

ATTACHMENT A **ANTELOPE VALLEY DISTRICT** **TABLES AND SCHEDULES**

APPENDIX A **1 of 2**

CALIFORNIA WATER SERVICE- ANTELOPE VALLEY DISTRICT **Test Year 2003** **Summary of Earnings**

	(At Present Rates)		ADOPTED	
	AVD	ORA	At Present Rates	At Authorized ROR
	(Dollars in Thousands)		(Dollars in Thousands)	
Operating Revenues:				
Water	1,047.2	1,121.3	1,079.8	985.8 /1
Deferred	-	-	-	-
Total Revenues	1,047.2	1,121.3	1,079.8	985.8
Expenses:				
O&M Expenses				
Payroll	157.6	157.6	157.6	157.6
Purchased Water	47.3	47.3	47.3	47.3
Purchased Power	131.8	127.8	132.7	132.7
Leased Water Rights	-	-	-	-
Replenishment Charges	-	-	-	-
Chemicals	3.1	3.0	3.1	3.1
Transportation	30.9	30.9	30.9	30.9
Postage	1.2	1.2	1.2	1.2
Contracted Maintenance	48.7	48.7	48.7	48.7
Purchased Services	56.8	33.2	33.8	33.8
Stores	0.5	0.5	0.5	0.5
Uncollectibles	7.8	8.4	8.1	7.4
Subtotal O&M	485.7	458.6	463.9	463.2
A&G Expenses				
Payroll	33.7	33.7	33.7	33.7
Payroll-Benefits	-	-	-	-
Insurance	-	-	-	-
Transportation	0.2	0.2	0.2	0.2
Rents	13.4	13.4	13.4	13.4
Outside Services	49.8	18.0	18.0	18.0
Office Supplies	-	-	-	-
Dues & Donations Adjustment	(0.7)	(0.7)	(0.7)	(0.7)
Miscellaneous	-	-	-	-
Franchise Requirements	10.6	11.4	11.0	10.0
Main Office Allocation				
A&G Expenses	128.2	48.3	48.5	48.5
Data Processing	-	-	-	-
Subtotal A&G	235.2	124.3	124.1	123.1
Ad Valorem Taxes	18.7	11.3	22.6	22.6
Payroll Taxes	15.6	15.6	15.6	15.6
Depreciation Expenses	84.6	68.4	84.6	84.6
California Income Tax	4.2	26.3	17.5	9.3
Federal Income Tax	49.1	100.2	97.0	64.7
Total Operating Expenses	893.10	804.70	825.30	783.10
Net Operating Revenue	155.5	316.6	254.5	202.7
Rate Base	1,914.9	1,423.9	2,277.5	2,277.5
Rate of Return	8.12%	22.23%	11.17%	8.90%

/1 -- Revenue at authorized rate of return includes synergy revenue not collected from customers thru tariff rates.

ATTACHMENT A ANTELOPE VALLEY DISTRICT TABLES AND SCHEDULES

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CALIFORNIA WATER SERVICE- ANTELOPE VALLEY DISTRICT Test Year 2004 Summary of Earnings

	(At Present Rates)		ADOPTED		
	AVD	ORA	At Present Rates	At 2003 Rates	At Authorized ROR
(Dollars in Thousands)					
Operating Revenues:					
Water	1,050.5	1,152.5	1,083.1	989.1	1,081.1 /1
Deferred	-	-	-	-	-
Total Revenues	1,050.5	1,152.5	1,083.1	989.1	1,081.1
Expenses:					
O&M Expenses					
Payroll	162.2	162.2	162.2	162.2	162.2
Purchased Water	47.3	47.3	47.3	47.3	47.3
Purchased Power	132.2	128.2	133.1	133.1	133.1
Leased Water Rights	-	-	-	-	-
Chemicals	3.2	3.1	3.2	3.2	3.2
Transportation	31.0	31.0	31.0	31.0	31.0
Postage	1.2	1.2	1.2	1.2	1.2
Contracted Maintenance	49.8	49.8	49.8	49.8	49.8
Purchased Services	57.9	33.9	33.9	33.9	33.9
Stores	0.5	0.5	0.5	0.5	0.5
Uncollectibles	7.8	8.6	8.1	7.5	8.1
Subtotal O&M	493.1	465.8	470.3	469.7	470.3
A&G Expenses					
Payroll	34.7	34.7	34.7	34.7	34.7
Payroll-Benefits	-	-	-	-	-
Insurance	-	-	-	-	-
Transportation	0.2	0.2	0.2	0.2	0.2
Rents	13.7	13.7	13.7	13.7	13.7
Outside Services	50.9	18.4	19.0	19.0	19.0
Office Supplies	-	-	-	-	-
Dues & Donations Adjustment	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)
Miscellaneous	-	-	-	-	-
Franchise Requirements	10.7	7.9	11.0	11.0	11.0
Main A&G Expenses	132.0	48.3	48.5	48.5	48.5
Data Processing	-	-	-	-	-
Subtotal A&G	241.5	122.5	126.4	126.4	126.4
Ad Valorem Taxes	21.9	15.2	25.2	25.2	25.2
Payroll Taxes	16.0	16.0	16.0	16.0	16.0
Depreciation Expenses	103.1	82.0	98.6	98.6	98.6
California Income Tax	(4.8)	31.9	9.3	9.1	9.1
Federal Income Tax	28.6	115.1	79.9	65.0	80.6
Total Operating Expenses	899.40	848.70	825.70	810.00	826.20
Net Operating Revenue	152.5	303.8	257.4	179.1	254.9
Rate Base	2,624.6	1,913.5	2,863.1	2,863.1	2,863.1
Rate of Return	5.81%	15.88%	8.99%	6.26%	8.90%

/1 -- Revenue at authorized rate of return includes synergy revenue not collected from customers thru tariff rates.

**ATTACHMENT A
ANTELOPE VALLEY DISTRICT
TABLES AND SCHEDULES**

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Schedule No. AV-R-1

Antelope Valley Tariff Area
(Leona Valley, Lake Hughes, & Fremont Valley Service Areas)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

A portion of the community of Leona Valley and vicinity, Los Angeles County; Lake Hughes and vicinity, Los Angeles County; and Fremont Valley and vicinity, Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft.	\$ 1.5269	(R)
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	Per Meter Per Month	
Service Charge:		
For 5/8 x 3/4-inch meter	\$ 18.15	(I)
For 3/4-inch meter	27.22	
For 1-inch meter	45.38	
For 1-1/2-inch meter	90.75	
For 2-inch meter	145.20	
For 3-inch meter	272.25	
For 4-inch meter	453.75	(I)
For 6-inch meter	907.50	(N)
For 8-inch meter	1,452.00	
For 10-inch meter	2,087.25	
For 12-inch meter	2,994.75	
For 14-inch meter	4,083.75	(N)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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Schedule No. AV-U-1

Antelope Valley Tariff Area
(Lancaster Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

A portion of the community of Lancaster and vicinity, Los Angeles County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft.	\$ 0.7977	(R)
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Service Charge:

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	\$ 18.15	(I)
For 3/4-inch meter	27.22	
For 1-inch meter	45.38	
For 1-1/2-inch meter	90.75	
For 2-inch meter	145.20	
For 3-inch meter	272.25	
For 4-inch meter	453.75	(I)
For 6-inch meter	907.50	(N)
For 8-inch meter	1,452.00	
For 10-inch meter	2,087.25	
For 12-inch meter	2,994.75	
For 14-inch meter	4,083.75	(N)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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Schedule No. AV-LH-2R

Antelope Valley Tariff Area
(Lake Hughes Service Area)

LIMITED RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to limited flat rate residential water service.

TERRITORY

A portion of the community of Lake Hughes and vicinity, Los Angeles County.

RATES

	Per Service Connection	
	<u>Per Month</u>	
For a single residential unit including premises	\$ 22.15	(R)

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.
2. This service is limited to customers being provided as of November 22, 1999.
3. If the company so elects, a meter may be installed and service provided under Schedule No. AV-R-1, General Metered Service.

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Schedule No. AV-4

Antelope Valley Tariff Area
(All Antelope Valley Service Areas)

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

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

TERRITORY

All communities served by Antelope Valley Water Company.

RATES

	<u>Per Month</u>	
For each inch of diameter of service connection	\$ 6.00	(I)

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California Water Service Company
Antelope Valley District Bill Comparison *

2003 Rates				
Usage Ccf	Present Rates	Adopted Rates	Increase Amount	Percent Increase
0	\$ 14.70	\$ 18.15	\$ 3.45	23.47%
10	\$ 25.70	\$ 26.13	\$ 0.43	1.67%
20	\$ 36.70	\$ 34.10	\$ -2.60	-7.08%
30	\$ 47.70	\$ 42.08	\$ -5.62	-11.78%
34 Avg	\$ 52.10	\$ 45.27	\$ -6.83	-13.11%
50	\$ 69.70	\$ 58.04	\$ -11.66	-16.73%
Flat Rates				
6,000 sq. ft. or less	\$ 25.76	\$ 22.15	\$ -3.61	-14.01%

2004 Rates				
Usage Ccf	2002 Rates	2003 Rates	Increase Amount	Percent Increase
0	\$ 18.15	\$ 20.20	\$ 2.05	11.29%
10	\$ 26.13	\$ 28.91	\$ 2.78	10.64%
20	\$ 34.10	\$ 37.63	\$ 3.53	10.35%
30	\$ 42.08	\$ 46.34	\$ 4.26	10.12%
34 Avg	\$ 45.27	\$ 49.83	\$ 4.56	10.07%
50	\$ 58.04	\$ 63.77	\$ 5.73	9.87%
Flat Rates				
6,000 sq. ft. or less	\$ 22.15	\$ 24.44	\$ 2.29	10.34%

* Metered comparison based on 5/8 x 3/4 inch service in Lancaster, Schedule AV-U-1

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

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California Water Service Company
Antelope Valley District

Adopted Quantities

		2003	2004
Number of Services by meter size	5/8 x 3/4	1,105	1,108
	1	161	161
	1 1/2	2	2
	2	7	7
	3	0	0
	4	0	0
	6	0	0
	8	0	0
	10	0	0
	12	0	0
	14	0	0
	TOTAL	1,272	1,276

Metered Sales, KCcf		
All Water	533.3	535

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2003	2004	2003	2004	2003	2004
RESIDENTIAL	1217	1221	495.9	497.6	34.0	34.0
BUSINESS	32	32	18.6	18.6	48.4	48.4
MULTIPLE FAMILY	9	9	3.6	3.6	33.3	33.3
INDUSTRIAL	0	0	0.0	0.0	0.0	0.0
PUBLIC AUTHORITY	12	12	13.9	13.9	96.5	96.5
OTHER	1	1	0.4	0.4	33.3	33.3
IRRIGATION	1	1	0.9	0.9	75.0	75.0
RECLAIMED	0	0	0.0	0.0	0.0	0.0
SUBTOTAL	1272	1276	533.3	535.0		
RESIDENTIAL FLAT	10	10	4.0	4.0		
PRIVATE FIRE PROT	7	7				
PUBLIC FIRE PROT	0	0				
TOTAL	1289	1293	537.3	539.0		
Unaccounted-for water (8.0%)			25.3	25.4		
Total Production			562.6	564.4		

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CALIFORNIA WATER SERVICE CO.
ANTELOPE VALLEY

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2003</u>	<u>2004</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	4401.7	5066.3
MATERIALS AND SUPPLIES	0	0
WORKING CASH - LEAD - LAG	26.8	28.3
WORKING CASH - W / H EMPLOYEES	-0.2	-0.2
WTD. AVG. DEPRECIATION RESERVE	-1243.3	-1329.9
ADVANCES FOR CONSTRUCTION	-407.2	-391.8
CONTRIBUTIONS	-317.5	-309.8
AMORTIZATION OF INTANG.	0.0	0.0
DEFERRED TAXES	-205.4	-229.3
UNAMORT. I.T.C.	-8.1	-7.9
PRORATED G.O. RATE BASE	30.8	30.8
TAXES ON ADVANCES	0	6.6
TAXES ON C.I.A.C.	0	0
WTG. AVG. RATE BASE	2277.5	2863.1

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CALIFORNIA WATER SERVICE CO.
ANTELOPE VALLEY

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2003</u>	<u>2004</u>
OPERATING REVENUE (PRESENT RATES)	1,079.8	1,083.1
EXPENSES		
PURCHASED WATER	47.3	47.3
PURCHASED POWER	132.7	133.1
PUMP TAXES	0.0	0.0
CHEMICALS	3.1	3.2
PAYROLL	191.3	196.9
OTHER O & M	114.5	116.4
OTHER A & G	31.5	32.2
G.O. PRORATIONS	48.5	48.5
PAYROLL TAXES	15.6	16.0
AD VALOREM TAXES	22.6	25.2
UNCOLLECTIBLES	8.1	8.1
FRANCHISE TAX & BUS LIC. FEES	11.0	11.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-20.0	-20.1
INTEREST EXPENSE	80.0	100.3
TOTAL DEDUCTIONS	686.2	718.1
STATE INCOME TAX		
STATE TAX DEPRECIATION	195.6	259.7
NET STATE TAXIBLE INCOME	198.0	105.3
STATE CORP. FRANCHISE TAX @ 8.84%	17.5	9.3
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	98.6	119.0
STATE INCOME TAX	17.5	17.5
LESS PREFERRED STOCK DIVIDEND	0.3	0.3
NET FEDERAL TAXIBLE INCOME	277.2	228.2
FEDERAL INCOME TAX @ 35.00%	97.0	79.9
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	97.0	79.9
TOTAL INCOME TAXES	114.5	89.2

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CALIFORNIA WATER SERVICE CO.
ANTELOPE VALLEY

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2003</u>	<u>2004</u>
OPERATING REVENUE (PROPOSED RATES)	985.8	1,081.1
EXPENSES		
PURCHASED WATER	47.3	47.3
PURCHASED POWER	132.7	133.1
PUMP TAXES	0.0	0.0
CHEMICALS	3.1	3.2
PAYROLL	191.3	196.9
OTHER O & M	114.5	116.4
OTHER A & G	31.5	32.2
G.O. PRORATIONS	48.5	48.5
PAYROLL TAXES	15.6	16.0
AD VALOREM TAXES	22.6	25.2
UNCOLLECTIBLES	7.4	8.1
FRANCHISE TAX & BUS LIC. FEES	10.0	11.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-20.0	-20.1
INTEREST EXPENSE	80.0	100.3
TOTAL DEDUCTIONS	684.5	718.1
STATE INCOME TAX		
STATE TAX DEPRECIATION	195.6	259.7
NET STATE TAXIBLE INCOME	105.7	103.3
STATE CORP. FRANCHISE TAX @ 8.84%	9.3	9.1
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	98.6	119.0
STATE INCOME TAX	17.5	13.4
LESS PREFERRED STOCK DIVIDEND	0.3	0.3
NET FEDERAL TAXIBLE INCOME	184.9	230.3
FEDERAL INCOME TAX @ 35.00%	64.7	80.6
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	64.7	80.6
TOTAL INCOME TAXES	74.0	89.7

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CALIFORNIA WATER SERVICE COMPANY
ANTELOPE VALLEY

ADOPTED QUANTITIES

	<u>2003</u>	<u>2004</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - SCE		
Total Production (kcf)	562.6	564.4
Kwh / ccf	2,033.7	2,033.7
Total calculated KWH	1,144,141	1,147,802
Unit Cost	\$0.116000	\$0.116000
Power Cost	\$132,720	\$133,145
TOTAL PURCHASED POWER (DOLLARS IN THOUS.)	\$132.7	\$133.1
PURCHASED WATER		
SUPPLIER - AVEK		
PURCHASED WATER PRODUCTION - KCCF	93.6	93.6
PURCHASED WATER PRODUCTION - A.F.	214.9	214.9
UNIT COST OF AVEK RATES - A.F.	\$220.00	\$220.00
AVEK FIXED ANNUAL METER CHARGES	\$0	\$0
QUANTITY CHARGES	\$47,278	\$47,278
TOTAL PURCHASED WATER (DOLLARS IN THOUS.)	\$47.3	\$47.3
UNCOLLECTABLES RATE		0.74627%
FRANCHISE TAX RATE		1.01680%
BUSINESS LICENSE FEE RATE		0.000000
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.81244

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ANTELOPE VALLEY DISTRICT
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Antelope Valley District
Schedule AV-R-1

RATES TO BE EFFECTIVE

	<u>2005</u>	<u>2006</u>
Quantity Rates:		
All water delivered, per 100 cu. ft.	\$.0922	.0919
Service Charge:		
For 5/8 x 3/4-inch meter	\$ 0.10	0.10
For ¾-inch meter	0.15	0.15
For 1-inch meter	0.25	0.25
For 1-1/2-inch meter	0.50	0.50
For 2-inch meter	0.80	0.80
For 3-inch meter	1.50	1.50
For 4-inch meter	2.50	2.50
For 6-inch meter	5.00	5.00
For 8-inch meter	8.00	8.00
For 10-inch meter	11.50	11.50
For 12-inch meter	16.50	16.50
For 14-inch meter	22.50	22.50

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Antelope Valley District
Schedule AV-U-1

RATES TO BE EFFECTIVE

	<u>2005</u>	<u>2006</u>
Quantity Rates:		
All water delivered, per 100 cu. ft.	\$.1761	.1756
Service Charge:		
For 5/8 x 3/4-inch meter	\$ 0.10	0.10
For ¾-inch meter	0.15	0.15
For 1-inch meter	0.25	0.25
For 1-1/2-inch meter	0.50	0.50
For 2-inch meter	0.80	0.80
For 3-inch meter	1.50	1.50
For 4-inch meter	2.50	2.50
For 6-inch meter	5.00	5.00
For 8-inch meter	8.00	8.00
For 10-inch meter	11.50	11.50
For 12-inch meter	16.50	16.50
For 14-inch meter	22.50	22.50

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Antelope Valley District
Schedule AV-LH-2R

RATES TO BE EFFECTIVE

	<u>2005</u>	<u>2006</u>
For a single residential unit including premises ..\$	1.64	1.65

(END OF ATTACHMENT A)

ATTACHMENT B
KERN RIVER VALLEY DISTRICT
TABLES AND SCHEDULES

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CALIFORNIA WATER SERVICE- KERN RIVER VALLEY
Test Year 2003
Summary of Earnings

	(At Present Rates)		ADOPTED	
	KRV	ORA	At Present Rates	At Authorized ROR
	(Dollars in Thousands)		(Dollars in Thousands)	
Operating Revenues:				
Water	1,945.1	2,248.2	1,956.1	2,266.9 /1
Deferred	-	-	-	-
Total Revenues	1,945.1	2,248.2	1,956.1	2,266.9
Expenses:				
O&M Expenses				
Payroll	341.8	341.8	341.8	341.8
Purchased Water	20.1	24.8	20.1	20.1
Purchased Power	282.3	282.3	275.7	275.7
Leased Water Rights	-	-	-	-
Replenishment Charges	-	-	-	-
Chemicals	14.7	14.7	14.7	14.7
Transportation	80.2	38.7	38.7	38.7
Postage	1.5	1.5	1.5	1.5
Contracted Maintenance	43.1	43.1	43.1	43.1
Purchased Services	209.9	168.7	166.2	166.2
Stores	0.5	0.5	0.5	0.5
Uncollectibles	14.6	16.9	14.7	17.0
Subtotal O&M	1,008.7	933.0	917.0	919.3
A&G Expenses				
Payroll	82.2	82.2	82.2	82.2
Payroll-Benefits	-	-	-	-
Insurance	-	-	-	-
Transportation	-	-	-	-
Rents	1.6	1.6	1.6	1.6
Outside Services	117.2	3.9	43.6	43.6
Office Supplies	-	-	-	-
Dues & Donations Adjustment	(0.7)	(0.7)	(0.7)	(0.7)
Miscellaneous	-	-	-	-
Franchise Requirements	31.8	36.7	31.9	37.0
Main Office Allocation				
A&G Expenses	320.5	106.5	106.8	106.8
Data Processing	-	-	-	-
Subtotal A&G	552.6	230.2	265.4	270.5
Ad Valorem Taxes	36.4	32.9	51.9	51.9
Payroll Taxes	34.5	34.5	34.5	34.5
Depreciation Expenses	218.4	186.7	218.4	218.4
California Income Tax	(28.6)	56.2	7.8	34.6
Federal Income Tax	(41.3)	218.5	90.1	196.3
Total Operating Expenses	1,780.70	1,692.00	1,585.10	1,725.50
Net Operating Revenue	164.4	556.2	371.0	541.4
Rate Base	6,472.2	5,521.8	6,080.5	6,080.5
Rate of Return	2.54%	10.07%	6.10%	8.90%

/1 -- Revenue at authorized rate of return includes synergy revenue not collected from customers thru tariff rates.

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KERN RIVER VALLEY DISTRICT
TABLES AND SCHEDULES

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CALIFORNIA WATER SERVICE- KERN RIVER VALLEY
Test Year 2004
Summary of Earnings

	(At Present Rates)		ADOPTED		
	KRV	ORA	At Present Rates	At 2003 Rates	At Authorized ROR
	'(Dollars in Thousands)		(Dollars in Thousands)		
Operating Revenues:					
Water	1,102.5	3,189.2	1,959.4	2,270.2	2,497.0 /1
Deferred	-	-	-	-	-
Total Revenues	1,102.5	3,189.2	1,959.4	2,270.2	2,497.0
Expenses:					
O&M Expenses					
Payroll	352.0	352.0	352.0	352.0	352.0
Purchased Water	21.7	28.4	21.7	21.7	21.7
Purchased Power	283.0	283.0	276.3	276.3	276.3
Leased Water Rights	-	-	-	-	-
Chemicals	15.0	15.0	15.0	15.0	15.0
Transportation	80.5	39.1	39.1	39.1	39.1
Postage	1.5	1.5	1.5	1.5	1.5
Contracted Maintenance	44.1	44.1	44.1	44.1	44.1
Purchased Services	214.3	172.5	170.0	170.0	170.0
Stores	0.5	0.5	0.5	0.5	0.5
Uncollectibles	14.6	24.0	14.7	17.1	18.8
Subtotal O&M	1,027.2	960.1	934.9	937.3	939.0
A&G Expenses					
Payroll	84.7	84.7	84.7	84.7	84.7
Payroll-Benefits	-	-	-	-	-
Insurance	-	-	-	-	-
Transportation	-	-	-	-	-
Rents	1.6	1.6	1.6	1.6	1.6
Outside Services	119.8	(5.4)	44.1	44.1	44.1
Office Supplies	-	-	-	-	-
Dues & Donations Adjustment	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)
Miscellaneous	-	-	-	-	-
Franchise Requirements	10.7	37.8	32.0	37.0	40.8
Main A&G Expenses	330.0	106.5	106.8	106.8	106.8
Data Processing	-	-	-	-	-
Subtotal A&G	546.1	224.5	268.5	273.5	277.3
Ad Valorem Taxes	21.9	47.2	55.7	55.7	55.7
Payroll Taxes	16.0	16.0	35.5	35.5	35.5
Depreciation Expenses	280.0	269.4	262.3	262.3	262.3
California Income Tax	(4.8)	140.8	(9.6)	30.0	36.8
Federal Income Tax	28.6	509.2	42.6	180.0	221.5
Total Operating Expenses	1,914.00	2,167.20	1,589.90	1,774.30	1,828.10
Net Operating Revenue	(811.5)	1,022.0	369.5	495.9	668.9
Rate Base	7,710.4	5,950.2	7,513.2	7,513.2	7,513.2
Rate of Return	-10.52%	17.18%	4.92%	6.60%	8.90%

/1 -- Revenue at authorized rate of return includes synergy revenue not collected from customers thru tariff rates.

ATTACHMENT B
KERN RIVER VALLEY DISTRICT
TABLES AND SCHEDULES

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Schedule No. KRV-AR-1

Kern River Valley Tariff Area
(Arden Water Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Wofford Heights and vicinity, located approximately two miles south of Kernville in Kern County.

RATES

Quantity Rates:		SDWBA	
Surcharge			
	All water delivered, per 100 cu. ft.	\$ 2.2408	\$ 0.12 (I)
		Per Meter	SDWBA
Monthly	Service Charge:	<u>Per Month</u>	<u>Surcharge</u>
	For 5/8 x 3/4-inch meter	\$ 17.30	\$ 0.75 (I)
	For 3/4-inch meter	25.95	0.80
	For 1-inch meter	31.00	1.10
	For 1-1/2-inch meter	52.00	1.55
	For 2-inch meter	105.00	2.00
	For 3-inch meter	165.00	3.75
	For 4-inch meter	432.50	5.10 (I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge must be identified on each bill. This surcharge is specifically for the repayment of the California SDWBA loan as authorized by Decision 90267.
2. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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KERN RIVER VALLEY DISTRICT
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Schedule No. KRV-SQ-1

Kern River Valley Tariff Area
(Squirrel Mountain Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Squirrel Mountain and vicinity, located in the unincorporated area south of Mountain Mesa on State Highway 178, five miles east of Lake Isabella in Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft. \$ 2.2408 (I)

Monthly	Per Meter		SDWBA	
	Service Charge:	<u>Per Month</u>	<u>Surcharge</u>	
	For 5/8 x 3/4-inch meter	\$ 17.30	\$ 9.32	(I)
	For 3/4-inch meter	25.95	14.00	
	For 1-inch meter	31.00	23.25	
	For 1-1/2-inch meter	52.00	45.50	
	For 2-inch meter	105.00	75.00	
	For 3-inch meter	165.00	140.00	
	For 4-inch meter	432.00	235.00	(I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge must be identified on each bill. This surcharge is specifically for the repayment of the California SDWBA loan as authorized by Decision No. 94-07-023.
2. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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KERN RIVER VALLEY DISTRICT
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Schedule No. KRV-SP-1

Kern River Valley Tariff Area
(Split Mountain Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Tracts No. 3141, 3491 and along Evans Road between those tracts, located near Wofford Heights,
Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft.	\$ 2.2408	(I)
---	-----------	-------

	Per Meter <u>Per Month</u>	
Service Charge:		
For 5/8 x 3/4-inch meter	\$ 17.30	(I)
For 3/4-inch meter	25.95	
For 1-inch meter	31.00	
For 1-1/2-inch meter	52.00	
For 2-inch meter	105.00	
For 3-inch meter	165.00	
For 4-inch meter	432.50	(I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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Schedule No. KRV-SL-1

Kern River Valley Tariff Area
(Southlake Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Southlake and vicinity, located immediately south of State Highway 178, approximately four miles west of Weldon, Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft.	\$ 2.2408	(I)
---	-----------	-------

Service Charge:	<u>Per Meter</u> <u>Per Month</u>	
For 5/8 x 3/4-inch meter	\$ 17.30	(I)
For 3/4-inch meter	25.95	
For 1-inch meter	31.00	
For 1-1/2-inch meter	52.00	
For 2-inch meter	105.00	
For 3-inch meter	165.00	
For 4-inch meter	432.50	(I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. A late charge will be imposed per Schedule No. SL-LC.
2. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the company, service to subsequent tenants in that unit will, at the company's option, be furnished on the account of the landlord or property owner.
3. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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KERN RIVER VALLEY DISTRICT
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Schedule No. KRV-OX-1

Kern River Valley Tariff Area
(Onyx Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Onyx and vicinity, located approximately five miles northwest of Weldon, Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft.	\$ 2.2408	(I)
---	-----------	-------

	Per Meter <u>Per Month</u>	
Service Charge:		
For 5/8 x 3/4-inch meter	\$ 17.30	(I)
For 3/4-inch meter	25.95	
For 1-inch meter	31.00	
For 1-1/2-inch meter	52.00	
For 2-inch meter	105.00	
For 3-inch meter	165.00	
For 4-inch meter	432.50	(I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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Schedule No. KRV-MS-1

Kern River Valley Tariff Area
(Mountain Shadows Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The unincorporated area known as Mountain Shadows, Subdivision of Wofford Heights, approximately 4 miles southwest of the community of Kernville, Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft.	\$ 2.2408	(I)
---	-----------	-------

Service Charge:	<u>Per Meter</u> <u>Per Month</u>	
For 5/8 x 3/4-inch meter	\$ 17.30	(I)
For 3/4-inch meter	25.95	
For 1-inch meter	31.00	
For 1-1/2-inch meter	52.00	
For 2-inch meter	105.00	
For 3-inch meter	165.00	
For 4-inch meter	432.50	(I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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Schedule No. KRV-LK-1

Kern River Valley Tariff Area
(Lakeland Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The area known as Lakeland, Tracts No. 2412, 3035, 3036, 3108 and vicinity, located northeast of the community of Lake Isabella, Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft. \$ 2.2408 (I)

Monthly			Per Meter	SDWBA	
	Service Charge:		<u>Per Month</u>	<u>Surcharge</u>	
	For	5/8 x 3/4-inch meter	\$ 17.30	\$ 9.85	(I)
	For	¾-inch meter	25.95	14.75	
	For	1-inch meter	31.00	24.75	
	For	1-1/2-inch meter	52.00	49.25	
	For	2-inch meter	105.00	79.00	
	For	3-inch meter	165.00	148.00	
	For	4-inch meter	432.50	246.00	(I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge must be identified on each bill. This surcharge is specifically for the repayment of the California SDWBA loan as authorized by Decision 94-09-024.
2. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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KERN RIVER VALLEY DISTRICT
TABLES AND SCHEDULES**

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Schedule No. KRV-KD-1

Kern River Valley Tariff Area
(Kernville Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The community of Kernville and vicinity, Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft. \$ 2.2408 (I)

		Per Meter	SDWBA	
Monthly	Service Charge:	<u>Per Month</u>	<u>Surcharge</u>	
	For 5/8 x 3/4-inch meter	\$ 17.30	\$ 3.90	(I)
	For 3/4-inch meter	25.95	5.85	
	For 1-inch meter	31.00	9.75	
	For 1-1/2-inch meter	52.00	19.50	
	For 2-inch meter	105.00	31.20	
	For 3-inch meter	165.00	58.50	
	For 4-inch meter	432.50	97.50	(I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge must be identified on each bill. This surcharge is specifically for the repayment of the California SDWBA loan as authorized by Decision 85-04-021.
2. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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KERN RIVER VALLEY DISTRICT
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Schedule No. KRV-BD-1

Kern River Valley Tariff Area
(Bodfish Service Area)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The unincorporated area known as Bodfish and vicinity and a non-contiguous area known as Canyon Heights, Kern County.

RATES

Quantity Rates:

All water delivered, per 100 cu. ft. \$ 2.2408 (I)

Monthly	Per Meter		SDWBA	
	<u>Per Month</u>		<u>Surcharge</u>	
Service Charge:				
For 5/8 x 3/4-inch meter	\$ 17.30		\$ 2.58	(I)
For 3/4-inch meter	25.95		3.88	
For 1-inch meter	31.00		6.45	
For 1-1/2-inch meter	52.00		12.88	
For 2-inch meter	105.00		20.60	
For 3-inch meter	165.00			
For 4-inch meter	432.50			(I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge must be identified on each bill. This surcharge is specifically for the repayment of the California SDWBA loan as authorized by Decisions 93727 and 82-01-058.
2. In the event that a customer terminates service under this schedule and reinstates service at the same location within 12 months, there will be a reconnection charge equal to the minimum charge which would have been billed had the customer not terminated service.
3. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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Schedule No. KRV-4

Kern River Valley Tariff Area
(All Kern River Valley Service Areas)

SERVICE TO PRIVATELY OWNED FIRE PROTECTION SYSTEMS

APPLICABILITY

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

TERRITORY

All communities served by Kern River Valley District.

RATES

	<u>Per Month</u>	
For each inch of diameter of service connection	\$ 6.00	(I)

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KERN RIVER VALLEY DISTRICT
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California Water Service Company
Kern River Valley District Bill Comparison *

2003 Rates

Usage Ccf		Present Rates	Adopted Rates	Increase Amount	Percent Increase
0		\$ 14.85	\$ 17.30	\$ 2.45	16.50%
10		\$ 36.28	\$ 39.71	\$ 3.43	9.45%
11	Avg	\$ 38.43	\$ 41.95	\$ 3.52	9.16%
20		\$ 57.72	\$ 62.12	\$ 4.40	7.62%
30		\$ 79.15	\$ 84.52	\$ 5.37	6.78%
50		\$ 122.02	\$ 129.34	\$ 7.32	6.00%

2004 Rates

Usage Ccf		2002 Rates	2003 Rates	Increase Amount	Percent Increase
0		\$ 17.30	\$ 19.35	\$ 2.05	11.85%
10		\$ 39.71	\$ 43.94	\$ 4.23	10.65%
11	Avg	\$ 41.95	\$ 46.40	\$ 4.45	10.61%
20		\$ 62.12	\$ 68.53	\$ 6.41	10.32%
30		\$ 84.52	\$ 93.12	\$ 8.60	10.18%
50		\$ 129.34	\$ 142.30	\$ 12.96	10.02%

* metered comparison based on 5/8 x 3/4 inch service in any service area

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

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California Water Service Company
Kern River Valley District

Adopted Quantities

		2003	2004
Number of Services by meter size	5/8 x 3/4	4,091	4,100
	1	23	23
	1 1/2	13	13
	2	7	7
	3	1	1
	4	0	0
	6	0	0
	8	0	0
	10	0	0
	12	0	0
	14	0	0
	TOTAL	4,135	4,144

Metered Sales, KCcf		
All Water	558.6	559.9

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2003	2004	2003	2004	2003	2004
RESIDENTIAL	4035	4045	511.2	512.5	10.6	10.6
BUSINESS	71	70	19.3	19.3	22.7	23.0
MULTIPLE FAMILY	8	8	3.4	3.4	35.4	35.4
INDUSTRIAL	0	0	0.0	0.0	0.0	0.0
PUBLIC AUTHORITY	11	11	16.8	16.8	127.3	127.3
OTHER	1	1	0.4	0.4	33.3	33.3
IRRIGATION	9	9	7.5	7.5	69.6	69.6
RECLAIMED	0	0	0.0	0.0	0.0	0.0
SUBTOTAL	4135	4144	558.6	559.9		
RESIDENTIAL FLAT	0	0	0.0	0.0		
PRIVATE FIRE PROT	3	3				
PUBLIC FIRE PROT	0	0				
TOTAL	4138	4147	558.6	559.9		
Unaccounted-for water (13.1%)			84.2	84.4		
Total Production			562.6	564.4		

**ATTACHMENT B
KERN RIVER VALLEY DISTRICT
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CALIFORNIA WATER SERVICE CO.
KERN RIVER VALLEY

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2003</u>	<u>2004</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	9305.7	10995.0
MATERIALS AND SUPPLIES	0	0
WORKING CASH - LEAD - LAG	68.3	72.1
WORKING CASH - W / H EMPLOYEES	-0.6	-0.6
WTD. AVG. DEPRECIATION RESERVE	-2613.5	-2837.2
ADVANCES FOR CONSTRUCTION	-61	-59.8
CONTRIBUTIONS	-414.9	-411.7
AMORTIZATION OF INTANG.	0.0	0.0
DEFERRED TAXES	-262.5	-304.0
UNAMORT. I.T.C.	-8.9	-8.6
PRORATED G.O. RATE BASE	67.9	67.9
TAXES ON ADVANCES	0	0
TAXES ON C.I.A.C.	0	0
WTG. AVG. RATE BASE	6080.5	7513.2

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CALIFORNIA WATER SERVICE CO.
KERN RIVER VALLEY

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2003</u>	<u>2004</u>
OPERATING REVENUE (PRESENT RATES)	1,956.1	1,959.4
EXPENSES		
PURCHASED WATER	20.1	21.7
PURCHASED POWER	275.7	276.3
PUMP TAXES	0.0	0.0
CHEMICALS	14.7	15.0
PAYROLL	424.0	436.7
OTHER O & M	250.0	255.2
OTHER A & G	44.5	45.0
G.O. PRORATIONS	106.8	106.8
PAYROLL TAXES	34.5	35.5
AD VALOREM TAXES	51.9	55.7
UNCOLLECTIBLES	14.7	14.7
FRANCHISE TAX & BUS LIC. FEES	31.9	32.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-33.8	-32.8
INTEREST EXPENSE	215.1	269.4
TOTAL DEDUCTIONS	1,450.1	1,531.3
STATE INCOME TAX		
STATE TAX DEPRECIATION	417.8	536.5
NET STATE TAXIBLE INCOME	88.2	-108.4
STATE CORP. FRANCHISE TAX @ 8.84%	7.8	-9.6
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	240.1	298.0
STATE INCOME TAX	7.8	7.8
LESS PREFERRED STOCK DIVIDEND	0.7	0.7
NET FEDERAL TAXIBLE INCOME	257.4	121.6
FEDERAL INCOME TAX @ 35.00%	90.1	42.6
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	90.1	42.6
TOTAL INCOME TAXES	97.9	33.0

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CALIFORNIA WATER SERVICE CO.
KERN RIVER VALLEY

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2003</u>	<u>2004</u>
OPERATING REVENUE (PROPOSED RATES)	2,266.9	2,497.0
EXPENSES		
PURCHASED WATER	20.1	21.7
PURCHASED POWER	275.7	276.3
PUMP TAXES	0.0	0.0
CHEMICALS	14.7	15.0
PAYROLL	424.0	436.7
OTHER O & M	250.0	255.2
OTHER A & G	44.5	45.0
G.O. PRORATIONS	106.8	106.8
PAYROLL TAXES	34.5	35.5
AD VALOREM TAXES	51.9	55.7
UNCOLLECTIBLES	17.0	18.8
FRANCHISE TAX & BUS LIC. FEES	37.0	40.8
TRANSPORTATION DEPRECIATION ADJUSTMENT	-33.8	-32.8
INTEREST EXPENSE	215.1	269.4
TOTAL DEDUCTIONS	1,457.5	1,544.2
STATE INCOME TAX		
STATE TAX DEPRECIATION	417.8	536.5
NET STATE TAXIBLE INCOME	391.6	416.3
STATE CORP. FRANCHISE TAX @ 8.84%	34.6	36.8
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	240.1	298.0
STATE INCOME TAX	7.8	21.2
LESS PREFERRED STOCK DIVIDEND	0.7	0.7
NET FEDERAL TAXIBLE INCOME	560.8	632.9
FEDERAL INCOME TAX @ 35.00%	196.3	221.5
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	196.3	221.5
TOTAL INCOME TAXES	230.9	258.3

**ATTACHMENT B
KERN RIVER VALLEY DISTRICT
TABLES AND SCHEDULES**

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CALIFORNIA WATER SERVICE COMPANY
KERN RIVER VALLEY

ADOPTED QUANTITIES

	<u>2003</u>	<u>2004</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - SCE		
Total Production (kccf)	642.8	644.3
Kwh / ccf	3,436.8	3,436.8
Total calculated KWH	2,209,221	2,214,362
Unit Cost	\$0.124796	\$0.124796
Power Cost	\$275,702	\$276,344
TOTAL PURCHASED POWER (DOLLARS IN THOUS.)	\$275.7	\$276.3
PURCHASED WATER		
SUPPLIER - CITY OF BAKERSFIELD		
PURCHASED WATER PRODUCTION - A.F.	325.0	350.0
UNIT COST OF CITY OF BAKERSFIELD RATES - A.F.	\$61.98	\$61.98
QUANTITY CHARGES	\$20,144	\$21,693
TOTAL PURCHASED WATER (DOLLARS IN THOUS.)	\$20.1	\$21.7
UNCOLLECTABLES RATE		0.75117%
FRANCHISE TAX RATE		1.63280%
BUSINESS LICENSE FEE RATE		0.000000
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET TO GROSS MULTIPLIER		1.82388

**ATTACHMENT B
KERN RIVER VALLEY DISTRICT
TABLES AND SCHEDULES**

**Appendix E
Page 1 of 1**

Kern River Valley District
All Metered Schedules

RATES TO BE EFFECTIVE

	<u>2005</u>	<u>2006</u>
Quantity Rates:		
All water delivered, per 100 cu. ft.	\$.2287	.2287
Service Charge:		
For 5/8 x 3/4-inch meter	\$ 0.05	0.05
For ¾-inch meter	0.08	0.08
For 1-inch meter	0.10	0.10
For 1-1/2-inch meter	1.00	1.00
For 2-inch meter	8.00	8.00
For 3-inch meter	20.00	20.00
For 4-inch meter	1.25	1.25
For 6-inch meter	2.50	2.50
For 8-inch meter	4.00	4.00
For 10-inch meter	5.75	5.75
For 12-inch meter	8.25	8.25
For 14-inch meter	11.25	11.25

(END OF ATTACHMENT B)

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