

Decision 90 11 027 NOV 09 1990

**ORIGINAL**

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

McCutchen, Doyle, Brown & Enersen, by  
A. Crawford Greene and William Newell,  
Attorneys at Law; and Francis S.  
Ferraro and Donald L. Houck, for  
applicant.

Izetta Jackson and Jean Vieth, Attorneys at  
Law; and Arthur A. Mangold, for the  
Commission Advisory and Compliance  
Division.

O P I N I O N

On February 28, 1990, California Water Service Company (CWS) filed a petition for modification of Decision (D.) 90-02-042 in the above-entitled matters. D.90-02-042 had established increased rates for the Districts involved for test years 1990 and 1991, and for attrition year 1992. It was modified by D.90-03-007 to correct clerical errors. The petition alleged that an error had been made in the income tax calculation in the decision, resulting in a significant reduction in the revenue requirement to which it was entitled.

By letter, the Commission's Water Utilities Branch of Commission Advisory and Compliance Division (Branch) implicitly agreed that a new calculation was justified, but informed CWS that its calculation overstated the amount of the error. CWS accordingly revised its calculation and reduced the amount of additional revenue requested in each of the Districts involved. This revision was filed on March 16, 1990.

On April 16, 1990, Branch's counsel filed a response. The response opposed ex parte relief in these proceedings; it opposed any relief at all in two earlier series of CWS rate cases, dealing with other Districts.

A hearing was held on Phase II-A<sup>1</sup> on May 22, 1990 before Administrative Law Judge (ALJ) Gilman. At hearing, the CWS representative explained that water company federal income taxes were traditionally calculated by multiplying the weighted average cost of debt by rate base for each District to find the interest cost deduction. However, before taking this step, the rate base

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1 The parties have referred to this portion of the proceedings as Phase II-A. Phase II-B will be that portion of the proceedings which will resolved questions specifically designated for later decision by D.90-02-042.

would be adjusted, for tax purposes only, to factor out deferred taxes and working cash. Deferred taxes include both investment tax credit and accelerated depreciation. The adjustment significantly increases the amount of debt used to calculate the interest deduction. He contended that the adjustment, by adding an illusory increment to the predicted tax deduction, produced an unrealistically low income tax rate-making expense, and hence an unrealistically low revenue requirement.

The CWS representative agreed with Branch that the amount of deferred taxes was calculated correctly and was used correctly in determining rate base. The problem occurred in using that figure in calculating the amount of interest deduction and hence income tax liability.

The Branch witness proposed a method for recalculating test and attrition year revenue requirements by employing a new net-to-gross multiplier together with a recalculation of California franchise tax consistent with the change in estimated federal income tax.

The CWS representative then recommended that the Commission adopt the Branch methodology and its calculations. The effect of the agreed-upon recalculation is set forth in Table I, which follows. (Tables 1-1 through 7-2, found at the end of the decision, summarize the 1990 and 1991 results of operation for each District as recalculated. The 1992 attrition is not based on results of operation but on extrapolation from 1990 and 1991 results.)

Table 1

Increase in Revenues  
.....

District .....	Phase I*		Phase IIA		(E)=(C)-(A)	(F)=(D)-(B)
	(A)	(B)	(C)	(D)		
	Amount	Percent	Amount	Percent	Amount	Percent
Bakersfield	.....	.....	.....	.....	.....	.....
1990	\$996.2	6.6%	\$1,093.0	7.2%	\$96.8	0.6%
1991	564.1	3.5	573.8	3.5	9.7	0.0
1992	539.2	3.2	565.9	3.3	26.7	0.1
Bear Gulch						
1990	531.5	7.1	556.1	7.4	24.6	0.3
1991	27.1	0.4	29.5	0.4	2.4	0.0
1992	20.8	0.3	24.0	0.3	3.2	0.0
Groville						
1990	54.5	3.3	60.3	3.6	5.8	0.3
1991	41.6	2.4	41.7	2.4	0.1	0.0
1992	40.2	2.3	40.4	2.3	0.2	0.0
San Carlos						
1990	102.6	3.3	114.8	3.7	12.2	0.4
1991	18.9	0.6	20.3	0.6	1.4	0.0
1992	17.1	0.5	18.6	0.6	1.5	0.1
San Mateo						
1990	349.4	5.1	396.4	5.4	27.0	0.3
1991	61.1	0.8	65.0	0.8	3.9	0.0
1992	57.4	0.7	60.2	0.7	2.8	0.0
Stockton						
1990	58.6	0.5	72.0	0.7	13.4	0.2
1991	318.7	2.9	325.4	2.9	6.7	0.0
1992	305.5	2.7	323.5	2.8	18.0	0.1
Visalia						
1990	286.7	6.7	315.2	7.4	28.5	0.7
1991	164.1	3.7	168.9	3.7	4.8	0.0
1992	158.0	3.2	165.1	3.4	7.1	0.2

\* Tabulation on page 3 of D.90-02-042.

Branch and CWS also jointly recommended that similar corrective modifications apply to the CWS rates set by D.89-04-005 and D.89-04-060 in A.88-04-071, A.88-04-070, and A.88-04-074. This joint recommendation, if adopted, would have obviated the need for separate decisions on CWS' petitions to modify those decisions. However, the agreement between Branch and CWS, concerning the handling of similar corrections to those rates, broke down, and CWS filed a petition to set aside submission. After an ALJ ruling, CWS withdrew its petition to set aside submission, thus resolving the dispute with Branch. This case is now ready for decision.

#### Discussion

It should be emphasized that the relief granted in this decision involves only rates to be charged in the remainder of 1990, 1991, and 1992. For 1990, the calculation of those rates is based on tax liabilities expected to be incurred by CWS in 1990, pro rated to exclude the period before the effective date of this order. The 1992 rates, as mentioned above, are based on an extrapolation; here again the intent is to match expenses and rates. Since this decision is issued before either the period in which the rates are to be charged or the period during which the expenses accrue, this is not retroactive ratemaking.

We have adopted the joint recommendation of applicant and Branch to increase the level of rates authorized to be charged in the remainder of 1990, 1991, and 1992, the attrition year. Since there is no dispute between the parties, there is no need to issue an ALJ's Proposed Decision or to have a comment period as would otherwise be required by Public Utilities Code § 311.

#### Findings of Fact

1. The revenue calculations adopted in D.90-03-007 are incorrect and understate the level of income taxes applicant will pay for operations in future years.

2. The rates applicant is authorized to charge in the remainder of 1990, 1991, and 1992 should be increased as set forth in the tariff pages attached to this decision.

3. The parties have waived the filing and service of an ALJ's Proposed Decision, and comment thereon, in advance of Commission consideration of this matter on the agenda.

Conclusions of Law

1. No ALJ Proposed Decision is required.

2. D.90-03-007 should be amended and modified to allow applicant to charge rates in 1990, 1991, and 1992 as set forth in the tariff pages attached to this decision.

O R D E R

IT IS ORDERED that:

1. Decision (D.) 90-03-007 in these proceedings is modified to increase the amounts California Water Service is authorized to file and charge for the remaining months of 1990, 1991, and 1992.

2. Tables 1-1 through 7-2 and Appendixes A-1 through D-7 attached to this decision are substituted for the pages of the same

number originally incorporated in D.90-03-007. In all other respects, that decision remains in full force and effect.

Since the rates for 1990 should be in effect for as many weeks as possible, this order is effective today.

Dated NOV 09 1990, at San Francisco, California.

G. MITCHELL WILK  
President  
FREDERICK R. DUDA  
JOHN B. OHANIAN  
PATRICIA M. ECKERT  
Commissioners

Commissioner Stanley W. Hulett,  
being necessarily absent, did  
not participate.

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

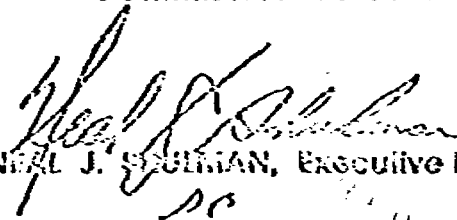
  
NEAL J. SEELEMAN, Executive Director

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	\$16,261.8
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	89.1
Franchise tax	216.2	216.5	220.4	236.3
State income tax	102.4	147.0	118.0	217.6
Federal income tax	543.2	691.4	595.2	960.7
Total oper. expenses	12,219.0	12,039.3	12,619.6	13,106.6
Net oper. revenues	2,657.3	2,943.2	2,549.2	3,155.2
Rate Base	28,141.4	27,684.7	28,058.7	28,058.7
Rate of Return	9.44%	10.63%	9.09%	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 1990 auth. Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$14,968.2	\$15,066.6	\$16,347.3	\$16,921.1
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	89.6	92.7
Franchise tax	217.5	217.7	237.5	245.9
State income tax	55.8	115.1	172.5	224.8
Federal income tax	406.8	604.2	780.6	972.4
Total oper. expenses	12,459.4	12,175.9	13,319.1	13,574.7
Net oper. revenues	2,508.8	2,890.7	3,028.2	3,346.4
Rate Base	30,020.0	29,316.6	29,891.3	29,891.3
Rate of Return	8.36%	9.86%	10.13%	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	\$8,023.7
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	62.2
State income tax	35.7	108.0	74.7	126.0
Federal income tax	217.6	458.4	347.6	535.8
Total oper. expenses	5,227.8	6,317.3	5,975.4	6,219.5
Net oper. revenues	1,309.6	1,774.6	1,492.2	1,804.2
Rate Base	16,109.0	15,986.6	16,044.1	16,044.1
Rate of Return	8.13%	11.10%	9.30%	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 1990 auth. Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$6,968.4	\$8,133.8	\$8,428.4	\$8,457.9
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	6.3	6.4
Franchise tax	52.7	63.0	65.3	65.5
State income tax	35.2	88.4	125.5	128.2
Federal income tax	226.8	403.8	527.4	537.4
Total oper. expenses	5,594.1	6,418.3	6,559.6	6,572.5
Net oper. revenues	1,374.3	1,715.5	1,868.8	1,885.4
Rate Base	16,929.8	16,780.7	16,841.0	16,841.0
Rate of Return	8.12%	10.22%	11.10%	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	\$1,728.2
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	9.3
Franchise tax	0.1	0.0	0.0	0.0
State income tax	26.0	35.7	27.3	32.9
Federal income tax	99.4	131.9	103.9	124.4
Total oper. expenses	1,292.9	1,230.0	1,296.5	1,322.9
Net oper. revenues	375.0	437.9	371.4	405.3
Rate Base	3,620.0	3,587.9	3,604.0	3,604.0
Rate of Return	10.36%	12.21%	10.31%	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 1990 auth. Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$1,673.8	\$1,673.8	\$1,733.9	\$1,775.6
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	28.4	32.3
Federal income tax	85.2	122.6	107.3	121.4
Total oper. expenses	1,325.9	1,253.7	1,352.9	1,371.5
Net oper. revenues	347.9	420.1	381.0	404.1
Rate Base	3,629.1	3,593.3	3,610.0	3,610.0
Rate of Return	9.59%	11.69%	10.55%	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	\$3,213.6
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	50.6
State income tax	16.8	46.9	35.1	45.6
Federal income tax	90.9	191.0	151.8	190.5
Total oper. expenses	2,206.7	2,552.8	2,463.5	2,514.7
Net oper. revenues	546.4	740.1	635.2	698.9
Rate Base	6,246.2	6,196.3	6,215.2	6,215.2
Rate of Return	8.75%	11.94%	10.22%	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 1990 auth. Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$2,877.3	\$3,309.2	\$3,357.1	\$3,377.4
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	4.1	4.1
Franchise tax	45.4	52.1	52.8	53.1
State income tax	13.9	39.9	45.0	46.8
Federal income tax	84.3	171.1	187.8	194.7
Total oper. expenses	2,330.3	2,594.7	2,645.2	2,654.3
Net oper. revenues	547.0	714.5	711.9	723.1
Rate Base	6,498.0	6,438.9	6,458.9	6,458.9
Rate of Return	8.42%	11.10%	11.02%	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	\$7,704.7
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	10.5
Franchise tax	0.0	0.0	0.0	0.0
State income tax	22.9	110.2	76.7	113.5
Federal income tax	174.7	465.2	353.9	489.0
Total oper. expenses	5,080.0	6,038.8	5,871.6	6,044.0
Net oper. revenues	1,159.8	1,719.4	1,436.7	1,660.7
Rate Base	14,845.8	14,739.2	14,768.1	14,768.1
Rate of Return	7.81%	11.67%	9.73%	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 1990 auth. Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$6,452.4	\$8,050.3	\$7,983.5	\$8,048.5
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	10.8	10.9
Franchise tax	0.0	0.0	0.0	0.0
State income tax	10.6	119.6	109.5	115.5
Federal income tax	143.4	506.2	471.3	493.5
Total oper. expenses	5,309.1	6,206.6	6,289.3	6,317.6
Net oper. revenues	1,143.3	1,843.7	1,694.2	1,730.9
Rate Base	15,567.0	15,434.4	15,461.2	15,461.2
Rate of Return	7.34%	11.95%	10.96%	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	\$11,099.4
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	34.9
Franchise tax	59.7	54.0	54.0	54.3
State income tax	172.1	188.0	163.8	170.5
Federal income tax	695.1	748.1	667.9	692.2
Total oper. expenses	9,813.3	8,499.6	8,705.4	8,737.0
Net oper. revenues	2,437.9	2,540.0	2,322.0	2,362.4
Rate Base	20,901.6	21,007.9	21,007.7	21,007.7
Rate of Return	11.66%	12.09%	11.05%	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	\$11,145.5	\$11,470.9
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	35.0	36.1
Franchise tax	60.0	54.0	54.5	56.1
State income tax	143.3	163.9	144.8	174.8
Federal income tax	610.4	679.0	606.7	716.9
Total oper. expenses	9,965.0	8,607.0	8,878.8	9,021.6
Net oper. revenues	2,336.3	2,468.7	2,266.7	2,449.3
Rate Base	22,213.3	21,762.8	21,877.8	21,877.8
Rate of Return	10.52%	11.34%	10.36%	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	\$4,584.7
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	10.2
Franchise tax	0.0	0.0	0.0	0.0
State income tax	21.6	32.8	27.9	57.1
Federal income tax	171.7	208.8	192.7	299.9
Total operating expenses	3,424.4	3,399.1	3,468.4	3,605.5
Net operating revenues	823.0	894.9	801.1	979.2
Rate Base	8,722.5	8,599.0	8,704.6	8,704.6
Rate of Return	9.44%	10.41%	9.20%	11.25%

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

At Present Rates	CWS	Staff	Adopted at 1990 auth. Rates	Adopted at Auth. Rates
-----	-----	-----	-----	-----
Operating revenues	\$4,362.4	\$4,434.3	\$4,721.9	\$4,890.8
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	10.5	10.8
Franchise tax	0.0	0.0	0.0	0.0
State income tax	6.5	25.1	48.6	64.2
Federal income tax	130.8	192.5	267.9	325.4
Total operating expenses	3,589.2	3,541.8	3,752.4	3,825.9
Net operating revenues	773.2	892.5	969.5	1,064.9
Rate Base	9,542.8	9,232.6	9,512.4	9,512.4
Rate of Return	8.10%	9.67%	10.19%	11.20%

## 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. . . . .	\$ 0.440	(R)
------------------------	----------	-----

Per Meter
Per Month
-----

## Service Charge:

For 5/8 x 3/4-inch meter . . . . .	\$ 5.70
For 1-inch meter . . . . .	9.15
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

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

SPECIAL CONDITIONS  
-----

1. Due to the undercollection in the Balancing Account, an (N)  
 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)
2. All bills are subject to the reimbursement fee set (L)  
 forth on Schedule No. UF. (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	. . . . .	\$18.90	(I)
6,001 to 10,000 sq.ft.	. . . . .	21.90	
10,001 to 16,000 sq.ft.	. . . . .	27.40	
16,001 to 25,000 sq.ft.	. . . . .	35.00	(I)

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

13.00 (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 connection 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. (L)  
(L)

(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 . . . . .	0.35	0.35
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. . . . .	0.017	0.058
-------------------------	-------	-------

## SCHEDULE NO. BK-2R

## Lot size

6,000 sq. ft., or less . . . . .	0.70	0.80
6,001 to 10,000 sq.ft. . . . .	0.70	0.95
10,001 to 16,000 sq.ft. . . . .	0.90	1.20
16,001 to 25,000 sq.ft. . . . .	1.00	1.45
Additional unit . . . . .	0.50	0.55

(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	1.80335	
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 DistrictAdopted 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		

California Water Service Company  
Bakersfield District

Income Tax Calculation  
-----

	1990 -----	1991 -----
	(Dollars in thousands)	
Operating Revenue (authorized rates)	\$16,261.8	\$16,921.1
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	89.1	92.7
Franchise tax	236.3	245.9
Transportation depreciation	-70.2	-75.8
Interest expense	1,341.2	1,443.7
Total Deduction	11,999.7	12,476.5
State Tax Depreciation	1,922.6	2,027.4
Net Taxable Income	2,339.5	2,417.2
State Corp. Franch. Tax 9.3%	217.6	224.8
Federal Tax Depreciation	1,320.6	1,369.1
State Income Tax	118.0	217.6
Less Preferred Stock Dividend	7.9	7.9
Net Taxable Income	2,815.6	2,850.0
Fed. Income Tax 34.12%	960.7	972.4
Total Federal Income Tax	960.7	972.4
Total Income Tax	1,178.3	1,197.2

(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	\$7.91	\$7.90	-0.06%
1000	10.11	10.10	-0.10
2000	14.52	14.50	-0.14
3000	18.93	18.90	-0.16
5000	27.75	27.70	-0.18
5205 (Average)	28.65	28.60	-0.18
10000	49.80	49.70	-0.20

(END OF APPENDIX D-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  
-----

Per Meter  
Per Month  
-----

Quantity Rate:

Per 100 cu. ft. . . . . \$1.204 (I)

Service Charge:

For 5/8 x 3/4-inch meter. . . . .	\$ 7.50
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

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 (T)  
Rate. (T)

SPECIAL CONDITIONS  
-----

1. Due to the undercollection in the Balancing Account, (N)  
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 (L)  
forth on Schedule No. UF. (L)

(END OF APPENDIX A-2)

APPENDIX B-2  
Page 1California 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. . . . .	0.000	0.002
-------------------------	-------	-------

(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 Valorem 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	1.78439	

## 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		

California Water Service Company  
Bear Gulch District

Income Tax Calculation  
-----

	1990 ----- (Dollars in thousands)	1991 -----
Operating Revenue (authorized rates)	\$8,023.7	\$8,457.9
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	6.4
Franchise tax	62.2	65.5
Transportation depreciation	-32.1	-33.1
Interest expense	766.9	813.4
Total Deduction	5,794.0	6,158.9
State Tax Depreciation	875.0	920.1
Net Taxable Income	1,354.7	1,378.9
State Corp. Franch. Tax 9.3%	126.0	128.2
Federal Tax Depreciation	580.0	593.4
State Income Tax	74.7	126.0
Less Preferred Stock Dividend	4.7	4.7
Net Taxable Income	1,570.2	1,574.9
Fed. Income Tax 34.12%	535.8	537.4
Total Federal Income Tax	535.8	537.4
Total Income Tax	661.8	665.6

(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	\$11.10	\$11.11	0.14%
500	13.50	13.52	0.19
1000	19.49	19.54	0.26
2000	31.48	31.58	0.32
2380 (Average)	36.04	36.16	0.33
3000	43.47	43.62	0.35
5000	67.45	67.70	0.37
10000	127.40	127.90	0.39

(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  
-----

## Quantity Rates:

For the first	300 cu.ft., per 100 cu.ft. .	\$0.639
For the next	29,700 cu.ft., per 100 cu.ft. .	0.852 (I)
For all over	30,000 cu.ft., per 100 cu.ft. .	0.732 (I)

## 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

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,  
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.

(H)  
|  
|  
(N)

2. All bills are subject to the reimbursement fee set forth  
on Schedule No. UF.

(L)  
(L)

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

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.

(Continued)

APPENDIX A-3  
Page 3

Schedule No. OR-2R  
(Continued)  
Oroville Tariff Area

RESIDENTIAL FLAT RATE 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) |
5. All bills are subject to the reimbursement fee set forth (L)  
on Schedule No. UF. (L)

APPENDIX A-3

Page 4

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 Kosloff . . . . .	\$11.10	(I)

SPECIAL CONDITIONS

1. Service under this schedule is limited to the above service which was furnished as of January 1, 1955.
2. All bills are subject to the reimbursement fee set forth on Schedule No. UF. (L)  
(L)



APPENDIX A-3  
Page 5

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)
-----------------------------------	--------	-----

SPECIAL CONDITIONS  
-----

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

(END OF APPENDIX A-3)

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.	0.218	0.018
For the next 29,700 cu.ft., per 100 cu.ft.	0.005	0.018
For all over 30,000 cu.ft., per 100 cu.ft.	0.005	0.019

## 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)

California Water Service Company  
Oroville District

Adopted Quantities

-----  
(Dollars in thousands)

	1990 -----	1991 -----
1. Water Production : KCcf (1000)		
Wells	92.2	92.2
Purchased -leased wells	51.1	51.1
Purchased -other	2171.5	2176.9
Total	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	\$40.1	\$40.3
Tax Rate	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	1.77695	

## 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	2,070	2,074
1	184	184
1 1/2	42	42
2	80	80
3	13	13
4	8	8
6	4	4
8	1	1
10	1	1
	-----	-----
	2,403	2,407

## 11. Metered Sales (Kccf)

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

## 12. Number of Service and Usage

	No. of Service		Usage - Kccf		Ave Usage - ccf	
	1990	1991	1990	1991	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)	\$1,728.2	\$1,775.6
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	9.3	9.5
Franchise tax	0.0	0.0
Transportation depreciation	-16.2	-17.3
Interest expense	172.3	174.4
Total Deduction	1,199.3	1,250.7
State Tax Depreciation	175.4	177.6
Net Taxable Income	353.5	347.3
State Corp. Franch. Tax 9.3%	32.9	32.3
Federal Tax Depreciation	135.9	135.0
State Income Tax	27.3	32.9
Less Preferred Stock Dividend	1.1	1.1
Net Taxable Income	364.6	355.9
Fed. Income Tax 34.12%	124.4	121.4
 Total Federal Income Tax	 124.4	 121.4
Total Income Tax	157.3	153.7

(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	\$13.82	\$13.82	0.00%
500	15.51	15.52	0.08
1000	19.74	19.78	0.21
2000	28.20	28.30	0.36
2430 (Average)	31.84	31.96	0.40
3000	36.66	36.82	0.44
5000	53.58	53.86	0.53
10000	95.88	96.46	0.61

(END OF APPENDIX D-3)

## 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.	\$1.238 (I)
For the next	29,700 cu.ft., per 100 cu.ft.	1.238 (I)
For all over	30,000 cu.ft., per 100 cu.ft.	1.081 (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 (T) 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.	0.011	0.009
For the next 29,700 cu.ft., per 100 cu.ft.	0.011	0.009
For all over 30,000 cu.ft., per 100 cu.ft.	0.001	0.017

(END OF APPENDIX B-4)

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	1.79786	

## 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)	\$3,213.6	\$3,377.4
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	50.6	53.1
Transportation depreciation	-5.8	-6.1
Interest expense	297.1	312.0
Total Deduction	2,358.1	2,497.8
State Tax Depreciation	365.1	376.0
Net Taxable Income	490.4	503.6
State Corp. Franch. Tax 9.3%	45.6	46.8
Federal Tax Depreciation	260.7	261.7
State Income Tax	34.5	45.6
Less Preferred Stock Dividend	1.8	1.8
Net Taxable Income	558.4	570.5
Fed. Income Tax 34.12%	190.5	194.7
 Total Federal Income Tax	 190.5	 194.7
Total Income Tax	236.1	241.5

(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	\$12.41	\$12.44	0.24%
1000	18.57	18.63	0.32
1380 (Average)	23.25	23.33	0.36
2000	30.89	31.01	0.39
3000	43.21	43.39	0.42
5000	67.85	68.15	0.44
10000	129.45	130.05	0.46

(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. . . . . \$1.117 (F)

Per Meter  
Per Month  
-----

## Service Charge:

For 5/8 x 3/4-inch meter . . . . .	\$ 4.85
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

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)

(END OF APPENDIX A-5)

## APPENDIX B-5

Page 1

California 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. . . . .	0.001	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	\$157.5	\$164.7
Tax Rate	0.894%	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	1.76981	



## 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		Usage - Kccf		Ave Usage - ccf	
	1990	1991	1990	1991	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)	\$7,704.7	\$8,048.5
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	10.5	10.9
Franchise tax	0.0	0.0
Transportation depreciation	-31.1	-32.2
Interest expense	705.9	746.8
Total Deduction	5,658.1	5,939.2
State Tax Depreciation	826.0	867.3
Net Taxable Income	1,220.6	1,242.0
State Corp. Franch. Tax 9.3%	113.5	115.5
Federal Tax Depreciation	532.3	545.1
State Income Tax	76.7	113.5
Less Preferred Stock Dividend	4.4	4.4
Net Taxable Income	1,433.2	1,446.3
Fed. Income Tax 34.12%	489.0	493.5
Total Federal Income Tax	489.0	493.5
Total Income Tax	602.5	609.0

(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	\$10.41	\$10.44	0.24%
1000	15.97	16.02	0.31
1700 (Average)	23.75	23.84	0.36
2000	27.09	27.19	0.37
3000	38.21	38.36	0.39
5000	60.45	60.70	0.41
10000	116.05	116.55	0.43

(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. . .	0.524 (I)
For all over	30,000 cu.ft., per 100 cu.ft. . .	0.403 (I)

## Service Charge:

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

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  
for water used.

(T)  
(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  
forth on Schedule No. UF.

(T) (L)  
(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.	0.203	0.023
For the next 29,700 cu.ft., per 100 cu.ft.	0.003	0.023
For all over 30,000 cu.ft., per 100 cu.ft.	0.005	0.021

(END OF APPENDIX B-6)

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	1.78170	

APPENDIX C-6  
Page 2California 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		

California Water Service Company  
Stockton District

Income Tax Calculation

	1990	1991
	-----	-----
	(Dollars in thousands)	
Operating Revenue. (authorized rates)	\$11,099.4	\$11,470.9
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	34.9	36.1
Franchise tax	54.3	56.1
Transportation depreciation	-41.5	-43.5
Interest expense	1,004.2	1,056.7
Total Deduction	8,118.2	8,385.8
State Tax Depreciation	1,148.0	1,205.7
Net Taxable Income	1,833.2	1,879.4
State Corp. Franch. Tax 9.3%	170.5	174.8
Federal Tax Depreciation	782.2	807.2
State Income Tax	163.8	170.5
Less Preferred Stock Dividend	6.4	6.4
Net Taxable Income	2,028.8	2,101.0
Fed. Income Tax 34.12%	692.2	716.9
Less ITC	0.0	0.0
Add Unrecov tax	0.0	0.0
Total Federal Income Tax	692.2	716.9
Total Income Tax	862.7	891.7

(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	\$8.42	\$8.42	0.00%
500	9.47	9.47	0.02
1000	12.08	12.09	0.06
2000	17.31	17.33	0.10
2290 (Average)	18.83	18.85	0.00
3000	22.54	22.57	0.12
5000	33.00	33.05	0.14
10000	59.15	59.25	0.16

(END OF APPENDIX D-6)

Schedule No. VS-1

Visalia Tariff Area

GENERAL METERED SERVICE  
-----APPLICABILITY  
-----

Applicable to all metered water service.

TERRITORY  
-----

Visalia and vicinity, Tulare County.

RATES  
-----

Quantity Rate:		Per Meter Per Month -----
Per 100 cu. ft. . . . .		\$0.322 (R)
Service Charge:		
For 5/8 x 3/4-inch meter. . . . .		\$5.10
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

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)  
(T)

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

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 MonthFor a single - family residential unit,  
including premises having the following  
areas:

6,000 sq. ft., or less . . . . .	\$10.85 (I)
6,001 to 10,000 sq.ft. . . . .	14.65
10,001 to 16,000 sq.ft. . . . .	17.70
16,001 to 25,000 sq.ft. . . . .	22.35 (I)

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

9.00 (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 above for 12 months from the effective date of the tariff to amortize the undercollection: (N)

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)

(Continued)

Schedule No. VS-2R  
(Continued)  
Visalia 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. VS-1, General Metered Service.
5. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

(END OF APPENDIX A-7)

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. . . . .	0.020	0.046
-------------------------	-------	-------

## SCHEDULE NO. VS-2R

## lot size

6,000 sq. ft., or less . . . . .	0.30	0.50
6,001 to 10,000 sq.ft. . . . .	0.40	0.75
10,001 to 16,000 sq.ft. . . . .	0.45	0.90
16,001 to 25,000 sq.ft. . . . .	0.70	1.10
Additional unit . . . . .	0.30	0.45

(END OF APPENDIX B-7)

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	\$119.0	\$127.3
Tax Rate	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	1.77134

California Water Service Company  
Visalia DistrictIncome Tax Calculation  
-----

	1990 ----- (Dollars in thousands)	1991 -----
Operating Revenue (authorized rates)	\$4,584.7	\$4,890.8
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	10.5	10.8
Taxes Other than Income	182.9	194.2
Transportation depreciation	-31.7	-33.4
Interest Expense	416.1	459.4
Total Deduction	3,213.7	3,410.7
State Tax Depreciation	756.7	789.5
Net Taxable Income	614.3	690.6
State Corp. Franch. Tax 9.3%	57.1	64.2
Federal Tax Depreciation	461.7	467.0
State Income Tax	27.9	57.1
Preferred stock dividend credit	2.4	2.4
Net Taxable Income	879.0	953.6
Fed. Income Tax 34.12%	299.9	325.4
Total Federal Income Tax	299.9	325.4
Total Income Tax	357.0	389.6

(END OF APPENDIX C-7)



## 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	\$6.72	\$6.71	-0.07%
1000	8.33	8.32	-0.12
2000	11.56	11.54	-0.17
3000	14.79	14.76	-0.20
5000	21.25	21.20	-0.24
5060 (Average)	21.44	21.39	-0.24
10000	37.40	37.30	-0.27

(END OF APPENDIX D-7)