

<p>Appendix C Summary of Earnings</p>

CALIFORNIA WATER SERVICE COMPANY
STOCKTON
SUMMARY OF EARNINGS (\$000s)

Description	Current Adopted	A.25-06-XXX (PFAS Capital Program)			
		2025	2026	2027	After Changes
OPERATING REVENUES	\$67,333.9	\$0.0	\$614.6	\$1,465.8	\$69,414.3
OPERATING EXPENSES					
PURCHASED WATER	\$13,127.0				\$13,127.0
PUMP TAXES	\$563.6				\$563.6
PURCHASED POWER	\$436.5				\$436.5
PURCHASED CHEMICALS	\$19.8				\$19.8
DISTRICT PAYROLL	\$5,496.2				\$5,496.2
UNCOLLECTIBLES	\$432.9	\$0.0	\$4.2	\$9.8	\$446.9
CONSERVATION	\$572.0				\$572.0
OTHER OPERATION AND MAINTENANCE	\$3,697.8				\$3,697.8
BENEFITS	\$1,486.9				\$1,486.9
OTHER ADMIN AND GEN EXP	\$199.0				\$199.0
TOTAL O&M, A&G, & MISC EXP	\$26,031.7	\$0.0	\$4.2	\$9.8	\$26,045.7
TAXES OTHER THAN INCOME					
AD VALOREM TAXES	\$2,414.0	\$0.0	\$64.3	\$150.2	\$2,628.5
BUSINESS LICENSE FEES	\$8.7	\$0.0	\$0.1	\$0.2	\$9.0
LOCAL FRANCHISE TAXES	\$302.2	\$0.0	\$2.9	\$6.8	\$312.0
PAYROLL TAXES	\$393.7				\$393.7
TOTAL GENERAL TAXES	\$3,118.6	\$0.0	\$67.3	\$157.2	\$3,343.2
DEPRECIATION & AMORTIZATION	\$10,547.2	\$0.0	\$146.8	\$339.4	\$11,033.4
G.O. PRORATED EXPENSES:					
CSS PAYROLL	\$2,930.2				\$2,930.2
CSS BENEFITS	\$800.7				\$800.7
AD VALOREM, BUSINESS LICENSE, FRANCHISES	\$136.5				\$136.5
CSS PAYROLL TAXES	\$255.9				\$255.9
CSS DEPRECIATION & AMORTIZATION	\$1,087.7				\$1,087.7
OTHER PRORATED EXPENSES	\$3,588.5				\$3,588.5
TOTAL G.O. PRORATED EXPENSES	\$8,799.5	\$0.0	\$0.0	\$0.0	\$8,799.5
SUB-TOTAL - OPERATING EXPENSES	\$48,497.0	\$0.0	\$218.3	\$506.4	\$49,221.8
TOTAL INCOME TAXES	\$1,709.8	\$0.0	\$89.2	\$208.0	\$2,007.0
TOTAL OPERATING REVENUE	\$50,206.8	\$0.0	\$307.5	\$714.4	\$51,228.8
NET OPERATING REVENUE	\$17,127.0	\$0.0	\$307.1	\$751.4	\$18,185.5
DEPRECIATED RATE BASE	\$229,589.1	\$0.0	\$4,116.4	\$10,072.6	\$243,778.1
RATE OF RETURN	7.46%	0.00%	7.46%	7.46%	7.46%

CALIFORNIA WATER SERVICE COMPANY
BAKERSFIELD
SUMMARY OF EARNINGS (\$000S)

Description	Current Adopted	A.25-06-XXX (PFAS Capital Program)			
		2025	2026	2027	After Changes
OPERATING REVENUES	\$104,768.7	\$0.0	\$470.4	\$5,738.1	\$110,977.2
OPERATING EXPENSES					
PURCHASED WATER	\$12,731.0				\$12,731.0
PUMP TAXES	\$1,832.9				\$1,832.9
PURCHASED POWER	\$11,032.9				\$11,032.9
PURCHASED CHEMICALS	\$947.0				\$947.0
DISTRICT PAYROLL	\$8,399.4				\$8,399.4
UNCOLLECTIBLES	\$723.8	\$0.0	\$5.0	\$40.2	\$769.0
CONSERVATION	\$765.7				\$765.7
OTHER OPERATION AND MAINTENANCE	\$7,709.6				\$7,709.6
BENEFITS	\$2,265.4				\$2,265.4
OTHER ADMIN AND GEN EXP	-\$1,668.1				-\$1,668.1
TOTAL O&M, A&G, & MISC EXP	\$44,739.8	\$0.0	\$5.0	\$40.2	\$44,785.0
TAXES OTHER THAN INCOME					
AD VALOREM TAXES	\$2,848.0	\$0.0	\$71.2	\$578.3	\$3,497.5
BUSINESS LICENSE FEES	\$0.0				\$0.0
LOCAL FRANCHISE TAXES	\$1,327.4	\$0.0	\$9.0	\$73.2	\$1,409.6
PAYROLL TAXES	\$705.7				\$705.7
TOTAL GENERAL TAXES	\$4,881.1	\$0.0	\$80.2	\$651.6	\$5,612.9
DEPRECIATION & AMORTIZATION	\$17,595.0	\$0.0	\$153.7	\$1,242.2	\$18,990.9
G.O. PRORATED EXPENSES:					
CSS PAYROLL	\$4,762.2				\$4,762.2
CSS BENEFITS	\$1,301.2				\$1,301.2
AD VALOREM, BUSINESS LICENSE, FRANCHISES	\$215.9				\$215.9
CSS PAYROLL TAXES	\$415.9				\$415.9
CSS DEPRECIATION & AMORTIZATION	\$1,720.0				\$1,720.0
OTHER PRORATED EXPENSES	\$5,832.0				\$5,832.0
TOTAL G.O. PRORATED EXPENSES	\$14,247.1	\$0.0	\$0.0	\$0.0	\$14,247.1
SUB-TOTAL - OPERATING EXPENSES	\$81,462.9	\$0.0	\$238.9	\$1,934.0	\$83,635.9
TOTAL INCOME TAXES	\$1,835.3	\$0.0	\$101.4	\$822.8	\$2,759.5
TOTAL OPERATING REVENUE	\$83,298.3	\$0.0	\$340.2	\$2,756.8	\$86,395.3
NET OPERATING REVENUE	\$21,470.4	\$0.0	\$130.2	\$2,981.3	\$24,581.9
DEPRECIATED RATE BASE	\$287,811.2	\$0.0	\$1,744.7	\$39,963.8	\$329,519.7
RATE OF RETURN	7.46%	0.00%	7.46%	7.46%	7.46%

CALIFORNIA WATER SERVICE COMPANY
EAST LOS ANGELES
SUMMARY OF EARNINGS (\$000s)

Description	Current Adopted	A.25-06-XXX (PFAS Capital Program)			
		2025	2026	2027	After Changes
OPERATING REVENUES	\$44,876.8	\$0.0	\$0.0	\$972.5	\$45,849.3
OPERATING EXPENSES					
PURCHASED WATER	\$4,635.1				\$4,635.1
PUMP TAXES	\$4,274.2				\$4,274.2
PURCHASED POWER	\$1,583.3				\$1,583.3
PURCHASED CHEMICALS	\$241.4				\$241.4
DISTRICT PAYROLL	\$4,078.3				\$4,078.3
UNCOLLECTIBLES	\$72.4	\$0.0	\$0.0	\$1.4	\$73.8
CONSERVATION	\$407.1				\$407.1
OTHER OPERATION AND MAINTENANCE	\$3,618.3				\$3,618.3
BENEFITS	\$1,112.7				\$1,112.7
OTHER ADMIN AND GEN EXP	-\$138.0				-\$138.0
TOTAL O&M, A&G, & MISC EXP	\$19,884.8	\$0.0	\$0.0	\$1.4	\$19,886.3
TAXES OTHER THAN INCOME					
AD VALOREM TAXES	\$1,489.7	\$0.0	\$0.0	\$86.3	\$1,576.0
BUSINESS LICENSE FEES	\$2.3				\$2.3
LOCAL FRANCHISE TAXES	\$604.2	\$0.0	\$0.0	\$12.0	\$616.2
PAYROLL TAXES	\$292.3				\$292.3
TOTAL GENERAL TAXES	\$2,388.6	\$0.0	\$0.0	\$98.2	\$2,486.8
DEPRECIATION & AMORTIZATION	\$5,247.0	\$0.0	\$0.0	\$252.7	\$5,499.7
G.O. PRORATED EXPENSES:					
CSS PAYROLL	\$1,924.2				\$1,924.2
CSS BENEFITS	\$525.8				\$525.8
AD VALOREM, BUSINESS LICENSE, FRANCHISES	\$91.2				\$91.2
CSS PAYROLL TAXES	\$168.1				\$168.1
CSS DEPRECIATION & AMORTIZATION	\$726.6				\$726.6
OTHER PRORATED EXPENSES	\$2,356.5				\$2,356.5
TOTAL G.O. PRORATED EXPENSES	\$5,792.3	\$0.0	\$0.0	\$0.0	\$5,792.3
SUB-TOTAL - OPERATING EXPENSES	\$33,312.7	\$0.0	\$0.0	\$352.4	\$33,665.1
TOTAL INCOME TAXES	\$1,861.3	\$0.0	\$0.0	\$135.9	\$1,997.2
TOTAL OPERATING REVENUE	\$35,174.0	\$0.0	\$0.0	\$488.3	\$35,662.3
NET OPERATING REVENUE	\$9,702.8	\$0.0	\$0.0	\$484.2	\$10,187.0
DEPRECIATED RATE BASE	\$141,333.6	\$0.0	\$0.0	\$6,490.9	\$147,824.5
RATE OF RETURN	6.87%	0.00%	0.00%	7.46%	6.89%

CALIFORNIA WATER SERVICE COMPANY
KERN RIVER VALLEY
SUMMARY OF EARNINGS (\$000s)

Description	Current Adopted	A.25-06-XXX (PFAS Capital Program)			
		2025	2026	2027	After Changes
OPERATING REVENUES	\$8,135.6	\$0.0	\$0.0	\$251.1	\$8,386.6
OPERATING EXPENSES					
PURCHASED WATER	\$17.7				\$17.7
PUMP TAXES	\$0.0				\$0.0
PURCHASED POWER	\$343.0				\$343.0
PURCHASED CHEMICALS	\$134.0				\$134.0
DISTRICT PAYROLL	\$1,002.3				\$1,002.3
UNCOLLECTIBLES	\$122.8	\$0.0	\$0.0	\$3.3	\$126.1
CONSERVATION	\$46.3				\$46.3
OTHER OPERATION AND MAINTENANCE	\$1,092.5				\$1,092.5
BENEFITS	\$289.3				\$289.3
OTHER ADMIN AND GEN EXP	\$213.7				\$213.7
TOTAL O&M, A&G, & MISC EXP	\$3,261.5	\$0.0	\$0.0	\$3.3	\$3,264.9
TAXES OTHER THAN INCOME					
AD VALOREM TAXES	\$239.8	\$0.0	\$0.0	\$21.2	\$261.0
BUSINESS LICENSE FEES	\$0.0				\$0.0
LOCAL FRANCHISE TAXES	\$69.6	\$0.0	\$0.0	\$1.9	\$71.4
PAYROLL TAXES	\$71.9				\$71.9
TOTAL GENERAL TAXES	\$381.3	\$0.0	\$0.0	\$23.1	\$404.4
DEPRECIATION & AMORTIZATION	\$1,184.3	\$0.0	\$0.0	\$54.5	\$1,238.8
G.O. PRORATED EXPENSES:					
CSS PAYROLL	\$359.0				\$359.0
CSS BENEFITS	\$104.7				\$104.7
AD VALOREM, BUSINESS LICENSE, FRANCHISES	\$19.6				\$19.6
CSS PAYROLL TAXES	\$31.4				\$31.4
CSS DEPRECIATION & AMORTIZATION	\$153.3				\$153.3
OTHER PRORATED EXPENSES	\$461.2				\$461.2
TOTAL G.O. PRORATED EXPENSES	\$1,129.1	\$0.0	\$0.0	\$0.0	\$1,129.1
SUB-TOTAL - OPERATING EXPENSES	\$5,956.2	\$0.0	\$0.0	\$80.9	\$6,037.1
TOTAL INCOME TAXES	\$392.2	\$0.0	\$0.0	\$32.9	\$425.1
TOTAL OPERATING REVENUE	\$6,348.4	\$0.0	\$0.0	\$113.8	\$6,462.2
NET OPERATING REVENUE	\$1,787.2	\$0.0	\$0.0	\$137.3	\$1,924.4
DEPRECIATED RATE BASE	\$23,959.9	\$0.0	\$0.0	\$1,840.0	\$25,799.9
RATE OF RETURN	7.46%	0.00%	0.00%	7.46%	7.46%

**CALIFORNIA WATER SERVICE COMPANY
LIVERMORE
SUMMARY OF EARNINGS (\$000s)**

Description	Current Adopted	A.25-06-XXX (PFAS Capital Program)			
		2025	2026	2027	After Changes
OPERATING REVENUES	\$31,998.1	\$0.0	\$1,180.9	\$401.3	\$33,580.4
OPERATING EXPENSES					
PURCHASED WATER	\$12,235.4				\$12,235.4
PUMP TAXES	\$0.0				\$0.0
PURCHASED POWER	\$553.8				\$553.8
PURCHASED CHEMICALS	\$122.6				\$122.6
DISTRICT PAYROLL	\$1,599.4				\$1,599.4
UNCOLLECTIBLES	\$22.2	\$0.0	\$0.8	\$0.3	\$23.3
CONSERVATION	\$499.0				\$499.0
OTHER OPERATION AND MAINTENANCE	\$1,452.6				\$1,452.6
BENEFITS	\$432.7				\$432.7
OTHER ADMIN AND GEN EXP	-\$23.8				-\$23.8
TOTAL O&M, A&G, & MISC EXP	\$16,894.0	\$0.0	\$0.8	\$0.3	\$16,895.1
TAXES OTHER THAN INCOME					
AD VALOREM TAXES	\$867.8	\$0.0	\$103.8	\$105.0	\$1,076.6
BUSINESS LICENSE FEES	\$279.8	\$0.0	\$9.5	\$3.7	\$293.0
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$114.8				\$114.8
TOTAL GENERAL TAXES	\$1,262.4	\$0.0	\$113.2	\$108.8	\$1,484.4
DEPRECIATION & AMORTIZATION	\$3,852.4	\$0.0	\$304.7	\$304.7	\$4,461.8
G.O. PRORATED EXPENSES:					
CSS PAYROLL	\$1,174.1				\$1,174.1
CSS BENEFITS	\$320.8				\$320.8
AD VALOREM, BUSINESS LICENSE, FRANCHISES	\$56.3				\$56.3
CSS PAYROLL TAXES	\$102.5				\$102.5
CSS DEPRECIATION & AMORTIZATION	\$448.9				\$448.9
OTHER PRORATED EXPENSES	\$1,437.9				\$1,437.9
TOTAL G.O. PRORATED EXPENSES	\$3,540.6	\$0.0	\$0.0	\$0.0	\$3,540.6
SUB-TOTAL - OPERATING EXPENSES	\$25,549.4	\$0.0	\$418.7	\$413.8	\$26,381.9
TOTAL INCOME TAXES	\$911.4	\$0.0	\$151.1	-\$40.6	\$1,021.9
TOTAL OPERATING REVENUE	\$26,460.8	\$0.0	\$569.8	\$373.1	\$27,403.8
NET OPERATING REVENUE	\$5,537.3	\$0.0	\$611.1	\$28.2	\$6,176.6
DEPRECIATED RATE BASE	\$83,030.2	\$0.0	\$8,191.8	\$378.1	\$91,600.1
RATE OF RETURN	6.67%	0.00%	7.46%	7.46%	6.74%

CALIFORNIA WATER SERVICE COMPANY
NORTH VALLEY REGION
SUMMARY OF EARNINGS (\$000s)

Description	Current Adopted	A.25-06-XXX (PFAS Capital Program)			
		2025	2026	2027	After Changes
OPERATING REVENUES	\$39,888.0	\$35.8	\$4,379.5	\$134.2	\$44,437.5
OPERATING EXPENSES					
PURCHASED WATER	\$248.6				\$248.6
PUMP TAXES	\$0.0				\$0.0
PURCHASED POWER	\$4,245.0				\$4,245.0
PURCHASED CHEMICALS	\$250.8				\$250.8
DISTRICT PAYROLL	\$5,381.6				\$5,381.6
UNCOLLECTIBLES	\$80.1	\$0.1	\$8.4	\$1.1	\$89.7
CONSERVATION	\$359.6				\$359.6
OTHER OPERATION AND MAINTENANCE	\$2,720.4				\$2,720.4
BENEFITS	\$1,455.9				\$1,455.9
OTHER ADMIN AND GEN EXP	\$142.8				\$142.8
TOTAL O&M, A&G, & MISC EXP	\$14,884.8	\$0.1	\$8.4	\$1.1	\$14,894.5
TAXES OTHER THAN INCOME					
AD VALOREM TAXES	\$1,021.9	\$3.8	\$337.4	\$73.3	\$1,436.4
BUSINESS LICENSE FEES	\$34.5				\$34.5
LOCAL FRANCHISE TAXES	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
PAYROLL TAXES	\$387.1				\$387.1
TOTAL GENERAL TAXES	\$1,443.4	\$3.8	\$337.4	\$73.3	\$1,857.9
DEPRECIATION & AMORTIZATION	\$8,024.5	\$0.0	\$1,548.3	\$0.0	\$9,572.7
G.O. PRORATED EXPENSES:					
CSS PAYROLL	\$2,293.3				\$2,293.3
CSS BENEFITS	\$626.6				\$626.6
AD VALOREM, BUSINESS LICENSE, FRANCHISES	\$104.2				\$104.2
CSS PAYROLL TAXES	\$200.3				\$200.3
CSS DEPRECIATION & AMORTIZATION	\$830.5				\$830.5
OTHER PRORATED EXPENSES	\$2,808.5				\$2,808.5
TOTAL G.O. PRORATED EXPENSES	\$6,863.4	\$0.0	\$0.0	\$0.0	\$6,863.4
SUB-TOTAL - OPERATING EXPENSES	\$31,216.2	\$3.9	\$1,894.1	\$74.4	\$33,188.5
TOTAL INCOME TAXES	\$981.2	\$6.0	\$563.4	\$98.9	\$1,649.5
TOTAL OPERATING REVENUE	\$32,197.3	\$9.9	\$2,457.5	\$173.3	\$34,838.1
NET OPERATING REVENUE	\$7,690.7	\$25.9	\$1,921.9	-\$39.1	\$9,599.4
DEPRECIATED RATE BASE	\$108,744.2	\$346.9	\$25,763.3	-\$523.9	\$134,330.4
RATE OF RETURN	7.07%	7.46%	7.46%	7.46%	7.15%