

Motion to Accept Corrected Attachments

August 11, 2014

ATTACHMENT 4 – CORRECTED PRELIMINARY STATEMENTS

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - ANTELOPE VALLEY)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$68.9	\$88.8	\$157.7	\$0.8	\$0.0	\$1.7	\$2.6	(R)
FEB	\$40.0	\$88.8	\$128.8	\$0.5	\$0.0	\$1.4	\$1.8	
(D) MAR	\$56.9	\$88.8	\$145.6	\$1.0	\$0.0	\$2.2	\$3.2	
(D) APR	\$51.0	\$88.8	\$139.8	\$1.6	\$0.0	\$3.0	\$4.6	
MAY	\$90.5	\$86.9	\$177.3	\$3.2	\$0.0	\$4.8	\$8.0	
(D) JUN	\$121.7	\$88.8	\$210.5	\$4.4	\$0.0	\$6.3	\$10.7	
(D) JUL	\$181.5	\$88.8	\$270.3	\$5.0	\$0.0	\$7.4	\$12.4	
AUG	\$144.3	\$88.8	\$233.1	\$5.1	\$0.0	\$7.7	\$12.8	
(D) SEP	\$216.5	\$88.8	\$305.3	\$4.1	\$0.0	\$6.0	\$10.0	
(D) OCT	\$114.4	\$88.8	\$203.2	\$2.3	\$0.0	\$4.0	\$6.3	
NOV	\$114.4	\$88.8	\$203.2	\$1.7	\$0.0	\$3.0	\$4.7	
DEC	\$68.5	\$88.8	\$157.3	\$0.6	\$0.0	\$1.5	\$2.2	
12 Month Total	\$1,268.7	\$1,063.4	\$2,332.1	\$30.2	\$0.0	\$49.0	\$79.3	(R)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G. TOWNSLEY

Date Filed _____

Decision No. _____

Vice President

Effective _____

TITLE

Resolution No. _____ - _____

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - BAKERSFIELD)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$1,724.3	\$3,075.5	\$4,799.8	\$436.4	\$65.3	\$280.7	\$782.4	(1)
FEB	\$1,605.8	\$3,075.5	\$4,681.4	\$431.9	\$61.7	\$272.2	\$765.8	
(D) MAR	\$1,888.9	\$3,075.5	\$4,964.4	\$599.5	\$78.0	\$363.6	\$1,041.0	
(D) APR	\$2,042.1	\$3,075.5	\$5,117.6	\$599.9	\$113.1	\$429.4	\$1,142.4	
MAY	\$2,639.9	\$2,945.4	\$5,585.3	\$749.6	\$159.0	\$569.5	\$1,478.1	
(D) JUN	\$3,779.5	\$3,075.5	\$6,855.0	\$805.7	\$206.1	\$678.1	\$1,689.9	
(D) JUL	\$4,296.5	\$3,075.5	\$7,372.0	\$932.7	\$238.1	\$784.0	\$1,954.8	
AUG	\$4,083.9	\$3,075.5	\$7,159.4	\$909.6	\$245.7	\$789.7	\$1,945.0	
(D) SEP	\$4,220.6	\$3,075.5	\$7,296.2	\$819.5	\$195.5	\$663.2	\$1,678.2	
(D) OCT	\$3,319.5	\$3,075.5	\$6,395.0	\$702.0	\$140.9	\$518.4	\$1,361.2	
NOV	\$2,576.8	\$3,075.5	\$5,652.3	\$621.4	\$95.1	\$403.7	\$1,120.3	
DEC	\$2,174.1	\$3,075.5	\$5,249.6	\$514.2	\$71.3	\$320.1	\$905.6	
12 Month Total	\$34,351.7	\$36,776.3	\$71,128.0	\$8,122.4	\$1,669.7	\$6,072.5	\$15,864.6	(1)

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Effective _____

Resolution No. _____

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - BAYSHORE)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$3,011.7	\$1,345.4	\$4,357.1	\$2,192.2	\$0.0	\$54.1	\$2,246.2	(I)
FEB	\$2,680.5	\$1,345.4	\$4,025.9	\$1,953.0	\$0.0	\$48.3	\$2,001.3	
(D) MAR	\$3,010.1	\$1,345.4	\$4,355.5	\$2,228.5	\$0.0	\$55.5	\$2,284.0	
(D) APR	\$3,217.5	\$1,345.4	\$4,562.9	\$2,572.4	\$0.0	\$63.6	\$2,636.0	
MAY	\$3,699.6	\$1,132.3	\$4,831.8	\$3,119.0	\$0.0	\$77.6	\$3,196.6	
(D) JUN	\$5,037.3	\$1,345.4	\$6,382.7	\$3,322.7	\$0.0	\$82.9	\$3,405.6	
(D) JUL	\$5,164.0	\$1,345.4	\$6,509.4	\$3,698.4	\$0.0	\$91.5	\$3,789.9	
AUG	\$4,949.1	\$1,345.4	\$6,294.5	\$3,684.4	\$0.0	\$90.0	\$3,774.4	
(D) SEP	\$5,094.1	\$1,345.4	\$6,439.6	\$3,458.1	\$0.0	\$84.8	\$3,542.9	
(D) OCT	\$4,362.5	\$1,345.4	\$5,707.9	\$2,948.3	\$0.0	\$72.6	\$3,020.9	
NOV	\$3,613.1	\$1,345.4	\$4,958.5	\$2,374.8	\$0.0	\$58.5	\$2,433.3	
DEC	\$3,218.0	\$1,345.4	\$4,563.4	\$2,214.6	\$0.0	\$54.6	\$2,269.3	
12 Month Total	\$47,057.6	\$15,931.7	\$62,989.3	\$33,766.4	\$0.0	\$833.9	\$34,600.3	(I)

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Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - BEAR GULCH)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$1,176.5	\$798.8	\$1,975.3	\$694.2	\$0.0	\$33.9	\$728.1	(1)
FEB	\$1,106.8	\$798.8	\$1,905.6	\$614.5	\$0.0	\$30.0	\$644.6	
(D) MAR	\$1,158.8	\$798.8	\$1,957.7	\$761.6	\$0.0	\$37.2	\$798.8	
(D) APR	\$1,587.8	\$798.8	\$2,386.6	\$1,195.0	\$0.0	\$58.4	\$1,253.4	
MAY	\$2,061.5	\$795.8	\$2,857.3	\$1,755.2	\$0.0	\$85.7	\$1,840.9	
(D) JUN	\$3,422.8	\$798.8	\$4,221.6	\$2,026.2	\$0.0	\$99.0	\$2,125.2	
(D) JUL	\$4,025.2	\$798.8	\$4,824.1	\$2,275.8	\$0.0	\$111.1	\$2,386.9	
AUG	\$3,957.6	\$798.8	\$4,756.4	\$2,314.0	\$0.0	\$113.0	\$2,427.0	
(D) SEP	\$4,099.2	\$798.8	\$4,898.1	\$2,108.9	\$0.0	\$103.0	\$2,211.9	
(D) OCT	\$3,273.8	\$798.8	\$4,072.7	\$1,550.6	\$0.0	\$75.7	\$1,626.4	
NOV	\$2,242.4	\$798.8	\$3,041.2	\$1,023.4	\$0.0	\$50.0	\$1,073.4	
DEC	\$1,610.5	\$798.8	\$2,409.3	\$802.3	\$0.0	\$39.2	\$841.5	
12 Month Total	\$29,723.1	\$9,582.8	\$39,305.9	\$17,121.8	\$0.0	\$836.2	\$17,958.0	(1)

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Vice President
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Resolution No. _____ - _____

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - CHICO)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non-WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$535.9	\$754.7	\$1,290.5	\$0.0	\$0.0	\$74.1	\$74.1	(1)
FEB	\$518.3	\$754.7	\$1,272.9	\$0.0	\$0.0	\$67.0	\$67.0	
(D) MAR	\$611.1	\$754.7	\$1,365.8	\$0.0	\$0.0	\$83.0	\$83.0	
(D) APR	\$726.8	\$754.7	\$1,481.4	\$0.0	\$0.0	\$118.8	\$118.8	
MAY	\$957.7	\$634.4	\$1,592.1	\$0.0	\$0.0	\$156.9	\$156.9	
(D) JUN	\$1,384.0	\$754.7	\$2,138.7	\$0.0	\$0.0	\$186.8	\$186.8	
(D) JUL	\$1,602.7	\$754.7	\$2,357.4	\$0.0	\$0.0	\$237.3	\$237.3	
AUG	\$1,563.8	\$754.7	\$2,318.5	\$0.0	\$0.0	\$231.2	\$231.2	
(D) SEP	\$1,668.7	\$754.7	\$2,423.3	\$0.0	\$0.0	\$198.9	\$198.9	
(D) OCT	\$1,271.7	\$754.7	\$2,026.4	\$0.0	\$0.0	\$137.6	\$137.6	
NOV	\$876.0	\$754.7	\$1,630.7	\$0.0	\$0.0	\$94.5	\$94.5	
DEC	\$652.9	\$754.7	\$1,407.6	\$0.0	\$0.0	\$79.8	\$79.8	
12 Month Total	\$12,369.7	\$8,935.7	\$21,305.3	\$0.0	\$0.0	\$1,666.0	\$1,666.0	(1)

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Resolution No. _____ - _____

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - DIXON)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non-WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$90.0	\$97.4	\$187.4	\$0.0	\$0.0	\$7.8	\$7.8	(1)
FEB	\$84.2	\$97.4	\$181.5	\$0.0	\$0.0	\$7.1	\$7.1	
(D) MAR	\$86.3	\$97.4	\$183.7	\$0.0	\$0.0	\$8.3	\$8.3	
(D) APR	\$108.2	\$97.4	\$205.5	\$0.0	\$0.0	\$11.0	\$11.0	
MAY	\$152.4	\$66.6	\$219.0	\$0.0	\$0.0	\$15.6	\$15.6	
(D) JUN	\$212.4	\$97.4	\$309.8	\$0.0	\$0.0	\$17.2	\$17.2	
(D) JUL	\$250.2	\$97.4	\$347.6	\$0.0	\$0.0	\$20.3	\$20.3	
AUG	\$231.7	\$97.4	\$329.1	\$0.0	\$0.0	\$20.0	\$20.0	
(D) SEP	\$248.5	\$97.4	\$345.9	\$0.0	\$0.0	\$17.3	\$17.3	
(D) OCT	\$186.1	\$97.4	\$283.5	\$0.0	\$0.0	\$12.4	\$12.4	
NOV	\$136.4	\$97.4	\$233.8	\$0.0	\$0.0	\$8.9	\$8.9	
DEC	\$107.3	\$97.4	\$204.6	\$0.0	\$0.0	\$8.5	\$8.5	
12 Month Total	\$1,893.7	\$1,137.7	\$3,031.3	\$0.0	\$0.0	\$154.5	\$154.5	(1)

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PAUL G. TOWNSLEY
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Vice President
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Effective _____

Resolution No. _____ -

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - DOMINGUEZ SOUTH BAY)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
JAN	\$3,302.7	\$956.7	\$4,259.4	\$2,137.6	\$321.1	\$96.8	\$2,555.4	(1)
(D) FEB	\$2,656.9	\$956.7	\$3,613.6	\$1,863.2	\$289.9	\$85.5	\$2,238.6	
(D) MAR	\$3,640.9	\$956.7	\$4,597.7	\$2,010.5	\$284.5	\$88.9	\$2,383.9	
(D) APR	\$3,309.0	\$956.7	\$4,265.7	\$2,115.7	\$340.1	\$98.4	\$2,554.2	
MAY	\$3,560.0	\$907.6	\$4,467.7	\$2,441.6	\$331.6	\$106.3	\$2,879.5	
(D) JUN	\$4,166.0	\$956.7	\$5,122.7	\$2,443.1	\$343.8	\$107.8	\$2,894.7	
(D) JUL	\$4,424.2	\$956.7	\$5,380.9	\$2,713.3	\$322.7	\$112.7	\$3,148.7	
AUG	\$4,404.0	\$956.7	\$5,360.7	\$2,583.7	\$333.0	\$110.4	\$3,027.2	
(D) SEP	\$4,305.4	\$956.7	\$5,262.1	\$2,705.5	\$319.1	\$112.0	\$3,136.7	
(D) OCT	\$4,208.2	\$956.7	\$5,164.9	\$2,258.5	\$341.5	\$102.5	\$2,702.4	
NOV	\$3,675.7	\$956.7	\$4,632.5	\$2,122.5	\$340.7	\$98.7	\$2,561.9	
DEC	\$3,447.6	\$956.7	\$4,404.3	\$1,964.5	\$304.5	\$90.1	\$2,359.1	
12 Month Total	\$45,100.6	\$11,431.7	\$56,532.3	\$27,359.9	\$3,872.3	\$1,210.2	\$32,442.4	(1)

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Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - EAST LOS ANGELES)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$1,707.7	\$739.2	\$2,446.9	\$574.4	\$180.8	\$55.1	\$810.2	(1)
FEB	\$1,634.4	\$739.2	\$2,373.6	\$508.4	\$157.8	\$48.4	\$714.7	
(D) MAR	\$1,576.1	\$739.2	\$2,315.3	\$613.4	\$164.2	\$54.3	\$831.9	
(D) APR	\$1,633.3	\$739.2	\$2,372.5	\$642.0	\$162.4	\$55.3	\$859.7	
MAY	\$1,650.8	\$620.4	\$2,271.2	\$713.7	\$170.3	\$59.9	\$943.9	
(D) JUN	\$1,985.3	\$739.2	\$2,724.5	\$710.5	\$168.3	\$59.4	\$938.2	
(D) JUL	\$2,226.7	\$739.2	\$2,965.9	\$787.0	\$169.1	\$63.1	\$1,019.2	
AUG	\$2,051.6	\$739.2	\$2,790.8	\$786.1	\$173.0	\$63.7	\$1,022.8	
(D) SEP	\$2,340.8	\$739.2	\$3,080.0	\$703.3	\$193.6	\$63.1	\$959.9	
(D) OCT	\$1,873.5	\$739.2	\$2,612.7	\$597.6	\$205.4	\$60.0	\$863.1	
NOV	\$1,833.8	\$739.2	\$2,573.0	\$547.0	\$198.1	\$56.5	\$801.7	
DEC	\$1,649.3	\$739.2	\$2,388.5	\$514.0	\$206.9	\$56.4	\$777.4	
12 Month Total	\$22,163.3	\$8,751.7	\$30,915.0	\$7,697.5	\$2,150.0	\$695.3	\$10,542.7	(1)

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Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - HERMOSA REDONDO)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non-WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$1,558.7	\$622.7	\$2,181.4	\$859.6	\$26.7	\$23.4	\$909.7	(1)
FEB	\$1,440.3	\$622.7	\$2,063.0	\$732.9	\$30.0	\$20.7	\$783.5	
(D) MAR	\$1,484.0	\$622.7	\$2,106.6	\$879.0	\$38.8	\$25.1	\$942.9	
(D) APR	\$1,487.2	\$622.7	\$2,109.9	\$927.5	\$40.2	\$26.4	\$994.1	
MAY	\$1,574.2	\$402.6	\$1,976.8	\$1,032.9	\$42.7	\$29.2	\$1,104.8	
(D) JUN	\$1,872.5	\$622.7	\$2,495.2	\$1,063.4	\$46.8	\$30.3	\$1,140.5	
(D) JUL	\$1,942.8	\$622.7	\$2,565.5	\$1,042.9	\$54.9	\$30.7	\$1,128.5	
AUG	\$1,948.4	\$622.7	\$2,571.1	\$1,069.9	\$55.2	\$31.4	\$1,156.5	
(D) SEP	\$2,136.1	\$622.7	\$2,758.8	\$1,008.8	\$52.3	\$29.6	\$1,090.7	
(D) OCT	\$1,757.9	\$622.7	\$2,380.6	\$925.0	\$45.5	\$26.9	\$997.5	
NOV	\$1,687.6	\$622.7	\$2,310.3	\$847.4	\$42.0	\$24.7	\$914.0	
DEC	\$1,594.0	\$622.7	\$2,216.7	\$788.9	\$42.0	\$23.2	\$854.2	
12 Month Total	\$20,484.0	\$7,252.2	\$27,736.3	\$11,178.3	\$517.1	\$321.5	\$12,016.9	(1)

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Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - KERN RIVER VALLEY)

Monthly Detail (In Thousands of Dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Quantity	Service					Total	
		Charge	Charge and					Production	
		Revenue for	other Non-	Total	Purchased		Purchased	Cost	
	Month	WRAM	WRAM	Revenue	Water	Pump Tax	Power		
			Revenue						
(D)	JAN	\$143.9	\$277.3	\$421.2	\$1.4	\$0.0	\$10.9	\$12.3	(R)
	FEB	\$91.0	\$277.3	\$368.2	\$0.9	\$0.0	\$10.3	\$11.2	
(D)	MAR	\$117.2	\$277.3	\$394.5	\$0.7	\$0.0	\$11.2	\$11.9	
(D)	APR	\$118.0	\$277.3	\$395.3	\$1.5	\$0.0	\$14.9	\$16.4	
	MAY	\$206.1	\$299.1	\$505.3	\$2.4	\$0.0	\$20.1	\$22.4	
(D)	JUN	\$280.8	\$277.3	\$558.1	\$2.7	\$0.0	\$25.1	\$27.8	
*	(D)	\$422.7	\$277.3	\$700.0	\$3.7	\$0.0	\$30.1	\$33.8	
	AUG	\$360.5	\$277.3	\$637.8	\$3.5	\$0.0	\$28.7	\$32.2	
(D)	SEP	\$486.8	\$277.3	\$764.1	\$3.0	\$0.0	\$24.9	\$27.9	
*	(D)	\$278.8	\$277.3	\$556.1	\$2.0	\$0.0	\$20.3	\$22.4	
	NOV	\$246.0	\$277.3	\$523.3	\$1.2	\$0.0	\$13.2	\$14.4	
	DEC	\$147.4	\$277.3	\$424.6	\$1.3	\$0.0	\$14.3	\$15.6	
	12 Month Total	\$2,899.3	\$3,349.2	\$6,248.6	\$24.2	\$0.0	\$223.9	\$248.1	(R)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

PAUL G. TOWNSLEY

NAME

Vice President

TITLE

(To be inserted by Cal. P.U.C.)

Date Filed _____

Effective _____

Resolution No. _____ - _____

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - KING CITY)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non-WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$116.6	\$99.4	\$216.0	\$0.0	\$0.0	\$6.1	\$6.1	(1)
FEB	\$112.6	\$99.4	\$212.0	\$0.0	\$0.0	\$5.4	\$5.4	
(D) MAR	\$121.1	\$99.4	\$220.5	\$0.0	\$0.0	\$6.8	\$6.8	
(D) APR	\$138.9	\$99.4	\$238.3	\$0.0	\$0.0	\$8.2	\$8.2	
MAY	\$163.2	\$67.1	\$230.3	\$0.0	\$0.0	\$10.3	\$10.3	
(D) JUN	\$210.2	\$99.4	\$309.6	\$0.0	\$0.0	\$10.7	\$10.7	
(D) JUL	\$221.9	\$99.4	\$321.3	\$0.0	\$0.0	\$11.7	\$11.7	
AUG	\$205.6	\$99.4	\$305.0	\$0.0	\$0.0	\$11.4	\$11.4	
(D) SEP	\$222.8	\$99.4	\$322.2	\$0.0	\$0.0	\$10.8	\$10.8	
(D) OCT	\$188.3	\$99.4	\$287.7	\$0.0	\$0.0	\$9.2	\$9.2	
NOV	\$160.6	\$99.4	\$260.0	\$0.0	\$0.0	\$7.1	\$7.1	
DEC	\$136.2	\$99.4	\$235.6	\$0.0	\$0.0	\$6.2	\$6.2	
12 Month Total	\$1,998.0	\$1,160.5	\$3,158.5	\$0.0	\$0.0	\$103.7	\$103.7	(1)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G. TOWNSLEY
 NAME

Date Filed _____

Decision No. _____

Vice President
 TITLE

Effective _____

Resolution No. _____ -

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - LIVERMORE)

Monthly Detail (In Thousands of Dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D)	JAN	\$618.1	\$501.8	\$1,119.8	\$345.7	\$0.0	\$25.4	\$371.1	(1)
	FEB	\$557.2	\$501.8	\$1,059.0	\$315.7	\$0.0	\$22.6	\$338.3	
(D)	MAR	\$662.5	\$501.8	\$1,164.2	\$340.6	\$0.0	\$26.9	\$367.5	
(D)	APR	\$749.9	\$501.8	\$1,251.7	\$478.2	\$0.0	\$37.4	\$515.6	
	MAY	\$1,016.6	\$426.3	\$1,442.9	\$661.2	\$0.0	\$55.2	\$716.3	
(D)	JUN	\$1,620.4	\$501.8	\$2,122.2	\$791.3	\$0.0	\$62.9	\$854.2	
(D)	JUL	\$1,791.1	\$501.8	\$2,292.9	\$933.9	\$0.0	\$75.7	\$1,009.6	
	AUG	\$1,681.4	\$501.8	\$2,183.1	\$933.7	\$0.0	\$74.8	\$1,008.5	
(D)	SEP	\$1,820.3	\$501.8	\$2,322.1	\$880.9	\$0.0	\$67.1	\$948.0	
(D)	OCT	\$1,281.7	\$501.8	\$1,783.5	\$623.8	\$0.0	\$47.2	\$671.0	
	NOV	\$989.1	\$501.8	\$1,490.8	\$422.6	\$0.0	\$33.0	\$455.6	
	DEC	\$757.0	\$501.8	\$1,258.8	\$382.2	\$0.0	\$27.5	\$409.7	
	12 Month Total	\$13,545.1	\$5,945.8	\$19,491.0	\$7,109.7	\$0.0	\$555.6	\$7,665.3	(1)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G. TOWNSLEY
 NAME

Date Filed _____

Decision No. _____

Vice President
 TITLE

Effective _____

Resolution No. _____ - _____

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - LOS ALTOS SUBURBAN)

Monthly Detail (In Thousands of Dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Quantity	Service						
		Charge	Charge and						
		Revenue for	other Non-	Total	Purchased		Purchased	Total	
		WRAM	WRAM	Revenue	Water	Pump Tax	Power	Production	
	Month	WRAM	Revenue	Revenue	Water	Pump Tax	Power	Cost	
(D)	JAN	957.4	556.9	\$1,514.3	\$365.3	\$107.7	\$51.8	\$524.9	(1)
	FEB	832.5	556.9	\$1,389.3	\$334.1	\$59.5	\$42.6	\$436.2	
(D)	MAR	953.5	556.9	\$1,510.4	\$449.6	\$35.8	\$51.9	\$537.3	
(D)	APR	1,123.7	556.9	\$1,680.6	\$589.1	\$130.4	\$78.3	\$797.8	
	MAY	1,452.0	460.6	\$1,912.6	\$727.8	\$372.7	\$122.6	\$1,223.1	
(D)	JUN	2,226.8	556.9	\$2,783.7	\$698.5	\$432.1	\$126.8	\$1,257.3	
(D)	JUL	2,481.4	556.9	\$3,038.2	\$721.2	\$588.9	\$148.4	\$1,458.5	
	AUG	2,360.7	556.9	\$2,917.6	\$732.5	\$559.3	\$146.0	\$1,437.8	
(D)	SEP	2,510.3	556.9	\$3,067.1	\$726.3	\$449.2	\$131.8	\$1,307.3	
(D)	OCT	1,972.8	556.9	\$2,529.6	\$605.7	\$258.2	\$95.7	\$959.7	
	NOV	1,554.8	556.9	\$2,111.7	\$362.2	\$275.8	\$72.1	\$710.1	
	DEC	1,191.2	556.9	\$1,748.1	\$258.6	\$308.8	\$65.2	\$632.5	
	12 Month Total	\$19,617.1	\$6,586.2	\$26,203.4	\$6,570.8	\$3,578.4	\$1,133.1	\$11,282.3	(1)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G. TOWNSLEY

Date Filed _____

Decision No. _____

NAME
 Vice President
 TITLE

Effective _____

Resolution No. _____ -

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - MARYSVILLE)

Monthly Detail (In Thousands of Dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Quantity	Service	Total	Purchased			Total	
		Charge	Charge and	Revenue	Water	Pump Tax	Purchased	Production	
		Revenue for	other Non-	Revenue			Power	Cost	
	Month	WRAM	WRAM	Revenue					
(D)	JAN	\$80.6	\$174.1	\$254.8	\$0.0	\$0.0	\$8.4	\$8.4	(1)
	FEB	\$78.9	\$174.1	\$253.0	\$0.0	\$0.0	\$7.4	\$7.4	
(D)	MAR	\$77.8	\$174.1	\$251.9	\$0.0	\$0.0	\$8.7	\$8.7	
(D)	APR	\$85.9	\$174.1	\$260.0	\$0.0	\$0.0	\$10.3	\$10.3	
	MAY	\$103.9	\$164.7	\$268.6	\$0.0	\$0.0	\$14.0	\$14.0	
(D)	JUN	\$155.1	\$174.1	\$329.3	\$0.0	\$0.0	\$17.2	\$17.2	
(D)	JUL	\$174.2	\$174.1	\$348.3	\$0.0	\$0.0	\$21.3	\$21.3	
	AUG	\$172.8	\$174.1	\$347.0	\$0.0	\$0.0	\$20.9	\$20.9	
(D)	SEP	\$189.7	\$174.1	\$363.8	\$0.0	\$0.0	\$17.5	\$17.5	
(D)	OCT	\$131.9	\$174.1	\$306.0	\$0.0	\$0.0	\$12.0	\$12.0	
	NOV	\$111.3	\$174.1	\$285.4	\$0.0	\$0.0	\$8.8	\$8.8	
	DEC	\$95.8	\$174.1	\$269.9	\$0.0	\$0.0	\$8.2	\$8.2	
	12 Month Total	\$1,457.8	\$2,080.2	\$3,538.1	\$0.0	\$0.0	\$154.7	\$154.7	(1)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G. TOWNSLEY
 NAME

Date Filed _____

Decision No. _____

Vice President
 TITLE

Effective _____

Resolution No. _____ -

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - OROVILLE)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non-WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$140.4	\$144.7	\$285.1	\$11.4	\$0.0	\$10.8	\$22.2	(1)
FEB	\$127.9	\$144.7	\$272.6	\$6.6	\$0.0	\$9.8	\$16.3	
(D) MAR	\$130.6	\$144.7	\$275.3	\$3.1	\$0.0	\$12.1	\$15.2	
(D) APR	\$150.7	\$144.7	\$295.4	\$11.4	\$0.0	\$13.9	\$25.4	
MAY	\$180.3	\$103.8	\$284.1	\$25.3	\$0.0	\$18.1	\$43.4	
(D) JUN	\$247.6	\$144.7	\$392.3	\$34.7	\$0.0	\$21.8	\$56.6	
(D) JUL	\$314.2	\$144.7	\$458.9	\$46.7	\$0.0	\$31.5	\$78.2	
AUG	\$419.1	\$144.7	\$563.8	\$49.7	\$0.0	\$38.3	\$88.0	
(D) SEP	\$463.7	\$144.7	\$608.4	\$41.5	\$0.0	\$31.6	\$73.1	
(D) OCT	\$310.9	\$144.7	\$455.6	\$26.0	\$0.0	\$18.1	\$44.0	
NOV	\$203.6	\$144.7	\$348.3	\$6.9	\$0.0	\$12.7	\$19.6	
DEC	\$138.3	\$144.7	\$283.0	\$8.0	\$0.0	\$11.3	\$19.3	
12 Month Total	\$2,827.3	\$1,695.4	\$4,522.8	\$271.3	\$0.0	\$230.0	\$501.3	(1)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G. TOWNSLEY
 NAME

Date Filed _____

Decision No. _____

Vice President
 TITLE

Effective _____

Resolution No. _____ -

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - PALOS VERDES)

Monthly Detail (In Thousands of Dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Quantity	Service						
		Charge	Charge and						
		Revenue for	other Non-	Total	Purchased		Purchased	Total	
	Month	WRAM	WRAM	Revenue	Water	Pump Tax	Power	Production	
			Revenue					Cost	
(D)	JAN	\$2,088.8	\$766.6	\$2,855.4	\$1,446.7	\$0.0	\$175.8	\$1,622.5	(1)
	FEB	\$1,805.1	\$766.6	\$2,571.7	\$1,105.5	\$0.0	\$134.3	\$1,239.8	
(D)	MAR	\$1,990.8	\$766.6	\$2,757.4	\$1,572.4	\$0.0	\$191.1	\$1,763.5	
(D)	APR	\$2,048.2	\$766.6	\$2,814.7	\$1,864.6	\$0.0	\$226.5	\$2,091.1	
	MAY	\$2,406.0	\$691.9	\$3,097.9	\$2,222.0	\$0.0	\$270.0	\$2,492.0	
(D)	JUN	\$3,096.8	\$766.6	\$3,863.3	\$2,166.2	\$0.0	\$263.2	\$2,429.4	
(D)	JUL	\$3,487.1	\$766.6	\$4,253.6	\$2,458.6	\$0.0	\$298.7	\$2,757.3	
	AUG	\$3,416.9	\$766.6	\$4,183.5	\$2,514.3	\$0.0	\$305.5	\$2,819.8	
(D)	SEP	\$3,639.2	\$766.6	\$4,405.7	\$2,317.9	\$0.0	\$281.6	\$2,599.5	
(D)	OCT	\$3,112.7	\$766.6	\$3,879.2	\$1,829.9	\$0.0	\$222.3	\$2,052.2	
	NOV	\$2,663.8	\$766.6	\$3,430.3	\$1,623.1	\$0.0	\$197.2	\$1,820.3	
	DEC	\$2,354.2	\$766.6	\$3,120.7	\$1,338.1	\$0.0	\$162.6	\$1,500.7	
	12 Month Total	\$32,109.5	\$9,124.0	\$41,233.5	\$22,459.3	\$0.0	\$2,728.8	\$25,188.1	(1)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

PAUL G. TOWNSLEY
 NAME
 Vice President
 TITLE

(To be inserted by Cal. P.U.C.)

Date Filed _____

Effective _____

Resolution No. _____ -

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - REDWOOD VALLEY COAST SPRINGS SERVICE AREA)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$20.2	\$18.4	\$38.6	\$0.0	\$0.0	\$0.7	\$0.7	(R)
(D) FEB	\$12.8	\$18.4	\$31.2	\$0.0	\$0.0	\$0.7	\$0.7	
(D) MAR	\$19.1	\$18.4	\$37.5	\$0.0	\$0.0	\$0.8	\$0.8	
(D) APR	\$14.9	\$18.4	\$33.3	\$0.0	\$0.0	\$0.9	\$0.9	
MAY	\$25.3	\$19.3	\$44.6	\$0.0	\$0.0	\$1.0	\$1.0	
(D) JUN	\$25.3	\$18.4	\$43.7	\$0.0	\$0.0	\$1.0	\$1.0	
(D) JUL	\$37.6	\$18.4	\$56.0	\$0.0	\$0.0	\$1.2	\$1.2	
AUG	\$29.5	\$18.4	\$47.9	\$0.0	\$0.0	\$1.1	\$1.1	
(D) SEP	\$42.5	\$18.4	\$60.9	\$0.0	\$0.0	\$0.9	\$0.9	
(D) OCT	\$23.1	\$18.4	\$41.5	\$0.0	\$0.0	\$0.9	\$0.9	
NOV	\$26.7	\$18.4	\$45.2	\$0.0	\$0.0	\$0.9	\$0.9	
DEC	\$14.9	\$18.4	\$33.3	\$0.0	\$0.0	\$0.8	\$0.8	
12 Month Total	\$291.8	\$221.8	\$513.7	\$0.0	\$0.0	\$11.0	\$11.0	(R)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

PAUL G. TOWNSLEY

NAME

Vice President

TITLE

(To be inserted by Cal. P.U.C.)

Date Filed _____

Effective _____

Resolution No. _____

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - REDWOOD VALLEY LUCERNE SERVICE AREA)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$74.8	\$62.6	\$137.4	\$1.1	\$0.0	\$7.4	\$8.5	(R)
(D) FEB	\$80.7	\$62.6	\$143.3	\$1.0	\$0.0	\$6.7	\$7.6	
(D) MAR	\$70.3	\$62.6	\$132.9	\$1.1	\$0.0	\$7.5	\$8.6	
(D) APR	\$88.2	\$62.6	\$150.8	\$1.0	\$0.0	\$7.0	\$8.1	
MAY	\$98.1	\$67.9	\$166.0	\$1.2	\$0.0	\$8.2	\$9.4	
(D) JUN	\$144.9	\$62.6	\$207.5	\$1.3	\$0.0	\$9.0	\$10.3	
(D) JUL	\$169.4	\$62.6	\$232.0	\$1.7	\$0.0	\$11.1	\$12.8	
AUG	\$181.0	\$62.6	\$243.6	\$1.6	\$0.0	\$10.5	\$12.0	
(D) SEP	\$173.6	\$62.6	\$236.2	\$1.4	\$0.0	\$9.5	\$10.9	
(D) OCT	\$142.3	\$62.6	\$204.9	\$1.2	\$0.0	\$7.8	\$9.0	
NOV	\$104.1	\$62.6	\$166.7	\$1.1	\$0.0	\$7.1	\$8.2	
DEC	\$87.1	\$62.6	\$149.7	\$1.1	\$0.0	\$7.4	\$8.5	
12 Month Total	\$1,414.3	\$756.5	\$2,170.9	\$14.7	\$0.0	\$99.2	\$113.9	(R)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

PAUL G. TOWNSLEY

NAME

Vice President

TITLE

(To be inserted by Cal. P.U.C.)

Date Filed _____

Effective _____

Resolution No. _____ - _____

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - REDWOOD VALLEY UNIFIED SERVICE AREA)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$29.4	\$30.2	\$59.6	\$1.0	\$0.0	\$1.1	\$2.1	(R)
(D) FEB	\$13.9	\$30.2	\$44.1	\$0.8	\$0.0	\$1.0	\$1.7	
(D) MAR	\$26.4	\$30.2	\$56.6	\$1.0	\$0.0	\$1.1	\$2.1	
(D) APR	\$16.6	\$30.2	\$46.8	\$1.0	\$0.0	\$1.2	\$2.1	
MAY	\$36.2	\$32.4	\$68.6	\$1.0	\$0.0	\$1.4	\$2.4	
(D) JUN	\$36.7	\$30.2	\$66.9	\$1.4	\$0.0	\$1.6	\$3.1	
(D) JUL	\$66.4	\$30.2	\$96.6	\$1.9	\$0.0	\$1.9	\$3.9	
AUG	\$46.4	\$30.2	\$76.6	\$2.3	\$0.0	\$1.9	\$4.3	
(D) SEP	\$72.9	\$30.2	\$103.1	\$1.6	\$0.0	\$1.6	\$3.2	
(D) OCT	\$32.8	\$30.2	\$62.9	\$1.2	\$0.0	\$1.3	\$2.5	
NOV	\$43.4	\$30.2	\$73.6	\$1.1	\$0.0	\$1.1	\$2.2	
DEC	\$17.0	\$30.2	\$47.2	\$0.9	\$0.0	\$1.1	\$2.0	
12 Month Total	\$438.1	\$364.3	\$802.4	\$15.2	\$0.0	\$16.4	\$31.6	(R)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

PAUL G. TOWNSLEY

NAME

Vice President

TITLE

(To be inserted by Cal. P.U.C.)

Date Filed _____

Effective _____

Resolution No. _____

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - SALINAS)

Monthly Detail (In Thousands of Dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Quantity	Service						
		Charge	Charge and						
		Revenue for	other Non-	Total	Purchased		Purchased	Total	
	Month	WRAM	WRAM	Revenue	Water	Pump Tax	Power	Production	
			Revenue					Cost	
(D)	JAN	\$1,037.0	\$851.5	\$1,888.4	\$0.0	\$2.5	\$95.0	\$97.6	(1)
	FEB	\$953.8	\$851.5	\$1,805.3	\$0.0	\$2.2	\$81.5	\$83.6	
(D)	MAR	\$947.9	\$851.5	\$1,799.4	\$0.0	\$2.5	\$94.8	\$97.3	
(D)	APR	\$1,045.7	\$851.5	\$1,897.2	\$0.0	\$3.4	\$128.0	\$131.5	
	MAY	\$1,312.2	\$661.6	\$1,973.8	\$0.0	\$4.1	\$152.6	\$156.7	
(D)	JUN	\$1,798.0	\$851.5	\$2,649.5	\$0.0	\$4.3	\$161.5	\$165.8	
(D)	JUL	\$1,914.2	\$851.5	\$2,765.7	\$0.0	\$4.6	\$171.8	\$176.4	
	AUG	\$1,800.9	\$851.5	\$2,652.4	\$0.0	\$4.6	\$172.3	\$176.9	
(D)	SEP	\$1,949.2	\$851.5	\$2,800.7	\$0.0	\$4.4	\$163.9	\$168.3	
(D)	OCT	\$1,611.0	\$851.5	\$2,462.5	\$0.0	\$3.8	\$142.4	\$146.2	
	NOV	\$1,416.2	\$851.5	\$2,267.7	\$0.0	\$3.1	\$114.5	\$117.5	
	DEC	\$1,234.9	\$851.5	\$2,086.4	\$0.0	\$2.6	\$97.3	\$99.9	
	12 Month Total	\$17,021.0	\$10,028.0	\$27,049.0	\$0.0	\$42.0	\$1,575.8	\$1,617.8	(1)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

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PAUL G. TOWNSLEY

NAME

Vice President

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Resolution No. _____ - _____

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - SELMA)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$252.1	\$223.5	\$475.6	\$0.0	\$0.0	\$15.6	\$15.6	(1)
FEB	\$248.7	\$223.5	\$472.3	\$0.0	\$0.0	\$14.2	\$14.2	
(D) MAR	\$256.9	\$223.5	\$480.4	\$0.0	\$0.0	\$20.3	\$20.3	
(D) APR	\$219.0	\$223.5	\$442.6	\$0.0	\$0.0	\$26.3	\$26.3	
MAY	\$184.4	\$223.5	\$407.9	\$0.0	\$0.0	\$35.8	\$35.8	
(D) JUN	\$168.0	\$223.5	\$391.5	\$0.0	\$0.0	\$40.7	\$40.7	
(D) JUL	\$156.3	\$223.5	\$379.8	\$0.0	\$0.0	\$47.8	\$47.8	
AUG	\$144.7	\$223.5	\$368.3	\$0.0	\$0.0	\$44.8	\$44.8	
(D) SEP	\$147.8	\$223.5	\$371.4	\$0.0	\$0.0	\$38.4	\$38.4	
(D) OCT	\$153.0	\$223.5	\$376.5	\$0.0	\$0.0	\$27.7	\$27.7	
NOV	\$173.7	\$198.8	\$372.5	\$0.0	\$0.0	\$19.6	\$19.6	
DEC	\$223.4	\$223.5	\$446.9	\$0.0	\$0.0	\$16.6	\$16.6	
12 Month Total	\$2,327.9	\$2,657.8	\$4,985.7	\$0.0	\$0.0	\$347.8	\$347.8	(1)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

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PAUL G. TOWNSLEY
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Date Filed _____

Decision No. _____

Vice President
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Effective _____

Resolution No. _____ -

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - STOCKTON)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$1,324.5	\$957.4	\$2,281.9	\$722.4	\$125.5	\$28.3	\$876.1	(I)
FEB	\$1,177.0	\$957.4	\$2,134.4	\$722.4	\$79.0	\$26.9	\$828.4	
(D) MAR	\$1,374.5	\$957.4	\$2,331.9	\$722.4	\$81.5	\$32.2	\$836.1	
(D) APR	\$1,462.6	\$957.4	\$2,420.0	\$722.4	\$72.9	\$39.1	\$834.4	
MAY	\$1,852.1	\$771.1	\$2,623.2	\$722.4	\$82.0	\$50.0	\$854.4	
(D) JUN	\$2,684.9	\$957.4	\$3,642.3	\$722.4	\$114.5	\$58.3	\$895.2	
(D) JUL	\$3,113.5	\$957.4	\$4,070.9	\$722.4	\$144.7	\$65.6	\$932.8	
AUG	\$2,910.1	\$957.4	\$3,867.5	\$722.4	\$129.3	\$64.1	\$915.8	
(D) SEP	\$2,970.8	\$957.4	\$3,928.2	\$722.4	\$94.6	\$59.2	\$876.1	
(D) OCT	\$2,269.2	\$957.4	\$3,226.6	\$722.4	\$51.9	\$46.6	\$820.8	
NOV	\$1,721.7	\$957.4	\$2,679.1	\$722.4	\$38.1	\$35.9	\$796.4	
DEC	\$1,412.8	\$957.4	\$2,370.2	\$722.4	\$40.2	\$32.4	\$794.9	
12 Month Total	\$24,273.8	\$11,302.6	\$35,576.3	\$8,668.9	\$1,054.1	\$538.5	\$10,261.5	(I)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G. TOWNSLEY
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Date Filed _____

Decision No. _____

Vice President
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Effective _____

Resolution No. _____ -

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - VISALIA)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$882.0	\$712.1	\$1,594.1	\$0.0	\$21.1	\$71.9	\$93.0	(I)
FEB	\$790.3	\$712.1	\$1,502.4	\$0.0	\$19.2	\$65.5	\$84.7	
(D) MAR	\$897.4	\$712.1	\$1,609.5	\$0.0	\$26.0	\$88.9	\$114.9	
(D) APR	\$1,067.5	\$712.1	\$1,779.6	\$0.0	\$33.6	\$114.7	\$148.3	
MAY	\$1,401.8	\$579.5	\$1,981.4	\$0.0	\$46.1	\$157.5	\$203.6	
(D) JUN	\$2,014.8	\$712.1	\$2,726.9	\$0.0	\$53.3	\$182.0	\$235.2	
(D) JUL	\$2,311.5	\$712.1	\$3,023.6	\$0.0	\$62.0	\$211.9	\$273.9	
AUG	\$2,284.6	\$712.1	\$2,996.8	\$0.0	\$59.5	\$203.4	\$262.9	
(D) SEP	\$2,307.3	\$712.1	\$3,019.5	\$0.0	\$52.2	\$178.3	\$230.5	
(D) OCT	\$1,835.8	\$712.1	\$2,547.9	\$0.0	\$39.6	\$135.3	\$174.9	
NOV	\$1,474.4	\$712.1	\$2,186.6	\$0.0	\$27.9	\$95.5	\$123.4	
DEC	\$1,184.7	\$712.1	\$1,896.9	\$0.0	\$22.6	\$77.2	\$99.8	
12 Month Total	\$18,452.0	\$8,413.1	\$26,865.1	\$0.0	\$463.0	\$1,582.1	\$2,045.1	(I)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G. TOWNSLEY
 NAME

Date Filed _____

Decision No. _____

Vice President
 TITLE

Effective _____

Resolution No. _____ -

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - WESTLAKE)

Monthly Detail (In Thousands of Dollars)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Month	Quantity Charge Revenue for WRAM	Service Charge and other Non- WRAM Revenue	Total Revenue	Purchased Water	Pump Tax	Purchased Power	Total Production Cost	
(D) JAN	\$784.9	\$324.4	\$1,109.2	\$555.2	\$0.0	\$14.5	\$569.7	(1)
FEB	\$650.5	\$324.4	\$974.8	\$404.2	\$0.0	\$10.6	\$414.8	
(D) MAR	\$707.2	\$324.4	\$1,031.6	\$560.2	\$0.0	\$14.7	\$574.9	
(D) APR	\$737.2	\$324.4	\$1,061.6	\$757.3	\$0.0	\$19.8	\$777.2	
MAY	\$902.4	\$265.0	\$1,167.5	\$1,032.5	\$0.0	\$27.0	\$1,059.6	
(D) JUN	\$1,292.3	\$324.4	\$1,616.7	\$979.8	\$0.0	\$25.6	\$1,005.5	
(D) JUL	\$1,584.6	\$324.4	\$1,908.9	\$1,123.0	\$0.0	\$29.4	\$1,152.4	
AUG	\$1,528.4	\$324.4	\$1,852.7	\$1,167.1	\$0.0	\$30.6	\$1,197.7	
(D) SEP	\$1,650.5	\$324.4	\$1,974.9	\$1,110.5	\$0.0	\$29.1	\$1,139.6	
(D) OCT	\$1,308.7	\$324.4	\$1,633.0	\$877.5	\$0.0	\$23.0	\$900.5	
NOV	\$1,075.4	\$324.4	\$1,399.7	\$672.1	\$0.0	\$17.6	\$689.7	
DEC	\$991.6	\$324.4	\$1,315.9	\$552.0	\$0.0	\$14.5	\$566.5	
12 Month Total	\$13,213.6	\$3,832.9	\$17,046.5	\$9,791.6	\$0.0	\$256.3	\$10,047.9	(1)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

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PAUL G. TOWNSLEY
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Date Filed _____

Effective _____

Resolution No. _____ - _____

Preliminary Statement
 (continued)

M. PRELIMINARY STATEMENT M (WRAM / MCBA - WILLOWS)

Monthly Detail (In Thousands of Dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Quantity	Service						
		Charge	Charge and						
		Revenue for	other Non-	Total	Purchased		Purchased	Total	
		WRAM	WRAM	Revenue	Water	Pump Tax	Power	Production	
	Month	Revenue	Revenue					Cost	
(D)	JAN	\$46.8	\$108.3	\$155.1	\$0.0	\$0.0	\$3.6	\$3.6	(1)
	FEB	\$47.2	\$108.3	\$155.4	\$0.0	\$0.0	\$3.1	\$3.1	
(D)	MAR	\$44.2	\$108.3	\$152.5	\$0.0	\$0.0	\$4.1	\$4.1	
(D)	APR	\$58.8	\$108.3	\$167.0	\$0.0	\$0.0	\$5.8	\$5.8	
	MAY	\$75.5	\$105.7	\$181.1	\$0.0	\$0.0	\$8.2	\$8.2	
(D)	JUN	\$118.7	\$108.3	\$226.9	\$0.0	\$0.0	\$9.6	\$9.6	
(D)	JUL	\$141.6	\$108.3	\$249.9	\$0.0	\$0.0	\$11.9	\$11.9	
	AUG	\$139.6	\$108.3	\$247.8	\$0.0	\$0.0	\$11.4	\$11.4	
(D)	SEP	\$143.4	\$108.3	\$251.7	\$0.0	\$0.0	\$9.5	\$9.5	
(D)	OCT	\$104.7	\$108.3	\$212.9	\$0.0	\$0.0	\$6.2	\$6.2	
	NOV	\$75.3	\$108.3	\$183.6	\$0.0	\$0.0	\$4.7	\$4.7	
	DEC	\$57.5	\$108.3	\$165.7	\$0.0	\$0.0	\$4.1	\$4.1	
	12 Month Total	\$1,053.2	\$1,296.5	\$2,349.7	\$0.0	\$0.0	\$82.1	\$82.1	(1)

*Step or Offset - Adopted Quantities Advice Letter Number

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

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PAUL G. TOWNSLEY

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Effective _____

Resolution No. _____

Preliminary Statement
(continued)

J2. Credit Card Program Memorandum Account (CCPMA)

1. PURPOSE:

The Credit Card Program Memorandum Account ("CCPMA") will track costs and savings identified below that are associated with the Modified Credit/Debit Card Pilot Program. The purpose of the CCPMA is to ensure that the costs associated with processing credit and debit cards are not subsidized by customers who do not select those options.

2. APPLICABILITY:

The CCPMA is applicable to all regulated operations, all districts and the General Office. This excludes out-of-state affiliates and unregulated operations expenses.

3. ACCOUNTING PROCEDURE:

The CCPMA does not have a rate component. Tracking of costs and savings in the CCPMA will begin when new rates go into effect, or within 90 days after a decision authorizing the Modified Credit/Debit Card Pilot Program is adopted, whichever is later. Incremental debits and credits to the CCPMA shall include the following:

A. A debit equal to the costs from:

- (i) Vendor fees for processing credit and debit cards;
- (ii) Vendor fees for credit/debit card equipment;
- (iii) Incremental charges and labor associated with handling credit/debit transactions, including those that were rejected;
- (iv) Incremental charges and labor for other significant activities that are primarily associated with the credit/debit card pilot program;
- (v) Incremental costs associated with maintaining CWS' billing and accounting software and integrate with that of the third party vendor; and
- (vi) Incremental costs associated with any notice requirements, including printing and mailing costs and programming costs to post notice of the availability of the credit/debit card program.

B. A credit equal to the savings from:

- (i) The company's avoided costs for check processing, paper and postage associated with customers who use a credit/debit card and enroll in e-billing;
- (ii) An estimate of the company's cost savings that may be associated with customers who use the credit or debit option on a "one-time" basis;
- (iii) An estimate of the company's cost savings that may be associated with avoiding shutoffs.

4. DISPOSITION:

Request for closure of the CCPMA should be processed according to General Order 96-B and Standard Practices or requested in a general rate case

In the course of the modified pilot, if Cal Water has been unable to develop a cost-effective way to offer payment by credit or debit card, Cal Water may end the Modified Credit/Debit Card Pilot Program and close the CCPMA by filing a Tier 1 advice letter. In that event, any costs tracked in the CCPMA that exceed the savings will not be amortized, and will be absorbed by Cal Water. Cal Water would then have the option of pursuing a fee-based credit/debit payment offering by filing a Tier 3 advice letter.

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G TOWNSLEY

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Decision No. _____

Vice President
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Resolution No. _____ - _____

Preliminary Statement

(continued)

AE. Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 Memorandum Account (2010 Tax Act Memorandum Account) (Sheet 1 of 2) (N)

1. PURPOSE: The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 Memorandum Account ("2010 Tax Act Memorandum Account") is established in accordance with CPUC Resolution L-411A. The purpose of this memorandum account is to track on a CPUC-jurisdictional, revenue requirement basis the impacts of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 ("The New Tax Law") not otherwise reflected in rates from April 14, 2011 until the effective date of the revenue requirement changes in the Utility's next General Rate Case ("Memo Account Period"). The Utility shall record in this memorandum account: (a) decreases in revenue requirement resulting from increases in deferred tax reserve; (b) offsets to reflect additional costs or expenses, not otherwise recovered in rates, incurred as a result of additional utility infrastructure investment enabled by the bonus depreciation provisions of the New Tax Law, to the extent allowed by Ordering Paragraph 5 of Resolution L-411A; and (c) amounts to reflect the impacts of any decrease in Section 199 deductions resulting from bonus depreciation taken, changes in working cash resulting from the New Tax Law, and any other direct changes in revenue requirement resulting from the Utility's taking advantage of the New Tax Law.

The 2010 Tax Act Memorandum Account shall be used in determining whether any future rate adjustment is appropriate to reflect impacts of the New Tax Law during the Memo Account Period. This memorandum account shall not be used to recover any net revenue requirement increase recorded during the Memorandum Account Period. If, at the end of the Memo Account Period, this memorandum account reflects a net revenue requirement increase, the memorandum account shall be terminated without any impact on rates.

The following limits allowed by Ordering Paragraph 5 of Resolution L-411A apply to the additional needed utility infrastructure investments that may be tracked in the 2010 Tax Act Memorandum Account: (a) the property in which the investment is made must be Commission-jurisdictional; (b) the property in which the investment is made must itself be eligible for bonus depreciation; (c) at least 90% of the investment must have a tax depreciable life of at least 15 years, and any remaining investments must be ancillary to such investment; and (d) if a utility determines that it would be best to invest in something other than the typical types of projects included in general rate case type applications, the utility must file an application or advice letter seeking Commission approval in order to record the revenue requirement impact of that investment as an offset in the memorandum account.

Beginning January 1, 2014, the 2010 Tax Act Memorandum Account will also include the impacts of the American Taxpayer Relief Act of 2012 ("2012 Act"), which extended certain tax benefits to activities through the end of 2013. For the remainder of this preliminary statement, "New Tax Laws" includes both the 2010 Act and the 2012 Act. (N)

2. APPLICABILITY: The 2010 Tax Act Memorandum Account applies to each ratemaking area within the Utility's service areas tracking the revenue requirement impact of each change resulting from the New Tax Laws. (N)

3. MEMORANDUM ACCOUNT ENTRIES:

The entries made corresponding to the New Tax Laws to the 2010 Tax Act Memorandum Account may include the following: (N)

- a. Debit for decrease in revenue requirement resulting from increase in deferred tax reserve resulting from the New Tax Laws. (N)
- b. Credit for increase in revenue requirement resulting from the impact of any decrease in Section 199 deductions resulting from bonus depreciation taken resulting from the New Tax Laws. (N)
- c. Credit or debit for increase or decrease, respectively, in revenue requirement resulting from the impact of any calculations in working cash resulting from the New Tax Laws or from bonus depreciation taken.
- d. Credit or debit for increase or decrease, respectively, in revenue requirement resulting from any other direct change in revenue requirement resulting from the Utility's taking advantage of the New Tax Laws.
- e. Credit for increase in revenue requirement resulting from additional Utility infrastructure investment, resulting from the New Tax Laws, consistent with the limitations set forth by Ordering Paragraph 5 of Resolution L-411A and detailed in the Purpose Section of this Preliminary Statement. (N)

Preliminary Statement

(continued)

AE. Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010
Memorandum Account (2010 Tax Act Memorandum Account) (continued) (Sheet 2 of 2) (N)

3. MEMORANDUM ACCOUNT ENTRIES (Continued):

f. Balances in the Tax Memorandum Account will accrue interest at the 90-day commercial paper rate.

This is a memorandum account that is to be tracked "off balance sheet," and no general ledger entries are required at this time. At such time that the Commission rules that the Utility is required to make an adjustment to its revenue requirement and rates, as a result of the tax impacts not otherwise reflected in rates, the Utility will make the appropriate entries in its general ledger.

4. DISPOSITION:

In the Utility's next General Rate Case (GRC), or at such other time as ordered in that GRC decision, the Commission shall address the disposition of amounts (a) recorded in the 2010 Tax Act Memorandum Account and (b) forecast for the remainder of the Memo Account Period, and may cause any net revenue requirement decrease to be reflected in prospective rates.

(To be inserted by utility)

Advice Letter No. _____
Decision No. _____

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PAUL G TOWNSLEY
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(To be inserted by Cal. P.U.C.)

Date Filed _____
Effective _____
Resolution No. _____

Preliminary Statement
 (continued)

- Z1. Conservation Expense One-Way Balancing Account 1 (CEBA1) (T)
1. Purpose: (T)
 The purpose of the CEBA1 is to ensure ratepayers fund only conservation programs consistent with the adopted settlement approved by the Commission in D.10-12-017. The account will track the difference between recorded expenses and authorized expenses and refund to customers amounts included in rates which were not spent during the three-year authorization period.
2. Applicability: (T)
 The CEBA1 covers years 2011 through 2013 for all ratemaking districts included in Application 09-07-001.
3. Accounting Procedure: (T)
 The following entries will be recorded monthly to each district's CEBA1.
 a. The annual authorized amount shown in Decision 10-12-017, Attachment C, Table 5.1 on page C-37, will be booked on a monthly level based on the spread of revenue adopted in Cal Water's Preliminary Statement M..
 b. Recorded conservation expenses including properly accounted-for expense accruals
 c. The difference between recorded and authorized expenses (3.a. minus 3.b.)
 d. Monthly interest expense calculated on the accumulated balance in 3.g. for the prior month plus 1/2 of the current monthly balance shown in 3.c. calculated at 1/12 of the most recent month's interest rate on Commercial Paper, published in the Federal Reserve Statistical Release H.15 or its successor.
 e. The sum of the current and all prior monthly entries in 3.d., above
 f. The sum of the current and all prior monthly entries in 3.c., above
 g. The sum of 3.e. and 3.f.
4. Ratemaking Procedure:
 a. Each District's authorized conservation expense has four internal spending caps. Before requesting amortization in rates, Cal Water shall apply these internal spending caps to the totals in 3.b. and adjust from recorded expense any amounts which exceed categorical limits. Cal Water shall reflect the adjustment in its final calculation of 3.g. for each district.
 b. If the total amount recorded in section 3.g. for any district as of December 31, 2013 is a positive number (meaning accumulated expenditures are less than the three-year authorization), Cal Water shall file an advice letter by March 31, 2014 to refund this amount to ratepayers. This refund should be made as a one-time Conservation surcredit unless the average surcredit per customer exceeds 50% of the adopted monthly service charge for a residential 5/8 X 3/4-inch meter, in which case the surcredit should be made over a 12- month period.
 c. If the total amount recorded in section 3.g. as of December 31, 2013 for any district is a negative number (meaning the accumulated expenditures exceed the three-year authorization), the balance shall not be collected.
5. Termination of the Account (T)
 The CEBA1 for each applicable district shall terminate on December 31, 2013 or when the surcredit described in 4.a is completed, whichever is later.

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G TOWNSLEY

Date Filed _____

Decision No. _____

Vice President

Effective _____

Resolution No. _____ -

Preliminary Statement
 (continued)

Z2. Conservation Expense One-Way Balancing Account 2 (CEBA2)

1. Purpose:

The purpose of the CEBA2 is to ensure ratepayers fund only conservation programs consistent with the adopted settlement approved by the Commission in D. _____. The account will track the difference between recorded expenses and authorized expenses and refund to customers amounts included in rates which were not spent during the three-year authorization period.

2. Applicability:

The CEBA2 covers years 2014 through 2016 for all ratemaking districts included in Application 12-07-007.

3. Accounting Procedure:

The following entries will be recorded monthly to each district's CEBA2.

- a. The annual authorized amount shown in D. _____, will be booked on a monthly level based on the spread of revenue adopted in Cal Water's Preliminary Statement M..
- b. Recorded conservation expenses including properly accounted-for expense accruals
- c. The difference between recorded and authorized expenses (3.a. minus 3.b.)
- d. Monthly interest expense calculated on the accumulated balance in 3.g. for the prior month plus 1/2 of the current monthly balance shown in 3.c. calculated at 1/12 of the most recent month's interest rate on Commercial Paper, published in the Federal Reserve Statistical Release H.15 or its successor.
- e. The sum of the current and all prior monthly entries in 3.d., above
- f. The sum of the current and all prior monthly entries in 3.c., above
- g. The sum of 3.e. and 3.f.

4. Ratemaking Procedure:

- a. Each District's authorized conservation expense has three internal spending caps. Before requesting amortization in rates, Cal Water shall apply these internal spending caps to the totals in 3.b. and adjust from recorded expense any amounts which exceed categorical limits. Cal Water shall reflect the adjustment in its final calculation of 3.g. for each district.
- b. If the total amount recorded in section 3.g. for any district as of December 31, 2016 is a positive number (meaning accumulated expenditures are less than the three-year authorization), Cal Water shall file an advice letter by March 31, 2017 to refund this amount to ratepayers. This refund should be made as a one-time Conservation surcredit unless the average surcredit per customer exceeds 50% of the adopted monthly service charge for a residential 5/8 X 3/4-inch meter, in which case the surcredit should be made over a 12- month period.
- c. If the total amount recorded in section 3.g. as of December 31, 2016 for any district is a negative number (meaning the accumulated expenditures exceed the three-year authorization), the balance shall not be collected.

5. Termination of the Account

The CEBA2 for each applicable district shall terminate on December 31, 2016 or when the surcredit described in 4.a is completed, whichever is later.

[Note for 2012 GRC PD: All references to "CEBA" in the Draft Preliminary Statement for this account, including the full name, now refer to this being the 2nd CEBA.]

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

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Preliminary Statement
(continued)

AA1. Pension Cost Balancing Account 1 (PCBA1) (T)

1. Purpose:

The PCBA1 will track the difference between the adopted pension expense and the total actual cost incurred as expense in California-regulated operations. The adopted and tracked expenses include only the expensed portion of benefits and exclude pension costs assigned to capitalized overhead, capitalized projects, out-of-state affiliates, and unregulated entities. (T)

2. Applicability:

The PCBA1 is effective beginning January 1, 2011, through December 31, 2013, and applies to all Districts and General Office in Application 09-07-001. This excludes out-of-state affiliates and unregulated operation expenses. (T)

3. Accounting Procedure:

The following entries will be recorded annually to the PCBA1: (T)

- a. Annual SFAS 87 expenses as determined by Cal Water's actuarial expert and as shown in Cal Water's books of account.
- b. The annual amount of pension expense authorized to be collected in rates.
- c. The difference between 3.a and 3.b.
- d. The sum of entries in item 3.c., all prior year entries in 3.c., and all accumulated interest calculated in 3.e.,

The following entries will be recorded monthly to the PCBA1: (T)

- e. Monthly interest expense calculated on the accumulated balance in 3.d. calculated at 1/12 of the most recent month's interest rate on Commercial Paper, published in the Federal Reserve Statistical Release H.15 or its successor. Note that interest only accrues on expenses after the the annual calculation has been completed.

4. Ratemaking Procedure:

The PCBA1 is recoverable in a Tier 2 advice letter filing if the accumulated balance exceeds 2% of gross adopted revenues for Cal Water in accordance with General Order 96-B and standard practices or by request in the next general rate case. In any filing, Cal Water shall demonstrate its continued compliance with SFAS 87 and demonstrate that any changes to its expenses were reasonable and prudently incurred. (T)

In any filing, Cal Water will identify any changes in pension accounting which were required by federal or state law or directed by the Financial Accounting Standards Board. Changes in assumptions reflecting current market, interest rate, or demographic conditions should not be considered "changes in accounting" as these are standard practices used to develop SFAS 87 requirements.

(To be inserted by utility)

Advice Letter No. _____

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Issued by

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Vice President

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Preliminary Statement
(continued)

AA2. Pension Cost Balancing Account (PCBA2)

1. PURPOSE:

The PCBA2 will track the difference between the adopted pension expense and the total actual cost incurred as expense in California-regulated operations. The adopted and tracked expenses include only the expensed portion of benefits and exclude pension costs assigned to capitalized overhead, capitalized projects, out-of-state affiliates, and unregulated entities.

2. APPLICABILITY:

The PCBA2 is effective beginning January 1, 2014, through December 31, 2016, and applies to all Districts and General Office. This excludes out-of-state affiliates and unregulated operation expenses.

3. ACCOUNTING PROCEDURE:

The following entries will be recorded annually to the PCBA2:

- a. Annual pension expense as determined by Cal Water's actuarial expert, which will be the amount of pension expense that will be recorded by Cal Water for financial reporting purposes.
- b. The annual amount of pension expense authorized to be collected in rates.
- c. The difference between 3.a and 3.b.
- d. The sum of entries in item 3.c., all prior year entries in 3.c., and all accumulated interest calculated in 3.e., below.
- e. Monthly interest expense calculated on the accumulated balance in 3.d. calculated at 1/12 of the most recent month's interest rate on Commercial Paper, published in the Federal Reserve Statistical Release H.15 or its successor. Note that interest only accrues on expenses after the the annual calculation has been completed.

4. RATEMAKING PROCEDURE:

The PCBA2 is recoverable in a Tier 2 advice letter filing if the accumulated balance exceeds 2% of gross adopted revenues for Cal Water in accordance with General Order 96-B and standard practices or by request in the next general rate case. In any filing, Cal Water shall demonstrate its continued compliance with SFAS 87 and demonstrate that any changes to its expenses were reasonable and prudently incurred.

In any filing, Cal Water will identify any changes in pension accounting that were required by federal or state law or directed by the Financial Accounting Standards Board. Changes in assumptions reflecting current market, interest rate, or demographic conditions should not be considered "changes in accounting" as these are standard practices used to develop SFAS 87 requirements.

(To be inserted by utility)

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Preliminary Statement
(continued)

AB2. Health Cost Balancing Account 2 (HCBA2)

1. PURPOSE:

The purpose of the Health Cost Balancing Account (HCBA2) is to track the difference between the adopted health care expenses (including post-retirement benefits other than pension or PBOB) and the total actual cost incurred as health care expenses. Eighty-five percent (85%) of the reasonable cost difference will be flowed through to ratepayers, and fifteen (15%) of the reasonable cost difference will be at the company's risk. The difference may be either positive or negative depending upon how actual health care expenses compare to those included in rates.

2. APPLICABILITY:

The HCBA2 is effective beginning January 1, 2014, through December 31, 2016, and applies to all districts and the General Office. This excludes out-of-state affiliates and unregulated operations expenses.

3. ACCOUNTING PROCEDURE:

There is no rate component to the HCBA2. Cal Water shall record for future disposition the following entries:

- a. Eighty-five percent (85%) of the difference between the adopted health care expenses and the actual cost incurred as health care expenses will be included in the balancing account, as either a debit or a credit balance depending upon if the actual costs exceed or are less than the amounts adopted in rates;
- b. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.

4. DISPOSITION:

The HCBA2 is recoverable or refundable in a Tier 2 advice letter filing if the accumulated balance exceeds 2% of gross adopted annual revenues for Cal Water in accordance with General Order 96-B and standard practices or by request in the next general rate case.

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Preliminary Statement
(continued)

AM. Rate Support Fund Balancing Account (RSFBA)

1. Purpose: The purpose of the Rate Support Fund Balancing Account (RSFBA) is to track the RSF subsidies (credits) provided to customers in the RSF Districts (defined below) and the RSF surcharges collected to fund the Rate Support Fund (RSF) program.
2. Applicability:
 - a. Credits: All customers in the RSF Districts (with the exception of public and private fire service) will receive a quantity rate discount on the first units of water consumption, up to a certain number of units per month (one unit equals one hundred cubic feet or ccf). For the Coast Springs area (in the Redwood Valley District), the "RSF Usage Limit" is 4 ccfs per month; for all other areas of the RSF Districts, the RSF Usage Limit is 10 ccfs per month. The adopted Quantity Rates will apply to all water consumption above the monthly RSF Usage Limit.
 - b. The Quantity Rate discount is equal to the difference between the adopted lowest Quantity Rate and an RSF Index Rate. The RSF Index Rate will be 150% of the system-wide average rate of total residential usage revenue divided by total residential water sales.
 - c. Surcharges: The RSF program is funded by a percentage surcharge applied to the basic water charges of all customers in all districts, except for LIRA customers in RSF Districts, and public and private fire service. Basic water charges as referenced in Schedule No. RSF consist of the service charge and quantity charges for a metered customer, and the flat charge for flat-rate customers, after RSF credits are applied; they do not include any other fees, surcharges, or credits. The amount of the surcharge is set sufficient to fund the RSF program.
3. Rate: The rate components of the RSFBA are identified in Tariff Schedule No. RSF.
4. Accounting Procedure: The following entries will be made monthly to the RSFBA:
 - a. A debit entry equal to the recorded RSF credits (subsidies) given to customers for service provided under Schedule No. RSF;
 - b. A credit entry equal to the recorded RSF surcharges collected from all customers (except for LIRA customers in RSF Districts) as provided under Schedule No. RSF;
 - c. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.

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(continued)

AN. Infrastructure Memorandum Account

1. PURPOSE:

The purpose of the Infrastructure Memorandum Account (IMA) is to comply with Public Utilities Code Section 790 regarding net proceeds from the sale of utility property as interpreted by D.06-05-041 and D.07-09-021. To automatically be included in the utility's infrastructure investment upon which it is authorized to earn a return, water companies are required to reinvest the net proceeds from the sale of real property in utility infrastructure within eight (8) years of the calendar year in which they were received.

The funds in the IMA must be used as Cal Water's primary source of capital for investment in utility infrastructure (D.06-05-041, Ordering Paragraph 17). This is a written policy that is explicitly incorporated into the company's internal procedures.

2. APPLICABILITY:

The IMA applies to any real property that was at any time included in rate base, is no longer used and useful for utility purposes, and is subsequently sold to any party, including a corporate affiliate (D.06-05-041, Ordering Paragraph 17).

3. RATES:

The IMA has no rate component.

4. ACCOUNTING PROCEDURE:

In the first quarter of each year, the following entries will be made for all real property described in (2) that was sold in the previous calendar year.

- a. For each property, a debit or credit entry equal to the gain on the sale of the property and the transaction cost ("net proceeds"). Supporting information will include property description and location, district or service area, date of sale, amount of gain and any transaction costs.
- b. Infrastructure investment:
 - (i) Using the Uniform System of Accounts (USOA), Cal Water will identify the dollar amounts expended on utility infrastructure during the prior calendar year, by account, up to the dollar amount in (a), above. The balance in the IMA will become zero.
 - (ii) If the dollar amount in (a), above, exceeds all of the proceeds expended on utility infrastructure during the previous year, Cal Water will carry forward into the following year the difference between (a), above, and the utility infrastructure invested. If this provision is triggered, interest will be applied in the IMA until the dollar amount of utility infrastructure invested exceeds the dollar amount in (a).
- c. Any IMA carryover amounts not reinvested within eight (8) years (of the calendar year in which the net proceeds were realized) will be credited to ratepayers through a Tier 3 advice letter filing.

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Preliminary Statement
(continued)

AO. Water Contamination Litigation Memorandum Account (WCLMA)

1. PURPOSE:

The purpose of the Water Contamination Litigation Memorandum Account (WCLMA) is to track expenses associated with litigating water contamination legal cases.

2. APPLICABILITY:

The WCLMA is applicable to all regulated operations, all districts and the General Office. This excludes out-of-state affiliates and unregulated operations expenses.

3. ACCOUNTING PROCEDURE:

CPUC Resolution W-4094 (March 26, 1998) authorized all water utilities to establish a memorandum account to track water contamination litigation expenses. The WCLMA does not have a rate component.

- a. Debit entries will be created to capture all incremental expenses associated with litigating water contamination legal cases.
- b. Expenses associated with different legal cases will be maintained separately.
- c. Debit or credit entries equal to any monetary judgments or settlements in the subject litigation.
- d. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.

4. DISPOSITION:

Requests for recovery of any balance in the WCLMA are to be processed according to General Order 96-B and Standard Practices or requested in a general rate case. Requests for recovery shall include a showing that the costs to be recovered were not included in rates.

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Preliminary Statement
(continued)

AO. General District Balancing Accounts (District BAs)

1. PURPOSE:

The purpose of the General District Balancing Accounts (District BAs) is to aggregate small residual dollar amounts for subsequent amortization at the district (or ratemaking area) level.

2. APPLICABILITY:

Each district (or ratemaking area) will have a "General District Balancing Account."

3. ACCOUNTING PROCEDURE:

There is no rate component for the District BAs. The following entries may be made to the general district balancing accounts:

- a. For accounts for which the Commission has authorized a fixed period of amortization, a debit or credit entry equal to the remaining balance that results from under- or over-amortization;
- b. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.

3. DISPOSITION:

A District BA may be recoverable or refundable in a Tier 2 advice letter filing if the accumulated balance exceeds 2% of gross adopted annual revenues for Cal Water in accordance with General Order 96-B and standard practices or by request in the next general rate case.

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Preliminary Statement
(continued)

AQ. East Los Angeles Memorandum Account (ELAMA)

1. PURPOSE:

The purpose of the East Los Angeles Memorandum Account (ELAMA) is to track costs related to the purchase of property at 2000 Tubeway Avenue and "Phase 1" improvements to the property as specified in the Settlement Agreement in A.12-07-007.

2. APPLICABILITY:

The ELAMA applies to the East Los Angeles District.

3. ACCOUNTING PROCEDURE:

Cal Water will maintain the ELAMA by making the following entries:

- a. A debit entry equal to the carrying costs (rate of return, ad valorem taxes, and depreciation) for:
 - (i) \$3,411,311, which is one-half of the purchased cost of the property at 2000 Tubeway Avenue (Project ID 50350), and;
 - (ii) \$1,235,313, which is the costs for Phase 1 improvements to the property (improvements to the buildings under Project ID 57791, and relocation of customer service operations from the rented facility).
- b. A credit entry equal to the imputed rental amount of \$52,500 per year which is built into GRC rates.
- c. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.

3. DISPOSITION:

Requests for recovery of any balance in the ELAMA are to be processed according to General Order 96-B and Standard Practices or requested in a general rate case. Requests for recovery shall include a showing that the costs to be recovered were not included in rates.

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Preliminary Statement
(continued)

[] International Financial Reporting Standards Memorandum Account (IFRS MA)

1. PURPOSE:

The purpose of the International Financial Reporting Standards Memorandum Account (IFRS MA) is to track costs required to comply with a conversion to International Financial Reporting Standards.

After the Securities and Exchange Commission (SEC) provides clear guidance on the timelines and actions necessary for companies to implement IFRS, Cal Water may file a Tier 2 advice letter to open the IFRS MA, and will provide a clear explanation and documentation of the SEC action in the advice letter. The IFRS MA, and the authority to open an IFRS MA, will expire at the beginning of the test year for the next general rate case.

2. APPLICABILITY:

The IFRS MA is applicable to all regulated operations, all districts and the General Office. This excludes out-of-state affiliates and unregulated operations expenses.

3. ACCOUNTING PROCEDURE:

There is no rate component to the IFRS. Cal Water will maintain the IFRS by making the following entries:

- a. A debit entry for incremental costs to comply with the conversion to IFRS that are incremental to rates;
- b. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.

3. DISPOSITION:

Requests for recovery of any balance in the IFRSMA are to be processed according to General Order 96-B and Standard Practices or requested in a general rate case. Requests for recovery shall include a showing that the costs to be recovered were not included in rates.

(END OF EXHIBITS)

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