

110 W. Taylor Street San Jose, CA 95110-2131

March 29, 2019

California Public Utilities Commission 505 Van Ness Avenue San Francisco, CA 94102

Advice Letter No. 532

San Jose Water Company (U-168-W) (SJWC) hereby transmits for filing the following changes in tariff schedules applicable to its service area and which are attached hereto:

Cal. P.U.C		Cancelling Cal.
Sheet No.	Title of Sheet	P.U.C. Sheet No.
1971-W	Schedule No. 1	1962-W
	General Metered Service (Continued)	
1972-W	Schedule No. 1B	1963-W
	General Metered Service w/Automatic	
	Fire Sprinkler System (Continued)	
1973-W	Schedule No. 1C	
	General Metered Service	
	Mountain District (Continued)	
1974-W	Schedule No. RW	1966-W
	Raw Water Metered Service (Continued)	
1975-W	Table of Contents	1970-W

Purpose

This Advice Letter (AL) requests the authorization of the California Public Utilities Commission (Commission) for SJWC to recover the \$9,020,356 balance accumulated in the Water Conservation Memorandum Account (WCMA) during the period January 1, 2018 through December 31, 2018.

Pursuant to the Commission's Standard Practice U-27-W, recovery of the accumulated balance is requested via a 12-month quantity based surcharge of \$0.1960 per ccf on all potable water usage as the balance is greater than 2% but less than 5% of SJWC's current annual authorized revenue requirement of \$376,180,000. This advice letter is designated as a Tier 3 Advice Letter. These tariffs are submitted pursuant to General Order No. 96-B – Water Industry Rule 7.3.3(7).

Background

With California facing water shortfalls in the driest year in recorded state history, Governor Edmund G. Brown Jr. proclaimed a State of Emergency on January 17, 2014, and directed state

officials to take all necessary actions to prepare for these drought conditions. In response to the Governor's direction, on February 27, 2014, the Commision issued Resolution (Res.) W-4976. In this Resolution, the Commission approved Drought Procedures for Water Conservation, Rationing and Service Connection Moratoria (Drought Procedures) and required that all Class A and B water utilities that had an existing Tariff Rule 14.1 activate the Rule within 30 days of the Resolution effective date. The Drought Rules, in addition to providing steps to be taken when a utility suffers from a water shortage, provided that a utility without a full revenue decoupling Water Revenue Adjustment Mechanism request to add a memorandum account to track lost revenue associated with reduced sales as a result of activating Rule 14.1. SJWC's Rule 14.1 became effective March 31, 2014, via AL 456, and responded to both the Governor's declaration as well as a water use reduction target of 20% of 2013 usage established by our local wholesale water supplier, the Santa Clara Valley Water District (SCVWD).

With Rule 14.1 in place, SJWC pursued an aggressive conservation campaign. Actions taken include providing direct mailings to customers outlining the Rule 14.1 conservation measures in effect and the State Water Resources Control Board's Emergency Regulation to Control Water Use during Droughts, many of which remain in effect today. Additionally, SJWC has increased face-to-face conservation outreach by meeting directly with home owner associations, neighborhood associations, trade associations, etc. SJWC has also increased leak repair activity to reduce unaccounted for water.

On June 15, 2015, SJWC implemented Schedule 14.1 and Rule 14.1 as directed by the Commission and approved in ALs 472/472A. Further, SJWC immediately activated Stage 3 – Critical Water Reduction of that Rule in order to meet a 30% water use reduction goal established by the SCVWD. Stage 3 consists of 11 different water use restrictions including but not limited to a two day per week irrigation schedule and all current State restrictions. The Schedule includes monthly drought allocations and drought surcharges for residential customers and dedicated landscape services who do not meet the allocations. All drought surcharges collected have been tracked in SJWC's WCMA to offset lost revenues as allowed in the approved Schedule 14.1 – Special Condition 6. In conjunction with implementing Schedule 14.1, SJWC also reached out to our Commercial and Municipal customer base offering free water audits, presentations and tabling events to educate their staff as well as customized conservation analysis of their business.

In light of improved water supply conditions in 2016, the State Water Resources Control Board removed its mandated conservation targets for urban water suppliers and the SCVWD reduced its water use reduction goal from 30% to 20% on July 1, 2016. SJWC sought and received approval from the Commission to update the drought allocations to match the SCVWD's new water use reduction goal under Schedule 14.1 effective July 1, 2016, via AL 491.

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Effective February 1, 2017, SJWC received approval from the Commission to suspend the drought allocations and surcharges under Schedule 14.1 via AL 505.

SJWC's conservation response and the efforts of our customers have produced exemplary results as summarized below when compared to the 2013 baseline year and surpassed the Governor's mandated reduction of 20% for the company and nearly achieved the SCVWD's 30% water use reduction target. The SCVWD continues to request a water use reduction target of 20% of 2013 usage from all of its retailers, while the State Water Resource Control Board has made several water use restrictions mandatory.

- 2014 14% reduction (from March 31 through December 31)
- 2015 28% reduction
- 2016 29% reduction
- 2017 20% reduction
- 2018 22% reduction

Regulatory filings for the recovery of unrecovered fixed costs resulting from the drought included the following.

AL 477, effective December 9, 2015, authorized recovery of the undercollected \$4,258,794 balance in the Mandatory Conservation Revenue Adjustment Memorandum Account (MCRAMA) for the period March 31 through December 31, 2014, in accordance with Res. W-5071. In addition, AL 477 used the WCMA methodology previously authorized for water utilities in Decision (D.) 90-08-055 and D.91-10-042 for calculating revenues as directed in Res. W-5071.

AL 486, effective April 26, 2016, authorized the recovery of the undercollected \$7,667,713 WCMA balance for the period of January 1 through December 31, 2015, as provided in Res. W-5095. Additionally, as discussed above, the unrecovered fixed costs tracked in the WCMA was offset by drought surcharges collected for the same period as authorized in SJWC's Schedule 14.1 – Special Condition 6.

AL 508A/B, effective January 1, 2017, authorized the re-implementation of the 2014 MCRAMA and 2015 WCMA surcharges which expired with significant undercollections remaining as authorized in ALs 477 and 486 due to the successful conservation efforts.

The 2016 and 2017 WCMA balances were resolved in SJWC's 2018 General Rate Case. Unrecovered fixed costs tracked in the WCMA in 2016 and 2017 were offset by drought surcharges collected in the same period and netted against other memorandum accounts as provided in D.18-11-025.

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WCMA Under-collection

The unrecovered fixed cost recovery requested in this advice letter is calculated based on the WCMA methodology approved by the Commission in Res. W-5071 on December 3, 2015. WCMA calculations are provided in Attachment A.

As detailed in Attachment A, the total lost revenue of \$8,935,385, which includes the required 20 basis point adjustment in SJWC's ROE. Inclusion of interest at the 90-day commercial rate provides a total WCMA under-collection of \$9,020,356, which results in a surcharge of \$0.1960 per ccf to be applied to all potable and raw water usage for a 12-month period or until recovered. Recovery of the accumulated balance of the memorandum account is being requested in accordance with Commission procedures as the balance has exceeded 2% of authorized revenue for the prior calendar year. The memorandum account surcharge will result in an increase of \$2.19 per month, or approximately 2.26% for a customer with a 3/4-inch meter using 11 ccf per month (Attachment B). SJWC earned its authorized Rate of Return for the WCMA period requested for recovery in this filing (Attachment C).

Public notice of the offset rate adjustment is being completed by separate direct mailing to all customers (Attachment D) in compliance with GO 96B General Rule 4.2 and Water Industry Rule 3.1. This direct mailing is anticipated to begin on or about March 29, 2019, in order to providesufficient time for responses or protests to be received within the 20-day protest period and for the required minimum 30-day notice prior to the requested effective date of July 1, 2019. Proof of mailing will be submitted to the Commission when the notification has been completed.

Effective Date

SJWC requests the proposed surcharge become effective July 1, 2019.

Protests and Responses

Anyone may respond to or protest this advice letter. A response does not oppose the filing but presents information that may prove useful to the Commission in evaluating the advice letter. A protest objects to the advice letter in whole or in part and must set forth the specific grounds on which it is based. These grounds may include the following:

- (1) The utility did not properly serve or give notice of the advice letter;
- (2) The relief requested in the advice letter would violate statute or Commission order, or is not authorized by statute or Commission order on which the utility relies;
- (3) The analysis, calculations, or data in the advice letter contain material error or omissions;

- (4) The relief requested in the advice letter is pending before the Commission in a formal proceeding;
- (5) The relief requested in the advice letter requires consideration in a formal hearing, or is otherwise inappropriate for the advice letter process; or
- (6) The relief requested in the advice letter is unjust, unreasonable, or discriminatory (provided that such a protest may not be made where it would require relitigating a prior order of the Commission).

A response or protest must be made in writing or by electronic mail and must be received by the Water Division within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3rd floor California Public Utilities Commission, 505 Van Ness Avenue San Francisco, CA 94102 water_division@cpuc.ca.gov

On the same date the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy of the protest by mail to us, addressed to:

Regulatory Affairs
San Jose Water Company
110 West Taylor Street
San Jose, CA 95110
Fax 408.279.7934
regulatoryaffairs@sjwater.com.

The advice letter process does not provide for any responses, protests or comments, except for the utility's reply, after the 20-day comment period.

In compliance with Paragraph 4.3 of General Order 96-B, a copy of this advice letter has been mailed to all interested and affected parties as detailed in Attachment E.

SJWC currently has Advice Letter 531 pending before the Commission.

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This filing will not cause the withdrawal of service, nor conflict with other schedules or rules.

Very truly yours,

/S/ JOHN TANG JOHN TANG Vice President of Regulatory Affairs

Enclosure

Index of Workpapers

Attachment A Revenue and Rate Calculations w/Workpapers

Attachment B Bill Comparison

Attachment C Summary of Earnings

Attachment D Public Notice

Attachment E Service List

SAN JOSE WATER COMPANY ADVICE LETTER NO. 532 ATTACHMENT A

SAN JOSE WATER COMPANY

(U-168-W)

WATER CONSERVATION MEMORANDUM ACCOUNT 2018

Drought Surcharges are booked as liabilites 100.249010.427, 100.249020.427 and 100.249040.427 and related 101 accounts Authorized in Advice Letter 479-A Schedule 14.1 Interest on memorandum account pursuant to D.94-06-033.

	Beginning	Monthly	Ending	Average	Fed. Res. Com. Paper	Prorated Monthly	Computed	Cumulative	Month End
Month	Balance	Charges	Balance	Balance	3-month	Rate	Interest	Interest	Balance
2018									
Jan	\$0	\$362,470	\$362,470	\$181,235	1.59%	0.13%	\$236	\$236	\$362,706
Feb	\$362,706	\$241,045	\$603,752	\$483,229	1.69%	0.14%	\$677	\$913	\$604,429
Mar	\$604,429	\$102,517	\$706,945	\$655,687	1.90%	0.16%	\$1,049	\$1,962	\$707,994
Apr	\$707,994	(\$701,727)	\$6,268	\$357,131	2.00%	0.17%	\$607	\$2,569	\$6,875
May	\$6,875	(\$1,650,603)	(\$1,643,728)	(\$818,427)	2.03%	0.17%	(\$1,391)	\$1,178	(\$1,645,119)
Jun	(\$1,645,119)	(\$1,763,689)	(\$3,408,808)	(\$2,526,964)	2.08%	0.17%	(\$4,296)	(\$3,118)	(\$3,413,104)
Jul	(\$3,413,104)	(\$1,373,378)	(\$4,786,482)	(\$4,099,793)	2.12%	0.18%	(\$7,380)	(\$10,498)	(\$4,793,862)
Aug	(\$4,793,862)	(\$1,362,928)	(\$6,156,791)	(\$5,475,327)	2.12%	0.18%	(\$9,856)	(\$20,354)	(\$6,166,647)
Sep	(\$6,166,647)	(\$1,527,947)	(\$7,694,594)	(\$6,930,620)	2.19%	0.18%	(\$12,475)	(\$32,829)	(\$7,707,069)
Oct	(\$7,707,069)	(\$945,687)	(\$8,652,756)	(\$8,179,912)	2.31%	0.19%	(\$15,542)	(\$48,371)	(\$8,668,298)
Nov	(\$8,668,298)	(\$337,707)	(\$9,006,005)	(\$8,837,152)	2.45%	0.20%	(\$17,674)	(\$66,045)	(\$9,023,679)
Dec	(\$9,023,679)	\$22,249	(\$9,001,430)	(\$9,012,555)	2.52%	0.21%	(\$18,926)	(\$84,971)	(\$9,020,356)
2018 Total		(\$8,935,385)	•	•			(\$84,971)	,	

D.18-11-025 2019 Authorized Potable and Raw Metered Sales CCF

46,021,000

12 Month Surcharge per CCF

(\$0.1960)

Attachment A

			Twelve Months	Ended Decemb	per 31, 2018							2018		
Potable water SALES DATA (CCF)	-	JAN 2018	FEB 2018	MAR 2018	APR 2018	MAY 2018	JUN 2018	JUL 2018	AUG 2018	SEP 2018	OCT 2018	NOV 2018	DEC 2018	2018 Total
601.10 METERED RESIDENTIAL	-	JAIN 2016	FEB 2016	WAR 2016	AFIX 2016	WAT 2016	JOIN 2016	JUL 2016	A0G 2016	3LF 2010	001 2010	NOV 2016	DEC 2016	2010 Total
Actual Consumption (CCF)		1,958,272	1,617,982	1,604,456	1,500,483	1,651,111	2,056,920	2,740,314	2,541,484	2,843,080	2,491,190	2,624,592	2,244,476	25,874,360
Adopted Usage/Customer Monthly Allocation - 3 Yr. Average Distribution	146.6	6.60%	5.35%	5.62%	5.68%	7.36%	8.70%	11.35%	10.39%	11.64%	9.92%	9.77%	7.64%	100.00%
Allocated Adopted CCF/Customer		9.67	7.85	8.24	8.32	10.79	12.75	16.63	15.23	17.06	14.54	14.32	11.21	146.60
Recorded # Customers		199,006	199,018	199,138	199,242	199,448	199,053	199,034	199,257	199,521	199,738	199,808	199,691	
Normalized Adopted Sales Difference Actual vs. Normalized Adopted Sales (CCF)		1,924,388 33,884	1,561,376 56,606	1,639,952 (35,495)	1,658,635 (158,152)	2,151,412 (500,301)	2,538,253 (481,333)	3,310,633 (570,318)	3,033,957 (492,472)	3,403,789 (560,710)	2,903,412 (412,222)	2,861,644 (237,052)	2,237,834 6,642	29,225,284 (3,350,924)
601.10 METERED BUSINESS		33,004	50,000	(35,495)	(156,152)	(500,301)	(401,333)	(570,316)	(492,472)	(560,710)	(412,222)	(237,032)	0,042	(3,350,924)
Actual Consumption (CCF)		1,201,156	1,168,834	1,057,162	1,102,563	1,174,769	1,446,909	1,642,845	1,684,236	1,582,018	1,633,706	1,489,708	1,432,422	16,616,329
Adopted Usage/Customer Monthly Allocation - 3 Yr. Average Distribution	858.3	6.53%	6.65%	5.85%	7.04%	7.70%	9.62%	9.68%	10.33%	9.87%	9.74%	8.51%	8.48%	100.00%
Allocated Adopted CCF/Customer		56.04	57.11	50.24	60.40	66.07	82.56	83.10	88.68	84.71	83.58	73.06	72.77	858.30
Recorded # Customers		20,610	20,585	20,636	20,619	20,641	20,639	20,658	20,668	20,681	20,682	20,689	20,687	
Normalized Adopted Revenue Difference Actual vs. Normalized Adopted Sales (CCF)	<u> </u>	1,155,074 46,082	1,175,586 (6,752)	1,036,654 20,509	1,245,402 (142,838)	1,363,805 (189,036)	1,703,883 (256,974)	1,716,597 (73,752)	1,832,891 (148,655)	1,751,795 (169,778)	1,728,510 (94,804)	1,511,471 (21,763)	1,505,343 (72,921)	17,727,011 (1,110,682)
601.20 METERED INDUSTRIAL	· -	46,062	(6,752)	20,509	(142,030)	(109,036)	(256,974)	(13,132)	(140,655)	(169,776)	(94,004)	(21,763)	(72,921)	(1,110,002)
ACTUAL		16,825	16,703	16,470	18,700	19,538	21,044	19,795	21,111	19,355	22,788	18,241	20,152	230,721
ADP CCF/CUST	3,830.2	6.30%	0.000/	6.77%	7.19%	8.83%	9.99%	8.07%	10.28%	0.400/	8.75%	9.20%	8.35%	400.000/
Monthly Allocation - 3 Yr. Average Distribution Allocated Adopted CCF/Customer		241.35	8.08% 309.52	259.23	7.19% 275.44	338.18	9.99% 382.80	309.12	393.75	8.18% 313.31	335.32	9.20% 352.41	8.35% 319.76	100.00% 3,830
REC # CUST		53	54	52	52	51	51	52	52	54	54	54	54	
NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF)		12,792 4,033	16,714 (11)	13,480 2,990	14,323 4,377	17,247 2,291	19,523 1,521	16,074 3,721	20,475 636	16,919 2,436	18,107 4,681	19,030 (789)	17,267 2,885	201,951 28,771
601.30 METERED PUBLIC AUTHORITY		4,033	(11)	2,990	4,377	2,291	1,521	3,721	636	2,436	4,001	(709)	2,005	20,771
ACTUAL		82,950	82,793	90,038	89,191	202,527	302,129	344,704	335,121	330,521	280,556	217,748	120,309	2,478,588
ADP CCF/CUST Monthly Allocation - 3 Yr. Average Distribution	1,969.8	2.8%	3.2%	3.4%	5.1%	10.3%	13.5%	14.4%	14.3%	13.1%	9.6%	6.6%	3.7%	100.00%
Allocated Adopted CCF/Customer		55.28	62.41	66.23	100.12	202.28	266.91	283.95	282.28	257.48	190.00	130.01	72.91	1,970
REC # CUST		1,310	1,310	1,310	1,311	1,310	1,309	1,307	1,307	1,306	1,305	1,305	1,305	•
NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF)		72,413 10,537	81,755 1,039	86,756 3,282	131,253 (42,061)	264,984 (62,457)	349,380 (47,251)	371,121 (26,417)	368,945 (33,824)	336,269 (5,748)	247,945 32,611	169,665 48,083	95,141 25,168	2,575,627 (97,040)
603.10 Resale	-	10,557	1,039	3,202	(42,001)	(62,437)	(47,251)	(20,417)	(33,824)	(3,748)	32,011	40,003	23,100	(97,040)
ACTUAL		12,848	12,834	10,410	10,745	15,884	20,406	21,944	23,713	22,749	20,004	19,938	15,033	206,508
ADP CCF/CUST Monthly Allocation - 3 Yr. Average Distribution	10,062.5	3.73%	4.03%	3.70%	4.80%	8.34%	10.76%	13.89%	12.36%	12.81%	11.95%	7.00%	6.63%	100.0%
Allocated Adopted CCF/Customer		375.51	4.03 %	371.96	483.36	839.25	1,082.52	1,397.73	1,243.34	1,289.15	1,202.74	7.00 % 704.63	667.19	10,063
REC # CUST		33	33	33	33	33	33	33	33	33	33	33	33	
NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF)		12,392 456	13,369 (535)	12,275 (1,865)	15,951 (5,206)	27,695 (11,811)	35,723 (15,317)	46,125 (24,181)	41,030 (17,317)	42,542 (19,793)	39,690 (19,686)	23,253 (3,315)	22,017 (6,984)	332,063 (125,555)
609.00 RAW WATER SALES	-	430	(535)	(1,005)	(5,206)	(11,011)	(15,317)	(24,101)	(17,317)	(19,793)	(19,000)	(3,315)	(6,964)	(125,555)
ACTUAL		844	733	426	1,526	23,296	17,178	20,440	23,589	20,509	15,376	12,504	6,723	143,143
ADP CCF/CUST Monthly Allocation - 3 Yr. Average Distribution	3,500.0	3.73%	4.03%	3.70%	4.80%	8.34%	10.76%	13.89%	12.36%	12.81%	11.95%	7.00%	6.63%	100.0%
Allocated Adopted CCF/Customer		130.611	140.916	129.377	168.124	291.914	376.530	486.166	432.468	448.400	418.343	245.088	232.064	3,500.000
			_	_	_		_	_		_				
REC # CUST NORMALIZED		5 653.054	5 704.580	5 646.887	5 840.619	5 1,459.572	5 1,882.650	5 2,430.828	5 2,162.338	5 2,241.998	5 2,091.714	5 1,225.438	5 1,160.322	17,500
Difference Actual vs. Normalized Adopted Sales (CCF)		191	28	(221)	686	21,837	15,295	18,009	21,426	18,267	13,284	11,278	5,563	125,643
609.00 OTHER SALES		5,538											0,000	
ACTUAL ADP CCF/CUST		5.538		0.004	5.050	10 110	40 440			40.700	40.700	7 000	,	100 105
Monthly Allocation - 3 Yr. Average Distribution	424.5	-,	2,962	6,331	5,259	13,116	12,446	12,211	7,791	13,722	12,708	7,039	7,072	106,195
	424.5	2.38%	3.98%	4.24%	4.03%	7.11%	8.23%	16.58%	10.14%	13.18%	11.59%	7.54%	7,072 11.01%	100.0%
Allocated Adopted CCF/Customer	424.5												7,072	
•	424.5	2.38% 10.10	3.98% 16.91	4.24% 18.00	4.03% 17.09	7.11% 30.19	8.23% 34.93	16.58% 70.37	10.14% 43.04	13.18% 55.94	11.59% 49.22	7.54% 32.01	7,072 11.01% 46.73	100.0% 424.53
REC # CUST NORMALIZED	424.5	2.38% 10.10 236 2,383	3.98% 16.91 222 3,755	4.24% 18.00 213 3,834	4.03% 17.09 221 3,778	7.11% 30.19 234 7,065	8.23% 34.93 268 9,361	16.58% 70.37 268 18,859	10.14% 43.04 280 12,051	13.18% 55.94 271 15,161	11.59% 49.22 277 13,633	7.54% 32.01 283 9,058	7,072 11.01% 46.73 272 12,710	100.0% 424.53 3,045 111,647
REC # CUST	424.5 -	2.38% 10.10 236	3.98% 16.91 222	4.24% 18.00 213	4.03% 17.09	7.11% 30.19 234	8.23% 34.93 268	16.58% 70.37 268	10.14% 43.04 280	13.18% 55.94 271	11.59% 49.22 277	7.54% 32.01 283	7,072 11.01% 46.73 272	100.0% 424.53 3,045
REC # CUST NORMALIZED	424.5 - -	2.38% 10.10 236 2,383	3.98% 16.91 222 3,755	4.24% 18.00 213 3,834	4.03% 17.09 221 3,778	7.11% 30.19 234 7,065	8.23% 34.93 268 9,361	16.58% 70.37 268 18,859	10.14% 43.04 280 12,051	13.18% 55.94 271 15,161	11.59% 49.22 277 13,633	7.54% 32.01 283 9,058	7,072 11.01% 46.73 272 12,710	100.0% 424.53 3,045 111,647
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF)	424.5	2.38% 10.10 236 2,383 3,155 98,338	3.98% 16.91 222 3,755 (793) 49,581	4.24% 18.00 213 3.834 2,497 (8,303)	4.03% 17.09 221 3,778 1,481 (341,714)	7.11% 30.19 234 7,065 6,051 (733,427)	8.23% 34.93 268 9,361 3,085 (780,974)	16.58% 70.37 268 18,859 (6,648)	10.14% 43.04 280 12,051 (4,260)	13.18% 55.94 271 15,161 (1,439) (736,763)	11.59% 49.22 277 13,633 (925) (477,062)	7.54% 32.01 283 9.058 (2,019) (205,575)	7,072 11.01% 46.73 272 12,710 (5,638) (45,285)	100.0% 424.53 3,045 111,647 (5,452) (4,535,238)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF)	424.5	2.38% 10.10 236 2,383 3,155	3.98% 16.91 222 3,755 (793)	4.24% 18.00 213 3,834 2,497	4.03% 17.09 221 3,778 1,481	7.11% 30.19 234 7,065 6,051	8.23% 34.93 268 9,361 3,085	16.58% 70.37 268 18,859 (6,648)	10.14% 43.04 280 12,051 (4,260)	13.18% 55.94 271 15,161 (1,439)	11.59% 49.22 277 13,633 (925)	7.54% 32.01 283 9,058 (2,019)	7,072 11.01% 46.73 272 12,710 (5,638)	100.0% 424.53 3,045 111,647 (5,452)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date	424.5 - - -	2.38% 10.10 236 2.383 3,155 98,338 3,277,589	3.98% 16.91 222 3.755 (793) 49,581 2,902,108	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867	4.03% 17.09 221 3.778 1,481 (341,714) 2,726,942 3/22/2018	7.11% 30.19 234 7,065 6,051 (733,427) 3,076,946	8.23% 34.93 268 9.361 3.085 (780,974) 3,859,854	16.58% 70.37 268 18.859 (6,648) (679,586) 4,781,812 7/1/2018	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457	13.18% 55.94 271 15.161 (1,439) (736,763) 4,811,444 8/25/2018	11.59% 49.22 277 13.633 (925) (477,062) 4,460,952 8/25/2018	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018	100.0% 424.53 3,045 111,647 (5,452) (4,535,238)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw	424.5 - - -	2.38% 10.10 236 2,383 3,155 98,338 3,277,589 1/1/2018 \$5,6482	3.98% 16.91 222 3,755 (793) 49,581 2,902,108 11/1/2018 1/ \$5.6482	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5.6211	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670	7.11% 30.19 234 7.065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670	8.23% 34.93 268 9,361 3,085 (780,974) 3,859,854 3/22/2018 \$5.5670	16.58% 70.37 268 18,859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660	11.59% 49.22 277 13.633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018 \$5.6660	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5.6660	100.0% 424.53 3,045 111,647 (5,452) (4,535,238) 45,512,701
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date	424.5 - - -	2.38% 10.10 236 2.383 3,155 98,338 3,277,589	3.98% 16.91 222 3.755 (793) 49,581 2,902,108	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670	7.11% 30.19 234 7.065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670	8.23% 34.93 268 9,361 3,085 (780,974) 3,859,854 3/22/2018 \$5.5670	16.58% 70.37 268 18,859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660	11.59% 49.22 277 13,633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5.6660	100.0% 424.53 3,045 111,647 (5,452) (4,535,238)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw Revenue Loss Excluding Raw Water Raw Water Rates per CCF	424.5 - - -	2.38% 10.10 236 2,383 3,155 98,338 3,277,589 1/1/2018 \$5.6482 \$ 554,355 \$	3.98% 16.91 222 3,755 (793) 49,581 2,902,108 1/1/2018 1/ \$5.6482 279,884 \$	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5.6211 (45,433) \$5.3915	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670 \$ (1,906,137) \$5.3374	7.11% 30.19 234 7.065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670 \$ (4,204,552) \$	8.23% 34.93 268 9.361 3,085 (780,974) 3,859,854 3/22/2018 \$5.5670 \$ (4,432,832) \$5.3374	16.58% 70.37 268 18.859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222 \$ (3,922,022) : \$5.3926	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222 \$ (3,912,450) :	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660 \$ (4,278,002) \$	11.59% 49.22 277 13.633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660 (2,778,301) \$	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018 \$5.6660 (1,228,694) \$	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5.6660 (288,104) \$ \$5.4464	100.0% 424.53 3,045 111,647 (5,452) (4,535,238) 45,512,701
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw Revenue Loss Excluding Raw Water Raw Water Rates per CCF Revenue Loss Raw Water	424.5	2.38% 10.10 236 2,383 3,155 98,338 3,277,589 1/1/2018 \$5,6482 \$554,355 \$	3.98% 16.91 222 3.755 (793) 49,581 2,902,108 1/1/2018 1/ \$5.6482 279,884 \$ \$5.4186 \$154	4.24% 18.00 213 3,834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5,6211 (45,433) \$5,3915 (\$1,191)	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670 \$ (1,906,137) \$5.3374 \$3,659	7.11% 30.19 234 7.065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670 \$ (4,204,552) \$ \$5.3374 \$116,550	8.23% 34.93 268 9,361 3,085 (780,974) 3,859,854 3/22/2018 \$5.5670 \$ (4,432,832) \$5.3374 \$81,635	16.58% 70.37 268 18.859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222 \$ (3,922,022) \$5.3926 \$97,116	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222 \$ (3,912,450) : \$5.3926 \$115,544	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660 \$ (4,278,002) \$	11.59% 49.22 277 13,633 (925) (477,062) 4,460,952 8/25/2018 \$5,6660 (2,778,301) \$ \$5,4464 \$72,350	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018 \$.5.6660 (1,228,694) \$ \$.5.4464 \$61,426	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5,6660 (288,104) \$5,4464 \$30,298	100.0% 424.53 3,045 111,647 (5,452) (4,535,238) 45,512,701 (26,162,288)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw Revenue Loss Excluding Raw Water Raw Water Rates per CCF Revenue Loss Raw Water GROSS REVENUE GAIN (LOSS)		2.38% 10.10 236 2.383 3,155 98,338 3,277,589 1/1/2018 \$5.6442 \$554,355 \$ \$5.4186 \$1,035 \$555,389 \$	3.98% 16.91 222 3.755 (793) 49,581 2,902,108 1/1/2018 1/ \$5.6482 279,884 \$ \$5.4186 \$154 280,038 \$	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5.6211 (45,433) \$5.3915 (\$1,191) (46,624)	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670 \$ (1,906,137) \$5.3374 \$3.659 \$ (1,902,478)	7.11% 30.19 234 7,065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670 \$ (4,204,552) \$ \$5.3374 \$116,550 \$ (4,088,001) \$	8.23% 34.93 268 9.361 3,085 (780,974) 3,859,854 3/22/2018 \$5.5670 \$ (4,432,832) \$5.3374 \$81,635 \$ (4,351,196)	16.58% 70.37 268 18.859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222 \$ (3,922,022): \$5.3926 \$97,116 \$ (3,824,906):	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222 \$ (3,912,450) : \$5.3926 \$115,544 \$ (3,796,907) :	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660 \$ (4,278,002) \$ \$5.4464 \$99,490 \$ (4,178,512) \$	11.59% 49.22 277 13.633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660 (2,778,301) \$ \$5.4464 \$72,350 (2,705,951) \$	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018 \$5.6660 (1,228,694) \$ \$5.4464 \$61,426 (1,167,267) \$	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5.6660 (288,104) \$5.4464 \$30,298 (257,807) \$	100.0% 424.53 3,045 111.647 (5,452) (4,535,238) 45,512,701 (26,162,288) \$678,066 (25,484,222)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw Revenue Loss Excluding Raw Water Raw Water Rates per CCF Revenue Loss Raw Water GROSS REVENUE GAIN (LOSS) GROSS REVENUE GAIN (LOSS)		2.38% 10.10 236 2.383 3,155 98,338 3,277,589 1/1/2018 \$5.6442 \$554,355 \$ \$5.4186 \$1,035 \$555,389 \$	3.98% 16.91 222 3.755 (793) 49,581 2,902,108 1/1/2018 1/ \$5.6482 279,884 \$ \$5.4186 \$154	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5.6211 (45,433) \$5.3915 (\$1,191) (46,624)	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670 \$ (1,906,137) \$5.3374 \$3.659 \$ (1,902,478)	7.11% 30.19 234 7,065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670 \$ (4,204,552) \$ \$5.3374 \$116,550 \$ (4,088,001) \$	8.23% 34.93 268 9.361 3,085 (780,974) 3,859,854 3/22/2018 \$5.5670 \$ (4,432,832) \$5.3374 \$81,635 \$ (4,351,196)	16.58% 70.37 268 18.859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222 \$ (3,922,022): \$5.3926 \$97,116 \$ (3,824,906):	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222 \$ (3,912,450) : \$5.3926 \$115,544 \$ (3,796,907) :	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660 \$ (4,278,002) \$	11.59% 49.22 277 13.633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660 (2,778,301) \$ \$5.4464 \$72,350 (2,705,951) \$	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018 \$.5.6660 (1,228,694) \$ \$.5.4464 \$61,426	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5.6660 (288,104) \$5.4464 \$30,298 (257,807) \$	100.0% 424.53 3,045 111,647 (5,452) (4,535,238) 45,512,701 (26,162,288)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw Revenue Loss Excluding Raw Water Raw Water Rates per CCF Revenue Loss Raw Water GROSS REVENUE GAIN (LOSS) GROSS REVENUE GAIN (LOSS) Details of Variable Cost Reductions:		2.38% 10.10 236 2.383 3,155 98,338 3,277,589 1/1/2018 \$5.6442 \$554,355 \$5,4186 \$1,035 \$555,389 \$0 \$555,389 \$	3.98% 16.91 222 3.755 (793) 49,581 2,902,108 1/1/2018 1/ \$5.6482 279,884 \$ \$5.4186 \$154 280,038 \$ 280,038 \$	4.24% 18.00 213 3,834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5.6211 (45,433) \$5.3915 (\$1,191) (46,624)	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670 \$ (1,906,137) \$5.3374 \$3,659 \$ (1,902,478) \$ (1,902,478)	7.11% 30.19 234 7.065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670 \$ (4,204,552) \$ \$116,550 \$ (4,088,001) \$ \$ (4,088,001) \$	8.23% 34.93 268 9,361 3,085 (780,974) 3,859,854 3/22/2018 \$5,5670 \$ (4,432,832) \$ (4,432,832) \$ (4,351,196) \$ (4,351,196)	16.58% 70.37 268 18,859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222 \$5.3922,022) \$5.3926 \$97,116 \$ (3,824,906) \$ (3,824,906)	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222 \$ (3,912,450) \$5.3926 \$115,544 \$ (3,796,907) \$ (3,796,907)	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660 \$ (4,278,002) \$ \$5.4464 \$99,490 \$ (4,178,512) \$ \$ (4,178,512) \$	11.59% 49.22 277 13,633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660 (2,778,301) \$ \$5.4464 \$72,350 (2,705,951) \$ (2,705,951) \$	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018 \$.5.6660 (1,228,694) \$ \$.5.4464 \$.61,426 (1,167,267) \$ (1,167,267) \$	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5.6660 (288,104) \$5.4464 \$30,298 (257,807) \$	100.0% 424.53 3,045 111,647 (5,452) (4,535,238) 45,512,701 (26,162,288) \$678,066 (25,484,222) (25,484,222)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw Revenue Loss Excluding Raw Water Raw Water Rates per CCF Revenue Loss Raw Water GROSS REVENUE GAIN (LOSS) GROSS REVENUE GAIN (LOSS)		2.38% 10.10 236 2.383 3,155 98,338 3,277,589 1/1/2018 \$5.6442 \$554,355 \$ \$5.4186 \$1,035 \$555,389 \$	3.98% 16.91 222 3.755 (793) 49,581 2,902,108 1/1/2018 1/ \$5.6482 279,884 \$ \$5.4186 \$154 280,038 \$	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5.6211 (45,433) \$5.3915 (\$1,191) (46,624)	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670 \$ (1,906,137) \$5.3374 \$3.659 \$ (1,902,478)	7.11% 30.19 234 7,065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670 \$ (4,204,552) \$ \$5.3374 \$116,550 \$ (4,088,001) \$	8.23% 34.93 268 9.361 3,085 (780,974) 3,859,854 3/22/2018 \$5.5670 \$ (4,432,832) \$5.3374 \$81,635 \$ (4,351,196)	16.58% 70.37 268 18.859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222 \$ (3,922,022): \$5.3926 \$97,116 \$ (3,824,906):	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222 \$ (3,912,450) : \$5.3926 \$115,544 \$ (3,796,907) :	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660 \$ (4,278,002) \$ \$5.4464 \$99,490 \$ (4,178,512) \$	11.59% 49.22 277 13.633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660 (2,778,301) \$ \$5.4464 \$72,350 (2,705,951) \$	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018 \$5.6660 (1,228,694) \$ \$5.4464 \$61,426 (1,167,267) \$	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5.6660 (288,104) \$5.4464 \$30,298 (257,807) \$	100.0% 424.53 3,045 111.647 (5,452) (4,535,238) 45,512,701 (26,162,288) \$678,066 (25,484,222)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw Revenue Loss Excluding Raw Water Raw Water Rates per CCF Revenue Loss Raw Water GROSS REVENUE GAIN (LOSS) GROSS REVENUE GAIN (LOSS) Details of Variable Cost Reductions: PURCHASED POWER PURCHASED WATER PUMP TAXES		2.38% 10.10 236 2,383 3,155 98,338 3,277,589 1/1/2018 \$5.6482 \$ 554,355 \$ \$5.4186 \$1.035 \$ 555,389 \$ 0 \$ 555,389 \$	3.98% 16.91 222 3,755 (793) 49,581 2,902,108 1/1/2018 1/ \$5.6482 279,884 \$ \$5.4186 \$154 280,038 \$ 280,038 \$	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5.6211 (45,433) \$5.3915 (\$1,191) (46,624) (1,494)	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670 \$ (1,906,137) \$5.3374 \$3,659 \$ (1,902,478) \$ (1,902,478)	7.11% 30.19 234 7.065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670 \$ (4,204,552) \$ \$5.3374 \$116,550 \$ (4,088,001) : \$ (4,088,001) :	8.23% 34.93 268 9.361 3.085 (780,974) 3,859,854 3/22/2018 \$5.5670 6 (4.432,832) \$5.3374 \$81,635 (4.351,196) (140,514)	16.58% 70.37 268 18.859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222 \$5.3926 \$97,116 \$(3,824,906): \$(3,824,906):	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222 \$ (3,912,450) : \$5.3926 \$115,544 \$ (3,796,907) : (121,351)	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660 \$ (4,278,002) \$ \$5.4464 \$99,490 \$ (4,178,512) \$ \$ (4,178,512) \$ (132,560)	11.59% 49.22 277 13,633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660 (2,778,301) \$ \$5.4464 \$72,350 (2,705,951) \$ (2,705,951) \$	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018 \$5.6660 (1,228,694) \$ \$5.4464 \$61,426 (1,167,267) \$ (1,167,267) \$	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5.6660 (288,104) \$ \$5.4464 \$30,298 (257,807) \$ (257,807) \$	100.0% 424.53 3,045 111,647 (5,452) (4,535,238) 45,512,701 (26,162,288) \$678,066 (25,484,222) (25,484,222)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw Revenue Loss Excluding Raw Water Raw Water Rates per CCF Revenue Loss Raw Water GROSS REVENUE GAIN (LOSS) GROSS REVENUE GAIN (LOSS) Details of Variable Cost Reductions: PURCHASED POWER PURCHASED WATER PUMP TAXES LEASED WATER RIGHTS		2.38% 10.10 236 2,383 3,155 98,338 3,277,589 1/1/2018 \$5.6482 \$ 554,355 \$ \$5.4186 \$1.035 \$ 555,389 \$ 0 \$ 555,389 \$	3.98% 16.91 222 3.755 (793) 49,581 2,902,108 1/1/2018 1/ \$5.6482 279,884 \$ \$5.4186 \$154 280,038 \$ 280,038 \$	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5.6211 (45,433) \$5.3915 (\$1,191) (46,624) (1,494) (15,072) (9,326)	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670 \$ (1,906,137) \$5.3374 \$3,659 \$ (1,902,478) \$ (1,902,478) \$ (61,482) (620,257) (383,800)	7.11% 30.19 234 7.065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670 \$ (4,204,552) \$ \$5.3374 \$(4,088,001) \$ (4,088,001) \$ (131,960) (1,331,270) (823,758)	8.23% 34.93 268 9.361 3,085 (780,974) 3,859,854 3/22/2018 \$5.5670 \$ (4,432,832) \$5.3374 (4,4351,196) (140,514) (1,417,575) (877,162)	16.58% 70.37 268 18.859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222 \$5.3926 \$97,116 \$ (3,824,906) : (122,273) (1,343,250) (836,954)	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222 \$ (3,912,450) : \$5.3926 \$ (13,796,907) : (121,351) (1,333,131) (830,648)	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660 \$ (4,278,002) \$ \$5.4464 \$99,490 \$ (4,178,512) \$ (132,560) (1,456,264) (907,370)	11.59% 49.22 277 13,633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660 (2,778,301) \$ \$5.4464 \$72,350 (2,705,951) \$ (2,705,951) \$ (85,834) (942,947) (587,532)	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018 \$5.6660 (1,228,694) \$ \$5.4464 \$61,426 (1,167,267) \$ (1,167,267) \$ (36,988) (406,334) (253,179)	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5.6660 (288,104) \$ \$5.4464 \$30,298 (257,807) \$ (257,807) \$	100.0% 424.53 3,045 111,647 (5,452) (4,535,238) 45,512,701 (26,162,288) \$678,066 (25,484,222) (25,484,222) (815,989) (8,687,115) (5,399,364)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw Revenue Loss Excluding Raw Water Raw Water Rates per CCF Revenue Loss Raw Water GROSS REVENUE GAIN (LOSS) GROSS REVENUE GAIN (LOSS) Details of Variable Cost Reductions: PURCHASED POWER PURCHASED WATER PUMP TAXES		2.38% 10.10 236 2,383 3,155 98,338 3,277,589 1/1/2018 \$5.6482 \$554,355 \$ \$54,355 \$ \$555,389 \$ 0 \$555,389 \$	3.98% 16.91 222 3,755 (793) 49,581 2,902,108 11/1/2018 1/ \$5.6482 279,884 \$ \$5.4186 \$154 280,038 \$ 280,038 \$ 8,921 89,997	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5.6211 (45,433) \$5.3915 (\$1,191) (46,624) (1,494) (15,072) (9,326)	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670 \$ (1,906,137) \$5.3374 \$3,659 \$ (1,902,478) \$ (1,902,478) \$ (1,902,478) (61,482) (620,257) (383,800)	7.11% 30.19 234 7.065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670 \$ (4,204,552) \$ \$5.3374 \$116,550 \$ (4,088,001) \$ (131,960) (1,331,270)	8.23% 34.93 268 9,361 3,085 (780,974) 3,859,854 3/22/2018 \$5.5670 \$ (4,432,832) \$5.3374 \$81,635 \$ (4,351,196) \$ (4,351,196) \$ (140,514) (1,417,575)	16.58% 70.37 268 18.859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222 \$ (3,922,022) : \$5.3926 \$97,116 \$ (3,824,906) : (122,273) (1,343,250)	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222 \$ (3,912,450) : \$5.3926 \$115,544 \$ (3,796,907) : (121,351) (1,333,131)	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660 \$ (4,278,002) \$ \$5.4464 \$99,490 \$ (4,178,512) \$ \$ (4,178,512) \$ (132,560) (1,456,264)	11.59% 49.22 277 13,633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660 (2,778,301) \$ \$5.4464 \$72,350 (2,705,951) \$ (2,705,951) \$ (85,834) (942,947)	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018 \$.5.6660 (1,228,694) \$ \$.1,426 (1,167,267) \$ (1,167,267) \$ (36,988) (406,334) (253,179)	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5.6660 (288,104) \$ \$5.4464 \$30,298 (257,807) \$ (257,807) \$ (8,148) (89,509)	100.0% 424.53 3,045 111,647 (5,452) (4,535,238) 45,512,701 (26,162,288) \$678,066 (25,484,222) (25,484,222) (815,989) (8,687,115)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw Revenue Loss Excluding Raw Water Raw Water Rates per CCF Revenue Loss Raw Water GROSS REVENUE GAIN (LOSS) GROSS REVENUE GAIN (LOSS) Details of Variable Cost Reductions: PURCHASED POWER PURCHASED WATER PUMP TAXES LEASED WATER RIGHTS Chemical Costs UNCOLLECTIBLES LOCAL TAXES		2.38% 10.10 236 2,383 3,155 98,338 3,277,589 1/1/2018 \$5.6482 \$ 554,355 \$ \$5.4186 \$1,035 \$ 555,389 \$ 17,693 178,497 110,450 940 1,088 1,787	3.98% 16.91 222 3.755 (793) 49,581 2,902,108 1/1/2018 1/ \$5.6482 279,884 \$ \$5.4186 \$154 280,038 \$ 280,038 \$ 8,921 89,997 55,688 474 549 901	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5.6211 (45,433) \$5.3915 (\$1,191) (46,624) (1,494) (15,072) (9,326) (79) (92) (151)	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670 \$ (1,906,137) \$5.3374 \$3,659 \$ (1,902,478) \$ (1,902,478) \$ (620,257) (383,800) - (3,267) (3,782) (6,209)	7.11% 30.19 234 7.065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670 \$ (4,204,552) \$ \$5.3374 \$(4,088,001) \$ (131,960) (1,331,270) (823,758) (7,012) (8,117) (13,328)	8.23% 34.93 268 9.361 3,085 (780,974) 3,859,854 3/22/2018 \$5.5670 \$ (4,432,832) \$5.3374 (140,514) (1,417,575) (877,162) (7,467) (8,643) (1,4192)	16.58% 70.37 268 18.859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222 \$5.3926 \$97,116 \$ (3,824,906) : (122,273) (1,343,250) (836,954) (6,498) (7,804) (12,796)	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222 \$ (3,912,450) : \$5.3926 \$ (13,796,907) : (121,351) (1,333,131) (830,648) (7,745) (12,700)	13.18% 55.94 271 15.161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660 \$ (4,278,002) \$ \$5.4464 \$99,490 \$ (4,178,512) \$ (132,560) (1,456,264) (907,370) - (7,044) (8,531) (13,984)	11.59% 49.22 277 13,633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660 (2,778,301) \$ \$5.4464 \$72,350 (2,705,951) \$ (2,705,951) \$ (85,834) (942,947) (587,532) - (4,561) (5,524) (9,055)	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018 \$5.6660 (1,228,694) \$ \$5.4464 \$61,426 (1,167,267) \$ (36,988) (406,334) (253,179) - (1,966) (2,380) (3,902)	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5.6660 (288,104) \$ \$5,4464 \$30,298 (257,807) \$ (257,807) \$ (8,148) (89,509) (55,771)	100.0% 424.53 3,045 111,647 (5,452) (4,535,238) 45,512,701 (26,162,288) \$678,066 (25,484,222) (25,484,222) (815,989) (8,687,115) (5,399,364) (43,363) (51,505) (84,489)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw Revenue Loss Excluding Raw Water Raw Water Rates per CCF Revenue Loss Raw Water GROSS REVENUE GAIN (LOSS) GROSS REVENUE GAIN (LOSS) Details of Variable Cost Reductions: PURCHASED POWER PURCHASED WATER PUMP TAXES LEASED WATER RIGHTS Chemical Costs UNCOLLECTIBLES LOCAL TAXES Subtotal - Variable Cost Increase (Reduction)		2.38% 10.10 236 2,383 3,155 98,338 3,277,589 1/1/2018 \$5.6482 \$ 554,355 \$ \$554,365 \$ \$555,389 \$ 0 \$ 555,389 \$ 17,693 178,497 110,450 - 940 1,088 1,787 310,456	3.98% 16.91 222 3,755 (793) 49,581 2,902,108 1/1/2018 1/ \$5.6482 279,884 \$ \$5.4186 \$154 280,038 \$ 280,038 \$ 8,921 89,997 55,688 - 474 549 901 156,529	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5.6211 (45,433) \$5.3915 (\$1,191) (46,624) (1,494) (15,072) (9,326) - (79) (92) (151) (26,214)	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670 \$ (1,906,137) \$5.3374 \$3,659 \$ (1,902,478) \$ (1,902,478) (61,482) (620,257) (383,800) (3,267) (3,782) (6,209) (1,078,798)	7.11% 30.19 234 7,065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670 \$ (4,204,552) \$ \$5.3374 \$116,550 \$ (4,088,001) \$ (131,960) (1,331,270) (823,758) (7,012) (8,117) (13,328) (2,315,445)	8.23% 34.93 268 9,361 3,085 (780,974) 3,859,854 3/22/2018 \$5.5670 \$ (4,432,832) \$5.3374 \$81,635 \$ (4,351,196) (140,514) (1,417,575) (877,162) (7,467) (8,643) (14,192) (2,465,553)	16.58% 70.37 268 18.859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222 \$3.922,022) \$5.3926 \$97,116 \$(3,824,906) \$(1,22,273) (1,343,250) (836,954) (7,804) (7,804) (12,796) (2,329,574)	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222 \$ (3,912,450) : \$115,544 \$ (3,796,907) : (121,351) (1,333,131) (830,648) (7,745) (12,700) (2,312,024)	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660 \$ (4,278,002) \$ \$5.4464 \$99,490 \$ (4,178,512) \$ (132,560) (1,456,264) (907,370) (7,044) (8,531) (13,984) (2,525,754)	11.59% 49.22 277 13.633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660 (2,778,301) \$ \$5.4464 \$72,350 (2,705,951) \$ (2,705,951) \$ (85,834) (942,947) (587,532) (4,561) (5,524) (9,055) (1,635,453)	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 81/25/2018 \$5.6660 (1,228,694) \$ \$61,426 (1,167,267) \$ (1,167,267) \$ (36,988) (406,334) (253,179) (1,966) (2,380) (3,902) (704,749)	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5.6660 (288,104) \$ \$5.4464 \$30,298 (257,807) \$ (257,807) \$ (8,148) (89,509) (55,771) (433) (524) (860) (155,245)	100.0% 424.53 3,045 111,647 (5,452) (4,535,238) 45,512,701 (26,162,288) \$678,066 (25,484,222) (25,484,222) (815,989) (8,687,115) (5,399,364) - (43,363) (51,505) (84,489) (15,081,825)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw Revenue Loss Excluding Raw Water Raw Water Rates per CCF Revenue Loss Raw Water GROSS REVENUE GAIN (LOSS) GROSS REVENUE GAIN (LOSS) Details of Variable Cost Reductions: PURCHASED POWER PURCHASED WATER PUMP TAXES LEASED WATER RIGHTS Chemical Costs UNCOLLECTIBLES LOCAL TAXES Subtotal - Variable Cost Increase (Reduction) 20 BASIS PT. ADJ. *		2.38% 10.10 236 2,383 3,155 98,338 1/1/2018 \$5.6482 \$554,355 \$554,355 \$555,389 \$0 \$555,389 \$ 17,693 178,497 110,450 - 940 1,088 1,787 310,456 (117,536)	3.98% 16.91 222 3,755 (793) 49,581 2,902,108 11/12018 1/ \$5.6482 279,884 \$ \$5.4186 \$154 280,038 \$ 280,038 \$ 280,038 \$	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5.6211 (45,433) \$5.3915 (\$1,191) (46,624) (1.494) (15,072) (9,326) - (79) (92) (151) (26,214) (122,927)	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670 \$ (1,906,137) \$5.3374 \$3,659 \$ (1,902,478) \$ (1,902,478) \$ (1,902,478) (620,257) (383,800) (3,267) (3,782) (6,209) (1,078,798) (121,954)	7.11% 30.19 234 7.065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670 \$ (4,204,552) \$ \$5.3374 \$116,550 \$ (4,088,001) \$ (4,088,001) \$ (131,960) (1,331,270) (823,758)	8.23% 34.93 268 9,361 3,085 (780,974) 3,859,854 3/22/2018 \$5.5670 \$ (4,432,832) \$5.3374 \$81,635 \$ (4,351,196) \$ (4,4514) (1,417,575) (877,162) \$ (7,467) (8,643) (14,192) (2,465,553) (121,954)	16.58% 70.37 268 18.859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222 \$(3,922,022): \$5.3926 \$97,116 \$(3,824,906): \$(122,273) (1,343,250) (836,954) (6,498) (7,804) (12,796) (2,329,574) (121,954)	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222 \$ (3,912,450) : \$5.3926 \$115,544 \$ (3,796,907) : (121,351) (1,333,131) (830,648)	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660 \$ (4,278,002) \$ \$5.4464 \$99,490 \$ (4,178,512) \$ \$ (4,178,512) \$ (132,560) (1,456,264) (907,370)	11.59% 49.22 277 13,633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660 (2,778,301) \$ \$5.4464 \$72,350 (2,705,951) \$ (2,705,951) \$ (85,834) (942,947) (587,532) (4,561) (5,524) (9,055) (1,635,453) (124,811)	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 8/25/2018 \$.5.6660 (1,228,694) \$ \$.5.4464 \$.61,426 (1,167,267) \$ (1,167,267) \$ (1,966) (2,380) (3,902) (704,749) (124,811)	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5,6660 (288,104) \$5,6464 \$30,298 (257,807) \$ (257,807) \$ (81,148) (89,509) (55,771) (433) (524) (860) (155,245) (124,811)	100.0% 424.53 3,045 111,647 (5,452) (4,535,238) 45,512,701 (26,162,288) \$678,066 (25,484,222) (25,484,222) (815,989) (8,687,115) (5,399,364) (43,363) (51,505) (84,489) (15,081,825) (1,467,012)
REC # CUST NORMALIZED Difference Actual vs. Normalized Adopted Sales (CCF) TOTAL SALES DIFFERENCE (CCF) Total Quantity Volumes Quantity Rates Effective date Uniform Rate App. to All Potable Water Excl. Raw Revenue Loss Excluding Raw Water Raw Water Rates per CCF Revenue Loss Raw Water GROSS REVENUE GAIN (LOSS) GROSS REVENUE GAIN (LOSS) Details of Variable Cost Reductions: PURCHASED POWER PURCHASED WATER PUMP TAXES LEASED WATER RIGHTS Chemical Costs UNCOLLECTIBLES LOCAL TAXES Subtotal - Variable Cost Increase (Reduction)		2.38% 10.10 236 2,383 3,155 98,338 3,277,589 1/1/2018 \$5.6482 \$ 554,355 \$ \$554,365 \$ \$555,389 \$ 0 \$ 555,389 \$ 17,693 178,497 110,450 - 940 1,088 1,787 310,456	3.98% 16.91 222 3,755 (793) 49,581 2,902,108 1/1/2018 1/ \$5.6482 279,884 \$ \$5.4186 \$154 280,038 \$ 280,038 \$ 8,921 89,997 55,688 - 474 549 901 156,529	4.24% 18.00 213 3.834 2,497 (8,303) 2,784,867 1/2018 &3/22/18 \$5.6211 (45,433) \$5.3915 (\$1,191) (46,624) (1,494) (15,072) (9,326) - (79) (92) (151) (26,214)	4.03% 17.09 221 3,778 1,481 (341,714) 2,726,942 3/22/2018 \$5.5670 \$ (1,906,137) \$5.3374 \$3,659 \$ (1,902,478) \$ (1,902,478) (61,482) (620,257) (383,800) (3,267) (3,782) (6,209) (1,078,798)	7.11% 30.19 234 7,065 6,051 (733,427) 3,076,946 3/22/2018 \$5.5670 \$ (4,204,552) \$ \$5.3374 \$116,550 \$ (4,088,001) \$ (131,960) (1,331,270) (823,758) (7,012) (8,117) (13,328) (2,315,445)	8.23% 34.93 268 9,361 3,085 (780,974) 3,859,854 3/22/2018 \$5.5670 \$ (4,432,832) \$5.3374 \$81,635 \$ (4,351,196) (140,514) (1,417,575) (877,162) (7,467) (8,643) (14,192) (2,465,553)	16.58% 70.37 268 18.859 (6,648) (679,586) 4,781,812 7/1/2018 \$5.6222 \$3.922,022) \$5.3926 \$97,116 \$(3,824,906) \$(1,22,273) (1,343,250) (836,954) (7,804) (7,804) (12,796) (2,329,574)	10.14% 43.04 280 12.051 (4,260) (674,467) 4,613,457 7/1/2018 \$5.6222 \$ (3,912,450) : \$115,544 \$ (3,796,907) : (121,351) (1,333,131) (830,648) (7,745) (12,700) (2,312,024)	13.18% 55.94 271 15,161 (1,439) (736,763) 4,811,444 8/25/2018 \$5.6660 \$ (4,278,002) \$ \$5.4464 \$99,490 \$ (4,178,512) \$ (132,560) (1,456,264) (907,370) (7,044) (8,531) (13,984) (2,525,754)	11.59% 49.22 277 13.633 (925) (477,062) 4,460,952 8/25/2018 \$5.6660 (2,778,301) \$ \$5.4464 \$72,350 (2,705,951) \$ (2,705,951) \$ (85,834) (942,947) (587,532) (4,561) (5,524) (9,055) (1,635,453)	7.54% 32.01 283 9.058 (2,019) (205,575) 4,377,266 81/25/2018 \$5.6660 (1,228,694) \$ \$61,426 (1,167,267) \$ (1,167,267) \$ (36,988) (406,334) (253,179) (1,966) (2,380) (3,902) (704,749)	7,072 11.01% 46.73 272 12,710 (5,638) (45,285) 3,839,464 8/25/2018 \$5.6660 (288,104) \$ \$5.4464 \$30,298 (257,807) \$ (257,807) \$ (8,148) (89,509) (55,771) (433) (524) (860) (155,245)	100.0% 424.53 3,045 111,647 (5,452) (4,535,238) 45,512,701 (26,162,288) \$678,066 (25,484,222) (25,484,222) (815,989) (8,687,115) (5,399,364) - (43,363) (51,505) (84,489) (15,081,825)

^{*}Acutal Consumption taken from JV 1
Raw Consumption is included in Resale Category in JV1
**Raw Consumption is taken from CC&B report "Monthly_Sales-Raw Aug 15 onward provided monthly from Customer Systems.

^{***}Number of Raw Customers is taken from Rate Statistics by SA Type (CMSA020A) provided by Customer Systems or Accounting.

SAN JOSE WATER COMPANY ADVICE LETTER NO. 532 ATTACHMENT B

ADVICE LETTER 532 ATTACHMENT B BILL COMPARISON

BILL COMPARISON UNIFORM RATES

Usage					
	Current Rates	Proposed Rates			
(ccf)	AL 528A	AL 532	Increase	Increase	
	\$68.90	\$69.89	1.44%	\$0.99	
1	1 \$101.67	\$103.86	2.15%	\$2.19	
1:	\$123.52	\$126.50	2.41%	\$2.98	
20	\$150.83	\$154.81	2.64%	\$3.97	
30	\$205.45	\$211.42	2.90%	\$5.96	
50	\$314.70	\$324.64	3.16%	\$9.94	
10	\$587.82	\$607.69	3.38%	\$19.87	
	Current Rates	Proposed Rates			
_	AL 528A	AL 532	Increase	Increase	
	\$64.02	\$65.01	1.55%	\$0.99	
Typical 1	1 \$96.80	\$98.98	2.26%	\$2.19	
1:	\$118.64	\$121.63	2.51%	\$2.98	
20	\$149.20	\$153.17	2.66%	\$3.97	
		<u> </u>	0.740/		
30	\$220.02	\$225.98	2.71%	\$5.96	
()					

100

\$715.78

\$735.65

\$19.87

2.78%

SAN JOSE WATER COMPANY ADVICE LETTER NO. 532 ATTACHMENT C

SAN JOSE WATER COMPANY

(U-168-W)

SUMMARY OF EARNINGS AND RATE OF RETURN FOR THE TWELVE MONTHS ENDED December 31, 2018

(\$ Amounts in Thousands)

	Authorized Per AL 524	Recorded	Adjustment	Pro-forma
Operating Revenue:				
Operating Revenues	\$382,649	\$363,277		\$388,293
Other Water Revenues	\$0	\$3,923		\$3,923
Deferred Revenue on CIAC	\$487	\$436		\$487
Total Metered Revenue	\$383,136	\$367,636	A	\$392,703
Operating Expense:				
Purchased Water - Potable	\$98,526	\$91,717	F	\$98,391
Purchased Water - Recycled	\$2,060	\$2,680	F	\$2,769
Pump Taxes	\$61,390	\$44,487	G	\$61,313
Purchased Power	\$8,969	\$6,342	H	\$10,565
Operations & Maintenance	\$37,731	\$41,101	D	\$37,731
Chemical	\$477	\$663	I	\$478
Administrative & General	\$27,743	\$37,013	D	\$27,743
Depreciation & Amortization	\$51,079	\$51,001	D	\$51,619
Subtotal	\$287,973	\$275,004		\$290,609
Uncollectible	\$577	\$374	В	\$594
Taxes Other Than Income	\$12,136	\$13,420	C	\$13,385
Revenue Adjustment Balancing and Memo Acct	\$0	(\$3,844)	E	\$0
Total Operating Expense Before Income Taxes	\$300,687	\$284,954		\$304,588
Operating Revenue Before Income Taxes	\$82,449	\$82,682		\$88,116
State Income Tax	\$4,621	\$4,095	J	\$5,569
Federal Income Tax	\$14,410	\$9,635	J	\$16,463
Total Operating Expense	\$319,718	\$298,684		\$326,620
Net Operating Revenue	\$63,419	\$68,952		\$66,083
Weighted Average Rate Base	829,563	864,933		864,933
Earned Rate of Return	7.64%	7.97%		7.64%
Authorized Rate of Return	7.64%		K	7.64%

SAN JOSE WATER COMPANY

(U-168-W)

WEIGHTED AVERAGE RATE BASE FOR THE TWELVE MONTHS ENDED December 31, 2018

(\$ Amounts in Thousands)

Weighted Averages [2]:

Utility Plant	\$1,728,914
Reserve for Depreciation	\$539,630
Reserve for Amortization	\$520
Net Utility Plant	1,188,764
Adjustments:	
Contributions in Aid of Construction	\$124,084
Total Tax Deferrals	\$155,104
Advances for Construction	\$72,824
Total Adjustments	352,012
Adjusted Net Utility Plant	836,752
Taxes on Contributions & Advances	\$8,897
Total Working Capital	\$19,284
Weighted Average Rate Base	\$864,933

^[2] The weighted average is the sum of the first and last months balance divided by two, plus the sum of the intervening eleven months, divided by twelve.

SAN JOSE WATER COMPANY ADVICE LETTER NO. 532 ATTACHMENT D

PUBLIC NOTICE

Para más información o si necesita asistencia en español por favor llame al número (408) 279-7900.

SAN JOSE WATER COMPANY NOTICE OF REQUESTED SURCHARGE IMPLEMENTATION

On March 29, 2019, San Jose Water Company (SJWC) filed Advice Letter No. 532 (AL 532) with the California Public Utilities Commission (CPUC) requesting authorization to recover the balance accumulated in the Water Conservation Memorandum Account (WCMA) during the period of January 1, 2018, through December 31, 2018.

The CPUC previously authorized SJWC to establish a WCMA to track unrecovered fixed costs occurring during mandatory conservation, and that impacted our quantity revenue. The under-collection was a result of water conservation measures established by the State of California and the Santa Clara Valley Water District. During the period of January 1, 2018, through December 31, 2018, an under-collection of \$9,020,356 was accumulated in the WCMA. As directed by the CPUC's Water Division, the under-collection will be recovered via a quantity surcharge of \$0.1960 per hundred cubic feet (ccf, equivalent to 748 gallons) for a period of 12 months from the date of CPUC approval. If approved, the requested recovery would begin on or about July 1, 2019.

If the CPUC authorizes the requested surcharge, the resulting monthly bill for a typical customer with a 3/4-inch meter using 11 ccfs per month will increase by \$2.19 or approximately 2.26%.

Protests and Responses

Any customer may respond to or protest this advice letter. A response does not oppose the filing but presents information that may prove useful to the CPUC in evaluating the advice letter. A protest objects to the advice letter in whole or in part and must set forth the specific grounds on which it is based. These grounds may include the following:

- (1) The utility did not properly serve or give notice of the advice letter;
- (2) The relief requested in the advice letter would violate statute or CPUC order, or is not authorized by statute or CPUC order on which the utility relies;
- (3) The analysis, calculations, or data in the advice letter contain material error or omissions;

- (4) The relief requested in the advice letter is pending before the CPUC in a formal proceeding;
- (5) The relief requested in the advice letter requires consideration in a formal hearing, or is otherwise inappropriate for the advice letter process; or
- (6) The relief requested in the advice letter is unjust, unreasonable, or discriminatory (provided that such a protest may not be made where it would require re-litigating a prior order of the CPUC).

A response or protest must be sent in writing or by electronic mail. It must be received by the Division of Water and Audits by April 18, 2019; 20 days from the filing date of this advice letter. The address for mailing or emailing a response or protest is:

California Public Utilities Commission Tariff Unit, Division of Water and Audits 505 Van Ness Avenue – 3rd Floor San Francisco, CA 94102 water.division@cpuc.ca.gov

On the same date the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy by mail or email to us, addressed to:

San Jose Water Company Regulatory Affairs 110 West Taylor Street San Jose, CA 95110 Fax (408) 279-7934 regulatoryaffairs@sjwater.com

The advice letter process does not provide for any responses, protests, or comments except for the utility's reply, after the 20-day comment period has closed.

AVISO AL PÚBLICO

Para más información o si necesita asistencia en español, por favor llame al número (408) 279-7900.

SAN JOSE WATER COMPANY AVISO DE IMPLEMENTACIÓN DEL CARGO ADICIONAL SOLICITADO

El 29 de marzo de 2019, San Jose Water Company (SJWC) presentó la carta de aviso Advice Letter No. 532 (AL 532) ante la Comisión de Servicios Públicos de California (CPUC) solicitando autorización para recuperar el saldo acumulado en la cuenta de orden para la conservación del agua Water Conservation Memorandum Account (WCMA) durante el periodo comprendido entre el 1 de enero de 2018 y el 31 de diciembre de 2018.

La CPUC autorizó previamente a SJWC establecer una WCMA para rastrear los gastos fijos no recuperados registrados durante la conservación obligatoria, mismos que afectaron nuestro ingreso por cantidad. La subrecaudación fue resultado de las medidas de conservación de agua establecidas por el estado de California y el distrito Santa Clara Valley Water District. Durante el período del 1 de enero de 2018 al 31 de diciembre de 2018, se acumuló una subrecaudación de \$9,020,356 en la cuenta WCMA. Según lo ordenado por la División del Agua (Water Division) de la CPUC, la subrecaudación se recuperará vía un cargo adicional de \$0.1960 por ciento de pies cúbicos (ccf, equivalente a 748 galones) por un periodo de 12 meses a partir de la fecha de aprobación de la CPUC. De aprobarse, la recuperación solicitada entraría en vigor el 1 de julio de 2019 o alrededor de esa fecha.

Si la CPUC autoriza el cargo adicional solicitado, la factura mensual resultante para un cliente típico con un medidor de ³/₄ de pulgada que consume 11 ccf al mes aumentará \$2.19 o aproximadamente 2.26%.

Desacuerdos y respuestas

Cualquier cliente puede responder a o estar en desacuerdo con esta carta de aviso. Una respuesta no se contrapone a la presentación de esta solicitud pero aporta información que podría resultar útil para la CPUC al momento de evaluar la carta de aviso. Un desacuerdo objeta la carta de aviso, total o parcialmente, y debe plantear los motivos específicos en los que se basa. Entre los motivos se pueden incluir los siguientes:

(1) La empresa de servicios públicos no entregó o notificó sobre la carta de aviso en forma correcta;

- (2) La compensación solicitada en la carta de aviso violaría el estatuto o la orden de la CPUC, o no está autorizada conforme al estatuto u orden de la CPUC de los cuales depende la empresa de servicios públicos;
- (3) El análisis, cálculos o datos en la carta de aviso contienen errores u omisiones considerables;
- (4) La compensación solicitada en la carta de aviso está pendiente ante la CPUC en un procedimiento formal;
- (5) La compensación solicitada en la carta de aviso requiere considerarse en una audiencia formal, o de alguna otra forma resulta inapropiada para el proceso de la carta de aviso, o
- (6) La compensación solicitada en la carta de aviso es injusta, irrazonable o discriminatoria (salvo que dicho desacuerdo no se manifieste cuando requiriera volverse a litigar una orden previa de la CPUC).

Deberá enviarse una respuesta o un desacuerdo por escrito o vía mensaje de correo electrónico. La División de Agua y Auditorías (Division of Water and Audits) deberá recibirlo antes del 18 de abril de 2019; 20 días contados a partir de la fecha de esta carta de aviso. La dirección para enviar por correo postal o electrónico una respuesta o un desacuerdo es:

California Public Utilities Commission Tariff Unit, Division of Water and Audits 505 Van Ness Avenue – 3rd Floor San Francisco, CA 94102 water.division@cpuc.ca.gov

La misma fecha en que la respuesta o el desacuerdo se presentan ante la División de Agua, el que responde o presenta el desacuerdo deberá enviarnos por correo postal o correo electrónico una copia del desacuerdo, dirigida a:

San Jose Water Company Regulatory Affairs 110 West Taylor Street San Jose, CA 95110 Fax (408) 279-7934 regulatoryaffairs@sjwater.com.

El proceso de la carta de aviso no contempla ninguna respuesta, desacuerdo o comentario, salvo la respuesta de la empresa de servicios públicos, después del periodo de comentarios de 20 días.

SAN JOSE WATER COMPANY ADVICE LETTER NO. 532 ATTACHMENT E

SAN JOSE WATER COMPANY (U-168-W) Advice Letter No. 532

Attachment E Page 1 of 2

A copy of Advice Letter No. 532 has been sent to the following municipalities, water companies and interested parties:

City of San Jose Municipal Water Dept. Attn: Jeffrey Provenzano 3025 Tuers Road San Jose, CA 95121

California Water Service Co. Attn: Regulatory Affairs 1720 North First Street San Jose, CA 95112

City of Cupertino 10300 Torre Avenue Cupertino, CA 95014

City of Campbell 70 North First Street Campbell, CA 95008

Great Oaks Water Company P.O. Box 23490 San Jose, CA 95153

Santa Clara Valley Water District 5750 Almaden Expressway San Jose, CA 95118

County of Santa Clara 70 W. Hedding Street San Jose, CA 95110

Mountain Springs Mutual Water Co. 17956 Greenwood Road Los Gatos, CA 95033 San Jose Mercury News Attn: Paul Rogers 4 N. Second Street, Suite 800 San Jose, CA 95113

Town of Los Gatos Attn: Director of Public Works 110 E. Main Street Los Gatos, CA 95032

City of Monte Sereno Attn: Jessica Kahn, City Engineer 18041 Saratoga-Los Gatos Road Monte Sereno, CA 95030

City of Santa Clara 1500 Warburton Avenue Santa Clara, CA 95050

City of Milpitas Attn: Utilities Engineering 455 East Calaveras Blvd. Milpitas, CA 95035

City of Saratoga Attn: Director of Public Works 13777 Fruitvale Avenue Saratoga, CA 95070

Department of Water Resources Safe Drinking Water Office, Room 804 1416 9TH Street Sacramento, CA 95814

SAN JOSE WATER COMPANY (U-168-W) Advice Letter No. 532

Attachment E Page 2 of 2

Nina Hawk Chief Operating Officer Water Utility Enterprises Santa Clara Valley Water District 5750 Almaden Expressway San Jose, CA 95118

Gillette MutualWater Company 21976 Gillette Drive Los Gatos, CA 95033

Redwood Estates Services Association PO Box 591 Redwood Estates, CA 95044-0591

Big Redwood Park Water & Improvement Assoc. 18522 Mt. View Avenue Los Gatos, CA 95033

Villa Del Monte Mutual Water Company P.O. Box 862 Los Gatos, CA 95031

Ridge Mutual Water Company 22316 Citation Drive Los Gatos, CA 95033

Summitt West Mutual Water Company P.O. Box 974 Los Gatos, CA 95031

Oakmount Mutual Water Company P.O. Box 31536 Stockton, CA 95213

Brush & Old Well Mutual Water Company 21105 Brush Road Los Gatos, CA 95033 Bob Burke Regulatory Liaison For The Six Mutual Water Companies 420 Alberto Way, Unit 49

Stagecoach Mutual Water Co 21825 Stagecoach Road Los Gatos, CA 95033

Pat Kearns, MD 7 W Central Ave Los Gatos, CA 95030

Los Gatos, Ca 95032

Saratoga City Council Member Rishi Kumar 13777 Fruitvale Avenue Saratoga, CA 95070

WRATES Rita Benton 18555 Ravenwood Drive Saratoga, CA 95070

Saratoga Heights Mutual Water Company P.O. Box 337 Saratoga, CA 95071

James Hunter 6475 Dwyer Street San Jose, CA 95120

Raineri Mutual Water Company P.O. Box 11 Los Gatos, CA 95031

Mt. Summit Mutual Water Co P.O. Box 3416 Saratoga, CA 95070 Canceling Revised

Revised___

Cal. P.U.C. Sheet No. 1971-W Cal. P.U.C. Sheet No. <u>1962-W</u>

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GENERAL METERED SERVICE (Continued)

- 6. To amortize the under-collection in Balancing Accounts, a surcharge of \$0.2961 per 100 cu.ft is to be added to the Quantity rate shown for a 12 month period or until collected beginning with the effective date of Advice Letter 528.
- 7. To amortize the under-collection of the Memorandum Accounts, a surcharge of \$0.2954 per 100 cu.ft is to be added to the Quantity rate shown for a 12 month period or until collected beginning with the effective date of Advice Letter 528.
- 8. To refund prorated service charge rate changes for the period of June 1, 2011, through December 31, 2016, a one-time surcredit will be added to the bill as follows:

		Surcredit:
For 5	/8 x 3/4-inch meter	 \$6.36
For	3/4-inch meter	 6.36
For	1-inch meter	 10.59
For	1-1/2-inch meter	 21.17
For	2-inch meter	 33.89
For	3-inch meter	 63.55
For	4-inch meter	 105.91
For	6-inch meter	 211.83
For	8-inch meter	 338.93
For	10-inch meter	 487.21

9. To amortize the under-collection in the 2018 WCMA, a surcharge of \$0.1960 per 100 cu.ft (N) is to be added to the Quantity rate shown for a 12 month period or until collected beginning with the effective date of Advice Letter 532. (N)

(To be inserted by utility) Issued by (To be inserted by Cal. P.U.C.) JOHN TANG Advice No. 532 Date Filed Vice President, Effective _____ Regulatory Affairs Resolution No.

TITLE

Revised Canceling Revised

Cal. P.U.C. Sheet No. <u>1972-W</u> Cal. P.U.C. Sheet No. <u>1963-W</u>

Schedule No. 1B

GENERAL METERED SERVICE WITH AUTOMATIC FIRE SPRINKLER SYSTEM (Continued)

- 7. To amortize the under-collection in Balancing Accounts, a surcharge of \$0.2961 per 100 cu.ft is to be added to the Quantity rate shown for a 12 month period or until collected beginning with the effective date of Advice Letter 528.
- 8. To amortize the under-collection of the Memorandum Accounts, a surcharge of \$0.2954 per 100 cu.ft is to be added to the Quantity rate shown for a 12 month period or until collected beginning with the effective date of Advice Letter 528.
- 9. To refund prorated service charge rate changes for the period of June 1, 2011, through December 31, 2016, a one-time surcredit will be added to the bill as follows:

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For 5/	8 x 3/4-inch meter	 \$6.36
For	3/4-inch meter	 6.36
For	1-inch meter	 10.59
For	1-1/2-inch meter	 21.17
For	2-inch meter	 33.89
For	3-inch meter	 63.55

10. To amortize the under-collection in the 2018 WCMA, a surcharge of \$0.1960 per 100 cu.ft is to be added to the Quantity rate shown for a 12 month period or until collected beginning with the effective date of Advice Letter 532.

(To be inserted by utility)

Issued by

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

Advice No. 532

JOHN TANG
Vice President,
Pec. No.

Regulatory Affairs

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

Effective
Effective
Resolution No.

TITLE

Canceling

Origial Cal. P.U.C. Sheet No. 1973-W
Revised Cal. P.U.C. Sheet No.

San Jose, California	Canceling	Reviseu	Cal. P.U.C. Sheet No	
	Schedule No	o. 1C		
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12. To amortize the under-collection in the	2018 WCMA, a si	urcharge of \$0.	1960 per 100 cu.ft	(N)
is to be added to the Quantity rate show	vn for a 12 month	period or until	collected beginning with	1
the effective date of Advice Letter 532.				(N)

(To be inserted by utility)	Issued by	(To be inserted by Cal. P.U.C.)
Advice No. <u>532</u>	JOHN TANG	Date Filed
	Vice President,	Effective
Dec. No.	Regulatory Affairs	Resolution No.

Canceling

Revised Original

Cal. P.U.C. Sheet No. <u>1974-W</u> Cal. P.U.C. Sheet No. <u>1966-W</u>

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RAW WATER METERED SERVICE

(Continued)

- 7. To amortize the under-collection in Balancing Accounts, a surcharge of \$0.2961 per 100 cu.ft is to be added to the Quantity rate shown for a 12 month period or until collected beginning with the effective date of Advice Letter 528.
- 8. To amortize the under-collection of the Memorandum Accounts, a surcharge of \$0.2954 per 100 cu.ft is to be added to the Quantity rate shown for a 12 month period or until collected beginning with the effective date of Advice Letter 528.
- 9. To refund prorated service charge rate changes for the period of June 1, 2011, through December 31, 2016, a one-time surcredit will be added to the bill as follows:

		Surcreait:
For	3/4-inch meter	 \$6.36
For	1-inch meter	 10.59
For	1-1/2-inch meter	 21.17
For	2-inch meter	 33.89
For	3-inch meter	 63.55
For	4-inch meter	 105.91
For	6-inch meter	 211.83
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(To be inserted by utility)

Advice No. 532

Date Filed

Vice President,

Regulatory Affairs

Vice President,

Resolution No.

TITLE

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C. Sheet No. <u>1975-W</u>
C. Sheet No. <u>1970-W</u>

TABLE OF CONTE	NTS	
The following listed tariff sheets contain all effective rates, rules and regulations affecting the rates and service of the Utility, toget with information relating thereto:		
Subject Matter of Sheet	C.P.U.C. Sheet No.	
	1495-W I-W, 1795-W, 848-W and 1906-W I99-W, 1700-W, 1702-W, 1420-W, I-W, 1818-W, 1933-W and 1934-W 1266-W	(T)
Service Area Map Locator, Index Map of Areas With Special Pressure and Fire Flow Conditions Index to Map of Areas With	1589-W 1590-W	
Special Pressure and Fire Flow Conditions Rate Schedules:	1079-W, 1591-W 1082-W, 1087-W and 1404-W	
Schedule No. 1, General Metered Service Schedule No. 1B, General Metered Service With Automatic Fire Sprinkler System 1949-	1947-W, 1915-W and 1971-W W, 1741-W, 1882-W and 1972-W	(C)
Schedule No. 1C, General Metered Service Mountain District 1951-W, 1952-V Schedule No. 4, Private Fire Service Schedule No. 9C, Construction and Other	W, 1884-W, 1964-W and 1973-W 1954-W and 1965-W	(C)
Temporary Metered Service Schedule No. 10R, Service to Employees Schedule No. 14.1 Water Shortage Contingency Plan With	1118-W and 1094-W 152-W 1668-W,1669-W,1780-W,1671-W, -W,1673-W,1766-W, and 1820-W	
Staged Mandatory Reductions And Drought Surcharges Schedule No. RW, Raw Water Metered Service Schedule No. RCW, Recycled Water Metered Service Schedule No. UF, Surcharge to Fund Public Utilities Commission, Reimbursement Fee Schedule No. WRAP, Water Rate Assistance Program	1955-W, 1920-W and 1974-W 1957-W, 1958-W and 1967-W 1969-W 1904-W and 1211-W	(C)
List of Contracts and Deviations	1857-W	
Rules:		
No. 1 - Definitions No. 2 - Description of Service No. 3 - Application for Service No. 4 - Contracts No. 5 - Special Information Required on Forms No. 6 - Establishment and Re-establishment of Credit	764-W and 976-W 525-W 351-W and 903-W 352-W 1936-W thru 1937-W 354-W	
No. 7 - Deposits No. 8 - Notices No. 9 - Rendering and Payment of Bills (Continued)	355-W and 356-W 1054-W and 825-W 996-W, 997-W and 1146-W	

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