

Decision 90 03 007

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application of)
CALIFORNIA WATER SERVICE COMPANY)
(U 60 W), a corporation, for an)
order authorizing it to increase)
rates charged for water service in)
the Bakersfield District.)

Application 89-06-029
(Filed June 21, 1989)

And Related Matters.)

Application 89-06-030
Application 89-06-032
Application 89-06-034
Application 89-06-035
Application 89-06-037
Application 89-06-043

ORDER CORRECTING CLERICAL ERRORS

The Commission has been informed of an inadvertent clerical error in Decision (D.) 90-02-042. The error can be best rectified by substituting Tables 1-1 thru 7-2 and Appendices A-1 through D-7 attached hereto for the similarly titled tables and appendices in the order.

Pursuant to Resolution A-4661,

IT IS ORDERED that Tables 1-1 through 7-2 and Appendices A-1 through D-7 attached hereto are substituted for Tables 1-1 through 7-2 and Appendices A-1 through D-7 in D.90-02-042.

This order is effective today.

Dated MAR 12 1990, at San Francisco, California.


NEAL J. SHULMAN
Executive Director

I CERTIFY THAT THIS DECISION
WAS APPROVED BY THE ABOVE
COMMISSIONERS TODAY


NEAL J. SHULMAN, Executive Director
AB

Table 1-1
California Water Service Company
Bakersfield District
Adopted Summary of Earnings
(Dollars in Thousands)
1990

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$14,876.3	\$14,982.5	\$15,168.8	\$16,165.0
Operating expenses				
Purchased water	783.0	783.0	783.0	783.0
Purchased power	3,400.4	3,384.0	3,458.7	3,458.7
Pump tax	995.6	992.6	992.6	992.6
Payroll	1,824.0	1,810.3	1,831.6	1,831.6
Purchased chemicals	1.9	1.9	1.9	1.9
Other O & M	1,477.7	1,288.7	1,474.0	1,474.0
Other A & G	-410.3	-751.4	-402.4	-402.4
G.O. prorations	1,792.3	1,694.2	1,762.8	1,762.8
Business license	0.0	0.0	0.0	0.0
Taxes other than inc.	500.5	499.4	501.1	501.1
Depreciation	1,199.6	1,199.6	1,199.6	1,199.6
Bal. acct. adj.	-296.9	0.0	0.0	0.0
Subtotal	11,267.8	10,902.3	11,602.9	11,602.9
Uncollectibles	89.4	82.1	83.1	88.6
Franchise tax	216.2	216.5	220.4	234.9
State income tax	102.4	147.0	105.2	196.0
Federal income tax	543.2	691.4	552.7	885.7
Total oper. expenses	12,219.0	12,039.3	12,564.2	13,008.1
Net oper. revenues	2,657.3	2,943.2	2,604.6	3,156.9
Rate Base	28,141.4	27,684.7	28,058.7	28,058.7
Rate of Return	9.44%	10.63%	9.28%	11.25%

Table 1-2
California Water Service Company
Bakersfield District
Adopted Summary of Earnings
(Dollars in Thousands)
1991

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$14,968.2	\$15,066.6	\$15,260.4	\$16,814.5
Operating expenses				
Purchased water	783.0	783.0	783.0	783.0
Purchased power	3,420.5	3,403.4	3,476.4	3,476.4
Pump tax	1,002.6	999.6	999.6	999.6
Payroll	1,918.0	1,897.1	1,933.5	1,933.5
Purchased chemicals	2.0	2.0	2.0	2.0
Other O & M	1,586.5	1,334.5	1,595.0	1,595.0
Other A & G	-433.6	-833.2	-423.7	-423.7
G.O. prorations	1,914.9	1,778.3	1,878.6	1,878.6
Business license	0.0	0.0	0.0	0.0
Taxes other than inc.	524.4	522.7	525.6	525.6
Depreciation	1,269.6	1,268.9	1,268.9	1,268.9
Bal. acct. adj.	-298.5	0.0	0.0	0.0
Subtotal	11,689.4	11,156.3	12,038.9	12,038.9
Uncollectibles	89.9	82.6	83.6	92.2
Franchise tax	217.5	217.7	221.7	244.3
State income tax	55.8	115.1	58.7	200.3
Federal income tax	406.8	604.2	401.3	889.9
Total oper. expenses	12,459.4	12,175.9	12,804.2	13,465.6
Net oper. revenues	2,508.8	2,890.7	2,456.2	3,348.9
Rate Base	30,020.0	29,316.6	29,891.3	29,891.3
Rate of Return	8.36%	9.86%	8.22%	11.20%

Table 2-1
California Water Service Company
Bear Gulch District
Adopted Summary of Earnings
(Dollars in Thousands)
1990

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$6,537.4	\$8,091.9	\$7,467.6	\$7,999.1
Operating expenses				
Purchased water	1,344.9	2,203.7	1,962.6	1,962.6
Purchased power	342.9	415.0	382.9	382.9
Pump tax	0.0	0.0	0.0	0.0
Payroll	880.3	843.9	882.8	882.8
Purchased chemicals	16.8	15.4	15.4	15.4
Other O & M	703.2	628.6	637.7	637.7
Other A & G	101.6	89.9	89.9	89.9
G.O. prorations	782.9	740.1	769.7	769.7
Business license	6.7	6.7	6.7	6.7
Taxes other than inc.	243.2	240.4	243.4	243.4
Depreciation	498.5	498.5	498.5	498.5
Subtotal	4,921.0	5,682.2	5,489.6	5,489.6
Uncollectibles	3.1	6.1	5.6	6.0
Franchise tax	50.4	62.6	57.9	62.0
State income tax	35.7	108.0	71.5	120.5
Federal income tax	217.6	458.4	337.0	516.8
Total oper. expenses	5,227.8	6,317.3	5,961.6	6,194.9
Net oper. revenues	1,309.6	1,774.6	1,506.0	1,804.2
Rate Base	16,109.0	15,986.6	16,044.1	16,044.1
Rate of Return	8.13%	11.10%	9.39%	11.25%

Table 2-2
California Water Service Company
Bear Gulch District
Adopted Summary of Earnings
(Dollars in Thousands)
1991

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$6,968.4	\$8,133.8	\$7,862.9	\$8,429.5
Operating expenses				
Purchased water	1,471.9	2215.6	2,104.0	2,104.0
Purchased power	372.5	417.1	407.8	407.8
Pump tax	0.0	0.0	0.0	0.0
Payroll	925.7	884.4	930.9	930.9
Purchased chemicals	16.8	15.4	15.4	15.4
Other O & M	758.7	669.4	674.1	674.1
Other A & G	103.1	91.3	91.3	91.3
G.O. prorations	836.5	776.8	820.8	820.8
Business license	7.1	7.1	7.1	7.1
Taxes other than inc.	254.9	251.6	255.3	255.3
Depreciation	528.9	528.3	528.3	528.3
Subtotal	5,276.1	5857.0	5,835.0	5,835.0
Uncollectibles	3.3	6.1	5.9	6.3
Franchise tax	52.7	63.0	60.9	65.3
State income tax	35.2	88.4	69.5	121.8
Federal income tax	226.8	403.8	340.5	515.5
Total oper. expenses	5,594.1	6,418.3	6,311.9	6,543.9
Net oper. revenues	1,374.3	1,715.5	1,551.0	1,885.6
Rate Base	16,929.8	16,780.7	16,841.0	16,841.0
Rate of Return	8.12%	10.22%	9.21%	11.20%

Table 3-1
California Water Service Company
Oroville District
Adopted Summary of Earnings
(Dollars in Thousands)
1990

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$1,667.9	\$1,667.9	\$1,667.9	\$1,722.4
Operating expenses				
Purchased water	54.0	54.0	54.0	54.0
Purchased power	103.7	103.8	106.4	106.4
Groundwater charges	0.0	0.0	0.0	0.0
Payroll	357.2	315.0	357.8	357.8
Purchased chemicals	39.6	39.6	39.6	39.6
Other O & M	173.7	128.2	168.0	168.0
Other A & G	30.3	28.4	34.5	34.5
G.O. prorations	208.4	196.9	204.8	204.8
Business license	0.1	0.1	0.1	0.1
Taxes other than inc.	68.7	65.0	68.7	68.7
Depreciation	122.4	122.4	122.4	122.4
Subtotal	1,158.1	1,053.4	1,156.3	1,156.3
Uncollectibles	9.3	9.0	9.0	9.2
Franchise tax	0.1	0.0	0.0	0.0
State income tax	26.0	35.7	26.5	31.6
Federal income tax	99.4	131.9	101.4	119.9
Total oper. expenses	1,292.9	1,230.0	1,293.3	1,317.1
Net oper. revenues	375.0	437.9	374.7	405.3
Rate Base	3,620.0	3,587.9	3,604.0	3,604.0
Rate of Return	10.36%	12.21%	10.40%	11.25%

Table 3-2
California Water Service Company
Oroville District
Adopted Summary of Earnings
(Dollars in Thousands)
1991

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$1,673.8	\$1,673.8	\$1,673.7	\$1,769.7
Operating expenses				
Purchased water	54.0	54.0	54.0	54.0
Purchased power	104.1	104.1	106.8	106.8
Groundwater charges	0.0	0.0	0.0	0.0
Payroll	375.1	330.2	376.4	376.4
Purchased chemicals	39.7	39.7	39.7	39.7
Other O & M	189.2	134.8	182.9	182.9
Other A & G	31.0	29.5	35.6	35.6
G.O. prorations	222.5	206.7	218.3	218.3
Business license	0.1	0.1	0.1	0.1
Taxes other than inc.	70.2	66.3	70.3	70.3
Depreciation	124.1	124.1	124.1	124.1
Subtotal	1,210.0	1,089.5	1,208.2	1,208.2
Uncollectibles	9.4	9.0	9.0	9.5
Franchise tax	0.0	0.0	0.0	0.0
State income tax	21.3	32.6	22.1	30.9
Federal income tax	85.2	122.6	86.0	116.9
Total oper. expenses	1,325.9	1,253.7	1,325.3	1,365.5
Net oper. revenues	347.9	420.1	348.4	404.2
Rate Base	3,629.1	3,593.3	3,610.0	3,610.0
Rate of Return	9.59%	11.69%	9.65%	11.20%

Table 4-1
 California Water Service Company
 San Carlos District
 Adopted Summary of Earnings
 (Dollars in Thousands)
 1990

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$2,753.1	\$3,292.9	\$3,098.8	\$3,201.4
Operating expenses				
Purchased water	643.7	946.2	869.9	869.9
Purchased power	117.8	136.2	132.2	132.2
Pump tax	0.0	0.0	0.0	0.0
Payroll	310.6	308.5	311.6	311.6
Purchased chemicals	0.0	0.0	0.0	0.0
Other O & M	320.1	228.6	257.9	257.9
Other A & G	15.8	13.5	13.5	13.5
G.O. prorations	329.9	311.9	324.4	324.4
Business license	0.0	0.0	0.0	0.0
Taxes other than inc.	102.7	102.5	102.8	102.8
Depreciation	211.7	211.7	211.7	211.7
	-----	-----	-----	-----
Subtotal	2,052.3	2,259.1	2,224.1	2,224.1
Uncollectibles	3.4	4.0	3.8	3.9
Franchise tax	43.3	51.8	48.8	50.4
State income tax	16.8	46.9	33.5	42.9
Federal income tax	90.9	191.0	146.5	181.2
Total oper. expenses	2,206.7	2,552.8	2,456.6	2,502.5
Net oper. revenues	546.4	740.1	642.1	698.9
Rate Base	6,246.2	6,196.3	6,215.2	6,215.2
Rate of Return	8.75%	11.94%	10.33%	11.25%

Table 4-2
California Water Service Company
San Carlos District
Adopted Summary of Earnings
(Dollars in Thousands)
1991

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$2,877.3	\$3,309.2	\$3,243.1	\$3,363.8
Operating expenses				
Purchased water	679.2	951.5	918.8	918.8
Purchased power	128.7	140.6	144.4	144.4
Pump tax	0.0	0.0	0.0	0.0
Payroll	326.2	323.3	328.3	328.3
Purchased chemicals	0.0	0.0	0.0	0.0
Other O & M	351.5	242.5	275.0	275.0
Other A & G	16.8	13.9	13.9	13.9
G.O. prorations	352.6	327.3	346.0	346.0
Business license	0.0	0.0	0.0	0.0
Taxes other than inc.	107.8	107.6	108.2	108.2
Depreciation	220.9	220.9	220.9	220.9
Subtotal	2,183.7	2,327.6	2,355.5	2,355.5
Uncollectibles	3.0	4.0	4.0	4.1
Franchise tax	45.4	52.1	51.0	52.9
State income tax	13.9	39.9	32.7	43.8
Federal income tax	84.3	171.1	147.1	184.4
Total oper. expenses	2,330.3	2,594.7	2,590.4	2,640.7
Net oper. revenues	547.0	714.5	652.8	723.1
Rate Base	6,498.0	6,438.9	6,458.9	6,458.9
Rate of Return	8.42%	11.10%	10.11%	11.20%

Table 5-1
California Water Service Company
San Mateo District
Adopted Summary of Earnings
(Dollars in Thousands)
1990

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
Operating revenues	\$6,239.8	\$7,758.2	\$7,308.3	\$7,677.7
Operating expenses				
Purchased water	1,782.7	2,612.8	2,520.6	2,520.6
Purchased power	158.5	181.0	172.3	172.3
Pump tax	0.0	0.0	0.0	0.0
Payroll	666.7	651.7	660.6	660.6
Purchased chemicals	0.0	0.0	0.0	0.0
Other O & M	703.7	555.0	596.8	596.8
Other A & G	42.7	42.3	42.3	42.3
G.O. prorations	763.6	721.7	750.7	750.7
Business license	20.0	20.0	20.0	20.0
Taxes other than inc.	210.0	210.2	209.6	209.6
Depreciation	458.2	458.2	458.2	458.2
Bal. acct. adj.	68.7	0.0	0.0	0.0
Subtotal	4,874.8	5,452.9	5,431.0	5,431.0
Uncollectibles	7.6	10.5	9.9	10.4
Franchise tax	0.0	0.0	0.0	0.0
State income tax	22.9	110.2	73.2	107.5
Federal income tax	174.7	465.2	342.2	468.1
Total oper. expenses	5,080.0	6,038.8	5,856.3	6,017.0
Net oper. revenues	1,159.8	1,719.4	1,452.0	1,660.7
Rate Base	14,845.8	14,739.2	14,768.1	14,768.1
Rate of Return	7.81%	11.67%	9.83%	11.25%

Table 5-2
California Water Service Company
San Mateo District
Adopted Summary of Earnings
(Dollars in Thousands)
1991

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
Operating revenues	\$6,452.4	\$8,050.3	\$7,577.7	\$8,016.9
Operating expenses				
Purchased water	1,858.4	2,616.3	2,633.2	2,633.2
Purchased power	165.6	181.2	180.2	180.2
Pump tax	0.0	0.0	0.0	0.0
Payroll	700.0	683.0	696.0	696.0
Purchased chemicals	0.0	0.0	0.0	0.0
Other O & M	769.4	566.0	621.1	621.1
Other A & G	42.7	43.7	43.7	43.7
G.O. prorations	815.8	757.5	800.3	800.3
Business license	20.0	20.0	20.0	20.0
Taxes other than inc.	219.5	218.2	219.2	219.2
Depreciation	484.0	484.0	484.0	484.0
Bal. acct. adj.	71.8	0.0	0.0	0.0
Subtotal	5,147.2	5,569.9	5,697.7	5,697.7
Uncollectibles	7.9	10.9	10.3	10.9
Franchise tax	0.0	0.0	0.0	0.0
State income tax	10.6	119.6	67.5	108.3
Federal income tax	143.4	506.2	331.2	469.1
Total oper. expenses	5,309.1	6,206.6	6,106.7	6,286.0
Net oper. revenues	1,143.3	1,843.7	1,471.0	1,730.9
Rate Base	15,567.0	15,434.4	15,461.2	15,461.2
Rate of Return	7.34%	11.95%	9.51%	11.20%

Table 6-1
 California Water Service Company
 Stockton District
 Adopted Summary of Earnings
 (Dollars in Thousands)
 1990

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
Operating revenues	\$12,251.2	\$11,039.6	\$11,027.4	\$11,086.0
Operating expenses				
Purchased water	3,362.1	1,787.5	1,787.5	1,787.5
Purchased power	982.1	957.6	1,061.5	1,061.5
Groundwater charges	76.4	76.5	76.5	76.5
Payroll	1,671.7	1,617.2	1,677.4	1,677.4
Purchased chemicals	12.7	12.7	12.7	12.7
Other O & M	601.5	508.7	597.1	597.1
Other A & G	114.9	103.7	103.7	103.7
G.O. prorations	1,408.0	1,330.9	1,384.0	1,384.0
Business license	2.3	2.3	2.3	2.3
Taxes other than inc.	363.2	358.9	363.6	363.6
Depreciation	718.8	718.8	718.8	718.8
Bal. acct. adj.	-463.5	0.0	0.0	0.0
Subtotal	8,850.2	7,474.8	7,785.1	7,785.1
Uncollectibles	36.2	34.7	34.7	34.8
Franchise tax	59.7	54.0	54.0	54.3
State income tax	172.1	188.0	162.0	167.4
Federal income tax	695.1	748.1	661.8	681.6
Total oper. expenses	9,813.3	8,499.6	8,697.5	8,723.2
Net oper. revenues	2,437.9	2,540.0	2,329.9	2,362.8
Rate Base	20,901.6	21,007.7	21,007.7	21,007.7
Rate of Return	11.66%	12.09%	11.09%	11.25%

Table 6-2
California Water Service Company
Stockton District
Adopted Summary of Earnings
(Dollars in Thousands)
1991

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$12,301.3	\$11,075.7	\$11,073.2	\$11,451.0
Operating expenses				
Purchased water	3,362.1	1,787.5	1,787.5	1,787.5
Purchased power	976.2	951.8	1,055.0	1,055.0
Groundwater charges	75.9	76.0	76.0	76.0
Payroll	1,755.1	1,694.8	1,766.7	1,766.7
Purchased chemicals	12.6	12.6	12.6	12.6
Other O & M	630.3	512.7	615.4	615.4
Other A & G	124.8	108.5	108.5	108.5
G.O. prorations	1,504.3	1,397.0	1,476.0	1,476.0
Business license	2.3	2.3	2.3	2.3
Taxes other than inc.	379.5	374.8	380.4	380.4
Depreciation	757.5	757.4	757.4	757.4
Bal. acct. adj.	-465.6	0.0	0.0	0.0
	-----	-----	-----	-----
Subtotal	9,115.0	7,675.4	8,037.8	8,037.8
Uncollectibles	36.3	34.7	34.8	36.0
Franchise tax	60.0	54.0	54.2	56.0
State income tax	143.3	163.9	135.4	170.3
Federal income tax	610.4	679.0	575.4	701.5
Total oper. expenses	9,965.0	8,607.0	8,837.7	9,001.6
Net oper. revenues	2,336.3	2,468.7	2,235.5	2,449.4
Rate Base	22,213.3	21,762.8	21,877.8	21,877.8
Rate of Return	10.52%	11.34%	10.22%	11.20%

Table 7-1
 California Water Service Company
 Visalia District
 Adopted Summary of Earnings
 (Dollars in Thousands)
 1990

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$4,247.4	\$4,294.0	\$4,269.5	\$4,556.2
Operating expenses				
Purchased water	0.0	0.0	0.0	0.0
Purchased power	709.6	710.4	700.9	700.9
Pump tax	0.0	0.0	0.0	0.0
Purchased chemicals	0.1	0.1	0.1	0.1
Payroll	803.8	795.0	806.6	806.6
Other O & M	430.1	391.5	454.6	454.6
Other A & G	34.9	44.2	44.2	44.2
G.O. prorations	639.3	604.3	628.5	628.5
Business license	1.0	1.0	1.0	1.0
Taxes other than income	182.7	182.0	182.9	182.9
Depreciation	419.5	419.5	419.5	419.5
Subtotal	3,221.0	3,148.0	3,238.3	3,238.3
Uncollectibles	10.1	9.5	9.5	10.1
Franchise tax	0.0	0.0	0.0	0.0
State income tax	21.6	32.8	24.2	50.8
Federal income tax	171.7	208.8	180.4	278.1
Total operating expenses	3,424.4	3,399.1	3,452.4	3,577.4
Net operating revenues	823.0	894.9	817.2	978.8
Rate Base	8,722.5	8,599.0	8,704.6	8,704.6
Rate of Return	9.44%	10.41%	9.39%	11.25%

A.89-06-029 et al.

Table 7-2
California Water Service Company
Visalia District
Adopted Summary of Earnings
(Dollars in Thousands)
1991

At Present Rates	CWS	Staff	Adopted at Present Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$4,362.4	\$4,434.3	\$4,400.1	\$4,857.3
Operating expenses				
Purchased water	0.0	0.0	0.0	0.0
Purchased power	729.8	734.9	723.5	723.5
Pump tax	0.0	0.0	0.0	0.0
Purchased chemicals	0.1	0.1	0.1	0.1
Payroll	874.0	833.1	851.5	851.5
Other O & M	472.3	420.0	487.5	487.5
Other A & G	33.8	46.0	46.0	46.0
G.O. prorations	682.9	634.3	670.0	670.0
Business license	1.0	1.0	1.0	1.0
Taxes other than income	196.0	192.8	194.2	194.2
Depreciation	451.6	451.6	451.6	451.6
Subtotal	3,441.5	3,313.8	3,425.4	3,425.4
Uncollectibles	10.4	10.4	9.8	10.8
Franchise tax	0.0	0.0	0.0	0.0
State income tax	6.5	25.1	14.2	56.6
Federal income tax	130.8	192.5	153.0	299.6
Total operating expenses	3,589.2	3,541.8	3,602.4	3,792.4
Net operating revenues	773.2	892.5	797.8	1,064.9
Rate Base	9,542.8	9,232.6	9,512.4	9,512.4
Rate of Return	8.10%	9.67%	8.39%	11.20%

APPENDIX A-1
Page 1

Schedule No. BK-1

Bakersfield Tariff Area

GENERAL METERED SERVICE
-----APPLICABILITY

Applicable to all metered water service.

TERRITORY

Bakersfield and vicinity, Kern County.

RATES

Quantity Rate:

Per 100 cu.ft.	\$0.441	(I)
------------------------	---------	-----

Per Meter
Per Month

Service Charge:

For 5/8 x 3/4-inch meter	\$ 5.70	(I)
For 1-inch meter	9.10	|
For 1-1/2-inch meter	12.10	|
For 2-inch meter	16.20	|
For 3-inch meter	30.00	|
For 4-inch meter	41.00	|
For 6-inch meter	70.00	|
For 8-inch meter	103.00	|
For 10-inch meter	125.00	(I)

Service Charge:

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. (T)
(T)

SPECIAL CONDITIONS

1. Due to the undercollection in the Balancing Account, an amount of \$0.015 per Ccf is to be added to the quantity rates as shown above for 12 months from the effective date of the tariff to amortize the undercollection. (N)
|
(N)
2. All bills are subject to the reimbursement fee as set forth on Schedule No. UF. (L)
(L)

APPENDIX A-1

Page 2

Schedule No. BK-2R

Bakersfield Tariff Area

RESIDENTIAL FLAT RATE SERVICE
-----APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

Bakersfield and vicinity, Kern County.

RATES
-----Per Service Connection
Per Month
-----For a single-family residential unit,
including premises having the following
areas:

6,000 sq. ft., or less	.....	\$18.70 (I)
6,001 to 10,000 sq.ft.	.....	21.70 |
10,001 to 16,000 sq.ft.	.....	27.10 |
16,001 to 25,000 sq.ft.	.....	34.45 (I)

For each additional single-family residential
unit on the same premises and served from the
same service connection

..... 12.90 (I)

SPECIAL CONDITIONS

1. Due to the undercollection in the balancing account, an increase in rates in the amounts shown below shall be applied to the monthly flat rates shown for 12 months from the effective date of the tariff to amortize the undercollection: (N)

6,000 sq. ft., or less	.....	\$0.49	|
6,001 to 10,000 sq.ft.	.....	0.57	|
10,001 to 16,000 sq.ft.	.....	0.72	|
16,001 to 25,000 sq.ft.	.....	0.91	|
Additional residential unit	.....	0.34	(N)

(Continued)

APPENDIX A-1

Page 3

Schedule No. BK-2R
(Continued)
Bakersfield Tariff Area

RESIDENTIAL FLAT RATE SERVICE

2. The above flat rates apply to service connections not larger than one inch in diameter.
3. All service not covered by the above classifications shall be furnished only on a metered basis.
4. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. BK-1, General Metered Service.
5. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

(END OF APPENDIX A-1)

California Water Service Company
Bakersfield District

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

SCHEDULE NO. BK-1

Service Charges:		1991	1992
For 5/8 x 3/4-inch meter		\$0.30	\$0.30
For 1-inch meter		0.40	0.40
For 1-1/2-inch meter		0.40	0.40
For 2-inch meter		0.60	0.60
For 3-inch meter		1.00	1.00
For 4-inch meter		2.00	2.00
For 6-inch meter		3.00	3.00
For 8-inch meter		4.00	4.00
For 10-inch meter		5.00	5.00

Quantity Rates:

Per 100 cu. ft.	0.009	0.051
-------------------------	-------	-------

SCHEDULE NO. BK-2R

Rates

6,000 sq. ft., or less	0.80	0.75
6,001 to 10,000 sq.ft.	0.80	0.85
10,001 to 16,000 sq.ft.	1.10	1.10
16,001 to 25,000 sq.ft.	1.30	1.40
Additional unit	0.50	0.50

(END OF APPENDIX B-1)

California Water Service Company
Bakersfield District

Adopted Quantities

(Dollars in thousands)

	1990 -----	1991 -----
1. Water Production : KCcf (1000)		
Wells	21,619	21,770
Surface Supply	0	0
Purchased Water	0	0
Total	21,619	21,770
2. Purchased Water Expenses		
Kern County Water Agency		
a. Annual Entitlement of treated water		
Acre Feet	11500	11500
Unit Cost (\$/AF)	25.00	25.00
Total Cost	\$287.5	\$287.5
b. Improvement District		
Operating cost of conveyance facilities	\$48.8	\$48.8
c. Pumping Cost		
Entitlement (M.G.)	3747.3	3747.3
KWH per M.G.	1727.2	1727.2
KWH	6,472,336	6,472,336
Average cost /KWH	0.06902	0.06902
Total Cost	\$446.7	\$446.7
Total Purchased Water Cost	\$783.0	\$783.0
3. Pumped Tax		
Kern County Water Agency		
Quantity (AF)	49631.5	49977.9
Unit Cost (\$/AF)	\$20.0	\$20.0
Total Cost	\$992.6	\$999.6
4. Purchased Power		
Supplier - PG&E (1-1-90)		
Production (KCcf)	21,619	21,770
Kwhr per KCcf	1606.1	1606.1
Kwhr	34,722,550	34,964,909
Unit Cost (cent/Kwhr)	9.9609	9.9426
Total Cost	\$3,458.7	\$3,476.4
5. Ad Valorem Taxes	\$356.6	\$373.6
Tax Rate	0.843%	0.843%
6. Uncollectable rate	0.005481	
7. Franchise tax rate	0.014530	
8. California corporation franchise tax	9.30%	

APPENDIX C-1
Page 2

California Water Service Company
Bakersfield District

Adopted Quantities

9. Federal tax rate	34.12%	
10. Net to gross multiplier	1.76803	
11. Number of Services by meter size		
	1990	1991
	-----	-----
5/8 x 3/4 inch	7,321	7,396
1	3,344	3,379
1 1/2	515	520
2	1,116	1,127
3	196	198
4	99	100
6	35	36
8	4	3
10	0	0
	-----	-----
	12,630	12,759
12. Metered Sales (KCcf)		
	1990	1991
	-----	-----
All water	9374.7	9467.4
13. Number of flat rate services by lot size		
	1990	1991
	-----	-----
6,000 sq. ft., or less	5263	5280
6,001 to 10,000 sq.ft.	27626	27709
10,001 to 16,000 sq.ft.	5121	5136
16,001 to 25,000 sq.ft.	839	842
Total	38849	38967
Additional unit	937	937

APPENDIX C-1
Page 3

California Water Service Company
Bakersfield District

Adopted Quantities

14. Number of Service and Usage

	No. of Service 1990	1991	Usage - Kccf 1990	1991	Ave Usage - ccf 1990	1991
Commercial	12,204	12,331	7623.8	7701.5	624.7	624.7
Public Authority	336	338	1508.0	1526.0	4488.1	4514.8
Industrial	47	47	186.0	183.0	3957.4	3893.6
Other	43	43	56.9	56.9	1323.3	1323.3
Subtotal	12,630	12,759	9374.7	9467.4		
Flat Rate resid	38,849	38,967	15123.9	15169.8		
Priv Fire Prot	570	602				
Public Fire Prot	23	25				
Total	52,072	52,353				
Water Loss	9.0%		2130.3	2142.4		
Total Water Produced			26628.9	26779.6		

APPENDIX C-1

Page 4

California Water Service Company
Bakersfield DistrictIncome Tax Calculation

	1990 ----	1991 ----
	(Dollars in thousands)	
Operating Revenue (authorized rates)	\$16,165.0	\$16,814.5
Expenses		
Purchased water	783.0	783.0
Purchased power	3,458.7	3,476.4
Pump tax	992.6	999.6
Payroll	1,831.6	1,933.5
Purchased chemicals	1.9	2.0
Other O & M	1,474.0	1,595.0
Other A & G	-402.4	-423.7
G.O. prorations	1,762.8	1,878.6
Business license	0.0	0.0
Taxes other than income	501.1	525.6
Uncollectibles	88.6	92.2
Franchise tax	234.9	244.3
Transportation depreciation	-70.2	-75.8
Interest expense	1,478.8	1,602.6
Total Deduction	12,135.4	12,633.3
State Tax Depreciation	1,922.6	2,027.4
Net Taxable Income	2,107.0	2,153.8
State Corp. Franch. Tax 9.3%	196.0	200.3
Federal Tax Depreciation	1,320.6	1,369.1
State Income Tax	105.2	196.0
Less Preferred Stock Dividend	7.9	7.9
Net Taxable Income	2,596.0	2,608.2
Fed. Income Tax 34.12%	885.7	889.9
Total Federal Income Tax	885.7	889.9
Total Income Tax	1,081.7	1,090.2

(END OF APPENDIX C-1)

APPENDIX D-1

Page 1

California Water Service Company
Bakersfield District

Comparison of typical bills for residential metered customers of various usage level and average level at present and authorized rates for the year 1990.

General Metered Service
(5/8 x 3/4-inch meters)

Monthly Usage (Cubic Feet)	At Present Rates	At Authorized Rates	Percent Increase
500	\$6.93	\$7.91	14.07%
1000	9.01	10.11	12.21
2000	13.17	14.52	10.25
3000	17.33	18.93	9.23
5000	25.65	27.75	8.19
5205 (Average)	26.50	28.65	8.12
10000	46.45	49.80	7.21

(END OF APPENDIX D-1)

APPENDIX A-2

Page 1

Schedule No. BG-1

Bear Gulch Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The communities of Atherton, Menlo Park, Portola Valley, Woodside, and vicinity, San Mateo County.

RATES

Quantity Rate:

Per 100 cu. ft. \$1.199 (C)

Per Meter
Per Month

Service Charge:

For 5/8 x 3/4-inch meter	. . . . .	\$ 7.50	(I)
For 1-inch meter	. . . . .	14.50	|
For 1-1/2-inch meter	. . . . .	20.50	|
For 2-inch meter	. . . . .	26.40	|
For 3-inch meter	. . . . .	50.00	|
For 4-inch meter	. . . . .	67.00	|
For 6-inch meter	. . . . .	110.00	|
For 8-inch meter	. . . . .	161.00	|
For 10-inch meter	. . . . .	200.00	(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 Rate.

(T)

SPECIAL CONDITIONS

1. Due to the undercollection in the Balancing Account, an amount of \$0.026 per Ccf is to be added to the quantity rates as shown above for 12 months from the effective date of the tariff to amortize the undercollection. (N)
2. All bills are subject to the reimbursement fee set forth on Schedule No. UF. (T) (L)

(END OF APPENDIX A-2)

APPENDIX B-2

Page 1

California Water Service Company
Bear Gulch District

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

SCHEDULE NO. BG-1

Service Charges:	1991	1992
For 5/8 x 3/4-inch meter	\$0.20	\$0.10
For 1-inch meter	0.00	0.00
For 1-1/2-inch meter	0.00	0.00
For 2-inch meter	0.00	0.00
For 3-inch meter	0.00	0.00
For 4-inch meter	0.00	0.00
For 6-inch meter	0.00	0.00
For 8-inch meter	0.00	0.00
For 10-inch meter	0.00	0.00

Quantity Rate:

Per 100 cu. ft.	0.00	0.00
-------------------------	------	------

(END OF APPENDIX B-2)

California Water Service Company
Bear Gulch District

Adopted Quantities

(Dollars in thousands)

	1990 -----	1991 -----
1. Water Production : KCcf (1000)		
Wells	0	0
Surface Supply	592.5	592.5
Purchased Water	4571.5	4915.6
Total	5164.0	5508.1
2. Purchased Water Expenses		
San Francisco Water Department (7-1-88)		
Total water purchased (Kccf)	4571.5	4915.6
Unit Cost (\$/AF)	0.411	0.411
Total commodity charges	\$1,878.9	\$2,020.3
Service charges	\$83.7	\$83.7
Total Cost	\$1,962.6	\$2,104.0
3. Purchased Power		
Supplier - PG&E (1-1-90)		
Production (KCcf)	5164.0	5508.1
Kwhr per KCcf	741.5	741.5
Kwhr	3,829,106	4,084,256
Unit Cost (cent/Kwhr)	9.998700	9.984900
Total Cost	\$382.9	\$407.8
4. Ad Valoren Taxes	\$173.6	\$182.0
Tax Rate	0.878%	0.878%
5. Uncollectible rate	0.000752	
6. Franchise tax rate	0.007747	
7. Local business license	0.0010216	
8. California corporation franchise tax	9.3%	
9. Federal tax rate	34.12%	
10. Net to gross multiplier	1.76771	

APPENDIX C-2

Page 2

California Water Service Company
Bear Gulch DistrictAdopted Quantities

11. Number of Services by meter size

	1990	1991
	-----	-----
5/8 x 3/4 inch	11,552	11,610
1	3,946	3,966
1 1/2	884	889
2	390	391
3	38	38
4	12	12
6	5	5
8	1	1
10	0	0
	-----	-----
	16,828	16,912

12. Metered Sales (Kccf)

	1990	1991
	-----	-----
0 - 3 ccf	576.9	580.0
Over 3 ccf	4308.3	4630.7
Total	4885.2	5210.7

13. Number of Service and Usage

	No. of Service		Usage - Kccf		Ave Usage - ccf	
	1990	1991	1990	1991	1990	1991
	-----	-----	-----	-----	-----	-----
Commercial	16,685	16,768	4696.6	5008.5	281.5	298.7
Public Authority	111	112	136.5	146.5	1229.8	1307.8
Industrial	7	7	14.1	15.2	2015.0	2175.5
Other	25	25	37.9	40.4	1517.9	1618.0
	-----	-----	-----	-----	-----	-----
Subtotal	16,828	16,912	4885.2	5210.7		
Flat Rate resid	0	0	0.0	0.0		
Priv Fire Prot	106	111				
Public Fire Prot	8	8				
	-----	-----	-----	-----	-----	-----
Total	16,942	17,031				
Water Loss	5.4%		278.9	297.4		
			-----	-----		
Total Water Produced			5164.0	5508.1		

APPENDIX C-2

Page 3

California Water Service Company
Bear Gulch DistrictIncome Tax Calculation

	1990 ----	1991 ----
	(Dollars in thousands)	
Operating Revenue (authorized rates)	\$7,999.1	\$8,429.5
Expenses		
Purchased water	1,962.6	2,104.0
Purchased power	382.9	407.8
Pump tax	0.0	0.0
Payroll	882.8	930.9
Purchased chemicals	15.4	15.4
Other O & M	637.7	674.1
Other A & G	89.9	91.3
G.O. prorations	769.7	820.8
Business license	6.7	7.1
Taxes other than income	243.4	255.3
Uncollectibles	6.0	6.3
Franchise tax	62.0	65.3
Transportation depreciation	-32.1	-33.1
Interest expense	801.2	854.9
Total Deduction	5,828.1	6,200.2
State Tax Depreciation	875.0	920.1
Net Taxable Income	1,296.0	1,309.2
State Corp. Franch. Tax 9.3%	120.5	121.8
Federal Tax Depreciation	580.0	593.4
State Income Tax	71.5	120.5
Less Preferred Stock Dividend	4.7	4.7
Net Taxable Income	1,514.7	1,510.7
Fed. Income Tax 34.12%	516.8	515.5
Total Federal Income Tax	516.8	515.5
Total Income Tax	637.4	637.2

(END OF APPENDIX C-2)

APPENDIX D-2
Page 1

California Water Service Company
Bear Gulch District

Comparison of typical bills for residential metered customers of various usage level and average level at present and authorized rates for the year 1990.

General Metered Service
(5/8 x 3/4-inch meters)

Monthly Usage (Cubic Feet)	At Present Rates	At Authorized Rates	Percent Increase
300	\$8.67	\$11.10	28.02%
500	11.04	13.50	22.27
1000	16.96	19.49	14.93
2000	28.80	31.48	9.30
2380 (Average)	33.30	36.04	8.21
3000	40.65	43.47	6.95
5000	64.33	67.45	4.85
10000	123.55	127.40	3.12

(END OF APPENDIX D-2)

Schedule No. OR-1

Oroville Tariff Area

GENERAL METERED SERVICE
-----APPLICABILITY

Applicable to all metered water service.

TERRITORY

Oroville and vicinity, Butte County.

RATES

Service Charge:		Per Meter Per Month*
For 5/8 x 3/4-inch meter		\$11.90
For 1-inch meter		23.20
For 1-1/2-inch meter		32.90
For 2-inch meter		42.00
For 3-inch meter		77.00
For 4-inch meter		107.00
For 6-inch meter		177.00
For 8-inch meter		264.00
For 10-inch meter		326.00

QUANTITY RATES:

For the first 300 cu.ft., per 100 cu.ft	0.639 (R)
For the next 29,700 cu.ft., per 100 cu.ft	0.846 |
For all over 30,000 cu.ft., per 100 cu.ft	0.726 (R)

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

SPECIAL CONDITION

1. Due to the undercollection in the Balancing Account, an amount of \$0.04 per Ccf is to be added to the quantity rates as shown above for 24 months from the effective date of the tariff to amortize the undercollection. (N)
|
|
(N)

* All rates are subject to the reimbursement fee set forth on Schedule No. UF.

APPENDIX A-3

Page 2

Schedule No. OR-2R

Oroville Tariff Area

RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

Oroville and vicinity, Butte County.

RATES

Per Service Connection
Per Month *For a single - family residential unit,
including premises having the following
areas:

6,000 sq. ft., or less	. . . . .	\$29.95
6,001 to 10,000 sq.ft.	. . . . .	35.90
10,001 to 16,000 sq.ft.	. . . . .	44.90
16,001 to 25,000 sq.ft.	. . . . .	56.85

For each additional single-family residential
unit on the same premises and served from the
same service connection 19.95

* All rates are subject to the reimbursement fee set forth
on Schedule No. UF.

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. OR-1, General Metered Service.
4. Due to the undercollection in the balancing account, (N)
an increase in rates in the amounts shown below shall be
applied to the monthly flat rates shown above for 24 months
from the effective date of the tariff to amortize the
undercollection:

6,000 sq. ft., or less	. . . . .	\$0.99
6,001 to 10,000 sq.ft.	. . . . .	1.19
10,001 to 16,000 sq.ft.	. . . . .	1.54
16,001 to 25,000 sq.ft.	. . . . .	1.96
Additional residential unit	. . . . .	0.79 (N)

APPENDIX A-3
Page 3

Schedule No. OR-2UL
Oroville Tariff Area
LIMITED FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate water service furnished to customers taking untreated water directly from Powers Canal.

TERRITORY

Oroville and vicinity, Butte County.

RATES

	Per Month* -----
Alex Kesloff	\$11.10 (I)

* All rates are subject to the reimbursement fee set forth on Schedule No. UF.

SPECIAL CONDITION

Service under this schedule is limited to the above service which furnished as of January 1, 1955.

APPENDIX A-3
Page 4

Schedule No. OR-3M
Oroville Tariff Area
IRRIGATION SERVICE

APPLICABILITY

Applicable to service of untreated water from Powers Canal to irrigation districts and to irrigation or mining ditches, for uses including but not limited to the irrigation of vineyards, orchards and pasture lands.

TERRITORY

Lands located along the Powers Canal, between Coal Canyon Powerhouse and Cherokee Reservoir north of the City of Oroville, Butte County.

RATE

Per Miner's Inch Day *

For all water delivered \$0.93 (I)

* All rates are subject to the reimbursement fee set forth on Schedule No. UF.

SPECIAL CONDITION

A miner's inch day is defined as the quantity of water equal to 1/40 of a cubic foot per second flowing continuously for a period of 24 hours.

(END OF APPENDIX A-3)

APPENDIX B-3

Page 1

California Water Service Company
Oroville District

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

SCHEDULE NO. OR-1

Service Charges:

	1991	1992
For 5/8 x 3/4-inch meter	\$0.30	\$0.25
For 1-inch meter	0.60	0.50
For 1-1/2-inch meter	0.90	0.70
For 2-inch meter	1.00	1.00
For 3-inch meter	2.00	3.00
For 4-inch meter	3.00	3.00
For 6-inch meter	5.00	4.00
For 8-inch meter	7.00	6.00
For 10-inch meter	8.00	7.00

Quantity Rates:

For the first 300 cu.ft., per 100 cu.ft.	0.212	0.019
For the next 29,700 cu.ft., per 100 cu.ft.	0.005	0.019
For all over 30,000 cu.ft., per 100 cu.ft.	0.006	0.017

SCHEDULE NO. OR-2R

6,000 sq. ft., or less	0.65	0.90
6,001 to 10,000 sq.ft.	0.60	1.00
10,001 to 16,000 sq.ft.	0.60	1.00
16,001 to 25,000 sq.ft.	0.65	1.00

Additional unit	0.35	0.70
---------------------------	------	------

SCHEDULE NO. OR-2UL

Alex Kosloff	0.30	0.30
------------------------	------	------

SCHEDULE NO. OR-3M

For all water delivered	0.02	0.02
-----------------------------------	------	------

(END OF APPENDIX B-3)

APPENDIX C-3

Page 1

California Water Service Company
Oroville District

Adopted Quantities

(Dollars in thousands)

	1990	1991
	----	----
1. Water Production : KCcf (1000)		
Wells		
Purchased -leased wells	92.2	92.2
Purchased -other	51.1	51.1
Total	2171.5	2176.9
	2314.8	2320.2
2. Purchased Water Expenses		
County of Butte		
Contracted Quantities (AF)	1000	1000
Unit Cost (\$/AF)	17.979	17.979
Total Cost	\$18.0	\$18.0
Pacific Gas & Electric Company		
Cost of water per year	\$32.4	\$32.4
Union Pacific Railroad		
Cost of water	\$3.6	\$3.6
Total purchased water	\$54.0	\$54.0
3. Purchased Power		
Supplier - PG&E (1-1-90)		
Production (KCcf)	1498.8	1504.2
Kwhr per KCcf	693.2	693.2
Kwhr	1,039,015	1,042,758
Unit Cost (cent/Kwhr)	10.2444	10.2410
Total Cost	\$106.4	\$106.8
4. Ad Valorem Taxes		
Tax Rate	\$40.1	\$40.3
	0.920%	0.920%
5. Uncollectible rate	0.005367	
6. Franchise tax rate	0.00	
7. California corporation franchise tax	9.30%	
8. Federal tax rate	34.12%	
9. Net to gross multiplier	1.76758	

APPENDIX C-3

Page 2

California Water Service Company
Oroville DistrictAdopted Quantities

10. Number of Services by meter size

	1990	1991
5/8 x 3/4 inch	-----	-----
1	2,070	2,074
1 1/2	184	184
2	42	42
3	80	80
4	13	13
6	8	8
8	4	4
10	1	1
	-----	-----
	2,403	2,407

11. Metered Sales (KCcf)

	1990	1991
0 - 3 ccf	-----	-----
4 - 300 ccf	78.9	79.1
Over 300 ccf	622.6	623.8
Total	338.1	338.8
	1,039.6	1,041.7

12. Number of Service and Usage

	No. of Service 1990	1991	Usage - Kccf 1990	1991	Ave Usage - ccf 1990	1991
Commercial	2,296	2,300	668.4	669.5	291.1	291.1
Public Authority	85	85	99.0	100.0	1164.7	1176.5
Industrial	14	14	286.4	286.4	20457.1	20457.1
Other	8	8	0.6	0.6	75.0	75.0
Subtotal	2,403	2,407	1,054.4*	1,056.5*		
Flat Rate resid	982	991	324.5	327.4		
Priv Fire Prot	57	58				
Public Fire Prot	7	7				
Total	3,449	3,463				
Raw water sales			816.0	816.0		
Water Loss	8.00%		119.9	120.3		
Total Water Produced			1,260.4	1,263.7		

* including irrigation

APPENDIX C-3
Page 3

California Water Service Company
Oroville District

Adopted Quantities

13. Number of flat rate services by lot size

	1990 -----	1991 -----
6,000 sq. ft., or less	465	470
6,001 to 10,000 sq.ft.	435	439
10,001 to 16,000 sq.ft.	65	65
16,001 to 25,000 sq.ft.	17	17
Subtotal	982	991
Additional unit	21	21
Limited Service	1	1

California Water Service Company
Oroville District

Income Tax Calculation

	1990 -----	1991 -----
	(Dollars in thousands)	
Operating Revenue (authorized rates)	\$1,722.4	\$1,769.7
Expenses		
Purchased water	54.0	54.0
Purchased power	106.4	106.8
Groundwater charges	0.0	0.0
Payroll	357.8	376.4
Purchased chemicals	39.6	39.7
Other O & M	168.0	182.9
Other A & G	34.5	35.6
G.O. prorations	204.8	218.3
Business license	0.1	0.1
Taxes other than income	68.7	70.3
Uncollectibles	9.2	9.5
Franchise tax	0.0	0.0
Transportation depreciation	-16.2	-17.3
Interest expense	180.4	183.1
Total Deduction	1,207.4	1,259.4
State Tax Depreciation	175.4	177.6
Net Taxable Income	339.6	332.7
State Corp. Franch. Tax 9.3%	31.6	30.9
Federal Tax Depreciation	135.9	135.0
State Income Tax	26.5	31.6
Less Preferred Stock Dividend	1.1	1.1
Net Taxable Income	351.5	342.6
Fed. Income Tax 34.12%	119.9	116.9
 Total Federal Income Tax	 119.9	 116.9
Total Income Tax	151.5	147.8

(END OF APPENDIX C-3)

APPENDIX D-3

Page 1

California Water Service Company
Oroville District

Comparison of typical bills for residential metered customers of various usage level and average level at present and authorized rates for the year 1990.

General Metered Service
(5/8 x 3/4-inch meters)

Monthly Usage (Cubic Feet)	At Present Rates	At Authorized Rates	Percent Increase
300	\$13.34	\$13.82	3.58%
500	14.98	15.51	3.50
1000	19.10	19.74	3.36
2000	27.32	28.20	3.21
2430 (Average)	30.86	31.84	3.17
3000	35.55	36.66	3.13
5000	52.00	53.58	3.04
10000	93.12	95.88	2.96

(END OF APPENDIX D-3)

APPENDIX A-4

Page 1

Schedule No. SC-1

San Carlos Tariff Area

GENERAL METERED SERVICE
-----APPLICABILITY

Applicable to all metered water service.

TERRITORY

San Carlos and vicinity, San Mateo County.

RATES

Quantity Rates:

For the first	300 cu.ft., per 100 cu.ft.	\$1.232 (I)
For the next	29,700 cu.ft., per 100 cu.ft.	1.232 |
For all over	30,000 cu.ft., per 100 cu.ft.	1.070 (I)

Per Meter
Per Month

Service Charge:

For 5/8 x 3/4-inch meter	\$ 6.25
For 1-inch meter	13.90
For 1-1/2-inch meter	19.10
For 2-inch meter	24.20
For 3-inch meter	46.00
For 4-inch meter	62.00
For 6-inch meter	105.00
For 8-inch meter	153.00
For 10-inch meter	191.00

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 Rate. (T)

SPECIAL CONDITION

1. All bills are subject to the reimbursement fee set forth (T) (L) on Schedule No. UF.

(END OF APPENDIX A-4)

California Water Service Company
San Carlos District

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

SCHEDULE NO. SC-1

Service Charges:

	1991	1992
For 5/8 x 3/4-inch meter	\$0.00	\$0.00
For 1-inch meter	0.00	0.00
For 1-1/2-inch meter	0.00	0.00
For 2-inch meter	0.00	0.00
For 3-inch meter	0.00	0.00
For 4-inch meter	0.00	0.00
For 6-inch meter	0.00	0.00
For 8-inch meter	0.00	0.00
For 10-inch meter	0.00	0.00

Quantity Rates:

For the first 300 cu.ft., per 100 cu.ft.	0.009	0.010
For the next 29,700 cu.ft., per 100 cu.ft.	0.009	0.010
For all over 30,000 cu.ft., per 100 cu.ft.	0.010	0.009

(END OF APPENDIX B-4)

APPENDIX C-4

Page 1

California Water Service Company
San Carlos District

Adopted Quantities

(Dollars in thousands)

	1990 -----	1991 -----
1. Water Production : KCcf (1000)		
Wells	0	0
Surface Supply	0	0
Purchased Water	1927.8	2046.7
Total	1927.8	2046.7
2. Purchased Water Expenses		
San Francisco Water Department (7-1-88)		
Total water purchased (KCcf)	1927.8	2046.7
Unit Cost (\$/AF)	0.411	0.411
Total commodity charges	\$792.3	\$841.2
Service charges	\$77.6	\$77.6
Total Cost	\$869.9	\$918.8
3. Purchased Power		
Supplier - PG&E (1-1-90)		
Production (KCcf)	1927.8	2046.7
Kwhr per KCcf	648.9	648.9
Kwhr	1,250,949	1,328,104
Unit Cost (cent/Kwhr)	10.5711	10.8749
Total Cost	\$132.2	\$144.4
4. Ad Valorem Taxes	\$77.9	\$81.8
Tax Rate	0.917%	0.917%
5. Uncollectible rate	0.001222	
6. Franchise tax rate	0.015735	
7. California corporation franchise tax	9.30%	
8. Federal tax rate	34.12%	
9. Net to gross multiplier	1.76794	

APPENDIX C-4

Page 2

California Water Service Company
San Carlos DistrictAdopted Quantities

10. Number of Services by meter size

	1990	1991
	-----	-----
5/8 x 3/4 inch	7,844	7,912
1	1,814	1,830
1 1/2	93	94
2	159	160
3	16	16
4	4	4
6	3	3
8	0	0
10	0	0
	-----	-----
	9,933	10,019

11. Metered Sales (Kccf)

	1990	1991
	-----	-----
0 - 3 ccf	339.1	343.1
4 - 300 ccf	1309.9	1405.8
Over 300 ccf	142.5	153.1
Total	1791.5	1902.0

12. Number of Service and Usage

	No. of Service		Usage - Kccf		Ave Usage - ccf	
	1990	1991	1990	1991	1990	1991
	-----	-----	-----	-----	-----	-----
Commercial	9,776	9,862	1609.1	1713.0	164.6	173.7
Public Authority	55	55	47.8	50.6	869.9	920.0
Industrial	94	94	116.8	119.7	1243.0	1273.2
Other	8	8	17.7	18.7	2208.0	2335.2
	-----	-----	-----	-----	-----	-----
Subtotal	9,933	10,019	1791.5	1902.0		
Flat Rate resid	0	0	0.0	0.0		
Priv Fire Prot	168	172				
Public Fire Prot	5	5				
	-----	-----	-----	-----	-----	-----
Total	10,106	10,196				
Water Loss	7.07%		136.3	144.7		
			-----	-----		
Total Water Produced			1927.8	2046.7		

California Water Service Company
San Carlos District

Income Tax Calculation

	1990 -----	1991 -----
	(Dollars in thousands)	
Operating Revenue (authorized rates)	\$3,201.4	\$3,363.8
Expenses		
Purchased water	869.9	918.8
Purchased power	132.2	144.4
Pump tax	0.0	0.0
Payroll	311.6	328.3
Purchased chemicals	0.0	0.0
Other O & M	257.9	275.0
Other A & G	13.5	13.9
G.O. prorations	324.4	346.0
Business license	0.0	0.0
Taxes other than income	102.8	108.2
Uncollectibles	3.9	4.1
Franchise tax	50.4	52.9
Transportation depreciation	-5.8	-6.1
Interest expense	314.2	331.5
Total Deduction	2,375.0	2,517.1
State Tax Depreciation	365.1	376.0
Net Taxable Income	461.3	470.7
State Corp. Franch. Tax 9.3%	42.9	43.8
Federal Tax Depreciation	260.7	261.7
State Income Tax	32.7	42.9
Less Preferred Stock Dividend	1.8	1.8
Net Taxable Income	531.1	540.3
Fed. Income Tax 34.12%	181.2	184.4
 Total Federal Income Tax	 181.2	 184.4
Total Income Tax	224.1	228.1

(END OF APPENDIX C-4)

APPENDIX D-4

Page 1

California Water Service Company
San Carlos District

Comparison of typical bills for residential metered customers of various usage level and average level at present and authorized rates for the year 1990.

General Metered Service
(5/8 x 3/4-inch meters)

Monthly Usage (Cubic Feet)	At Present Rates	At Authorized Rates	Percent Increase
500	\$11.31	\$12.41	9.72%
1000	17.58	18.57	5.65
1380 (Average)	22.34	23.25	4.08
2000	30.11	30.89	2.59
3000	42.64	43.21	1.33
5000	67.71	67.85	0.21
10000	130.38	129.45	-0.71

(END OF APPENDIX D-4)

Schedule No. SM-1

San Mateo Tariff Area

GENERAL METERED SERVICE

APPLICABILITY

 Applicable to all metered water service.

TERRITORY

 San Mateo and vicinity, San Mateo County.

RATES

Quantity Rate:

Per 100 cu. ft. \$1.112 (I)

Per Meter
 Per Month

Service Charge:

For 5/8 x 3/4-inch meter	\$ 4.85 (I)
For 1-inch meter	7.90
For 1-1/2-inch meter	10.50
For 2-inch meter	14.80
For 3-inch meter	30.50
For 4-inch meter	38.90
For 6-inch meter	61.00
For 8-inch meter	88.00
For 10-inch meter	111.00 (I)

The Service Charge 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 Rate.

(T)

SPECIAL CONDITIONS

-
1. Due to the undercollection in the Balancing Account, an amount of \$0.017 per Ccf is to be added to the quantity rates as shown above for 12 months from the effective date of the tariff to amortize the undercollection. (N)
 2. All bills are subject to the reimbursement fee set forth on Schedule No. UF. (T) (L)

(L)

(END OF APPENDIX A-5)

APPENDIX B-5
Page 1California Water Service Company
San Mateo District

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

SCHEDULE NO. SM-1

Service Charges:	1991	1992
For 5/8 x 3/4-inch meter	\$0.20	\$0.15
For 1-inch meter	0.20	0.20
For 1-1/2-inch meter	0.20	0.20
For 2-inch meter	0.20	0.20
For 3-inch meter	0.50	0.50
For 4-inch meter	0.60	0.60
For 6-inch meter	1.00	1.00
For 8-inch meter	1.00	1.00
For 10-inch meter	1.00	1.00

Quantity Rates:

Per 100 cu. ft.	0.000	0.001
-------------------------	-------	-------

(END OF APPENDIX B-5)

California Water Service Company
San Mateo District

Adopted Quantities

(Dollars in thousands)

	1990 -----	1991 -----
1. Water Production : KCcf (1000)		
Wells	0	0
Surface Supply	0	0
Purchased Water	5894.0	6168.1
Total	5894.0	6168.1
2. Purchased Water Expenses		
San Francisco Water District		
Total water purchased (KCcf)	5894.0	6168.1
Unit Cost (\$/AF)	0.411	0.411
Total commodity charges	\$2,422.5	\$2,535.1
Service charges	\$98.1	\$98.1
Total Cost	\$2,520.6	\$2,633.2
3. Purchased Power		
Supplier - PG&E (1-1-90)		
Production (KCcf)	5894.0	6168.1
Kwhr per KCcf	278.6	278.6
Kwhr	1,642,068	1,718,433
Unit Cost (cent/Kwhr)	10.4915	10.4862
Total Cost	\$172.3	\$180.2
4. Ad Valorem Taxes		
Tax Rate	\$157.5 0.894%	\$164.7 0.894%
5. Uncollectible rate	0.001357	
6. Franchise tax rate	0.0	
7. California corporation franchise tax	9.30%	
8. Federal tax rate	34.12%	
9. Net to gross multiplier	1.76745	

APPENDIX C-5

Page 2

California Water Service Company
San Mateo DistrictAdopted Quantities

10. Number of Services by meter size

	1990	1991
	-----	-----
5/8 x 3/4 inch	19,750	19,774
1	3,996	4,001
1 1/2	301	302
2	570	571
3	107	108
4	37	37
6	16	16
8	2	2
10	0	0
	-----	-----
	24,779	24,811

11. Metered Sales (Kccf)

	1990	1991
	-----	-----
All water	5288.7	5534.6

12. Number of Service and Usage

	No. of Service 1990	1991	Usage - Kccf 1990	1991	Ave Usage - ccf 1990	1991
	-----	-----	-----	-----	-----	-----
Commercial	24,500	24,530	4975.9	5205.3	203.1	212.2
Public Authority	252	254	299.3	315.9	1187.7	1243.6
Industrial	11	11	6.2	5.7	559.8	515.7
Other	16	16	7.4	7.7	460.6	482.8
	-----	-----	-----	-----	-----	-----
Subtotal	24,779	24,811	5288.7	5534.6		
Flat Rate resid	0	0	0.0	0.0		
Priv Fire Prot	237	245				
Public Fire Prot	8	8				
	-----	-----	-----	-----	-----	-----
Total	25,024	25,064				
Water Loss	10.27%		605.3	633.5		
			-----	-----		
Total Water Produced			5894.0	6168.1		

California Water Service Company
San Mateo District

Income Tax Calculation

	1990 -----	1991 -----
	(Dollars in thousands)	
Operating Revenue (authorized rates)	\$7,677.7	\$8,016.9
Expenses		
Purchased water	2,520.6	2,633.2
Purchased power	172.3	180.2
Pump tax	0.0	0.0
Payroll	660.6	696.0
Purchased chemicals	0.0	0.0
Other O & M	596.8	621.1
Other A & G	42.3	43.7
G.O. prorations	750.7	800.3
Business license	20.0	20.0
Taxes other than income	209.6	219.2
Uncollectibles	10.4	10.9
Franchise tax	0.0	0.0
Transportation depreciation	-31.1	-32.2
Interest expense	743.9	792.6
Total Deduction	5,696.1	5,985.0
State Tax Depreciation	826.0	867.3
Net Taxable Income	1,155.6	1,164.6
State Corp. Franch. Tax 9.3%	107.5	108.3
Federal Tax Depreciation	532.3	545.1
State Income Tax	73.2	107.5
Less Preferred Stock Dividend	4.4	4.4
Net Taxable Income	1,371.8	1,375.0
Fed. Income Tax 34.12%	468.1	469.1
 Total Federal Income Tax	 468.1	 469.1
Total Income Tax	575.5	577.4

(END OF APPENDIX C-5)

APPENDIX D-5

Page 1

California Water Service Company
San Mateo District

Comparison of typical bills for residential metered customer of various usage level and average level at present and authorized rates for the year 1990.

General Metered Service
(5/8 x 3/4-inch meters)

Monthly Usage (Cubic Feet)	At Present Rates	At Authorized Rates	Percent Increase
500	\$9.62	\$10.41	8.20%
1000	15.01	15.97	6.36
1700 (Average)	22.57	23.75	5.26
2000	25.80	27.09	4.99
3000	36.59	38.21	4.43
5000	58.17	60.45	3.93
10000	112.11	116.05	3.52

(END OF APPENDIX D-5)

Schedule No. ST-1

Stockton Tariff Area

GENERAL METERED SERVICE
-----APPLICABILITY

Applicable to all metered water service.

TERRITORY

Stockton and vicinity, San Joaquin County.

RATES

Quantity Rates:

For the first	300 cu.ft., per 100 cu.ft. . .	\$0.324
For the next	29,700 cu.ft., per 100 cu.ft. . .	0.523 (R)
For all over	30,000 cu.ft., per 100 cu.ft. . .	0.402 (R)

Service Charge:

	Per Meter Per Month
For 5/8 x 3/4-inch meter	\$ 7.45
For 1-inch meter	14.80
For 1-1/2-inch meter	20.20
For 2-inch meter	26.80
For 3-inch meter	50.00
For 4-inch meter	69.00
For 6-inch meter	114.00
For 8-inch meter	165.00
For 10-inch meter	203.00

The service charge is applicable to all metered service.
It is a readiness-to-serve charge to which is added the
charge during the month computed at the Quantity Rates (T)
for water used. (T)

SPECIAL CONDITIONS

1. Due to the undercollection in the Balancing Account,
an amount of \$0.037 per Ccf is to be added to the quantity
rates as shown above for 12 months from the effective
date of the tariff to amortize the undercollection. (N)
(N)
2. All bills are subject to the reimbursement fee set (T) (L)
forth on Schedule No. UF. (L)

(END OF APPENDIX A-6)

California Water Service Company
Stockton District

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

SCHEDULE NO. ST-1

Service Charges:	1991	1992
For 5/8 x 3/4-inch meter	\$0.00	\$0.00
For 1-inch meter	0.00	0.00
For 1-1/2-inch meter	0.00	0.00
For 2-inch meter	0.00	0.00
For 3-inch meter	0.00	0.00
For 4-inch meter	0.00	0.00
For 6-inch meter	0.00	0.00
For 8-inch meter	0.00	0.00
For 10-inch meter	0.00	0.00

Quantity Rates:

For the first 300 cu.ft., per 100 cu.ft.	0.202	0.021
For the next 29,700 cu.ft., per 100 cu.ft.	0.003	0.021
For all over 30,000 cu.ft., per 100 cu.ft.	0.004	0.022

(END OF APPENDIX B-6)

APPENDIX C-6

Page 1

California Water Service Company
Stockton District

Adopted Quantities

(Dollars in thousands)

	1990	1991
	----	----
1. Water Production : KCcf (1000)		
Wells	9251.0	9191.2
Surface Supply	0.0	0.0
Purchased Water	6621.1	6751.8
Total	15872.1	15943.0
2. Purchased Water Expenses		
Stockton East Water District (4-1-89)		
Annual payment	\$1,787.5	\$1,787.5
3. Purchased Power		
Supplier - PG&E (1-1-90)		
Production (KCcf)	9251.0	9191.2
Kwhr per KCcf	1024.9350	1024.9350
Kwhr	9,481,681	9,420,389
Unit cost (cent/Kwhr)	11.194800	11.198800
Total Cost	\$1,061.5	\$1,055.0
4. Ad Valorem Taxes	\$230.5	\$240.7
Tax Rate	0.936%	0.936%
5. Uncollectible rate	0.003143	
6. Franchise tax rate	0.004894	
7. California corporation franchise tax	9.30%	
8. Federal tax rate	34.12%	
9. Net to gross multiplier	1.76766	

APPENDIX C-6

Page 2

California Water Service Company
Stockton DistrictAdopted Quantities

10. Number of Services by meter size

	1990	1991
	-----	-----
5/8 x 3/4 inch	33,756	33,887
1	3,603	3,618
1 1/2	503	505
2	681	682
3	135	135
4	57	57
6	33	33
8	13	13
10	3	3
	-----	-----
	38,784	38,933

11. Metered Sales (Kccf)

	1990	1991
	-----	-----
0 - 3 ccf	1340.8	1345.2
4 - 300 ccf	8540.6	8567.1
Over 300 ccf	4566.3	4600.0
Total	14447.7	14512.3

12. Number of Service and Usage

	No. of Service		Usage - Kccf		Ave Usage - ccf	
	1990	1991	1990	1991	1990	1991
	-----	-----	-----	-----	-----	-----
Commercial	38,392	38,542	10538.6	10574.2	274.5	274.5
Public Authority	283	282	1411.0	1408.0	4985.9	4992.9
Industrial	99	99	2483.0	2515.0	25080.8	25404.0
Other	10	10	15.1	15.1	1510.0	1510.0
	-----	-----	-----	-----	-----	-----
Subtotal	38,784	38,933	14447.7	14512.3		
Flat Rate resid	0	0	0.0	0.0		
Priv Fire Prot	485	499				
Public Fire Prot	42	43				
	-----	-----	-----	-----	-----	-----
Total	39,311	39,475				
Water Loss	8.97%		1424.4	1430.7		
			-----	-----		
Total Water Produced			15872.1	15943.0		

APPENDIX C-6

Page 3

California Water Service Company
Stockton DistrictIncome Tax Calculation

	1990 -----	1991 -----
	(Dollars in thousands)	
Operating Revenue (authorized rates)	\$11,086.0	\$11,451.0
Expenses		
Purchased water	1,787.5	1,787.5
Purchased power	1,061.5	1,055.0
Groundwater charges	76.5	76.0
Payroll	1,677.4	1,766.7
Purchased chemicals	12.7	12.6
Other O & M	597.1	615.4
Other A & G	103.7	108.5
G.O. prorations	1,384.0	1,476.0
Business license	2.3	2.3
Taxes other than income	363.6	380.4
Uncollectibles	34.8	36.0
Franchise tax	54.3	56.0
Transportation depreciation	-41.5	-43.5
Interest expense	1023.8	1,085.2
Total Deduction	8,137.7	8,414.1
State Tax Depreciation	1,148.0	1,205.7
Net Taxable Income	1,800.3	1,831.2
State Corp. Franch. Tax 9.3%	167.4	170.3
Federal Tax Depreciation	782.2	807.2
State Income Tax	162.0	167.4
Less Preferred Stock Dividend	6.4	6.4
Net Taxable Income	1,997.7	2,055.9
Fed. Income Tax 34.12%	681.6	701.5
Less ITC	0.0	0.0
Add Unrecov tax	0.0	0.0
Total Federal Income Tax	681.6	701.5
Total Income Tax	849.1	871.8

(END OF APPENDIX C-6)

APPENDIX D-6
Page 1

California Water Service Company
Stockton District

Comparison of typical bills for residential metered customers of various usage level and average level at present and authorized rates for the year 1990.

General Metered Service
(5/8 x 3/4-inch meters)

Monthly Usage (Cubic Feet)	At Present Rates	At Authorized Rates	Percent Increase
300	\$8.22	\$8.42	2.51%
500	9.28	9.47	1.97
1000	11.96	12.08	1.05
2000	17.30	17.31	0.06
2290 (Average)	18.85	18.83	0.00
3000	22.65	22.54	-0.47
5000	33.34	33.00	-1.01
10000	60.07	59.15	-1.53

(END OF APPENDIX D-6)

APPENDIX A-7
Page 1

Schedule No. VS-1

Visalia Tariff Area

GENERAL METERED SERVICE
-----APPLICABILITY

Applicable to all metered water service.

TERRITORY

Visalia and vicinity, Tulare County.

RATES

Service Charge:

Per Meter
Per Month*

For 5/8 x 3/4-inch meter	\$5.10 (I)
For 1-inch meter	9.40 |
For 1-1/2-inch meter	13.25 |
For 2-inch meter	17.10 |
For 3-inch meter	33.60 |
For 4-inch meter	43.00 |
For 6-inch meter	71.00 |
For 8-inch meter	107.00 |
For 10-inch meter	134.00 (I)

QUANTITY RATES:

Per 100 cu. ft. 0.323 (I)

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

SPECIAL CONDITION

1. Due to the undercollection in the Balancing Account, an amount of \$0.015 per Ccf is to be added to the quantity rates as shown above for 12 months from the effective date of the tariff to amortize the undercollection. (N)
|
(N)

* All rates are subject to the reimbursement fee set forth on Schedule No. UP.

APPENDIX A-7
Page 2

Schedule No. VS-2R

Visalia Tariff Area

RESIDENTIAL FLAT RATE SERVICE
-----APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

Visalia and vicinity, Tulare County.

RATES
-----Per Service Connection
Per Month*For a single - family residential unit,
including premises having the following
areas:

6,000 sq. ft., or less	.....	\$10.80 (I)
6,001 to 10,000 sq.ft.	.....	14.50 |
10,001 to 16,000 sq.ft.	.....	17.50 |
16,001 to 25,000 sq.ft.	.....	22.10 (I)

For each additional single-family residential
unit on the same premises and served from the
same service connection

..... 8.95 (I)

* All rates are subject to the reimbursement fee set forth
on Schedule No. UF.SPECIAL CONDITION

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. All service not covered by the above classifications shall be furnished only on a metered basis.
3. For service covered by the above classifications, if the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. VS-1, General Metered Service.
4. Due to the undercollection in the balancing account, (N) increase in rates in the amounts shown below shall be applied to the monthly flat rates shown above for 12 months from the effective date of the tariff to amortize the undercollection:

6,000 sq. ft., or less	.....	\$0.33	|
6,001 to 10,000 sq.ft.	.....	0.44	|
10,001 to 16,000 sq.ft.	.....	0.52	|
16,001 to 25,000 sq.ft.	.....	0.67	|
Additional residential unit	.....	0.40 (N)	|

APPENDIX B-7
Page 1

California Water Service Company
Visalia District

Each of the following increases in rates may be put into effect on the indicated date by filing a rate schedule which adds the appropriate increase to the rate which would otherwise be in effect on that date.

SCHEDULE NO. VS-1

Service Charges:	1991	1992
For 5/8 x 3/4-inch meter	\$0.10	\$0.30
For 1-inch meter	0.40	0.50
For 1-1/2-inch meter	0.65	0.70
For 2-inch meter	0.90	0.90
For 3-inch meter	1.00	1.00
For 4-inch meter	2.00	2.00
For 6-inch meter	3.00	3.00
For 8-inch meter	5.00	5.00
For 10-inch meter	7.00	7.00

Quantity Rates:

Per 100 cu. ft.	0.008	0.044
-------------------------	-------	-------

SCHEDULE NO. VS-2R

Rates	1991	1992
6,000 sq. ft., or less	0.35	0.50
6,001 to 10,000 sq.ft.	0.55	0.70
10,001 to 16,000 sq.ft.	0.65	0.90
16,001 to 25,000 sq.ft.	0.95	1.10
Additional unit	0.35	0.45

(END OF APPENDIX B-7)

APPENDIX C-7

Page 1

California Water Service Company
Visalia District

Adopted Quantities

(Dollars in thousands)

	1990	1991
	-----	-----
1. Water Production : KCcf (1000)		
Wells	9464.1	9753.9
Surface Supply	0	0
Purchased Water	0	0
Total	9464.1	9753.9
2. Purchased Power		
Supplier - Southern California Edison		
Effective dates - 2/1/89 and 2/16/89		
Production (KCcf)	9464.1	9753.9
Kwhr per KCcf	762.97	762.97
Kwhr	7,220,824	7,441,933
Unit Cost (cent/Kwhr)	9.7071	9.7221
Total Cost	\$700.9	\$723.5
3. Ad Valorem Taxes		
Tax Rate	\$119.0	\$127.3
	0.745%	0.745%
4. Number of Services by meter size		
	1990	1991
	-----	-----
5/8 x 3/4 inch	2,141	2,213
1	0	0
1 1/2	1,659	1,716
2	183	189
3	398	410
4	63	65
6	14	15
8	7	7
10	1	1
	-----	-----
	4,466	4,616
5. Meter Sales (KCcf)		
	1990	1991
	-----	-----
All water	2926.4	3026.3

APPENDIX C-7

Page 2

California Water Service Company
Visalia DistrictAdopted Quantities

6. Number of flat rate service by lot size

	1990	1991
	-----	-----
6,000 sq.ft., or less	2459	2530
6,001 to 10,000 sq.ft.	11075	11395
10,001 to 16,000 sq.ft.	3199	3291
16,001 to 25,000 sq.ft.	600	617
Subtotal	17333	17833
Additional unit	105	105

7. Number of Service and Usage

	No. of Service		Usage - Kccf		Ave Usage - ccf	
	1990	1991	1990	1991	1990	1991
	-----	-----	-----	-----	-----	-----
Commercial	4,234	4,382	2569.6	2659.4	606.9	606.9
Public Authority	207	209	281.0	290.0	1357.5	1387.6
Industrial	15	15	61.8	62.9	4120.0	4193.3
Other	10	10	14.0	14.0	1400.0	1400.0
	-----	-----	-----	-----		
Subtotal	4,466	4,616	2926.4	3026.3		
Residential	17,333	17,833	5780.6	5947.3	333.5	333.5
Priv Fire Prot	163	170				
Public Fire Prot	19	19				
	-----	-----				
Total	21,981	22,638				
Water Loss	8.0%		757.1	780.3		
			-----	-----		
Total Water Produced			9464.1	9753.9		

9. Uncollectible rate	0.002217
10. Franchise tax rate	0.00
11. California corporation franchise tax	9.3%
12. Federal tax rate	34.12%
13. Net to gross multiplier	1.76748

APPENDIX C-7

Page 3

California Water Service Company
Visalia DistrictIncome Tax Calculation

	1990 ----	1991 ----
	(Dollars in thousands)	
Operating Revenue (authorized rates)	\$4,556.2	\$4,857.3
Expenses		
Purchased water	0.0	0.0
Purchased power	700.9	723.5
Pump tax	0.0	0.0
Payroll	806.6	851.5
Purchased chemicals	0.1	0.1
Other O & M	454.6	487.5
Other A & G	44.2	46.0
G.O. prorations	628.5	670.0
Business License	1.0	1.0
Franchise Tax	0.0	0.0
Uncollectibles	9.8	10.8
Taxes Other than Income	182.9	194.2
Transportation depreciation	-31.7	-33.4
Interest Expense	456.0	507.9
Total Deduction	3,252.9	3,459.1
State Tax Depreciation	756.7	789.5
Net Taxable Income	546.6	608.7
State Corp. Franch. Tax 9.3%	50.8	56.6
Federal Tax Depreciation	461.7	467.0
State Income Tax	24.2	50.8
Preferred stock dividend credit	2.4	2.4
Net Taxable Income	815.0	878.0
Fed. Income Tax 34.12%	278.1	299.6
Total Federal Income Tax	278.1	299.6
Total Income Tax	328.9	356.2

(END OF APPENDIX C-7)

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APPENDIX D-7
Page 1

California Water Service Company
Visalia District

Comparison of typical bills for residential metered customers of various usage level and average level at present and authorized rates for the year 1990.

General Metered Service
(5/8 x 3/4-inch meters)

Monthly Usage (Cubic Feet)	At Present Rates	At Authorized Rates	Percent Increase
500	\$6.25	\$6.72	7.40%
1000	7.82	8.33	6.51
2000	10.96	11.56	5.51
3000	14.09	14.79	4.95
5000	20.37	21.25	4.35
5060 (Average)	20.55	21.44	4.33
10000	36.05	37.40	3.76

(END OF APPENDIX D-7)