



FILED

08/27/24

10:33 AM

A2207001

Attachment 2

Calculations

APPENDIX A
Page 1
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
SUMMARY OF EARNINGS
FOR TEST YEAR AT PRESENT AND ADOPTED RATES

(\$ 1,000's)	At Present Rates		Adopted Rates
Description			
Operating Revenues	85,371.7		93,430.1
Operation & Maintenance Exp			
Labor	9,014.9		9,014.9
Purchased Water	4,752.1		4,752.1
Purchased Power	3,500.9		3,500.9
Chemicals	514.1		514.1
Operation and Maintenance	4,227.9		4,227.9
Customer Accounting	1,066.4		1,066.4
Uncollectibles	628.7		669.9
Insurance	1,195.1		1,195.1
Pensions and Benefits	2,203.7		2,203.7
Regulatory Expense	383.2		383.2
Rents	513.1		513.1
Other Administrative & General	4,899.3		4,899.3
Subtotal	32,899.3		32,940.6
Service Company	5,327.0		5,327.0
Citizens Acquisition Premium	1,770.4		1,770.4
GO Return on Rate Base	3,018.9		3,018.9
Return on T&D Net Plant Consolidation	0.0		0.0
San Clemente Dam	0.0		0.0
Total O&M Expenses	43,015.6		43,056.8
Depreciation	16,859.1		16,859.1
General Taxes	3,910.9		3,910.9
Total Operating Expenses	63,785.5		63,826.8
Income Before Income Taxes	21,586.2		29,603.4
State Income Taxes	1,418.4		2,127.1
Federal Income Taxes	2,740.7		4,424.3
Total Income Taxes	4,159.1		6,551.4
Utility Operating Income	17,427.1		23,052.0
Rate Base	300,156.1		300,156.1
Return on Rate Base	5.81%		7.68%
Note: Expenses Include Allocation of General Office Expenses			

APPENDIX A
Page 2
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
SUMMARY OF EARNINGS AT ADOPTED RATES

(\$ 1,000's)	Projected Test Year	Escalation Year	Attrition Year	
Description	2024	2025	2026	Reference
Operating Revenues	93,430.1	99,911.6	106,330.2	Tbl 2.4
Operation & Maintenance Exp				
Labor	9,014.9	9,272.7	9,461.9	Tbl 2.3
Purchased Water	4,752.1	4,758.7	4,758.7	Tbl 2.3
Purchased Power	3,500.9	3,541.8	3,541.8	Tbl 2.3
Chemicals	514.1	543.5	543.5	Tbl 2.3
Operation Expense	2,163.6	2,195.2	2,238.2	Tbl 2.3
Maintenance (excluding Amort Tank Painting)	1,487.6	1,515.7	1,538.9	Tbl 2.3
Amortization of Tank Painting	576.8	635.9	648.9	Tbl 2.3
Customer Accounting	1,066.4	1,085.9	1,110.4	Tbl 2.3
Uncollectible Expense	669.9	706.0	714.1	Tbl 2.3
Insurance	1,195.1	1,230.7	1,267.4	Tbl 2.3
Pensions and Benefits	2,203.7	2,268.4	2,314.7	Tbl 2.3
Regulatory Expenses	383.2	389.1	397.0	Tbl 2.3
Rents	513.1	515.8	519.7	Tbl 2.3
Other Administrative & General	4,899.3	4,960.3	5,075.1	Tbl 2.3
Service Company Costs	5,327.0	5,407.9	5,518.3	Tbl 2.3
Citizens Acquisition Premium	1,770.4	1,781.9	1,793.8	Tbl 2.3
General Office Return on Rate Base	3,018.9	3,040.7	2,877.9	Tbl 2.3
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	Tbl 2.4
Sam Clemente Dam	0.0	0.0	0.0	
Total O&M expenses	43,056.8	43,850.3	44,320.1	Calculated
Depreciation	16,859.1	18,900.8	20,942.4	Tbl 2.3
General Taxes	3,910.9	4,295.1	4,799.3	Tbl 2.3 / CH02 RO
Total Operating Expenses	63,826.8	67,046.1	70,061.9	Calculated
Income Before Income Taxes	29,603.4	32,865.4	36,268.3	Calculated
State Income Taxes	2,127.1	2,359.9	2,605.1	Tbl 6.2
Federal income Taxes	4,424.3	4,855.1	5,415.1	Tbl 6.2
Total Income Taxes	6,551.4	7,215.1	8,020.2	Calculated
Utility Operating Income	23,052.0	25,650.4	28,248.1	Calculated
Average Rate Base	300,156.1	333,989.4	367,822.7	Tbl 2.3
Return on Rate Base	7.68%	7.68%	7.68%	Calculated
Note: Expenses Include Allocation of General Office Expenses				

APPENDIX A
Page 3
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
SUMMARY OF EARNINGS
FOR TEST YEAR AT PRESENT AND ADOPTED RATES

(\$ 1,000's)	At Present Rates		At Adopted Rates
Description			
Operating Revenues	94,100.4		100,733.7
Operation & Maintenance Exp			
Labor	8,956.9		8,956.9
Purchased Water	15,046.0		15,046.0
Purchased Power	3,081.9		3,081.9
Chemicals	668.9		668.9
Operation and Maintenance	5,357.9		5,357.9
Customer Accounting	366.7		366.7
Uncollectibles	2,862.3		2,896.3
Insurance	660.6		660.6
Pensions and Benefits	2,039.8		2,039.8
Regulatory Expense	210.5		210.5
Rents	775.0		775.0
Other Administrative & General	4,099.9		4,099.9
Subtotal	44,126.4		44,160.3
Service Company	2,926.5		2,926.5
Citizens Acquisition Premium	877.8		877.8
GO Return on Rate Base	1,552.3		1,552.3
Return on T&D Net Plant Consolidation	0.0		0.0
San Clemente Dam	6,332.4		6,332.4
Total O&M Expenses	55,815.4		55,849.4
Depreciation	12,144.5		12,144.5
General Taxes	4,066.4		4,066.4
Total Operating Expenses	72,026.3		72,060.3
Income Before Income Taxes	22,074.1		28,673.5
State Income Taxes	1,475.4		2,058.8
Federal Income Taxes	2,884.2		4,270.0
Total Income Taxes	4,359.6		6,328.8
Utility Operating Income	17,714.5		22,344.6
Rate Base	290,946.2		290,946.2
Return on Rate Base	6.09%		7.68%
Note: Expenses Include Allocation of General Office Expenses			

APPENDIX A
Page 4
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
SUMMARY OF EARNINGS AT ADOPTED RATES

(\$ 1,000's)	Projected Test Year	Escalation Year	Attrition Year	
Description	2024	2025	2026	Reference
Operating Revenues	100,733.7	103,974.0	107,076.9	Tbl 2.4
Operation & Maintenance Exp				
Labor	8,956.9	9,219.8	9,407.8	Tbl 2.3
Purchased Water	15,046.0	15,070.5	15,070.5	Tbl 2.3
Purchased Power	3,081.9	3,082.0	3,082.0	Tbl 2.3
Chemicals	668.9	699.2	699.2	Tbl 2.3
Operation Expense	1,720.2	1,745.5	1,779.9	Tbl 2.3
Maintenance (excluding Amort Tank Painting)	2,650.1	2,692.3	2,744.5	Tbl 2.3
Amortization of Tank Painting	987.6	1,083.4	1,105.5	Tbl 2.3
Customer Accounting	366.7	374.2	383.0	Tbl 2.3
Uncollectible Expense	2,896.3	2,949.1	2,948.3	Tbl 2.3
Insurance	660.6	681.1	701.9	Tbl 2.3
Pensions and Benefits	2,039.8	2,097.4	2,140.2	Tbl 2.3
Regulatory Expenses	210.5	213.7	218.1	Tbl 2.3
Rents	775.0	788.6	789.0	Tbl 2.3
Other Administrative & General	4,099.9	4,146.0	4,224.4	Tbl 2.3
Service Company Costs	2,926.5	2,971.0	3,031.6	Tbl 2.3
Citizens Acquisiiton Premium	877.8	883.5	889.4	Tbl 2.3
General Office Return on Rate Base	1,552.3	1,566.7	1,581.0	Tbl 2.3
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	
Sam Clemente Dam	6,332.4	6,332.4	6,332.4	
Total O&M expenses	55,849.4	56,596.3	57,128.9	Calculated
Depreciation	12,144.5	13,049.7	13,954.9	Tbl 2.3
General Taxes	4,066.4	4,354.9	4,564.9	Tbl 2.3 / CH02 RO
Total Operating Expenses	72,060.3	74,000.9	75,648.8	Calculated
Income Before Income Taxes	28,673.5	29,973.1	31,428.1	Calculated
State Income Taxes	2,058.8	2,150.3	2,255.5	Tbl 6.2
Federal income Taxes	4,270.0	4,384.3	4,640.3	Tbl 6.2
Total Income Taxes	6,328.8	6,534.7	6,895.8	Calculated
Utility Operating Income	22,344.6	23,438.5	24,532.3	Calculated
Average Rate Base	290,946.2	305,188.8	319,431.4	Tbl 2.3
Return on Rate Base	7.68%	7.68%	7.68%	Calculated

Note: Expenses Include Allocation of General Office Expenses

APPENDIX A
Page 5
CALIFORNIA AMERICAN WATER
MONTEREY WASTE WATER – 2022 GRC
SUMMARY OF EARNINGS
FOR TEST YEAR AT PRESENT AND ADOPTED RATES

(\$ 1,000's)	At Present Rates		At Adopted Rates
Description			
Operating Revenues	3,942.2		4,149.1
Operation & Maintenance Exp			
Labor	1,105.8		1,105.8
Purchased Water	0.0		0.0
Purchased Power	301.0		301.0
Chemicals	467.8		467.8
Operation and Maintenance	616.4		616.4
Customer Accounting	27.6		27.6
Uncollectibles	20.2		21.2
Insurance	32.5		32.5
Pensions and Benefits	218.7		218.7
Regulatory Expense	5.7		5.7
Rents	7.0		7.0
Other Administrative & General	224.7		224.7
Subtotal	3,027.5		3,028.6
Service Company	79.8		79.8
Citizens Acquisition Premium	0.0		0.0
GO Return on Rate Base	42.3		42.3
San Clemente Dam	0.0		0.0
Total O&M Expenses	3,149.6		3,150.7
Depreciation	337.5		337.5
General Taxes	97.6		97.6
Total Operating Expenses	3,584.8		3,585.8
Income Before Income Taxes	357.4		563.3
State Income Taxes	22.1		40.3
Federal Income Taxes	35.0		78.2
Total Income Taxes	57.1		118.5
Utility Operating Income	300.3		444.7
Rate Base	5,790.9		5,790.9
Return on Rate Base	5.19%		7.68%
Note: Expenses Include Allocation of General Office Expenses			

APPENDIX A
Page 6
CALIFORNIA AMERICAN WATER
MONTEREY WASTE WATER – 2022 GRC
SUMMARY OF EARNINGS AT ADOPTED RATES

(\$ 1,000's)	Projected Test Year	Escalation Year	Attrition Year	
Description	2024	2025	2026	Reference
Operating Revenues	4,149.1	4,291.0	4,412.4	Tbl 2.4
Operation & Maintenance Exp				
Labor	1,105.8	1,137.7	1,160.9	Tbl 2.3
Purchased Water	0.0	0.0	0.0	Tbl 2.3
Purchased Power	301.0	301.0	301.0	Tbl 2.3
Chemicals	467.8	486.6	486.6	Tbl 2.3
Operation Expense	384.8	390.7	398.6	Tbl 2.3
Maintenance (excluding Amort Tank Painting)	231.6	235.8	239.7	Tbl 2.3
Amortization of Tank Painting	0.0	0.0	0.0	Tbl 2.3
Customer Accounting	27.6	28.1	28.7	Tbl 2.3
Uncollectible Expense	21.2	22.0	21.8	Tbl 2.3
Insurance	32.5	33.5	34.5	Tbl 2.3
Pensions and Benefits	218.7	224.1	228.7	Tbl 2.3
Regulatory Expenses	5.7	5.8	5.9	Tbl 2.3
Rents	7.0	7.0	7.1	Tbl 2.3
Other Administrative & General	224.7	226.4	229.0	Tbl 2.3
Service Company Costs	79.8	81.0	82.7	Tbl 2.3
Citizens Acquisition Premium	0.0	0.0	0.0	Tbl 2.3
General Office Return on Rate Base	42.3	42.7	43.1	Tbl 2.3
Sam Clemente Dam	0.0	0.0	0.0	
Total O&M expenses	3,150.7	3,222.4	3,268.3	Calculated
Depreciation	337.5	364.3	391.2	Tbl 2.3
General Taxes	97.6	100.1	102.2	Tbl 2.3 / CH02 RO
Total Operating Expenses	3,585.8	3,686.9	3,761.6	Calculated
Income Before Income Taxes	563.3	604.1	650.8	Calculated
State Income Taxes	40.3	43.2	46.6	Tbl 6.2
Federal income Taxes	78.2	81.4	89.9	Tbl 6.2
Total Income Taxes	118.5	124.6	136.5	Calculated
Utility Operating Income	444.7	479.5	514.3	Calculated
Average Rate Base	5,790.9	6,243.5	6,696.1	Tbl 2.3
Return on Rate Base	7.68%	7.68%	7.68%	Calculated
Note: Expenses Include Allocation of General Office Expenses				

APPENDIX A
Page 7
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
SUMMARY OF EARNINGS
FOR TEST YEAR AT PRESENT AND ADOPTED RATES

(\$ 1,000's)	At Present Rates		At Adopted Rates	
Description				
Operating Revenues	133,394.6		139,366.8	
Operation & Maintenance Exp				
Labor	9,757.0		9,757.0	
Purchased Water	53,253.4		53,253.4	
Purchased Power	3,897.2		3,897.2	
Chemicals	231.5		231.5	
Operation and Maintenance	2,633.1		2,633.1	
Customer Accounting	781.7		781.7	
Uncollectibles	949.1		979.6	
Insurance	1,180.1		1,180.1	
Pensions and Benefits	2,454.0		2,454.0	
Regulatory Expense	400.5		400.5	
Rents	1,008.9		1,008.9	
Other Administrative & General	4,498.3		4,498.3	
Subtotal	81,044.6		81,075.1	
Service Company	5,566.7		5,566.7	
Citizens Acquisition Premium	1,669.8		1,669.8	
GO Return on Rate Base	2,952.7		2,952.7	
Return on T&D Net Plant Consolidation	0.0		0.0	
San Clemente Dam	0.0		0.0	
Total O&M Expenses	91,233.8		91,264.3	
Depreciation	14,849.6		14,849.6	
General Taxes	5,154.3		5,154.3	
Total Operating Expenses	111,237.7		111,268.3	
Income Before Income Taxes	22,156.9		28,098.5	
State Income Taxes	1,491.6		2,016.9	
Federal Income Taxes	2,895.2		4,142.9	
Total Income Taxes	4,386.8		6,159.8	
Utility Operating Income	17,770.1		21,938.7	
Rate Base	285,660.8		285,660.8	
Return on Rate Base	6.22%		7.68%	
Note: Expenses Include Allocation of General Office Expenses				

APPENDIX A
Page 8
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
SUMMARY OF EARNINGS AT ADOPTED RATES

(\$ 1,000's)	Projected Test Year	Escalation Year	Attrition Year	
Description	2024	2025	2026	Reference
Operating Revenues	139,366.8	147,035.4	153,141.6	Tbl 2.4
Operation & Maintenance Exp				
Labor	9,757.0	10,036.7	10,241.5	Tbl 2.3
Purchased Water	53,253.4	54,843.7	54,843.7	Tbl 2.3
Purchased Power	3,897.2	3,903.2	3,903.2	Tbl 2.3
Chemicals	231.5	242.4	242.4	Tbl 2.3
Operation Expense	696.9	706.1	718.7	Tbl 2.3
Maintenance (excluding Amort Tank Painting)	1,549.3	1,579.4	1,602.5	Tbl 2.3
Amortization of Tank Painting	386.8	378.2	386.0	Tbl 2.3
Customer Accounting	781.7	797.1	815.8	Tbl 2.3
Uncollectible Expense	979.6	1,022.9	1,016.2	Tbl 2.3
Insurance	1,180.1	1,216.7	1,253.1	Tbl 2.3
Pensions and Benefits	2,454.0	2,525.8	2,577.4	Tbl 2.3
Regulatory Expenses	400.5	406.6	414.9	Tbl 2.3
Rents	1,008.9	1,021.8	1,024.1	Tbl 2.3
Other Administrative & General	4,498.3	4,564.4	4,665.6	Tbl 2.3
Service Company Costs	5,566.7	5,651.3	5,766.6	Tbl 2.3
Citizens Acquisition Premium	1,669.8	1,680.6	1,691.8	Tbl 2.3
General Office Return on Rate Base	2,952.7	2,980.1	3,007.4	Tbl 2.3
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	Tbl 2.3
Sam Clemente Dam	0.0	0.0	0.0	
Total O&M expenses	91,264.3	93,557.2	94,170.8	Calculated
Depreciation	14,849.6	16,197.6	17,545.6	Tbl 2.3
General Taxes	5,154.3	5,552.8	6,001.9	Tbl 2.3 / CH02 RO
Total Operating Expenses	111,268.3	115,307.6	117,718.3	Calculated
Income Before Income Taxes	28,098.5	31,727.7	35,423.3	Calculated
State Income Taxes	2,016.9	2,277.3	2,543.5	Tbl 6.2
Federal income Taxes	4,142.9	4,686.0	5,289.7	Tbl 6.2
Total Income Taxes	6,159.8	6,963.3	7,833.2	Calculated
Utility Operating Income	21,938.7	24,764.5	27,590.1	Calculated
Average Rate Base	285,660.8	322,453.6	359,246.4	Tbl 2.3
Return on Rate Base	7.68%	7.68%	7.68%	Calculated
Note: Expenses Include Allocation of General Office Expenses				

APPENDIX B
Page 1
CALIFORNIA AMERICAN WATER
CALIFORNIA GENERAL OFFICE – 2022 GRC
PAYROLL EXPENSE (\$1000's)

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	<u>Payroll Expense</u>											
1.	Salaries	11,750.3	11,261.1	11,994.6	13,445.9	12,591.4	11,690.1	12,039.7	12,399.7	12,771.2	10,245.5	RO Labor
2.	Overtime	60.3	47.9	51.7	48.0	41.8	56.7	58.1	59.5	61.0	36.1	RO Labor
3.	Total Salaries	11,810.6	11,309.0	12,046.3	13,493.9	12,633.2	11,746.8	12,097.8	12,459.3	12,832.2	10,281.6	Ln1 + Ln2
4.	Capitalized Payroll	(4,022.9)	(3,896.4)	(4,130.9)	(4,244.6)	(4,075.1)	(2,504.8)	(2,579.8)	(2,657.1)	(2,736.7)	(3,813.3)	RO Labor
5.	Total Net Payroll	7,787.8	7,412.7	7,915.4	9,249.2	8,558.1	9,242.0	9,518.0	9,802.2	10,095.5	6,468.4	Ln3 + Ln4

APPENDIX B
Page 2
CALIFORNIA AMERICAN WATER
CALIFORNIA GENERAL OFFICE – 2022 GRC
OPERATING EXPENSE (\$1000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Operation Expenses (exclude payroll)												
1.	SS Operation Labor and Expenses	702	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Miscellaneous Expenses	703	0.6	0.1	27.6	24.6	11.1	13.9	13.9	13.9	14.1	0.2	O&M RO
3.	SS Purchased Water	704	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
4.	PP Power production Labor and Exp	722	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	PP Pumping Labor and Expenses	724	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	PP Miscellaneous Expenses	725	0.3	0.0	2.6	0.0	0.0	0.6	0.6	0.6	0.6	0.6	O&M RO
7.	PP Fuel or Power Purchased for Pumping	726	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
8.	WT Operation Labor and Expenses	742	4.2	0.0	0.0	2.6	0.1	1.5	1.5	1.5	1.5	0.8	O&M RO
9.	WT Miscellaneous Expenses	743	13.1	0.0	11.4	18.5	42.0	18.5	18.5	18.5	18.8	3.9	O&M RO
10.	WT Chemicals and Filtering Materials	744	(2.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.4)	O&M RO
11.	TD Storage Facilities Expenses	752	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	TD Transmission and Distribution	753	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
13.	TD Meter Expenses	754	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Customer Installations Expense	755	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
15.	TD Miscellaneous Expenses	756	0.4	8.7	(7.6)	0.5	0.3	0.5	0.5	0.5	0.5	150.3	O&M RO
16.	CA Meter Reading Expenses	772	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	CA Customer Records and Collection	773	455.3	649.3	681.9	541.2	530.9	620.9	622.6	622.3	631.7	587.9	O&M RO
18.	CA Miscellaneous Customer Account	774	1,470.1	1,361.3	1,354.1	1,155.0	1,145.9	1,301.1	1,370.2	1,105.0	1,130.7	1,210.5	O&M RO
19.	CA Uncollectible Accounts	775	1,315.8	1,249.1	398.1	987.5	1,394.8	0.0	0.0	0.0	0.0	0.0	O&M RO
20.	Divisional Allocation											0.0	
21.	Total Operation Expenses		3,257.4	3,268.5	2,468.1	2,730.0	3,125.0	1,957.0	2,027.9	1,762.4	1,798.0	1,953.7	

APPENDIX B
Page 3
CALIFORNIA AMERICAN WATER
CALIFORNIA GENERAL OFFICE – 2022 GRC
A&G EXPENSE (\$1000's)

Line		PUC	Recorded Years					Estimated		Projected	Escalation	Last	
No.	Description	Acct #	2017	2018	2019	2020	2021	2022	2023	Test Year	Year	Authorized	
										2024	2025	Test Year	Reference
	<u>Administrative \$ General Expenses</u>												
1.	AG Admin and General Salaries	791	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	AG Office Supplies and Other Exp	792	251.3	271.9	262.2	234.0	229.3	271.2	272.0	271.8	275.9	195.8	O&M RO
3.	AG Property Insurance	793	401.7	395.1	309.3	441.6	515.9	773.4	824.1	848.8	874.3	747.1	O&M RO
4.	AG Injuries and Damages	794	1,141.7	1,937.1	1,668.6	1,242.5	1,378.2	1,578.3	1,661.1	1,717.7	1,772.5	1,113.2	O&M RO
5.	AG Employees' Pensions and Benefits	795	2,783.4	1,855.2	2,031.0	1,937.6	(147.7)	2,192.1	2,111.7	2,187.5	2,247.8	1,741.4	O&M RO
6.	AG Regulatory Commission Expenses	797	1,817.7	365.1	1,108.1	630.8	379.0	0.0	0.0	1,000.0	1,015.2	1,500.1	O&M RO
7.	AG Outside Services Employed	798	1,586.3	943.5	1,459.0	2,181.4	1,435.2	1,651.9	1,656.5	1,655.5	1,680.7	1,180.1	O&M RO
8.	AG Miscellaneous General Expenses	799	2,483.5	1,654.9	2,158.9	2,225.5	1,811.6	2,295.0	2,335.1	2,407.2	2,452.7	2,053.7	O&M RO
9.	AG Maintenance of General Plant	805	646.6	540.4	581.5	738.3	32.6	551.6	553.1	552.8	561.2	437.3	O&M RO
10.	AG Rents	811	809.5	826.7	616.2	698.2	562.0	798.8	861.6	897.5	898.1	605.5	O&M RO
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
21.	Total Administrative & General Exp		11,921.7	8,790.0	10,194.9	10,330.1	6,196.2	10,112.2	10,275.3	11,538.9	11,778.3	9,574.2	

APPENDIX B
Page 4
CALIFORNIA AMERICAN WATER
CALIFORNIA GENERAL OFFICE – 2022 GRC
TAXES OTHER THAN INCOME

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	<u>Other Taxes</u>												
1.	Ad Valorem	507	3.4	5.2	10.3	19.1	29.8	0.0	0.0	0.0	0.0	0.0	OTAX RO
2.	Franchise Taxes	507	0.0	0.0	31.2	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	OTAX RO
3.	Payroll Taxes	507	446.3	496.4	508.8	431.8	381.6	614.3	626.3	638.1	650.0	437.3	OTAX RO
4.	Other	507	0.0	0.8	0.5	2.4	0.6	0.9	0.9	0.9	1.0	0.9	OTAX RO
5.	Non-Utility	538	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
6.													
7.													
8.	Total Other Taxes		449.7	502.4	550.9	453.2	412.0	615.2	627.3	639.0	650.9	438.1	

APPENDIX B
Page 5
CALIFORNIA AMERICAN WATER
CALIFORNIA GENERAL OFFICE – 2022 GRC
PLANT IN SERVICE

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Plant in Service Beg. of Year	25,855.8	26,276.4	27,610.9	31,986.2	36,510.1	61,193.0	78,259.4	83,539.9	88,758.9	40,487.2	PLT RO
2.	Gross Additions During Year	516.9	2,697.8	4,375.5	4,856.5	5,827.2	6,883.3	5,350.5	5,288.9	5,496.3	6,068.8	PLT RO
3.	Retirements	96.2	1,363.3	0.1	332.6	1,258.6	76.4	69.9	69.9	69.9	28.3	PLT RO
4.	Sales and Adjustments	0.0	0.0	0.0	(0.0)	20,114.3	0.0	0.0	0.0	0.0	0.0	L5-L2+L3
5.	Net Additions	420.7	1,334.4	4,375.3	4,523.9	24,682.9	6,806.8	5,280.5	5,219.0	5,426.4	6,040.6	PLT RO
6.	Construction Work in Progress Beg. Bal.	2,183.1	4,853.4	7,883.4	5,507.9	3,578.6	1,706.2	1,546.2	1,546.2	1,546.2	6,336.6	PLT RO
7.	Construction Work in Progress End Bal.	4,853.4	7,883.4	5,507.9	3,578.6	1,706.2	1,546.2	1,546.2	1,546.2	4,631.7	6,336.6	L7+L6
8.	Net Change During Year - CWIP	2,670.3	3,030.0	(2,375.6)	(1,929.3)	(1,872.4)	(160.0)	0.0	(0.0)	3,085.5	0.0	PLT RO
9.	Total Beg. Utility Plant and CWIP	28,038.8	31,129.8	35,494.3	37,494.0	40,088.6	62,899.2	79,805.6	85,086.2	90,305.1	46,823.9	L1+L6
10.	Net Additions - Total	3,091.0	4,364.5	1,999.8	2,594.6	22,810.5	6,646.9	5,280.5	5,219.0	8,511.9	6,040.6	L5+L8
11.	6 Year Average Weighting Factor (1)	52.04%	52.04%	52.04%	52.04%	52.04%	52.04%	52.04%	52.04%	52.04%	0.7	CH07 PLT RO
12.	Acquisition	(0.0)	0.0	0.0	0.0	0.0	10,259.6	0.0	(0.0)	0.0	0.0	PLT RO
13.	Weighted Average Utility Plant	29,647.4	33,401.1	36,535.0	38,844.3	51,959.2	66,358.2	82,553.6	87,802.1	94,734.7	51,020.3	L9+L10*L11
(1) Refer to PLT RO for detailed calculation for each District(s)												

APPENDIX B
Page 6
CALIFORNIA AMERICAN WATER
CALIFORNIA GENERAL OFFICE – 2022 GRC
DEPRECIATION RESERVE & EXPENSE (\$1000's)

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Depreciation Reserve Beg. of Year	4,613.9	6,102.3	6,368.1	8,241.4	10,558.1	16,340.3	20,340.5	25,190.4	30,499.8	11,083.6	DEPR RO
2.	Annual Accrual Including Contribution Depreciation ¹	1,585.1	1,635.0	1,867.9	2,588.2	3,027.6	4,154.9	4,919.8	5,379.3	5,947.4	3,118.8	DEPR RO
3.												
4.	Retirements/Debits to Depreciation	96.2	1,363.3	0.1	332.6	1,258.6	76.4	69.9	69.9	69.9	28.3	EXA Tbl 7.1
5.	(Salvage) and Cost of Removal	0.0	(6.0)	(0.4)	0.0	(0.9)	(78.3)	0.0	0.0	0.0	0.0	DEPR RO
6.	Depreciation Reserve Adjustments	(0.4)	(0.0)	6.0	61.1	4,014.1	0.0	0.0	0.0	0.0	0.0	Ln8-Ln2+Ln4-Ln5
7.												
8.	Net Accrual	1,488.4	265.7	1,873.3	2,316.7	5,782.1	4,000.2	4,849.9	5,309.4	5,877.4	3,090.6	DEPR RO
9.	6 Year Average Weighting Factor	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	Ln11-Ln1/Ln8
10.	Weighted Average Depreciation	744.2	132.9	936.7	1,158.4	2,891.1	2,000.1	2,425.0	2,654.7	2,938.7	1,545.3	L8xL9
11.	WEIGHTED DEPRECIATION RESERVE	5,358.1	6,235.2	7,304.7	9,399.8	13,449.2	18,340.4	22,765.4	27,845.1	33,438.5	12,628.9	Ln1+Ln10

APPENDIX B
Page 7
CALIFORNIA AMERICAN WATER
CALIFORNIA GENERAL OFFICE – 2022 GRC
WEIGHTED AVERAGE RATE BASE

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Weighted Average Utility Plant in Service	29,647.4	33,401.1	36,535.0	38,844.3	51,959.2	66,358.2	82,553.6	87,802.1	94,734.7	51,020.3	RB RO
2.	Materials and Supplies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11.3	RB RO
3.	Working Cash, Operational	1,245.4	1,946.0	1,222.3	179.1	1,669.7	1,252.5	1,252.5	1,252.5	1,252.5	(877.1)	RB RO
4.	Working Cash, Lead Lag	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
5.	SUBTOTAL	30,892.8	35,347.1	37,757.3	39,023.4	53,628.9	67,610.7	83,806.1	89,054.6	95,987.2	50,154.5	Sum (L1:L4)
6.												
7.	LESS DEDUCTIONS FROM RATE BASE											
8.	Weighted Average Depreciation Reserve	(5,358.1)	(6,235.2)	(7,304.7)	(9,399.8)	(13,449.2)	(18,340.4)	(22,765.4)	(27,845.1)	(33,438.5)	(12,628.9)	RB RO
9.	Advances for Construction	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
10.	Unamortized Advances (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.0	RB RO
11.	Contributions in Aid of Construction	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
12.	Unamortized Contributions (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
13.	Accumulated Deferred Federal Income Taxes	(3,453.2)	(3,460.0)	(3,955.4)	(4,255.1)	(5,039.6)	(6,043.1)	(5,859.4)	(5,763.8)	(5,624.9)	(4,103.8)	RB RO
14.	Accumulated Deferred State Income Taxes	(1,179.8)	(1,082.1)	(1,261.6)	(1,361.5)	(1,913.9)	(2,491.6)	(2,267.1)	(2,298.3)	(2,297.4)	(1,148.6)	RB RO
15.	SUBTOTAL DEDUCTIONS	(9,991.1)	(10,777.3)	(12,521.7)	(15,016.4)	(20,402.7)	(26,875.1)	(30,892.0)	(35,907.3)	(41,360.8)	(17,881.3)	Sum (L7:L14)
16.												
17.	WEIGHTED AVERAGE RATE BASE	20,901.6	24,569.9	25,235.6	24,007.0	33,226.2	40,735.6	52,914.2	53,147.3	54,626.4	32,273.1	L5+L15
18.	Weighted Cost of Debt	3.12%	2.51%	2.51%	2.51%	2.51%	2.51%	1.84%	1.86%	1.86%	2.51%	RB RO
19.	Rate Making Interest	652.1	616.7	633.4	602.6	834.0	1,022.5	973.6	988.5	1,016.1	810.1	L17 x L18

APPENDIX C
Page 1
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
WATER SALES PER AVERAGE CUSTOMER (CCF)

Line No.	Description	Class	Last Authorized Test Year 2021	Estimated 2022	Estimated 2023	Adopted Test Year 2024	Escalation Year 2025	Escalation Year 2026
1.	Metered Water Customers:							
2.	Residential	SRES	129.8	121.3	121.4	121.5	121.5	121.6
3.	Multiresidential	MRES	0.0	0.0	0.0	0.0	0.0	0.0
4.	Multiresidential (Mstr Mtr)	MREM	0.0	0.0	0.0	0.0	0.0	0.0
5.	Commercial	COMM	719.7	702.6	702.5	702.5	702.4	702.4
6.	Industrial	INDR	5,757.7	141,968.0	141,968.0	141,968.0	141,968.0	141,968.0
7.	Public Authority	OPUA	2,544.9	2,175.8	2,175.7	2,175.7	2,175.7	2,175.7
8.	Sales for Resale	SLFR	0.0	0.0	0.0	0.0	0.0	0.0
9.	Other	OTHR	0.0	0.0	0.0	350.0	350.0	350.0
10.	Golf Courses	GOLF	0.0	0.0	0.0	0.0	0.0	0.0
11.	Construction	CSTR	0.0	0.0	0.0	0.0	0.0	0.0
12.	Irrigation Gravity	IRRG	0.0	0.0	0.0	0.0	0.0	0.0
13.	Irrigation Pressure	IRRP	0.0	0.0	0.0	0.0	0.0	0.0
14.	Private Fire	RFPS	0.0	0.0	0.0	0.0	0.0	0.0
15.	Private Fire Mandated	RFPM	0.0	0.0	0.0	0.0	0.0	0.0
16.	Public Fire	PFPS	0.0	0.0	0.0	0.0	0.0	0.0
17.	Hotel	HOTL	0.0	0.0	0.0	0.0	0.0	0.0
18.	Residential Flat	SREF	0.0	0.0	0.0	0.0	0.0	0.0
19.	Commercial (Flat)	COMF	0.0	0.0	0.0	0.0	0.0	0.0
20.	Unmetered	UMTR	0.0	0.0	0.0	0.0	0.0	0.0
21.	Reserved		0.0	0.0	0.0	0.0	0.0	0.0
22.	Reserved		0.0	0.0	0.0	0.0	0.0	0.0
23.		0 0	0.0	0.0	0.0	0.0	0.0	0.0
24.	TOTAL		189.5	177.4	179.1	179.4	179.3	178.3

APPENDIX C
Page 2
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
AVERAGE NUMBER OF CUSTOMERS

Line No.	Description	Class	Last Authorized Test Year 2021	Estimated 2022	Estimated 2023	Adopted Test Year 2024	Escalation Year 2025	Escalation Year 2026
1.	Metered Water Customers:							
2.	Residential	SRES	60,637	61,786	63,495	65,470	66,789	68,272
3.	Multiresidential	MRES	0	0	0	0	0	0
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0	0
5.	Commercial	COMM	5,831	5,992	6,009	6,025	6,041	6,057
6.	Industrial	INDR	92	1	1	1	1	1
7.	Public Authority	OPUA	352	383	382	381	381	380
8.	Sales for Resale	SLFR	0	0	0	0	0	0
9.	Other	OTHR	0	0	0	1	1	1
10.	Golf Courses	GOLF	0	0	0	0	0	0
11.	Construction	CSTR	0	0	0	0	0	0
12.	Irrigation Gravity	IRRG	0	0	0	0	0	0
13.	Irrigation Pressure	IRRP	0	0	0	0	0	0
14.	Private Fire	RFPS	145	0	0	0	0	0
15.	Private Fire Mandated	RFPM	0	0	0	0	0	0
16.	Public Fire	PFPS	966	1,135	1,140	1,143	1,148	1,152
17.	Hotel	HOTL	0	0	0	0	0	0
18.	Residential Flat	SREF	3,176	2,161	992	326	0	0
19.	Commercial (Flat)	COMF	0	0	0	0	0	0
20.	Unmetered	UMTR	0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	TOTAL		71,198	71,458	72,019	73,347	74,361	75,863

APPENDIX C
Page 3
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
TOTAL SALES AND SUPPLY (CCF)

Line No.	Description	Class	Last Authorized Test Year 2021	Estimated 2022	Estimated 2023	Adopted Test Year 2024	Escalation Year 2025	Escalation Year 2026
1.	Metered Water Customers:							
2.	Residential	SRES	7,870,078	7,493,439	7,706,155	7,953,608	8,118,197	8,303,327
3.	Multiresidential	MRES	0	0	0	0	0	0
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0	0
5.	Commercial	COMM	4,195,943	4,209,754	4,221,063	4,232,373	4,243,321	4,254,630
6.	Industrial	INDR	529,705	141,968	141,968	141,968	141,968	141,968
7.	Public Authority	OPUA	895,803	833,315	831,126	828,938	828,938	826,749
8.	Sales for Resale	SLFR	0	0	0	0	0	0
9.	Other	OTHR	0	0	0	350	350	350
10.	Golf Courses	GOLF	0	0	0	0	0	0
11.	Construction	CSTR	0	0	0	0	0	0
12.	Irrigation Gravity	IRRG	0	0	0	0	0	0
13.	Irrigation Pressure	IRRP	0	0	0	0	0	0
14.	Private Fire	RFPS	0	0	0	0	0	0
15.	Private Fire Mandated	RFPM	0	0	0	0	0	0
16.	Public Fire	PFPS	0	0	0	0	0	0
17.	Hotel	HOTL	0	0	0	0	0	0
18.	Residential Flat	SREF	0	0	0	0	0	0
19.	Commercial (Flat)	COMF	0	0	0	0	0	0
20.	Unmetered	UMTR	0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	TOTAL		13,491,529	12,678,476	12,900,312	13,157,237	13,332,774	13,527,024

APPENDIX C
Page 4
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
OPERATING REVENUES AT ADOPTED RATES

Line No.	Description	Class	Last Authorized Test Year	Estimated	Estimated	Adopted Test Year	Escalation Year
			2021	2022	2023	2024	2025
1.	Metered Water Customers						
2.	Residential	SRES	41,977,822	49,281,162	50,026,205	52,526,048	55,988,084
3.	Multiresidential	MRES	0	0	0	0	0
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0
5.	Commercial	COMM	21,073,940	26,050,020	26,108,040	31,681,623	33,438,465
6.	Industrial	INDR	1,642,328	646,995	646,995	571,649	602,601
7.	Public Authority	OPUA	3,851,407	4,619,938	4,610,048	5,212,353	5,502,170
8.	Sales for Resale	SLFR	0	0	0	0	0
9.	Other	OTHR	540	28,095	28,095	59,557	63,056
10.	Golf Courses	GOLF	0	0	0	0	0
11.	Construction	CSTR	0	0	0	0	0
12.	Irrigation Gravity	IRRG	0	0	0	0	0
13.	Irrigation Pressure	IRRP	0	0	0	0	0
14.	Private Fire	RFP5	536,238	758,526	986,305	1,897,993	2,803,386
15.	Private Fire Mandated	RFPM	0	0	0	0	0
16.	Public Fire	PFP5	1,216,980	1,304,240	1,307,042	1,211,963	1,214,935
17.	Hotel	HOTL	0	0	0	0	0
18.	Reserved		0	0	0	0	0
19.	Total Metered Revenues		70,299,255	82,688,976	83,712,730	93,161,186	99,612,697
20.	Non-Metered Customers		0				
21.	Residential Flat	SREF	0	981,960	479,220	0	0
22.	Commercial (Flat)	COMF	0	0	0	0	0
23.	Mobile Home Residential (Sewer)	SPMH	0	71,301	71,301	78,031	82,156
24.	Commercial (Sewer)	SCOM	0	970	970	1,062	1,118
25.	Total Non-Metered Revenues		0	1,054,231	551,491	79,093	83,274
26.	Total Water Revenues		70,299,255	83,743,207	84,264,221	93,240,279	99,695,971
27.	Other Revenues						
28.	Method 5 Revenues	METH	51,615	17,517	30,214	61,765	85,185
29.	Contract Revenues	CREV	15,323	0	0	0	0
30.	Antenna Leases	ANTL	4,200	4,254	4,254	4,254	4,254
31.	Additional NTPS Rev	NTP5	0	0	0	0	0
32.	Misc Service Revenues	MISC	420,880	121,940	121,940	121,940	121,940
33.	Late Payment Penalty	LATE	0	0	0	0	0
34.	Rents	RENT	0	0	0	0	0
35.	Leak Adjustments	LEAK	0	0	0	0	0
36.	DSIC	DSIC	0	0	0	0	0
37.	Other	OTER	0	0	0	0	0
38.	Subtotal Other Revenues		492,019	143,712	156,409	187,959	211,380
39.	Reserved Future Use						
40.							
41.							
42.							
43.							
44.							
45.							
46.	Subtotal		0	0	0	0	0
47.	Reserved Future Use						
48.	Total Operating Revenues		\$70,791,274	\$83,886,919	\$84,420,630	\$93,428,238	\$99,907,351
49.	Revenues per Avg Customer		\$994	\$1,174	\$1,172	\$1,274	\$1,344

APPENDIX C
Page 5
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
PAYROLL EXPENSE (\$1000's)

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	<u>Payroll Expense</u>											
1.	Salaries	10,017.2	9,673.9	9,974.8	11,134.7	10,673.4	9,984.9	10,269.8	10,570.1	10,879.4	9,710.2	RO Labor
2.	Overtime	593.0	547.0	511.8	510.8	533.2	622.0	632.6	644.3	656.3	471.3	RO Labor
3.	Total Salaries	10,610.1	10,221.0	10,486.7	11,645.5	11,206.7	10,606.9	10,902.4	11,214.4	11,535.7	10,181.4	Ln1 + Ln2
4.	Capitalized Payroll	(2,316.7)	(2,248.4)	(2,551.2)	(2,509.7)	(2,406.4)	(2,079.2)	(2,137.7)	(2,199.4)	(2,263.0)	(2,145.3)	RO Labor
5.	Total Net Payroll	8,293.5	7,972.6	7,935.4	9,135.8	8,800.2	8,527.7	8,764.7	9,014.9	9,272.7	8,036.1	Ln3 + Ln4

APPENDIX C
Page 6
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
OPERATING EXPENSE (\$1000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Operation Expenses (exclude payroll)												
1.	SS Operation Labor and Expenses	702	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Miscellaneous Expenses	703	136.7	92.5	110.0	124.1	167.2	224.9	225.5	225.4	228.8	291.3	O&M RO
3.	SS Purchased Water	704	2,548.6	2,208.2	2,646.9	2,975.3	2,372.3	4,377.6	4,533.7	4,752.1	4,758.7	4,008.4	O&M RO
4.	PP Power production Labor and Exp	722	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	PP Pumping Labor and Expenses	724	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	PP Miscellaneous Expenses	725	25.4	38.2	23.1	25.0	4.1	25.1	25.2	25.2	25.6	19.4	O&M RO
7.	PP Fuel or Power Purchased for Pumping	726	2,582.6	2,522.6	2,513.1	3,043.9	2,980.0	3,081.1	3,254.6	3,500.9	3,541.8	2,668.5	O&M RO
8.	WT Operation Labor and Expenses	742	2.9	2.0	23.2	56.0	20.9	31.6	31.7	31.7	32.1	8.3	O&M RO
9.	WT Miscellaneous Expenses	743	769.6	652.1	555.0	757.6	1,170.5	1,176.4	1,179.7	1,179.0	1,196.9	687.2	O&M RO
10.	WT Chemicals and Filtering Materials	744	340.7	337.7	452.1	464.2	472.1	404.2	483.6	514.1	543.5	292.5	O&M RO
11.	TD Storage Facilities Expenses	752	0.0	0.0	0.0	0.0	4.7	5.1	5.1	5.1	5.2	0.0	O&M RO
12.	TD Transmission and Distribution	753	1.3	0.4	0.0	0.0	0.0	0.4	0.4	0.4	0.4	0.8	O&M RO
13.	TD Meter Expenses	754	0.2	(0.0)	1.6	0.0	0.0	0.4	0.4	0.4	0.4	0.1	O&M RO
14.	TD Customer Installations Expense	755	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
15.	TD Miscellaneous Expenses	756	548.8	1,085.4	270.5	537.8	1,055.1	608.9	610.6	696.6	705.8	655.3	O&M RO
16.	CA Meter Reading Expenses	772	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	CA Customer Records and Collection	773	173.1	246.8	260.4	205.9	201.8	238.3	238.9	238.8	242.4	224.4	O&M RO
18.	CA Miscellaneous Customer Account	774	568.6	524.9	526.1	635.2	736.9	901.8	929.4	827.6	843.5	471.8	O&M RO
19.	CA Uncollectible Accounts	775	756.6	566.8	315.6	649.2	688.5	429.2	432.0	628.7	680.3	452.0	O&M RO
20.	Divisional Allocation											0.0	
21.	Total Operation Expenses		8,455.1	8,277.5	7,697.6	9,474.3	9,874.0	11,504.9	11,950.8	12,625.7	12,805.4	9,779.9	

APPENDIX C
Page 7
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
MAINTENANCE EXPENSE (\$1000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Maintenance Expenses												
1.	SS Maintenance of Structures and Impr	707	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Maint of Collecting and Imp Resrv	708	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
3.	SS Maintenance of Lake, River and Intakes	709	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
4.	SS Maintenance of Springs and Tunnels	710	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	SS Maintenance of Wells	711	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	SS Maintenance of Supply Mains	712	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
7.	SS Maintenance of Other Source of Supply	713	101.1	34.5	73.4	83.3	160.9	100.7	101.0	100.9	102.4	53.1	O&M RO
8.	PP Maintenance of Structures and Impr	730	0.0	0.0	2.1	2.0	0.0	0.9	0.9	0.9	0.9	0.0	O&M RO
9.	PP Maintenance of Power Production	731	1.1	1.1	0.0	0.0	1.5	0.8	0.8	0.8	0.8	0.4	O&M RO
10.	PP Maintenance of Other Pumping	733	116.0	88.0	46.2	106.5	152.7	111.6	112.0	111.9	113.6	127.3	O&M RO
11.	WT Maintenance of Structures and Impr	747	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	WT Maintenance of Wter Treatment	748	173.1	194.3	199.1	349.0	460.4	307.6	308.5	308.3	313.0	132.3	O&M RO
13.	TD Maintenance of Structures and Impr	759	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Maintenance of Reservoirs and Tanks	760	0.0	1.8	0.0	0.0	0.0	0.4	0.4	0.4	0.4	0.4	O&M RO
15.	TD Maintenance of Transmission and Distr	761	25.1	41.1	48.1	19.5	20.6	44.7	44.8	44.8	45.5	34.0	O&M RO
16.	TD Maintenance of Fire Mains	762	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	TD Maintenance of Services	763	14.8	7.0	1.8	30.6	7.7	14.1	14.2	14.2	14.4	10.4	O&M RO
18.	TD Maintenance of Meters	764	20.2	13.3	0.3	0.0	0.0	7.3	7.4	7.4	7.5	9.9	O&M RO
19.	TD Maintenance of Hydrants	765	0.0	6.3	0.0	(0.4)	0.0	1.3	1.3	1.3	1.3	2.6	O&M RO
20.	TD Maintenance of Miscellaneous Plant	766	831.4	755.2	888.1	1,366.8	1,309.9	1,379.7	1,420.4	1,473.5	1,551.9	1,104.2	O&M RO
21.	Total Maintenance Expenses		1,282.9	1,142.7	1,259.1	1,957.4	2,113.8	1,969.2	2,011.6	2,064.3	2,151.7	1,474.7	

APPENDIX C
Page 8
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
A&G EXPENSE (\$1000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	<u>Administrative \$ General Expenses</u>												
1.	AG Admin and General Salaries	791	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	AG Office Supplies and Other Exp	792	147.5	149.4	136.0	112.1	115.8	145.1	145.6	204.2	206.4	115.9	O&M RO
3.	AG Property Insurance	793	153.9	148.4	117.6	167.9	205.0	296.4	315.8	325.3	335.1	389.5	O&M RO
4.	AG Injuries and Damages	794	532.9	806.3	750.8	605.9	735.1	808.2	845.0	869.8	895.6	577.8	O&M RO
5.	AG Employees' Pensions and Benefits	795	2,537.0	1,956.3	1,975.9	1,933.4	1,737.1	2,240.4	2,119.6	2,203.7	2,268.4	2,085.3	O&M RO
6.	AG Regulatory Commission Expenses	797	691.7	138.8	421.2	239.8	144.1	0.0	0.0	383.2	389.1	572.6	O&M RO
7.	AG Outside Services Employed	798	790.9	413.1	1,000.8	1,025.3	791.1	898.0	900.5	899.9	913.6	719.5	O&M RO
8.	AG Miscellaneous General Expenses	799	3,767.5	3,360.1	3,279.9	3,240.1	3,271.8	3,166.3	3,208.0	3,579.7	3,621.5	4,938.9	O&M RO
9.	AG Maintenance of General Plant	805	245.9	210.4	230.0	283.3	12.4	215.0	215.6	215.5	218.8	168.9	O&M RO
10.	AG Rents	811	375.4	376.6	301.7	373.5	361.6	474.8	499.4	513.1	515.8	334.3	O&M RO
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
21.	Total Administrative & General Exp		9,242.6	7,559.4	8,213.9	7,981.0	7,374.0	8,244.2	8,249.4	9,194.4	9,364.3	9,902.8	

APPENDIX C
Page 9
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
TAXES OTHER THAN INCOME

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Other Taxes												
1.	Ad Valorem	507	1,950.2	1,928.2	1,948.9	1,917.2	2,031.4	2,702.4	2,971.8	3,278.9	3,648.9	2,195.1	OTAX RO
2.	Franchise Taxes	507	195.4	103.9	280.2	184.1	224.7	0.0	0.0	0.0	0.0	0.0	OTAX RO
3.	Payroll Taxes	507	553.3	560.0	567.1	547.7	493.4	577.9	590.7	603.9	617.7	619.0	OTAX RO
4.	Other	507	4.8	42.5	40.4	40.9	0.3	28.0	28.1	28.1	28.5	25.3	OTAX RO
5.	Non-Utility	538	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
6.													
7.													
8.	Total Other Taxes		2,703.7	2,634.6	2,836.6	2,689.9	2,749.9	3,308.3	3,590.5	3,910.9	4,295.1	2,839.3	

APPENDIX C
Page 10
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
TAXES BASED ON INCOME

Line No.	Description	Test Year 2024	Escalation Year 2025	Attrition Year 2026	Reference
1.	Operating Revenues	93,430.1	99,911.6	106,330.2	CH02, Tbl 2.3
2.	Operating Revenue Deductions:				
3.	Operating Exps less uncollectibles	42,386.9	43,144.3	43,606.0	CH02, Tbl 2.3
4.	Uncollectibles	669.9	706.0	714.1	CH02, Tbl 2.3
5.	Reserved	0.0	0.0	0.0	
6.	Book Depreciation	16,859.1	18,900.8	20,942.4	CH02, Tbl 2.3
7.	Interest Expense	5,582.9	6,212.2	6,841.5	CH09, Tbl 9.2
8.	General Taxes	3,910.9	4,295.1	4,799.3	CH02, Tbl 2.3
9.	Non-deductible Meals	(41.7)	(42.9)	(42.9)	CH06, Tbl 6.1
10.	Reserved	0.0	0.0	0.0	
11.	Total Operating Revenue Deductions:				
12.	Federal	69,368.0	73,215.4	76,860.4	Sum(Ln3...Ln9)
13.	State	69,368.0	73,215.4	76,860.4	Ln12 - Ln 5
14.	Taxable Income - State	24,062.1	26,696.2	29,469.7	Calculated
15.	State Income Tax @ (see below)	2,127.1	2,359.9	2,605.1	Ln13 X %
16.	Less: Amort Deferred State ITC	0.0	0.0	0.0	CH06, Tbl 6.1
17.	Reserved	0.0	0.0	0.0	
18.	STATE INCOME TAXES	2,127.1	2,359.9	2,605.1	Ln15 + Ln 16
19.	Taxable Income - Federal	22,617.7	24,569.1	27,109.8	Calculated
20.	Federal Income Tax @ (See below)	4,749.7	5,159.5	5,693.1	Ln18 X %
21.	Less: Amort Deferred Federal ITC	0.0	0.0	0.0	CH06, Tbl 6.1
22.	Less: Amort Excess Deferred Taxes	(325.4)	(304.4)	(278.0)	
23.	FEDERAL INCOME TAX	4,424.3	4,855.1	5,415.1	Ln19 + Ln 20
24.	TOTAL TAXES ON INCOME	6,551.4	7,215.1	8,020.2	Ln17 + Ln 21
25.	State Income Tax Rate	8.84%	8.84%	8.84%	Statutory Rate
26.	Federal Income Tax Rate	21.00%	21.00%	21.00%	Statutory Rate
Note:	Income Taxes are not calculated at the General Office level. All costs and components are allocated to each District Division. Income Taxes are therefore, calculated at the District / Division level.				

APPENDIX C
Page 11
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
PLANT IN SERVICE

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Plant in Service Beg. of Year	327,299.1	343,190.0	369,136.7	374,616.8	389,780.9	442,793.7	482,470.3	522,906.4	589,517.5	425,516.5	PLT RO
2.	Gross Additions During Year	16,485.9	27,484.0	6,598.8	20,438.8	60,250.4	40,481.0	41,388.1	68,549.8	60,022.7	26,352.4	PLT RO
3.	Retirements	594.9	1,537.3	1,110.9	1,764.5	4,129.7	804.4	951.9	1,938.7	1,781.5	649.9	PLT RO
4.	Sales and Adjustments	0.0	0.0	(7.8)	(3,510.2)	(3,107.8)	0.0	0.0	0.0	0.0	0.0	L5-L2+L3
5.	Net Additions	15,890.9	25,946.6	5,480.1	15,164.1	53,012.9	39,676.6	40,436.1	66,611.0	58,241.2	25,702.5	PLT RO
6.	Construction Work in Progress Beg. Bal.	15,810.7	18,615.0	9,499.3	18,640.6	18,212.9	35,033.0	37,015.4	38,338.9	28,118.9	6,753.2	PLT RO
7.	Construction Work in Progress End Bal.	18,615.0	9,499.3	18,640.6	18,212.9	35,033.0	37,015.4	38,338.9	28,118.9	26,052.2	8,764.5	L7+L6
8.	Net Change During Year - CWIP	2,804.3	(9,115.7)	9,141.3	(427.7)	16,820.2	1,982.4	1,323.5	(10,220.0)	(2,066.6)	2,011.3	PLT RO
9.	Total Beg. Utility Plant and CWIP	343,109.8	361,805.0	378,636.0	393,257.4	407,993.7	477,826.7	519,485.7	561,245.3	617,636.4	432,269.6	L1+L6
10.	Net Additions - Total	18,695.2	16,831.0	14,621.4	14,736.4	69,833.0	41,659.0	41,759.6	56,391.0	56,174.6	27,713.8	L5+L8
11.	6 Year Average Weighting Factor	46.60%	46.65%	46.66%	46.61%	46.59%	46.61%	46.64%	46.61%	46.60%	39.99%	CH07 PLT RO
12.	Acquisition	0.0	0.0	(0.0)	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	PLT RO
13.	Weighted Average Utility Plant	351,821.1	369,655.9	385,458.2	400,125.5	440,532.1	497,242.9	538,962.0	587,526.5	643,815.1	443,351.9	L9+L10*L11

APPENDIX C
Page 12
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
DEPRECIATION RESERVE & EXPENSE (\$1000's)

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Depreciation Reserve Beg. of Year	117,432.2	124,627.8	132,061.8	139,951.9	148,487.7	169,875.7	181,298.8	193,135.6	206,831.7	150,377.0	DEPR RO
2.	Annual Accrual Including Contribution Depreciation ¹	9,119.4	9,840.4	10,356.4	10,665.6	12,244.2	12,742.4	13,750.6	16,559.3	18,543.9	11,857.2	DEPR RO
3.												
4.	Retirements/Debits to Depreciation	594.9	1,537.3	1,110.9	1,764.5	4,129.7	804.4	951.9	1,938.7	1,781.5	649.9	EXA Tbl 7.1
5.	(Salvage) and Cost of Removal	(437.3)	(857.5)	(1,355.5)	(365.3)	(783.3)	(514.8)	(962.0)	(924.5)	(659.5)	(272.1)	DEPR RO
6.	Depreciation Reserve Adjustment for plant Adjustment	(891.7)	(11.5)	0.0	(0.0)	14,056.7	0.0	0.0	0.0	0.0	0.0	Ln8-Ln2+Ln4-Ln5
7.												
8.	Net Accrual	7,195.5	7,434.1	7,890.1	8,535.8	21,388.0	11,423.2	11,836.7	13,696.1	16,102.9	10,935.1	DEPR RO
9.	6 Year Average Weighting Factor	48.93%	48.96%	48.77%	48.95%	48.86%	48.93%	48.93%	48.98%	48.97%	44.82%	Ln11-Ln1)/Ln8
10.	Weighted Average Depreciation	3,520.9	3,639.5	3,847.8	4,178.6	10,450.6	5,589.1	5,791.7	6,708.0	7,885.4	4,901.4	L8xL9
11.	Weighted Average Depreciation	120,953.2	128,267.2	135,909.7	144,130.5	158,938.3	175,464.7	187,090.5	199,843.6	214,717.1	4,901.4	Ln1+Ln10

APPENDIX C
Page 13
CALIFORNIA AMERICAN WATER
NORTHERN DIVISION – 2022 GRC
WEIGHTED AVERAGE RATE BASE

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Weighted Average Utility Plant in Service	351,821.1	369,655.9	385,458.2	400,125.5	440,532.1	497,242.9	538,962.0	587,526.5	643,815.1	443,351.9	RB RO
2.	Materials and Supplies	327.7	266.0	209.5	392.7	312.0	366.3	367.3	367.1	372.7	443.5	RB RO
3.	Working Cash, Operational	1,460.8	2,549.6	2,728.4	4,589.2	3,615.7	673.4	632.3	610.3	579.4	8,756.1	RB RO
4.	Working Cash, Lead Lag	2,431.9	2,431.9	2,975.4	3,108.9	3,105.5	6,735.0	6,960.1	7,753.5	8,500.9	3,105.5	RB RO
5.	SUBTOTAL	356,041.5	374,903.4	391,371.5	408,216.3	447,565.3	505,017.6	546,921.8	596,257.3	653,268.0	455,657.1	Sum (L1:L4)
6.												
7.	LESS DEDUCTIONS FROM RATE BASE											
8.	Weighted Average Depreciation Reserve	(120,953.2)	(128,267.2)	(135,909.7)	(144,130.5)	(158,938.3)	(175,464.7)	(187,090.5)	(199,843.6)	(214,717.1)	(155,278.5)	RB RO
9.	Advances for Construction	(9,934.7)	(11,815.5)	(13,572.1)	(13,940.4)	(15,224.2)	(16,441.8)	(16,837.5)	(18,273.8)	(19,429.4)	(21,703.9)	RB RO
10.	Unamortized Advances (20 Yr Amort)	(5,675.8)	(4,414.5)	(3,153.2)	(1,891.9)	(630.7)	(0.15)	0.0	0.0	0.0	(630.7)	RB RO
11.	Contributions in Aid of Construction	(18,365.2)	(18,590.5)	(19,191.3)	(15,656.6)	(31,868.7)	(51,143.0)	(52,339.0)	(57,487.6)	(61,198.1)	(33,847.3)	RB RO
12.	Unamortized Contributions (20 Yr Amort)	(1,911.5)	(1,487.0)	(1,062.5)	(638.0)	(213.5)	(0.6)	0.0	0.0	0.0	(213.5)	RB RO
13.	Accumulated Deferred Federal Income Taxes	(11,251.8)	(16,154.2)	(19,894.2)	(18,601.4)	(15,233.2)	(14,789.8)	(16,032.6)	(17,317.8)	(19,766.0)	(24,101.7)	RB RO
14.	Accumulated Deferred State Income Taxes	(6,598.6)	(6,027.7)	(6,301.7)	(5,105.2)	(2,713.0)	(2,155.0)	(2,653.4)	(3,178.5)	(4,168.0)	(6,111.4)	RB RO
15.	SUBTOTAL DEDUCTIONS	(174,690.7)	(186,756.7)	(199,084.4)	(199,964.0)	(224,821.5)	(259,995.0)	(274,953.0)	(296,101.2)	(319,278.6)	(241,886.9)	Sum (L7:L14)
16.												
17.	WEIGHTED AVERAGE RATE BASE	181,350.7	188,146.7	192,287.1	208,252.3	222,743.8	245,022.5	271,968.8	300,156.1	333,989.4	213,770.2	L5+L15
18.	Weighted Cost of Debt	3.12%	2.51%	2.51%	2.51%	2.51%	2.51%	1.84%	1.86%	1.86%	2.51%	RB RO
19.	Rate Making Interest	5,658.1	4,722.5	4,826.4	5,227.1	5,590.9	6,150.1	5,004.2	5,582.9	6,212.2	5,365.6	L17 x L18

APPENDIX D

Page 1

CALIFORNIA AMERICAN WATER

CENTRAL DIVISION – 2022 GRC

WATER SALES PER AVERAGE CUSTOMER (CCF)

Line No.	Description	Class	Last Authorized Test Year 2021	Estimated 2022	Estimated 2023	Proposed Test Year 2024	Escalation Year 2025	Escalation Year 2026
1.	Metered Water Customers:							
2.	Residential	SRES	64.7	58.5	58.5	58.5	58.5	58.5
3.	Multiresidential	MRES	295.2	266.0	266.0	266.0	266.0	266.0
4.	Multiresidential (Mstr Mtr)	MREM	0.0	0.0	0.0	0.0	0.0	0.0
5.	Commercial	COMM	314.7	343.3	343.3	343.3	343.3	343.3
6.	Industrial	INDR	1,029.6	1,531.0	1,531.0	1,531.0	1,531.0	1531.0
7.	Public Authority	OPUA	359.6	379.0	379.0	379.0	379.0	379.0
8.	Sales for Resale	SLFR	573.5	1,820.0	1,820.0	1,820.0	1,820.0	1820.0
9.	Other	OTHR	0.0	133.0	133.0	133.0	133.0	133.0
10.	Golf Courses	GOLF	0.0	0.0	0.0	0.0	0.0	0.0
11.	Construction	CSTR	179.1	251.4	251.4	251.4	251.4	251.4
12.	Irrigation Gravity	IRRG	0.0	0.0	0.0	0.0	0.0	0.0
13.	Irrigation Pressure	IRRP	0.0	0.0	0.0	0.0	0.0	0.0
14.	Private Fire	RFPS	0.0	0.0	0.0	0.0	0.0	0
15.	Private Fire Mandated	RFPM	0.0	0.0	0.0	0.0	0.0	0
16.	Public Fire	PFPS	0.0	0.0	0.0	0.0	0.0	0
17.	Hotel	HOTL	0.0	0.0	0.0	0.0	0.0	0
18.	Residential Flat	SREF	0.0	0.0	0.0	0.0	0.0	0
19.	Commercial (Flat)	COMF	0.0	0.0	0.0	0.0	0.0	0
20.	Unmetered	UMTR	0.0	0.0	0.0	0.0	0.0	0
21.	Reserved		0.0	0.0	0.0	0.0	0.0	0
22.	Reserved		0.0	0.0	0.0	0.0	0.0	0
23.		0 0	0.0	0.0	0.0	0.0	0.0	0.0
24.	TOTAL		97.2	93.4	93.4	93.4	93.4	93.4

APPENDIX D
Page 2
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
AVERAGE NUMBER OF CUSTOMERS

Line No.	Description	Class	Last Authorized Test Year 2021	Estimated 2022	Estimated 2023	Adopted Test Year 2024	Escalation Year 2025	Escalation Year 2026
1.	Metered Water Customers:							
2.	Residential	SRES	33,988	34,121	34,121	34,121	34,122	34,122
3.	Multiresidential	MRES	1,658	1,729	1,729	1,729	1,729	1,729
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0	0
5.	Commercial	COMM	3,382	3,316	3,316	3,316	3,316	3,316
6.	Industrial	INDR	5	4	4	4	4	4
7.	Public Authority	OPUA	507	511	511	511	511	511
8.	Sales for Resale	SLFR	2	2	2	2	2	2
9.	Other	OTHR	0	1	1	1	1	1
10.	Golf Courses	GOLF	0	0	0	0	0	0
11.	Construction	CSTR	29	27	27	27	27	27
12.	Irrigation Gravity	IRRG	0	0	0	0	0	0
13.	Irrigation Pressure	IRRP	0	0	0	0	0	0
14.	Private Fire	RFPS	0	0	0	0	0	0
15.	Private Fire Mandated	RFPM	0	0	0	0	0	0
16.	Public Fire	PFPS	1,011	1,052	1,052	1,052	1,052	1,052
17.	Hotel	HOTL	0	0	0	0	0	0
18.	Residential Flat	SREF	0	0	0	0	0	0
19.	Commercial (Flat)	COMF	0	0	0	0	0	0
20.	Unmetered	UMTR	0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	TOTAL		40,582	40,763	40,763	40,763	40,764	40,764

APPENDIX D
Page 3
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
TOTAL SALES AND SUPPLY (CCF)

Line No.	Description	Class	Last Authorized Test Year 2021	Estimated 2022	Estimated 2023	Adopted Test Year 2024	Escalation Year 2025	Escalation Year 2026
1.	Metered Water Customers:							
2.	Residential	SRES	2,198,495	1,997,291	1,997,291	1,997,291	1,997,424	1,997,424
3.	Multiresidential	MRES	489,392	459,895	459,895	459,895	459,895	459,895
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0	0
5.	Commercial	COMM	1,064,201	1,138,444	1,138,444	1,138,444	1,138,444	1,138,444
6.	Industrial	INDR	5,148	6,124	6,124	6,124	6,124	6,124
7.	Public Authority	OPUA	182,328	193,674	193,674	193,674	193,674	193,674
8.	Sales for Resale	SLFR	1,147	3,640	3,640	3,640	3,640	3,640
9.	Other	OTHR	0	133	133	133	133	133
10.	Golf Courses	GOLF	0	0	0	0	0	0
11.	Construction	CSTR	5,193	6,788	6,788	6,788	6,788	6,788
12.	Irrigation Gravity	IRRG	0	0	0	0	0	0
13.	Irrigation Pressure	IRRP	0	0	0	0	0	0
14.	Private Fire	RFPS	0	0	0	0	0	0
15.	Private Fire Mandated	RFPM	0	0	0	0	0	0
16.	Public Fire	PFPS	0	0	0	0	0	0
17.	Hotel	HOTL	0	0	0	0	0	0
18.	Residential Flat	SREF	0	0	0	0	0	0
19.	Commercial (Flat)	COMF	0	0	0	0	0	0
20.	Unmetered	UMTR	0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	TOTAL		3,945,904	3,805,989	3,805,989	3,805,989	3,806,122	3,806,122

APPENDIX D
Page 4
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
OPERATING REVENUES AT ADOPTED RATES

Line No.	Description	Class	Last Authorized Test Year 2021	Estimated 2022	Estimated 2023	Adopted Test Year 2024	Escalation Year 2025
1.	Metered Water Customers						
2.	Residential	SRES	40,878,431	50,609,076	50,609,076	48,964,004	50,577,824
3.	Multiresidential	MRES	6,444,503	9,565,033	9,565,033	9,696,129	9,985,655
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0
5.	Commercial	COMM	19,343,235	26,821,077	26,821,077	31,998,671	33,026,870
6.	Industrial	INDR	95,657	143,588	143,588	173,482	178,981
7.	Public Authority	OPUA	3,769,982	5,223,985	5,223,985	7,298,186	7,541,636
8.	Sales for Resale	SLFR	15,850	30,671	30,671	54,617	56,583
9.	Other	OTHR	0	2,877	2,877	5,709	6,181
10.	Golf Courses	GOLF	0	0	0	0	0
11.	Construction	CSTR	297,512	379,408	379,408	369,866	382,703
12.	Irrigation Gravity	IRRG	0	0	0	0	0
13.	Irrigation Pressure	IRRP	0	0	0	0	0
14.	Private Fire	RFPF	527,631	862,352	862,352	1,133,766	1,177,177
15.	Private Fire Mandated	RFPF	0	0	0	0	0
16.	Public Fire	PFPS	727,147	780,881	780,881	789,668	789,668
17.	Hotel	HOTL	0	0	0	0	0
18.	Reserved		0	0	0	0	0
19.	Total Metered Revenues		72,099,948	94,418,948	94,418,948	100,484,098	103,723,278
			0				
20.	Non-Metered Customers		0				
21.	Residential Flat	SREF	0	0	0	0	0
22.	Commercial (Flat)	COMF	0	0	0	0	0
23.	Unmetered	UMTR	0	0	0	0	0
24.			0	0	0	0	0
25.	Total Non-Metered Revenues		0	0	0	0	0
26.	Total Water Revenues		72,099,948	94,418,948	94,418,948	100,484,098	103,723,278
27.	Other Revenues						
28.	Method 5 Revenues	METH	17,502	15,743	16,851	17,636	18,386
29.	Contract Revenues	CREV	0	0	0	0	0
30.	Antenna Leases	ANTL	43,004	94,869	94,869	94,869	94,869
31.	Additional NTPS Rev	NTPS	0	0	0	0	0
32.	Misc Service Revenues	MISC	343,417	123,447	123,447	123,447	123,447
33.	Late Payment Penalty	LATE	0	0	0	0	0
34.	Rents	RENT	0	0	0	0	0
35.	Leak Adjustments	LEAK	0	0	0	0	0
36.	DSIC	DSIC	0	0	0	0	0
37.	Other	OTER	0	0	0	0	0
38.	Subtotal Other Revenues		403,923	234,059	235,167	235,951	236,701
39.	Reserved Future Use						
40.							
41.							
42.							
43.							
44.							
45.							
46.	Subtotal		0	0	0	0	0
47.	Reserved Future Use						
48.	Total Operating Revenues		\$72,503,871	\$94,653,007	\$94,654,115	\$100,720,049	\$103,959,979
49.	Revenues per Avg Customer		\$1,787	\$2,322	\$2,322	\$2,471	\$2,550

APPENDIX D
Page 5
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
PAYROLL EXPENSE (\$1000's)

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Payroll Expense											
1.	Salaries	9,871.1	9,906.7	9,821.5	10,151.6	9,275.8	9,404.6	9,686.3	9,976.4	10,275.5	9,238.0	RO Labor
2.	Overtime	1,622.8	1,539.6	1,600.7	1,632.0	1,065.5	1,503.6	1,542.9	1,583.4	1,625.1	1,401.3	RO Labor
3.	Total Salaries	11,493.9	11,446.3	11,422.2	11,783.7	10,341.2	10,908.2	11,229.2	11,559.9	11,900.6	10,639.2	Ln1 + Ln2
4.	Capitalized Payroll	(2,135.1)	(2,409.2)	(2,274.3)	(2,280.0)	(1,931.5)	(2,454.0)	(2,527.4)	(2,603.0)	(2,680.9)	(1,909.1)	RO Labor
5.	Total Net Payroll	9,358.8	9,037.1	9,147.9	9,503.6	8,409.7	8,454.2	8,701.8	8,956.9	9,219.8	8,730.1	Ln3 + Ln4

APPENDIX D
Page 6
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
OPERATING EXPENSE (\$1000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Operation Expenses (exclude payroll)												
1.	SS Operation Labor and Expenses	702	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Miscellaneous Expenses	703	12.9	10.2	13.3	12.0	9.2	12.4	12.4	12.4	12.6	67.6	O&M RO
3.	SS Purchased Water	704	1,263.1	1,454.9	1,034.6	2,707.5	9,528.5	13,399.6	14,503.7	15,046.0	15,070.5	1,147.6	O&M RO
4.	PP Power production Labor and Exp	722	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	PP Pumping Labor and Expenses	724	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	PP Miscellaneous Expenses	725	475.7	768.9	663.6	514.5	489.9	632.6	634.4	634.0	643.6	337.7	O&M RO
7.	PP Fuel or Power Purchased for Pumping	726	2,857.7	2,457.8	2,899.8	2,822.4	2,775.2	2,925.0	2,914.6	3,081.9	3,082.0	2,419.4	O&M RO
8.	WT Operation Labor and Expenses	742	51.6	53.8	45.6	45.1	30.8	49.3	49.4	49.4	50.1	59.6	O&M RO
9.	WT Miscellaneous Expenses	743	667.8	657.7	307.7	210.7	611.9	533.3	534.8	534.4	542.6	567.7	O&M RO
10.	WT Chemicals and Filtering Materials	744	449.7	430.2	646.7	529.1	340.5	543.3	639.9	668.9	699.2	381.0	O&M RO
11.	TD Storage Facilities Expenses	752	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	TD Transmission and Distribution	753	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
13.	TD Meter Expenses	754	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Customer Installations Expense	755	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
15.	TD Miscellaneous Expenses	756	835.0	858.6	422.5	373.7	525.7	429.1	430.3	490.0	496.6	892.5	O&M RO
16.	CA Meter Reading Expenses	772	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	CA Customer Records and Collection	773	98.9	141.1	148.3	117.6	115.4	130.8	131.1	131.1	133.0	128.6	O&M RO
18.	CA Miscellaneous Customer Account	774	326.1	296.8	294.2	256.8	249.1	276.9	291.5	235.7	241.1	266.2	O&M RO
19.	CA Uncollectible Accounts	775	4,590.7	3,035.3	3,415.7	3,188.8	2,518.6	484.3	484.3	2,862.3	2,931.7	2,762.8	O&M RO
20.	Divisional Allocation											0.0	
21.	Total Operation Expenses		11,629.2	10,165.2	9,892.0	10,778.1	17,194.8	19,416.5	20,626.5	23,746.1	23,903.1	9,030.9	

APPENDIX D
Page 7
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
MAINTENANCE EXPENSE (\$1000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Maintenance Expenses												
1.	SS Maintenance of Structures and Impr	707	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Maint of Collecting and Imp Resrv	708	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
3.	SS Maintenance of Lake, River and Intakes	709	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
4.	SS Maintenance of Springs and Tunnels	710	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	SS Maintenance of Wells	711	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	SS Maintenance of Supply Mains	712	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
7.	SS Maintenance of Other Source of Supply	713	229.0	255.7	693.8	366.3	304.4	401.6	402.8	402.5	408.6	632.4	O&M RO
8.	PP Maintenance of Structures and Impr	730	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
9.	PP Maintenance of Power Production	731	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
10.	PP Maintenance of Other Pumping	733	162.2	75.6	120.9	66.1	45.6	102.2	102.5	102.4	104.0	114.7	O&M RO
11.	WT Maintenance of Structures and Impr	747	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	WT Maintenance of Wter Treatment	748	154.8	76.0	116.3	200.2	167.9	155.3	155.8	155.7	158.0	110.3	O&M RO
13.	TD Maintenance of Structures and Impr	759	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Maintenance of Reservoirs and Tanks	760	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
15.	TD Maintenance of Transmission and Distr	761	37.9	62.3	36.6	5.5	14.3	34.0	34.1	34.1	34.6	48.2	O&M RO
16.	TD Maintenance of Fire Mains	762	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	TD Maintenance of Services	763	74.2	34.4	15.1	7.7	9.4	30.6	30.7	30.6	31.1	50.1	O&M RO
18.	TD Maintenance of Meters	764	0.0	0.5	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	O&M RO
19.	TD Maintenance of Hydrants	765	0.0	0.0	0.0	0.2	0.1	0.1	0.1	0.1	0.1	0.0	O&M RO
20.	TD Maintenance of Miscellaneous Plant	766	1,725.5	2,590.7	2,492.5	2,537.6	2,984.4	2,514.9	2,647.1	2,912.2	3,039.2	1,844.4	O&M RO
21.	Total Maintenance Expenses		2,383.6	3,095.1	3,475.2	3,183.6	3,526.0	3,238.8	3,373.0	3,637.6	3,775.7	2,800.1	

APPENDIX D
Page 8
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
A&G EXPENSE (\$1000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Administrative & General Expenses												
1.	AG Admin and General Salaries	791	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	AG Office Supplies and Other Exp	792	89.2	84.0	81.6	71.2	70.4	84.3	84.5	136.7	138.0	73.5	O&M RO
3.	AG Property Insurance	793	87.9	85.8	67.8	95.9	113.2	162.8	173.5	178.7	184.1	163.4	O&M RO
4.	AG Injuries and Damages	794	391.7	521.4	542.6	448.3	438.6	443.9	466.5	481.8	497.0	424.7	O&M RO
5.	AG Employees' Pensions and Benefits	795	2,660.5	1,972.5	2,053.1	1,871.7	1,837.0	2,177.2	1,956.2	2,039.8	2,097.4	2,075.9	O&M RO
6.	AG Regulatory Commission Expenses	797	677.3	136.6	241.0	137.0	82.3	0.0	0.0	210.5	213.7	328.1	O&M RO
7.	AG Outside Services Employed	798	792.4	843.8	941.2	877.7	294.8	803.4	805.6	805.1	817.4	1,015.7	O&M RO
8.	AG Miscellaneous General Expenses	799	3,523.3	3,096.3	3,209.0	3,103.1	2,854.5	2,512.2	2,634.2	3,010.5	3,040.8	2,541.9	O&M RO
9.	AG Maintenance of General Plant	805	219.9	133.3	148.6	173.9	19.3	147.3	147.7	147.6	149.8	119.8	O&M RO
10.	AG Rents	811	808.8	824.4	727.2	631.3	848.3	726.4	754.1	775.0	788.6	736.8	O&M RO
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
21.	Total Administrative & General Exp		9,251.0	7,698.1	8,012.0	7,410.3	6,558.4	7,057.5	7,022.3	7,785.8	7,926.8	7,479.9	

APPENDIX D
Page 9
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
TAXES OTHER THAN INCOME

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Other Taxes												
1.	Ad Valorem	507	1,911.6	1,845.0	1,762.5	1,707.2	1,520.8	2,736.1	3,037.4	3,357.6	3,628.7	2,180.4	OTAX RO
2.	Franchise Taxes	507	16.3	13.5	27.2	13.8	15.2	0.0	0.0	0.0	0.0	0.0	OTAX RO
3.	Payroll Taxes	507	648.4	623.0	646.0	624.2	564.6	638.7	655.0	671.5	688.3	685.6	OTAX RO
4.	Other	507	0.1	0.4	42.5	90.4	38.3	37.3	37.4	37.4	37.9	34.3	OTAX RO
5.	Non-Utility	538	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
6.													
7.													
8.	Total Other Taxes		2,576.4	2,481.9	2,478.1	2,435.5	2,138.8	3,412.1	3,729.8	4,066.4	4,354.9	2,900.3	

APPENDIX D
Page 10
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
TAXES BASED ON INCOME

Line No.	Description	Test Year 2024	Escalation Year 2025	Attrition Year 2026	Reference
1.	Operating Revenues	100,733.7	103,974.0	107,076.9	CH02, Tbl 2.3
2.	Operating Revenue Deductions:				
3.	Operating Exps less uncollectibles	52,953.1	53,647.3	54,180.6	CH02, Tbl 2.3
4.	Uncollectibles	2,896.3	2,949.1	2,948.3	CH02, Tbl 2.3
5.	Reserved	0.0	0.0	0.0	
6.	Book Depreciation	12,144.5	13,049.7	13,954.9	CH02, Tbl 2.3
7.	Interest Expense	5,411.6	5,676.5	5,941.4	CH09, Tbl 9.2
8.	General Taxes	4,066.4	4,354.9	4,564.9	CH02, Tbl 2.3
9.	Non-deductible Meals	(27.6)	(28.4)	(28.4)	CH06, Tbl 6.1
10.	Reserved	0.0	0.0	0.0	
11.	Total Operating Revenue Deductions:				
12.	Federal	77,444.3	79,649.0	81,561.8	Sum(Ln3...Ln9)
13.	State	77,444.3	79,649.0	81,561.8	Ln12 - Ln 5
14.	Taxable Income - State	23,289.5	24,325.1	25,515.1	Calculated
15.	State Income Tax @ (see below)	2,058.8	2,150.3	2,255.5	Ln13 X %
16.	Less: Amort Deferred State ITC	0.0	0.0	0.0	CH06, Tbl 6.1
17.	Reserved	0.0	0.0	0.0	
18.	STATE INCOME TAXES	2,058.8	2,150.3	2,255.5	Ln15 + Ln 16
19.	Taxable Income - Federal	21,818.1	22,266.3	23,364.8	Calculated
20.	Federal Income Tax @ (See below)	4,581.8	4,675.9	4,906.6	Ln18 X %
21.	Less: Amort Deferred Federal ITC	0.0	0.0	0.0	CH06, Tbl 6.1
22.	Less: Amort Excess Deferred Taxes	(311.8)	(291.6)	(266.3)	
23.	FEDERAL INCOME TAX	4,270.0	4,384.3	4,640.3	Ln19 + Ln 20
24.	TOTAL TAXES ON INCOME	6,328.8	6,534.7	6,895.8	Ln17 + Ln 21
25.	State Income Tax Rate	8.84%	8.84%	8.84%	Statutory Rate
26.	Federal Income Tax Rate	21.00%	21.00%	21.00%	Statutory Rate

APPENDIX D
Page 11
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
PLANT IN SERVICE

Line No.	Description	Blank	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Plant in Service Beg. of Year		276,176.9	287,646.6	289,565.6	355,967.0	366,536.7	377,365.3	399,840.1	436,412.1	459,541.9	376,810.3	PLT RO
2.	Gross Additions During Year		13,317.3	4,433.6	67,399.4	14,130.5	17,258.4	23,239.1	37,436.8	23,972.8	27,839.5	12,441.6	PLT RO
3.	Retirements		1,847.6	2,490.7	998.0	3,560.7	5,157.8	764.3	864.8	843.0	834.8	199.6	PLT RO
4.	Sales and Adjustments		(0.1)	(23.9)	(0.0)	0.0	(1,272.0)	0.0	0.0	0.0	0.0	0.0	L5-L2+L3
5.	Net Additions		11,469.6	1,919.0	66,401.4	10,569.8	10,828.6	22,474.8	36,572.0	23,129.8	27,004.6	12,242.1	PLT RO
6.	Construction Work in Progress Beg. Bal.		3,010.3	745.4	2,189.7	8,660.8	12,410.9	29,370.5	26,700.8	9,494.6	11,159.4	3,038.5	PLT RO
7.	Construction Work in Progress End Bal.		745.4	2,189.7	8,660.8	12,410.9	29,370.5	26,700.8	9,494.6	11,159.4	9,152.8	5,348.4	L7+L6
8.	Net Change During Year - CWIP		(2,264.9)	1,444.3	6,471.1	3,750.1	16,959.6	(2,669.7)	(17,206.2)	1,664.8	(2,006.6)	2,310.0	PLT RO
9.	Total Beg. Utility Plant and CWIP		279,187.2	288,392.0	291,755.2	364,627.8	378,947.6	406,735.8	426,540.9	445,906.7	470,701.3	379,848.8	L1+L6
10.	Net Additions - Total		9,204.7	3,363.3	72,872.5	14,319.8	27,788.2	19,805.1	19,365.8	24,794.6	24,998.0	14,552.0	L5+L8
11.	6 Year Average Weighting Factor (1)		61.17%	61.17%	61.17%	61.17%	61.17%	61.17%	61.17%	61.17%	61.17%	37.22%	CH07 PLT RO
12.													
13.	Weighted Average Utility Plant		284,817.8	290,449.3	336,331.4	373,387.2	395,945.7	418,850.6	438,387.0	461,073.6	485,992.6	385,265.1	L9+L10*L11

APPENDIX D
Page 12
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
DEPRECIATION RESERVE & EXPENSE (\$1000's)

[illegible]

APPENDIX D
Page 13
CALIFORNIA AMERICAN WATER
CENTRAL DIVISION – 2022 GRC
WEIGHTED AVERAGE RATE BASE

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Weighted Average Utility Plant in Service	284,817.8	290,449.3	336,331.4	373,387.2	395,945.7	418,850.6	438,387.0	461,073.6	485,992.6	385,265.1	RB RO
2.	Materials and Supplies	231.9	273.7	256.4	350.7	327.5	348.1	349.1	348.9	354.2	281.4	RB RO
3.	Working Cash, Operational	3,475.0	3,392.9	2,919.4	3,261.6	4,419.1	7,249.2	7,875.9	10,245.6	9,796.1	8,183.9	RB RO
4.	Working Cash, Lead Lag	3,499.0	3,499.0	5,029.9	5,232.8	5,446.9	7,135.1	7,560.0	8,388.9	8,830.6	5,446.9	RB RO
5.	SUBTOTAL	292,023.6	297,614.8	344,537.1	382,232.3	406,139.1	433,583.1	454,171.9	480,056.9	504,973.5	399,177.2	Sum (L1:L4)
6.												
7.	LESS DEDUCTIONS FROM RATE BASE											
8.	Weighted Average Depreciation Reserve	(98,820.4)	(103,286.4)	(107,938.3)	(112,529.0)	(115,810.9)	(119,948.2)	(127,731.2)	(137,576.7)	(148,139.7)	(125,960.4)	RB RO
9.	Advances for Construction	(1,017.8)	(978.4)	(938.9)	(899.5)	(860.0)	(820.5)	(781.1)	(741.6)	(702.2)	(879.7)	RB RO
10.	Unamortized Advances (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.0	RB RO
11.	Contributions in Aid of Construction	(19,853.0)	(19,432.5)	(19,516.5)	(19,494.8)	(19,270.3)	(19,138.0)	(18,824.8)	(18,452.2)	(18,070.5)	(18,285.9)	RB RO
12.	Unamortized Contributions (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
13.	Accumulated Deferred Federal Income Taxes	(12,489.6)	(14,981.9)	(22,525.5)	(29,430.6)	(28,200.3)	(26,262.4)	(26,153.8)	(26,382.5)	(26,641.0)	(19,693.6)	RB RO
14.	Accumulated Deferred State Income Taxes	(5,548.2)	(5,112.5)	(7,777.0)	(10,606.0)	(8,441.7)	(5,845.5)	(5,632.1)	(5,957.6)	(6,231.4)	(5,473.0)	RB RO
15.	SUBTOTAL DEDUCTIONS	(137,729.0)	(143,791.6)	(158,696.3)	(172,959.9)	(172,583.1)	(172,014.7)	(179,122.9)	(189,110.7)	(199,784.8)	(170,292.6)	Sum (L7:L14)
16.												
17.	WEIGHTED AVERAGE RATE BASE	154,294.6	153,823.2	185,840.8	209,272.5	233,556.1	261,568.3	275,049.0	290,946.2	305,188.7	228,884.6	L5+L15
18.	Weighted Cost of Debt	3.12%	2.51%	2.51%	2.51%	2.51%	2.51%	1.84%	1.86%	1.86%	2.51%	RB RO
19.	Rate Making Interest	4,814.0	3,861.0	4,664.6	5,252.7	5,862.3	6,565.4	5,060.9	5,411.6	5,676.5	5,745.0	L17 x L18

APPENDIX E
Page 1
CALIFORNIA AMERICAN WATER
MONTEREY WASTE WATER – 2022 GRC
AVERAGE NUMBER OF CUSTOMERS

Line No.	Description	Class	Last Authorized Test Year 2021	Estimated 2022	Estimated 2023	Adopted Test Year 2024	Escalation Year 2025	Escalation Year 2026
1.	Sewer Customers:							
2.	Residential (Sewer - Active)	SARE	0	1,260	1,295	1,295	1,295	1,295
3.	Residential & Small Commercial (Sewer - Active)	SARC	1,298	430	437	437	437	437
4.	Residential & Small Commercial (Sewer - Passive)	SPRC	413	716	737	737	737	737
5.	Mobile Home Residential (Sewer)	SPMH	729	0	0	0	0	0
6.	Recreational Vehicle (Sewer)	SPRV	0	0	0	0	0	0
7.	Commercial (Sewer - Active)	SACO	0	17	17	17	17	17
8.	Small Commercial (Sewer - Active)	SASC	15	0	0	0	0	0
9.	Large Commercial (Sewer - Passive)	SPLC	0	26	27	27	27	27
10.	Commercial (Sewer)	SCOM	27	0	0	0	0	0
11.	Hotel (Sewer - Active)	SAHO	0	1	1	1	1	1
12.	Industrial (Sewer - Passive)	SPIN	1	4	4	4	4	4
13.	Public Authority (School) (Sewer - Active)	SAOP	4	0	0	0	0	0
14.	Public Authority (School) (Sewer - Passive)	SPOP	0	4	4	4	4	4
15.	Golf Course (Sewer - Active)	SAGO	0	0	0	0	0	0
16.	Miscellaneous (Sewer - Active)	SMIS	1	0	0	0	0	0
17.	SPCA Contract (Sewer - Active)	SASP	4	0	0	0	0	0
18.	Reserved	0	0	0	0	0	0	0
19.	Reserved	0	0	0	0	0	0	0
20.	Reserved	0	0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	TOTAL		2,492	2,458	2,522	2,522	2,522	2,522

APPENDIX E
Page 2
CALIFORNIA AMERICAN WATER
MONTEREY WASTE WATER – 2022 GRC
OPERATING REVENUES

Line No.	Description	Class	Last Authorized Test Year	Estimated	Estimated	Proposed Test Year	Escalation Year
			2021	2022	2023	2024	2025
1.	Sewer Customers						
2.	Residential (Sewer - Active)	SARE	0	2,078,164	2,078,164	2,211,199	2,293,962
3.	Residential & Small Commercial (Sewer - Active)	SARC	2,203,387	701,280	701,280	746,173	774,102
4.	Residential & Small Commercial (Sewer - Passive)	SPRC	701,078	788,177	788,177	782,463	817,370
5.	Mobile Home Residential (Sewer)	SPMH	555,686	0	0	0	0
6.	Recreational Vehicle (Sewer)	SPRV	0	0	0	0	0
7.	Commercial (Sewer - Active)	SACO	0	35,306	35,306	37,566	38,971
8.	Small Commercial (Sewer - Active)	SASC	33,951	0	0	0	0
9.	Large Commercial (Sewer - Passive)	SPLC	0	57,747	57,747	57,328	59,885
10.	Commercial (Sewer)	SCOM	41,158	0	0	0	0
11.	Hotel (Sewer - Active)	SAHO	0	231,106	231,106	245,900	255,104
12.	Industrial (Sewer - Passive)	SPIN	244,456	25,665	25,665	25,479	26,616
13.	Public Authority (School) (Sewer - Active)	SAOP	18,292	0	0	0	0
14.	Public Authority (School) (Sewer - Passive)	SPOP	0	6,416	6,416	6,369	6,653
15.	Golf Course (Sewer - Active)	SAGO	0	0	0	0	0
16.	Miscellaneous (Sewer - Active)	SMIS	6,791	0	0	0	0
17.	SPCA Contract (Sewer - Active)	SASP	3,429	0	0	0	0
18.	Reserved		0	0	0	0	0
19.	Total Metered Revenues		3,808,228	3,923,861	3,923,861	4,112,477	4,272,663
20.	Other Sewer Customers		0				
21.		0 0	0	0	0	0	0
22.		0 0	0	0	0	0	0
23.		0 0	0	0	0	0	0
24.			0	0	0	0	0
25.	Total Non-Metered Revenues		0	0	0	0	0
26.	Total Water Revenues		3,808,228	3,923,861	3,923,861	4,112,477	4,272,663
27.	Other Revenues						
28.	Method 5 Revenues	METH	0	0	0	0	0
29.	Contract Revenues	CREV	0	0	0	0	0
30.	Antenna Leases	ANTL	0	0	0	0	0
31.	Additional NTPS Rev	NTP5	0	0	0	0	0
32.	Misc Service Revenues	MISC	24,002	18,313	18,313	18,313	18,313
33.	Late Payment Penalty	LATE	0	0	0	0	0
34.	Rents	RENT	0	0	0	0	0
35.	Leak Adjustments	LEAK	0	0	0	0	0
36.	DSIC	DSIC	0	0	0	0	0
37.	Other	OTER	0	0	0	0	0
38.	Subtotal Other Revenues		24,002	18,313	18,313	18,313	18,313
39.	Reserved Future Use						
40.							
41.							
42.							
43.							
44.							
45.							
46.	Subtotal		0	0	0	0	0
47.	Reserved Future Use						
48.	Total Operating Revenues		\$3,832,230	\$3,942,174	\$3,942,174	\$4,130,790	\$4,290,976
49.	Revenues per Avg Customer		\$1,538	\$1,604	\$1,563	\$1,638	\$1,701

APPENDIX E
Page 3
CALIFORNIA AMERICAN WATER
MONTEREY WASTE WATER – 2022 GRC
PAYROLL EXPENSE (\$1000's)

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	<u>Payroll Expense</u>											
1.	Salaries	1,002.6	1,134.5	1,169.2	1,129.4	1,026.1	1,098.2	1,131.2	1,165.1	1,200.1	1,045.2	RO Labor
2.	Overtime	126.6	128.4	161.5	218.3	180.5	187.4	191.7	196.1	200.7	93.9	RO Labor
3.	Total Salaries	1,129.2	1,263.0	1,330.7	1,347.7	1,206.6	1,285.6	1,322.9	1,361.3	1,400.8	1,139.2	Ln1 + Ln2
4.	Capitalized Payroll	(51.4)	(49.8)	(74.3)	(74.8)	(69.0)	(240.8)	(248.0)	(255.4)	(263.1)	(22.7)	RO Labor
5.	Total Net Payroll	1,077.7	1,213.1	1,256.3	1,272.9	1,137.7	1,044.8	1,074.9	1,105.8	1,137.7	1,116.4	Ln3 + Ln4

APPENDIX E
Page 4
CALIFORNIA AMERICAN WATER
MONTEREY WASTE WATER – 2022 GRC
OPERATING EXPENSE (\$1000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Operation Expenses (exclude payroll)												
1.	SS Operation Labor and Expenses	702	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Miscellaneous Expenses	703	2.4	1.1	3.5	(3.5)	28.1	6.8	6.8	6.8	6.9	1.1	O&M RO
3.	SS Purchased Water	704	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
4.	PP Power production Labor and Exp	722	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	PP Pumping Labor and Expenses	724	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	PP Miscellaneous Expenses	725	3.4	0.1	0.0	0.7	0.0	0.9	0.9	0.9	0.9	1.4	O&M RO
7.	PP Fuel or Power Purchased for Pumping	726	242.3	264.0	260.5	274.4	281.8	269.2	284.7	301.0	301.0	196.1	O&M RO
8.	WT Operation Labor and Expenses	742	0.1	0.6	0.0	0.0	3.5	0.9	0.9	0.9	0.9	0.1	O&M RO
9.	WT Miscellaneous Expenses	743	383.3	307.5	291.4	348.2	382.0	371.8	372.9	372.6	378.3	304.9	O&M RO
10.	WT Chemicals and Filtering Materials	744	317.7	302.8	310.5	331.4	326.5	387.8	449.9	467.8	486.6	277.5	O&M RO
11.	TD Storage Facilities Expenses	752	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	TD Transmission and Distribution	753	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
13.	TD Meter Expenses	754	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Customer Installations Expense	755	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
15.	TD Miscellaneous Expenses	756	3.0	4.2	3.6	4.3	1.3	3.6	3.6	3.6	3.6	3.8	O&M RO
16.	CA Meter Reading Expenses	772	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	CA Customer Records and Collection	773	5.8	8.3	7.8	6.9	6.8	3.4	3.4	3.4	3.4	3.5	O&M RO
18.	CA Miscellaneous Customer Account	774	31.6	29.3	34.4	38.8	31.0	25.3	25.8	24.2	24.6	20.3	O&M RO
19.	CA Uncollectible Accounts	775	16.8	16.0	5.1	12.6	17.8	20.2	20.2	20.2	21.1	18.1	O&M RO
20.	Divisional Allocation											0.0	
21.	Total Operation Expenses		1,006.3	934.0	916.9	1,014.0	1,078.9	1,089.9	1,168.9	1,201.5	1,227.5	826.8	

APPENDIX E
Page 5
CALIFORNIA AMERICAN WATER
MONTEREY WASTE WATER – 2022 GRC
MAINTENANCE EXPENSE (\$1000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Maintenance Expenses												
1.	SS Maintenance of Structures and Impr	707	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Maint of Collecting and Imp Resrv	708	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
3.	SS Maintenance of Lake, River and Intakes	709	0.0	0.0	0.0	0.3	0.0	0.1	0.1	0.1	0.1	0.0	O&M RO
4.	SS Maintenance of Springs and Tunnels	710	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	SS Maintenance of Wells	711	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	SS Maintenance of Supply Mains	712	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
7.	SS Maintenance of Other Source of Supply	713	17.8	4.4	1.9	0.8	9.5	7.5	7.5	7.5	7.6	28.5	O&M RO
8.	PP Maintenance of Structures and Impr	730	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
9.	PP Maintenance of Power Production	731	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
10.	PP Maintenance of Other Pumping	733	0.2	0.0	0.2	0.0	0.0	0.1	0.1	0.1	0.1	0.1	O&M RO
11.	WT Maintenance of Structures and Impr	747	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	WT Maintenance of Wter Treatment	748	123.1	113.0	272.9	99.2	63.0	145.8	146.2	146.1	148.3	112.7	O&M RO
13.	TD Maintenance of Structures and Impr	759	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Maintenance of Reservoirs and Tanks	760	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
15.	TD Maintenance of Transmission and Distr	761	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
16.	TD Maintenance of Fire Mains	762	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	TD Maintenance of Services	763	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
18.	TD Maintenance of Meters	764	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
19.	TD Maintenance of Hydrants	765	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
20.	TD Maintenance of Miscellaneous Plant	766	71.4	75.3	101.9	48.1	99.6	74.7	76.5	77.9	79.8	71.9	O&M RO
21.	Total Maintenance Expenses		212.6	192.7	376.8	148.5	172.1	228.1	230.3	231.6	235.8	213.1	

APPENDIX E
Page 6
CALIFORNIA AMERICAN WATER
MONTEREY WASTE WATER – 2022 GRC
A&G EXPENSE (\$1000's)

Line		PUC	Recorded Years					Estimated	Projected	Escalation	Last	
No.	Description	Acct #	2017	2018	2019	2020	2021	2022	Test Year	Year	Authorized	Reference
	Administrative \$ General Expenses											
1.	AG Admin and General Salaries	791	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	AG Office Supplies and Other Exp	792	7.3	5.1	5.2	3.4	3.3	3.4	3.4	3.4	3.1	O&M RO
3.	AG Property Insurance	793	5.1	5.1	4.0	5.6	6.6	4.4	4.7	4.9	4.5	O&M RO
4.	AG Injuries and Damages	794	32.8	40.0	48.9	43.6	39.5	25.5	26.8	27.6	34.1	O&M RO
5.	AG Employees' Pensions and Benefits	795	327.9	227.4	241.2	199.4	249.1	251.4	209.0	218.7	296.5	O&M RO
6.	AG Regulatory Commission Expenses	797	23.2	4.7	14.2	8.1	4.8	0.0	0.0	5.7	8.9	O&M RO
7.	AG Outside Services Employed	798	70.6	42.5	32.5	97.4	42.1	50.3	50.4	50.4	140.0	O&M RO
8.	AG Miscellaneous General Expenses	799	67.8	51.3	60.8	72.4	100.4	139.7	158.7	166.3	140.9	O&M RO
9.	AG Maintenance of General Plant	805	15.0	6.9	7.4	9.4	0.4	4.6	4.6	4.7	3.8	O&M RO
10.	AG Rents	811	5.8	16.8	9.9	11.3	9.6	6.4	6.8	7.0	22.4	O&M RO
11.												
12.												
13.												
14.												
15.												
16.												
17.												
18.												
19.												
20.												
21.	Total Administrative & General Exp		555.6	399.7	424.1	450.6	455.8	485.8	464.3	488.6	654.3	

APPENDIX E
Page 7
CALIFORNIA AMERICAN WATER
MONTEREY WASTE WATER – 2022 GRC
TAXES OTHER THAN INCOME

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Other Taxes												
1.	Ad Valorem	507	16.4	16.0	14.8	13.7	9.6	15.1	15.2	15.2	15.4	12.0	OTAX RO
2.	Franchise Taxes	507	43.2	11.0	104.9	19.6	21.7	0.0	0.0	0.0	0.0	0.0	OTAX RO
3.	Payroll Taxes	507	78.8	76.2	77.8	71.4	76.7	78.1	80.3	82.5	84.7	89.2	OTAX RO
4.	Other	507	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	OTAX RO
5.	Non-Utility	538	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
6.													
7.													
8.	Total Other Taxes		138.4	103.2	197.5	104.8	108.0	93.2	95.4	97.6	100.1	101.2	

APPENDIX E
Page 8
CALIFORNIA AMERICAN WATER
MONTEREY WASTE WATER – 2022 GRC
TAXES BASED ON INCOME

Line No.	Description	Test Year 2024	Escalation Year 2025	Attrition Year 2026	Reference
1.	Operating Revenues	4,149.1	4,291.0	4,412.4	CH02, Tbl 2.3
2.	Operating Revenue Deductions:				
3.	Operating Exps less uncollectibles	3,129.5	3,200.5	3,246.5	CH02, Tbl 2.3
4.	Uncollectibles	21.2	22.0	21.8	CH02, Tbl 2.3
5.	Reserved	0.0	0.0	0.0	
6.	Book Depreciation	337.5	364.3	391.2	CH02, Tbl 2.3
7.	Interest Expense	107.7	116.1	124.5	CH09, Tbl 9.2
8.	General Taxes	97.6	100.1	102.2	CH02, Tbl 2.3
9.	Non-deductible Meals	(0.6)	(0.6)	(0.6)	CH06, Tbl 6.1
10.	Reserved	0.0	0.0	0.0	
11.	Total Operating Revenue Deductions:				
12.	Federal	3,692.9	3,802.4	3,885.5	Sum(Ln3...Ln9)
13.	State	3,692.9	3,802.4	3,885.5	Ln12 - Ln 5
14.	Taxable Income - State	456.2	488.6	526.9	Calculated
15.	State Income Tax @ (see below)	40.3	43.2	46.6	Ln13 X %
16.	Less: Amort Deferred State ITC	0.0	0.0	0.0	CH06, Tbl 6.1
17.	Reserved	0.0	0.0	0.0	
18.	STATE INCOME TAXES	40.3	43.2	46.6	Ln15 + Ln 16
19.	Taxable Income - Federal	437.3	448.3	483.7	Calculated
20.	Federal Income Tax @ (See below)	91.8	94.1	101.6	Ln18 X %
21.	Less: Amort Deferred Federal ITC	0.0	0.0	0.0	CH06, Tbl 6.1
22.	Less: Amort Excess Deferred Taxes	(13.6)	(12.8)	(11.6)	
23.	FEDERAL INCOME TAX	78.2	81.4	89.9	Ln19 + Ln 20
24.	TOTAL TAXES ON INCOME	118.5	124.6	136.5	Ln17 + Ln 21
25.	State Income Tax Rate	8.84%	8.84%	8.84%	Statutory Rate
26.	Federal Income Tax Rate	21.00%	21.00%	21.00%	Statutory Rate

APPENDIX E
Page 9
CALIFORNIA AMERICAN WATER
MONTEREY WASTE WATER – 2022 GRC
PLANT IN SERVICE

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Plant in Service Beg. of Year	17,450.4	17,554.0	17,599.9	17,823.9	18,212.7	18,749.6	19,556.0	20,262.8	20,738.2	18,077.3	PLT RO
2.	Gross Additions During Year	178.2	55.8	430.0	485.9	731.9	860.4	752.6	500.9	899.3	345.7	PLT RO
3.	Retirements	74.6	9.9	205.9	97.2	195.0	54.0	45.8	25.5	26.6	10.6	PLT RO
4.	Sales and Adjustments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	L5-L2+L3
5.	Net Additions	103.6	45.9	224.1	388.8	536.9	806.4	706.7	475.4	872.7	335.1	PLT RO
6.	Construction Work in Progress Beg. Bal.	145.6	132.3	388.0	103.5	179.7	60.2	82.3	272.5	272.5	276.8	PLT RO
7.	Construction Work in Progress End Bal.	132.3	388.0	103.5	179.7	60.2	82.3	272.5	272.5	272.5	417.9	L7+L6
8.	Net Change During Year - CWIP	(13.3)	255.7	(284.5)	76.1	(119.5)	22.2	190.1	0.0	0.0	141.2	PLT RO
9.	Total Beg. Utility Plant and CWIP	17,596.0	17,686.3	17,987.9	17,927.5	18,392.4	18,809.8	19,638.4	20,535.2	21,010.6	18,354.1	L1+L6
10.	Net Additions - Total	90.3	301.6	(60.4)	464.9	417.4	828.6	896.9	475.4	872.7	476.2	L5+L8
11.	6 Year Average Weighting Factor (1)	45.02%	45.02%	45.02%	45.02%	45.02%	45.02%	45.02%	45.02%	45.02%	38.97%	CH07 PLT RO
12.												
13.	Weighted Average Utility Plant	17,636.6	17,822.1	17,960.7	18,136.8	18,580.3	19,182.8	20,042.1	20,749.3	21,403.5	18,539.7	L9+L10*L11

APPENDIX E
Page 10
CALIFORNIA AMERICAN WATER
MONTEREY WASTE WATER – 2022 GRC
DEPRECIATION RESERVE & EXPENSE (\$1000's)

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Depreciation Reserve Beg. of Year	8,565.2	8,790.5	9,098.3	9,179.7	9,386.2	9,503.2	9,915.4	10,356.8	10,773.5	9,920.7	DEPR RO
2.	Annual Accrual Including CIAC Depreciation	318.6	320.7	324.6	330.8	352.7	478.2	492.4	447.5	471.1	0.0	DEPR RO
3.												
4.	Retirements/Debits to Depreciation	74.6	9.9	205.9	97.2	195.0	54.0	45.8	25.5	26.6	10.6	EXA Tbl 7.1
5.	(Salvage) and Cost of Removal	(18.5)	(3.0)	(37.3)	(27.2)	(40.7)	(12.0)	(5.2)	(5.3)	(5.5)	(3.7)	DEPR RO
6.	Depreciation Reserve Adjustments	(0.0)	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Ln8-Ln2+Ln4-Ln5
7.												
8.	Net Accrual	225.4	307.8	81.4	206.4	117.0	412.2	441.4	416.7	438.9	417.9	DEPR RO
9.	6 Year Average Weighting Factor (1)	42.60%	42.60%	42.60%	42.60%	42.60%	42.60%	42.60%	42.60%	42.60%	47.45%	Ln11-Ln1)/Ln8
10.	Weighted Average Depreciation	96.0	131.1	34.7	87.9	49.8	175.6	188.1	177.5	187.0	198.3	L8xL9
11.	WEIGHTED DEPRECIATION RESERVE	8,661.2	8,921.7	9,133.0	9,267.7	9,436.0	9,678.8	10,103.5	10,534.4	10,960.5	10,119.0	Ln1+Ln10

APPENDIX E
Page 11
CALIFORNIA AMERICAN WATER
MONTEREY WASTE WATER – 2022 GRC
WEIGHTED AVERAGE RATE BASE

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Weighted Average Utility Plant in Service	17,636.6	17,822.1	17,960.7	18,136.8	18,580.3	19,182.8	20,042.1	20,749.3	21,403.5	18,539.7	RB RO
2.	Materials and Supplies	28.8	26.9	38.0	25.5	30.2	36.4	36.5	36.4	37.0	34.1	RB RO
3.	Working Cash, Operational	5.7	0.0	53.3	73.7	36.6	33.9	33.9	33.9	33.9	139.9	RB RO
4.	Working Cash, Lead Lag	272.5	272.5	311.3	316.8	318.3	573.7	580.8	586.6	604.4	318.3	RB RO
5.	SUBTOTAL	17,943.6	18,121.4	18,363.3	18,552.8	18,965.4	19,826.7	20,693.3	21,406.2	22,078.8	19,031.9	Sum (L1:L4)
6.												
7.	LESS DEDUCTIONS FROM RATE BASE											
8.	Weighted Average Depreciation Reserve	(8,661.2)	(8,921.7)	(9,133.0)	(9,267.7)	(9,436.0)	(9,678.8)	(10,103.5)	(10,534.4)	(10,960.5)	(10,119.0)	RB RO
9.	Advances for Construction	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
10.	Unamortized Advances (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.0	RB RO
11.	Contributions in Aid of Construction	(5,831.3)	(5,683.7)	(5,537.1)	(5,392.2)	(5,247.5)	(5,102.0)	(4,956.6)	(4,811.1)	(4,665.7)	(5,213.0)	RB RO
12.	Unamortized Contributions (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
13.	Accumulated Deferred Federal Income Taxes	(595.4)	(606.2)	(632.3)	(641.9)	(470.0)	(278.6)	(261.4)	(234.6)	(193.5)	(566.9)	RB RO
14.	Accumulated Deferred State Income Taxes	(181.5)	(176.8)	(185.2)	(186.8)	(123.4)	(55.0)	(46.0)	(35.2)	(15.6)	(150.7)	RB RO
15.	SUBTOTAL DEDUCTIONS	(15,269.3)	(15,388.3)	(15,487.5)	(15,488.6)	(15,276.9)	(15,114.4)	(15,367.5)	(15,615.3)	(15,835.3)	(16,049.6)	Sum (L7:L14)
16.												
17.	WEIGHTED AVERAGE RATE BASE	2,674.3	2,733.1	2,875.9	3,064.2	3,688.5	4,712.3	5,325.8	5,790.9	6,243.5	2,982.3	L5+L15
18.	Weighted Cost of Debt	3.12%	2.51%	2.51%	2.51%	2.51%	2.51%	1.84%	1.86%	1.86%	2.51%	RB RO
19.	Rate Making Interest	83.4	68.6	72.2	76.9	92.6	118.3	98.0	107.7	116.1	74.9	L17 x L18

APPENDIX F
Page 1
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
WATER SALES PER AVERAGE CUSTOMER (CCF)

Line No.	Description	Class	Last Authorized Test Year 2021	Estimated 2022	Estimated 2023	Adopted Test Year 2024	Escalation Year 2025	Escalation Year 2026
1.	Metered Water Customers:							
2.	Residential	SRES	169.4	147.8	147.7	147.6	147.6	147.5
3.	Multiresidential	MRES	0.0	0.0	0.0	0.0	0.0	0.0
4.	Multiresidential (Mstr Mtr)	MREM	0.0	0.0	0.0	0.0	0.0	0.0
5.	Commercial	COMM	817.5	662.4	662.7	662.9	663.2	663.5
6.	Industrial	INDR	2,944.0	2,449.9	2,460.9	2,465.3	2,469.7	2,480.4
7.	Public Authority	OPUA	1,492.8	1,633.7	1,633.3	1,633.2	1,632.8	1,632.7
8.	Sales for Resale	SLFR	0.0	0.0	0.0	0.0	0.0	0.0
9.	Other	OTHR	1,444.5	291.4	285.0	273.5	266.4	262.4
10.	Golf Courses	GOLF	0.0	0.0	0.0	0.0	0.0	0.0
11.	Construction	CSTR	0.0	366.0	366.0	366.0	366.0	366.0
12.	Irrigation Gravity	IRRG	0.0	28,456.5	28,456.5	28,456.5	28,456.5	28,456.5
13.	Irrigation Pressure	IRRP	0.0	0.0	0.0	0.0	0.0	0.0
14.	Private Fire	RFPS	0.0	0.0	0.0	0.0	0.0	0.0
15.	Private Fire Mandated	RFPM	0.0	0.0	0.0	0.0	0.0	0.0
16.	Public Fire	PFPS	0.0	0.0	0.0	0.0	0.0	0.0
17.	Hotel	HOTL	0.0	0.0	0.0	0.0	0.0	0.0
18.	Residential Flat	SREF	0.0	0.0	0.0	0.0	0.0	0.0
19.	Commercial (Flat)	COMF	0.0	0.0	0.0	0.0	0.0	0.0
20.	Unmetered	UMTR	0.0	0.0	0.0	0.0	0.0	0.0
21.	Reserved		0.0	0.0	0.0	0.0	0.0	0.0
22.	Reserved		0.0	0.0	0.0	0.0	0.0	0.0
23.		0 0	0.0	0.0	0.0	0.0	0.0	0.0
24.	TOTAL		244.0	210.3	210.2	210.0	209.9	209.8

APPENDIX F
Page 2
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
AVERAGE NUMBER OF CUSTOMERS

Line No.	Description	Class	Last Authorized Test Year 2021	Estimated 2022	Estimated 2023	Adopted Test Year 2024	Escalation Year 2025	Escalation Year 2026
1.	Metered Water Customers:							
2.	Residential	SRES	63,585	68,618	68,776	68,930	69,086	69,241
3.	Multiresidential	MRES	0	0	0	0	0	0
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0	0
5.	Commercial	COMM	5,829	6,299	6,313	6,324	6,338	6,353
6.	Industrial	INDR	237	241	242	244	246	247
7.	Public Authority	OPUA	786	768	764	758	754	748
8.	Sales for Resale	SLFR	0	0	0	0	0	0
9.	Other	OTHR	46	47	50	55	60	63
10.	Golf Courses	GOLF	0	0	0	0	0	0
11.	Construction	CSTR	0	1	1	1	1	1
12.	Irrigation Gravity	IRRG	0	2	2	2	2	2
13.	Irrigation Pressure	IRRP	0	3	0	0	0	0
14.	Private Fire	RFPS	0	0	0	0	0	0
15.	Private Fire Mandated	RFPM	0	0	0	0	0	0
16.	Public Fire	PFPS	1,129	1,195	1,202	1,209	1,217	1,224
17.	Hotel	HOTL	0	0	0	0	0	0
18.	Residential Flat	SREF	0	0	0	0	0	0
19.	Commercial (Flat)	COMF	0	0	0	0	0	0
20.	Unmetered	UMTR	0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	TOTAL		71,612	77,174	77,350	77,523	77,704	77,879

APPENDIX F
Page 3
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
TOTAL SALES AND SUPPLY (CCF)

Line No.	Description	Class	Last Authorized Test Year 2021	Estimated 2022	Estimated 2023	Adopted Test Year 2024	Escalation Year 2025	Escalation Year 2026
1.	Metered Water Customers:							
2.	Residential	SRES	10,773,285	10,139,066	10,158,282	10,176,863	10,195,731	10,214,409
3.	Multiresidential	MRES	0	0	0	0	0	0
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0	0
5.	Commercial	COMM	4,765,088	4,172,682	4,183,845	4,192,464	4,203,627	4,215,339
6.	Industrial	INDR	697,737	590,426	595,546	601,540	607,534	612,654
7.	Public Authority	OPUA	1,173,319	1,254,675	1,247,807	1,237,989	1,231,121	1,221,276
8.	Sales for Resale	SLFR	0	0	0	0	0	0
9.	Other	OTHR	66,446	13,696	14,248	15,044	15,982	16,533
10.	Golf Courses	GOLF	0	0	0	0	0	0
11.	Construction	CSTR	0	366	366	366	366	366
12.	Irrigation Gravity	IRRG	0	56,913	56,913	56,913	56,913	56,913
13.	Irrigation Pressure	IRRP	0	0	0	0	0	0
14.	Private Fire	RFPS	0	0	0	0	0	0
15.	Private Fire Mandated	RFPM	0	0	0	0	0	0
16.	Public Fire	PFPS	0	0	0	0	0	0
17.	Hotel	HOTL	0	0	0	0	0	0
18.	Residential Flat	SREF	0	0	0	0	0	0
19.	Commercial (Flat)	COMF	0	0	0	0	0	0
20.	Unmetered	UMTR	0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	TOTAL		17,475,875	16,227,824	16,257,007	16,281,179	16,311,274	16,337,490

APPENDIX F
Page 4
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
OPERATING REVENUES

Line No.	Description	Class	Last Authorized Test Year 2021	Estimated 2022	Estimated 2023	Adopted Test Year 2024	Escalation Year 2025
1.	Metered Water Customers						
2.	Residential	SRES	75,146,593	82,115,029	82,248,580	83,925,196	88,611,493
3.	Multiresidential	MRES	0	0	0	0	0
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0
5.	Commercial	COMM	32,718,804	34,076,026	34,149,131	37,445,038	39,415,340
6.	Industrial	INDR	4,275,053	4,388,263	4,424,195	4,725,034	5,088,833
7.	Public Authority	OPUA	8,507,912	10,458,371	10,402,767	10,923,703	11,406,496
8.	Sales for Resale	SLFR	0	0	0	0	0
9.	Other	OTHR	527,324	168,016	172,250	276,116	301,598
10.	Golf Courses	GOLF	0	0	0	0	0
11.	Construction	CSTR	0	5,613	5,613	5,719	4,098
12.	Irrigation Gravity	IRRG	0	0	0	145,219	152,460
13.	Irrigation Pressure	IRRP	0	0	0	0	0
14.	Private Fire	RFPF	351,152	276,151	334,282	472,629	582,601
15.	Private Fire Mandated	RFFPM	0	0	0	0	0
16.	Public Fire	PFFP	851,580	932,315	936,065	1,048,724	1,053,480
17.	Hotel	HOTL	0	0	0	0	0
18.	Reserved		0	0	0	0	0
19.	Total Metered Revenues		122,378,418	132,419,784	132,672,883	138,967,378	146,616,399
20.	Non-Metered Customers		0				
21.	Residential Flat	SREF	0	0	0	0	0
22.	Commercial (Flat)	COMF	0	0	0	0	0
23.	Unmetered	UMTR	0	0	0	0	0
24.			0	0	0	0	0
25.	Total Non-Metered Revenues		0	0	0	0	0
26.	Total Water Revenues		122,378,418	132,419,784	132,672,883	138,967,378	146,616,399
27.	Other Revenues						
28.	Method 5 Revenues	METH	115,069	52,081	55,821	55,884	56,210
29.	Contract Revenues	CREV	0	0	0	0	0
30.	Antenna Leases	ANTL	0	23,170	23,170	23,170	23,170
31.	Additional NTPS Rev	NTPS	0	0	0	0	0
32.	Misc Service Revenues	MISC	511,067	296,379	296,379	296,379	296,379
33.	Late Payment Penalty	LATE	0	0	0	0	0
34.	Rents	RENT	0	0	0	0	0
35.	Leak Adjustments	LEAK	0	0	0	0	0
36.	DSIC	DSIC	0	0	0	0	0
37.	Other	OTER	0	0	0	0	0
38.	Subtotal Other Revenues		626,136	371,630	375,370	375,433	375,759
39.	Reserved Future Use						
40.							
41.							
42.							
43.							
44.							
45.							
46.	Subtotal		0	0	0	0	0
47.	Reserved Future Use						
48.	Total Operating Revenues		\$123,004,554	\$132,791,414	\$133,048,253	\$139,342,811	\$146,992,158
49.	Revenues per Avg Customer		\$1,718	\$1,721	\$1,720	\$1,797	\$1,892

APPENDIX F
Page 5
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
PAYROLL EXPENSE (\$1000's)

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Payroll Expense											
1.	Salaries	10,812.5	10,501.5	10,767.6	11,248.0	10,817.5	11,213.3	11,549.3	11,884.9	12,230.6	9,962.0	RO Labor
2.	Overtime	504.5	589.1	666.4	622.6	533.0	689.9	705.8	721.4	737.5	521.7	RO Labor
3.	Total Salaries	11,317.0	11,090.7	11,434.0	11,870.6	11,350.5	11,903.2	12,255.1	12,606.3	12,968.1	10,483.7	Ln1 + Ln2
4.	Capitalized Payroll	(2,907.6)	(3,053.6)	(3,344.6)	(3,211.8)	(3,018.9)	(2,690.0)	(2,769.7)	(2,849.4)	(2,931.4)	(3,020.3)	RO Labor
5.	Total Net Payroll	8,409.4	8,037.0	8,089.4	8,658.8	8,331.6	9,213.2	9,485.4	9,757.0	10,036.7	7,463.4	Ln3 + Ln4

APPENDIX F
Page 6
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
OPERATING EXPENSE (\$1000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Operation Expenses (exclude payroll)												
1.	SS Operation Labor and Expenses	702	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Miscellaneous Expenses	703	8.4	8.8	20.5	22.1	12.1	15.8	15.8	15.8	16.0	8.2	O&M RO
3.	SS Purchased Water	704	54,751.8	57,469.6	54,074.9	59,804.9	54,380.8	49,598.2	51,476.3	53,253.4	54,843.7	58,072.0	O&M RO
4.	PP Power production Labor and Exp	722	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	PP Pumping Labor and Expenses	724	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	PP Miscellaneous Expenses	725	1.4	5.0	1.1	(0.0)	0.0	1.6	1.6	1.6	1.7	2.6	O&M RO
7.	PP Fuel or Power Purchased for Pumping	726	2,326.4	2,576.2	2,222.4	2,636.2	3,122.3	3,517.7	3,681.0	3,897.2	3,903.2	2,216.2	O&M RO
8.	WT Operation Labor and Expenses	742	4.4	0.0	0.0	1.0	6.4	2.6	2.6	2.6	2.6	0.8	O&M RO
9.	WT Miscellaneous Expenses	743	337.3	246.8	286.6	348.4	325.3	343.7	344.7	344.5	349.7	334.7	O&M RO
10.	WT Chemicals and Filtering Materials	744	143.2	142.5	173.1	195.0	193.5	186.7	221.1	231.5	242.4	122.8	O&M RO
11.	TD Storage Facilities Expenses	752	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	TD Transmission and Distribution	753	0.0	19.2	4.8	0.0	0.2	5.3	5.3	5.3	5.4	3.5	O&M RO
13.	TD Meter Expenses	754	28.4	(3.8)	0.3	0.0	0.1	5.4	5.4	5.4	5.5	11.5	O&M RO
14.	TD Customer Installations Expense	755	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
15.	TD Miscellaneous Expenses	756	589.2	1,060.4	279.9	353.6	1,051.4	230.7	231.3	321.7	325.2	2,923.5	O&M RO
16.	CA Meter Reading Expenses	772	0.0	0.0	0.0	0.0	2.8	0.6	0.6	0.6	0.6	0.0	O&M RO
17.	CA Customer Records and Collection	773	177.5	253.2	265.9	211.0	207.0	248.6	249.3	249.2	253.0	231.4	O&M RO
18.	CA Miscellaneous Customer Account	774	653.9	604.0	605.9	545.1	531.1	610.2	638.1	531.9	543.5	540.5	O&M RO
19.	CA Uncollectible Accounts	775	1,024.4	752.5	487.1	721.2	873.3	679.5	680.8	949.1	984.9	859.0	O&M RO
20.	Divisional Allocation											0.0	
21.	Total Operation Expenses		60,046.3	63,134.3	58,422.5	64,838.5	60,706.2	55,446.6	57,554.0	59,809.7	61,477.5	65,326.7	

APPENDIX F
Page 7
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
MAINTENANCE EXPENSE (\$1000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
	Maintenance Expenses												
1.	SS Maintenance of Structures and Impr	707	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Maint of Collecting and Imp Resrv	708	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
3.	SS Maintenance of Lake, River and Intakes	709	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
4.	SS Maintenance of Springs and Tunnels	710	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	SS Maintenance of Wells	711	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	SS Maintenance of Supply Mains	712	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
7.	SS Maintenance of Other Source of Supply	713	65.2	82.9	169.9	102.4	37.8	99.4	99.7	99.7	101.2	53.8	O&M RO
8.	PP Maintenance of Structures and Impr	730	0.9	1.2	0.0	0.0	0.0	0.5	0.5	0.5	0.5	6.3	O&M RO
9.	PP Maintenance of Power Production	731	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
10.	PP Maintenance of Other Pumping	733	0.8	6.9	0.5	0.4	0.0	1.9	1.9	1.9	1.9	18.3	O&M RO
11.	WT Maintenance of Structures and Impr	747	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	WT Maintenance of Wter Treatment	748	1.2	0.3	0.0	0.6	0.0	155.6	161.7	166.7	171.7	0.2	O&M RO
13.	TD Maintenance of Structures and Impr	759	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Maintenance of Reservoirs and Tanks	760	(5.8)	0.0	0.0	0.0	0.0	(1.3)	(1.3)	(1.3)	(1.3)	0.2	O&M RO
15.	TD Maintenance of Transmission and Distr	761	71.5	26.5	4.0	12.9	12.6	27.9	28.0	27.9	28.4	41.4	O&M RO
16.	TD Maintenance of Fire Mains	762	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	TD Maintenance of Services	763	35.9	73.3	14.0	3.5	5.3	28.7	28.8	28.8	29.2	30.3	O&M RO
18.	TD Maintenance of Meters	764	19.6	2.0	1.8	2.7	1.4	6.0	6.0	6.0	6.1	7.1	O&M RO
19.	TD Maintenance of Hydrants	765	3.6	2.5	0.9	1.9	1.5	2.2	2.3	2.3	2.3	1.8	O&M RO
20.	TD Maintenance of Miscellaneous Plant	766	1,965.2	1,100.0	1,491.4	1,662.9	1,733.3	1,558.9	1,602.2	1,603.8	1,617.7	1,313.2	O&M RO
21.	Total Maintenance Expenses		2,158.1	1,295.6	1,682.6	1,787.2	1,791.9	1,879.9	1,929.7	1,936.1	1,957.6	1,472.6	

APPENDIX F
Page 8
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
A&G EXPENSE (\$1000's)

Line		PUC	Recorded Years					Estimated		Projected	Escalation	Last	
No.	Description	Acct #	2017	2018	2019	2020	2021	2022	2023	Test Year	Year	Authorized	
										2024	2025	Test Year	Reference
	<u>Administrative \$ General Expenses</u>												
1.	AG Admin and General Salaries	791	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	AG Office Supplies and Other Exp	792	135.8	142.5	142.7	124.9	137.0	148.0	148.4	252.9	255.2	117.0	O&M RO
3.	AG Property Insurance	793	160.2	158.4	124.6	172.2	210.2	339.0	360.1	370.9	382.0	298.3	O&M RO
4.	AG Injuries and Damages	794	546.9	829.2	771.1	608.5	645.9	744.9	783.1	809.2	834.8	586.8	O&M RO
5.	AG Employees' Pensions and Benefits	795	2,722.8	2,077.1	2,182.1	2,087.1	1,732.7	2,551.8	2,357.5	2,454.0	2,525.8	1,996.9	O&M RO
6.	AG Regulatory Commission Expenses	797	706.1	142.4	432.1	245.9	147.8	0.0	0.0	400.5	406.6	590.4	O&M RO
7.	AG Outside Services Employed	798	812.2	567.0	687.5	948.1	612.4	823.8	826.6	826.7	839.5	675.6	O&M RO
8.	AG Miscellaneous General Expenses	799	2,831.3	2,749.5	2,723.6	2,763.8	2,171.5	2,705.1	2,856.4	3,156.0	3,203.1	2,754.0	O&M RO
9.	AG Maintenance of General Plant	805	278.6	281.5	259.3	319.2	39.8	262.1	262.8	262.6	266.6	205.9	O&M RO
10.	AG Rents	811	973.4	964.7	968.4	932.1	845.0	930.8	975.7	1,008.9	1,021.8	856.5	O&M RO
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
21.	Total Administrative & General Exp		9,167.3	7,912.2	8,291.3	8,201.9	6,542.3	8,505.5	8,570.7	9,541.8	9,735.3	8,081.5	

APPENDIX F

Page 9

CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
TAXES OTHER THAN INCOME

Line		PUC	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	
No.	Description	Acct #	2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	Reference
	Other Taxes												
1.	Ad Valorem	507	1,530.3	1,512.1	1,579.8	1,602.6	1,631.8	2,939.3	3,851.2	4,382.5	4,763.5	2,170.1	OTAX RO
2.	Franchise Taxes	507	0.0	0.0	12.2	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	OTAX RO
3.	Payroll Taxes	507	594.8	595.1	587.9	564.9	498.3	683.6	700.4	716.9	733.5	574.6	OTAX RO
4.	Other	507	123.7	32.7	32.6	32.7	30.5	54.8	54.9	54.9	55.7	48.7	OTAX RO
5.	Non-Utility	538	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
6.													
7.													
8.	Total Other Taxes		2,248.8	2,139.9	2,212.4	2,200.1	2,160.6	3,677.6	4,606.6	5,154.3	5,552.8	2,793.4	

APPENDIX F
Page 10
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
TAXES BASED ON INCOME

Line No.	Description	Test Year 2024	Escalation Year 2025	Attrition Year 2026	Reference
1.	Operating Revenues	139,366.8	147,035.4	153,141.6	CH02, Tbl 2.3
2.	Operating Revenue Deductions:				
3.	Operating Exps less uncollectibles	90,284.7	92,534.3	93,154.6	CH02, Tbl 2.3
4.	Uncollectibles	979.6	1,022.9	1,016.2	CH02, Tbl 2.3
5.	Reserved	0.0	0.0	0.0	
6.	Book Depreciation	14,849.6	16,197.6	17,545.6	CH02, Tbl 2.3
7.	Interest Expense	5,313.3	5,997.6	6,682.0	CH09, Tbl 9.2
8.	General Taxes	5,154.3	5,552.8	6,001.9	CH02, Tbl 2.3
9.	Non-deductible Meals	(30.0)	(30.9)	(30.9)	CH06, Tbl 6.1
10.	Reserved	0.0	0.0	0.0	
11.	Total Operating Revenue Deductions:				
12.	Federal	116,551.6	121,274.4	124,369.4	Sum(Ln3...Ln9)
13.	State	116,551.6	121,274.4	124,369.4	Ln12 - Ln 5
14.	Taxable Income - State	22,815.2	25,761.0	28,772.2	Calculated
15.	State Income Tax @ (see below)	2,016.9	2,277.3	2,543.5	Ln13 X %
16.	Less: Amort Deferred State ITC	0.0	0.0	0.0	CH06, Tbl 6.1
17.	Reserved	0.0	0.0	0.0	
18.	STATE INCOME TAXES	2,016.9	2,277.3	2,543.5	Ln15 + Ln 16
19.	Taxable Income - Federal	21,311.6	23,744.1	26,494.9	Calculated
20.	Federal Income Tax @ (See below)	4,475.4	4,986.3	5,563.9	Ln18 X %
21.	Less: Amort Deferred Federal ITC	(11.5)	0.0	0.0	CH06, Tbl 6.1
22.	Less: Amort Excess Deferred Taxes	(321.0)	(300.2)	(274.2)	
23.	FEDERAL INCOME TAX	4,142.9	4,686.0	5,289.7	Ln19 + Ln 20
24.	TOTAL TAXES ON INCOME	6,159.8	6,963.3	7,833.2	Ln17 + Ln 21
25.	State Income Tax Rate	8.84%	8.84%	8.84%	Statutory Rate
26.	Federal Income Tax Rate	21.00%	21.00%	21.00%	Statutory Rate

APPENDIX F
Page 11
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
PLANT IN SERVICE

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Plant in Service Beg. of Year	267,085.9	275,718.5	294,315.0	307,401.9	316,468.8	385,763.7	436,259.2	471,228.6	507,246.7	362,855.7	PLT RO
2.	Gross Additions During Year	9,509.0	20,984.5	13,821.8	11,637.2	76,179.9	40,056.6	35,743.7	36,891.5	45,914.7	24,620.0	PLT RO
3.	Retirements	876.5	2,377.4	728.9	2,570.3	555.2	901.5	774.4	873.4	936.2	607.1	PLT RO
4.	Sales and Adjustments	(0.0)	(10.6)	(6.0)	(0.0)	(6,329.9)	0.0	0.0	0.0	0.0	0.0	L5-L2+L3
5.	Net Additions	8,632.6	18,596.5	13,086.9	9,066.9	69,294.9	39,155.1	34,969.4	36,018.1	44,978.5	24,012.9	PLT RO
6.	Construction Work in Progress Beg. Bal.	9,511.2	20,768.7	18,789.0	31,283.7	52,152.9	23,169.5	9,847.8	8,873.0	19,633.6	14,867.9	PLT RO
7.	Construction Work in Progress End Bal.	20,768.7	18,789.0	31,283.7	52,152.9	23,169.5	9,847.8	8,873.0	19,633.6	32,706.4	16,208.2	L7+L6
8.	Net Change During Year - CWIP	11,257.5	(1,979.6)	12,494.7	20,869.2	(28,983.5)	(13,321.7)	(974.8)	10,760.6	13,072.8	1,340.3	PLT RO
9.	Total Beg. Utility Plant and CWIP	276,597.1	296,487.2	313,104.0	338,685.7	368,621.8	408,933.2	446,107.0	480,101.6	526,880.3	377,723.6	L1+L6
10.	Net Additions - Total	19,890.0	16,616.9	25,581.6	29,936.1	40,311.4	25,833.4	33,994.6	46,778.7	58,051.3	25,353.2	L5+L8
11.	6 Year Average Weighting Factor (1)	45.09%	45.09%	45.09%	45.09%	45.09%	45.09%	45.09%	45.09%	45.09%	46.97%	CH07 PLT RO
12.	Acquisition	0.0	0.0	(0.0)	0.0	0.0	11,340.4	(0.0)	0.0	0.0	0.0	
13.	Weighted Average Utility Plant	285,565.5	303,979.7	324,638.8	352,183.9	386,798.2	420,581.5	461,435.2	501,194.1	553,055.7	389,632.0	L9+L10*L11

APPENDIX F
Page 12
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
DEPRECIATION RESERVE & EXPENSE (\$1000's)

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Depreciation Reserve Beg. of Year	89,744.9	94,118.8	97,081.6	103,181.9	106,915.7	116,047.1	125,491.6	136,576.7	147,583.1	108,870.8	DEPR RO
2.	Annual Accrual Including CIAC Depreciation	6,514.8	6,903.9	7,368.0	7,768.5	8,089.8	12,148.3	13,269.7	13,365.6	14,502.8	0.0	DEPR RO
3.												
4.	Retirements/Debits to Depreciation	876.5	2,377.4	728.9	2,570.3	555.2	901.5	774.4	873.4	936.2	607.1	EXA Tbl 7.1
5.	(Salvage) and Cost of Removal	(1,264.8)	(1,512.2)	(1,189.3)	(1,464.5)	(2,629.7)	(1,802.3)	(1,410.2)	(1,485.9)	(1,420.7)	(845.0)	DEPR RO
6.	Depreciation Reserve Adjustments	0.4	(51.7)	650.5	0.0	4,226.4	0.0	0.0	0.0	0.0	0.0	Ln8-Ln2+Ln4-Ln5
7.												
8.	Net Accrual	4,373.9	2,962.7	6,100.3	3,733.8	9,131.4	9,444.5	11,085.2	11,006.3	12,145.9	7,353.4	DEPR RO
9.	6 Year Average Weighting Factor (1)	51.12%	51.12%	51.12%	51.12%	51.12%	51.12%	51.12%	51.12%	51.12%	46.70%	Ln11-Ln1)/Ln8
10.	Weighted Average Depreciation	2,235.9	1,514.5	3,118.5	1,908.7	4,668.0	4,828.0	5,666.7	5,626.4	6,209.0	3,434.3	L8xL9
11.	WEIGHTED DEPRECIATION RESERVE	91,980.9	95,633.4	100,200.1	105,090.6	111,583.7	120,875.1	131,158.3	142,203.2	153,792.0	112,305.1	Ln1+Ln10

APPENDIX F
Page 13
CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION – 2022 GRC
WEIGHTED AVERAGE RATE BASE

Line No.	Description	Recorded Years					Estimated		Projected Test Year	Escalation Year	Last Authorized Test Year	Reference
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2021	
1.	Weighted Average Utility Plant in Service	285,565.5	303,979.7	324,638.8	352,183.9	386,798.2	420,581.5	461,435.2	501,194.1	553,055.7	389,632.0	RB RO
2.	Materials and Supplies	402.0	365.8	318.4	315.1	382.1	434.3	435.5	435.2	441.8	341.5	RB RO
3.	Working Cash, Operational	3,224.3	2,195.5	3,483.6	4,890.3	6,853.1	3,365.4	3,925.4	3,661.8	3,533.8	7,646.2	RB RO
4.	Working Cash, Lead Lag	1,948.2	1,948.2	2,974.1	3,104.4	3,144.8	5,721.8	6,320.7	6,681.1	7,068.1	3,144.8	RB RO
5.	SUBTOTAL	291,140.1	308,489.2	331,414.8	360,493.7	397,178.2	430,103.0	472,116.8	511,972.3	564,099.4	400,764.5	Sum (L1:L4)
6.												
7.	LESS DEDUCTIONS FROM RATE BASE											
8.	Weighted Average Depreciation Reserve	(91,980.9)	(95,633.4)	(100,200.1)	(105,090.6)	(111,583.7)	(120,875.1)	(131,158.3)	(142,203.2)	(153,792.0)	(112,305.1)	RB RO
9.	Advances for Construction	(6,147.2)	(6,241.0)	(6,318.1)	(6,279.6)	(6,222.3)	(8,944.3)	(11,723.6)	(11,596.1)	(11,471.5)	(7,385.1)	RB RO
10.	Unamortized Advances (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.0	RB RO
11.	Contributions in Aid of Construction	(24,112.3)	(27,108.9)	(28,088.4)	(28,191.6)	(28,194.1)	(30,750.0)	(31,717.5)	(31,727.4)	(31,720.7)	(30,421.7)	RB RO
12.	Unamortized Contributions (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
13.	Accumulated Deferred Federal Income Taxes	(11,391.7)	(15,466.0)	(19,334.0)	(21,191.9)	(25,054.9)	(29,297.3)	(30,392.3)	(32,531.7)	(35,143.3)	(22,448.8)	RB RO
14.	Accumulated Deferred State Income Taxes	(5,634.3)	(5,331.2)	(5,943.5)	(6,374.7)	(6,589.9)	(6,882.9)	(7,115.1)	(8,253.1)	(9,518.4)	(6,209.1)	RB RO
15.	SUBTOTAL DEDUCTIONS	(139,266.4)	(149,780.5)	(159,884.1)	(167,128.3)	(177,644.9)	(196,749.6)	(212,106.7)	(226,311.5)	(241,645.8)	(178,769.9)	Sum (L7:L14)
16.												
17.	WEIGHTED AVERAGE RATE BASE	151,873.6	158,708.7	171,530.7	193,365.4	219,533.3	233,353.4	260,010.0	285,660.7	322,453.6	221,994.6	L5+L15
18.	Weighted Cost of Debt	3.12%	2.51%	2.51%	2.51%	2.51%	2.51%	1.84%	1.86%	1.86%	2.51%	RB RO
19.	Rate Making Interest	4,738.5	3,983.6	4,305.4	4,853.5	5,510.3	5,857.2	4,784.2	5,313.3	5,997.6	5,572.1	L17 x L18

(END OF ATTACHMENT 2)