

DEC. 18 1995

Decision 95-12-0416 December 18, 1995 is made, in accordance with the above, the following report is made by the Public Utilities Commission of the State of California.

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application of **CALIFORNIA AMERICAN WATER COMPANY** (U 210 W) for an order authorizing it to increase its rates for water service in its **CORONADO DISTRICT**.

(Application 95-02-016 filed February 21, 1995)

ORIGINAL

In the Matter of the Application of **CALIFORNIA AMERICAN WATER COMPANY** (U 210 W) for an order authorizing it to increase its rates for water service in its **VILLAGE DISTRICT** (Filed February 21, 1995)

as located in Guadalupe, California, Mexico.

Cal-American, a California corporation, doing business as New Mexico.

O P I N I O N**Summary of Decision**

REBET In this decision we authorize the following increases in rates for water service in the Coronado and Village Districts of California-American Water Company (Cal-American or applicant).

Year end - Coronado District (sec. 0) Village District (sec. 0)

1996	6.76%	1.20%
1997	1.28%	0.37%
1998	1.28%	0.36%

The rate increases are based upon respective rates of return for 1996, 1997, and 1998 of 9.16%, 9.17%, and 9.18%, yielding a return on common equity of 10.50% for all three years. The only appearances in this proceeding were those of the applicant and the Public Utilities Commission's (Commission) Division of Ratepayer Advocates (DRA), and the rate increases authorized in this decision are based upon a stipulation for a settlement (settlement) between the applicant and DRA encompassing all contested items in the two rate increase applications. The parties agreed to admit into evidence the applications, all staff

(2)(i) \$1,000
reports, the settlement, and all other material documents; and no contested items remained to be resolved by Commission order. No witnesses were sworn, no testimony taken, and no evidentiary disputes existed at the time set for the hearing; consequently, no hearing was held because there was no need for one, and we (are) (U) treating this as an ex parte proceeding (new not add) and consented to treating this as an ex parte proceeding (related to) without notice or hearing (DRAFT)

Background (DRAFT)
The applicant is a California corporation rendering water service in a total of six districts, located variously in San Diego, Los Angeles, Ventura, and Monterey Counties. Its corporate offices are located in Chula Vista, and personnel there serve not only its Cal-American's California operations, but also operations in Arizona and New Mexico.

On February 21, 1995, Cal-American filed the instant applications for general rate increases for its Coronado and Village Districts in accordance with the Commission's rate case plan. The applicant sought increases for 1996, 1997, and 1998, respectively, of \$828,000 (9.20%), \$127,600 (1.41%), and \$161,500 (1.58%) for the Coronado District, and \$707,000 (4.87%) and \$48,000 (0.25%), and \$88,000 (0.56%) for the Village District. The most recent rate increases for these districts were authorized in Decision (D) 92-12-055, 47 CPUC2d 89, on December 12, 1992 (see).

In response to the applications, DRA's Energy & Water Operational Costs Branch (Branch) issued a Report on the Results of Operation for each of the districts, as well as a Report on the applicant's General Office, and a Report on the Cost of Capital and Rate of Return. These four reports, all of which were received for the record without change, set forth Branch's analyses (and the) recommendations pertaining to the specific items upon which the applicant's request is based. Based on the information presented in its Reports, Branch took issue with Cal-American's proposed rate of return, principally on the basis of a difference in the cost of equity component. Branch also offered a lower rate

estimate of the cost of debt, and recommended a lower return on rate base, and a lower amount of revenue increase than those proposed by the applicant. Branch also took issue with a number of specific estimated items in the results of operation for each district, and in certain of the costs and allocations for general office expense. These differences are set forth in the comparison exhibits which are included in the settlement.

A public participation hearing (PPH) was conducted by the Administrative Law Judge (ALJ) at Thousand Oaks for the Village District application on July 5, and at Coronado for the Coronado District application on July 6. Two members of the public spoke at the first PPH, and none at the second, and both were extremely lightly attended. One of the speakers at the Thousand Oaks PPH, Steve Jones, expressed his opinion that his neighborhood was experiencing problems with low pressure, and DRA, with the cooperation of the applicant, subsequently took steps to investigate and correct any pressure deficiency as part of this proceeding.

A formal evidentiary hearing was scheduled to commence July 7, but was continued at the request of the parties to July 10, and again to July 14, in order to facilitate the process of negotiating the settlement. On the second date, the parties presented the settlement to the ALJ, with an accompanying motion for its adoption pursuant to Rule 51 et seq. of the Commission's Rules of Practice and Procedure (Rules); and agreed to a procedure for subsequently filing an exhibit concerning Mr. Jones' comments about low pressure. All exhibits were received by stipulation, and no further proceedings were held.

Exhibit (Exh.) 30, the report on the applicant's investigation into the low pressure question, was tendered by DRA on August 30. The accompanying letter from DRA's counsel (Exh. 30A) states:

"Based on Cal-Am's investigation, which found that water pressure...met the required psi

no firm standards, the staff of the Division of Ratepayer Advocates believes that no further action on Cal-Am's part is necessary.

We find that this exhibit forecloses any contested issue which may have been raised by Mr. Jones' comments at the PPH.

In accordance with the schedule fixed by the ALJ on July 14, no briefs were filed, and the proceeding was submitted on August 31. The only issue thus presented for our consideration is whether the settlement should be adopted authorizing the rate increases to which the parties have agreed.

The Settlement

The settlement, which is reproduced as Appendix D to this decision, resolves all items of initial disagreement. Significantly, the resultant proposed rates are substantially lower than those originally proposed, because the parties closely reexamined underlying cost items and assumptions about economic trends.

Perhaps the most dramatic demonstration of the scrutiny given to the original applications during the course of the parties' negotiations is exemplified by their proposal for fixing return on equity. As reported in the settlement,

"The parties have agreed to a 10.5% rate of return on equity. (Cal-American) originally requested a return on common equity of 12.5% based on a continued escalation of interest rates. (DRA) originally proposed a return on common equity of 10.65%. In the interim period between the time DRA issued its report in this matter and the time of the stipulation, the interest rate forecasts decreased. The parties agreed to a return on common equity of 10.5% for each test year and the attrition year based on current market conditions, projections of long-term debt interest rates and the volatility which the market has demonstrated over the past couple of years."

(Exh. 30A) Seege:

"Based on Cal-Am's interpretation, which found major market presume... not the market had

Clearly, these efforts not only reduced the potential effects of open regulatory lag, but also benefit the applicant's customers by largely reducing the level of the new rates.

The resolution of other specific items is fully explained in the text of the settlement, and it would serve no purpose to reproduce that discussion hereto. In each instance where a new-life result is reported, that result is supported by the discussion in the application materials, the pertinent staff report, or both. We are satisfied that these figures reflect efforts by the applicant and DRA to attain the most accurate results.

Discussion: The settlement, as you will see, is very brief.

Below is the settlement and other stipulated items set forth above resolution of every contested issue raised by either application. This fact does not end the Commission's inquiry, but merely simplifies it. We still must be convinced by the record that our findings to authorize the proposed rate increases are justified.

The settlement, together with the rest of the record, does convey to the Commission sufficient information to evaluate the requested rate increase, and to discharge our future regulatory obligations with respect to the parties and their interests. The settlement, itself includes an comparison exhibit, prepared in accordance with Rule 5111(c). We have scrutinized the settlement in light of the entire record, and we find that the stipulated proposed rates therein are fair, just, and reasonable.

Since the settlement commands the responsibility of the only real active parties to this proceeding, and the parties fairly reflect all affected interests, namely, those of the applicant and its customers. It is obvious from the absence of public reaction that the originally requested rate increases, which were properly noticed and subjected to public comment, were not particularly controversial. The stipulated rates are substantially less than the those originally requested, and the ratepayers' interests, cum fortiori, have been well served by DRA's analysis and subsequent

negotiation of lower rates based upon a closer examination of the applicant's financial results. Finally, the terms of the proposed settlement are consistent with statutory provisions and prior rulings of the Commission.

The proposed settlement satisfies all of the tests for an all-party agreement. The rates proposed therein are fair, just, and reasonable, and should be authorized. Accordingly, your order approves and adopts the settlement and authorizes the rate increases encompassed thereby for service under the following six

Finding of Fact

1. On February 21, 1995, applicant Cal-American filed individual applications requesting rate increases for water service provided during 1996, 1997, and 1998 in its Coronado and Village Districts.

2. In its original applications, the applicant sought rate increases for 1996, 1997, and 1998, respectively, of \$828,000 (9.20%), \$127,600 (1.41%); and \$161,500 (1.58%) for the Coronado District, and \$707,000 (4.77%); \$47,000 (0.25%); and \$88,000 (0.56%) for the Village District.

3. The applicant and DRA are the only parties to this hearing proceeding.

4. The applicant and DRA have entered into a written memorandum of understanding (Exh. 20) in which they have agreed to debt/equity ratios, cost of debt, and return on equity, as specifically set forth in Appendix C to the order. The settlement also addresses other issues regarding general office expenses and other issues in each of the districts which were initially disputed by the parties.

5. Exhibits 30 and 30A record any contested issue which may have been raised by comments provided at the prehearing conference or in any subsequent hearing.

6. Although a hearing was convened by the ALJ at the time and place set for the formal evidentiary hearing, no witnesses were sworn, no testimony was taken, and no evidentiary dispute was heard.

brought before the ALJ for ultimate resolution by the Commission. Consequently, no evidentiary hearing was held as a matter of fact.

7. At the time set for the formal evidentiary hearing, the parties (jointly moved) for adoption of the settlement by the Commission in accordance with Rule 51 ~~et seq.~~ of the Rules of Practice.

8. The settlement resolves all items which were previously or disputed by the parties in these proceedings. All rates and other items fixed by the terms of the general stipulation are fair, just, and reasonable, and will result in a

9. The rates and other items fixed by the terms of the general stipulation are fair, just, and reasonable, and will result in a

10. The settlement commands the unanimous sponsorship of all parties to the instant proceeding.

11. The parties sponsoring the settlement are fairly and reflectively of interests affected by the proceeding as well as

12. No term of the settlement contravenes statutory or provisions of prior Commission decisions; nor does it violate a

13. The settlement conveys to the Commission sufficient information to permit us to discharge our future regulatory obligations with respect to the parties and their interests.

Conclusions of Law (as per A-16) not otherwise found herein. To the

1. No evidentiary hearing is required in this proceeding.

2. The settlement is reasonable in light of the whole record, consistent with law, and in the public interest.

3. The settlement should be approved and adopted as part of the Commission's order hereinafter entered on behalf of the

4. The applicant's current tariff (CD-6P Flat Rate Service (Coronado District), and V-9FLP Flat Rate Service (Village of Coronado District), should be cancelled.

5. The applications should be granted to the extent provided in the Commission's order hereinafter entered on behalf of the

6. On or after November 1, 1983, GAT-Airline is authorized to offer service only to service points and no fare basis.

7. On or after November 1, 1983, GAT-Airline is authorized to offer service only to service points and no fare basis.

initiated and you do not inform **Order BIR** in time for the proposed filing date to request a new revised rate schedule on or before January 1, 1997, **IT IS ORDERED** that you not file any rate filing.

1. On California American Water Company (Cal-American) is hereby authorized to file on or after the effective date of this order the revised rate schedules for 1996 (shown in Appendix A) for its Coronado and Village Districts. This filing shall comply with G.O. General Order (G.O.) #96-A. The effective rates schedule shall be 5 days after filing, but no sooner than January 1, 1996, notwithstanding the revised rate schedules shall apply only to service rendered on or after their effective date.

2. On or after November 1, 1996, Cal-American is authorized to file an advice letter, with appropriate work papers, requesting the step rate increase for 1997 included in Appendix B, or to file a proportionate lesser increase for those rates in Appendix B in the event that a rate of return on rates base, adjusted to reflect rates then in effect and normal ratemaking adjustments for the prior 12 months ending September 30, 1996, exceeds the lesser of (a) the rate of return found reasonable for Cal-American during the 12 month corresponding period in the then most recent rate decision, or (b) 9.16%. This filing shall comply with G.O. #96-A(a). The requested step rates shall be reviewed by the Commission's Advisory and Proper Compliance Division (CACD), to determine their conformity with this order or other Commission orders and shall go into effect upon CACD's determination of conformity. CACD shall inform the Commission if it finds that the proposed step rates are not in accord with this decision or other Commission decisions. The effective date of the revised schedules shall be no earlier than January 1, 1997, or 30 days after filing, whichever is later. The revised schedules shall apply only to service rendered on and after their effective date.

3. On or after November 1, 1997, Cal-American is authorized to file an advice letter, with appropriate work papers, requesting

the step rate increase, for 1997, included in Appendix A/B, for to file a proportionate lesser increase for those rates in Appendix B, in the event that a rate of return on the rate base, adjusted to reflect the rates then in effect and normal ratemaking adjustments for the 12 months ending September 30, 1997, exceeds the lesser of (a) the rate of return found reasonable for Cal-American during the corresponding period in the then most recent rate decision, or (b) 9.17%. This filing shall comply with G.O. 96-A. The requested step rates shall be reviewed by CACD to determine their conformity with this ^{order of} ~~order of~~ other Commission orders and shall go into effect upon CACD's determination of conformity. CACD shall inform the Commission if it finds that the proposed step rates are not in accord with this ^{order of} ~~order of~~ decision or other Commission decisions. The effective date of the revised schedules shall be no earlier than January 1, 1998, or 30 days after filing, whichever is later. The revised schedules shall apply only to service rendered on and after their effective date.

4. A return on equity of 10.50% and a common equity capital structure of 43.15%, 43.24%, and 43.21%, respectively, applied to test years 1996 and 1997, and attrition year 1998, are hereby adopted; and the associated rates of return on rate base of 9.16%, 9.17%, and 9.18%.

5. All other terms and conditions contained in the Stipulation for Settlement entered into by the Commission's Division of Ratepayer Advocates and Cal-American as of July 14, 1995, are hereby adopted.

Division of Ratepayer Advocacy and Cal-American as of July 1995
Self-Regulation for Settlements made by the Commission, as
set forth in the Settlement Agreement entered into by Cal-American
and the Division of Ratepayer Advocacy on June 23, 1995, and
as amended by the Settlement Agreement dated August 28, 1995.
The Settlement Agreement is attached hereto as Exhibit A.
The Settlement Agreement is effective as of the date of this Order.
This Order is effective as of December 18, 1995.

For Dated December 18, 1995 at San Francisco, California.

Commissioner of Ratepayer Advocacy and Cal-American during the
negotiations of the Settlement Agreement, and
in accordance with GAO's proposed Settlement of the
Self-Regulation Settlement Agreement, the Commission
hereby approves the Settlement Agreement, subject to the following
conditions:

(a) The Settlement Agreement is subject to review by the California Public
Utilities Commission ("CPUC") and the California Energy Commission ("CEC").
If either the CPUC or the CEC finds that the Settlement Agreement violates
any applicable law or regulation, the Settlement Agreement will be
deemed null and void, and the parties will negotiate a new Settlement
Agreement that complies with all applicable laws and regulations.
The Settlement Agreement will remain in effect until such time as
the CPUC or the CEC has issued a final decision regarding its
constitutionality, or until the Settlement Agreement is terminated
by mutual agreement of the parties.

(b) The Settlement Agreement is subject to review by the California State
Senate and the California State Assembly. If either body fails to
pass the Settlement Agreement, the Settlement Agreement will be
deemed null and void, and the parties will negotiate a new Settlement
Agreement that complies with all applicable laws and regulations.
The Settlement Agreement will remain in effect until such time as
the Settlement Agreement is approved by both chambers of the
California State Legislature.

(c) The Settlement Agreement is subject to review by the California
Attorney General. If the Attorney General finds that the Settlement
Agreement violates any applicable law or regulation, the Settlement
Agreement will be deemed null and void, and the parties will negotiate a new Settlement
Agreement that complies with all applicable laws and regulations.
The Settlement Agreement will remain in effect until such time as
the Attorney General has issued a final decision regarding its
constitutionality, or until the Settlement Agreement is terminated
by mutual agreement of the parties.

(d) The Settlement Agreement is subject to review by the California
Public Utilities Commission ("CPUC") and the California Energy Commission ("CEC").
If either the CPUC or the CEC finds that the Settlement Agreement violates
any applicable law or regulation, the Settlement Agreement will be
deemed null and void, and the parties will negotiate a new Settlement
Agreement that complies with all applicable laws and regulations.
The Settlement Agreement will remain in effect until such time as
the CPUC or the CEC has issued a final decision regarding its
constitutionality, or until the Settlement Agreement is terminated
by mutual agreement of the parties.

APPENDIX A
to Page 1 of 6

California-American Water Co.
Coronado District

Schedule No. CO-1

GENERAL METERED SERVICE

PRIVATE FIRE PROTECTION SERVICE

APPLICABILITY

Applicable to all water furnished on a metered basis.

APPLICABILITY

TERRITORY

Coronado, Imperial Beach, and portions of San Diego, and vicinity San Diego County.

TERRITORY

RATES

Coronado, Imperial Beach, and portions of San Diego, and vicinity San Diego County, California
Service Area under the City of San Diego Public Utilities Commission

Quantity Rates:

For all water delivered, per 100 cu. ft.	\$1.4023 RATE 1 (I)
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Service Charge:

	<u>Per Meter Per Month</u>
For 5/8 x 3/4-inch meter	\$6.25 (I)
For 1 1/2-inch meter	9.40 (I) for connection fee
For 2 1/2-inch meter	15.70 (I) for connection fee
For 4 1/2-inch meter	31.50 (I) for connection fee
For 8 1/2-inch meter	60.00 (I) for connection fee
For 10 1/2-inch meter	94.00 (I) for connection fee
For 4-inch meter	157.00
For 6-inch meter	2127.00 (I) for connection fee
For 8-inch meter	444.00 (I)

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

SPECIAL CONDITIONS

- Due to an undercollection in the balancing account, a surcharge of \$0.0423 per cu. ft. is to be added to the quantity rate for twenty-four months from the effective date of Advice Letter No. 270 (end of fiscal year July 1, 1993) to offset the loss to the City of San Diego.
- As authorized by the California Public Utilities Commission, all bills are subject to a one-time surcharge of \$0.1583. This charge offsets the Department of Health Services fee as billed to California-American Water Company for fiscal year July 1, 1993, to June 30, 1994, and the Environmental Protection Agency's adopted National Primary Drinking Water Regulations for water testing.
- All bills are subject to the reimbursement fee set forth in Schedule No. U.F.

APPENDIX A
to Page 2 of 6

California American Water Co.
Point Loma District

Service Fee CO-1

Schedule No. CO-14

PRIVATE FIRE PROTECTION SERVICE

APPLICABILITY

APPLICABILITY

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

TERRITORY

TERRITORY

Coronado, Imperial Beach, and portions of San Diego, and vicinity, San Diego County, all as set forth in Service Area maps on file with the California Public Utilities Commission.

Oversight Board

(b) **RATES**

Per Month

Private Fire Protection Systems:

		Service Charge
(1)	For each 4-inch connection	\$18.44
	For each 6-inch connection	38.63
	For each 8-inch connection	57.14
	For each 10-inch connection	84.98
	For each 12-inch connection	123.80
	For each 14-inch connection	162.63
	For each 16-inch connection	201.46
	For each 18-inch connection	239.29
	For each 20-inch connection	278.12

SPECIAL CONDITIONS

(1) 0.442

1. The fire protection service and connection shall be installed by the Utility or under the Utility's direction. Cost of the entire fire protection installation excluding the connection at the main shall be paid for by the applicant. Such payment shall not be subject to refunds.

2. The installation housing the detector type check valve and meter and appurtenances thereto shall be in a location mutually agreeable to the applicant and the Utility. Normally, such installation shall be located on the premises of applicant, adjacent to the property line. The expense of maintaining the fire protection facilities on the applicant's premises (including the vault, meter, detector type check valves, backflow device and appurtenances) shall be paid for by the applicant.

(3) (Continued)

A XI (APPENDIX A
10-10-20 Page 3 of 6

to California-American Water Co.
 Dist. Coronado District

F.M.C. 10-10-20

Schedule No. CO.4H

PRIVATE FIRE HYDRANT SERVICE

YARDAGE

Service is now based on the cost of labor.

YARDAGE

APPLICABILITY

Applicable to all water service furnished for fire hydrant service.

TERRITORY

Coronado, Imperial Beach, and portions of San Diego, and vicinity, San Diego County, all as set forth on Service Area maps on file with the California Public Utilities Commission.

(1) 10-10-20

RATES

	Per Month
(1) 00-01	\$10.88
Private Fire Hydrant Service Installed at Cost of Applicant:	
For each Fire Hydrant Installed:	\$10.88
00-02	\$10.88
00-03	\$10.88
00-04	\$10.88
00-05	\$10.88
00-06	\$10.88
00-07	\$10.88
00-08	\$10.88
00-09	\$10.88
00-10	\$10.88
00-11	\$10.88
00-12	\$10.88
00-13	\$10.88
00-14	\$10.88
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00-90	\$10.88
00-91	\$10.88
00-92	\$10.88
00-93	\$10.88
00-94	\$10.88
00-95	\$10.88
00-96	\$10.88
00-97	\$10.88
00-98	\$10.88
00-99	\$10.88
00-100	\$10.88

SPECIAL CONDITIONS

1. The fire protection service and connection shall be installed by the Utility or under the Utility's direction. Cost of the entire fire protection installation excluding the connection at the main shall be paid for by the applicant. Such payment shall not be subject to refund.
2. The installation housing the detector type check valve and meter and appurtenances thereto shall be in a location mutually agreeable to the applicant and the Utility. Normally, such installation shall be located on the premises of applicant, adjacent to the property line. The expense of maintaining the fire protection facilities on the applicant's premises (including the vault, meter, detector type check valves, backflow device and other appurtenances) shall be paid for by the applicant.
3. All facilities paid for by the applicant shall be the sole property of the applicant. The Utility and its duly authorized agents shall have the right to ingress and to egress from the premises for all purposes relating to said facilities.
4. The minimum diameter will be 6 inches, and the maximum diameter will be the diameter of the main to which the service is connected.

(continued)

APPENDIX A
to E Page 4 of 6

California-American Water Co.
Joint Village District

Schedule No. V-1

GENERAL METERED SERVICE

APPLICABILITY

PRIVATE LINE HYDRAULIC SERVICE

Applicable to all metered water service.

APPLICABILITY

TERRITORY

Portions of Thousand Oaks, Newbury Park, an area adjacent to Camarillo, and vicinity, Ventura County.

TERRITORY

RATES

(a) **Quantity Rates:** California Public Utilities Commission Order 1000, Service Area 10, effective January 1, 1994, provides that the quantity rates for all water delivered, per 100 cu. ft. \$2.0107 (D)

Service Charge:

		RATES
	For 5/8 x 3/4-inch meter	\$ 10.65 (D)
	For 3/4-inch meter	16.00
	For 1-inch meter	26.60
(1)	For 2 1/2-inch meter	53.00
	For 2-inch meter	85.00
	For 3-inch meter	138.00
	For 4-inch meter	245.00
	For 6-inch meter	404.00
	For 8-inch meter	585.00
	For 10-inch meter	1,100.00
	For 12-inch meter	1,300.00

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 from the Service Area 10, California Public Utilities Commission Order 1000, effective January 1, 1994. This charge is to be applied to all bills for water used in the Service Area 10, California Public Utilities Commission Order 1000, effective January 1, 1994.

SPECIAL CONDITIONS

1. Due to an undercollection in the balancing account, a surcharge of \$0.0960 per CCF is to be added to the quantity rate for twelve months from the effective date of Advice Letter No. 474 not being less than the amount of the undercollection. This surcharge is to be applied to all bills for water used in the Service Area 10, California Public Utilities Commission Order 1000, effective January 1, 1994.
2. As authorized by the California Public Utilities Commission, all bills are subject to a one-time surcharge of \$0.1965. This charge offsets the Department of Health Services fee as billed to California-American Water Company for fiscal year July 1, 1993 to June 30, 1994, and the Environmental Protection Agency's adopted National Primary Drinking Water Regulations for water testing.
3. All bills are subject to the reimbursement fee set forth in Schedule No. U.F.

(continued)

APPENDIX A
to Page 5 of 6

California-American Water Co.
Brentwood Village District

Schedule No. V-4

PRIVATE FIRE PROTECTION SERVICE

APPLICABILITY

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

TERRITORY

Portions of Thousand Oaks, Newbury Park and areas adjacent to Camarillo, and vicinity, Ventura County.

RATES

	<u>Per Month</u>
For each inch in diameter of service connection minimum charge based on a 4" service	\$7.98 (I)

The rates for private fire service are based upon the size of the service and no additional charges will be made for fire hydrants, sprinklers, hose connections or standpipes connected to and supplied by such private fire service.

SPECIAL CONDITIONS

1. The fire protection service and connection shall be installed by the Utility or under the Utility's direction. Cost of the entire fire protection installation excluding the connection at the main shall be paid for by the applicant. Such payment shall not be subject to refund.
2. The installation housing the detector type check valve and meter and appurtenances thereto shall be in a location mutually agreeable to the applicant and the Utility. Normally such installation shall be located on the premises of applicant, adjacent to the property line. The expense of maintaining the fire protection facilities on the applicant's premises (including the vault, meter, detector type check valves, backflow device and appurtenances) shall be paid for by the applicant.

(continued)

A.9 APPENDIX A
Page 6 of 6

California-American Water Co.
Lind Village District

N.V. Schedule No. V-9MC

METERED CONSTRUCTION SERVICE

APPLICABILITY

Applicable to all water service furnished for construction purposes.

APPLICABILITY

TERRITORY

Applicable to all water service furnished by the City of Thousand Oaks, Newbury Park, Camarillo, and vicinity, Ventura County.

TERRITORY

RATES

Quantity Rates:

Quantity	Rate	Per Month	Per Day
For all water delivered, per 100 cu. ft.		\$2.6000	
(1) Minimum Charge: ...		\$27.00	
For all sizes of meters			

The Minimum Charge will entitle the customer to the quantity of water which that minimum charge will purchase at the Quantity Rates.

SPECIAL CONDITIONS

- Construction water service under this schedule will be furnished only when surplus water is available over the requirements for domestic service and under conditions which will not adversely effect domestic service. The utility will be the sole judge as to the availability of such surplus water.
- Applicants for metered construction service will be required to apply for the service at least 48 hours in advance. Delivery of the time delivery of water is requested and to pay the costs and charges as provided in Rule 13, Temporary Service.
- Due to an undercollection in the balancing account, a surcharge of \$0.0900 per Ccf is to be added to each month's bill to the quantity rate for twelve months from the effective date of Advisory Letter No. 474, or otherwise if sum not set forth above.
- As authorized by the California Public Utilities Commission, all bills are subject to a one-time surcharge of \$0.1965. This charge offsets the Department of Health Services fee as billed to California-American Water Company for fiscal year July 1, 1993 to June 30, 1994, and the Environmental Protection Agency's adopted National Primary Drinking Water Regulations for water testing, a surcharge judge.
- All bills are subject to the reimbursement fee set forth in Schedule No. UF.

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APPENDIX B
Page 1 of 2
B935501S

California-American Water Company
Coronado 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. CO-1**Service Charges:**

For 5/8x3/4-inch meter	20.0
For 3/4-inch meter	25.0
For 1-inch meter	34.0
For 1-1/2-inch meter	60.1
For 2-inch meter	100.1
For 3-inch meter	190.11
For 4-inch meter	300.07
For 6-inch meter	600.05
For 8-inch meter	1300.03

Quantity Rates:

For all water delivered, per 100 cu. ft. . . .	0.0067
--	--------

1997

SCHEDULE No. V-A	
Service Charge	For 5/8x3/4-inch meter
For 3/4-inch meter	0.15
For 1-inch meter	0.25
For 1-1/2-inch meter	0.40
For 2-inch meter	0.70
For 3-inch meter	1.00
For 4-inch meter	2.00
For 6-inch meter	3.00
For 8-inch meter	5.00
For 10-inch meter	7.00
For 12-inch meter	12.00

0.0128**VSCCO-****1000.0****Quantity Rates:****0.0128****SCHEDULE No. CO-4**

For 4-inch connection or smaller	60.0
For 6-inch connection	110.0
For 8-inch connection	170.0
For 10-inch connection	230.0
For 12-inch connection	300.0

SCHEDULE No. V-A

4-inch connection or smaller	0.22
6-inch connection	0.22
8-inch connection	0.46
10-inch connection	0.68
12-inch connection	1.02

1.49**SCHEDULE No. CO-4H**

For each Fire Hydrant installed	0.000.0
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SCHEDULE No. V-SMO	
For each fire hydrant installed, per 100 cu. ft.	0.13

SCHEDULE No. CO-4H

Monthly Charge per Water Connection	01.0
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0.20**0.20**

APPENDIX B
Page 2 of 2
1/28/95

California-American Water Company
Village District
Cerritos 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.

1997

SCHEDULE No. V-1

1997

Service Charges:

For 5/8x3/4-inch meter	0.25
For 1 1/2-inch meter	0.32
For 1 1/2-inch meter	0.38
For 1 1/2-inch meter	0.40
For 1 1/2-inch meter	1.00
For 2-inch meter	1.00
For 3-inch meter	11.00
For 4-inch meter	10.00
For 6-inch meter	66.00
For 8-inch meter	130.00
For 10-inch meter	100.00
For 12-inch meter	150.00

1997

1997

SCHEDULE No. CO-1

Service Charges:

For 1 1/2-inch meter	0.15
For 2-inch meter	0.25
For 3-inch meter	0.40
For 4-inch meter	1.00
For 6-inch meter	1.00
For 8-inch meter	13.00
For 10-inch meter	15.00
For 12-inch meter	72.00
For 15-inch meter	151.00
For 18-inch meter	50.00
For 21-inch meter	330.00

Open Kerosene Heater

For 15-gallon heater, per 100 cu. ft.

Quantity Rates:

For all water delivered, per 100 cu. ft.	0.0013	-0.0027
--	--------	---------

SCHEDULE No. V-4

For 4-inch connection or smaller	0.08
For 6-inch connection	0.12
For 8-inch connection	0.16
For 10-inch connection	0.20
For 12-inch connection	0.24

SCHEDULE No. CO-4

For 4-inch connection or smaller	0.11
For 6-inch connection	0.15
For 8-inch connection	0.21
For 10-inch connection	0.26
For 12-inch connection	0.31

SCHEDULE No. V-9MC

For all water delivered, per 100 cu. ft.	0.0096
For all sizes of meter	0.10

SCHEDULE No. CO-4H

For all water delivered, per 100 cu. ft.	0.0094
For all sizes of meter	0.10

0.50

0.50

0.50

APPENDIX C
Page 5 of 10

A-95-02-018-1 ALJ VDR/CAC/CD/rsk

APPENDIX C
Page 1 of 10

Fees	1996 California-American Water Company Coronado District	Number of Services
000.51		34
1		1
000.1	33.5	1
100	494	517-1
100	110	5
0	0	1996
SI	SI	P
Water Production: KCcf (1000)		
Wells		0
Surface Water	0	0.00
Purchased Water	0	0.0
210.06	20,053	5,668.50
Total		5,668.5

Purchased Water Expenses

APPENDIX C
Page 2 of 10

**California-American Water Company
Coronado District**

Adopted Quantities

Sch. CO-1

Number of Services	1998	1997
5/8 X 3/4-inch	17,104	17,469
3/4	1	1
1	1,789	1,439
1 1/2	494	494
2	614	624
3	0	0
4	12	12
6	6	6
8	3	3
00.0	0	0
10	0	0
00	0	0
12	0	0
03,800	20,023	20,048
2,000		

Metered Sales (KCCf) 5,441.2 5,455.2

		No. of Service		Usage KCCF		Avg. Usage -ccf	
		1996	1997	1996	1997	1996	1997
Resid.-Single Family	1,810,612	16,720	16,720	2,519.7	2,519.7	150.7	150.7
Mukli Family	81,822	1,074	1,089	96.6	97.9	89.9	89.9
Commercial-Golf Apartments	2	2	2	2.4	2.4	1,200.0	1,200.0
All other	1,294	1,300	1,433.5	1,440.1	1,107.8	1,107.8	
Public Auth.-Golf	5	5	133.8	133.8	26,754.8	26,754.8	
All other	292	294	587.2	591.2	2,011.0	2,011.0	
Irrigation	1,810,612	2	2	25.3	25.3	12,658.5	12,658.5
Other	0	7	7	26.4	26.4	3,646.9	3,646.9
Private Fire	0.0	20,030	20,055	5,441.2	5,455.2		
Water Loss (4.01%)				227.3	227.9		
Total Water Produced				5,668.5	5,683.1		
Purchased Water (KCCF)				5,668.5	5,683.1		
Purchased Water (AF)				13,013.1	13,046.6		

APPENDIX O to 810 So 20 A
Page 3 of 10

APPENDIX C

California-American Water Company
Coronado District

California American Water Company

Utility Plant, Depreciation Reserve, and Rate Base
(Dollars in Thousands)

		1996	1997
1101	Utility Plant		
1102	Plant BOY.	1622	
1110.2	CWIP	0.0	0.0
2116	Utility add.	1,558.8	1,558.8
2118	Advances	22.5	22.5
2119.0	Co.Budget Plant Inv.	569.0	569.0
	Advances & Contributions		
	Change in CWIP		
8,939.8	total add.	0.110.1	0.110.1
0.0		0.0	0.0
0.0	Retirement	0.0	0.0
0.0	Plant EOY.	0.0	0.0
1,520.1		1,013.2	1,013.2
3,605	Wgt. Plant Add.	30.0	50.56%
2,252	Avg. Plant,Wtg.	3,000	3,000
3,403		3,414	3,414
8,01	Depreciation Reserve		
1103	Reserve BOY.	8,000	
1118	Contribution	1.18	1.18
1101	Depr.expense	1,501	1,501
0.18	Clear.Charge	2.61	2.61
0.14	total accrual	1,515.8	1,515.8
8,918.8	Retirement	0.0	0.0
0.0	Salvage	0.954	0.954
2,031.6	Reserve EOY.	1,013.8	1,013.8
	Wgt.Accr.Add.	56.33	
1,520	Avg.Depr.Res.Wtg.	5,431.0	5,741.1
1.03		5,431.0	5,741.1
	RATE BASE		
1,601	Utility Plant	1,622	
1,602	Material & Supplies		
3,603	Work.Cash Opel	1,9	
3,165	Work.Cash Lead/Lag		
8,8	Depreciation Reserve		
2,555	Advances.Construction		
1,343	Contribution		
	General Office Allocation		
	Deferred Taxes-CIAC		
	Unamort. Def Reven-CIAC		
	Def.Tax FIT		
	Avg. RATE BASE	10,136.7	10,250.9

A.95-02-016 et al. / ALJWDR/CACDitsk
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APPENDIX C
Page 4 of 10

**California-American Water Company
Coronado District**

(state event plan ID)

Income Tax Calculation (Dollars in Thousands)

		Dollars in thousands)	
		1995	1996
0.100,511		0.116,511	
0.0	Metered Revenue	0.0	0.0
4,604	Flat Rev.	33.6	85.2
4,604	Total Revenue	33.6	85.2
5.0		5.0	5.0
0.0		(13.6)	
4,894	Purchased Water		4,977.0
	Purchased Power		0.0
3.18	Pump Tax	1.011	0.0
0.000,811	Purchased Chemicals		150,000
	Payroll		0.0
5.005	OM Other	5.005	5.005
5,403,511	AG Other	1,828,511	1,828,511
	PBOP		
	Regulatory Comm. Expense		1,017.5
5,153,7	General Office Prorations		1,052.1
0.0	Payroll Taxes	202.2	206.3
0.0	Ad.Val.Taxes	560.4	585.7
0.0	Uncollectible	241.4	240.2
0.0	Local Franchise	10.8	10.8
0.0	subtotal	930.8	954.4
3.3	Misc. Amortiz.	81.4	84.2
(S)	Interest	102.3	103.7
0.000,8	Total Deductions	43.5	44.0
4,615		43.2	43.6
4,145,0		8,210.5	8,314.8
	State Tax Depreciation	0.0	0.0
	State Corp.Franch.Tax @ 9.3%	429.6	435.7
		8,640.1	8,750.5
		Wgt Accr. 1995	
		526.3	522.4
		69.4	70.6
		RATE BASE	
5,153,511	Federal Tax Depreciation	398.6	408.7
5.12	State Income Tax	27.4	69.4
0.001	Net Taxable Income	846.1	803.6
4,625.5	Fed. Income Tax @ 35.00%	296.2	281.3
(1,141.5)	ITC	8.8	8.8
(3,833.5)	Total Federal Income Tax	287.4	272.5
(S) 4,625.1		Aduances/Charges/Refund	
		356.7	343.1
0.08	Total Income Tax	General Office Allocation	
5.62		Net to Gross Multiplier = 1.8105	
(3.33)		(0.62)	
(1,301.1)		(1,132.0)	
0.025,011		Def.Tax F/T	
		Av. RATE BASE	
		0.138.3	

APPENDIX C
Page 10 of 10California-American Water Company
Allego DocketAPPENDIX C
Page 10 of 10
(Details in italics)California-American Water Company
Coronado District

1991 1992

0.101,412	The average residential bill will increase from \$21.28 to \$22.75 (6.91%) for 1992.
1,181	
2,112	
2,119	
2,250	
23,630,054	

Publicly Owned Water
Cost of Public Water Docket 3-1-92
Cost Per Acre
89525 Facility Fee
City of Coronado Overage Fees
Total Cost

0.050,0	Burglary Cost
0.050,0	Mail Preparation (AR)
0.000,0	Mail (KCC)
0.1038	Social Eq (A-94)
1,023,518	Tel Tel Kmp (1000)
231,022	Utility Cost (2-Kmp)
2140,062	Total Power Cost (2000)

APPENDIX O
Page 6 of 10

**California-American Water Company
Village District**

**APPENDIX O
Adopted Quantities
(Dollars in thousands)**

Category Description	1996	1997
Purchased Water		
Castaic Lake Water Agency 7-1-95		
A&E Fees (\$/AF)	14,539.3	14,761.0
Cost Per A.F.	\$487	\$487
Base Facility Fee	\$448,176	\$448,176
City of Thousand Oaks Fee	\$3,209	\$3,289
Total Cost	\$7,530,024	\$7,638,072
Purchased Power		
Well Production (AF)	6,333.3	6,429.9
Well (KCCf)	2,758.8	2,800.9
SoCal.Ed.(4-94)	0.1638	0.1638
Total Kwh (1000)	1,037,395	1,053,218
Unit cost (\$/Kwhr)	\$0.1355	\$0.1355
Total Power Cost (\$000)	\$140,567	\$142,711

APPENDIX C
Page 8 of 10California American Water Company
A-95-02-018-19 WDR/CACD/rskAPPENDIX C
(Dollars in Thousands)
Page 7 of 10

	1995	1996	California-American Water Company Village District	1997
0.0	4,453.2	8,828.0	Used BYOY	14,503.3
0.0	0.0	0.0	CMW	222
0.0	33.3	8.484	Other BYOY	1,758
0.0	363.0	8.204	Other CMW	189
Sch. V-1	Number of Services	1996	Adopted Quantities	1997
	5/8 x 3/4-Inch	14,372	Number of Services & Quantity	14,503
0.0	4,003.4	1,740	Overhead CMW	222
0.0	0.0	189	Leased CMW	189
0.0	0.0	488	Leased sqft	41
0.0	143.0	507	Leased sqft	41
	2,222.3	41	Leased sqft	44
	4	44	Leased sqft	44
105.3	1,111.6	8	Rebate	8
0.0	8,453.2	2	Used BYOY	2
	10	0	Other	0
0.0	348.2	17,106	W/M by BYOY	17,274
0.000,00	3,833.5			
	Metered Sales (KCCF)		5,899.1 from 1996 to 5,989.41	
0.000,0	2,010.8		Usage - KCCF	
0.001	8.828		1996	1997
0.000,1	5,013.1	No. of Service	1996	1997
0.0	0.0	1996	1997	1997
0.000,2	Resid.Single Fam.t	13,643	3,656.3	3,689.3
0.001	Multi Family	2,621	348.3	351.7
(0.0)	Comm.Golf,Course	1	140.0	132.9
0.000,01	Apartment\$	69	258.3	273.3
0.000	All other	417	620.7	632.8
0.000,02	Public Auth-Golf Cour	3	100.1	1488.5
	All other	174	55.0	18,339.4
	Industrial	178	359.8	18,339.4
0.000,03	Other	8	33.1	2,068.1
0.000	0.0	17,114	600.7	2,068.1
0.000,04	17,282	5,932.4	627.7	3,374.7
0.000,05	Private Fire H.	195	16,022.7	3,374.7
0.000,06	17,482	6,429.7	1,132.9	3,374.6
0.000,07	17,309	400.0	14,760.8	3,374.6
0.000,08	Water Loss (6.33%)	6,333.3	14,760.8	3,374.6
(0.000,09)	Total Water Produced	6,333.3	Gen.Oil Gen	3,374.6
(0.000,10)	(4,188.4)	6,429.7	Gen.Oil Gen	3,374.6
0.000,11	Purchased Water (KCCF)	6,333.3	6,429.7	3,374.6
0.000,12	Purchased Water (AF)	14,539.3	14,760.8	3,374.6
(0.000,13)	(4,188.4)	14,539.3	Gen.Oil Gen	3,374.6
0.000,14	Detailed Taxes-Bill	14,539.3	14,760.8	3,374.6
0.000,15	Sales of Pipeline Adjustment	14,539.3	Gen.Oil Gen	3,374.6
0.000,16	Unsubsidized DelRan CIVC	14,539.3	14,760.8	3,374.6
0.000,17	Adjustment	14,539.3	14,760.8	3,374.6
0.000,18	Adjustment	14,539.3	14,760.8	3,374.6
0.000,19	Adjustment	14,539.3	14,760.8	3,374.6
0.000,20	Adjustment	14,539.3	14,760.8	3,374.6
0.000,21	Adjustment	14,539.3	14,760.8	3,374.6
0.000,22	Adjustment	14,539.3	14,760.8	3,374.6
0.000,23	Adjustment	14,539.3	14,760.8	3,374.6
0.000,24	Adjustment	14,539.3	14,760.8	3,374.6
0.000,25	Adjustment	14,539.3	14,760.8	3,374.6
0.000,26	Adjustment	14,539.3	14,760.8	3,374.6
0.000,27	Adjustment	14,539.3	14,760.8	3,374.6
0.000,28	Adjustment	14,539.3	14,760.8	3,374.6
0.000,29	Adjustment	14,539.3	14,760.8	3,374.6
0.000,30	Adjustment	14,539.3	14,760.8	3,374.6
0.000,31	Adjustment	14,539.3	14,760.8	3,374.6
0.000,32	Adjustment	14,539.3	14,760.8	3,374.6
0.000,33	Adjustment	14,539.3	14,760.8	3,374.6
0.000,34	Adjustment	14,539.3	14,760.8	3,374.6
0.000,35	Adjustment	14,539.3	14,760.8	3,374.6
0.000,36	Adjustment	14,539.3	14,760.8	3,374.6
0.000,37	Adjustment	14,539.3	14,760.8	3,374.6
0.000,38	Adjustment	14,539.3	14,760.8	3,374.6
0.000,39	Adjustment	14,539.3	14,760.8	3,374.6
0.000,40	Adjustment	14,539.3	14,760.8	3,374.6
0.000,41	Adjustment	14,539.3	14,760.8	3,374.6
0.000,42	Adjustment	14,539.3	14,760.8	3,374.6
0.000,43	Adjustment	14,539.3	14,760.8	3,374.6
0.000,44	Adjustment	14,539.3	14,760.8	3,374.6
0.000,45	Adjustment	14,539.3	14,760.8	3,374.6
0.000,46	Adjustment	14,539.3	14,760.8	3,374.6
0.000,47	Adjustment	14,539.3	14,760.8	3,374.6
0.000,48	Adjustment	14,539.3	14,760.8	3,374.6
0.000,49	Adjustment	14,539.3	14,760.8	3,374.6
0.000,50	Adjustment	14,539.3	14,760.8	3,374.6
0.000,51	Adjustment	14,539.3	14,760.8	3,374.6
0.000,52	Adjustment	14,539.3	14,760.8	3,374.6
0.000,53	Adjustment	14,539.3	14,760.8	3,374.6
0.000,54	Adjustment	14,539.3	14,760.8	3,374.6
0.000,55	Adjustment	14,539.3	14,760.8	3,374.6
0.000,56	Adjustment	14,539.3	14,760.8	3,374.6
0.000,57	Adjustment	14,539.3	14,760.8	3,374.6
0.000,58	Adjustment	14,539.3	14,760.8	3,374.6
0.000,59	Adjustment	14,539.3	14,760.8	3,374.6
0.000,60	Adjustment	14,539.3	14,760.8	3,374.6
0.000,61	Adjustment	14,539.3	14,760.8	3,374.6
0.000,62	Adjustment	14,539.3	14,760.8	3,374.6
0.000,63	Adjustment	14,539.3	14,760.8	3,374.6
0.000,64	Adjustment	14,539.3	14,760.8	3,374.6
0.000,65	Adjustment	14,539.3	14,760.8	3,374.6
0.000,66	Adjustment	14,539.3	14,760.8	3,374.6
0.000,67	Adjustment	14,539.3	14,760.8	3,374.6
0.000,68	Adjustment	14,539.3	14,760.8	3,374.6
0.000,69	Adjustment	14,539.3	14,760.8	3,374.6
0.000,70	Adjustment	14,539.3	14,760.8	3,374.6
0.000,71	Adjustment	14,539.3	14,760.8	3,374.6
0.000,72	Adjustment	14,539.3	14,760.8	3,374.6
0.000,73	Adjustment	14,539.3	14,760.8	3,374.6
0.000,74	Adjustment	14,539.3	14,760.8	3,374.6
0.000,75	Adjustment	14,539.3	14,760.8	3,374.6
0.000,76	Adjustment	14,539.3	14,760.8	3,374.6
0.000,77	Adjustment	14,539.3	14,760.8	3,374.6
0.000,78	Adjustment	14,539.3	14,760.8	3,374.6
0.000,79	Adjustment	14,539.3	14,760.8	3,374.6
0.000,80	Adjustment	14,539.3	14,760.8	3,374.6
0.000,81	Adjustment	14,539.3	14,760.8	3,374.6
0.000,82	Adjustment	14,539.3	14,760.8	3,374.6
0.000,83	Adjustment	14,539.3	14,760.8	3,374.6
0.000,84	Adjustment	14,539.3	14,760.8	3,374.6
0.000,85	Adjustment	14,539.3	14,760.8	3,374.6
0.000,86	Adjustment	14,539.3	14,760.8	3,374.6
0.000,87	Adjustment	14,539.3	14,760.8	3,374.6
0.000,88	Adjustment	14,539.3	14,760.8	3,374.6
0.000,89	Adjustment	14,539.3	14,760.8	3,374.6
0.000,90	Adjustment	14,539.3	14,760.8	3,374.6
0.000,91	Adjustment	14,539.3	14,760.8	3,374.6
0.000,92	Adjustment	14,539.3	14,760.8	3,374.6
0.000,93	Adjustment	14,539.3	14,760.8	3,374.6
0.000,94	Adjustment	14,539.3	14,760.8	3,374.6
0.000,95	Adjustment	14,539.3	14,760.8	3,374.6
0.000,96	Adjustment	14,539.3	14,760.8	3,374.6
0.000,97	Adjustment	14,539.3	14,760.8	3,374.6
0.000,98	Adjustment	14,539.3	14,760.8	3,374.6
0.000,99	Adjustment	14,539.3	14,760.8	3,374.6
0.000,100	Adjustment	14,539.3	14,760.8	3,374.6
0.000,101	Adjustment	14,539.3	14,760.8	3,374.6
0.000,102	Adjustment	14,539.3	14,760.8	3,374.6
0.000,103	Adjustment	14,539.3	14,760.8	3,374.6
0.000,104	Adjustment	14,539.3	14,760.8	3,374.6
0.000,105	Adjustment	14,539.3	14,760.8	3,374.6
0.000,106	Adjustment	14,539.3	14,760.8	3,374.6
0.000,107	Adjustment	14,539.3	14,760.8	3,374.6
0.000,108	Adjustment	14,539.3	14,760.8	3,374.6
0.000,109	Adjustment	14,539.3	14,760.8	3,374.6
0.000,110	Adjustment	14,539.3	14,760.8	3,374.6
0.000,111	Adjustment	14,539.3	14,760.8	3,374.6
0.000,112	Adjustment	14,539.3	14,760.8	3,374.6
0.000,113	Adjustment	14,539.3	14,760.8	3,374.6
0.000,114	Adjustment	14,539.3	14,760.8	3,374.6
0.000,115	Adjustment	14,539.3	14,760.8	3,374.6
0.000,116	Adjustment	14,539.3	14,760.8	3,374.6
0.000,117	Adjustment	14,539.3	14,760.8	3,374.6
0.000,118	Adjustment	14,539.3	14,760.8	3,374.6
0.000,119	Adjustment	14,539.3	14,760.8	3,374.6
0.000,120	Adjustment	14,539.3	14,760.8	3,374.6
0.000,121	Adjustment	14,539.3	14,760.8	3,374.6
0.000,122	Adjustment	14,539.3	14,760.8	3,374.6
0.000,123	Adjustment	14,539.3	14,760.8	3,374.6
0.000,124	Adjustment	14,539.3	14,760.8	3,374.6
0.000,125	Adjustment	14,539.3	14,760.8	3,374.6
0.000,126	Adjustment	14,539.3	14,760.8	3,374.6
0.000,127	Adjustment	14,539.3	14,760.8	3,374.6
0.000,128	Adjustment	14,539.3	14,760.8	3,374.6
0.000,129	Adjustment	14,539.3	14,760.8	3,374.6
0.000,130	Adjustment	14,539.3	14,760.8	3,374.6
0.000,131	Adjustment	14,539.3	14,760.8	3,374.6
0.000,132	Adjustment	14,539.3	14,760.8	3,374.6
0.000,133	Adjustment	14,539.3	14,760.8	3,374.6
0.000,134	Adjustment	14,539.3	14,760.8	3,374.6
0.000,135	Adjustment	14,539.3	14,760.8	3,374.6
0.000,136	Adjustment	14,539.3	14,760.8	3,374.6
0.000,137	Adjustment	14,539.3	14,760.8	3,374.6
0.000,138	Adjustment	14,539.3	14,760.8	3,374.6
0.000,139	Adjustment	14,539.3	14,760.8	3,374.6
0.000,140	Adjustment	14,539.3	14,760.8	3,374.6
0.000,141	Adjustment	14,539.3	14,760.8	3,374.6
0.000,142	Adjustment	14,539.3	14,760.8	3,374.6
0.000,143	Adjustment	14,539.3	14,760.8	3,374.6
0.000,144	Adjustment	14,539.3	14,760.8	3,374.6
0.000,145	Adjustment	14,539.3	14,760.8	3,374.6
0.000,146	Adjustment	14,539.3	14,760.8	3,374.6
0.000,147	Adjustment	14,539.3	14,	

APPENDIX C
Page 8 of 10

California-American Water Company
City Village District 11/15/010-50-29.A

X Utility Plant, Depreciation Reserve, and Rate Base
01 to 10 (Pages 8 to 10) (Dollars in Thousands)

Utility Plant	California-American Water Company Assets & Liabilities	1996	1997
Plant BOY.		36,952.9	40,423.5
CWIP	Depreciation Reserve	0.0	0.0
Utility add.		495.3	393.0
Co.Budget Plant subl.		495.3	393.0
Year	1996		
162.1	14,315		
55Advances & Contrib.		3,090.4	350.0
821.1	1,740		
88 Overhead	189		
50Transf. CWIP	884		
14 total add.	14		
44	44		
3 Retirement	8		
Plant EOY.	5		
0	0		
0 Wgt.Plant Add. 38.62%			
Avg. Plant,wtg.	30,170		
Depreciation Reserve	1,608.6		
Reserve BOY.		8,016.5	9,111.4
Contribution		128.8	189.6
Depr.expense	162.1		
Clear.Charge	162.1		
162.1	0.0		
Total accrual	3,626.0		
Retirement	348.3		
0.6 Salvage & removal cost	348.3		
Reserve EOY	2,623.8		
2 Wgt.Acr.Addn 52.19%	2,623.8		
Avg.Depr.Res,wtg.	22		
1,620.5	8,625		
5,173.6	8,625		
RATE BASE:	1,620.5		
Utility Plant	1,331		
Material & Supplies	1,525.8		
Work.Cash Oper.	509		
Work.Cash Lead/Lag	15,485		
Depreciation Reserve	0.004		
Advances	1,624.6		
Contribution		(4,887.4)	(6,760.2)
Gen.Office Allocation	2,333.0		
Deferr Taxe-CIAC	1,460.6		
Unamortized Def.Rev.CIAC		(702.4)	(973.2)
Sales of Property Adjustment		(112.5)	0.0
Deferred Taxes-FIT		(1,407.4)	(1,532.7)
Avg. RATE BASE		21,550.3	21,553.4

APPENDIX C
Page 9 of 10

**California-American Water Company
Village District**

APPENDIX C
Page 9 of 10

**Income Tax Calculation
(Dollars in Thousands)**

California-American Water Company Village District	1996	1997
Metered Revenue	15,331.3	15,628.9
Flat Rev.	124.6	127.1
Total Revenue	15,455.9	15,756.0
 Purchased Water	7,530.0	7,638.1
Purchased Power	140.6	142.7
Pump Tax	0.0	0.0
Purchased Chemical	0.0	0.0
Payroll	955.5	988.0
OM Other	457.8	532.1
AG Other	772.3	797.1
PBOP	185.2	184.1
Rate Case Exp.	10.8	10.8
General Office Prorations	1,068.0	1,095.0
Payroll Taxes	75.6	78.0
Ad.Val.Taxes	218.6	213.5
Uncollectible .00211 %	32.5	33.2
Local Franchise .01436 %	221.3	225.1
subtotal	11,668.2	11,937.7
Misc. Amortiz.	0.0	0.0
Interest	972.0	959.7
Total Deductions	12,640.2	12,897.4
 State Tax Depreciation	1,120.7	1,095.7
State Corp.Franch.Tax @ 9.3%	157.6	163.9
 Federal Tax Depreciation	977.5	985.3
Fed. Income Tax @ 35.0 %	595.1	600.5
Def.Tax II	0.0	0.0
ITC	12.7	12.7
Total Federal Income Tax	582.4	587.8
Total Income Tax	740.0	751.7
 Net to Gross Multiple	1.8105	

APPENDIX C
Page 9 of 10California-American Water Company
Village DistrictAPPENDIX C
Page 10 of 10
(Details in Appendixes)California-American Water Company
Village District

Year	1995	1996	Projected Revenues
1995	12,659.8	12,331.3	FBI RECA
1996	154.0	154.0	The average residential bill will increase from \$50.42 to \$50.48 (0.12%) for 1996.

1995	12,659.8	12,331.3	Total Tax Deductions
1996	154.0	154.0	State General Tax Deduction
			State Corp/Husky Tax @ 0.3%
			Federal Tax Deduction
1995	12,659.8	12,331.3	Fed. Income Tax @ 35.0% of
1996	154.0	154.0	Def. Tax II
1995	12,659.8	12,331.3	ITC
1996	154.0	154.0	Total Federal Income Tax
			Total Income Tax
			Net to Gross Margins 1995

III CORONADO DISTRICT

ОПРАВДАНИЕ И МИТИНГИ В СРЕДСТВАХ ПРЕССЫ

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

ADMINISTRATIVE AND GENERAL EXPENSES

STIPULATION FOR SETTLEMENT

The parties to this Stipulation are the Applicant, California-American Water Company ("Company") and the Division of Ratepayer Advocates (DRA), (Parties).

0. The Parties agree on a settlement of each of the issues set forth in this Stipulation which they now submit to the California Public Utilities Commission ("Commission") pursuant to Rule 51 of the Commission's Rules of Practice and Procedure for approval and adoption.

In particular, the parties represent to the Commission as follows; (REBUTTAL) .

I. COST OF CAPITAL

DRA and the Company agree to debt/equity ratios, cost of debt and the return on equity.
Debt/equity ratios proposed by the Company were accepted by DRA.¹³ The proposed ratios were based on historical ratios and the Company's proposal to slightly raise the overall equity ratio. The approximate ratios for test years and attrition year are 57% debt and 43% equity.¹⁴ The Company agrees to accept DRA's proposed weighted cost of debt of approximately 8.16%, since it was based on the most current information and interest rates. The parties have agreed to a 10.5% rate of return on equity,¹⁵ as no The Company's originally requested a return on common equity of 12.5% based on a continued ¹⁶ Escalation of interest rates. DRA originally proposed a return on common equity of 10.65%. In the interim period between the time DRA issued its report in this matter and the time of the stipulation meeting interest rate forecasts decreased.¹⁷ The Parties agreed to a return on common equity of 10.5% for each test year and the attrition year based on current market conditions, projections of long-term debt interest rates and the volatility which the market has demonstrated over the past couple of years;

II. - GENERAL OFFICE

A. OFFICE L, OFFICE C AND OFFICE R EXPENSES

All expenses for these three offices were agreed to in the Stipulation for Settlement in Decision No. 93-10-038 for the years 1994 and 1995 and in the Stipulation for Settlement in Decision No. 93-1T 94-11-004 for the year 1996. DRA and the Company have used the stipulated numbers, with minor adjustments, as the basis for estimating the expenses for 1997. The Company and DRA agreed as to the level of expense for all items in these offices. The only difference in the Parties proposals was for group insurance expense. A compromise was reached on this item based on current medical inflation trends and the current level of employees.

B. OFFICER RATE BASE

DRA and the Company agree to a plant addition level of \$27,000 for 1997 based on a showing by the Company of cost savings available to it by the use of the proposed new equipment.

III. CORONADO DISTRICT

A. OPERATION AND MAINTENANCE EXPENSES

The Company agrees to DRA's estimate for expenses related to maintenance on mains and services. DRA agrees to the Company's estimate for maintenance on reservoirs based on a showing by the Company of future cost savings that will be realized by doing the coating project in conjunction with the capital work being done to the reservoir. The Company and DRA stipulated to an O&M payroll expense estimate of \$854,700 for 1996 and \$883,800 for 1997 based on a showing by the Company of historical one-time long-term disabilities and historical temporary employee expenses that were removed by the Company in projecting future expenses. Purchased water estimates are adjusted to reflect current costs as of July 1, 1995. The current water rates are reflected in the Company's Advice Letter No. 478.

B. ADMINISTRATIVE AND GENERAL EXPENSES

The Company and DRA stipulated to an A&G payroll expense estimate of \$162,800 for 1996 and \$168,300 for 1997 based on a showing by the Company of historical one-time long-term disabilities and historical temporary employee expenses that were removed by the Company in projecting future expenses. The Company agreed to DRA's estimates of miscellaneous expenses. DRA agreed to a 3% inflation factor for group insurance expense based on a showing by the Company of its prior and projected trends. DRA and the Company agreed to an annual conservation expenditure of \$36,900 based on a showing by the Company of historical expenses, continuing customer requests for a proactive approach and assurances by the Company that projected expense levels will be met or exceeded.

C. TAXES OTHER THAN INCOME

DRA agrees that the Company's five year average ad valorem rate is more representative for future estimates based on comparing 1994 rate to historical trends.

D. ~~WATER~~ UTILITY PLANT IN SERVICE

In 1995 DRA and the Company agreed to a beginning of year 1996 plant balance and the additions for 1996 and 1997 based on a compromise of differences between the Parties. The compromise was based on a showing by the Company that certain purchases were already made in 1995 and that certain other proposed additions in the last years were based on material need due to inoperability of certain items and the replacement of certain other items to comply with workplace governmental mandates.

Retirement of utility plant was adjusted to reflect those items replaced per this stipulation.

E. DEPRECIATION RESERVE AND EXPENSE

Future estimates for accruals, retirements and cost of removal were adjusted to reflect the stipulated plant additions as discussed above.

F. RATE BASE

The Company agrees to DRA's proposed treatment of the CIP surcharge as an item of revenue in cash. A CIP surcharge is proposed to be levied on all customers based on the level of expenses for insurance for all offices in the office. The only difference in the basis for collection was for flood insurance expenses. A contribution was based on this basis based on county boundaries.

G. OFFICE RATE BASE

Onwards is no longer to be levied on all customers based on a level of \$55,000 to a level of \$100,000.

G. OTHER ITEMS

The Company agrees with DRA that certain plant additions authorized in the last Decision (92-12-055) were not completed in a timely manner. Upon a showing by the Company that expenditures were made on these plant additions; although not closed into plant in service, and that the Company received lower step rates due to lower weighted average rate base at the time of the step rate rate filings, DRA agrees that the Company has not, in the aggregate, overcollected money from ratepayers due to these delayed plant additions.

selected to satisfy the Court's subpoena, responded that the telephone records were not relevant to the case.

IV. VILLAGE DISTRICT

AVERAGE CONSUMPTION PER RESIDENTIAL CUSTOMERS | KWh/mois ASIE

Based on a showing by the Company of the effects of permanent conservation installations and the conversion by some residential customers to low water use landscaping, DRA agreed to accept the Company's revised estimates of annual consumption for single family residential customers of 269.0 Ccf per year and for multi-family residential customers of 132.9 Ccf per year. These estimates were based on pre-drought consumption averages and then incorporating the effects of the above conservation measures that are known to have been currently instituted. Cal-Am agreed to incorporate into the next Cal-Am GRC a consumption (sales) forecasting methodology which is analogous to or consistent with the DRA consumption (sales) forecasting methodology as described in DRA's REPORT ON THE OPERATION IN THE VILLAGE DISTRICT OF CALIFORNIA-AMERICAN WATER COMPANY TEST YEARS 1996 AND 1997 ATTRITION YEAR 1998 APPLICATION 95-02-017 and the accompanying DRA consumption (sales) work papers for this report.

B. OPERATION AND MAINTENANCE EXPENSES

The Company agreed to accept DRA's estimate for customer installation expenses. The Company and DRA stipulated to an O&M payroll expense estimate of \$802,600 for 1996 and \$829,900 for 1997 based on a showing by the Company of historical one-time long-term disabilities and historical temporary employee expenses that were removed by the Company in projecting future expenses. Purchased water and purchased power estimates were adjusted to reflect the stipulated production levels and current costs as of July 1, 1995. The current water rates are reflected in the Company's Advice Letter No. 474.

C. ADMINISTRATIVE AND GENERAL EXPENSES

(iii) The Company and DRA stipulated to an A&G payroll expense estimate of \$152,900 for 1996 and \$158,100 for 1997 based on a showing by the Company of historical one-time long-term disabilities and historical temporary employee expenses that were removed by the Company in projecting future as-sent expenses. The Company agreed to DRA's estimates of miscellaneous expenses. DRA agreed to a 3% inflation factor for group insurance expense based on a showing by the Company of its prior and projected trends. DRA and the Company agreed to an annual conservation expenditure of \$38,900 based on a showing by the Company of historical expenses, continuing customer requests for a proactive approach and assurances by the Company that projected expense levels will be met or exceeded. DRA and the Company agreed to a stipulated estimate of outside service expense of \$104,600 for 1996 and \$108,200 for 1997 based on a showing by the Company that this item should be based on an inflation estimate of the 1994 recorded level and not based on historical averages.

DRA to sqq10as (the exas) gndings of the stady and to ourse the Coombs will rebte to es leed w
TAXES OTHER THAN INCOME

The Company agreed to DRA's methodology in determining an ad valorem assessment rate.

Company will be allowed to recover all costs of investigation and copying in advance of payment by Company.

E. PLANT IN SERVICE

The Company and DRA agreed that due to the uncertainty of the Rancho Conejo Intertie project (as it should not be currently allowed in rate base, but will be subject to an advice letter filing if the project is completed by December 31, 1996), due to this project being partially developer funded, advances in aid of construction also had to be adjusted, and the Company will not be able to file the CDR unless DRA agrees to include the project in plant in service.

DRA agrees with the Company that work related to the Isolated Low Pressure Area Correction project is necessary and that the project will be completed in the current year. The Company provided signed contracts and proof of current expenditures as substantiation of timely completion. DRA also agreed to accept the Company's showing that the project will exceed prior estimates by \$154,000 and this amount should be included in plant in service.

VI. VALUE OF PLANT

DRA agrees with the Company that work related to the Las Posas Booster Station is necessary and that the project will be completed in the current year. The Company provided signed contracts and proof of current expenditures as substantiation of timely completion. DRA also agreed to allow the Company an additional \$25,000 over the original estimate based on signed contracts and current expenditures showing that the project will exceed prior estimates by \$96,000, and this amount should be included in plant in service.

The Company agrees that the installation of the standby generator is not as high of a priority item as others and therefore has agreed to accept DRA's recommendation on this item.

On all other miscellaneous items DRA and the Company agreed to a beginning of year 1996 plant balance and the additions for 1996 and 1997 based on a compromise of differences between the Parties. The compromise was based on a showing by the Company that certain purchases were already made in 1995 and that certain other proposed additions in the test years were based on material need due to inoperability of certain items and the replacement of certain other items to comply with workplace governmental mandates.

G. Retirement of Utility plant was adjusted to reflect those items replaced per this stipulation.

F. DEPRECIATION RESERVE AND EXPENSE

Future estimates for accruals, retirements and cost of removal were adjusted to reflect the stipulated plant additions as discussed above.

G. RATE BASE**VOLUME OF WATER SUPPLIED**

The Company agrees to DRA's proposed treatment of the CPUQ surcharge as an item in working cash. Advances in aid of construction were adjusted to reflect the exclusion of the Rancho Conejo Intertie as discussed above.

H. OTHER ITEMS

The Company agrees to offset rate base by one-half of the net gain on sale of certain real properties to reimburse the ratepayers for their appropriate share, and assesses the same to a similarly situated customer to recover insurance expenses paid by the Company.

The Company and DRA are in agreement that study needs to be performed to determine if water pressure in the Wildwood Area is adequate and in accordance with the City of Thousand Oaks minimum requirements (45 P.S.I.). Within the next two months the Company will prepare a report to be filed with DRA to address the exact findings of the study and to outline measures that will be taken to increase pressures if it is found the Company is providing service below minimum requirements. If minimum requirements are being met, the report will contain a cost benefit analysis with respect to increasing the pressures in the area. If determined by DRA that improvements should be made in the area, the Company will be allowed to recover all capital improvement costs through an advice letter filing after the project is completed.

RESIDENTIAL COMPARISON OF MONTHLY BILLS

Page 5

V. SUMMARY OF EARNINGS

Tables 1 through 4 in the decision show the results of the proposed stipulation on Cal-Am's rates and earnings.

CORNELDO

Year	Rates	Rates	Rates	Rates	Rates	Rates	Rates	Rates	Rates
1993	251.38	253.60	11.18*	253.08	253.30	0.42*	255.25	0.41*	251.58
1994	251.38	253.60	11.18*	253.08	253.30	0.42*	255.25	0.41*	251.38

VILLAGE

Year	Rates	Rates	Rates	Rates	Rates	Rates	Rates	Rates	Rates
1993	280.45	280.31	3.75*	280.28	285.30	0.42*	280.48	0.42*	280.45
1994	280.45	280.31	3.75*	280.28	285.30	0.42*	280.48	0.42*	280.45

RESIDENTIAL COMPARISON OF MONTHLY BILLS**CORONADO****A. SUMMARY OF FINDINGS**

	Company			Stipulated		Percent Increase
	Present Rates	Proposed Rates	Percent Increase	Rates	Increase	
1996	\$21.28	\$23.29	9.45%	\$22.75	6.91%	
1997	\$21.28	\$23.66	11.18%	\$23.08	8.46%	

VILLAGE

	Company			Stipulated		Percent Increase
	Present Rates	Proposed Rates	Percent Increase	Rates	Increase	
1996	\$50.42	\$52.26	3.65%	\$50.48	0.12%	
1997	\$50.42	\$52.31	3.75%	\$50.59	0.34%	

CORONADO AND VILLAGE DISTRICT REVENUE INCREASES

After filing of the Applications, California American Water Co. was notified by various water agencies of increased purchased water rates. The Company filed Advice Letter 474 (Village) and Advice Letter 478 (Coronado) to recover the increased expenses.

The above increases to expense require an increase in revenue

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Village	Year	Additional Revenue Required	DRW	DRW	Village
Coronado	1995	0.80	0.80	0.80	Coronado
Village	1995	0.80	0.80	0.80	Village
Coronado	1996	\$323,900	0.442	(1.00)	Village
Village	1996	\$323,900	0.442	(1.00)	Village
Coronado	1997	\$109,900	0.442	(1.00)	Village
Village	1997	\$109,900	0.442	(1.00)	Village
Coronado	1998	\$0	0.442	(1.00)	Village
Village	1998	\$0	0.442	(1.00)	Village
Coronado	1999	\$123,628	1.208	1.208	Village
Village	1999	\$123,628	1.208	1.208	Village
Coronado	2000	Additional Revenue Required 0.81	1.208	1.208	Village
Village	2000	Additional Revenue Required 0.81	1.208	1.208	Village
Coronado	1996	\$303,000	0.442	(1.00)	Village
Village	1996	\$303,000	0.442	(1.00)	Village
Coronado	1997	\$12,900	0.442	(1.00)	Village
Village	1997	\$12,900	0.442	(1.00)	Village
Coronado	1998	\$0	0.442	(1.00)	Village
Village	1998	\$0	0.442	(1.00)	Village
Coronado	1999	128.1	1.408	1.408	Village
Village	1999	128.1	1.408	1.408	Village
Coronado	2000	223.0	0.88	0.88	Village
Village	2000	223.0	0.88	0.88	Village

Page 8
CALIFORNIA-AMERICAN WATER COMPANY

OVERALL RATE INCREASE

After filing of the Application, California Water Company filed a Notice of Denial of Increased Water Rates (\$000's) to cover the increased expenses.

1996

	DRA Filing	Percent Increase	Company Filing	Percent Increase	Stipulated Increase	Percent Increase
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Coronado	489.5	5.43%	828.0	9.20%	608.2	6.76%
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Village	(66.1)	-0.44%	707.7	4.77%	178.7	1.20%
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1997

	DRA Filing	Percent Increase	Company Filing	Percent Increase	Stipulated Increase	Percent Increase
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Coronado	142.5	1.50%	127.6	1.41%	115.1	1.28%
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Village	21.2	0.14%	48.0	0.25%	59.0	0.37%
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1998

	DRA Filing	Percent Increase	Company Filing	Percent Increase	Stipulated Increase	Percent Increase
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Coronado	135.0	1.40%	161.5	1.58%	124.1	1.28%
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Village	15.1	0.10%	88.0	0.56%	55.1	0.36%
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TABLE JS-1
CALIFORNIA-AMERICAN WATER COMPANY
Cal-Am and DRA Stipulated Rate of Return

	DRA Recommended			Stipulated Agreement			Cal-Am Recommended		
	Ratio	Cost	Weighted Cost	Ratio	Cost	Weighted Cost	Ratio	Cost	Weighted Cost
Test Year 1996									
Debt	58.85%	8.15%	4.63%	58.85%	8.15%	4.63%	58.85%	8.30%	4.72%
Common Equity	43.15%	10.65%	4.60%	43.15%	10.50%	4.53%	43.15%	12.50%	6.39%
Total	100.00%		9.23%	100.00%		9.16%	100.00%		10.11%
Test Year 1997									
Debt	58.76%	8.16%	4.63%	58.76%	8.16%	4.63%	58.76%	8.39%	4.74%
Common Equity	43.24%	10.65%	4.61%	43.24%	10.50%	4.54%	43.24%	12.50%	6.41%
Total	100.00%		9.24%	100.00%		9.17%	100.00%		10.14%
Test Year 1998									
Debt	58.79%	8.17%	4.64%	58.79%	8.17%	4.64%	58.79%	8.40%	4.76%
Common Equity	43.21%	10.65%	4.60%	43.21%	10.50%	4.54%	43.21%	12.50%	6.40%
Total	100.00%		9.24%	100.00%		9.18%	100.00%		10.17%

1. CALIFORNIA AMERICAN
WATER COMPANY AUTHORIZED
COMMON STOCK DIVIDEND
IN THE AMOUNT OF ANNUALLY
(\$300,000 MILLS)

2. CALIFORNIA AMERICAN
WATER COMPANY AUTHORIZED
PREFERRED STOCK DIVIDEND
IN THE AMOUNT OF ANNUALLY
(\$100,000 MILLS)

3. CALIFORNIA AMERICAN
WATER COMPANY AUTHORIZED
PREFERRED STOCK DIVIDEND
IN THE AMOUNT OF ANNUALLY
(\$100,000 MILLS)

4. CALIFORNIA AMERICAN
WATER COMPANY AUTHORIZED
PREFERRED STOCK DIVIDEND
IN THE AMOUNT OF ANNUALLY
(\$100,000 MILLS)

5. CALIFORNIA AMERICAN
WATER COMPANY AUTHORIZED
PREFERRED STOCK DIVIDEND
IN THE AMOUNT OF ANNUALLY
(\$100,000 MILLS)

6. CALIFORNIA AMERICAN
WATER COMPANY AUTHORIZED
PREFERRED STOCK DIVIDEND
IN THE AMOUNT OF ANNUALLY
(\$100,000 MILLS)

7. CALIFORNIA AMERICAN
WATER COMPANY AUTHORIZED
PREFERRED STOCK DIVIDEND
IN THE AMOUNT OF ANNUALLY
(\$100,000 MILLS)

8. CALIFORNIA AMERICAN
WATER COMPANY AUTHORIZED
PREFERRED STOCK DIVIDEND
IN THE AMOUNT OF ANNUALLY
(\$100,000 MILLS)

9. CALIFORNIA AMERICAN
WATER COMPANY AUTHORIZED
PREFERRED STOCK DIVIDEND
IN THE AMOUNT OF ANNUALLY
(\$100,000 MILLS)

10. CALIFORNIA AMERICAN
WATER COMPANY AUTHORIZED
PREFERRED STOCK DIVIDEND
IN THE AMOUNT OF ANNUALLY
(\$100,000 MILLS)

TABLE JS-2.1
CALIFORNIA AMERICAN WATER CO.
General Office Operations
Allocations to Coronado District
(Dollars in 1,000's)

	DRA		UTILITY EXCEEDS BRANCH		CALAM		UTILITY EXCEEDS BRANCH	
	ORIGINAL	REVISED	DIFFERENCE	REVISED	ORIGINAL	PERCENT	ORIGINAL	REVISED
1986								
Total Office L Expenses	3,697.4	3,711.3	0.0	3,711.3	3,785.8	0.0%	3,697.4	3,711.3
Allocations to Coronado 14.14%	522.8	524.8	0.0	524.8	533.3	0.0%	522.8	524.8
Office L Capitalized	(411.4)	(411.4)	0.0	(411.4)	(411.4)	0.0%	(411.4)	(411.4)
Allocations to Coronado 1.01%	(4.2)	(4.2)	0.0	(4.2)	(4.2)	0.0%	(4.2)	(4.2)
Bellville Lab Expense	122.7	122.7	0.0	122.7	122.7	0.0%	122.7	122.7
Allocations to Coronado 14.61%	18.2	18.2	0.0	18.2	18.2	0.0%	18.2	18.2
Office C Expenses	1,782.9	1,763.2	0.0	1,763.2	1,808.1	0.0%	1,782.9	1,763.2
Allocations to Coronado 18.54%	294.9	294.9	0.0	294.9	299.1	0.0%	294.9	294.9
Data Proc. Billing Expense	448.7	448.7	0.0	448.7	448.7	0.0%	448.7	448.7
Allocations to Coronado 17.44%	78.3	78.3	0.0	78.3	78.5	0.0%	78.3	78.3
Office R/LA Lab Expense	110.3	110.3	0.0	110.3	114.0	0.0%	110.3	110.3
Allocations to Coronado 17.04%	18.8	18.8	0.0	18.8	19.0	0.0%	18.8	18.8
TOTAL	928.8	930.8	0.0	930.8	945.6	0.0%	928.8	930.8

TABLE JS-2.1
CALIFORNIA AMERICAN WATER CO.
General Office Operations
Allocations to Coronado District
(Dollars in 1,000's)

	DRA		UTILITY EXCEEDS BRANCH		CALAM		UTILITY EXCEEDS BRANCH	
	ORIGINAL	REVISED	DIFFERENCE	REVISED	ORIGINAL	PERCENT	ORIGINAL	REVISED
1987								
Total Office L Expenses	3,630.0	3,646.8	0.0	3,646.8	3,932.8	0.0%	3,630.0	3,646.8
Allocations to Coronado 14.14%	541.8	543.9	0.0	543.9	561.1	0.0%	541.8	543.9
Office L Capitalized	(424.0)	(424.0)	0.0	(424.0)	(424.0)	0.0%	(424.0)	(424.0)
Allocations to Coronado 1.01%	(4.3)	(4.3)	0.0	(4.3)	(4.3)	0.0%	(4.3)	(4.3)
Bellville Lab Expense	125.8	125.8	0.0	125.8	125.8	0.0%	125.8	125.8
Allocations to Coronado 14.61%	18.8	18.8	0.0	18.8	18.8	0.0%	18.8	18.8
Office C Expenses	1,792.4	1,793.1	0.0	1,793.1	1,820.4	0.0%	1,792.4	1,793.1
Allocations to Coronado 18.54%	298.5	298.8	0.0	298.8	301.1	0.0%	298.5	298.8
Data Proc. Billing Expense	460.1	460.1	0.0	460.1	460.1	0.0%	460.1	460.1
Allocations to Coronado 17.44%	60.2	60.2	0.0	60.2	60.2	0.0%	60.2	60.2
Office R/LA Lab Expense	113.1	113.2	0.0	113.2	114.6	0.0%	113.1	113.2
Allocations to Coronado 17.04%	19.3	19.3	0.0	19.3	19.5	0.0%	19.3	19.3
TOTAL	951.9	954.4	0.0	954.4	971.3	0.0%	951.9	954.4

CALIFORNIA AMERICAN WATER CO.
TABLE 15-2
CALIFORNIA AMERICAN WATER CO.
 General Office Operations
 Allocations to Village District
 (Dollars in 1,000's)

	ORIGINAL	REVISED	DIFFERENCE	REVISED	ORIGINAL	PERCENT
Total Office L Expenses	3,697.4	3,711.3	0.0	3,711.3	3,705.8	0.0%
Allocations to Village 15.83%	2.22	305.3	(307.5)	0.0	2,525.8	0.0%
Office L Capitalized .553	0.553	0	(0.553)	0	0.553	0.0%
Office L Capitalized 0.0	0.0	(411.4)	0	(411.4)	0	0.0%
Allocations to Village 3.06%	0.15	(12.7)	0	(12.7)	0.15	0.0%
Billing Lab Expense 0.0	0.01	122.7	0	122.7	0.91	0.0%
Allocations to Village 16.06%	0.03	122.7	0	122.7	0.03	0.0%
Other G Expenses 0.06	0.06	1,702.9	0	1,702.9	0.06	0.0%
0.28	0.28	0	0	0.28	0.28	0.0%
Allocations to Village 18.52%	0.81	330.2	0	330.2	0.81	0.0%
Data Proc. Billing Expense 2.5	2.5	448.7	0	448.7	2.487	0.0%
Allocations to Village 28.27%	0.5	128.8	0	128.8	0.5	0.0%
Office R LA Lab Expenses 8.21%	0.56	110.2	0	110.2	0.56	0.0%
8.21	8.21	0	0	8.21	8.21	0.0%
Allocations to Village 14.78%	0.0	18.3	0	18.3	0.0	0.0%
2.03	2.03	0	0	2.03	2.03	0.0%
0.2	0.2	TOTAL	0	1,063.0	0.2	1,063.0
0.18	0.18	0	0	0.18	0.18	0.0%
2.545	2.545	0	0	2.545	2.545	0.0%
0.0	0.0	0	0	0.0	0.0	0.0%
0.031	0.031	0.051	TABLE JS-2.2	0.031	0.031	0.031
0.2	0.2	CALIFORNIA AMERICAN WATER CO.	General Office Operations	0.2	0.2	0.2
0.033	0.033	0.131	Allocations to Village District	0.033	0.033	0.033
0.3	0.3	(Dollars in 1,000's)	0.3	0.3	0.3	0.3
0.0	0.0	0.0	0.0	0.0	0.0	0.0%
0.174	0.174	0.174	0.0	0.174	0.174	0.0%
1997(0.0)	1997(0.0)	0	0	0	0	0.0%
Total Office L Expenses 25.3	0.13,830.0	3,848.8	0.0	13,848.8	3,832.6	0.0%
Allocations to Village 13.83%	608.9	608.9	0.0	608.9	622.6	0.0%
Office L Capitalized .553	0.5 (424.0)	(424.0)	0.0	0.5 (424.0)	0 (424.0)	0.0%
1.083	1.083	(13.1)	0	0.5 (237)	(13.1)	0.0%
Allocations to Village 3.06%	0.0	0.0	0.0	0.0	0.0	0.0%
Billing Lab Expense 0.0	125.8	125.8	0.0	125.8	125.8	0.0%
Allocations to Village 16.06%	0.171	20.2	0	17.1 (20.2)	0.171 (20.2)	0.0%
Other G Expenses 1.476	0.17324	1,793.1	0.0	0.17324	1,793.1	0.0%
Allocations to Village 18.52%	332.0	332.1	0.0	332.1	337.1	0.0%
Data Proc. Billing Expense	460.1	460.1	0.0	460.1	460.1	0.0%
Allocations to Village 28.27%	130.1	130.1	0.0	130.1	130.1	0.0%
Office R LA Lab Expenses	113.1	113.2	0.0	113.2	114.6	0.0%
Allocations to Village 14.78%	16.7	16.7	0.0	16.7	18.9	0.0%
TOTAL	1,002.2	1,005.0	0.0	1,005.0	1,113.0	0.0%

TABLE JS-23

CALIFORNIA AMERICAN WATER CO.

General Office Expense S.S.21.3194AT
 (Dollars In 1,000's) EASTERN CALIFORNIA APPROVED
 (FEB. 1, 1981)
 (FEB. 1, 1981)

Office L

Description	1996	YTD		UTILITY		UTILITY EXCEEDS BRANCH ORIGINAL PERCENT
		BRA	EXCEEDS HOLDING COMPANY ORIGINAL REVISED DIFFERENCE REVISED	CAL-AM	ORIGINAL PERCENT	
Salaries	\$200	1,953.5	\$1,953.50	\$1,953.50	\$1,953.50	0.0%
Employees expenses	\$200	232.0	232.00	232.00	232.00	0.0%
Legal Services	\$200	0.0	0.00	0.00	0.00	0.0%
Leased Car Expenses	\$200	21.3	21.30	21.30	21.30	0.0%
Other Services	\$200	16.6	16.60	16.60	16.60	0.0%
DP Equipment Rental & Maint.	\$200	80.4	80.40	80.40	80.40	0.0%
Office Rental	\$200	268.9	268.90	268.90	268.90	0.0%
Telephone	\$200	30.0	30.00	30.00	30.00	0.0%
Stationary, Pmng, Other Supplies	\$200	95.0	95.00	95.00	95.00	0.0%
Rental & Maint. on Equipment	\$200	48.2	48.20	48.20	48.20	0.0%
Insurance	\$200	28.4	28.40	28.40	28.40	0.0%
Dues & Memberships	\$200	2.5	2.50	2.50	2.50	0.0%
Subscriptions	\$200	7.2	7.20	7.20	7.20	0.0%
Office Bldg. Oper. & Maint.	\$200	92.6	92.60	92.60	92.60	0.0%
Group Insurance	\$200	227.4	241.3	241.30	241.30	315.8
Pensions	\$200	0.0	0.00	0.00	0.00	0.0%
Employee Welfare	\$200	60.5	60.50	60.50	60.50	0.0%
Educational Expenses	\$200	5.8	5.80	5.80	5.80	0.0%
Other Expenses	\$200	37.8	37.80	37.80	37.80	0.0%
Depreciation	\$200	247.5	247.50	247.50	247.50	0.0%
Amortization	\$200	0.0	0.00	0.00	0.00	0.0%
Taxes - FICA	\$200	130.0	130.00	130.00	130.00	0.0%
Taxes - FUTA & SUTA	\$200	5.6	5.60	5.60	5.60	0.0%
Taxes - Other	\$200	63.3	63.30	63.30	63.30	0.0%
Taxes - FIT	\$200	4.9	4.90	4.90	4.90	0.0%
Management Training Exps	\$200	0.0	0.00	0.00	0.00	0.0%
Interest Expense	\$200	47.3	47.30	47.30	47.30	0.0%
Interest Income	\$200	(6.9)	(6.90)	(6.90)	(6.90)	0.0%
TOTAL OPERATING EXPENSE	\$200	3,697.4	\$3,711.30	\$3,711.30	\$3,711.30	3,785.8 0.0%
CAPITAL EXPENSES:	\$200	853	853	853	853	853 0.0%
Labor	\$200	(222.3)	(222.30)	(222.30)	(222.30)	(222.3) 0.0%
Other	\$200	(189.1)	(189.10)	(189.10)	(189.10)	(189.1) 0.0%
Pension	\$200	0.0	0.00	0.00	0.00	0.0% 0.0%
Total Capital	\$200	411.4	\$411.40	\$411.40	\$411.40	\$411.4 0.0%
NET OPERATING EXPENSES	\$200	3,286.0	\$3,299.90	\$3,299.90	\$3,299.90	3,374.4 0.0%
	\$200	2,100	2,100	2,100	2,100	2,100 0.0%
	\$200	1,034	1,034	1,034	1,034	1,034 0.0%
	\$200	1,061	1,061	1,061	1,061	1,061 0.0%
	\$200	831	831	831	831	831 0.0%
	\$200	581	581	581	581	581 0.0%
	\$200	8,077.1	8,081.1	8,081.1	8,081.1	8,081.1 0.0%

TABLE JS-2.3

CALIFORNIA AMERICAN WATER CO., LTD.

General Office Expense

(Dollars In 1,000's) (1960-1966)

(A) *Microtia* *caerulea* *Gigantea* *Leucostoma*

TABLE JS-2.4
CALIFORNIA AMERICAN WATER CO.
General Office Expenses
General Office Expenses
(Dollars in 1,000's) (Dollars in 1,000's)

Office C

Description	1981	DRA	UTILITY		UTILITY PERCENT	Office J
			ORIGINAL	REVISED		
Salaries	231.8	231.8	0	231.8	231.8	0.0%
Employee Expenses	7.6	7.6	0	7.6	7.6	0.0%
Legal Services	25.8	25.8	0	25.8	25.8	0.0%
Other Services	72.3	72.3	0	72.3	72.3	0.0%
Stationery, Printing, Other Supplies	89.1	89.1	0	89.1	89.1	0.0%
Rental & Maint. on Equipment	17.0	17.0	0	17.0	17.0	0.0%
Insurance	0.75	0.75	0	0.75	0.75	0.0%
Dues & Memberships	0.0	0.0	0	0.0	0.0	0.0%
Group Insurance	33.7	34.0	0	34.0	34.0	0.0%
Pensions	8.15	8.15	0	8.15	8.15	0.0%
Employee Welfare	0.11	0.11	0	0.11	0.11	0.0%
Other Expenses	18.5	18.5	0	18.5	18.5	0.0%
Water Quality Research	49.6	49.6	0	49.6	49.6	0.0%
Depreciation	1.65	1.65	0	1.65	1.65	0.0%
Comprehensive Planning Study	8.02	8.02	0	8.02	8.02	0.0%
(A)						
Taxes - Payroll	4.50	4.50	0	4.50	4.50	0.0%
Interest Expense	27.6	27.6	0	27.6	27.6	0.0%
TOTAL FOUR FACTOR EXPENS	1,782.9	1,783.2	0	1,783.2	1,783.2	0.0%
DATA PROCESSING COSTS	0.5	0.5	0	0.5	0.5	0.0%
NET OPERATING EXPENSES	0.22	0.22	0	0.22	0.22	0.0%
1980	1.85	1.85	0	1.85	1.85	0.0%
0.0	0.0	0.0	0	0.0	0.0	0.0%
0.0	0.58	(A) Includes only Office C payroll Taxes	0.58	0.58	0.58	0.0%
0.0	5.2	5.2	0	5.2	5.2	0.0%
0.0	0.88	0.88	0	0.88	0.88	0.0%
0.0	8.25	8.25	0	8.25	8.25	0.0%
0.0	0.0	0.0	0	0.0	0.0	0.0%
0.0	1.131	1.131	(Dollars in 1,000's)	1.131	1.131	0.0%
Office C	8.8	8.8	0	8.8	8.8	0.0%
1981	9.13	9.13	0	9.13	9.13	0.0%
1980	11.02	11.02	0	11.02	11.02	0.0%
Description	1980	1981	DIFFERENCE	1981	1980	PERCENT
Salaries	239.8	239.8	0	239.8	239.8	0.0%
Employee Expenses	(7.5)	7.6	(1.0)	7.6	7.6	0.0%
Legal Services	26.5	26.5	0	26.5	26.5	0.0%
Other Services	74.1	74.1	0	74.1	74.1	0.0%
Stationery, Printing, Other Supplies	81.3	91.4	0	91.4	81.3	0.0%
Rental & Maint. on Equipment	18.0	18.0	0	18.0	18.0	0.0%
Insurance	925.5	925.5	0	925.5	925.5	0.0%
Dues & Memberships	95.4	95.4	0	95.4	95.4	0.0%
Group Insurance	1.055	34.4	0	35.1	1.035	0.0%
Pensions	0.00	0.0	0	0.0	0.0	0.0%
Employee Welfare	99.0	99.0	0	99.0	99.0	0.0%
Other Expenses	0.0	18.9	0	18.9	0.0	0.0%
Water Quality Research	50.9	50.9	0	50.9	50.9	0.0%
Depreciation	30.9	30.9	0	30.9	30.9	0.0%
Comprehensive Planning Study	0.154	33.3	0	33.3	0.154	0.0%
(A)						
Taxes - Payroll	8,603.6	8,554.2	20.1	8,554.2	20.1	0.0%
Interest Expense	28.3	28.3	0	28.3	28.3	0.0%
TOTAL FOUR FACTOR EXPENS	1,792.4	1,793.1	0	1,793.1	1,792.4	0.0%
Data Processing Costs	460.1	460.1	0	460.1	460.1	0.0%
NET OPERATING EXPENSES	2,252.5	2,253.2	0	2,253.2	2,252.5	0.0%

(A) Includes only Office C payroll Taxes

Page 15

TABLE JS-2.5

CALIFORNIA AMERICAN WATER CO.
 General Office Expenses
 General Office Expenses
 General Office Expenses
 (Dollars in \$1,000's)

Office R (Los Angeles Lab)

Description	1996 EXCEDES BRANCH	CAL-AM ORIGINAL	UTILITY		CAL-AM REVISED	ORIGINAL PERCENT
			DRA YTD/UTI	EXCEEDS BRANCH		
Salaries	\$45,313	\$45,313	0	0	45.3	45.3 0.0%
Employees Expenses	1.3	1.3	0	0	1.3	1.3 0.0%
Lab Expenses	155.0	155.0	0.516	0.516	39.5	39.5 0.0%
Group Insurance	125.0	125.0	0.1520	0.1520	7.0	8.1 0.0%
Pensions	8.0	8.0	0.0	0.0	0.0	0.0 0.0%
Employee Welfare	55.5	55.5	0.5165	0.5165	1.0	1.0 0.0%
Depreciation		12.2	12.2	0	12.2	12.2 0.0%
Taxes - FICA	1.55	0.038	3.815	0.5571	3.8	3.8 0.0%
Taxes - FUTA & SUTA		0.2	0.2	0	0.2	0.2 0.0%
0.0	0.0	0.0	0.0	0.0		
TOTAL FOUR FACTOR EXPENSE	110.2	110.3	0.0	0	110.3	111.4 0.0%
0.0	0.85	0.85	0.85	0.85		
Belleville Lab Expenses		122.7	122.7	0	122.7	122.7 0.0%
0.0	2.25	2.25	2.25	2.25		
TOTAL LAB EXPENSES	232.9	233.0	0	0	233.0	234.1 0.0%
0.0	35.3	35.3	35.3	35.3		
0.0	5.85	5.85	5.85	5.85		

CALIFORNIA AMERICAN WATER CO.
 General Office Expenses

CALIFORNIA AMERICAN WATER CO.
 General Office Expenses
 (Dollars in 1,000's)

Office R (Los Angeles Lab)

Description	1997 EXCEDES BRANCH	CAL-AM ORIGINAL	UTILITY		CAL-AM REVISED	ORIGINAL PERCENT
			DRA (2000,1.YTD)	EXCEEDS BRANCH		
Salaries		49.9	46.9	0	46.9	49.9 0.0%
Employees Expenses		13.3	13.3	0	1.3	1.3 0.0%
Lab Expenses		40.5	40.5	0	40.5	40.5 0.0%
Group Insurance	5.85	5.85	0.71	7.215	7.2	7.2 0.0%
Pensions	0.85	0.85	0.0	0.0	0.0	0.0 0.0%
Employee Welfare	2.5	2.5	0.10	1.0	1.0	1.0 0.0%
Depreciation	11.0	11.0	0.122	12.215	12.2	12.2 0.0%
Taxes - FICA		3.9	3.9	0	3.9	3.9 0.0%
Taxes - FUTA & SUTA	0.00	0.00	0.02	0.00	0.2	0.2 0.0%
0.0	0.0	0.0	0.0	0.0		
TOTAL FOUR FACTOR EXPENSE	113.1	113.2	0.0	0	113.2	114.6 0.0%
0.0	0.0	0.0	0.0	0.0		
Belleville Lab Expenses		125.8	125.8	0.455	125.8	125.8 0.0%
0.0	4.85	4.85	4.85	4.85		
TOTAL LAB EXPENSES	238.9	239.0	0.000	0	239.0	240.4 0.0%
0.0	8.85	8.85	8.85	8.85		
0.0	2.85	2.85	2.85	2.85		

Allotment to Columns 9 & 10
 Allocation to Allotments 18.25%
 Allocation to Allotments 18.25%

TABLE JS-2.6
CALIFORNIA AMERICAN WATER CO.
General Office Rate Base
(OFFICE C ONLY)

		Y (Dollars In 1,000's)						Office 15 (as Adopted 1/90)			
GENERAL EXCISE TAX BRANCH	CAL-AM	GENERAL EXCISE TAX BRANCH	DRA	UTILITY EXCEEDS BRANCH	ORIGIN REVISED DIFFERENCE	GENERAL EXCISE TAX BRANCH	DRA	UTILITY EXCEEDS BRANCH	ORIGIN REVISED DIFFERENCE	GENERAL EXCISE TAX BRANCH	PERCENT
1990	1991	1991	1990	1990	1990	1990	1990	1990	1990	1990	1990
Utility Plant B.O.Y.	13.1	13.1	0	0	0	0	172.0	172.0	172.0	172.0	0.0%
Addition	1.8	0.1	0	0	0	0	125.0	125.0	125.0	125.0	0.0%
Retirement	0.0	0	0	0	0	0	20.8	20.8	20.8	20.8	0.0%
Plant E.O.Y.	0.1	0.1	0	0	0	0	276.2	276.2	276.2	276.2	0.0%
Average Plant	5.5	5.5	0	0	0	0	15.5	15.5	15.5	15.5	0.0%
Total Rate Base	1990	1991	0	0	0	0	224.1	224.1	224.1	224.1	0.0%
Allocation to Coronado	16.54%	16.54%	0	0	0	0	32.3	32.3	32.3	32.3	0.0%
Allocation to Village	18.52%	18.52%	0	0	0	0	38.2	38.2	38.2	38.2	0.0%

TABLE JS-2.6
CALIFORNIA AMERICAN WATER CO.

GENERAL OFFICE RATE BASE
(OFFICE C ONLY)

		Y (Dollars In 1,000's)						Office 15 (as Adopted 1/90)			
GENERAL EXCISE TAX BRANCH	CAL-AM	GENERAL EXCISE TAX BRANCH	DRA	UTILITY EXCEEDS BRANCH	ORIGIN REVISED DIFFERENCE	GENERAL EXCISE TAX BRANCH	DRA	UTILITY EXCEEDS BRANCH	ORIGIN REVISED DIFFERENCE	GENERAL EXCISE TAX BRANCH	PERCENT
1990	1991	1991	0	0	0	0	0	0	0	0	0
Utility Plant B.O.Y.	5.5	5.5	0	0	0	0	276.2	276.2	276.2	276.2	0.0%
Addition	0.0	0.0	0	0	0	0	73.0	73.0	73.0	73.0	0.0%
Retirement	0.1	0.1	0	0	0	0	7.5	7.5	7.5	7.5	0.0%
Plant E.O.Y.	15.5	15.5	0	0	0	0	341.7	341.7	341.7	341.7	0.0%
Average Plant	5.0	5.0	0	0	0	0	309.0	309.0	309.0	309.0	0.0%
Working Capital	11.5	11.5	0	0	0	0	0.0	0.0	0.0	0.0	0.0%
Deferred Tax & ITC	8.25	8.25	0	0	0	0	42.2	42.2	42.2	42.2	0.0%
Dep't. Reserv. Avg.	0.0	0.0	0	0	0	0	0.0	0.0	0.0	0.0	0.0%
Total Rate Base	240.0	240.0	0	0	0	0	266.8	266.8	266.8	266.8	0.0%
Allocation to Coronado	16.54%	16.54%	0	0	0	0	44.1	44.1	44.1	44.1	0.0%
Allocation to Village	18.52%	18.52%	0	0	0	0	49.4	49.4	49.4	49.4	0.0%

TABLE JS-2.7
CALIFORNIA AMERICAN WATER CO.
General Office Rate Base
SUMMARY OF EARNINGS
OFFICER (Los Angeles Lab)
YEAR 1995 ESTIMATED

Description	1995	(Dollars in 1,000's)				UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH PERCENT
		ORIGINAL	REVISED	DIFFERENCE	REVISED ORIGINAL			
Utility Plant B.O.Y.	\$00	\$00	\$00	\$00	\$00	316.8	316.8	0.0%
Addition	\$00	\$00	\$00	\$00	\$00	0.0	0.0	0.0%
Retirement	\$00	\$00	\$00	\$00	\$00	0.0	0.0	0.0%
Plant E.O.Y.	\$00	\$00	\$00	\$00	\$00	316.8	316.8	0.0%
Average Plant	\$00	\$00	\$00	\$00	\$00	316.8	316.8	0.0%
Working Capital	\$00	\$00	\$00	\$00	\$00	0.0	0.0	0.0%
Deferred Tax & ITC	\$00	\$00	\$00	\$00	\$00	0.0	0.0	0.0%
Deprc. Reserv. Avg.	\$00	\$00	\$00	\$00	\$00	103.7	103.7	0.0%
Total Rate Base	\$00	\$00	\$00	\$00	\$00	213.1	213.1	0.0%
Allocation to Coronado 17.04%	\$00	\$00	\$00	\$00	\$00	36.3	36.3	0.0%
Allocation to Village 14.78%	\$00	\$00	\$00	\$00	\$00	31.5	31.5	0.0%

TABLE JS-2.7
CALIFORNIA AMERICAN WATER CO.
General Office Rate Base
SUMMARY OF EARNINGS
OFFICER (Los Angeles Lab)
YEAR 1995 ESTIMATED

Description	1997	(Dollars in 1,000's)				UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH
		ORIGINAL	REVISED	DIFFERENCE	REVISED ORIGINAL			
Utility Plant B.O.Y.	\$00	\$00	\$00	\$00	\$00	316.8	316.8	0.0%
Addition	\$00	\$00	\$00	\$00	\$00	27.0	27.0	0.0%
Retirement	\$00	\$00	\$00	\$00	\$00	0.0	0.0	0.0%
Plant E.O.Y.	\$00	\$00	\$00	\$00	\$00	343.8	343.8	0.0%
Average Plant	\$00	\$00	\$00	\$00	\$00	317.8	330.3	3.5%
Working Capital	\$00	\$00	\$00	\$00	\$00	0.0	0.0	0.0%
Deferred Tax & ITC	\$00	\$00	\$00	\$00	\$00	0.0	0.0	0.0%
Deprc. Reserv. Avg.	\$00	\$00	\$00	\$00	\$00	115.9	115.9	0.0%
Total Rate Base	\$00	\$00	\$00	\$00	\$00	214.4	214.4	0.0%
Allocation to Coronado 17.04%	\$00	\$00	\$00	\$00	\$00	34.4	36.5	0.0%
Allocation to Village 14.78%	\$00	\$00	\$00	\$00	\$00	29.8	31.7	0.0%

TABLE A-1
CALIFORNIA-AMERICAN WATER CO.-CORONADO
SUMMARY OF EARNINGS
YEAR 1996 ESTIMATED AT PRESENT RATES

ITEM	UTILITY EXCEEDS BRANCH	STAFF		UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH
		ORIGINAL	REVISED			
OPERATING REVENUES	\$998.2	\$998.2		0.0	\$998.2	0.0%
DEFERRED REV. CAC	.29	.29		0.0	.29	0.0%
TOTAL REVENUES	310.8	9001.1	9001.1	0.0	9001.1	0.0%
OPERATING EXPENSES	0.0	0.0	0.0	0.0	0.0	0.0%
OPERATION & MAINTENANCE	5773.0	5773.0		0.0	5773.0	0.0%
ADMINISTRATIVE & GENERAL	742.0	773.2		0.0	773.2	0.0%
PBOP ALLOWANCE	241.4	241.4		0.0	241.4	0.0%
G.O. PRORATED EXP	926.8	930.8		0.0	930.8	0.0%
DEPRECIATION	417.5	416.8		0.0	416.8	0.0%
TAXES OTHER THAN INCOME	180.4	183.7		0.0	183.7	0.0%
STATE CORP. FRAN. TAX	16.2	13.6		0.0	13.6	0.0%
FEDERAL INCOME TAX	67.1	78.3		0.0	76.3	0.0%
TOTAL OPERATING EXPENSES	8340.4	8408.8		0.0	8408.8	0.0%
NET OPERATING REVENUE/CIS	660.715	592.9		0.0	592.9	0.0%
RATE BASE	10,088.9	10,136.7		0.0	10,136.7	0.0%
RATE OF RETURN	6.15%	5.84%		0.0	5.84%	0.0%

TABLE A-2
CALIFORNIA-AMERICAN WATER CO.-CORONADO
SUMMARY OF EARNINGS
YEAR 1996 ESTIMATED AT PROPOSED RATES

ITEM	UTILITY EXCEEDS BRANCH	STAFF		UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH
		ORIGINAL	REVISED			
OPERATING REVENUES	\$926.2	\$906.4		0.0	\$926.2	0.0%
DEFERRED REV. CAC	.29	.29		0.0	.29	0.0%
TOTAL REVENUES	310.0	9029.1	9009.3	0.0	9029.1	0.0%
OPERATING EXPENSES	8.815	8.815	0.0	8.815	8.815	0.0%
OPERATION & MAINTENANCE	5730.6	5775.7		0.0	5775.7	0.0%
ADMINISTRATIVE & GENERAL	745.6	775.8		0.0	775.8	0.0%
PBOP ALLOWANCE	241.4	241.4		0.0	241.4	0.0%
G.O. PRORATED EXP	926.8	930.8		0.0	930.8	0.0%
DEPRECIATION	417.5	416.8		0.0	416.8	0.0%
TAXES OTHER THAN INCOME	180.4	183.7		0.0	183.7	0.0%
STATE CORP. FRAN. TAX	16.2	13.6		0.0	13.6	0.0%
FEDERAL INCOME TAX	374.4	287.4		0.0	287.4	0.0%
TOTAL OPERATING EXPENSES	8711.2	8681.0		0.0	8681.0	0.0%
NET OPERATING REVENUE/CIS	1117.911	928.3		0.0	928.3	0.0%
RATE BASE	10,088.9	10,136.7		0.0	10,136.7	0.0%
RATE OF RETURN	11.08%	9.16%		0.0	9.16%	0.0%

TABLE B-1

CALIFORNIA AMERICAN WATER CO. - CORONADO
SUMMARY OF EARNINGS
YEAR 1997 ESTIMATED AT PRESENT RATES
1997
AVERAGE CONSUMPTION

ITEM	UTILITY EXCEEDS BRANCH DIFFERENCE	STAFF ORIGINAL REVISED	UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY REVISED	UTILITY ORIGINAL	UTILITY EXCEEDS BRANCH DIFFERENCE	PERCENT	ITEM
OPERATING REVENUES		9002.5	9002.5		0.0	9002.5	9002.5	RESIDENTIAL
DEFERRED REV. CAC	0	1,031.28	1,031.28	0	0.0	1,28	28	SINGLE FAMILY
TOTAL REVENUES	\$0.0	9,003.3	9,003.3	0	0.0	9,003.3	9,003.3	MULTI-FAMILY
OPERATING EXPENSES								CORPORATE
OPERATION & MAINTENANCE	5771.3	5818.3	0.0	5818.3	5829.2	0.0	0.0%	GOLF COURSE IRRIGATION
ADMINISTRATIVE & GENERAL	6770.8	6840.0	0.0	6840.0	6845.1	0.0	0.0%	APTS & CONDOS
PBOP ALLOWANCE	8,102.0	8,120.2	0.0	8,120.2	8,120.7	0.0	0.0%	ALL OTHER CORPORATE
G.O. PRORATED EXP.	1,5951.8	1,5954.4	0.0	1,5954.4	1,5971.3	0.0	0.0%	PUBLIC AUTHORITY
DEPRECIATION	435.5	434.0	0.0	434.0	435.8	0.0	0.0%	GOLF COURSE IRRIGATION AUTHORITY
TAXES OTHER THAN INCOME	184.2	187.9	0.0	187.9	189.4	0.0	0.0%	ALL OTHER PUBLIC AUTHORITY
STATE CORP. FRAN. TAX	8,121.59	8,123.9	0.0	8,123.9	8,125.8	0.0	0.0%	ALL OTHER PUBLIC AUTHORITY
FEDERAL INCOME TAX	50.6	41.1	0.0	41.1	45.0	0.0	0.0%	PRIVATE STAVES
TOTAL OPERATING EXPENSES	\$410.5	8463.8	0.0	8463.8	8501.6	0.0	0.0%	
NET OPERATING REVENUE	2,8594.6	2,7521.5	0.0	2,7521.5	2,7537.3	0.0	0.0%	RIGIGATION
RATE BASE		10,215.2	10,250.9	0.0	10,250.9	10,439.4	0.0%	OTHER OR FLAT RATE
RATE OF RETURN	\$0.0	8.82%	9.05%	0.0	9.05%	9.43%	0.0%	OTHER
	\$0.0	8.82%	9.05%	0.0	9.05%	9.43%	0.0%	PRIVATE STAVES

TABLE A-4
CALIFORNIA-AMERICAN WATER CO. - CORONADO
SUMMARY OF EARNINGS
YEAR 1997 ESTIMATED AT PROPOSED RATES
1997
AVERAGE CONSUMPTION

ITEM	UTILITY EXCEEDS BRANCH DIFFERENCE	STAFF ORIGINAL REVISED	UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY REVISED	UTILITY ORIGINAL	UTILITY EXCEEDS BRANCH DIFFERENCE	PERCENT	ITEM
OPERATING REVENUES		9958.2	9725.8	0.0	9725.8	9958.2	0.0	RESIDENTIAL
DEFERRED REV. CAC	28	28	0.0	28	28	0.0	0.0%	SINGLE FAMILY
TOTAL REVENUES	\$0.0	1,061.0	1,061.0	0.0	1,061.0	1,037	0.0	MULTI-FAMILY
OPERATING EXPENSES								CORPORATE
OPERATION & MAINTENANCE	5775.5	5821.5	0.0	5821.5	5833.4	0.0	0.0%	GOLF COURSE IRRIGATION
ADMINISTRATIVE & GENERAL	775.0	807.2	0.0	807.2	845.6	0.0	0.0%	APTS & CONDOS
PBOP ALLOWANCE	0.292	0.2402	0.0	0.2402	0.2402	0.0	0.0%	ALL OTHER CORPORATE
G.O. PRORATED EXP.	0.951.8	0.954.4	0.0	0.954.4	0.971.3	0.0	0.0%	PUBLIC AUTHORITY
DEPRECIATION	435.5	434.0	0.0	434.0	435.8	0.0	0.0%	GOLF COURSE IRRIGATION AUTHORITY
TAXES OTHER THAN INCOME	184.2	187.9	0.0	187.9	189.4	0.0	0.0%	ALL OTHER PUBLIC AUTHORITY
STATE CORP. FRAN. TAX	94.0	70.6	0.0	70.6	76.6	0.0	0.0%	PRIVATE FIRE
FEDERAL INCOME TAX	355.7	272.5	0.0	272.5	305.3	0.0	0.0%	
TOTAL OPERATING EXPENSES	\$881.9	8788.3	0.0	8788.3	8902.6	0.0	0.0%	
NET OPERATING REVENUE	\$0.0	1,110.5	1,110.5	0.0	1,110.5	1,071.5	0.0	RIGIGATION
RATE BASE	\$0.0	10,215.2	10,250.9	0.0	10,250.9	10,439.4	0.0%	OTHER OR FLAT RATE
RATE OF RETURN	\$0.0	11.25%	9.17%	0.0	9.17%	10.14%	0.0%	OTHER
	\$0.0	11.25%	9.17%	0.0	9.17%	10.14%	0.0%	PRIVATE FIRE
	\$0.0	8.82%	9.05%	0.0	9.05%	9.43%	0.0%	
	\$0.0	8.82%	9.05%	0.0	9.05%	9.43%	0.0%	

TABLE B-1
CALIFORNIA-AMERICAN WATER CO.-CORONADO AT
AVERAGE CONSUMPTION PER CUSTOMER PER YEAR (REVENUE)
1996
SUMMARY TO DATE
YEAR 1997 STRATEGIC PLANNING RATE

ITEM	UTILITY	DRA	UTILITY	UTILITY	UTILITY	ITEM
	2033/2033 MONTHS	ORIGINAL REVISED DIFFERENCE	EXCEEDS BRANCH	REVISED	ORIGINAL	
RESIDENTIAL	\$0.0	2,500.0	2,500.0	0.0	2,500.0	0.0%
SINGLE FAMILY	\$0.0	150.7	150.7	0.0	150.7	0.0%
MULTI-FAMILY	\$0.0	89.9	89.9	0.0	89.9	0.0%
COMMERCIAL	\$0.0	1,200.0	1,200.0	0.0	1,200.0	0.0%
GOLF COURSE IRRIGATION	\$0.0	1,200.0	1,200.0	0.0	1,200.0	0.0%
APTS & CONDOS	\$0.0	1,107.8	1,107.8	0.0	1,107.8	0.0%
ALL OTHER COMMERCIAL	\$0.0	972.1	972.1	0.0	972.1	0.0%
PUBLIC AUTHORITY	\$0.0	5,654.8	5,654.8	0.0	5,654.8	0.0%
GOLF COURSE IRRIGATION	\$0.0	26,754.8	26,754.8	0.0	26,754.8	0.0%
ALL OTHER PUBLIC AUTH	\$0.0	2,011.0	2,011.0	0.0	2,011.0	0.0%
IRRIGATION	\$0.0	12,658.5	12,658.5	0.0	12,658.5	0.0%
OTHER OR FLAT RATE	\$0.0	3,646.9	3,646.9	0.0	3,646.9	0.0%
OTHER	\$0.0	3.6	3.6	0.0	3.6	0.0%
PRIVATE FIRE	\$0.0	3.6	3.6	0.0	3.6	0.0%

TABLE B-2
CALIFORNIA-AMERICAN WATER CO.-CORONADO AT
AVERAGE CONSUMPTION PER CUSTOMER PER YEAR
1997

ITEM	UTILITY	DRA	UTILITY	UTILITY	UTILITY	ITEM
	2033/2033 MONTHS	ORIGINAL REVISED DIFFERENCE	EXCEEDS BRANCH	REVISED	ORIGINAL	
RESIDENTIAL	\$0.0	2,500.0	2,500.0	0.0	2,500.0	0.0%
SINGLE FAMILY	\$0.0	150.7	150.7	0.0	150.7	0.0%
MULTI-FAMILY	\$0.0	89.9	89.9	0.0	89.9	0.0%
COMMERCIAL	\$0.0	1,200.0	1,200.0	0.0	1,200.0	0.0%
GOLF COURSE IRRIGATION	\$0.0	1,200.0	1,200.0	0.0	1,200.0	0.0%
APTS & CONDOS	\$0.0	1,107.8	1,107.8	0.0	1,107.8	0.0%
ALL OTHER COMMERCIAL	\$0.0	972.1	972.1	0.0	972.1	0.0%
PUBLIC AUTHORITY	\$0.0	5,654.8	5,654.8	0.0	5,654.8	0.0%
GOLF COURSE IRRIGATION	\$0.0	26,754.8	26,754.8	0.0	26,754.8	0.0%
ALL OTHER PUBLIC AUTH	\$0.0	2,011.1	2,011.1	0.0	2,011.1	0.0%
IRRIGATION	\$0.0	12,658.5	12,658.5	0.0	12,658.5	0.0%
OTHER OR FLAT RATE	\$0.0	3,646.9	3,646.9	0.0	3,646.9	0.0%
OTHER	\$0.0	3.6	3.6	0.0	3.6	0.0%
PRIVATE FIRE	\$0.0	3.6	3.6	0.0	3.6	0.0%

TABLE C-1
CALIFORNIA-AMERICAN WATER CO.-CORONADO
AVERAGE NUMBER OF CUSTOMERS
1998
AVERAGE NUMBER OF CUSTOMERS
1998

ITEM CLASS	UTILITY TYPE	YTD REVISED ORIGINAL	DRA		^ EXCEEDS ORIGINAL REvised DIFFERENCE	^ EXCEEDS BRANCH DIFFERENCE	UTILITY		^ EXCEEDS BRANCH PERCENT
			ORIGINAL	REVISED			REVISED	ORIGINAL	
RESIDENTIAL									
SINGLE FAMILY		16,720	16,720		0	0	16,720	16,720	0.0%
MULTI-FAMILY		0	1,074	1,074	0	0	1,074	1,074	0.0%
RESIDENTIAL TOTAL		16,794	17,794	0	0	0	17,794	17,794	0.0%
0.0 003,51 003,51		0	0	0	0	0	0	0	0.0%
COMMERCIAL									
GOLF COURSE IRRIGATION		2	2		0	0	2	2	0.0%
APTS & CONDOS		0	1,294	1,294	5	0	1,294	1,294	0.0%
ALL OTHER COMMERCIAL		0	634	634	0	0	634	634	0.0%
COMMERCIAL TOTAL		0	1,930	1,930	5	0	1,930	1,930	0.0%
0.0 889,1 889,1		0	0	0	0	0	0	0	0.0%
PUBLIC AUTHORITY									
GOLF COURSE IRRIGATION		5	5		0	0	5	5	0.0%
ALL OTHER PUBLIC AUTH.		0	292	292	2	0	292	292	0.0%
PUBLIC AUTHORITY TOTAL		0	297	297	2	0	297	297	0.0%
0.0 295 295		0	0	0	0	0	0	0	0.0%
IRRIGATION									
0.0 5 5		0	2	2	0	0	2	2	0.0%
TOTAL METERED CONNECTIONS									
0.0 840,00 840,00		0	20,023	20,023	0	0	20,023	20,023	0.0%
0.0 840,00 840,00		0	20,048	20,048	0	0	20,048	20,048	0.0%
OTHER OR FLAT RATE									
OTHER		7	7		0	0	7	7	0.0%
PRIVATE FIRE		0	258	258	2	0	258	258	0.0%
0.0 255 255		0	0	0	0	0	0	0	0.0%
TOTAL AVERAGE CUSTOMERS									
0.0 013,00 013,00		0	20,288	20,288	0	0	20,288	20,288	0.0%
0.0 013,00 013,00		0	20,310	20,310	0	0	20,310	20,310	0.0%

TABLE D-1
CALIFORNIA-AMERICAN WATER CO.-CORONADO
TOTAL SALES AND SUPPLY BY TOTAL
CALIFORNIA CORONADO
TOTAL SALES AND SUPPLY
1996
1996

ITEM	UTILITY	DRA		UTILITY EXCEEDS ORIGINAL REvised DIFFERENCE	UTILITY EXCEEDS ORIGINAL REvised DIFFERENCE	UTILITY EXCEEDS ORIGINAL REvised DIFFERENCE	UTILITY EXCEEDS ORIGINAL REvised DIFFERENCE
		ORIGINAL	REVISED				
RESIDENTIAL							
SINGLE FAMILY		2,519.7	2,519.7	0.0	2,519.7	2,519.7	0.0%
MULTI-FAMILY	\$ 5,912.5	0.0	96.6	96.6	0.0	96.6	Y 96.6
RESIDENTIAL TOTAL	\$ 8,426.5	0.0	2,616.3	2,616.3	0.0	2,616.3	2,616.3
COMMERCIAL							
GOLF COURSE IRRIGATION		2,400	2,400	0.0	2,400	2,400	0.0%
APTS & CONDOS	\$ 0.0	0.0	1,433.5	1,433.5	0.0	1,433.5	1,433.5
ALL OTHER COMMERCIAL		0.0	616.3	616.3	0.0	616.3	616.3
COMMERCIAL TOTAL	\$ 8,816.5	0.0	3,052.2	2,052.2	0.0	2,052.2	2,052.2
PUBLIC AUTHORITY							
GOLF COURSE IRRIGATION		133.8	133.8	0.0	133.8	133.8	0.0%
ALL OTHER PUBLIC AUTH.		0.0	587.2	587.2	0.0	587.2	587.2
PUBLIC AUTHORITY TOTAL		0.0	721.0	721.0	0.0	721.0	721.0
IRRIGATION							
OTHER	\$ 8.25	0.0	25.3	25.3	0.0	25.3	25.3
TOTAL METERED CONNECTIONS	\$ 8,824.5	0.0	5,414.8	5,414.8	0.0	5,414.8	5,414.8
OTHER OR FLAT RATE							
OTHER		25.5	25.5	0.0	25.5	25.5	0.0%
PRIVATE FIRE	\$ 8.25	0.0	0.9	0.9	0.0	0.9	0.9
TOTAL ANNUAL CONSUMPTION	\$ 8,824.5	0.0	5,441.2	5,441.2	0.0	5,441.2	5,441.2
UNACCOUNTED FOR 4.01%	\$ 8.25	0.0	227.3	227.3	0.0	227.3	227.3
TOTAL PRODUCTION	\$ 8.25	0.0	5,668.5	5,668.5	0.0	5,668.5	5,668.5
TOTAL PRODUCTION	\$ 8.25	0.0	1,868.2	1,868.2	0.0	1,868.2	1,868.2

TABLE D-1
CALIFORNIA-AMERICAN WATER CO., CORONADO
CITY OF CORONADO, CALIFORNIA
TOTAL SALES AND SUPPLY
1903

ITEM	UTILITY			DRA			UTILITY			UTILITY			UTILITY		
	REVISEd	ORIGINAl	DIFfERENCE	REVISEd	ORIGINAl	DIFfERENCE									
RESIDENTIAL	2,617.6	2,617.6	0.0	2,519.7	2,519.7	0.0	2,519.7	2,519.7	0.0	2,519.7	2,519.7	0.0	SINGLE FAMILY	SINGLE FAMILY	0.0%
SINGLE FAMILY	0.0	0.0	0.0	97.9	97.9	0.0	97.9	97.9	0.0	97.9	97.9	0.0	RESIDENTIAL	RESIDENTIAL	0.0%
MULTI-FAMILY	0.0	0.0	0.0	2,617.6	2,617.6	0.0	2,617.6	2,617.6	0.0	2,617.6	2,617.6	0.0	COMMERCIAL	COMMERCIAL	0.0%
RESIDENTIAL TOTAL	2,617.6	2,617.6	0.0	2,400.0	2,400.0	0.0	2,400.0	2,400.0	0.0	2,400.0	2,400.0	0.0	GOLF COURSE IRRIGATION	GOLF COURSE IRRIGATION	0.0%
COMMERCIAL	0.0	0.0	0.0	2,400.0	2,400.0	0.0	2,400.0	2,400.0	0.0	2,400.0	2,400.0	0.0	APTS & CONDOS	APTS & CONDOS	0.0%
GOLF COURSE IRRIGATION	0.0	0.0	0.0	1,440.1	1,440.1	0.0	1,440.1	1,440.1	0.0	1,440.1	1,440.1	0.0	ALL OTHER COMMERCIAL	ALL OTHER COMMERCIAL	0.0%
APTS & CONDOS	0.0	0.0	0.0	618.3	618.3	0.0	618.3	618.3	0.0	618.3	618.3	0.0	COMMERCIAL AUTHORITY	COMMERCIAL AUTHORITY	0.0%
ALL OTHER COMMERCIAL	0.0	0.0	0.0	2,060.8	2,060.8	0.0	2,060.8	2,060.8	0.0	2,060.8	2,060.8	0.0	PUBLIC AUTHORITY	PUBLIC AUTHORITY	0.0%
COMMERCIAL TOTAL	2,060.8	2,060.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	GOLF COURSE IRRIGATION	GOLF COURSE IRRIGATION	0.0%
PUBLIC AUTHORITY	0.0	0.0	0.0	133.8	133.8	0.0	133.8	133.8	0.0	133.8	133.8	0.0	ALL OTHER PUBLIC AUTH.	ALL OTHER PUBLIC AUTH.	0.0%
GOLF COURSE IRRIGATION	0.0	0.0	0.0	591.3	591.3	0.0	591.3	591.3	0.0	591.3	591.3	0.0	PUBLIC AUTHORITY TOTAL	PUBLIC AUTHORITY TOTAL	0.0%
ALL OTHER PUBLIC AUTH.	0.0	0.0	0.0	725.1	725.1	0.0	725.1	725.1	0.0	725.1	725.1	0.0	IRRIGATION	IRRIGATION	0.0%
PUBLIC AUTHORITY TOTAL	725.1	725.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	IRRIGATION	IRRIGATION	0.0%
IRRIGATION	0.0	0.0	0.0	25.3	25.3	0.0	25.3	25.3	0.0	25.3	25.3	0.0	TOTAL METERED CONNECTIONS	TOTAL METERED CONNECTIONS	0.0%
TOTAL METERED CONNECTIONS	5,428.8	5,428.8	0.0	5,428.8	5,428.8	0.0	5,428.8	5,428.8	0.0	5,428.8	5,428.8	0.0	OTHER OR FLAT RATE	OTHER OR FLAT RATE	0.0%
OTHER OR FLAT RATE	0.0	0.0	0.0	25.5	25.5	0.0	25.5	25.5	0.0	25.5	25.5	0.0	PRIVATE FIRE	PRIVATE FIRE	0.0%
OTHER	0.0	0.0	0.0	0.9	0.9	0.0	0.9	0.9	0.0	0.9	0.9	0.0	UNACCOUNTED FOR 4.01%	UNACCOUNTED FOR 4.01%	0.0%
PRIVATE FIRE	0.0	0.0	0.0	5,455.2	5,455.2	0.0	5,455.2	5,455.2	0.0	5,455.2	5,455.2	0.0	TOTAL ANNUAL CONSUMPTION	TOTAL ANNUAL CONSUMPTION	0.0%
UNACCOUNTED FOR 4.01%	0.0	0.0	0.0	227.9	227.9	0.0	227.9	227.9	0.0	227.9	227.9	0.0	TOTAL PRODUCTION	TOTAL PRODUCTION	0.0%
TOTAL ANNUAL CONSUMPTION	5,683.1	5,683.1	0.0	5,683.1	5,683.1	0.0	5,683.1	5,683.1	0.0	5,683.1	5,683.1	0.0	TOTAL PRODUCTION	TOTAL PRODUCTION	0.0%

TABLE E-21
CALIFORNIA-AMERICAN WATER CO.-CORONADO
OPERATING REVENUES
YEAR 1996 ESTIMATED
AT PROPOSED RATES

ITEM	ORIG. REVENUE	REVISED REVENUE	DIFFERENCE	UTILITY EXCEEDS BRANCH	REVISED ORIGINAL	UTILITY EXCEEDS BRANCH	PERCENTAGE
				DRA	BRANCH		
GENERAL METERED	\$ 692.82	\$ 692.82	0.0	\$ 692.82	\$ 692.82		
RESIDENTIAL	\$ 5,184.5	\$ 5,060.9	\$ 0.0	\$ 5,060.9	\$ 5,184.5		0.0%
COMMERCIAL	3,381.9	3,310.2	\$ 0.0	3,310.2	3,381.9		0.0%
PUBLIC AUTHORITY	1,136.7	1,115.4	\$ 0.0	1,115.4	1,136.7		0.0%
IRRIGATION	37.3	36.6	\$ 0.0	36.6	37.3		0.0%
SUB-TOTAL METERED	9,742.4	9,523.1	\$ 0.0	9,523.1	9,742.4		0.0%
OTHER OR FLAT RATE REVENUE							
PRIVATE FIRE SERVICE	56.0	56.0	\$ 0.0	56.0	56.0		0.0%
OTHER SALES/SERVICE	16.1	15.8	\$ 0.0	15.8	16.1		0.0%
MISC. SERVICE REVENUES	11.1	11.1	\$ 0.0	11.1	11.1		0.0%
TOTAL REVENUES	10,009.6	9,827.6	9,606.4	9,606.4	10,009.6		0.0%

TABLE E-4
CALIFORNIA-AMERICAN WATER CO.-CORONADO
OPERATING REVENUES

ITEM	ORIG. REVENUE	REVISED REVENUE	DIFFERENCE	UTILITY EXCEEDS BRANCH	REVISED ORIGINAL	PERCENTAGE
				DRA	BRANCH	
GENERAL METERED						
RESIDENTIAL	\$ 5,231.1	\$ 5,101.1	\$ 0.0	\$ 5,101.1	\$ 5,231.1	0.0%
COMMERCIAL	3,441.3	3,368.1	\$ 0.0	3,368.1	3,441.3	0.0%
PUBLIC AUTHORITY	1,160.7	1,136.2	\$ 0.0	1,136.2	1,160.7	0.0%
IRRIGATION	37.6	36.9	\$ 0.0	36.9	37.6	0.0%
SUB-TOTAL METERED	9,870.7	9,640.3	\$ 0.0	9,640.3	9,870.7	0.0%
OTHER OR FLAT RATE REVENUE						
PRIVATE FIRE SERVICE	56.0	56.0	\$ 0.0	56.0	60.0	0.0%
OTHER SALES/SERVICE	16.1	15.8	\$ 0.0	15.8	16.3	0.0%
MISC. SERVICE REVENUES	11.1	11.1	\$ 0.0	11.1	11.1	0.0%
TOTAL REVENUES	10,009.6	9,725.8	\$ 0.0	9,725.8	10,009.6	0.0%

TABLE F-1AT
CALIFORNIA-AMERICAN WATER CO.-CORONADO O&M
OPERATION & MAINTENANCE EXPENSES
YEAR 1996 AT PROPOSED RATES

ITEM	ITEM	DRA		UTILITY		UTILITY		UTILITY EXCEEDS BRANCH PERCENT
		ORIGINAL	REVISED	EXCEEDS BRANCH	Difference	REVISED	ORIGINAL	
		ORIG.	REVISED	DIFFERENCE	REVISED	ORIGINAL	M311	
"AT PRESENT RATES"								
Operating Revenues		\$8,998.2	\$8,998.2	\$0.0	\$8,998.2	\$8,998.2		GENERAL METER
Uncollectible Rate	0.4390%	0.4390%	0.000,22	0.000,22	0.4390%	0.4390%		RESIDENTIAL
Uncollectibles	0.185,8	0.185,8	39.5	39.5	0.0	39.5	39.5	CORPORATE
Operation Expense	0.525,5	0.525,5	0.02	0.02	0.02	0.02	0.02	GENERAL AUTHORITY
Payroll	343	343	0.02	0.02	0.02	0.02	0.02	IRrigation
Source of Supply	0.222,9	0.222,9	0.0	0.0	0.0	0.0	0.0	TOTAL-0.0%
Purchased Water		4,676.6	4,676.6	\$0.0	4,676.6	4,676.6		0.0%
Pumping Expense - Electric		1.6	1.6	0.0	1.6	1.6		GENERAL RATE
Purchased Power	0.82	0.82	0.0	0.0	0.0	0.0	0.0	GENERAL SERVICE
Water Treatment - General	1.01	1.01	0.0	0.0	0.0	0.0	0.0	GENERAL SERVICE
Storage Facilities	1.11	1.11	0.5	0.5	0.0	0.5	0.5	GENERAL SERVICE
Trans. & Dist. - Lines	1.11	1.11	14.2	14.2	0.0	14.2	14.2	GENERAL SERVICE
Trans. & Dist. - Meters		3.0	3.0	0.0	3.0	3.0		0.0%
Trans. & Dist. - Customer Installation	0.67	0.67	0.7	0.7	0.033,0	0.7	0.7	TOTAL-0.0%
Trans. & Dist. - Maps, Records & Misc.		31.1	31.1	0.0	31.1	31.1		0.0%
Customer Accts. - Meter Reading		1.3	1.3	0.0	1.3	1.3		0.0%
Customer Accts. - Records, Collect. & Misc.		12.9	12.9	0.0	12.9	12.9		0.0%
Total Operation Expenses (incl. uncollectibles)		5,622.6	5,651.1	0.0	5,651.1	5,660.8		0.0%
CALIFORNIA-AMERICAN WATER CO.-CORONADO								
MAINTENANCE EXPENSES								
Trans. & Dist. - Reserv. & Tanks		21.7	39.2	0.0	39.2	39.2		GENERAL METER
Trans. & Dist. - Mains		37.6	37.6	0.0	37.6	37.6		GENERAL RATE
Trans. & Dist. - Services		33.9	33.9	0.0	33.9	36.3		GENERAL SERVICE
Trans. & Dist. - Meters		8.3	8.3	0.0	8.3	9.3		GENERAL SERVICE
Trans. & Dist. - Hydrants		2.9	2.9	0.0	2.9	2.9		GENERAL SERVICE
Total Maintenance Expense		104.4	121.9	0.0	121.9	125.3		0.0%
Total O & M Expenses		5,727.0	5,773.0	0.0	5,773.0	5,786.1		0.0%
"AT PROPOSED RATES"								
Operating Revenues	1.101,22	1.101,22	0.02	1.101,22	1.101,22			GENERAL METER
Uncollectible Rate	0.001,1	0.001,1	0.4390%	0.4390%	0.4390%	0.4390%		RESIDENTIAL
Uncollectibles	0.33	0.33	0.02	0.02	0.02	0.02		GENERAL AUTHORITY
TOTAL O & M EXPENSES	1,018.9	1,035.9	5,730.6	5,775.7	0.015,0	5,775.7	5,789.7	0.0%
OTHER OPERATING EXPENSES								
PRIVATE FIRE SERVICE	0.00	0.00	0.02	0.02	0.02	0.02		GENERAL METER
OTHER SALES/REVENUES	0.81	0.81	0.02	0.02	0.02	0.02		GENERAL SERVICE
MISC. SERVICE REVENUES	1.11	1.11	0.02	0.02	0.02	0.02		GENERAL AUTHORITY
TOTAL REVENUES	1,820.8	1,855.9	-0.03	0.352,8	0.022,9	0.352,8	0.022,9	0.0%

1 TABLE F-2
CALIFORNIA AMERICAN WATER CO., CORONADO
OPERATION & MAINTENANCE EXPENSES
YEAR 1997

ITEM	YTD TU	YTD DRA 2033CX3	UTILITY		UTILITY		UTILITY EXCEEDS BRANCH PERCENT
			ORIGINAL	REVISED	DIFFERENCE	REVISED	
"AT PRESENT RATES"							
Operating Revenues	\$ 502.82	\$ 502.82	\$ 9,002.5	\$ 9,002.5	\$ 0.0	\$ 9,002.5	\$ 9,002.5 0.0%
Uncollectible Rate	0.4390%	0.4390%	0.4390%	0.4390%	0.0	0.4390%	0.4390%
Uncollectibles	\$ 0.00	\$ 0.00	\$ 0.0	\$ 0.0	\$ 0.0	39.5	39.5 0.0%
Operation Expense							
Payroll	8.58	8.58	0.0	0.0	0.0	883.8	891.3 0.0%
Source of Supply	1.23	1.23	0.0	0.0	0.0	0.0	0.0 0.0%
Purchased Water	5.93	5.93	4,688.7	4,688.7	(0.0)	4,688.7	4,688.7 0.0%
Pumping Expense	(2.1)	(2.1)	0.0	0.0	0.0	1.6	1.6 0.0%
Purchased Power	8.12	8.12	0.0	0.0	0.0	0.0	0.0 0.0%
Water Treatment - General	8.01	8.01	0.0	0.0	0.0	5.1	5.1 0.0%
Storage Facilities	8.58	8.58	0.0	0.0	0.0	10.8	10.8 0.0%
Trans. & Dist. - Lines	1.65	1.65	0.0	0.0	0.0	14.6	14.6 0.0%
Trans. & Dist. - Meters	0.60	0.60	0.0	0.0	0.0	3.1	3.1 0.0%
Trans. & Dist. - Customer Installation	0.0	0.0	0.0	0.0	0.0	0.7	0.7 0.0%
Trans. & Dist. - Maps, Records & Misc.	0.0	0.0	32.0	32.0	0.0	32.0	32.0 0.0%
Customer Accts. - Meter Reading	1.3	1.3	0.0	0.0	0.0	1.3	1.3 0.0%
Customer Accts. - Records, Collect & Misc.	0.0	0.0	13.2	13.2	0.0	13.2	13.2 0.0%
Total Operation Expenses (incl. uncollectibles)	\$ 603	\$ 611	0.0	5,664.9	5,694.4	0.0	5,694.4 5,701.9 0.0%
Maintenance Expenses	1,003.8	1,003.8	0.0	0.0	0.0	0.0	0.0 0.0%
Trans. & Dist. - Reserv. & Tanks	0.021.7	0.021.7	39.2	39.2	0.0	39.2	39.2 0.0%
Trans. & Dist. - Mains	0.038.5	0.038.5	38.5	38.5	0.0	38.5	38.5 0.0%
Trans. & Dist. - Services	0.034.8	0.034.8	34.8	34.8	0.0	34.8	37.2 0.0%
Trans. & Dist. - Meters	8.5	8.5	8.5	8.5	0.0	8.5	9.5 0.0%
Trans. & Dist. - Hydrants	2.9	2.9	2.9	2.9	0.0	2.9	2.9 0.0%
Total Maintenance Expense	0.75	0.75	0.0	0.0	123.9	123.9	127.3 0.0%
Total O & M Expenses			5,771.3	5,818.3	0.0	5,818.3	5,829.2 0.0%
"AT PROPOSED RATES"							
Operating Revenues	9,958.2	9,725.8	0.0	0.0	0.0	9,725.8	9,958.2 0.0%
Uncollectible Rate	0.4390%	0.4390%	0.0	0.0	0.0	0.4390%	0.4390%
Uncollectibles	43.7	42.7	0.0	0.0	0.0	42.7	43.7 0.0%
TOTAL O & M EXPENSES			5,775.5	5,821.5	0.0	5,821.5	5,833.4 0.0%

TABLE G-1
CALIFORNIA-AMERICAN WATER CO., CORONADO
ADMINISTRATIVE & GENERAL EXPENSES
YEAR 1996

ITEM	ORIGINAL	REVISED	DIFFERENCE	UTILITY	UTILITY	UTILITY EXCEEDS BRANCH PERCENT
				EXCEEDS BRANCH	REVISED	
"AT PRESENT RATES"						
Operating Revenues Incl. Uncoll.	\$8,998.2	\$8,998.2	0.0	\$8,998.2	\$8,998.2	0.0%
Imperial Beach Percent of Rev.	21.7800%	21.7800%	0.0	21.7800%	21.7800%	0.0%
Local Franchise Tax Rate	2.0000%	2.0000%	0.0	2.0000%	2.0000%	0.0%
Local Franchise Tax	39.2	39.2	0.0	39.2	39.2	0.0%
Payroll	8,163	8,333	169.0	162.8	164.7	0.6%
Office Supplies & Other	0.0	0.0	0.0	69.7	69.7	0.0%
Workers Comp./Injuries & Damage	0.0	(4.5)	(4.5)	5.822	(4.5)	0.0%
Employees Pensions & Benefits	266.0	267.8	1.8	267.8	277.6	0.6%
Regulatory Expense	0.0	10.8	10.8	0.0	10.8	0.0%
Outside Services	1.8	0.0	(1.8)	1.2	1.2	0.0%
Miscellaneous (Excl. Conservation)	92.8	92.8	0.0	92.8	92.8	0.0%
Conservation	73.7	73.7	0.0	73.7	73.7	0.0%
General Plant	13.0	35.9	22.9	36.9	58.4	0.0%
Rents	16.3	16.3	0.0	16.3	16.3	0.0%
Total A & G Expenses (incl. local Franchise Taxes)	702.9	734.0	31.1	734.0	767.2	0.0%
Total A & G Expenses (incl. local Franchise Taxes)	742.1	773.2	31.1	773.2	806.4	0.0%
"AT PROPOSED RATES"						
Operating Revenues Incl. Uncoll.	9,827.6	9,606.4	(221.2)	9,606.4	9,827.6	0.0%
Imperial Beach Percent of Rev.	21.7800%	21.7800%	0.0	21.7800%	21.7800%	0.0%
Local Franchise Tax Rate	2.0000%	2.0000%	0.0	2.0000%	2.0000%	0.0%
Local Franchise Tax	42.8	41.8	(1.0)	41.8	42.8	0.0%
Payroll	8,333	8,333	0.0	8,333	8,333	0.0%
Office Supplies & Other	0.0	0.0	0.0	0.0	0.0	0.0%
Workers Comp./Injuries & Damage	0.0	0.0	0.0	0.0	0.0	0.0%
Employees Pensions & Benefits	262.8	262.8	0.0	262.8	262.8	0.0%
Regulatory Expense	0.0	0.0	0.0	0.0	0.0	0.0%
Outside Services	0.0	0.0	0.0	0.0	0.0	0.0%
Miscellaneous (Excl. Conservation)	73.7	73.7	0.0	73.7	73.7	0.0%
Conservation	13.0	35.9	22.9	36.9	58.4	0.0%
General Plant	16.3	16.3	0.0	16.3	16.3	0.0%
Rents	775.8	810.0	34.2	775.8	810.0	0.0%
Total A & G Expenses (incl. local Franchise Taxes)	702.9	734.0	31.1	734.0	767.2	0.0%
Total A & G Expenses (incl. local Franchise Taxes)	745.7	775.8	30.1	775.8	810.0	0.0%
"AT PROPOSED RATES"						
Operating Revenues	8,822.0	8,752.0	(70.0)	8,752.0	8,822.0	0.0%
Imperial Beach Percent of Rev.	20.9340%	20.9340%	0.0	20.9340%	20.9340%	0.0%
Local Franchise Tax Rate	2.0000%	2.0000%	0.0	2.0000%	2.0000%	0.0%
Local Franchise Tax	41.8	41.8	0.0	41.8	41.8	0.0%
Total A & G Expenses	8,822.0	8,752.0	(70.0)	8,752.0	8,822.0	0.0%

TABLE II
CALIFORNIA-AMERICAN WATER CO.-CORONADO
TAXES OTHER THAN INCOME

See TABLE G-2 BY

CALIFORNIA-AMERICAN WATER CO.-CORONADO
ADMINISTRATIVE & GENERAL EXPENSES

ITEM	UTILITY			UTILITY	M&I	UTILITY
	ORIGINAL	REVISED	DIFFERENCE			
"AT PRESENT RATES"	\$501	0.0	\$501	\$102		0.0%
Payroll	100	0.0	100	1.0		0.0%
Office Supplies & Other	0.88	0.0	0.88	0.0		0.0%
Workers Comp / Injuries & Damage	1.18	0.0	1.18	0.0		0.0%
Employees' Pensions & Benefits	0.00	0.0	0.00	0.0		0.0%
Regulatory Expense	0.00	0.0	0.00	0.0		0.0%
Outside Services	0.00	0.0	0.00	0.0		0.0%
Miscellaneous (Excl. Conservation)	0.00	0.0	0.00	0.0		0.0%
Conservation	0.00	0.0	0.00	0.0		0.0%
General Plant	0.00	0.0	0.00	0.0		0.0%
Rents	0.00	0.0	0.00	0.0		0.0%
Total A & G Expenses (Incl. local Franchise Taxes)	731.6	764.8	0.0	764.8	802.3	0.0%
	770.8	804.0	0.0	804.0	845.5	0.0%
"AT PROPOSED RATES"						
Operating Revenues Incl. Uncol.	9,958.2	9,725.8	0.0	9,725.8	9,958.2	0.0%
Imperial Beach Percent of Rev.	21.7800%	21.7800%	0.0	21.7800%	21.7800%	0.0%
Local Franchise Tax Rate	2.0000%	2.0000%	0.0	2.0000%	2.0000%	0.0%
Local Franchise Tax	43.4	42.4	0.0	42.4	43.4	0.0%
Total A & G Expenses (Incl. local Franchise Taxes)	731.6	764.8	0.0	764.8	802.3	0.0%
	775.0	807.2	0.0	807.2	845.7	0.0%

TABLE H
CALIFORNIA-AMERICAN WATER CO., CORONADO
TAXES OTHER THAN INCOME
YEAR 1996 & 1997

ITEM	UNIT	UNIT	DRA			UTILITY		UTILITY	
			ORIGINAL	REVISED	EXCEEDS BRANCH	Difference	REVISED	ORIGINAL	EXCEEDS BRANCH
TEST YEAR 1996									
Ad Valorem taxes			\$101.3	102.3	0.0	0.0	102.3	\$103.1	0.0%
Gross Payroll taxes			79.1	81.4	0.0	0.0	81.4	82.0	0.0%
Taxes other than Income	\$	\$	28,005.2	28,005.2	0.0	0.0	28,005.2	28,005.2	0.0%
Total Taxes	\$	\$	28,180.6	28,180.6	0.0	0.0	28,180.6	28,180.6	0.0%
TEST YEAR 1997									
Ad Valorem taxes			88.1	0.0	1.1	1.1	88.1	88.1	0.0%
Gross Payroll taxes			81.5	0.0	1.1	1.1	81.5	82.0	0.0%
Taxes other than Income	\$	\$	102.6	103.7	0.1	(0.0)	103.7	105.0	0.0%
Total Taxes	\$	\$	28,180.5	28,180.5	0.0	0.0	28,180.5	28,184.4	0.0%
TEST YEAR 1998									
Ad Valorem taxes			88.1	0.0	1.1	1.1	88.1	88.1	0.0%
Gross Payroll taxes			81.5	0.0	1.1	1.1	81.5	82.0	0.0%
Taxes other than Income	\$	\$	102.6	103.7	0.1	(0.0)	103.7	105.0	0.0%
Total Taxes	\$	\$	28,180.5	28,180.5	0.0	0.0	28,180.5	28,184.4	0.0%
AT PROPOSED RATES*									
Ad Valorem taxes			88.1	0.0	1.1	1.1	88.1	88.1	0.0%
Gross Payroll taxes			81.5	0.0	1.1	1.1	81.5	82.0	0.0%
Taxes other than Income	\$	\$	102.6	103.7	0.1	(0.0)	103.7	105.0	0.0%
Total Taxes	\$	\$	28,180.5	28,180.5	0.0	0.0	28,180.5	28,184.4	0.0%
TEST YEAR 1999									
Ad Valorem taxes			88.1	0.0	1.1	1.1	88.1	88.1	0.0%
Gross Payroll taxes			81.5	0.0	1.1	1.1	81.5	82.0	0.0%
Taxes other than Income	\$	\$	102.6	103.7	0.1	(0.0)	103.7	105.0	0.0%
Total Taxes	\$	\$	28,180.5	28,180.5	0.0	0.0	28,180.5	28,184.4	0.0%

TABLE I
 CALIFORNIA-AMERICAN WATER COMPANY - CORONADO
 TAXES BASED ON INCOME
 CALIFORNIA-AMERICAN WATER COMPANY - CORONADO
 TAXES BASED ON INCOME

PRESENT RATES

ITEM	ORIGINAL	2010 REvised		UTILITY		UTILITY EXCEEDS BRANCH PERCENTAGE
		DRA	UTILITY ORIGINAL REVISED	EXCEEDS BRANCH DIFFERENCE	UTILITY REVISED	
Operating Revenues	\$8,998.2	\$8,998.2	\$8,998.2	\$0.0	\$8,998.2	0.0%
Revenues from Contributions	2.9	2.9	2.9	\$0.0	2.9	0.0%
Total	\$8,998.2	\$8,998.2	\$8,998.2	\$0.0	\$8,998.2	0.0%
Deductions:						
O & M Expenses	5,727.0	5,727.0	5,727.0	\$0.0	5,727.0	0.0%
A & G Expenses	742.0	742.0	742.0	\$0.0	742.0	0.0%
G. O. Prorated	1,215.9	1,215.9	1,215.9	\$0.0	1,215.9	0.0%
G. O. P/R Adj.	0.0	0.0	0.0	\$0.0	0.0	0.0%
Taxes not on Inc.	183.7	183.7	183.7	\$0.0	183.7	0.0%
Interest	429.8	429.8	429.8	\$0.0	429.8	0.0%
Allowance for PBOP's	241.4	241.4	241.4	\$0.0	241.4	0.0%
Total	\$8,998.2	\$8,998.2	\$8,998.2	\$0.0	\$8,998.2	0.0%
Income before taxes	\$697.6	0.02	669.2	\$0.0	\$697.6	0.0%
California Corp. Franchise Tax						
State Tax Depreciation	524.0	526.3	526.3	\$0.0	526.3	527.2
Taxable Income for CCFT	173.6	0.02	142.9	\$0.0	142.9	25.6
CCFT Rate	9.30%	0.03	9.30%	9.30%	9.30%	9.30%
CCFT	\$16.1	13.3	\$0.0	\$0.0	13.3	2.4
Total	\$8.5	0.02	\$8.3	\$0.0	\$8.3	0.0%
Federal Income Tax						
Federal Tax Depreciation	396.0	398.6	398.6	\$0.0	398.6	397.5
1995 State Income Tax	27.7	27.4	27.4	\$0.0	27.4	27.7
Total	\$8.5	0.02	\$8.5	\$0.0	\$8.5	0.0%
Taxable Income before FIT	\$273.9	0.02	243.2	\$0.0	243.2	127.6
FIT Rate	35.00%	0.035.00%	35.00%	35.00%	35.00%	35.00%
FIT	\$95.9	65.1	\$0.0	\$0.0	65.1	44.7
Less Investment Tax Credit	8.8	0.02	8.8	\$0.0	8.8	8.8
Total Federal Income Tax	8.8	0.02	76.3	\$0.0	76.3	76.3
Total FIT and CCFT less	\$103.2	0.02	89.6	\$0.0	89.6	89.6
Total	\$103.2	0.02	\$8.3	\$0.0	\$8.3	0.0%

TABLE I-21
CALIFORNIA-AMERICAN WATER COMPANY-CORONADO
TAXES BASED ON INCOME

DATA: 1996-03-09

ITEM	ORIGINAL	PROPOSED RATES		DIFFERENCE	REVISED	UTILITY EXCEEDS BRANCH	ORIGINAL UTILITY	REVISED	UTILITY EXCEEDS BRANCH	PERCENTAGE (Exceeds from Original)
		REVISED	ORIGINAL		REVISED					
Operating Revenues	\$82,825	\$82,825	\$82,825	\$0.0	\$0.0	\$0.0	\$82,825	\$82,825	\$0.0	0.0%
Revenues from Contributions	1,100.0	2,900.0	2,900.0	1,100.0	1,100.0	2.9	1,100.0	1,100.0	2.9	10.0%
Total		9,829.1	9,609.3		\$0.0	9,609.3	9,829.1			0.0%
Deductions:	1,635.2	0.635.2	0.635.2	0.635.2	0.635.2	0.635.2	1,635.2	1,635.2	0.635.2	0.0%
O & M Expenses	5,623	5,623	5,623	5,623	5,623	5,623	5,623	5,623	5,623	0.0%
A & G Expenses	0.0	0.0	745.6	0.02	775.8	0.0	0.0	0.0	775.8	0.0%
G. O. Prorated	1,281	1,281	928.8	0.02	930.8	1,281	1,281	1,281	930.8	0.0%
G. O. P/R Adj.	0.687	0.687	0.0	0.02	0.0	0.687	0.687	0.687	0.0	0.0%
Taxes not on Inc.	1,115	1,115	180.4	0.02	183.7	1,115	1,115	1,115	183.7	0.0%
Interest		483.9	429.8		\$0.0	429.8	483.9		429.8	0.0%
Allowance for PBOP's	3	5,623	241.4	0.02	241.4	5,623	5,623	5,623	241.4	0.0%
Income before taxes		1,518.4	1,272.1		\$0.0	1,272.1	1,373.6			0.0%
California Corp. Franchise Tax	5.152	5.152	5.152	5.152	5.152	5.152	5.152	5.152	5.152	0.0%
State Tax Depreciation	2,521	524.0	0.02	526.3	2,521	524.0	2,521	524.0	526.3	0.0%
Taxable Income for CCFT	1,000	994.4	745.8	1,000	994.4	745.8	1,000	994.4	745.8	0.0%
CCFT Rate	1.15	1.15	9.30%	0.02	9.30%	1.15	1.15	1.15	9.30%	1.15
CCFT		92.5	69.4		\$0.0	69.4	78.7		69.4	0.0%
Federal Income Tax	2,102	3,623	3,623	3,623	3,623	3,623	3,623	3,623	3,623	0.0%
Federal Tax Depreciation	5.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	0.0%
1995 State Income Tax	396.0	398.6	398.6	396.0	398.6	398.6	396.0	398.6	397.5	0.0%
1995 State Income Tax	5,623	27.7	0.02	27.4	5,623	5,623	5,623	5,623	27.4	0.0%
Taxable Income before FIT	1,094.7	846.1	846.1	1,094.7	846.1	846.1	948.4	846.1	948.4	0.0%
FIT Rate	1.15	1.15	35.00%	0.02	35.00%	1.15	1.15	1.15	35.00%	1.15
FIT	0.0	8.8	383.1	0.02	296.2	8.8	8.8	8.8	296.2	0.0%
Less Investment Tax Credit	5.15	6.6	0.02	6.6	5.15	5.15	5.15	5.15	6.6	0.0%
Total Federal Income Tax	5.623	374.3	0.02	287.4	5.623	5.623	5.623	5.623	287.4	0.0%
Total FIT and CCFT		466.8	356.8		\$0.0	356.8	401.8		356.8	0.0%

TABLE 131
CALIFORNIA AMERICAN WATER COMPANY, CORONADO
TAXES BASED ON INCOME

1997

PRESENT RATES

UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH	UTILITY EXCEEDS BRANCH PERCENTAGE
ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL
Operating Revenues \$ 222,22	\$ 222,22	\$ 222,22	\$ 222,22	\$ 222,22	\$ 222,22	0.0%
Revenues from Contributions \$ 2.8	\$ 2.8	\$ 2.8	\$ 2.8	\$ 2.8	\$ 2.8	0.0%
Total 0.122,2	0.122,2	0.122,2	0.122,2	0.122,2	0.122,2	0.0%
Deductions:						
O & M Expenses 2,577.3	2,577.3	2,577.3	2,577.3	2,577.3	2,577.3	0.0%
A & G Expenses 821.5	821.5	821.5	821.5	821.5	821.5	0.0%
G. O. Prorated 3,172	3,172	3,172	3,172	3,172	3,172	0.0%
G. O. P/R Adj. 0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Taxes not on Inv. 1,631	1,631	1,631	1,631	1,631	1,631	0.0%
Interest 812.8	812.8	812.8	812.8	812.8	812.8	0.0%
Allowance for PBOP's 0.1	0.1	0.1	0.1	0.1	0.1	0.0%
Income before taxes \$ 1692.2	\$ 1692.2	\$ 1692.2	\$ 1692.2	\$ 1692.2	\$ 1692.2	0.0%
California Corp. Franchise Tax						
State Tax Depreciation 522.7	522.7	522.7	522.7	522.7	522.7	0.0%
Taxable Income for CCFT 0.0263.5	0.0263.5	0.0263.5	0.0263.5	0.0263.5	0.0263.5	0.0%
CCFT Rate 0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
CCFT 0.078	0.078	0.078	0.078	0.078	0.078	0.0%
Federal Income Tax						
Federal Tax Depreciation 405.8	405.8	405.8	405.8	405.8	405.8	0.0%
State Income Tax Pr. Yrs 17.5	17.5	17.5	17.5	17.5	17.5	0.0%
Taxable Income before FIT 0.0163.9	0.0163.9	0.0163.9	0.0163.9	0.0163.9	0.0163.9	0.0%
FIT Rate 35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
FIT 0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Less Investment Tax Credit 8.8	8.8	8.8	8.8	8.8	8.8	0.0%
Total Federal Income Tax 0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Total FIT and CCFT \$ 388	1,636.2	1,636.2	1,636.2	1,636.2	1,636.2	0.0%

TABLE 14
CALIFORNIA-AMERICAN WATER COMPANY-CORONADO
TAXES BASED ON INCOME

1997

PROPOSED RATES:

ITEM	ORIGINAL	DRA	UTILITY EXCEEDS BRANCH	UTILITY DIFFERENCE	REVISED	ORIGINAL	UTILITY EXCEEDS BRANCH PERCENTAGE
Operating Revenues	\$9,958.2	0.0	\$9,725.8	2.500	\$0.0	\$9,725.8	0.0% Revenues less than 2.8%
Revenues from Contributions	2.8	0.0	2.8	0.0	0.0	2.8	0.0% Revenues less than 2.8%
Total	\$9,961.0	0.0	\$9,728.6	2.500	\$0.0	\$9,728.6	0.0% Total less than 2.8%
Deductions:							
O & M Expenses	\$563.2	0.0	5775.6	0.812	\$0.0	5,821.5	5,833.4 O & M expenses less than 0.0%
A & G Expenses	2.113	0.0	775.0	0.0	807.2	807.2	845.6 A & G expenses less than 0.0%
G. O. Prorated	0.112	0.0	951.8	0.0	954.4	954.4	971.3 G. O. prorated less than 0.0%
G. O. P/R Adj.	0.0	0.0	0.0	0.0	0.0	0.0	0.0% G. O. P/R Adj. less than 0.0%
Taxes not on Inc.	0.0	0.0	184.2	0.0	187.9	189.4	189.4 Taxes not on Inc. less than 0.0%
Interest	1.631	0.0	494.8	0.0	436.0	436.0	494.8 Interest less than 0.0%
Allowance for PBOP's	8.327	0.0	240.2	0.0	240.2	240.2	240.2 Allowance for PBOP's less than 0.0%
Income before taxes	\$1,539.5	0.0	1,281.4	2.125	\$0.0	1,281.4	1,386.3 Income before taxes less than 0.0%
California Corp. Franchise Tax							
State Tax Depreciation	528.7	0.0	522.4	3.5	\$0.0	522.4	538.9 State Tax Depreciation less than 0.0%
Taxable Income for CCFT	1,010.8	0.0	759.0	1.5	\$0.0	759.0	847.4 Taxable Income for CCFT less than 0.0%
CCFT Rate	9.30%	0.0	9.30%	0.0	9.30%	9.30%	9.30% CCFT Rate less than 100%
CCFT	(8.8)	0.0	94.0	0.0	70.6	70.6	78.8 CCFT less than 0.0%
Federal Income Tax							
Federal Tax Depreciation	405.8	0.0	408.4	1.8	\$0.0	408.4	410.0 Federal Tax Depreciation less than 0.0%
State Income Tax Pr. Yrs.	592.5	0.0	69.4	5.5	\$0.0	69.4	78.7 State Income Tax Pr. Yrs. less than 0.0%
Taxable Income before FIT	1,041.2	0.0	803.6	2.5	\$0.0	803.6	897.6 Taxable Income before FIT less than 0.0%
FIT Rate	35.00%	0.0	35.00%	0.0	35.00%	35.00%	35.00% FIT Rate less than 100%
FIT	3.8	0.0	364.4	0.28	\$0.0	364.4	314.2 FIT less than 0.0%
Less Investment Tax Credit	8.8	0.0	8.8	0.0	8.8	8.8	18.8 Less Investment Tax Credit less than 0.0%
Total Federal Income Tax	355.6	0.0	272.5	1.1	\$0.0	272.5	305.4 Total Federal Income Tax less than 0.0%
Total FIT and CCFT	(3.8)	0.0	419.6	0.24	0.0	343.1	384.2 Total FIT and CCFT less than 0.0%

TABLE J-1
CALIFORNIA-AMERICAN WATER COMPANY-CORONADO

CALIFORNIA-AMERICAN WATER COMPANY-CORONADO
PLANT IN SERVICE
TEST YEAR 1993

ITEM	\$00	UTILITY			UTILITY			DEPRECIATION RESERVE - B.O.Y.	DEPRECIATION RESERVE - B.O.Y. PERCENT
		DRA	EXCEEDS ORIGINAL	BRANCH REVISED	DRA	EXCEEDS ORIGINAL	BRANCH REVISED		
PLANT IN SERVICE B.O.Y.	\$00	00	00	00	00	00	00		
CWIP	\$00	88	88	88	88	88	88		
Beginning-of-the Year Balance	\$00	16,949.7	16,980.4	16,980.4	16,980.4	16,980.4	16,980.4	\$17,013.1	0.0%
ADDITIONS	\$00	00	00	00	00	00	00		
Utility Funded	\$00	712.5	735.9	735.9	735.9	735.9	735.9	804.5	0.0%
Advances	\$00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Contributions	\$00	2.0	2.0	2.0	2.0	2.0	2.0	2.0	0.0%
Change in CWIP	\$00	(136.5)	(136.5)	(136.5)	(136.5)	(136.5)	(136.5)	(136.5)	0.0%
TOTAL ADDITIONS	\$00	678.0	601.4	601.4	601.4	601.4	601.4	670.0	2.90%
LESS:									
Retirements of Plant	\$00	(103.3)	(116.4)	(116.4)	(116.4)	(116.4)	(116.4)	JAVC134.2	0.0%
END OF YEAR BALANCE	\$00	17,560.9	17,601.9	17,601.9	17,601.9	17,601.9	17,601.9	17,685.4	0.0%
WEIGHTING FACTOR	\$00	50.56%	50.56%	50.56%	50.56%	50.56%	50.56%	50.56%	50.56%
WTD. AVG. Plant-in-Service	\$00	17,326.2	17,362.1	17,362.1	17,362.1	17,362.1	17,362.1	17,420.5	0.0%

TABLE J-2
CALIFORNIA-AMERICAN WATER COMPANY-CORONADO

CALIFORNIA-AMERICAN WATER COMPANY-CORONADO
PLANT IN SERVICE
TEST YEAR 1993

ITEM	\$00	UTILITY			UTILITY			DEPRECIATION RESERVE - B.O.Y.	DEPRECIATION RESERVE - B.O.Y. PERCENT
		DRA	EXCEEDS ORIGINAL	BRANCH REVISED	DRA	EXCEEDS ORIGINAL	BRANCH REVISED		
PLANT IN SERVICE B.O.Y.	\$00	00	00	00	00	00	00		
CWIP	\$00	88	88	88	88	88	88		
Beginning-of-the Year Balance	\$00	17,560.9	17,601.9	17,601.9	17,601.9	17,601.9	17,601.9	17,685.4	0.0%
ADDITIONS	\$00	00	00	00	00	00	00		
Utility Funded	\$00	484.0	498.4	498.4	498.4	498.4	498.4	596.0	0.0%
Advances	\$00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Contributions	\$00	2.0	2.0	2.0	2.0	2.0	2.0	2.0	0.0%
Change in CWIP	\$00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL ADDITIONS	\$00	486.0	498.4	498.4	498.4	498.4	498.4	598.0	0.0%
LESS:									
Retirements of Plant	\$00	103.3	97.3	97.3	97.3	97.3	97.3	150.1	0.0%
END OF YEAR BALANCE	\$00	17,945.6	18,003.0	18,003.0	18,003.0	18,003.0	18,003.0	18,133.3	0.0%
WEIGHTING FACTOR	\$00	50.56%	50.56%	50.56%	50.56%	50.56%	50.56%	50.56%	50.56%
WTD. AVG. Plant-in-Service	\$00	17,755.4	17,804.7	17,804.7	17,804.7	17,804.7	17,804.7	17,911.9	0.0%

TABLE K-1
CALIFORNIA-AMERICAN WATER COMPANY - CORONADO
DEPRECIATION RESERVE & EXPENSE
TEST YEAR 1996-C

YIELD	DRA	TEST BY UTILITY			UTILITY EXCEEDS BRANCH PERCENT	
		ORIGINAL	REVISED	DIFFERENCE		
DEPRECIATION RESERVE - B.O.Y.	\$5,304.0	\$5,306.3	BRANCH EXCEEDED BY 0.4%	\$5,306.3	\$5,304.0	0.0%
ACCURALS DURING YEAR						
Source of Supply Plant	0.0	0.0	0.0	0.0	0.0	ITEM
Pumping Plant	9.9	9.9	0.0	9.9	9.9	0.0%
Water Treatment Plant	1.1	1.1	0.0	1.1	1.1	0.0%
Total Other T & D Plant	1,10,512	1,10,512	0.0	1,10,512	1,10,512	0.0%
General Plant	2,69.3	2,69.3	0.0	2,69.3	2,69.3	0.0%
TOTAL GENERAL PLANT	2,69.3	2,69.3	0.0	2,69.3	2,69.3	0.0%
DEDUCTIONS & CONTRIBUTIONS	39.9	39.9	0.0	39.9	39.9	0.0%
ANNUAL ACCRUALS	0.0	0.0	0.0	0.0	0.0	0.0%
CONTRIBUTION DEPRECIATION	0.0	0.0	0.0	0.0	0.0	0.0%
RETIREMENTS	0.0	0.0	0.0	0.0	0.0	0.0%
(SALVAGE) AND COST OF REMOVAL	(116.5)	(116.5)	0.0	(116.5)	(116.5)	0.0%
DEPRECIATION RESERVE - E.O.Y.	5,510.7	5,527.7	0.0	5,527.7	5,512.4	0.0%
WEIGHTING FACTOR	56.33%	56.33%	0.0	56.33%	56.33%	WEIGHTING FACTOR
WTD. AVG. DEPRECIATION RESERVE	5,420.4	5,431.0	0.0	5,431.0	5,421.4	0.0%

TABLE K-2
CALIFORNIA-AMERICAN WATER COMPANY - CORONADO
DEPRECIATION RESERVE & EXPENSE
TEST YEAR 1997

YIELD	DRA	TEST BY UTILITY			UTILITY EXCEEDS BRANCH PERCENT	
		ORIGINAL	REVISED	DIFFERENCE		
DEPRECIATION RESERVE - B.O.Y.	\$5,510.7	\$5,527.7	BRANCH EXCEEDED BY 0.4%	\$5,527.7	\$5,512.4	0.0%
ACCURALS DURING YEAR						
Source of Supply Plant	0.0	0.0	0.0	0.0	0.0	ITEM
Pumping Plant	9.9	9.9	0.0	9.9	9.9	0.0%
Water Treatment Plant	1.1	1.1	0.0	1.1	1.1	0.0%
Total Other T & D Plant	1,10,512	1,10,512	0.0	1,10,512	1,10,512	0.0%
General Plant	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL GENERAL PLANT	0.0	0.0	0.0	0.0	0.0	0.0%
DEDUCTIONS & CONTRIBUTIONS	40.0	40.0	0.0	40.0	40.0	0.0%
ANNUAL ACCRUALS	0.0	0.0	0.0	0.0	0.0	0.0%
CONTRIBUTION DEPRECIATION	0.0	0.0	0.0	0.0	0.0	0.0%
RETIREMENTS	0.0	0.0	0.0	0.0	0.0	0.0%
(SALVAGE) AND COST OF REMOVAL	14.7	22	0.0	22	14.7	0.0%
DEPRECIATION RESERVE - E.O.Y.	5,650.8	5,666.6	0.0	5,666.6	5,655.8	0.0%
WEIGHTING FACTOR	56.33%	56.33%	0.0	56.33%	56.33%	WEIGHTING FACTOR
WTD. AVG. DEPRECIATION RESERVE	5,702.3	5,741.1	0.0	5,741.1	5,705.8	0.0%

TABLE L-1

CALIFORNIA-AMERICAN WATER CO., CORONADO
 WEIGHTED AVERAGE DEPRECIATED RATE BASED
 8249 DEPR RESERVE YEAR 1998
 WEIGHTED AVERAGE RATE
 1998

ITEM	ITEM	ITEM	UTILITY		UTILITY		ITEM	
			ORIGINAL	REVISED	Difference	REVISED		
WTD AVG PLANT IN SERVICE			\$17,326.2	\$17,362.1	\$0.0	\$17,362.1	\$17,420.5	0.0%
MATERIALS & SUPPLIES			56.2	56.2	\$0.0	56.2	56.2	0.0%
WORKING CASH, LEADLAG			388.1003	413.1	\$0.0	413.1	22458.9121	1%0.0%
WORKING CASH, OPERATIONAL			441.5002	441.5	\$0.0	441.5	441.5	1%0.0%
SUBTOTAL			18,212.0	18,272.9	\$0.0	18,272.9	18,377.1	0.0%
LESS DEDUCTIONS FROM RATE BASE							SUBTOTAL	
WTD AVG DEPR RESERVE			(5,420.4)	(5,431.0)	\$0.0	(5,431.0)	(5,421.4)	0.0%
ADVANCES			(1,145.2)	(1,082.2)	\$0.0	(1,145.2)	(1,082.2)	0.0%
CONTRIBUTIONS			(1,292.2)	(1,292.2)	\$0.0	(1,292.2)	(1,292.2)	0.0%
ACCUM DEFER FIT			(1,132.5)	(1,135.0)	\$0.0	(1,132.5)	(1,135.0)	0.0%
ACCUM DEF TAXES, CIAC			97.6 0.02	97.6	\$0.0	97.6	97.6	0.0%
UNAMORT DEF REVS, CIAC			(36.0) 0.02	(36.0)	\$0.0	(36.0)	(36.0)	0.0%
SUBTOTAL DEDUCTIONS			(8,191.7)	(8,204.8)	\$0.0	(8,204.8)	(8,193.4)	0.0%
GENERAL OFFICE ALLOCATION			68.6	68.6	\$0.0	68.6	68.6	0.0%
AVERAGE RATE BASE			10,088.9	10,136.7	\$0.0	10,136.7	10,252.3	0.0%
INTEREST CALCULATION:								
Avg Rate Base			10,088.9	10,136.7	\$0.0	10,136.7	10,252.3	0.0%
Less Working Cash			8,035.01	829.6 0.02	\$0.0	854.6	900.4	0.0%
XLTG Cost			3.663	4.63% 0.02	4.63%	4.63%	4.72%	0.0%
Interest			428.7	429.8	\$0.0	429.8	441.4	0.0%

CALIFORNIA-AMERICAN WATER CO. - CORONADO
WEIGHTED AVERAGE DEPRECIATED RATE BASE
YEAR 1997

ITEM	ITEM	UTILITY DEPRECIATION BUDGETED ORIGIN		UTILITY DEPRECIATION REVISED REvised		UTILITY DEPRECIATION BUDGETED ORIGINAL		UTILITY DEPRECIATION REVISED REVISED		UTILITY DEPRECIATION BUDGETED ORIGINAL	
		ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL	REVISED
WTD AVG PLANT IN SERVICE	WTD AVG PLANT IN SERVICE	1585,512	1585,512	0.02	\$17,755.4	\$17,804.7	\$0.0	1585,512	\$17,804.7	\$17,911.9	0.0%
MATERIALS & SUPPLIES	MATERIALS & SUPPLIES	523	523	0.02	57.7	57.7	523	523	57.7	57.7	0.0%
WORKING CASH, LEADLAG	WORKING CASH, LEADLAG	400.4	400.4	0.02	425.2	425.2	400.4	425.2	473.4	473.4	0.0%
WORKING CASH, OPERATIONAL	WORKING CASH, OPERATIONAL	408.6	408.6	0.02	408.6	408.6	408.6	408.6	408.6	408.6	0.0%
SUBTOTAL	SUBTOTAL	18,622.1	18,696.2	0.02	18,622.1	18,696.2	0.0	18,622.1	18,696.2	18,851.6	0.0%
LESS DEDUCTIONS FROM RATE BASE	LESS DEDUCTIONS FROM RATE BASE	0.02	0.02	0.02	(5,705.8)	(5,741.1)	(0.02)	(5,705.8)	(5,741.1)	(5,705.8)	0.0%
WTD AVG DEPR RESERVE	WTD AVG DEPR RESERVE	(5,803)	(5,803)	0.02	(5,702.3)	(5,741.1)	(5,803)	(5,803)	(5,702.3)	(5,705.8)	0.0%
ADVANCES	ADVANCES	0.02	0.02	0.02	(363.7)	(363.7)	(363.7)	(363.7)	(363.7)	(363.7)	0.0%
CONTRIBUTIONS	CONTRIBUTIONS	0.02	0.02	0.02	(1,254.2)	(1,254.2)	(0.02)	(1,254.2)	(1,254.2)	(1,254.2)	0.0%
ACCUM DEFER FIT	ACCUM DEFER FIT	0.02	0.02	0.02	(1,230.5)	(1,230.1)	0.02	(1,230.5)	(1,230.1)	(1,232.2)	0.0%
ACCUM DEF TAXES, CIAC	ACCUM DEF TAXES, CIAC	0.02	0.02	0.02	96.7	96.7	0.02	96.7	96.7	96.7	0.0%
UNAMORT DEF REVS, CIAC	UNAMORT DEF REVS, CIAC	0.02	0.02	0.02	(33.5)	(33.5)	0.02	(33.5)	(33.5)	(33.5)	0.0%
SUBTOTAL DEDUCTIONS	SUBTOTAL DEDUCTIONS	0.02	0.02	0.02	(8,487.5)	(8,525.9)	0.02	(8,487.5)	(8,525.9)	(8,492.7)	0.0%
GENERAL OFFICE ALLOCATION	GENERAL OFFICE ALLOCATION	0.02	0.02	0.02	80.6	80.6	0.02	80.6	80.6	80.6	0.0%
AVERAGE RATE BASE	AVERAGE RATE BASE	0.02	0.02	0.02	10,215.2	10,250.9	0.02	10,215.2	10,250.9	10,439.5	0.0%
INTEREST CALCULATION	INTEREST CALCULATION	0.02	0.02	0.02	10,215.2	10,250.9	0.02	10,215.2	10,250.9	10,439.5	0.0%
AVG RATE BASE	AVG RATE BASE	0.02	0.02	0.02	10,215.2	10,250.9	0.02	10,215.2	10,250.9	10,439.5	0.0%
LESS WORKING CASH	LESS WORKING CASH	0.02	0.02	0.02	809.0	833.8	0.02	809.0	833.8	882.0	0.0%
X LTD COST	X LTD COST	0.02	0.02	0.02	4.63%	4.63%	0.02	4.63%	4.63%	4.74%	0.0%
INTEREST	INTEREST	0.02	0.02	0.02	435.5	436.0	0.02	435.5	436.0	453.0	0.0%

TABLE A.1 Page 139
CALIFORNIA-AMERICAN WATER CO.-VILLAGE
SUMMARY OF EARNINGS

**SUMMARY OF EARNINGS
YEAR 1995 ESTIMATED AT PRESENT RATES**

CATHERINE MCKEEHAN
SUMMARY OF EARNINGS
YEAR 1995 ESTIMATED AT PRESENT RATES

ITEM	STAFF		UTILITY EXCEEDS ORIGINAL REVISED BY HOWEVER		UTILITY EXCEEDS BRANCH DIFFERENCE		REVISED ORIGINAL BY REVERSE		UTILITY EXCEEDS ORIGINAL REVISED BY REVERSE		EXCEEDS BRANCH PERCENT	
	ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL	REVISED
OPERATING REVENUES												
DEFERRED REV. CAC	15090.6	14898.4	0.0	0.0	14898.4	14899.5	0.0	0.0	0.0%	0.0%		
TOTAL REVENUES	54.9	54.9	0.0	0.0	54.9	54.9	0.0	0.0	0.0%	0.0%		
OPERATING EXPENSES												
OPERATION & MAINTENANCE	8749.6	8643.9	0.0	0.0	8643.9	8607.0	0.0	0.0	0.0%	0.0%		
ADMINISTRATIVE & GENERAL	1121.7	1150.0	0.0	0.0	1150.0	1182.4	0.0	0.0	0.0%	0.0%		
PBOP ALLOWANCE	200185.2	201185.2	0.0	0.0	185.2	185.2	0.0	0.0	0.0%	0.0%		
G.O. PRORATED EXP	2001065.5	2010680.0	0.0	0.0	1068.0	1064.5	0.0	0.0	0.0%	0.0%		
DEPRECIATION	2001054.8	2010732.1	0.0	0.0	1073.2	11092.3	0.0	0.0	0.0%	0.0%		
TAXES OTHER THAN INCOME	2001284.6	201294.2	0.0	0.0	294.2	311.9	0.0	0.0	0.0%	0.0%		
STATE CORP. FRAN. TAX	2001153.0	2011413.8	0.0	0.0	1413.8	1426.0	0.0	0.0	0.0%	0.0%		
FEDERAL INCOME TAX	2001580.5	201520.9	0.0	0.0	520.9	465.1	0.0	0.0	0.0%	0.0%		
TOTAL OPERATING EXPENSES	2013194.7	2013978.7	0.0	0.0	13076.7	13064.4	0.0	0.0	0.0%	0.0%		
NET OPERATING REVENUE												
RATE BASE	20,744.0	21,556.3	0.0	0.0	21,556.3	22,034.5	0.0	0.0	0.0%	0.0%		
RATE OF RETURN	8.940%	8.71%	0.0	0.0	8.71%	8.35%	0.0	0.0	0.0%	0.0%		
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%		

TABLE A-2
CALIFORNIA-AMERICAN WATER CO.- VILLAGE
SUMMARY OF EARNINGS
YEAR 1995 ESTIMATED AT PROPOSED RATES

TABLE A-3
CALIFORNIA-AMERICAN WATER CO. VILLAGE
SUMMARY OF EARNINGS
YEAR 1997, ESTIMATED AT PRESENT RATES

ITEM	STAFF		UTILITY EXCEEDS ORIGINAL		UTILITY EXCEEDS REVISED		PERCENT DIFFERENCE
	ORIGINAL	REVISED	BRANCH	DIFFERENCE	REVISED	ORIGINAL	
OPERATING REVENUES	\$15378.6	\$15114.2		\$0.00	\$15114.2	\$15064.5	0.6%
DEFERRED REV. CLAC	765	765		0.00	765	765	0.0%
TOTAL REVENUES	\$15455.1	\$15190.7		\$0.00	\$15190.7	\$15131.0	0.0%
OPERATING EXPENSES							
OPERATION & MAINTENANCE	\$6001.2	\$6526.8		\$0.00	\$6852.6	\$6813.3	0.0%
ADMINISTRATIVE & GENERAL	\$153.1	\$183.1		\$0.00	\$1183.0	\$1122.7	0.6%
PRBOP ALLOWANCE	\$164.1	\$164.1	SETOI	\$0.00	\$164.1	\$164.1	0.0%
G. O. PRORATED EXP	\$092.1	\$1060.0		\$0.00	\$1065.0	\$1113.9	0.6%
DEPRECIATION	\$1074.9	\$1069.8		\$0.00	\$1069.8	\$1116.7	0.6%
TAXES OTHER THAN INCOME	\$262.0	\$291.5		\$0.00	\$291.5	\$303.0	0.6%
STATE CORP. FRAN. TAX	161.0	142.2		\$0.00	142.2	129.7	0.0%
FEDERAL INCOME TAX	\$574.6	\$511.7		\$0.00	\$511.7	\$451.5	0.0%
TOTAL OPERATING EXPENSES	\$13523.0	\$13350.0		\$0.00	\$13350.0	\$13336.8	0.0%
NET OPERATING REVENUE	\$1932.1	\$1840.7		\$0.00	\$1840.7	\$1794.2	0.3%
RATE BASE	\$20,645.6	\$21,553.3	\$173	0.00	\$21,553.3	\$21,591.5	0.0%
RATE OF RETURN	9.36%	8.54%			8.54%	8.16%	0.0%

**TABLE A-4
CALIFORNIA-AMERICAN WATER CO.-VILLAGE
SUMMARY OF EARNINGS
YEAR 1997 ESTIMATED AT PROPOSED RATES**

ITEM	STAFF		UTILITY EXCEEDS BRANCH		UTILITY EXCEEDS BRANCH		PERCENT	ITEM
	ORIGINAL	REVISED	BRANCH	DIFFERENCE	REVISED	ORIGINAL		
OPERATING REVENUES	\$16142.0	15351.9	0.0	0.0	15351.9	15610.0	0.0%	OPERATING REVENUES
DEFERRED REV. CAC	76.5	76.6	0.0	0.0	76.6	76.5	0.0%	DEFERRED REV. CAC
TOTAL REVENUES	\$16218.5	15351.9	0.0	0.0	15428.5	15686.5	0.0%	TOTAL REVENUES
OPERATING EXPENSES								OPERATING EXPENSES
OPERATION & MAINTENANCE	\$10002.8	8553.1	0.0	0.0	8653.1	8814.9	2.20%	OPERATION & MAINTENANCE
ADMINISTRATIVE & GENERAL	\$1164.0	9118.5	0.0	0.0	11865.5	1235.6	0.0%	ADMINISTRATIVE & GENERAL
FBOP ALLOWANCE	\$104.1	104.1	0.0	0.0	184.1	184.1	0.0%	FBOP ALLOWANCE
G.O. PRORATED EXP	\$1092.1	1095.0	0.0	0.0	1095.0	1113.9	0.0%	G.O. PRORATED EXP
DEPRECIATION	\$1074.9	1069.3	0.0	0.0	1069.8	1116.7	0.0%	DEPRECIATION
TAXES OTHER THAN INCOME	282.0	291.5	0.0	0.0	291.5	308.9	0.0%	TAXES OTHER THAN INCOME
STATE CORP. FRN. TAX	\$230.8	163.9	0.0	0.0	163.9	192.8	0.0%	STATE CORP. FRN. TAX
FEDERAL INCOME TAX	891.0	587.8	0.0	0.0	587.8	689.1	0.0%	FEDERAL INCOME TAX
TOTAL OPERATING EXPENSES	\$13921.7	13451.7	0.0	0.0	13451.7	13656.0	0.0%	TOTAL OPERATING EXPENSES
NET OPERATING REVENUE	\$2296.8	1976.8	0.0	0.0	1976.8	2230.5	0.0%	NET OPERATING REVENUE
RATE BASE	20,645.6	21,553.3	0.0	0.0	21,553.3	21,991.5	0.0%	RATE BASE
RATE OF RETURN	11.12%	9.17%			9.17%	10.14%	0.0%	RATE OF RETURN

TABLE B
AT
CALIFORNIA-AMERICAN WATER CO., VILLAGE,
AVERAGE CONSUMPTION PER CUSTOMER PER YEAR
1996 2001

ITEM	ORIGINAL	REVISED	DRA	UTILITY	EXCEEDS BRANCH	UTILITY	EXCEEDS BRANCH	UTILITY	EXCEEDS BRANCH	ITEM	
										ORIGINAL	REVISED
<u>RESIDENTIAL</u>											
SINGLE FAMILY	274.5	268.0	0.0	268.0	266.0	0.0%					
MULTI-FAMILY	136.1	132.9	0.0	132.9	131.9	0.0%					
GOLF COURSE IRRIGATION	43.0	43.0	0.0	43.0	43.0	0.0%					
APTS & CONDOS	3,743.9	3,743.9	0.0	3,743.9	3,743.9	0.0%					
ALL OTHER COMMERCIAL	1,488.5	1,488.5	0.0	1,488.5	1,488.5	0.0%					
<u>COMMERCIAL</u>											
PUBLIC AUTHORITY	18,339.4	18,339.4	0.0	18,339.4	18,339.4	0.0%					
GOLF COURSE IRRIGATION	2,068.1	2,068.1	0.0	2,068.1	2,068.1	0.0%					
ALL OTHER PUBLIC AUTH.	3,374.7	3,374.7	0.0	3,374.7	3,374.7	0.0%					
<u>INDUSTRIAL</u>											
OTHER OR FLAT RATE	3,743.6	3,743.6	0.0	3,743.6	3,743.6	0.0%					
OTHER PRIVATE FIRE	17.3	17.3	0.0	17.3	17.3	0.0%					
<u>PUBLIC AUTHORITY</u>											
GOLF COURSE IRRIGATION	18,339.4	18,339.4	0.0	18,339.4	18,339.4	0.0%					
ALL OTHER COMMERCIAL	3,374.7	3,374.7	0.0	3,374.7	3,374.7	0.0%					
<u>INDUSTRIAL</u>											

TABLE B-2
AT
CALIFORNIA-AMERICAN WATER CO., VILLAGE,
AVERAGE CONSUMPTION PER CUSTOMER PER YEAR

ITEM	ORIGINAL	REVISED	DRA	UTILITY	EXCEEDS BRANCH	UTILITY	EXCEEDS BRANCH	UTILITY	EXCEEDS BRANCH	ITEM	
										ORIGINAL	REVISED
<u>RESIDENTIAL</u>											
SINGLE FAMILY	276.9	268.0	0.0	268.0	266.0	0.0%					
MULTI-FAMILY	137.3	132.9	0.0	132.9	131.9	0.0%					
<u>COMMERCIAL</u>											
GOLF COURSE IRRIGATION	43.0	43.0	0.0	43.0	43.0	0.0%					
APTS & CONDOS	3,743.9	3,743.9	0.0	3,743.9	3,743.9	0.0%					
ALL OTHER COMMERCIAL	1,488.5	1,488.5	0.0	1,488.5	1,488.5	0.0%					
<u>PUBLIC AUTHORITY</u>											
GOLF COURSE IRRIGATION	18,339.4	18,339.4	0.0	18,339.4	18,339.4	0.0%					
ALL OTHER PUBLIC AUTH.	2,068.1	2,068.1	0.0	2,068.1	2,068.1	0.0%					
<u>INDUSTRIAL</u>											
OTHER OR FLAT RATE	3,743.6	3,743.6	0.0	3,743.6	3,743.6	0.0%					
OTHER PRIVATE FIRE	17.3	17.3	0.0	17.3	17.3	0.0%					

TABLE C-11
CALIFORNIA-AMERICAN WATER CO. VILLAGE
AVERAGE NUMBER OF CUSTOMERS
1996

ITEM	ORIGINAL	REVISED	DIFFERENCE	UTILITY		ORIGINAL	REVISED	DIFFERENCE	UTILITY		ORIGINAL	REVISED	PERCENT	
				DRA EXCEEDS BRANCH	EXCEEDS BRANCH				ORIGIN AL OTHER COMMERCIAL	ALL OTHER COMMERCIAL				
RESIDENTIAL	3,000	3,035	35	0	0	3,030	3,025	-5	0	0	0	3,030	3,025	-0.0%
SINGLE FAMILY	2,000	2,021	21	0	0	2,021	2,021	0	0	0	0	2,021	2,021	0.0%
MULTI-FAMILY				13,643	13,643			0	13,643	13,643	0.0%			
RESIDENTIAL TOTAL	10,000	10,044	44	2,621	2,621	0	0	0	2,621	2,621	0.0%	0.00 CIVIL	0.00 CIVIL	0.0%
APTS & CONDOS	2,000	2,044	44	6,264	6,264	0	0	0	6,264	6,264	0.0%	16,264 CIVIL	16,264 CIVIL	0.0%
ALL OTHER COMMERCIAL	2,000	2,044	44	0	0	0	0	0	0	0	0.0%	APTS & CONDOS	APTS & CONDOS	0.0%
COMMERCIAL TOTAL	4,000	4,088	88	0	0	0	0	0	0	0	0.0%	ALL OTHER COMMERCIAL	ALL OTHER COMMERCIAL	0.0%
PUBLIC AUTHORITY				GOLF COURSE IRRIGATION	1	1		0	1	1	0.0%			
GOLF COURSE IRRIGATION				APTS & CONDOS	1,833,81	1,833,89	0.08	0	1,833,81	1,833,89	0.0%	1,833,81 GOLF COURSE IRRIGATION	1,833,89 GOLF COURSE IRRIGATION	0.0%
ALL OTHER PUBLIC AUTH.				ALL OTHER COMMERCIAL	1,633,81	1,633,89	0.08	0	1,633,81	1,633,89	0.0%	1,633,81 ALL OTHER COMMERCIAL	1,633,89 ALL OTHER COMMERCIAL	0.0%
PUBLIC AUTHORITY TOTAL				COMMERCIAL TOTAL	1,633,81	1,633,89	0.08	0	1,633,81	1,633,89	0.0%	1,633,81 INDUSTRIAL	1,633,89 INDUSTRIAL	0.0%
INDUSTRIAL				INDUSTRIAL	178	178	0	0	178	178	0.0%			
TOTAL METERED CONNECTIONS				TOTAL METERED CONNECTIONS	17,106	17,106	0	0	17,106	17,106	0.0%			
OTHER OR FLAT RATE				OTHER OR FLAT RATE	17,106	17,106	0	0	17,106	17,106	0.0%			
OTHER				OTHER	8	8	0	0	8	8	0.0%			
PRIVATE FIRE				PRIVATE FIRE	195	195	0	0	195	195	0.0%			
TOTAL AVERAGE CUSTOMERS				TOTAL AVERAGE CUSTOMERS	17,309	17,309	0	0	17,309	17,309	0.0%			

ITEM	ORIGINAL	REVISED	DIFFERENCE	ORIGINAL	REVISED	DIFFERENCE	ORIGINAL	REVISED	DIFFERENCE	ORIGINAL	REVISED	PERCENT		
RESIDENTIAL	2,000	2,035	35	0	0	0	2,030	2,025	-5	0	0	-0.0%		
SINGLE FAMILY	2,000	2,019	19	0	0	0	2,019	2,019	0	0	0	0.0%		
MULTI-FAMILY														
COMMERCIAL				GOLF COURSE IRRIGATION	80	80	0	80	80	0	0.0%			
GOLF COURSE IRRIGATION				APTS & CONDOS	1,833,81	1,833,89	0.08	0	1,833,81	1,833,89	0.0%	1,833,81 GOLF COURSE IRRIGATION	1,833,89 GOLF COURSE IRRIGATION	0.0%
APTS & CONDOS				ALL OTHER COMMERCIAL	1,633,81	1,633,89	0.08	0	1,633,81	1,633,89	0.0%	1,633,81 ALL OTHER COMMERCIAL	1,633,89 ALL OTHER COMMERCIAL	0.0%
ALL OTHER COMMERCIAL				PUBLIC AUTHORITY	1,633,81	1,633,89	0.08	0	1,633,81	1,633,89	0.0%	1,633,81 PUBLIC AUTHORITY	1,633,89 PUBLIC AUTHORITY	0.0%
PUBLIC AUTHORITY				ALL OTHER PUBLIC AUTH.	1,633,81	1,633,89	0.08	0	1,633,81	1,633,89	0.0%	1,633,81 ALL OTHER PUBLIC AUTH.	1,633,89 ALL OTHER PUBLIC AUTH.	0.0%
ALL OTHER PUBLIC AUTH.				INDUSTRIAL	8	8	0	8	8	0	0.0%			
INDUSTRIAL				OTHER OR FLAT RATE	195	195	0	195	195	0	0.0%			
OTHER OR FLAT RATE				PRIVATE FIRE	2,000	2,019	19	0	2,019	2,019	0.0%			

TABLE C-6
CALIFORNIA-AMERICAN WATER CO., VILLAGE
AVERAGE NUMBER OF CUSTOMERS
1997

ITEM	ORIGINAL NUMBER OF CUSTOMERS	REVISED NUMBER OF CUSTOMERS	UTILITY EXCEEDS BRANCH BY	ORIGINAL NUMBER OF CUSTOMERS	REVISED NUMBER OF CUSTOMERS	UTILITY EXCEEDS BRANCH BY	ORIGINAL NUMBER OF CUSTOMERS	REVISED NUMBER OF CUSTOMERS	UTILITY EXCEEDS BRANCH BY	
				ORIGINAL	REVISED	Difference	REVISED	ORIGINAL	PERCENT	
RESIDENTIAL	0,652,8	8,652,8	0.0	3,236,3	3,242,5	3,242,5	13,766	13,766	0.0%	
SINGLE FAMILY	0,183,8	3,183,8	0	13,766	13,766	0	13,766	13,766	0.0%	
MULTI-FAMILY	0,100,4	3,100,4	0	9,264,6	2,646	40,0	2,646	2,646	0.0%	
RESIDENTIAL TOTAL				16,412	16,412	0	16,412	16,412	0.0%	
COMMERCIAL	3,400,0	3,400,0	0.0	0,030,0	0,030,0	0	0	0	0.0%	
GOLF COURSE IRRIGATION				0,0	1	25,3	0	0	0.0%	
APTS & CONDOS	1,050,0	1,050,0	0	0,0	73	65,5	0,0	0,0	0.0%	
ALL OTHER COMMERCIAL				0,0	425	425	0	0	0.0%	
COMMERCIAL TOTAL				499	499	0	499	499	0.0%	
PUBLIC AUTHORITY	0,22	0,22	0.0	0,22	0,22	0	0	0	0.0%	
GOLF COURSE IRRIGATION				0,0	3	3,3	0,0	0,0	0.0%	
ALL OTHER PUBLIC AUTH.				0,0	174	174	0	0	0.0%	
PUBLIC AUTHORITY TOTAL				0,0	177	177	0	177	177	0.0%
INDUSTRIAL	1,000,0	1,000,0	0.0	186	186	0	186	186	0.0%	
TOTAL METERED CONNECTIONS				17,274	17,274	0	17,274	17,274	0.0%	
OTHER OR FLAT RATE	0,22	0,22	0.0	0,22	0,22	0	0	0	0.0%	
OTHER	0,43	0,43	0.0	8	8	0	8	8	0.0%	
PRIVATE FIRE	2,500,0	2,500,0	0.0	200	200	0	200	200	0.0%	
TOTAL AVERAGE CUSTOMERS	0,000,0	0,000,0	0.0	17,482	17,482	0	17,482	17,482	0.0%	
TOTAL PRODUCTION	0,000,0	0,000,0	0.0	0,333,8	0,333,8	0	0	0	0.0%	

CALIFORNIA-AMERICAN WATER CO., VILLAGE
TOTAL SALES AND SUPPLY VILLAGE
CALIFORNIA NUMBER OF CUSTOMERS
AVERAGE 1999
1999

ITEM	ITEM	DRA		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		UTILITY EXCEEDS BRANCH PERCENT
		ORIGINAL	REVISED		ORIGINAL	REVISED	
RESIDENTIAL							
SINGLE FAMILY		3,745.2	3,656.3	0.0	3,656.3	3,629.0	0.0%
MULTI-FAMILY	13,558	0 356.8	348.3	13.50	348.3	345.7	0.0%
RESIDENTIAL TOTAL		14,102.0	14,004.6	5.36	14,004.6	13,974.7	0.0%
COMMERCIAL							
GOLF COURSE IRRIGATION		0.043	0.043	0.0	0.043	0.043	0.0%
APTS & CONDOS		0 258.3	258.3	0.0	258.3	258.3	0.0%
ALL OTHER COMMERCIAL		0 620.7	620.7	0.0	620.7	620.7	0.0%
COMMERCIAL TOTAL		0 879.0	879.0	0.0	879.0	879.0	0.0%
PUBLIC AUTHORITY							
GOLF COURSE IRRIGATION		55.0	55.0	0.0	55.0	55.0	0.0%
ALL OTHER PUBLIC AUTH.		0 359.8	359.8	0.0	359.8	359.8	0.0%
PUBLIC AUTHORITY TOTAL		0 414.8	414.8	0.0	414.8	414.8	0.0%
INDUSTRIAL							
		0 600.7	600.7	0.0	600.7	600.7	0.0%
TOTAL METERED CONNECTIONS		5,996.5	5,899.1	0.0	5,899.1	5,869.2	0.0%
OTHER OR FLAT RATE							
OTHER		29.9	29.9	0.0	29.9	29.9	0.0%
PRIVATE FIRE	8	0 3.4	3.4	0.0	3.4	3.4	0.0%
TOTAL ANNUAL CONSUMPTION		6,029.8	5,932.4	0.0	5,932.4	5,902.5	0.0%
UNACCOUNTED FOR 6.33%		0 407.5	400.9	0.0	400.9	398.9	0.0%
TOTAL PRODUCTION		6,437.3	6,333.3	0.0	6,333.3	6,301.4	0.0%

CALIFORNIA-AMERICAN WATER CO., VILLAGE
TOTAL SALES AND SUPPLY
1997

ITEM	ORIGINAL REVENUE	REVISED REVENUE	DIFFERENCE	UTILITY OR EXCEEDS BRANCH	UTILITY OR EXCEEDS BRANCH	UTILITY OR EXCEEDS BRANCH	GENERAL METERED REVENUE
				ORIGINAL	REVISED	ORIGINAL	PERCENT
RESIDENTIAL	8,122,012	8,253,012	130,000	0.0	8,225,012	8,203,012	REGULATED
SINGLE FAMILY	4,192,5	4,011,5	-81,000	0.0	4,011,5	4,162,5	COMMERCIAL
MULTI-FAMILY	2,510,1	3,110,1	600,000	3,689.3	3,110,1	3,689.3	GENERAL
RESIDENTIAL TOTAL	11,805,21	11,305,11	-500,000	4,174.9	4,041.0	4,041.0	0.0%
COMMERCIAL							
GOLF COURSE IRRIGATION		0.043	0.043	0.0	0.043	0.043	0.0%
APTS & CONDOS	273.3	273.3	0.0	0.0	273.3	273.3	0.0%
ALL OTHER COMMERCIAL	632.6	632.6	0.0	0.0	632.6	632.6	0.0%
COMMERCIAL TOTAL	905.9	905.9	0.0	0.0	905.9	905.9	0.0%
PUBLIC AUTHORITY							TOTAL REVENUES
GOLF COURSE IRRIGATION	55.0	55.0	0.0	65.0	65.0	65.0	0.0%
ALL OTHER PUBLIC AUTH.	359.8	359.8	0.0	359.8	359.8	359.8	0.0%
PUBLIC AUTHORITY TOTAL	414.8	414.8	0.0	414.8	414.8	414.8	0.0%
INDUSTRIAL	627.7	627.7	0.0	627.7	627.7	627.7	0.0%
TOTAL METERED CONNECTIONS	6,123,311	5,989,4	-133,900	0.0	5,989.4	5,959.2	0.0%
OTHER OR FLAT RATE							
OTHER	29.9	29.9	0.0	29.9	29.9	29.9	0.0%
PRIVATE FIRE	3.6	3.5	-0.1	0.0	3.5	3.5	0.0%
TOTAL ANNUAL CONSUMPTION	6,166,7	6,022.8	-143,900	0.0	6,022.8	5,992.6	0.0%
UNACCOUNTED FOR 6.33%	416.1	407.0	-9.1	0.0	407.0	405.0	0.0%
TOTAL PRODUCTION	8,210,21	8,353,012	142,800	6,572.6	6,429.9	6,429.9	GENERAL METERED REVENUE
OTHER	0.112,5	0.091,5	-0.021	0.0	0.0	0.0	0.0%
OTHER	1,220,1	1,150,1	-70,000	0.0	0.0	0.0	0.0%
OTHER	1,138,1	0.264,1	-1,074,000	0.0	0.0	0.0	0.0%
OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
MISC. SERV. REVENUES	53.0	53.0	0.0	0.0	0.0	0.0	0.0%
TOTAL REVENUES	18,141.0	18,351.0	210,000	18,141.0	18,141.0	18,141.0	TOTAL REVENUES
OTHER OR FLAT RATE REVENUE	131.3	131.3	0.0	0.0	0.0	0.0	0.0%
PRIVATE FIRE SERVICE	128.8	128.8	0.0	0.0	0.0	0.0	0.0%
OTHER SVCS/SERVCE	53.0	53.0	0.0	0.0	0.0	0.0	0.0%
AIRPORT REVENUE	0.0	0.0	0.0	0.0	0.0	0.0	0.0%

TABLE E-2

CALIFORNIA-AMERICAN WATER CO.-VILLAGE

OPERATING REVENUES

YEAR 1997 ESTIMATED

AT PROPOSED RATES

feet

ITEM	DRA	UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY REVISED	UTILITY REVISED	UTILITY ORIGINAL	UTILITY EXCEEDS BRANCH PERCENTAGE
	ORIG.	REVISED	BRANCH	REVISED	ORIGINAL	ITEM
GENERAL METERED						
RESIDENTIAL	\$10,809.9	\$10,253.6	\$0.0	\$10,253.6	\$10,551.6	0.0%
COMMERCIAL	2,195.4	2,119.9	\$0.0	2,119.9	2,195.4	0.0%
PUBLIC AUTHORITY	1,047.6	1,011.6	3.8	1,011.6	1,047.6	0.0%
INDUSTRIAL	1,415.1	1,365.6	45.5	1,365.6	1,415.1	0.0%
	8,010.4	8,010.4	0.0	8,010.4	8,010.4	0.0%
SUB-TOTAL METERED	15,467.0	14,750.7	\$0.0	14,750.7	15,209.7	0.0%
OTHER OR FLAT RATE REVENUE						
PRIVATE FIRE SERVICE	0.0	0.0	0.0	0.0	124.4	124.4
OTHER SALES/SERVICE	128.8	124.4	3.8	124.4	128.8	0.0%
MISC. SERVICE REVENUES	185.3	179.0	6.3	179.0	185.3	0.0%
	63.0	23.0	39.0	23.0	23.0	0.0%
TOTAL REVENUES	15,804.1	15,077.1	\$0.0	15,077.1	15,546.8	0.0%
	0.22	0.22	0.0	0.22	0.22	PUBLIC AUTHORITY
	8.823	8.823	0.0	8.823	8.823	GOLF COURSE IRRIGATION
	8.814	8.814	0.0	8.814	8.814	ALL OTHER PUBLIC AUTH.
	5.150	5.150	0.0	5.150	5.150	PUBLIC AUTHORITY TOTAL
TABLE E-4						
CALIFORNIA-AMERICAN WATER COS-VILLAGE						
OPERATING REVENUES						
YEAR 1997 ESTIMATED						
AT PROPOSED RATES						
ITEM	DRA	UTILITY EXCEEDS BRANCH	UTILITY REVISED	UTILITY REVISED	UTILITY ORIGINAL	UTILITY EXCEEDS BRANCH
	0.0	0.0	0.0	0.0	0.0	0.0%
	0.0	0.0	0.0	0.0	0.0	0.0%
	0.0	0.0	0.0	0.0	0.0	0.0%
	0.0	0.0	0.0	0.0	0.0	0.0%
GENERAL METERED	8,550.0	8,550.0	0.0	8,550.0	8,550.0	0.0%
RESIDENTIAL	\$10,991.0	\$10,370.9	6254.8	\$10,373.5	\$10,859.1	0.0%
COMMERCIAL	2,271.0	2,195.9	\$0.0	2,198.6	2,271.0	0.0%
PUBLIC AUTHORITY	1,055.7	1,020.8	\$0.0	1,021.1	1,055.7	0.0%
INDUSTRIAL	1,484.1	1,434.6	\$0.0	1,435.0	1,484.1	0.0%
	15,801.8	15,022.2	\$4.0	15,028.2	15,469.9	0.0%
OTHER OR FLAT RATE REVENUE	16,141.9	15,351.9	\$4.0	15,355.9	15,810.0	0.0%
	131.3	127.0	\$0.0	127.0	131.3	0.0%
	185.8	179.7	\$0.0	179.7	185.8	0.0%
	23.0	23.0	\$0.0	23.0	23.0	0.0%
TOTAL REVENUES	16,141.9	15,351.9	\$4.0	15,355.9	15,810.0	0.0%

**CALIFORNIA-AMERICAN WATER CO.-VILLAGE
OPERATION & MAINTENANCE EXPENSES
CALIFORNIA
2000-2001 BUDGET**

ITEM	DRA		UTILITY		UTILITY		UTILITY	
	ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL	REVISED
"AT PRESENT RATES"								
Operating Revenues	\$15,090.6	\$14,898.4	\$0.0	\$14,898.4	\$14,839.5	\$0.0	\$14,839.5	\$0.0
Uncollectible Rate	0.2114%	0.2114%	\$0.0	0.2114%	0.2114%	\$0.0	0.2114%	0.2114%
Uncollectibles	31.9	31.5	\$0.0	31.5	31.4	\$0.0	31.4	0.0%
Operation Expense								
Payroll	793.6	802.6	\$0.0	802.6	815.2	\$0.0	815.2	0.0%
Source of Supply	0.02	1.1	0.038	1.1	1.1	0.0	1.1	0.0%
Purchased Water	0.07,323.9	7,211.4	\$0.0	7,211.4	7,178.1	\$0.0	7,178.1	0.0%
Pumping Expense - Electric	0.02 44.9	0 44.9	\$0.0	44.9	44.9	\$0.0	44.9	0.0%
Purchased Power	0.02 142.4	140.6	0.03	140.6	140.6	0.0	140.6	0.0%
Water Treatment - General	0.02 7.1	7.1	0.03	7.1	7.1	0.0	7.1	0.0%
Storage Facilities	0.02 20.5	20.5	0.03	20.5	20.5	0.0	20.5	0.0%
Trans. & Dist - Lines	0.02 5.7	5.7	0.03	5.7	5.7	0.0	5.7	0.0%
Trans. & Dist - Meters	0.02 2.8	2.8	0.03	2.8	2.8	0.0	2.8	0.0%
Trans. & Dist - Customer Installation	0.02 17.3	17.3	0.03	17.3	17.3	0.0	17.3	0.0%
Trans. & Dist - Maps, Records & Misc.	0.02 20.8	20.8	0.03	20.8	20.8	0.0	20.8	0.0%
Customer Accts. - Meter Reading	0.02 2.9	2.9	0.03	2.9	2.9	0.0	2.9	0.0%
Customer Accts. - Records, Collect & Misc.	0.02 15.5	15.5	0.03	15.5	15.5	0.0	15.5	0.0%
Total Operation Expenses (incl. uncollectibles)	8,430.4	8,324.7	\$0.0	8,324.7	8,287.9	\$0.0	8,287.9	0.0%
Maintenance Expenses								
Pumping - Struc. & Impov.	0.5	0.5	\$0.0	0.5	0.5	\$0.0	0.5	0.0%
Pumping - Pump. Equip.	0.02 52.4	52.4	0.03	52.4	52.4	0.0	52.4	0.0%
Trans. & Dist - Reserv. & Tanks	0.02 81.9	81.9	0.03	81.9	81.9	0.0	81.9	0.0%
Trans. & Dist - Mains	0.02 81.5	81.6	0.03	81.6	81.5	0.0	81.5	0.0%
Trans. & Dist - Services	0.02 73.1	73.1	0.03	73.1	73.1	0.0	73.1	0.0%
Trans. & Dist - Meters	0.02 20.4	20.4	0.03	20.4	20.4	0.0	20.4	0.0%
Trans. & Dist - Hydrants	0.02 9.4	9.4	0.03	9.4	9.4	0.0	9.4	0.0%
Total Maintenance Expense	319.2	319.2	\$0.0	319.2	319.2	\$0.0	319.2	0.0%
Total O & M Expenses	8,749.6	8,643.9	\$0.0	8,643.9	8,607.1	\$0.0	8,607.1	0.0%
"AT PROPOSED RATES"								
Operating Revenues	15,804.1	15,077.1	\$0.0	15,077.1	15,546.8	\$0.0	15,546.8	0.0%
Uncollectible Rate	0.2114%	0.2114%	\$0.0	0.2114%	0.2114%	\$0.0	0.2114%	0.2114%
Uncollectibles	33.4	31.9	\$0.0	31.9	32.9	\$0.0	32.9	0.0%
TOTAL O & M EXPENSES	8,751.1	8,644.3	\$0.0	8,644.3	8,608.6	\$0.0	8,608.6	0.0%

TABLE F-2: 3-MONTH
CALIFORNIA-AMERICAN WATER CO., VILLAGE
OPERATION & MAINTENANCE EXPENSES
YEAR 1997

ITEM	REVISED ITEM	YTD 2000 ORAW BILLED DUE ORIGINAL REvised DUE BRANCH DIFFERENCE	YTD 2000 ORAW BILLED DUE REVISED DUE BRANCH DIFFERENCE	YTD 2000 ORAW BILLED REVISED DUE BRANCH DIFFERENCE	UTILITY		YTD 2000 ORAW BILLED REVISED DUE BRANCH PERCENT
					REVISED	ORIGINAL	
" AT PRESENT RATES"							
Operating Revenues	A.95-02-017	\$15,378.6	\$15,114.2	\$244.4	\$15,114.2	\$15,054.5	0.0%
Uncollectible Rate	0.2114%	0.2114%		\$0.0	0.2114%	0.2114%	
Uncollectibles	32.5	32.0		\$0.0	32.0	31.8	0.0%
Operation Expenses	8,611.1	8,462.6		\$0.0	8,462.6	8,423.3	0.0%
Payroll	1.1	1.1		\$0.0	829.9	840.8	0.0%
Source of Supply	1,851.5	1,815.5		\$0.0	1.1	1.1	0.0%
Purchased Water	871	844		\$0.0	7,315.9	7,282.1	0.0%
Pumping Expense - Electric	8.03	8.03		\$0.0	46.0	46.0	0.0%
Purchased Power	1.5	1.5		\$0.0	142.7	142.5	0.0%
Water Treatment - General	2.0	2.0		\$0.0	7.3	7.3	0.0%
Storage Facilities	1.2	1.2		\$0.0	21.0	21.0	0.0%
Trans. & Dist. - Lines	8.2	8.2		\$0.0	5.8	5.8	0.0%
Trans. & Dist. - Meters	8.51	8.51		\$0.0	2.9	2.9	0.0%
Trans. & Dist. - Customer Installation	17.7	17.7		\$0.0	17.7	17.7	0.0%
Trans. & Dist. - Maps, Records & Misc.	21.4	21.4		\$0.0	21.4	21.4	0.0%
Customer Accts. - Meter Reading	3.0	3.0		\$0.0	3.0	3.0	0.0%
Customer Accts. - Records, Collect & Misc.	15.9	15.9		\$0.0	15.9	15.9	0.0%
Total Operation Expenses (incl. uncollectibles)	8,611.1	8,462.6		\$0.0	8,462.6	8,423.3	0.0%
Maintenance Expenses	2.0	2.0		\$0.0	390.0	390.0	0.0%
Pumping - Struc. & Impov.	1.52	1.52		\$0.0	0.5	0.5	0.0%
Pumping - Pump. Equip.	0.18	0.18		\$0.0	77.7	77.7	0.0%
Trans. & Dist. - Reserv. & Tanks	1.78	1.78		\$0.0	110.6	110.6	0.0%
Trans. & Dist. - Mains	1.01	1.01		\$0.0	83.5	83.5	0.0%
Trans. & Dist. - Services	1.05	1.05		\$0.0	75.0	75.0	0.0%
Trans. & Dist. - Meters	1.8	1.8		\$0.0	39.0	39.0	0.0%
Trans. & Dist. - Hydrants	9.7	9.7		\$0.0	9.7	9.7	0.0%
Total Maintenance Expense	390.0	390.0		\$0.0	390.0	390.0	0.0%
Total O & M Expenses	8,613.8	8,462.6		\$0.0	8,462.6	8,423.3	0.0%
" AT PROPOSED RATES"							
Operating Revenues	A.95-02-017	\$16,142.0	\$15,351.9	\$240.1	\$15,351.9	\$15,810.0	0.0%
Uncollectible Rate	0.2114%	0.2114%		\$0.0	0.2114%	0.2114%	
Uncollectibles	34.1	32.5		\$0.0	32.5	33.4	0.0%
TOTAL O & M EXPENSES	9,002.7	8,853.1		\$0.0	8,853.1	8,814.9	0.0%

TABLE 49
CALIFORNIA-AMERICAN WATER CO.-VILLAGE
ADMINISTRATIVE & GENERAL EXPENSES
YEAR 1996

CALIFORNIA-AMERICAN EXPENSES

ADMISTRATIVE & GENERAL EXPENSES

ITEM	ORIGINAL	REVISED	BRANCH	YEAR 1995		ORIGINAL	REVISED	BRANCH	YEAR 1996		UTILITY EXCEEDS BRANCH PERCENT
				ORAJ	UTILITY EXCEEDS BRANCH	Difference	REVISED	ORIGINAL	REVISED	ORIGINAL	
"AT PRESENT RATES"											
Operating Revenues Incl. Uncoll.	\$15,090.6	\$14,898.4				0.0	\$14,898.4	\$14,839.5			0.0%
Local Franchise Tax Rate	1.4363%	1.4363%				0.0	1.4363%	1.4363%			
Total	2,130.212	2,113.212	0.0			2,113.212	2,113.212	2,113.212			
Local Franchise Tax	216.700	214.0				214.0	214.0	213.1			
Payroll	151.250	152.9	1.515			1.515	0.02055	152.9	155.3		0.0%
Office Supplies & Other	79.5	79.5				0.0	79.5	79.5	79.5		0.0%
Workers Comp/Injuries & Damage	(0.6)0	(0.6)				1.221	0.02211	(0.6)	(0.6)		0.0%
Employees Pensions & Benefits	233.620	235.2	2.18			2.18	0.0218	235.2	246.7		0.0%
Regulatory Expense (0.0)	(0.0)	10.8	(0.0)			(0.0)	0.020	10.8	10.8		0.0%
Outside Services	99.700	104.6	2.15			2.15	0.0215	104.6	112.6		0.0%
Miscellaneous (Excl. Conservation)	76.320	76.3	8.01			8.01	0.0801	76.3	76.3		0.0%
Conservation	14.120	36.9	2.01			2.01	0.0201	36.9	48.4		0.0%
General Plant	9.700	9.7	2.01			2.01	0.0201	9.7	9.7		0.0%
Rents	230.700	230.7	2.05			2.05	0.0205	230.7	230.7		0.0%
Total A & G Expenses	905.000	936.0	1.515			1.515	0.02055	936.0	969.4		0.0%
(Incl. Local Franchise Taxes)	1,121.7	1,150.0	0.0			0.0	0.0	1,150.0	1,182.5		0.0%
Total	2,800.1	2,829.0	0.0			2,829.0	2,829.0	2,829.0			
"AT PROPOSED RATES"	1,631.1	0.0	1.631.1			1.631.1	0.0	1,631.1	223.3		0.0%
Operating Revenues Incl. Uncoll.	15,804.1	15,077.1					0.0	15,077.1	15,546.8		0.0%
Local Franchise Tax Rate	1.4363%	1.4363%					0.0	1.4363%	1.4363%		
Total	2,018.21	2,125.21	227.00			2,018.21	0.0227.0	2,125.21	216.6	223.3	0.0%
Local Franchise Tax	227.000	0.0	2.055			2.055	0.02055	227.000	216.6	223.3	0.0%
Total A & G Expenses	905.0	936.0	1.515			1.515	0.02055	936.0	969.4		0.0%
(Incl. Local Franchise Taxes)	1,132.0	1,152.6	0.0			0.0	0.0	1,152.6	1,192.7		0.0%
Total	2,800.1	2,829.0	0.0			2,829.0	2,829.0	2,829.0			
Total A & G Expenses	2,829.0	0.0	2,829.0			2,829.0	0.0	2,829.0	223.3		0.0%
Total Local Franchise Taxes	216.6	0.0	216.6			216.6	0.0	216.6	223.3		0.0%

A.95-02-016, A.95-02-017 ALJ/VDR/JW

APPENDIX D

CALIFORNIA-AMERICAN WATER CO., VILLAGE
ADMINISTRATIVE & GENERAL EXPENSES

YEAR 1997

ITEM	UTILITY EXCEEDS BRANCH		ORIGINAL REVISED		DIFERENCE	UTILITY EXCEEDS BRANCH		REVISED ORIGINAL TAY PERCENT
	ORIGINAL	REVISED	ORIGINAL	REVISED		ORIGINAL	REVISED	
"AT PRESENT RATES"	\$15,378.6	\$15,114.2	0.0	0.0	\$15,378.6	\$15,114.2	\$15,054.5	0.0%
Operating Revenues Incl. Uncoll.	0.015	0.015	0.0	0.0	0.015	0.015	0.015	0.0%
Local Franchise Tax Rate	1.4363%	1.4363%	0.0	0.0	1.4363%	1.4363%	1.4363%	0.0%
Local Franchise Tax	220.9	217.1	0.0	0.0	220.9	217.1	216.2	0.0%
Payroll	156.3	158.1	0.0	0.0	156.3	158.1	158.1	0.0%
Office Supplies & Other	81.5	81.5	0.0	0.0	81.5	81.5	81.5	0.0%
Workers' Comp / Injuries & Damage	(0.6)	(0.6)	0.0	0.0	(0.6)	(0.6)	(0.6)	0.0%
Employees' Pensions & Benefits	243.9	247.2	0.0	0.0	243.9	247.2	243.7	0.0%
Regulatory Expense	10.8	10.8	0.0	0.0	10.8	10.8	10.8	0.0%
Outside Services	108.2	108.2	0.0	0.0	108.2	108.2	120.6	0.0%
Miscellaneous (Excl. Conservation)	78.5	78.5	0.0	0.0	78.5	78.5	78.5	0.0%
Conservation	14.1	36.9	0.0	0.0	14.1	36.9	48.4	0.0%
General Plant	8.4	8.4	0.0	0.0	8.4	8.4	8.4	0.0%
Rents	237.0	237.0	0.0	0.0	237.0	237.0	237.0	0.0%
Total A & G Expenses (Incl. local Franchise Taxes)	932.3	966.0	0.0	0.0	932.3	966.0	1,008.5	0.0%
"AT PROPOSED RATES"	15,351.9	15,114.2	0.0	0.0	15,351.9	15,114.2	15,054.5	0.0%
Operating Revenues Incl. Uncoll.	0.015	0.015	0.0	0.0	0.015	0.015	0.015	0.0%
Local Franchise Tax Rate	1.4363%	1.4363%	0.0	0.0	1.4363%	1.4363%	1.4363%	0.0%
Local Franchise Tax	231.8	220.5	0.0	0.0	231.8	220.5	227.1	0.0%
Total A & G Expenses (Incl. local Franchise Taxes)	932.3	966.0	0.0	0.0	932.3	966.0	1,008.5	0.0%
	1,164.1	1,186.5	0.0	0.0	1,164.1	1,186.5	1,235.6	0.0%

TABLE H
CALIFORNIA-AMERICAN WATER CO./VILLAGE
TAXES OTHER THAN INCOME
YEAR 1996 & 1997
000

ITEM ITEM ITEM	ORIGINAL ORIGINAL ORIGINAL	REVISED REVISED REVISED	DIFFERENCE DIFFERENCE DIFFERENCE	UTILITY		UTILITY EXCEED PERCENT
				DRA	UTILITY EXCEEDS BRANCH ORIGINAL	
				BRANCH	REVISED ORIGINAL	
TEST YEAR 1996	8,003,412	8,003,412	0.0	8,003,412	8,003,412	0.0%
Ad Valorem taxes	9.12	9.12	\$209.3	9.12	9.12	0.0%
Gross Payroll taxes	8,463.41	8,426.81	0.0	8,426.81	8,426.81	0.0%
			284.6	294.2	0.0	
Taxes other than Income						
E.O.	0.163.8	0.163.8	0.0	0.163.8	0.163.8	0.8% increase
E.O.	1,581.1	0.021.1	0.0	0.021.1	0.021.1	VA GE decrease
E.O.	2,192.2	2,059.1	0.0	2,059.1	2,059.1	O.O. Priorized
E.O.	0.0	0.0	0.0	0.0	0.0	O.O. P.R. Ad.
TEST YEAR 1997	8,113	8,485	0.0	8,485	8,485	0.0% increase
Ad Valorem taxes	8,010.1	8,555.0	0.0213.5	8,555.0	8,223	213.5
Gross Payroll taxes	5,281	5,281	77.7	5,281	5,281	78.4
			282.0	291.5	0.013.0	Total Taxes 1996 1997
Taxes other than Income						Income Policies Taxes
E.O.	1,551.1	1,551.1	0.0	1,551.1	1,551.1	California Corp. Franchise Tax
E.O.	0.220.1	0.193.1	0.0	0.193.1	0.193.1	State Tax Deduction
E.O.	1,305.9	1,705.9		1,705.9	1,705.9	CCFL Rate
E.O.	0.891	1.113	0.0	1.113	1.113	CCFL
Federal Income Tax						Federal Income Tax
E.O.	5,082	2,152	0.0	2,152	6,010	Federal Tax Deduction
E.O.	0.831	0.331	0.0	0.331	0.831	1995 State Income Tax
E.O.	8,282.1	1,254.2	0.0	1,254.2	8,489.1	Taxes Old Income Policies FL
						BT Rate
FIT	8,000.00	8,000.00		8,000.00	8,000.00	
Fees Inadequate Tax Credit	8.554	9.000	0.0	9.000	8.554	BT
Fees Inadequate Tax Credit	1.51	1.51	0.0	1.51	1.51	Fees Inadequate Tax Credit
Total Federal Income Tax	1.221	2.032	0.0	2.032	1.221	Total Federal Income Tax
Total FIT and CCFL	1.162	2.525	0.0	2.525	1.162	Total FIT and CCFL

TABLE I-11/E
CALIFORNIA-AMERICAN WATER COMPANY, VILLAGE
TAXES BASED ON INCOME TO 1996
TAXES ON INCOME
FEET & FEET
YEAR 1996 & 1997
1996

ITEM EXCERPT BRANCH NUMBER	UTILITY	PRESENT RATES			DRA EXCERPT BRANCH	UTILITY EXCEEDS ORIGINAL DIFFERENCE REVENUE	UTILITY EXCEEDS ORIGINAL REV BRANCH	UTILITY EXCEEDS BRANCH / PERCENTAGE
		ORIGINAL	REVISED	Difference				
		ORIGINAL	REVISED	REVISED				
Operating Revenues	\$15,990.6	\$14,898.4	\$0.0	\$14,898.4	\$14,839.5	\$0.0	0.0%	0.0%
Revenues from Contributions	\$815.54.9	0.054.9	0.0	0.0	54.9	54.9	0.0%	0.0%
Total	\$16,806.1	\$15,143.3	\$0.0	\$14,894.4	\$14,894.4	\$0.0	0.0%	0.0%
Deductions:								
O & M expenses	8,749.6	8,643.9	\$0.0	8,643.9	8,607.0	\$0.0	0.0%	0.0%
A & G Expenses	1,121.7	1,150.0	\$0.0	1,150.0	1,182.4	\$0.0	0.0%	0.0%
G. O. Prorated	1,065.5	1,068.0	\$0.0	1,068.0	1,084.5	\$0.0	0.0%	0.0%
G. O. P/R Adj.	0.0	0.0	\$0.0	0.0	0.0	\$0.0	0.0%	0.0%
Taxes not on Inc.	2,055	2,841.6	294.2	294.2	311.9	16.7	0.0%	0.0%
Interest	4.61	965.8	0.0972.0	0.0972.0	1,040.0	74.2	0.0%	0.0%
Allowance for PBOP's	185.2	0.0185.2	0.81\$0.0	185.2	185.2	0.0	0.0%	0.0%
Income before taxes	\$2,773.1	\$2,640.0	\$0.0	\$2,640.0	\$2,483.4	\$0.0	0.0%	0.0%
California Corp. Franchise Tax								
State Tax Depreciation	1,128.4	1,120.7	\$0.0	1,120.7	1,128.4	\$0.0	0.0%	0.0%
Taxable Income for CCFT	1,644.7	1,519.3	\$0.0	1,519.3	1,355.0	\$0.0	0.0%	0.0%
CCFT Rate	9.30%	9.30%		9.30%	9.30%			
CCFT	153.0	141.3	\$0.0	141.3	126.0	\$0.0	0.0%	0.0%
Federal Income Tax								
Federal Tax Depreciation	940.3	977.5	\$0.0	977.5	980.2	\$0.0	0.0%	0.0%
1995 State Income Tax	138.0	138.0	\$0.0	138.0	138.0	\$0.0	0.0%	0.0%
Taxable income before FIT	1,694.8	1,524.5	\$0.0	1,524.5	1,365.2	\$0.0	0.0%	0.0%
FIT Rate	35.00%	35.00%		35.00%	35.00%			
FIT	593.2	533.6	\$0.0	533.6	477.8	\$0.0	0.0%	0.0%
Less Investment Tax Credit	12.7	12.7	\$0.0	12.7	12.7	\$0.0	0.0%	0.0%
Total Federal Income Tax	580.5	520.9	\$0.0	520.9	465.1	\$0.0	0.0%	0.0%
Total FIT and CCFT	733.5	662.2	\$0.0	662.2	591.1	\$0.0	0.0%	0.0%

TABLE I-2
TAXES BASED ON INCOME
CALIFORNIA-AMERICAN WATER COMPANY - VILLAGE
TAXES BASED ON INCOME

PRESENT FOR 1995

ITEM	SUBDIVISION	BRANCH	PROPOSED RATES			CITY	UTILITY EXCEEDS BRANCH PERCENTAGE
			ORIGINAL	REVISED	DRA DIFFERENCE		
Operating Revenues			\$15,804.1	\$15,077.1	\$0.0	\$15,077.1	0.0%
Revenues from Contributions			54.9	54.9	\$0.0	54.9	0.0%
Total			15,859.0	15,132.0	\$0.0	15,132.0	0.0%
Deductions:							
O & M Expenses			8,751.1	8,644.3	\$0.0	8,644.3	0.0%
A & G Expenses			1,131.9	1,152.6	\$0.0	1,152.6	0.0%
G. O. Prorated			1,065.5	1,068.0	\$0.0	1,068.0	0.0%
G. O. P/R Adj.			1,181.1	1,181.1	\$0.0	1,181.1	0.0%
Taxes not on Inc.			284.6	294.2	\$0.0	294.2	0.0%
Interest			965.8	972.0	\$0.0	972.0	0.0%
Allowance for PBOP's			185.2	185.2	\$0.0	185.2	0.0%
Income before taxes			3,474.9	2,815.7	\$0.0	2,815.7	0.0%
California Corp. Franchise Tax			5,200.1	5,200.1	\$0.0	5,200.1	0.0%
State Tax Depreciation			1,128.4	9,120.7	\$0.0	9,120.7	0.0%
Taxable Income for CCFT			2,346.5	1,695.0	\$0.0	1,695.0	0.0%
CCFT Rate			5.83%	9.30%	5.83%	9.30%	0.0%
CCFT			218.2	157.6	\$0.0	157.6	0.0%
Federal Income Tax			0.128	0.128	0.00	0.128	0.0%
Federal Tax Depreciation			0.031	0.131	0.00	0.131	0.0%
1995 State Income Tax			0.043	0.043	0.00	0.043	0.0%
Taxable income before FIT			2,396.6	1,700.2	\$0.0	1,700.2	0.0%
FIT Rate			35.00%	35.00%	35.00%	35.00%	0.0%
FIT			838.8	605.1	233.7	605.1	0.0%
Less Investment Tax Credit			12.7	12.7	\$0.0	12.7	0.0%
Total Federal Income Tax			826.1	582.4	\$0.0	582.4	0.0%
Total FIT and CCFT			1,044.3	740.0	\$0.0	740.0	0.0%

CALIFORNIA-AMERICAN WATER COMPANY-VILLAGE
TAXES BASED ON INCOMECALIFORNIA-AMERICAN WATER COMPANY-VILLAGE
TAXES BASED ON INCOME

PRESENT RATES

	DRA	UTILITY RATES		UTILITY EXCEEDS BRANCH PERCENTAGE	UTILITY EXCEEDS BRANCH PERCENTAGE
		ORIGINAL	REVISED		
Operating Revenues	\$15,376.8	\$15,114.2	\$0.0	\$15,114.2	\$15,054.5
Revenues from Contributions	76.5	76.5	\$0.0	76.5	76.5
Total	8,212,812	8,150,812	0.0	8,150,812	8,131,0
Deductions:					
O & M Expenses	9,001.2	8,852.6	\$0.0	8,852.6	8,813.3
A & G Expenses	1,153.1	1,183.1	\$0.0	1,183.1	1,224.7
G. O. Prorated	2,603.8	1,092.1	0.0	1,095.0	1,113.9
G. O. P/R Adj.	2,521.1	0.0	0.0	0.0	0.0
Taxes not on Inc.	2,190.1	0.282.0	0.291.5	0.291.5	308.9
Interest	0.0	0.963.3	0.959.6	0.959.6	1,042.4
Allowance for PBOP's	0.116	0.184.1	0.184.1	0.184.1	0.184.1
Income before taxes	8,231	2,779.5	2,624.8	2,624.8	2,443.7
California Corp. Franchise Tax	1,011.8	1,318.5	0.0	1,318.5	1,344.3
State Tax Depreciation	1,048.7	1,095.7	\$0.0	1,095.7	1,113.6
Taxable Income for CCFT	1,730.8	1,529.1	\$0.0	1,529.1	1,330.1
CCFT Rate	0.030.5	0.930%	0.930%	0.930%	0.930%
CCFT	2100.0	1,161.0	142.2	142.2	123.7
Federal Income Tax	1,001	125.6	0.0	125.6	51.8
Federal Tax Depreciation	948.1	985.3	\$0.0	985.3	991.0
State Income Tax Pr. Yr.	153.0	141.3	\$0.0	141.3	126.0
Taxable Income before FIT	5,032	5,112.2	0.0	5,112.2	5,126.7
FIT Rate	0.030.5	35.00%	35.00%	35.00%	35.00%
FIT	1,700.38	524.4	\$0.0	524.4	164.3
Less Investment Tax Credit	1,2612.7	0.012.7	1.260.0	12.7	12.7
Total Federal Income Tax	1,5574.7	0.011.7	1.556.0	11.7	451.6
Total FIT and CCFT	8,801	1,5735.7	0.053.9	1,558.9	575.3
NOO	8,828	0.081	0.08	0.081	0.081

**CALIFORNIA-AMERICAN WATER COMPANY - VILLAGE
TAXES BASED ON INCOME**

		UTILITY		1997 EXCEEDS PROPOSED RATES		DRA		UTILITY EXCEEDS BRANCH DIFFERENCE		DRA		UTILITY EXCEEDS BRANCH PERCENTAGE	
		ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL	REVISED	ORIGINAL	REVISED		
Operating Revenues		\$16,932.7	\$16,932.7	\$16,142.0	\$15,351.9	\$0.0	\$0.0	\$15,351.9	\$15,351.9	\$15,810.0	\$15,810.0	0.0%	
Revenues from Contributions		76.5	76.5	76.5	76.5	\$0.0	\$0.0	76.5	76.5	76.5	76.5	0.0%	
Total		16,218.5	15,428.4	16,218.5	15,428.4	\$0.0	\$0.0	15,428.4	15,428.4	15,886.5	15,886.5	0.0%	
Deductions		8,350.0	8,350.0	8,350.0	8,350.0	\$0.0	\$0.0	8,350.0	8,350.0	8,814.9	8,814.9	0.0%	
O & M Expenses		9,002.8	8,853.1	9,002.8	8,853.1	\$0.0	\$0.0	8,853.1	8,853.1	1,235.6	1,235.6	0.0%	
A & G Expenses		1,164.0	1,186.5	1,164.0	1,186.5	\$0.0	\$0.0	1,186.5	1,186.5	1,113.9	1,113.9	0.0%	
G. O. Priorated		1,092.1	1,095.0	1,092.1	1,095.0	\$0.0	\$0.0	1,095.0	1,095.0	0.0	0.0	0.0%	
G. O. P/R Adj.		282.0	291.5	282.0	291.5	\$0.0	\$0.0	291.5	291.5	308.9	308.9	0.0%	
Taxes not on Inc.		184.1	184.1	184.1	184.1	\$0.0	\$0.0	184.1	184.1	1,042.4	1,042.4	0.0%	
Interest		184.1	184.1	184.1	184.1	\$0.0	\$0.0	184.1	184.1	184.1	184.1	0.0%	
Allowance for PBOP's		0.0	0.0	0.0	0.0	\$0.0	\$0.0	0.0	0.0	0.0	0.0	0.0%	
Income before taxes		3,530.2	2,858.6	3,530.2	2,858.6	\$0.0	\$0.0	2,858.6	2,858.6	3,186.7	3,186.7	0.0%	
California Corp. Franchise Tax													
State Tax Depreciation		1,048.7	1,095.7	1,048.7	1,095.7	\$0.0	\$0.0	1,095.7	1,095.7	1,113.6	1,113.6	0.0%	
Taxable Income for CCFT		2,481.5	1,762.9	2,481.5	1,762.9	\$0.0	\$0.0	1,762.9	1,762.9	2,073.1	2,073.1	0.0%	
CCFT Rate		9.30%	9.30%	9.30%	9.30%			9.30%	9.30%	9.30%	9.30%		
CCFT		230.8	163.9	230.8	163.9	\$0.0	\$0.0	163.9	163.9	192.8	192.8	0.0%	
Federal Income Tax													
Federal Tax Depreciation		948.1	985.3	948.1	985.3	\$0.0	\$0.0	985.3	985.3	991.0	991.0	0.0%	
State Income Tax Pr.		2,216.2	0.0	2,216.2	0.0	\$0.0	\$0.0	0.0	0.0	190.70	190.70	0.0%	
Taxable Income before FIT		2,363.9	1,715.7	2,363.9	1,715.7	\$0.0	\$0.0	1,715.7	1,715.7	2,005.0	2,005.0	0.0%	
FIT Rate		35.00%	35.00%	35.00%	35.00%			35.00%	35.00%	35.00%	35.00%		
FIT		0.0	0.0	0.0	0.0	\$0.0	\$0.0	0.0	0.0	701.7	701.7	0.0%	
Less Investment Tax Credit		0.0	0.0	0.0	0.0	\$0.0	\$0.0	0.0	0.0	12.7	12.7	0.0%	
Total Federal Income Tax		1,814.7	1,587.8	1,814.7	1,587.8	\$0.0	\$0.0	1,587.8	1,587.8	1,689.0	1,689.0	0.0%	
Total FIT and CCFT		1,045.5	0.0	1,045.5	0.0	\$0.0	\$0.0	0.0	0.0	881.8	881.8	0.0%	
Weighting Factor		0.85828	0.85828	0.85828	0.85828	\$0.0	\$0.0	0.85828	0.85828	0.85828	0.85828		
Wt. Avg. Pmt. - Sust.		1,187.18	0.0	1,187.18	0.0	\$0.0	\$0.0	1,187.18	1,187.18	1,187.18	1,187.18		

CALIFORNIA-AMERICAN WATER COMPANY - VILLAGE
 PLANT IN SERVICE BY SERVICE AREA AND RATES
 TEST YEAR 1998 BY SERVICE AREA

ITEM	YTD CHG	UTILITY	DRA			UTILITY		UTILITY EXCEEDS BRANCH PERCENT
			ORIGINAL	REVISED	YEAR EXCEEDS UTILITY	ORIGINAL	REVISED	
PLANT IN SERVICE B.O.Y.		\$36,717.3	\$36,952.9	\$36,952.9	\$0.0	\$36,952.9	\$37,930.6	0.0%
CWIP		0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Beginning-of-the Year Balance		36,717.3	36,952.9	36,952.9	0.0	36,952.9	37,930.6	0.0%
ADDITIONS		2,258.21	2,258.21	2,258.21	0.0	2,258.21	2,258.21	0.0%
Utility Funded		496.1	495.3	495.3	0.0	495.3	647.3	0.0%
Advances		2,058.21	2,058.21	2,058.21	0.0	2,058.21	0.0	0.0%
Contributions		3,086.6	3,090.4	3,090.4	0.0	3,090.4	3,088.6	0.0%
Change in CWIP		0.0	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL ADDITIONS		2,258.8	2,358.7	2,358.7	1,028.0	2,358.7	3,733.9	0.0%
LESS:		0.225.1	0.231.1	0.231.1	0.02	0.231.1	137.2	0.0%
Retirements of Plant		0.211.1	0.220.1	0.220.1	0.0115.1	0.220.1	1.580.1	0.0%
END OF YEAR BALANCE		0.0	0.0	0.0	0.0	0.0	41,527.3	0.0%
WEIGHTING FACTOR		1.51	1.51	1.51	0.02	1.51	1.51	0.0%
WTD. AVG. Plant-in-Service		38,056.1	38,293.2	38,293.2	50.0	38,293.2	39,319.6	0.0%
		1.51	1.51	1.51	0.02	1.51	1.51	0.0%

TABLE J-2 T2601
 CALIFORNIA-AMERICAN WATER COMPANY - VILLAGE
 PLANT IN SERVICE TEST YEAR 1997

ITEM	YTD CHG	UTILITY	DRA			UTILITY		UTILITY EXCEEDS BRANCH PERCENT
			ORIGINAL	REVISED	YEAR EXCEEDS UTILITY	ORIGINAL	REVISED	
PLANT IN SERVICE B.O.Y.		0.162	0.269	0.02	0.229	1.810	\$41,527.3	0.0%
CWIP		0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Beginning-of-the Year Balance		40,183.8	40,423.5	40,423.5	5.215.0	40,423.5	41,527.3	0.0%
ADDITIONS		2,100.23	2,002.25	2,002.25	2,002.25	2,002.25	435.0	0.0%
Utility Funded		364.4	393.0	393.0	30.0	393.0	435.0	0.0%
Advances		0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Contributions		1,101	350.0	350.0	2,002.0	1,550.0	350.0	0.0%
Change in CWIP		0.0	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL ADDITIONS		2,101	2,002.25	2,002.25	2,002.25	2,002.25	785.0	0.0%
LESS:		0.650	0.58114.9	0.01107.3	8.58114.9	0.107.3	119.2	0.0%
END OF YEAR BALANCE		0.0	41,059.2	41,059.2	5.125.0	41,059.2	42,193.1	0.0%
WEIGHTING FACTOR		38.62%	38.62%	38.62%	38.62%	38.62%	38.62%	0.0%
WTD. AVG. Plant-in-Service		40,423.1	40,669.0	40,669.0	50.0	40,669.0	41,784.4	0.0%

A.95-02-016, A.95-02-017 ALJ/VDR/blo

APPENDIX D

* APPENDIX D
CALIFORNIA-AMERICAN WATER COMPANY-VILLAGE
DEPRECIATION RESERVE & EXPENSE
TEST YEAR 1998

ITEM	YTD TU	DRA		UTILITY		UTILITY EXCEEDS BRANCH PERCENT
		ORIGINAL	REVISED	DIFFERENCE	REVISED	
DEPRECIATION RESERVE - B.O.Y.	\$8,005.2	\$9,016.5	0.0	\$8,016.5	\$8,005.2	0.0%
ACCUMULATED DEPRECIATION						
Source of Supply Plant	22.6	22.6	0.0	22.6	22.6	0.0%
Pumping Plant	161.8	166.2	0.0	166.2	161.8	0.0%
Total Other T & O Plant	925.3	905.1	0.0	905.1	925.3	0.0%
General Plant	73.7	108.1	0.0	108.1	111.4	0.0%
TOTAL GENERAL PLANT	1,183.4	1,202.0	37.7	1,202.0	1,221.1	3.2%
DEDUCTIONS & CONTRIBUTIONS	(\$151.28)	(128.8)	0.0	(\$128.8)	(\$128.8)	0.0%
ANNUAL ACCRUALS	1,054.0	1,073.2	0.0	1,073.2	1,092.3	0.0%
CONTRIBUTION DEPRECIATION	(8,182.8)	(8,182.8)	0.0	(8,182.8)	(8,182.8)	0.0%
RETIREMENTS	(4,523.8)	(4,523.8)	0.0	(4,523.8)	(4,523.8)	0.0%
(SALVAGE) AND COST OF REMOVAL	(\$501.1)	(\$501.1)	0.0	(\$501.1)	(\$501.1)	0.0%
DEPRECIATION RESERVE - E.O.Y.	9,062.8	9,111.4	0.0	9,111.4	9,100.5	0.0%
WEIGHTING FACTOR	52.19%	52.19%	0.0	52.19%	52.19%	0.0%
WTD. AVG. DEPRECIATION RESERVE	8,557.2	8,587.9	0.0	8,587.9	8,576.8	0.0%
GENERAL DEPRECIATION						
AVERAGE RATE BASE	8,510.25	8,633.75	0.0	8,633.75	8,545.0	
SALE OF PROPERTY/ADJUSTMENT	0.0	(2,511)	TABLE K-2	(2,511)	0.0	
ADJUSTED AVERAGE RATE BASE	8,510.25	8,633.75	0.0	8,633.75	8,545.0	
INTEREST CALCULATION						
VAD RATE BASE	8,510.25	8,633.75	0.0	8,633.75	8,545.0	
LESS WORKING CASH COST						
X110 COST						

ITEM	YTD TU	DRA		UTILITY		UTILITY EXCEEDS BRANCH PERCENT
		ORIGINAL	REVISED	DIFFERENCE	REVISED	
DEPRECIATION RESERVE - B.O.Y.	(\$9,062.8)	\$9,111.3	0.0	\$9,111.3	(\$9,100.5)	0.0%
ACCUMULATED DEPRECIATION						
Source of Supply Plant	22.6	22.6	0.0	22.6	22.6	0.0%
Pumping Plant	180.8	184.9	0.0	184.9	180.8	0.0%
Total Other T & O Plant	981.3	961.1	0.0	961.1	981.3	0.0%
General Plant	80.1	110.9	0.0	110.9	121.9	0.0%
TOTAL GENERAL PLANT	1,264.6	1,279.5	41.8	1,279.5	1,306.4	3.3%
DEDUCTIONS & CONTRIBUTIONS	189.7	189.7	0.0	189.7	189.7	0.0%
ANNUAL ACCRUALS	1,074.9	1,089.8	0.0	1,089.8	1,116.7	0.0%
CONTRIBUTION DEPRECIATION	189.7	189.7	0.0	189.7	189.7	0.0%
RETIREMENTS	(119.2)	(107.3)	0.0	(107.3)	(119.2)	0.0%
(SALVAGE) AND COST OF REMOVAL	8.4	4.6	0.0	4.6	8.4	0.0%
DEPRECIATION RESERVE - E.O.Y.	10,216.6	10,286.1	0.0	10,286.1	10,296.1	0.0%
WEIGHTING FACTOR	52.19%	52.19%	0.0	52.19%	52.19%	0.0%
WTD. AVG. DEPRECIATION RESERVE	9,665.0	9,725.5	0.0	9,725.5	9,724.5	0.0%

TABLE C-1
CALIFORNIA-AMERICAN WATER CO. VILLAGE
WEIGHTED AVERAGE DEPRECIATED RATE BASE AMORTIZATION
YEAR 1995

ITEM	UTILITY DRA			UTILITY EXCEEDS BRANCH		UTILITY		UTILITY EXCEEDS BRANCH PERCENT
	ORIGINAL	REVISED	DIFFERENCE	ORIGINAL	REVISED	ORIGINAL	REVISED	
WTD AVG PLANT IN SERVICE	\$38,056.1	\$38,293.2	\$0.0	\$38,293.2	\$39,519.6	0.0%	0.0%	0.0%
MATERIALS & SUPPLIES	59.9	59.9	\$0.0	59.9	59.9	0.0%	0.0	0.0%
WORKING CASH, LEAD/LAG	169.4	181.3	\$0.0	181.4	221.3	0.0%	0.0%	0.0%
WORKING CASH, OPERATIONAL	493.4	493.4	\$0.0	493.4	493.4	0.0%	0.0	0.0%
SUBTOTAL	\$38,778.8	EST 39,027.9	\$0.0	\$39,027.9	EST 40,094.2	0.0%	0.0%	0.0%
LESS DEDUCTIONS FROM RATE BASE								AMOUNT ACCRUED
WTD AVG DEPR RESERVE	(8,557.2)	(8,587.9)	\$0.0	(8,587.9)	(8,576.9)	0.0%	0.0%	COST OF DEPRECIATION
ADVANCES	(4,020.1)	(3,302.2)	\$0.0	(3,302.2)	(4,020.1)	0.0%	0.0%	RESERVES
CONTRIBUTIONS	(4,887.4)	(4,887.4)	\$0.0	(4,887.4)	(4,887.4)	0.0%	0.0%	RESERVES
ACCUM DEFER FIT	(1,395.9)	(1,407.4)	\$0.0	(1,407.4)	(1,401.2)	0.0%	0.0%	RESERVES
ACCUM DEF TAXES - CIAC	1,460.5	1,460.5	\$0.0	1,460.5	1,460.5	0.0%	0.0%	RESERVES
UNAMORT DEF REVS, CIAC	(702.4)	(702.4)	\$0.0	(702.4)	(702.4)	0.0%	0.0%	RESERVES
SUBTOTAL DEDUCTIONS	(18,102.5)	(17,426.8)	\$0.0	(17,426.8)	(18,127.4)	0.0%	0.0%	AMOUNT ACCRUED
GENERAL OFFICE ALLOCATION	67.7	67.7	\$0.0	67.7	67.7	0.0%	0.0%	AMOUNT ACCRUED
AVERAGE RATE BASE	20,744.0	21,668.8	\$0.0	21,668.8	22,034.5	0.0%	0.0%	AMOUNT ACCRUED
SALE OF PROPERTY ADJUSTMENT	0.0	(112.5)	\$0.0	(112.5)	0.0	0.0%	0.0%	AMOUNT ACCRUED
ADJUSTED AVERAGE RATE BASE	20,744.0	21,556.3	\$0.0	21,556.3	22,034.5	0.0%	0.0%	AMOUNT ACCRUED
INTEREST CALCULATION:								
AVG RATE BASE	20,744.0	21,668.8	\$0.0	21,668.8	22,034.5	0.0%	0.0%	AMOUNT ACCRUED
LESS WORKING CASH	662.8	674.8	\$0.0	674.8	714.7	0.0%	0.0%	AMOUNT ACCRUED
X LTD COST	4.63%	4.63%	\$0.0	4.63%	4.72%	0.0%	0.0%	AMOUNT ACCRUED
INTEREST	\$0.0	929.8	\$0.0	972.0	\$0.0	0.0%	0.0%	AMOUNT ACCRUED
	\$0.0	0.55	\$0.0	0.55	0.55	0.0%	0.0%	AMOUNT ACCRUED
	\$0.0	0.631	\$0.0	0.631	0.631	0.0%	0.0%	AMOUNT ACCRUED
	\$0.0	1.123	\$0.0	1.123	1.123	0.0%	0.0%	AMOUNT ACCRUED
	\$0.0	1.131	\$0.0	1.131	1.131	0.0%	0.0%	AMOUNT ACCRUED
	\$0.0	1.807	\$0.0	1.807	1.807	0.0%	0.0%	AMOUNT ACCRUED
	\$0.0	1.631	\$0.0	1.631	1.631	0.0%	0.0%	AMOUNT ACCRUED
	\$0.0	1.631	\$0.0	1.631	1.631	0.0%	0.0%	AMOUNT ACCRUED
	\$0.0	1.631	\$0.0	1.631	1.631	0.0%	0.0%	AMOUNT ACCRUED
	\$0.0	(0.611)	\$0.0	(0.611)	(0.611)	0.0%	0.0%	AMOUNT ACCRUED
	\$0.0	1.8	\$0.0	1.8	1.8	0.0%	0.0%	AMOUNT ACCRUED
	\$0.0	1,625.01	\$0.0	1,625.01	1,625.01	0.0%	0.0%	AMOUNT ACCRUED
	\$0.0	251.82	\$0.0	251.82	251.82	0.0%	0.0%	AMOUNT ACCRUED
	\$0.0	251.82	\$0.0	251.82	251.82	0.0%	0.0%	AMOUNT ACCRUED

TABLE L-2
CALIFORNIA-AMERICAN WATER CO. VILLAGE
WEIGHTED AVERAGE DEPRECIATED RATE BASE
YEAR 1997

ITEM	DRA		UTILITY EXCEEDS BRANCH DIFFERENCE	UTILITY		UTILITY EXCEEDS BRANCH PERCENT
	ORIGINAL	REVISED		REVISED	ORIGINAL	
WTD AVG PLANT IN SERVICE	\$40,423.1	\$40,669.0	\$0.0	\$40,669.0	\$41,784.4	0.0%
MATERIALS & SUPPLIES	61.4	61.4	\$0.0	61.4	61.4	0.0%
WORKING CASH, LEADLAG	173.9	188.0	\$0.0	188.0	226.8	0.0%
WORKING CASH, OPERATIONAL	639.7	639.7	\$0.0	639.7	639.7	0.0%
SUBTOTAL	41,298.1	41,558.1	\$0.0	41,558.1	42,712.3	0.0%
LESS DEDUCTIONS FROM RATE BASE						
WTD AVG DEPR RESERVE	(9,665.0)	(9,725.5)	\$0.0	(9,725.5)	(9,724.5)	0.0%
ADVANCES	(3,815.1)	(3,097.2)	\$0.0	(3,097.2)	(3,815.1)	0.0%
CONTRIBUTIONS	(8,760.2)	(6,760.2)	\$0.0	(6,760.2)	(6,760.2)	0.0%
ACCUM DEFER FIT	(1,521.1)	(1,532.7)	\$0.0	(1,532.7)	(1,531.8)	0.0%
ACCUM DEF TAXES - CIAC	2,002.9	2,002.9	\$0.0	2,002.9	2,002.9	0.0%
UNAMORT DEF REVS, CIAC	(973.2)	(973.2)	\$0.0	(973.2)	(973.2)	0.0%
SUBTOTAL DEDUCTIONS	(20,731.7)	(20,085.9)	\$0.0	(20,085.9)	(20,801.9)	0.0%
GENERAL OFFICE ALLOCATION	79.2	81.1	\$0.0	81.1	81.1	0.0%
AVERAGE RATE BASE	20,645.6	21,553.3	\$0.0	21,553.3	21,991.5	0.0%
INTEREST CALCULATION:						
AVG RATE BASE	20,645.6	21,553.3	\$0.0	21,553.3	21,991.5	0.0%
LESS WORKING CASH	813.6	827.7	\$0.0	827.7	866.5	0.0%
X LTD COST	4.63%	4.63%	\$0.0	4.63%	4.74%	0.0%
INTEREST	918.2	959.6	\$0.0	959.6	1,001.3	0.0%

(END OF APPENDIX D)