
2026	108UNSCH	HRD Unscheduled Replacements	1,504,427	1,826,878
2027	108UNSCH	HRD Unscheduled Replacements	1,542,037	1,808,188
2024	HRD0900	Meter Replacement Program	477,169	609,148
2024	108MRP24	HR 2024 Main Replacement Program	3,149,282	4,020,340

**Appendix W
Plant Tables**

**HERMOSA REDONDO (HR)
(Part of the South Bay Region - SBR)**

108

Year	PID	Description	Direct Cost	Total Cost
2025	00124844	HR Sta 026 Tank Mix & Boost	-	-
2025	00124776	HR 029 AMMONIA INJECTION	-	-
2025	00124449	HR 029 Chemical Building	-	-
2024	00125395	HR 2024 Vault Safety & Ops Imprvmt	-	-
2026	00124379	HR SCADA and Meters HR-PV	-	-
2024	00125393	HR 2022 Vault Safety & Ops Imprvmt	304,490	376,890
2025	00125394	HR 2023 Vault Safety & Ops Imprvmt	-	-
2026	00123890	HR Station 4 Panelboard Replacement	-	-
2026	00124257	Hermosa Redondo WSFMP	-	-
2024	00117187	HR 2020 Physical Security Upgrades	285,582	364,570
2024	00124386	HR Meter at Prospect & Del Amo	-	-
2024	00124348	Hermosa Redondo Reliability Study	-	-
2024	00124179	HR 2022 Flowmeter Replacement	125,899	156,723
2024	00124186	HR 2024 Flowmeter Replacement	-	-
2024	00124184	HR 2023 Flowmeter Replacement	-	-
2024	00125453	HR 2023 Physical Security Upgrades	56,003	69,714
2027	00125458	HR 2024 Physical Security Upgrades	182,051	213,472
2025	00123825	HR 2024 Control Valve Replacement	-	-
2024	00123824	HR 2023 Control Valve Replacement	239,084	305,212
2026	00125451	HR 2022 Physical Security Upgrades	191,791	227,105
2024	00123660	HR 029-T2 - Seismic Retrofit	-	-
2024	00124487	HR Sta 30 Manual Transfer Switch	65,384	81,391
2024	00123522	HR Tank Exterior Ladder Lifelines	59,455	73,592
2024	00125257	HR 023-T2 Tank Retrofits	-	-
2024	00115230	HR 005-A: Pump & Motor Replace	97,529	122,440
2024	00115218	HR 004-E: Pump & Motor Replace	-	-
2024	00115226	HR 023-C: Pump & Motor Replace	-	-
2024	00123822	HR 2024 Control Valve Overhaul	-	-
2024	00123821	HR 2023 Control Valve Overhaul	-	-
2024	00123178	HR 027-T1 - Tank Retrofits	-	-
2024	00123387	HR 026-T2 - Tank Retrofits	88,224	109,513
2024	00117425	HR 2020 Flowmeter Replacements	32,524	40,257
2024	00125247	HR 008: Roof Replacement	-	-
2024	00123294	HR 2023 CP Upgrades	31,070	38,458
2024	00123262	HR 005-T1 - Tank Retrofits	9,318	11,895
2024	00125155	HR 2022 Sample Site	-	-
2025	00097756	HR Sta 24 rebuild design	75,736	91,688

**Appendix W
Plant Tables**

**HERMOSA REDONDO (HR)
(Part of the South Bay Region - SBR)**

108

Year	PID	Description	Direct Cost	Total Cost
2024	00114364	HR Sta 23 Seismic Retrofit	180,872	230,899
2027	00114459	HR Sta 24 Rebuild-Construction	-	-
2025	00115087	Sepulveda Line Reliability Study	-	-
2024	00115223	HR 009-C: Pump & Motor Replace	3,765	4,806
2025	00121170	HR-024 Stationary Generator (PSPS)	-	-
2025	00124092	HR 005 Sta Rebuild - Design	-	-
2024	00124339	HR 026 Sta Rebuild - Design	-	-
2024	00125246	HR 28: Building Rebuild - Design	-	-
2025	00124843	HR 005 Tank Mix & Boost	-	-
2025	00124960	HR 023 Tank Mixing & Boosting	-	-
2024	00124478	HR Via Colusa PBC	-	-
2024	00124012	HR 2024 Customer Meter Vault Lids	-	-
2024	00124010	HR 2023 Customer Meter Vault Lids	-	-
2024	00124008	HR 2022 Customer Meter Vault Lids	-	-
2024	00124429	HR 027 Sta Rebuild - Design	-	-
2024	00124387	HR 29 SCADA Communications Relocate	29,802	37,415
2025	00120835	HR 23 - Abandon/replace vault	753,755	907,399
2024	00128198	HR-22-01 Media Vessel Repairs 2022	-	-
2025	00133997	Replace Multiple Valves See Comment	-	-
2024	108-NON-SP	108- Hermosa Redondo Non-specific	623,351	795,301
2024	108UNSCH	HRD Unscheduled Replacements	1,425,471	1,819,741

Summary	Year	Direct Cost	Total Cost
	2024	7,284,273	9,268,304
	2025	9,958,861	12,204,570
	2026	9,375,682	11,377,780
	2027	12,316,163	14,418,309
	Total	<u>38,934,979</u>	<u>47,268,963</u>

**Appendix W
Plant Tables**

134

KERN RIVER VALLEY (KRV) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2025	00132091	KRV 2025 Control Valve Overhauls	227,791	282,335
2026	00132093	KRV 2026 Control Valve Overhauls	217,309	266,435
2025	00132096	KRV 2025 Flowmeter Replacements	257,928	319,688
2026	00132097	KRV 2026 Flowmeter Replacements	265,054	324,974
2027	00132098	KRV 2027 Flowmeter Replacements	272,195	322,259
2025	00132158	KRV ONYX-1-1 Pump Replacement	72,764	90,187
2027	00132159	KRV ONYX-2-1 Pump Replacement	76,795	90,919
2027	00132160	KRV SMTN-2-15 Pump Replacement	76,795	90,919
2026	00132161	KRV ONYX-3-A Pump Replacement	63,235	77,530
2027	00132167	KRV MSHA-6-B Pump Replacement	76,661	90,761
2025	00132171	KRV SMTN-15-A Pump Replacement	82,943	102,803
2025	00132172	KRV SMTN-15-B Pump Replacement	82,545	102,310
2026	00132173	KRV UBOD-104-2 Pump Replacement	74,755	91,655
2026	00132296	2026 KRV - ACV Replacements	224,803	275,624
2025	00132298	KRV 2025 Control Valve Overhauls	227,791	282,335
2026	00132322	KRV 2026 VEHICLE REPLACEMENT PROGRA	80,544	85,794
2025	00132443	KRV - VACUUM TRAILER	112,357	119,681
2027	00132529	KRV 2025 - MCC Replacements	1,831,824	2,168,740
2027	00132698	KRV-LBOD 013 Vessel Replacement	569,021	652,245
2025	00132699	KRV-KERV 001 Carbon Changeout	115,503	143,160
2025	00132769	KRV LBOD 013 Upgrade PLC	36,125	44,776
2025	00132770	KRV 2025 Physical Security Update	135,924	168,471
2026	00132771	KRV 2026 Physical Security Upgrades	371,483	455,463
2025	00132774	KRV UBOD 104 Instrument Replacement	25,000	30,986
2025	00132775	KRV LBOD 013 Instrument Replacement	50,000	61,972
2027	00132776	KRV 2027 Physical Security Upgrades	345,161	408,644
2026	00132847	KRV 2026 Instrumentation Replc.	43,908	53,834
2027	00132848	KRV 2027 Instrumentation Replc.	30,751	36,407
2027	00133458	KERV 001-T3 Cathodic Protection	18,295	21,659
2026	00133459	SOLA 001-T1 Cathodic Protection	16,436	20,151
2027	00133462	ONYX 003-T2 Cathodic Protection	15,685	18,570
2027	00133463	ONYX 003-T3 Cathodic Protection	15,685	18,570
2027	00133466	SQRL 013-T1 Cathodic Protection	10,737	12,712
2027	00133467	ARD 014-T1 Cathodic Protection	10,737	12,712
2025	00133469	ARD 001 GS Media Replacement	169,000	209,467
2025	00133470	KERV-001 Amiad Screen Replacement	15,000	18,592
2025	00133471	SMTN 001 GS Media Replacement	5,600	6,941
2025	00133472	LBOD 013 GS Replacement	5,600	6,941
2025	00133473	UBOD 104 GS Media Replacement	143,000	177,241

**Appendix W
Plant Tables**

134

KERN RIVER VALLEY (KRV) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2026	00133474	SMTN 001 Well Improvement Study	-	-
2027	00133476	SOLA Well Siting Study	-	-
2027	00133478	KERV 001 Treatment Upgrades	422,738	486,336
2026	00133479	UBOD 104 GS Vessel Installation	-	-
2027	00133483	KRV Utility Locating Equipment	35,883	38,222
2027	00133720	LLAN Intertie & Land	874,940	1,013,892
2027	00133785	LBOD 009 Transfer Switch	20,363	23,426
2027	00133786	KERN 007 Transfer Switch	17,882	20,573
2027	00133787	MSHA 003 New Storage Tanks	1,826,371	2,154,642
2025	00134121	KRV-SMTN 001 Greensand Media Replc.	98,244	121,768
2025	00134122	KRV-BOD 104 Greensand Media Replc.	62,247	77,152
2025	00134123	KRV-ARD 001 Greensand Media Replc.	222,393	275,644
2025	00134124	KRV-BOD 013 Greensand Media Replc.	98,244	121,768
2026	00134296	KRV Parking Lot Improvements	229,517	281,403
2025	00134469	KRV 2025 Sample Stations	232,188	287,785
2025	KRV0900_25	Meter Replacement Program	13,925	17,198
2026	KRV0900_26	Meter Replacement Program	14,273	17,438
2027	KRV0900_27	Meter Replacement Program	14,630	17,260
2025	134-NON-SP	134- Kern River Valley Non-specific	242,910	299,224
2026	134-NON-SP	134- Kern River Valley Non-specific	248,940	303,479
2027	134-NON-SP	134- Kern River Valley Non-specific	255,240	300,870
2025	134UNSCH	KRV Unscheduled Replacements	85,250	105,663
2026	134UNSCH	KRV Unscheduled Replacements	87,381	107,135
2027	134UNSCH	KRV Unscheduled Replacements	89,566	106,039
2026	00124435	KRV Bodfish 010 New Storage Tank	-	-
2024	134MRP24	KRV 2024 Main Replacement Program	634,085	817,286
2025	00115830	Lakeland WTP Upgrades	-	-
2025	00124434	KRV Arden 012 Station Rebuild	269,934	326,291
2026	00125649	KRV Vault Retrofit Project	306,866	376,238
2024	KRV0900	Meter Replacement Program	11,072	14,271
2025	00123526	KRV Tank Exterior Ladder Lifelines	-	-
2025	00124258	Kern River Valley WSFMP	-	-
2024	00124428	KRV Kernville 001 Repl AP6 Filters	94,647	121,993
2024	00116059	BOD 011-T1: Tank Retrofits	-	-
2024	00123740	KRV 2022 Vehicle Replacemnt Program	-	-
2024	00125507	KRV 2023 Physical Security Upgrades	117,664	146,834
2024	00125508	KRV 2024 Physical Security Upgrades	-	-
2024	00124511	Kernville 001 Site Access Upgrade	-	-
2024	00123608	KRV 2022 Control Valve Replacement	128,514	159,788

**Appendix W
Plant Tables**

134

KERN RIVER VALLEY (KRV) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2025	00124141	KRV 2024 Flowmeter Replacements	60,096	72,380
2024	00123611	KRV 2024 Control Valve Replacement	113,991	146,406
2024	00124138	KRV 2023 Flowmeter Replacement	60,243	77,648
2024	00124431	KRV 001 Replace AP4 Filters	47,324	60,997
2024	00123610	KRV 2023 Control Valve Replacement	103,024	129,034
2024	00123742	KRV 2024 Vehicle Replacemnt Program	-	-
2024	00123648	Arden Sta. 6 Booster Panelboard	40,394	50,225
2024	00123520	KRV 2024 Control Valve Overhaul	55,804	70,402
2024	00124512	Bodfish 013 Vessel Replacement	35,290	44,682
2024	00124513	Bodfish 104 Vessel Replacement	26,544	34,213
2024	00123767	BOD 104-B - Replace Pump & Motor	43,677	54,705
2024	00125056	KRV 2023 Analyzer Replacements	31,829	41,025
2024	00125048	KRV 2022 Analyzer Replacements	20,724	26,711
2024	00125176	KRV-SOLA 2022 Sample Sites	19,525	24,188
2024	00124514	KRV Arden 001 Backwash Retrofit	-	-
2024	00125058	KRV 2024 Analyzer Replacements	10,875	14,017
2024	00125177	KRV-LBOD 2022 Sample Sites	10,918	13,575
2025	00124432	Arden 007 Partial Rebuild	-	-
2024	00123333	KRV 006-T1 - CP Upgrade	13,979	18,017
2024	00123105	ARD 011-T1 - CP Upgrade	12,585	15,648
2024	00123442	SQUM 007-T1 - CP Upgrade	10,403	12,982
2027	00124507	KRV Kernville New Storage Tank	-	-
2024	00124509	KRV 005-T1 Tank Mixing	-	-
2024	00124350	Kern River Valley Reliability Study	133,137	171,603
2024	00124510	Kernville 006-T1 Tank Mixing	-	-
2026	00124433	KRV Arden 009 Sta Rebuild - Design	-	-
2026	00124508	KRV SM 005 Sta Rebuild - Design	-	-
2024	134-NON-SP	134- Kern River Valley Non-specific	225,182	286,213
2024	134UNSCH	KRV Unscheduled Replacements	54,458	70,193

Summary	Year	Direct Cost	Total Cost
	2024	2,055,888	2,622,655
	2025	3,150,302	3,872,761
	2026	2,244,505	2,737,153
	2027	6,907,954	8,106,376
	Total	14,358,650	17,338,944

**Appendix W
Plant Tables**

KING CITY (KC)

(Part of the Salinas Valley Region - SVR)

109

Year	PID	Description	Direct Cost	Total Cost
2026	00132011	2026 KC - 1 CV Replacement2026 KC -	81,741	99,298
2026	00132155	KC 010-A Pump Replacement	129,037	156,754
2027	00132156	KC 013-01 Pump Replacement	125,663	147,408
2025	00132157	KC 015-A Pump Replacement	61,550	75,587
2026	00132325	KC 2026 VEHICLE REPLACEMENT PROGRAM	70,621	74,533
2027	00132326	KC 2027 VEHICLE REPLACEMENT PROGRAM	82,741	87,325
2025	00132399	KC 2025 Vault Lid Replacements	15,835	19,447
2026	00132400	KC 2026 Vault Lid Replacements	16,269	19,763
2027	00132401	KC 2027 Vault Lid Replacements	16,712	19,604
2025	00132599	KC 2025 Sample Stations	27,448	33,708
2026	00132601	KC 2026 Sample Stations	28,199	34,256
2025	00132761	KC 2025 Physical Security Upgrades	144,789	177,809
2026	00132764	KC 2026 Physical Security Upgrades	92,977	112,948
2027	00132768	KC 2027 Physical Security Upgrades	45,209	53,032
2025	00133086	KC 2025 Fire Hydrant Replacements	51,923	63,765
2026	00133087	KC 2026 Fire Hydrant Replacements	47,203	57,342
2027	00133088	KC 2027 Fire Hydrant Replacements	47,203	55,371
2026	00133089	KC 2026 Tank Improvements	209,974	255,076
2027	00133090	KC 2027 Tank Improvements	20,866	24,476
2027	00133091	KC Office Generator	524,562	613,614
2027	00133092	KC 012 New Generator	614,380	708,609
2027	00133093	KC Grid Stregthening	1,861,036	2,183,076
2026	00133840	KC 2026 Control Valve Overhauls	50,148	60,920
2027	00134472	KC 2027 Sample Stations	30,133	35,348
2025	109MRP25	KC 2025 Main Replacement Program	901,917	1,107,607
2026	109MRP26	KC 2026 Main Replacement Program	926,601	1,125,633
2027	109MRP27	KC 2027 Main Replacement Program	951,878	1,116,594
2025	KCD0900_25	Meter Replacement Program	30,705	37,602
2026	KCD0900_26	Meter Replacement Program	31,473	38,126
2027	KCD0900_27	Meter Replacement Program	32,260	37,736
2025	109-NON-SP	109- King City Non-specific	58,860	71,926
2026	109-NON-SP	109- King City Non-specific	60,210	72,813
2027	109-NON-SP	109- King City Non-specific	61,920	72,381
2025	109UNSCH	KCD Unscheduled Replacements	334,597	410,904
2026	109UNSCH	KCD Unscheduled Replacements	342,962	416,629
2027	109UNSCH	KCD Unscheduled Replacements	351,536	412,367
2024	109MRP24	KC 2024 Main Replacement Program	590,939	754,674

**Appendix W
Plant Tables**

KING CITY (KC)

(Part of the Salinas Valley Region - SVR)

109

Year	PID	Description	Direct Cost	Total Cost
2024	KCD0900	Meter Replacement Program	33,092	42,261
2026	00124120	KC STA 14 Generator Installation	-	-
2024	00125127	KC 010: New Bladder Tank	-	-
2024	00125462	KC 2023 Physical Security Upgrades	38,358	47,754
2024	00125463	KC 2024 Physical Security Upgrades	36,530	46,652
2024	00124499	KC 2024 Hydrant Replacements	-	-
2024	00118116	Instrumentation Energy Optimization	51,033	63,534
2024	00124498	KC 2023 Hydrant Replacements	75,182	93,330
2024	00124175	KC 2022 Flowmeter Replacement	11,686	14,507
2024	00125261	KC 2024 Replace Mainline Valves	-	-
2024	00125260	KCD Replace Mainline Valves - 2023	24,784	31,209
2024	00123835	KC 2023 Control Valve Replacement	39,386	48,894
2024	00125264	KC 2024 Valve casings/covers	15,666	19,894
2024	00125263	KC 2023 Valve Casings/Covers	20,483	26,159
2024	00124015	KC 2022 Customer Meter Vault Lids	5,008	6,395
2024	00123245	KC Tank Exterior Ladder Lifelines	23,015	28,653
2024	00116581	King City WSFMP	2,463	3,111
2024	00124017	KC 2024 Customer Meter Vault Lids	-	-
2024	00124016	KC 2023 Customer Meter Vault Lids	-	-
2024	109-NON-SP	109- King City Non-specific	52,218	64,165
2024	109UNSCH	KCD Unscheduled Replacements	310,451	396,469

Summary	Year	Direct Cost	Total Cost
	2024	1,330,295	1,687,660
	2025	1,627,625	1,998,355
	2026	2,087,416	2,524,093
	2027	4,766,098	5,566,941
	Total	9,811,435	11,777,049

**Appendix W
Plant Tables**

LIVERMORE (LIV)

(Part of the Diablo Ranch Region - DRR)

110

Year	PID	Description	Direct Cost	Total Cost
2027	00133111	LIV 022-T1 Chloramination System	-	-
2027	00133113	LIV 025-T2 Chloramination	-	-
2025	00132001	LIV 2025 Flowmeter Replacements	255,065	311,038
2026	00132002	LIV 2026 Flowmeter Replacements	257,839	311,025
2025	00132223	LIV 015-1 Replace Well Pump	119,067	145,972
2026	00132224	LIV-019-1 Well Pump Replacement	99,421	120,570
2026	00132225	LIV 020-1 Replace Well Pump	37,994	46,076
2025	00132226	LIV 025-B Pump Replacement	72,764	89,205
2026	00132227	LIV-29-A Pump Replacement	63,235	76,686
2026	00132228	LIV-29-B Pump Replacement	63,235	76,686
2026	00132230	LIV-32-A Pump Replacement	63,235	76,686
2026	00132231	LIV-32-B Pump Replacement	63,235	76,686
2025	00132232	LIV 032-C Pump Replacement	61,550	75,458
2027	00132233	LIV-034 Pump Replacements (B,C,D)	229,982	269,318
2027	00132234	LIV-034-A VFD Replacement	62,386	72,474
2026	00132278	LIV-009-01 Well Renewal	264,589	320,873
2027	00132279	LIV-014-01 Well Renewal	271,806	318,296
2025	00132327	LIV 2025 VEHICLE REPLACEMENT PROGRA	357,048	376,184
2026	00132328	LIV 2026 VEHICLE REPLACEMENT PROGRA	137,832	145,218
2027	00132329	LIV 2027 VEHICLE REPLACEMENT PROGRA	270,765	285,276
2025	00132405	LIV 2025 Vault Lid Replacements	15,835	19,413
2026	00132406	LIV 2026 Vault Lid Replacements	16,269	19,729
2027	00132407	LIV 2027 Vault Lid Replacements	16,712	19,571
2025	00132449	LIV - ADDITIONAL TRUCKS	143,210	150,885
2025	00132455	LIV 2025 Physical Security Upgrades	302,938	371,390
2027	00132537	LIV MCC Replacements	1,333,150	1,561,171
2025	00132609	LIV 2025 Sample Stations	82,344	100,950
2026	00132610	LIV 2026 Sample Station	84,597	102,593
2027	00132611	LIV 2027 Sample Stations	57,937	67,846
2027	00132700	LIV-010 Carbon Changeout	121,901	142,751
2026	00132701	LIV-014 Carbon Changeout	118,664	143,906
2026	00132814	LIV 2026 Physical Security Upgrade	117,293	142,244
2026	00132851	LIV 2026 Instrumentation Replc.	25,894	31,403
2027	00132913	LIV New Main Tesla Road	1,230,580	1,441,057
2025	00133106	LIV 2025 Tank Improvements	44,965	55,125
2026	00133107	LIV 2026 Tank Improvements	1,102,313	1,336,799
2026	00133108	LIV 029-T2 Cathodic Protection	27,833	33,753

**Appendix W
Plant Tables**

LIVERMORE (LIV)

(Part of the Diablo Ranch Region - DRR)

110

Year	PID	Description	Direct Cost	Total Cost
2026	00133109	LIV Auto Flusher	66,927	81,164
2026	00133110	LIV Pump House Roof Replacements	319,447	387,400
2027	00133115	LIV 029 Chloramination System	-	-
2026	00133400	LIV Copy Machine	10,426	10,985
2026	00133401	LIV Ice Machinie	1,063	1,120
2025	00133824	LIV 2025 Control Valve Overhauls	97,624	119,684
2026	00133825	LIV 2026 Control Valve Overhauls	100,297	121,632
2027	00133826	LIV 2027 Control Valve Overhauls	85,860	100,546
2025	00134025	LIV 2025 Instrumentation Replc.	18,404	22,562
2027	00134026	LIV 2027 Instrumentation Replc.	29,458	34,497
2025	110MRP25	LIV 2025 Main Replacement Program	5,639,162	6,913,385
2026	110MRP26	LIV 2026 Main Replacement Program	5,793,496	7,025,900
2027	110MRP27	LIV 2027 Main Replacement Program	5,951,533	6,969,480
2025	LIV0900_25	Meter Replacement Program	197,155	241,062
2026	LIV0900_26	Meter Replacement Program	202,084	244,420
2027	LIV0900_27	Meter Replacement Program	207,136	241,920
2025	110-NON-SP	110- Livermore Non-specific	206,010	249,768
2026	110-NON-SP	110- Livermore Non-specific	211,050	253,310
2027	110-NON-SP	110- Livermore Non-specific	216,450	251,474
2025	110UNSCH	LIV Unscheduled Replacements	1,115,253	1,367,255
2026	110UNSCH	LIV Unscheduled Replacements	1,143,134	1,386,304
2027	110UNSCH	LIV Unscheduled Replacements	1,171,712	1,372,121
2026	00134776	LIV - VEHICLE FOR NEW COMPLEMENTS	-	-
2024	110MRP24	LIV 2024 Main Replacement Program	4,604,767	5,870,589
2024	LIV0900	Meter Replacement Program	155,487	198,229
2025	00124261	Livermore WSFMP	-	-
2025	00124293	LIV 020-01: Well Renewal	-	-
2025	00124076	LIV Crane Ridge 001 New Generator	-	-
2024	00124154	LIV 2024 Flowmeter Replacement	-	-
2025	00123503	LIV 34 New 2,000 gal. Press. Tank	-	-
2025	00124351	Livermore Reliability Study	206,593	246,545
2025	00123999	LIV Turnout 5 RTU Install	-	-
2024	00124725	LIV 2023 Physical Security Upgrades	56,014	71,412
2026	00124768	LIV 2024 Physical Security Upgrades	340,554	412,997
2024	00125015	LIV 2023 SB1398 Service Replacement	-	-
2024	00117432	LIV 2019 Flowmeter Replacements	63,855	79,678
2024	00124690	LIV 2022 Physical Security Upgrades	367,424	468,427

**Appendix W
Plant Tables**

LIVERMORE (LIV)

(Part of the Diablo Ranch Region - DRR)

110

Year	PID	Description	Direct Cost	Total Cost
2024	00123857	LIV 009-T4 - Tank Retrofits	49,866	62,222
2024	00125014	LIV 2022 SB1398 Service Replacement	-	-
2024	00125080	LIV 2023 Analyzer Replacements	66,743	84,412
2024	00125126	LIV 19-01 Replace Pump & Motor	-	-
2024	00123400	LIV Tank Exterior Ladder Lifelines	63,365	78,852
2025	00124440	LIV Pressure Vessels Ladder/Plat	-	-
2024	00124078	LIV 025-B - Replace Pump & Motor	-	-
2024	00123749	LIV 2023 Vehicle Replacemnt Program	42,280	43,362
2025	00125124	LIV 13-E Replace Pump & Motor	-	-
2024	00124074	LIV 023-G Replace Pump & Motor	-	-
2025	00124072	LIV 016-A Replace Pump & Motor	-	-
2024	00124084	LIV 026-B - Replace Pump & Motor	-	-
2024	00125077	LIV 14 Analyzer Replacment	28,385	35,515
2024	00123467	LIV 022-T2 - Tank Retrofits	26,402	32,765
2024	00123468	LIV 022-T1 - Tank Retrofits	37,231	46,205
2024	00123330	LIV 018-T2 - Tank Retrofits	14,963	18,518
2024	00123492	LIV 2023 Control Valve Overhaul	35,422	45,159
2024	00123663	LIV 025-T3 - Tank Retrofit	11,927	15,206
2024	00123496	LIV 2024 Control Valve Overhaul	-	-
2024	00123490	LIV 2022 Control Valve Overhaul	34,098	42,893
2024	00125141	LIV 2022 Sample Site	-	-
2024	00123204	LIV 013-T2 - Tank Retrofits	6,869	8,501
2024	00115382	LIV 019-A Replace Pump and Motor	-	-
2025	00115386	LIV 015-01 Replace Pump and Motor	-	-
2024	00116006	LIV 023-T1 - Tank Retrofits	1,647	2,067
2025	00117363	LIV 28 Generator & VFD	-	-
2025	00117367	LIV 14 Panelboard	286,470	344,669
2024	00117436	LIV 2021 Flowmeter Replacements	92,304	114,864
2025	00123500	LIV Land Purchase for New Well	-	-
2025	00123695	LIV028-PT2 Pressure Vessel Rplcmt	-	-
2024	00125632	LIV New Main Livermore & Concannon	-	-
2024	00124142	LIV 2022 Flowmeter Replacement	-	-
2025	00124146	LIV 2023 Flowmeter Replacement	-	-
2025	00124033	LIV Turnout 6 RTU Install	-	-
2024	00123478	LIV 2022 Control Valve Replacement	141,133	177,539
2025	00123481	LIV 2024 Control Valve Replacement	-	-
2024	00124885	LIV 028-A Replace Pump & Motor	-	-

**Appendix W
Plant Tables**

LIVERMORE (LIV)

(Part of the Diablo Ranch Region - DRR)

110

Year	PID	Description	Direct Cost	Total Cost
2024	00124887	LIV 028-B Replace Pump & Motor	-	-
2024	00123479	LIV 2023 Control Valve Replacement	-	-
2026	00123506	LIV Sta 8 New Booster Sta - Design	-	-
2024	00124021	LIV 2024 Customer Meter Vault Lids	-	-
2024	00124020	LIV 2023 Customer Meter Vault Lids	-	-
2024	00124018	LIV Customer Meter Vault Lids	-	-
2027	00123501	LIV New Well	-	-
2024	00132954	LIV 34 - VFD INSTALLATION	-	-
2024	00133929	LIV SERVER ROOM UPS	4,254	4,458
2026	00122993	LIV S Livermore/Concannon New Main	-	-
2026	00123106	Purchase Land for Well in Zone 610	-	-
2024	00123160	New Well-Livermore	-	-
2024	00133734	LIV-10 GAC REPLACEMENT	168,776	215,172
2024	110-NON-SP	110- Livermore Non-specific	309,914	391,961
2024	110UNSCH	LIV Unscheduled Replacements	990,220	1,262,425

Summary	Year	Direct Cost	Total Cost
	2024	7,373,347	9,370,432
	2025	9,221,458	11,200,549
	2026	10,731,953	12,986,168
	2027	11,257,368	13,147,796
	Total	38,584,126	46,704,945

**Appendix W
Plant Tables**

111

LOS ALTOS (LAS) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2027	00133282	LAS 014 New Pump 505 Zone	201,005	233,925
2025	00131998	LAS 2025 Control Valve Overhauls	273,349	333,818
2027	00132000	LAS 2027 Control Valve Overhauls	288,490	336,526
2026	00132213	LAS-7-E Pump Replacement	104,770	126,565
2025	00132214	LAS-27-1 Pump Replacement	111,077	135,649
2026	00132215	LAS-33-B Pump Replacement	78,356	94,657
2027	00132216	LAS-34-B Pump Replacement	139,185	162,361
2026	00132218	LAS-113-B Pump Replacement	66,397	80,209
2027	00132219	LAS-119-D Pump Replacement	80,494	93,897
2025	00132221	LAS-121-2 Pump Replacement	40,582	49,559
2026	00132222	LAS-123-1 Pump Replacement	68,041	82,196
2027	00132277	LAS-027-01 Well Renewal	271,933	317,212
2026	00132331	LAS 2026 VEHICLE REPLACEMENT PROGRA	70,621	74,118
2027	00132332	LAS 2027 VEHICLE REPLACEMENT PROGRA	354,728	372,293
2025	00132402	LAS 2025 Vault Lid Replacements	33,254	40,611
2026	00132403	LAS 2026 Vault Lid Replacements	34,164	41,271
2027	00132404	LAS 2027 Vault Lid Replacements	35,096	40,940
2027	00132534	LAS 2025 - MCC Replacements	4,849,623	5,657,128
2025	00132757	LAS LA Hills Stations SCADA upgrade	-	-
2025	00132782	LAS 2025 Physical Security Upgrades	344,376	420,558
2026	00132784	LAS 2026 Physical Security Upgrades	244,819	295,749
2027	00132912	LAS STA 042 Rebuild	1,992,968	2,324,815
2026	00132972	LAS Transmission Valve	629,824	757,280
2025	00133103	LAS 2025 Tank Improvements	1,480,724	1,808,284
2026	00133273	LAS 2026 Isolation Valve Install	1,130,355	1,365,503
2027	00133274	LAS 2027 Isolation Valve Install	1,161,189	1,354,537
2026	00133276	LAS New PRV Blandor To Price	686,377	827,221
2025	00133278	LAS 037 Generator for SCADA	33,808	41,286
2026	00133281	LAS PRV Replace El Monte & Foothill	875,383	1,057,490
2027	00133283	LAS 117 Station Rebuild Constr	1,173,403	1,368,785
2027	00133284	LAS Well Hardness Study	-	-
2026	00133285	LAS WSFMP Update	-	-
2026	00133287	LAS New Well Property Purchase	4,377,200	5,275,397
2027	00133290	LAS 112 Chlorination	1,077,622	1,227,594
2027	00133291	LAS 116 Disinfection	1,069,474	1,232,932
2027	00133294	LAS 123 Disinfection	1,179,822	1,376,272
2025	00133398	LAS Fire Flow/Hydrant Testing Equip	6,592	6,918
2026	00133566	LAS 2026 AMI INITIATIVE-METERS	-	-
2026	00133597	LAS-AMI INITIATIVE-VEHICLES/EQUIP	215,515	226,187

**Appendix W
Plant Tables**

111

LOS ALTOS (LAS) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2027	00133625	LAS 2027 AMI INITIATIVE-METERS	2,613,784	3,049,002
2026	00133914	LAS 2026 Control Valve Overhauls	280,830	339,251
2025	111MRP25	LAS 2025 Main Replacement Program	6,938,234	8,473,085
2026	111MRP26	LAS 2026 Main Replacement Program	10,093,763	12,193,569
2027	111MRP27	LAS 2027 Main Replacement Program	10,369,105	12,095,650
2025	LAS0900_25	Meter Replacement Program	274,002	333,832
2026	LAS0900_26	Meter Replacement Program	280,852	338,483
2025	111-NON-SP	111- Los Altos Suburban Non-specifi	750,690	915,465
2026	111-NON-SP	111- Los Altos Suburban Non-specifi	769,410	928,247
2027	111-NON-SP	111- Los Altos Suburban Non-specifi	788,670	919,067
2025	111UNSCH	LAS Unscheduled Replacements	2,451,284	2,993,548
2026	111UNSCH	LAS Unscheduled Replacements	2,512,566	3,035,255
2027	111UNSCH	LAS Unscheduled Replacements	2,575,380	3,004,203
2026	00134768	LAS - VEHICLE FOR NEW COMPLEMENTS	-	-
2024	111MRP24	LAS 2024 Main Replacement Program	4,490,488	5,702,745
2027	00124733	LAS New Operations Building	-	-
2026	00125633	LAS Marion Way New Mainline	-	-
2024	LAS0900	Meter Replacement Program	215,809	274,069
2025	00125629	LAS STA 008 New Mainline to Mora	-	-
2026	00125187	LAS 32, 1, 121 Well Chloramination	-	-
2026	00123895	LAS Sta. 41 New Booster Pump	-	-
2024	00124735	LAS Covington Ph2 New 16" Main	-	-
2025	00124208	LAS Transm. Main Isolation Valves	-	-
2025	00123618	LAS Sta. 39 and 104 Well Chloram	-	-
2025	00124086	LAS Grant Rd. Rezone	-	-
2024	00125051	LAS 28 Tank Mixing and Dosing	1,053,178	1,324,956
2025	00125094	LAS Sta. 111 Tank Mixing and Dosing	-	-
2024	00123898	LAS Wildfire Control Valves 2023	-	-
2025	00124140	LAS Wildfire Control Valves 2024	-	-
2025	00125128	LAS Sta. 41 Tank Mixing and Dosing	-	-
2026	00124330	LAS Station 30 New Generator	-	-
2026	00124336	LAS Station 31 New Generator	-	-
2026	00123422	LAS Sta. 14 Panelboard Replacement	-	-
2026	00124254	LAS Station 17 New Generator	-	-
2026	00124093	LAS STA 008 Wildfire New Generator	-	-
2024	00124279	LAS Sta 38 Wildfire New Main & PRV	348,994	443,208
2027	00124314	LAS 27 New Generator	-	-
2026	00124269	LAS Station 119 New Generator	-	-
2025	00123876	LAS 2022 CARB Vehicle Replacement	219,184	230,037

**Appendix W
Plant Tables**

111

LOS ALTOS (LAS) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2027	00098765	Flow meters at 3 of 5 stations	253,165	295,319
2025	00123616	LAS 2023 Control Valve Replacement	313,945	377,104
2024	00123614	LAS 2022 Control Valve Replacements	311,341	395,391
2024	00124283	LAS 039-01: Well Renewal	195,419	242,358
2024	00123397	LAS Tank Exterior Ladder Lifelines	116,739	148,254
2024	00125466	LAS 2023 Physical Security Upgrades	-	-
2024	00123984	LAS 039-01 - Replace Pump & Motor	134,072	166,276
2024	00125465	LAS 2022 Physical Security Upgrades	132,032	167,675
2024	00115162	LAS 013-C Replace Pump and Motor	42,001	52,090
2025	00116799	Upgrade Sample Stations Phase 2	80,817	96,382
2024	00123981	LAS 032-01 - Replace Pump & Motor	-	-
2024	00116761	Upgrade Sample Stations	53,630	67,150
2024	00123862	LAS 001-02 Replace Pump & Motor	-	-
2024	00123923	LAS 023-D - Replace Pump & Motor	85,534	106,079
2024	00123865	LAS 001-E Replace Pump & Motor	68,809	85,746
2024	00123754	LAS 2023 Vehicle Replacement Progrm	44,394	46,592
2024	00125134	LAS 2023 Sample Sites	-	-
2024	00124218	LAS 2024 Control Valve Overhaul	-	-
2024	00124217	LAS 2023 Control Valve Overhaul	-	-
2024	00124070	LAS 2024 Flowmeter Replacement	-	-
2024	00123842	LAS 019-T1 - Tank Retrofits	55,232	68,499
2024	00124019	LAS 104-A - Replace Pump & Motor	18,636	23,666
2024	00123917	LAS 011-D - Replace Pump & Motor	65,678	81,453
2024	00124003	LAS 033-A - Replace Pump & Motor	-	-
2024	00123867	LAS 009-D Replace Pump & Motor	42,339	52,508
2024	00123870	LAS 009-E Replace Pump & Motor	53,459	66,458
2024	00123452	LAS 113-T1 - Tank Retrofits	31,789	40,371
2024	00123344	LAS 114-T1 - Tank Retrofits	16,318	20,238
2024	00123290	LAS 042-T2 - Tank Retrofits	12,937	16,161
2024	00123553	LAS 2022 CP Upgrades	12,275	15,296
2024	00123286	LAS 121-T3 - Tank Retrofits	10,434	13,002
2027	00116020	New well replacement at station 20	-	-
2024	00116323	Advanced Metering Infrastructure	-	-
2026	00116515	LAS Reliability Study	-	-
2024	00117411	Install Genset - LAS 9	-	-
2024	00117429	LAS 2021 Flowmeter Replacement	12,374	15,347
2024	00121487	PSPS LAS-33 Genset	-	-
2026	00123528	LAS 118-PT1 - Pressure Vessel Rplcm	-	-
2025	00123755	LAS 2024 Vehicle Replacement Progrm	-	-

**Appendix W
Plant Tables**

111

LOS ALTOS (LAS) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2026	00123913	LAS Sta. 117 Rebuild - Design	-	-
2026	00124334	LAS Land for New Well	-	-
2024	00124342	LAS STA 42 Wildfire Bstr Pmps-Dsgn	-	-
2027	00124598	LAS Sta. 31 Redwood Tank Replace	-	-
2026	00125008	LAS Sta. 30 Redwood Tank Replace	-	-
2025	00125120	LAS Sta. 42 Tank Mixing and Dosing	-	-
2027	00124239	LAS New Well For Zone 375	-	-
2024	00124221	LAS STA 14 Wildfire New Pump & Main	-	-
2024	00123897	LAS Sta. 33 Paneboard Replacement	-	-
2024	00124288	LAS 104-02: Well Renewal	-	-
2026	00123617	LAS 2024 Control Valve Replacement	-	-
2024	00124050	LAS 2024 Customer Meter Vault Lids	-	-
2025	00124619	LAS Sta. 15 Redwood Tank Replace	-	-
2026	00124621	LAS-115 Redwood Tank Replacement	-	-
2024	00114151	LAS 9 Tank Mixing	-	-
2027	00119986	Los Altos Field Office Upgrade	311,899	363,833
2024	00130954	inst 8"pvc @ Richardson X Grant	-	-
2024	111-NON-SP	111- Los Altos Suburban Non-specifi	1,407,750	1,769,857
2024	111UNSCH	LAS Unscheduled Replacements	1,608,720	2,043,012

Summary	Year	Direct Cost	Total Cost
	2024	10,640,378	13,448,457
	2025	13,351,917	16,256,137
	2026	22,519,245	27,138,647
	2027	30,787,035	35,826,289
	Total	<u>77,298,575</u>	<u>92,669,530</u>

**Appendix W
Plant Tables**

112

MARYSVILLE (MRL) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2026	00132051	MRL 2026 ACV Replacement	74,934	90,291
2026	00132052	MRL 2026 Flowmeter Replacement	192,920	231,464
2027	00132235	MRL-15-1 Pump Replacement	122,326	142,329
2025	00132333	MRL 2025 VEHICLE REPLACEMENT PROGRA	171,434	179,463
2026	00132334	MRL 2026 VEHICLE REPLACEMENT PROGRA	64,463	67,482
2027	00132335	MRL 2027 VEHICLE REPLACEMENT PROGRA	35,790	37,466
2027	00132410	MRL 2027 Vault Lid Replacements	16,712	19,445
2027	00132539	MRL 2025 - MCC Replacement	728,795	847,971
2026	00132685	MRL 010 Carbon Changeout	118,664	142,983
2025	00132686	MRL 015 Carbon Changeout	115,503	140,693
2026	00132687	MRL 015 Carbon Changeout	118,664	142,983
2027	00132688	MRL 015 Carbon Changeout	121,901	141,835
2025	00132849	MRL 2025 Instrumentation Replc.	10,876	13,248
2026	00133118	MRL Well Siting Study	-	-
2027	00133119	MRL Well Land Acquisition	563,112	652,396
2025	00133402	MRL Fire Flow/Hydrant Testing Equip	3,695	3,868
2026	00134007	MRL 2026 Instrumentation Replc.	12,431	14,979
2027	00134036	MRL 2027 Instrumentaion Replc.	20,322	23,646
2025	112MRP25	MRL 2025 Main Replacement Program	907,552	1,105,482
2026	112MRP26	MRL 2026 Main Replacement Program	932,390	1,123,474
2025	MRL0900_25	Meter Replacement Program	27,884	33,893
2026	MRL0900_26	Meter Replacement Program	28,581	34,365
2027	MRL0900_27	Meter Replacement Program	29,296	34,014
2025	112-NON-SP	112- Marysville Non-specific	155,520	187,989
2026	112-NON-SP	112- Marysville Non-specific	159,390	190,689
2027	112-NON-SP	112- Marysville Non-specific	163,350	189,022
2025	112UNSCH	MRL Unscheduled Replacements	247,315	301,253
2026	112UNSCH	MRL Unscheduled Replacements	253,498	305,450
2027	112UNSCH	MRL Unscheduled Replacements	259,836	302,325
2024	00124259	MRL 010-T2 - Seismic Retrofits	-	-
2024	MRL0900	Meter Replacement Program	30,849	39,077
2026	00124352	Marysville Reliability Study	138,584	166,986
2024	00125018	MRL 2023 SB1398 Service Replacement	-	-
2026	00124263	Marysville WSFMP	-	-
2024	00125473	MRL 2023 Physical Security Upgrades	56,003	70,940
2025	00125474	MRL 2024 Physical Security Upgrades	69,134	84,212
2024	00126495	2023 MRL 15 Carbon Change Outs	-	-
2025	00126496	2024 MRL 15 Carbon Change Outs	-	-
2025	00124634	MRL 010-T2 - Seismic/Geotech Study	88,224	106,088

**Appendix W
Plant Tables**

112

MARYSVILLE (MRL) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2024	00124004	MRL Sta 9 Flowmeter Replacement	-	-
2024	00116154	Sta. 9 Driveway Improvement	-	-
2024	00123798	MRL 12 Driveway Pavement Extension	-	-
2024	00123638	MRL Tank Exterior Ladder Lifelines	19,820	24,516
2024	00125081	MRL 2022 Analyzer Replacements	-	-
2027	00098693	Panelboard Replacement MRL 9	451,118	514,796
2026	00115109	Marysville 12 Panel & Generator	-	-
2024	00116650	MRL 2020 Flowmeter Replacements	103,748	128,612
2026	00124304	MRL 009-01 Well Renewal	-	-
2024	00124007	MRL Sta 10 Flowmeter Replacement	-	-
2024	00124011	MRL 2023 Flowmeter Replacement 11	-	-
2024	00123995	MRL Sta 8 Flowmeter Replacement	-	-
2024	00124029	MRL 2024 Customer Meter Vault Lids	-	-
2024	00124028	MRL 2023 Customer Meter Vault Lids	-	-
2024	00124027	MRL 2022 Customer Meter Vault Lids	-	-
2027	00117409	Army Corps Marysville Phase 3	-	-
2024	112-NON-SP	112- Marysville Non-specific	83,665	105,230
2024	112UNSCH	MRL Unscheduled Replacements	217,818	275,912

Summary

Year	Direct Cost	Total Cost
2024	511,904	644,288
2025	1,797,137	2,156,188
2026	2,094,520	2,511,147
2027	2,512,558	2,905,246
Total	6,916,119	8,216,868

**Appendix W
Plant Tables**

OROVILLE (ORO)

113

(Part of the North Valley Region - NVR)

Year	PID	Description	Direct Cost	Total Cost
2025	00132054	ORO 2025 ACV Replacements	91,845	112,403
2027	00132055	ORO 2027 ACV Replacements	51,849	60,612
2026	00132236	ORO 015-E Pump Replacement	63,235	76,553
2025	00132336	ORO 2025 VEHICLE REPLACEMENT PROGRA	154,485	162,482
2026	00132337	ORO 2026 VEHICLE REPLACEMENT PROGRA	79,173	83,272
2027	00132338	ORO 2027 VEHICLE REPLACEMENT PROGRA	162,302	170,703
2025	00132411	ORO 2025 Vault Lid Replacements	15,835	19,380
2026	00132412	ORO 2026 Vault Lid Replacements	16,269	19,695
2027	00132413	ORO 2027 Vault Lid Replacements	16,712	19,537
2025	00132462	ORO - REPLACE TRACTOR	67,067	70,538
2025	00132683	ORO-010 Carbon Changeout	115,503	141,356
2027	00132684	ORO-010 Carbon Changeout	121,901	142,503
2025	00132754	ORO 015 WTP SCADA Upgrades	17,605	21,546
2026	00132816	ORO 2026 Physical Security Upgrades	143,667	173,926
2026	00132850	ORO 2026 Instrumentation Replc.	3,676	4,450
2026	00132914	ORO South Feather Interconnect	105,403	126,318
2026	00133120	ORO 016-T1 Cathodic Protection	32,363	39,179
2026	00133121	ORO Riverview Terrace Dr New PRV	327,369	392,329
2027	00133122	ORO 011 Station Rebuild	876,787	1,019,812
2027	00133123	ORO 015 Clarification Improvements	1,095,677	1,267,961
2027	00133124	ORO 015 Chlorine System	552,583	636,219
2027	00133125	ORO 015 Sed Basin Improv Design	370,622	431,079
2025	00133803	ORO 2025 Control Valve Overhauls	130,166	159,302
2026	00133804	ORO 2026 Control Valve Overhauls	133,729	161,894
2027	00133805	ORO 2027 Control Valve Overhauls	120,204	140,520
2025	00134031	ORO 2025 Instrumentation Replc.	3,674	4,496
2027	00134032	ORO 2027 Instrumentation Replc.	1,292	1,511
2025	113MRP25	ORO 2025 Main Replacement Program	996,471	1,219,514
2026	113MRP26	ORO 2026 Main Replacement Program	1,023,743	1,239,362
2027	113MRP27	ORO 2027 Main Replacement Program	1,051,669	1,229,410
2025	ORO0900_25	Meter Replacement Program	46,756	57,077
2026	ORO0900_26	Meter Replacement Program	47,925	57,873
2027	ORO0900_27	Meter Replacement Program	36,406	42,452
2025	113-NON-SP	113- Oroville Non-specific	236,070	287,826
2026	113-NON-SP	113- Oroville Non-specific	241,650	291,531
2027	113-NON-SP	113- Oroville Non-specific	247,860	288,980
2025	113UNSCH	ORO Unscheduled Replacements	716,226	876,541

**Appendix W
Plant Tables**

OROVILLE (ORO)

113

(Part of the North Valley Region - NVR)

Year	PID	Description	Direct Cost	Total Cost
2026	113UNSCH	ORO Unscheduled Replacements	734,131	888,753
2027	113UNSCH	ORO Unscheduled Replacements	752,485	879,660
2024	113MRP24	ORO 2024 Main Replacement Program	355,570	452,528
2024	ORO0900	Meter Replacement Program	36,066	45,901
2024	00124353	Oroville Reliability Study	138,584	171,935
2025	00124264	Oroville WSFMP	341,254	417,637
2024	00125477	ORO 2022 Physical Security Upgrades	163,920	208,617
2024	00126476	2024 ORO 10 Carbon Change Outs	-	-
2024	00126474	2023 ORO 10 Carbon Change Outs	-	-
2024	00124157	ORO 2022 Flowmeter Replacement	-	-
2024	00124161	ORO 2023 Flowmeter Replacement	-	-
2024	00123464	ORO 016-T1 - Tank Retrofits	-	-
2024	00124182	ORO 011-A - Replace Pump & Motor	41,810	51,738
2025	00097517	Cherokee Res: Conceptual Design	18,652	22,195
2024	00123248	ORO Tank Exterior Ladder Lifelines	11,785	14,583
2024	00125082	ORO 2024 Analyzer Replacement	-	-
2024	00098912	Solar Powered Transmitter	46,763	59,514
2024	00124294	ORO 010-01 Well Renewal	-	-
2024	00123469	ORO 2024 Control Valve Replacement	-	-
2024	00123466	ORO 2023 Control Valve Replacement	51,298	64,300
2024	00124032	ORO 2024 Customer Meter Vault Lids	-	-
2024	00124031	ORO 2023 Customer Meter Vault Lids	-	-
2024	00124030	ORO Customer Meter Vault Lids	-	-
2024	113-NON-SP	113- Oroville Non-specific	123,359	156,180
2024	113UNSCH	ORO Unscheduled Replacements	497,566	633,243

Summary	Year	Direct Cost	Total Cost
	2024	1,466,721	1,858,540
	2025	2,951,608	3,572,293
	2026	2,952,332	3,555,135
	2027	5,458,349	6,330,958
	Total	12,829,009	15,316,926

**Appendix W
Plant Tables**

PALOS VERDES (PV)

(Part of the Los Angeles County Region - LAR)

122

Year	PID	Description	Direct Cost	Total Cost
2025	00132031	PV 2025 ACV Replacements	1,147,343	1,409,762
2026	00132032	PV 2026 ACV Replacements	1,132,392	1,376,367
2027	00132033	PV 2027 ACV Replacements	1,210,898	1,421,201
2025	00132045	PV 2025 Control Valve Overhauls	1,854,867	2,279,110
2026	00132046	PV 2026 Control Valve Overhauls	1,889,751	2,296,901
2027	00132047	PV 2027 Control Valve Overhauls	1,941,300	2,278,456
2026	00132048	PV 2026 Flowmeter Replacement	111,360	134,585
2027	00132049	PV 2027 Flowmeter Replacement	190,497	223,582
2025	00132417	PV 2025 Vault Lid Replacements	15,044	18,484
2026	00132418	PV 2026 Vault Lid Replacements	15,455	18,785
2027	00132419	PV 2027 Vault Lid Replacements	15,877	18,634
2025	00132612	PV 2025 Sample Stations	42,818	52,611
2027	00132817	PV 2026 Physical Security Upgrades	423,357	496,884
2027	00132818	PV 2027 Physical Security Upgrades	461,996	542,234
2027	00133126	PV 004 Portable Generator Conn	-	-
2027	00133127	PV 015 Station Rebuild Constr	4,494,085	5,244,656
2026	00133603	PV 2026 AMI INITIATIVE-METERS	-	-
2027	00133629	PV 2027 AMI INITIATIVE-METERS	3,384,112	3,971,848
2025	122MRP25	PV 2025 Main Replacement Program	7,164,395	8,803,029
2026	122MRP26	PV 2026 Main Replacement Program	11,777,423	14,314,889
2027	122MRP27	PV 2027 Main Replacement Program	12,098,692	14,199,935
2025	PVD0900_25	Meter Replacement Program	403,313	494,151
2026	PVD0900_26	Meter Replacement Program	438,123	531,006
2025	122-NON-SP	122- Palos Verdes Non-specific	813,510	996,948
2026	122-NON-SP	122- Palos Verdes Non-specific	833,850	1,011,007
2027	122-NON-SP	122- Palos Verdes Non-specific	854,730	1,001,290
2025	122UNSCH	PVD Unscheduled Replacements	1,167,153	1,434,103
2026	122UNSCH	PVD Unscheduled Replacements	1,196,332	1,454,084
2027	122UNSCH	PVD Unscheduled Replacements	1,226,240	1,439,208
2024	PVD0900	Meter Replacement Program	408,376	521,808
2024	122MRP24	PV 2024 Main Replacement Program	5,015,547	6,408,682
2026	00125641	PV Wildfire Zone F-1325 New Main	-	-
2024	00125640	PV Wildfire Zone C-635 New Main We	1,056,271	1,349,665
2025	00125642	PV Wildfire Zone B-280 New Main	-	-
2025	00098227	PV Storage Study	-	-
2025	00124814	PV Station 49 Mixing and Dosing T-2	-	-
2025	00124813	PV Station 37 Mixing and Dosing	-	-

**Appendix W
Plant Tables**

PALOS VERDES (PV)

122

(Part of the Los Angeles County Region - LAR)

Year	PID	Description	Direct Cost	Total Cost
2024	00125644	PV Wildfire Zone H-1300 NewMain-PRV	259,467	331,537
2024	00124181	PV 2024 Control Valve Overhaul	-	-
2024	00124177	PV 2023 Control Valve Overhaul	451,860	577,371
2027	00124265	Palos Verdes WSFMP	-	-
2024	00124281	PVD 2024 Control Valve Replacem.	-	-
2024	00124354	Palos Verdes Reliability Study	-	-
2024	00117192	PV 2019 Physical Security Upgrades	154,207	197,040
2024	00125482	PV 2023 Physical Security Upgrades	203,567	260,110
2024	00125483	PV 2024 Physical Security Upgrades	133,436	170,500
2024	00124274	PV 2023 Control Valve Replacement	268,508	343,090
2024	00125481	PV 2022 Physical Security Upgrades	159,570	203,893
2024	00123530	PV Tank Exterior Ladder Lifelines	63,675	79,283
2024	00125243	PV Install Pump Shelter	-	-
2024	00124904	PV 27in Pipe CP System Upgrade	-	-
2024	00123389	PV 023-T1 - CP Upgrade	-	-
2024	00114949	Sta 005 Rebuild	-	-
2025	00121426	PV-22 PSPS Electrical Modifications	-	-
2025	00124232	PV Sta 014 Rebuild - Design	-	-
2027	00124233	PV Sta 015 Rebuild Design	-	-
2027	00124243	PV Sta 023 Rebuild Design	-	-
2024	00124959	PV 015-PT1 - Saddle Retrofit	11,466	14,651
2024	00123758	PV 015-D Replace Pump & Motor	-	-
2024	00123752	PV 014-A Replace Pump & Motor	-	-
2024	00123950	PV 2024 Customer Meter Vault Lids	-	-
2024	00123949	PV 2023 Customer Meter Vault Lids	-	-
2024	00123948	PV 2022 Customer Meter Vault Lids	-	-
2025	00127148	PV Golf Club Recycled Water Line	-	-
2024	00123008	PV Narcissa Drive New Main	480,352	599,840
2024	00123009	PV 4" Main Replacement	4,678,481	5,876,191
2024	00128971	Construct retaining wall/fence @ 22	-	-
2024	00121588	Burma Road Pipeline	-	-
2024	00121589	Olmsted Creek Pipe Crossing	-	-

**Appendix W
Plant Tables**

PALOS VERDES (PV)

(Part of the Los Angeles County Region - LAR)

122

Year	PID	Description	Direct Cost	Total Cost
2024	00131846	main abandonment/service relocation	-	-
2024	00131953	Replace main @ Seaview Neighborhood	-	-
2025	00132022	PV 049-T2 Roof Replacement	1,856,540	2,209,948
2024	122-NON-SP	122- Palos Verdes Non-specific	429,556	547,294
2024	122UNSCH	PVD Unscheduled Replacements	1,196,089	1,528,319

Summary	Year	Direct Cost	Total Cost
	2024	14,970,430	19,009,274
	2025	14,464,982	17,698,146
	2026	17,394,685	21,137,624
	2027	26,301,784	30,837,926
	Total	<u>73,131,881</u>	<u>88,682,970</u>

**Appendix W
Plant Tables**

**PALOS VERDES PIPELINE (PVP)
(Part of the Los Angeles County Region - LAR)**

182

Year	PID	Description	Direct Cost	Total Cost
2025	00124230	PV D-500 Main Replacement PDR	-	-

Summary	Year	Direct Cost	Total Cost
	2024	-	-
	2025	-	-
	2026	-	-
	2027	-	-
	Total	-	-

**Appendix W
Plant Tables**

151

RANCHO DOMINGUEZ (RDOM)

Year	PID	Description	Direct Cost	Total Cost
2026	00132339	RD 2025 VEHICLE REPLACEMENT PROGRAM	1,074,379	1,126,861
2027	00132340	RD 2026 VEHICLE REPLACEMENT PROGRAM	1,027,852	1,078,061
2027	00132341	RD 2027 VEHICLE REPLACEMENT PROGRAM	1,127,418	1,182,491
2025	00133580	RDOM Replace Media Ctr Furniture	72,853	76,412
2026	00133598	RDOM-AMI INITIATIVE-VEHICLES/EQUIP	254,526	266,959
2027	00133605	RDOM Replace Office Furniture	75,176	78,849
2025	00133606	RDOM Replace Stairwell Carpet	79,177	83,044
2026	00133607	RDOM Replace Pergola	81,344	98,203
2026	00133608	RDOM LED Light Fixture Retrofit	294,355	355,363
2027	00133609	RDOM Updated First Floor Space Plan	89,687	104,554
2025	151-NON-SP	151- Rancho Dom Reg Non-specific	242,820	261,399
2026	151-NON-SP	151- Rancho Dom Reg Non-specific	248,940	267,459
2027	151-NON-SP	151- Rancho Dom Reg Non-specific	255,150	272,422
2024	00123882	RD 2022 CARB Vehicle Replacement	642,277	659,755
2027	00115826	2020 Vehicle Replacement Program	521,327	546,793
2025	00123766	RD 2023 Vehicle Replacement Program	-	-
2026	00123768	RD 2024 Vehicle Replacement Program	-	-
2024	00123765	RD 2022 Vehicle Replacement Program	-	-
2024	00125543	RD Refurbish/Replace Clarifier	57,384	72,829
2024	00125171	Install Cover Over Spoils/Dump Area	-	-
2024	00125186	RD Purch. Meter Reading Handhelds	-	-
2024	00124312	RD Replace Signage	-	-
2024	00125170	Car Port/Cover For Vehicle Maint.	-	-
2024	00125200	RD 2024 Air Tools	-	-
2024	00125199	RD 2023 Air Tools	-	-
2024	00125198	RD 2022 Air Tools	-	-
2024	00124260	RD Slurry /Re-Stripe Back Park. Lot	18,868	23,946
2024	00125532	RD New Copier For Operations	19,430	20,379
2024	00124228	RD Office Improvements 2024	-	-
2024	00124224	RD Office Improvements 2023	-	-
2024	00124137	RD Office Improvements 2022	-	-
2024	00125490	RD Replace 1st floor bathrooms	-	-

**Appendix W
Plant Tables**

151

RANCHO DOMINGUEZ (RDOM)

Year	PID	Description	Direct Cost	Total Cost
2024	00125197	RD 2024 Hand Tools	-	-
2024	00125196	RD 2023 Hand Tools	-	-
2024	00125195	RD 2022 Hand Tools	7,109	7,456
2024	00133305	RDOM Digital Signage Hardware	-	-
2024	151-NON-SP	151- Rancho Dom Reg Non-specific	154,738	170,179

Summary	Year	Direct Cost	Total Cost
	2024	899,806	954,545
	2025	394,850	420,855
	2026	1,953,544	2,114,845
	2027	3,096,611	3,263,170
	Total	<u>6,344,810</u>	<u>6,753,415</u>

**Appendix W
Plant Tables**

**REDWOOD VALLEY (RDV)
(Part of the Bay Area Region - BAR)**

146

Year	PID	Description	Direct Cost	Total Cost
2026	00132042	RDV 2026 ACV Replacement	78,583	96,364
2026	00132043	RDV 2026 Flowmeter Replacement	204,861	249,432
2027	00132044	RDV 2027 Flowmeter Replacement	98,620	115,949
2027	00132678	RDV 2025 Carbon Changeout	70,955	82,529
2027	00132679	RDV 2027 Carbon Changeouts	70,955	83,721
2025	00132760	RDV 2025 NOH Full SCADA System	40,840	50,628
2026	00133346	ADDITIONAL VEHICLES	130,228	138,740
2026	00133487	RDV 2025 Tank Improvements	434,914	533,322
2026	00133488	RDV 2026 Tank Improvements	305,448	374,562
2027	00133489	RDV 2027 Tank Improvements	225,237	266,709
2026	00133617	RDV 2026 AMI INITIATIVE-METERS	-	-
2027	00133632	RDV 2027 AMI INITIATIVE-METERS	248,750	294,551
2025	00134444	RDV 2025 Sample Stations	14,341	17,778
2025	146MRP25	RDV 2025 Main Replacement Program	1,005,798	1,246,845
2026	146MRP26	RDV 2026 Main Replacement Program	1,033,325	1,267,137
2027	146MRP27	RDV 2027 Main Replacement Program	1,061,513	1,256,962
2025	146-NON-SP	146- Redwood Valley Non-specific	303,300	368,208
2026	146-NON-SP	146- Redwood Valley Non-specific	310,950	373,952
2027	146-NON-SP	146- Redwood Valley Non-specific	318,510	371,586
2025	146UNSCH	RDV Unscheduled Replacements	198,385	245,929
2026	146UNSCH	RDV Unscheduled Replacements	203,345	249,356
2027	146UNSCH	RDV Unscheduled Replacements	208,428	246,805
2024	146MRP24	RDV 2024 Main Replacement Program	328,654	423,680
2025	00124266	Redwood Valley WSFMP	-	-
2024	00123423	RDV Tank Exterior Ladder Lifelines	34,522	43,241
2025	00123770	RDV 2023 Vehicle Replacement Progm	-	-
2024	146-NON-SP	146- Redwood Valley Non-specific	194,899	244,443
2024	146UNSCH	RDV Unscheduled Replacements	174,329	224,734

Summary	Year	Direct Cost	Total Cost
	2024	732,404	936,098
	2025	1,562,664	1,929,387
	2026	2,701,652	3,282,865
	2027	2,302,968	2,718,811
	Total	<u>7,299,689</u>	<u>8,867,162</u>

**Appendix W
Plant Tables**

**REDWOOD VALLEY - COAST SPRINGS (RDV - COS)
(Part of the Bay Area Region - BAR)**

149

Year	PID	Description	Direct Cost	Total Cost
2026	00132787	COS 2026 Full SCADA system	26,355	26,270
2027	00133259	COS 007-T4 Cathodic Protection	17,520	16,864
2027	00133268	COS 004 Station Rebuild	1,316,758	1,267,409
2027	00133269	COS Potable Reuse Study	-	-
2027	00133799	COS 007 New Access Driveway	583,903	603,666
2026	00123711	RDV COS 7 New Generator	-	-
2024	00117399	Install SCADA PLC at COS_RDV	333,681	401,480
2024	00116923	COS_07 Free Chlorine Conversion	167,973	191,668
2024	00125524	COS 2024 Physical Security Upgrades	-	-
2024	00125517	COS 2022 Physical Security Upgrades	70,652	81,716
2026	00123712	COS Study - New Access Driveway	107,811	118,613
2024	00124862	RDV-COS PALL unit expansion	21,984	23,036
2024	00124895	RDV-COS STA 08 Tank MaintenanceArea	-	-
2024	00123246	COS 008-T1 - CP Upgrade	14,722	17,027
2025	00116925	CSPR Sta 8 - Spray Aeration Sys	-	-
2027	00123714	RDV COS- Design and Permit New Well	-	-
2024	00123619	RDV-COS - Well Housing (Various)	-	-

Summary	Year	Direct Cost	Total Cost
	2024	609,012	714,928
	2025	-	-
	2026	134,166	144,883
	2027	1,918,181	1,887,939
	Total	<u>2,661,359</u>	<u>2,747,749</u>

**Appendix W
Plant Tables**

**REDWOOD VALLEY - LUCERNE (RDV - LUC)
(Part of the Bay Area Region - BAR)**

147

Year	PID	Description	Direct Cost	Total Cost
2027	00132786	LUC 2027 Full SCADA system	26,355	31,119
2026	00133257	LUC 003-T1 Cathodic Protection	16,442	20,105
2025	00133258	LUC 005-T1 Cathodic Protection	17,837	22,049
2027	00133260	LUC PRV Install 17th & Country Club	-	-
2027	00133261	LUC Portable Generator	10,189	10,500
2027	00133836	LUC Intake Extension (Design)	-	-
2026	00133837	LUC Seismic Mitigation Plan	-	-
2025	147UNSCH	LUC Unscheduled Replacements	87,336	107,961
2026	147UNSCH	LUC Unscheduled Replacements	89,519	109,465
2027	147UNSCH	LUC Unscheduled Replacements	91,757	108,345
2024	00125647	RDV LUC 001 Pier Safety Upgrades	319,163	398,015
2026	00125118	LUC Field Yard Land Acquisition	-	-
2024	00125404	LUC Field Yard Site Improvements	-	-
2024	00125093	RDV-LUC 2024 Analyzer Replacements	-	-
2024	00125086	RDV-LUC 2022 Analyzer Replacements	-	-
2024	00123251	LUC 002-T1 - Tank Retrofits	15,682	19,556
2024	00125090	RDV-LUC 2023 Analyzer Replacements	-	-
2024	00115214	LUC 01 - Acid Feed Installation	48,602	60,609
2024	00117877	LUC AMI Smart Meter	-	-
2026	00124088	RDV 2024 Flowmeter Replacement	-	-
2024	00124087	RDV 2023 Flowmeter Replacement	-	-
2024	00124083	RDV 2022 Flowmeter Replacement	-	-
2025	00124546	LUC 003-T1 - CP Upgrade	-	-
2024	147UNSCH	LUC Unscheduled Replacements	51,029	65,597

Summary	Year	Direct Cost	Total Cost
	2024	434,476	543,777
	2025	105,173	130,010
	2026	105,961	129,570
	2027	128,301	149,965
	Total	<u>773,910</u>	<u>953,322</u>

**Appendix W
Plant Tables**

**REDWOOD VALLEY - UNIFIED AREA (RDV - UNI)
(Part of the Bay Area Region - BAR)**

650

Year	PID	Description	Direct Cost	Total Cost
2027	00133486	NOH 202 Paving and Grading	132,270	153,084
2027	00133256	NOH 201-A Pump Replacement	42,729	50,175
2025	00133265	ARM 001 Electrical Panel Cover	62,483	76,812
2027	00133266	NOH 201 Plant Re-Design	-	-
2026	00133267	RDV 205 ARM Well Siting Study	-	-
2027	00133271	HKN 001 Station Rebuild Constr	1,308,518	1,532,112
2026	00124333	ARM 001 New Genset	-	-
2024	00117538	NOH_201_Trmt_Mods	413,502	517,969
2024	00125523	ARM 2024 Physical Security Upgrades	-	-
2024	00125515	ARM 2022 Physical Security Upgrades	54,334	67,661
2024	00125520	HKN 2022 Physical Security Upgrades	2,915	3,620
2024	00114882	ARMV 002-T1 - New CP Install	10,501	13,116
2024	00125434	RDV-HWK 2023 Analyzer Replacement	-	-
2024	00098466	ARMV 002-T1-Overflow Airgap Retrof.	19,383	24,208
2024	00115989	ARM_STA_02_T1_Seismic_Upgrad	55,938	69,864
2024	00116271	RDP_102_Replace_Pump_Bldg	1,545	1,976
2025	00117876	ARM-NOH AMI Meters	521,333	629,822
2024	00117880	HKN - AMI Smart Meters	9,045	11,263
2026	00123623	RDV HKN Sta 1 - Upgrade - Design	-	-

Summary	Year	Direct Cost	Total Cost
	2024	567,164	709,678
	2025	583,816	706,633
	2026	-	-
	2027	1,483,517	1,735,370
	Total	<u>2,634,497</u>	<u>3,151,681</u>

**Appendix W
Plant Tables**

SALINAS (SLN)

(Part of the Salinas Valley Region - SVR)

114

Year	PID	Description	Direct Cost	Total Cost
2027	00133233	SLN New Well Station 155 Zone	-	-
2025	00132007	SLN 2025 Control Valve Overhauls	227,791	277,961
2026	00132008	SLN 2026 Control Valve Overhauls	234,025	282,485
2027	00132010	SLN 2027 Control Valve Overhauls	240,409	280,216
2026	00132238	SLN 021-01 Pump Replacement	130,701	157,766
2027	00132239	SLN-27-1 Pump Replacement	125,663	146,471
2025	00132240	SLN-32-1 Pump Replacement	119,067	145,292
2027	00132241	SLN-57-A Pump Replacement	76,661	89,355
2025	00132242	SLN-58-B Pump Replacement	61,550	75,107
2026	00132243	SLN-67-1 Pump Replacement	147,537	178,088
2025	00132244	SLN-71-1 Pump Replacement	96,772	118,086
2026	00132245	SLN-73-A Pump Replacement	36,374	43,906
2026	00132246	SLN-73-B Pump Replacement	36,374	43,906
2026	00132247	SLN-73-E Pump Replacement	39,707	47,929
2025	00132248	SLN-304-A Pump Replacement	61,550	75,107
2025	00132345	SLN 2025 VEHICLE REPLACEMENT PROGRA	499,856	524,191
2026	00132346	SLN 2026 VEHICLE REPLACEMENT PROGRA	65,114	68,284
2027	00132347	SLN 2027 VEHICLE REPLACEMENT PROGRA	333,500	349,736
2025	00132420	SLN 2025 Vault Lid Replacements	31,671	38,646
2026	00132421	SLN 2026 Vault Lid Replacements	32,537	39,275
2027	00132422	SLN 2027 Vault Lid Replacements	33,425	38,960
2027	00132546	SLN 2025 - MCC Replacement	2,261,762	2,636,273
2027	00132573	SLN 2026 - Genset Replacement	1,825,808	2,128,132
2025	00132615	SLN 2025 Sample Stations	96,068	117,226
2026	00132616	SLN 2026 Sample Stations	98,697	119,134
2027	00132617	SLN 2027 Sample Stations	86,905	101,295
2027	00132661	SLN 061 Pressure Vessel Replacement	442,536	506,407
2026	00132822	SLN 2026 Physical Security Upgrades	649,593	784,105
2025	00133218	SLN 2025 Tank Improvements	96,716	118,018
2026	00133219	SLN 2026 Tank Improvements	587,782	709,495
2027	00133220	SLN 2027 Tank Improvements	281,091	327,635
2027	00133223	SLN 072 New Generator	262,710	302,023
2027	00133224	SLN 203 New Generator	517,450	594,882
2027	00133225	SLN 057 New Generator	512,260	588,916
2027	00133227	SLN 805 Zone PBC	65,173	74,926
2025	00133228	SLN Well Siting Study	-	-
2027	00133229	SLN WSFMP Update	-	-

**Appendix W
Plant Tables**

SALINAS (SLN)

(Part of the Salinas Valley Region - SVR)

114

Year	PID	Description	Direct Cost	Total Cost
2026	00133230	SLN Pipe Design 180 to 400 Zones	-	-
2026	00133232	SLN 078 New Well Equipping	2,121,577	2,537,547
2026	00133235	SLNH Property Purchase	-	-
2027	00133236	SLN 037 Treatment Plant Upgrades	2,468,561	2,870,756
2027	00133237	SLN 039 As Treatment	2,331,694	2,693,004
2027	00133238	SLN 064 Ion Exchange	2,895,523	3,328,817
2027	00133239	SLN 065 Install Upgraded Treatment	2,336,439	2,704,693
2027	00133240	SLN 203 Treatment Maintenance	321,978	373,581
2025	00133241	SLN 303 Treatment Maintenance	302,330	368,077
2025	114MRP25	SLN 2025 Main Replacement Program	5,792,820	7,068,677
2026	114MRP26	SLN 2026 Main Replacement Program	6,066,270	7,322,427
2027	114MRP27	SLN 2027 Main Replacement Program	6,231,749	7,263,625
2025	SLN0900_25	Meter Replacement Program	273,679	333,195
2026	SLN0900_26	Meter Replacement Program	280,521	337,838
2027	SLN0900_27	Meter Replacement Program	274,818	319,593
2025	114-NON-SP	114- Salinas Non-specific	1,027,170	1,233,746
2026	114-NON-SP	114- Salinas Non-specific	1,053,180	1,252,662
2027	114-NON-SP	114- Salinas Non-specific	1,079,190	1,243,820
2025	114UNSCH	SLN Unscheduled Replacements	3,594,994	4,386,784
2026	114UNSCH	SLN Unscheduled Replacements	3,684,868	4,447,903
2027	114UNSCH	SLN Unscheduled Replacements	3,776,990	4,402,398
2024	114MRP24	SLN 2024 Main Replacement Program	3,978,965	5,049,125
2024	SLN0900	Meter Replacement Program	215,182	273,056
2024	00123884	SLN Wildfire Oak Hills Grid Imprv	-	-
2024	00125061	SLN 045 Wildfire Station Upgrade	-	-
2024	00125746	SLN New Customer Parking Lot	-	-
2025	00098022	Storage/Dump Facility STN14 SLN	-	-
2026	00123960	SLN Sta 57 Panelboard Replacement	-	-
2026	00123932	SLN Sta 47 Genset Installation	-	-
2026	00124013	SLN STA 61 Panelboard Replacement	-	-
2025	00123706	SLN 040-PT1 - Pressure Vessel Rplcm	-	-
2026	00124034	SLN STA 304 Panelboard Installation	-	-
2024	00124026	SLN STA 205 Wildfire New Generator	-	-
2024	00125551	SLN 2024 Vault replacement	-	-
2024	00125550	SLN 2023 Vault replacement	-	-
2024	00125542	SLN 2022 Vault Replacements	131,248	166,548
2024	00124163	SLN 2022 Flowmeter Replacements	-	-

**Appendix W
Plant Tables**

SALINAS (SLN)

(Part of the Salinas Valley Region - SVR)

114

Year	PID	Description	Direct Cost	Total Cost
2024	00124252	SLN 2023 Additional Valve Truck	-	-
2024	00124166	SLN 2023 Flowmeter Replacement	-	-
2024	00125664	SLN 2024 Toro Park hydrant replace	-	-
2024	00125489	SLN 2023 Toro Hydrant Replacement	-	-
2024	00125472	SLN 2022 Toro Hydrant Replacement	92,060	116,820
2024	00123774	SLN 2023 Vehicle Replacemnt Program	86,170	88,717
2024	00125493	SLN 2023 Physical Security Upgrades	56,003	71,065
2024	00125494	SLN 2024 Physical Security Upgrades	-	-
2024	00125052	SLN Wharfhead Replacements	-	-
2024	00123424	SLN Tank Exterior Ladder Lifelines	88,608	110,132
2024	00125491	SLN 2022 Physical Security Upgrades	291,707	370,163
2024	00123682	SLN 020-01 - Replace Pump & Motor	-	-
2024	00123851	SLN 016-T1 - Tank Retrofits	52,611	65,848
2024	00123846	SLN 2024 Control Valve Overhaul	-	-
2024	00123845	SLN 2023 Control Valve Overhaul	-	-
2024	00123773	SLN 2022 Vehicle Replacemnt Program	41,249	42,271
2024	00124036	SLN 2022 Customer Meter Vault Lids	-	-
2025	00123678	SLN 058-A - Replace Pump & Motor	-	-
2024	00123305	SLN 2024 CP Upgrades	-	-
2024	00123837	SLN 2024 Control Valve Replacement	-	-
2024	00125173	SLN- SLNH 2022 Sample Site	17,581	21,801
2024	00115409	SLN 016-02 Replace Pump and Motor	145,941	182,660
2024	00115835	2021 Vehicle Replacement Program	157,820	165,503
2026	00115845	New well at Salinas Oak Hills	-	-
2025	00115854	Proposed 250K Storage Tank LL 302	824,270	980,594
2024	00115930	Install Booster Pumps SLN 50	328,097	407,800
2025	00115959	New well at Salinas - Las Lomas	-	-
2024	00117379	Replace six RTUs	170,896	213,893
2024	00121171	SLN-049 PSPS Genset	-	-
2025	00123708	SLN 304-PT1 - Pressure Vessel Rplcm	-	-
2024	00123776	SLN 2024 Vehicle Replacement Progrm	-	-
2027	00123839	SLN 071: Sta Rebuild - Design	-	-
2025	00123881	SLN 039: As Treatmnt Plant - Design	59,190	71,732
2024	00124771	SLN 057-PT1 - Pressure Vessel Rplcm	-	-
2024	00124775	SLN 033-PT1 Pressure Vessel Rplcmnt	593,708	744,801
2026	00125060	SLN 155 Zone: New Well - Design	-	-
2025	00118492	SLN 205-01 CR(VI) Treatment Plant	-	-

**Appendix W
Plant Tables**

**SALINAS (SLN)
(Part of the Salinas Valley Region - SVR)**

114

Year	PID	Description	Direct Cost	Total Cost
2026	00123887	SLN 076: New Well	-	-
2024	00124774	SLN 060-PT1 - Pressure Vessel Rplcm	-	-
2024	00123982	SLN STA 058 Wildfire New Generator	-	-
2024	00123886	Davis Rd Bridge 12" Pipe Provisions	-	-
2024	00124038	SLN 2024 Customer Meter Vault Lids	-	-
2024	00124037	SLN 2023 Customer Meter Vault Lids	-	-
2024	00123299	SLN 2023 CP Upgrades	-	-
2024	00123699	SLN 072-PT1 - Pressure Vessel Rehab	-	-
2024	00123707	SLN 303-PT1 - Pressure Vessel Rplcm	-	-
2024	00123811	SLN Las Lomas Intertie Design	-	-
2025	00116899	SLN-LL new Chromium treatment	-	-
2025	00116901	SLN-OH new chromium 6 treatment	-	-
2024	00121845	Land for New Well and Tank	-	-
2024	00129416	Lot (land) for Ag industrail	-	-
2024	00130698	Hwy 156 - 12" DI Relocation	-	-
2024	00131372	SLN 77 Booster Station Construction	-	-
2024	114-NON-SP	114- Salinas Non-specific	1,068,139	1,328,312
2024	114UNSCH	SLN Unscheduled Replacements	2,671,645	3,390,195

Summary	Year	Direct Cost	Total Cost
	2024	10,187,630	12,808,710
	2025	13,165,494	15,932,440
	2026	15,264,858	18,372,750
	2027	28,782,293	33,365,513
	Total	<u>67,400,274</u>	<u>80,479,413</u>

**Appendix W
Plant Tables**

117

SELMA (SEL) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2026	00132348	SEL 2025 VEHICLE REPLACEMENT PROGRA	143,818	150,619
2026	00132819	SEL 2025 Physical Security Upgrades	91,555	110,366
2027	00132820	SEL 2026 Physical Security Upgrades	86,800	101,038
2027	00133248	SEL 016 Panelboard & Generator	2,186,551	2,545,211
2027	00133249	SEL New Well 2 Land Purchase	322,781	366,753
2025	00133251	SEL 2025 Tank Improvements	500,604	610,046
2026	00133252	SEL 021-T1 Cathodic Protection	23,121	27,871
2025	117MRP25	SEL 2025 Main Replacement Program	1,152,938	1,404,995
2026	117MRP26	SEL 2026 Main Replacement Program	1,184,492	1,427,861
2027	117MRP27	SEL 2027 Main Replacement Program	1,216,803	1,416,395
2025	SEL0900_25	Meter Replacement Program	43,586	52,999
2026	SEL0900_26	Meter Replacement Program	44,675	53,738
2027	SEL0900_27	Meter Replacement Program	45,792	53,188
2025	117-NON-SP	117- Selma Non-specific	122,310	143,329
2026	117-NON-SP	117- Selma Non-specific	125,370	145,719
2027	117-NON-SP	117- Selma Non-specific	128,430	145,399
2025	117UNSCH	SEL Unscheduled Replacements	711,974	867,627
2026	117UNSCH	SEL Unscheduled Replacements	729,774	879,715
2027	117UNSCH	SEL Unscheduled Replacements	748,018	870,715
2024	SEL0900	Meter Replacement Program	43,170	54,707
2026	00124296	SEL 011-01 Well Renewal	173,007	205,836
2026	00125486	SEL 2024 Physical Security Upgrades	150,813	181,799
2026	00124091	SEL 2024 Flowmeter Replacement	78,166	93,817
2024	00125485	SEL 2022 Physical Security Upgrades	121,528	150,665
2026	00124116	SEL 021 VFD Replacement	69,908	83,539
2026	00123214	SEL 011-01 - Replace Pump & Motor	-	-
2025	00125648	SEL Well Level Monitoring	17,952	21,876
2026	00115213	Panelboard Replacement SEL-6	160,682	189,070
2024	00115272	SEL 018-01:Pump & Motor Replacement	-	-
2026	00116509	Selma Reliability Study	149,298	179,973
2026	00116582	Selma WSFMP	124,378	149,933
2024	00123778	SEL 2023 Vehicle Replacemnt Program	-	-
2024	117MRP24	SEL 2024 Main Replacement Program	516,686	654,776
2025	00124089	SEL 2023 Flowmeter Replacement	40,223	49,017
2026	00124044	SEL 2024 Customer Meter Vault Lids	-	-

**Appendix W
Plant Tables**

117

SELMA (SEL) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2025	00124043	SEL 2023 Customer Meter Vault Lids	-	-
2024	00124042	SEL 2022 Customer Meter Vault Lids	-	-
2026	00128063	SEL 12 - Property Purchase	-	-
2024	117-NON-SP	117- Selma Non-specific	159,632	199,480
2024	117UNSCH	SEL Unscheduled Replacements	541,903	686,733

Summary	Year	Direct Cost	Total Cost
	2024	1,382,918	1,746,361
	2025	2,589,586	3,149,888
	2026	3,249,056	3,879,857
	2027	4,735,175	5,498,697
	Total	<u>11,956,735</u>	<u>14,274,804</u>

**Appendix W
Plant Tables**

119

STOCKTON (STK) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2026	00132038	STK 2026 ACV Replacement	74,841	90,682
2027	00132039	STK 2025 Flowmeter Replacements	224,638	261,472
2026	00132040	STK 2026 Flowmeter Replacements	235,866	284,313
2027	00132041	STK 2027 Flowmeter Replacements	236,014	274,712
2025	00132249	STK-59-1 Pump Replacement	128,639	157,569
2025	00132250	STK-60-1 Pump Replacement	128,639	157,569
2026	00132281	STK-060-01 Well Renewal	257,540	312,054
2025	00132351	STK 2025 VEHICLE REPLACEMENT PROGRA	240,306	252,965
2026	00132352	STK 2026 VEHICLE REPLACEMENT PROGRA	540,359	568,824
2027	00132353	STK 2027 VEHICLE REPLACEMENT PROGRA	354,728	373,414
2025	00132423	STK 2025 Vault Lid Replacements	63,341	77,586
2026	00132424	STK 2026 Vault Lid Replacements	65,075	78,849
2027	00132425	STK 2027 Vault Lid Replacements	66,850	78,216
2027	00132548	STK 2026 - MCC Replacements	2,028,708	2,373,634
2026	00132821	STK 2026 Physical Security Upgrades	520,904	631,163
2025	00132853	STK 2025 Instrumentation Replc.	23,916	29,294
2025	00133200	STK 2025 Tank Improvements	511,409	626,422
2025	00133202	STK 069-T1 Cathodic Protection	29,872	36,590
2027	00133203	STK 035 New Generator	579,653	667,680
2027	00133204	STK 061 Automatic Transfer Switch	34,344	39,247
2027	00133206	STK Portable Generators	935,688	965,803
2027	00133207	STK 075 Panelboard	150,492	174,257
2027	00133209	STK 080 Station Rebuild	971,879	1,131,237
2027	00133210	STK 018 Well Assessment	-	-
2026	00133211	STK Well Siting Study	-	-
2027	00133212	STK 036 Well Assessment	-	-
2025	00133213	STK 059 Well Assessment	-	-
2027	00133216	STK Property Purchase #1	-	-
2027	00133217	STK Land Purchase #2	-	-
2026	00133403	STK 051 Landscape/Connect Parking	18,400	22,295
2026	00133841	STK 2026 Control Valve Overhauls	66,864	81,017
2026	00134020	STK 2026 Instrumentation Replc.	13,741	16,649
2027	00134022	STK 2027 Instrumentation Replc.	14,115	16,515
2025	119MRP25	STK 2025 Main Replacement Program	18,640,106	22,832,167
2026	119MRP26	STK 2026 Main Replacement Program	19,150,251	23,203,760
2025	STK0900_25	Meter Replacement Program	325,999	398,282
2026	STK0900_26	Meter Replacement Program	334,149	403,831
2027	STK0900_27	Meter Replacement Program	342,503	399,700
2025	119-NON-SP	119- Stockton Non-specific	1,011,600	1,209,902

**Appendix W
Plant Tables**

119

STOCKTON (STK) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2026	119-NON-SP	119- Stockton Non-specific	1,036,800	1,228,627
2027	119-NON-SP	119- Stockton Non-specific	1,062,810	1,222,611
2025	119UNSCH	STK Unscheduled Replacements	3,126,964	3,830,201
2026	119UNSCH	STK Unscheduled Replacements	3,205,138	3,883,565
2027	119UNSCH	STK Unscheduled Replacements	3,285,266	3,843,834
2027	119MRP27	STK 2027 Main Replacement Program	17,656,841	20,658,896
2024	119MRP24	STK 2024 Main Replacement Program	17,935,509	22,846,006
2024	STK0900	Meter Replacement Program	255,426	325,358
2027	00114288	STK-35 Station Rebuild	982,330	1,119,615
2027	00124311	STK STA 71 Panel and Genset Install	-	-
2025	00115323	STK-68 Blow Off	-	-
2026	00124292	STK STA 66-02 Panelboard Replacemen	-	-
2027	00124356	Stockton Reliability Study	273,283	311,476
2025	00123268	STK Mainline Flushing	-	-
2027	00125022	STK 2023 SB1398 Service Replacement	-	-
2026	00125020	STK 2022 SB1398 Service Replacement	-	-
2025	00124923	STK Outfitt Hydrant Foreman Equip.	-	-
2026	00124267	Stockton WSFMP	-	-
2026	00124209	STK DIST OFC Genset Installation	-	-
2025	00123783	STK 2024 Vehicle Replacement Progrm	-	-
2024	00115842	2021 Vehicle Replacement Program	-	-
2024	00124751	STK STA 75 GAC Media Replacment	-	-
2026	00123260	STK STA 66-02 Roof Replacement	-	-
2024	00124191	STK 60-01 - Replace Pump & Motor	122,746	153,926
2024	00123751	STK 069-A Replace Pump & Motor	61,373	78,176
2025	00125496	STK 2023 Physical Security Upgrades	56,003	67,001
2026	00125497	STK 2024 Physical Security Upgrades	719,929	872,315
2026	00125495	STK 2022 Physical Security Upgrades	555,883	673,546
2024	00123736	STK 007-02 Replace Pump & Motor	84,388	104,712
2025	00124189	STK 018-01 - Replace Pump & Motor	-	-
2024	00124639	STK 082-T7 - Seismic/Geotech Study	-	-
2025	00124196	STK STA 076 ATS Panel Installation	-	-
2025	00124188	STK 016 ATS Panel Installation	-	-
2024	00123860	STK 065-T1&T2 - Tank Retrofits	-	-
2024	00124206	STK STA 21-01 Well Study	-	-
2024	00123428	STK Tank Exterior Ladder Lifelines	32,233	40,102
2025	00125107	STK 2023 Analyzer Replacement	-	-
2024	00125106	STK 2022 Analyzer Replacement	-	-
2024	00124200	STK STA 79 Motor Control Upgrade	13,713	17,015

**Appendix W
Plant Tables**

119

STOCKTON (STK) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2026	00125108	STK 2024 Analyzer Replacement	-	-
2024	00061732	STK 77-01 Replace Pump & Col	92,564	114,856
2024	00115212	12" Cherokee Rd. Pipeline	6,585	8,301
2024	00115584	STK 75-01 Pump & Motor Replacement	-	-
2024	00117176	STK 2020 Physical Security Upgrades	53,547	67,325
2025	00117195	STK 2021 Physical Security Upgrades	617,539	738,810
2026	00123265	STK 12" Cherokee Rd Pipeline	-	-
2024	00124896	STK Sta 85 Treatment Design	192,140	240,946
2025	00115263	STK-61 Blow Off	-	-
2025	00115326	STK-71 Blow Off	-	-
2025	00115329	STK-77 Blow Off	-	-
2025	00124123	STK 2023 Flowmeter Replacements	-	-
2024	00124121	STK 2022 Flowmeter Replacement	-	-
2026	00124127	STK 2024 Flowmeter Replacements	-	-
2024	00123942	STK 2024 Customer Meter Vault Lids	-	-
2024	00123940	STK 2023 Customer Meter Vault Lids	-	-
2024	00123911	STK 2022 Customer Meter Vault Lids	-	-
2024	00123448	STK 080-T1 - CP Upgrade	-	-
2027	00123266	STK Main Tie-ins at Army & Charte	-	-
2024	00123781	STK 2023 Vehicle Replacement Progrm	-	-
2024	119-NON-SP	119- Stockton Non-specific	797,722	1,000,486
2024	119UNSCH	STK Unscheduled Replacements	2,172,329	2,767,083

Summary	Year	Direct Cost	Total Cost
	2024	21,820,274	27,764,292
	2025	24,904,333	30,414,359
	2026	26,795,741	32,351,492
	2027	29,200,141	33,912,320
	Total	102,720,490	124,442,463

**Appendix W
Plant Tables**

157

TRAVIS (TRV) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2027	00133514	TAB 004 Chlorine Boosting	219,453	251,156
2025	00132364	TAFB 2025 Vehicle Replacement Progr	351,377	368,609
2026	00132368	TAFB 2026 Vehicle Replacement Progr	256,834	269,429
2025	00133495	TAB STA 002-T2 Cathodic Protection	28,531	34,827
2025	00133496	TAB 2025 Tank Improvements	992,671	1,211,716
2025	00133497	TAB 2025 Hydrant Check Valves	59,245	72,319
2025	00133499	TAB 2025 Valve Insertions	78,929	96,345
2026	00133500	TAB 2026 Hydrant Check Valves	60,727	73,326
2026	00133502	TAB 2026 Valve Insertions	80,902	97,688
2027	00133503	TAB 2027 Hydrant Check Valves	62,243	72,574
2027	00133505	TAB 2027 Valve Insertions	82,923	96,686
2027	00133506	TAB STA 001 Control Valves	275,607	319,869
2027	00133507	TAB STA 002 Control Valves	282,494	327,863
2025	00133509	TAB 2025 Main Location	85,868	104,332
2027	00133510	TAB 2027 Main Location	82,782	96,523
2026	00133513	TAB WS&F Master Plan	-	-
2027	00133515	TAB 010 Chlorine Boosting	224,938	257,433
2027	00133516	TAB 002-T2 Spray Aeration	1,065,294	1,236,380
2027	00133517	TAB Office Design	524,126	611,120
2026	00133518	TAB 2026 Backflow Prevention	501,905	606,041
2026	00133519	TAB 2026 Main Location	80,584	97,304
2027	00133520	TAB 2027 Backflow Prevention	514,440	599,827
2026	00133521	TAB Compactor/Jackhammer/Compressor	100,854	105,800
2026	00133522	TAB Insert Valve Machine	96,458	101,188
2025	00133523	TAB Leak Correlator	22,637	23,747
2025	00133524	TAB Portable Well Sounder	3,016	3,164
2025	00133525	TAB Radio Locator	11,546	12,113
2025	00134103	TAB 2025 Backflow Prevention	489,663	513,677
2025	00134104	TAB 2025 Gate Valve Replacement	237,813	290,289
2026	00134318	TAB Skid Loader	110,920	114,749
2025	157-NON-SP	157- Travis Non-Specific	511,650	591,019
2026	157-NON-SP	157- Travis Non-Specific	524,430	601,512
2027	157-NON-SP	157- Travis Non-Specific	537,570	602,789
2025	157UNSCH	TAB Unscheduled Replacements	72,911	89,000
2026	157UNSCH	TAB Unscheduled Replacements	74,734	90,240
2027	157UNSCH	TAB Unscheduled Replacements	76,602	89,317
2024	00126088	TAB Backflow Device Replacement	-	-
2026	00126086	TAB Backflow Device Replacement	-	-
2024	00118053	Backflow Devices isdc 6	210,970	266,567

**Appendix W
Plant Tables**

157

TRAVIS (TRV) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2024	00126031	ISDC 11C broken valve replacement	-	-
2024	00126030	ISDC 11B	-	-
2024	00126095	TAB Station 1 Vault Replacement	115,075	144,052
2024	00126120	TAB 2022 Hydrant Replacement	156,987	196,059
2024	00126039	TAB 1525 (T2) - Tank Retrofits	143,358	177,358
2024	00126096	TAB Sta 1 Flowmeter Replacement	26,851	33,455
2026	00118054	Chlorination Systems	-	-
2024	00126041	TAB Tanks-Remove Ext Ladder Cage	-	-
2024	00122940	TAB Phys Security & Instrument Inst	742,616	920,919
2024	00127164	Material Storage Bunkers	-	-
2024	157-NON-SP	157- Travis Non-Specific	364,296	393,802
2024	157UNSCH	TAB Unscheduled Replacements	64,281	81,597

Summary	Year	Direct Cost	Total Cost
	2024	1,824,434	2,213,810
	2025	2,945,858	3,411,157
	2026	1,888,346	2,157,277
	2027	3,948,472	4,561,537
	Total	<u>10,607,110</u>	<u>12,343,781</u>

**Appendix W
Plant Tables**

120

VISALIA (VIS) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2027	00132251	VIS-15-1 Pump Replacement	102,133	119,183
2027	00132252	VIS 023-1 Pump Replacement	125,663	146,642
2026	00132253	VIS-32-1 Pump Replacement	122,326	147,829
2025	00132254	VIS-57-2 Pump Replacement	72,764	88,894
2025	00132255	VIS 201-1 Pump Replacement	36,981	45,179
2027	00132282	VIS 045-01 Well Renewal	264,589	308,761
2025	00132283	VIS 046-01 Well Renewal	257,540	314,630
2025	00132360	VIS 2025 Vehicle Replacment Progr	499,984	524,938
2026	00132362	VIS 2026 Vehicle Replacement Progr	322,177	338,256
2027	00132363	VIS 2027 Vehicle Replacement Progr	343,727	360,882
2025	00132456	VIS 2025 Chevrolet 1500 Pickup	-	-
2025	00132458	VIS 2025 FORD F350	-	-
2025	00132662	VIS 052-PT1 - Pressure Vessel Rehab	40,661	49,674
2025	00132675	VIS 2025 Carbon Changeouts	693,017	846,640
2026	00132676	VIS 2026 Carbon Changeouts	711,983	860,419
2027	00132677	VIS 2027 Carbon Changeouts	731,405	853,509
2027	00132742	VIS-060 Pressure Tank Replacement	442,536	510,286
2027	00132743	VIS-069 Pressure Tank replacement	442,536	510,286
2027	00132746	VIS 2025 Flowmeter Replacements	458,040	531,970
2025	00132781	VIS Water Quality Equipment	88,224	107,781
2025	00132949	VIS 2025 Physical Security Upgrades	257,636	314,747
2026	00132950	VIS 2026 Physical Security Upgrades	376,646	455,170
2027	00132951	VIS 2027 Physical Security Upgrades	405,610	473,324
2025	00133139	VIS 012-T2 Cathodic Protection	16,462	20,111
2025	00133146	VIS Well Siting Study	-	-
2025	00133147	VIS Recharge Feasibility Study	-	-
2027	00133149	VIS Property Purchase	791,326	908,089
2027	00133151	VIS 046 TCP Treatment	-	-
2027	00133152	VIS 048 New Generator	904,695	1,055,729
2027	00133153	VIS 080 New Generator	690,722	800,294
2027	00133156	VIS New Tank & Booster Sta Property	889,593	1,033,177
2025	00133406	VIS EOC AV Equipment and Furniture	63,723	77,849
2025	00133411	VIS Fire Monitoring System	24,905	30,426
2027	00133413	VIS Office Space Acquisition	1,406,000	1,640,725
2027	00133416	VIS Building Upgrades Design	-	-
2025	00134446	VIS 2025 Sample Stations	12,975	15,851
2025	120MRP25	VIS 2025 Main Replacement Program	8,586,939	10,490,433
2026	120MRP26	VIS 2026 Main Replacement Program	8,821,947	10,661,165
2027	120MRP27	VIS 2027 Main Replacement Program	9,062,596	10,575,552

**Appendix W
Plant Tables**

120

VISALIA (VIS) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2025	VIS0900_25	Meter Replacement Program	409,239	498,770
2026	VIS0900_26	Meter Replacement Program	419,470	505,719
2027	VIS0900_27	Meter Replacement Program	429,957	500,545
2025	120-NON-SP	120- Visalia Non-specific	1,196,100	1,442,770
2026	120-NON-SP	120- Visalia Non-specific	1,225,980	1,464,092
2027	120-NON-SP	120- Visalia Non-specific	1,256,490	1,453,036
2025	120UNSCH	VIS Unscheduled Replacements	4,326,429	5,285,482
2026	120UNSCH	VIS Unscheduled Replacements	4,434,589	5,359,121
2027	120UNSCH	VIS Unscheduled Replacements	4,545,454	5,304,295
2027	00134771	VIS - VEHICLE FOR NEW COMPLEMENTS	-	-
2024	VIS0900	Meter Replacement Program	322,228	409,370
2026	00123354	VIS 97 - New Storage Tank	-	-
2026	00123313	VIS 55 - PFAS Treatment	-	-
2026	00123309	VIS 38 - PFAS Treatment	-	-
2025	00123359	VIS 200 - New Storage Tank	-	-
2024	120MRP24	VIS 2024 Main Replacement Program	3,043,025	3,865,969
2024	00124373	VIS 2022 - GAC Media Replacement	552,359	701,737
2024	00123797	VIS 077-PT1 - Pressure Vessel Rplcm	460,299	575,063
2025	00124689	VIS 201-PT1 - Pressure Vessel Rplcm	-	-
2024	00124268	Visalia WSFMP	283,340	359,965
2024	00124113	VIS 2023 Flowmeter Replacement	-	-
2024	00124110	VIS 2022 Flowmeter Replacement	288,982	364,519
2024	00124299	VIS 014-01 Well Renewal	-	-
2027	00123924	VIS 72 Generator Installation	-	-
2027	00123930	VIS 81 Generator Installation	-	-
2024	00126493	2024 VIS 77 Carbon Change Outs	-	-
2024	00126492	2023 VIS 77 Carbon Change Outs	-	-
2024	00124378	VIS 2024 GAC Media Replacement	133,037	169,015
2024	00124636	VIS Elev Tanks Seismic/Geotech Stud	125,892	157,659
2024	00123786	VIS 2024 Vehicle Replacemnt Program	-	-
2024	00124143	VIS 083-01 - Replace Pump & Motor	113,731	142,087
2024	00126078	Sharkfin Recharge Facilities	-	-
2024	00125500	VIS 2023 Physical Security Upgrades	56,003	71,148
2024	00125501	VIS 2024 Physical Security Upgrades	253,517	322,077
2024	00126487	2024 VIS 38 Carbon Change Outs	-	-
2024	00125499	VIS 2022 Physical Security Upgrades	159,548	202,696
2024	00123270	VIS 032-01 - Replace Pump & Motor	-	-
2024	00124119	VIS 026-01 Replace Pump & Motor	-	-
2024	00123276	VIS 079-01 - Replace Pump & Motor	-	-

**Appendix W
Plant Tables**

120

VISALIA (VIS) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2024	00124047	VIS 30 Install ATS	65,209	82,057
2024	00125328	VIS Chemical Shelter Replacement	50,326	62,418
2024	00124124	VIS 042-01 Replace Pump & Motor	-	-
2024	00123784	VIS 2022 Vehicle Replacement Progrm	179,233	188,178
2024	00124145	VIS 300-01 - Replace Pump & Motor	-	-
2024	00123239	VIS 012-A - Replace Pump & Motor	-	-
2026	00115059	New Tank Install	3,247,930	3,915,747
2024	00116494	Visalia Reliability Study	204,874	260,280
2024	00116586	VIS 2021 Flowmeter Replacements	74,873	92,863
2025	00117412	VIS 79 Install Generator	-	-
2024	00118121	2019 - VEHICLE FOR NEW COMPLEMENT	39,085	41,036
2024	00123232	VIS 070-01 - Replace Pump and Motor	114,732	142,646
2024	00123233	VIS 072-01 - Replace Pump & Motor	91,433	113,953
2024	00123954	VIS 23 Panelboard & Gen Set	-	-
2024	00124743	VIS Property Purchase	-	-
2024	00124118	VIS 2024 Flowmeter Replacement	-	-
2024	00123916	VIS 62 Generator Installation	-	-
2024	00124298	VIS 012-01 Well Renewal	-	-
2024	00123785	VIS 2023 Vehicle Replacement Progrm	205,379	215,629
2024	00123946	VIS 2024 Customer Meter Vault Lids	-	-
2024	00123945	VIS 2023 Customer Meter Vault Lids	-	-
2024	00123943	VIS 2022 Customer Meter Vault Lids	-	-
2025	00123396	VIS 99 - New Well Station	-	-
2025	00123703	VIS 052-PT1 - Pressure Vessel Rehab	-	-
2024	00122819	VIS 77 installing Generator	-	-
2024	120-NON-SP	120- Visalia Non-specific	586,800	740,549
2024	120UNSCH	VIS Unscheduled Replacements	2,494,114	3,168,613

Summary	Year	Direct Cost	Total Cost
	2024	9,898,020	12,449,530
	2025	16,583,579	20,154,175
	2026	19,683,049	23,707,518
	2027	23,293,070	27,086,283
	Total	69,457,718	83,397,505

**Appendix W
Plant Tables**

123

WESTLAKE (WLK) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2026	00132023	WLK 2026 Control Valve Overhauls	158,803	191,257
2027	00132308	WLK 2027 Vehicle Replacement Progra	165,483	173,151
2025	00132429	WLK 2025 Vault Lid Replacements	30,087	36,631
2026	00132430	WLK 2026 Vault Lid Replacements	30,911	37,228
2027	00132431	WLK 2027 Vault Lid Replacements	31,754	36,929
2027	00132553	WLK 2025 - MCC Replacement	1,895,879	2,204,863
2027	00132574	WLK 2026 - Genset Replacement	790,031	918,788
2026	00132881	WLK 2025 Physical Security Upgrades	67,215	80,952
2026	00132882	WLK 2026 Physical Security Upgrades	75,029	90,363
2027	00132952	WLK 2027 Physical Security Upgrades	69,410	80,722
2026	00133132	WLK Portable Booster Pump	381,313	459,242
2027	00133133	WLK 007 Driveway & Wall Constr	490,506	570,447
2027	00133134	WLK 008 Access Road Replacement	703,439	809,502
2027	00133135	WLK 009 Access Road Replacement	546,211	620,573
2026	00133136	WLK WSFMP Update	-	-
2026	00133586	WLK 2026 AMI INITIATIVE-METERS	-	-
2026	00133601	WLK-AMI INITIATIVE-VEHICLES/EQUIP	137,492	143,863
2027	00133610	WLK 2027 AMI INITIATIVE-METERS	1,152,240	1,340,028
2025	00134033	WLK 2025 Instrumentation Replc.	5,817	7,082
2026	00134034	WLK 2026 Instrumentation Replc.	5,976	7,197
2027	00134035	WLK 2027 Instrumentation Replc.	17,936	20,859
2025	123MRP25	WLK 2025 Main Replacement Program	1,870,533	2,277,409
2026	123MRP26	WLK 2026 Main Replacement Program	1,921,726	2,314,474
2027	123MRP27	WLK 2027 Main Replacement Program	1,974,147	2,295,888
2025	WLK0900_25	Meter Replacement Program	110,437	134,177
2026	WLK0900_26	Meter Replacement Program	100,791	121,136
2025	123-NON-SP	123- Westlake Non-specific	502,830	606,967
2026	123-NON-SP	123- Westlake Non-specific	515,340	615,712
2027	123-NON-SP	123- Westlake Non-specific	528,390	610,758
2025	123UNSCH	WLK Unscheduled Replacements	1,365,465	1,662,479
2026	123UNSCH	WLK Unscheduled Replacements	1,399,602	1,685,642
2027	123UNSCH	WLK Unscheduled Replacements	1,434,592	1,668,397
2024	WLK0900	Meter Replacement Program	86,701	109,773
2024	123MRP24	WLK 2024 Main Replacement Program	1,155,897	1,463,500
2026	00124150	WLK Sta. 6 Tank Mixing	-	-
2026	00124413	WLK 2024 Flowmeter Replacement	-	-
2026	00124357	Westlake Reliability Study	-	-
2025	00125479	WLK 2023 Physical Security Upgrades	56,003	67,041
2026	00125480	WLK 2024 Physical Security Upgrades	87,194	105,014

**Appendix W
Plant Tables**

123

WESTLAKE (WLK) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2024	00125478	WLK 2022 Physical Security Upgrades	107,930	134,072
2024	00123789	WLK 2023 Vehicle Replacemnt Program	40,166	42,027
2024	00098271	Sta 001 Install Cover for Genset	34,049	43,110
2024	00124187	WLK 2024 Control Valve Overhaul	36,824	46,134
2024	00123531	WLK Tank Exterior Ladder Lifelines	12,275	15,215
2024	00114361	Harris Res. - Install PAX Mixer	253,380	320,809
2024	00114982	WLK Emergency Fuel Supply	23,566	29,837
2024	00116561	WLK 2019 Flowmeter Replacements	68,054	84,357
2024	00117416	Generator STA 10	384,750	477,942
2025	00125459	WLK 7 Driveway & Wall - Design	743,729	896,006
2024	00098530	Sta 007 Install Driveway at Harper	392,206	496,578
2026	00124151	WLK Sta. 7 Tank Mixing	-	-
2026	00123965	WLK 2024 Customer Meter Vault Lids	-	-
2025	00123959	WLK 2023 Customer Meter Vault Lids	-	-
2024	00123953	WLK 2022 Customer Meter Vault Lids	-	-
2024	00123498	WLK 007-T1 - CP Upgrade	-	-
2024	00122859	Install Backup Generator WLK 006	-	-
2024	00122933	Install Backup Generator WLK Office	-	-
2024	123-NON-SP	123- Westlake Non-specific	163,713	205,759
2024	123UNSCH	WLK Unscheduled Replacements	733,715	928,968

Summary	Year	Direct Cost	Total Cost
	2024	3,493,224	4,398,079
	2025	4,684,900	5,687,792
	2026	4,881,390	5,852,079
	2027	9,800,016	11,350,903
	Total	22,859,531	27,288,854

**Appendix W
Plant Tables**

121

WILLOWS (WIL) DISTRICT

Year	PID	Description	Direct Cost	Total Cost
2026	00132256	WIL-4-1 Pump Replacement	64,801	79,008
2027	00132293	WIL 2027 Vehicle Replacement Progra	41,600	44,065
2027	00132714	WIL 004 Station Rebuild	34,008	39,173
2025	00132852	WIL 2025 Instrumentation Replc.	13,726	16,918
2025	00133137	WIL 2025 Tank Improvements	288,859	356,033
2025	00133417	WIL Fire Flow/Hydrant Testing Equip	6,959	7,371
2026	00134029	WIL 2026 Instrumentation Replc.	9,915	12,089
2027	00134030	WIL 2027 Instrumentation Replc.	11,055	13,015
2025	121MRP25	WIL 2025 Main Replacement Program	767,324	945,763
2026	121MRP26	WIL 2026 Main Replacement Program	788,324	961,155
2027	121MRP27	WIL 2027 Main Replacement Program	809,828	953,436
2025	WIL0900_25	Meter Replacement Program	26,390	32,427
2026	WIL0900_26	Meter Replacement Program	19,389	23,567
2027	WIL0900_27	Meter Replacement Program	19,874	23,326
2025	121-NON-SP	121- Willows Non-specific	84,240	101,693
2026	121-NON-SP	121- Willows Non-specific	86,490	103,422
2027	121-NON-SP	121- Willows Non-specific	88,470	102,628
2025	121UNSCH	WIL Unscheduled Replacements	258,510	318,625
2026	121UNSCH	WIL Unscheduled Replacements	264,972	323,064
2027	121UNSCH	WIL Unscheduled Replacements	271,597	319,759
2024	WIL0900	Meter Replacement Program	20,532	26,317
2026	00124390	Willows Reliability Study	110,707	134,979
2024	00125502	WIL Physical Security Upgrades	-	-
2026	00124599	WIL 002-T1 - Seismic/Geotech Study	88,224	105,573
2024	00124133	WIL 2023 Flowmeter Replacement	-	-
2024	00125110	WIL 2022 Analyzer Replacement	10,237	13,121
2024	00123219	WIL 011-T1 - Ext Ladder Lifeline	8,287	10,326
2024	00124300	WIL 007-01 Well Renewal	-	-
2024	121-NON-SP	121- Willows Non-specific	92,177	118,781
2024	121UNSCH	WIL Unscheduled Replacements	101,934	130,653

Summary	Year	Direct Cost	Total Cost
	2024	233,167	299,198
	2025	1,446,008	1,778,830
	2026	1,432,823	1,742,856
	2027	1,276,432	1,495,403
	Total	4,388,430	5,316,288

Appendix X

Bill Impacts Per District

Area	Essential Usage	Present Bill	Proposed					
			2026 Bill Change		2027 Bill Change		2028 Bill Change	
			(\$)	(%)	(\$)	(%)	(\$)	(%)
Bay Area Region	6	\$ 49.80	\$7.22	14.5%	\$ 2.51	4.4%	\$ 2.75	4.6%
Bakersfield	6	\$ 30.28	\$ 7.49	24.7%	\$ 1.81	4.8%	\$ 2.18	5.5%
Bear Gulch	6	\$ 55.10	\$14.35	26.0%	\$ 2.60	3.7%	\$ 2.73	3.8%
Dixon with consolidation	6	\$ 62.99	\$ 7.68	12.2%	\$ 0.21	0.3%	\$ 0.76	1.1%
East Los Angeles	6	\$ 43.32	\$ 6.87	15.9%	\$ 1.44	2.9%	\$ 1.89	3.7%
Kern River Valley	3	\$74.12	\$ 3.81	5.1%	\$ 4.44	5.7%	\$ 5.96	7.2%
Livermore with consolidation	6	\$ 41.15	\$ 9.67	23.5%	\$ 2.08	4.1%	\$ 2.74	5.2%
Los Altos	6	\$ 51.39	\$ 5.25	10.2%	\$ 3.40	6.0%	\$ 3.96	6.6%
Los Angeles County Region - AV	6	\$ 38.54	\$ 7.60	19.7%	\$ 2.03	4.4%	\$ 2.36	4.9%
Los Angeles County Region - PV	6	\$ 51.51	\$ 9.66	18.8%	\$ 1.68	2.8%	\$ 2.05	3.3%
Marysville	6	\$ 43.13	\$ 3.24	7.5%	\$ 3.53	7.6%	\$ 2.17	4.4%
NVR - Chico	6	\$ 28.16	\$ 4.09	14.5%	\$ 1.91	5.9%	\$ 2.23	6.5%
NVR - Oroville	6	\$ 43.81	\$ 6.28	14.3%	\$ 1.23	2.4%	\$ 1.51	2.9%
Salinas Valley Region	6	\$ 40.59	\$ 5.24	12.9%	\$ 2.71	5.9%	\$ 3.62	7.5%
Selma	6	\$ 27.14	\$ 6.26	23.1%	\$ 2.44	7.3%	\$ 2.86	8.0%
South Bay Region - DOM	6	\$ 37.24	\$ 0.56	1.5%	\$ 1.43	3.8%	\$ 1.48	3.8%
South Bay Region - HR	6	\$ 37.24	\$ 0.56	1.5%	\$ 1.43	3.8%	\$ 1.48	3.8%
Stockton	6	\$ 42.79	\$ 7.18	16.8%	\$ 2.40	4.8%	\$ 2.42	4.6%
Travis Flat		\$ 272,751.66	\$ 65,816.65	24.1%	\$ 32,482.19	9.6%	\$ 37,008.49	10.0%
Visalia	6	\$ 18.42	\$ 3.78	20.5%	\$ 1.40	6.3%	\$ 1.68	7.1%
Westlake	6	\$ 43.59	\$ 15.50	35.5%	\$ 1.73	2.9%	\$ 2.41	4.0%
Willows	6	\$ 49.53	\$ 8.49	17.1%	\$ 2.49	4.3%	\$ 2.54	4.2%

(END OF APPENDIX A - APPENDIX X)