BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

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Application of California-American Water Company (U210W) for Authorization to Increase its Revenues for Water Service by $63,090,981 or 17.20% in the year 2027, by $22,067,361 or 5.13% in the year 2028, and by $26,014,600 or 5.75% in the year 2029.	A.25-07-003 (Filed July 1, 2025)

JOINT MOTION OF CALIFORNIA-AMERICAN WATER COMPANY AND THE PUBLIC ADVOCATES OFFICE FOR APPROVAL OF SETTLEMENT AGREEMENT

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June 8, 2026

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

Application of California-American Water Company (U210W) for Authorization to Increase its Revenues for Water Service by $63,090,981 or 17.20% in the year 2027, by $22,067,361 or 5.13% in the year 2028, and by $26,014,600 or 5.75% in the year 2029.	A.25-07-003 (Filed July 1, 2025)

JOINT MOTION OF CALIFORNIA-AMERICAN WATER COMPANY AND THE PUBLIC ADVOCATES OFFICE FOR APPROVAL OF SETTLEMENT AGREEMENT

I. INTRODUCTION

Pursuant to Rule 12.1 of the Rules of Practice and Procedure ("Rules") of the California Public Utilities Commission ("Commission"), California-American Water Company ("California American Water") and the Public Advocates Office at the California Public Utilities Commission ("Cal Advocates") (jointly, the "Settling Parties")[1] hereby respectfully move that the Commission approve the *Settlement Agreement Between California-American Water Company and Public Advocates Office* (the "Settlement Agreement") that was entered into and executed by the Settling Parties, attached hereto as **Exhibit A**.

The partial Settlement Agreement resolves all issues between the Settling Parties with the exception of Cal Advocates' request to exclude construction work in progress ("CWIP") from rate base. The Settling Parties will address CWIP in a separate brief.[2] The revenue requirement outcomes for Test Year 2027, Escalation Year 2028, and Attrition Year 2029 will reflect the Commission's final resolution of CWIP. The possible estimated range of revenue requirement

[1] California American Water files this Motion on behalf of Cal Advocates and provides electronic signatures in accordance with Rule 1.8 of the Commission's Rules of Practice and Procedure.

[2] California American Water's brief will also include arguments related to testimony from Intervenor Monterey Peninsula Water Management District, who did not join the Settlement Agreement.

outcomes – an approximate range of 5.08% to 6.08% for the 2027 Test Year – are reflected in Section 3 of the Settlement Agreement.

The Settling Parties mutually and jointly support the proposed Settlement Agreement as reasonable, consistent with the law, and in the public interest. Accordingly, the Commission should grant this Joint Motion and adopt the Settlement Agreement.

II. PROCEDURAL BACKGROUND

California American Water filed its *Application of California-American Water Company (U210W) to Increase Revenues in Each of its Districts Statewide* ("Application") on July 1, 2025. California American Water supported its Application with direct testimony, its Results of Operations Model ("RO Model"), workpapers, and other supporting documents.[3]

On July 9, 2025, Monterey Peninsula Water Management District ("MPWMD") filed a motion for party status. On July 28, 2025, the City of Thousand Oaks ("Thousand Oaks") did the same. On July 28, 2025, Administrative Law Judge ("ALJ") Douglas M. Long granted both of those motions.

On August 4, 2025, Cal Advocates submitted its *Motion of the Public Advocates Office for Reassignment on Peremptory Challenge* ("Motion for Reassignment"). The same day, Cal Advocates submitted its *Protest of the Public Advocates Office to the Application of California-American Water Company to Increase its Revenues for Water Service*.

On August 14, 2025, California American Water submitted its *California-American Water Company Reply to Protest of the Public Advocates Office*.

On August 15, 2025, Chief ALJ Michelle Cooke granted the Motion for Reassignment, reassigning this proceeding to ALJ Rafael L. Lirag.

On August 26, 2025, CWA filed a motion for party status. ALJ Raphael Lirag granted that motion the same day. On February 6, 2026, the California Water Efficiency Partnership ("CalWEP") submitted a motion for party status; ALJ Lirag granted it on February 9, 2026.

[3] See Exhibits ("Exhs.") CALAM-1 – CALAM-27.

A virtual prehearing conference was held on August 29, 2025. On September 19, 2025, Commissioner Baker issued the Scoping Memo in this proceeding.[4]

On October 13, 2025, California American Water filed its *California-American Water Company (U210W) Update to General Rate Case Application*. On December 2, 2025, Cal Advocates opposed that filing through its *Motion of the Public Advocates Office to Strike 100-Day Update of California-American Water Company*. On December 17, 2025, California American Water responded to that filing through filing its *California-American Water Company Motion to Update its General Rate Case Application* and through its *California-American Water Company Response to Public Advocates Office's Motion to Strike 100-Day Update*.[5]

On November 21, 2025, ALJ Lirag submitted his *[ALJ's] Ruling Setting Schedule for Public Participation Hearings* (Schedule Ruling). The Commission convened public participation hearings consistent the Schedule Ruling, with one in Citrus Heights on January 6, 2026; one in Sand City on January 13, 2026; one in Camarillo on January 20, 2026; and a remote hearing on January 28, 2026.

On January 20, 2026, the Commission assigned ALJ Seaneen Wilson to handle Alternative Dispute Resolution ("ADR") in the proceeding as the Neutral ALJ. Thereafter, ALJ Wilson held mediation sessions for all parties on February 23, March 16, and April 3, 2026. On April 19, 2026, California American Water and Cal Advocates emailed ALJ Lirag to inform him of the settlement that resolved certain issues.

Evidentiary hearings were held on April 20 and 21, 2026. The parties also confirmed the settlement at the evidentiary hearing on April 20, 2026.

On May 13, 2026, ALJ Lirag issued his *Email Ruling Revising the Proceeding Schedule* due to receiving notice of the settlement agreement. That ruling updated numerous dates for briefing and settlement.

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[4] A.25-07-003, *Assigned Commissioner's Scoping Memo and Ruling* (September 19, 2025).

[5] In the Settlement Agreement the Settling Parties agree that the Motion to Strike is moot.

On May 27, 2026, an all-party settlement conference was held in accordance with Commission Rule of Practice and Procedure 12.1. Following the settlement conference, California American Water and Cal Advocate executed the Settlement Agreement.

This motion is timely filed.

III. OVERVIEW OF THE SETTLEMENT AGREEMENT

The Settlement Agreement fully and fairly resolves all disputed issues between the Settling Parties except for CWIP. The Settlement Agreement describes each settled issue in detail, provides a statement of each of the Settling Parties' respective positions, explains how each issue was resolved, and lists references to the testimony, evidence, and exhibits of witnesses addressing each issue.

Among the contested issues resolved in the Settlement Agreement are the sales forecast, customer count, customer assistance programs, operation and maintenance expenses, labor and benefits, memorandum and balancing account recovery, capital budgets and Special Requests. The Settlement Agreement reflects substantive negotiations and compromises on these and other issues. There were also estimates, forecasts and Special Requests presented by California American Water that Cal Advocates did not dispute, as well as recommendations proposed by Cal Advocates that California American Water accepted. As explained below in subsections A through D, the Settlement Agreement also resolves the majority of the issues identified in the Scoping Memo.

A. California American Water's Forecasted Revenue Requirements and Associated Rate and Related Requests

The Settling Parties reached agreement on all revenue requirement items, except for Cal Advocates' request to remove CWIP from rate base. Specifically, the Settlement Agreement at Sections 4, 5, 6, 7, 8, 9, 10, and 11 addresses expense budgets and allocations, capital budgets, rate base (with the exception of Cal Advocates' request to remove CWIP from rate base), rate design, customer service, taxes, and memorandum and balancing accounts. The Settling Parties

believe the resolutions reached on these issues are reasonable, support California American Water's provision of safe and reliable water service, and should be adopted.

- Section 4 reflects the Settling Parties' agreement on sales, customers, and production. The Settling Parties' resolution on the sales forecast incorporates billing and customer data through 2025 for sales and California American Water's forecasted customer counts from this proceeding. Utilizing the most updated data supports more accurate sales forecasts and the need to set rates that accurately reflect authorized revenues.
- Section 5 of the Settlement Agreement reflects the Settling Parties' agreement on revenues and rate design, including expansion of certain customer assistance programs. As reflected in Section 5 and Section 12, the Settling Parties also agreed to California American Water's requested Conservation Adjustment Rate Tiers ("CART") rate design instead of its proposed Fixed Cost Recovery Account ("FCRA") rate design.
- Sections 6 and 7 of the Settlement reflect the Parties' agreement on all expenses proposed in this case, including labor, benefits, and purchased water and power. The Settling Parties agreed to reduction of certain expense budgets and agreed to adopt California American Water's forecast for others.
- The Settlement Agreement at Section 8 also reflects agreement on all contested capital projects. The agreed-upon capital project budgets represent just and reasonable capital additions and costs. The Commission should adopt the Settlement Agreement and find that the proposed capital projects are reasonable.
- Section 9 of the Settlement Agreement reflects agreement on taxes and incorporates California American Water's 2026 Corporation Franchise Tax filing. Utilizing the most up-to-date data supports more accurate ratemaking.
- The Settlement Agreement at Section 10 reflects the Settling Parties' agreement on all rate base components except for CWIP.

- In Section 11 of the Settlement Agreement the Settling Parties agree to California American Water' proposed recovery of balancing and memorandum accounts and agree to close four accounts once any balance is transferred to the Consolidated Expense Balancing Account with interest through the transfer date. The Settling Parties' further agree to Cal Advocates' proposed resolution of the TCP Litigation Proceeds Memo Account, if the Commission approves of Cal Advocates' proposal.

The Parties believe the resolutions agreed to related to California American Water's forecasted revenue requirements and associated rate and related requests are reasonable and the Settlement Agreement should be adopted.

B. California American Water's Proposed PTY Ratemaking For 2028 And 2029

Based on the agreements reached in the Settlement Agreement, the Settling Parties believe the post-test year (PTY) ratemaking for 2028 and 2029 is reasonable.

C. California American Water's Special Requests

The Settlement Agreement at Section 12 addresses the resolution of all of California American Water's proposed Special Requests[6]:

- Special Request No. 1 – Fixed Cost Recovery Account
- Special Request No. 2 – Acquisition Rate Base Normalization
- Special Request No. 5 – Rate Mitigation Plan for Certain Acquired Systems
- Special Request No. 6 – Subsequent Rate Changes
- Special Request No. 7 – Modifications to Existing ACAM
- Special Request No. 8 – Request for Water Contamination Remediation Memorandum Account
- Special Request No. 9 – Attrition Year Normalization
- Special Request No. 10 – Monterey Rates Website

[6] Special Requests 3 and 4 were removed from this proceeding by the Scoping Memo.

- Special Request No. 11 – Multi Family Low Income Pilot Program Extension and Expansion

Specifically, the Settling Parties agree that the following Special Requests should be adopted: 2, 5 (except for the components related to Special Request 1), 6, 9, 10, and 11. In the spirit of compromise, and for this proceeding only, California American Water also agreed to withdraw the following Special Requests (without prejudice): 1, 5 (the components related to Special Request 1), 7, and 8. The Parties believe that the agreements reached on the above Special Requests support the goals of affordability, customer equity, conservation, and simplification. Thus, the Commission should adopt the Settlement Agreement.

D. California American Water's Application and The Commission's Environmental and Social Justice Action Plan

California American Water presented testimony on how it integrates the Commission's Environmental and Social Justice Action Plan (ESJ Plan) into its proposals and operations. In the Settlement Agreement, Cal Advocates agreed to withdraw its recommendation that the Commission should mandate additional requirements. The Commission should, therefore, conclude that California American Water's Application, proposals, and operations support the Commission's ESJ Plan.

IV. THE SETTLEMENT AGREEMENT COMPLIES WITH RULE 12: IT IS FAIR AND REASONABLE AND ITS ADOPTION WILL SERVE THE PUBLIC INTEREST REQUIREMENTS

A. Rule 12.1 (a): No Other Agreements

Rule 12.1(a) requires the Settling Parties to disclose "any separate agreements between the settling parties that relate to issues in the proposed settlement but are not disclosed in the settlement." There are no such separate agreements between the Settling Parties relating to the issues in the proposed Settlement Agreement here.

Rule 12.1 (a) also requires a comparison exhibit in general rate cases. A comparison exhibit is attached to the Settlement Agreement as **Attachments E-1 to E-6**.

The Settling Parties complied with Rule 12.1 (a).

B. Rule 12.1(b): Settlement Conference

Rule 12.1(b) requires parties to convene at least one settlement conference, with notice and an opportunity for all parties to participate, for the purpose of discussing settlements in the proceeding. Such notice is required to be provided at least seven days before a settlement is signed. On May 27, 2026, representatives from California American Water, Cal Advocates, California Water Association and the Monterey Peninsula Water Management District participated in the settlement conference.

The Settling Parties complied with Rule 12.1 (b).

C. Rule 12.1(d) Compliance

Rule 12.1(d) of the Commission's Rules requires that a settlement be "reasonable in light of the whole record, consistent with law, and in the public interest" in order to receive Commission approval. Additionally, Rule 12.1(d) states that "The Commission may reject any proposed settlement for failure to disclose the information required pursuant to subsection (a) of this rule." As explained below, the proposed Settlement Agreement meets each element of Rule 12.1(d).

1. The Settlement Is Reasonable in Light of the Whole Record

The parties to this proceeding submitted extensive testimony and conducted extensive discovery. The Commission also held Public Participation Hearings in which the public was heard. Multiple sessions of ADR took place in which all parties had the opportunity to participate, and an all-party settlement conference was held for the purpose of discussing the Settling Parties' settlement.

The Settling Parties have a thorough understanding of the issues, the underlying assumptions and data. The Settling Parties were therefore able to make informed decisions in the settlement process. The Settling Parties accepted adjustments to their initial positions to reach resolutions on the issues set forth in the Settlement Agreement. Those adjustments do not jeopardize California American Water's ability to provide adequate service to its customers.

The terms and requirements proposed in the Settlement Agreement are just and reasonable and will benefit California American Water's customers. The Settlement Agreement is, therefore, reasonable in light of the whole record.

2. The Settlement Agreement is Consistent with Law

The issues resolved in the proposed Settlement Agreement are within the scope of the proceeding. The Settling Parties are aware of no statutory provision or prior Commission decision that the proposed Settlement Agreement would contravene or undermine.

3. The Settlement Agreement is In the Public Interest

The Commission's adoption of the Settlement Agreement would reduce the revenue requirement request in California American Water's Application (and Updated Application), while still providing reasonable estimates of California American Water's expected costs and expenses, and capital budget to complete much-needed capital projects to deliver safe and reliable water service at reasonable rates.

The Commission has expressed a "strong public policy" in favor of settlements.[7] This policy supports many worthwhile goals, including the reduction of litigation expenses, conservation of scarce Party resources, and reducing risks relating to unknown and potentially unacceptable or unreasonable litigation outcomes.[8] Commission approval of this Settlement Agreement would provide such benefits while reasonably resolving most contested issues in this proceeding.

The Settlement Agreement's public benefits are also consistent with the goals and objectives identified in Attachment A to D.16-12-026 because the Settlement Agreement reflects, among other items, a commitment to conservation, improved sales forecasting methodology, and protections for low-income customers.

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[7] Decision (D.) 05-03-022, *Decision Allocating Southern California Edison Company's Revenue Requirement of $9.2 Billion*, dated March 17, 2005, at 8-9; D.88-12-083, 1988 Cal. PUC LEXIS 886, at *85, *Re Pacific Gas and Electric Co.*

[8] D.08-01-043, *Opinion Granting Rate Increases for Seven Districts in The Region I Service Area of Golden State Water Company*, dated January 31, 2008, at 10.

The Settling Parties complied with Rule 12.1 (d).

The Settlement Agreement should, therefore, be adopted.

V. CONCLUSION

As demonstrated above, the proposed Settlement Agreement is reasonable in light of the whole record, consistent with law, and in the public interest. Therefore, California American Water and Cal Advocates, as the Settling Parties, respectfully move for the Commission to approve and adopt the proposed Settlement Agreement, attached hereto as **Exhibit A**, without modification, to resolve the issues addressed therein.

Respectfully submitted,

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June 8, 2026

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EXHIBIT A

BEFORE THE PUBLIC UTILITIES COMMISSION

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SETTLEMENT AGREEMENT BETWEEN CALIFORNIA-AMERICAN WATER COMPANY AND PUBLIC ADVOCATES OFFICE

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June 8, 2026

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SETTLEMENT AGREEMENT BETWEEN CALIFORNIA-AMERICAN WATER COMPANY AND PUBLIC ADVOCATES OFFICE

1. GENERAL PROVISIONS

Pursuant to Article 12 of the Rules of Practice and Procedure of the California Public Utilities Commission ("Commission"), California-American Water Company ("CAW" or "Company") and the Public Advocates Office at the California Public Utilities Commission ("Cal Advocates")[1] have agreed on the terms of this settlement agreement (the "Settlement Agreement"), which they now submit for the Commission's approval. This Settlement Agreement embodies the entire understanding and agreement of the Parties with respect to the matters described herein.

The Parties, desiring to avoid the expense, inconvenience, and the uncertainty attendant to litigation of matters in dispute between them, have agreed on this Settlement Agreement, which they now submit for approval.

Because the Settlement Agreement represents a compromise by them, the Parties have entered into each stipulation contained in the Settlement Agreement on the basis that its approval by the Commission shall not be construed as an admission or concession by either Party regarding any fact or matter of law in dispute in this proceeding. Furthermore, the Parties intend that the Commission's approval of this Settlement Agreement not be construed as a precedent or statement of policy of any kind for or against either Party in any current or future proceeding.[2]

The Parties agree that no signatory to the Settlement Agreement assumes any personal liability as a result of their agreement. All rights and remedies of the Parties are limited to those available before the Commission. Furthermore, the Settlement Agreement is being presented as an integrated package such that the Parties are agreeing to the Settlement Agreement as a whole, as

[1] Hereinafter, CAW and Cal Advocates are referred to as the "Parties."

[2] *See* Rule 12.5, Commission's Rules of Practice and Procedure.

opposed to agreeing to specific elements of the Settlement Agreement. If the Commission adopts the Settlement Agreement with modification, all the Parties must consent to the modifications or the Settlement Agreement is void and both Parties reserve all rights set forth in Rule 12.4 of the Commission's Rules of Practice and Procedure. As between the Parties, this Settlement Agreement may be amended or changed only by a written agreement signed by the Parties.

This Settlement Agreement may be executed in counterparts, each of which shall be deemed an original, and the counterparts together shall constitute one and the same instrument. Each of the Parties hereto and their respective counsel and advocates have contributed to the preparation of this Settlement Agreement. Accordingly, the Parties agree that no provision of this Settlement Agreement shall be construed against either Party because that Party or its counsel drafted the provision. The Parties agree to use their best efforts to obtain Commission approval of the Settlement Agreement. The Parties shall request that the Commission approve the Settlement Agreement without change and find the Settlement Agreement to be reasonable, consistent with the law, and in the public interest.

2. SUMMARY OF SETTLEMENT

The Settlement Agreement addresses most of the significant elements of the General Rate Case ("GRC") revenue requirement and all of CAW's Special Requests. The Settlement Agreement is supported by the comprehensive record in this proceeding. As part of this GRC, the Parties have submitted extensive testimony concerning the issues that are the subject of the Settlement Agreement, including, but not limited to, CAW's direct testimony submitted with the Application, Cal Advocates' Reports and CAW's rebuttal testimony.

The attachments to the Settlement Agreement set forth the original positions of the Parties on various elements of revenue requirement, balancing and memorandum accounts, and the settlement terms. Attachments to the Settlement Agreement are as follows:

- Attachment A-1: Average Customers by Class
- Attachment A-2: Average Customers by Meter Size
- Attachment A-3: Annual Consumption per Customer
- Attachment A-4: Total Consumption
- Attachment A-5: Water Production and System Delivery
- Attachment B-1: Purchased Water Adopted Quantities
- Attachment B-2: Purchased Power Adopted Quantities
- Attachment B-3: Labor & Benefits
- Attachment B-4: O&M and A&G Expense
- Attachment B-5: Deferred Tank Maintenance
- Attachment B-6: Chemical Adopted Quantities
- Attachment C-1: Depreciation Rates
- Attachment C-2: Engineering Overhead by District
- Attachment C-3: Disputed Capital Expenditure Comparison
- Attachment C-4: Strategic Capital Expenditure Plan

- Attachment D-1: California American Water Advice Letter 1494 2026 ACAM
- Attachment D-2: Preliminary Determination of Operating Safe Yield for 2026-27 through 2030-31
- Attachment E-1: Statewide Comparison Exhibit
- Attachment E-2: Northern Division Comparison Exhibit
- Attachment E-3: Central Southern Division Comparison Exhibit
- Attachment E-4: Southern Central Division Comparison Exhibit
- Attachment E-5: Monterey Wastewater Comparison Exhibit
- Attachment E-6: General Office Comparison Exhibit
- Attachment F-1: Balancing and Memorandum Accounts
- Attachment G-1: Labor Headcount

The Settlement Agreement is in the public interest and is consistent with the goals and objectives identified in Attachment A to Decision ("D.") 16-12-026:

1. CAW and Cal Advocates' agreements on revenue requirement, operations and maintenance costs, and capital investments are consistent with Public Utilities ("Pub. Util.") Code § 451, which requires that investor-owned water utilities provide safe and reliable water supply and delivery at just and reasonable rates.

   The Parties' agreement to CAW's proposed conservation budget, focusing on residential and non-residential water use, as well as meeting California's Water Loss Performance Standards, fosters CAW's and its customers' commitment to conservation and is consistent with the objectives of (1) promoting efficient use of water and (2) providing conservation incentives for customers and utilities consistent with the Commission's and state policies.[3]

2. CAW and Cal Advocates' agreements on forecasted customers and sales, capital budgets, acquisition normalization and mitigation (Special Requests #2 and #5), and CAW's proposal to increase its Customer Assistance Program ("CAP") discount for Monterey customers, continue its Hardship Assistance Program, and expand its Multi Family Low Income Pilot Program (Special Request #11) among other items, are consistent with the objectives of (1) simplifying rate design, customer notices, and customer bills while providing necessary information for customers to make wise choices about their use, and transparent information about water service costs and the regulatory process, (2) aligning cost recovery with revenue requirement in balance with the Commission's and the state's public policy goals, (3) providing protections for low-income customers consistent with the Commission's and state policies, (4) providing CAW with the opportunity for timely recovery of its revenue requirement, (5) aligns utility risk and return in a way that affords the utility an opportunity to

[3] *See* Decision (D.) 16-12-026, *Decision Providing Guidance on Water Rate Structure and Tiered Rates*, December 9, 2016, Attachment A at 1.

attract capital for investment on reasonable terms, (6) balances investment, conservation, and affordability; and (7) improving sales forecasting methodology.[4]

The Parties have not reached a settlement on the following issue:

(1) Cal Advocates' request to remove Construction Work in Progress ("CWIP") from rate base remains a contested issue and is excluded from this settlement. The issue shall be resolved through briefing and Commission decision in this proceeding. The revenue requirement outcomes for Test Year 2027, Escalation Year 2028, and Attrition Year 2029 will reflect the Commission's final resolution of CWIP.

Some of the Parties, including CAW and Cal Advocates intend to file additional briefing on Cal Advocates request to remove CWIP from rate base.

The Commission's determination on whether to remove CWIP from rate base impacts the comparison exhibits for the Northern, Central, and Southern Divisions. Attachments A-1 – F-1 reflect the Parties' positions, and the settlement outcome, if the Commission maintains CWIP in rate base. If CWIP, or any portion thereof, is removed from rate base by the Commission, the Parties acknowledge the revenue increase will change and Attachments E-1 through E-6 would change. The issue of CWIP in rate base does not impact Attachments A-1 through D-2 and F-1.

References to the Parties' prepared testimony and reports are included with respect to each issue addressed in the Settlement Agreement. The referenced evidentiary materials are identified as follows:

Exhibit	Long Cite	Short Cite
	Application of California-American Water Company (U210W) to Increase Revenues in Each of its Districts Statewide, filed July 1, 2025	Application
	California-American Water Company's (U-210-W) Update to General Rate Case Application, filed October 13, 2025	Application 100-Day Update
	California-American Water Company Motion to Update Its General Rate Case Application, filed December 17, 2025	Updated Application
CALAM-01	*Direct Testimony of Lakhjit S. Thind, Corrected*, dated April 16, 2026	Thind Corrected Direct

[4] *See* D.16-12-026, Attachment A at 1.

Exhibit	Long Cite	Short Cite
CALAM-02	*Rebuttal Testimony of Lakhjit S. Thind, Public Version, Corrected,* dated April 16, 2026	Thind Corrected Rebuttal Public
CALAM-02C	*Rebuttal Testimony of Lakhjit S. Thind, CONFIDENTIAL Version, Corrected,* dated April 16, 2026	Thind Corrected Rebuttal CONFIDENTIAL
CALAM-03	*Direct Testimony of Bahman Pourtaherian*, dated July 1, 2025	Pourtaherian Direct
CALAM-04	*Rebuttal Testimony of Bahman Pourtaherian*, dated March 24, 2026	Pourtaherian Rebuttal
CALAM-05	*Direct Testimony of Kyle Heebner*, dated July 1, 2025	Heebner Direct
CALAM-06	*Rebuttal Testimony of Kyle Heebner*, dated March 24, 2026	Heebner Rebuttal
CALAM-07	*Direct Testimony of Joey Chen,* dated July 1, 2025	Chen Direct
CALAM-08	*Rebuttal Testimony of Joey Chen, Public Version*, dated March 24, 2026	Chen Rebuttal Public
CALAM-08C	*Rebuttal Testimony of Joey Chen, CONFIDENTIAL Version*, dated March 24, 2026	Chen Rebuttal CONFIDENTIAL
CALAM-09	*Direct Testimony of Patrick Pilz*, dated July 1, 2025	Pilz Direct
CALAM-10	*Rebuttal Testimony of Patrick Pilz*, dated March 24, 2026	Pilz Rebuttal
CALAM-11	*Direct Testimony of Lacy Carothers*, dated July 1, 2025	Carothers Direct
CALAM-12	*Capital Improvements Spreadsheet*, dated September 11, 2025	Capital Improvements Spreadsheet
CALAM-13	*Rebuttal Testimony of Lacy Carothers,* dated March 24, 2026	Carothers Rebuttal
CALAM-14	*Direct Testimony of Jonathan Morse*, dated July 1, 2025	Morse Direct
CALAM-15	*Rebuttal Testimony of Jonathan Morse*, dated March 24, 2026	Morse Rebuttal
CALAM-16	*Direct Testimony of Stephen (Wes) Owens,* dated July 1, 2025	Owens Direct
CALAM-17	*Rebuttal Testimony of John R. Cole,* dated March 24, 2026	Cole Rebuttal
CALAM-18	*Direct Testimony of Garry Hofer*, dated July 1, 2025	Hofer Direct
CALAM-19	*Rebuttal Testimony of Garry Hofer*, dated March 24, 2026	Hofer Rebuttal

Exhibit	Long Cite	Short Cite
CALAM-20	*Direct Testimony of Michael Kurzeja,* dated July 1, 2025	Kurzeja Direct
CALAM-21	*Direct Testimony of David Mitchell*, dated July 1, 2025	Mitchell Direct
CALAM-22	*Rebuttal Testimony of David Mitchell*, dated March 24, 2026	Mitchell Rebuttal
CALAM-23	*Direct Testimony of Robert V. Mustich, PUBLIC VERSION*, dated July 1, 2025	Mustich Direct Public
CALAM-23C	*Direct Testimony of Robert V. Mustich, CONFIDENTIAL VERSION*, dated July 1, 2025	Mustich Direct CONFIDENTIAL
CALAM-24	*Direct Testimony of Linda Schlessman,* dated July 1, 2025	Schlessman Direct
CALAM-25	*Direct Testimony of Kevin Tilden,* dated July 1, 2025	Tilden Direct
CALAM-26	*Direct Testimony of John M. Watkins,* dated July 1, 2025	Watkins Direct
CALAM-27	*Rebuttal Testimony of John M. Watkins*, dated March 24, 2026	Watkins Rebuttal
Cal Adv – 01	*Executive Summary and Results of Operations Tables*, dated January 23, 2026	Yu Executive Summary / Adhikari RO Tables
Cal Adv - 02	*Report on the General and Administrative Expenses*, dated January 23, 2026	Keowen Testimony
Cal Adv - 02 -E	*Report on the General and Administrative Expenses Errata*, dated April 15, 2026	Keowen Testimony Errata
Cal Adv – 03	*Report on the Central Division Plant and Tank Painting,* dated January 23, 2026	Goldberg Testimony
Cal Adv – 04	*Report & [Recommendations] on Customer Service, Environmental Social Justice & Action Plan, Water Quality, Special Request 10 and 11, Public Version,* dated January 23, 2026	Serwaa Testimony Public
Cal Adv – 04-C	*Report & [Recommendations] on Customer Service, Environmental Social Justice & Action Plan, Water Quality, Special Request 10 and 11, CONFIDENTIAL Version*, dated January 23, 2026	Serwaa Testimony CONFIDENTIAL

Exhibit	Long Cite	Short Cite
Cal Adv – 05	*Report on the Construction Work in Progress Southern Districts and Corporate Capital*, dated January 23, 2026	Ibrahim Testimony
Cal Adv – 06	*Report on Depreciation Expenses, Weighted Average Depreciation Reserve and Plant, Cost of Removal, Early Retirement and Vehicles*, dated January 23, 2026	Nasserie Testimony
Cal Adv – 07	*Report on Labor & Benefits, Performance-Based Compensation, Special Request No. 1 & No. 7, Public Version*, dated January 23, 2026	Lam Testimony Public
Cal Adv – 07C	*Report on Labor & Benefits, Performance-Based Compensation, Special Request No. 1 & No. 7, CONFIDENTIAL Version*, dated January 23, 2026	Lam Testimony CONFIDENTIAL
Cal Adv – 08	*Report on Northern Division Plant, Public Version*, dated January 23, 2026	Menda Testimony Public
Cal Adv – 08C	*Report on Northern Division Plant, CONFIDENTIAL Version*, dated January 23, 2026	Menda Testimony CONFIDENTIAL
Cal Adv – 09	*Report on Operation and Maintenance Expenses, Public Version,* dated January 23, 2026	Ronco Testimony Public
Cal Adv – 09-E	*Report on Operation and Maintenance Expenses Errata*, dated April 16, 2026	Ronco Testimony Errata
Cal Adv – 09-C	*Report on Operation and Maintenance Expenses, CONFIDENTIAL Version*, dated January 23, 2026	Ronco Testimony CONFIDENTIAL
Cal Adv – 10	*Report on the Service Company, General Office, NTP&S, Affiliated Transactions and Revenues, Public Version*, dated January 23, 2026	Cunningham Testimony Public
Cal Adv – 10-C	*Report on the Service Company, General Office, NTP&S, Affiliated Transactions and Revenues, CONFIDENTIAL Version*, dated January 23, 2026	Cunningham Testimony CONFIDENTIAL

Exhibit	Long Cite	Short Cite
Cal Adv – 11	*Report on the Special Request 8 and Balancing and Memorandum Accounts,* dated January 23, 2026	Baki Testimony
Cal Adv – 12	*Report on Taxes, Rate Base, and Special Requests 2 and 9*, dated January 23, 2026	Adhikari Testimony
Cal Adv – 12-E	*Report on Taxes, Rate Base, and Special Requests 2 and 9 Errata,* dated April 16, 2026	Adhikari Testimony Errata
Cal Adv – 13	*Report on the Results of Operations Water Consumption, Rate Design, Conservation and Special Requests 5, and 6,* dated January 23, 2026	Merida Testimony
Cal Adv – 13-E	*Report on the Results of Operations Water Consumption, Rate Design, Conservation and Special Requests 5, and 6, [Errata]* dated April 15, 2026	Merida Testimony Errata
CalWEP-01	Testimony of Tia Fleming, dated February 6, 2026	Fleming Testimony
CWA-01	Testimony of Edward N. Jackson on Behalf of California Water Association, dated February 6, 2026	Jackson Testimony

3. SUMMARY TABLE: TOTAL REVENUE INCREASE

The following table summarizes the total revenue increase, in dollars and percentages, for 2027, 2028, and 2029, as requested by CAW in its Updated Application (100-Day Update), proposed by Cal Advocates in its testimony, agreed to in this Settlement if CWIP remains in rate base, and the estimated increase if CWIP is entirely excluded from rate base. The revenue increase shown under the "Estimated Revenue Increase if CWIP is entirely excluded from rate base" scenario is approximate and provided for illustrative purposes only. These estimates were not developed using a complete Results of Operations model and are intended only to demonstrate the approximate impact of excluding CWIP from rate base. If CWIP, or any portion thereof, is removed from rate base by the Commission, the Parties acknowledge that the revenue increases reflected in the chart below will change.

TOTAL REVENUE INCREASE

Calendar Year	Revenue Increase Requested by CAW per Updated Application	Revenue Increase Proposed by Cal Advocates	Revenue Increase Agreed to in this Settlement *if CWIP remains in rate base.*	Estimated Revenue Increase *if CWIP is entirely excluded from rate base.*
2027	62.1M (16.85%)	12.1M (3.24%)	24.2M (6.08%)	20.2M (5.08%)
2028	21.5M (4.99%)	14.6M (3.76%)	21.1M (4.98%)	19.0M (4.48%)
2029	26.4M (5.83%)	8.5M (2.12%)	22.3M (5.02%)	22.3M (5.02%)

4. CUSTOMERS, SALES, AND PRODUCTION

4.1. Forecasted Number of Customer Meters

CAW REQUEST:
CAW forecasted the number of customers by service area and customer class by projecting the five-year average rate of growth in the number of customers for the 2020-2024 period. As detailed in Attachment 1 to the Direct Testimony of David Mitchell (CALAM-21), CAW deviated from that approach based on the facts of the specific customer area for Monterey, Sacramento, Bellflower, East Pasadena, and Piru (Warring).

CAL ADVOCATES' POSITION:
Cal Advocates forecasted the number of customers by averaging five-years of previously recorded data unless the service area or customer class was affected by an "uncommon occurrence." Cal Advocates argued that CAW's deviations were improper and not sufficiently justified.

CAW REBUTTAL:
CAW clarified that it prepared only one forecast for number of customer meters because the differences in the Fixed Cost Recovery Account ("FCRA") and Conservation Adjustment for Rate Tier ("CART") rate designs are not expected to impact service growth. CAW argued that the differences in CAW's and Cal Advocates' forecasts were driven almost entirely by three service areas—Sacramento, Larkfield, and Bellflower, with Sacramento representing the primary driver of the overall difference and Larkfield and Bellflower containing significant percentage differences between the parties. CAW argued that those differences are the direct result of methodological and computational errors in Cal Advocates' estimation of service growth, which

in turn drive the divergence in forecasted service counts. Specifically, CAW argued that Cal Advocates did not account for one-time level shifts, which are acquisitions, consolidations, and customer reclassifications that are not representative of the standard growth in the number of customer meters, in its forecast. CAW argued that by not accounting for these one-time level shifts, Cal Advocates overestimated the level of growth in customer meters. The most significant example of a one-time level shift here is that in 2020, the Hillview and Fruitridge service areas were consolidated into the Sacramento District. CAW argued that Cal Advocates' forecast treated this increase of more than 6,000 meters as if it were part of organic growth, which is not the case. CAW argued that Cal Advocates erred by including the 2021-2022 period in its forecast for Bellflower because CAW did not start recording service data until 2022, meaning the first proper timeframe was 2022-2023. CAW argued that Cal Advocates erred for Larkfield by including rebuilding in 2019 and 2020 that was the result of the Tubbs fire as if it were organic service growth. CAW also argued that Table 1-1 of Cal Advocates' report, which represented the total number of customers across districts and revenue classes projected by the parties, included totals in Cal Advocates' numbers that were materially different from the service counts embedded in CAW's Results of Operations ("RO") model. CAW argued that its forecast model was drawn directly out of the RO model that is used in all rate cases to forecast revenue requirements.

RESOLUTION:
The Parties agree to utilize CAW's projected number of customer meters. The projected number of customer meters by size is set forth in Attachment A-2 to this Settlement.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 3, Tables 3.1 – 3.6, (PDF) pp. 76-81, 196-201, 323-328, 454-459; Exh. CALAM-01, Thind Corrected Direct, pp. 3-5; Exh. CALAM-18, Hofer Direct, pp. 3-4, 16-17, 64-69; Exh. CALAM-21, Mitchell Direct, pp. 2-3, Attachment 1; Exh. CALAM-22, Mitchell Rebuttal, pp. 2-22; Exh. Cal Adv-13, Merida Testimony, pp. 1-5; Exh. Cal Adv – 13-C, Merida Testimony Errata, p. 2.

4.2. Forecasted Consumption Per Connection

CAW REQUEST:
CAW utilized econometric models to forecast consumption per connection as detailed in Attachment 1 to the Direct Testimony of David Mitchell (Exh. CALAM-21). CAW's forecasted consumption accounts for the effects of water rates, conservation programs, climate variability, weather conditions, and drought-related factors that influence water demand pursuant to D.16-12-026 and D.20-08-047. CAW normalized the average water use per customer from 2020-2024 to account for the impacts of temporary measures including COVID-19, Governor Newsom's drought executive orders, and weather deviations.

CAL ADVOCATES' POSITION:
Cal Advocates recommended that the Commission adopt CAW's sales per customer based on CAW's projections for its CART rate design.

CAW REBUTTAL:
CAW explained that it adopted two different consumption per connection (described as use per service), one for if the CART is adopted and one for if the FCRA is adopted. It noted that Cal Advocates did not dispute the validity of CAW's consumption per connection forecast for its FCRA rate design on its merits since it recommended adopting the forecast related to the CART design. CAW argued that Cal Advocates admitted that projected sales per customer depend on the rate design and revenue adjustment mechanism in effect here while, in other testimony, it asserted that rate design and the choice of revenue adjustment mechanism may be considered independently of one another.

RESOLUTION:
The Parties agree to utilize CAW's current total authorized sales in Advice Letter 1494 and CAW's customer counts in this proceeding in order to calculate average sales per service. The total sales were divided by customer count to calculate the forecasted sales per customer by customer class for each service area. Attachment A-3 presents the agreed upon consumption per connection and total consumption by customer class respectively for each service area.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 3, Tables 3.7 – 3.12, (PDF) pp. 82-87, 202-207, 329-334, 460-465; Exh. CALAM-01, Thind Corrected Direct, pp. 5-6; Exh. CALAM-21, Mitchell Direct, pp. 2-3, Attachment 1; Exh. CALAM-22, Mitchell Rebuttal, pp. 22-26; Exh. Cal Adv-13, Merida Testimony, pp. 1-5; Attachment D-1, CAW Advice Letter 1494.

4.3. Non-Revenue Water

CAW REQUEST:
CAW forecasted non-revenue water using a five-year average of annual non-revenue water in amount and not a percentage.

CAL ADVOCATES' POSITION:
Cal Advocates does not dispute CAW's methodology; the differences in the non-revenue water ratios are based on the parties' differences in total water production.

CAW REBUTTAL:
CAW argued that it disagreed with most if not all changes that will flow through to the calculation of non-revenue water ratios.

RESOLUTION:
The Parties agree to CAW's forecasted non-revenue water as reflected in Attachment A-5.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 3, Tables 3.13-3.15, (PDF) pp. 88-90, 208-210, 335-337, 466-468; Application, Exhibit B, MDR II.E.2, (PDF) pp. 381-384; Exh. CALAM-01, Thind Corrected Direct, pp. 6-9; Exh. CALAM-02, Thind Corrected Rebuttal Public, p. 51; Exh. Cal Adv-13, Merida Testimony, pp. 5-9.

5. REVENUES AND RATE DESIGN

5.1. Customer Assistance Programs

CAW REQUEST:
CAW proposed to maintain its current CAP. CAW proposed to increase its Monterey CAP discount for potable water customers from the current 35% discount on the service charge and usage in Tiers 1 to 3, to a 50% discount while limiting the discount to only Tier 1 usage and to the service charge. This would allow for a significantly discounted bill covering essential (indoor) water usage in Tier 1 while forgoing the previously provided discount for higher (nonessential) water usage in Tiers 2 and 3. CAW also proposes to maintain the CAP discount for its Monterey Wastewater service area which allows Active Monterey Wastewater CAP customers receive a 35% discount on their flat rate and Monterey Passive CAP customers to receive a 25% discount on their flat rate.

CAL ADVOCATES' POSITION:
Cal Advocates recommended not changing CAW's Monterey CAP discount because its recommended rate design for Monterey, including correcting CAW's unaligned and non-industry standard meter ratios, prevented rate shock and rendered CAW's proposed changes unnecessary.

CAW REBUTTAL:
CAW argued that Cal Advocates' proposal would increase bills in Monterey at average usage level by 15% according to Cal Advocates' estimates and that it is Cal Advocates' proposal that would result in rate shock for CAW's Monterey customers. CAW argued that the increase in bills under Cal Advocates' proposal made the need for rate relief for low-income households in Monterey even greater.

RESOLUTION:
The Parties agree to CAW's request to maintain its current CAP discounts for all services areas except for Monterey. For the Monterey Service Area, the Parties agree to increase the Monterey CAP discount to a 50% discount on Tier 1 usage and to the service charge.

REFERENCES:
Exh. CALAM-09, Pilz Direct, pp. 12-23, Attachment 2; Exh. CALAM-10, Pilz Rebuttal, p. 13, 19, 22-23; Exh. CALAM-21, Mitchell Direct, pp. 4-5, Attachments 2, 3; Exh. CALAM-22, Mitchell Rebuttal, pp. 52-53; Exh. CALAD-13, Merida Testimony, pp. 41-42, Attachment 2-14.

5.2. Uncollectible Rate

CAW REQUEST:
CAW requested an uncollectible rate of 0.5117%, which was authorized in CAW's 2019 GRC as established in D.21-11-018 and D.24-12-025. CAW deviated from its standard practice of utilizing a five-year average due to COVID-19 impacts, including CAW's disconnection

moratorium, the California State Water Resources Control Board's California Water and Wastewater Arrearages Payment Program ("CWWAPP"), and an unusual year in 2023.

CAL ADVOCATES' POSITION:
Cal Advocates does not dispute CAW's methodology.

RESOLUTION:
CAW and Cal Advocates do not dispute the uncollectible rate and methodology used by CAW.

REFERENCES:
Application 100-Day Update, Attachment 1, Table 4.3 (PDF) pp. 20-21, 117-118, 245-246, 372-373, 500-501; Exh. CALAM-07, Chen Direct, pp. 11-13; Exh. Cal Adv-01, Adhikari RO Tables, Attachment 2.

5.3. Rate Design

CAW REQUEST:
CAW proposed two different rate designs – one for use if the Commission approved CAW's decoupling proposal, the FCRA and one for use if the Commission instead authorized CAW to continue utilizing the CART revenue adjustment mechanism. The FCRA rate design resulted in greater conservation, reduced bills for low-to-moderate water users, recovered less from meter charges, and resulted in lower bills for low-usage and CAP customers relative to the CART rate design.

CAW proposed updates to both the percentage of revenue recovered through the monthly meter charge and, to a limited extent, tier breakpoints, particularly in certain acquired systems. Under the proposed FCRA design, CAW proposed to increase the share of revenue recovered through volumetric rates by 5% in all service areas except in the Central Division, which remains at its current authorized level. Conversely, under the CART design, CAW proposed that the meter charge recovery percentage is increased by 10%, capped at 50%, in alignment with the Commission's Balanced Rate Decision (D.16-12-026, pp. 55-57), which set a 40% floor and allowed for recovery of up to 50% of revenue through fixed charges. CAW proposed to adjust the step-up between tiers under each rate design to reflect different policy objectives; the FCRA design increases step-ups to strengthen conservation pricing signals, while the CART design reduces step-ups to enhance revenue stability.

CAW proposed to keep tier breakpoints unchanged in most areas, with exceptions in certain acquired systems. Specifically, for Bass Lake, CAW proposed a simplified rate design that reflects the current lack of metered usage data; for West San Martin, CAW proposed to maintain the existing two-tier rate structure and apply a Consumer Price Index (CPI)-based increase to existing rates in this GRC; for Yerba Buena, CAW proposed to apply a CPI-based increase to the current meter charges in this proceeding.

CAL ADVOCATES' POSITION:
Cal Advocates recommended that the Commission approve the meter charge and quantity charge ratios CAW proposed as part of its CART rate design.

Cal Advocates recommended setting the meter ratios for CAW's Monterey Main District customers to the standard meter ratio because it argued that CAW's previously-approved deviation was no longer necessary and is contrary to Commission Standard Practice (SP) U-7-W. It also argued that CAW's Monterey Main Service Area is constructed to automatically under collect revenue and will continue doing so. Cal Advocates recommended removing the following from the accounting procedure (item 3) of the CART preliminary statement:

> d. For Monterey, recorded meter charge revenues collected under the conservation rate design metered service rate schedule (debit); and
> e. For Monterey, the calculated revenues that would have been collected under the standard meter rate for the same recorded connections as in Item 3d, above (credit).

Cal Advocates recommended removing the Pure Water Monterey charge from CAW's rate design.

Cal Advocates recommended changing CAW's rate design to include three tiers for all of CAW's districts except for the Monterey Main District.

Cal Advocates agreed to CAW's request to increase the rates for CAW's Bass Lake system, Central Satellites, Chualar District, West San Martin Districts, and its Yerba Buena service area by the CPI inflation rate (2.4%).

Cal Advocates argued that CAW's rate design would result in an overcollection for Sacramento and Meadowbrook and an under collection for Larkfield and recommended different tier breakpoints on that basis. Cal Advocates argued that CAW's proposed rate design for its Central Division will overcollect and recommended a different rate design on that basis. It made the same allegation and made its own recommendation for CAW's Southern Division.

Cal Advocates' recommendation for its non-residential rate design reflects the implementation of the standard industry meter service charge ratios, and, for the Central Division, the updated recommended Monterey Main residential customer rate design was edited pursuant to Cal Advocates' related recommendations. Cal Advocates established a revenue neutral Standard Quantity Rate ("SQR") to develop rates.

CAW REBUTTAL:

CAW argued that Cal Advocates' argument that the distribution pattern of usage is relatively stable is not supported by empirical data but instead the distribution among tiers varies from year-to-year. CAW argued that due to this fact, it is not reasonable to assume that tier shares can be forecasted with precision to the nearest percentage point—let alone to the nearest tenth of a percent, as reflected in Cal Advocates' rate design analysis. It further argued that due to that fact, Cal Advocates' suggestion that using July 2024-June 2025 data is inherently more accurate than

CAW's use of 2024 calendar year data is unsupported. CAW also argued that Cal Advocates' claim that CAW's rates are not revenue neutral was incorrect, and that differences in projections are due to arithmetic, not evidence. CAW further argued that Cal Advocates' claims about the advantages of using three tiers instead of CAW's existing four tiers are unsupported. CAW argued that Cal Advocates' approach of using SQR to base its rates was unsupported, including that it did not explain how it set its first-tier rates as different percentages of SQR. CAW argued that Cal Advocates' three-tier design would be expected to increase rather than decrease cross-subsidization across residential customers. CAW argued that Cal Advocates did not account for the law of demand in that it did not account for how its rate designs would impact sales and volumetric revenue, and thus the Commission should not rely on Cal Advocates' claims of revenue neutrality. CAW argued that Cal Advocates' reliance on D.20-07-032 as justification for recommending setting the first residential rate tier to 6 CCF in all CAW tariff areas was unsupported by that decision and it was CAW's rate design that complied with precedent (D.20-12-047), not Cal Advocates'. CAW argued that Cal Advocates made fundamental errors in calculating bills under its proposed rate design, resulting in an inaccurate and potentially misleading comparison of bills under the two rate designs. CAW argued that under correct assumptions and correct data, bills under Cal Advocates' rate design would be higher for average users than under CAW's for all districts other than San Diego.

CAW argued that its rate design was guided by the principles identified in its direct testimony, which were in response to the Commission's directives in the Balanced Rates Order Instituting Rulemaking Decision (Attachment A of D.16-12-026) and D.20-08-047. In those decisions, the Commission directed all regulated water utilities to propose new rate designs that would ensure that the company could reasonably recover its authorized revenue requirement with the elimination of the Water Revenue Adjustment Mechanism/Modified Cost Balancing Account (WRAM/MCBA). Consistent with this guidance, CAW identified several objectives as equally crucial in evaluating its rate design, including (1) affordability; (2) conservation/efficient water use; (3) equity; (4) rate clarity and simplification; and (5) ensuring revenue recovery. CAW strived to (1) make rate design changes gradually so that customers can adapt over time to adjusted price signals and (2) shift greater revenue from commodity rates to service charges to better align with CAW's high fixed costs. CAW argued that Cal Advocates' rate design had four major issues: (1) preparation of rate design in a vacuum, without appropriate consideration of broader policy objectives and system context; (2) a fundamental misunderstanding of rate design mechanics, including revenue neutrality and cost recovery principles; (3) misrepresentation of, and deviation from, Commission decisions and established precedent, including advancement of positions that substantially mirror those previously litigated and rejected by the Commission; and (4) insufficient understanding of rate design impacts on customer bills and shifting costs between customer classes.

CAW argued against using the standard meter ratios in Monterey, arguing that the Commission did not establish a specific timeline for eliminating the differential from D.16-12-003, CAW argued that its analysis in this GRC showed that eliminating the remaining gap at this time would place additional upward pressure on low-use and low-income residential customers, that Cal Advocates' argument that the impacts from the 2016 decision have been normalized is unsupported, and that Cal Advocates' approach does not consider all relevant context. CAW also argued that Cal Advocates' recommendation to eliminate the 50% higher meter charge for non-residential customers was unreasonable because Cal Advocates' approach was to rely on its rate

design and that design is flawed. CAW argued that, contrary to Cal Advocates' testimony, Pure Monterey costs are already excluded from the Monterey rate design. CAW argued that Cal Advocates' analyses on the rate impacts of its suggestions were based on incorrect assumptions and improperly picking-and-choosing different components and that, contrary to Cal Advocates' assertions, its rate designs would increase rates for numerous customer classes while increasing cross-class subsidization.

RESOLUTION:
CAW and Cal Advocates agree on CAW's position on collecting 50% of revenue requirement from meter charges in the Northern Division and Monterey Service Area in the Central Division and collecting 45% of revenue requirement from meter charges in the Southern Acquisition Transition Service Areas in the Southern Division and Central Satellite Systems in the Central Division and collecting 40% of revenue requirement from meter charges in the Southern Division. CAW and Cal Advocates also agree to CAW's proposal to keep the meter ratios for all service areas including Monterey at the current authorized level.

CAW and Cal Advocates further agree to the CART rate design proposed in CAW's Direct Testimony. The tables set forth below provide the tier break points and SQR Ratios for the Northern, Southern, and Central Divisions.

	Sacramento			
Tier	Percentage of Water Within Tier	Tier Width	% of Volumetric Revenue Within Tier	Percentage of SQR
Tier 1	65.91%	75	54.58%	82.81%
Tier 2	20.08%	75	25.10%	125.00%
Tier 3	14.02%	N/A	20.33%	145.00%

	Larkfield			
Tier	Percentage of Water Within Tier	Tier Width	% of Volumetric Revenue Within Tier	Percentage of SQR
Tier 1	47.22%	37	45.33%	96.00%
Tier 2	40.17%	98	40.17%	100.00%
Tier 3	5.76%	55	6.39%	111.00%
Tier 4	6.85%	N/A	8.11%	118.30%

	Meadowbrook			
Tier	Percentage of Water Within Tier	Tier Width	% of Volumetric Revenue Within Tier	Percentage of SQR
Tier 1	56.91%	83	46.67%	82.00%
Tier 2	20.95%	67	23.05%	110.00%
Tier 3	22.13%	N/A	30.28%	136.82%

	Yerba Buena			
Tier	Percentage of Water Within Tier	Tier Width	% of Volumetric Revenue Within Tier	Percentage of SQR
Tier 1	78.82%	135	75.67%	96.00%
Tier 2	21.18%	N/A	24.33%	114.91%

	Central Satellite Systems			
Tier	Percentage of Water Within Tier	Tier Width	% of Volumetric Revenue Within Tier	Percentage of SQR
Tier 1	55.23%	60	49.16%	89.00%
Tier 2	22.24%	75	22.24%	100.00%
Tier 3	16.06%	192	19.27%	120.00%
Tier 4	6.47%	N/A	9.34%	144.30%

	Southern Acquisition Transition			
Tier	Percentage of Water Within Tier	Tier Width	% of Volumetric Revenue Within Tier	Percentage of SQR
Tier 1	67.55%	85	63.50%	94.00%
Tier 2	14.22%	50	14.93%	105.00%
Tier 3	11.97%	163	13.77%	115.00%
Tier 4	6.25%	N/A	7.80%	124.70%

	Southern Division			
Tier	Percentage of Water Within Tier	Tier Width	% of Volumetric Revenue Within Tier	Percentage of SQR
Tier 1	64.88%	85	59.69%	92.00%
Tier 2	13.94%	50	14.64%	105.00%
Tier 3	13.53%	163	15.56%	115.00%
Tier 4	7.64%	N/A	10.10%	132.20%

	Monterey County - Single Family			
Tier	Percentage of Water Within Tier	Tier Width	% of Volumetric Revenue Within Tier	Percentage of Step Ups
Tier 1	63.22%	30	39.58%	150.00%
Tier 2	21.32%	30	26.70%	300.00%
Tier 3	9.01%	54	16.91%	450.00%
Tier 4	6.45%	N/A	16.82%	625.00%

	Monterey County - Multi Family			
Tier	Percentage of Water Within Tier	Tier Width	% of Volumetric Revenue Within Tier	Percentage of Step Ups
Tier 1	71.55%	19	0.00%	100.00%
Tier 2	22.77%	19	0.00%	200.00%
Tier 3	2.83%	13	0.00%	450.00%
Tier 4	2.84%	N/A	0.00%	625.00%

Southern Division Percentage of Purchased Water Consolidated	
San Diego	53.00%
Ventura	75.00%
Los Angeles Service Areas	100.00%

CAW and Cal Advocates additionally agree to consolidate Bellflower, Piru, and East Pasadena into a new Southern Division Acquisition Transition group proposed in Exh. CALAM-03, Direct Testimony of Bahman Pourtaherian (p. 10) and Exh. CALAM-14, Direct Testimony of Jonathan Morse (p. 4).

REFERENCES:
Application, p. 15; Application 100-Day Update, Attachment 1, Ch. 10, (PDF) pp. 157-172, 285-298, 400-441, 540-542; Exh. CALAM-03, Pourtaherian Direct; Exh. CALAM-04, Pourtaherian Rebuttal; Exh. CALAM-14, Morse Direct, pp. 3-8; Exh. CALAM-21, Mitchell Direct, pp. 3-14, Attachment 2; Exh. CALAM-22, Mitchell Rebuttal, pp. 26-54; Exh. Cal Adv – 13, Merida Testimony, pp. 12-40, Attachments 2-1 – 2-13; Exh. Cal Adv – 13-E, Merida Testimony Errata, pp. 39-40.

6. EXPENSES

6.1. Purchased Water (Account 704) and Purchased Power (Account 726) Expenses

CAW REQUEST:
CAW forecasted purchased water (Account 704) for 2027 and 2028 primarily based on estimated total water production, district operations assessments of sources and uses of produced and purchased water, and the current prices and assessments from water provider agencies. If water production values are changed, the costs tied to that production must be reviewed in their entirety, as the sources and uses of water can also change. The primary exception to this approach is in CAW's Central Division where CAW has historically recorded Seaside Basin Watermaster costs in the purchased water account. For that division, CAW's projected costs reflect the Marina Coastal Wheeler fee and the 5-year average of Watermaster assessment, escalated for inflation. Additionally, the purchased water includes costs related to the Sand City desalination plant and the Pure Water Monterey Project. For the Sand City desalination plant, CAW utilized the existing fixed costs and escalated repair costs, other operations and maintenance costs, purchased power and property taxes based on a five-year inflation adjusted average based on the rate case plan methodology. This methodology increased the Sand City desalination plant variable expenses from $569,271 to $586,777. Additionally, CAW requested to decrease the amount of water production used to recover the Sand City Expenses from 300 AF to 200 AF.

CAW forecasted purchased power (Account 726) utilizing an estimate of total kilowatt hour ("kwh") usage multiplied by the cost per kwh for each district. Based on 2024 data from CAW's power providers, kwh usage was divided by 2024 water production to determine a kwh/ccf metric for each district. This metric was then applied against the estimated water production quantities in 2027 and 2028 to develop total kwh usage in those years. Similarly, the cost per kwh was calculated by taking the 2024 cost per district and dividing it by 2024's kwh usage. Monterey Wastewater was the exception to this process because it does not have water production; there, CAW forecasted utilizing cost per kwh based on 2024 data and a historical five-year average of kwh usage to forecast costs. For the Monterey Service Area, CAW removed duplicative Sand City power costs.

CAL ADVOCATES' POSITION:
Cal Advocates argued that CAW habitually under forecasts its costs of purchased water and power through under forecasting certain components of its proposed budget, such as third-party

vendor rates, which leads to CAW recovering actual costs through the production expense offset Advice Letter process (which is outside of the GRC proceeding).

Cal Advocates argued that CAW did not utilize the most-up-to-date vendor rates/known future increases for its purchased water account forecasts. Cal Advocates also argued that several of CAW proposed percentages of purchased water are not supported by recorded data nor does CAW provide calculations to support these proposed percentages. Cal Advocates also argued that previous Commission decisions do not allow CAW to decrease water production for ratemaking purposes of Sand City desalination expenses, and the variable expenses should be reverted back to the initial allowed total.

Cal Advocates argued that there are three key issues in CAW's purchased power forecast: (1) CAW did not utilize its proposed forecast method for each of its districts; (2) CAW's methodology is not consistent with Commission SP U-26-W; and (3) CAW's methodology does not consider known future per unit power cost increases. Cal Advocates also argued that CAW can influence its cost per kWh for purchased power. Cal Advocates argued that the Commission should escalate the cost per kWh based on the escalation factors for O&M expenses. Cal Advocates argued that CAW's use of 2024 kWh was improper because it was not indicative of CAW's kWh per CCF and that it instead should use an average of the past five years of data.

CAW REBUTTAL:
CAW argued that, contrary to Cal Advocates' position, it does not have operational control over when energy is used at most of its facilities in a way that materially changes total purchased power cost on a systemwide basis. CAW argued that its water system operations are driven by real-time system needs, regulatory mandates, customer demand, reliability requirements, weather conditions, and equipment limitations. CAW argued that it is, and has been, a long-standing operational practice to make the best use of off-peak electric rates whenever doing so is operationally practical, reasonable, and safe for the water system and its customers.

CAW argued that Cal Advocates' testimony about CAW increasing its revenue requirement through purchased water offset advice letter filings was incorrect because that testimony (1) went back to CAW's 2019 GRC, not its 2022 GRC and (2) does not take into consideration that purchased water costs change through both purchased water offsets and the Annual Consumption Adjustment Mechanism (ACAM). CAW agreed with Cal Advocates' recommendation to use purchased water rates that were updated after CAW's July 1, 2025 GRC filing and to incorporate the known rates for Baldwin Hills, San Marino and Bellflower. CAW argued that the Rate Case Plan does not require a five-year average to forecast production-related expenses and instead gives the utility the flexibility to choose the approach that produces the most accurate forecast, and that is exactly what CAW did. CAW argued that Cal Advocates did not consistently apply its recommendation to use the five-year average historical supply mix and instead selectively used the five-year average historical supply mix when it lowered the purchased water supply mix. CAW argued that it did provide calculations, workpapers, and other documentation to support its deviation from the five-year average purchased water supply mix and detailed that support.

CAW argued that Cal Advocates referenced an outdated decision (D.13-04-015) when making recommendations on the Sand City Desalinization Plant cost recovery. CAW followed the

Commission's decision (D. 18-12-021) that authorized the Sand City Desalinization Plant cost recovery methodology.

CAW responded to Cal Advocates' three key issues by arguing that (1) CAW disclosed that it did not use its forecast methodology for Monterey Wastewater, which was based on the fact that it did not have any water in production, which is necessary to calculate costs in forecast years; (2) SP U-26-W did not mandate a multi-year averaging for kWh/ccf; and (3) CAW did in fact consider known future per unit power cost increases. CAW argued that Cal Advocates was inconsistent in escalating purchased power but not purchased water. CAW argued that Cal Advocates' approach of reviewing just three months of invoices from just five of CAW's 383 energy-using facilities was a sample size too small to be representative and failed to capture the seasonal variations in weather, customer demand, hydrology, and time-of-use rate schedules that occur across a full 12-month cycle. CAW argued that Cal Advocates conflated the Incremental Cost Balancing Account (ICBA) with the Production Expense Offset ("PEO") process. CAW argued against the use of O&M escalation factors for purchased water, as CAW's approach is supported by precedent and produces the most accurate results. CAW argued that Cal Advocates' chart showing an increase in kWh/ccf from 2020 to 2024 is actually the strongest evidence against Cal Advocates' recommendation to use a five-year average, as a five-year average will automatically under forecast when there is a consistent upward trend in the data. CAW argued that Cal Advocates' claim that CAW collected over $5 million in purchased power filing offsets was incorrect as Cal Advocates used the information from the 2019 GRC instead of the 2022 GRC and that the correct number was just over $1.5 million.

RESOLUTION:
The Parties agree to include escalation to wholesale purchased water rates[5] and purchased power rates from the current effective rates for 2026 to the test year 2027 except where increases in 2027 are known. Parties agree to use CAW's supply mix estimate. Parties agree to CAW's Sand City Desalinization Plant expenses and ratemaking adjustments. Please refer to Attachment B-1 and B-2. Future changes to purchased water cost driven by changes on the Main San Gabriel Basin Safe Yield will be implemented via purchased water offsets.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 4, Table 4.3, (PDF) pp. 20-21, 117-118, 245-246, 372-373, 500-501, Attachment 2, (PDF) p. 544; Exh. CALAM-01, Thind Corrected Direct, pp. 10-13; Exh. CALAM-02, Thind Corrected Rebuttal Public, pp. 2-25, 31-32, Attachments 1-43; Exh. CALAM-07, Chen Direct, pp. 7-9; Exh. CALAM-19, Hofer Rebuttal, pp. 34-36; Exh. Cal Adv-09, Ronco Testimony Public, pp. 6-35, Attachments 1-1 – 1-19; Exh. Cal Adv – 09-E, Ronco Testimony Errata.

6.2. Administrative and General Expenses (Insurance Other Than Group [Accounts 793-794], Employee Pensions and Benefits [Account 795], Regulatory Expense [Account 797], Other Administrative and General Expense [Accounts 792 – 805], and Rents [Account 811])

[5] Updated purchased water costs include an update to the Operating Safe Yield for the Main San Gabriel Basin for the 2026-2027 Fiscal Year to 170,000 AF per year per Attachment D-2, *Preliminary Determination of Operating Safe Yield for 2026-27 through 2030-31.*

CAW REQUEST:
CAW forecasted administrative and general expenses (Insurance Other Than Group [Accounts 793-794], Employees Pensions and Benefits [Account 795], Regulatory Expense [Account 797], Other Administrative and General Expense [Accounts 792 – 805], and Rents [Account 811]) based on a five-year inflation-adjusted average.

CAW deviated from that approach for the following:

- For Account 793, Property Insurance (Non-Corporate Costs), and Account 794, Injuries and Damages, CAW utilized the most current actual premiums and then escalated them based on information provided by brokers to reflect prevailing market conditions. A portion of the Workers Compensation costs were capitalized based on the projected capitalization rates determined in the labor analysis workpapers.
- For Account 795, Employee Pension & Benefits (Non-Pension/Non-OPEB), CAW started with the Willis Towers Watson's actuarial projection performed on behalf of all American Water and then extracted CAW's portion thereof by utilizing its percentage allocation from 2025.
    - CAW's pension expenses are based on the Employee Retirement Income Security Act of 1974 (ERISA) cash funding amounts.
    - For other benefits, CAW utilized labor escalation factors for current employees and average employee benefits for similar positions for new hires.
    - For Group Insurance, CAW escalated the actual group insurance cost data for each employee using a three-year recorded average percentage increase.
- For Account 797, Regulatory Expense (Other Operating WT), CAW developed estimates based on historical costs and its experience with regulatory proceedings.
- For Account 797, Miscellaneous General Expenses, CAW deviated as follows:
    - For CAW's Hardship Benefit Program, CAW amortized the customer-funded portion evenly over the GRC period of 2027-2029.
    - For CAW's Conservation Program, CAW included the full three-year program in this account, amortized evenly over the GRC period of 2027-2029.
    - For transportation expenses, CAW calculated the lease cost based on the current leased vehicles, vehicles on order with scheduled delivery dates, and those set to be replaced according to the replacement plans.
    - For meals and employee expenses, CAW utilized a three-year average excluding 2020 and 2021 as those years were not representative due to COVID-19.
    - For the State Water Resources Control Board fee, CAW used the 2024-2025 FY invoices as a baseline and escalated using standard factors to account for the changes in the fee over time.
    - For telephone expenses, CAW used the average monthly cost from June – December 2024 and then escalated in order to account for costs savings CAW realized by transitioning its telephone management services.
    - Based on the acquisitions of West San Martin, Yerba Buena, Corral De Tierra, and Bass Lake, due to the need to continue utilized existing contracted services, CAW utilized historical miscellaneous O&M expenses and additional incremental expenses.

- For Account 811, Rents, CAW utilized lease costs for the following offices: the corporate office at 655 W. Broadway, San Diego; the legal office at 550 California Street, Street, San Francisco; the operations center at 1025 Palm Avenue, Imperial Beach CA; the Hillview operations office at 40321 Greenwood Way, Oakhurst CA; the Ventura operations office at 2439 West Hillcrest Drive, Newbury Park, CA; the Larkfield operations office at 4787 Old Redwood Highway, Santa Rosa, the Monterey operations office at 511 Forest Lodge Road, Pacific Grove, CA; the rates office at 520 Capitol Mall, Sacramento CA; and the future Sacramento corporate headquarters at 700 Riverpoint Drive, West Sacramento, CA.

CAL ADVOCATES' POSITION:
Cal Advocates recommended $852,309 for CAW's 2027 test year property insurance expense, forecasted by escalating CAW's 2024 recorded amount. Cal Advocates argued that CAW's recommendation was not properly supported and did not reflect market data.

Cal Advocates calculated $711,520 for CAW's 2027 test year regulatory expense, forecasted by escalating the five-year average from 2020-2024. Cal Advocates argued that CAW's recommendation was not properly supported. Cal Advocates also recommended a 50/50 risk sharing mechanism whereby CAW could only recover 50% of its budget in rates. Cal Advocates argued that some of CAW's regulatory expenses included costs that benefitted shareholder interests instead of customer interests, which is why the risk sharing mechanism is appropriate.

Cal Advocates recommended denying CAW's request for $59,221 in Account 798 (Contract Services – Temporary Employees) mainly because CAW had no past costs in that account and no specific estimates of work duration.

Cal Advocates recommended lowering CAW's requested dues and membership expenses by 23.1% (from $615,000 to $472,320) based on the argument that 23.1% of CAW's dues and memberships from 2024 were unrecoverable pursuant to General Order (GO) 77-M. Cal Advocates also recommended that CAW be required to file a full reconciliation between its GO 77-M, General Ledger, and workpapers before projecting its expenses for ratemaking

Cal Advocates recommended eliminating CAW's request for $129,840 in Community Partnerships Relationships expenses under Account 799 (Corporate A&G). Cal Advocates argued that these costs are based on reputation management, not service reliability or compliance, and that there is a risk of double-counting with other categories such as dues and memberships (Account 798).

Cal Advocates recommended eliminating CAW's request for $513,167 in TY 2027 customer education expenses because CAW's expenses focused on corporate image/marketing rather than education. Cal Advocates also recommended that the Commission require CAW to fund future advertising and promotional activities from shareholder resources and direct CAW, in future rate cases, to separately identify mandatory regulatory communications (*e.g.*, water-quality or emergency notices) from discretionary outreach to prevent future misclassification.

Cal Advocates recommended using -$229,862 instead of CAW's recommended -$122,490 for CAW's discounts available expense because CAW's recommendation was unsupported. Cal Advocates also recommended that the Commission recognize an additional $87,866 (*i.e.*, the difference in the recommendations) reduction to A&G expense relative to CAW's forecast and direct CAW to maintain detailed discount-tracking data (invoices offered, taken, and missed) in its next GRC to verify continued capture of vendor-payment savings.

Cal Advocates recommended eliminating CAW's request for $463,952 in test year 2027 employee expense budget on the basis that the charges did not benefit ratepayers. Cal Advocates also requested that the Commission require CAW to fund discretionary employee entertainment, recognition, and travel from shareholder resources and direct CAW to maintain detailed transaction records identifying the purpose, location, and necessity of future employee reimbursements to ensure recoverability is limited to legitimate operational needs.

Cal Advocates recommended adopting an $86,29 budget for the 2027 test year for vehicle insurance, calculated by escalating CAW's 2024 expenses by 3% annually. Cal Advocates argued that CAW's recommendation was unsupported. Cal Advocates also requested that the Commission direct CAW to include renewal documents, actuarial summaries, and fleet data in its next GRC to substantiate any future insurance increases.

Cal Advocates recommended that the Commission deny CAW's request for $121,475 in TY 2027 meals expense on the basis that employee meals do not benefit CAW's customers. Cal Advocates also requested that the Commission require CAW to fund employee and entertainment meals from shareholder resources and direct CAW, in its next GRC, to provide a documented meals policy, expense-reporting guidelines, and itemized evidence of business necessity for any claimed meal expenses.

Cal Advocates recommended that the Commission deny CAW's request for $30,205 in TY 2027 relocation expenses on the basis that CAW's request was not properly justified and relocation expenses benefit shareholders, not ratepayers. Cal Advocates also recommended that the Commission direct CAW to exclude all non-recurring relocation and severance costs from future forecasts and require CAW to separately track and identify any future relocation costs for individual employees for audit and transparency purposes.

Cal Advocates recommended that the Commission reduce CAW's request for ratepayer funding of CAW's TY 2027 rent expense to $1,721,593. Cal Advocates calculated this number by removing charges it felt were not properly justified and applying market index escalation (3%) (rather than CAW's use of generic escalation factors). Cal Advocates also recommended that the Commission exclude purchase-option payments, move/build-out costs, and speculative leases from operating expense recovery and direct CAW to document lease renewals and any new space acquisitions in its next general rate case to ensure consistency and transparency.

Cal Advocates recommended adopting CAW's approach in extracting CAW's portion of the total expenses from all of American Water in calculating the pension and OPEB expenses.

CAW REBUTTAL:
CAW argued that Cal Advocates' testimony on property insurance used incorrect figures because the testimony included Insurance Other, not just Property Insurance, resulting in an apples-to-oranges comparison. CAW also argued that applying a generic national 3% escalation did not reliably reflect CAW's actual insurance premium drivers. CAW reduced its request in this category based on its negotiation of more favorable Property Insurance premiums and updated information from its insurance broker.

CAW argued that Cal Advocates' approach of applying a 3% annual escalation rate to CAW's recorded five-year average was inconsistent with D.18-12-021. CAW argued against Cal Advocates' proposed 50-50 risk-sharing mechanism, stating that Cal Advocates' testimony fundamentally mischaracterized CAW's role, which is to obtain approval of the costs necessary to continue to provide safe and reliable service to its customers. CAW responded to Cal Advocates' argument that CAW's efforts in opposing positions taken by Cal Advocates and other intervenors represented a significant part of CAW's regulatory expenses by arguing that Cal Advocates' positions may hurt customers by prioritizing rates over safe and reliable service. CAW argued that its participation in rehearing and appeals benefit customers by requiring the Commission to comply with due process and ensuring fair proceedings.

CAW agreed with Cal Advocates' recommendation to remove the lobbying portion of California Water Association's (CWA) dues. CAW argued that the other four items[6] identified by Cal Advocates do benefit customers through enhancing regulatory understanding, ensuring compliance, improving customer communication, supporting supplier diversity, and facilitating safe operation of utility infrastructure.

CAW argued that its Community Partnerships and Relationships budget consists of activities that are essential components of CAW's regulatory responsibilities, customer communication obligations, conservation programs, and community engagement efforts.

CAW noted that Cal Advocates' testimony on its 2027 TY Conferences & Registration budget significantly misstated CAW's request. CAW noted that Cal Advocates recommended removing that budget without providing any justification. CAW argued that Conferences & Registration are key professional development and educational opportunities for its employees.

CAW noted that Cal Advocates' claim that CAW calculated its Customer Education expenses by escalating its 2024 recorded amount was incorrect; CAW claimed that instead it estimated Customer Education expense using an inflation-adjusted five-year average, consistent with its standard O&M forecasting methodology. CAW argued that customer education is an essential

[6] The other four items are: Advocacy/policy California Foundation on the Environment & the Economy; Chambers / property owners associations Multiple chambers of commerce; Advocacy / affinity Sustainable Agriculture & Energy; and Affinity network Veterans in Business Network.

component of providing safe, reliable, and equitable service. CAW also noted that more than 30 of its roughly 53 customer group emails were focused on conservation services and rebates. CAW included approximately 24 bill inserts and printed messages that conveyed regulatory notices, drinking water quality reports, conservation guidance, Fix-A-Leak promotion, and reminders about payment options and emergency communications sign-ups., which are often required by federal and state agencies and are critical for reaching customers who may not use digital channels. CAW noted that its communications include translation of essential information into Spanish and, where needed, other languages.

CAW argued that Cal Advocates' recommendation to use the 2024 recorded discount level to forecast TY 2027 discounts instead of using the standard inflation-adjusted five-year average assumes that discount opportunities will remain at 2024 levels, but the record does not support that assumption. CAW argued that it already maintains detailed discount data, making Cal Advocates' recommendation for the Commission to order CAW to do so unnecessary.

CAW argued that Cal Advocates' argument to disallow all Employee Expenses because it found ten entries inappropriate was unreasonable and unsupported because those ten transactions represent only 0.35% of all employee expenses in this category. CAW argued that the expenses in this category arise from approved work travel, attending required meetings and trainings, participating in conferences, providing operational support across districts, responding to emergencies, and performing duties that cannot be carried out remotely. CAW argued that eliminating all travel expenses would significantly impair CAW's ability to operate effectively. CAW also argued that the ten transactions identified by Cal Advocates all had valid business purposes and all provided benefits to customers.

CAW argued that it did provide documentation to support its Vehicle Insurance expenses and that escalating 2024 data was improper when updated premium information is available. CAW also noted that Cal Advocates used incorrect data in its report that did not match CAW's recorded data. CAW explained that its vehicle premiums increased from 2024 to 2025 due to a higher loss factor.

CAW argued that Cal Advocates incorrectly described its methodology for 2027 TY Meal Expenses and that CAW used an inflation-adjusted three-year average from 2022-2024, excluding 2020 and 2021 as years that were impacted by COVID-19. CAW described how its purchasing card system does not automatically integrate with its SAP, meaning the details are not in the SAP transaction data but are available through Visa, which administers its purchasing card system. CAW argued that Cal Advocates' approach of disallowing CAW's entire employee meals budget because Cal Advocates identified five transactions as egregious was unreasonable and unsupported, as those five transactions represented 0.3% of all meal transactions. CAW also argued that those five transactions were proper and each reflected a legitimate business activity.

CAW argued that relocation expenses are recurring, operational expenses and thus their inclusion is proper. CAW also argued that customers benefit from relocation expenses.

CAW noted that Cal Advocates incorrectly argued that CAW applied a general escalation factor to calculate the 2027 TY lease expense, as CAW used the actual contractual lease schedule for its calculation. CAW argued that, contrary to Cal Advocates' testimony, it did include cost savings for the new lease for its San Francisco office. CAW argued that Cal Advocates incorrectly argued that CAW's new Sacramento headquarters will not be used and useful in this GRC period. CAW argued that Cal Advocates' methodology of escalating the combined 2024 recorded rent expense for CAW's Corporate, San Diego, and Sacramento districts and its Other District Rents by 3% annually was not appropriate because the methodology ignores known, contractually defined lease costs. CAW noted that if the Commission adopts Cal Advocates' recommendation to exclude ownership costs for its new Monterey office, then the Monterey district would have no funding for office facilities after the Test Year 2027—neither lease costs (which end in 2027) nor ownership costs (which Cal Advocates would disallow).

CAW argued that Cal Advocates' recommendation to exclude the temporary expenses under Account 798 was based on a misunderstanding of CAW's operational staffing needs. It also noted that CAW did have recorded temporary employee expenses under PUC account 798, and the test year forecast amount of $59,221 is based on an inflation-adjusted five-year average. CAW argued that these expenses are necessary.

CAW argued that it did not propose to include proposed Corporate Headquarters and Northern Division Operations Center in rate base before it owns the asset, but instead proposed to lease the facility through test year 2027 and only include the building in rate base after it is purchased at the beginning of 2028. CAW argued that for test year 2027, CAW's revenue requirement reflects lease expense and building service costs, not rate-base treatment of the building itself. CAW also noted that the project does not include lobbying or political activity costs.

RESOLUTION:

Property Insurance - The Parties agree to a Property Insurance budget of $691,197, reflecting 2026 actual premiums and a reduction in the escalation rate from 18% to 7.5%.

Regulatory Expense – The Parties agree to adopt CAW's proposed Regulatory Expense.

Account 798 Contract Services – Temporary Employees - The Parties agree to adopt Cal Advocates' position to remove Contract Services – Temporary Employees expense recorded under PUC Account 798.

Conferences & Registration - The Parties agree to adopt Cal Advocates' position removing all Conference and Registration expenses.

Dues and Membership - The Parties agree to adopt Cal Advocates' position to reduce Test Year 2027 Dues and Membership expenses by 23.1%.

Community Partnerships - The Parties agree to adopt CAW's position on Community Partnership expense.

Customer Education - The Parties agree to adopt CAW's position on Customer Education expense.

Discounts Available - The Parties agree to adopt Cal Advocates' position to use the 2024 recorded Discount Available for Test Year 2027.

Employee Expense – The Parties agree to a 3.4% reduction to Employee Expense.

Meal Expense – The Parties agree to a 3.16% reduction to Meal Expense.

Vehicle Insurance - The Parties agree to adopt CAW's proposed Vehicle Insurance expense.

Relocation Expense - The Parties agree to adopt Cal Advocates' position to remove Relocation Expense.

Rent – The Parties agree to a rent budget of $2,144,204, reflecting the following:

- Normalization of rent across all districts by averaging total rent over the 2027–2029 rate cycle;
- Removal of 50% of San Diego corporate office rent;
- Removal of 50% of Sacramento Capitol Mall corporate office rent;
- Inclusion of rent for the Corporate Headquarters Relocation & New Sacramento Operations Center, normalized over the 2027–2029 rate cycle;
- Deferral of the Monterey District Ryan Ranch office in-service date to 2028.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 4, Table 4.5, (PDF) pp. 24-25, 121-122, 249-250, 376-377, 504-505; Exh. CALAM-07, Chen Direct, pp. 13-25; Exh. CALAM-15, Morse Rebuttal, pp. 36-38; Exh. CALAM-19, Hofer Rebuttal, p. 34; Exh. Cal Adv-02, Keowen Testimony; Exh. Cal Adv – 02-E, Keowen Testimony Errata; Exh. Cal Adv – 07, Lam Testimony Public, p. 12; Exh. Cal Adv-08C, Chen Rebuttal CONFIDENTIAL, pp. 2-31, Attachments 1-4.

6.3. Operations and Maintenance Expense (Supply Expense [Accounts 703, 709, 713], Pumping Expense [Accounts 725, 726, 730, 731, 733], Water Treatment Expense [Account 742-748], Transmission and Distribution [Accounts 752-766], Customer Account Expenses [Accounts 772-775])

CAW REQUEST:
CAW forecasted Operations and Maintenance Expense (Supply Expense [Accounts 703, 709, 713], Pumping Expense [Accounts 725, 726, 730, 731, 733], Water Treatment Expense [Account 742-748], Transmission and Distribution [Accounts 752-766], Customer Account Expenses [Accounts 772-775]) based on a five-year inflation-adjusted average.

CAW deviates from this approach for Purchased Water (Account 704), Purchased Water Power (Account 726), Chemical (Account 744), Water Loss Standard (Account 756), Tank Maintenance (Account 766, Uncollectible & Leak Adjustment (Account 775) which are addressed in other sections of this Agreement.

CAL ADVOCATES' POSITION:
Cal Advocates argued that some of the invoices supporting O&M transactions were smaller than the amounts in CAW's General Ledger and that some General Ledger transaction amounts were unsupported by any invoices. Cal Advocates argued that Commission should reduce funding for recorded amounts due to those inconsistencies.

Cal Advocates argued that CAW did not properly justify its expenses in the following categories and thus they should be removed.

- SAP Account 52546011 "Grounds Keeping - Source of Supply"
- SAP Account 63150022 "Contract Svc – Other Maint – Pumping", Monterey County District
- SAP Account 62502200 "Misc Maint – Pumping", Monterey County and Sacramento

CAW REBUTTAL:
CAW described that in a number of cases an invoice amount is lower than in the General Ledger because the General Ledger total includes accrued use tax in addition to the invoice amount.

CAW argued that Cal Advocates was incorrect in claiming that CAW contradicted itself by stating that certain accounting posting types do not have an associated invoice, while also stating that these transactions may represent only a portion of an invoice total. CAW explained that Cal Advocates misinterpreted two separate statements addressing two different accounting concepts; (1) certain document types—such as accruals or reversal postings—are not invoices and therefore do not have an associated vendor invoice whereas (2) when discussing differences between invoice and General Ledger totals, CAW explained that an invoice total can be composed of multiple transactions linked to a single purchase document number, meaning each transaction row may represent only a portion of the total invoice amount.

CAW argued that Cal Advocates' claim that particular entries were unsupported was based on a misinterpretation of CAW's statements and an incomplete understanding of the purpose and nature of accounting entries in the General Ledger.

For groundskeeping expenses, CAW argued that Cal Advocates only focused on one SAP account that represents a small portion of those expenses when CAW utilizes five separate accounts for groundskeeping. CAW argued that because it uses the same forecasting method for all five accounts, there is no double-counting, and the total amount remains the same regardless of the account in which the expenses were recorded to. CAW argued that groundskeeping expenses are a critical and non-discretionary component of water utility operations because they

support safe operations, regulatory compliance, protection of critical infrastructure, and the delivery of reliable service.

CAW argued that Cal Advocates' recommendation to exclude CAW's entire request for SAP Account 63150022 "Contract Svc – Other Maint – Pumping", Monterey County District was improper because the sampled invoices were Work Breakdown Structure settlement transactions, which do not have a vendor invoice directly tied to the individual posted amounts. These postings originate from a different General Ledger account where the initial project related expenditures were fully supported by invoice documentation. CAW also argued that excluding the entire account forecast based on a misunderstanding of these few sampled transactions is incorrect, as this account contains legitimate maintenance costs that are necessary to operate and maintain facilities in the Monterey district. It also noted that this account includes hundreds of valid and documented maintenance transactions.

CAW argued that Cal Advocates' recommendation to exclude CAW's entire request for SAP Account 62502200 "Misc Maint – Pumping", Monterey County and Sacramento ignored basic accounting principles, including the difference between invoices and the General Ledger. CAW also argued that denying this entire request (which includes hundreds of legitimate transactions) based on six transactions is unreasonable and unsupported.

RESOLUTION:

The Parties agree to CAW's position on SAP Account 52546011 "Grounds Keeping - Source of Supply", SAP Account 63150022 "Contract Svc – Other Maint – Pumping", Monterey County District, SAP Account 62502200 "Misc Maint – Pumping", Monterey County and Sacramento.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 4, Tables 4.3, 4.4 (PDF) pp. 20-23, 117-120, 245-248, 372-375, 500-503; Exh. CALAM-01, Thind Corrected Direct, pp. 13-14; Exh. CALAM-07, Chen Direct, pp. 7-13; Exh. CALAM-08, Chen Rebuttal Public, pp. 33-36; Exh. CALAM-11, Carothers Direct, pp. 199-20; Exh. CALAM-19, Hofer Rebuttal, pp. 30-33; Exh. Cal Adv-09, Ronco Testimony Public, pp. 47-59, Attachments 1-7, 2-1 – 2-7.

6.4. Service Company

CAW REQUEST:
CAW sought recovery of $18,155,177 for the 2027 test year. CAW generally calculated this number by utilizing the 2024 historical base year of 2024 recorded actual expense, adjusted for known and measurable changes and escalated to present day dollars using the composite escalation factors from the Cal Advocates monthly Escalation Memorandum as of May 2025. The 2025 expense was then adjusted for known and measurable changes and the remaining amounts inflated with the composite escalation factor for the respective period to determine the expense levels for 2026, which was adjusted for known and measurable changes and the remaining amounts escalated in the same fashion to determine the 2027 expense levels. The

exception to that general approach was for the pension and OPEB expenses. There, CAW used the actual pension and OPEB expense for 2025 which were calculated by the CAW's actuary, WTW. AWWSC pension costs utilize ASC 715-30 (formerly FAS 87) expense and were based on the actuarial assessment. CAW applied a merit increase to labor and related items to determine the 2027 expense amounts.

CAL ADVOCATES' POSITION:
Cal Advocates recommended a Service Company test year budget of $13,740,706 based on the argument that some of the costs CAW sought to recover benefit investors and not ratepayers. Specifically, Cal Advocates recommended removing the Annual Performance Plan ("APP") budget; restricted stock units and performance stock units that are part of CAW's Long-Term Performance Plan ("LTPP"); Dues and Membership Fees; the Employee Stock Purchase Plan Expense budget; the Charitable Contribution Deductible and Nondeductible budgets; Lobbying Expenses; the Penalties Nondeductible budget; the remaining Business Development budget (after the above are all removed); the External Affairs and Public Policy budget (after the above are all removed); and the Operational Excellence budget (after the above are all removed).

Cal Advocates calculated its 2027 forecast by removing the expenses that should not be recovered from the 2024 recorded Service Company costs and then escalating based on the Escalation Memorandum.

CAW REBUTTAL:
CAW agreed with Cal Advocates' suggestion to remove Charitable Contribution Deductible and Penalties and in fact previously did so in its Workpaper 3, miscellaneous adjustments on the Service Company workpaper. CAW disagreed with Cal Advocates' recommendation related to performance-based compensation (APP and LTPP), arguing that those pay structures were necessary to attract and retain employees that are critical to CAW's ability to provide safe and reliable service to its customers. CAW also argued that its performance-based compensation benefits customers by keeping CAW's cost of debt lower, and those savings are passed along to customers. CAW argued that its Membership and Company Dues costs benefit customers through facilitating the exchange of expertise, regulatory developments, best practices, operational and safety standards throughout the industry; assisting CAW in remaining informed of emerging industry trends and issues; providing CAW with access to research, policy, and technical best practices that might otherwise require greater internal resources to replicate independently; and provide employees access to training, professional development, and resources that help employees remain informed about current standards, research and emerging risks. CAW argued that its business development costs benefit customers in a variety of ways, including mitigating costs, improving purchasing power, and helping CAW employees gain professional knowledge that in turn helps customers. CAW argued that Cal Advocates' data related to CAW's External Affairs and Public Policy costs is incorrect. CAW also argued that Cal Advocates did not properly explain what those costs cover; the costs cover centrally-led communications programs, procedures, strategies, practices and policies to drive effective and efficient customer communications, stakeholder and community relations, and corporate social responsibility throughout all American Water states. CAW argued that these costs benefit customers through informing customers, decreasing costs, and increasing efficiency. CAW argued that its Operational Excellence costs benefit customers by assisting with regulatory

compliance/the provision of safe, reliable, and quality service to customers; support employee and public safety and rapid response to operational issues; supporting timely and accurate meter reading; and providing other benefits.

RESOLUTION:

The Parties agree to a Service Company budget of $16,000,124. CAW agrees to withdraw without prejudice its request for recovery of LTPP expenses and 50% of CAW's requested APP expenses.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 4, Tables 4.1, 4.6, 4.7 (PDF) pp. 16-17, 26-31, 113-114, 123-128, 241-242, 251-256, 368-369, 378-383, 496-497, 506-511; Exh. CALAM-26, Watkins Direct, pp. 3-7; Exh. CALAM-27, Watkins Rebuttal; Exh. Cal Adv-10, Cunningham Testimony Public, pp. 1-12, Attachments 1-1 – 1-5; Exh. Cal Adv – 10-C, Cunningham Testimony CONFIDENTIAL, pp. 2-5, 8-10, Confidential Attachments 1-2 – 1-51.

6.5. Conservation

CAW REQUEST:
CAW requested similar treatment of conservation expense recovery as the Commission authorized in D.24-12-025, specifically to include conservation expenses in CAW's base rates at the General Office level with allocation to the district level based on non-contested conservation budgets, CAW requested that the Commission authorize CAW to use flexibility to move authorized conservation funds between years in this rate case, with the exception of the Monterey district where approved conservation budgets are required to be spent within that district only. CAW requested a three-year conservation budget of $4,974,500, consisting of a capital expenditures portion of $427,500, expenditures of $292,000 that are being proposed for recovery through the Low-Income Balancing Account, and a net conservation funding request amount of $4,255,000. CAW proposed a three-year conservation budget for its three Southern Division service areas (San Diego, Ventura, Los Angeles) of $1,872,000. CAW proposed a three-year conservation budget for its Monterey District of $1,722,000. CAW proposed a three-year conservation budget for its Northern Division service areas of $1,230,500.

CAL ADVOCATES' POSITION:
Cal Advocates recommended suspending CAW's conservation budget for this GRC cycle because it argues that conservation is already a way of life in California; Cal Advocates argued that the Estimated Monthly Residential Gallons Per Capita Day (R-GPCD) for CAW calculated by the California Water Resources Control Board that shows between a 6% to 18% decrease in usage for CAW's service areas from 2019 to 2025 for the first eight months of the year; the average residential bill for CAW from 2019 to 2025 shows an average decrease of 17% in average monthly water usage; Cal Advocates noted that California's reservoirs are at strong

levels (130% of the historical average) and California is free of drought conditions for the first time in 25 years; Cal Advocates argued that CAW's conservation inclining tiered rate design and the CART mechanism will promote continued conservation, thus CAW's conservation programs are unnecessary for this GRC cycle.

CALWEP POSITION:
CalWEP argued that conservation is not a complete or static condition, so Cal Advocates' position that conservation is already a way of life in California and thus CAW does not need conservation funding is incorrect; the *Making Conservation a California Way of Life* framework was intentionally designed to require continued implementation, monitoring, and verification of conservation savings over time, rather than allowing conservation to be treated as a one-time achievement; the framework included performance-based requirements for commercial, industrial, and institutional customers that are structural and ongoing, applying independent of short-term water use levels, and therefore necessitate sustained conservation programming over time; that urban retail water suppliers are subject to new, enforceable statutory conservation requirements under Assembly Bill 1572; short-term hydrologic conditions do not eliminate drought risk; historical reductions in water use do not guarantee future performance; rate design and conservation programs should be seen as complimentary tools rather than seeing rate design as a replacement for conservation programs; and that suspending conservation funding would be inconsistent with California law, including the *Making Conservation a California Way of Life* framework.

CWA POSITION
CWA argued that Cal Advocates' position was short-sighted, reckless, and contrary to California's long-term sustainability and climate-resiliency goals; weather whiplash will become the new normal; climate change will leave less water available than in the past (and thus the recent heavy rains are not apt to continue over the long run); and that conservation funding is beneficial to customers.

CAW REBUTTAL:
CAW argued that Cal Advocates' recommendation to suspend conservation funding reflects a lack of understanding of the current framework the water utilities in California are obligated to comply with. CAW agreed with CalWEP's testimony on the importance of conservation funding, especially given the *Making Conservation a Way of Life* framework. CAW agreed with CWA's testimony that Cal Advocates' position is "both reckless and foolhardy" and CWA's points more generally. CAW argued that Cal Advocates' recommendation was unsupported, as its tables do not support the argument of suspending conservation budgets; CAW argued that Cal Advocates' recommendation relies on seemingly random water savings tables that are not tied to CAW's actual water use objectives. CAW noted that Cal Advocates does not discuss the State Water Resources Control Board's water use objectives at all in its testimony, creating the impression that Cal Advocates is not aware of the existence of the State Water Resources Control Board's water use objectives and its extensive and expensive compliance implications for all water agencies in the state. CAW described the benefits and uses of its public information funding. CAW disagreed with Cal Advocates' assertion that recent reservoir levels and drought free conditions means conservation funding is no longer necessary, as it is short-sighted, irresponsible, and contrary to California's long-term goals.

RESOLUTION:

The Parties agree to CAW's proposed conservation budget as reflected in Attachment B-4.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 4, Tables 4.1, 4.6, 4.7 (PDF) pp. 113-114, 123-128, 241-242, 251-256, 368-369, 378-383; Exh. CALAM-09, Pilz Direct, pp. 23-34, Attachments 1, 4; Exh. CALAM-10, Pilz Rebuttal, pp. 2-9, Attachments 1, 4; Exh. CALAM-25, Tilden Direct, pp. 11-12; Exh. Cal Adv-13, Merida Testimony, pp. 51-62; Exh. CalWEP-01, Fleming Testimony; Exh. CWA-01, Jackson Testimony, pp. 21-22.

6.6. Tank Maintenance Expense

CAW REQUEST:
CAW noted that its engineering staff requests tank inspections every five years from outside consultants, such as TIC, and relies on those reports as the basis to update the status of the remaining unfinished or not started projects and to determine whether there should be any additional projects listed on the schedule.

CAL ADVOCATES' POSITION:
Cal Advocates recommended reducing CAW's requested tank maintenance and painting budget requests because Tank 437 is planned for replacement and the Rose Parade Tank Inspection Report only recommended exterior spot cleaning and top coating and not interior painting.

CAW REBUTTAL:
CAW argued that while Tank 437 is now planned for replacement, there are other storage tanks in the Hillview, Larkfield, and Sacramento systems that can be rehabilitated with these funds. CAW also noted that it is more cost effective to rehabilitate an existing water storage tank than a full replacement. CAW argued against reducing the budget for the Rose Parade tank, arguing that it was more reasonable and cost-effective to rehabilitate the interior at the same time as the exterior.

RESOLUTION:
The Parties agree to CAW's proposed tank maintenance budgets as reflected in Attachment B-5.

REFERENCES:
Application-100 Day Update, Attachment 1, Ch. 4, Table 4.3, (PDF) pp. 20-21, 117-118, 245-246, 372-373, 500-501; Exh. CALAM-11, Carothers Direct, pp. 199-203; Exh. CALAM-13, Carothers Rebuttal, pp. 106-108; Exh. Cal Adv-03, Goldberg Testimony, pp. 31-33.

6.7. Chemicals

CAW REQUEST:
For Account 744, Water Treatment – Chemicals, CAW calculated chemical costs based on three years of average actual chemical usage, three years of actual water production, actual bid chemical prices for 2025, forecasted chemical costs for the years 2026 – 2028 and using projected water production for the years 2025 – 2028.

CAL ADVOCATES' POSITION:
Cal Advocates argued that CAW over forecasts chemicals expenses because it is the only production O&M cost that CAW does not re-adjust outside of the GRC process. Cal Advocates argued that CAW's explanation of how it forecasted its chemical costs did not accurately represent the calculations CAW used in its workpapers. Cal Advocates also argued that CAW did not properly support some of its 2025 prices, improperly used a two-year average for chemicals when they had a 0 usage in 2022, failed to explain its escalation rates, and bought smaller quantities without justifying why it could not buy larger quantities.

CAW REBUTTAL:
CAW explained why it bought smaller quantities of chemicals in particular instances, which it argued was largely due to operational constraints such as limited storage capacity, site accessibility, delivery truck size limitations, and worker safety considerations. CAW did not oppose Cal Advocates' recommendation to use a three-year average cost per pound for four chemicals that did not have price agreements. CAW argued that its use of a two-year average was appropriate in some circumstances, but that it inadvertently used a two-year average in others; CAW agreed to use a three-year average for chemicals that were neither for systems acquired after 2022 nor were separated out for tracking. CAW argued that Cal Advocates' position to use a general escalation factor did not take into consideration historical changes to chemical costs or the justification CAW provided in support of the escalation factors it used, which was that as in recent history, water treatment chemical prices do not follow typical overall inflation numbers

RESOLUTION:
The Parties agree to adopt CAW's chemical methodology with corrections to the two-year average for chemicals when they had a usage of 0 in 2022 and three-year average cost per pound for four chemicals that did not have price agreements. Please refer to Attachment B-6.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 4, Tables 2.1-2.3, 4.1, 4.3, 4.6-4.7 (PDF) pp. 16-17, 20-21, 26-31, 66-67, 69, 71, 113-114, 117-118, 123-128, 189-190, 192, 241-242, 245-246, 251-256, 316-319, 368-369, 372-373, 378-383, 448-450, 496-497, 500-501, 506-511, Attachment 2, (PDF) p. 544; Exh. CALAM-01, Thind Corrected Direct, pp. 13-14; Exh. CALAM-02C, Thind Corrected Rebuttal CONFIDENTIAL, pp. 25-31, Attachments 5-9; Exh.

CALAM-19, Hofer Rebuttal, pp. 28-30; Exh. Cal Adv – 09C, Ronco Testimony CONFIDENTIAL, pp. 6-8, 35-46, Attachments 1-19 – 1-24.

6.8. Hawaii American Water

CAW REQUEST:
CAW proposed to allocate $327,776 of labor, labor-related, and general overhead costs to Hawaii American Water for the test year 2027. It calculated that amount by multiplying a three-year average (2022-2024) of actual hours worked on Hawaii American Water by its employees by a projected hourly wage rate to determine the amount of labor cost to allocate to Hawaii American Water. CAW then added the applicable labor overhead costs for group insurance, pension, APP, ESPP, DCP, retiree medical, 401k, and payroll tax costs. CAW also included an allocation of general overhead costs from the GO based on a ratio of a three-year average of general overhead costs to labor costs.

CAL ADVOCATES' POSITION:
Cal Advocates does not dispute CAW's request.

RESOLUTION:
The Parties agree to CAW's proposed allocation.

REFERENCES:
Exh. CALAM-07, Chen Direct, pp. 25-26; Exh. Cal Adv – 10, Cunningham Testimony Public, pp. 15-17, Attachment 1-6.

6.9. Water Loss Funding

CAW REQUEST:
For the entire GRC period, CAW requested $6,758,295.85 in funds to address water loss issues, $2,304,596.00 of which is for capital expenditures and $4,453,699.85 of which is for operational expenditures. The specifics of the requests are detailed in Attachment 5 to the Direct Testimony of Patrick Pilz (Exh. CALAM-09).

CAL ADVOCATES' POSITION:
Cal Advocates argued that the Commission should adopt $1,063,600 in test year Transmission and Distribution expenses for CAW to meet its Water Loss Performance Standard in accordance with the *Making Conservation a California Way of Life* framework; CAW's proposal was for $1,713,600. Cal Advocates argued that CAW's request to include $1,950,000 over the full GRC period for Water Loss Consulting through ESource included costs that are similar to other costs in CAW's expenses and that CAW's request is higher than what it paid ESource from 2022-2024. Due to those facts, Cal Advocates recommends denying the full $1,950,000 request.

CAW REBUTTAL:
CAW agreed with Cal Advocates that it recorded Water Loss Performance consultant (Esource) costs from 2022–2024 in multiple accounts, making this request duplicative. As a result, these recorded costs should be reclassified to the correct account in the final decision.

RESOLUTION:

The Parties agree to a Water Loss Consulting budget of $1,713,600 for test year 2027, and to the removal of inadvertent double counting due to costs recorded across multiple accounts.

REFERENCES:
Exh. CALAM-09, Pilz Direct, pp. 34-41, Attachment 5; Exh. CALAM-10, Pilz Rebuttal, p. 10; Exh. Cal Adv-09, Ronco Testimony Public, pp. 55-59, Attachments 2-8 – 2-9.

7. LABOR & BENEFITS

7.1. Labor

CAW REQUEST:
CAW requested to add 39 full-time employee ("FTE") positions in rates. Sixteen of those positions were hired by CAW between the filing of its last GRC and the current GRC, all of which CAW claimed were reasonable and necessary to provide safe and reliable service to CAW's customers. CAW forecasted the other 23 as necessary to meet forecasted business needs, compliance obligations, and to provide safe and reliable service in a way that best serves the long-term interests of CAW's customers. Of those 23, nine are related to staffing required to move from a five-year fire hydrant maintenance schedule to a one-year schedule, and five were related to complying with the state's new Cross Connection and Non-revenue water compliance programs. CAW argued that all requested positions are reasonable and will ensure safe and reliable service to CAW's customers.

CAW calculated employee payroll for 2027 by indexing the 2025 payroll by the union contract agreement rate. The union contract agreement rate for union employees is based on the latest bargaining agreement in all years of the forecast. CAW based forecasted wage increases on the 3-year average of recorded merit increase percentages. CAW forecasted overtime, standby labor expense, and meal pay based on three-year averages.

CAW utilized an overall compensation philosophy that targets total compensation, including at-risk pay, near the market median for each role. CAW retained Willis Towers Watson to provide a total compensation study evaluating total direct compensation (base and at-risk pay) and total renumeration (direct compensation and benefits). That study confirmed that CAW's total direct compensation programs are comparable to and competitive with analogous utilities and companies. It also showed that CAW's total renumeration is generally within the competitive range of the market median.

CAW utilized two types of performance pay – APP, an annual cash payment, and LTPP, which is stock-based and vests over time. This performance pay benefits customers through controlling

costs, capturing efficiencies, promoting effective safety and risk management practices, and enhancing customer service, and doing so with a diverse workforce that reflects the communities CAW serves.

CAL ADVOCATES' POSITION:
Cal Advocates recommended a payroll budget of $30,659,487.00 for the 2027 TY. Cal Advocates argued that CAW's requested increase in its *Payroll to Service* ratio was improper and insufficiently justified. Cal Advocates recommended that the Commission treat the 16 employees that CAW hired prior to this GRC as existing vacancy fills. Cal Advocates argued that CAW did not properly and reasonably justify their needs for the 16 current day hires. Furthermore, Cal Advocates noted that the timing of the hire is more appropriately treated as vacancy fills instead of a future need. Cal Advocates also recommended denying CAW's request to fund the 23 remaining positions on the basis that CAW did not properly justify them either in its testimony or in its responses to data requests. Cal Advocates recommended removing the health insurance budget for those 39 positions.

Cal Advocates recommended adopting CAW's approach to calculate the other labor components and utilizing a capitalization rate using a three-year average based on recorded data from 2022 to 2024.

Cal Advocates recommended rejecting CAW's request to include performance pay (both APP and LTPP) because the incentive metrics skew towards benefiting shareholder profits rather than providing additional ratepayer benefits. Cal Advocates noted that the Commission has already taken a position against including any form of long-term incentive compensation in rates for cost recovery in D.16-12-067.

CAW REBUTTAL:
CAW argued that Cal Advocates incorrectly calculated the percentage difference between the last authorized payroll level and CAW's test year 2027 payroll forecast because Cal Advocates compared inconsistent numbers by comparing pre-capitalization numbers with post-capitalization numbers. CAW argued Cal Advocates omitted all wastewater system labor expenses for every recorded year from 2020-2024.

CAW argued that Cal Advocates' recommendations to (1) treat the replace the 16 existing vacant positions with the 16 Hired Positions requested as new positions in this GRC and (2) that the salary budget be based on the last authorized amount, escalated only by CPI, directly contradict each other. The end result of Cal Advocates' recommendations when combined is to base a salary budget on a figure that excludes those 16 employees.

CAW argued that Cal Advocates' proposal to escalate CAW's last authorized labor amount by CPI is inappropriate because it fails to reflect CAW's actual and required labor costs; forecasted wage increases for non-union employees are based on the three-year historical average of actual merit increases, which reflects CAW's real, demonstrated cost experience; relying on the last authorized labor amount would exclude the positions the Commission has approved in acquisition proceedings since the last GRC decision; and failing to include these positions in the

labor forecast would leave CAW without sufficient long-term funding to support employees who are already working and necessary to provide safe and reliable service.

CAW argued that the *Payroll to Service* ratio utilized by Cal Advocates is not a helpful metric because CAW must meet certain obligations that are not directly related to the number of customers served. For example, CAW needed to fire three employees to comply with the 2024 Cross Connection Control Policy Handbook; two positions related to complying with the *Making Conservation a California Way of Life* framework; nine positions related to CAW's acceleration of its fire hydrant inspection program; and positions related to recent acquisitions. CAW also argued that hiring new positions is more cost-effective than using contractors.

CAW reiterated that all 16 of the already filled positions were reasonable and necessary to provide safe and reliable service to CAW's customers. It also argued that the remaining 23 requested positions are reasonable and necessary to meet forecasted business needs, compliance obligations, and to provide safe and reliable service in a way that best serves the long-term interests of our customers.

CAW argued that Cal Advocates mischaracterized its performance-based compensation (both APP and LTPP) as additional costs when they are actually part of the total market-based compensation paid to CAW's employees. CAW argued that its performance-based compensation benefits both its employees and its customers through aligning employee and customer interests and attracting, motivating, and enabling CAW to retain skilled employees. CAW argued that providing appropriate levels of compensation to its employees, including APP and LTPP, is critical to CAW's ability to continue to provide safe and adequate service. CAW argued that the Commission should focus on the overall level of compensation for CAW's employees rather than its component parts. CAW argued that its operational goals in its APP benefit customers. CAW also argued that its financial goals benefit customers by increasing efficiency, decreasing waste, boosting overall productivity, and increasing access to capital at reasonable rates. CAW argued that cost of service ratemaking and past Commission decisions support the reasonableness of CAW's APP and LTPP requests.

RESOLUTION:
The Parties agree to a labor forecast of $31,994,306. This forecast is based on agreed upon 319 FTE positions for this GRC (See Attachment G-1 for the list of positions for 319 FTE) and is further based on the following adjustments:

- CAW agrees to withdraw without prejudice its request for LTPP expenses.
- The Parties agree to 50% of CAW's requested APP expenses for union employees, 50% of CAW's requested APP expenses for non-union employees.
- The Parties agree to utilize an escalation factor for union employees based on the negotiated agreements. The Parties agree to CAW's annual escalation factor for nonunion employees.

- The Parties agree to CAW's forecasted labor overtime expense and Capitalization percentage.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 4, Tables 4.1-4.2, 4.6-4.8 (PDF) pp. 16-19, 26-33, 113-114, 116-117, 123-130, 241-242, 244, 251-258, 368-369, 371, 378-385, 496-497, 499, 506-513; Exh. CALAM-07, Chen Direct, pp. 3-7; Exh. CALAM-08, Chen Rebuttal Public, pp. 31-33, Attachment 5; Exh. CALAM-18, Hofer Direct, pp. 53-63, Attachments A, B; Exh. CALAM-19, Hofer Rebuttal, pp. 2-23; Exh. Cal Adv – 07C, Lam Testimony CONFIDENTIAL, pp. 1-19, Attachments 1-2 – 1-; Exh. CALAM-23C, Mustich Direct CONFIDENTIAL.

7.2. Benefits

CAW REQUEST:
CAW calculated its Pension and OPEB based on Willis Towers Watson's actuarial projection performed on behalf of all American Water. CAW then extracted its portion of the total expense by taking its percentage allocation against each year's overall cost. CAW based its pension expenses on ERISA cash funding amounts. For current employees, CAW forecasted other benefits such as 401K expenses based on application of labor escalation factors; for new hire employees, CAW forecasted based on the average employee benefit for similar positions. CAW estimated Group Insurance using the actual group insurance cost data for each employee as a baseline and escalating to 2027 using a three-year recorded average percentage increase.

CAL ADVOCATES' POSITION:
Cal Advocates recommended adopting CAW's approach in extracting CAW's portion of the total expenses from all of American Water in calculating the pension and OPEB expenses.

RESOLUTION:

The Parties agree to CAW's proposal.

REFERENCES:
Updated Application, Attachment 1, Ch. 4, Tables 4.1, 4.5-4.7 (PDF) pp. 16-17, 24-31, 113-114, 121-128, 241-252, 249-256, 368-369, 376-383, 496-497, 504-511, Attachment 2; Exh. CALAM-07, Chen Direct, pp. 15-16; Exh. CALAM-18, Hofer Direct, pp. 53-63; Exh. Cal Adv – 07, Lam Testimony Public, p. 12.

8. PLANT ISSUES

8.1. Plant

CAW REQUEST:
CAW proposed capital projects and investments to provide safe, reliable, high-quality service to customers and continue to meet regulatory requirements. CAW's testimony detailed capital projects in the following categories organized by district: recurring projects, completed capital investment projects, ongoing capital investment projects, performed or planned but not yet adopted capital investment projects, memo account capital investment projects, proposed new capital investment projects, planning studies, Monterey wastewater consolidation, and tank maintenance. The specific projects are detailed in the Direct Testimony of Lacy Carothers (Exh. CALAM-11).

CAW also proposed Enterprise Solutions projects that install, upgrade, or replace critical IT software and hardware systems which help ensure reliable operations for CAW. The specific projects are detailed in Attachment 1 to the Direct Testimony of Michael Kurzeja (Exh. CALAM-20).

CAL ADVOCATES' POSITION:
Cal Advocates recommended reducing CAW's capital budgets in its Central Division, San Diego County District, its Ventura County District, its Los Angeles County District, its Corporate District, its Sacramento District, and its Larkfield District. Cal Advocates recommended removing carryover projects, defined as projects authorized and funded in previous GRCs; projects it labeled as performed or planned without prior Commission authorization; and contingency amounts included in price forecasts. Cal Advocates recommended removal or reduction of specific projects on their merits. Cal Advocates also recommended reducing some of CAW's recurring budgets, largely based on the argument that those budgets should represent the five-year averages. Cal Advocates recommended denying specific project budgets for 2029 in this GRC because that year is not part of this GRC.

Cal Advocates argued that CAW's requested budget increases for its Enterprise Solutions were not properly supported, and the Commission instead should base the budget on CAW's five-year average spending.

CAW REBUTTAL:
CAW reiterated that the projects it requested are necessary for it to continue to provide safe, reliable, high-quality service to customers and continue to meet regulatory requirements. CAW described areas where Cal Advocates' testimony and/or methodology were incorrect and/or harmed CAW's ability to provide safe, reliable, and high-quality service to its customers. CAW argued that, contrary to Cal Advocates' position, it provided testimony for all project line items in its GRC filing. CAW agreed to reduce or remove funding for particular projects on their merits.

CAW argued that Cal Advocates' argument that CAW did not support its Enterprise Solutions budget increases was incorrect. CAW also argued that Attachment 1 to the Direct Testimony of Michael Kurzeja (Exh. CALAM-20) detailed specific projects, including some already in service and some that are set to go into service. CAW argued that the transition from SAP to S/4 HANA will happen because it is a necessary change from a platform that will no longer be supported by SAP.

CAW disagreed with Cal Advocates' characterization of "carryover projects". CAW noted that authorization of capital budgets in a GRC allows CAW to proceed with planning and construction activities, but recovery from ratepayers occurs only once the facilities are operational and providing service. CAW explained that large infrastructure projects frequently span more than one GRC cycle due to the lack of Commission-approved funding, permitting timelines, environmental review, supply chain constraints, contractor availability, or evolving engineering requirements identified during project development. CAW argued that carryover projects do not result in ratepayers funding the same project twice and that Cal Advocates' assertion to the contrary is simply not true as it appears to conflate authorization of capital budgets with recovery of capital costs in rates.

CAW argued that it did not request plant additions for the year 2029 but instead presents 2029 forecasted capital expenditure for informational purposes, and those numbers were not used to calculate the rate base and revenue requirements for the year 2029. CAW argued that its RO Model does not have any input for its 2029 capital expenditure and the rate base for attrition year 2029 is calculated using the methodology laid out in the Revised Rate Case Plan.

RESOLUTION:
The Parties agree to the following budgets:

- $164,192,025 for years 2026 through 2028 for the Northern Division.
- $92,058,566 for years 2026-2028 for the Central Division.
- $198,506,224 for years 2026-2028 for the Southern Division.
- $1,847,374 for years 2026-2028 for the Wastewater District.
- $43,920,253 for years 2026-2028 for Corporate General Office.

The Parties agree that the 2029 forecasted capital expenditure are not used to calculate the rate base and revenue requirements for the year 2029.

Attachment C-4 reflects the specific dollar amounts allocated to each project.

Parties further agree to allow CAW management of the overall bottom-line capital improvement budget, with flexibility to allocate different spending levels to specific Investment Projects, Recurring Project, and to address issues unforeseen at the time of filing.

REFERENCES:
Application, p. 13; Application 100-Day Update, Attachment 1, Ch. 7, (PDF) pp. 38-44, 140-146, 268-274, 393-399, 523-529; Exh. CALAM-02, Thind Corrected Rebuttal Public, p. 49; Exh. CALAM-11, Carothers Direct; Exh. CALAM-12, Capital Improvements Spreadsheet; Exh. CALAM-13, Carothers Rebuttal; Exh. CALAM-15, Morse Rebuttal, pp. 33-36; Exh. CALAM-17, Cole Rebuttal; Exh. CALAM-20, Kurzeja Direct; Exh. Cal Adv – 03, Goldberg Testimony; Exh. Cal Adv – 05, Ibrahim Testimony, pp. 5-59, Attachments 2-7, 9-13; Exh. Cal Adv – 08, Menda Testimony Public; Exh. Cal Adv – 08C, Menda Testimony CONFIDENTIAL, Exh. Cal Adv – 06, Nasserie Testimony, pp 14-22.

9. TAXES

CAW REQUEST:
CAW calculated state and federal income taxes using currently-enacted statutory rates of 21% for federal and 8.84% for state. CAW calculated taxable income by subtracting the applicable tax deductions from operating revenues. CAW included a deduction for the amortization of Excess Deferred Taxes related to Plant in the calculation of income taxes.

CAW calculated deferred taxes for rate base in the test years by taking the actual balance of deferred taxes related to plant investment, taxable contributions, and taxable advances as of December 31, 2024 and then applying a proration factor of 46.16% to the current year activity and adding it to the beginning year balance. CAW calculated the future year-end balances by adding current year estimated deferred taxes related to plant investment, taxable contributions, and taxable advances to beginning of year balances.

CAW included in tax depreciation a deduction related to tax repairs applicable to certain replacement property.

CAW deducted authorized 2025 California Corporate Franchise Tax ("CCFT") amounts from the escalation filings in California American Water's test year in each division to calculate Tax Year 2027 Federal Taxable Income and Federal Income Tax. CAW utilized the 2025 authorized amount in accordance with the resolution regarding the state income tax deduction at pages 26-27 in the settlement agreement included as "Attachment 1" to D.24-12-025 and approved in that decision. CAW committed to utilizing the authorized 2026 CCFT in California American Water's test year in each division to calculate Tax Year 2027 Federal Taxable Income and Federal Income Tax.

CAW calculated Ad Valorem tax rate by dividing actual Ad Valorem taxes paid in year 2024 by the actual taxable plant for the year 2023. CAW forecasted Ad Valorem tax expense by multiplying the calculated Ad Valorem tax rates by the forecasted taxable plant.

CAW calculated payroll taxes by applying the statutory tax rates and bases to each employee's projected wages and then applying the capitalization rate for each district to determine the

projected amounts to be expensed and capitalized. For Federal Insurance Contributions Act ("FICA"), the Company used the taxable base of $176,100 and a rate of 6.20%. For the Medicare portion of FICA, there is no taxable base limit. A rate of 1.45% was applied to all wages. For State Unemployment Tax Act ("SUTA"), the Company used a taxable base of $7,000 and a rate of 3.20%. This rate includes a 0.1% Employment Training Tax. For Federal Unemployment Tax Act ("FUTA"), CAW used a taxable base of $7,000 and a rate of 1.80%, 1.83%,1.86%, and 1.89% for year 2025, 2026, 2027, and 2028, respectively. For Other Taxes and License Taxes, CAW utilized a five-year average and applied the escalation factors to calculate the projected amounts for 2025 – 2028.

CAL ADVOCATES' POSITION:
Cal Advocates recommended deducting $7,453,200 from CAW's 2027 federal income tax calculation because CAW used a placeholder for its 2026 data and that adjustment is based on the actual 2026 CCFT amounts.

Cal Advocates' property tax recommendation differed from CAW's property taxes request based only on the Parties' differences in total plant estimates. Similarly, Cal Advocates' payroll tax recommendation differed from CAW's payroll taxes request due only to the parties' differences on the underlying payroll recommendations.

CAW REBUTTAL:
CAW disagreed with Cal Advocates' recommendation to adopt flow through changes as a result of recommendations made by Cal Advocates for calculation of all taxes because CAW has an objection to most if not all changes that will flow through to the calculation of income taxes.

RESOLUTION:
The Parties agree to adopt CAW's position on taxes, which incorporates the 2026 California Corporation Franchise Tax (CCFT) per the 2026 step-rate filing, and utilizes CAW's methodology for forecasting property and payroll taxes.

REFERENCES:
Application 100-Day Update, Attachment 1, Chapters 5-6, (PDF) pp. 131-139, 259-267, 386-392, 514-522; Exh. CALAM-01, Thind Corrected Direct, pp. 14-15; Exh. CALAM-02, Thind Corrected Rebuttal Public, pp. 33-34; Exh. CALAM-21, Schlessman Direct, pp. 2-4; Exh. Cal Adv – 12, Adhikari Testimony, pp. 1-6, Attachments 2-6.

10. RATE BASE

10.1. Depreciation

CAW REQUEST:
CAW utilized the current authorized depreciation rates in D.24-12-025 to estimate the depreciation expense for 2025 - 2028. It applied the current approved depreciation rates to the average Utility Plant in Service for each of the years 2025 – 2028.

CAL ADVOCATES' POSITION:
Cal Advocates noted that the differences between the parties' depreciation expense estimates are due to the differences in recommended plant projects.

CAW REBUTTAL:
CAW disagreed with Cal Advocates' recommendation to adopt flow through changes to Depreciation Expense driven by differences in estimates of plant projects because CAW has an objection to most if not all changes that will flow through to the calculation of Depreciation Expense. CAW argued that SP U-4-W expressly contemplates differences because the net accrual is affected not only by annual accruals (depreciation expense or forecasted accrual), but also by retirements, cost of removal, and salvage (debits/credits). CAW argued that Cal Advocates' argument that historical years where depreciation expense exceeded net accrual is a "missing benefit" to customers in the amount of $40 million is incorrect because it is evidence of retirement activity, not ratemaking harm. CAW argued that Cal Advocates' recommendation that depreciation accrual should be set equal to depreciation expense and by doing so remove plant retirements from the depreciation reserve was unreasonable and inconsistent with ratemaking and accounting treatment of retirements.

RESOLUTION:
The Parties agree to adopt CAW's depreciation methodology. Depreciation rates by account by district for modeling purposes are provided in Attachment C-1 to this Settlement.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 8, (PDF) pp. 147-151, 275-279, 400-404, 530-534; Exh. CALAM-01, Thind Corrected Direct, p. 15; Exh. CALAM-02, Thind Corrected Rebuttal Public, pp. 34-40; Exh. Cal Adv – 06, Nasserie Testimony, pp. 1-3.

10.2. Working Cash

CAW REQUEST:
CAW calculated its working cash allowance utilizing the Lead Lag Study methodology and the operational cash requirement methodology as outlined in the Commission's Standard Practice ("SP") U-16-W. CAW used data from the twelve months ending on September 30, 2024 for this analysis. CAW calculated net revenue and expense lags. If the difference between the average revenue lag and the average expense lag is positive, then there is an increase in rate base; if the difference is negative, there may be a required decrease in rate base. CAW's methodology is detailed in the Direct Testimony of Lakhjit S. Thind, Corrected (Exh. CALAM-01).

CAL ADVOCATES' POSITION:
Cal Advocates recommended utilizing a 37.5-day waste disposal expense lag in CAW's Southern Division instead of the 0-day lag used by CAW because CAW's payment periods ranged from 30-45 days.

CAW REBUTTAL:
CAW did not oppose Cal Advocates' recommendation to use a 37.5-day waste disposal expense lag in the Southern Division to calculate allowance for working cash. CAW did not agree to Cal Advocates' recommendation to adopt flow through changes to expense amounts for calculation of allowance for working cash because CAW has a general objection to most if not all changes to expense items that will flow through to the calculation of allowance for working cash.

RESOLUTION:
The Parties agree to adopt CAW's methodology of calculating allowance for working cash and incorporate Cal Advocates' recommendation to set waste disposal expense lag of 37.5 days.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 9, Table 9.1, (PDF) pp. 51-52, 153-154, 281-282, 406-407, 536-537; Exh. CALAM-01, Thind Corrected Direct, pp. 24-30, Attachment 2; Exh. CALAM-02, Thind Corrected Rebuttal Public, pp. 49-50; Exh. Cal Adv – 12, Adhikari Testimony, pp. 7-8, Attachment 80.

10.3. Cost of Removal

CAW REQUEST:
CAW calculated the cost of removal, net of salvage, based on historical information, detailed engineering estimates, and, where available, information provided by contractor quotes. CAW deducted cost of removal from its forecast of year-end Accumulated Reserve for Depreciation for 2025-2028.

CAL ADVOCATES' POSITION:
Cal Advocates recommended lowering CAW's recommended cost of removal from $20,529,058 per year from 2025-2028 to $16,733,797 based on Cal Advocates' recommendations to deny some of CAW's requested plant additions. Cal Advocates also adjusted nine cost of removal projects that were not tied to any percentage plant additions and were either unsupported or insufficiently substantiated.

CAW REBUTTAL:
CAW argued that seven of the nine cost of removal projects were tied to sufficient plant additions and were properly supported. It agreed to remove the budget for the other three projects.

RESOLUTION:
The Parties agree to CAW's cost of removal with adjustments to reduce cost of removal of the following specific projects:

- I15-400135 MRY-Arc Flash Mitigation
- I15420007 MWW-WWTP Regional Analysis
- I15640001 GEY-Geyserville Storage Project
- I15670002 HILL-Coarsegold Iron & Manganese WTP

- I15680002 BL-Bass Lake WTP Removal
- R1501 N-line CA Corp – Office and Operations Centers
- R15-47Q W. San Martin – Q-process Plant Facilities and Equipment

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 8, Tables 8.1-8.2, (PDF) pp. 46-49, 148-151, 276-279, 401-404, 531-534; Exh. CALAM-01, Thind Corrected Direct, pp. 16-20; Exh. CALAM-02, Thind Corrected Rebuttal Public, p. 45; Exh. CALAM-13, Carothers Rebuttal, pp. 108-111; Exh. Cal Adv – 06, Nasserie Testimony, pp. 7-9, Attachment 1-31.

10.4. Weighted Average Calculation

CAW REQUEST:
CAW calculated its Weighted Average Utility Plant in Service ("UPIS") based on the original cost of the assets that are or will be devoted to providing utility services to the CAW's customers. For water assets, they include facilities devoted to source of supply, pumping, water treatment, transmission and distribution, and administrative and general. For wastewater assets, they include facilities devoted to treatment, collection, and pumping. CAW forecasted year-end UPIS for 2025-2028 by adding the projected capital expenditures to the recorded balance of UPIS as of December 2024 and deducting annual plant retirements. CAW based its forecast for plant retirements based on a five-year historical average ratio (2020-2024) consistent with the adjustments addressed in the last GRC and accepted in D.24-12-025. The ratio calculation is done by utility plant account. However, in some instances where the 5-year average ratio for an account appeared to be not reasonable, CAW reviewed the historical data. Based on this review, CAW made adjustments to the historical retirement ratios. These adjustments included retirement outliers and/or one-time retirements.

CAW's Weighted Average Accumulated Reserve for Depreciation balance contains the accumulated balance of depreciation expense taken on all utility assets to date, less utility plant retirements and cost of removal, net of salvage.

CAL ADVOCATES' POSITION:
Cal Advocates recommended that the Commission use an average of the beginning of year and end of year balance (straight-average) to calculate rate base related balances for ratemaking purposes. Cal Advocates argued that using a straight-average is less complicated and produces better results than CAW's approach. Cal Advocates also argued that CAW provided insufficient support for its approach and presented an example that CAW do use straight-average in calculations forecasting depreciation expense: Forecasted Accruals in the RO Model.

CAW REBUTTAL:
CAW argued that its methodology aligns with the Commission's directive to reflect weighted average balances as correctly as possible. CAW argued that Cal Advocates' methodology does not account for historical weighted averages on a district level and ultimately does not benefit customers. CAW argued that its approach does not yield unreasonable results and instead Cal Advocates' argument stems from skewed weighted average balances that understate the reserve

in San Diego and overstates it in Monterey Wastewater; CAW acknowledged that the weighted average reserve in San Diego and Monterey Wastewater are incorrect and skewed because of outlier retirements and cost of removal. CAW argued that Cal Advocates' approach leads to inequitable outcomes.

RESOLUTION:
The Parties agree to adopt CAW's weighted average calculation methodology with corrections to historical weighted average calculation for outlier retirements, outlier cost of removal, and incorrect hard-coded numbers at starting point of calculation.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 7-9, Tables 7.1-7.3, 8.1-8.2, 9.1-9.2 (PDF) pp. 38-54, 140-156, 268-284, 393-409, 523-539; Exh. CALAM-01, Thind Corrected Direct, pp. 16-17; Exh. 2, Thind Corrected Rebuttal Public, pp. 40-45, Attachment 10; Exh. Cal Adv – 06, Nasserie Testimony, pp. 3-6, Attachment 1-2.

10.5. Early Asset Retirement

CAW REQUEST:
The forecast of plant retirements for each forecasted year 2025-2028 is based on a five-year historical average ratio prepared by utility account adjusted to account for retirement outliers and/or one-time retirements. The forecasted retirements are deducted from the forecasted Accumulated Reserve for Depreciation and from Utility Plant in Service.

CAL ADVOCATES' POSITION:
Cal Advocates recommended increasing CAW's depreciation reserve by $3,666,359 across all districts for 2022–2024 to add back the Net Book Value of extraordinary early retirements. Cal Advocates argued the adjustment was necessary to protect CAW's customers from paying a return on unrecovered balance of assets that are no longer used and useful and, as a substitute for a competitive market the Commission should prevent shifting early retirement cost from shareholders to ratepayers.

CAW REBUTTAL:
CAW argued that Cal Advocates' claim that retiring an asset before it is "fully depreciated" creates an "imbalance" that unfairly inflates the rate base was inaccurate because CAW uses "Average Remaining Life" group methodology, which means that the depreciation rate is based on the characteristics of an entire group, which includes some assets retiring earlier and some later than the average. CAW argued that Cal Advocates' approach of looking at one hypothetical asset was incorrect because it failed to consider the rest of the group. CAW argued that SP U-4-W's "extraordinary obsolescence" standard did not apply to many of the 234 different assets to which Cal Advocates applied it, many of which are minor components or individual projects. It also argued that Cal Advocates' approach of using a 50% threshold for extraordinary retirements is arbitrary.

RESOLUTION:
The Parties agree to adopt CAW's proposal as reflected in Attachment E-1 through E-9, tables J-1, J-2, K-1, and K-2.

REFERENCES:
Application 100-Day Update, Attachment 1, Ch. 8, Tables 8.1-8.2, (PDF) pp. 147-151, 275-279, 400-404, 530-534; Exh. CALAM-01, Thind Corrected Direct, pp. 16-17; Exh. CALAM-02, Thind Corrected Rebuttal Public, pp. 45-49; Exh. Cal Adv – 06, Nasserie Testimony, pp. 9-12, Attachment 1-4.

11. MEMORANDUM AND BALANCING ACCOUNTS

CAW REQUEST:
In the Application, CAW presented information on 44 memorandum and balancing accounts as of May 31, 2025, including the amount of over or under collection, whether the account should remain open, and whether the accounts should be transferred into CAW's Consolidate Expense Balancing Account ("CEBA").

CAL ADVOCATES' POSITION:
After Cal Advocates issued discovery on CAW, CAW updated the number of memorandum and balancing accounts to 45 by adding the Hillview Memorandum Account for Deferred Income Taxes (HMADIT). Cal Advocates recommended that the Commission order CAW to close 14 memorandum and balancing accounts; require CAW to transfer the net $3,682,414 under-collected balance in its 16 memorandum and balancing accounts to the Consolidated Expense Balancing Account ("CEBA") for recovery from ratepayers through surcharges; require CAW to use consistent naming for its memorandum and balancing accounts, including its preliminary statement, workpapers, and testimonies in future GRC proceedings to avoid confusion; and require CAW to provide the complete list of existing memorandum and balancing accounts and their balances that are effective at the time of the final application in future GRC proceedings. Cal Advocates also argued that the over-collected balance of $3,657,555 in the TCP Litigation Proceeds Memo Account ("TCPLMA") should be transferred to CEBA. Cal Advocates' recommendations would lead to a surcharge of $3.6 million, as opposed to CAW's request, which would lead to a surcharge of $7.3 million. Cal Advocates also argued that CAW demonstrates a pattern of substandard administration of its memorandum and balancing accounts. Cal Advocates did not oppose CAW's request to continue 21 of its memorandum and balancing accounts where CAW did not request recovery. Details of the specific recommendations by account are detailed in Cal Advocates' Report on the Special Request 8 and Balancing and Memorandum Accounts (Exh. Cal Adv – 11).

CAW REBUTTAL:
CAW argued that though there were minor inconsistencies in its direct testimony, they did not impact the amounts sought to be recovered from or returned to customers and do not demonstrate a "substandard" administration of memorandum and balancing accounts. CAW argued that memorandum and balancing accounts enhance transparency rather than obscure it, and that Cal Advocates' arguments are based on confusing tracking mechanisms with cost impacts. CAW agreed with Cal Advocates about closing four of the 14 accounts that Cal Advocates identified

but maintained that continuing the other 10 was still necessary. CAW stated that it is accounting for the $3.6M of litigation proceeds in the TCPLMA in accordance with the precedent set in D.10-12-058 and D.10-10-018. CAW stated that it is sympathetic to Cal Advocates' argument that customers should benefit from the $3.6M of litigation proceeds now due to the amount of time that has passed since the proceeds were received. CAW also stated that if the Commission determines that $3.6M of litigation proceeds are not required to be applied to the project, Cal Am does not oppose transferring the over-collected balance to the CEBA to benefit customers.

RESOLUTION:
The Parties agree to adopt CAW's requested recovery of balancing and memorandum accounts.

The Parties also agree that the balance of $3,657,555 over collection tracked in the TCPLMA account will be transferred to CEBA to be refunded to customers, if the Commission agrees with this treatment. The resulting net balance of $3,602,792 under collection in balancing and memorandum accounts combined will be recovered from customers through the CEBA instead of recovering $7,260,347 in under collection requested in CAW's application. Attachment F-1 to this Settlement shows balances for the forty-five balancing and memorandum accounts. The Parties agree that the following accounts will be closed once any balance is transferred to the CEBA with interest through the transfer date, if applicable:

- School Lead Testing Memorandum Account
- Rio Plaza Groundwater Management Memorandum Account
- Meadowbrook Contribution in Aid of Construction Account
- Warring Transaction Memorandum Account

REFERENCES:
Exh. CALAM-05, Heebner Direct; Exh. CALAM-06, Heebner Rebuttal; Exh. CALAM-09, Pilz Direct, pp. 30-31; Exh. Cal Adv – 01, Yu Executive Summary / Adhikari RO Tables, p. 3; Exh. Cal Adv – 11, Baki Testimony, pp. 7-43, Attachments 1-2 – 1-8.

12. SPECIAL REQUESTS

12.1. Special Request No. 1 – Fixed Cost Recovery Account

CAW REQUEST:
CAW requested authorization to establish a Fixed Cost Recovery Account ("FCRA") that will break the link between revenue and the volume of water sold, allowing CAW to ensure recovery of Commission authorized fixed costs while providing customers the tools necessary to more effectively manage their water bills and providing strong price signals to continue to drive conservation efforts. The benefits and justification for the FCRA are detailed in the Direct Testimony of Stephen (Wes) Ownes (CALAM-16).

CAL ADVOCATES' POSITION:
Cal Advocates recommended denying this special request because the Commission has been transitioning away from full revenue decoupling for all Class A water utilities; a full decoupling

mechanism eliminates all sales forecasting risk for shareholders; the Commission should reaffirm its decision to transition CAW away from full decoupling mechanism; decoupling is harmful to ratepayers; CAW had positive returns on shareholders equity every year from 2011-2024; the Legislature allows the Commission full discretion to grant or deny decoupling mechanisms and does not mandate the Commission to approve a decoupling mechanism; and the merits of D.20-08-047 supports eliminating full revenue decoupling.

CALWEP POSITION:
CalWEP argued that revenue decoupling supports sustained conservation investment.

CWA POSITION:
CWA argued that the Commission has a long-standing practice of incentivizing conservation through its rate design for regulated utilities; that Cal Advocates did not substantiate its arguments against decoupling; that the CART and FCRA operate differently and lead to different outcomes; that decoupling positively impacts rate proportionality (the fairness and progressivity of water rates) and affordability, particularly for low-income and low-volume customers; that a recent report entitled "Water Rate Decoupling in California – Impacts on proportionality and affordability" from December 2025 (which is attached to its testimony at Appendix B) supports the use of decoupling; that California's conservation policy introduces risks to utility rate designs; that Cal Advocates' argument that decoupling eliminates investor risk is incorrect; that decoupling mechanisms include built-in protections for ratepayers; and that decoupling is consistent with California's regulatory framework and policy goals.

CAW REBUTTAL:
CAW argued that Cal Advocates' testimony about the cumulative balance of WRAM surcharges by the end of 2021 materially mischaracterizes the WRAM balances and their impact during that timeframe through double-counting WRAM balances and WRAM surcharges, ignoring that CAW's customers would have faced these charges regardless of whether CAW had a WRAM, and making other errors. CAW argued that Cal Advocates' testimony on CAW's positive return on shareholder equity ignores the reality of utility operations and was belied by the facts. CAW also argued that Cal Advocates' description of D.20-08-047 ignored that the California Supreme Court set aside the WRAM portion of that decision; basic economic principles establish that rate design, rate impacts, and revenue adjustment mechanisms are not analytically independent; and Cal Advocates' own testimony in this proceeding reflects that same interdependence.

CAW noted that Cal Advocates did not address the merits of CAW's proposal for an FCRA. CAW argued that its proposed FCRA differed from legacy WRAM structures in several respects, most notably that it relies on prospective annual adjustments to base rates rather than periodic balancing account surcharges or surcredits. CAW argued that its FCRA proposal addresses concerns related to the accumulation of WRAM balances. CAW argued that its FCRA structure was informed by revenue adjustment mechanisms used in other Commission-regulated utility sectors, including Southern California Gas Company. CAW also argued that the FCRA addresses concerns connected with the WRAM in terms of intergenerational transfers by resolving variances within the annual rate update process.

RESOLUTION:
The Parties agree that CAW's Special Request #1 shall be withdrawn without prejudice.

REFERENCES:
Application, pp. 8, 11-13; Exh. CALAM-15, Morse Rebuttal, pp. 3-12; Exh. CALAM-16, Owens Direct, pp. 12-13, 16-56; Exh. CALAM-22, Mitchell Rebuttal, pp. 54-58; Exh. Cal Adv – 07, Lam Testimony Public, pp. 20-28, Attachments 1-2 – 1-5; Exh. CalWEP-01, Fleming Testimony, pp. 9-10; Exh. CWA-01, Jackson Testimony, pp. 3-21, Appendix B.

12.2. Special Request No. 2 – Acquisition Rate Base Normalization

CAW REQUEST:
CAW requested authorization to normalize the rate base of two acquired systems – Bass Lake and West San Martin – by allocating a portion of acquisition rate base statewide.

CAL ADVOCATES' POSITION:
Cal Advocates did not oppose this special request, noting that the Commission has previously approved similar requests and that the amounts CAW sought to normalize were properly reflected in the RO Model.

CAW REBUTTAL:
CAW provided updates since filing its current GRC Application: the Commission approved the Yerba Buena acquisition; CAW closed the Yerba Buena and Bass Lake acquisitions, assumed operational control, modified its CPCN to include these systems, and incorporated existing rates of these systems into its tariffs; and CAW fully integrated the Bass Lake service area for ratemaking purposes into the CAW system consistent with the authority provided in D.24-12-025.

RESOLUTION:
The Parties agree that CAW's Special Request #2 should be adopted.

REFERENCES:
Application, p. 8; Exh. CALAM-15, Morse Rebuttal, p. 12, Attachments 1-; Exh. CALAM-16, Owens Direct, pp. 13, 56-58; Exh. Cal Adv – 12, Adhikari Testimony, pp. 11-12.

12.3. Special Request No. 5 – Rate Mitigation Plan for Certain Acquired Systems

CAW REQUEST:
CAW requested authorization to place certain recently acquired systems (Bellflower, East Pasadena, and Piru in its Southern Division; Bass Lake; West San Martin; and Yerba Buena) onto transitional standalone rate designs that promote water conservation, rather than immediately transitioning them to the rate designs of nearby existing systems. CAW also requested flexibility to move Meadowbrook customers onto the Sacramento rate design when appropriate by utilizing a three-tier design that is similar to the one for the Sacramento District but is set based on the specific consumption profile for the Meadowbrook District.

CAW also proposed the surcharges and regulatory mechanisms that would apply to newly acquired systems. Specifically, CAW proposed that all recently acquired systems be eligible for CAW's CAP. CAW similarly proposed that other applicable surcharges apply to these acquired systems as well.

CAL ADVOCATES' POSITION:
Except for CAW's request to establish an FCRA, Cal Advocates did not oppose this special request provided that the Commission adopts Cal Advocates' rate design recommendations.

CAW REBUTTAL:
CAW argued that Cal Advocates' proposed rate design was flawed and should not be adopted.

RESOLUTION:
The Parties agree CAW's Special Request #5 should be adopted, except for the components related to Special Request #1 – California American Water's proposed FCRA which as described above shall be withdrawn without prejudice.

REFERENCES:
Application, p. 9; Exh. CALAM-14, Morse Direct, pp. 3-7; Exh. CALAM-15, Morse Rebuttal, pp. 12-13; Exh. CALAM-16, Owens Direct, p. 14**;** Exh. Cal Adv – 13, Merida Testimony, pp. 51-52, 58-62.

12.4. Special Request No. 6 – Subsequent Rate Changes

CAW REQUEST:
CAW requested that any subsequent rate changes, defined as any change to base rates or production costs that occur between the filing of CAW's GRC application (July 1, 2025) and the start of the test year for this GRC (January 1, 2027), be reflected in its final rates for the 2027 test year.

CAL ADVOCATES' POSITION:
Cal Advocates did not dispute this request provided that the Commission only authorize changes that occur prior to the Commission's issuance of a final decision in this GRC.

CAW REBUTTAL:
CAW agreed to Cal Advocates' stipulations.

RESOLUTION:
The Parties agree that CAW's Special Request #6 should be adopted. CAW should be authorized to incorporate into new rates any rate changes that occurred after this proceeding opened but prior to the Commission's issuance of a final decision in this GRC. These rate changes will also be placed into present rates for the determination of the actual rate increase caused by CAW's general rate case application.

REFERENCES:
Application, p. 9; Exh. CALAM-14, Morse Direct, pp. 7-8; Exh. CALAM-15, Morse Rebuttal, pp. 13-14; Exh. CALAM-16, Owens Direct, p. 14; Exh. Cal Adv – 13, Merida Testimony, pp. 51-52, 61-62.

12.5. Special Request No. 7 – Modifications to Existing ACAM

CAW REQUEST:
CAW proposed three changes to its existing ACAM: (1) waiting at least one GRC cycle before including recently acquired systems with standalone rates on the ACAM in order to promote rate gradualism; (2) eliminating the Tier 1 ACAM implementation advice letter, currently submitted after the ACAM advice letter is approved; and (3) eliminating the annual Monterey ACAM customer notice.

CAL ADVOCATES' POSITION:
Cal Advocates recommended denying proposed change (1) to the ACAM since it could result in high CART balances and the customers will eventually be required to transfer to the ACAM. Cal Advocates recommended rejecting proposed changes (2) and (3) because those changes rely on the Commission's authorization of Special Request 1, which Cal Advocates recommended denying.

CAW REBUTTAL:
CAW argued that Cal Advocates' assertion that proposed change 1 would result in unnecessarily larger CART balances is unsupported by evidence and does not reflect how the proposed treatment would operate. CAW argued that allowing one GRC cycle before incorporating the newly-acquired systems into ACAM provides for an orderly transition for customers to move onto new rate designs.

RESOLUTION:
The Parties agree that CAW's Special Request #7 shall be withdrawn without prejudice.

REFERENCES:
Application, p. 10; Exh. CALAM-14, Morse Direct, pp. 8-11; Exh. CALAM-15, Morse Rebuttal, pp. 14-15; Exh. CALAM-16, Owens Direct, p. 14; Exh. Cal Adv – 07, Lam Testimony Public, pp. 20-21, 27-29.

12.6. Special Request No. 8 – Request for Water Contamination Remediation Memorandum Account

CAW REQUEST:
CAW requested to create a Water Contamination Remediation Memorandum Account ("CREMA") that is designed to track and record incremental costs related to emerging water contaminants and any changes to contaminant levels mandated by federal or state drinking water standards.

CAL ADVOCATES' POSITION:
Cal Advocates recommended denying this special request because capital investments should not be tracked in a memorandum account; CAW's existing per- and polyfluoroalkyl substances (PFAS) memorandum account allows CAW to record certain contamination-related incremental O&M expenses, which are an overlapping expense with the proposed CREMA; CAW's request does not satisfy the memorandum account requirements in the Commission's Standard Practice U-27-W; and it would open the door for imprudent capital expenditures and diminish accountability to control costs.

CAW REBUTTAL:
CAW argued that Cal Advocates' position misunderstands both the purpose and operation of the proposed CREMA. CAW argued that the purpose of the CREMA is to allow CAW to track incremental costs arising from future changes in drinking water contamination regulations that cannot reasonably be forecast in a GRC. CAW argued that the CREMA would benefit customers. It also argued that the CREMA would not allow CAW to recover capital expenditures outside of Commission review because a memorandum account only records costs but does not automatically authorize recovery. CAW argued that the CREMA does not duplicate the existing PFAS memorandum account.

RESOLUTION:
The Parties agree that CAW's Special Request #8 shall be withdrawn without prejudice.

REFERENCES:
Application, p. 10; Exh. CALAM-14, Morse Direct, pp. 11-14; Exh. CALAM-15, Morse Rebuttal, pp. 16-19; Exh. CALAM-16, Owens Direct, p. 15; Exh. Cal Adv – 11, Baki Testimony, pp. 1-6.

12.7. Special Request No. 9 – Attrition Year Normalization

CAW REQUEST:
CAW requested authorization to deviate from the revenue model for calculating the accumulated deferred income taxes ("ADIT") for the attrition year. CAW proposed to include an adjustment to ADIT, to be calculated at the time that attrition year rates are determined, which will align ADIT with rate base in conformity with normalization requirements.

CAL ADVOCATES' POSITION:
Cal Advocates did not oppose this request and noted that the Commission has authorized a similar request in a previous GRC proceeding.

CAW REBUTTAL:
CAW noted that Cal Advocates did not oppose this request.

RESOLUTION:
The Parties agree CAW's Special Request #9 should be adopted.

REFERENCES:
Application, p. 10; Exh. CALAM-15, Morse Rebuttal, p. 19; Exh. CALAM-16, Owens Direct, p. 15; CALAM-24, Schlessman Direct, pp. 4-7, Attachment 1; Exh. Cal Adv – 12, Adhikari Testimony, p. 12, Attachments 9-10.

12.8. Special Request No. 10 – Monterey Rates Website

CAW REQUEST:
CAW proposed to deactivate its Monterey Rates webpage due to the existence of updated and more comprehensive statewide resources.

CAL ADVOCATES' POSITION:
Cal Advocates recommended denying this special request and instead requests that the Commission incorporate its "How to Read Your California American Water Bill" webpage with the Monterey Rates webpage. Cal Advocates argued that the existing webpage includes information not included in CAW's other resources as well as more helpful descriptions.

CAW REBUTTAL:
CAW argued that maintaining a separate Monterey-specific webpage duplicates information already available through these tools and increases the risk of outdated or inconsistent information.

RESOLUTION:
The Parties agree that CAW's Special Request #10 should be adopted.

REFERENCES:
Application, pp. 10-11; Exh. CALAM-14, Morse Direct, pp. 14-15; Exh. CALAM-15, Morse Rebuttal, pp. 19-20; Exh. CALAM-16, Owens Direct, p. 15; Exh. Cal Adv – 04, Serwaa Testimony Public, pp. 19-22, Attachments 4-1, 4-2; Exh. MPWMD-03, *Direct Testimony of David J. Stoldt*, dated February 6, 2026, p. 7.

12.9. Special Request No. 11 – Multi Family Low Income Pilot Program Extension and Expansion

CAW REQUEST:
CAW requested authorization to continue both components of the Multi Family Low Income Pilot Program (also called Component 1 and Component 4): (1) provision of CAP discounts and (2) water energy retrofit programs to low-income customers residing in master metered properties. CAW also requests authorization to expand Component 1, provision of CAP discounts, to its Monterey County District service area.

CAL ADVOCATES' POSITION:
Cal Advocates agreed to this special request but requested that the Commission impose strict conditions contingent on the publication of a program evaluation study by mid-2026 evaluating the cost per participant, participation rate and metrics, cost per gallon saved, customer satisfaction, enrollment versus outreach metrics, and administrative overhead.

CAW REBUTTAL:
CAW objected to Cal Advocates' recommendation for publication of a program evaluation study by mid-2026, noting that mid-2026 is well in advance of the Commission's anticipated adoption of a final Decision on CAW's Application. CAW argued that it is very unlikely that CAW will know which projects and programs have been authorized by mid-2026. CAW argued that 18 months after the Commission's adoption of a final decision on CAW's GRC is more reasonable.

RESOLUTION:
The Parties agree CAW's Special Request #11 should be adopted.

REFERENCES:
Application, p. 11; Exh. CALAM-09, Pilz Direct, pp. 7-12; Exh. CALAM-10, Pilz Rebuttal, p. 19; Exh. CALAM-16, Owens Direct, pp. 15-16; Exh. Cal Adv – 04, Serwaa Testimony Public, pp. 23-26, Attachment 5-19.

13. OTHER ISSUES

13.1. Withdrawal of "Deceptive Pricing Adjustment" Without Prejudice

CAL ADVOCATES' POSITION:
Cal Advocates recommended that the Commission adopt a "Deceptive Pricing Adjustment" of $5,103,014 for CAW's test year purchased power forecast because that is the amount CAW collected in purchased power advice letter filings. It argued this was necessary because it believes CAW intentionally under forecasts its purchased power costs and, in its last GRC, CAW called this an "overstated" issue.

CAW REBUTTAL:
CAW argued that any notion that its forecast deceptively understates purchased power expense was incorrect. It argued that Cal Advocates' presentation of the "adjustment" dramatically underrepresents the true magnitude of the non-recoverable penalty because it would be carried forward into escalation years 2028 and 2029, meaning that the "adjustment" would provide a cumulative non-recoverable penalty of $15,309,042 over the three-year period 2027-2029. CAW argued that Cal Advocates did not provide any precedential basis for implementing these non-recoverable penalties. CAW also argued that it did not actually collect $5,103,014 since its last GRC and that the starting point for Cal Advocates' calculation was CAW's 2019 GRC instead of its 2022 GRC; CAW argued the proper number is $1,520,422.

RESOLUTION:
The Parties agreed that Cal Advocates' recommendation shall be withdrawn without prejudice.

REFERENCES:
Exh. CALAM-02, Thind Corrected Rebuttal Public, pp. 23-24, 31-32; Exh. Cal Adv-09, Ronco Testimony Public, p. 31

13.2. Customer Service

CAW REQUEST:
CAW reported on customer service and that it has improved customer satisfaction and reduced customer complaints since its 2022 GRC. CAW's specific actions and the details on the reduced complaints and overall satisfaction are detailed in the Direct Testimony of Patrick Pilz (Exh. CALAM-09).

CAL ADVOCATES' POSITION:
Cal Advocates argued that CAW has failed to meet all the customer service standards set forth in Appendix E of GO 103-A, specifically (1) the call answer performance standard for 2020-2024; (2) the abandoned call rate performance standard for 2020-2023; (3) the bill rendering performance standard for 2020-2024; and (4) the meter reading performance standard for 2024. Cal Advocates argued that the Commission should require CAW to develop and implement a plan to bring its abandoned call rate into compliance with GO 103-A standards before its next GRC. Cal Advocates argued that the Commission should require CAW to develop and implement a plan to bring its bill rendering performance into compliance with GO 103-A standards before its next GRC. Cal Advocates argued that the Commission should reduce ratepayer funding of CAW's single executive employee salary for test year by $59,231.68 from CAW's forecasted amount; that amount represents a 16% decrease, which was selected to correspond to the number of GO 103-A standards CAW failed to achieve. Cal Advocates argued that the Commission should require CAW to develop and implement a plan to bring CAW into compliance with all GO-103A requirements before its next GRC.

Cal Advocates argued that CAW has met its performance measure under GO 103-A for customer complaints. Cal Advocates argued that the Commission should find CAW's safety program sufficient.

CAW REBUTTAL:
CAW disagreed with Cal Advocates' recommendation to reduce CAW's executive pay budgets due to CAW's GO 103-A performance, as, in its 2024 report, demonstrated that CAW met 8 out of 10 performance goals, CAW argued that several performance goals, such as the number of Commission Customer Complaints, CAW met and exceeded the target. CAW noted that it narrowly missed the other 2 goals, with 98.3% out of a goal of 99% for bills rendered in 7 days and 4% of scheduled meters not read verses a goal of 3%. CAW also noted that it achieved metrics for meter reading and bills rendered, for 2025. CAW also argued that Cal Advocates' table on CAW's customer service performance wrongfully depicts several performance measures that show lower company performance values than the actual performance values provided to Cal Advocates in SRA 04 Q001.

RESOLUTION:
Cal Advocates agrees to withdraw its request to reduce ratepayer funding of CAW's single executive employee salary for test year by $59,231.68 from CAW's forecasted amount.

REFERENCES:
Exh. CALAM-09, Pilz Direct, pp. 2-7; Exh. CALAM-10, Pilz Rebuttal, pp. 10-15, Attachment 2; Exh. Cal Adv – 04, Serwaa Testimony Public, pp. 1-8, Attachments 1-2 – 1-3**;** Exh. Cal Adv – 04-C, Serwaa Testimony CONFIDENTIAL, Attachment 1-4.

13.3. Hardship Benefit Program

CAW REQUEST:
CAW proposed to continue offering its Hardship Benefit Program for all of its service areas. CAW proposed to continue funding the program through a combination of customer funds and non-customer funds at a 70% to 30% ratio during this GRC cycle at the same funding level as authorized in D.24-12-025.

CAL ADVOCATES' POSITION:
Cal Advocates recommended maintaining the 50/50 split between customer and non-customer funds on the basis that CAW's request to change to a 70/30 split was unsupported.

CAW REBUTTAL:
CAW noted that Cal Advocates' position that its Hardship Benefit Program currently has a 50/50 split is incorrect, and that CAW's request for a 70/30 split is maintaining the status quo. CAW also noted that, contrary to Cal Advocates' position, the Low-Income Household Water Assistance Program ("LIHWAP") sunset in 2024, has exhausted all of its funding and has not been accepting any applications for over two years, which the website of the provided URL clearly states so LIHWAP is therefore not available to assist customers in need. CAW also argued that it has not been made aware of any concerns either Cal Advocates or MPWMD had about tracking administrative costs for this program or about the efficiency of the program management; to the contrary, CAW's service agreements clearly define administrative costs of administering this program.

RESOLUTION:
The Parties agree to CAW's proposal to continue its Hardship Benefit Program.

REFERENCES:
Exh. CALAM-09, Pilz Direct, pp. 20-23; Exh. CALAM-10, Pilz Rebuttal, pp. 13-15; Exh. Cal Adv – 02, Keowen Testimony, pp. 12-13.

13.4. Commission's Environmental and Social Justice ("ESJ") Plan

CAW REQUEST:
CAW, while noting that the Commission's ESJ Plan is largely targeted at Commission work and objectives, integrates the plan and its goals into its operations. Specifics on how CAW's actions seek to address specific ESJ Plan goals are detailed in the Direct Testimony of Patrick Pilz (CALAM-09).

CAL ADVOCATES' POSITION:
Cal Advocates agrees with CAW that it is meeting the following ESJ goals: 3 and 5. It requested that the Commission order CAW to meet the following ESJ goals: 1-2, 4, 6-8.

CAW REBUTTAL:
CAW reiterated its position that the ESJ goals are written with the understanding that the goals are Commission goals, and the utilities play a supporting role in helping the Commission meet their ESJ goals. CAW argued that it is meeting all of the Commission's ESJ goals and that Cal Advocates' recommendations for the Commission to order CAW to meet ESJ goals 1-2, 4, and 6-8 are overly vague, baseless, and ill-defined. CAW also argued that it has been in support and has offered many initiatives to help the CPUC meeting these ESJ goals.

RESOLUTION:

The Parties agree that Cal Advocates' recommendation shall be withdrawn without prejudice.

REFERENCES:
Exh. CALAM-09, Pilz Direct, pp. 41-47; Exh. CALAM-10, Pilz Rebuttal, pp. 15-18; Exh. Cal Adv – 04, Serwaa Testimony Public, pp. 9-16, Attachments 2-1, 2-3.

Dated: June 8, 2026

By: 

California-American Water Company

Dated: _____, 2026

By: _____

The Public Advocates Office at the California Public Utilities Commission

Dated: _____, 2026

By: _____

California-American Water Company

Dated: June 8, 2026

By: _____

The Public Advocates Office at the California Public Utilities Commission

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment A-1 For Settlement

Average Customers by Class

California American Water
2025 General Rate Case
Settlement Charts for Average # Customers by Class

Division	District	Average # Customers	2027 CAW Updated App	2027 Cal Advocate Report	Difference	Test Year 2027 Settlement	Escalation Year 2028 Settlement	Attrition Year 2029 Settlement
Central	Monterey County Main	Residential	33,167	33,212	45	33,167	33,167	33,167
Central	Monterey County Main	Multiresidential	1,734	1,737	3	1,734	1,734	1,734
Central	Monterey County Main	Commercial	3,266	3,256	(10)	3,266	3,266	3,266
Central	Monterey County Main	Industrial	4	4	0	4	4	4
Central	Monterey County Main	Public Authority	486	476	(10)	486	486	486
Central	Monterey County Main	Sales for Resale	2	2	0	2	2	2
Central	Monterey County Main	Construction	37	45	8	37	37	37
Central	Monterey County Main	Private Fire Protection Service	1,094	1,124	30	1,094	1,094	1,094
Central	Central Satellite	Residential	886	886	0	894	886	886
Central	Central Satellite	Commercial	22	24	2	22	21	20
Central	Central Satellite	Public Authority	2	2	0	2	2	2
Central	Central Satellite	Other	1	1	0	1	1	1
Central	Central Satellite	Private Fire Protection Service	5	5	0	5	5	5
Central	Chualar	Residential	183	183	0	183	183	183
Central	Chualar	Commercial	6	6	0	6	6	6
Central	Chualar	Public Authority	2	2	0	2	2	2
Northern	Sacramento	Residential	62,648	64,488	1,840	62,648	63,242	63,686
Northern	Sacramento	Commercial	5,675	5,976	301	5,675	5,690	5,705
Northern	Sacramento	Industrial	1	1	0	1	1	1
Northern	Sacramento	Public Authority	362	379	17	362	359	356
Northern	Sacramento	Other	1	1	0	1	1	1
Northern	Sacramento	Residential Flat	151	821	670	151	0	0
Northern	Sacramento	Private Fire Protection Service	1,173	1,265	92	1,173	1,185	1,198
Northern	Larkfield	Residential	2,076	2,109	33	2,076	2,092	2,109
Northern	Larkfield	Commercial	321	321	0	321	321	320
Northern	Larkfield	Public Authority	3	3	0	3	3	3
Northern	Larkfield	Private Fire Protection Service	60	60	0	60	60	61
Northern	Meadowbrook	Residential	1,662	1,661	(1)	1,662	1,663	1,665
Northern	Meadowbrook	Commercial	64	64	0	64	65	66
Northern	Meadowbrook	Private Fire Protection Service	11	11	0	11	11	11
Northern	Dunnigan WW	Mobile Home Residential (Sewer)	169	169	0	169	169	169
Northern	Dunnigan WW	Recreational Vehicle (Sewer)	0	0	0	0	0	0
Northern	Dunnigan WW	Commercial (Sewer)	2	2	0	2	2	2
Northern	Bass Lake	Residential	969	969	0	969	969	969
Northern	Bass Lake	Commercial	44	44	0	44	44	44
Northern	Bass Lake	Residential Flat	48	48	0	48	0	0
Southern	San Diego	Residential	19,013	19,041	28	19,013	19,035	19,058
Southern	San Diego	Commercial	2,187	2,194	7	2,190	2,192	2,194
Southern	San Diego	Public Authority	294	294	0	292	290	289
Southern	San Diego	Other	19	19	0	17	15	14
Southern	San Diego	Private Fire Protection Service	444	453	9	449	453	457
Southern	Ventura	Residential	19,323	19,313	(10)	19,323	19,325	19,327
Southern	Ventura	Commercial	1,137	1,140	3	1,137	1,135	1,134
Southern	Ventura	Industrial	185	184	(1)	185	187	188
Southern	Ventura	Public Authority	195	195	0	195	195	196
Southern	Ventura	Construction	20	16	(4)	20	23	26
Southern	Ventura	Private Fire Protection Service	382	393	11	382	384	387
Southern	Baldwin Hills	Residential	5,578	5,578	0	5,578	5,579	5,580
Southern	Baldwin Hills	Commercial	575	579	4	575	571	566
Southern	Baldwin Hills	Industrial	3	3	0	3	3	3
Southern	Baldwin Hills	Public Authority	23	23	0	23	23	23
Southern	Baldwin Hills	Other	0	0	0	0	0	0
Southern	Baldwin Hills	Private Fire Protection Service	90	93	3	90	90	90
Southern	Duarte	Residential	7,140	7,148	8	7,140	7,146	7,153
Southern	Duarte	Commercial	665	665	0	665	668	671
Southern	Duarte	Industrial	16	16	0	16	16	16
Southern	Duarte	Public Authority	111	113	2	111	109	107
Southern	Duarte	Other	3	3	0	3	3	3
Southern	Duarte	Private Fire Protection Service	123	128	5	123	122	122

California American Water
2025 General Rate Case
Settlement Charts for Average # Customers by Class

Division	District	Average # Customers	2027 CAW Updated App	2027 Cal Advocate Report	Difference	Test Year 2027 Settlement	Escalation Year 2028 Settlement	Attrition Year 2029 Settlement
Southern	San Marino	Residential	12,870	12,881	11	12,870	12,906	12,943
Southern	San Marino	Commercial	1,396	1,402	6	1,396	1,392	1,389
Southern	San Marino	Industrial	43	43	0	43	43	43
Southern	San Marino	Public Authority	124	124	0	124	122	121
Southern	San Marino	Other	16	16	0	16	16	16
Southern	San Marino	Private Fire Protection Service	206	210	4	206	207	208
Southern	Bellflower	Residential	1,789	1,789	0	1,789	1,789	1,789
Southern	Bellflower	Commercial	0	0	0	0	0	0
Southern	Bellflower	Industrial	27	50	23	27	27	27
Southern	Bellflower	Public Authority	0	0	0	0	0	0
Southern	Bellflower	Other	0	0	0	0	0	0
Southern	Bellflower	Private Fire Protection Service	1	1	0	1	1	1
Southern	East Pasadena	Residential	2,792	2,794	2	2,792	2,802	2,813
Southern	East Pasadena	Commercial	228	229	1	228	227	227
Southern	East Pasadena	Private Fire Protection Service	36	36	0	36	36	36
Southern	Piru	Residential	681	681	0	681	698	698
Southern	Piru	Commercial	76	82	6	76	75	75
Southern	Piru	Irrigation	6	0	(6)	6	6	6
Southern	Piru	Private Fire Protection Service	4	4	0	4	5	5
Monterey WW	Monterey WW	Residential (Sewer - Active)	1,361	1,361	0	1,361	1,374	1,387
Monterey WW	Monterey WW	Residential & Small Commercial (Sewer - Active)	447	447	0	447	450	453
Monterey WW	Monterey WW	Residential & Small Commercial (Sewer - Passive)	778	778	0	778	787	796
Monterey WW	Monterey WW	Commercial (Sewer - Active)	16	16	0	16	16	16
Monterey WW	Monterey WW	Large Commercial (Sewer - Passive)	26	26	0	26	26	26
Monterey WW	Monterey WW	Hotel (Sewer - Active)	1	1	0	1	1	1
Monterey WW	Monterey WW	Industrial (Sewer - Passive)	4	4	0	4	4	4
Monterey WW	Monterey WW	Public Authority (School) (Sewer - Passive)	4	4	0	5	5	5
Monterey WW	Monterey WW	Golf Course (Sewer - Active)	0	0	0	0	0	0
Southern	Yerba Buena	Residential	194	194	0	194	194	194
Southern	Yerba Buena	Commercial	54	54	0	54	54	54
Southern	Yerba Buena	Public Authority	1	1	0	1	1	1
Central	West San Martin	Residential	254	254	0	254	254	254
Central	West San Martin	Commercial	65	65	0	65	65	65

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment A-2 For Settlement

Average Customers by Meter Size

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Northern	Sacramento	General Metered			
Northern	Sacramento	5/8 x 3/4"	56,522	56,572	56,522
Northern	Sacramento	3/4"	1,510	1,510	1,510
Northern	Sacramento	1"	3,339	3,339	3,339
Northern	Sacramento	1-1/2"	978	978	978
Northern	Sacramento	2"	2,318	2,318	2,318
Northern	Sacramento	3"	67	67	67
Northern	Sacramento	4"	89	89	89
Northern	Sacramento	6"	30	30	30
Northern	Sacramento	8"	9	9	9
Northern	Sacramento	10"	2	2	2
Northern	Sacramento	12"	0	0	0
Northern	Sacramento	Total General Metered	64,864	64,914	64,864
Northern	Sacramento				
Northern	Sacramento	Private Fire Protection Service	0	0	0
Northern	Sacramento	1 1/2" - inch connection	43	135	43
Northern	Sacramento	4 - inch connection	143	143	143
Northern	Sacramento	6 - inch connection	397	397	397
Northern	Sacramento	8 - inch connection	469	469	469
Northern	Sacramento	10 - inch connection	48	48	48
Northern	Sacramento	12 - inch connection	0	0	0
Northern	Sacramento	Hydrants	113	113	113
Northern	Sacramento	Total PFS	1,213	1,305	1,213
Northern	Sacramento				
Northern	Sacramento	Residential Fire Protection Service	0	0	0
Northern	Sacramento	5/8 x 3/4" RES to 1" RES MFS	4,103	6,211	4,103
Northern	Sacramento	5/8 x 3/4" RES to 1-1/2" RES MFS	9	9	9
Northern	Sacramento	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Northern	Sacramento	3/4" RES to 1" RES MFS	3	3	3
Northern	Sacramento	3/4" RES to 1-1/2" RES MFS	0	0	0
Northern	Sacramento	3/4" RES to 2" RES MFS	0	0	0
Northern	Sacramento	1" RES to 1-1/2" RES MFS	0	0	0
Northern	Sacramento	1" RES to 2" RES MFS	0	0	0
Northern	Sacramento	1-1/2" RES to 2" RES MFS	0	0	0
Northern	Sacramento	Total RFPS	4,115	6,223	4,115
Northern	Sacramento				
Northern	Sacramento	Residential Flat	151	821	151
Northern	Sacramento				
Northern	Sacramento	Grand Total	70,343	73,263	70,343

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Northern	Larkfield	General Metered			
Northern	Larkfield	5/8 x 3/4"	1,283	1,283	1,283
Northern	Larkfield	3/4"	313	313	313
Northern	Larkfield	1"	141	141	141
Northern	Larkfield	1-1/2"	237	237	237
Northern	Larkfield	2"	39	39	39
Northern	Larkfield	3"	1	1	1
Northern	Larkfield	4"	5	5	5
Northern	Larkfield	6"	1	1	1
Northern	Larkfield	8"	0	0	0
Northern	Larkfield	10"	0	0	0
Northern	Larkfield	12"	0	0	0
Northern	Larkfield	Total General Metered	2,020	2,020	2,020
Northern	Larkfield				0
Northern	Larkfield	Private Fire Protection Service	0	0	0
Northern	Larkfield	1 1/2" - inch connection	3	3	3
Northern	Larkfield	4 - inch connection	17	17	17
Northern	Larkfield	6 - inch connection	29	29	29
Northern	Larkfield	8 - inch connection	10	10	10
Northern	Larkfield	10 - inch connection	1	1	1
Northern	Larkfield	12 - inch connection	0	0	0
Northern	Larkfield	Hydrants	0	0	0
Northern	Larkfield	Total PFS	60	60	60
Northern	Larkfield				0
Northern	Larkfield	Residential Fire Protection Service	0	0	0
Northern	Larkfield	5/8 x 3/4" RES to 1" RES MFS	69	102	69
Northern	Larkfield	5/8 x 3/4" RES to 1-1/2" RES MFS	293	293	293
Northern	Larkfield	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Northern	Larkfield	3/4" RES to 1" RES MFS	0	0	0
Northern	Larkfield	3/4" RES to 1-1/2" RES MFS	13	13	13
Northern	Larkfield	3/4" RES to 2" RES MFS	0	0	0
Northern	Larkfield	1" RES to 1-1/2" RES MFS	8	8	8
Northern	Larkfield	1" RES to 2" RES MFS	0	0	0
Northern	Larkfield	1-1/2" RES to 2" RES MFS	0	0	0
Northern	Larkfield	Total RFPS	383	416	383
Northern	Larkfield				0
Northern	Larkfield	Residential Flat			0
Northern	Larkfield				0
Northern	Larkfield	Grand Total	2,463	2,496	2,463

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Northern	Meadowbrook	General Metered			
Northern	Meadowbrook	5/8 x 3/4"	1,596	1,596	1,596
Northern	Meadowbrook	3/4"	0	0	0
Northern	Meadowbrook	1"	101	101	101
Northern	Meadowbrook	1-1/2"	2	2	2
Northern	Meadowbrook	2"	9	9	9
Northern	Meadowbrook	3"	5	5	5
Northern	Meadowbrook	4"	9	9	9
Northern	Meadowbrook	6"	0	0	0
Northern	Meadowbrook	8"	0	0	0
Northern	Meadowbrook	10"	0	0	0
Northern	Meadowbrook	12"	0	0	0
Northern	Meadowbrook	Total General Metered	1,722	1,722	1,722
Northern	Meadowbrook				
Northern	Meadowbrook	Private Fire Protection Service	0	0	0
Northern	Meadowbrook	1 1/2" - inch connection	0	0	0
Northern	Meadowbrook	4 - inch connection	0	0	0
Northern	Meadowbrook	6 - inch connection	5	5	5
Northern	Meadowbrook	8 - inch connection	6	6	6
Northern	Meadowbrook	10 - inch connection	0	0	0
Northern	Meadowbrook	12 - inch connection	0	0	0
Northern	Meadowbrook	Hydrants	0	0	0
Northern	Meadowbrook	Total PFS	11	11	11
Northern	Meadowbrook				
Northern	Meadowbrook	Residential Fire Protection Service	0	0	0
Northern	Meadowbrook	5/8 x 3/4" RES to 1" RES MFS	4	3	4
Northern	Meadowbrook	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Northern	Meadowbrook	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Northern	Meadowbrook	3/4" RES to 1" RES MFS	0	0	0
Northern	Meadowbrook	3/4" RES to 1-1/2" RES MFS	0	0	0
Northern	Meadowbrook	3/4" RES to 2" RES MFS	0	0	0
Northern	Meadowbrook	1" RES to 1-1/2" RES MFS	0	0	0
Northern	Meadowbrook	1" RES to 2" RES MFS	0	0	0
Northern	Meadowbrook	1-1/2" RES to 2" RES MFS	0	0	0
Northern	Meadowbrook	Total RFPS	4	3	4
Northern	Meadowbrook				
Northern	Meadowbrook	Residential Flat	0	0	0
Northern	Meadowbrook				
Northern	Meadowbrook	Grand Total	1,737	1,736	1,737

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Northern	Bass Lake	General Metered			
Northern	Bass Lake	5/8 x 3/4"	909	909	909
Northern	Bass Lake	3/4"	20	20	20
Northern	Bass Lake	1"	13	13	13
Northern	Bass Lake	1-1/2"	10	10	10
Northern	Bass Lake	2"	9	9	9
Northern	Bass Lake	3"	2	2	2
Northern	Bass Lake	4"	2	2	2
Northern	Bass Lake	6"	0	0	0
Northern	Bass Lake	8"	0	0	0
Northern	Bass Lake	10"	0	0	0
Northern	Bass Lake	12"	0	0	0
Northern	Bass Lake	Total General Metered	965	965	965
Northern	Bass Lake				
Northern	Bass Lake	Private Fire Protection Service	0	0	0
Northern	Bass Lake	1 1/2" - inch connection	0	0	0
Northern	Bass Lake	4 - inch connection	0	0	0
Northern	Bass Lake	6 - inch connection	0	0	0
Northern	Bass Lake	8 - inch connection	0	0	0
Northern	Bass Lake	10 - inch connection	0	0	0
Northern	Bass Lake	12 - inch connection	0	0	0
Northern	Bass Lake	Hydrants	0	0	0
Northern	Bass Lake	Total PFS	0	0	0
Northern	Bass Lake				
Northern	Bass Lake	Residential Fire Protection Service	0	0	0
Northern	Bass Lake	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Northern	Bass Lake	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Northern	Bass Lake	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Northern	Bass Lake	3/4" RES to 1" RES MFS	0	0	0
Northern	Bass Lake	3/4" RES to 1-1/2" RES MFS	0	0	0
Northern	Bass Lake	3/4" RES to 2" RES MFS	0	0	0
Northern	Bass Lake	1" RES to 1-1/2" RES MFS	0	0	0
Northern	Bass Lake	1" RES to 2" RES MFS	0	0	0
Northern	Bass Lake	1-1/2" RES to 2" RES MFS	0	0	0
Northern	Bass Lake	Total RFPS	0	0	0
Northern	Bass Lake				
Northern	Bass Lake	Residential Flat	48	48	48
Northern	Bass Lake				
Northern	Bass Lake	Grand Total	1,013	1,013	1,013

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Central	Monterey Main	General Metered			
Central	Monterey Main	5/8 x 3/4"	31,220	31,208	31,220
Central	Monterey Main	3/4"	134	134	134
Central	Monterey Main	1"	5,052	5,052	5,052
Central	Monterey Main	1-1/2"	812	812	812
Central	Monterey Main	2"	663	663	663
Central	Monterey Main	3"	64	64	64
Central	Monterey Main	4"	30	30	30
Central	Monterey Main	6"	19	19	19
Central	Monterey Main	8"	18	18	18
Central	Monterey Main	10"	0	0	0
Central	Monterey Main	12"	0	0	0
Central	Monterey Main	Total General Metered	38,012	38,000	38,012
Central	Monterey Main				
Central	Monterey Main	Private Fire Protection Service	0	0	0
Central	Monterey Main	1 1/2" - inch connection	65	95	65
Central	Monterey Main	4 - inch connection	434	434	434
Central	Monterey Main	6 - inch connection	275	275	275
Central	Monterey Main	8 - inch connection	111	111	111
Central	Monterey Main	10 - inch connection	2	2	2
Central	Monterey Main	12 - inch connection	0	0	0
Central	Monterey Main	Hydrants	257	257	257
Central	Monterey Main	Total PFS	1,144	1,174	1,144
Central	Monterey Main				
Central	Monterey Main	Residential Fire Protection Service	0	0	0
Central	Monterey Main	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Central	Monterey Main	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Central	Monterey Main	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Central	Monterey Main	3/4" RES to 1" RES MFS	937	937	937
Central	Monterey Main	3/4" RES to 1-1/2" RES MFS	0	0	0
Central	Monterey Main	3/4" RES to 2" RES MFS	0	0	0
Central	Monterey Main	1" RES to 1-1/2" RES MFS	69	69	69
Central	Monterey Main	1" RES to 2" RES MFS	0	0	0
Central	Monterey Main	1-1/2" RES to 2" RES MFS	11	11	11
Central	Monterey Main	Total RFPS	1,017	1,017	1,017
Central	Monterey Main				
Central	Monterey Main	Residential Flat	0	0	0
Central	Monterey Main				
Central	Monterey Main	Grand Total	40,173	40,191	40,173

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Central	Central Satellites	General Metered			
Central	Central Satellites	5/8 x 3/4"	274	276	274
Central	Central Satellites	3/4"	3	3	3
Central	Central Satellites	1"	451	451	451
Central	Central Satellites	1-1/2"	137	137	137
Central	Central Satellites	2"	40	40	40
Central	Central Satellites	3"	3	3	3
Central	Central Satellites	4"	3	3	3
Central	Central Satellites	6"	0	0	0
Central	Central Satellites	8"	0	0	0
Central	Central Satellites	10"	0	0	0
Central	Central Satellites	12"	0	0	0
Central	Central Satellites	Total General Metered	911	913	911
Central	Central Satellites				
Central	Central Satellites	Private Fire Protection Service	0	0	0
Central	Central Satellites	1 1/2" - inch connection	0	0	0
Central	Central Satellites	4 - inch connection	10	10	10
Central	Central Satellites	6 - inch connection	5	5	5
Central	Central Satellites	8 - inch connection	0	0	0
Central	Central Satellites	10 - inch connection	0	0	0
Central	Central Satellites	12 - inch connection	0	0	0
Central	Central Satellites	Hydrants	4	4	4
Central	Central Satellites	Total PFS	19	19	19
Central	Central Satellites				
Central	Central Satellites	Residential Fire Protection Service	0	0	0
Central	Central Satellites	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Central	Central Satellites	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Central	Central Satellites	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Central	Central Satellites	3/4" RES to 1" RES MFS	2	2	2
Central	Central Satellites	3/4" RES to 1-1/2" RES MFS	0	0	0
Central	Central Satellites	3/4" RES to 2" RES MFS	0	0	0
Central	Central Satellites	1" RES to 1-1/2" RES MFS	0	0	0
Central	Central Satellites	1" RES to 2" RES MFS	0	0	0
Central	Central Satellites	1-1/2" RES to 2" RES MFS	0	0	0
Central	Central Satellites	Total RFPS	2	2	2
Central	Central Satellites				
Central	Central Satellites	Residential Flat	0	0	0
Central	Central Satellites				
Central	Central Satellites	Grand Total	932	934	932

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Central	Chualar	General Metered			
Central	Chualar	5/8 x 3/4"	3	3	3
Central	Chualar	3/4"	0	0	0
Central	Chualar	1"	167	167	167
Central	Chualar	1-1/2"	12	12	12
Central	Chualar	2"	7	7	7
Central	Chualar	3"	2	2	2
Central	Chualar	4"	0	0	0
Central	Chualar	6"	0	0	0
Central	Chualar	8"	0	0	0
Central	Chualar	10"	0	0	0
Central	Chualar	12"	0	0	0
Central	Chualar	Total General Metered	191	191	191
Central	Chualar				
Central	Chualar	Private Fire Protection Service			
Central	Chualar	1 1/2" - inch connection	0	0	0
Central	Chualar	4 - inch connection	0	0	0
Central	Chualar	6 - inch connection	0	0	0
Central	Chualar	8 - inch connection	0	0	0
Central	Chualar	10 - inch connection	0	0	0
Central	Chualar	12 - inch connection	0	0	0
Central	Chualar	Hydrants	0	0	0
Central	Chualar	Total PFS	0	0	0
Central	Chualar				
Central	Chualar	Residential Fire Protection Service			
Central	Chualar	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Central	Chualar	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Central	Chualar	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Central	Chualar	3/4" RES to 1" RES MFS	0	0	0
Central	Chualar	3/4" RES to 1-1/2" RES MFS	0	0	0
Central	Chualar	3/4" RES to 2" RES MFS	0	0	0
Central	Chualar	1" RES to 1-1/2" RES MFS	0	0	0
Central	Chualar	1" RES to 2" RES MFS	0	0	0
Central	Chualar	1-1/2" RES to 2" RES MFS	0	0	0
Central	Chualar	Total RFPS	0	0	0
Central	Chualar				
Central	Chualar	Residential Flat	0	0	0
Central	Chualar				
Central	Chualar	Grand Total	191	191	191

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Central	West San Martin	General Metered			
Central	West San Martin	5/8 x 3/4"	118	118	118
Central	West San Martin	3/4"	3	3	3
Central	West San Martin	1"	104	104	104
Central	West San Martin	1-1/2"	48	48	48
Central	West San Martin	2"	47	47	47
Central	West San Martin	3"	3	3	3
Central	West San Martin	4"	1	1	1
Central	West San Martin	6"	0	0	0
Central	West San Martin	8"	0	0	0
Central	West San Martin	10"	0	0	0
Central	West San Martin	12"	0	0	0
Central	West San Martin	Total General Metered	324	324	324
Central	West San Martin				
Central	West San Martin	Private Fire Protection Service			
Central	West San Martin	1 1/2" - inch connection	19	19	19
Central	West San Martin	4 - inch connection	1	1	1
Central	West San Martin	6 - inch connection	0	0	0
Central	West San Martin	8 - inch connection	0	0	0
Central	West San Martin	10 - inch connection	0	0	0
Central	West San Martin	12 - inch connection	0	0	0
Central	West San Martin	Hydrants	0	0	0
Central	West San Martin	Total PFS	20	20	20
Central	West San Martin				
Central	West San Martin	Residential Fire Protection Service			
Central	West San Martin	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Central	West San Martin	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Central	West San Martin	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Central	West San Martin	3/4" RES to 1" RES MFS	0	0	0
Central	West San Martin	3/4" RES to 1-1/2" RES MFS	0	0	0
Central	West San Martin	3/4" RES to 2" RES MFS	0	0	0
Central	West San Martin	1" RES to 1-1/2" RES MFS	0	0	0
Central	West San Martin	1" RES to 2" RES MFS	0	0	0
Central	West San Martin	1-1/2" RES to 2" RES MFS	0	0	0
Central	West San Martin	Total RFPS	0	0	0
Central	West San Martin				
Central	West San Martin	Residential Flat	0	0	0
Central	West San Martin				
Central	West San Martin	Grand Total	344	344	344

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Southern	Baldwin Hills	General Metered			
Southern	Baldwin Hills	5/8 x 3/4"	4,061	4,065	4,061
Southern	Baldwin Hills	3/4"	0	0	0
Southern	Baldwin Hills	1"	1,986	1,986	1,986
Southern	Baldwin Hills	1-1/2"	65	65	65
Southern	Baldwin Hills	2"	83	83	83
Southern	Baldwin Hills	3"	3	3	3
Southern	Baldwin Hills	4"	5	5	5
Southern	Baldwin Hills	6"	0	0	0
Southern	Baldwin Hills	8"	1	1	1
Southern	Baldwin Hills	10"	0	0	0
Southern	Baldwin Hills	12"	0	0	0
Southern	Baldwin Hills	Total General Metered	6,204	6,208	6,204
Southern	Baldwin Hills				
Southern	Baldwin Hills	Private Fire Protection Service			
Southern	Baldwin Hills	1 1/2" - inch connection	0	3	0
Southern	Baldwin Hills	4 - inch connection	11	11	11
Southern	Baldwin Hills	6 - inch connection	73	73	73
Southern	Baldwin Hills	8 - inch connection	8	8	8
Southern	Baldwin Hills	10 - inch connection	0	0	0
Southern	Baldwin Hills	12 - inch connection	0	0	0
Southern	Baldwin Hills	Hydrants	0	0	0
Southern	Baldwin Hills	Total PFS	92	95	92
Southern	Baldwin Hills				
Southern	Baldwin Hills	Residential Fire Protection Service			
Southern	Baldwin Hills	5/8 x 3/4" RES to 1" RES MFS	4	4	4
Southern	Baldwin Hills	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Baldwin Hills	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Southern	Baldwin Hills	3/4" RES to 1" RES MFS	0	0	0
Southern	Baldwin Hills	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Baldwin Hills	3/4" RES to 2" RES MFS	0	0	0
Southern	Baldwin Hills	1" RES to 1-1/2" RES MFS	0	0	0
Southern	Baldwin Hills	1" RES to 2" RES MFS	0	0	0
Southern	Baldwin Hills	1-1/2" RES to 2" RES MFS	0	0	0
Southern	Baldwin Hills	Total RFPS	4	4	4
Southern	Baldwin Hills				
Southern	Baldwin Hills	Residential Flat	0	0	0
Southern	Baldwin Hills				
Southern	Baldwin Hills	Grand Total	6,300	6,307	6,300

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Southern	Duarte	General Metered			
Southern	Duarte	5/8 x 3/4"	6,006	6,008	6,006
Southern	Duarte	3/4"	514	514	514
Southern	Duarte	1"	680	680	680
Southern	Duarte	1-1/2"	259	259	259
Southern	Duarte	2"	413	413	413
Southern	Duarte	3"	29	29	29
Southern	Duarte	4"	12	12	12
Southern	Duarte	6"	6	6	6
Southern	Duarte	8"	5	5	5
Southern	Duarte	10"	0	0	0
Southern	Duarte	12"	0	0	0
Southern	Duarte	Total General Metered	7,924	7,926	7,924
Southern	Duarte				
Southern	Duarte	Private Fire Protection Service			
Southern	Duarte	1 1/2" - inch connection	3	8	3
Southern	Duarte	4 - inch connection	30	30	30
Southern	Duarte	6 - inch connection	42	42	42
Southern	Duarte	8 - inch connection	42	42	42
Southern	Duarte	10 - inch connection	2	2	2
Southern	Duarte	12 - inch connection	0	0	0
Southern	Duarte	Hydrants	4	4	4
Southern	Duarte	Total PFS	123	128	123
Southern	Duarte				
Southern	Duarte	Residential Fire Protection Service			
Southern	Duarte	5/8 x 3/4" RES to 1" RES MFS	45	53	45
Southern	Duarte	5/8 x 3/4" RES to 1-1/2" RES MFS	1	1	1
Southern	Duarte	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Southern	Duarte	3/4" RES to 1" RES MFS	1	1	1
Southern	Duarte	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Duarte	3/4" RES to 2" RES MFS	0	0	0
Southern	Duarte	1" RES to 1-1/2" RES MFS	1	1	1
Southern	Duarte	1" RES to 2" RES MFS	0	0	0
Southern	Duarte	1-1/2" RES to 2" RES MFS	0	0	0
Southern	Duarte	Total RFPS	48	56	48
Southern	Duarte				
Southern	Duarte	Residential Flat	0	0	0
Southern	Duarte				
Southern	Duarte	Grand Total	8,095	8,110	8,095

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Southern	San Marino	General Metered			
Southern	San Marino	5/8 x 3/4"	7,550	7,556	7,550
Southern	San Marino	3/4"	1	1	1
Southern	San Marino	1"	5,217	5,217	5,217
Southern	San Marino	1-1/2"	952	952	952
Southern	San Marino	2"	592	592	592
Southern	San Marino	3"	25	25	25
Southern	San Marino	4"	18	18	18
Southern	San Marino	6"	6	6	6
Southern	San Marino	8"	0	0	0
Southern	San Marino	10"	2	2	2
Southern	San Marino	12"	0	0	0
Southern	San Marino	Total General Metered	14,363	14,369	14,363
Southern	San Marino				
Southern	San Marino	Private Fire Protection Service			
Southern	San Marino	1 1/2" - inch connection	4	8	4
Southern	San Marino	4 - inch connection	70	70	70
Southern	San Marino	6 - inch connection	67	67	67
Southern	San Marino	8 - inch connection	56	56	56
Southern	San Marino	10 - inch connection	8	8	8
Southern	San Marino	12 - inch connection	0	0	0
Southern	San Marino	Hydrants	1	1	1
Southern	San Marino	Total PFS	206	210	206
Southern	San Marino				
Southern	San Marino	Residential Fire Protection Service			
Southern	San Marino	5/8 x 3/4" RES to 1" RES MFS	112	123	112
Southern	San Marino	5/8 x 3/4" RES to 1-1/2" RES MFS	2	2	2
Southern	San Marino	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Southern	San Marino	3/4" RES to 1" RES MFS	0	0	0
Southern	San Marino	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	San Marino	3/4" RES to 2" RES MFS	0	0	0
Southern	San Marino	1" RES to 1-1/2" RES MFS	0	0	0
Southern	San Marino	1" RES to 2" RES MFS	1	1	1
Southern	San Marino	1-1/2" RES to 2" RES MFS	0	0	0
Southern	San Marino	Total RFPS	115	126	115
Southern	San Marino				
Southern	San Marino	Residential Flat	0	0	0
Southern	San Marino				
Southern	San Marino	Grand Total	14,684	14,705	14,684

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Southern	San Diego	General Metered			
Southern	San Diego	5/8 x 3/4"	17,431	17,439	17,431
Southern	San Diego	3/4"	179	179	179
Southern	San Diego	1"	2,083	2,083	2,083
Southern	San Diego	1-1/2"	536	536	536
Southern	San Diego	2"	711	711	711
Southern	San Diego	3"	14	14	14
Southern	San Diego	4"	6	6	6
Southern	San Diego	6"	14	14	14
Southern	San Diego	8"	3	3	3
Southern	San Diego	10"	0	0	0
Southern	San Diego	12"	0	0	0
Southern	San Diego	Total General Metered	20,977	20,985	20,977
Southern	San Diego				
Southern	San Diego	Private Fire Protection Service			
Southern	San Diego	1 1/2" - inch connection	24	28	24
Southern	San Diego	4 - inch connection	145	145	145
Southern	San Diego	6 - inch connection	66	66	66
Southern	San Diego	8 - inch connection	21	21	21
Southern	San Diego	10 - inch connection	5	5	5
Southern	San Diego	12 - inch connection	0	0	0
Southern	San Diego	Hydrants	226	226	226
Southern	San Diego	Total PFS	487	491	487
Southern	San Diego				
Southern	San Diego	Residential Fire Protection Service			
Southern	San Diego	5/8 x 3/4" RES to 1" RES MFS	454	482	454
Southern	San Diego	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	San Diego	5/8 x 3/4" RES to 2" RES MFS	1	1	1
Southern	San Diego	3/4" RES to 1" RES MFS	199	199	199
Southern	San Diego	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	San Diego	3/4" RES to 2" RES MFS	0	0	0
Southern	San Diego	1" RES to 1-1/2" RES MFS	0	0	0
Southern	San Diego	1" RES to 2" RES MFS	0	0	0
Southern	San Diego	1-1/2" RES to 2" RES MFS	0	0	0
Southern	San Diego	Total RFPS	654	682	654
Southern	San Diego				
Southern	San Diego	Residential Flat	0	0	0
Southern	San Diego				
Southern	San Diego	Grand Total	22,118	22,158	22,118

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Southern	Ventura	General Metered			
Southern	Ventura	5/8 x 3/4"	17,043	17,041	17,043
Southern	Ventura	3/4"	32	32	32
Southern	Ventura	1"	2,629	2,629	2,629
Southern	Ventura	1-1/2"	271	271	271
Southern	Ventura	2"	716	716	716
Southern	Ventura	3"	72	72	72
Southern	Ventura	4"	67	67	67
Southern	Ventura	6"	18	18	18
Southern	Ventura	8"	2	2	2
Southern	Ventura	10"	0	0	0
Southern	Ventura	12"	0	0	0
Southern	Ventura	Total General Metered	20,850	20,848	20,850
Southern	Ventura				
Southern	Ventura	Private Fire Protection Service			
Southern	Ventura	1 1/2" - inch connection	9	20	9
Southern	Ventura	4 - inch connection	87	87	87
Southern	Ventura	6 - inch connection	148	148	148
Southern	Ventura	8 - inch connection	105	105	105
Southern	Ventura	10 - inch connection	27	27	27
Southern	Ventura	12 - inch connection	0	0	0
Southern	Ventura	Hydrants	40	40	40
Southern	Ventura	Total PFS	416	427	416
Southern	Ventura				
Southern	Ventura	Residential Fire Protection Service			
Southern	Ventura	5/8 x 3/4" RES to 1" RES MFS	6	(4)	6
Southern	Ventura	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Ventura	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Southern	Ventura	3/4" RES to 1" RES MFS	23	23	23
Southern	Ventura	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Ventura	3/4" RES to 2" RES MFS	0	0	0
Southern	Ventura	1" RES to 1-1/2" RES MFS	0	0	0
Southern	Ventura	1" RES to 2" RES MFS	2	2	2
Southern	Ventura	1-1/2" RES to 2" RES MFS	0	0	0
Southern	Ventura	Total RFPS	31	21	31
Southern	Ventura				
Southern	Ventura	Residential Flat	0	0	0
Southern	Ventura				
Southern	Ventura	Grand Total	21,297	21,296	21,297

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Southern	Bellflower	General Metered			
Southern	Bellflower	5/8 x 3/4"	1,789	1,812	1,789
Southern	Bellflower	3/4"	0	0	0
Southern	Bellflower	1"	12	12	12
Southern	Bellflower	1-1/2"	4	4	4
Southern	Bellflower	2"	12	12	12
Southern	Bellflower	3"	1	1	1
Southern	Bellflower	4"	0	0	0
Southern	Bellflower	6"	0	0	0
Southern	Bellflower	8"	0	0	0
Southern	Bellflower	10"	0	0	0
Southern	Bellflower	12"	0	0	0
Southern	Bellflower	Total General Metered	1,818	1,841	1,818
Southern	Bellflower				
Southern	Bellflower	Private Fire Protection Service			
Southern	Bellflower	1 1/2" - inch connection	0	0	0
Southern	Bellflower	4 - inch connection	1	1	1
Southern	Bellflower	6 - inch connection	0	0	0
Southern	Bellflower	8 - inch connection	0	0	0
Southern	Bellflower	10 - inch connection	0	0	0
Southern	Bellflower	12 - inch connection	0	0	0
Southern	Bellflower	Hydrants	0	0	0
Southern	Bellflower	Total PFS	1	1	1
Southern	Bellflower				
Southern	Bellflower	Residential Fire Protection Service			
Southern	Bellflower	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Southern	Bellflower	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Bellflower	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Southern	Bellflower	3/4" RES to 1" RES MFS	0	0	0
Southern	Bellflower	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Bellflower	3/4" RES to 2" RES MFS	0	0	0
Southern	Bellflower	1" RES to 1-1/2" RES MFS	0	0	0
Southern	Bellflower	1" RES to 2" RES MFS	0	0	0
Southern	Bellflower	1-1/2" RES to 2" RES MFS	0	0	0
Southern	Bellflower	Total RFPS	0	0	0
Southern	Bellflower				
Southern	Bellflower	Residential Flat	0	0	0
Southern	Bellflower				
Southern	Bellflower	Grand Total	1,819	1,842	1,819

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Southern	East Pasadena	General Metered			
Southern	East Pasadena	5/8 x 3/4"	1,562	1,563	1,562
Southern	East Pasadena	3/4"	455	455	455
Southern	East Pasadena	1"	766	766	766
Southern	East Pasadena	1-1/2"	95	95	95
Southern	East Pasadena	2"	98	98	98
Southern	East Pasadena	3"	15	15	15
Southern	East Pasadena	4"	3	3	3
Southern	East Pasadena	6"	0	0	0
Southern	East Pasadena	8"	0	0	0
Southern	East Pasadena	10"	0	0	0
Southern	East Pasadena	12"	0	0	0
Southern	East Pasadena	Total General Metered	2,994	2,995	2,994
Southern	East Pasadena				
Southern	East Pasadena	Private Fire Protection Service			
Southern	East Pasadena	1 1/2" - inch connection	6	6	6
Southern	East Pasadena	4 - inch connection	14	14	14
Southern	East Pasadena	6 - inch connection	13	13	13
Southern	East Pasadena	8 - inch connection	3	3	3
Southern	East Pasadena	10 - inch connection	0	0	0
Southern	East Pasadena	12 - inch connection	0	0	0
Southern	East Pasadena	Hydrants	0	0	0
Southern	East Pasadena	Total PFS	36	36	36
Southern	East Pasadena				
Southern	East Pasadena	Residential Fire Protection Service			
Southern	East Pasadena	5/8 x 3/4" RES to 1" RES MFS	26	28	26
Southern	East Pasadena	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	East Pasadena	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Southern	East Pasadena	3/4" RES to 1" RES MFS	0	0	0
Southern	East Pasadena	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	East Pasadena	3/4" RES to 2" RES MFS	0	0	0
Southern	East Pasadena	1" RES to 1-1/2" RES MFS	0	0	0
Southern	East Pasadena	1" RES to 2" RES MFS	0	0	0
Southern	East Pasadena	1-1/2" RES to 2" RES MFS	0	0	0
Southern	East Pasadena	Total RFPS	26	28	26
Southern	East Pasadena				
Southern	East Pasadena	Residential Flat	0	0	0
Southern	East Pasadena				
Southern	East Pasadena	Grand Total	3,056	3,059	3,056

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Southern	Piru	General Metered			
Southern	Piru	5/8 x 3/4"	554	554	554
Southern	Piru	3/4"	49	49	49
Southern	Piru	1"	25	25	25
Southern	Piru	1-1/2"	28	28	28
Southern	Piru	2"	15	15	15
Southern	Piru	3"	2	2	2
Southern	Piru	4"	4	4	4
Southern	Piru	6"	1	1	1
Southern	Piru	8"	0	0	0
Southern	Piru	10"	0	0	0
Southern	Piru	12"	0	0	0
Southern	Piru	Total General Metered	678	678	678
Southern	Piru				
Southern	Piru	Private Fire Protection Service			
Southern	Piru	1 1/2" - inch connection	2	2	2
Southern	Piru	4 - inch connection	1	1	1
Southern	Piru	6 - inch connection	0	0	0
Southern	Piru	8 - inch connection	1	1	1
Southern	Piru	10 - inch connection	0	0	0
Southern	Piru	12 - inch connection	0	0	0
Southern	Piru	Hydrants	0	0	0
Southern	Piru	Total PFS	4	4	4
Southern	Piru				
Southern	Piru	Residential Fire Protection Service			
Southern	Piru	5/8 x 3/4" RES to 1" RES MFS	88	88	88
Southern	Piru	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Piru	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Southern	Piru	3/4" RES to 1" RES MFS	0	0	0
Southern	Piru	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Piru	3/4" RES to 2" RES MFS	0	0	0
Southern	Piru	1" RES to 1-1/2" RES MFS	0	0	0
Southern	Piru	1" RES to 2" RES MFS	0	0	0
Southern	Piru	1-1/2" RES to 2" RES MFS	0	0	0
Southern	Piru	Total RFPS	88	88	88
Southern	Piru				
Southern	Piru	Residential Flat	0	0	0
Southern	Piru				
Southern	Piru	Grand Total	770	770	770

California American Water
2025 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2027	Test Year Cal Advocate 2027	Settlement CAW 2027
Southern	Yerba Buena	General Metered			
Southern	Yerba Buena	5/8 x 3/4"	0	0	0
Southern	Yerba Buena	3/4"	167	167	167
Southern	Yerba Buena	1"	42	42	42
Southern	Yerba Buena	1-1/2"	23	23	23
Southern	Yerba Buena	2"	16	16	16
Southern	Yerba Buena	3"	1	1	1
Southern	Yerba Buena	4"	0	0	0
Southern	Yerba Buena	6"	0	0	0
Southern	Yerba Buena	8"	0	0	0
Southern	Yerba Buena	10"	0	0	0
Southern	Yerba Buena	12"	0	0	0
Southern	Yerba Buena	Total General Metered	249	249	249
Southern	Yerba Buena				
Southern	Yerba Buena	Private Fire Protection Service			
Southern	Yerba Buena	1 1/2" - inch connection	0	0	0
Southern	Yerba Buena	4 - inch connection	0	0	0
Southern	Yerba Buena	6 - inch connection	0	0	0
Southern	Yerba Buena	8 - inch connection	0	0	0
Southern	Yerba Buena	10 - inch connection	0	0	0
Southern	Yerba Buena	12 - inch connection	0	0	0
Southern	Yerba Buena	Hydrants	0	0	0
Southern	Yerba Buena	Total PFS	0	0	0
Southern	Yerba Buena				
Southern	Yerba Buena	Residential Fire Protection Service			
Southern	Yerba Buena	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Southern	Yerba Buena	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Yerba Buena	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Southern	Yerba Buena	3/4" RES to 1" RES MFS	0	0	0
Southern	Yerba Buena	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Yerba Buena	3/4" RES to 2" RES MFS	0	0	0
Southern	Yerba Buena	1" RES to 1-1/2" RES MFS	0	0	0
Southern	Yerba Buena	1" RES to 2" RES MFS	0	0	0
Southern	Yerba Buena	1-1/2" RES to 2" RES MFS	0	0	0
Southern	Yerba Buena	Total RFPS	0	0	0
Southern	Yerba Buena				
Southern	Yerba Buena	Residential Flat	0	0	0
Southern	Yerba Buena				
Southern	Yerba Buena	Grand Total	249	249	249

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment A-3 For Settlement

Annual Consumption per Customer

California American Water
2025 General Rate Case
Settlement Charts for Consumption / Customer

Division	District	Consumption / Customer (CCF)	2027 CAW Updated App	2027 Cal Advocate Report	Difference	Test Year 2027 Settlement	Escalation Year 2028 Settlement	Attrition Year 2029 Settlement
Central	Monterey County Main	Residential	54.7	54.7	(0.0)	56.0	56.0	56.0
Central	Monterey County Main	Multiresidential	253.5	253.7	0.2	276.4	276.4	276.4
Central	Monterey County Main	Commercial	336.9	336.9	(0.0)	351.3	351.3	351.3
Central	Monterey County Main	Industrial	1,478.9	1,478.8	(0.2)	1,997.5	1,997.5	1,997.5
Central	Monterey County Main	Public Authority	405.7	405.6	(0.1)	421.7	421.7	421.7
Central	Monterey County Main	Sales for Resale	1,391.5	1,391.5	(0.1)	2,284.0	2,284.0	2,284.0
Central	Monterey County Main	Construction	179.0	179.0	(0.0)	206.5	206.5	206.5
Central	Central Satellite Systems	Residential	119.4	121.6	2.3	119.8	120.9	120.9
Central	Central Satellite Systems	Commercial	697.3	697.3	(0.1)	900.4	900.4	900.4
Central	Central Satellite Systems	Public Authority	582.7	582.7	(0.0)	591.0	591.0	591.0
Central	Central Satellite Systems	Other	0.0	0.0	0.0	76.0	76.0	76.0
Central	Chualar	Residential	187.0	187.0	(0.0)	198.2	198.2	198.2
Central	Chualar	Commercial	168.1	168.0	(0.1)	186.5	186.5	186.5
Central	Chualar	Public Authority	543.8	543.7	(0.1)	758.5	758.5	758.5
Northern	Sacramento	Residential	111.0	113.4	2.3	118.5	118.5	118.5
Northern	Sacramento	Commercial	697.5	697.4	(0.1)	688.2	688.2	688.2
Northern	Sacramento	Industrial	189,662.4	189,649.3	(13.1)	154,368.0	154,368.0	154,368.0
Northern	Sacramento	Public Authority	2,257.0	2,256.9	(0.1)	2,547.7	2,547.7	2,547.7
Northern	Sacramento	Other	0.0	0.0	0.0	0.0	0.0	0.0
Northern	Larkfield	Residential	97.0	100.0	3.0	102.8	102.8	102.8
Northern	Larkfield	Commercial	334.0	347.3	13.4	347.6	347.6	347.6
Northern	Larkfield	Public Authority	996.2	996.1	(0.1)	1,257.0	1,257.0	1,257.0
Northern	Meadowbrook	Residential	177.6	177.6	0.0	187.2	187.2	187.2
Northern	Meadowbrook	Commercial	1,022.0	1,022.0	0.0	1,134.2	1,134.2	1,134.2
Northern	Bass Lake	Residential	92.7	92.7	0.0	92.7	92.7	92.7
Northern	Bass Lake	Commercial	280.9	280.9	0.0	280.9	280.9	280.9
Northern	Bass Lake	Public Authority	0.0	0.0	0.0	0.0	0.0	0.0
Southern	San Diego	Residential	90.6	92.5	1.9	93.8	93.8	93.8
Southern	San Diego	Commercial	657.1	678.4	21.3	692.9	692.9	692.9
Southern	San Diego	Public Authority	2,391.2	2,468.7	77.5	2,995.0	2,995.0	2,995.0
Southern	San Diego	Other	217.7	217.6	(0.1)	407.8	407.8	407.9
Southern	Ventura	Residential	149.1	152.7	3.6	165.9	165.9	165.9
Southern	Ventura	Commercial	933.4	933.4	(0.1)	1,126.7	1,126.7	1,126.7
Southern	Ventura	Industrial	2,917.4	2,917.2	(0.3)	2,936.9	2,936.9	2,936.9
Southern	Ventura	Public Authority	1,418.7	1,418.6	(0.1)	1,722.6	1,722.6	1,722.6
Southern	Ventura	Construction	893.8	893.7	(0.1)	671.6	671.6	671.6
Southern	Baldwin Hills	Residential	131.8	134.9	3.1	140.6	140.6	140.6
Southern	Baldwin Hills	Commercial	325.7	335.7	9.9	338.6	338.6	338.6
Southern	Baldwin Hills	Industrial	2,598.6	2,598.3	(0.2)	3,662.0	3,662.0	3,662.0
Southern	Baldwin Hills	Public Authority	1,650.5	1,709.9	59.4	1,510.2	1,510.2	1,510.2
Southern	Baldwin Hills	Other	0.0	0.0	0.0	0.0	0.0	0.0
Southern	Duarte	Residential	150.6	150.5	(0.0)	167.9	167.9	167.9
Southern	Duarte	Commercial	946.4	980.4	34.0	1,000.4	1,000.4	1,000.4
Southern	Duarte	Industrial	958.0	958.0	(0.0)	957.4	957.4	957.4
Southern	Duarte	Public Authority	993.8	1,017.4	23.6	1,424.5	1,424.5	1,424.5
Southern	Duarte	Other	110.1	110.2	0.0	24.3	24.3	24.3
Southern	San Marino	Residential	181.4	186.9	5.5	203.4	203.4	203.4
Southern	San Marino	Commercial	550.1	569.9	19.8	565.9	565.9	565.9
Southern	San Marino	Industrial	721.7	721.6	(0.1)	716.5	716.5	716.5
Southern	San Marino	Public Authority	1,071.5	1,108.3	36.9	1,411.8	1,411.8	1,411.8
Southern	San Marino	Other	45.6	45.6	(0.0)	65.5	65.5	65.5
Southern	Bellflower	Residential	125.7	125.7	(0.0)	136.3	136.3	136.3
Southern	Bellflower	Multiresidential	0.0	0.0	0.0	0.0	0.0	0.0
Southern	Bellflower	Other	636.8	636.7	(0.1)	725.2	725.2	725.2
Southern	Bellflower	Public Authority	0.0	0.0	0.0	0.0	0.0	0.0
Southern	East Pasadena	Residential	145.0	145.0	0.0	141.4	141.4	141.4
Southern	East Pasadena	Commercial	860.3	860.2	(0.0)	845.9	845.9	845.9
Southern	Piru	Residential	156.2	156.1	(0.1)	121.3	121.3	121.3
Southern	Piru	Commercial	578.9	1,214.9	636.0	1,193.1	1,193.1	1,193.1
Southern	Piru	Irrigation	10,280.8	0.0	(10,280.8)	12,391.7	12,391.7	12,391.7
Southern	Yerba Buena	Residential	132.7	132.7	0.0	132.7	132.7	132.7
Southern	Yerba Buena	Commercial	132.7	132.7	0.0	132.7	132.7	132.7
Southern	Yerba Buena	Public Authority	132.7	132.7	0.0	132.7	132.7	132.7
Central	West San Martin	Residential	309.1	309.1	0.0	309.1	309.1	309.1
Central	West San Martin	Commercial	381.5	381.5	0.0	381.5	381.5	381.5

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment A-4 For Settlement

Total Consumption

California American Water
2025 General Rate Case
Settlement Charts for Consumption

Division	District	Annual Consumption (CCF)	2027 CAW Updated App	2027 Cal Advocate Report	Difference	Test Year 2027 Settlement	Escalation Year 2028 Settlement	Attrition Year 2029 Settlement
Central	Monterey County Main	Residential	1,813,934	1,815,878	1,944	1,858,534	1,858,534	1,858,534
Central	Monterey County Main	Multiresidential	439,528	440,722	1,194	479,270	479,270	479,270
Central	Monterey County Main	Commercial	1,100,367	1,096,865	(3,502)	1,147,243	1,147,243	1,147,243
Central	Monterey County Main	Industrial	5,916	5,915	(1)	7,990	7,990	7,990
Central	Monterey County Main	Public Authority	197,178	193,059	(4,119)	204,937	204,937	204,937
Central	Monterey County Main	Sales for Resale	2,783	2,783	0	4,568	4,568	4,568
Central	Monterey County Main	Construction	6,624	8,055	1,431	7,640	7,640	7,640
Central	Central Satellite Systems	Residential	105,760	107,781	2,021	107,093	107,093	107,093
Central	Central Satellite Systems	Commercial	15,341	16,735	1,394	19,809	18,909	18,008
Central	Central Satellite Systems	Public Authority	1,165	1,165	0	1,182	1,182	1,182
Central	Central Satellite Systems	Other	0	0	0	76	76	76
Central	Chualar	Residential	34,226	34,224	(2)	36,262	36,262	36,262
Central	Chualar	Commercial	1,009	1,008	(1)	1,119	1,119	1,119
Central	Chualar	Public Authority	1,088	1,087	(1)	1,517	1,517	1,517
Northern	Sacramento	Residential	6,955,556	7,310,431	354,875	7,425,856	7,496,265	7,548,893
Northern	Sacramento	Commercial	3,958,410	4,167,731	209,321	3,905,468	3,915,790	3,926,113
Northern	Sacramento	Industrial	189,662	189,649	(13)	154,368	154,368	154,368
Northern	Sacramento	Public Authority	817,046	855,376	38,330	922,276	914,632	906,989
Northern	Sacramento	Other	0	0	0	0	0	0
Northern	Larkfield	Residential	201,459	210,885	9,426	213,348	214,992	216,739
Northern	Larkfield	Commercial	107,198	111,484	4,286	111,594	111,594	111,247
Northern	Larkfield	Public Authority	2,988	2,988	0	3,771	3,771	3,771
Northern	Meadowbrook	Residential	295,144	295,096	(48)	311,071	311,258	311,633
Northern	Meadowbrook	Commercial	65,408	65,407	(1)	72,586	73,721	74,855
Northern	Bass Lake	Residential	89,843	89,843	0	89,843	89,843	89,843
Northern	Bass Lake	Commercial	12,358	12,358	0	12,359	12,359	12,359
Northern	Bass Lake	Public Authority	0	0	0	0	0	0
Southern	San Diego	Residential	1,722,043	1,761,425	39,382	1,783,203	1,785,266	1,787,423
Southern	San Diego	Commercial	1,439,052	1,488,473	49,421	1,517,548	1,518,934	1,520,320
Southern	San Diego	Public Authority	698,221	725,792	27,571	874,526	868,536	865,541
Southern	San Diego	Other	3,701	4,135	434	6,933	6,117	5,710
Southern	Ventura	Residential	2,880,865	2,948,384	67,519	3,205,201	3,205,533	3,205,864
Southern	Ventura	Commercial	1,061,316	1,064,028	2,712	1,281,092	1,278,839	1,277,712
Southern	Ventura	Industrial	539,728	536,761	(2,967)	543,329	549,203	552,140
Southern	Ventura	Public Authority	276,645	276,631	(14)	335,903	335,903	337,626
Southern	Ventura	Construction	17,875	14,298	(3,577)	13,431	15,446	17,461
Southern	Baldwin Hills	Residential	734,987	752,381	17,394	784,353	784,494	784,634
Southern	Baldwin Hills	Commercial	187,292	194,354	7,062	194,706	193,352	191,659
Southern	Baldwin Hills	Industrial	7,796	7,795	(1)	10,986	10,986	10,986
Southern	Baldwin Hills	Public Authority	37,962	39,328	1,366	34,734	34,734	34,734
Southern	Baldwin Hills	Other	0	0	0	0	0	0
Southern	Duarte	Residential	1,075,100	1,075,948	848	1,198,912	1,199,919	1,201,095
Southern	Duarte	Commercial	629,341	651,975	22,634	665,240	668,241	671,242
Southern	Duarte	Industrial	15,327	15,327	0	15,319	15,319	15,319
Southern	Duarte	Public Authority	110,315	114,971	4,656	158,123	155,274	152,425
Southern	Duarte	Other	330	330	0	73	73	73
Southern	San Marino	Residential	2,334,570	2,407,271	72,701	2,617,659	2,624,981	2,632,507
Southern	San Marino	Commercial	767,874	798,972	31,098	790,003	787,739	786,041
Southern	San Marino	Industrial	31,032	31,029	(3)	30,810	30,810	30,810
Southern	San Marino	Public Authority	132,860	137,435	4,575	175,064	172,240	170,828
Southern	San Marino	Other	730	729	(1)	1,048	1,048	1,048
Southern	Bellflower	Residential	224,860	224,805	(55)	243,755	243,755	243,755
Southern	Bellflower	Commercial	17,194	31,836	14,642	19,581	19,581	19,581
Southern	Bellflower	Public Authority	0	0	0	0	0	0
Southern	Bellflower	Other	0	0	0	0	0	0
Southern	East Pasadena	Residential	404,915	405,251	336	394,786	396,200	397,755
Southern	East Pasadena	Commercial	196,143	196,994	851	192,869	192,023	192,023
Southern	Piru	Residential	106,376	106,331	(45)	82,609	84,671	84,671
Southern	Piru	Commercial	43,996	99,621	55,625	90,673	89,480	89,480
Southern	Piru	Irrigation	61,685	0	(61,685)	74,350	74,350	74,350
Southern	Yerba Buena	Residential	25,738	25,738	0	25,738	25,738	25,738
Southern	Yerba Buena	Commercial	7,164	7,164	0	7,164	7,164	7,164
Southern	Yerba Buena	Public Authority	133	133	0	133	133	133

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment A-5 For Settlement

Water Production and System Delivery

CALIFORNIA AMERICAN WATER COMPANY
2025 GENERAL RATE CASE
ADOPTED SYSTEM DELIVERY BY SOURCE

System Delivery (CCF)

System	2027
San Diego County	4,492,892
Baldwin Hills	1,151,733
Duarte	2,495,208
San Marino	4,029,735
Sacramento	13,986,888
Larkfield	369,834
Meadowbrook	383,657
Montery Main	3,949,525
Central Satellite	156,992
Chualar	52,844
Ventura County	5,773,825
Bass Lake	50,798
Yerba Buena	111,918
West San Martin	117,650
Bellflower	265,926
Piru	281,746
East Pasadena	649,746

Total Purchased Water

San Diego County	4,492,892
Baldwin Hills	466,850
Duarte	0
San Marino	479,193
Sacramento	1,800,730
Larkfield	120,008
Meadowbrook	0
Montery Main	1,511,483
Central Satellite	0
Chualar	0
Ventura County	5,773,825
Bass Lake	0
Yerba Buena	0
West San Martin	0
Bellflower	265,926
Piru	0
East Pasadena	0

Total Pumped Water

San Diego County	0
Baldwin Hills	684,883
Duarte	2,495,208
San Marino	3,550,542
Sacramento	12,186,157
Larkfield	249,826
Meadowbrook	383,657
Montery Main	2,438,042
Central Satellite	156,992
Chualar	52,844
Ventura County	0
Bass Lake	50,798
Yerba Buena	111,918
West San Martin	117,650
Bellflower	0
Piru	281,746
East Pasadena	649,746

Non-Revenue Water

San Diego County	310,682
Baldwin Hills	126,954
Duarte	457,541
San Marino	415,151
Sacramento	1,578,920
Larkfield	41,121
Meadowbrook	0
Montery Main	239,343
Central Satellite	28,832
Chualar	13,946
Ventura County	394,869
Bass Lake	25,550
Yerba Buena	78,883
West San Martin	14,350
Bellflower	2,590
Piru	34,114
East Pasadena	62,091

Total Metered Sales

San Diego County	4,182,210
Baldwin Hills	1,024,779
Duarte	2,037,667
San Marino	3,614,584
Sacramento	12,407,968
Larkfield	328,713
Meadowbrook	383,657
Montery Main	3,710,182
Central Satellite	128,160
Chualar	38,898
Ventura County	5,378,956
Bass Lake	25,248
Yerba Buena	33,035
West San Martin	103,300
Bellflower	263,336
Piru	247,632
East Pasadena	587,655

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment B-1 For Settlement

Purchased Water Adopted Quantities

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER

SACRAMENTO DISTRICT		**Test Year CAW 2027**		**Test Year Cal Advocates 2027**		**Settlement CAW 2027**
Total Water Production (CCF)		13,987,897		14,590,361		14,421,343
Convert to AF		32,112		33,495		33,107
Adopted Purchased Water Quantities (AF)						
City of Sacramento - Arden, Rosemont, Suburban		1,927		1,598		1,986
City of Sacramento - Fruitridge		321		335		331
Sacramento County Water Agency		-		-		-
Placer County Water Agency		1,606		1,229		1,655
Sac Suburban		1,458		479		1,503
Total Purchased Water (AF)		5,311		3,641		5,476
Total Water Production		32,112		33,495		33,107
Ratio Purch Wtr to Water Prod.		16.54%		10.87%		16.54%
Adopted Water Fix Rates	Rate		Rate		Rate	
City of Sacramento - Arden, Rosemont, Suburban (per n	$	7,596.12	$	7,596.12	$	10,652.61
City of Sacramento - Fruitridge (per month)	$	500.68	$	500.68	$	500.68
Placer County Meter Standby	$	32.25	$	32.25	$	32.25
Placer County Renewal/Replacement CHG	$	13.25	$	13.25	$	13.25
Adopted Water Fixed Rate Expense						
Adopted Purchased Water Variable Rates	Rate		Rate		Rate	
City of Sacramento - Arden, Rosemont, Suburban (per A	$	748.80	$	748.80	$	941.11
City of Sacramento - Fruitridge (per AF)	$	796.54	$	796.54	$	1,008.20
Sacramento County Water Agency (Per AF)	$	686.06	$	686.06	$	686.06
Placer County Water Agency (Per AF)	$	240.00	$	240.00	$	240.00
Sac Suburban (Per AF)	$	128.33	$	128.33	$	128.33
Sac Suburban Water Delivery Charge (Per AF)	$	335.50	$	335.50	$	348.79
Adopted Purchased Water Expense						
Purchased Water Expense						
City of Sacramento - Arden, Rosemont, Suburban	$	1,533,865.13	$	1,287,509.05	$	1,997,270.01
City of Sacramento - Fruitridge	$	261,790.84	$	272,807.50	$	339,790.14
Sacramento County Water Agency	$	-	$	-	$	-
Placer County Water Agency	$	1,792,273.56	$	1,701,954.77	$	1,804,214.22
Sac Suburban	$	676,206.34	$	222,163.67	$	717,135.64
Total Purchased Water Expense	$	4,264,136	$	3,484,435	$	4,858,410

LARKFIELD DISTRICT		**Test Year CAW 2027**		**Test Year Cal Advocates 2027**		**Settlement CAW 2027**
Adopted Purchased Water Quantities						
Sonoma County (AF)		244.34		253.83		256.16
Total Water Production (AF)		809.84		841.32		849.02
Adopted Purchased Water Rate	Rate		Rate		Rate	
Sonoma County Variable Rate (per AF)	$	1,750	$	1,750	$	1,883
Sonoma County Fixed Rate	$	257	$	257	$	284
Total Purchased Water Expense	$	430,728	$	447,351	$	485,802

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER

LOS ANGELES DISTRICT	Test Year CAW 2027	Test Year Cal Advocates 2027	Settlement CAW 2027
BALDWIN HILLS			
Total Water Production (CCF)	1,094,991	1,120,812	1,151,733
Convert to AF	2,514	2,573	2,644
Water Prodiction in AF			
Pumping Rights	1,334	1,351	1,403
Purchased Water from MWD	1,179	1,222	1,241
% Water Purchased	47%	48%	47%
Total Production	2,514	2,573	2,644
Purchased Water Rates			
West Basin Municipal Water District (per AF)	$1,899	$2,063	$2,063
Capacity/Reservation Charges (West Basin)(per month)	$4,037	$4,037	$4,037
Monthly Water Service Charge (West Basin)(per month)	$5,281	$5,281	$5,281
Central Basin Watermaster Adminstrative Body Service Fee	$2,137	$2,137	$2,137
Central Basin Assessment (per AF)	$0.53	$0.53	$0.53
Central Basin Membership Dues	$50	$50	$50
Water Replenishment District (per AF)	$454	$454	$454
Purchased Water Costs			
West Basin Municipal Water District	$2,239,781	$2,521,376	$2,559,299
Capacity/Reservation Charges (West Basin)	$48,444	$48,444	$48,444
Monthly Water Service Charge (West Basin)	$63,372	$63,372	$63,372
Central Basin Watermaster Adminstrative Body Service Fee	$2,137	$2,137	$2,137
Central Basin Assessment (per AF)	$707	$716	$744
Central Basin Membership Dues	$50	$50	$50
Water Replenishment District (per AF)	$605,772	$613,282	$637,163
Total Purchased Water Expense	$2,960,264	$3,249,377	$3,311,210

LOS ANGELES DISTRICT	Test Year CAW 2027	Test Year Cal Advocates 2027	Settlement CAW 2027
DUARTE			
Total Water Production (CCF)	2,303,878	2,335,746	2,502,842
Convert to AF	5,289	5,362	5,746
Water Prodiction in AF			
Main Basin Safe Yield (AF)	140,000	140,000	155,000
Safe Yield Rate	1.84634%	1.84634%	1.84634%
Surface Diversion Rights (AF)	1,672	1,672	1,672
Duarte Safe Yield Rights (AF)	2,585	2,585	2,862
Total Pumping Rights (AF)	4,257	4,257	4,534
Transfer From(+) San Marino	-	-	-
Replenishment Water (AF)	1,032	1,105	1,212
Purchased Water Rates			
Main San Gabriel WaterMaster Administration Assessment Fee (per AF)	$ 21.00	$ 21.00	$ 21.00
Main San Gabriel WaterMaster RDA Fee (per AF)	$ 175.00	$ 175.00	$ 175.00
Main San Gabriel Basin Watermaster In Lieu Fee (per AF)	$ 5.00	$ 5.00	$ 5.00
Replenishment Water Assessment (per AF)	$ 1,187.00	$ 1,187.00	$ 1,187.00
San Gabriel Valley Water Assoc Assessment (Annual)	$ 5,561.99	$ 5,561.99	$ 5,561.99
San Gabriel River Water Committee (monthly)	$ 2,927.85	$ 2,927.85	$ 2,927.85
City of Monrovia - 4" Meter Monthly Standby Fee (Monthly)	$ 662.22	$ 662.22	$ 662.22
San Gabriel Basin Water Quality Authority (Bi Annual)	$ 21,894.00	$ 21,894.00	$ 21,894.00
Purchased Water Costs			
Main San Gabriel Water Master Total	$ 1,063,084.15	$ 1,077,789.31	$ 1,154,892.53
Replenishment Costs	$ 1,225,102.52	$ 1,311,943.46	$ 1,438,533.58
San Gabriel Valley Water Assoc Assessment	$ 5,561.99	$ 5,561.99	$ 5,561.99
San Gabriel River Water Committee	$ 35,134.20	$ 35,134.20	$ 35,134.20
City of Monrovia - 4" Meter Monthly Standby Fee	$ 7,946.64	$ 7,946.64	$ 7,946.64
San Gabriel Basin Water Quality Authority	$ 43,788.00	$ 43,788.00	$ 43,788.00
Total Purchased Water Expense	$ 2,380,617.50	$ 2,482,163.59	$ 2,685,856.94

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER

LOS ANGELES DISTRICT	**Test Year CAW 2027**	**Test Year Cal Advocates 2027**	**Settlement CAW 2027**
SAN MARINO			
Total Water Production (CCF)	4,345,365	4,454,922	4,679,480
Convert to AF	9,976	10,227	10,743
Water Prodiction in AF			
Main Basin Safe Yield (AF)	140,000	140,000	155,000
Safe Yield Rate	4.74431%	4.74431%	4.74431%
San Marino Safe Yield (AF)	6,642	6,642	7,354
Raymond Basin	1,629	1,629	1,629
MWD Via City of San Marino Tier 1	998	1,023	1,074
MWD Via City of San Marino Tier 2	-	-	-
Replenishment Water (AF)	694	920	673
Savanah Memorial Park Leased Rights	13	13	13
Total Water Production	9,976	10,227	10,743
Purchased Water Fixed Rates			
MWD Capacity Charge (per month)	$ 5,850.00	$ 5,850.00	$ 5,850.00
MWD Readiness to Serve Charge (per month)	$ 8,065.00	$ 8,065.00	$ 8,065.00
City of South Pasadena Meter Charges (3 meters) (Bi-Monthly)	$ 1,614.17	$ 1,614.17	$ 1,614.17
Raymond Basin Management Fee (Annual)	$ 98,235.00	$ 98,235.00	$ 98,235.00
Savanah Memorial Park Leased Rights (AF)	$ 862.00	$ 826.36	$ 862.00
San Gabriel Basin Water Quality Authority (Bi-Annual)	$ 56,258.34	$ 56,258.34	$ 56,258.34
San Gabriel Valley Water Assoc Assessment (Annual)	$ 9,887.97	$ 9,887.97	$ 9,887.97
Purchased Water Volumetric Rates			
Replenishment Water Assessment (per AF)	$ 1,187.00	$ 1,187.00	$ 1,187.00
Main San Gabriel WaterMaster RDA (per AF)	$ 175.00	$ 175.00	$ 175.00
Main San Gabriel WaterMaster In Lieu Assessment (per AF)	$ 5.00	$ 5.00	$ 5.00
Main San Gabriel WaterMaster Administration Assessment (per AF)	$ 21.00	$ 21.00	$ 21.00
MWD - San Marino Tier 1 (per AF)	$ 1,395.00	$ 1,528.00	$ 1,528.00
Purchased Water Costs			
MWD Capacity Charge	$ 70,200.00	$ 70,200.00	$ 70,200.00
MWD Readiness to Serve Charge	$ 96,780.00	$ 96,780.00	$ 96,780.00
MWD Quantity Charge	$ 1,391,594.29	$ 1,562,700.05	$ 1,641,470.63
San Gabriel Basin Water Quality Authority	$ 112,516.68	$ 112,516.68	$ 112,516.68
City of South Pasadena Meter Charges (4 meters)	$ 9,685.02	$ 9,685.02	$ 9,685.02
Raymond Basin Management Fee	$ 98,235.00	$ 98,235.00	$ 98,235.00
Replenishment Water Assessment	$ 823,651.81	$ 1,092,338.08	$ 798,337.54
Main San Gabriel Water Master Administration	$ 1,801,950.46	$ 1,847,448.31	$ 1,940,704.83
Savanah Memorial Park Leased Rights (AF)	$ 11,292.20	$ 10,825.32	$ 11,292.20
San Gabriel Valley Water Assoc Assessment	$ 9,887.97	$ 9,887.97	$ 9,887.97
Total Purchased Water Expense	4,425,793	4,910,616	4,789,110

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER

Piru	Test Year CAW 2027	Test Year Cal Advocates 2027	Settlement CAW 2027
Total Water Production (CCF)	246,171	287,036	281,746
Convert to AF	565	659	647
Extraction Rates - Warring			
United Water - Agricultural Water Usage	$ 145	$ 145	$ 145
United Water - Non-AG/Domestic Water Usage	$ 161	$ 161	$ 161
Piru Basin Pumpers Association Fee	$ 0.40	$ 0.40	$ 0.40
Filmore and Piru Basin - Groundwater Assessment Fee	$ 12	$ 12	$ 12
Purchased Water Costs			
United Water - Warring	$ 173,128	$ 201,867	$ 198,147
Piru Basin Pumpers Association Fee - Warring	$ 226	$ 264	$ 259
Filmore and Piru Basin - Groundwater Assessment Fee - Warring	$ 6,782	$ 7,907	$ 7,762
Total Cost	$ 180,135	$ 210,038	$ 206,167

Bellflower	Test Year CAW 2027	Test Year Cal Advocates 2027	Settlement CAW 2027
Total Water Production (CCF)	244,644	266,883	265,926
Convert to AF	562	613	610
Wheeling Fee			
BSWMC Commercial Service Charge Per Meter (14-5/8'' meters) (Bi-Monthly	$ 69	$ 77	$ 77
BSWMC Commercial Service Charge Per Meter (2-4'' meters) (Bi-Monthly)	$ 2,075	$ 2,288	$ 2,288
BSWMC Commercial Service Charge Per Meter (7-6'' meters) (Bi-Monthly)	$ 5,798	$ 6,392	$ 6,392
Purchased Water Rates - Pumped			
Central Basin Watermaster Adminstrative Body Service Fee	$ 2,137	$ 2,137	$ 2,137
Central Basin Assessment (per AF)	$ 0.53	$ 0.53	$ 0.53
Central Basin Membership Dues	$ 50	$ 50	$ 50
Central Basin Meter Service Charge Monthly	$ 1,200	$ 1,200	$ 1,200
Water Replenishment District (per AF)	$ 454	$454.00	$454.00
Purchased Water Costs			
BSWMC Commercial Service Charge	$ 274,231	$ 302,339	$ 302,339
Central Basin Watermaster Adminstrative Body Service Fee	$ 2,137	$ 2,137	$ 2,137
Central Basin Assessment (per AF)	$ 298	$ 325	$ 324
Central Basin Membership Dues	$ 50	$ 50	$ 50
Central Basin Meter Service Charge	$ 14,400	$ 14,400	$ 14,400
Water Replenishment District	$ 254,978	$ 278,156	$ 277,159
TOTAL BELLFLOWER PURCHASED WATER COSTS	$ 546,093	$ 597,408	$ 596,409

Rio Plaza	Test Year CAW 2027	Test Year Cal Advocates 2027	Settlement CAW 2027
Total Water Production (CCF)	2,399,873	2,428,011	2,607,127
Percentage of Water Production for El Rio	4%	4%	4%
Convert to AF	220	212	239
Extraction Rates - Rio Plaza			
Fox Canyon - Reserve Free (per AF)	$ 20	$ 20	$ 20
Fox Canyon - Sustainability Fee (per AF)	$ 29	$ 29	$ 29
Fox Canyon - Extraction Charge(per AF)	$ 6	$ 6	$ 6
United Water	$ 313	$ 313	$ 313
Purchased Water Fix Rates			
Fox Canyon - Rio Plaza	$ 12,121	$ 11,650	$ 13,167
United Water - Rio Plaza	$ 68,924	$ 66,246	$ 74,876
Total Cost	$ 81,045	$ 77,895	$ 88,044

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER

Central Division	**Test Year CAW 2027**	**Test Year Cal Advocates 2027**	**Settlement CAW 2027**
Adopted Purchased Water Quantities			
Total Water Production (CCF)	4,124,690.00	4,124,048.00	4,277,011.00
Convert to AF	9,468.99	9,467.51	9,818.67
Seaside Basin Native Water (Exclusing PWM)	364,927.39	364,927.39	364,927.39
Sand City	200.00	300.00	200.00
Total Purchased Water Rights AF	3,500.00	3,500.00	3,500.00
% Water Purcahsed	39%	40%	38%
Monterey Rates			
Pure Water Monterey Rate Per AF	4,356.00	4,356.00	4,356.00
Sand City Rate per AF	5,008.29	2,682.19	5,008.29
Seaside Basin Water Master	364,927.39	364,927.39	364,927.39
Marina Coast Water District Wheeling Fee	38,055.00	24,000.00	38,055.00
Purchased Water In AF	3,500.00	3,500.00	3,500.00
Rate Per AF	4356	4356	4356
Total Purchased Water Expense	16,650,639.75	16,439,584.79	16,650,639.75

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER

SAN DIEGO DISTRICT		**Test Year CAW 2027**		**Test Year Cal Advocates 2027**		**Settlement CAW 2027**
Adopted Purchased Water Quantities						
City of San Diego	9,581.49		9,849.65		10,314.26	
Total Water Production (AF)	9,581.49		9,849.65		10,314.26	
Adopted Purchased Water Rate	Rate		Rate		Rate	
City of San Diego Variable Rate (per AF)	$ 2,691	$ 25,785,739	$ 2,691	$ 26,507,397	$ 2,848	$ 29,374,980
Total Purchased Water Expense		$ 25,785,739		$ 26,507,397		$ 29,374,980

VENTURA DISTRICT		**Test Year CAW 2027**		**Test Year Cal Advocates 2027**		**Settlement CAW 2027**
Adopted Purchased Water Quantities						
Calleguas Municipal Water District (AF)	11,871.67		12,017.84		13,254.88	
Total Water Production (AF)	11,871.67		12,017.84		13,254.88	
Adopted Purchased Water Variable Cost	Rate		Rate		Rate	
Calleguas Total Tier 1 Rate (per AF)	$ 1,895	$ 22,496,806	$ 1,895	$ 22,773,804	$ 2,058	$ 27,278,537
Calleguas Total Tier 2 Rate (per AF)	$ 2,185	$ -	$ 2,185	$ -	$ 2,185	$ -
Total Variable Rate Cost		$ 22,496,806		$ 22,773,804		$ 27,278,537
Adopted Purchased Water Fixed Rate						
Readiness to Servce (per month)	$ 126,363	$ 1,516,356	$ 126,363	$ 1,516,356	$ 137,838	$ 1,654,056
Capacity Reservation Charge (per month)	$ 102,346	$ 1,228,152	$ 102,346	$ 1,228,152	$ 102,397	$ 1,228,764
Total Fixed Rate Cost		$ 2,744,508		$ 2,744,508		$ 2,882,820
Total Purchased Water Expense		$ 25,241,314		$ 25,518,312		$ 30,161,357

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment B-2 For Settlement

Purchased Power Adopted Quantities

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED POWER

	Sacramento			Larkfield		
2025 GRC Northern Division Purchased Power	Test Year 2027 CAW	Test Year 2027 Cal Advocate	Settlement 2027 CAW	Test Year 2027 CAW	Test Year 2027 Cal Advocate	Settlement 2027 CAW
Cost per KWH	$ 0.2067	$ 0.2179	$ 0.1975	$ 0.4257	$ 0.4488	$ 0.4056
KWH/CCF	1.1706	1.1889	1.1706	1.1672	1.2651	1.1672
System Delivery (ccf)	13,987,897	14,590,361	14,421,343	352,766	366,478	369,834
Forecased kwh	16,374,758.69	17,347,005.15	16,882,166.89	411,762.83	463,638.27	431,685.31
Power Expense	$ 3,384,139	$ 3,008,597	$ 3,334,831	$ 175,273	$ 134,354	$ 175,081

	Central Division		
2025 GRC Central Division Purchased Power	Test Year 2027 CAW	Test Year 2027 Cal Advocate	Settlement 2027 CAW
Cost per KWH	$ 0.3256	$ 0.3433	$ 0.3265
KWH/CCF	3.5454	3.1666	3.5454
System Delivery (ccf)	4,124,690	4,124,048	4,277,011
Forecased kwh	14,623,477.03	13,059,199.59	15,163,508.56
Power Expense	$ 4,591,292	$ 2,357,171	$ 4,781,141

	MOWW		
2022 GRC Monterey WW Purchased Power	Test Year 2027 CAW	Test Year 2027 Cal Advocate	Settlement 2027 CAW
Cost per KWH	$ 0.2894	$ 0.3133	$ 0.2894
KWH/CCF	0.0000	0.0000	0.0000
System Delivery (ccf)	-	-	-
Forecased kwh	1,221,251.40	1,221,251.40	1,221,251.40
Power Expense	$ 353,397	$ 382,652	$ 353,397

	Ventura			San Diego		
2022 GRC Southern Division Purchased Power	Test Year 2027 CAW	Test Year 2027 Cal Advocate	Settlement 2027 CAW	Test Year 2027 CAW	Test Year 2027 Cal Advocate	Settlement 2027 CAW
Cost per KWH	$ 0.3790	$ 0.3996	$ 0.3563	$ 0.3569	$ 0.3865	$ 0.3569
KWH/CCF	0.2553	0.2472	0.2553	0.0004	0.0004	0.0004
System Delivery (ccf)	5,171,298	5,234,971	5,773,825	4,173,699	4,290,507	4,492,892
Forecased kwh	1,320,313.11	1,294,035.09	1,474,147.68	1,827.32	1,767.78	1,967.07
Power Expense	$ 500,406	$ 517,086	$ 525,193	$ 652	$ 683	$ 702

	LA Total		
2022 GRC Southern Division Purchased Power	Test Year 2027 CAW	Test Year 2027 Cal Advocate	Settlement 2027 CAW
Cost per KWH	$ 0.2558	$ 0.2697	$ 0.2386
KWH/CCF	1.7046	1.7615	1.7046
System Delivery (ccf)	8,331,043	8,557,664	8,986,011
Forecased kwh	14,200,847.77	15,074,654.40	15,317,286.67
Power Expense	$ 3,632,278	$ 1,637,160	$ 3,654,743

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

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Attachment B-3 For Settlement

Labor and Benefits

California American Water
2025 General Rate Case
Settlement Tables for Labor

CENTRAL DIVISION - Monterey Labor Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
Reg	$ 11,566,393	$ 10,271,153	$ (1,295,241)	$ 10,544,656
Cap Cr	$ (2,684,159)	$ (2,443,750)	$ 240,409	$ (2,517,208)
OT	$ 1,405,983	$ 1,403,018	$ (2,965)	$ 1,405,983
APP	$ 1,082,898	$ -	$ (1,082,898)	$ 510,850
APP Cr	$ (272,729)	$ -	$ 272,729	$ (130,010)
LTPP Options	$ 203,751	$ -	$ (203,751)	$ -
LTPP Cr	$ (75,354)	$ -	$ 75,354	$ -
Severance	$ 18,130	$ 18,130	$ -	$ 18,130
Total	$ 11,244,913	$ 9,248,551	$ (1,996,362)	$ 9,832,401

WASTEWATER - Monterey Wastewater Labor Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
Reg	$ 1,111,275	$ 1,023,047	$ (88,228)	$ 1,029,003
Cap Cr	$ (90,788)	$ (83,730)	$ 7,058	$ (85,378)
OT	$ 169,653	$ 169,388	$ (264)	$ 169,653
APP	$ 66,538	$ -	$ (66,538)	$ 31,447
APP Cr	$ (8,207)	$ -	$ 8,207	$ (3,925)
LTPP Options	$ 5,128	$ -	$ (5,128)	$ -
LTPP Cr	$ (2,049)	$ -	$ 2,049	$ -
Severance	$ 514	$ 514	$ -	$ 514
Total	$ 1,252,063	$ 1,109,219	$ (142,844)	$ 1,141,314

California American Water
2025 General Rate Case
Settlement Tables for Labor

SOUTHERN DIVISION - Los Angeles Labor Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
Reg	$ 6,472,709	$ 5,692,037	$ (780,672)	$ 6,112,411
Cap Cr	$ (1,572,660)	$ (1,414,468)	$ 158,192	$ (1,500,251)
OT	$ 323,331	$ 322,843	$ (487)	$ 323,331
APP	$ 679,995	$ -	$ (679,995)	$ 327,525
APP Cr	$ (198,031)	$ -	$ 198,031	$ (95,463)
LTPP Options	$ 153,229	$ -	$ (153,229)	$ -
LTPP Cr	$ (61,232)	$ -	$ 61,232	$ -
Severance	$ 15,496	$ 15,496	$ -	$ 15,496
Total	$ 5,812,836	$ 4,615,908	$ (1,196,928)	$ 5,183,049

SOUTHERN DIVISION - San Diego Labor Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
Reg	$ 4,145,757	$ 3,906,886	$ (238,872)	$ 3,999,650
Cap Cr	$ (1,567,586)	$ (1,482,387)	$ 85,199	$ (1,517,495)
OT	$ 250,849	$ 250,789	$ (59)	$ 250,849
APP	$ 501,568	$ -	$ (501,568)	$ 243,244
APP Cr	$ (176,920)	$ -	$ 176,920	$ (85,737)
LTPP Options	$ 118,445	$ -	$ (118,445)	$ -
LTPP Cr	$ (45,233)	$ -	$ 45,233	$ -
Severance	$ 15,039	$ 15,039	$ -	$ 15,039
Total	$ 3,241,919	$ 2,690,327	$ (551,593)	$ 2,905,550

California American Water
2025 General Rate Case
Settlement Tables for Labor

SOUTHERN DIVISION - Ventura Labor Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
Reg	$ 3,422,787	$ 2,929,594	$ (493,193)	$ 3,100,119
Cap Cr	$ (1,055,473)	$ (933,724)	$ 121,749	$ (981,661)
OT	$ 212,398	$ 211,055	$ (1,343)	$ 212,398
APP	$ 373,242	$ -	$ (373,242)	$ 176,960
APP Cr	$ (122,984)	$ -	$ 122,984	$ (58,734)
LTPP Options	$ 93,341	$ -	$ (93,341)	$ -
LTPP Cr	$ (37,300)	$ -	$ 37,300	$ -
Severance	$ 9,357	$ 9,357	$ -	$ 9,357
Total	$ 2,895,367	$ 2,216,282	$ (679,085)	$ 2,458,438

NORTHERN DIVISION - Sacramento Labor Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
Reg	$ 11,623,681	$ 10,299,020	$ (1,324,661)	$ 11,092,932
Cap Cr	$ (2,587,784)	$ (2,335,373)	$ 252,411	$ (2,479,465)
OT	$ 709,967	$ 709,914	$ (53)	$ 709,967
APP	$ 1,329,961	$ -	$ (1,329,961)	$ 639,213
APP Cr	$ (375,712)	$ -	$ 375,712	$ (180,920)
LTPP Options	$ 341,921	$ -	$ (341,921)	$ -
LTPP Cr	$ (130,027)	$ -	$ 130,027	$ -
Severance	$ 39,069	$ 39,069	$ -	$ 39,069
Total	$ 10,951,076	$ 8,712,629	$ (2,238,446)	$ 9,820,795

California American Water
2025 General Rate Case
Settlement Tables for Labor

NORTHERN DIVISION - Larkfield Labor Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
Reg	$ 770,970	$ 751,364	$ (19,606)	$ 764,319
Cap Cr	$ (190,883)	$ (184,105)	$ 6,778	$ (188,225)
OT	$ 48,266	$ 48,244	$ (22)	$ 48,266
APP	$ 75,194	$ -	$ (75,194)	$ 37,092
APP Cr	$ (19,958)	$ -	$ 19,958	$ (9,777)
LTPP Options	$ 10,810	$ -	$ (10,810)	$ -
LTPP Cr	$ (4,320)	$ -	$ 4,320	$ -
Severance	$ 1,084	$ 1,084	$ -	$ 1,084
Total	$ 691,163	$ 616,586	$ (74,576)	$ 652,759

California American Water
2025 General Rate Case
Settlement Tables for Pension & OPEB

Pension Expense Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
CENTRAL DIVISION				
Monterey	$ 746,831	$ 746,831	$ -	$ 746,831
WASTEWATER				
Monterey Wastewater	$ 42,212	$ 42,212	$ -	$ 42,212
SOUTHERN DIVISION				
Los Angeles	$ 281,271	$ 281,271	$ -	$ 281,271
San Diego	$ 351,511	$ 351,511	$ -	$ 351,511
Ventura	$ 218,555	$ 218,555	$ -	$ 218,555
NORTHERN DIVISION				
Sacramento	$ 597,194	$ 597,194	$ -	$ 597,194
Larkfield	$ 41,626	$ 41,626	$ -	$ 41,626
Total	$ 2,279,200	$ 2,279,200	$ -	$ 2,279,200

Pension Capitalized Credits Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
CENTRAL DIVISION				
Monterey	$ (45,395)	$ (45,395)	$ -	$ (45,395)
WASTEWATER				
Monterey Wastewater	$ (1,165)	$ (1,165)	$ -	$ (1,165)
SOUTHERN DIVISION				
Los Angeles	$ (21,988)	$ (21,988)	$ -	$ (21,988)
San Diego	$ (38,773)	$ (38,773)	$ -	$ (38,773)
Ventura	$ (18,800)	$ (18,800)	$ -	$ (18,800)
NORTHERN DIVISION				
Sacramento	$ (40,832)	$ (40,832)	$ -	$ (40,832)
Larkfield	$ (3,146)	$ (3,146)	$ -	$ (3,146)
Total	$ (170,099)	$ (170,099)	$ -	$ (170,099)

PBOP Expense Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
CENTRAL DIVISION				
Monterey	$ (347,318)	$ (347,318)	$ -	$ (347,318)
WASTEWATER				
Monterey Wastewater	$ (18,308)	$ (18,308)	$ -	$ (18,308)
SOUTHERN DIVISION				
Los Angeles	$ (134,433)	$ (134,433)	$ -	$ (134,433)
San Diego	$ (157,599)	$ (157,599)	$ -	$ (157,599)
Ventura	$ (105,131)	$ (105,131)	$ -	$ (105,131)
NORTHERN DIVISION				
Sacramento	$ (254,445)	$ (254,445)	$ -	$ (254,445)
Larkfield	$ (19,448)	$ (19,448)	$ -	$ (19,448)
Total	$ (1,036,683)	$ (1,036,683)	$ -	$ (1,036,683)

California American Water
2025 General Rate Case
Settlement Tables for Pension & OPEB

PBOP Capitalized Credits Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
CENTRAL DIVISION				
Monterey	$ (2,823)	$ (2,823)	$ -	$ (2,823)
WASTEWATER				
Monterey Wastewater	$ (66)	$ (66)	$ -	$ (66)
SOUTHERN DIVISION				
Los Angeles	$ (1,294)	$ (1,294)	$ -	$ (1,294)
San Diego	$ (2,493)	$ (2,493)	$ -	$ (2,493)
Ventura	$ (1,205)	$ (1,205)	$ -	$ (1,205)
NORTHERN DIVISION				
Sacramento	$ (2,131)	$ (2,131)	$ -	$ (2,131)
Larkfield	$ (202)	$ (202)	$ -	$ (202)
Total	$ (10,213)	$ (10,213)	$ -	$ (10,213)

California American Water
2025 General Rate Case
Settlement Tables for Pension & OPEB

Group Insurance Expense Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
CENTRAL DIVISION				
Monterey	$ 1,970,873	$ 1,730,304	$ (240,568)	$ 1,768,575
WASTEWATER				
Monterey Wastewater	$ 208,781	$ 189,119	$ (19,662)	$ 189,675
SOUTHERN DIVISION				
Los Angeles	$ 1,061,589	$ 919,719	$ (141,870)	$ 992,316
San Diego	$ 743,151	$ 705,657	$ (37,494)	$ 716,120
Ventura	$ 529,811	$ 436,950	$ (92,860)	$ 465,731
NORTHERN DIVISION				
Sacramento	$ 1,770,497	$ 1,521,301	$ (249,195)	$ 1,668,037
Larkfield	$ 153,328	$ 151,218	$ (2,110)	$ 152,390
Total	$ 6,438,030	$ 5,654,270	$ (783,760)	$ 5,952,845

Group Insurance Capitalized Credits Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
CENTRAL DIVISION				
Monterey	$ (354,448)	$ (312,728)	$ 41,720	$ (323,075)
WASTEWATER				
Monterey Wastewater	$ (14,266)	$ (12,887)	$ 1,379	$ (13,109)
SOUTHERN DIVISION				
Los Angeles	$ (215,408)	$ (188,838)	$ 26,570	$ (202,787)
San Diego	$ (243,090)	$ (229,891)	$ 13,198	$ (234,072)
Ventura	$ (137,737)	$ (116,144)	$ 21,593	$ (123,767)
NORTHERN DIVISION				
Sacramento	$ (328,799)	$ (287,296)	$ 41,503	$ (311,086)
Larkfield	$ (32,400)	$ (31,557)	$ 843	$ (32,025)
Total	$ (1,326,148)	$ (1,179,342)	$ 146,806	$ (1,239,922)

Other Benefits Test Year 2027	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
CENTRAL DIVISION				
Monterey	$ 871,789	$ 772,647	$ (99,141)	$ 780,430
WASTEWATER				
Monterey Wastewater	$ 101,315	$ 93,250	$ (8,066)	$ 92,724
SOUTHERN DIVISION				
Los Angeles	$ 519,612	$ 460,106	$ (59,506)	$ 484,726
San Diego	$ 250,338	$ 236,543	$ (13,795)	$ 237,376
Ventura	$ 251,243	$ 216,121	$ (35,122)	$ 224,195
NORTHERN DIVISION				
Sacramento	$ 923,597	$ 822,213	$ (101,384)	$ 870,230
Larkfield	$ 50,159	$ 49,072	$ (1,087)	$ 49,098
Total	$ 2,968,052	$ 2,649,952	$ (318,100)	$ 2,738,780

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment B-4 For Settlement

O&M and A&G Expense

California American Water
2025 General Rate Case
Settlement Tables for O&M

Conservation 799	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
CENTRAL DIVISION				
Monterey	$ 546,175	$ 355,701	$ (190,475)	$ 546,175
WASTEWATER				
Monterey Wastewater	$ 298	$ 194	$ (104)	$ 298
SOUTHERN DIVISION				
Los Angeles	$ 208,236	$ 135,615	$ (72,621)	$ 208,236
San Diego	$ 93,940	$ 61,179	$ (32,761)	$ 93,940
Ventura	$ 208,423	$ 135,737	$ (72,686)	$ 208,423
NORTHERN DIVISION				
Sacramento	$ 348,299	$ 226,832	$ (121,467)	$ 348,299
Larkfield	$ 12,961	$ 8,441	$ (4,520)	$ 12,961
Total	$ 1,418,333	$ 923,700	$ (494,633)	$ 1,418,333

SWRCB Drinking Water Fee 805	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
CENTRAL DIVISION				
Monterey	$ 182,674	$ 182,674	$ -	$ 182,674
WASTEWATER				
Monterey Wastewater	$ 169,904	$ 169,904	$ -	$ 169,904
SOUTHERN DIVISION				
Los Angeles	$ 256,106	$ 256,106	$ -	$ 256,106
San Diego	$ 99,415	$ 99,415	$ -	$ 99,415
Ventura	$ 103,784	$ 103,784	$ -	$ 103,784
NORTHERN DIVISION				
Sacramento	$ 454,235	$ 454,235	$ -	$ 454,235
Larkfield	$ 21,819	$ 21,819	$ -	$ 21,819
Total	$ 1,287,938	$ 1,287,938	$ -	$ 1,287,938

Water Loss Performance Standard 756	CAW Updated App	Cal Advocates	Difference	Test Year 2027 Settlement
CENTRAL DIVISION				
Monterey	$ 234,009	$ 95,085	$ (138,924)	$ 234,009
WASTEWATER				
Monterey Wastewater	$ -	$ -	$ -	$ -
SOUTHERN DIVISION				
Los Angeles	$ 350,916	$ 236,260	$ (114,656)	$ 350,916
San Diego	$ 206,342	$ 131,962	$ (74,380)	$ 206,342
Ventura	$ 373,097	$ 298,775	$ (74,322)	$ 373,097
NORTHERN DIVISION				
Sacramento	$ 538,520	$ 299,008	$ (239,512)	$ 538,520
Larkfield	$ 10,716	$ 2,510	$ (8,206)	$ 10,716
Total	$ 1,713,600	$ 1,063,600	$ (650,000)	$ 1,713,600

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment B-5 For Settlement

Deferred Tank Maintenance

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
TANK PAINTING SCHEDULE

		SETTLEMENT					
		Amortization Period			Amortization Period (in Months)	Monthly Amortization ($)	
District	Tank Name			Amount ($)			Amortization 2027
San Diego	Highland Anniversary Comprehensive Tank Inspection	02/01/25	01/31/30	3,007.36	60	50.12	1,304.28
San Diego	Highland Comprehensive Tank Inspection	07/01/23	06/30/28	3,007.36	60	50.12	300.72
San Diego	Highland Tank Painting Interior and Exterior	07/01/23	06/30/33	1,486,427.00	120	12,386.89	817,534.74
San Diego	Montgomery Comprehensive Tank Inspection	03/01/26	02/28/31	3,965.00	60	66.08	2,578.32
San Diego	Montgomery Comprehensive Tank Inspection	05/24/21	05/23/26	4,572.84	60	76.21	-
San Diego	Montgomery Tank Painting Interior and Exterior	03/01/26	02/29/36	140,272.86	120	1,168.94	115,726.12
San Diego	Montgomery Anniversary Comprehensive Tank Inspection	07/02/27	07/01/32	3,007.36	60	50.12	2,757.76
	San Diego Total Amortization			**1,644,259.78**			**940,201.94**
Monterey	Aguajito 1 Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Aguajito 1 Tank Painting Interior and Exterior	05/31/24	05/30/34	367,032.00	120	3,058.60	235,512.20
Monterey	Aguajito 1 Anniversary Comprehensive Tank Inspection	11/01/25	10/31/30	5,000.00	60	83.33	2,917.75
Monterey	Aguajito 2 Comprehensive Tank Inspection	02/01/22	01/31/27	3,100.00	60	51.67	-
Monterey	Aguajito 2 Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Airways, Lower Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Airways, Lower Comprehensive Tank Inspection	02/04/28	02/03/33	6,500.00	60	108.33	-
Monterey	Airways, Upper Tank Painting Interior and Exterior	08/31/22	08/30/32	350,106.10	120	2,917.55	163,382.80
Monterey	Airways, Upper Anniversary Comprehensive Tank Inspection	03/01/24	02/28/29	6,934.00	60	115.57	1,617.98
Monterey	Airways, Upper Comprehensive Tank Inspection	08/01/29	07/31/34	6,500.00	60	108.33	-
Monterey	Boots Tank Painting Interior and Exterior	01/01/16	12/31/25	193,196.35	120	1,609.97	-
Monterey	Boots Tank Painting Interior and Exterior	10/01/16	09/30/26	45,969.02	120	383.08	-
Monterey	Boots Comprehensive Tank Inspection	02/01/25	01/31/30	4,848.00	60	80.80	2,101.80
Monterey	C.V. Clearwell A Comprehensive Tank Inspection	02/01/21	01/31/26	3,800.00	60	63.33	-
Monterey	C.V. Clearwell A Comprehensive Tank Inspection	02/01/25	01/31/30	5,501.00	60	91.68	2,384.88
Monterey	C.V. Clearwell B Comprehensive Tank Inspection	02/01/21	01/31/26	3,800.00	60	63.33	-
Monterey	C.V. Clearwell B Comprehensive Tank Inspection	02/01/25	01/31/30	5,501.00	60	91.68	2,384.88
Monterey	Carola 1 Tank Painting Interior and Exterior	02/01/19	01/31/29	190,368.67	120	1,586.41	20,623.33
Monterey	Carola 2 Tank Painting Interior and Exterior	01/01/16	12/31/25	47,690.24	120	397.42	-
Monterey	Carola 2 Comprehensive Tank Inspection	12/22/22	12/21/27	6,277.00	60	104.62	-
Monterey	Carola 2 Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Carola HYDRO Comprehensive Inspection	12/22/22	12/21/27	3,021.59	60	50.36	0.00
Monterey	Chualar 1 Comprehensive Tank Inspection	07/17/24	07/16/29	7,553.00	60	125.88	2,391.72
Monterey	Chualar 1 Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Chualar 2 Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	CHUALAR HDYRO Comprehensive Tank Inspection	02/01/25	01/31/30	6,000.00	60	100.00	2,601.00
Monterey	Corte Cordillera 1 Comprehensive Tank Inspection	07/17/24	07/16/29	7,553.00	60	125.88	2,391.72
Monterey	Corte Cordillera 1 Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Corte Cordillera 2 Comprehensive Tank Inspection	07/17/24	07/16/29	7,553.00	60	125.88	2,391.72
Monterey	Corte Cordillera 2 Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	CORTE CORDILLERA HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Corte Codillera Pnuematic Comprehensive Tank Inspection	12/22/22	12/21/27	3,021.59	60	50.36	0.00
Monterey	Country Club Heights Tank Painting Interior and Exterior	02/01/27	01/31/37	404,000.00	120	3,366.67	370,334.30
Monterey	Country Club Heights Anniversary Comprehensive Tank Inspection	02/01/28	01/31/33	3,300.00	60	55.00	-
Monterey	Crest Canyon Comprehensive Tank Inspection	07/17/24	07/16/29	6,126.00	60	102.10	1,939.90
Monterey	Crest Canyon Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Carmel Views Tank Painting Interior and Exterior	04/01/16	03/31/26	2,630.17	120	21.92	-
Monterey	Carmel Views Comprehensive Tank Inspection	02/01/22	01/31/27	3,099.00	60	51.65	-
Monterey	Carmel Views Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Carmel Valley Ranch Comprehensive Tank Inspection	02/01/21	01/31/26	3,500.00	60	58.33	-
Monterey	Carmel Valley Ranch Comprehensive Tank Inspection	02/01/25	01/31/30	5,071.00	60	84.52	2,198.32
Monterey	Carmel Woods 3 Comprehensive Tank Inspection	02/01/22	01/31/27	3,099.00	60	51.65	-
Monterey	Carmel Woods 3 Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Cypress 2 Comprehensive Tank Inspection	12/22/22	12/21/27	6,277.00	60	104.62	-
Monterey	Cypress 2 Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Del Mesa Comprehensive Tank Inspection	07/17/24	07/16/29	6,310.00	60	105.17	1,998.23
Monterey	Del Mesa Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Eddy Rd (Vista Hermosa) Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Eddy Rd (Vista Hermosa) Comprehensive Tank Inspection	02/01/25	01/31/30	4,848.00	60	80.80	2,101.80
Monterey	Encina (McDonald)HYDRO Comprehensive Tank Inspection	12/22/22	12/21/27	3,021.59	60	50.36	0.00
Monterey	ESTREALLA D'ORO, Upper HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Estrella D'Oro 1, Upper Tank Painting Interior and Exterior	12/01/15	11/30/25	44,528.37	120	371.07	-
Monterey	Estrella D'Oro 1, Upper Tank Painting Interior and Exterior	06/01/16	05/31/26	165,148.04	120	1,376.23	-
Monterey	Estrella D'Oro 1, Upper Comprehensive Tank Inspection	12/22/22	12/21/27	6,277.00	60	104.62	-
Monterey	Estrella D'Oro 1, Upper Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Estrella D'Oro 2, Upper Tank Painting Interior and Exterior	12/01/15	11/30/25	201,413.26	120	1,678.44	-
Monterey	Estrella D'Oro 2, Upper Comprehensive Tank Inspection	12/22/22	12/21/27	6,277.00	60	104.62	-
Monterey	Estrella D'Oro 2, Upper Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Estrella D'Oro, Lower Tank Painting Interior and Exterior	12/01/15	11/30/25	203,589.49	120	1,696.58	-
Monterey	Estrella D'Oro, Lower Tank Painting Interior and Exterior	04/01/16	03/31/26	62,926.56	120	524.39	-
Monterey	Estrella D'Oro, Lower Comprehensive Tank Inspection	12/22/22	12/21/27	6,277.00	60	104.62	-
Monterey	Estrella D'Oro, Lower Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Fairways 1 Tank Painting Interior and Exterior	02/15/22	02/14/32	316,725.00	120	2,639.38	129,329.62
Monterey	Fairways 1 Anniversary Comprehensive Tank Inspection	03/01/24	02/28/29	1,984.00	60	33.07	462.98
Monterey	Fairways 1 Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Fairways 2 Tank Painting Interior and Exterior	02/15/22	02/14/32	327,824.00	120	2,731.87	133,861.63
Monterey	Fairways 2 Anniversary Comprehensive Tank Inspection	03/01/24	02/28/29	1,984.00	60	33.07	462.98
Monterey	Fairways 2 Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Fairways 3 Tank Painting Interior and Exterior	02/15/22	02/14/32	436,680.00	120	3,639.00	178,311.00
Monterey	Fairways 3 Anniversary Comprehensive Tank Inspection	03/01/24	02/28/29	5,348.00	60	89.13	1,247.82
Monterey	Fairways 3 Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Forest Lake 1 Tank Painting Interior and Exterior	11/01/25	10/31/35	3,228,220.00	120	26,901.83	2,555,675.25
Monterey	Forest Lake 1 Anniversary Comprehensive Tank Inspection	02/01/26	01/31/31	6,500.00	60	108.33	4,117.74
Monterey	Forest Lake 2 Tank Painting Interior and Exterior	04/01/16	03/31/26	641,371.94	120	5,344.77	-
Monterey	Forest Lake 2 Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Forest Lake 3 Comprehensive Tank Inspection	02/01/22	01/31/27	4,267.00	60	71.12	-
Monterey	Forest Lake 3 Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Hidden Hills Clearwell 1 Comprehensive Tank Inspection	02/01/22	01/31/27	3,099.00	60	51.65	-

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
TANK PAINTING SCHEDULE

SETTLEMENT

District	Tank Name	Amortization Period		Amount ($)	Amortization Period (in Months)	Monthly Amortization ($)	Amortization 2027
Monterey	Hidden Hills Clearwell 1 Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Hidden Hills Clearwell 2 Comprehensive Tank Inspection	02/01/22	01/31/27	3,099.00	60	51.65	-
Monterey	Hidden Hills Clearwell 2 Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	High Meadows 1 Tank Painting Interior and Exterior	03/01/16	02/28/26	275,156.30	120	2,292.97	-
Monterey	High Meadows 1 Tank Painting Interior and Exterior	04/01/16	03/31/26	118,221.48	120	985.18	-
Monterey	High Meadows 1 Comprehensive Tank Inspection	02/01/25	01/31/30	5,071.00	60	84.52	2,198.32
Monterey	Hilby 1 Tank Painting Interior and Exterior	12/01/21	11/30/31	682,320.00	120	5,686.00	267,242.00
Monterey	Hilby 1 Annivesary Inspect	08/29/22	08/28/27	2,134.00	60	35.57	-
Monterey	Hilby 1 Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Hilby 2 Tank Painting Interior and Exterior	12/01/21	11/30/31	487,926.00	120	4,066.05	191,104.35
Monterey	Hilby 2 Annivesary Inspect	08/29/22	08/28/27	2,134.00	60	35.57	-
Monterey	Hilby 2 Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	HILBY HYDRO 1 Comprehensive Tank Inspection	12/22/22	12/21/27	3,022.00	60	50.37	0.00
Monterey	HILBY HYDRO 1 Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	HILBY HYDRO 2 Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	HILBY HYDRO 2 Comprehensive Tank Inspection	12/22/22	12/21/27	3,021.59	60	50.36	0.00
Monterey	Huckleberry 2 Tank Painting Interior and Exterior	12/01/15	11/30/25	57,280.47	120	477.34	-
Monterey	Huckleberry 2 Tank Painting Interior and Exterior	11/01/16	10/31/26	381,777.64	120	3,181.48	-
Monterey	Huckleberry 2 Comprehensive Tank Inspection	02/01/25	01/31/30	5,501.00	60	91.68	2,384.88
Monterey	Huckleberry 3 Comprehensive Tank Inspection	12/22/22	12/21/27	7,315.00	60	121.92	-
Monterey	Huckleberry 3 Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Huckleberry Hydro Comprehensive Tank Inspection	12/22/22	12/21/27	-	60	-	-
Monterey	Los Tulares, Lower Comprehensive Tank Inspection	02/01/22	01/31/27	3,099.00	60	51.65	-
Monterey	Los Tulares, Lower Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Los Tulares, Upper Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Los Tulares, Upper Comprehensive Tank Inspection	02/01/25	01/31/30	4,848.00	60	80.80	2,101.80
Monterey	LOS TULARES, Upper HYDRO Comprehensive Tank Inspection	12/22/22	12/21/27	3,022.00	60	50.37	0.00
Monterey	MARKHAM, HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Markham, Lower Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Markham, Lower Comprehensive Tank Inspection	02/01/25	01/31/30	4,848.00	60	80.80	2,101.80
Monterey	Markham, Upper Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Markham, Upper Comprehensive Tank Inspection	02/01/25	01/31/30	4,848.00	60	80.80	2,101.80
Monterey	Mercurio Comprehensive Tank Inspection	07/17/24	07/16/29	6,126.00	60	102.10	1,939.90
Monterey	Mercurio Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Middle Canyon 2, Lower Comprehensive Tank Inspection	07/17/24	07/16/29	6,126.00	60	102.10	1,939.90
Monterey	Middle Canyon 2, Lower Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Middle Canyon, Upper Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Middle Canyon, Upper Tank Painting Interior and Exterior	02/01/27	01/31/37	350,000.00	120	2,916.67	320,834.30
Monterey	Middle Canyon, Upper Anniversary Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Mt Devon Comprehensive Tank Inspection	12/22/22	12/21/27	6,277.00	60	104.62	-
Monterey	Mt Devon Tank Painting Interior and Exterior	11/01/25	10/31/35	400,000.00	120	3,333.33	316,667.75
Monterey	Mt Devon Anniversary Comprehensive Tank Inspection	11/01/26	10/31/31	6,500.00	60	108.33	5,092.71
Monterey	MYER HYDRO Comprehensive Tank Inspection	12/22/22	12/21/27	3,022.00	60	50.37	0.00
Monterey	MYER HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Ord Grove Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	2,091.00
Monterey	Ord Grove Tank Painting Interior and Exterior	02/01/27	01/31/37	500,000.00	120	4,166.67	458,334.30
Monterey	Ord Grove Anniversary Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Pacific Meadows Comprehensive Tank Inspection	02/01/22	01/31/27	3,454.00	60	57.57	-
Monterey	Pacific Meadows Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Paseo Privado 1, Lower Comprehensive Tank Inspection	02/01/22	01/31/27	3,454.00	60	57.57	-
Monterey	Paseo Privado 1, Lower Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Paseo Privado 2, Lower Comprehensive Tank Inspection	02/01/22	01/31/27	3,454.00	60	57.57	-
Monterey	Paseo Privado 2, Lower Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Paseo Privado, Upper Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Paseo Privado, Upper Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Paseo Privado, Upper Tank Painting Interior and Exterior	02/01/28	01/31/38	250,000.00	120	2,083.33	-
Monterey	Paseo Privado, Upper Anniversary Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Pebble Beach 1 Comprehensive Tank Inspection	07/17/24	07/16/29	6,126.00	60	102.10	1,939.90
Monterey	Pebble Beach 1 Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Pebble Beach 2 Tank Painting Interior and Exterior	02/01/19	01/31/29	300,000.00	120	2,500.00	32,500.00
Monterey	Pebble Beach 2 Anniversary Comprehensive Tank Inspection	05/01/21	04/30/26	3,300.00	60	55.00	-
Monterey	Pebble Beach 2 Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Pebble Beach 3 Comprehensive Tank Inspection	12/22/22	12/21/27	6,277.00	60	104.62	-
Monterey	Pebble Beach 3 Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Presidio 1 Tank Painting Interior and Exterior	02/01/19	01/31/29	300,000.00	120	2,500.00	32,500.00
Monterey	Presidio 1 Anniversary Comprehensive Tank Inspection	05/01/21	04/30/26	3,300.00	60	55.00	-
Monterey	Presidio 1 Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	2,091.00
Monterey	Presidio 2 Comprehensive Tank Inspection	12/22/22	12/21/27	6,877.00	60	114.62	-
Monterey	Presidio 2 Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Quail Meadows Comprehensive Tank Inspection	07/17/24	07/16/29	6,310.00	60	105.17	1,998.23
Monterey	Quail Meadows Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Rancho Fiesta, Upper Comprehensive Tank Inspection	02/01/22	01/31/27	3,099.00	60	51.65	-
Monterey	Rancho Fiesta, Upper Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Ranchitos 2 Tank Painting Interior and Exterior	12/01/21	11/30/31	323,206.00	120	2,693.38	126,588.86
Monterey	Ranchitos 2 Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Rimrock 3, Upper Comprehensive Tank Inspection	02/01/22	01/31/27	3,099.00	60	51.65	-
Monterey	Rimrock 3, Upper Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Ralph Lane Comprehensive Tank Inspection	02/01/22	01/31/27	3,099.00	60	51.65	-
Monterey	Ralph Lane Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Ralph Lane Tank Painting Interior and Exterior	02/01/29	01/31/39	300,000.00	120	2,500.00	-
Monterey	Ralph Lane Anniversary Comprehensive Tank Inspection	02/01/30	01/31/35	6,500.00	60	108.33	-
Monterey	RALPH LANE HYDRO Comprehensive Tank Inspection	07/17/24	07/16/29	4,753.00	60	79.22	1,505.18
Monterey	RALPH LANE HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Robles, Lower Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Robles, Lower Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	2,091.00
Monterey	Robles, Lower Tank Painting Interior and Exterior	02/01/29	01/31/39	350,000.00	120	2,916.67	-

CALIFORNIA AMERICAN WATER
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TANK PAINTING SCHEDULE

SETTLEMENT

District	Tank Name	Amortization Period		Amount ($)	Amortization Period (in Months)	Monthly Amortization ($)	Amortization 2027
Monterey	Robles, Lower Anniversary Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Robles, Upper Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Robles, Upper Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	2,091.00
Monterey	Ryan Ranch Comprehensive Tank Inspection	02/01/22	01/31/27	3,759.00	60	62.65	-
Monterey	Ryan Ranch Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Ryan Ranch Tank Painting Interior and Exterior	02/01/29	01/31/39	600,000.00	120	5,000.00	-
Monterey	Ryan Ranch Anniversary Comprehensive Tank Inspection	02/01/30	01/31/35	6,500.00	60	108.33	-
Monterey	Rio Vista 1 Comprehensive Tank Inspection	02/01/21	01/31/26	3,500.00	60	58.33	-
Monterey	Rio Vista 1 Tank Painting Interior and Exterior	03/01/26	02/29/36	430,500.00	120	3,587.50	355,163.50
Monterey	Rio Vista 1 Anniversary Comprehensive Tank Inspection	02/01/27	01/31/32	3,500.00	60	58.33	2,917.70
Monterey	Rio Vista 2 Comprehensive Tank Inspection	02/01/22	01/31/27	3,099.00	60	51.65	-
Monterey	Rio Vista 2 Tank Painting Interior and Exterior	01/01/26	12/31/35	174,000.00	120	1,450.00	140,651.00
Monterey	Rio Vista 2 Anniversary Comprehensive Tank Inspection	02/01/27	01/31/32	3,500.00	60	58.33	2,917.70
Monterey	Rio Vista 3 Tank Painting Interior and Exterior	01/01/26	12/31/35	167,000.00	120	1,391.67	134,992.59
Monterey	Rio Vista 3 Anniversary Comprehensive Tank Inspection	02/01/27	01/31/32	3,500.00	60	58.33	2,917.70
Monterey	Segunda 1 Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey	Segunda 1 Tank Painting Interior and Exterior	02/01/29	01/31/39	950,000.00	120	7,916.67	-
Monterey	Segunda 1 Anniversary Comprehensive Tank Inspection	02/01/30	01/31/35	6,500.00	60	108.33	-
Monterey	Segunda 2 Comprehensive Tank Inspection	12/22/22	12/21/27	8,622.00	60	143.70	0.00
Monterey	Spectacular Bid 1 Comprehensive Tank Inspection	12/22/22	12/21/27	6,277.00	60	104.62	-
Monterey	Spectacular Bid 1 Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Spectacular Bid 2 Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Spectacular Bid 2 Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	2,091.00
Monterey	Stirrup Tank Painting Interior and Exterior	04/01/18	03/31/28	175,092.65	120	1,459.11	4,377.33
Monterey	Stirrup Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	2,091.00
Monterey	Tierra Grande, Lower Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Tierra Grande, Lower Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	2,091.00
Monterey	Tierra Grande, Middle Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Tierra Grande, Middle Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	2,091.00
Monterey	Tierra Grande, Upper Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Tierra Grande, Upper Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	2,091.00
Monterey	Tierra Grande, Upper Tank Painting Interior and Exterior	02/01/28	01/31/38	450,000.00	120	3,750.00	-
Monterey	Tierra Grande, Upper Anniversary Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Toyon 1, Lower Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	Toyon 1, Lower Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	2,091.00
Monterey	Toyon 1, Upper Comprehensive Tank Inspection	07/17/24	07/16/29	6,310.00	60	105.17	1,998.23
Monterey	Toyon 1, Upper Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Tierra Grande, Upper HYDRO Comprehensive Tank Inspection	12/22/22	12/21/27	3,021.59	60	50.36	0.00
Monterey	Viejo Tank Painting Interior and Exterior	04/01/16	03/31/26	7,665.83	120	63.88	-
Monterey	Viejo Comprehensive Tank Inspection	02/01/22	01/31/27	3,759.00	60	62.65	-
Monterey	Viejo Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Vista Dorado Comprehensive Tank Inspection	02/01/22	01/31/27	3,099.00	60	51.65	-
Monterey	Vista Dorado Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	Walden, Lower Comprehensive Tank Inspection	02/01/22	01/31/27	3,099.00	60	51.65	-
Monterey	Walden, Lower Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Withers 3 Comprehensive Tank Inspection	07/17/24	07/16/29	6,310.00	60	105.17	1,998.23
Monterey	Withers 3 Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	Withers 4 Comprehensive Tank Inspection	07/17/24	07/16/29	6,310.00	60	105.17	1,998.23
Monterey	Withers 4 Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
Monterey	York Road Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	-
Monterey	York Road Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey	York Road Tank Painting Interior and Exterior	02/01/28	01/31/38	450,000.00	120	3,750.00	-
Monterey	York Road Anniversary Comprehensive Tank Inspection	02/01/29	01/31/34	6,500.00	60	108.33	-
	Monterey Total Amortization			**16,604,574.53**			**6,394,686.34**
Monterey ex Garrapata	Corral Tank (aka Middle Tank) Comprehensive Tank Inspection	02/01/25	01/31/30	4,848.00	60	80.80	2,101.80
Monterey ex Garrapata	Corral Tank (aka Middle Tank) Comprehensive Tank Inspection	02/01/21	01/31/26	3,000.00	60	50.00	-
Monterey ex Garrapata	Garrapata 1 Comprehensive Tank Inspection	02/01/27	01/31/32	6,500.00	60	108.33	5,417.70
Monterey ex Garrapata	Garrapata 1 Comprehensive Tank Inspectionon	02/01/22	01/31/27	3,099.00	60	51.65	-
Monterey ex Garrapata	Garrapata 1 Comprehensive Tank Inspection	02/01/28	01/31/33	6,500.00	60	108.33	-
Monterey ex Garrapata	Garrapata 2 Comprehensive Tank Inspectionon	02/01/22	01/31/27	3,099.00	60	51.65	-
Monterey ex Garrapata	Log Cabin Tank Comprehensive Tank Inspection	02/01/26	01/31/31	6,500.00	60	108.33	4,117.74
Monterey ex Garrapata	Log Cabin Tank Comprehensive Tank Inspectionon	02/01/21	01/31/26	3,000.00	60	50.00	-
	Monterey ex Garrapata Total Amortization			**36,546.00**			**11,637.24**
Los Angeles	Angeles Mesa (Baldwin Hills) 3.7MG Tank Painting Interior and Exterior	07/01/26	06/30/36	208,811.39	120	1,740.09	179,230.86
Los Angeles	Angeles Mesa (Baldwin Hills) 3.7MG Anniversary CTI	07/02/27	07/01/32	4,000.00	60	66.67	3,667.65
Los Angeles	Bliss Canyon (Duarte) .3MG Comprehensive Tank Inspection	02/27/20	02/26/25	3,400.00	60	56.67	-
Los Angeles	Bliss Canyon (Duarte) .3MG Comprehensive Tank Inspection	01/01/26	12/31/30	3,400.00	60	56.67	2,097.59
Los Angeles	Bliss Canyon (Duarte) .3MG Tank Painting Interior and Exterior	07/01/26	06/30/36	189,080.00	120	1,575.67	162,294.61
Los Angeles	Bliss Canyon (Duarte) .3MG Anniversary Comprehensive Tank Inspection	07/01/26	06/30/31	3,400.00	60	56.67	2,437.61
Los Angeles	Danford (San Marino – Upper) 2.01MG Comprehensive Tank Inspection	07/02/20	07/01/25	2,254.00	60	37.57	-
Los Angeles	Danford (San Marino – Upper) 2.01MG Comprehensive Tank Inspection	03/01/26	02/28/31	2,254.00	60	37.57	1,466.03
Los Angeles	East Pasadena Tank #1 .750 MG Comprehensive Tank Inspection	03/01/23	02/29/28	4,068.21	60	67.80	135.60
Los Angeles	East Pasadena Tank #1 .750 MG Tank Painting Interior and Exterior	03/01/26	02/29/36	100,000.00	120	833.33	82,501.07
Los Angeles	East Pasadena Tank #1 .750 MG Anniversary Comprehensive Tank Inspection	03/01/27	02/29/32	3,000.00	60	50.00	2,551.00
Los Angeles	East Pasadena Tank #2A .175 MG Comprehensive Tank Inspection	03/01/23	02/29/28	3,571.35	60	59.52	119.04
Los Angeles	East Pasadena Tank #2A .175 MG Tank Painting Interior and Exterior	03/01/26	02/29/36	75,000.00	120	625.00	61,876.00
Los Angeles	East Pasadena Tank #2A .175 MG Anniversary Comprehensive Tank Inspection	03/01/27	02/29/32	2,500.00	60	41.67	2,125.97
Los Angeles	East Pasadena Tank #2B .175 MG Comprehensive Tank Inspection	03/01/23	02/29/28	3,571.35	60	59.52	119.04
Los Angeles	East Pasadena Tank #2B .175 MG Tank Painting Interior and Exterior	07/01/26	06/30/36	75,000.00	120	625.00	64,376.00
Los Angeles	East Pasadena Tank #2B .175 MG Anniversary Comprehensive Tank Inspection	03/01/26	02/28/31	2,500.00	60	41.67	1,625.93
Los Angeles	East Pasadena Tank #4 .175 MG Comprehensive Tank Inspection	03/01/23	02/28/33	4,068.21	120	33.90	2,101.80
Los Angeles	Fish Canyon (Duarte) .5MG Comprehensive Tank Inspection	07/01/25	06/30/30	2,186.53	60	36.44	1,130.77
Los Angeles	Garth (Baldwin Hills) 1MG Comprehensive Tank Inspection	04/14/21	04/13/26	3,492.70	60	58.21	-
Los Angeles	Garth (Baldwin Hills) 1MG Comprehensive Tank Inspection	07/01/26	06/30/31	3,492.70	60	58.21	2,504.13
Los Angeles	High Mesa (Duarte) .3 MG Comprehensive Tank Inspection	02/28/20	02/27/25	4,210.00	60	70.17	-
Los Angeles	High Mesa (Duarte) .3 MG Comprehensive Tank Inspection	07/01/26	06/30/31	4,210.00	60	70.17	3,018.11

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		SETTLEMENT					
					Amortization Period	Monthly	
District	Tank Name	Amortization Period		Amount ($)	(in Months)	Amortization ($)	Amortization 2027
Los Angeles	Homeland (Baldwin Hills) 1MG Comprehensive Tank Inspection	05/24/21	05/23/26	3,059.99	60	51.00	-
Los Angeles	Homeland (Baldwin Hills) 1MG Comprehensive Tank Inspection	07/01/26	06/30/31	3,059.99	60	51.00	2,193.99
Los Angeles	Lemon (Duarte) 1.5MG Comprehensive Tank Inspection	05/25/21	05/24/26	3,059.19	60	50.99	-
Los Angeles	Lemon (Duarte) 1.5MG Comprehensive Tank Inspection	07/01/26	06/30/31	3,059.19	60	50.99	2,193.36
Los Angeles	LaManda (San Marino – Upper) 1.6MG Tank Painting Interior and Exterior	04/01/18	03/31/28	215,797.12	120	1,798.31	5,394.93
Los Angeles	LaManda (San Marino – Upper) 1.6MG Comprehensive Tank Inspection	05/25/21	05/24/26	3,059.19	60	50.99	-
Los Angeles	LaManda (San Marino – Upper) 1.6MG Comprehensive Tank Inspection	06/01/26	05/31/31	3,059.19	60	50.99	2,142.37
Los Angeles	Longden (San Marino -Lower) 1.2MG Comprehensive Tank Inspection	02/04/20	02/03/25	7,516.53	60	125.28	-
Los Angeles	Longden (San Marino -Lower) 1.2MG Tank Painting Interior and Exterior	07/01/26	06/30/36	108,000.00	120	900.00	92,701.00
Los Angeles	Longden (San Marino -Lower) 1.2MG Anniversary Comprehensive Tank Inspectio	07/01/27	06/30/32	3,900.00	60	65.00	3,576.00
Los Angeles	Mt Vernon (Baldwin Hills) 1.25MG Comprehensive Tank Inspection	07/02/20	07/01/25	2,622.00	60	43.70	-
Los Angeles	MT VERNON HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	2,534.26
Los Angeles	Mt Vernon (Baldwin Hills) 1.25MG Comprehensive Tank Inspection	07/01/26	06/30/31	2,622.00	60	43.70	1,880.10
Los Angeles	Oak Knoll (San Marino – Upper) 2.5MG Comprehensive Tank Inspection	07/02/20	07/01/25	2,629.83	60	43.83	-
Los Angeles	Oak Knoll (San Marino – Upper) 2.5MG Comprehensive Tank Inspection	07/01/26	06/30/31	2,629.83	60	43.83	1,885.72
Los Angeles	Olympiad (Baldwin Hills) 1.25MG Comprehensive Tank Inspection	08/09/21	08/08/26	2,622.00	60	43.70	-
Los Angeles	Olympiad (Baldwin Hills) 1.25MG Comprehensive Tank Inspection	07/01/26	06/30/31	2,622.00	60	43.70	1,880.10
Los Angeles	Patton (San Marino) Comprehensive Tank Inspection	02/28/20	02/27/25	2,415.27	60	40.25	-
Los Angeles	Patton (San Marino) Comprehensive Tank Inspection	07/01/26	06/30/31	2,415.27	60	40.25	1,732.02
Los Angeles	Rosemead (San Marino - Lower) .75MG Comprehensive Tank Inspection	07/22/20	07/21/25	2,254.00	60	37.57	-
Los Angeles	Rosemead (San Marino - Lower) .75MG Comprehensive Tank Inspection	11/01/25	10/31/30	2,254.00	60	37.57	1,315.75
Los Angeles	Scott (Duarte) 1.5MG Comprehensive Tank Inspection	02/06/20	02/05/25	3,900.00	60	65.00	-
Los Angeles	Scott (Duarte) 1.5MG Tank Painting Interior and Exterior	07/01/26	06/30/36	14,580.00	120	121.50	12,515.50
Los Angeles	Scott (Duarte) 1.5MG Anniversary Comprehensive Tank Inspection	07/01/27	06/30/32	3,900.00	60	65.00	3,576.00
Los Angeles	Spinks (Duarte) 1MG Comprehensive Tank Inspection	03/23/20	03/22/25	9,937.20	60	165.62	-
Los Angeles	Spinks (Duarte) 1MG Tank Painting Interior and Exterior	07/01/26	06/30/36	27,000.00	120	225.00	23,176.00
Los Angeles	Spinks (Duarte) 1MG Anniversary Comprehensive Tank Inspection	07/01/27	06/30/32	3,900.00	60	65.00	3,576.00
Los Angeles	Starpine (Duarte) .34MG Comprehensive Tank Inspection	08/06/20	08/05/25	2,254.00	60	37.57	-
Los Angeles	Starpine (Duarte) .34MG Comprehensive Tank Inspection	07/01/26	06/30/31	2,254.00	60	37.57	1,616.31
Los Angeles	Vinyard (Duarte) .35MG Comprehensive Tank Inspection	07/01/26	06/30/31	4,480.00	60	74.67	3,211.61
	Los Angeles Total Amortization			**1,162,332.23**			**742,479.83**
Ventura	Deer Ridge Comprehensive Tank Inspection	04/01/20	03/31/25	5,000.00	60	83.33	-
Ventura	Deer Ridge Comprehensive Tank Inspection	04/01/26	03/31/31	5,000.00	60	83.33	3,334.40
Ventura	Dos Vientos IIA Comprehensive Tank Inspection	08/01/23	07/31/28	3,540.44	60	59.01	413.07
Ventura	Dos Vientos IIA Comprehensive Tank Inspection	08/01/28	07/31/33	4,000.00	60	66.67	-
Ventura	Dos Vientos IIB Comprehensive Tank Inspection	08/01/23	07/31/28	3,540.44	60	59.01	413.07
Ventura	Dos Vientos IIB Comprehensive Tank Inspection	08/01/28	07/31/33	4,000.00	60	66.67	-
Ventura	Dos Vientos IIII Comprehensive Tank Inspection	08/01/23	07/31/28	3,100.63	60	51.68	361.76
Ventura	Dos Vientos IIII Comprehensive Tank Inspection	08/01/28	07/31/33	4,000.00	60	66.67	-
Ventura	Greenridge Comprehensive Tank Inspection	08/01/28	07/31/33	3,364.52	60	56.08	-
Ventura	Greenridge Comprehensive Tank Inspection	08/02/23	08/01/28	3,400.00	60	56.67	396.69
Ventura	Industrial Park 1 Comprehensive Tank Inspection	07/01/20	06/30/25	5,000.00	60	83.33	-
Ventura	Industrial Park 1 Tank Painting Interior and Exterior	01/01/26	12/31/35	420,000.00	120	3,500.00	339,501.00
Ventura	Industrial Park 1 Anniversary Comprehensive Tank Inspection	07/01/27	06/30/32	5,000.00	60	83.33	4,584.35
Ventura	Industrial Park 2 Comprehensive Tank Inspection	07/01/20	06/30/25	5,690.00	60	94.83	-
Ventura	Industrial Park 2 Comprehensive Tank Inspection	07/01/25	06/30/30	5,690.00	60	94.83	2,940.93
Ventura	Janns Tank Painting Interior and Exterior	12/01/15	11/30/25	889,384.70	120	7,411.54	-
Ventura	Janss Comprehensive Tank Inspection	07/01/26	06/30/31	4,640.00	60	77.33	3,326.39
Ventura	Las Posas #1 Comprehensive Tank Inspection	08/01/23	07/31/28	3,108.96	60	51.82	362.74
Ventura	Las Posas #1 Comprehensive Tank Inspection	08/01/28	07/31/33	4,000.00	60	66.67	-
Ventura	Las Posas #2 Comprehensive Tank Inspection	01/21/23	01/20/28	2,865.12	60	47.75	47.75
Ventura	Las Posas #2 Comprehensive Tank Inspection	01/21/28	01/20/33	3,000.00	60	50.00	-
Ventura	Los Robles #1 Comprehensive Tank Inspection	05/01/26	04/30/31	3,700.00	60	61.67	2,529.27
Ventura	Los Robles #2 Comprehensive Tank Inspection	08/20/26	08/19/31	3,700.00	60	61.67	2,714.28
Ventura	Moorpark Comprehensive Tank Inspection	07/01/26	06/30/31	4,320.00	60	72.00	3,097.00
Ventura	Orbis Comprehensive Tank Inspection	02/01/26	01/31/31	4,480.00	60	74.67	2,838.26
Ventura	Pace Comprehensive Tank Inspection	09/01/25	08/31/30	3,900.00	60	65.00	2,146.00
Ventura	Potrero #1 Comprehensive Tank Inspection	08/01/23	07/31/28	3,540.44	60	59.01	413.07
Ventura	Potrero #1 Comprehensive Tank Inspection	08/01/28	07/31/33	4,000.00	60	66.67	-
Ventura	Potrero #2 Comprehensive Tank Inspection	05/01/20	04/30/25	4,320.00	60	72.00	-
Ventura	Potrero #2 Comprehensive Tank Inspection	05/01/26	04/30/31	4,320.00	60	72.00	2,953.00
Ventura	RIO PLAZA HYDRO 1 Comprehensive Tank Inspection	02/01/26	01/31/31	5,000.00	60	83.33	3,167.74
Ventura	RIO PLAZA HYDRO 2 Comprehensive Tank Inspection	02/01/26	01/31/31	5,000.00	60	83.33	3,167.74
Ventura	Shopping Center #2 Comprehensive Tank Inspection	08/01/23	07/31/28	3,801.63	60	63.36	443.52
Ventura	Shopping Center #2 Comprehensive Tank Inspection	08/01/28	07/31/33	4,000.00	60	66.67	-
Ventura	White Stallion Comprehensive Tank Inspection	08/01/23	07/31/28	3,100.64	60	51.68	-
Ventura	White Stallion Comprehensive Tank Inspection	08/01/28	07/31/33	3,100.00	60	51.67	-
Ventura	Wildwood Comprehensive Tank Inspection	04/01/20	03/31/25	4,640.00	60	77.33	-
Ventura	Wildwood Comprehensive Tank Inspection	04/01/26	03/31/31	4,640.00	60	77.33	3,094.40
	Ventura Total Amortization			**1,456,887.52**			**382,246.43**
Sacramento	420 Reservoir Comprehensive Tank Inspection	08/01/21	07/31/26	3,454.40	60	57.57	-
Sacramento	420 Reservoir Tank Painting Interior and Exterior	08/01/26	07/31/36	300,000.00	120	2,500.00	260,001.00
Sacramento	420 Reservoir Anniversary Comprehensive Tank inspection	08/01/27	07/31/32	6,100.00	60	101.67	5,694.32
Sacramento	437 Reservoir Comprehensive Tank Inspection	08/01/21	07/31/26	3,454.40	60	57.57	-
Sacramento	437 Reservoir Tank Painting Interior and Exterior	08/01/27	07/31/37	500,000.00	120	4,166.67	483,334.32
Sacramento	437 Reservoir Comprehensive Tank Anniversary inspection	08/01/28	07/31/33	6,100.00	60	101.67	-
Sacramento	40K @ 420 Tank Painting Interior and Exterior	08/01/25	07/31/35	100,000.00	120	833.33	76,667.76
Sacramento	40K @ 420 Anniversary Comprehensive Tank inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	ANDREA 2 HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	Baesore Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	BILLY HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,509.00	60	75.15	-
Sacramento	BRIGGS HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	BTR HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,734.00	60	78.90	-
Sacramento	CALDERA HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	CARRIAGE HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,734.00	60	78.90	-
Sacramento	Cedar Ridge Tank Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
TANK PAINTING SCHEDULE

		SETTLEMENT					
		Amortization Period			Amortization Period (in Months)	Monthly Amortization ($)	Amortization 2027
District	Tank Name			Amount ($)			
Sacramento	CENTRAL HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,509.00	60	75.15	-
Sacramento	CENTRUY HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,309.00	60	71.82	2,729.96
Sacramento	CHERBOURG HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	CHETT HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	Chianti- Geyserville Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	Chianti- Geyserville Comprehensive Tank Inspection	07/01/26	06/30/31	2,696.62	60	44.94	1,933.64
Sacramento	Coarsegold Tank 1 Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Coarsegold Tank 1 Comprehensive Tank Inspection	08/01/29	07/31/34	6,960.00	60	116.00	-
Sacramento	Coarsegold Tank 2 Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Coarsegold Tank 2 Comprehensive Tank Inspection	08/01/27	07/31/32	6,960.00	60	116.00	6,497.00
Sacramento	COLLG HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	COLON HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,734.00	60	78.90	-
Sacramento	CONRAD HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	Contact ReservoirComprehensive Tank Inspection	07/01/27	06/30/32	6,960.00	60	116.00	6,381.00
Sacramento	Cook Riolo Tank Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	3,082.61
Sacramento	COOK HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	Cook Riolo Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,271.20	60	54.52	-
Sacramento	Countryside BW Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,759.00	60	62.65	-
Sacramento	Countryside BW Tank Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	Countryside BW Tank Tank Painting Interior and Exterior	07/02/26	07/01/36	674,400.00	120	5,620.00	578,861.00
Sacramento	Countryside BW Tank Anniversary Comprehensive Tank Inspection	07/08/27	07/07/32	5,750.00	60	95.83	5,271.85
Sacramento	Countryside TP FW Tank Painting Interior and Exterior	06/01/20	05/31/30	1,420,000.00	120	11,833.33	343,166.57
Sacramento	Countryside TP FW Anniversary Comprehensive Tank Inspection	02/01/21	01/31/26	2,642.00	60	44.03	-
Sacramento	Countryside TP FW Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	Courtney Tank 1 Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Courtney Tank 1 Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	Courtney Tank 2 Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Courtney Tank 2 Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	DALY HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	DAVID HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	DUNNIGAN HYDRO 1 Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	DUNNIGAN HYDRO 2 Comprehensive Tank Inspection	02/01/27	01/31/32	4,509.00	60	75.15	3,758.50
Sacramento	Dunnigan Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,099.00	60	51.65	-
Sacramento	Dunnigan Tank Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	DUNNIGAN WL 2 HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,734.00	60	78.90	-
Sacramento	EAGLE RIDGE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	ELSE HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,509.00	60	75.15	-
Sacramento	ELVERTA HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,509.00	60	75.15	-
Sacramento	FAIRLAKE 2 HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	Falls Tank Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	FOLSOM HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,509.00	60	75.15	-
Sacramento	FRUITRIDGE WL 10 HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,300.00	60	71.67	-
Sacramento	FRUITRIDGE WL 13 HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,509.00	60	75.15	-
Sacramento	FRUITRIDGE WL 17 HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	FRUITRIDGE WL 18 HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	FRUITRIDGE WL 19 HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	FRUITRIDGE WL 20 HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,509.00	60	75.15	-
Sacramento	FRUITRIDGE WL 3 HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,734.00	60	78.90	-
Sacramento	FRUITRIDGE WL 4 HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	FRUITRIDGE WL 5 HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	FRUITRIDGE WL 6 HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	FRUITRIDGE WL 7 HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,509.00	60	75.15	-
Sacramento	FRUITRIDGE WL 8 HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,734.00	60	78.90	-
Sacramento	FRUITRIDGE WL 9 HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	FRTP Tank 1 Comprehensive Tank Inspection	08/01/21	07/31/26	3,454.40	60	57.57	-
Sacramento	FRTP Tank 1 Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	FRTP Tank 2 Comprehensive Tank Inspection	08/01/21	07/31/26	3,454.40	60	57.57	-
Sacramento	FRTP Tank 2 Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	FRTP BWT Comprehensive Tank Inspection	08/01/21	07/31/26	2,590.80	60	43.18	-
Sacramento	FRUITRIDGE BWT HYDRO 1 Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	FRUITRIDGE BWT HYDRO 2 Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	GOLDSIDE SUTT HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	Goldside Reservoir Comprehensive Tank Inspection	11/01/21	10/31/26	3,454.40	60	57.57	-
Sacramento	GOULD HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,734.00	60	78.90	-
Sacramento	H Line TankComprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	HEMLOCK HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	HOBST HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	Island View TP BW Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,099.00	60	51.65	-
Sacramento	Island View TP BW Tank Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	Island View TP Storage Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,454.40	60	57.57	-
Sacramento	Island View TP Storage Tank Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	ISLETON WL 3 HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,509.00	60	75.15	-
Sacramento	Isleton BW Supply Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	Isleton BW Tank Comprehensive Tank Inspection	04/01/21	03/31/26	2,592.34	60	43.21	-
Sacramento	Isleton BW Tank Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	Isleton Treated Water Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,545.40	60	59.09	-
Sacramento	Isleton Treated Water Tank Comprehensive Tank Inspection	04/02/26	04/01/31	5,750.00	60	95.83	3,834.40
Sacramento	ISLETON H STREET HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	5,750.00	60	95.83	3,642.74
Sacramento	Isleton Recovery Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,135.44	60	52.26	-
Sacramento	Isleton Storage Tank Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	JULIO HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,734.00	60	78.90	-
Sacramento	LAURL HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,509.00	60	75.15	3,758.50
Sacramento	LINDA HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,734.00	60	78.90	-
Sacramento	LIPI HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,734.00	60	78.90	-
Sacramento	Lincoln Oaks Tank Comprehensive Tank Inspection	07/01/22	06/30/27	4,730.00	60	78.83	-
Sacramento	Lincoln Oaks Tank Comprehensive Tank Inspection	07/01/27	06/30/32	5,750.00	60	95.83	5,271.85

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
TANK PAINTING SCHEDULE

SETTLEMENT

District	Tank Name	Amortization Period		Amount ($)	Amortization Period (in Months)	Monthly Amortization ($)	Amortization 2027
Sacramento	Mather Tank Painting Interior and Exterior	12/01/18	11/30/28	1,247,530.68	120	10,396.09	114,356.99
Sacramento	Mather Anniversary Comprehensive Tank Inspection	02/01/21	01/31/26	4,267.00	60	71.12	-
Sacramento	Mather Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	MEADOWBROOK WL 4 HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	MEADOWBROOK WL 5 HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	MEADOWBROOK WL 6 HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,300.00	60	71.67	3,584.30
Sacramento	N LOOP HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	Vintage South Tank Painting Interior and Exterior	08/01/16	07/31/26	456,376.96	120	3,803.14	-
Sacramento	OAK FOREST HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	OAKEN BUCKET HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,309.00	60	71.82	2,729.96
Sacramento	Old Water Treatment Plant	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	OXBOW 1 HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	PALMERSON HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,309.00	60	71.82	2,729.96
Sacramento	Parksite 1 Tank Painting Interior and Exterior	01/01/20	12/31/29	264,778.36	120	2,206.49	52,955.76
Sacramento	Parksite 1 Anniversary Comprehensive Tank Inspection	02/01/21	01/31/26	2,642.00	60	44.03	-
Sacramento	Parksite 1 Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	3,082.61
Sacramento	Parksite 2 Tank Painting Interior and Exterior	06/01/20	05/31/30	704,213.15	120	5,868.44	170,184.76
Sacramento	Parksite 2 Anniversary Comprehensive Tank Inspection	02/01/21	01/31/26	2,642.00	60	44.03	-
Sacramento	Parksite 2 Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	Parksite BW Recovery No. 1 Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	3,082.61
Sacramento	Parksite BW No. 1 Comprehensive Tank Inspection	04/01/21	03/31/26	3,099.00	60	51.65	-
Sacramento	Parksite BW No. 2 Comprehensive Tank Inspection	04/01/21	03/31/26	3,098.80	60	51.65	-
Sacramento	Parksite BW No. 2 Tank Painting Interior and Exterior	01/01/22	12/31/31	314,220.00	120	2,618.50	125,688.00
Sacramento	Parksite BW No. 2 Anniversary Comprehensive Tank Inspection	07/01/23	06/30/28	4,300.00	60	71.67	430.02
Sacramento	Parksite BW No. 2 Comprehensive Tank Inspection	07/02/28	07/01/33	6,960.00	60	116.00	-
Sacramento	Pines Tank 1 Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	Pines Tank 2 Comprehensive Tank Inspection	07/01/26	06/30/31	5,750.00	60	95.83	4,121.89
Sacramento	PTREY HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	Quail Meadows Tank (QM Tank)Comprehensive Tank Inspection	08/01/21	07/31/26	3,454.40	60	57.57	-
Sacramento	Quail Meadows Tank (QM Tank)Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	FRUITRIDGE WL 14 HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,734.00	60	78.90	-
Sacramento	RAYMOND	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	Raymond TP #1 Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Raymond TP #1 Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	Raymond TP #2 Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Raymond TP #2 Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	Raymond TP BWTComprehensive Tank Inspection	08/01/21	07/31/26	2,590.80	60	43.18	-
Sacramento	Raymond TP BWTComprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	Raymond TP Influent Blending TankComprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Raymond TP Influent Blending TankComprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	Raymond TP Sludge Tank Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Raymond TP Sludge Tank Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	RHINE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	Ridgeline Tank Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	3,082.61
Sacramento	Ridgeline Tank Painting Interior and Exterior	07/02/26	07/01/36	175,000.00	120	1,458.33	150,209.39
Sacramento	Ridgeline Tank Anniversary Comprehensive Tank Inspection	07/03/26	07/02/31	4,300.00	60	71.67	3,082.61
Sacramento	ROCKHURST HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	ROCKING HAM HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,509.00	60	75.15	-
Sacramento	Rose Parade BW Comprehensive Tank Inspection	07/01/22	06/30/27	4,730.00	60	78.83	-
Sacramento	Rose Parade BW Comprehensive Tank Inspection	07/02/27	07/01/32	6,960.00	60	116.00	6,381.00
Sacramento	Rose Parade Treatment Comprehensive Tank Inspection	07/02/27	07/01/32	4,300.00	60	71.67	3,942.65
Sacramento	Rose Parade Treatment Comprehensive Tank Rehab	07/02/27	07/01/37	1,711,000.00	120	14,258.33	1,639,709.35
Sacramento	Roseville Road Comprehensive Tank Inspection	07/01/22	06/30/27	4,730.00	60	78.83	-
Sacramento	Roseville Road Comprehensive Tank Inspection	07/02/27	07/01/32	6,100.00	60	101.67	5,592.65
Sacramento	ROSEVILLE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,309.00	60	71.82	2,729.96
Sacramento	ROUGE HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,734.00	60	78.90	-
Sacramento	RUSHMORE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	SALMON HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	Security Park Tank #1 Comprehensive Tank Inspection	07/01/22	06/30/27	4,730.00	60	78.83	-
Sacramento	Security Park Tank #1 Comprehensive Tank Inspection	07/02/27	07/01/32	6,960.00	60	116.00	6,381.00
Sacramento	SHILO HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	SIERRA LAKE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	Site 10 Tank Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Site 10 Tank Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	Site 9 - Tank 1 Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Site 9 - Tank 1 Tank Painting Interior and Exterior	08/01/26	07/31/36	120,000.00	120	1,000.00	104,001.00
Sacramento	Site 9 - Tank 1 Comprehensive Anniversary Inspection	08/01/27	09/30/31	4,730.00	50	94.60	4,352.60
Sacramento	Site 9 - Tank 2 Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Site 9 - Tank 2 Tank Painting Interior and Exterior	08/01/25	07/31/35	125,000.00	120	1,041.67	95,834.24
Sacramento	Site 9 - Tank 2 Anniversary Tank Inspection	08/01/26	07/31/31	4,730.00	60	78.83	3,469.72
Sacramento	SKY PARKWAY HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,309.00	60	71.82	1,868.12
Sacramento	SLWTP Tank 1 Comprehensive Tank Inspection	08/01/21	07/31/26	3,454.40	60	57.57	-
Sacramento	SLWTP Tank 1 Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	SLWTP Tank 2 Comprehensive Tank Inspection	08/01/21	07/31/26	3,454.40	60	57.57	-
Sacramento	SLWTP Tank 2 Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	SLWTP BWT Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	SLWTP BWT Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	SOUTHGATE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	STOCKER HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,509.00	60	75.15	-
Sacramento	SUMMERPLACE HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,509.00	60	75.15	-
Sacramento	Sutton Tank Comprehensive Tank Inspection	09/01/21	08/31/26	3,098.80	60	51.65	-
Sacramento	Sutton Tank Comprehensive Tank Inspection	09/01/26	08/31/31	5,750.00	60	95.83	4,313.55
Sacramento	SWANS WL HDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,309.00	60	71.82	2,729.96
Sacramento	TALLY HO 1 HYDRO Comprehensive Tank Inspection	06/01/26	05/31/31	4,300.00	60	71.67	3,010.94
Sacramento	TALLY HO 1 HYDRO Tank Painting Interior and Exterior	10/01/25	09/30/30	100,000.00	60	1,666.67	56,667.58
Sacramento	TWIN P HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,734.00	60	78.90	-

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
TANK PAINTING SCHEDULE

SETTLEMENT

District	Tank Name	Amortization Period		Amount ($)	Amortization Period (in Months)	Monthly Amortization ($)	Amortization 2027
Sacramento	TWIN TRAILS HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,309.00	60	71.82	2,729.96
Sacramento	VAN MAREN HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	VANDERBERG HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,734.00	60	78.90	-
Sacramento	VH HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	VINTAGE 1 HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,734.00	60	78.90	-
Sacramento	Vintage BW Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,554.40	60	59.24	-
Sacramento	Vintage BW Tank Comprehensive Tank Inspection	04/01/21	03/31/26	4,306.62	60	71.78	-
Sacramento	Vintage BW Tank Painting Interior and Exterior	06/01/22	05/31/32	418,830.00	120	3,490.25	184,983.25
Sacramento	Vintage BW Tank Anniversary Comprehensive Tank Inspection	07/01/23	06/30/28	5,230.00	60	87.17	523.02
Sacramento	Vintage BW Tank Comprehensive Tank Inspection	07/01/28	06/30/33	5,600.00	60	93.33	-
Sacramento	Vintage TP FW Tank Comprehensive Tank Inspection	07/01/23	06/30/28	5,230.00	60	87.17	523.02
Sacramento	Vintage TP FW Tank Painting Interior and Exterior	05/01/25	04/30/35	1,249,000.00	120	10,408.33	926,342.77
Sacramento	Vintage TP FW Tank Anniversary Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	3,082.61
Sacramento	Vista Heights 1 Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Vista Heights 1 Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	Vista Heights 1 Comprehensive Tank Paining and Rehab	08/02/26	08/01/36	295,000.00	120	2,458.33	255,667.72
Sacramento	Vista Heights 1 Comprehensive Anniversary inspection	08/02/27	08/01/32	6,100.00	60	101.67	5,694.32
Sacramento	Vista Heights 2 Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Vista Heights 2 Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	Vista Heights 3 Comprehensive Tank Inspection	08/01/21	07/31/26	3,098.80	60	51.65	-
Sacramento	Vista Heights 3 Comprehensive Tank Inspection	08/01/26	07/31/31	5,750.00	60	95.83	4,217.72
Sacramento	WAGON HDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Sacramento	Walerga Tank Comprehensive Tank Inspection	04/01/21	03/31/26	4,267.00	60	71.12	-
Sacramento	Walerga Tank Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	3,082.61
Sacramento	WALNUT GROVE WL 1 HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,183.07	60	69.72	1,813.59
Sacramento	WALNUT GROVE 3 HYDRO Comprehensive Tank Inspection	05/01/26	04/30/31	4,308.00	60	71.80	2,944.80
Sacramento	WATTA HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,309.00	60	71.82	2,729.96
Sacramento	WHITE WL HYDRO Comprehensive Tank Inspection	06/01/26	05/31/31	4,600.00	60	76.67	3,220.94
Sacramento	WHITE WL HYDRO Tank Painting Interior and Exterior	06/02/25	06/01/35	100,000.00	120	833.33	75,001.10
Sacramento	WILDROSE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,300.00	60	71.67	2,724.26
Sacramento	WSTP 1 HYDRO Comprehensive Tank Inspection	02/01/29	01/31/34	4,509.00	60	75.15	-
Sacramento	Rose Parade Treatment Anniversary Tank Inspection	07/02/28	07/01/33	4,300.00	60	71.67	-
Sacramento	WYDA HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,309.00	60	71.82	2,729.96
	Sacramento Total Amortization			**11,192,246.44**			**6,094,366.51**
Larkfield	Larkfield Tank Study 2017 seismic study	08/01/17	07/31/27	135,396.00	120	1,128.30	-
Larkfield	Lower Wikiup 1 Tank Painting Interior and Exterior	10/01/22	09/30/32	114,445.63	120	953.71	54,361.47
Larkfield	Lower Wikiup 1 Anniversary Comprehensive Tank Inspection	10/01/23	09/30/28	5,230.00	60	87.17	784.53
Larkfield	Lower Wikiup 1 Comprehensive Tank Inspection	10/01/28	09/30/33	6,960.00	60	116.00	-
Larkfield	Lower Wikiup 2 Comprehensive Tank Inspection	07/01/22	06/30/27	4,730.00	60	78.83	-
Larkfield	Lower Wikiup 2 Comprehensive Tank Inspection	07/01/27	06/30/32	6,100.00	60	101.67	5,592.65
Larkfield	North Wikiup 1 Comprehensive Tank Inspection	07/01/22	06/30/27	4,730.00	60	78.83	-
Larkfield	North Wikiup 1 Comprehensive Tank Inspection	07/01/27	06/30/32	6,100.00	60	101.67	5,592.65
Larkfield	North Wikiup 2 Comprehensive Tank Inspection	07/01/22	06/30/27	4,730.00	60	78.83	-
Larkfield	North Wikiup 2 Comprehensive Tank Inspection	07/02/28	07/01/33	5,100.00	60	85.00	-
Larkfield	North Wikiup 2 Tank Painting Interior and Exterior	07/01/28	06/30/38	583,000.00	120	4,858.33	-
Larkfield	North Wikiup 2 Anniversary Comprehensive Tank Inspection	07/01/29	06/30/34	5,100.00	60	85.00	-
Larkfield	Upper Wikiup 2 Comprehensive Tank Inspection- NO LONGER EXIST	07/01/22	06/30/27	4,730.00	60	78.83	-
Larkfield	N WIKIUP HYDRO Comprehensive Tank Inspection	05/01/25	04/30/30	4,183.07	60	69.72	2,022.75
Larkfield	UP WIKIUP HYDRO Comprehensive Tank Inspection	05/02/25	05/01/30	4,183.07	60	69.72	2,022.75
	Larkfield Total Amortization			**894,717.77**			**70,376.80**
	TOTAL			32,991,564.27			14,635,995.09

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment B-6 For Settlement

Chemical Settlement Tables

California American Water
2025 General Rate Case
Settlement Charts for Chemical Rates

				CAW			
District #	District Name	Material #	Chemical	2027 Authorized Cost Per Pound	Chemical Per unit of water production	System Delivery (ccf)	Chemical Expense
1560	Sacramento District	1200612	CHM,FERRIC,CHLORID,38%,BULK	2.0172	0.001192	14,421,343	34,672.53
1560	Sacramento District	1200648	CHM,HFS ACID,23%,MINI BULK	0.8891	0.011782	14,421,343	151,062.49
1560	Sacramento District	1200808	CHM,POLYMER,CATIONC ARIES 293PWG,55GA	2.5526	0.000396	14,421,343	14,594.30
1560	Sacramento District	1200809	CHM,POLYMER,CATIONC ARIES CC2205,55GA	2.2714	0.001264	14,421,343	41,412.92
1560	Sacramento District	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	2.7980	0.001662	14,421,343	67,081.08
1560	Sacramento District	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	0.4279	0.056444	14,421,343	348,330.41
1540	Monterey County District	1200593	CHM,CARBON DIOXIDE,100%,BULK	1.2501	0.000286	4,277,011	1,528.27
1540	Monterey County District	1200608	CHM,SPECTRAGUARD SG-55 ANTISCALANT,55GA	2.0913	0.000875	4,277,011	7,823.54
1540	Monterey County District	1200611	CHM,FERRIC,CHLORID,38% 55GA	0.7249	0.001337	4,277,011	4,146.48
1540	Monterey County District	1200613	CHM,FERRIC,CHLORID,38%,MINI BULK	0.9981	0.001003	4,277,011	4,280.22
1540	Monterey County District	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	0.2083	0.123882	4,277,011	110,353.15
1540	Monterey County District	1200929	CHM,SODIUM HYDROXIDE,50%,MINI BULK	0.4367	0.027284	4,277,011	50,962.49
1540	Monterey County District	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	0.3950	0.002034	4,277,011	3,435.73
1540	Monterey County District	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	0.2897	0.107239	4,277,011	132,862.82
1540	Monterey County District	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	0.3731	0.103742	4,277,011	165,531.03
1540	Monterey County District	1200981	CHM,ZINC,CHLORIDE,1:5,BULK	1.0474	0.011255	4,277,011	50,418.73
1540	Monterey County District	1201087	CHM,CALCITE,100%,BULK	0.3036	0.009381	4,277,011	12,180.62
1540	Monterey County District	1201601	CHM,ZINC,CHLORIDE,1:5,55GA	1.4663	0.000210	4,277,011	1,314.56
1540	Monterey County District	1201861	CHM,SODIUM HYPOCHLORITE,12.5%,4X1GAL	0.9875	0.010908	4,277,011	46,071.43
1540	Monterey County District	1202932	CHM,ZINC,CHLORIDE,1:5,MINI-BULK	1.2458	0.007138	4,277,011	38,031.62
1561	Larkfield District	1200615	CHM,FERRIC,CHLORID,45%,275GA	0.6829	0.015147	369,834	3,825.51
1561	Larkfield District	1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	15.4530	0.003883	369,834	22,189.52
1561	Larkfield District	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	0.6748	0.006849	369,834	1,709.22
1561	Larkfield District	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	0.3731	0.160224	369,834	22,106.45
1554	LA-San Marino	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	0.4499	0.072824	4,679,480	153,307.91
1553	LA-Duarte	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	0.4499	0.030461	2,607,127	35,726.85
1552	LA-Baldwin Hills	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	0.4499	0.042842	1,151,733	22,197.88
1553	LA-Duarte	1201252	CHM,SOD HYPO,13%,MINI BULK,Wiley Well	1.3825	0.028498	2,607,127	102,717.86
1553	LA-Duarte	1202631	CHM,SOD HYPO,13%,15GA,LEMON WELL	1.8358	0.001621	2,607,127	7,759.51
1560	Sacramento District	1202641	CHM,PHOSPHORIC ACID,ORTHO,100%,5GA	2.0507	0.000111	14,421,343	3,272.23
1553	LA-Duarte	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	0.7856	0.000927	2,607,127	1,898.21
1560	Sacramento District	1200611	CHM,FERRIC,CHLORID,38% 55GA	0.7249	0.000296	14,421,343	3,090.28
1560	Sacramento District	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	0.4938	0.000649	14,421,343	4,621.54
1542	Monterey Wastewater	1200695	CHM,PACL,BASICITY ARIES 4000,50%,BULK	0.9272	0.000000	-	66,228.04
1542	Monterey Wastewater	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	0.3731	0.000000	-	91,381.73
1542	Monterey Wastewater	1201005	CHM,CALCIUM HYPOCHLORITE,100%,50LB	3.7396	0.000000	-	37,079.05
1542	Monterey Wastewater	1201041	CHM,PLYMR,CATIONC ARIES 3358,1000GA	0.9734	0.000000	-	151,987.29
1542	Monterey Wastewater	1201043	CHM,PLYMR,CATIONC ARIES 558,235GA	3.7532	0.000000	-	63,870.89
1540	Monterey County District	1200715	CHM,PLYMR,ANIONC PRAESTOL A3010 LTR,55GA	2.2173	-0.000032	4,277,011	(301.18)
1540	Monterey County District	1200927	CHM,SODIUM HYDROXIDE,50%,5GA	0.3595	0.000003	4,277,011	4.76
1560	Sacramento District	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	0.6605	0.000058	14,421,343	557.26
1560	Sacramento District	1202241	CHM,PHOSPHORIC ACID,ORTHO,100%,15GA	2.0586	0.000003	14,421,343	98.55

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment C-1 For Settlement

Depreciation Rates

California American Water
2025 General Rate Case
Settlement Charts for Depreciation Rates

Unique Identifier	District #	District Name	Power Plant Subaccount	Power Plant Subaccount Description	CAW Depreciation Rate - Updated App	Cal Advocate Depreciation Rate	Settlement Depreciation Rate
1501-301000	1501	CAW Corporate	301000	Organization	2.57%	2.57%	2.57%
1501-304500	1501	CAW Corporate	304500	Struct & Imp-General	2.57%	2.57%	2.57%
1501-304510	1501	CAW Corporate	304510	Struct & Imp-Cap Lease	0.00%	0.00%	0.00%
1501-304620	1501	CAW Corporate	304620	Struct & Imp-Leasehold	4.50%	4.50%	4.50%
1501-307000	1501	CAW Corporate	307000	Wells & Springs	2.67%	2.67%	2.67%
1501-333000	1501	CAW Corporate	333000	Services	2.83%	2.83%	2.83%
1501-339600	1501	CAW Corporate	339600	Other P/E-CPS	16.05%	16.05%	16.05%
1501-340100	1501	CAW Corporate	340100	Office Furniture & Equip	5.26%	5.26%	5.26%
1501-340200	1501	CAW Corporate	340200	Comp & Periph Equip	14.57%	14.57%	14.57%
1501-340300	1501	CAW Corporate	340300	Computer Software	8.89%	8.89%	8.89%
1501-340310	1501	CAW Corporate	340310	Comp Software Mainframe	8.37%	8.37%	8.37%
1501-340500	1501	CAW Corporate	340500	Other Office Equipment	8.99%	8.99%	8.99%
1501-341100	1501	CAW Corporate	341100	Trans Equip Lt Duty Trks	8.41%	8.41%	8.41%
1501-341200	1501	CAW Corporate	341200	Trans Equip Hvy Duty Trks	0.00%	0.00%	0.00%
1501-341300	1501	CAW Corporate	341300	Trans Equip Autos	0.00%	0.00%	0.00%
1501-341400	1501	CAW Corporate	341400	Trans Equip Other	12.06%	12.06%	12.06%
1501-343000	1501	CAW Corporate	343000	Tools,Shop,Garage Equip	5.09%	5.09%	5.09%
1501-346100	1501	CAW Corporate	346100	Comm Equip Non-Telephone	0.00%	0.00%	0.00%
1501-346200	1501	CAW Corporate	346200	Comm Equip Telephone	13.07%	13.07%	13.07%
1501-347000	1501	CAW Corporate	347000	Misc Equipment	7.26%	7.26%	7.26%
1501-348000	1501	CAW Corporate	348000	Other Tangible Property	6.30%	6.30%	6.30%
1530-301000	1530	San Diego County Distri	301000	Organization	0.00%	0.00%	0.00%
1530-303200	1530	San Diego County Distri	303200	Land & Land Rights-Supply	0.00%	0.00%	0.00%
1530-303300	1530	San Diego County Distri	303300	Land & Land Rights-Pumping	0.00%	0.00%	0.00%
1530-303500	1530	San Diego County Distri	303500	Land & Land Rights-T&D	0.00%	0.00%	0.00%
1530-303600	1530	San Diego County Distri	303600	Land & Land Rights-General	0.00%	0.00%	0.00%
1530-304200	1530	San Diego County Distri	304200	Struct & Imp-Pumping	0.00%	0.00%	0.00%
1530-304300	1530	San Diego County Distri	304300	Struct & Imp-Treatment	0.00%	0.00%	0.00%
1530-304400	1530	San Diego County Distri	304400	Struct & Imp-T&D	0.00%	0.00%	0.00%
1530-304500	1530	San Diego County Distri	304500	Struct & Imp-General	2.57%	2.57%	2.57%
1530-304600	1530	San Diego County Distri	304600	Struct & Imp-Offices	5.54%	5.54%	5.54%
1530-304700	1530	San Diego County Distri	304700	Struct & Imp-Store,Shop,Gar	3.87%	3.87%	3.87%
1530-304800	1530	San Diego County Distri	304800	Struct & Imp-Misc	0.00%	0.00%	0.00%
1530-309000	1530	San Diego County Distri	309000	Supply Mains	0.00%	0.00%	0.00%
1530-310000	1530	San Diego County Distri	310000	Power Generation Equip	0.00%	0.00%	0.00%
1530-311200	1530	San Diego County Distri	311200	Pump Eqp Electric	0.97%	0.97%	0.97%
1530-311500	1530	San Diego County Distri	311500	Pump Eqp Other	0.00%	0.00%	0.00%
1530-311540	1530	San Diego County Distri	311540	Pumping Equipment TD	0.00%	0.00%	0.00%
1530-320100	1530	San Diego County Distri	320100	WT Equip Non-Media	0.35%	0.35%	0.35%
1530-330000	1530	San Diego County Distri	330000	Dist Reservoirs & Standpipes	1.77%	1.77%	1.77%
1530-330003	1530	San Diego County Distri	330003	Tank Repainting	0.00%	0.00%	0.00%
1530-330200	1530	San Diego County Distri	330200	Ground Level Tanks	0.00%	0.00%	0.00%
1530-331100	1530	San Diego County Distri	331100	TD Mains 4in & Less	2.09%	2.09%	2.09%
1530-331200	1530	San Diego County Distri	331200	TD Mains 6in to 8in	2.10%	2.10%	2.10%
1530-331300	1530	San Diego County Distri	331300	TD Mains 10in to 16in	2.13%	2.13%	2.13%
1530-331400	1530	San Diego County Distri	331400	TD Mains 18in & Grtr	2.03%	2.03%	2.03%
1530-333000	1530	San Diego County Distri	333000	Services	3.03%	3.03%	3.03%
1530-334100	1530	San Diego County Distri	334100	Meters	6.46%	6.46%	6.46%
1530-334200	1530	San Diego County Distri	334200	Meter Installations	3.92%	3.92%	3.92%
1530-334300	1530	San Diego County Distri	334300	Meter Vaults	3.75%	3.75%	3.75%
1530-335000	1530	San Diego County Distri	335000	Hydrants	2.92%	2.92%	2.92%
1530-339300	1530	San Diego County Distri	339300	Other P/E-Treatment	9.70%	9.70%	9.70%
1530-339500	1530	San Diego County Distri	339500	Other P/E-TD	6.46%	6.46%	6.46%
1530-339600	1530	San Diego County Distri	339600	Other P/E-CPS	16.05%	16.05%	16.05%
1530-340100	1530	San Diego County Distri	340100	Office Furniture & Equip	5.79%	5.79%	5.79%
1530-340200	1530	San Diego County Distri	340200	Comp & Periph Equip	14.87%	14.87%	14.87%
1530-340300	1530	San Diego County Distri	340300	Computer Software	0.00%	0.00%	0.00%
1530-340310	1530	San Diego County Distri	340310	Comp Software Mainframe	0.00%	0.00%	0.00%
1530-340500	1530	San Diego County Distri	340500	Other Office Equipment	0.00%	0.00%	0.00%
1530-341100	1530	San Diego County Distri	341100	Trans Equip Lt Duty Trks	23.56%	23.56%	23.56%
1530-341200	1530	San Diego County Distri	341200	Trans Equip Hvy Duty Trks	11.01%	11.01%	11.01%
1530-341300	1530	San Diego County Distri	341300	Trans Equip Autos	0.00%	0.00%	0.00%
1530-341400	1530	San Diego County Distri	341400	Trans Equip Other	9.29%	9.29%	9.29%
1530-343000	1530	San Diego County Distri	343000	Tools,Shop,Garage Equip	5.70%	5.70%	5.70%
1530-344000	1530	San Diego County Distri	344000	Laboratory Equipment	0.00%	0.00%	0.00%
1530-345000	1530	San Diego County Distri	345000	Power Operated Equipment	5.70%	5.70%	5.70%
1530-346100	1530	San Diego County Distri	346100	Comm Equip Non-Telephone	12.82%	12.82%	12.82%
1530-346190	1530	San Diego County Distri	346190	Remote Control & Instrument	8.03%	8.03%	8.03%
1530-346200	1530	San Diego County Distri	346200	Comm Equip Telephone	0.00%	0.00%	0.00%
1530-347000	1530	San Diego County Distri	347000	Misc Equipment	7.16%	7.16%	7.16%
1530-348000	1530	San Diego County Distri	348000	Other Tangible Property	0.00%	0.00%	0.00%
1540-301000	1540	Monterey County Distri	301000	Organization	0.00%	0.00%	0.00%
1540-302000	1540	Monterey County Distri	302000	Franchises	0.00%	0.00%	0.00%
1540-302100	1540	Monterey County Distri	302100	CA Seaside Franchise	0.00%	0.00%	0.00%
1540-303200	1540	Monterey County Distri	303200	Land & Land Rights-Supply	0.00%	0.00%	0.00%
1540-303300	1540	Monterey County Distri	303300	Land & Land Rights-Pumping	0.00%	0.00%	0.00%
1540-303400	1540	Monterey County Distri	303400	Land & Land Rights-Treatment	0.00%	0.00%	0.00%
1540-303500	1540	Monterey County Distri	303500	Land & Land Rights-T&D	0.00%	0.00%	0.00%
1540-303600	1540	Monterey County Distri	303600	Land & Land Rights-General	0.00%	0.00%	0.00%
1540-304100	1540	Monterey County Distri	304100	Struct & Imp-Supply	2.33%	2.33%	2.33%

Unique Identifier	District #	District Name	Power Plant Subaccount	Power Plant Subaccount Description	CAW Depreciation Rate - Updated App	Cal Advocate Depreciation Rate	Settlement Depreciation Rate
1540-304200	1540	Monterey County Distri	304200	Struct & Imp-Pumping	3.28%	3.28%	3.28%
1540-304300	1540	Monterey County Distri	304300	Struct & Imp-Treatment	1.68%	1.68%	1.68%
1540-304400	1540	Monterey County Distri	304400	Struct & Imp-T&D	4.32%	4.32%	4.32%
1540-304500	1540	Monterey County Distri	304500	Struct & Imp-General	2.81%	2.81%	2.81%
1540-304510	1540	Monterey County Distri	304510	Struct & Imp-Cap Lease	0.00%	0.00%	0.00%
1540-304600	1540	Monterey County Distri	304600	Struct & Imp-Offices	5.51%	5.51%	5.51%
1540-304700	1540	Monterey County Distri	304700	Struct & Imp-Store,Shop,Gar	4.65%	4.65%	4.65%
1540-304800	1540	Monterey County Distri	304800	Struct & Imp-Misc	6.45%	6.45%	6.45%
1540-305000	1540	Monterey County Distri	305000	Collect & Impound Reservoirs	0.57%	0.57%	0.57%
1540-306000	1540	Monterey County Distri	306000	Lake, River & Other Intakes	2.31%	2.31%	2.31%
1540-307000	1540	Monterey County Distri	307000	Wells & Springs	2.28%	2.28%	2.28%
1540-309000	1540	Monterey County Distri	309000	Supply Mains	1.36%	1.36%	1.36%
1540-310000	1540	Monterey County Distri	310000	Power Generation Equip	5.57%	5.57%	5.57%
1540-311100	1540	Monterey County Distri	311100	Pump Eqp Steam	0.00%	0.00%	0.00%
1540-311200	1540	Monterey County Distri	311200	Pump Eqp Electric	4.19%	4.19%	4.19%
1540-311300	1540	Monterey County Distri	311300	Pump Eqp Diesel	4.28%	4.28%	4.28%
1540-311400	1540	Monterey County Distri	311400	Pump Eqp Hydraulic	4.12%	4.12%	4.12%
1540-311500	1540	Monterey County Distri	311500	Pump Eqp Other	4.10%	4.10%	4.10%
1540-311540	1540	Monterey County Distri	311540	Pumping Equipment TD	0.00%	0.00%	0.00%
1540-320100	1540	Monterey County Distri	320100	WT Equip Non-Media	2.37%	2.37%	2.37%
1540-320200	1540	Monterey County Distri	320200	WT Equip Filter Media	4.63%	4.63%	4.63%
1540-330000	1540	Monterey County Distri	330000	Dist Reservoirs & Standpipes	1.64%	1.64%	1.64%
1540-330003	1540	Monterey County Distri	330003	Tank Repainting	0.00%	0.00%	0.00%
1540-330100	1540	Monterey County Distri	330100	Elevated Tanks & Standpipes	0.00%	0.00%	0.00%
1540-330200	1540	Monterey County Distri	330200	Ground Level Tanks	1.66%	1.66%	1.66%
1540-331001	1540	Monterey County Distri	331001	T&D Mains	1.98%	1.98%	1.98%
1540-331100	1540	Monterey County Distri	331100	TD Mains 4in & Less	1.98%	1.98%	1.98%
1540-331200	1540	Monterey County Distri	331200	TD Mains 6in to 8in	1.97%	1.97%	1.97%
1540-331300	1540	Monterey County Distri	331300	TD Mains 10in to 16in	1.96%	1.96%	1.96%
1540-331400	1540	Monterey County Distri	331400	TD Mains 18in & Grtr	2.00%	2.00%	2.00%
1540-333000	1540	Monterey County Distri	333000	Services	2.87%	2.87%	2.87%
1540-334100	1540	Monterey County Distri	334100	Meters	5.92%	5.92%	5.92%
1540-334200	1540	Monterey County Distri	334200	Meter Installations	0.00%	0.00%	0.00%
1540-334300	1540	Monterey County Distri	334300	Meter Vaults	3.65%	3.65%	3.65%
1540-335000	1540	Monterey County Distri	335000	Hydrants	2.63%	2.63%	2.63%
1540-339100	1540	Monterey County Distri	339100	Other P/E-Intangible	0.00%	0.00%	0.00%
1540-339200	1540	Monterey County Distri	339200	Other P/E-Supply	11.22%	11.22%	11.22%
1540-339300	1540	Monterey County Distri	339300	Other P/E-Treatment	0.00%	0.00%	0.00%
1540-339500	1540	Monterey County Distri	339500	Other P/E-TD	5.24%	5.24%	5.24%
1540-339600	1540	Monterey County Distri	339600	Other P/E-CPS	16.05%	16.05%	16.05%
1540-340100	1540	Monterey County Distri	340100	Office Furniture & Equip	10.66%	10.66%	10.66%
1540-340200	1540	Monterey County Distri	340200	Comp & Periph Equip	7.98%	7.98%	7.98%
1540-340300	1540	Monterey County Distri	340300	Computer Software	0.00%	0.00%	0.00%
1540-340310	1540	Monterey County Distri	340310	Comp Software Mainframe	15.14%	15.14%	15.14%
1540-340500	1540	Monterey County Distri	340500	Other Office Equipment	14.43%	14.43%	14.43%
1540-341100	1540	Monterey County Distri	341100	Trans Equip Lt Duty Trks	8.37%	8.37%	8.37%
1540-341200	1540	Monterey County Distri	341200	Trans Equip Hvy Duty Trks	8.37%	8.37%	8.37%
1540-341300	1540	Monterey County Distri	341300	Trans Equip Autos	0.00%	0.00%	0.00%
1540-341400	1540	Monterey County Distri	341400	Trans Equip Other	12.08%	12.08%	12.08%
1540-342000	1540	Monterey County Distri	342000	Stores Equipment	0.00%	0.00%	0.00%
1540-343000	1540	Monterey County Distri	343000	Tools,Shop,Garage Equip	7.59%	7.59%	7.59%
1540-344000	1540	Monterey County Distri	344000	Laboratory Equipment	9.39%	9.39%	9.39%
1540-345000	1540	Monterey County Distri	345000	Power Operated Equipment	3.84%	3.84%	3.84%
1540-346100	1540	Monterey County Distri	346100	Comm Equip Non-Telephone	0.86%	0.86%	0.86%
1540-346190	1540	Monterey County Distri	346190	Remote Control & Instrument	10.17%	10.17%	10.17%
1540-346200	1540	Monterey County Distri	346200	Comm Equip Telephone	12.47%	12.47%	12.47%
1540-347000	1540	Monterey County Distri	347000	Misc Equipment	7.72%	7.72%	7.72%
1540-371100	1540	Monterey County Distri	371100	WW Pump Equip Elect	0.00%	0.00%	0.00%
1542-331200	1542	Monterey Wastewater	331200	TD Mains 6in to 8in	0.00%	0.00%	0.00%
1542-333000	1542	Monterey Wastewater	333000	Services	0.00%	0.00%	0.00%
1542-335000	1542	Monterey Wastewater	335000	Hydrants	0.00%	0.00%	0.00%
1542-353400	1542	Monterey Wastewater	353400	WW Land & Ld Rights Treatmnt	0.00%	0.00%	0.00%
1542-354400	1542	Monterey Wastewater	354400	WW Struct & Imp Treatment	1.71%	1.71%	1.71%
1542-354500	1542	Monterey Wastewater	354500	WW Struct & Imp General	0.00%	0.00%	0.00%
1542-355400	1542	Monterey Wastewater	355400	WW Pwr Gen Equip Treatment	2.17%	2.17%	2.17%
1542-360000	1542	Monterey Wastewater	360000	WW Collection Sewers Forced	1.51%	1.51%	1.51%
1542-361100	1542	Monterey Wastewater	361100	WW Collecting Mains	1.16%	1.16%	1.16%
1542-363000	1542	Monterey Wastewater	363000	WW Services Sewer	1.39%	1.39%	1.39%
1542-370000	1542	Monterey Wastewater	370000	WW Receiving Wells	1.73%	1.73%	1.73%
1542-371100	1542	Monterey Wastewater	371100	WW Pump Equip Elect	3.43%	3.43%	3.43%
1542-371200	1542	Monterey Wastewater	371200	WW Pump Equip Oth Pwr	4.81%	4.81%	4.81%
1542-380000	1542	Monterey Wastewater	380000	WW TD Equipment	1.97%	1.97%	1.97%
1542-380100	1542	Monterey Wastewater	380100	WW TD Equip Sed Tanks/Acc	1.52%	1.52%	1.52%
1542-380200	1542	Monterey Wastewater	380200	WW TD Equip Sldge/Effl Rmv	2.07%	2.07%	2.07%
1542-380300	1542	Monterey Wastewater	380300	WW TD Equip Sldge Dry/Filt	1.64%	1.64%	1.64%
1542-380450	1542	Monterey Wastewater	380450	WW TD Equip Oth Sew Rem	1.69%	1.69%	1.69%
1542-380600	1542	Monterey Wastewater	380600	WW TD Equip Oth Disp	2.26%	2.26%	2.26%
1542-380625	1542	Monterey Wastewater	380625	WW TD Equip Gen Trmt	1.76%	1.76%	1.76%
1542-381000	1542	Monterey Wastewater	381000	WW Plant Sewers	1.61%	1.61%	1.61%
1542-382000	1542	Monterey Wastewater	382000	WW Outfall Sewer Lines	1.96%	1.96%	1.96%
1542-389100	1542	Monterey Wastewater	389100	WW Oth Plt & Misc Eqp Intang	0.00%	0.00%	0.00%
1542-389600	1542	Monterey Wastewater	389600	WW Other P/E - CPS	16.05%	16.05%	16.05%
1542-390000	1542	Monterey Wastewater	390000	WW Office Furniture & Equip	9.21%	9.21%	9.21%
1542-390200	1542	Monterey Wastewater	390200	WW Computers & Peripheral	0.00%	0.00%	0.00%

Unique Identifier	District #	District Name	Power Plant Subaccount	Power Plant Subaccount Description	CAW Depreciation Rate - Updated App	Cal Advocate Depreciation Rate	Settlement Depreciation Rate
1542-391200	1542	Monterey Wastewater	391200	WW Trans Equip Hvy Dty Trks	8.00%	8.00%	8.00%
1542-393000	1542	Monterey Wastewater	393000	WW Tool Shop & Garage Equip	7.34%	7.34%	7.34%
1542-394000	1542	Monterey Wastewater	394000	WW Laboratory Equipment	9.46%	9.46%	9.46%
1542-395000	1542	Monterey Wastewater	395000	WW Power Operated Equip	6.26%	6.26%	6.26%
1542-396000	1542	Monterey Wastewater	396000	WW Communication Equip	11.21%	11.21%	11.21%
1542-397000	1542	Monterey Wastewater	397000	WW Misc Equipment	10.08%	10.08%	10.08%
1550-301000	1550	Los Angeles County Dis	301000	Organization	0.00%	0.00%	0.00%
1550-302000	1550	Los Angeles County Dis	302000	Franchises	0.00%	0.00%	0.00%
1550-303200	1550	Los Angeles County Dis	303200	Land & Land Rights-Supply	0.00%	0.00%	0.00%
1550-303300	1550	Los Angeles County Dis	303300	Land & Land Rights-Pumping	0.00%	0.00%	0.00%
1550-303400	1550	Los Angeles County Dis	303400	Land & Land Rights-Treatment	0.00%	0.00%	0.00%
1550-303600	1550	Los Angeles County Dis	303600	Land & Land Rights-General	0.00%	0.00%	0.00%
1550-304100	1550	Los Angeles County Dis	304100	Struct & Imp-Supply	2.49%	2.49%	2.49%
1550-304200	1550	Los Angeles County Dis	304200	Struct & Imp-Pumping	3.15%	3.15%	3.15%
1550-304300	1550	Los Angeles County Dis	304300	Struct & Imp-Treatment	1.90%	1.90%	1.90%
1550-304400	1550	Los Angeles County Dis	304400	Struct & Imp-T&D	4.50%	4.50%	4.50%
1550-304500	1550	Los Angeles County Dis	304500	Struct & Imp-General	3.47%	3.47%	3.47%
1550-304600	1550	Los Angeles County Dis	304600	Struct & Imp-Offices	8.47%	8.47%	8.47%
1550-304700	1550	Los Angeles County Dis	304700	Struct & Imp-Store,Shop,Gar	10.73%	10.73%	10.73%
1550-305000	1550	Los Angeles County Dis	305000	Collect & Impound Reservoirs	1.48%	1.48%	1.48%
1550-306000	1550	Los Angeles County Dis	306000	Lake, River & Other Intakes	2.49%	2.49%	2.49%
1550-307000	1550	Los Angeles County Dis	307000	Wells & Springs	2.59%	2.59%	2.59%
1550-309000	1550	Los Angeles County Dis	309000	Supply Mains	1.52%	1.52%	1.52%
1550-310000	1550	Los Angeles County Dis	310000	Power Generation Equip	5.33%	5.33%	5.33%
1550-311200	1550	Los Angeles County Dis	311200	Pump Eqp Electric	3.95%	3.95%	3.95%
1550-311400	1550	Los Angeles County Dis	311400	Pump Eqp Hydraulic	0.00%	0.00%	0.00%
1550-311540	1550	Los Angeles County Dis	311540	Pumping Equipment TD	3.94%	3.94%	3.94%
1550-320100	1550	Los Angeles County Dis	320100	WT Equip Non-Media	2.72%	2.72%	2.72%
1550-320200	1550	Los Angeles County Dis	320200	WT Equip Filter Media	0.00%	0.00%	0.00%
1550-330000	1550	Los Angeles County Dis	330000	Dist Reservoirs & Standpipes	1.71%	1.71%	1.71%
1550-330003	1550	Los Angeles County Dis	330003	Tank Repainting	0.00%	0.00%	0.00%
1550-330100	1550	Los Angeles County Dis	330100	Elevated Tanks & Standpipes	0.00%	0.00%	0.00%
1550-330200	1550	Los Angeles County Dis	330200	Ground Level Tanks	0.00%	0.00%	0.00%
1550-330300	1550	Los Angeles County Dis	330300	Below Ground Tanks	0.00%	0.00%	0.00%
1550-331001	1550	Los Angeles County Dis	331001	T&D Mains	2.02%	2.02%	2.02%
1550-331100	1550	Los Angeles County Dis	331100	TD Mains 4in & Less	2.03%	2.03%	2.03%
1550-331200	1550	Los Angeles County Dis	331200	TD Mains 6in to 8in	2.05%	2.05%	2.05%
1550-331300	1550	Los Angeles County Dis	331300	TD Mains 10in to 16in	2.05%	2.05%	2.05%
1550-331400	1550	Los Angeles County Dis	331400	TD Mains 18in & Grtr	2.01%	2.01%	2.01%
1550-333000	1550	Los Angeles County Dis	333000	Services	2.97%	2.97%	2.97%
1550-334100	1550	Los Angeles County Dis	334100	Meters	6.28%	6.28%	6.28%
1550-334200	1550	Los Angeles County Dis	334200	Meter Installations	3.82%	3.82%	3.82%
1550-334300	1550	Los Angeles County Dis	334300	Meter Vaults	3.79%	3.79%	3.79%
1550-335000	1550	Los Angeles County Dis	335000	Hydrants	2.74%	2.74%	2.74%
1550-339500	1550	Los Angeles County Dis	339500	Other P/E-TD	9.54%	9.54%	9.54%
1550-339600	1550	Los Angeles County Dis	339600	Other P/E-CPS	16.05%	16.05%	16.05%
1550-340100	1550	Los Angeles County Dis	340100	Office Furniture & Equip	8.37%	8.37%	8.37%
1550-340200	1550	Los Angeles County Dis	340200	Comp & Periph Equip	14.04%	14.04%	14.04%
1550-340300	1550	Los Angeles County Dis	340300	Computer Software	0.00%	0.00%	0.00%
1550-340310	1550	Los Angeles County Dis	340310	Comp Software Mainframe	11.75%	11.75%	11.75%
1550-340500	1550	Los Angeles County Dis	340500	Other Office Equipment	0.00%	0.00%	0.00%
1550-341100	1550	Los Angeles County Dis	341100	Trans Equip Lt Duty Trks	8.41%	8.41%	8.41%
1550-341200	1550	Los Angeles County Dis	341200	Trans Equip Hvy Duty Trks	12.74%	12.74%	12.74%
1550-341300	1550	Los Angeles County Dis	341300	Trans Equip Autos	17.69%	17.69%	17.69%
1550-341400	1550	Los Angeles County Dis	341400	Trans Equip Other	0.00%	0.00%	0.00%
1550-342000	1550	Los Angeles County Dis	342000	Stores Equipment	13.36%	13.36%	13.36%
1550-343000	1550	Los Angeles County Dis	343000	Tools,Shop,Garage Equip	7.10%	7.10%	7.10%
1550-344000	1550	Los Angeles County Dis	344000	Laboratory Equipment	5.79%	5.79%	5.79%
1550-345000	1550	Los Angeles County Dis	345000	Power Operated Equipment	5.45%	5.45%	5.45%
1550-346100	1550	Los Angeles County Dis	346100	Comm Equip Non-Telephone	1.55%	1.55%	1.55%
1550-346190	1550	Los Angeles County Dis	346190	Remote Control & Instrument	3.01%	3.01%	3.01%
1550-346200	1550	Los Angeles County Dis	346200	Comm Equip Telephone	0.00%	0.00%	0.00%
1550-347000	1550	Los Angeles County Dis	347000	Misc Equipment	10.49%	10.49%	10.49%
1550-348000	1550	Los Angeles County Dis	348000	Other Tangible Property	0.00%	0.00%	0.00%
1551-301000	1551	Ventura County District	301000	Organization	0.00%	0.00%	0.00%
1551-302000	1551	Ventura County District	302000	Franchises	0.00%	0.00%	0.00%
1551-303300	1551	Ventura County District	303300	Land & Land Rights-Pumping	0.00%	0.00%	0.00%
1551-303500	1551	Ventura County District	303500	Land & Land Rights-T&D	0.00%	0.00%	0.00%
1551-304100	1551	Ventura County District	304100	Struct & Imp-Supply	2.50%	2.50%	2.50%
1551-304200	1551	Ventura County District	304200	Struct & Imp-Pumping	2.82%	2.82%	2.82%
1551-304400	1551	Ventura County District	304400	Struct & Imp-T&D	4.35%	4.35%	4.35%
1551-304500	1551	Ventura County District	304500	Struct & Imp-General	2.66%	2.66%	2.66%
1551-304600	1551	Ventura County District	304600	Struct & Imp-Offices	6.11%	6.11%	6.11%
1551-304620	1551	Ventura County District	304620	Struct & Imp-Leasehold	4.50%	4.50%	4.50%
1551-304700	1551	Ventura County District	304700	Struct & Imp-Store,Shop,Gar	13.08%	13.08%	13.08%
1551-306000	1551	Ventura County District	306000	Lake, River & Other Intakes	2.52%	2.52%	2.52%
1551-309000	1551	Ventura County District	309000	Supply Mains	1.56%	1.56%	1.56%
1551-310000	1551	Ventura County District	310000	Power Generation Equip	2.77%	2.77%	2.77%
1551-311200	1551	Ventura County District	311200	Pump Eqp Electric	3.11%	3.11%	3.11%
1551-311400	1551	Ventura County District	311400	Pump Eqp Hydraulic	2.58%	2.58%	2.58%
1551-311500	1551	Ventura County District	311500	Pump Eqp Other	1.65%	1.65%	1.65%
1551-311540	1551	Ventura County District	311540	Pumping Equipment TD	0.00%	0.00%	0.00%
1551-320100	1551	Ventura County District	320100	WT Equip Non-Media	2.77%	2.77%	2.77%
1551-330000	1551	Ventura County District	330000	Dist Reservoirs & Standpipes	3.11%	3.11%	3.11%

Unique Identifier	District #	District Name	Power Plant Subaccount	Power Plant Subaccount Description	CAW Depreciation Rate - Updated App	Cal Advocate Depreciation Rate	Settlement Depreciation Rate
1551-330003	1551	Ventura County District	330003	Tank Repainting	0.00%	0.00%	0.00%
1551-330200	1551	Ventura County District	330200	Ground Level Tanks	1.66%	1.66%	1.66%
1551-330300	1551	Ventura County District	330300	Below Ground Tanks	0.00%	0.00%	0.00%
1551-331001	1551	Ventura County District	331001	T&D Mains	0.00%	0.00%	0.00%
1551-331100	1551	Ventura County District	331100	TD Mains 4in & Less	1.97%	1.97%	1.97%
1551-331200	1551	Ventura County District	331200	TD Mains 6in to 8in	1.97%	1.97%	1.97%
1551-331300	1551	Ventura County District	331300	TD Mains 10in to 16in	1.97%	1.97%	1.97%
1551-331400	1551	Ventura County District	331400	TD Mains 18in & Grtr	0.00%	0.00%	0.00%
1551-332000	1551	Ventura County District	332000	Fire Mains	1.98%	1.98%	1.98%
1551-333000	1551	Ventura County District	333000	Services	2.87%	2.87%	2.87%
1551-334100	1551	Ventura County District	334100	Meters	5.83%	5.83%	5.83%
1551-334200	1551	Ventura County District	334200	Meter Installations	3.63%	3.63%	3.63%
1551-334300	1551	Ventura County District	334300	Meter Vaults	0.00%	0.00%	0.00%
1551-335000	1551	Ventura County District	335000	Hydrants	2.59%	2.59%	2.59%
1551-339100	1551	Ventura County District	339100	Other P/E-Intangible	0.00%	0.00%	0.00%
1551-339600	1551	Ventura County District	339600	Other P/E-CPS	16.05%	16.05%	16.05%
1551-340100	1551	Ventura County District	340100	Office Furniture & Equip	7.60%	7.60%	7.60%
1551-340200	1551	Ventura County District	340200	Comp & Periph Equip	14.17%	14.17%	14.17%
1551-340300	1551	Ventura County District	340300	Computer Software	9.26%	9.26%	9.26%
1551-340310	1551	Ventura County District	340310	Comp Software Mainframe	0.00%	0.00%	0.00%
1551-340500	1551	Ventura County District	340500	Other Office Equipment	0.00%	0.00%	0.00%
1551-341100	1551	Ventura County District	341100	Trans Equip Lt Duty Trks	15.90%	15.90%	15.90%
1551-341200	1551	Ventura County District	341200	Trans Equip Hvy Duty Trks	9.43%	9.43%	9.43%
1551-341300	1551	Ventura County District	341300	Trans Equip Autos	0.00%	0.00%	0.00%
1551-342000	1551	Ventura County District	342000	Stores Equipment	5.40%	5.40%	5.40%
1551-343000	1551	Ventura County District	343000	Tools,Shop,Garage Equip	7.70%	7.70%	7.70%
1551-344000	1551	Ventura County District	344000	Laboratory Equipment	0.00%	0.00%	0.00%
1551-345000	1551	Ventura County District	345000	Power Operated Equipment	9.16%	9.16%	9.16%
1551-346100	1551	Ventura County District	346100	Comm Equip Non-Telephone	9.05%	9.05%	9.05%
1551-346190	1551	Ventura County District	346190	Remote Control & Instrument	5.73%	5.73%	5.73%
1551-346200	1551	Ventura County District	346200	Comm Equip Telephone	0.00%	0.00%	0.00%
1551-347000	1551	Ventura County District	347000	Misc Equipment	7.63%	7.63%	7.63%
1551-348000	1551	Ventura County District	348000	Other Tangible Property	7.07%	7.07%	7.07%
1560-301000	1560	Sacramento District	301000	Organization	0.00%	0.00%	0.00%
1560-302000	1560	Sacramento District	302000	Franchises	0.00%	0.00%	0.00%
1560-303200	1560	Sacramento District	303200	Land & Land Rights-Supply	0.00%	0.00%	0.00%
1560-303300	1560	Sacramento District	303300	Land & Land Rights-Pumping	0.00%	0.00%	0.00%
1560-303500	1560	Sacramento District	303500	Land & Land Rights-T&D	0.00%	0.00%	0.00%
1560-303600	1560	Sacramento District	303600	Land & Land Rights-General	0.00%	0.00%	0.00%
1560-304100	1560	Sacramento District	304100	Struct & Imp-Supply	2.46%	2.46%	2.46%
1560-304200	1560	Sacramento District	304200	Struct & Imp-Pumping	3.04%	3.04%	3.04%
1560-304300	1560	Sacramento District	304300	Struct & Imp-Treatment	1.87%	1.87%	1.87%
1560-304400	1560	Sacramento District	304400	Struct & Imp-T&D	4.28%	4.28%	4.28%
1560-304500	1560	Sacramento District	304500	Struct & Imp-General	2.80%	2.80%	2.80%
1560-304600	1560	Sacramento District	304600	Struct & Imp-Offices	0.00%	0.00%	0.00%
1560-304700	1560	Sacramento District	304700	Struct & Imp-Store,Shop,Gar	3.74%	3.74%	3.74%
1560-306000	1560	Sacramento District	306000	Lake, River & Other Intakes	2.42%	2.42%	2.42%
1560-307000	1560	Sacramento District	307000	Wells & Springs	2.67%	2.67%	2.67%
1560-309000	1560	Sacramento District	309000	Supply Mains	1.56%	1.56%	1.56%
1560-310000	1560	Sacramento District	310000	Power Generation Equip	5.53%	5.53%	5.53%
1560-311100	1560	Sacramento District	311100	Pump Eqp Steam	0.00%	0.00%	0.00%
1560-311200	1560	Sacramento District	311200	Pump Eqp Electric	3.58%	3.58%	3.58%
1560-311400	1560	Sacramento District	311400	Pump Eqp Hydraulic	3.73%	3.73%	3.73%
1560-311500	1560	Sacramento District	311500	Pump Eqp Other	4.67%	4.67%	4.67%
1560-311540	1560	Sacramento District	311540	Pumping Equipment TD	0.00%	0.00%	0.00%
1560-320100	1560	Sacramento District	320100	WT Equip Non-Media	2.63%	2.63%	2.63%
1560-320200	1560	Sacramento District	320200	WT Equip Filter Media	5.24%	5.24%	5.24%
1560-330000	1560	Sacramento District	330000	Dist Reservoirs & Standpipes	1.62%	1.62%	1.62%
1560-330002	1560	Sacramento District	330002	Tank Original Painting	1.65%	1.65%	1.65%
1560-330003	1560	Sacramento District	330003	Tank Repainting	1.65%	1.65%	1.65%
1560-330200	1560	Sacramento District	330200	Ground Level Tanks	1.66%	1.66%	1.66%
1560-330300	1560	Sacramento District	330300	Below Ground Tanks	1.61%	1.61%	1.61%
1560-331001	1560	Sacramento District	331001	T&D Mains	2.01%	2.01%	2.01%
1560-331100	1560	Sacramento District	331100	TD Mains 4in & Less	1.91%	1.91%	1.91%
1560-331200	1560	Sacramento District	331200	TD Mains 6in to 8in	1.98%	1.98%	1.98%
1560-331300	1560	Sacramento District	331300	TD Mains 10in to 16in	1.98%	1.98%	1.98%
1560-331400	1560	Sacramento District	331400	TD Mains 18in & Grtr	1.98%	1.98%	1.98%
1560-332000	1560	Sacramento District	332000	Fire Mains	1.97%	1.97%	1.97%
1560-333000	1560	Sacramento District	333000	Services	2.83%	2.83%	2.83%
1560-334100	1560	Sacramento District	334100	Meters	5.72%	5.72%	5.72%
1560-334200	1560	Sacramento District	334200	Meter Installations	3.54%	3.54%	3.54%
1560-334300	1560	Sacramento District	334300	Meter Vaults	0.00%	0.00%	0.00%
1560-335000	1560	Sacramento District	335000	Hydrants	2.57%	2.57%	2.57%
1560-339100	1560	Sacramento District	339100	Other P/E-Intangible	0.99%	0.99%	0.99%
1560-339300	1560	Sacramento District	339300	Other P/E-Treatment	9.38%	9.38%	9.38%
1560-339600	1560	Sacramento District	339600	Other P/E-CPS	16.05%	16.05%	16.05%
1560-340100	1560	Sacramento District	340100	Office Furniture & Equip	7.44%	7.44%	7.44%
1560-340200	1560	Sacramento District	340200	Comp & Periph Equip	13.52%	13.52%	13.52%
1560-340300	1560	Sacramento District	340300	Computer Software	10.20%	10.20%	10.20%
1560-340310	1560	Sacramento District	340310	Comp Software Mainframe	0.00%	0.00%	0.00%
1560-340500	1560	Sacramento District	340500	Other Office Equipment	9.17%	9.17%	9.17%
1560-341100	1560	Sacramento District	341100	Trans Equip Lt Duty Trks	14.86%	14.86%	14.86%
1560-341200	1560	Sacramento District	341200	Trans Equip Hvy Duty Trks	9.45%	9.45%	9.45%
1560-341300	1560	Sacramento District	341300	Trans Equip Autos	0.00%	0.00%	0.00%

Unique Identifier	District #	District Name	Power Plant Subaccount	Power Plant Subaccount Description	CAW Depreciation Rate - Updated App	Cal Advocate Depreciation Rate	Settlement Depreciation Rate
1560-343000	1560	Sacramento District	343000	Tools,Shop,Garage Equip	5.56%	5.56%	5.56%
1560-344000	1560	Sacramento District	344000	Laboratory Equipment	5.82%	5.82%	5.82%
1560-345000	1560	Sacramento District	345000	Power Operated Equipment	5.10%	5.10%	5.10%
1560-346100	1560	Sacramento District	346100	Comm Equip Non-Telephone	7.01%	7.01%	7.01%
1560-346190	1560	Sacramento District	346190	Remote Control & Instrument	10.67%	10.67%	10.67%
1560-346200	1560	Sacramento District	346200	Comm Equip Telephone	1.15%	1.15%	1.15%
1560-347000	1560	Sacramento District	347000	Misc Equipment	7.43%	7.43%	7.43%
1560-348000	1560	Sacramento District	348000	Other Tangible Property	6.30%	6.30%	6.30%
1560-354400	1560	Sacramento District	354400	WW Struct & Imp Treatment	2.59%	2.59%	2.59%
1560-361100	1560	Sacramento District	361100	WW Collecting Mains	2.15%	2.15%	2.15%
1560-370000	1560	Sacramento District	370000	WW Receiving Wells	1.77%	1.77%	1.77%
1560-380000	1560	Sacramento District	380000	WW TD Equipment	2.94%	2.94%	2.94%
1561-301000	1561	Larkfield District	301000	Organization	0.00%	0.00%	0.00%
1561-303200	1561	Larkfield District	303200	Land & Land Rights-Supply	0.00%	0.00%	0.00%
1561-303400	1561	Larkfield District	303400	Land & Land Rights-Treatment	0.00%	0.00%	0.00%
1561-304100	1561	Larkfield District	304100	Struct & Imp-Supply	2.19%	2.19%	2.19%
1561-304200	1561	Larkfield District	304200	Struct & Imp-Pumping	2.98%	2.98%	2.98%
1561-304300	1561	Larkfield District	304300	Struct & Imp-Treatment	1.96%	1.96%	1.96%
1561-304400	1561	Larkfield District	304400	Struct & Imp-T&D	2.83%	2.83%	2.83%
1561-304500	1561	Larkfield District	304500	Struct & Imp-General	2.84%	2.84%	2.84%
1561-304600	1561	Larkfield District	304600	Struct & Imp-Offices	0.00%	0.00%	0.00%
1561-304700	1561	Larkfield District	304700	Struct & Imp-Store,Shop,Gar	0.00%	0.00%	0.00%
1561-307000	1561	Larkfield District	307000	Wells & Springs	1.88%	1.88%	1.88%
1561-309000	1561	Larkfield District	309000	Supply Mains	1.30%	1.30%	1.30%
1561-310000	1561	Larkfield District	310000	Power Generation Equip	4.80%	4.80%	4.80%
1561-311200	1561	Larkfield District	311200	Pump Eqp Electric	2.59%	2.59%	2.59%
1561-311400	1561	Larkfield District	311400	Pump Eqp Hydraulic	3.39%	3.39%	3.39%
1561-311540	1561	Larkfield District	311540	Pumping Equipment TD	0.00%	0.00%	0.00%
1561-320100	1561	Larkfield District	320100	WT Equip Non-Media	2.81%	2.81%	2.81%
1561-320200	1561	Larkfield District	320200	WT Equip Filter Media	9.60%	9.60%	9.60%
1561-330000	1561	Larkfield District	330000	Dist Reservoirs & Standpipes	1.62%	1.62%	1.62%
1561-330003	1561	Larkfield District	330003	Tank Repainting	0.00%	0.00%	0.00%
1561-330100	1561	Larkfield District	330100	Elevated Tanks & Standpipes	1.62%	1.62%	1.62%
1561-330200	1561	Larkfield District	330200	Ground Level Tanks	1.65%	1.65%	1.65%
1561-331001	1561	Larkfield District	331001	T&D Mains	1.92%	1.92%	1.92%
1561-331100	1561	Larkfield District	331100	TD Mains 4in & Less	1.93%	1.93%	1.93%
1561-331200	1561	Larkfield District	331200	TD Mains 6in to 8in	1.86%	1.86%	1.86%
1561-331300	1561	Larkfield District	331300	TD Mains 10in to 16in	1.92%	1.92%	1.92%
1561-331400	1561	Larkfield District	331400	TD Mains 18in & Grtr	1.98%	1.98%	1.98%
1561-332000	1561	Larkfield District	332000	Fire Mains	2.79%	2.79%	2.79%
1561-333000	1561	Larkfield District	333000	Services	5.63%	5.63%	5.63%
1561-334100	1561	Larkfield District	334100	Meters	2.52%	2.52%	2.52%
1561-334200	1561	Larkfield District	334200	Meter Installations	0.00%	0.00%	0.00%
1561-335000	1561	Larkfield District	335000	Hydrants	2.52%	2.52%	2.52%
1561-339100	1561	Larkfield District	339100	Other P/E-Intangible	0.00%	0.00%	0.00%
1561-339600	1561	Larkfield District	339600	Other P/E-CPS	16.05%	16.05%	16.05%
1561-340100	1561	Larkfield District	340100	Office Furniture & Equip	14.31%	14.31%	14.31%
1561-340200	1561	Larkfield District	340200	Comp & Periph Equip	8.48%	8.48%	8.48%
1561-340300	1561	Larkfield District	340300	Computer Software	8.72%	8.72%	8.72%
1561-340310	1561	Larkfield District	340310	Comp Software Mainframe	0.00%	0.00%	0.00%
1561-340500	1561	Larkfield District	340500	Other Office Equipment	0.00%	0.00%	0.00%
1561-341100	1561	Larkfield District	341100	Trans Equip Lt Duty Trks	0.00%	0.00%	0.00%
1561-341200	1561	Larkfield District	341200	Trans Equip Hvy Duty Trks	0.00%	0.00%	0.00%
1561-343000	1561	Larkfield District	343000	Tools,Shop,Garage Equip	0.00%	0.00%	0.00%
1561-344000	1561	Larkfield District	344000	Laboratory Equipment	0.00%	0.00%	0.00%
1561-345000	1561	Larkfield District	345000	Power Operated Equipment	4.63%	4.63%	4.63%
1561-346100	1561	Larkfield District	346100	Comm Equip Non-Telephone	15.06%	15.06%	15.06%
1561-346190	1561	Larkfield District	346190	Remote Control & Instrument	8.61%	8.61%	8.61%
1561-346200	1561	Larkfield District	346200	Comm Equip Telephone	0.00%	0.00%	0.00%
1561-347000	1561	Larkfield District	347000	Misc Equipment	8.84%	8.84%	8.84%
1561-348000	1561	Larkfield District	348000	Other Tangible Property	16.75%	16.75%	16.75%
1561-339500	1561	Larkfield District	339500	Other P/E-TD	0.00%	0.00%	0.00%
1560-397000	1560	Sacramento District	397000	WW Misc Equipment	6.85%	6.85%	6.85%
1550-339100	1550	Los Angeles County Dis	339100	Other P/E-Intangible	0.99%	0.99%	0.99%
1550-320190	1550	Los Angeles County Dis	320190	WT Equip Basin, Clearwell	1.28%	1.28%	1.28%
1550-320193	1550	Los Angeles County Dis	320193	WT Equip Chemical Feed	1.28%	1.28%	1.28%
1550-334102	1550	Los Angeles County Dis	334102	Meters > 1"	6.02%	6.02%	6.02%
1560-320193	1560	Sacramento District	320193	WT Equip Chemical Feed	13.12%	13.12%	13.12%
1560-330100	1560	Sacramento District	330100	Elevated Tanks & Standpipes	1.64%	1.64%	1.64%
1501-304600	1501	CAW Corporate	304600	Struct & Imp-Offices	8.47%	8.47%	8.47%
1560-353400	1560	Sacramento District	353400	WW Land & Ld Rights Treatmnt	0.00%	0.00%	0.00%
1501-311540	1501	CAW Corporate	311540	Pumping Equipment TD	3.94%	3.94%	3.94%
1501-339500	1501	CAW Corporate	339500	Other P/E-TD	6.25%	6.25%	6.25%
1501-339100	1501	CAW Corporate	339100	Other P/E-Intangible	0.99%	0.99%	0.99%
1501-303200	1501	CAW Corporate	303200	Land & Land Rights-Supply	0.00%	0.00%	0.00%
1501-304100	1501	CAW Corporate	304100	Struct & Imp-Supply	2.46%	2.46%	2.46%
1501-330000	1501	CAW Corporate	330000	Dist Reservoirs & Standpipes	1.62%	1.62%	1.62%
1501-331001	1501	CAW Corporate	331001	T&D Mains	2.01%	2.01%	2.01%
1501-334100	1501	CAW Corporate	334100	Meters	5.72%	5.72%	5.72%
1501-335000	1501	CAW Corporate	335000	Hydrants	2.57%	2.57%	2.57%
1501-339300	1501	CAW Corporate	339300	Other P/E-Treatment	9.38%	9.38%	9.38%
1550-311500	1550	Los Angeles County Dis	311500	Pump Eqp Other	4.67%	4.67%	4.67%
1501-311500	1501	CAW Corporate	311500	Pump Eqp Other	4.67%	4.67%	4.67%
1561-311100	1561	Larkfield District	311100	Pump Eqp Steam	0.00%	0.00%	0.00%

Unique Identifier	District #	District Name	Power Plant Subaccount	Power Plant Subaccount Description	CAW Depreciation Rate - Updated App	Cal Advocate Depreciation Rate	Settlement Depreciation Rate
1530-303502	1530	San Diego County Distri	303502	Water Rights	0.00%	0.00%	0.00%
1550-303502	1550	Los Angeles County Dis	303502	Water Rights	0.00%	0.00%	0.00%
1551-303502	1551	Ventura County District	303502	Water Rights	0.00%	0.00%	0.00%
1501-303502	1501	CAW Corporate	303502	Water Rights	0.00%	0.00%	0.00%
1560-341400	1560	Sacramento District	341400	Trans Equip Other	12.06%	12.06%	12.06%
1501-349000	1501	CAW Corporate	349000	Acquisition Accum Reserve Balar	0.00%	0.00%	0.00%
1550-349000	1550	Los Angeles County Dis	349000	Acquisition Accum Reserve Balar	0.00%	0.00%	0.00%
1560-349000	1560	Sacramento District	349000	Acquisition Accum Reserve Balar	0.00%	0.00%	0.00%
1501-330200	1501	CAW Corporate	330200	Ground Level Tanks	1.65%	1.65%	1.65%
1501-310000	1501	CAW Corporate	310000	Power Generation Equip	5.33%	5.33%	5.33%
1501-311200	1501	CAW Corporate	311200	Pump Eqp Electric	3.95%	3.95%	3.95%
1501-320100	1501	CAW Corporate	320100	WT Equip Non-Media	2.72%	2.72%	2.72%
1501-320193	1501	CAW Corporate	320193	WT Equip Chemical Feed	0.00%	0.00%	0.00%
1501-331100	1501	CAW Corporate	331100	TD Mains 4in & Less	2.03%	2.03%	2.03%
1501-331200	1501	CAW Corporate	331200	TD Mains 6in to 8in	2.05%	2.05%	2.05%
1501-331300	1501	CAW Corporate	331300	TD Mains 10in to 16in	2.05%	2.05%	2.05%
1540-320193	1540	Monterey County Distri	320193	WT Equip Chemical Feed	1.28%	1.28%	1.28%
1501-303600	1501	CAW Corporate	303600	Land & Land Rights-General	0.00%	0.00%	0.00%
1501-304300	1501	CAW Corporate	304300	Struct & Imp-Treatment	1.90%	1.90%	1.90%
1501-309000	1501	CAW Corporate	309000	Supply Mains	1.52%	1.52%	1.52%
1501-334200	1501	CAW Corporate	334200	Meter Installations	3.82%	3.82%	3.82%
1501-341001	1501	CAW Corporate	341001	Trans Equip Not Classified	4.00%	4.00%	4.00%
1550-339300	1550	Los Angeles County Dis	339300	Other P/E-Treatment	9.38%	9.38%	9.38%
1550-341001	1550	Los Angeles County Dis	341001	Trans Equip Not Classified	4.00%	4.00%	4.00%
1560-339500	1560	Sacramento District	339500	Other P/E-TD	9.54%	9.54%	9.54%
1501-304200	1501	CAW Corporate	304200	Struct & Imp-Pumping	3.15%	3.15%	3.15%
1501-334300	1501	CAW Corporate	334300	Meter Vaults	0.00%	0.00%	0.00%
1560-303502	1560	Sacramento District	303502	Water Rights	0.00%	0.00%	0.00%

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment C-2 For Settlement

Overhead by District

California American Water
2025 General Rate Case
Settlement Charts for Engineering OH

Corporate Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2025	$ 189,088	$ 155,016	$ (34,072)	$ 168,530
Total Engineering OH 2026	$ 125,607	$ 112,802	$ (12,804)	$ 96,800
Total Engineering OH 2027	$ 157,385	$ 1,035,387	$ 878,002	$ 125,318
Total Engineering OH 2028	$ 44,904	$ -	$ (44,904)	$ 37,834
Total Engineering OH	$ 516,984	$ 1,303,205	$ 786,221	$ 428,482

San Diego Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2025	$ 378,819	$ 474,971	$ 96,152	$ 317,609
Total Engineering OH 2026	$ 162,352	$ 220,816	$ 58,463	$ 117,178
Total Engineering OH 2027	$ 507,704	$ 2,730,145	$ 2,222,441	$ 373,242
Total Engineering OH 2028	$ 875,212	$ 666,970	$ (208,241)	$ 737,423
Total Engineering OH	$ 1,924,086	$ 4,092,902	$ 2,168,815	$ 1,545,452

Central Division Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2025	$ 2,601,474	$ 3,089,288	$ 487,814	$ 2,193,105
Total Engineering OH 2026	$ 1,167,138	$ 1,533,487	$ 366,349	$ 848,709
Total Engineering OH 2027	$ 1,367,961	$ (825,545)	$ (2,193,506)	$ 1,016,975
Total Engineering OH 2028	$ 1,904,333	$ 1,566,896	$ (337,437)	$ 1,604,526
Total Engineering OH	$ 7,040,906	$ 5,364,126	$ (1,676,780)	$ 5,663,315

Monterey WW Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2025	$ 62,987	$ 72,325	$ 9,339	$ 52,809
Total Engineering OH 2026	$ 21,461	$ 22,499	$ 1,038	$ 15,490
Total Engineering OH 2027	$ 25,010	$ 145,847	$ 120,838	$ 18,386
Total Engineering OH 2028	$ 45,715	$ 38,683	$ (7,032)	$ 38,518
Total Engineering OH	$ 155,173	$ 279,355	$ 124,182	$ 125,203

California American Water
2025 General Rate Case
Settlement Charts for Engineering OH

Los Angeles Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2025	$ 2,569,041	$ 1,775,294	$ (793,746)	$ 2,286,472
Total Engineering OH 2026	$ 1,859,723	$ 1,403,001	$ (456,722)	$ 1,424,937
Total Engineering OH 2027	$ 1,391,017	$ 10,223,793	$ 8,832,775	$ 1,287,402
Total Engineering OH 2028	$ 2,535,918	$ 3,033,782	$ 497,864	$ 2,208,093
Total Engineering OH	$ 8,355,699	$ 16,435,870	$ 8,080,171	$ 7,206,904

Ventura Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2025	$ 786,504	$ 739,112	$ (47,392)	$ 567,372
Total Engineering OH 2026	$ 474,643	$ 416,740	$ (57,903)	$ 262,103
Total Engineering OH 2027	$ 919,844	$ 1,902,617	$ 982,773	$ 397,742
Total Engineering OH 2028	$ 1,064,783	$ 522,685	$ (542,098)	$ 793,338
Total Engineering OH	$ 3,245,774	$ 3,581,154	$ 335,380	$ 2,020,556

Sacramento Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2025	$ 2,990,236	$ 3,110,151	$ 119,914	$ 2,512,480
Total Engineering OH 2026	$ 1,573,180	$ 1,726,130	$ 152,949	$ 1,125,936
Total Engineering OH 2027	$ 1,523,294	$ 5,332,728	$ 3,809,435	$ 1,096,875
Total Engineering OH 2028	$ 3,166,192	$ 1,977,956	$ (1,188,236)	$ 2,617,143
Total Engineering OH	$ 9,252,903	$ 12,146,965	$ 2,894,062	$ 7,352,433

Larkfield Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2025	$ 387,270	$ 457,924	$ 70,654	$ 325,184
Total Engineering OH 2026	$ 292,432	$ 372,006	$ 79,574	$ 211,544
Total Engineering OH 2027	$ 111,350	$ 481,200	$ 369,850	$ 83,925
Total Engineering OH 2028	$ 329,678	$ 342,575	$ 12,897	$ 281,865
Total Engineering OH	$ 1,120,730	$ 1,653,706	$ 532,976	$ 902,518

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment C-3 For Settlement

Disputed Capital Expenditure Comparison

California American Water
2025 General Rate Case
Settlement Charts for Disputed Projects Total 2025-2028

Disputed Projects - Direct CAPEX	Project Description	CAW Updated App	Cal Advocate Report	Difference	Settlement
I15010003-01	CA-California Corporate Office	$ 11,280,000	-	$ (11,280,000)	$ 9,757,200
I15010003-02	CA-California Corporate Office	$ 12,720,000	-	$ (12,720,000)	$ 11,002,800
I15300010-02	SD-Replace 52,000 Ft of 16" Main- The Strand (Phase II)	$ 5,887,658	692,666	$ (5,194,993)	$ 5,092,824
I15300020	SD-New Coronado Storage Tank and Pump Station	$ 4,445,667	520,143	$ (3,925,524)	$ 3,845,502
I15400097	MRY-Interconnect RR, HH, Bishop	$ 3,215,211	1,768,366	$ (1,446,845)	$ 3,054,450
I15400137	MRY-Del Rey Regulating Station	$ 1,662,405	448,849	$ (1,213,556)	$ 1,437,980
I15400138	MRY-Rancho Fiesta Tanks and Pump Station	$ 1,873,664	711,992	$ (1,161,672)	$ 1,620,719
I15400152	MRY-Los Padres Dam Outlet Modifications	$ 5,068,033	2,365,082	$ (2,702,951)	$ 4,814,631
I15400155	MRY-Carmel Valley Transmission Main Improvement	$ 850,226	650,226	$ (200,000)	$ 735,445
I15400159	MRY-Pump Station Rehabilitation Program (2024-2026)	$ 2,541,960	1,347,239	$ (1,194,721)	$ 2,198,795
I15400164	MRY-Well Installation and Replacement Program (2024-2026)	$ 5,400,744	2,646,365	$ (2,754,379)	$ 4,671,644
I15400165	MRY-Tank Installation and Replacement Program (2024-2026)	$ 4,227,390	2,367,338	$ (1,860,052)	$ 3,656,692
I15400168	MRY-DOE Energy Storage	$ 1,842,000	-	$ (1,842,000)	$ 1,593,330
I15400169	MRY-Division Office	$ 9,790,400	-	$ (9,790,400)	$ 8,468,696
I15470001	WSM-PFAS Treatment	$ 3,684,000	-	$ (3,684,000)	$ 3,186,660
I15500060	LA-Reconstruct Rosemead Operations Ctr	$ 18,047,916	10,054,741	$ (7,993,175)	$ 15,611,447
I15500078	LA-Well Installation and Replacement Program (2024-2026)	$ 6,907,500	-	$ (6,907,500)	$ 5,974,988
I15500082	LA-Chromium-VI Water Treatment 2024	$ 26,248,500	(0)	$ (26,248,500)	$ 22,704,953
I15500084	LA-DOE Energy Storage	$ 1,842,000	-	$ (1,842,000)	$ 1,593,330
I15510053	VEN-Ventura Freeway Crossing	$ 3,928,986	(0)	$ (3,928,986)	$ 3,398,573
I15510057	VEN-Integrated Water Supply Project	$ 2,757,474	(0)	$ (2,757,474)	$ 2,385,215
I15560001	EP-East Pasadena Well #8 Treatment	$ 7,007,889	0	$ (7,007,889)	$ 6,061,824
I15570002	RIO-El Rio Supply Project	$ 3,229,026	0	$ (3,229,026)	$ 2,793,107
I15570005	Rio Plaza Well 2 Nitrate Treatment	$ 1,411,893	0	$ (1,411,893)	$ 0
I15600106	SAC-Isleton Storage Tank	$ 1,696,482	0	$ (1,696,482)	$ 1,467,457
I15600108	SAC-Wittkop 2 Water Treatment Plant	$ 2,302,500	-	$ (2,302,500)	$ -
I15600109	SAC-Vintage 1 Treatment	$ 2,763,000	(0)	$ (2,763,000)	$ 2,389,995
I15600110	SAC-Malaga Well Replacement and TCP Treatment	$ 4,262,388	0	$ (4,262,388)	$ 3,686,966
I15600111	NOR-Main Replacement Program (2024-2026)	$ 6,599,886	1,847,968	$ (4,751,918)	$ 5,708,901
I15600113	NOR-Well Installation and Replacement Program (2024-2026)	$ 1,881,106	850,976	$ (1,030,129)	$ 1,627,156
I15600114	NOR-Well Rehabilitation Program (2024-2026)	$ 2,347,666	1,606,298	$ (741,368)	$ 2,030,731
I15600115	NOR-Standby Generator Improvement Program (2024-2026)	$ 2,763,000	1,381,500	$ (1,381,500)	$ 2,389,995
I15600116	SAC-Service Saddle Replacement Program (2024-2026)	$ 1,349,891	1,023,305	$ (326,587)	$ 1,167,656
I15600118	NOR-PFAS Treatment	$ 7,798,107	3,347,107	$ (4,451,000)	$ 6,745,363
I15600120	NOR-DOE Energy Storage	$ 1,842,000	-	$ (1,842,000)	$ 1,593,330
I15610009	LRK-Londonberry Drive Creek Crossing	$ 1,894,497	(0)	$ (1,894,497)	$ 1,799,772
I15620003	DWW-Dunnigan Wastewater Improvement	$ 1,654,116	2,680,000	$ 1,025,884	$ 1,430,810
I15640003	GEY-Geyserville PSPS Generator Improvements	$ 510,234	(0)	$ (510,234)	$ 441,352
I15660004	FRV-South Highway 99 Crossing	$ 2,277,633	(0)	$ (2,277,633)	$ 1,970,153
I15660005	FRV-Well Rehabilitation Program (2024-2026)	$ 1,381,500	911,790	$ (469,710)	$ 1,194,998
I15660006	FRV-Well Replacement and Installation Program (2024-2026)	$ 7,090,411	1,012,916	$ (6,077,495)	$ 6,133,205
I15670003	HILL-New Goldside Iron-Manganese WTP	$ 3,345,072	(0)	$ (3,345,072)	$ 2,893,487
I15400170	MRY-Main Replacement Program 2027-2029	$ 17,870,000	6,890,396	$ (10,979,604)	$ 15,457,550
I15400176	MRY-Standby Generator Improvement Program 2027-2029	$ 878,000	158,000	$ (720,000)	$ 759,470
I15500086	LA-Main Replacement Program 2027-2029	$ 15,069,000	10,434,716	$ (4,634,284)	$ 13,034,685
I15510063	VEN-Booster Station Replacement and Rehabilitation Program 2027-2029	$ 2,379,000	-	$ (2,379,000)	$ 2,057,835
I15600121	NOR-Main Replacement Program 2027-2029	$ 23,622,000	10,275,328	$ (13,346,672)	$ 20,433,030
I15600122	NOR-Well Installation and Replacement Program 2027-2029	$ 8,321,000	6,136,596	$ (2,184,404)	$ 7,197,665
I15600123	NOR-Well Rehabilitation Program 2027-2029	$ 8,321,000	2,072,000	$ (6,249,000)	$ 7,197,665
I15600125	NOR-Standby Generator Improvement Program 2027-2029	$ 2,852,000	937,000	$ (1,915,000)	$ 2,466,980
I15610032	LRK-Main Replacement Program 2027-2029	$ 1,869,000	1,733,927	$ (135,073)	$ 1,616,685
I15610033	LRK-Well 4 Rehabilitation	$ 276,300	-	$ (276,300)	$ 239,000
I15610035	LRK-Wikiup Bridge Way PRV	$ 454,974	-	$ (454,974)	$ 393,553
I15400177	MRY-Well Installation, Replacement, and Treatment Program 2027-2029	$ 4,756,000	1,756,000	$ (3,000,000)	$ 4,113,940
I15400179	MRY-Carmel Valley Road Transmission Main Downsizing	$ 302,000	-	$ (302,000)	$ 261,230
I15600128	NOR-Storage Tank Improvement Program 2027-2029	$ 1,308,000	1,261,311	$ (46,689)	$ 1,131,420
I15510066	VEN-Main Replacement Program 2027-2029	$ 9,349,000	-	$ (9,349,000)	$ 8,086,885
Disputed Projects - Direct CAPEX (Project Type)					
CAW Corporate Recurring Projects		42,518,000	15,911,184	(26,606,816)	36,778,070
San Diego Recurring Projects		862,000	-	(862,000)	745,630
Monterey County Recurring Projects		5,577,000	939,820	(4,637,180)	4,824,105
Monterey Waste Water Recurring Projects		605,000	-	(605,000)	523,325
Los Angeles Recurring Projects		3,050,000	-	(3,050,000)	2,638,250
Ventura Recurring Projects		754,000	69,854	(684,146)	652,210
Sacramento District Recurring Projects		1,441,000	98,248	(1,342,752)	1,246,465
Total Disputed		**352,064,304**	**96,909,248**	**(255,155,057)**	**302,187,781**

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment C-4 For Settlement

Strategic Capital Expenditure Plan

California American Water
2025 General Rate Case
Settlement Charts for Strategic Capital Expenditure Plan - SCEP

Corporate Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2025	$ 12,106,240	$ 6,191,764	$ (5,914,476)	$ 10,641,338
Total SCEP 2026	$ 13,809,515	$ 6,512,207	$ (7,297,308)	$ 12,139,218
Total SCEP 2027	$ 16,540,744	$ 8,541,441	$ (7,999,302)	$ 14,596,825
Total SCEP 2028	$ 19,867,304	$ 3,977,796	$ (15,889,508)	$ 17,184,210
Total SCEP	$ 62,323,803	$ 25,223,209	$ (37,100,595)	$ 54,561,591

San Diego Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2025	$ 6,420,956	$ 6,783,604	$ 362,648	$ 5,544,057
Total SCEP 2026	$ 4,701,259	$ 4,961,219	$ 259,960	$ 4,043,333
Total SCEP 2027	$ 13,966,871	$ 12,033,586	$ (1,933,286)	$ 12,015,422
Total SCEP 2028	$ 15,980,614	$ 9,477,591	$ (6,503,024)	$ 13,803,597
Total SCEP	$ 41,069,701	$ 33,256,000	$ (7,813,701)	$ 35,406,409

Central Division Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2025	$ 44,094,849	$ 44,121,663	$ 26,814	$ 38,281,996
Total SCEP 2026	$ 33,797,008	$ 34,453,929	$ 656,921	$ 29,285,464
Total SCEP 2027	$ 37,632,439	$ (3,638,734)	$ (41,271,173)	$ 32,738,481
Total SCEP 2028	$ 34,771,495	$ 22,265,465	$ (12,506,030)	$ 30,034,620
Total SCEP	$ 150,295,791	$ 97,202,323	$ (53,093,468)	$ 130,340,562

Monterey WW Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2025	$ 1,067,621	$ 1,032,959	$ (34,661)	$ 921,818
Total SCEP 2026	$ 621,461	$ 505,499	$ (115,962)	$ 534,490
Total SCEP 2027	$ 688,010	$ 642,847	$ (45,162)	$ 591,881
Total SCEP 2028	$ 834,715	$ 549,683	$ (285,032)	$ 721,003
Total SCEP	$ 3,211,807	$ 2,730,989	$ (480,818)	$ 2,769,191

California American Water
2025 General Rate Case
Settlement Charts for Strategic Capital Expenditure Plan - SCEP

Los Angeles Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2025	$ 43,545,114	$ 25,355,016	$ (18,190,098)	$ 39,911,776
Total SCEP 2026	$ 53,852,324	$ 31,522,206	$ (22,330,118)	$ 49,168,734
Total SCEP 2027	$ 38,266,723	$ 45,063,135	$ 6,796,412	$ 41,444,058
Total SCEP 2028	$ 46,303,682	$ 43,109,785	$ (3,193,897)	$ 41,332,601
Total SCEP	$ 181,967,844	$ 145,050,143	$ (36,917,701)	$ 171,857,168

Ventura Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2025	$ 13,331,209	$ 10,556,105	$ (2,775,104)	$ 9,903,831
Total SCEP 2026	$ 13,744,309	$ 9,363,191	$ (4,381,117)	$ 9,044,116
Total SCEP 2027	$ 25,304,799	$ 8,386,113	$ (16,918,685)	$ 12,804,107
Total SCEP 2028	$ 19,442,027	$ 7,427,312	$ (12,014,715)	$ 14,850,257
Total SCEP	$ 71,822,343	$ 35,732,722	$ (36,089,621)	$ 46,602,312

Sacramento Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2025	$ 55,898,356	$ 49,633,630	$ (6,264,727)	$ 48,366,995
Total SCEP 2026	$ 52,054,855	$ 44,233,166	$ (7,821,690)	$ 44,473,919
Total SCEP 2027	$ 49,724,625	$ 29,192,922	$ (20,531,702)	$ 42,074,027
Total SCEP 2028	$ 73,276,960	$ 34,031,592	$ (39,245,368)	$ 62,366,709
Total SCEP	$ 230,954,797	$ 157,091,310	$ (73,863,486)	$ 197,281,650

Larkfield Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2025	$ 6,564,205	$ 6,540,134	$ (24,071)	$ 5,676,284
Total SCEP 2026	$ 8,468,002	$ 8,358,126	$ (109,875)	$ 7,299,515
Total SCEP 2027	$ 3,063,227	$ 2,120,974	$ (942,252)	$ 2,701,711
Total SCEP 2028	$ 6,019,637	$ 4,867,968	$ (1,151,669)	$ 5,276,144
Total SCEP	$ 24,115,071	$ 21,887,203	$ (2,227,868)	$ 20,953,655

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2025 General Rate Case

District #	1501
District Name	CAW Corporate

Row Labels	Project Description	Sum of Prior	Sum of 2025	Sum of 2026	Sum of 2027	Sum of 2028	Sum of All
CAPRPK	CA-ITS Equipment and Systems	272,020	683,586	775,901	374,947	497,117	2,603,572
	CA-AW Enterprise Solutions	510,022	7,699,538	7,993,725	8,928,617	9,158,101	34,290,002
CAPRPM	CA-Security Equipment and Systems	-	25,692	25,834	25,889	27,415	104,829
CAPRPN	CA-Offices and Operations Centers	92,260	168,832	169,255	174,083	183,678	788,108
CAPRPS	CA-Engineering Studies	19,590	113,778	-	-	-	133,368
I15610014	LRK-Larkfield Wildfire Recovery (CEMA)	392,001	613,023	1,071,274	3,459,304	-	5,535,603
I15400150	MRY-CRRDR Wildfire Recovery (CEMA 2020)	419,181	1,336,888	1,297,914	-	-	3,053,983
I15010003-01	CA-California Corporate Office	-	-	805,315	1,633,985	7,317,900	9,757,200
Grand Total		**1,705,074**	**10,641,338**	**12,139,218**	**14,596,825**	**17,184,210**	**56,266,665**

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2025 General Rate Case

District #	1530
District Name	San Diego County District

Row Labels	Project Description	Sum of Prior	Sum of 2025	Sum of 2026	Sum of 2027	Sum of 2028	Sum of All
CAPRPC	SD-Mains - Unscheduled	69,713	200,947	201,324	207,114	218,403	897,500
CAPRPE	SD-Hydrants, Valves, and Manholes - New	107,378	18,351	18,707	19,640	21,018	185,095
CAPRPF	SD-Hydrants, Valves, and Manholes - Replaced	-	125,706	125,605	129,446	136,159	516,917
CAPRPG	SD-Services and Laterals - New	38,446	3,670	3,563	3,571	3,655	52,905
CAPRPH	SD-Services and Laterals - Replaced	170,622	678,081	677,020	698,116	735,624	2,959,463
CAPRPI	SD-Meters - New	-	23,857	24,052	24,996	26,501	99,406
CAPRPJ	SD-Meters - Replaced	-	413,822	413,339	426,726	449,599	1,703,485
CAPRPM	SD-Security Equipment and Systems	99	18,351	18,707	19,640	21,018	77,816
CAPRPN	SD-Offices and Operations Centers	79,775	211,040	53,449	55,349	58,484	458,098
CAPRPO	SD-Vehicles	261	35,785	91,754	130,339	223,886	482,024
CAPRPP	SD-Tools and Equipment	150,355	51,384	51,667	53,564	56,657	363,627
CAPRPQ	SD-Process Plant Facilities and Equipment	27,426	34,867	34,742	110,699	116,969	324,703
CAPRPR	SD-Capitalized Tank Rehabilitation	20,500	-	-	-	-	20,500
CAPRPS	SD-Engineering Studies	152,733	30,280	30,288	-	-	213,300
D153001	SD-Projects Funded by Others	167,579	223,886	223,595	231,217	243,441	1,089,718
I15300006	SD-PRV Modernization Program	3,039,646	134,036	-	-	-	3,173,682
I15300008	SD-Replace 2,450 Ft of 18" Main- Elm Ave	-	-	-	-	-	-
I15300014	SD-Coronado Reliability Supply Project	781,785	-	-	-	-	781,785
I15300018	SD-SCADA Improvements Program	188,477	641,942	623,228	-	-	1,453,647
I15300020	SD-New Coronado Storage Tank and Pump Station	-	244,751	225,736	1,309,700	2,246,581	4,026,767
I15300021	SD-Strand Two-Way Pump Station	135,729	60,034	58,284	613,300	-	867,347
I15300022	SD-Remove NAB Abandoned PS Vault	-	-	-	-	-	-
I15300023	SD-Transbay Transmission Main Rehabilitation Project	-	112,324	239,908	1,311,402	1,342,378	3,006,011
I15300024	SD-Main Replacement Program (2021-2023)	4,413,523	690,429	-	-	-	5,103,952
I15300026	SD-Main Replacement Program (2024-2026)	-	299,411	348,819	2,272,198	-	2,920,428
I15300027	SD-Alternative Source of Supply Project	54,181	973,319	271,026	271,608	278,024	1,848,157
I15300010-02	SD-Replace 52,000 Ft of 16" Main- The Strand (Phase II)	546,295	317,783	308,519	1,545,911	3,164,854	5,883,361
I15300028	SD-Main Replacement Program 2027-2029	-	-	-	2,580,887	4,460,348	7,041,235
Grand Total		**10,144,521**	**5,544,057**	**4,043,333**	**12,015,422**	**13,803,597**	**45,550,930**

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2025 General Rate Case

District #	1540
District Name	Monterey County District

Row Labels	Project Description	Sum of Prior	Sum of 2025	Sum of 2026	Sum of 2027	Sum of 2028	Sum of All
CAPRPC	MRY-Mains - Unscheduled	-	459,700	459,661	473,148	498,945	1,891,454
	WSM-Mains - Unscheduled	-	7,341	9,799	9,820	10,052	37,012
CAPRPD	MRY-Mains - Relocated	69,543	1,234,126	262,791	270,498	285,111	2,122,069
CAPRPE	MRY-Hydrants, Valves, and Manholes - New	-	-	-	-	-	-
CAPRPF	MRY-Hydrants, Valves, and Manholes - Replaced	-	667,070	666,331	687,403	723,744	2,744,548
	WSM-Hydrants, Valves, and Manholes - Replaced	-	11,928	9,799	9,820	10,052	41,599
CAPRPG	MRY-Services and Laterals - New	72,297	-	-	-	-	72,297
CAPRPH	MRY-Services and Laterals - Replaced	8,814	1,395,617	1,394,128	1,437,298	1,514,197	5,750,054
	WSM-Services and Laterals - Replaced	-	307,384	55,231	56,242	40,208	459,065
CAPRPJ	MRY-Meters - Replaced	-	1,046,942	1,045,818	1,078,420	1,135,876	4,307,057
	WSM-Meters - Replaced	-	101,850	55,231	56,242	40,208	253,530
CAPRPL	MRY-SCADA Equipment and Systems	5,262	295,456	50,777	740,074	779,487	1,871,056
CAPRPM	MRY-Security Equipment and Systems	17,009	126,624	126,496	130,339	137,073	537,541
CAPRPN	MRY-Offices and Operations Centers	72,555	17,434	327,820	338,345	20,104	776,259
CAPRPO	MRY-Vehicles	-	101,850	262,791	372,269	643,328	1,380,238
CAPRPP	MRY-Tools and Equipment	31,494	72,488	72,156	74,989	79,502	330,629
CAPRPQ	MRY-Process Plant Facilities and Equipment	141,446	520,260	520,237	681,154	717,348	2,580,444
	WSM-Process Plant Facilities and Equipment	-	418,410	37,414	39,280	41,122	536,226
CAPRPR	MRY-Capitalized Tank Rehabilitation	-	-	-	-	-	-
CAPRPS	MRY-Engineering Studies	511,129	739,558	65,920	-	-	1,316,608
	WSM-Engineering Studies	-	253,248	-	-	-	253,248
D154001	MRY-Projects Funded by Others	305,462	591,830	590,433	609,289	640,952	2,737,966
I15400097	MRY-Interconnect RR, HH, Bishop	994,554	972,020	786,403	1,418,569	-	4,171,545
I15400108	MRY-Standby Power/Emergency Generators (PSPS) Phase 2 Gen. Plugs	-	-	-	-	-	-
I15400110	MRY-Begonia Iron Removal Plant Improvements	4,903,291	252,449	-	-	-	5,155,740
I15400117	MRY-Los Padres Dam DSOD Improvements	734,745	431,576	-	-	-	1,166,321
I15400122	MRY-Los Padres Dam NMFS MOA Requirements	128,809	924,093	897,153	-	-	1,950,055
I15400125	MRY-Main Replacement Program (2021-2023)	72,233	-	-	-	-	72,233
I15400126	MRY-Fire Protection Program (2021-2023)	-	-	-	-	-	-
I15400127	MRY-Pump Station Rehabilitation Program (2021-2023)	761,552	235,777	228,903	-	-	1,226,232
I15400128	MRY-SCADA Maintenance and Improvements Program (2021-2023)	-	-	-	-	-	-
I15400129	MRY-Tank Rehabilitation Program (2021-2023)	107,539	435,215	-	-	-	542,754
I15400130	MRY-Carmel Woods #1 and #2 Tank Replacement	1,788	295,400	860,364	-	-	1,157,551
I15400131	MRY-Well Rehabilitation Program (2021-2023)	4,658,860	537,301	-	-	-	5,196,161
I15400133	MRY-Phase 2 BIRP Improvements	963,821	2,004,863	216,268	-	-	3,184,953
I15400135	MRY-Arc Flash Mitigation	571,083	497,751	-	-	-	1,068,834
I15400136	MRY-Ambler Water Treatment Solids Residual Handling	236,241	-	-	-	-	236,241
I15400137	MRY-Del Rey Regulating Station	-	76,268	325,797	1,083,379	-	1,485,445
I15400138	MRY-Rancho Fiesta Tanks and Pump Station	345,620	171,921	467,345	1,037,061	-	2,021,947
I15400140	MRY-Standby Generator Improvement Program (2021-2023)	-	-	-	-	-	-
I15400141	MRY-New Carmel Valley Well	427,925	965,924	2,025,572	-	-	3,419,422
I15400142	MRY-Ralph Lane Interconnect	-	190,143	184,599	-	-	374,742
I15400143	MRY-Forest Lake Pump Station	-	422,539	-	-	-	422,539
I15400152	MRY-Los Padres Dam Outlet Modifications	1,169,549	680,962	1,652,775	2,650,126	-	6,153,412
I15400153	MRY-Eardley-Forest Lake Transmission Main Replacement	-	-	-	-	-	-
I15400154	MRY-BIRP Soundwall	-	294,932	-	-	-	294,932
I15400155	MRY-Carmel Valley Transmission Main Improvement	43,998	298,313	289,616	89,273	91,382	812,582
I15400157	MRY-Main Replacement Program (2024-2026)	3,083,926	3,990,881	2,022,508	-	-	9,097,314
I15400158	MRY-Fire Protection Program (2024-2026)	-	228,171	664,558	-	-	892,729
I15400159	MRY-Pump Station Rehabilitation Program (2024-2026)	-	466,483	747,258	1,066,565	-	2,280,307
I15400160	MRY-SCADA Maintenance and Improvements Program (2024-2026)	702,377	421,694	409,400	-	-	1,533,471
I15400161	MRY-Tank Rehabilitation Program (2024-2026)	307,008	1,971,893	2,010,128	-	-	4,289,029
I15400162	MRY-Well Rahabilitation Program (2024-2026)	276,407	979,952	570,831	-	-	1,827,190
I15400163	MRY-Standby Generator Improvement Program (2024-2026)	70,410	636,766	618,203	-	-	1,325,379
I15400164	MRY-Well Installation and Replacement Program (2024-2026)	336,264	1,635,327	769,771	2,458,921	-	5,200,284
I15400165	MRY-Tank Installation and Replacement Program (2024-2026)	210,121	1,280,040	866,140	1,660,527	-	4,016,827
I15480014	TOR-New Well #4	-	4,225	-	-	-	4,225
I15400144-01	MRY-CRRDR Pipe Removal	-	-	-	-	-	-
I15400144-02	MRY-CRRDR Pipe Removal (Restoration)	-	-	-	-	-	-
I15400145	MRY-2018-2020 Overhead Recovered in GRC (400001)	-	-	-	-	-	-
I15400147	MRY-2018-2020 Overhead Recovered in GRC (400105)	-	-	-	-	-	-
I15400166	MRY-Laureles Grade Interconnect	3,277	461,159	492,487	987,091	2,617,872	4,561,886
I15400167	MRY-New BIRP Backwash Tanks Install	-	121,843	315,443	6,142,979	-	6,580,266
I15400168	MRY-DOE Energy Storage	-	845,078	820,442	-	-	1,665,520
I15400169	MRY-Division Office	-	6,336,844	2,569,339	-	-	8,906,183

I15470001	WSM-PFAS Treatment	-	845,078	2,461,326	-	-	3,306,404
I15400170	MRY-Main Replacement Program 2027-2029	-	-	-	5,933,986	10,255,785	16,189,771
I15400172	MRY-Pump Station Rehabilitation Program 2027-2029	-	-	-	92,844	993,321	1,086,165
I15400174	MRY-Tank Rehabilitation and Replacement Program 2027-2029	-	-	-	198,186	2,079,851	2,278,037
I15400175	MRY-Well Rehabilitation Program 2027-2029	-	-	-	112,484	1,198,930	1,311,414
I15400176	MRY-Standby Generator Improvement Program 2027-2029	-	-	-	66,062	734,710	800,772
I15400177	MRY-Well Installation, Replacement, and Treatment Program 2027-2029	-	-	-	371,376	3,965,972	4,337,349
I15400178	MRY-PRV Rehabilitation and Replacement Program 2027-2029	-	-	-	169,619	641,501	811,120
I15400179	MRY-Carmel Valley Road Transmission Main Downsizing	-	-	-	134,802	137,987	272,789
Grand Total		**22,346,410**	**38,281,996**	**29,285,464**	**32,738,481**	**30,034,620**	**152,686,972**

California American Water

Summary SCEP Report - Pivot Table On WS9

All Districts - 2025 General Rate Case

District #	1542
District Name	Monterey Wastewater

Row Labels	Project Description	Sum of Prior	Sum of 2025	Sum of 2026	Sum of 2027	Sum of 2028	Sum of All
CAPRPK	MWW-ITS Equipment and Systems	53,806	-	-	-	-	53,806
CAPRPL	MWW-SCADA Equipment and Systems	-	37,620	7,127	7,142	7,311	59,199
CAPRPM	MWW-Security Equipment and Systems	-	18,351	18,707	19,640	21,018	77,716
CAPRPO	MWW-Vehicles	-	40,373	104,226	148,193	254,042	546,833
CAPRPP	MWW-Tools and Equipment	-	5,505	5,345	5,356	5,483	21,690
CAPRPQ	MWW-Process Plant Facilities and Equipment	73,569	399,141	399,086	411,549	433,150	1,716,495
I15420004	MWW-Spreckels Blvd Main Replacement	-	-	-	-	-	-
I15420006	MWW-CVR WW Plant-Filter & Screen Improvements	-	-	-	-	-	-
I15420007	MWW-WWTP Regional Analysis	227,362	420,827	-	-	-	648,189
Grand Total		**354,737**	**921,818**	**534,490**	**591,881**	**721,003**	**3,123,929**

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2025 General Rate Case

District #	1550
District Name	Los Angeles County District

Row Labels	Project Description	Sum of Prior	Sum of 2025	Sum of 2026	Sum of 2027	Sum of 2028	Sum of All
CAPRPB	LA-Mains - Replaced/Restored	-	-	-	-	-	-
CAPRPC	LA-Mains - Unscheduled	-	532,188	531,817	548,137	577,533	2,189,676
	RIO--Mains - Unscheduled	-	-	-	-	-	-
	BELL-Mains - Unscheduled	-	-	-	-	-	-
	YB-Mains - Unscheduled	-	-	6,236	6,249	6,397	18,882
CAPRPD	LA-Mains - Relocated	-	-	-	-	-	-
CAPRPE	LA-Hydrants, Valves, and Manholes - New	-	5,505	5,345	5,356	5,483	21,690
CAPRPF	LA-Hydrants, Valves, and Manholes - Replaced	-	110,108	109,570	113,377	119,710	452,765
	EP-Hydrants, Valves, and Manholes - Replaced	14,892	2,753	2,672	2,678	2,741	25,737
	RIO-Hydrants, Valves, and Manholes - Replaced	-	32,115	32,069	33,031	34,725	131,940
	PIRU-Hydrants, Valves, and Manholes - Replaced	23,125	14,681	14,253	14,284	14,621	80,964
	BELL-Hydrants, Valves, and Manholes - Replaced	-	17,434	17,816	18,747	20,104	74,101
	YB-Hydrants, Valves, and Manholes - Replaced	-	-	6,236	6,249	6,397	18,882
CAPRPG	LA-Services and Laterals - New	-	3,670	3,563	3,571	3,655	14,460
CAPRPH	LA-Services and Laterals - Replaced	-	1,235,043	1,232,890	1,272,142	1,339,658	5,079,733
	EP-Services and Laterals - Replaced	-	142,223	141,640	146,408	154,435	584,706
	RIO-Services and Laterals - Replaced	-	121,119	120,260	124,090	130,676	496,145
	PIRU-Services and Laterals - Replaced	-	99,097	98,881	100,879	106,917	405,773
	BELL-Services and Laterals - Replaced	-	11,011	10,690	10,713	10,966	43,379
	YB-Services and Laterals - Replaced	-	-	6,236	6,249	6,397	18,882
CAPRPI	LA-Meters - New	-	5,505	5,345	5,356	5,483	21,690
	EP-Meters - New	-	5,505	5,345	5,356	5,483	21,690
	RIO-Meters - New	-	5,505	5,345	5,356	5,483	21,690
	PIRU-Meters - New	42,265	-	-	-	-	42,265
	BELL-Meters - New	-	-	-	-	-	-
CAPRPJ	LA-Meters - Replaced	-	883,616	882,799	910,586	958,596	3,635,596
	EP-Meters - Replaced	-	27,527	27,615	28,567	30,156	113,866
	RIO-Meters - Replaced	-	55,054	55,231	57,135	59,398	226,818
	PIRU-Meters - Replaced	-	66,982	66,811	67,848	71,278	272,919
	BELL-Meters - Replaced	-	33,032	32,960	33,924	35,639	135,555
	YB-Meters - Replaced	-	-	6,236	6,249	6,397	18,882
CAPRPL	LA-SCADA Equipment and Systems	-	287,198	31,179	32,138	33,811	384,326
	EP-SCADA Equipment and Systems	-	-	-	-	-	-
	RIO-SCADA Equipment and Systems	-	-	-	-	-	-
	PIRU-SCADA Equipment and Systems	-	-	-	-	-	-
	BELL-SCADA Equipment and Systems	-	-	-	-	-	-
	YB-SCADA Equipment and Systems	-	-	6,236	6,249	6,397	18,882
CAPRPM	LA-Security Equipment and Systems	2,144	76,158	76,610	78,560	83,157	316,630
	EP-Security Equipment and Systems	-	16,516	16,926	17,855	19,190	70,487
	RIO-Security Equipment and Systems	-	-	-	-	-	-
	PIRU-Security Equipment and Systems	-	-	-	-	-	-
	BELL-Security Equipment and Systems	-	-	-	-	-	-
	YB-Security Equipment and Systems	-	-	6,236	6,249	6,397	18,882
CAPRPN	LA-Offices and Operations Centers	23,819	12,846	12,471	123,197	126,107	298,440
CAPRPO	LA-Vehicles	-	35,785	91,754	130,339	223,886	481,763
CAPRPP	LA-Tools and Equipment	-	75,240	75,719	77,668	82,244	310,871
CAPRPQ	LA-Process Plant Facilities and Equipment	212,791	336,747	337,619	448,151	472,444	1,807,752
	EP-Process Plant Facilities and Equipment	147,582	73,405	73,938	76,775	80,416	452,116
	RIO-Process Plant Facilities and Equipment	-	103,685	104,226	108,021	113,313	429,244
	PIRU-Process Plant Facilities and Equipment	138,218	33,950	33,851	34,817	36,553	277,388
	BELL-Process Plant Facilities and Equipment	889	84,416	84,628	87,488	91,382	348,802
	YB-Process Plant Facilities and Equipment	-	5,505	34,742	35,709	37,467	113,423
CAPRPR	LA-Capitalized Tank Rehabilitation	-	-	-	-	-	-
CAPRPS	LA-Engineering Studies	361,655	376,202	695,728	591,881	605,862	2,631,327
D155001	LA-Projects Funded by Others	175,968	563,385	562,640	580,900	611,436	2,494,329
I15500048	LA-Arlington Well TCE Treatment	-	54,930	-	-	-	54,930
I15500050	LA-Patton Tank Reconstruction/Rehabilitation	855,243	5,356,646	2,228,780	-	-	8,440,669
I15500054	LA-Chromium-VI Water Treatment	1,993,220	80,542	-	-	-	2,073,763
I15500058	LA-Emergency Generators	-	-	-	-	-	-
I15500060	LA-Reconstruct Rosemead Operations Ctr	1,403,804	4,968,044	9,324,880	1,933,433	-	17,630,161
I15500066	LA-Main Replacement Program (2021-2023)	4,676,034	1,745,931	-	-	-	6,421,965
I15500068	LA-SCADA Maintenance and Improvements Program (2021-2023)	-	-	-	-	-	-
I15500069	LA-Pump Station and PRV Rehabilitation Program (2021-2023)	1,344,848	499,441	606,101	1,336,290	-	3,786,680
I15500070	LA-Well Rehabilitation Program (2021-2023)	523,448	458,877	-	-	-	982,325
I15500073	LA-Tank Replacement Program (2021-2023)	390,004	23,662	-	-	-	413,667

I15500074	LA-Main Replacement Program (2024-2026)	2,592,424	1,014,939	709,452	-	-	4,316,815
I15500075	LA-Pump Station and PRV Rehabilitation Program (2024-2026)	3,313,100	530,033	771,872	-	-	4,615,004
I15500076	LA-SCADA Maintenance and Improvements Program (2024-2026)	183,255	176,769	247,127	268,296	-	875,448
I15500077	LA-Tank Rehabilitation and Seismic Upgrades Program (2024-2026)	-	200,114	543,986	973,492	-	1,717,592
I15500078	LA-Well Installation and Replacement Program (2024-2026)	-	633,808	2,768,991	2,774,944	-	6,177,744
I15500079	LA-Well Rehabilitation Program (2024-2026)	-	117,635	194,149	240,347	-	552,131
I15500080	LA-Tank Replacement Program (2024-2026)	630,740	310,566	446,238	459,284	-	1,846,829
I15500081	LA-Standby Generator Improvement Program (2024-2026)	-	372,679	671,942	-	-	1,044,621
I15560001	EP-East Pasadena Well #8 Treatment	391,053	643,020	1,310,976	4,316,752	-	6,661,801
I15560002	EP-East Pasadena Booster Station Improvement Program	-	147,956	383,048	671,775	-	1,202,779
I15560003	EP-Raymond Basin Replacement Well	-	92,975	361,060	678,443	3,472,342	4,604,820
I15560004	EP-East Pasadena Mountain View Land Purchase	-	-	-	-	-	-
I15560005	EP-East Pasadena Woodward Tanks Replacements	-	67,184	173,934	348,615	736,003	1,325,735
I15570002	RIO-El Rio Supply Project	130,679	592,569	517,764	1,787,245	-	3,028,257
I15570003	RIO-El Rio Pump Station Facility Improvements	498,664	172,354	602,385	2,582,408	-	3,855,811
I15570005	RIO-El Rio Well 2 & 3 PFAS Treatment	-	-	0	0	0	0
I15570006	RIO-Small Main Replacement Program	1,942,681	-	-	-	-	1,942,681
I15570007	RIO-El Rio Tank Replacements	-	-	251,424	251,965	515,833	1,019,222
I15570001	RIO-El Rio Interconnect with UW	1,078,593	186,762	-	-	-	1,265,355
I15500009-02	LA-Redrill Santa Fe Well (Redrill Implementation)	-	-	-	542,656	252,488	795,144
I15500009-03	LA-Redrill Santa Fe Well (Pump to Waste)	159,387	507,364	689,602	-	-	1,356,352
I15500022-01	LA-Duarte Water Supply Imprv Proj - Crownhaven Well	2,605,815	681,240	-	-	-	3,287,055
I15500082	LA-Chromium-VI Water Treatment 2024	17,240	9,633,889	14,029,556	-	-	23,680,684
I15500083	LA-PFAS Treatment	-	1,943,679	3,774,033	4,727,683	8,710,838	19,156,232
I15500084	LA-DOE Energy Storage	-	845,078	820,442	-	-	1,665,520
I15560006	EP-Blanche Street Main Replacement	-	-	-	-	-	-
I15590001	BELL-Bellflower Main Replacements 2022	1,194,223	40,564	-	-	-	1,234,786
I15590002	BELL-Bellflower Main Replacement Program (2024-2026)	3,559,585	2,045,089	1,389,829	-	-	6,994,502
I15500085	LA-Standby Generator Improvement Program 2027-2029	-	-	-	-	-	-
I15500086	LA-Main Replacement Program 2027-2029	-	-	-	5,003,760	8,648,378	13,652,138
I15500087	LA-Well Installation and Replacement Program 2027-2029	-	-	-	2,115,774	4,267,532	6,383,306
I15500088	LA-SCADA Maintenance and Improvements Program 2027-2029	-	-	-	-	-	-
I15500089	LA-Pump Station and PRV Rehabilitation Program 2027-2029	-	-	-	32,138	357,303	389,441
I15500090	LA-Well Rehabilitation Program 2027-2029	-	-	-	160,692	344,510	505,201
I15500091	LA-Tank Rehabilitation and Seismic Upgrades Program 2027-2029	-	-	-	56,242	625,966	682,208
I15500092	LA-Tank Replacement and Addition Program 2027-2029	-	-	-	518,677	5,534,085	6,052,762
I15570009	RIO-Rio Plaza Distribution System Improvements	-	-	-	-	168,325	168,325
I15570010	RIO-Rio Plaza Wells Pump to Waste Improvements	-	74,705	290,108	-	-	364,813
I15500093	LA-San Marino/East Pasadena Interconnect	-	-	-	410,938	1,346,771	1,757,710
I15580001	PIRU-PFAS Treatment	-	198,255	384,951	3,279,121	-	3,862,327
D155801	PIRU-Projects Funded by Others	-	3,762	3,741	4,553	3,838	15,894
Grand Total		**30,627,389**	**39,911,776**	**49,168,734**	**41,444,058**	**41,332,601**	**202,484,557**

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2025 General Rate Case

District #	1551
District Name	Ventura County District

Row Labels	Project Description	Sum of Prior	Sum of 2025	Sum of 2026	Sum of 2027	Sum of 2028	Sum of All
CAPRPC	VEN-Mains - Unscheduled	-	161,492	161,238	166,941	175,453	665,123
CAPRPE	VEN-Hydrants, Valves, and Manholes - New	-	-	-	-	-	-
CAPRPF	VEN-Hydrants, Valves, and Manholes - Replaced	-	508,331	507,765	524,033	551,033	2,091,163
CAPRPG	VEN-Services and Laterals - New	-	101,850	100,662	104,450	110,572	417,534
CAPRPH	VEN-Services and Laterals - Replaced	-	949,680	949,610	979,326	1,031,701	3,910,318
CAPRPI	VEN-Meters - New	8,692	4,588	4,454	4,464	4,569	26,767
CAPRPJ	VEN-Meters - Replaced	-	939,587	938,920	967,721	1,018,908	3,865,136
CAPRPL	VEN-SCADA Equipment and Systems	4,968	46,796	46,322	48,207	51,174	197,468
CAPRPM	VEN-Security Equipment and Systems	10	31,197	31,179	32,138	33,811	128,335
CAPRPN	VEN-Offices and Operations Centers	299,718	536,776	163,910	52,671	55,743	1,108,819
CAPRPO	VEN-Vehicles	-	50,466	130,059	182,117	318,923	681,565
CAPRPP	VEN-Tools and Equipment	-	48,631	48,995	50,886	53,915	202,427
CAPRPQ	VEN-Process Plant Facilities and Equipment	1,002	79,828	80,173	158,906	167,229	487,138
CAPRPS	VEN-Engineering Studies	227,907	602,841	39,196	123,197	-	993,141
D155101	VEN-Projects Funded by Others	100,368	364,182	363,097	375,304	394,678	1,597,629
I15510030	VEN-Upgrade Springwood Booster Station	1,782,070	1,780,877	1,152,640	-	-	4,715,587
I15510032	VEN-Replace White Stallion Domestic Booster	-	-	-	-	-	-
I15510033	VEN-Upgrade Wildwood Booster Station	-	-	-	-	-	-
I15510040	VEN-Tier 4 Compliance/Standby Power	-	-	-	-	-	-
I15510041	VEN-PSPS Power Storage Project (SGIP)	1,928,165	128,452	-	-	-	2,056,616
I15510042	VEN-SCADA Maintenance and Improvements Program (2021-2023)	-	-	-	-	-	-
I15510043	VEN-Springwood Gradient Main Replacement	-	-	-	-	-	-
I15510044	VEN-Los Robles Zone PRVs	296,293	853,613	446,238	-	-	1,596,145
I15510053	VEN-Ventura Freeway Crossing	58,348	180,255	350,000	2,981,400	-	3,570,004
I15510056	VEN-Pump Station Replacement and Rehabilitation Program (2021-2023)	1,430,482	567,892	578,904	-	-	2,577,278
I15510057	VEN-Integrated Water Supply Project	5,869	506,033	491,281	1,477,010	-	2,480,193
I15510058	VEN-Peak Supply Improvement Project (CMWD)	-	134,621	522,786	654,887	-	1,312,293
I15510059	VEN-Pump Station Replacement and Rehabilitation Program (2024-2026)	2,603	582,724	452,589	1,209,497	1,586,273	3,833,685
I15510060	VEN-SCADA Maintenance and Improvements Program (2024-2026)	456,183	245,918	238,749	-	-	940,849
I15510061	VEN-Tank Rehabilitation and Seismic Upgrades Program (2024-2026)	-	73,564	285,678	286,292	-	645,534
I15510062	VEN-Standby Generator Improvements Program (2024-2026)	128,840	423,638	959,671	-	-	1,512,148
I15510063	VEN-Booster Station Replacement and Rehabilitation Program 2027-2029	-	-	-	188,366	1,981,159	2,169,525
I15510064	VEN-SCADA Maintenance and Improvements Program 2027-2029	-	-	-	-	-	-
I15510065	VEN-Tank Rehabilitation and Seismic Upgrades Program 2027-2029	-	-	-	49,100	543,722	592,822
I15510066	VEN-Main Replacement Program 2027-2029	-	-	-	2,187,192	6,304,434	8,491,626
I15510067	VEN-Las Posas Water Supply Main	-	-	-	-	466,961	466,961
Grand Total		**6,731,517**	**9,903,831**	**9,044,116**	**12,804,107**	**14,850,257**	**53,333,829**

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2025 General Rate Case

District #	1560
District Name	Sacramento District

Row Labels	Project Description	Sum of Prior	Sum of 2025	Sum of 2026	Sum of 2027	Sum of 2028	Sum of All
CAPRPB	HILL-Mains - Replaced/Restored	-	-	-	-	-	-
CAPRPC	SAC_Mains - Unscheduled	-	130,294	130,059	133,910	141,642	535,905
	GEY-Mains - Unscheduled	-	22,022	22,270	23,211	24,673	92,176
	MEA-Mains - Unscheduled	-	11,011	10,690	10,713	10,966	43,379
	FRV-Mains - Unscheduled	-	89,921	89,082	91,951	96,865	367,819
	HILL-Mains - Unscheduled	-	22,022	22,270	23,211	24,673	92,176
	BL-Mains - Unscheduled	-	15,599	17,816	18,747	20,104	72,266
CAPRPD	SAC_Mains - Relocated	-	-	-	-	-	-
CAPRPE	SAC_Hydrants, Valves, and Manholes - New	-	-	-	-	-	-
CAPRPF	SAC_Hydrants, Valves, and Manholes - Replaced	55,393	144,058	144,312	149,086	156,263	649,112
	GEY-Hydrants, Valves, and Manholes - Replaced	-	2,753	2,672	2,678	2,741	10,845
	MEA-Hydrants, Valves, and Manholes - Replaced	-	-	-	-	-	-
	FRV-Hydrants, Valves, and Manholes - Replaced	-	121,119	120,260	124,090	130,676	496,145
	HILL-Hydrants, Valves, and Manholes - Replaced	-	68,817	67,702	69,633	73,105	279,258
	BL-Hydrants, Valves, and Manholes - Replaced	-	15,599	17,816	18,747	20,104	72,266
CAPRPG	SAC_Services and Laterals - New	-	10,093	9,799	9,820	10,052	39,764
CAPRPH	SAC_Services and Laterals - Replaced	777,653	744,146	743,832	766,856	807,816	3,840,302
	DUN-Services and Laterals - Replaced	-	3,670	3,563	3,571	3,655	14,460
	GEY-Services and Laterals - Replaced	-	28,445	28,506	29,460	31,070	117,481
	MEA-Services and Laterals - Replaced	-	95,427	95,317	98,200	102,348	391,292
	FRV-Services and Laterals - Replaced	-	177,090	177,272	182,117	191,902	728,382
	HILL-Services and Laterals - Replaced	-	5,505	5,345	5,356	5,483	21,690
	BL-Services and Laterals - Replaced	-	15,599	17,816	18,747	20,104	72,266
CAPRPI	SAC_Meters - New	-	80,746	81,064	83,917	88,640	334,367
CAPRPJ	SAC_Meters - Replaced	1,416,000	1,360,750	1,359,386	1,401,588	1,475,817	7,013,541
	DUN-Meters - Replaced	-	-	-	-	-	-
	GEY-Meters - Replaced	-	5,505	5,345	5,356	5,483	21,690
	MEA-Meters - Replaced	-	52,301	52,558	54,457	57,571	216,887
	FRV-Meters - Replaced	-	57,807	57,012	58,920	62,140	235,879
	HILL-Meters - Replaced	-	132,129	131,841	136,588	143,470	544,028
	BL-Meters - Replaced	-	15,599	17,816	18,747	20,104	72,266
CAPRPL	SAC_SCADA Equipment and Systems	-	379,872	45,432	714,185	752,073	1,891,562
CAPRPM	SAC_Security Equipment and Systems	19,343	89,921	89,082	91,951	96,865	387,162
CAPRPN	SAC_Offices and Operations Centers	-	62,394	62,357	64,277	67,623	256,651
	MEA-Offices and Operations Centers	-	16,516	16,926	17,855	19,190	70,487
CAPRPO	SAC_Vehicles	-	94,509	246,756	352,629	608,603	1,302,497
CAPRPP	SAC_Tools and Equipment	87,316	44,043	44,541	46,422	48,432	270,755
CAPRPQ	SAC_Process Plant Facilities and Equipment	62,241	836,820	835,586	1,082,883	1,140,445	3,957,975
	DWW-Process Plant Facilities and Equipment	-	16,516	16,926	17,855	19,190	70,487
	DUN-Process Plant Facilities and Equipment	-	36,703	36,523	36,602	38,380	148,208
	GEY-Process Plant Facilities and Equipment	-	20,186	20,489	21,426	22,845	84,946
	MEA-Process Plant Facilities and Equipment	-	8,258	8,017	8,035	8,224	32,534
	FRV-Process Plant Facilities and Equipment	86,209	187,183	186,181	192,830	202,868	855,271
	HILL-Process Plant Facilities and Equipment	2,884	66,065	65,920	67,848	70,364	273,081
	BL-Process Plant Facilities and Equipment	-	60,559	73,047	74,989	78,588	287,184
CAPRPR	SAC_Capitalized Tank Rehabilitation	7,278	-	-	-	-	7,278
	HILL-Capitalized Tank Rehabilitation	-	-	-	-	-	-
CAPRPS	SAC_Engineering Studies	799,992	606,511	162,129	-	-	1,568,632
D156001	SAC-Projects Funded by Others	993,530	1,232,015	1,230,663	1,269,107	1,337,099	6,062,415
I15600082	SAC-Standby Generators Improvements	2,440,459	-	-	-	-	2,440,459
D156201	DWW-Projects Funded by Others	42,129	-	-	-	-	42,129
D156301	DUN-Projects Funded by Others	5,145	-	-	-	-	5,145
D156401	GEY-Projects Funded by Others	29,247	5,689	5,523	5,535	5,757	51,751
D156501	MEA-Projects Funded by Others	6,326	918	891	893	914	9,941
I15600098	SAC-Well Installation and Replacement Program (2021-2023)	4,693,887	361,482	800,152	-	-	5,855,522
I15600099	SAC-Well Rehabilitation Program (2021-2023)	4,887,477	1,058,883	-	-	-	5,946,359
I15600100	SAC-SCADA Maintenance and Improvements Program (2021-2023)	4,491,472	2,754,109	-	-	-	7,245,581
I15600101	SAC-Standby Generator Improvement Program (2021-2023)	543,471	48,169	-	-	-	591,640
I15600102	SAC-Service Saddle Replacement Program (2021-2023)	-	-	-	-	-	-
I15600104	SAC-Security Park Booster Pump Project	254,628	-	-	-	-	254,628
I15630002	DUN-Dunnigan Wtr System Improvement	-	-	-	-	-	-
I15640001	GEY-Geyserville Storage Project	3,568,833	263,664	-	-	-	3,832,498
I15650002	MEA-Meadowbrook Storage Project	3,311,924	1,334,378	1,295,478	-	-	5,941,780
D156601	FRV-Projects Funded by Others	85,160	28,445	28,684	29,371	31,344	203,004
D156701	HILLProjects Funded by Others	18,672	6,606	6,503	6,428	6,671	44,880

I15600106	SAC-Isleton Storage Tank	4,308	155,663	1,057,878	302,901	-	1,520,750
I15600108	SAC-Wittkop 2 Water Treatment Plant	-	-	-	-	-	-
I15600109	SAC-Vintage 1 Treatment	-	152,114	344,586	1,973,294	-	2,469,993
I15600110	SAC-Malaga Well Replacement and TCP Treatment	773,175	117,331	379,700	761,034	2,609,683	4,640,922
I15600111	NOR-Main Replacement Program (2024-2026)	-	908,374	764,307	4,242,187	-	5,914,868
I15600112	NOR-SCADA Maintenance and Improvements Program (2024-2026)	-	786,514	1,098,818	-	-	1,885,332
I15600113	NOR-Well Installation and Replacement Program (2024-2026)	-	82,192	678,267	919,629	-	1,680,089
I15600114	NOR-Well Rehabilitation Program (2024-2026)	-	944,797	513,662	661,843	-	2,120,302
I15600115	NOR-Standby Generator Improvement Program (2024-2026)	-	633,808	615,331	616,654	631,220	2,497,014
I15600116	SAC-Service Saddle Replacement Program (2024-2026)	-	659,262	271,533	291,554	-	1,222,350
I15630004	DUN-Dunnigan Well 2 Rplcmt (New Well 3)	-	-	-	-	-	-
I15640002	GEY-Geyserville Replace Well 2 (New Well 4)	576,609	-	-	-	-	576,609
I15640003	GEY-Geyserville PSPS Generator Improvements	95,947	-	181,810	273,301	-	551,058
I15660001	FRV-Fruitridge Vista Metering	5,670,032	1,763,429	-	-	-	7,433,461
I15660002	FRV-Fruitridge Vista Mains Improvement Program	33,098,518	3,777,921	5,318,289	-	-	42,194,728
I15660003	FRV-Well Rehabilitation Program (2021-2023)	2,002,145	42,254	-	-	-	2,044,399
I15660004	FRV-South Highway 99 Crossing	-	125,393	324,632	487,996	1,123,925	2,061,946
I15660005	FRV-Well Rehabilitation Program (2024-2026)	-	418,314	406,119	419,325	-	1,243,757
I15660006	FRV-Well Replacement and Installation Program (2024-2026)	-	428,962	485,866	2,295,434	3,204,073	6,414,334
I15670001	HILL-PSPS Generator Improvements-Hillview	766,335	-	-	-	-	766,335
I15670002	HILL-New Coarsegold Iron & Manganese WTP	1,782,169	1,528,746	1,484,179	-	-	4,795,094
I15670003	HILL-New Goldside Iron-Manganese WTP	737,888	1,012,877	804,558	1,194,500	-	3,749,824
I15670004	HILL-Hillview Well Rehabilitation	212,435	314,792	305,615	-	-	832,841
I15670005	HILL-Hillview Tank Replacement Program (2024-2026)	21,578	658,950	1,586,554	-	-	2,267,082
I15670006	HILL-Hillview Pump Station Rehabilitation Program (2024-2026)	-	712,401	691,632	-	-	1,404,033
I15670007	HILL-Oakhurst 420 Site Bypass	-	-	11,568	30,915	65,268	107,751
I15670008	HILL-Oakhurst Junction Wells Site Improvements	-	-	13,783	36,835	77,766	128,385
I15670009	HILL-PSPS WTP Power Storage Project	957	305,918	297,000	-	-	603,875
I15010003-02	CA-California Corporate Office	-	-	907,385	1,843,315	8,252,100	11,002,800
I15600002-09	SAC-West Placer - SFF	-	-	-	-	-	-
I15600002-10	SAC-West Placer - UOC	-	4,510,110	4,715,115	4,920,120	5,125,125	19,270,470
I15600117	SAC-Sacramento Meter Replacements 2023-2024	4,079,587	709,865	-	-	-	4,789,452
I15600118	NOR-PFAS Treatment	-	2,361,241	2,292,405	2,366,949	-	7,020,595
I15600119	SAC-Sacramento Chromium-VI Water Treatment 2025	-	6,112,119	2,459,184	-	-	8,571,303
I15600120	NOR-DOE Energy Storage	-	845,078	820,442	-	-	1,665,520
I15620003	DWW-Dunnigan Wastewater Improvement	32,348	500,861	486,259	502,072	-	1,521,540
I15640004	GEY-Geyserville Main Replacement	131,650	631,442	919,551	-	-	1,682,644
I15650003	MEA-Meadowbrook Main Replacement Pgm 2024-2026	962,680	107,747	104,606	-	-	1,175,034
I15670010	HILL-Hillview Main Replacement Pgm 2024-2026	266,835	1,073,164	2,153,217	-	-	3,493,217
I15670011	HILL-Hillview Tank Rehab Program (2024-2026)	24,956	580,991	372,275	-	-	978,222
I15670012	HILL-SCADA Maint/Improvements 2025	-	363,384	-	-	-	363,384
I15680001	BL-Bass Lake Flat Rate to Metered Conversion	-	1,985,933	2,892,058	-	-	4,877,991
I15680002	BL-Bass Lake WTP Removal	-	-	-	-	-	-
I15600121	NOR-Main Replacement Program 2027-2029	-	-	-	8,147,067	13,246,713	21,393,780
I15600122	NOR-Well Installation and Replacement Program 2027-2029	-	-	-	649,016	6,939,538	7,588,554
I15600123	NOR-Well Rehabilitation Program 2027-2029	-	-	-	649,016	6,939,538	7,588,554
I15600125	NOR-Standby Generator Improvement Program 2027-2029	-	-	-	223,183	2,377,756	2,600,939
I15600127	NOR-Pump Station Improvement Program 2027-2029	-	-	-	195,508	2,081,679	2,277,187
I15600128	NOR-Storage Tank Improvement Program 2027-2029	-	-	-	101,771	1,091,099	1,192,871
I15670013	HILL-Oakhurst Hydraulic Improvements	-	-	-	321,383	311,612	632,995
D156801	BL-Projects Funded by Others	-	6,606	6,503	6,428	6,671	26,208
Grand Total		**79,926,822**	**48,366,995**	**44,473,919**	**42,074,027**	**62,366,709**	**277,208,472**

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2025 General Rate Case

District #	1561
District Name	Larkfield District

Row Labels	Project Description	Sum of Prior	Sum of 2025	Sum of 2026	Sum of 2027	Sum of 2028	Sum of All
CAPRPC	LRK-Mains - Unscheduled	-	24,774	24,943	25,889	26,501	102,107
CAPRPD	LRK-Mains - Relocated	-	-	-	-	-	-
CAPRPE	LRK-Hydrants, Valves, and Manholes - New	-	-	-	-	-	-
CAPRPF	LRK-Hydrants, Valves, and Manholes - Replaced	-	19,269	19,598	20,533	21,932	81,331
CAPRPG	LRK-Services and Laterals - New	-	-	-	-	-	-
CAPRPH	LRK-Services and Laterals - Replaced	-	66,065	65,920	67,848	70,364	270,197
CAPRPI	LRK-Meters - New	-	-	-	-	-	-
CAPRPJ	LRK-Meters - Replaced	-	263,341	98,881	100,879	106,917	570,017
CAPRPL	LRK-SCADA Equipment and Systems	-	112,861	328,711	48,207	51,174	540,953
CAPRPM	LRK-Security Equipment and Systems	-	5,505	5,345	5,356	5,483	21,690
CAPRPN	LRK-Offices and Operations Centers	-	2,753	2,672	2,678	2,741	10,845
CAPRPP	LRK-Tools and Equipment	-	3,670	3,563	3,571	3,655	14,460
CAPRPQ	LRK-Process Plant Facilities and Equipment	-	97,262	97,099	111,591	117,883	423,835
CAPRPS	LRK-Engineering Studies	28,399	12,846	20,489	-	-	61,734
D156101	LRK-Projects Funded by Others	65,890	19,911	20,311	21,158	22,845	150,115
I15610009	LRK-Londonberry Drive Creek Crossing	469,469	95,457	185,349	742,989	855,606	2,348,870
I15610012	LRK-Replace Backwash Tank at WTP	-	-	-	-	-	-
I15610015	LRK-Main Replacement Program (2021-2023)	-	-	-	-	-	-
I15610016	LRK-Well Rehabilitation and Maintenance Program (2021-2023)	126,230	-	-	-	-	126,230
I15610017	LRK-SCADA Master Plan and Improvements Program (2021-2023)	2,202,738	497,751	-	-	-	2,700,489
I15610018	LRK-Tank Rehabilitation and Seismic Upgrades Program (2021-2023)	(49)	-	-	-	-	(49)
I15610019	LRK-Standby Generator Improvement Projects	-	-	-	-	-	-
I15610020	LRK-Windsor Emergency Interconnect	739,496	4,225	-	-	-	743,721
I15610021	LRK-Storage Tank at Water Treatment Plant	870,447	3,021,154	2,933,080	-	-	6,824,680
I15610022	LRK-Wikiup Drive Water Main Replacement	-	-	-	-	-	-
I15610025	LRK-Main Replacement Program (2024-2026)	50,819	711,133	1,712,197	-	-	2,474,149
I15610027	LRK-Tank Rehabilitation and Seismic Upgrades Program (2024-2026)	-	142,396	414,733	-	-	557,129
I15610028	LRK-Well Rehabilitation and Maintenance Program (2024-2026)	-	155,494	150,961	-	-	306,456
I15610029	LRK-Larkfield Generator Installations	-	126,762	369,199	-	-	495,961
I15610030	LRK-WTP Treatment Upgrades	-	193,734	564,259	-	-	757,993
I15610031	LRK-Larkfield Well 6	3,630	99,921	282,206	477,246	2,713,994	3,576,997
I15610032	LRK-Main Replacement Program 2027-2029	-	-	-	624,019	1,069,168	1,693,187
I15610033	LRK-Well 4 Rehabilitation	-	-	-	246,662	-	246,662
I15610035	LRK-Wikiup Bridge Way PRV	-	-	-	203,085	207,882	410,967
Grand Total		**4,557,068**	**5,676,284**	**7,299,515**	**2,701,711**	**5,276,144**	**25,510,723**

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
D. XX-XX-XXX
Attachment D-1: California American Water Advice Letter 1494
2026 ACAM

CALIFORNIA AMERICAN WATER

520 Capitol Mall, Suite 630
Sacramento, CA 95814
P (916) 568-4241
www.amwater.com

November 17, 2025

California Public Utilities Commission
Water Division
Room 3102, State Building
505 Van Ness Ave.
San Francisco, CA 94102-3298

Dear Division of Water and Audits:

Enclosed please find an original and three copies of Advice Letter No. 1494. Along with the Advice Letter, two copies of the work papers have been enclosed as well.

Regards,

/s/ Chase Grady

Chase Grady
Rates & Regulatory Analyst

CC: Mukunda Dawadi, California Public Utilities Commission, California Public Advocates, 505 Van Ness Ave., San Francisco, CA 94102-3298

CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS

Advice Letter Cover Sheet

Utility Name:	California American Water	**Date Mailed to Service List:**	November 17, 2025
District:	All Divisions		
CPUC Utility #:	U210W	**Protest Deadline (20th Day):**	December 7, 2025
Advice Letter #:	1494	**Review Deadline (30th Day):**	December 17, 2025
Tier	☐1 ☒2 ☐3 ☐ Compliance	**Requested Effective Date:**	January 1, 2026
Authorization	D. 24-12-025		
		Rate Impact:	$See AL See AL%
Description:	2026 Annual Consumption Adjustment Mechanism (ACAM)		

The protest or response deadline for this advice letter is 20 days from the date that this advice letter was mailed to the service list. Please see the "Response or Protest" section in the advice letter for more information.

Utility Contact:	Chase Grady	**Utility Contact:**	Jonathan Morse
Phone:	916-568-4241	**Phone:**	916-568-4237
Email:	chase.grady@amwater.com	**Email:**	Jonathan.morse@amwater.com

DWA Contact: Tariff Unit

Phone: (415) 703-1133

Email: Water.Division@cpuc.ca.gov

DWA USE ONLY

DATE	STAFF	COMMENTS

[ ] APPROVED **[ ] WITHDRAWN** **[ ] REJECTED**

Signature: _____ **Comments:** _____

Date: _____

CALIFORNIA AMERICAN WATER

520 Capitol Mall, Suite 630
Sacramento, CA 95814
P (916) 568-4241
www.amwater.com

November 17, 2025

ADVICE LETTER NO. 1494

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

California-American Water Company ("California American Water") (U210W) hereby submits for review this advice letter, including the following tariff sheets, attached hereto, which are applicable to all its districts.

Purpose:

The purpose of this advice letter filing is to request approval of the 2026 Annual Consumption Adjustment Mechanism ("ACAM") rates for the Northern, Central, and Southern Division in accordance with Decision ("D.") 24-12-025. As stated in Advice Letter 1493, the purpose of this advice letter filing is to make effective and implement, revised tariff schedules reflecting 2026 ACAM rates per D.24-12-025. Per D.24-12-025, 2026 Escalation year rates will be subsumed in California American Water's 2026 ACAM through this filing.

Background:

California American Water was authorized to create a pilot ACAM in its Monterey Service Area in D.18-05-027. D.21-11-018 authorized the ACAM as a permanent program in Monterey, and also authorized California American Water to create new ACAM pilot programs in its Northern, Southern Division, and the Central Satellite service area within the Central Division.

D.24-12-025, issued December 5, 2024, resolved California American Water's general rate case application A.22-07-001. The purpose of this advice letter filing is to file tariffs in compliance with Ordering Paragraph 6 of D.24-12-025, which authorized continuation of California American Water's ACAM:

> 6. California-American Water Company's request to continue its Annual Consumption Adjustment Mechanism is granted. California-American Water Company must file a Tier 1 Advice Letter to include the Annual Consumption Adjustment Mechanism in its Preliminary Statement.

Through Advice Letter 1460, California American Water filed its 2024 ACAM and updated its preliminary statement in compliance with this ordering paragraph and through this filing, California American Water submits its 2026 ACAM.

Request:
In compliance with D.24-12-025, California American Water requests authority to replace the adopted consumption with the actual consumption and production data (from October 1, 2024, through September 30, 2025) beginning January 1, 2026, to be used for future rate adjustments, including all annual step and offset filings.

Tier Designation:
This advice letter is submitted pursuant to General Order No. 96-B and D.24-12-025 and is designated as a Tier 2 filing.

Effective Date:
California American Water requests that the tariff changes requested in the Advice Letter be made effective upon the effective date of January 1, 2026.

Notice and Service List:
Customer Notice – Customers will be notified of this rate change by bill text message. In accordance with General Order 96-B, General Rule 4.3 and 7.2 and Water Industry Rule 4.1, a copy of this advice letter will be transmitted electronically to interested parties having requested such notification. ***Please note that this advice letter will only be distributed electronically.***

PROTEST OR RESPONSES:
Anyone may submit a response or protest for this AL. When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

A **response** supports the filing and may contain information that proves useful to the Commission in evaluating the AL. A **protest** objects to the AL in whole or in part and must set forth the specific grounds on which it is based. These grounds[1] are:

1. The utility did not properly serve or give notice of the AL;
2. The relief requested in the AL would violate statute or Commission order, or is not authorized by statute or Commission order on which the utility relies;
3. The analysis, calculations, or data in the AL contain material error or omissions;
4. The relief requested in the AL is pending before the Commission in a formal proceeding; or
5. The relief requested in the AL requires consideration in a formal hearing, or is otherwise inappropriate for the AL process; or
6. The relief requested in the AL is unjust, unreasonable, or discriminatory, provided that such a protest may not be made where it would require relitigating a prior order of the Commission.
7. A protest may not rely on policy objections to an AL where the relief requested in the AL follows rules or directions established by statute or Commission order applicable to the utility. A protest shall provide citations or proofs where available to allow staff to properly consider the protest.

DWA must receive a response or protest via email (**or** postal mail) within 20 days of the date the AL is filed. When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

The addresses for submitting a response or protest are:

[1] G.O. 96-B, General Rule 7.4.2

Email Address:	**Mailing Address:**
Water.Division@cpuc.ca.gov	CA Public Utilities Commission Division of Water and Audits 505 Van Ness Avenue San Francisco, CA 94102

On the same day the response or protest is submitted to DWA, the respondent or protestant shall send a copy of the protest to California American Water at:

Email Address:	**Mailing Address:**
chase.grady@amwater.com	520 Capitol Mall, Suite 630 Sacramento, CA 95838
cathy.hongola-baptista@amwater.com	555 Montgomery Street, Suite 816 San Francisco, CA 94111
jonathan.morse@amwater.com	520 Capitol Mall, Suite 630 Sacramento, CA 95838

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform DWA, within the 20-day protest period, so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

REPLIES

The utility shall reply to each protest and may reply to any response. Any reply must be received by DWA within five business days after the end of the protest period, and shall be served on the same day on each person who filed the protest or response to the AL.

The actions requested in this advice letter are not now the subject of any formal filings with the California Public Utilities Commission, including a formal complaint, nor action in any court of law.

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

If you have not received a reply to your protest within 10 business days, please contact Chase Grady at (916) 568-4241.

CALIFORNIA-AMERICAN WATER COMPANY

/s/ Chase Grady

Chase Grady
Rates and Regulatory Analyst

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
XXXXX-W	Schedule No. CEN-SAT Central Satellite Tariff Area GENERAL METERED SERVICE Sheet 1	XXXXX-W
XXXXX-W	Schedule No. CEN-SAT Central Satellite Tariff Area GENERAL METERED SERVICE Sheet 2	XXXXX-W
XXXXX-W	Schedule No. MO-1C GENERAL METERED SERVICE in the Monterey Service Area Tariff Area NON-RESIDENTIAL CUSTOMERS Sheet 1	XXXXX-W
XXXXX-W	Schedule No. MO-1-MF GENERAL METERED SERVICE in the Monterey Service Area Tariff Area MULTI-FAMILY RESIDENTIAL CUSTOMERS Sheet 1	XXXXX-W
XXXXX-W	Schedule No. MO-1O GENERAL METERED SERVICE in the Monterey Service Area Tariff Area OTHER CUSTOMERS Sheet 1	XXXXX-W
XXXXX-W	Schedule No. MO-1O GENERAL METERED SERVICE in the Monterey Service Area Tariff Area OTHER CUSTOMERS Sheet 2	XXXXX-W
XXXXX-W	Schedule No. MO-1-SF GENERAL METERED SERVICE in the Monterey Service Area Tariff Area SINGLE FAMILY RESIDENTIAL CUSTOMERS Sheet 1	XXXXX-W
XXXXX-W	Schedule No. ND-1 Northern Division Tariff Area GENERAL METERED SERVICES Sheet 1	XXXXX-W
XXXXX-W	Schedule No. ND-1 Northern Division Tariff Area GENERAL METERED SERVICES Sheet 2	XXXXX-W

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
XXXXX-W	Schedule No. ND-1 Northern Division Tariff Area GENERAL METERED SERVICES Sheet 3	XXXXX-W
XXXXX-W	Schedule No. ND-1 Northern Division Tariff Area GENERAL METERED SERVICES Sheet 4	XXXXX-W
XXXXX-W	Schedule No. ND-1 Northern Division Tariff Area GENERAL METERED SERVICES Sheet 5	XXXXX-W
XXXXX-W	Schedule No. ND-1 Northern Division Tariff Area GENERAL METERED SERVICES Sheet 6	XXXXX-W
XXXXX-W	Schedule No. ND-HV-9M Northern Division Tariff Area MEASURED SERVICES FOR TRUCKS Sheet 1	XXXXX-W
XXXXX-W	PRELIMINARY STATEMENT Summary Table Sheet 2	XXXXX-W
XXXXX-W	PRELIMINARY STATEMENT (Continued) Sheet 2	XXXXX-W
XXXXX-W	Schedule No. CA-CAP California American Water CUSTOMER ASSISTANCE PROGRAM Sheet 1	XXXXX-W
XXXXX-W	Schedule No. CA-CAP California American Water CUSTOMER ASSISTANCE PROGRAM Sheet 3	XXXXX-W
XXXXX-W	Schedule No. CA-CAP California American Water CUSTOMER ASSISTANCE PROGRAM Sheet 5	XXXXX-W
XXXXX-W	Schedule No. CA-CAP California American Water CUSTOMER ASSISTANCE PROGRAM Sheet 7	XXXXX-W

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
XXXXX-W	Schedule No. CA-CAP California American Water CUSTOMER ASSISTANCE PROGRAM Sheet 8	XXXXX-W
XXXXX-W	Schedule No. CA-CAP California American Water CUSTOMER ASSISTANCE PROGRAM Sheet 9	XXXXX-W
XXXXX-W	Schedule No. CA-CAP California American Water CUSTOMER ASSISTANCE PROGRAM Sheet 10	XXXXX-W
XXXXX-W	Schedule No. SOU-1 Southern Division Tariff Area GENERAL METERED SERVICES Sheet 1	XXXXX-W
XXXXX-W	Schedule No. SOU-1 Southern Division Tariff Area GENERAL METERED SERVICES Sheet 2	XXXXX-W
XXXXX-W	Schedule No. SOU-1 Southern Division Tariff Area GENERAL METERED SERVICES Sheet 4	XXXXX-W
XXXXX-W	Schedule No. SOU-1 Southern Division Tariff Area GENERAL METERED SERVICES Sheet 6	XXXXX-W
XXXXX-W	Schedule No. SOU-1 Southern Division Tariff Area GENERAL METERED SERVICES Sheet 7	XXXXX-W
XXXXX-W	Schedule No. SOU-1 Southern Division Tariff Area GENERAL METERED SERVICES Sheet 8	XXXXX-W
XXXXX-W	Schedule No. SOU-1 Southern Division Tariff Area GENERAL METERED SERVICES Sheet 9	XXXXX-W
XXXXX-W	Schedule No. SOU-1 Southern Division Tariff Area GENERAL METERED SERVICES Sheet 10	XXXXX-W

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
XXXXX-W	Schedule No. SOU-1 Southern Division Tariff Area GENERAL METERED SERVICES Sheet 11	XXXXX-W

Schedule No. CEN-SAT Sheet 1
Central Satellite Tariff Area
GENERAL METERED SERVICE

APPLICABILITY
Applicable to all water furnished on a metered basis.

CENTRAL DIVISION TARIFF AREA RATES:

Central Satellite Service Area - Amber Park, Toro, Ralph Lane, Garrapata

TERRITORY
Toro sub-unit, Monterey County, Ambler Park Subdivision, Oaks subdivision, Rim Rock subdivision, Rancho El Toro Country Club (located nine miles southwest of Salinas), Chualar sub-units, Ralph Lane, and vicinity. The unincorporated communities, subdivisions, and adjacent areas generally known as Garrapata and vicinity.

RATES:

Quantity Rates:

Residential Customers:	**Base Rate Per 100 gal (CGL)**	
For the first 60 CGL.....	$1.1278	(R)
For the next 75 CGL.....	$1.3588	|
For the next 192 CGL.....	$1.8208	|
For all water over 327 CGL.....	$2.1439	(R)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x ¾-inch meter.....	$22.41	(P)
For ¾-inch meter.....	$33.62	|
For 1-inch meter.....	$56.03	|
For 1-1/2-inch meter.....	$112.07	|
For 2-inch meter.....	$179.31	|
For 3-inch meter.....	$336.20	|
For 4-inch meter.....	$560.33	|
For 6-inch meter.....	$1,120.66	|
For 8-inch meter.....	$1,793.06	(P)

The Meter Charge is a readiness-to-serve charge applicable to all metered service and to which is added to the charge for water furnished, which is based on Quantity Rates.

(Continued)

Schedule No. CEN-SAT
Central Satellite Tariff Area
GENERAL METERED SERVICE

CENTRAL DIVISION TARIFF AREA RATES (Continued):

Central Satellite Service Area - Amber Park, Toro, Ralph Lane, Garrapata (continued)

RATES:
Quantity Rates:

All Other Customers:

For all water delivered, per CGL.....	$1.3588	(R)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter.....	$33.62	(P)
For 3/4-inch meter.....	$50.43	
For 1-inch meter.....	$84.05	
For 1-1/2-inch meter.....	$168.10	
For 2-inch meter.....	$268.96	
For 3-inch meter.....	$504.30	
For 4-inch meter.....	$840.50	
For 6-inch meter.....	$1,680.99	
For 8-inch meter.....	$2,689.59	(P)

The Meter Charge is a readiness-to-serve charge applicable to all metered service and to which is added to the charge for water furnished, which is based on Quantity Rates.

(Continued)

Schedule No. MO-1C Sheet 1
GENERAL METERED SERVICE in the Monterey Service Area Tariff Area
NON-RESIDENTIAL CUSTOMERS

APPLICABILITY

Applicable to all water furnished on a metered basis to non-residential customers in the service areas defined below.

CENTRAL DIVISION TARIFF AREA RATES

Monterey Service Area – Non-Residential

TERRITORY

The incorporated cities of Monterey, Pacific Grove, Carmel-by-the-Sea, Del Rey Oaks, Sand City, a portion of Seaside, Hidden Hills and Ryan Ranch subdivisions, Bishop subdivision including the area known as Laguna Seca Ranch Estates and vicinity and certain unincorporated areas in the County of Monterey.

RATES

Quantity Rates:

Non-Residential Customers:	**Base Rate Per 100 gal (CGL)**	
Division 1	$2.0008	(R)
Division 2	$2.2509	|
Division 3	$2.5010	|
Division 4	$5.0020	(R)

Service charge: General Metered:

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$72.53	(P)
For 3/4-inch meter	$113.51	|
For 1-inch meter	$199.46	|
For 1-1/2-inch meter	$471.09	|
For 2-inch meter	$774.63	|
For 3-inch meter	$1,452.42	|
For 4-inch meter	$2,474.02	|
For 6-inch meter	$5,106.87	|
For 8-inch meter	$8,170.92	(P)

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

(Continued)

Schedule No. MO-1-MF Sheet 1
GENERAL METERED SERVICE in the Monterey Service Area Tariff Area
MULTI-FAMILY RESIDENTIAL CUSTOMERS

APPLICABILITY
Applicable to all water furnished on a metered basis.

CENTRAL DIVISION TARIFF AREA RATES

Monterey Service Area – Multi-Family Residential

TERRITORY
The incorporated cities of Monterey, Pacific Grove, Carmel-by-the-Sea, Del Rey Oaks, Sand City, a portion of Seaside, Hidden Hills and Ryan Ranch subdivisions, Bishop subdivision including the area known as Laguna Seca Ranch Estates, and vicinity and certain unincorporated areas in the County of Monterey.

RATES:
Quantity Rates:

Residential Customers:	**Base Rate Per 100 gal (CGL)**	
For the first 19 CGL…….	$0.9764	(R)
For the next 19 CGL……	$1.9527	|
For the next 13 CGL……	$4.3937	|
For all water 51 over CGL……..	$6.1023	(R)

Service Charge: General Metered

Residential Customers:	**Per Meter Per Month**	
For 5/8 x 3/4-inch meter…….	$48.35	(P)
For 3/4-inch meter……..	$75.67	|
For 1-inch meter……..	$132.97	|
For 1-1/2-inch meter……...	$314.06	|
For 2-inch meter……..	$516.42	|
For 3-inch meter……..	$968.28	|
For 4-inch meter …….	$1,649.34	|
For 6-inch meter …….	$3,404.58	
For 8-inch meter …….	$5,447.28	(P)

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

(Continued)

Schedule No. MO-1O Sheet 1
GENERAL METERED SERVICE in the Monterey Service Area Tariff Area
OTHER CUSTOMERS

APPLICABILITY

Applicable to all water furnished on a metered basis to miscellaneous, construction, and other water utility customers in the service areas defined below.

CENTRAL DIVISION TARIFF AREA RATES

Monterey Service Area – Other Customers

TERRITORY

The incorporated cities of Monterey, Pacific Grove, Carmel-by-the-Sea, Del Rey Oaks, Sand City, a portion of Seaside, Hidden Hills and Ryan Ranch subdivisions, Bishop subdivision including the area known as Laguna Seca Ranch Estates and vicinity and certain unincorporated areas in the County of Monterey.

RATES

Quantity Rates:

	Base Rate Per 100 gal (CGL)	
Misc. and Construction ……	$1.6889	(R)

Misc. and Construction Meter Rates:

	Per Meter Per Month	
For 5/8 x ¾-inch meter……..	$59.27	(P)
For ¾-inch meter…….	$88.90	
For 1-inch meter……..	$148.17	
For 1-1/2-inch meter……	$296.35	
For 2-inch meter……..	$474.16	
For 3-inch meter……..	$889.05	
For 4-inch meter……..	$1,481.75	
For 6-inch meter……..	$2,963.50	
For 8-inch meter……..	$4,741.59	(P)

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

(Continued)

Schedule No. MO-1O Sheet 2
GENERAL METERED SERVICE in the Monterey Service Area Tariff Area
OTHER CUSTOMERS

RATES (continued):

Monterey Service Area – Other Customers

Other Water Utility (Permanent Service)
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
Block 1……..	$0.5365	(I)
Block 2……..	$1.0729	|
Block 3……..	$4.2916	(I)

Other Water Utility (Temporary Service)
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
Other Water Utility (Temporary Service)…….	$0.5365	(I)

Other Water Utility (Permanent & Temporary)
Meter Rates:

	Per Meter Per Month	
For 5/8 x 3/4-inch meter…….	$72.53	(P)
For 3/4-inch meter……...	$113.51	|
For 1-inch meter……..	$199.46	|
For 1-1/2-inch meter……...	$471.09	|
For 2-inch meter……..	$774.63	|
For 3-inch meter……..	$1,452.42	|
For 4-inch meter……..	$2,474.02	|
For 6-inch meter……..	$5,106.87	|
For 8-inch meter……..	$8,170.92	(P)

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

(Continued)

Schedule No. MO-1-SF Sheet 1
GENERAL METERED SERVICE in the Monterey Service Area Tariff Area
SINGLE FAMILY RESIDENTIAL CUSTOMERS

APPLICABILITY
Applicable to all water furnished on a metered basis.

CENTRAL DIVISION TARIFF AREA RATES

Monterey Service Area – Single Family Residential

TERRITORY
The incorporated cities of Monterey, Pacific Grove, Carmel-by-the-Sea, Del Rey Oaks, Sand City, a portion of Seaside, Hidden Hills and Ryan Ranch subdivisions, Bishop subdivision including the area known as Laguna Seca Ranch Estates, and vicinity and certain unincorporated areas in the County of Monterey.

RATES:
Quantity Rates:

Residential Customers:	**Base Rate Per 100 gal (CGL)**	
For the first 30 CGL……	$0.8038	(R)
For the next 30 CGL……..	$1.6076	|
For the next 54 CGL……..	$2.4115	|
For all water over 114 CGL …….	$3.3492	(R)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x ¾-inch meter……	$48.35	(P)
For ¾-inch meter……	$75.67	|
For 1-inch meter……...	$132.97	|
For 1-1/2-inch meter……	$314.06	|
For 2-inch meter……...	$516.42	|
For 3-inch meter……...	$968.28	|
For 4-inch meter……...	$1,649.34	|
For 6-inch meter……....	$3,404.58	|
For 8-inch meter……...	$5,447.28	(P)

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

(Continued)

Schedule No. ND-1 Sheet 1
Northern Division Tariff Area
GENERAL METERED SERVICES

APPLICABILITY
Applicable to all metered water service.

NORTHERN DIVISION TARIFF AREA RATES

Sacramento Service Area

TERRITORY
The unincorporated communities, subdivisions, and adjacent areas generally known as Cordova, Rosemont, Parkway Estates, Lindale, Foothill Farms, Arlington Heights, Linwood, Loretto Heights, Arden Highlands, Arden Estates and Sunrise Security Park, and Ox-Bow. A part of the City of Citrus Heights and the communities of Antelope and Sabre City in Sacramento and Placer counties. The city of Isleton and vicinity and the unincorporated community of Walnut Grove in Sacramento County. The lower southwestern portion of Placer County, including the areas Known as Morgan Creek, Doyle Ranch, Sun Valley Oaks, and Riolo Greens. Dunnigan, along both sides of Interstate 5, between County Roads 2 on the north and County Road 9 on the south, Yolo County. Geyserville and vicinity, Sonoma County. Hillview: Coarsegold Highlands, Raymond, and subdivision in and near Oakhurst, Madera County. The unincorporated areas known as Fruitridge Vista Units, Sandra Heights Pacific Terrace Units, Bowling Green Units, and all immediately adjoining territory in Sacramento County including all territory contiguous to the southerly limits of the City of Sacramento.

RATES
Quantity Rates:

Residential Customers:	Base Rate Per 100 gal (CGL)	
For the first 75 CGL	$0.4840	(R)
For next 75 CGL	$0.7368	(R)
For all water delivered over 150 CGL	$0.8842	(R)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$32.53	(P)
For 3/4-inch meter	$48.79	
For 1-inch meter	$81.32	
For 1-1/2-inch meter	$162.63	
For 2-inch meter	$260.21	
For 3-inch meter	$487.90	
For 4-inch meter	$813.17	
For 6-inch meter	$1,626.33	
For 8-inch meter	$2,602.13	
For 10-inch meter	$3,740.57	(P)

The Service Charge is a readiness-to-serve charge applicable to all general metered services. It is added to the charge for water furnished, which is based on Quantity Rates.

(Continued)

NORTHERN DIVISION TARIFF AREA RATES (Continued);

Sacramento Service Area (continued):

RATES
Quantity Rates:

All Other Customers:

For all water delivered, per CGL.....	$0.5895	(R)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……	$48.79	(P)
For 3/4-inch meter……	$73.18	
For 1-inch meter……	$121.97	
For 1-1/2-inch meter……	$243.95	
For 2-inch meter……	$390.32	
For 3-inch meter……	$731.85	
For 4-inch meter……	$1,219.75	
For 6-inch meter……	$2,439.50	
For 8-inch meter……	$3,903.20	
For 10-inch meter……	$5,610.85	(P)

The Service Charge is a readiness-to-serve charge applicable to all general metered services. It is added to the charge for water furnished, which is based on Quantity Rates.

(Continued)

Schedule No. ND-1 Sheet 3
Northern Division Tariff Area
GENERAL METERED SERVICES

NORTHERN DIVISION TARIFF AREA RATES (Continued):

Larkfield Service Area

TERRITORY
The unincorporated areas known as the Larkfield and Wikiup subdivisions and the community of Fulton, three miles north of Santa Rosa, Sonoma County.

RATES
Quantity Rates:

Residential Customers:	Base Rate Per 100 gal (CGL)	
For the first 37 CGL	$0.8575	(R)
For the next 98 CGL	$0.8932	
For the next 55 CGL	$1.0272	
For all water delivered over 190 CGL	$1.0593	(R)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$22.36	(P)
For 3/4-inch meter	$33.53	
For 1-inch meter	$55.89	
For 1-1/2-inch meter	$111.78	
For 2-inch meter	$178.85	
For 3-inch meter	$335.35	
For 4-inch meter	$558.91	
For 6-inch meter	$1,117.82	
For 8-inch meter	$1,788.52	
For 10-inch meter	$2,570.99	(P)

The Service Charge is a readiness-to-serve charge applicable to all general metered services. It is added to the charge for water furnished, which is based on the Quantity Rates.

(Continued)

NORTHERN DIVISION TARIFF AREA RATES (Continued);

Larkfield Service Area (continued):

RATES
Quantity Rates:

All Other Customers:

For all water delivered, per CGL.....	$0.8932	(R)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter.....	$33.53	(P)
For 3/4-inch meter.....	$50.30	
For 1-inch meter.....	$83.84	
For 1-1/2-inch meter.....	$167.67	
For 2-inch meter.....	$268.28	
For 3-inch meter.....	$503.02	
For 4-inch meter.....	$838.37	
For 6-inch meter.....	$1,676.73	
For 8-inch meter.....	$2,682.77	
For 10-inch meter.....	$3,856.49	(P)

The Service Charge is a readiness-to-serve charge applicable to all general metered services. It is added to the charge for water furnished, which is based on Quantity Rates.

(Continued)

Schedule No. ND-1 Sheet 5
Northern Division Tariff Area
GENERAL METERED SERVICES

NORTHERN DIVISION TARIFF AREA RATES (Continued):

Meadowbrook Service Area:

TERRITORY
The unincorporated area known as Meadowbrook Tract, including Nos. 1 and 2, located approximately 1-1/2 miles northwest of the city of Merced, Merced County.

RATES
Quantity Rates:

Residential Customers:	Base Rate Per 100 gal (CGL)	
For the first 34 CGL	$0.2133	(R)
For the next 24 CGL	$0.2844	|
For all water delivered over 58 CGL	$0.3157	(R)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$28.74	(P)
For 3/4-inch meter	$43.11	|
For 1-inch meter	$71.84	|
For 1-1/2-inch meter	$143.69	|
For 2-inch meter	$229.90	|
For 3-inch meter	$431.06	|
For 4-inch meter	$718.43	|
For 6-inch meter	$1,436.87	|
For 8-inch meter	$2,298.99	|
For 10-inch meter	$3,304.79	(P)

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

(Continued)

Schedule No. ND-1 Sheet 6
Northern Division Tariff Area
GENERAL METERED SERVICES

NORTHERN DIVISION TARIFF AREA RATES (Continued);

Meadowbrook Service Area (continued):

RATES
Quantity Rates:

All Other Customers:

For all water delivered, per CGL.....	$0.2844	(R)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8 x ¾-inch meter……	$43.11	(P)
For ¾-inch meter……	$64.66	
For 1-inch meter……	$107.76	
For 1-1/2-inch meter……	$215.53	
For 2-inch meter……	$344.85	
For 3-inch meter……	$646.59	
For 4-inch meter……	$1,077.65	
For 6-inch meter……	$2,155.30	
For 8-inch meter……	$3,448.48	
For 10-inch meter……..……	$4,957.19	(P)

The Service Charge is a readiness-to-serve charge applicable to all general metered services. It is added to the charge for water furnished, which is based on Quantity Rates.

(Continued)

Schedule No. ND-HV-9M Sheet 1
Northern Division Tariff Area
MEASURED SERVICES FOR TRUCKS

APPLICABILITY
Applicable to all tank truck water sales.

NORTHERN DIVISION TARIFF AREA RATES

Hillview Service Area

TERRITORY
Hillview Service Area including Coarsegold Highlands, Raymond, and subdivisions in and near Oakhurst, Madera County.

RATES

	Per 1 CGL (100 gal.)	
For all water delivered, per CGL.....	$0.5895	(R)

SPECIAL CONDITIONS

1. All bills subject to reimbursement fee set forth on Schedule No. UF.

(Continued)

PRELIMINARY STATEMENT Sheet 2
Summary Table

Reference	Account	Tariff	
AK	Special Facilities Fee Memorandum Account	11104-W, 11105-W	
AN	Public Safety Power Shut-Off Memorandum Account (PSPSMA)	11106-W, 11107-W	
AO	2019 General Rate Case Interim Rate True-up Memorandum	11108-W	
AQ	Two-Way Tax Memorandum Account	11109-W	
AR	Sustainable Groundwater Management Act Memorandum Account (SGMA)	11110-W	
AS	Group Insurance Balancing Account (GIBA)	11111-W	
AT	Rio Plaza Groundwater Management Memorandum Account	11112-W	
AV	MPSWP Phase 1 Project Cost Memorandum Account (PCMA)	11113-W	
AW	MPSWP Operations and Maintenance Memorandum Account	11114-W	
AX	Meadowbrook CIAC Regulatory Asset	11115-W	
AZ	Monterey Wastewater Purchased Power Balancing Account	11116-W	
BF	Hillview Grant Tax Balancing Account	11117-W	
BG	Hillview Memorandum Account for Deferred Income Taxes (HMADIT)	11118-W	
BH	Central Basin Contamination Memorandum Account	11119-W	
BI	Drought Memorandum Account (DRMA)	11120-W	
BO	Drinking Water Fees Balancing Account (DWFBA)	11121-W	
BP	TCP Litigation Proceeds Memorandum Account	11122-W	
BQ	Central Satellite Service Area - Cost Allocation Tariff	11123-W, 11124-W	
BR	Central Division – Chualar System – Tariff Rate Design	11125-W	
BS	Larkfield Consolidation Tariff	11126-W, 11127-W	
BT	Annual Consumption Adjustment Mechanism	11497-W	
BU	Warring Transaction Memorandum Account (WTMA)	11129-W	
BV	Fruitridge Vista State Revolving Fund (FVSRF) Balancing	11130-W	
BW	Hillview State Revolving Fund (HSRF) Balancing Account	11131-W	
BX	Bass Lake Transaction Memorandum Account (BLTMA)	11051-W	
BY	Conservation Adjustment for Rate Tier Designs Mechanism (CART) Balancing Account	11132-W, XXXXX-W, XXXXX-W	(C)
BZ	Purchased Power Incremental Cost Balancing Account (PP ICBA)	11135-W, 11136-W	
CA	Purchased Water Incremental Cost Balancing Account (PW ICBA)	11137-W, 11138-W, 11139-W	
CB	Conservation Regulation Memorandum Account (CORMA)	11378-W	
CC	Infrastructure Act Memorandum Account (IAMA)	11398-W, 11399-W	

(Continued)

BY. Conservation Adjustment for Rate Tier Designs Mechanism (CART) Balancing Account (continued)

4. RATEMAKING PROCEDURE:

The balance in the balancing account may be amortized by a Tier 1 advice letter annually or requested in a General Rate Case (GRC).

The balancing account will terminate when so ordered in a general rate case decision, at which time any remaining debt (under-collection) or credit (over-collection) balance will be amortized through a surcharge or surcredit.

5. ADOPTED SINGLE-QUANTITY RATES:

Tariff Area	Effective Date	Single Block Rate (per CGL)	
Sacramento	January 1, 2026	$0.5895	(R)
Larkfield	January 1, 2026	$0.8932	
Meadowbrook	January 1, 2026	$0.2844	
Central Satellites	January 1, 2026	$1.3588	
Monterey (Residential and Non-Residential)	January 1, 2026	$1.6889	
Ventura	January 1, 2026	$0.8965	(R)
Piru	January 1, 2026	$0.3824	(I)
Los Angeles – Baldwin Hills	January 1, 2026	$0.7780	(R)
Los Angeles – Duarte	January 1, 2026	$0.7396	
Los Angeles – San Marino	January 1, 2026	$0.7396	
Bellflower	January 1, 2026	$0.4431	
East Pasadena	January 1, 2026	$0.5722	(R)
San Diego	January 1, 2026	$1.0563	(I) (R)

(Continued)

Schedule No. CA-CAP Sheet 1
California American Water
CUSTOMER ASSISTANCE PROGRAM

APPLICABILITY

Applicable to individually metered and flat rate residential customers, qualified non-profit group living facilities, qualified agricultural employee housing facilities, and migrant farm worker housing centers where the customer meets all the special conditions of this schedule.

TERRITORY

All territories served by California American Water Company

RATES:

Northern Division:
Sacramento Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 75 CGL	$0.3630	(R)
For next 75 CGL	$0.5526	|
For all water delivered over 150 CGL	$0.8842	(R)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$24.39	(P)
For 3/4-inch meter	$36.59	|
For 1-inch meter	$60.99	|
For 1-1/2-inch meter	$121.97	|
For 2-inch meter	$195.16	|
For 3-inch meter	$365.92	|
For 4-inch meter	$609.87	|
For 6-inch meter	$1,219.75	|
For 8-inch meter	$1,951.60	|
For 10-inch meter	$2,805.42	(P)

Larkfield Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 37 CGL	$0.6431	(R)
For the next 98 CGL	$0.6699	|
For the next 55 CGL	$1.0272	|
For all water delivered over 190 CGL	$1.0593	(R)

(Continued)

Schedule No. CA-CAP Sheet 3
California American Water
CUSTOMER ASSISTANCE PROGRAM

RATES (Continued):

Northern Division (Continued):

Meadowbrook Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 34 CGL	$0.1600	(R)
For the first 24 CGL	$0.2133	(R)
For all water delivered over 58 CGL	$0.3157	(R)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 to 3/4-inch meter	$21.55	(P)
For 3/4-inch meter	$32.33	
For 1-inch meter	$53.88	
For 1-1/2-inch meter	$107.76	
For 2-inch meter	$172.42	
For 3-inch meter	$323.29	
For 4-inch meter	$538.82	
For 6-inch meter	$1,077.65	(P)

Bass Lake Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For all water delivered	$0.4994	(P)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8 to 3/4-inch meter	$43.30	(P)
For 3/4-inch meter	$64.95	
For 1-inch meter	$108.25	
For 1-1/2-inch meter	$216.49	
For 2-inch meter	$346.39	
For 3-inch meter	$649.48	
For 4-inch meter	$1,082.46	(P)

(Continued)

Schedule No. CA-CAP Sheet 5
California American Water
CUSTOMER ASSISTANCE PROGRAM

RATES:

Central Division:

Monterey Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 30 CGL…….	$0.5225	(R)
For the next 30 CGL…….	$1.0449	|
For the next 54 CGL……	$1.5675	|
For all water delivered over 114 CGL……..	$3.3492	(R)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter…….....	$31.43	(P)
For 3/4-inch meter……...	$49.19	|
For 1-inch meter……..	$86.43	|
For 1-1/2-inch meter……	$204.14	|
For 2-inch meter……..	$335.67	|
For 3-inch meter……..	$629.38	|
For 4-inch meter……..	$1,072.07	|
For 6-inch meter……..	$2,212.98	|
For 8-inch meter…….....	$3,540.73	(P)

Central Satellite -- Ambler Park, Toro, Ralph Lane, Garrapata Service Areas
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 60 CGL……	$0.8459	(R)
For the next 75 CGL……...	$1.0191	|
For the next 192 CGL…….	$1.8208	|
For all water delivered over 327 CGL……..	$2.1439	(R)

(Continued)

Schedule No. CA-CAP Sheet 7
California American Water
CUSTOMER ASSISTANCE PROGRAM

RATES:
Southern Division

Los Angeles Service Areas – Duarte, San Marino, Rio Plaza
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 85 CGL……	$0.5236	(I)
For the next 50 CGL……....	$0.6109	|
For the next 163 CGL…….	$0.9153	|
For all water delivered over 298 CGL……...	$1.0324	(I)

Los Angeles Service Areas – Baldwin Hills
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 85 CGL……	$0.5493	(I)
For the next 50 CGL……....	$0.6409	|
For the next 163 CGL…….	$0.9603	|
For all water delivered over 298 CGL……...	$1.0832	(I)

Ventura Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 85 CGL……	$0.6323	(I)
For the next 50 CGL……....	$0.7378	|
For the next 163 CGL…….	$1.1055	|
For all water delivered over 298 CGL……...	$1.2469	(I)

San Diego Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 85 CGL……	$0.7388	(I)
For the next 50 CGL……....	$0.8620	|
For the next 163 CGL…….	$1.2915	|
For all water delivered over 298 CGL……...	$1.4567	|
Multi-Family Pilot Customers	$0.8209	(I)

(Continued)

Schedule No. CA-CAP Sheet 8
California American Water
CUSTOMER ASSISTANCE PROGRAM

RATES (Continued):
Southern Division (Continued):

All Southern Division Tariff Area Except Bellflower
Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……..	$19.46	(I)
For 3/4-inch meter……	$29.20	
For 1-inch meter……	$48.66	
For 1-1/2-inch meter……	$97.32	
For 2-inch meter……	$155.71	
For 3-inch meter……	$291.96	
For 4-inch meter……	$486.60	
For 6-inch meter……	$973.19	
For 8-inch meter……	$1,557.10	
For 10-inch meter……	$2,238.34	(I)

Bellflower Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 85 CGL……	$0.3435	(I)
For the next 50 CGL……...	$0.3616	(I)
For all water delivered over 135 CGL……...	$0.5749	(I)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……..	$18.45	(I)
For 3/4-inch meter……	$27.67	
For 1-inch meter……	$46.12	
For 1-1/2-inch meter……	$92.23	
For 2-inch meter……	$147.57	
For 3-inch meter……	$276.70	
For 4-inch meter……	$461.16	
For 6-inch meter……	$922.32	
For 8-inch meter……	$1,475.72	
For 10-inch meter……..	$2,121.34	(I)

(Continued)

Schedule No. CA-CAP Sheet 9
California American Water
CUSTOMER ASSISTANCE PROGRAM

RATES (Continued):
Southern Division (Continued):

East Pasadena Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 135 CGL……	$0.3796	(I)
For the next 163 CGL……....	$0.4850	(I)
For all water delivered over 298 CGL……...	$0.7248	(I)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……..	$12.70	(I)
For 3/4-inch meter……	$19.04	
For 1-inch meter……	$31.74	
For 1-1/2-inch meter……..	$63.48	
For 2-inch meter……	$101.57	
For 3-inch meter……	$190.44	
For 4-inch meter……	$317.40	
For 6-inch meter……	$634.81	
For 8-inch meter……	$1,015.69	
For 10-inch meter……..	$1,460.06	(I)

(Continued)

Schedule No. CA-CAP Sheet 10
California American Water
CUSTOMER ASSISTANCE PROGRAM

RATES (Continued):
Southern Division (Continued):

Piru Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 298 CGL……..	$0.2615	(I)
For all water delivered over 298 CGL…….....	$0.4881	(I)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……..	$24.56	(I)
For 3/4-inch meter……	$36.83	
For 1-inch meter……	$61.39	
For 1-1/2-inch meter……..	$122.78	
For 2-inch meter……	$196.44	
For 3-inch meter……	$368.33	
For 4-inch meter……	$613.89	
For 6-inch meter……	$1,227.78	
For 8-inch meter……	$1,964.44	
For 10-inch meter……..	$2,823.89	(I)

(Continued)

Schedule No. SOU-1 Sheet 1
Southern Division Tariff Area
GENERAL METERED SERVICES

APPLICABILITY
Applicable to all metered water service.

SOUTHERN DIVISION TARIFF AREA RATES

Los Angeles Service Area – Duarte, San Marino, Rio Plaza

TERRITORY
Duarte Service Area consisting of Bradbury, Duarte, portions of Irwindale, Monrovia, and vicinity, Los Angeles County. San Marino Service Area consisting of San Marino, Rosemead, portion of San Gabriel, Temple City, Adams Ranch, vicinity, Los Angeles. Rio Plaza subdivision and vicinity located northeast of El Rio section of the City of Oxnard, Ventura County.

RATES
Quantity Rates:

Residential Customers:	Total Base Rate Per 100 gal (CGL)	
For the first 85 CGL	$0.6657	(R)
For next 50 CGL	$0.7766	|
For next 163 CGL	$0.8727	|
For all water delivered over 298 CGL	$0.9844	(R)

Los Angeles Service Area – Baldwin Hill Service Area

TERRITORY
Baldwin Hills Service Area consisting of Baldwin Hills, Windsor Hills, View Park, Ladera Heights, and Vicinity, Los Angeles County.

RATES
Quantity Rates:

Residential Customers:	Base Rate Per 100 gal (CGL)	Purchased Water Per 100 gal (CGL)	Total Base Rate Per 100 gal (CGL)	
For the first 85 CGL	$0.6657	$0.0346	$0.7003	(R)
For next 50 CGL	$0.7766	$0.0403	$0.8169	|
For next 163 CGL	$0.8727	$0.0453	$0.9180	|
For all water delivered over 298 CGL	$0.9844	$0.0511	$1.0355	(R)

(Continued)

Schedule No. SOU-1 Sheet 2
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

Ventura Service Area

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

RATES
Quantity Rates:

Residential Customers:	Base Rate Per 100 gal (CGL)	Purchased Water Per 100 gal (CGL)	Total Base Rate Per 100 gal (CGL)	
For the first 85 CGL	$0.6657	$0.1412	$0.8069	(R)
For next 50 CGL	$0.7766	$0.1647	$0.9413	|
For next 163 CGL	$0.8727	$0.1851	$1.0578	|
For all water delivered over 298 CGL	$0.9844	$0.2088	$1.1932	(R)

San Diego Service Area

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

RATES
Quantity Rates:

Residential Customers:	Base Rate Per 100 gal (CGL)	Purchased Water Per 100 gal (CGL)	Total Base Rate Per 100 gal (CGL)	
For the first 85 CGL	$0.6657	$0.2850	$0.9507	(R)
For next 50 CGL	$0.7766	$0.3325	$1.1091	|
For next 163 CGL	$0.8727	$0.3737	$1.2464	|
For all water delivered over 298 CGL	$0.9844	$0.4215	$1.4059	(R)

(Continued)

Schedule No. SOU-1 Sheet 4
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

RATES
Quantity Rates:

Los Angeles Service Area – Duarte, San Marino, Rio Plaza

All Other Customers:
For all water delivered, per CGL..... $0.7396 (R)

RATES
Quantity Rates:

Los Angeles Service Area – Baldwin Hill Service Area

All Other Customers:	Base Rate Per 100 gal (CGL	Purchased Water Per 100 gal (CGL)	Total Base Rate Per 100 gal (CGL)	
For all water delivered.....	$0.7396	$0.0384	$0.7780	(R)

Ventura Service Area

RATES
Quantity Rates:

All Other Customers:	Base Rate Per 100 gal (CGL	Purchased Water Per 100 gal (CGL)	Total Base Rate Per 100 gal (CGL)	
For all water delivered.....	$0.7396	$0.1569	$0.8965	(R)

San Diego Service Area

RATES
Quantity Rates:

All Other Customers:	Base Rate Per 100 gal (CGL	Purchased Water Per 100 gal (CGL)	Total Base Rate Per 100 gal (CGL)	
For all water delivered.....	$0.7396	$0.3167	$1.0563	(R)

(Continued)

Schedule No. SOU-1 Sheet 6
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

Bellflower Service Area

TERRITORY
Bellflower and vicinity, Los Angeles County.

RATES
Quantity Rates:

Residential Customers	Base Rate Per 100 gal (CGL)	
For the first 85 CGL	$0.4210	(R)
For next 50 CGL	$0.4431	(R)
For all water delivered over 135 CGL	$0.5284	(R)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$24.60	(P)
For 3/4-inch meter	$36.89	
For 1-inch meter	$61.49	
For 1-1/2-inch meter	$122.98	
For 2-inch meter	$196.76	
For 3-inch meter	$368.93	
For 4-inch meter	$614.88	
For 6-inch meter	$1,229.76	
For 8-inch meter	$1,967.62	
For 10-inch meter	$2,828.46	(P)

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

(Continued)

Schedule No. SOU-1 Sheet 7
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

Bellflower Service Area

TERRITORY
Bellflower and vicinity, Los Angeles County.

RATES
Quantity Rates:

All Other Customers:

For all water delivered, per CGL…… ..... $0.4431 (R)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……....	$36.89	(P)
For 3/4-inch meter……	$55.34	
For 1-inch meter……	$92.23	
For 1-1/2-inch meter……..	$184.46	
For 2-inch meter……	$295.14	
For 3-inch meter……	$553.39	
For 4-inch meter……	$922.32	
For 6-inch meter……	$1,844.65	
For 8-inch meter……	$2,951.44	
For 10-inch meter……	$4,242.69	(P)

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

(Continued)

Schedule No. SOU-1 Sheet 8
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

East Pasadena Service Area

TERRITORY
The territory within and adjacent to the Cities of Arcadia and Temple City and adjacent to the Cities of Pasadena and San Gabriel, Los Angeles County, and as described on the service area map.

RATES
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
Residential Customers		
For the first 135 CGL ……	$0.5150	(I)
For the next 163 CGL ……..	$0.6581	(I)
For all water delivered over 298 CGL ……	$0.7376	(I)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……..	$16.93	(P)
For 3/4-inch meter…….	$25.39	
For 1-inch meter…….	$42.32	
For 1-1/2-inch meter……..	$84.64	
For 2-inch meter…….	$135.43	
For 3-inch meter…….	$253.92	
For 4-inch meter…….	$423.20	
For 6-inch meter…….	$846.41	
For 8-inch meter…….	$1,354.26	
For 10-inch meter……..	$1,946.74	(P)

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

(Continued)

Schedule No. SOU-1 Sheet 9
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

East Pasadena Service Area (continued):

RATES
Quantity Rates:

All Other Customers:
For all water delivered, per CGL …….. $0.5722 (I)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……....	$25.39	(P)
For 3/4-inch meter……	$38.09	
For 1-inch meter……	$63.48	
For 1-1/2-inch meter…….	$126.96	
For 2-inch meter……	$203.14	
For 3-inch meter……	$380.88	
For 4-inch meter……	$634.81	
For 6-inch meter……	$1,269.61	
For 8-inch meter……	$2,031.38	
For 10-inch meter…….	$2,920.11	(P)

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

(Continued)

Schedule No. SOU-1 Sheet 10
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

Piru Service Area

TERRITORY
Piru and vicinity, Ventura County.

RATES
Quantity Rates:

Residential Customers:	Total Base Rate Per 100 gal (CGL)	
For the first 298 CGL	$0.3633	(I)
For all water delivered over 298 CGL	$0.6780	(I)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8x3/4-inch meter……	$32.74	(P)
For 3/4-inch meter…….	$49.11	
For 1-inch meter……	$81.85	
For 1-1/2-inch meter…….	$163.70	
For 2-inch meter……	$261.93	
For 3-inch meter……	$491.11	
For 4-inch meter……	$818.52	
For 6-inch meter……..	$1,637.04	
For 8-inch meter……..	$2,619.26	
For 10-inch meter……..	$3,765.18	(P)

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

(Continued)

Schedule No. SOU-1 Sheet 11
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

Piru Service Area

TERRITORY
Piru and vicinity, Ventura County.

RATES
Quantity Rates:

	Total Base Rate Per 100 gal (CGL)	
All Other Customers:		
For all water delivered, per CGL……	$0.3824	(I)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8x3/4-inch meter……..	$49.11	(P)
For 3/4-inch meter……..	$73.67	
For 1-inch meter……	$122.78	
For 1-1/2-inch meter……..	$245.56	
For 2-inch meter……	$392.89	
For 3-inch meter……	$736.67	
For 4-inch meter……	$1,227.78	
For 6-inch meter……..	$2,455.55	
For 8-inch meter……..	$3,928.88	
For 10-inch meter……..	$5,647.77	(P)

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

(Continued)

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CALIFORNIA-AMERICAN WATER COMPANY
ADVICE LETTER 1494
SUPPORTING DOCUMENTATION FOR STAFF

2026 Annual Consumption Adjustment Mechanism (ACAM)
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California American Water
2026 RO Model - ACAM Comparison
NORTHERN DIVISION

0.133681

		2026 STEP RATE	ACAM ADJUSTED	VARIANCE	
Line No.	SERVICE AREA	AUTHORIZED TOTAL CONSUMPTION REVENUE	ACAM TOTAL CONSUMPTION REVENUE	CONSOLIDATED CONSUMPTION REVENUE $	CONSOLIDATED CONSUMPTION REVENUE %
1	Sacramento	$54,739,170	$54,900,713	$161,543	0.3%
2	Larkfield	$2,198,787	$2,198,800	$13	0.0%
3	Meadowbrook	$829,704	$829,699	($5)	0.0%
4	Bass Lake	$90,490	$90,490	$0	0.0%
5	**Northern Total**	**$57,858,151**	**$58,019,702**	**$161,551**	**0.3%**

Line No.	SERVICE AREA	AUTHORIZED TOTAL CONSUMPTION SALES (CCF)	ACAM TOTAL CONSUMPTION SALES (CCF)	CONSOLIDATED CONSUMPTION SALES	CONSOLIDATED CONSUMPTION SALES %
6	Sacramento	11,959,191	12,450,376	491,185	4.1%
7	Larkfield	304,865	329,091	24,226	7.9%
8	Meadowbrook	362,770	390,019	27,249	7.5%
9	Bass Lake	25,248	25,248	-	0.0%
10	**Northern Total**	**12,652,073**	**13,194,733**	**542,660**	**4.3%**

California American Water
Rate and Revenue Comparison
NORTHERN DIVISION - SACRAMENTO DISTRICT

NOR Workpaper 101

		2026 STEP RATE				ACAM ADJUSTED				VARIANCE	
			Schedule No. ND-1	Schedule No. CA-CAP			Schedule No. ND-1	Schedule No. CA-CAP			
0.133681											
Line No.	Description	ADOPTED RATES Per 100 CF	ADOPTED RATES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)		ACAM NEW RATES Per 100 CF	ACAM NEW RATES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		RATES PER 100 GAL (CGL) $	RATES PER 100 GAL (CGL) %
Quantity Rates											
	Residential Customers										
1	For the first 75 CGL	$3.7583	$0.5024	$0.3768	0.25	$3.6207	$0.4840	$0.3630	0.25	-$0.0184	-3.7%
2	For the next 75 CGL	$5.7215	$0.7649	$0.5736	0.25	$5.5120	$0.7368	$0.5526	0.25	-$0.0280	-3.7%
3	For all water delivered over 150 CGL	$6.8658	$0.9178	$0.9178		$6.6144	$0.8842	$0.8842		-$0.0336	-3.7%
	All Other Customers										
4	For all water delivered per CGL	$4.5772	$0.6119			$4.4096	$0.5895			-$0.0224	-3.7%

Line No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	CONSUMPTION REVENUE	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	CONSUMPTION REVENUE	CONSUMPTION REVENUE $	CONSUMPTION REVENUE %
Quantity Revenue									
		Per CCF			Per CCF				
	Residential Customers								
5	Tier 1	$3.7583	4,401,546	$16,542,502	$3.6207	4,855,473	$17,580,320	$1,037,818	6.3%
6	Tier 2	$5.7215	1,510,803	$8,644,060	$5.5120	1,666,611	$9,186,361	$542,301	6.3%
7	Tier 3	$6.8658	819,281	$5,625,017	$6.6144	903,772	$5,977,909	$352,892	6.3%
8	**Total Residential**		6,731,630	$30,811,579		7,425,856	$32,744,590	$1,933,011	6.3%
		Per CCF			Per CCF				
9	Non Residential	$4.5772	5,205,904	$23,828,464	$4.4096	4,982,112	$21,969,119	-$1,859,345	-7.8%
10	Other	$4.5772	21,657	$99,127	$4.4096	42,408	$187,004	$87,877	88.7%
11	**Total**		11,959,191	$54,739,170		12,450,376	$54,900,713	$161,543	0.3%

California American Water
Rate and Revenue Comparison
NORTHERN DIVISION - LARKFIELD DISTRICT

NOR Workpaper 102

		2026 STEP RATE				ACAM ADJUSTED				VARIANCE	
			Schedule No. ND-1	Schedule No. CA-CAP			Schedule No. ND-1	Schedule No. CA-CAP			
0.133681											
Line No.	Description	ADOPTED RATES Per 100 CF	ADOPTED RATES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)		ACAM NEW RATES Per 100 CF	ACAM NEW RATES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		RATES PER 100 GAL (CGL) $	RATES PER 100 GAL (CGL) %
Quantity Rates											
	Residential Customers										
1	For the first 37 CGL	$6.9240	$0.9256	$0.6942	0.25	$6.4143	$0.8575	$0.6431	0.25	-$0.0681	-7.4%
2	For the next 98 CGL	$7.2125	$0.9642	$0.7231	0.25	$6.6816	$0.8932	$0.6699	0.25	-$0.0710	-7.4%
3	For the next 55 CGL	$8.2944	$1.1088	$1.1088		$7.6838	$1.0272	$1.0272		-$0.0816	-7.4%
4	For all water delivered over 190 CGL	$8.5540	$1.1435	$1.1435		$7.9244	$1.0593	$1.0593		-$0.0842	-7.4%
	All Other Customers										
5	For all water delivered per CGL	$7.2125	$0.9642			$6.6816	$0.8932			-$0.0710	-7.4%

Line No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	CONSUMPTION REVENUE	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	CONSUMPTION REVENUE	CONSUMPTION REVENUE $	CONSUMPTION REVENUE %
Quantity Revenue									
		Per CCF			Per CCF				
	Residential Customers								
6	Tier 1	$6.9240	88,732	$614,378	$6.4143	97,531	$625,599	$11,221	1.8%
7	Tier 2	$7.2125	84,225	$607,476	$6.6816	92,578	$618,571	$11,095	1.8%
8	Tier 3	$8.2944	10,841	$89,915	$7.6838	11,916	$91,557	$1,642	1.8%
9	Tier 4	$8.5540	10,301	$88,114	$7.9244	11,322	$89,723	$1,609	1.8%
10	**Total Residential**		194,098	$1,399,883		213,348	$1,425,450	$25,567	1.8%
		Per CCF			Per CCF				
11	Non Residential	$7.2125	110,767	$798,904	$6.6816	115,366	$770,828	-$28,076	-3.5%
12	Other	$7.2125	-	$0	$6.6816	377	$2,522	$2,522	0.0%
13	**Total**		304,865	$2,198,787		329,091	$2,198,800	$13	0.0%

California American Water
Rate and Revenue Comparison
NORTHERN DIVISION - MEADOWBROOK DISTRICT

		2026 STEP RATE				ACAM ADJUSTED				VARIANCE	
0.133681			Schedule No. ND-1	Schedule No. CA-CAP			Schedule No. ND-1	Schedule No. CA-CAP			
Line No.	Description	ADOPTED RATES Per 100 CF	ADOPTED RATES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)		ACAM NEW RATES Per 100 CF	ACAM NEW RATES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		RATES PER 100 GAL (CGL) $	RATES PER 100 GAL (CGL) %
Quantity Rates											
	Residential Customers										
1	For the first 34 CGL	$1.7153	$0.2293	$0.1720	0.25	$1.5955	$0.2133	$0.1600	0.25	-$0.0160	-7.0%
2	For the next 24 CGL	$2.2871	$0.3057	$0.2293	0.25	$2.1273	$0.2844	$0.2133	0.25	-$0.0214	-7.0%
3	For all water delivered over 58 CGL	$2.5391	$0.3394	$0.3394		$2.3617	$0.3157	$0.3157		-$0.0237	-7.0%
	All Other Customers										
4	For all water delivered per CGL	$2.2871	$0.3057			$2.1273	$0.2844			-$0.0214	-7.0%

Line No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	CONSUMPTION REVENUE	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	CONSUMPTION REVENUE	CONSUMPTION REVENUE $	CONSUMPTION REVENUE %
Quantity Revenue									
		Per CCF			Per CCF				
	Residential Customers								
5	Tier 1	$1.7153	77,538	$133,003	$1.5955	80,878	$129,040	-$3,963	-3.0%
6	Tier 2	$2.2871	44,733	$102,310	$2.1273	46,661	$99,261	-$3,049	-3.0%
7	Tier 3	$2.5391	175,952	$446,765	$2.3617	183,532	$433,452	-$13,313	-3.0%
8	**Total Residential**		298,223	$682,078		311,071	$661,753	-$20,325	-3.0%
		Per CCF							
9	Non Residential	$2.2871	64,547	$147,626	$2.1273	72,586	$154,413	$6,787	4.6%
10	Other	$2.2871	-	$0	$2.1273	6,362	$13,533	$13,533	#DIV/0!
11	**Total**		362,770	$829,704		390,019	$829,699	-$5	0.0%

California American Water
Rate and Revenue Comparison
NORTHERN DIVISION - BASS LAKE DISTRICT

		2026 STEP RATE				NO ACAM ADJUSTMENT				VARIANCE	
0.133681			Schedule No. ND-1	Schedule No. CA-CAP			Schedule No. ND-1	Schedule No. CA-CAP			
Line No.	Description	ADOPTED RATES Per 100 CF	ADOPTED RATES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)		ACAM NEW RATES Per 100 CF	ACAM NEW RATES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		RATES PER 100 GAL (CGL) $	RATES PER 100 GAL (CGL) %
Quantity Rates											
	Residential Customers										
1	For all water delivered per CGL	$4.9809	$0.6658	$0.4994	0.25	$4.9809	$0.6658	$0.4994	0.25	$0.0000	0.0%
	All Other Customers										
2	For all water delivered per CGL	$2.1275	$0.2844			$2.1275	$0.2844	$0.2844		$0.0000	0.0%

Line No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	CONSUMPTION REVENUE	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	CONSUMPTION REVENUE	CONSUMPTION REVENUE $	CONSUMPTION REVENUE %
Quantity Revenue									
		Per CCF			Per CCF				
	Residential Customers								
3	For all water delivered per CGL	$4.9809	12,889	$64,197	$4.9809	12,889	$64,197	$0	0.0%
4	**Total Residential**		12,889	$64,197		12,889	$64,197	$0	0.0%
5	Non Residential	$2.1275	12,359	$26,293	$2.1275	12,359	$26,293	$0	0.0%
6	**Total**		25,248	$90,490		25,248	$90,490	$0	0.0%

APPENDIX A: LIST OF CUSTOMER CLASSIFICATIONS SUBJECT TO ANNUAL TRUE-UP PROCESS

By Customer Class

Residential (including low income)[1]
Commercial
Public Authority
Industrial
Other

By System

Sacramento District
Fruitridge Vista Service Area
Larkfield District
Meadowbrook District
Bass Lake District

[1] Low income customers are included as they are billed at regular rates for revenue requirement purposes with the discount applied

CALIFORNIA AMERICAN WATER COMPANY
NORTHERN DIVISION - SACRAMENTO DISTRICT
APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier[1]

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1	4,231,671	4,533,555	7.1%	Adopted Consumption is from AL 1462-B 2025 ACAM
Tier 2	1,452,495	1,556,115	7.1%	
Tier 3	787,661	843,852	7.1%	
Tier 4	0	0		
Total	6,471,827	6,933,522	7.1%	
	-	-		

Commercial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	3,519,016	3,591,363	2.1%	Adopted Consumption is from AL 1462-B 2025 ACAM

Industrial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	220,009	154,368	-29.8%	Adopted Consumption is from AL 1462-B 2025 ACAM

Public Authority Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	790,475	892,546	12.9%	Adopted Consumption is from AL 1462-B 2025 ACAM

Other Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	23,786	42,408	78.3%	Adopted Consumption is from AL 1462-B 2025 ACAM

System Total	**11,025,113**	**11,614,207**	**5.3%**
	0	0	
1) Includes low income		0	

CALIFORNIA AMERICAN WATER COMPANY

NORTHERN DIVISION - FRUITRIDGE SERVICE AREA

APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier[1]

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1	232,333	321,918	38.6%	Adopted Consumption is from AL 1462-B 2025 ACAM
Tier 2	79,747	110,496	38.6%	
Tier 3	43,245	59,920	38.6%	
Tier 4	0			
Total	355,325	492,334	38.6%	
	-	-		

Commercial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	300,521	314,105	4.5%	Adopted Consumption is from AL 1462-B 2025 ACAM

Industrial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	0	0	0.0%	Adopted Consumption is from AL 1462-B 2025 ACAM

Public Authority Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	35,394	29,730	-16.0%	Adopted Consumption is from AL 1462-B 2025 ACAM

System Total	**691,240**	**836,169**	**21.0%**	
	-	-		

1) Includes low income

CALIFORNIA AMERICAN WATER COMPANY
NORTHERN DIVISION - LARKFIELD DISTRICT
APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier[1]

	ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1		88,732	97,531	9.9%	Adopted Consumption is from AL 1462-B 2025 ACAM
Tier 2		84,225	92,578	9.9%	
Tier 3		10,841	11,916	9.9%	
Tier 4		10,301	11,322	9.9%	
Total		194,098	213,348	9.9%	
		-	-		

Commercial Consumption

	ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total		107,621	111,594	3.7%	Adopted Consumption is from AL 1462-B 2025 ACAM

Industrial Consumption

	ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total		0	0	0.0%	Adopted Consumption is from AL 1462-B 2025 ACAM

Public Authority Consumption

	ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total		3,146	3,771	19.9%	Adopted Consumption is from AL 1462-B 2025 ACAM

Other Consumption

	ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total		0	377	0.0%	Adopted Consumption is from AL 1462-B 2025 ACAM

System Total	**304,865**	**329,091**	**7.9%**	
	-	-		
1) Includes low income		0		

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier[1]

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1	77,538	80,878	4.3%	Adopted Consumption is from AL 1462-B 2025 ACAM
Tier 2	44,733	46,661	4.3%	
Tier 3	175,952	183,532	4.3%	
Tier 4				
Total	298,223	311,071	4.3%	
	-	-		

Commercial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	64,547	72,586	12.5%	Adopted Consumption is from AL 1462-B 2025 ACAM

Industrial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	0	0	0.0%	Adopted Consumption is from AL 1462-B 2025 ACAM

Public Authority Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	0	0	0.0%	Adopted Consumption is from AL 1462-B 2025 ACAM

Other Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	0	6,362	0.0%	Adopted Consumption is from AL 1462-B 2025 ACAM

System Total	**362,770**	**390,019**	**7.5%**
	-	-	

1) Includes low income 0

CALIFORNIA AMERICAN WATER COMPANY NOR Workpaper 110

NORTHERN DIVISION

APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier(1)(2)

0.133681		Sacramento	Fruitridge	Sacramento Total	Larkfield	Meadowbrook	Bass Lake Acquisition
		Recorded	Recorded	Recorded	Recorded	Recorded	
	ccf	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	RO Model Recorded
Tier 1		4,660,013	361,763	5,021,776	102,500	87,959	12,889
Tier 2		1,411,350	67,373	1,478,723	86,052	49,384	0
Tier 3		862,159	63,198	925,357	11,525	173,728	0
Tier 4		0		0	13,271		
Total		6,933,522	492,334	7,425,856	213,348	311,071	12,889

Commercial Consumption

		Recorded	Recorded	Recorded	Recorded	Recorded	Recorded
	ccf	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25
Total		3,591,363	314,105	3,905,468	111,594	72,586	12,359

Industrial Consumption

		Recorded	Recorded	Recorded	Recorded	Recorded	Recorded
	ccf	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25
Total		154,368	0	154,368	0	0	0

Public Authority Consumption

		Recorded	Recorded	Recorded	Recorded	Recorded	Recorded
	ccf	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25
Total		892,546	29,730	922,276	3,771	0	0

	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded
	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25	10/1/24 - 9/30/25
Other	42,408	0	42,408	377	6,362	0
Extended System T	**11,614,207**	**836,169**	**12,450,376**	**329,091**	**390,019**	**25,248**
	0	-		-	-	-

1) Includes low income

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION **1596**
SUMMARY OF EARNINGS PRODUCTION EXPENSE ADJUSTMENT
DOLLARS IN THOUSANDS

Line No.		2026 Authorized Per 2026 Step Rates	2026 ACAM Change	2026 ACAM	% Proposed Incr. in Revenues	Reference for ACAM Adjustments	Reference for Authorized
	Operating Revenues						
1	Operating Revenues	110,012.6	161.3	110,173.9	0.15%	Ln. 3 + Ln. 4 + Ln.10	AL 1489-A
	Operating Expenses						
2	Labor	10,475.3		10,475.3			AL 1489-A
3	Purchased Water	4,632.2	35.7	4,667.9			AL 1489-A
4	Purchased Power	3,434.0	124.8	3,558.8			AL 1489-A
5	Chemicals	629.4		629.4			AL 1489-A
6	Operation Expense	2,421.0		2,421.0			AL 1489-A
7	Maintenance (excluding Amort Tank Painting)	1,664.5		1,664.5			AL 1489-A
8	Amortization of Tank Painting	645.4		645.4			AL 1489-A
9	Customer Accounting	1,193.2		1,193.2			AL 1489-A
10	Uncollectible Expense	800.0	0.8	800.8			AL 1489-A
11	Insurance	1,337.3		1,337.3			AL 1489-A
12a	Pension and OPEB	155.9		155.9			AL 1489-A
12b	Group Insurance	1,395.1		1,395.1			AL 1489-A
12c	Benefits other than Pension	896.3		896.3			AL 1489-A
13	Regulatory Expenses	429.6		429.6			AL 1489-A
14	Rents	574.1		574.1			AL 1489-A
15	Other Administrative & General	5,887.6		5,887.6			AL 1489-A
16	Service Company Costs	5,960.7		5,960.7			AL 1489-A
17	Citizens Acquisition Premium	1,793.8		1,793.8			AL 1489-A
18	General Office Return on Rate Base	3,118.7		3,118.7			AL 1489-A
20	Depreciation	21,014.5		21,014.5			AL 1489-A
21	General Taxes	4,847.5		4,847.5			AL 1489-A
22	State Income Taxes	2,636.7		2,636.7			AL 1489-A
23	Federal Income Taxes	5,483.4		5,483.4			AL 1489-A
24	**Total Expenses**	81,426.1		81,587.4			Sum Ln 2:23
25	**Net Operating Revenue**	28,586.5		28,586.5		Ln 1 - Ln 24	Ln 1 - Ln 24
26	**Rate Base**	372,205.8		372,205.8			AL 1489-A
27	**Rate of Return**	7.68%		7.68%			AL 1489-A
28	Operating Exp less Uncollectibles/Franchise Fees	72,506.1		72,666.6			Sum Ln 2:21 - Ln 10

CALIFORNIA AMERICAN WATER Wkpr: 309 NOR Workpaper 112
2022 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER

SACRAMENTO DISTRICT	**Test Year 2024 2022 GRC**	**Test Year 2024 2024 ACAM**	**Test Year 2025 2025 ACAM**	**Test Year 2026 2026 ACAM**	**Difference**
Adopted Purchased Water Quantities (AF)					
City of Sacramento - Arden, Rosemont, Suburban	2,200	2,059	2,131	2,142	
City of Sacramento - Fruitridge	1,397	1,308	1,353	1,361	
Sacramento County Water Agency	1	1	1	1	
Placer County Water Agency	1,243	1,163	1,203	1,210	
Sac Suburban	1,603	1,500	1,553	1,561	
Total Purchased Water (AF)	6,445	6,030	6,242	6,275	
Total Water Production	33,220	31,083	32,175	32,343	
Ratio Purch Wtr to Water Prod.	19.40%	19.40%	19.40%	19.40%	
Adopted Water Fix Rates	Rate	Rate			
City of Sacramento - Arden, Rosemont, Suburban (per month)	$ 11,103.65	$ 11,103.65	$ 11,103.65	$ 11,103.65	
City of Sacramento - Fruitridge (per month)	$ 500.68	$ 500.68	$ 500.68	$ 500.68	
Placer County Meter Standby	$ 29.64	$ 29.64	$ 29.64	$ 29.64	
Placer County Renewal/Replacement CHG	$ 11.84	$ 11.84	$ 11.84	$ 11.84	
Adopted Water Fixed Rate Expense					
Adopted Purchased Water Variable Rates	Rate	Rate	Rate	Rate	
City of Sacramento - Arden, Rosemont, Suburban (per AF)	$ 634.14	$ 634.14	$ 634.14	$ 634.14	
City of Sacramento - Fruitridge (per AF)	$ 791.11	$ 791.11	$ 791.11	$ 791.11	
Sacramento County Water Agency (Per AF)	$ 558.14	$ 558.14	$ 558.14	$ 558.14	
Placer County Water Agency (Per AF)	$ 193.56	$ 193.56	$ 193.56	$ 193.56	
Sac Suburban (Per AF)	$ 135.07	$ 135.07	$ 135.07	$ 135.07	
Sac Suburban Water Delivery Charge (Per AF)	$ 256.44	$ 256.44	$ 256.44	$ 256.44	
Adopted Purchased Water Expense					
Purchased Water Expense					
City of Sacramento - Arden, Rosemont, Suburban	$ 1,528,639.24	$ 1,438,902.35	$ 1,484,745.86	$ 1,491,827.83	
City of Sacramento - Fruitridge	$ 1,111,527.36	$ 1,040,432.21	$ 1,076,752.30	$ 1,082,363.07	
Sacramento County Water Agency	$ 643.18	$ 601.82	$ 622.95	$ 626.21	
Placer County Water Agency	$ 987,593.74	$ 972,127.59	$ 980,028.72	$ 981,249.30	
Sac Suburban	$ 627,705.06	$ 587,337.79	$ 607,960.05	$ 611,145.80	
Total Purchased Water Expense	$ 4,256,109	$ 4,039,402	$ 4,150,110	$ 4,167,212	$ 17,102

LARKFIELD DISTRICT	**Test Year 2024 2022 GRC**	**Test Year 2024 2024 ACAM**	**Test Year 2025 2025 ACAM**	**Test Year 2025 2025 ACAM**	**Difference**
Adopted Purchased Water Quantities					
Sonoma County (AF)	287.01	264.30	278.96	289.76	
Total Water Production (AF)	951.27	876.02	924.58	960.38	
Adopted Purchased Water Rate	Rate	Rate	Rate	Rate	
Sonoma County Variable Rate (per AF)	$ 1,720	$ 1,720	$ 1,720	$ 1,720	
Sonoma County Fixed Rate	$ 180	$ 180	$ 180	$ 180	
Total Purchased Water Expense	$ 495,948	$ 456,886	$ 482,093	$ 500,677	$ 18,585

CALIFORNIA AMERICAN WATER
2022 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED POWER

	Sacramento				Larkfield			
2022 GRC Northern Division Purchased Power	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM
Cost per KWH	0.1890	0.1890	0.1890	0.1890	0.3244	0.3244	0.3244	0.3244
KWH/CCF	1.2164	1.2164	1.2164	1.2164	1.2944	1.2944	1.2944	1.2944
System Delivery (ccf)	14,470,429	13,539,846	14,015,249	14,529,507	414,373	381,593	402,746	418,342
Forecased kwh	17,602,366.78	16,470,371.09	17,048,669.02	17,674,231.16	536,376.73	493,945.32	521,326.26	541,513.92
Power Expense	$ 3,326,906	$ 3,112,955	$ 3,222,255	$ 3,340,488	$ 174,007	$ 160,242	$ 169,125	$ 175,674

	Monterey			
2022 GRC Central Division Purchased Power	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM
Cost per KWH	0.2464	0.2464	0.2464	0.2464
KWH/CCF	3.0499	3.0499	3.0499	3.0499
System Delivery (ccf)	4,100,821	3,918,672	4,105,211	4,170,053
Forecased kwh	12,507,153.61	11,951,614.77	12,520,543.05	12,718,303.30
Power Expense	$ 3,081,920	$ 2,945,028	$ 3,085,219	$ 3,133,949

	Ventura				San Diego				LA Total			
2022 GRC Central Division Purchased Power	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM
Cost per KWH	0.3347	0.3347	0.3347	0.3347	0.3086	0.3086	0.3086	0.3086	0.2212	0.2212	0.2212	0.2212
KWH/CCF	0.2612	0.2612	0.2612	0.2612	0.0008	0.0008	0.0008	0.0008	1.7753	1.7753	1.7753	1.7753
System Delivery (ccf)	5,375,379	4,750,380	5,171,984	5,902,982	4,127,977	4,182,037	4,223,620	4,547,162	8,726,302	7,994,177	8,063,025	8,835,152
Forecased kwh	1,404,313.52	1,241,033.02	1,351,176.87	1,542,149.54	3,470.08	3,515.52	3,550.48	3,822.45	15,491,583.88	14,191,860.82	14,314,084.62	15,684,822.20
Power Expense	$ 469,993	$ 415,347	$ 452,210	$ 516,124	$ 1,071	$ 1,085	$ 1,096	$ 1,180	$ 3,426,092	$ 3,138,648	$ 3,165,679	$ 3,468,829

Northern Difference	Central Difference	Southern Difference
$ 124,782.44	$ 48,730.61	$ 367,148.37

	Revenue Requirement
Total Northern Division	$110,173.89

	Revenue to be collected from rates
Sacramento	$102,237.20
Larkfield	3,750.00
Meadowbrook	1,672.58
Dunnigan WW	92.07
Fruitridge Flat	1,185.17
Bass Lake	1,236.88
Total Northern Division	$110,173.89

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

		Sacramento Distric	Larkfield District	Meadowbrook	Bass Lake
		RS450	**RS500**	**RS350**	
		Test Year	**Test Year**	**Test Year**	
		2025	2025	2025	
Line Number	**Description**	**1560**	**1561**	**1565**	**Bass Lake**
1	Total Water Service Revenue Requirement	102,237	3,750	1,673	1,237
5	Revenue recovered from Private Fire	1,205	51	13	
6	Other Revenues	188	0	0	
7	Bass Lake NonRes and Flat Rate				1,076
8	Reserved				
9	Reserved				
10	Reserved				
11	Reserved				
12	Reserved				
14	Total other revenues	1,393	51	13	1,076
17	Fixed charges to be collected from metered customers	91,887	2,999	1,659	160
18	Variable Charges				
19	Purchased Water	4,172	496	0	0
20	Purchased Power	3,385	174	0	0
21	Chemical	619	11	0	0
22	Uncollectible	782	19	0	0
23	Total Variable Charges	8,958	699	0	0
25	Reserved				
26	Reserved				
27	Reserved				
28	Reserved				
30					
31	**Calculation of Standard Rates**				
32	% of fixed cost - Allowed Service Charge Revenue	50%	50%	50%	50%
33	Allowed Service Charge Revenue	45,943	1,500	830	80
34	Remaining 50% of Revenue Requirmenet To be Recovered in Quantinty Rates	54,901	2,199	830	80
36	Total Water Sales -General Metered Service	**12,450**	**329**	**390**	**13**
38	Standard Quantinty Rates (Per CCFS)	4.4096	6.6816	2.1273	6.2261

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

		Sacramento Distric	Larkfield District	Meadowbrook	Bass Lake
		RS450	**RS500**	**RS350**	
		Test Year	**Test Year**	**Test Year**	
		2025	2025	2025	
Line Number	**Description**	**1560**	**1561**	**1565**	**Bass Lake**
41	**Calculation of Conservation Rates**				
43	Percentage of Fixed Cost To Be Recovered From Service Charges	50%	50%	50%	60%
45	Revenue To Be Recovered From Service Charges	45,943	1,500	830	96
47	Revenue To Be Recovered From Quantitiy Charges	54,901	2,199	830	64
49	Total Water Sales -General Metered Service	12,450	329	390	13
51	Conservation Quantinty Rates (Per CCFS)	4.4096	6.6816	2.1273	4.9809
53	Baldwin Hills Purchased Water Cost to be Recovered in Quantity rates				
54	Baldwin Hills Total Water Sales				
55	Baldwin Hills Conservation Quantinty Rates (Per CCFS)				
57	Duarte Purchased Water Cost to be Recovered in Quantity rates				
58	Duarte Total Water Sales				
59	Duarte Conservation Quantinty Rates (Per CCFS)				
61	San Marino Purchased Water Cost to be Recovered in Quantity rates				
62	San Marino Total Water Sales				
63	San Marino Conservation Quantinty Rates (Per CCFS)				
54	San Diego Purchased Water				
55	Percentage of Purchased Water Consolidated				
56	Purchased Water Cost retained within districts				
57	San Diego Total Water Sale				
58	Conservation Quantinty Rates for purchased water portion(Per CCFS)				
60	Ventura Purchased Water				
61	Percentage of Purchased Water Consolidated				
62	Purchased Water Cost retained within districts				
63	Ventura Total Water Sale				
64	Conservation Quantinty Rates for purchased water portion(Per CCFS)				
66	Baldwin Hills Purchased Water				
67	Percentage of Purchased Water Consolidated				
68	Purchased Water Cost retained within districts				
69	Baldwin Hills Total Water Sales				
70	Conservation Quantinty Rates for purchased water portion(Per CCFS)				

Line Number			Sacramento District Conservation Rates Test Year 2025	Larkfield District Conservation Rates Test Year 2025	Meadowbrook Conservation Rates Test Year 2025	Bass Lake Conservation Rates Test Year 2025
			1560	**1561**	**RS350**	**RS350**
1	SQR under Conservation Rates		**4.41**	**6.68**	**2.13**	**4.98**
2	Annual Residential Sales (CCF)		**7,426**	**213**	**311**	**13**
3	Residential Revenue Requirement		$32,745	$1,426	$662	$64
4	Residential Rev Req Per Proof		**$32,744.59**	**$1,425.45**	**$661.75**	**$64.20**
5	Residential Variance		($0)	($0)	$0	$0
6	% Variance		0.00%	0.00%	0.00%	0.00%
11		Water at Tier 1 Rate	65.39%	45.71%	26.00%	100.00%
16		Water at Tier 2 Rate	22.44%	43.39%	15.00%	0.00%
17		Cumulative water	87.83%	89.11%	41.00%	0.00%
21		Water at Tier 3 Rate	12.17%	5.59%	59.00%	0.00%
22		Cumulative water	100.00%	94.69%	100.00%	0.00%
26		Water at Tier 4 Rate	0.00%	5.31%	0.00%	0.00%
27		Cumulative water	100.00%	100.00%	100.00%	0.00%
34		Rate per hcf [7, 8]	**$3.6207**	**$6.4143**	**$1.5955**	**$4.9809**
35		% of SQR	82.11%	96.00%	75.00%	100.00%
36		Revenue within tier	53.69%	43.89%	19.50%	100.00%
39		Rate per hcf	**$5.5120**	**$6.6816**	**$2.1273**	**$0.0000**
40		% of SQR	125.00%	100.00%	100.00%	0.00%
41		Revenue within tier	28.05%	43.39%	15.00%	0.00%

Line Number			Sacramento District Conservation Rates Test Year 2025	Larkfield District Conservation Rates Test Year 2025	Meadowbrook Conservation Rates Test Year 2025	Bass Lake Conservation Rates Test Year 2025
			1560	**1561**	**RS350**	**RS350**
42		Cumulative revenue	81.74%	87.28%	34.50%	100.00%
44		Rate per hcf	**$6.6144**	**$7.6838**	**$2.3617**	**$0.0000**
45		% of SQR	150.00%	115.00%	111.02%	0.00%
46		Revenue within tier	18.26%	6.42%	65.50%	0.00%
47		Cumulative revenue	100.00%	93.70%	100.00%	100.00%
49		Rate per hcf	**$0.0000**	**$7.9244**	**$0.0000**	**$0.0000**
50		% of SQR	0.00%	118.60%	0.00%	0.00%
51		Revenue within tier [6] (<10%)	0.00%	6.29%	0.00%	0.00%
52		Cumulative revenue	100.00%	100.00%	100.00%	100.00%
56	**1**	$	$3.6207	$6.4143	$1.5955	$4.9809
57	**2**	$	$5.5120	$6.6816	$2.1273	$0.0000
58	**3**	$	$6.6144	$7.6838	$2.3617	$0.0000
59	**4**	$	$0.0000	$7.9244	$0.0000	$0.0000
61	**NRES**	$	$4.4096	$6.6816	$2.1273	$4.9809

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION **Wkpr.: 1-23**
REVENUE CALCULATION AT PROPOSED RATES

SACRAMENTO SERVICE AREA

Ln. No.	Customer Class	QTY RATE	Total Consumption	Total Revenues	YMR Table Usage per Customer
	METERED CONSUMPTION	CCF			
	Residential				CCF
1	Tier 1	$ 3.6207	4,855,473	17,580,320	
2	Tier 2	$ 5.5120	1,666,611	9,186,361	
3	Tier 3	$ 6.6144	903,772	5,977,909	
4	**Total Residential**		7,425,856	32,744,590	118
5	Commercial	4.4096	3,905,468	17,221,550	691
6	Public Authority	4.4096	922,276	4,066,866	2,440
7	Industrial	4.4096	154,368	680,702	154,368
8	Other	4.4096	42,408	187,004	42,408
9	**CONSUMPTION REVENUES**		5,024,520	54,900,713	
10	**SERVICE CHARGE REVENUES**			45,942,886	
11	**OTHER REVENUE**			187,959	
12	**PRIVATE FIRE REVENUE**			1,204,708	
13			Total Customer Revenue	102,236,267	
14			Check to Rev Req't	102,237,205	
15			Over/(Under)	(938)	
16			% Difference	0.00%	

LARKFIELD SERVICE AREA

Ln. No.	Customer Class	QTY RATE	Total Consumption	Total Revenues	YMR Table Usage per Customer
	METERED CONSUMPTION	CCF			CCF
	Residential				
17	Tier 1	$ 6.4143	97,531	625,599	
18	Tier 2	$ 6.6816	92,578	618,571	
19	Tier 3	$ 7.6838	11,916	91,557	
20	Tier 4	$ 7.9244	11,322	89,723	
21	**Total Residential**		213,348	1,425,450	99
22	Commercial	$ 6.6816	111,594	745,628	341
23	Public Authority	$ 6.6816	3,771	25,200	1,257
24	Other	$ 6.6816	377	2,522	
25	**CONSUMPTION REVENUES**		115,743	2,198,799	
26	**SERVICE CHARGE REVENUES**			1,499,135	
27	**OTHER REVENUE**			-	
28	**PRIVATE FIRE REVENUE**			51,484	
29			Total Customer Revenue	3,749,418	
30			Check to Rev Req't	3,750,000	
31			Over/(Under)	(582)	
32			% Difference	-0.02%	

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION **Wkpr.: 1-23**
REVENUE CALCULATION AT PROPOSED RATES

MEADOWBROOK SERVICE AREA

Ln. No.	Customer Class	QTY RATE	Total Consumption	Total Revenues	YMR Table Usage per Customer
	METERED CONSUMPTION	CCF			CCF
	Residential				
33	Tier 1	$ 1.5955	80,878	129,040	
34	Tier 2	$ 2.1273	46,661	99,261	
35	Tier 3	$ 2.3617	183,532	433,452	
36	**Total Residential**		311,071	661,753	187
37	Commercial	$ 2.1273	72,586	154,413	1,171
38	Other	$ 2.1273	6,362	13,533	
39	**CONSUMPTION REVENUES**		78,948	829,699	
40	**SERVICE CHARGE REVENUES**			829,100	
41	**OTHER REVENUE**			-	
42	**PRIVATE FIRE REVENUE**			-	
43			Total Customer Revenue	1,658,799	
44			Check to Rev Req't	1,672,577	
45			Over/(Under)	(13,777)	
46			% Difference	-0.82%	

DUNNIGAN SERVICE AREA

47	**Total Dunnigan Customer Revenue**	**$**	**92,066**

BASS LAKE SERVICE AREA

	Residential Flat Rates		$950,965
	Residential Metered - Metered		$96,296
	Residential Metered - Volumetric		$64,197
	Commercial		125,419
		Total Customer Revenue	$1,236,876
		Check to Rev Req't	$1,236,877
		Over/(Under)	(0)
		% Difference	0.00%

NORTHERN DIVISION

48	Total Customer Revenue	108,973,428	
49	Fruitridge Flat Rate Revenue	1,185,167	
50	Check to 2026 Rev Req't	110,173,891	
51	Over/(Under)	(15,297)	
52	% Difference	-0.01%	

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION **Wkpr.: 1-14**
REVENUE REQUIREMENT CALCULATION

	Revenue Requirement
Total Northern Division	$110,012.60

	Revenue to be collected from rates
Sacramento	$102,075.91
Larkfield	3,750.00
Meadowbrook	1,672.58
Dunnigan WW	92.07
Fruitridge Flat	1,185.17
Bass Lake	1,236.88
Total Northern Division	$110,012.60

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

		Sacramento Distric	Larkfield District	Meadowbrook	Bass Lake
		RS450	**RS500**	**RS350**	
		Test Year	**Test Year**	**Test Year**	
		2025	2025	2025	
Line Number	**Description**	**1560**	**1561**	**1565**	**Bass Lake**
1	Total Water Service Revenue Requirement	102,076	3,750	1,673	1,237
5	Revenue recovered from Private Fire	1,205	51	13	
6	Other Revenues	188	0	0	
7	Bass Lake NonRes and Flat Rate				1,076
8	Reserved				
9	Reserved				
10	Reserved				
11	Reserved				
12	Reserved				
14	Total other revenues	1,393	51	13	1,076
17	Fixed charges to be collected from metered customers	91,887	2,999	1,659	160
18	Variable Charges				
19	Purchased Water	4,136	496	0	0
20	Purchased Power	3,260	174	0	0
21	Chemical	619	11	0	0
22	Uncollectible	781	19	0	0
23	Total Variable Charges	8,796	699	0	0
25	Reserved				
26	Reserved				
27	Reserved				
28	Reserved				
30					
31	**Calculation of Standard Rates**				
32	% of fixed cost - Allowed Service Charge Revenue	50%	50%	50%	50%
33	Allowed Service Charge Revenue	45,943	1,500	830	80
34	Remaining 50% of Revenue Requirmenet To be Recovered in Quantinty Rates	54,740	2,199	830	80
36	Total Water Sales -General Metered Service	11,959	305	363	13
38	Standard Quantinty Rates (Per CCFS)	4.5772	7.2125	2.2871	6.2261
41	**Calculation of Conservation Rates**				
43	Percentage of Fixed Cost To Be Recovered From Service Charges	50%	50%	50%	60%
45	Revenue To Be Recovered From Service Charges	45,943	1,500	830	96
47	Revenue To Be Recovered From Quantitiy Charges	54,740	2,199	830	64
49	Total Water Sales -General Metered Service	11,959	305	363	13

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

		Sacramento Distric	Larkfield District	Meadowbrook	Bass Lake
		RS450	**RS500**	**RS350**	
		Test Year	**Test Year**	**Test Year**	
		2025	2025	2025	
Line Number	**Description**	**1560**	**1561**	**1565**	**Bass Lake**
51	Conservation Quantinty Rates (Per CCFS)	4.5772	7.2125	2.2871	4.9809
53	Baldwin Hills Purchased Water Cost to be Recovered in Quantity rates				
54	Baldwin Hills Total Water Sales				
55	Baldwin Hills Conservation Quantinty Rates (Per CCFS)				
57	Duarte Purchased Water Cost to be Recovered in Quantity rates				
58	Duarte Total Water Sales				
59	Duarte Conservation Quantinty Rates (Per CCFS)				
61	San Marino Purchased Water Cost to be Recovered in Quantity rates				
62	San Marino Total Water Sales				
63	San Marino Conservation Quantinty Rates (Per CCFS)				
54	San Diego Purchased Water				
55	Percentage of Purchased Water Consolidated				
56	Purchased Water Cost retained within districts				
57	San Diego Total Water Sale				
58	Conservation Quantinty Rates for purchased water portion(Per CCFS)				
60	Ventura Purchased Water				
61	Percentage of Purchased Water Consolidated				
62	Purchased Water Cost retained within districts				
63	Ventura Total Water Sale				
64	Conservation Quantinty Rates for purchased water portion(Per CCFS)				
66	Baldwin Hills Purchased Water				
67	Percentage of Purchased Water Consolidated				
68	Purchased Water Cost retained within districts				
69	Baldwin Hills Total Water Sales				

Residential Meter Charges | Wkpr.: 1-16

All Districts - 2022 GRC

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

			Sacramento District		Larkfield District		Meadowbrook		Bass Lake Residential	
			Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Standard Rates	Conservation Rates
			Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
			2025	2025	2025	2025	2025	2025	2025	2025
Line Number	Description	Water & RFS Meter Sizes	1560	1560	1561	1561	1565	1565	1565	1565
1	**Customers by Meter Size**									
2		0"	0	0	0	0	0	0		
3		5/8 x 3/4"	55,156	55,156	1,247	1,247	1,583	1,583	139	139
4		3/4"	1,262	1,262	216	216	0	0	0	0
5		1"	756	756	40	40	78	78	0	0
6		1-1/2"	113	113	220	220	0	0	0	0
7		2"	26	26	0	0	0	0	0	0
8		3"	0	0	0	0	0	0		
9		4"	0	0	0	0	0	0		
10		6"	0	0	0	0	0	0		
11		8"	0	0	0	0	0	0		
12		10"	0	0	0	0	0	0		
13	**TOTAL Average Customers**		**57,313**	**57,313**	**1,723**	**1,723**	**1,661**	**1,661**	**139**	**139**
14										
15	**Meter Equivalents by Meter Size**									
16		0"	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17		5/8 x 3/4"	1	1	1	1	1	1	1	1
18		3/4"	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
19		1"	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
20		1-1/2"	5	5	5	5	5	5	5	5
21		2"	8	8	8	8	8	8	8	8
22		3"	15	15	15	15	15	15	15	15
23		4"	25	25	25	25	25	25	25	25
24		6"	50	50	50	50	50	50	50	50
25		8"	80	80	80	80	80	80	80	80
26		10"	115	115	115	115	115	115	115	115
27										
28	**Total Meter Equivalents**									
29		0"	0	0	0	0	0	0	0	0
30		5/8 x 3/4"	55,156	55,156	1,247	1,247	1,583	1,583	139	139
31		3/4"	1,893	1,893	324	324	0	0	0	0
32		1"	1,890	1,890	100	100	195	195	0	0
33		1-1/2"	565	565	1,100	1,100	0	0	0	0
34		2"	208	208	0	0	0	0	0	0
35		3"	0	0	0	0	0	0	0	0
36		4"	0	0	0	0	0	0	0	0
37		6"	0	0	0	0	0	0	0	0
38		8"	0	0	0	0	0	0	0	0
39		10"	0	0	0	0	0	0	0	0
40	**TOTAL**		**100,748**	**117,707**	**4,997**	**5,590**	**2,196**	**2,406**	**139**	**139**

41									
42	Total Service Charge Revenue Necessary ($1,000's)	$45,943	$45,943	$1,500	$1,500	$830	$830	$80	$96
43	Annual Cost per Meter Equivalent	$456.02	$390.32	$300.11	$268.28	$377.83	$344.85	$577.31	$692.78
44	Monthly Meter Equivalent Cost	$38.00	$32.53	$25.01	$22.36	$31.49	$28.74	$48.11	$57.73
45									
46	**SERVICE CHARGE RATE BY METER SIZE**								
47	0"	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
48	5/8 x 3/4"	$38.00	$32.53	$25.01	$22.36	$31.49	$28.74	$48.11	$57.73
49	3/4"	$57.00	$48.79	$37.51	$33.53	$47.23	$43.11	$72.16	$86.60
50	1"	$95.00	$81.32	$62.52	$55.89	$78.71	$71.84	$120.27	$144.33
51	1-1/2"	$190.01	$162.63	$125.05	$111.78	$157.43	$143.69	$240.55	$288.66
52	2"	$304.02	$260.21	$200.08	$178.85	$251.88	$229.90	$384.88	$461.85
53	3"	$570.03	$487.90	$375.14	$335.35	$472.28	$431.06	$721.64	$865.97
54	4"	$950.05	$813.17	$625.24	$558.91	$787.14	$718.43	$1,202.74	$1,443.29
55	6"	$1,900.09	$1,626.33	$1,250.48	$1,117.82	$1,574.27	$1,436.87	$2,405.48	$2,886.57
56	8"	$3,040.15	$2,602.13	$2,000.76	$1,788.52	$2,518.83	$2,298.99	$3,848.76	$4,618.51
57	10"	$4,370.22	$3,740.57	$2,876.09	$2,570.99	$3,620.82	$3,304.79	$5,532.59	$6,639.11
58									
59	**PROOF OF SERVICE CHARGE REVENUES**								
60	0"	$0	$0	$0	$0	$0	$0	$0	$0
61	5/8 x 3/4"	$25,152,389	$21,528,480	$374,242	$334,542	$598,097	$545,894	$80,247	$96,296
62	3/4"	$863,251	$738,875	$97,237	$86,922	$0	$0	$0	$0
63	1"	$861,883	$737,704	$30,011	$26,828	$73,676	$67,245	$0	$0
64	1-1/2"	$257,653	$220,531	$330,126	$295,105	$0	$0	$0	$0
65	2"	$94,853	$81,187	$0	$0	$0	$0	$0	$0
66	3"	$0	$0	$0	$0	$0	$0	$0	$0
67	4"	$0	$0	$0	$0	$0	$0	$0	$0
68	6"	$0	$0	$0	$0	$0	$0	$0	$0
69	8"	$0	$0	$0	$0	$0	$0	$0	$0
70	10"	$0	$0	$0	$0	$0	$0	$0	$0
71									
72		**45,943,264**	**45,942,886**	**1,499,518**	**1,499,135**	**829,515**	**829,100**	**80,247**	**96,296**
73	variance	$0	$0	$0	-$1	$0	-$1	$0	$0
74	% variance	0.00%	0.00%	-0.01%	-0.04%	-0.02%	-0.07%	0.00%	0.00%

California American Water | Just Residential=1 | 0 | NOR Workpaper 121

Non Residential Meter Charges | Wkpr.: 1-17

All Districts - 2022 GRC

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

Line Number	Description	Meter Size Equivalent	Status	Sacramento District Standard Rates Test Year 2025	Sacramento District Conservation Rates Test Year 2025	Larkfield District Standard Rates Test Year 2025	Larkfield District Conservation Rates Test Year 2025	Meadowbrook Standard Rates Test Year 2025	Meadowbrook Conservation Rates Test Year 2025
				1560	1560	1561	1561	1565	1565
1	**Customers by Meter Size**								
2		1		0	0	0	0	0	0
3		1		959	959	108	108	23	23
4		1.5		202	202	32	32	0	0
5		2.5		1,768	1,768	92	92	17	17
6		5		852	852	53	53	2	2
7		8		2,288	2,288	39	39	9	9
8		15		78	78	3	3	3	3
9		25		84	84	5	5	9	9
10		50		29	29	1	1	0	0
11		80		9	9	0	0	0	0
12		115		2	2	0	0	0	0
13	**TOTAL Average Customers**			**6,271**	**6,271**	**333**	**333**	**63**	**63**
14									
15	**Meter Equivalents by Meter Size**								
16		0		0.0	0.0	0.0	0.0	0.0	0.0
17		1.5		1	1.5	1	1.5	1	1.5
18		2.25		1.5	2.3	1.5	2.3	1.5	2.3
19		3.75		2.5	3.8	2.5	3.8	2.5	3.8
20		7.5		5	7.5	5	7.5	5	7.5
21		12		8	12.0	8	12.0	8	12.0
22		22.5		15	22.5	15	22.5	15	22.5
23		37.5		25	37.5	25	37.5	25	37.5
24		75		50	75.0	50	75.0	50	75.0
25		120		80	120.0	80	120.0	80	120.0
26		172.5		115	172.5	115	172.5	115	172.5
27									
28	**Total Meter Equivalents**								
29		1		0	0	0	0	0	0
30		1		959	1,439	108	162	23	35
31		1.5		303	455	48	72	0	0
32		2.5		4,420	6,630	230	345	43	64
33		5		4,260	6,390	265	398	10	15
34		8		18,304	27,456	312	468	72	108
35		15		1,170	1,755	45	68	45	68
36		25		2,100	3,150	125	188	225	338
37		50		1,450	2,175	50	75	0	0
38		80		720	1,080	0	0	0	0
39		115		230	345	0	0	0	0
40	TOTAL			**33,916**	**50,875**	**1,183**	**1,776**	**418**	**628**

41							
42							
44	Monthly Meter Equivalent Cost	$38.00	$32.53	$25.01	$22.36	$31.49	$28.74
45							
46	**SERVICE CHARGE RATE BY METER SIZE**						
47	1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
48	1	$38.00	$48.79	$25.01	$33.53	$31.49	$43.11
49	1.5	$57.00	$73.18	$37.51	$50.30	$47.23	$64.66
50	2.5	$95.00	$121.97	$62.52	$83.84	$78.71	$107.76
51	5	$190.01	$243.95	$125.05	$167.67	$157.43	$215.53
52	8	$304.02	$390.32	$200.08	$268.28	$251.88	$344.85
53	15	$570.03	$731.85	$375.14	$503.02	$472.28	$646.59
54	25	$950.05	$1,219.75	$625.24	$838.37	$787.14	$1,077.65
55	50	$1,900.09	$2,439.50	$1,250.48	$1,676.73	$1,574.27	$2,155.30
56	80	$3,040.15	$3,903.20	$2,000.76	$2,682.77	$2,518.83	$3,448.48
57	115	$4,370.22	$5,610.85	$2,876.09	$3,856.49	$3,620.82	$4,957.19
58							
59	**PROOF OF SERVICE CHARGE REVENUES**						
60	1	$0	$0	$0	$0	$0	$0
61	1	$437,326	$561,475	$32,412	$43,461	$8,690	$11,897
62	1.5	$138,175	$177,400	$14,405	$19,316	$0	$0
63	2.5	$2,015,620	$2,587,820	$69,026	$92,556	$16,058	$21,984
64	5	$1,942,657	$2,494,144	$79,530	$106,640	$3,778	$5,173
65	8	$8,347,040	$10,716,621	$93,636	$125,554	$27,203	$37,244
66	15	$533,547	$685,011	$13,505	$18,109	$17,002	$23,277
67	25	$957,648	$1,229,507	$37,514	$50,302	$85,011	$116,386
68	50	$661,233	$848,946	$15,006	$20,121	$0	$0
69	80	$328,336	$421,545	$0	$0	$0	$0
70	115	$104,885	$134,660	$0	$0	$0	$0
71							
72		**15,466,467**	**19,857,129**	**355,034**	**476,059**	**157,742**	**215,961**

California American Water | Just Residential=1 | 0 | NOR Workpaper 122

Non Residential Meter Charges | Wkpr.: 1-18

All Districts - 2022 GRC

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

				Sacramento District		Larkfield District		Meadowbrook	
				Standard Rates Test Year	Conservation Rates Test Year	Standard Rates Test Year	Conservation Rates Test Year	Standard Rates Test Year	Conservation Rates Test Year
				2025	2025	2025	2025	2025	2025
Line Number	Description	Meter Size Equivalent	Status	1560	1560	1561	1561	1565	1565
1	**Customers by Meter Size**								
2		0		0	0	0	0	0	0
3		1.75		4,053	4,053	182	182	0	0
4		3		9	9	237	237	0	0
5		4.5		0	0	0	0	0	0
6		2		0	0	0	0	0	0
7		3.25		0	0	4	4	0	0
8		4.75		0	0	0	0	0	0
9		3.75		0	0	0	0	0	0
10		5.25		0	0	0	0	0	0
11		6.5		0	0	0	0	0	0
12				0	0	0	0	0	0
23	**TOTAL Average Customers**			**4,062**	**4,062**	**423**	**423**	**0**	**0**
24									
25	**Meter Equivalents by Meter Size**								
26		0		0.0	0.0	0.0	0.0	0.0	0.0
27		1.75		1.8	1.8	1.8	1.8	1.8	1.8
28		3		3.0	3.0	3.0	3.0	3.0	3.0
29		4.5		4.5	4.5	4.5	4.5	4.5	4.5
30		2		2.0	2.0	2.0	2.0	2.0	2.0
31		3.25		3.3	3.3	3.3	3.3	3.3	3.3
32		4.75		4.8	4.8	4.8	4.8	4.8	4.8
33		3.75		3.8	3.8	3.8	3.8	3.8	3.8
34		5.25		5.3	5.3	5.3	5.3	5.3	5.3
35		6.5		6.5	6.5	6.5	6.5	6.5	6.5
47	**Total Meter Equivalents**								
48		0		0	0	0	0	0	0
49		1.75		7,093	7,093	319	319	0	0
50		3		27	27	711	711	0	0
51		4.5		0	0	0	0	0	0
52		2		0	0	0	0	0	0
53		3.25		0	0	13	13	0	0
54		4.75		0	0	0	0	0	0
55		3.75		0	0	0	0	0	0
56		5.25		0	0	0	0	0	0
57		6.5		0	0	0	0	0	0
70	TOTAL			7,120.00	7,120.00	1,043.00	1,043.00	0.00	0.00
71									
74	Monthly Meter Equivalent Cost			38.00	32.53	25.01	22.36	31.49	28.74
75									
76	**SERVICE CHARGE RATE BY METER SIZE**								
77		0		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
78		1.75		$66.50	$56.92	$43.77	$39.12	$55.10	$50.29
79		3		$114.01	$97.58	$75.03	$67.07	$94.46	$86.21
80		4.5		$171.01	$146.37	$112.54	$100.60	$141.68	$129.32
81		2		$76.00	$65.05	$50.02	$44.71	$62.97	$57.47
82		3.25		$123.51	$105.71	$81.28	$72.66	$102.33	$93.40
83		4.75		$180.51	$154.50	$118.80	$106.19	$149.56	$136.50
84		3.75		$142.51	$121.97	$93.79	$83.84	$118.07	$107.76
85		5.25		$199.51	$170.76	$131.30	$117.37	$165.30	$150.87
86		6.5		$247.01	$211.42	$162.56	$145.32	$204.66	$186.79
99	**PROOF OF SERVICE CHARGE REVENUES**								
100		0		$0	$0	$0	$0	$0	$0
101		1.75		$3,234,455	$2,768,441	$95,586	$85,446	$0	$0
102		3		$12,313	$10,539	$213,381	$190,745	$0	$0
103		4.5		$0	$0	$0	$0	$0	$0
104		2		$0	$0	$0	$0	$0	$0
105		3.25		$0	$0	$3,901	$3,488	$0	$0
106		4.75		$0	$0	$0	$0	$0	$0
107		3.75		$0	$0	$0	$0	$0	$0
108		5.25		$0	$0	$0	$0	$0	$0
109		6.5		$0	$0	$0	$0	$0	$0
123									
124				3,246,768.00	2,778,980.00	312,868.00	279,679.00	0.00	0.00

Line Number			Sacramento District Conservation Rates Test Year 2025	Larkfield District Conservation Rates Test Year 2025	Meadowbrook Conservation Rates Test Year 2025	Bass Lake Conservation Rates Test Year 2025
			1560	**1561**	**RS350**	**RS350**
1	SQR under Conservation Rates		4.58	7.21	2.29	4.98
2	Annual Residential Sales (CCF)		6,732	194	298	13
3	Residential Revenue Requirement		$30,812	$1,400	$682	$64
4	Residential Rev Req Per Proof		$30,811.58	$1,399.88	$682.08	$64.20
5	Residential Variance		($0)	($0)	$0	$0
6	% Variance		0.00%	0.00%	0.00%	0.00%
11		Water at Tier 1 Rate	65.39%	45.71%	26.00%	100.00%
16		Water at Tier 2 Rate	22.44%	43.39%	15.00%	0.00%
17		Cumulative water	87.83%	89.11%	41.00%	0.00%
21		Water at Tier 3 Rate	12.17%	5.59%	59.00%	0.00%
22		Cumulative water	100.00%	94.69%	100.00%	0.00%
26		Water at Tier 4 Rate	0.00%	5.31%	0.00%	0.00%
27		Cumulative water	100.00%	100.00%	100.00%	0.00%
34		Rate per hcf [7, 8]	**$3.7583**	**$6.9240**	**$1.7153**	**$4.9809**
35		% of SQR	82.11%	96.00%	75.00%	100.00%
36		Revenue within tier	53.69%	43.89%	19.50%	100.00%
39		Rate per hcf	**$5.7215**	**$7.2125**	**$2.2871**	**$0.0000**
40		% of SQR	125.00%	100.00%	100.00%	0.00%
41		Revenue within tier	28.05%	43.39%	15.00%	0.00%
42		Cumulative revenue	81.74%	87.28%	34.50%	100.00%
44		Rate per hcf	**$6.8658**	**$8.2944**	**$2.5391**	**$0.0000**

45		% of SQR	150.00%	115.00%	111.02%	0.00%
46		Revenue within tier	18.26%	6.42%	65.50%	0.00%
47		Cumulative revenue	100.00%	93.70%	100.00%	100.00%
49		Rate per hcf	**$0.0000**	**$8.5540**	**$0.0000**	**$0.0000**
50		% of SQR	0.00%	118.60%	0.00%	0.00%
51		Revenue within tier [6] (<10%)	0.00%	6.29%	0.00%	0.00%
52		Cumulative revenue	100.00%	100.00%	100.00%	100.00%
56	**1**	$	$3.7583	$6.9240	$1.7153	$4.9809
57	**2**	$	$5.7215	$7.2125	$2.2871	$0.0000
58	**3**	$	$6.8658	$8.2944	$2.5391	$0.0000
59	**4**	$	$0.0000	$8.5540	$0.0000	$0.0000
61	**NRES**	$	$4.5772	$7.2125	$2.2871	$4.9809

CALIFORNIA-AMERICAN WATER COMPANY NOR Workpaper 124
NORTHERN DIVISION **Wkpr.: 1-20**
DUNNIGAN RATE DESIGN

Dunnigan District Sewer Tariff Area

Rates		per service connection per month		CAP
Ea Mobile Home residential unit		47.75	51.49	$ 41.19
Each Recreational Vehicle unit		47.75	51.49	$ 41.19
Commercial Business unit		47.75	51.49	$ 41.19
Number of Customers			149	
Revenue Req Increase (decrease) 2026	7.83%			
Total Revenue Requirement			$ 92,066.08	

RESIDENTIAL			
Premise Area	# Services	Current Rates ($)	Annual Revenue Stream
5/8 x 3/4"	0	$0.00	$0.00
3/4"	957	$86.53	$993,741.52
1"	5	$144.32	$8,658.95
1-1/4"	5	$213.33	$12,799.80
1-1/2"	0	$288.46	$0.00
2"	2	$461.56	$11,077.32
Total	969		$1,026,277.59

COMMERCIAL			
Premise Area	# Services	Current Rates ($)	Annual Revenue Stream
5/8 x 3/4"	0	$29.55	$0.00
3/4"	20	$44.33	$10,639.37
1"	8	$73.88	$7,092.91
1-1/2"	5	$147.76	$8,865.52
2"	7	$228.95	$19,232.11
3"	2	$443.28	$10,638.62
4"	2	$1,477.59	$35,462.07
Total	44		$91,930.60

COMMERCIAL			
Use Per Customer	Total Consumption	Quantity Rate	Annual Revenue Stream
280.88	12,359	1.9731	24,384.98

		Annual Use per Customer	Annual Use per Customer CCF
Total Production (cgl)	955,650		
NRW (cgl)	191,130		
Commercial Metered Consumption	92,444	2,101	280.88
Residential Non Meterd Consumption	672,075	694	92.72

Unmetered Customer By end of 2026

Flat Rate Customer	# Services	Proposed Rates ($)	Annual Revenue Stream
5/8 x 3/4"	0	$0.00	$0.00
3/4"	818	$93.31	$915,882.08
1"	5	$155.61	$9,336.63
1-1/4"	5	$230.03	$13,801.55
1-1/2"	0	$311.03	$0.00
2"	2	$497.68	$11,944.27
	830		$950,964.52

COMMERCIAL			
Premise Area	**# Services**	**Proposed Rates ($)**	**Annual Revenue Stream**
5/8 x 3/4"	0	$31.87	$0.00
3/4"	20	$47.80	$11,472.04
1"	8	$79.67	$7,648.03
1-1/2"	5	$159.32	$9,559.36
2"	7	$246.87	$20,737.28
3"	2	$477.97	$11,471.23
4"	2	$1,593.23	$38,237.44
Total	44		$99,125.38

COMMERCIAL			
Use Per Customer	**Total Consumption**	**Proposed Quantity Rate**	**Annual Revenue Stream**
-	12,359	$2.13	26,293.42

Residential Metered Customers			
Average Bill	Current	Tier 2 AL	
Meter Charge (5/8")	$86.53		$57.73
Volumetric Charge	0	$	38.49
Total Bill	$86.53		$96.22
			$9.69
			11.19%

Residential Flat Rate Customers			
Average Bill (3/4")	Current	Tier 2 AL	
	$86.53		$93.31
			$6.77
			7.83%

Commercial Metered Rate Customers			
Average Bill	Current	Tier 2 AL	
Meter Charge (3/4")	$44.33		$47.80
Volumetric Charge	$46.18	$	49.80
	$90.51		$97.60
			$7.08
			7.83%

	Fruitridge Flat Customers				
Fruitridge	1,366				
	Flat Rate	Revenue Req Increase (decrease) 2025	2026 Rate	CAP	
Fruitridge Rates	$ 67.05	7.83%	$ 72.30	$	54.23
Total Flat Revenue	$ 1,099,144		$ 1,185,167		

CALIFORNIA-AMERICAN WATER COMPANY NOR Workpaper 127
NORTHERN DIVISION **Wkpr.: 1-23**
REVENUE CALCULATION AT PROPOSED RATES

SACRAMENTO SERVICE AREA

Ln. No.	Customer Class	QTY RATE	Total Consumption	Total Revenues
	METERED CONSUMPTION	CCF		
	Residential			
1	Tier 1	$ 3.7583	4,401,546	16,542,502
2	Tier 2	$ 5.7215	1,510,803	8,644,060
3	Tier 3	$ 6.8658	819,281	5,625,017
4	**Total Residential**		6,731,630	30,811,579
5	Commercial	4.5772	4,134,441	18,924,164
6	Public Authority	4.5772	883,807	4,045,361
7	Industrial	4.5772	187,656	858,939
8	Other	4.5772	21,657	99,127
9	**CONSUMPTION REVENUES**		5,227,561	54,739,171
10	**SERVICE CHARGE REVENUES**			45,942,886
11	**OTHER REVENUE**			187,959
12	**PRIVATE FIRE REVENUE**			1,204,708
13			Total Customer Revenue	102,074,724
14			Check to 2025 Rev Req't	102,075,914
15			Over/(Under)	(1,190)
16			% Difference	0.00%

LARKFIELD SERVICE AREA

Ln. No.	Customer Class	QTY RATE	Total Consumption	Total Revenues
	METERED CONSUMPTION	CCF		
	Residential			
17	Tier 1	$ 6.9240	88,732	614,378
18	Tier 2	$ 7.2125	84,225	607,476
19	Tier 3	$ 8.2944	10,841	89,915
20	Tier 4	$ 8.5540	10,301	88,114
21	**Total Residential**		194,098	1,399,883
22	Commercial	$ 7.2125	107,621	776,215
23	Public Authority	$ 7.2125	3,146	22,689
24	Other	$ 7.2125	-	-
25	**CONSUMPTION REVENUES**		110,767	2,198,787
26	**SERVICE CHARGE REVENUES**			1,499,135
27	**OTHER REVENUE**			-
28	**PRIVATE FIRE REVENUE**			51,484
29			Total Customer Revenue	3,749,406
30			Check to 2025 Rev Req't	3,750,000
31			Over/(Under)	(594)
32			% Difference	-0.02%

CALIFORNIA-AMERICAN WATER COMPANY NOR Workpaper 127
NORTHERN DIVISION **Wkpr.: 1-23**
REVENUE CALCULATION AT PROPOSED RATES

MEADOWBROOK SERVICE AREA

Ln. No.	Customer Class	QTY RATE	Total Consumption	Total Revenues
	METERED CONSUMPTION	CCF		
	Residential			
33	Tier 1	$ 1.7153	77,538	133,003
34	Tier 2	$ 2.2871	44,733	102,310
35	Tier 3	$ 2.5391	175,952	446,765
36	**Total Residential**		298,223	682,078
37	Commercial	$ 2.2871	64,547	147,626
	Other	$ 2.2871	-	-
38	**CONSUMPTION REVENUES**		64,547	829,704
39	**SERVICE CHARGE REVENUES**			829,100
40	**OTHER REVENUE**			-
41	**PRIVATE FIRE REVENUE**			13,169
42			Total Customer Revenue	1,671,973
43			Check to 2022 Rev Req't	1,672,577
44			Over/(Under)	(604)
45			% Difference	-0.04%

DUNNIGAN SERVICE AREA

46	**Total Dunnigan Customer Revenue**	**$**	**92,066.08**

BASS LAKE SERVICE AREA

	Residential Flat Rates	$950,965
	Residential Metered - Metered	$96,296
	Residential Metered - Volumetric	$64,197
	Commercial	125,418.80
	Total Customer Revenue	$1,236,876
	Check to 2025 Rev Req't	$1,236,877
	Over/(Under)	(0)
	% Difference	0.00%

NORTHERN DIVISION

47	Total Customer Revenue	108,825,045.92
48	Fruitridge Service Charge Revenue	1,185,166.54
49	Check to 2025 Rev Req't	110,012,600.04
50	Over/(Under)	(2,388)
51	% Difference	0.00%

California American Water
Step Rate - 2026 ACAM Comparison
CENTRAL DIVISION

CEN Workpaper 100

		2026 STEP RATES	ACAM ADJUSTED	VARIANCE	
Line No.	SERVICE AREA	RO MODEL TOTAL CONSUMPTION REVENUE	ACAM TOTAL CONSUMPTION REVENUE	CONSOLIDATED CONSUMPTION REVENUE $	CONSOLIDATED CONSUMPTION REVENUE %
1	Monterey Main	$46,541,137	$46,589,921	$48,784	0.1%
2	Central Satellites	$1,302,731	$1,302,738	$7	0.0%
3	**Central Total**	**$47,843,868**	**$47,892,659**	**$48,791**	**0.1%**

Line No.	SERVICE AREA	RO MODEL TOTAL CONSUMPTION SALES (CCF)	ACAM TOTAL CONSUMPTION SALES (CCF)	CONSOLIDATED CONSUMPTION SALES	CONSOLIDATED CONSUMPTION SALES %
4	Monterey Main	3,647,199	3,710,182	62,982	1.7%
5	Central Satellites	121,013	128,161	7,148	5.9%
6	**Central Total**	**3,768,212**	**3,838,342**	**70,130**	**1.9%**

CALIFORNIA AMERICAN WATER COMPANY
RATE AND REVENUE COMPARISON
CENTRAL DIVISION - MONTEREY MAIN

		2026 STEP RATES				ACAM ADJUSTED				VARIANCE	
			Schedule No. MO-1	Schedule No. CA-CAP			Schedule No. MO-1	Schedule No. CA-CAP			
1.33681											
Line No.	Description	ADOPTED RATES Per 10CF	ADOPTED RATES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)		ACAM NEW RATES Per 10 CF	ACAM NEW RATES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		RATES PER 100 GAL (CGL) $	RATES PER 100 GAL (CGL) %
Quantity Rates											
	Single Family Residential Customers										
	For the first 30 CGL	$0.6114	$0.8173	$0.5312	0.35	$0.6013	$0.8038	$0.5225	0.35	-$0.0135	-1.7%
	For the next 30 CGL	$1.2227	$1.6345	$1.0624	0.35	$1.2026	$1.6076	$1.0449	0.35	-$0.0269	-1.6%
	For the next 54 CGL	$1.8341	$2.4518	$1.5937	0.35	$1.8039	$2.4115	$1.5675	0.35	-$0.0403	-1.6%
	For all water delivered over 114 CGL	$2.5473	$3.4052	$3.4052		$2.5054	$3.3492	$3.3492		-$0.0560	-1.6%
	Multi Family Residential Customers										
	For the first 19 CGL	$0.7424	$0.9925	$0.6451	0.35	$0.7304	$0.9764	$0.6347	0.35	-$0.0161	-1.6%
	For the next 19 CGL	$1.4848	$1.9849	$1.2902	0.35	$1.4607	$1.9527	$1.2693	0.35	-$0.0322	-1.6%
	For the next 13 CGL	$3.3408	$4.4660	$2.9029	0.35	$3.2867	$4.3937	$2.8559	0.35	-$0.0723	-1.6%
	For all water delivered over 51 CGL	$4.6400	$6.2028	$6.2028		$4.5648	$6.1023	$6.1023		-$0.1005	-1.6%
	Non Residential Customers - Comm, Ind, OPA										
	Division 1 - For all water delivered	$1.5240	$2.0373			$1.4967	$2.0008			-$0.0365	-1.8%
	Division 2 - For all water delivered	$1.7145	$2.2920			$1.6838	$2.2509			-$0.0411	-1.8%
	Division 3 - For all water delivered	$1.9050	$2.5467			$1.8709	$2.5010			-$0.0457	-1.8%
	Division 4 - For all water delivered	$3.8101	$5.0933			$3.7417	$5.0020			-$0.0913	-1.8%
	Non Residential Customers - OWU / SFR										
	Block 1	$0.3770	$0.5040			$0.4013	$0.5365			$0.0324	6.4%
	Block 2	$0.7541	$1.0080			$0.8026	$1.0729			$0.0649	6.4%
	Block 3	$3.0163	$4.0322			$3.2104	$4.2916			$0.2594	6.4%
	Non Residential Customers - Misc / Construction										
	Block 1	$1.2839	$1.7163			$1.2634	$1.6889			-$0.0274	-1.6%

CALIFORNIA AMERICAN WATER COMPANY
RATE AND REVENUE COMPARISON
CENTRAL DIVISION - MONTEREY MAIN

1.33681

		2026 STEP RATES			ACAM ADJUSTED			VARIANCE	
			Schedule No. MO-1	Schedule No. CA-CAP		Schedule No. MO-1	Schedule No. CA-CAP		
Line No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	CONSUMPTION REVENUE	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	CONSUMPTION REVENUE	CONSUMPTION REVENUE $	CONSUMPTION REVENUE %
Quantity Revenue									
	METERED CONSUMPTION	10CF			10CF				
	Single Family Residential								
	Tier 1	$0.6114	10,645,226	6,507,988	$0.6013	10,781,447	6,482,865	(25,123)	-0.4%
	Tier 2	$1.2227	4,413,316	5,396,186	$1.2026	4,469,791	5,375,355	(20,831)	-0.4%
	Tier 3	$1.8341	2,121,222	3,890,445	$1.8039	2,148,366	3,875,427	(15,018)	-0.4%
	Tier 4	$2.5473	1,170,758	2,982,276	$2.5054	1,185,739	2,970,763	(11,513)	-0.4%
	Total Single Residential		18,350,522	18,776,895		18,585,344	18,704,410	(72,485)	-0.4%
	Multi Family Residential								
	Tier 1	$0.7424	3,269,679	2,427,431	$0.7304	3,303,478	2,412,774	(14,657)	-0.6%
	Tier 2	$1.4848	1,175,722	1,745,727	$1.4607	1,187,875	1,735,186	(10,541)	-0.6%
	Tier 3	$3.3408	167,676	560,175	$3.2867	169,409	556,793	(3,382)	-0.6%
	Tier 4	$4.6400	130,584	605,915	$4.5648	131,934	602,257	(3,658)	-0.6%
	Total Multi Family Residential		4,743,660	5,339,248		4,792,697	5,307,010	(32,238)	-0.6%
	Non Residential - Comm, Ind, OPA								
	Division 1	$1.5240	9,124,402	13,905,798	$1.4967	9,335,052	13,971,755	65,957	0.5%
	Division 2	$1.7145	824,554	1,413,719	$1.6838	843,590	1,420,425	6,706	0.5%
	Division 3	$1.9050	3,014,609	5,742,916	$1.8709	3,084,205	5,770,155	27,239	0.5%
	Division 4	$3.8101	331,201	1,261,894	$3.7417	338,847	1,267,879	5,985	0.5%
	Total Comm, Ind, OPA		13,294,766	22,324,327		13,601,694	22,430,214	105,887	0.5%
	Non Residential - OWU / SFR								
	Block 1	$0.3770	18,635	7,026	$0.4013	31,354	12,582	5,556	79.1%
	Block 2	$0.7541	1,684	1,270	$0.8026	2,833	2,274	1,004	79.1%
	Block 3	$3.0163	6,833	20,611	$3.2104	11,497	36,909	16,298	79.1%
	Total OWU / SFR		27,152	28,907		45,684	51,765	22,858	79.1%
	Non Residential - - Misc / Construction								
	Block 1	$1.2839	55,893	71,760	$1.2634	76,398	96,522	24,762	34.5%
	Total		36,471,993	46,541,137		37,101,816	46,589,921	48,784	0.1%

CALIFORNIA AMERICAN WATER COMPANY
RATE AND REVENUE COMPARISON
CENTRAL DIVISION - CENTRAL SATELLITES

0.133681

		2026 STEP RATES				ACAM ADJUSTED				VARIANCE	
			Schedule No. CEN-SAT	Schedule No. CA-CAP			Schedule No. CEN-SAT	Schedule No. CA-CAP			
Line No.	Description	ADOPTED RATES Per CCF	ADOPTED RATES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)		ACAM NEW RATES Per CCF	ACAM NEW RATES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		RATES PER 100 GAL (CGL) $	RATES PER 100 GAL (CGL) %
Quantity Rates											
	Single Family Residential Customers										
	For the first 60 CGL	$8.9348	$1.1944	$0.8958	0.25	$8.4365	$1.1278	$0.8459	0.25	-$0.0666	-5.6%
	For the next 75 CGL	$10.7648	$1.4390	$1.0793	0.25	$10.1645	$1.3588	$1.0191	0.25	-$0.0802	-5.6%
	For the next 192 CGL	$14.4248	$1.9283	$1.9283		$13.6204	$1.8208	$1.8208		-$0.1075	-5.6%
	For all water delivered over 327 CGL	$16.9847	$2.2705	$2.2705		$16.0375	$2.1439	$2.1439		-$0.1266	-5.6%
	Non Residential Customers										
	Division 1 - For all water delivered	$10.7648	$1.4390			$10.1645	$1.3588			-$0.0802	-5.6%

Ln. No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	CONSUMPTION REVENUE	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	CONSUMPTION REVENUE	CONSUMPTION REVENUE $	CONSUMPTION REVENUE %
	METERED CONSUMPTION	CCF			CCF				
	Single Family Residential								
	Tier 1	$8.9348	54,753	489,204	$8.4365	56,828	479,433	(9,771)	-2.0%
	Tier 2	$10.7648	24,648	265,333	$10.1645	25,583	260,034	(5,299)	-2.0%
	Tier 3	$14.4248	18,622	268,621	$13.6204	19,328	263,255	(5,366)	-2.0%
	Tier 4	$16.9847	5,159	87,626	$16.0375	5,355	85,876	(1,750)	-2.0%
	Total Single Residential		103,182	1,110,784		107,093	1,088,598	(22,186)	-2.0%
	Non Residential	$10.7648	17,831	191,947	$10.1645	20,991	213,365	21,418	11.2%
	Other								
	Block 1	$10.7648	-	-	$10.1645	76	775	775	0.0%
	Total		121,013	1,302,731		128,161	1,302,738	7	0.0%

CALIFORNIA AMERICAN WATER COMPANY CEN Workpaper 103

CENTRAL DIVISION

APPENDIX A: LIST OF CUSTOMER CLASSIFICATIONS SUBJECT TO ANNUAL TRUE-UP PROCESS

By Customer Class

Single Family Residential (including low income)[1]
Multi Family Residential (including low income)[1]
Non Residential includes:
- Commercial
- Public Authority
- Industrial

Sale for Resale/Other Water Use
Construction
Miscellaneous

By System

Monterey County - Monterey Main
Monterey County - Central Satellites: Ambler, Toro, Garrapata & Ralph Lane

[1] Low income customers are included as they are billed at regular rates for revenue requirement purposes with the discount applied

CALIFORNIA AMERICAN WATER COMPANY CEN Workpaper 104

CENTRAL DIVISION - MONTEREY MAIN

APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

0.133681

Single Family Residential Consumption by Tier[(1)]

10CF	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1	10,645,226	10,781,447	1.3%	Adopted Consumption is from 2025 ACAM AL 1462-B
Tier 2	4,413,316	4,469,791	1.3%	
Tier 3	2,121,222	2,148,366	1.3%	
Tier 4	1,170,758	1,185,739	1.3%	
Tier 5	0	0		
Total	18,350,522	18,585,344	1.3%	
	-	-		

Multi Family Residential Consumption by Tier[(1)]

10CF	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1	3,269,679	3,303,478	1.0%	Adopted Consumption is from 2025 ACAM AL 1462-B
Tier 2	1,175,722	1,187,875	1.0%	
Tier 3	167,676	169,409	1.0%	
Tier 4	130,584	131,934	1.0%	
Tier 5	0	0		
Total	4,743,660	4,792,697	1.0%	
	-	-		

Non-Residential Consumption by Division[(1)]

10CF	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Division 1	9,124,402	9,953,429	9.1%	Adopted Consumption is from 2025 ACAM AL 1462-B
Division 2	824,554	907,030	10.0%	
Division 3	3,014,609	2,411,422	-20.0%	
Division 4	331,201	329,814	-0.4%	
Total	13,294,766	13,601,694	2.3%	
	-	-		

OWU / Sale for Resale Consumption

	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Block 1	18,635	27,201	46.0%	Adopted Consumption is from 2025 ACAM AL 1462-B
Block 2	1,684	15,039	793.1%	
Block 3	6,833	3,444	-49.6%	
Total	27,152	45,684	68.3%	
Misc. Construction	55,893	76,398	36.7%	Adopted Consumption is from 2025 ACAM AL 1462-B
System Total	**36,471,993**	**37,101,816**	**1.7%**	
	-	-		
		0		

1) Includes low income

CALIFORNIA AMERICAN WATER COMPANY
CENTRAL DIVISION - CENTRAL SATELLITES
APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

0.133681

Single Family Residential Consumption by Tier[(1)]

CCF	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1	54,753	56,828	3.8%	Adopted Consumption is from 2025 ACAM AL 1462-B
Tier 2	24,648	25,583	3.8%	
Tier 3	18,622	19,328	3.8%	
Tier 4	5,159	5,355	3.8%	
Total	103,182	107,093	3.8%	
		-		

Non-Residential Consumption by Division[(1)]

CCF	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Commercial	16,604	19,809	19.3%	Adopted Consumption is from 2025 ACAM AL 1462-B
Industrial	0	0		
Public Authority	1,227	1,182	-3.7%	
Total	17,831	20,991	17.7%	
		-		

Other Consumption

CCF	Adopted Calendar Yr 2025	Recorded 10/1/24 - 9/30/25	% Change	
Other	0	76		Adopted Consumption is from 2025 ACAM AL 1462-B
Total	0	76		

System Total	**121,013**	**128,161**	**5.9%**
	-	-	

1) Includes low income -

CALIFORNIA AMERICAN WATER COMPANY CEN Workpaper 106

CENTRAL DIVISION

APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier

0.133680556

	Monterey Main 10cf Recorded 10/1/24 - 9/30/25	Central Satellites ccf Recorded 10/1/24 - 9/30/25
Tier 1	11,521,834	58,589
Tier 2	4,048,964	24,445
Tier 3	1,776,769	19,338
Tier 4	1,237,776	4,721
Total	18,585,344	107,093

Multi Family Residential Consumption by Tier

	Monterey Main Recorded 10/1/24 - 9/30/25	Central Satellites Recorded 10/1/24 - 9/30/25
Tier 1	3,330,690	0
Tier 2	1,159,618	0
Tier 3	154,555	0
Tier 4	147,834	0
Total	4,792,697	0

Commercial Consumption

	Recorded 10/1/24 - 9/30/25	Recorded 10/1/24 - 9/30/25
Total	0	19,809

Industrial Consumption

	Recorded 10/1/24 - 9/30/25	Recorded 10/1/24 - 9/30/25
Total	0	0

Public Authority Consumption

ccf	Recorded 10/1/24 - 9/30/25	Recorded 10/1/24 - 9/30/25
Total	0	1,182

Non-Residential (Comm, Ind, & OPA) Consumption by Division[1]

10CF	Recorded 10/1/24 - 9/30/25	Recorded 10/1/24 - 9/30/25
Division 1	9,953,429	0
Division 2	907,030	0
Division 3	2,411,422	0
Division 4	329,814	0
Total	13,601,694	0
		-

OWU / Sale for Resale Consumption

	Recorded 10/1/24 - 9/30/25	Recorded 10/1/24 - 9/30/25
Block 1	27,201	0
Block 2	15,039	0
Block 3	3,444	0
Total	45,684	0
Misc. Construction	76,398	76
System Total[2]	**37,101,816**	**128,161**
	-	-

1) Includes low income

2) This is actual recorded data

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION **CEN**
SUMMARY OF EARNINGS PRODUCTION EXPENSE ADJUSTMENT
DOLLARS IN THOUSANDS

Line No.		2026 Authorized Per 2026 Step Rates	2026 ACAM Change	2026 ACAM	% Proposed Incr. in Revenues	Reference for ACAM Adjustments	Reference for Authorized
	Operating Revenues						
1	Operating Revenues	106,309.2	49.0	106,358.2	0.05%	Ln. 3 + Ln. 4 + Ln.10	AL 1489-A & 1490
	Operating Expenses						
2	Labor	9,515.4		9,515.4			AL 1489-A & 1490
3	Purchased Water	15,045.9	0.0	15,045.9			AL 1489-A & 1490
4	Purchased Power	3,085.2	48.7	3,133.9			AL 1489-A & 1490
5	Chemicals	669.8		669.8			AL 1489-A & 1490
6	Operation Expense	1,819.0		1,819.0			AL 1489-A & 1490
7	Maintenance (excluding Amort Tank Painting)	2,802.2		2,802.2			AL 1489-A & 1490
8	Amortization of Tank Painting	1,044.3		1,044.3			AL 1489-A & 1490
9	Customer Accounting	387.8		387.8			AL 1489-A & 1490
10	Uncollectible Expense	2,978.9	0.2	2,979.2			AL 1489-A & 1490
11	Insurance	699.7		699.7			AL 1489-A & 1490
12a	Pension and OPEB	85.6		85.6			AL 1489-A & 1490
12b	Group Insurance	1,329.2		1,329.2			AL 1489-A & 1490
12c	Benefits other than Pension	740.9		740.9			AL 1489-A & 1490
13	Regulatory Expenses	222.6		222.6			AL 1489-A & 1490
14	Rents	820.9		820.9			AL 1489-A & 1490
15	Other Administrative & General	4,335.2		4,335.2			AL 1489-A & 1490
16	Service Company Costs	3,094.5		3,094.5			AL 1489-A & 1490
17	Citizens Acquisition Premium	889.4		889.4			AL 1489-A & 1490
18	General Office Return on Rate Base	1,581.0		1,581.0			AL 1489-A & 1490
19	Earnings Test Adjustment	-595.0		-595.0			AL 1489-A & 1490
20	San Clemente Dam	6,332.4		6,332.4			AL 1489-A & 1490
21	Depreciation	13,869.3		13,869.3			AL 1489-A & 1490
22	General Taxes	4,528.5		4,528.5			AL 1489-A & 1490
23	State Income Taxes	2,226.7		2,226.7			AL 1489-A & 1490
24	Federal Income Taxes	4,578.5		4,578.5			AL 1489-A & 1490
25	**Total Expenses**	82,088.0		82,136.9			Sum Ln 2:24
26	**Net Operating Revenue**	24,221.3		24,221.3		Ln 1 - Ln 25	Ln 1 - Ln 25
27	**Rate Base**	315,389.8		315,389.8			AL 1489-A & 1490
28	**Rate of Return**	7.68%		7.68%			AL 1489-A & 1490
29	Operating Exp less Uncollectibles/Franchise Fees	72,303.9		72,352.6			Sum Ln 2:22 - Ln 10

	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM	Difference
Adopted Purchased Water Quantities					
Total Water Production (CCF)	4,100,821.30	3,918,672.30	4,105,211.40	4,170,052.65	
Convert to AF	9,414.19	8,996.03	9,424.27	9,424.27	
Seaside Basin Native Water (Exclusing PWM)	1,479.00	1,479.00	1,479.00	1,479.00	
Carmel River	3,300.00	3,300.00	3,300.00	3,300.00	
Sand City	250.00	250.00	250.00	250.00	
Total Purchased Water Rights AF	3,500.00	3,500.00	3,500.00	3,500.00	
Seaside Basin ASR Water	885.19	467.03	895.27	895.27	
% Water Purcahsed	40%	42%	40%	40%	
Monterey Rates					
Pure Water Monterey Rate Per AF	3,940.93	3,940.93	3,940.93	3,940.93	
Sand City	983,947.95	983,947.95	983,947.95	983,947.95	
Seaside Basin Water Master	244,728.29	244,728.29	244,728.29	244,728.29	
Marina Coast Water District Wheeling Fee	24,000.00	24,000.00	24,000.00	24,000.00	
Purchased Water In AF	3,500.00	3,500.00	3,500.00	3,500.00	
Rate Per AF	3940.927	3940.927	3940.927	3940.927	
Total Purchased Water Expense	15,045,920.74	15,045,920.74	15,045,920.74	15,045,920.74	-

CALIFORNIA AMERICAN WATER
2022 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED POWER

	Sacramento				Larkfield			
2022 GRC Northern Division Purchased Power	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM
Cost per KWH	0.1890	0.1890	0.1890	0.1890	0.3244	0.3244	0.3244	0.3244
KWH/CCF	1.2164	1.2164	1.2164	1.2164	1.2944	1.2944	1.2944	1.2944
System Delivery (ccf)	14,470,429	13,539,846	14,015,249	14,529,507	414,373	381,593	402,746	418,342
Forecased kwh	17,602,366.78	16,470,371.09	17,048,669.02	17,674,231.16	536,376.73	493,945.32	521,326.26	541,513.92
Power Expense	$ 3,326,906	$ 3,112,955	$ 3,222,255	$ 3,340,488	$ 174,007	$ 160,242	$ 169,125	$ 175,674

	Monterey			
2022 GRC Central Division Purchased Power	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM
Cost per KWH	0.2464	0.2464	0.2464	0.2464
KWH/CCF	3.0499	3.0499	3.0499	3.0499
System Delivery (ccf)	4,100,821	3,918,672	4,105,211	4,170,053
Forecased kwh	12,507,153.61	11,951,614.77	12,520,543.05	12,718,303.30
Power Expense	$ 3,081,920	$ 2,945,028	$ 3,085,219	$ 3,133,949

	Ventura				San Diego				LA Total			
2022 GRC Central Division Purchased Power	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM
Cost per KWH	0.3347	0.3347	0.3347	0.3347	0.3086	0.3086	0.3086	0.3086	0.2212	0.2212	0.2212	0.2212
KWH/CCF	0.2612	0.2612	0.2612	0.2612	0.0008	0.0008	0.0008	0.0008	1.7753	1.7753	1.7753	1.7753
System Delivery (ccf)	5,375,379	4,750,380	5,171,984	5,902,982	4,127,977	4,182,037	4,223,620	4,547,162	8,726,302	7,994,177	8,063,025	8,835,152
Forecased kwh	1,404,313.52	1,241,033.02	1,351,176.87	1,542,149.54	3,470.08	3,515.52	3,550.48	3,822.45	15,491,583.88	14,191,860.82	14,314,084.62	15,684,822.20
Power Expense	$ 469,993	$ 415,347	$ 452,210	$ 516,124	$ 1,071	$ 1,085	$ 1,096	$ 1,180	$ 3,426,092	$ 3,138,648	$ 3,165,679	$ 3,468,829

Northern Difference	Central Difference	Southern Difference
$ 124,782.44	$ 48,730.61	$ 367,148.37

CALIFORNIA-AMERICAN WATER COMPANY CEN Workpaper 110
CENTRAL DIVISION **Wkpr.: 118**
REVENUE REQUIREMENT CALCULATION

	Revenue Requirement
Total Central Division	$106,358.22

	Revenue to be collected from rates
Monterey Main	$90,436.77
Monterey Pure Water	$13,793.24
Central Satellite	$2,017.15
Chualar	111.06
Total Central Division	$106,358.22

Line Number	Description	Central Satellite Sys RS025 Test Year 2025 1548	Monterey County Di RS020 Test Year 2025 1540
1	Total Water Service Revenue Requirement	2,017	90,437
2			
3			
4			
5	Revenue recovered from Private Fire	13	819
6	Other Revenues	0	237
7	Reserved		
8	Reserved		
9	Reserved		
10	Reserved		
11	Reserved		
12	Reserved		
13			
14	Total other revenues	13	1,056
15			
16			
17	Fixed charges to be collected from metered customers	2,004	85,012
18	Variable Charges		
19	Purchased Water	0	0
20	Purchased Power	0	3,134
21	Chemical	0	670
22	Uncollectible	0	566
23	Total Variable Charges	0	4,369
24			
25	Reserved		
26	Reserved		
27	Reserved		
28	Reserved		
29			
30			
31	**Calculation of Standard Rates**		
32	% of fixed cost - Allowed Service Charge Revenue	50%	50%
33	Allowed Service Charge Revenue	1,002	42,506
34	Remaining 50% of Revenue Requirmenet To be Recovered in Quantinty Rates	1,002	46,875
35			
36	Total Water Sales -General Metered Service	128	3,710
37			
38	Standard Quantinty Rates (Per CCFS)	7.8188	12.6342
39			
40			

		Central Satellite Sys	Monterey County Di
		RS025	RS020
		Test Year	**Test Year**
		2025	2025
Line Number	**Description**	**1548**	**1540**
41	**Calculation of Conservation Rates**		
42			
43	Percentage of Fixed Cost To Be Recovered From Service Charges	35%	50%
44			
45	Revenue To Be Recovered From Service Charges	701	42,506
46			
47	Revenue To Be Recovered From Quantitiy Charges	1,303	46,875
48			
49	Total Water Sales -General Metered Service	128	3,710
50			
51	Conservation Quantinty Rates (Per CCFS)	10.1645	12.6342
52			
53	Baldwin Hills Purchased Water Cost to be Recovered in Quantity rates		
54	Baldwin Hills Total Water Sales		
55	Baldwin Hills Conservation Quantinty Rates (Per CCFS)		
56			
57	Duarte Purchased Water Cost to be Recovered in Quantity rates		
58	Duarte Total Water Sales		
59	Duarte Conservation Quantinty Rates (Per CCFS)		
60			
61	San Marino Purchased Water Cost to be Recovered in Quantity rates		
62	San Marino Total Water Sales		
63	San Marino Conservation Quantinty Rates (Per CCFS)		
53			
54	San Diego Purchased Water		
55	Percentage of Purchased Water Consolidated		
56	Purchased Water Cost retained within districts		
57	San Diego Total Water Sale		
58	Conservation Quantinty Rates for purchased water portion(Per CCFS)		
59			
60	Ventura Purchased Water		
61	Percentage of Purchased Water Consolidated		

		Central Satellite Sys	Monterey County Di
		RS025	RS020
		Test Year	**Test Year**
		2025	2025
Line Number	**Description**	**1548**	**1540**
62	Purchased Water Cost retained within districts		
63	Ventura Total Water Sale		
64	Conservation Quantinty Rates for purchased water portion(Per CCFS)		
65			
66	Baldwin Hills Purchased Water Percentage of Purchased Water Consolidated		
67			
68	Purchased Water Cost retained within districts		
69	Baldwin Hills Total Water Sales		
70	Conservation Quantinty Rates for		
71			
72			
73	Pure Water Monterey - Monterey Main Revenue To Be Recovered From		
74	Quantitiy Charges		13,793
75			
76	Conservation Quantinty Rates (Per		3.718

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

Line Number			Central Satellite Sy Conservation Rates Test Year 2025 RS025
1	SQR under Conservation Rates		10.16
2	Annual Residential Sales (CCF)		107
3	Residential Revenue Requirement		$1,089
4	Residential Rev Req Per Proof		$1,089
5	Residential Variance		$0
10		Breakpoint 1 (ccf)	13
11		Water at Tier 1 Rate	53.06%
15		Breakpoint 2 (hcf)	92
16		Water at Tier 2 Rate	23.89%
17		Cumulative water	76.95%
20		Breakpoint 3 (hcf)	179
21		Water at Tier 3 Rate	18.05%
22		Cumulative water	95.00%
26		Water at Tier 4 Rate	5.00%
27		Cumulative water	100.00%
34		Rate per hcf [7, 8]	**$8.4365**
35		% of SQR	83.00%
36		Revenue within tier	44.04%
39		Rate per hcf	**$10.1645**
40		% of SQR	100.00%
41		Revenue within tier	23.89%
42		Cumulative revenue	67.93%
44		Rate per hcf	**$13.6204**
45		% of SQR	134.00%
46		Revenue within tier	24.18%
47		Cumulative revenue	92.12%

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

Line Number			Central Satellite Sy Conservation Rates Test Year 2025 RS025
49		Rate per hcf	**$16.0375**
50		% of SQR	157.78%
51		Revenue within tier [6] (<10%)	7.89%
52		Cumulative revenue	100.00%
56	**1**	$	$8.4365
57	**2**	$	$10.1645
58	**3**	$	$13.6204
59	**4**	$	$16.0375
61	**NRES**	$	$10.1645

CALIFORNIA AMERICAN WATER
MONTEREY COUNTY DISTRICT
MONTEREY MAIN RATE DESIGN

CEN Workpaper 113
Wkpr.: 124

RESIDENTIAL & COMMERCIAL FIRE - NOTE ON HERE
Breakpoints are....

Do Not Erase - Tier Usage through Blocks are referenced in Present and Proposed Rate Revenue Worksheets

Monterey - Proposed Rates

	SRES	MRES		Non-RES		OWU		Misc/Constr
Tier 1	58.010%	68.927%	Div 1	68.632%	Tier 1 PERM	68.632%	Tier 1	100.000%
Tier 2	24.050%	24.785%	Div 2	6.202%	Tier 2 PERM	6.202%	Tier 2	0.000%
Tier 3	11.559%	3.535%	Div 3	22.675%	Tier 3 PERM	22.675%		0.000%
Tier 4	6.380%	2.753%	Div 4	2.491%	Tier 4 PERM	2.491%		0.000%
Tier 5	0.000%	0.000%	Div 5	0.000%	Tier 1 TEMP	0.000%		0.000%
Tier 6	0.000%	0.000%		0.000%	Tier 2 TEMP	0.000%		0.000%
	100.000%	100.000%		100.000%		100.000%		100.000%

ACAM Rates - 2026

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

SINGLE FAMILY -- SRES

					Monterey County Main	MOC	RS020
	Standard Components		**Standard Rates**		**Conservation Rates**		
	SRES	2025					
	Meter Size	(Total) **Number of Meters**	50% **Meter Rate**	**Meter Revenues**	Meter Rate	Meter Revenues	
	5/8 x 3/4"	27,980	$59.27	$19,900,466	$48.35	$16,235,227	
	3/4"	156	$88.90	$166,430	$75.67	$141,661	
	1"	3,824	$148.17	$6,799,444	$132.97	$6,101,846	
	1-1/2"	241	$296.35	$857,043	$314.06	$908,253	
	2"	71	$474.16	$403,984	$516.42	$439,987	
	3"	0	$889.05	$0	$968.28	$0	
	4"	0	$1,481.75	$0	$1,649.34	$0	
	6"	0	$2,963.50	$0	$3,404.58	$0	
	8"	0	$4,741.59	$0	$5,447.28	$0	
	10"	0	$6,816.04	0	$5,560.67	$0	
	12"	0		$0	$0.00	$0	
	TOTAL	32,272		$29,608,591		$25,035,389	
	Check	32,272	Total RFSS Revenue	$1,481,224	Total RFSS Revenue	$1,208,415	
		Consumption (10cfs)	**Volume Revenues**	**Quantity Rate (10cfs)**	**Volume Revenues**	**Factor**	**Quantity Rate (10cfs)**
58.01%	Block 1	10,781,447	$13,621,496	$1.2634	$6,482,865	150%	$0.6013
24.05%	Block 2	4,469,791	$5,647,223	$1.2634	$5,375,355	300%	$1.2026
11.56%	Block 3	2,148,366	$2,714,289	$1.2634	$3,875,427	450%	$1.8039
6.38%	Block 4	1,185,739	$1,498,087	$1.2634	$2,970,763	625%	$2.5054
0.00%	Block 5	0	$0	$1.2634	$0	0%	$0.0000
0.00%	Block 6	0	$0	$1.2634	$0	0%	$0.0000
100.00%	TOTAL		$23,481,095		$18,704,410		**$ 0.4009**
		18,585,344					
		TOTAL REVENUES (volume + meter)	**$53,089,686**		**$53,089,685**	$18,704,411	<--Qnty Rate Target
			$53,089,686		**$53,089,686**		
	Total						
37,101,816	Consumption	18,585,344	1.2634	SBR per 10cfs	Cost Allocation Shift>>	$ 9,349,886	
-							

RESIDENTIAL & COMMERCIAL FIRE - NOTE ON HERE
Breakpoints are....

Do Not Erase - Tier Usage through Blocks are referenced in Present and Proposed Rate Revenue Worksheets

Monterey - Proposed Rates

	SRES	MRES		Non-RES		OWU		Misc/Constr
Tier 1	58.010%	68.927%	Div 1	68.632%	Tier 1 PERM	68.632%	Tier 1	100.000%
Tier 2	24.050%	24.785%	Div 2	6.202%	Tier 2 PERM	6.202%	Tier 2	0.000%
Tier 3	11.559%	3.535%	Div 3	22.675%	Tier 3 PERM	22.675%		0.000%
Tier 4	6.380%	2.753%	Div 4	2.491%	Tier 4 PERM	2.491%		0.000%
Tier 5	0.000%	0.000%	Div 5	0.000%	Tier 1 TEMP	0.000%		0.000%
Tier 6	0.000%	0.000%		0.000%	Tier 2 TEMP	0.000%		0.000%
	100.000%	100.000%		100.000%		100.000%		100.000%

ACAM Rates - 2026

MULTI FAMILY

					Monterey County Main	MOC	RS020
	Standard Components		**Standard Rates**		**Conservation Rates**		
	MRES 2025						
		(Total)	50%				
	Meter Size	**Number of Meters**	**Meter Rate**	**Meter Revenues**	Meter Rate	Meter Revenues	
	5/8 x 3/4"	1,073	$59.27	$763,159	$48.35	$622,602	
	3/4"	3	$88.90	$3,201	$75.67	$2,724	
	1"	427	$148.17	$759,248	$132.97	$681,351	
	1-1/2"	132	$296.35	$469,418	$314.06	$497,466	
	2"	111	$474.16	$631,580	$516.42	$687,868	
	3"	3	$889.05	$32,006	$968.28	$34,858	
	4"	3	$1,481.75	$53,343	$1,649.34	$59,376	
	6"	7	$2,963.50	$248,934	$3,404.58	$285,985	
	8"	6	$4,741.59	$341,395	$5,447.28	$392,204	
	10"	0	$6,816.04	$0	$5,560.67	$0	
	12"	0	$0.00	$0	$0.00	$0	
	TOTAL	1,765		$3,302,282		$3,264,435	
	Check	1,765					
		Consumption (10cfs)	**Volume Revenues**	**Quantity Rate (10cfs)**	**Volume Revenues**	**Factor**	**Quantity Rate (10cfs)**
68.93%	Block 1	3,303,478	$4,173,681	$1.2634	$2,412,774	100%	$0.7304
24.79%	Block 2	1,187,875	$1,500,786	$1.2634	$1,735,186	200%	$1.4607
3.53%	Block 3	169,409	$214,035	$1.2634	$556,793	450%	$3.2867
2.75%	Block 4	131,934	$166,688	$1.2634	$602,257	625%	$4.5648
0.00%	Block 5	0	$0	$1.2634	$0	0%	$0.0000
	Block 6	0					
	TOTAL				$5,307,009		**$0.7304**
		4,792,697	$6,055,190				
		TOTAL REVENUES (volume + meter)	**$9,357,472**		**$9,357,472**	$5,307,009	<--Qnty Rate Target
			$9,357,472		**$9,357,472**		
	Total Consumption	4,792,697	$1.2634			$ 786,028	

RESIDENTIAL & COMMERCIAL FIRE - NOTE ON HERE
Breakpoints are....

Do Not Erase - Tier Usage through Blocks are referenced in Present and Proposed Rate Revenue Worksheets

Monterey - Proposed Rates

	SRES	MRES		Non-RES		OWU		Misc/Constr
Tier 1	58.010%	68.927%	Div 1	68.632%	Tier 1 PERM	68.632%	Tier 1	100.000%
Tier 2	24.050%	24.785%	Div 2	6.202%	Tier 2 PERM	6.202%	Tier 2	0.000%
Tier 3	11.559%	3.535%	Div 3	22.675%	Tier 3 PERM	22.675%		0.000%
Tier 4	6.380%	2.753%	Div 4	2.491%	Tier 4 PERM	2.491%		0.000%
Tier 5	0.000%	0.000%	Div 5	0.000%	Tier 1 TEMP	0.000%		0.000%
Tier 6	0.000%	0.000%		0.000%	Tier 2 TEMP	0.000%		0.000%
	100.000%	100.000%		100.000%		100.000%		100.000%

ACAM Rates - 2026

Non-Residential (COMM, INDR, OPUA, SLFR) — **Monterey County Main** — **MOC** — **RS020**

	Standard Components NRES 2025		**Standard Rates**		**Conservation Rates**		
		(Total)	50%				
	Meter Size	**Number of Meters**	**Meter Rate**	**Meter Revenues**	Meter Rate	Meter Revenues	
	5/8 x 3/4"	2,247	$59.27	$1,598,154	$72.53	$1,955,712	
	3/4"	2	$88.90	$2,134	$113.51	$2,724	
	1"	783	$148.17	$1,392,250	$199.46	$1,874,116	
	1-1/2"	458	$296.35	$1,628,737	$471.09	$2,589,086	
	2"	490	$474.16	$2,788,057	$774.63	$4,554,799	
	3"	33	$889.05	$352,063	$1,452.42	$575,160	
	4"	25	$1,481.75	$444,524	$2,474.02	$742,205	
	6"	12	$2,963.50	$426,743	$5,106.87	$735,390	
	8"	12	$4,741.59	$682,789	$8,170.92	$1,176,613	
	10"	0	$6,816.04	$0		$0	
	12"		$0.00	$0	$0.00	$0	
	TOTAL	4,062		$9,315,452		$14,205,804	
	check	4,062					
		Consumption (10cfs)	**Volume Revenues**	**Quantity Rate (10cfs)**	**Volume Revenues**	**Factor**	**Quantity Rate (10cfs)**
68.63%	Division 1	9,335,052	$11,794,091	$1.2634	$13,971,755	100%	$1.4967
6.20%	Division 2	843,590	$1,065,809	$1.2634	$1,420,425	113%	$1.6838
22.68%	Division 3	3,084,205	$3,896,646	$1.2634	$5,770,155	125%	$1.8709
2.49%	Division 4	338,847	$428,106	$1.2634	$1,267,879	250%	$3.7417
0.00%	Division 5	0	$0	$1.2634	$0	0%	$0.0000
	TOTAL	13,601,694	$17,184,652		$22,430,213		**$1.4967**
						$ 10,135,914	
		TOTAL REVENUES	**$26,500,104**		**$26,500,104**	$22,430,213	<--Qnty Rate Target
		Authorized	**$26,500,104**		**$26,500,104**		
	Total Consumption	13,601,694	$1.2634				

RESIDENTIAL & COMMERCIAL FIRE - NOTE ON HERE

Breakpoints are….

Do Not Erase - Tier Usage through Blocks are referenced in Present and Proposed Rate Revenue Worksheets

Monterey - Proposed Rates

	SRES	MRES		Non-RES		OWU		Misc/Constr
Tier 1	58.010%	68.927%	Div 1	68.632%	Tier 1 PERM	68.632%	Tier 1	100.000%
Tier 2	24.050%	24.785%	Div 2	6.202%	Tier 2 PERM	6.202%	Tier 2	0.000%
Tier 3	11.559%	3.535%	Div 3	22.675%	Tier 3 PERM	22.675%		0.000%
Tier 4	6.380%	2.753%	Div 4	2.491%	Tier 4 PERM	2.491%		0.000%
Tier 5	0.000%	0.000%	Div 5	0.000%	Tier 1 TEMP	0.000%		0.000%
Tier 6	0.000%	0.000%		0.000%	Tier 2 TEMP	0.000%		0.000%
	100.000%	100.000%		100.000%		100.000%		100.000%

ACAM Rates - 2026

Non-Residential - Construction

					Monterey County Main	MOC	RS020
	Standard Components				**Standard Rates**	**Conservation Rates**	
	CSTR	2025					
		(Total)		50%			
	Meter Size	**Number of Meters**		**Meter Rate**	**Meter Revenues**	Meter Rate	Meter Revenues
	5/8 x 3/4"	0		$59.27	$0	$59.27	$0
	3/4"	0		$88.90	$0	$88.90	$0
	1"	1		$148.17	$1,778	$148.17	$1,778
	1-1/2"	0		$296.35	$0	$296.35	$0
	2"	0		$474.16	$0	$474.16	$0
	3"	26		$889.05	$277,383	$889.05	$277,383
	4"	0		$1,481.75	$0	$1,481.75	$0
	6"	0		$2,963.50	$0	$2,963.50	$0
	8"	0		$4,741.59	$0	$4,741.59	$0
	10"	0		$6,816.04	$0	$6,816.04	$0
	12"	0		$0.00	$0	$0.00	$0
	TOTAL	27			$279,161		$279,161
	Check	27					
		Consumption (10cfs)		**Volume Revenues**	**Quantity Rate (10cfs)**	**Volume Revenues**	**Factor**
100.00%	All Usage	76,398		$96,522	$1.2634	$96,522	500%
				$0	$1.2634	$0	
				$0	$1.2634	$0	
						$96,522	
	TOTAL	76,398		$96,522			
		TOTAL REVENUES		**$375,683**		**$375,683**	$96,522
		Authorized		**$375,683**		**$375,683**	
	Total Consumption	76,398		$1.2634			

Quantity Rate (10cfs)	
$1.2634	
$0.0000	
$0.0000	
$0.2527	
<--Qnty Rate Target	

RESIDENTIAL & COMMERCIAL FIRE - NOTE ON HERE
Breakpoints are....

Do Not Erase - Tier Usage through Blocks are referenced in Present and Proposed Rate Revenue Worksheets

Monterey - Proposed Rates

	SRES	MRES		Non-RES		OWU		Misc/Constr
Tier 1	58.010%	68.927%	Div 1	68.632%	Tier 1 PERM	68.632%	Tier 1	100.000%
Tier 2	24.050%	24.785%	Div 2	6.202%	Tier 2 PERM	6.202%	Tier 2	0.000%
Tier 3	11.559%	3.535%	Div 3	22.675%	Tier 3 PERM	22.675%		0.000%
Tier 4	6.380%	2.753%	Div 4	2.491%	Tier 4 PERM	2.491%		0.000%
Tier 5	0.000%	0.000%	Div 5	0.000%	Tier 1 TEMP	0.000%		0.000%
Tier 6	0.000%	0.000%		0.000%	Tier 2 TEMP	0.000%		0.000%
	100.000%	100.000%		100.000%		100.000%		100.000%

ACAM Rates - 2026

Other Water Utility - Permanent/Temporary Service — **Monterey County Main** — **MOC** — **RS020**

	Standard Components OTHR 2025		**Standard Rates**		**Conservation Rates**		
	(AVG)		50%	0	0%		
	Meter Size	**Number of Meters**	**Meter Rate**	**Meter Revenues**	Meter Rate	Meter Revenues	
	5/8 x 3/4"	0	$59.27	0	$72.53	$0	
	3/4"	0	$88.90	0	$113.51	$0	
	1"	0	$148.17	0	$199.46	$0	
	1-1/2"	1	$296.35	3,460	$471.09	$5,653	
	2"	1	$474.16	5,535	$774.63	$9,296	
	3"	0	$889.05	0	$1,452.42	$0	
	4"	0	$1,481.75	0	$2,474.02	$0	
	6"	0	$2,963.50	0	$5,106.87	$0	
	8"	0	$4,741.59	0	$8,170.92	$0	
	10"	0	$6,816.04	0	$0.00	$0	
	12"	0	$0.00	0	$0.00	$0	
	TOTAL	2		$8,995		$14,949	
	Check	0					
		Consumption (10cfs)	**Volume Revenues**	**Quantity Rate (10cfs)**	**Volume Revenues**	**Factor**	**Quantity Rate (10cfs)**
68.63%	Block 1	31,354	$39,613	$1.2634	$12,582	100%	$0.4013
6.20%	Block 2	2,833	$3,580	$1.2634	$2,274	200%	$0.8026
	Block 3	11,497	$14,526	$1.2634	$36,909	800%	$3.2104
	Block 4						
					$51,765		**$0.4013**
	TOTAL	45,684	$57,719				
		TOTAL REVENUES	**$66,714**		**$66,714**	$51,765	<--Qnty Rate Target
		Authorized	**$66,714**		**$66,714**		
	Total Consumption	45,684	$1.2634				

MONTEREY MAIN SERVICE AREA

Ln. No.	Customer Class						
	Single Family						
	Meter Revenue	**Monthly Meters**	**Annual Meters**		**Monthly Charge**		**Revenue**
1	5/8 x 3/4"	27,980	335,760	$	48.35	$	16,235,226.66
2	3/4"	156	1,872	$	75.67	$	141,660.77
3	1"	3,824	45,888	$	132.97	$	6,101,845.73
4	1-1/2"	241	2,892	$	314.06	$	908,253.01
5	2"	71	852	$	516.42	$	439,987.41
6	3"	0	-	$	968.28	$	-
7	4"	0	-	$	1,649.34	$	-
8	6"	0	-	$	3,404.58	$	-
9	8"	0	-	$	5,447.28	$	-
	SUBTOTAL (METER)	**32,272**	**387,264**			**$**	**23,826,974**
	Total RFSS REVENUE					**$**	**1,208,415**

	Volume Revenue	**Base Rate per 10 cf**	**Volumes**	**Revenue**
10	Block 1 (10 cf)	$ 0.6013	10,781,447	6,482,865
11	Block 2 (10 cf)	$ 1.2026	4,469,791	5,375,355
12	Block 3 (10 cf)	$ 1.8039	2,148,366	3,875,427
13	Block 4 (10 cf)	$ 2.5054	1,185,739	2,970,763
14	**SUBTOTAL (VOLUMES)**		18,585,344	**$18,704,410**
15	***TOTAL***			**$43,739,799**

	Multi-Family						
	Meter Revenue	**Monthly Meters**	**Annual Meters**		**Monthly Charge**		**Revenue**
16	5/8 x 3/4"	1,073	12,876	$	48.35	$	622,601.79
17	3/4"	3	36	$	75.67	$	2,724.25
18	1"	427	5,124	$	132.97	$	681,351.50
19	1-1/2"	132	1,584	$	314.06	$	497,466.38
20	2"	111	1,332	$	516.42	$	687,867.64
21	3"	3	36	$	968.28	$	34,858.16
22	4"	3	36	$	1,649.34	$	59,376.37
23	6"	7	84	$	3,404.58	$	285,984.85
24	8"	6	72	$	5,447.28	$	392,204.32
25	**SUBTOTAL (METER)**	**1,765**	**21,180**			**$**	**3,264,435**

	Volume Revenue	**Base Rate per 10 cf**	**Volumes**	**Revenue**
26	Block 1 (10 cf)	$ 0.7304	3,303,478	$ 2,412,773.62
27	Block 2 (10 cf)	$ 1.4607	1,187,875	$ 1,735,185.97
28	Block 3 (10 cf)	$ 3.2867	169,409	$ 556,792.99
29	Block 4 (10 cf)	$ 4.5648	131,934	$ 602,256.90
30	**SUBTOTAL (VOLUMES)**		4,792,697	**$5,307,009**
31	***TOTAL***			**$8,571,445**

Includes Commercial, OPA, Industrial, Dedicated Irrig, Golf, Ryan Ranch

	Meter Revenue	Monthly Meters	Annual Meters	Monthly Charge	Revenue
32	5/8 x 3/4"	2,247	26964	$ 72.53	$ 1,955,712.35
33	3/4"	2	24	$ 113.51	$ 2,724.25
34	1"	783	9396	$ 199.46	$ 1,874,115.54
35	1-1/2"	458	5496	$ 471.09	$ 2,589,086.37
36	2"	490	5880	$ 774.63	$ 4,554,799.22
37	3"	33	396	$ 1,452.42	$ 575,159.60
38	4"	25	300	$ 2,474.02	$ 742,204.59
39	6"	12	144	$ 5,106.87	$ 735,389.62
40	8"	12	144	$ 8,170.92	$ 1,176,612.95
41	**SUBTOTAL (METER)**	**4,062**	**48,744**		**$ 14,205,804**

	Volume Revenue	Base Rate per 10 cf	Volumes	Revenue
42	Block 1 (10 cf)	$ 1.4967	9,335,052	$ 13,971,754.64
43	Block 2 (10 cf)	$ 1.6838	843,590	$ 1,420,424.62
44	Block 3 (10 cf)	$ 1.8709	3,084,205	$ 5,770,154.90
45	Block 4 (10 cf)	$ 3.7417	338,847	$ 1,267,879.11
46	**SUBTOTAL (VOLUMES)**		13,601,694	**$22,430,213**
47	***TOTAL***			**$36,636,018**

Misc Construction

	Meter Revenue	Monthly Meters	Annual Meters	Monthly Charge	Revenue
48	5/8 x 3/4"	0	0	$ 59.27	$ -
49	3/4"	0	0	$ 88.90	$ -
50	1"	1	12	$ 148.17	$ 1,778.10
51	1-1/2"	0	0	$ 296.35	$ -
52	2"	0	0	$ 474.16	$ -
53	3"	26	312	$ 889.05	$ 277,383.19
54	4"	0	0	$ 1,481.75	$ -
55	6"	0	0	$ 2,963.50	$ -
56	8"	0	0	$ 4,741.59	$ -
57	**SUBTOTAL (METER)**	**27**	**324**		**$ 279,161**

	Volume Revenue	Base Rate per 10 cf	Volumes	Revenue
58	Block 1 (10 cf)	$ 1.2634	76,398	$ 96,522
59	**SUBTOTAL (VOLUMES)**		76,398	**$ 96,522**
60	***TOTAL***			**$375,683**

Other

	Meter Revenue	Monthly Meters	Annual Meters	Monthly Charge	Revenue
61	5/8 x 3/4"	0	0	$ 72.53	$ -
62	3/4"	0	0	$ 113.51	$ -
63	1"	0	0	$ 199.46	$ -
64	1-1/2"	1	12	$ 471.09	$ 5,653.03
65	2"	1	12	$ 774.63	$ 9,295.51
66	3"	0	0	$ 1,452.42	$ -
67	4"	0	0	$ 2,474.02	$ -
68	6"	0	0	$ 5,106.87	$ -
69	8"	0	0	$ 8,170.92	$ -
	SUBTOTAL (METER)	**2**	**24**		**$ 14,949**

	Volume Revenue	Base Rate per 10 cf	Volumes	Revenue
70	Block 1 (10 cf)	$ 0.4013	31,354	$ 12,582.02
71	Block 2 (10 cf)	$ 0.8026	2,833	$ 2,274.02
72	Block 3 (10 cf)	$ 3.2104	11,497	$ 36,909.42
73	**SUBTOTAL (VOLUMES)**		45,684	**$51,765**
74	***TOTAL***			**$66,714**

75	**MONTEREY**	**Total Customer Revenue**	$89,389,658
76	**MONTEREY CHECK**		**89,380,923**
77	Over/(Under)		**8,735**

78	% Difference	0.01%

CENTRAL SATELLITE SERVICE AREA

Ln. No.	Customer Class	QTY RATE	Total Consumption	
	CENTRAL SATELLITE			
	METERED CONSUMPTION	$/CCF		
79	**Residential**			
80	Tier 1	8.4365	56,828	479,433
81	Tier 2	10.1645	25,583	260,034
82	Tier 3	13.6204	19,328	263,255
83	Tier 4	16.0375	5,355	85,876
84	**Total Residential**		107,093	1,088,597
	METERED CONSUMPTION	$/CCF		
85	Commercial	10.1645	19,809	201,350
86	Public Authority	10.1645	1,182	12,014
87	Other	10.1645	76	775
88	**Total Non-Residential**		21,067	214,139
89	**CENTRAL SATELLITE**	**Total Customer Revenue**		**1,302,737**
90	**CENTRAL SATELLITE CHECK**			**1,302,685**
91	Over/(Under)			**52**
92	% Difference			0.00%
93	GENERAL METERED QUANTITY REVENUES			701,176

CHUALAR SERVICE AREA

94	**Total Chualar Customer Revenue**	**$111,057.00**

CENTRAL DIVISION

95	Other Revenue	236,701
1	Private Fire Revenue	832,166
2	Total Customer Revenue	$92,573,495
3	Check to Rev Req't	$92,564,978
4	Over/(Under)	8,518
5	% Difference	0.01%

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION **Wkpr.: 118**
REVENUE REQUIREMENT CALCULATION

	Revenue Requirement
Total Central Division	$106,309.24

	Revenue to be collected from rates
Monterey Main Monterey	$90,387.79
Pure Water	$13,793.24
Central Satellite	$2,017.15
Chualar	111.06
Total Central Division	$106,309.24

		Central Satellite Sys	Monterey County Di
		RS025	RS020
		Test Year	**Test Year**
		2025	2025
Line Number	**Description**	**1548**	**1540**
1	Total Water Service Revenue Requirement	2,017	90,388
5	Revenue recovered from Private Fire	13	819
6	Other Revenues	0	237
14	Total other revenues	13	1,056
17	Fixed charges to be collected from metered customers	2,004	85,012
18	Variable Charges		
19	Purchased Water	0	0
20	Purchased Power	0	3,085
21	Chemical	0	670
22	Uncollectible	0	565
23	Total Variable Charges	0	4,320
30			
31	**Calculation of Standard Rates**		
32	% of fixed cost - Allowed Service Charge Revenue	50%	50%
33	Allowed Service Charge Revenue	1,002	42,506
34	Remaining 50% of Revenue Requirmenet To be Recovered in Quantinty Rates	1,002	46,826
36	Total Water Sales -General Metered Service	121	3,647
38	Standard Quantinty Rates (Per CCFS)	8.2806	12.8389
41	**Calculation of Conservation Rates**		
43	Percentage of Fixed Cost To Be Recovered From Service Charges	35%	50%
45	Revenue To Be Recovered From Service Charges	701	42,506
47	Revenue To Be Recovered From Quantitiy Charges	1,303	46,826
49	Total Water Sales -General Metered Service	121	3,647
51	Conservation Quantinty Rates (Per CCFS)	10.7648	12.8389

		Central Satellite Sys	Monterey County Di
		RS025	RS020
		Test Year	**Test Year**
		2025	2025
Line Number	**Description**	**1548**	**1540**
53	Baldwin Hills Purchased Water Cost to be Recovered in Quantity rates		
54	Baldwin Hills Total Water Sales		
55	Baldwin Hills Conservation Quantinty Rates (Per CCFS)		
57	Duarte Purchased Water Cost to be Recovered in Quantity rates		
58	Duarte Total Water Sales		
59	Duarte Conservation Quantinty Rates (Per CCFS)		
61	San Marino Purchased Water Cost to be Recovered in Quantity rates		
62	San Marino Total Water Sales		
63	San Marino Conservation Quantinty Rates (Per CCFS)		
54	San Diego Purchased Water		
55	Percentage of Purchased Water Consolidated		
56	Purchased Water Cost retained within districts		
57	San Diego Total Water Sale		
58	Conservation Quantinty Rates for purchased water portion(Per CCFS)		
60	Ventura Purchased Water		
61	Percentage of Purchased Water Consolidated		
62	Purchased Water Cost retained within districts		
63	Ventura Total Water Sale		
64	Conservation Quantinty Rates for purchased water portion(Per CCFS)		
66	Baldwin Hills Purchased Water		
67	Percentage of Purchased Water Consolidated		
68	Purchased Water Cost retained within districts		
69	Baldwin Hills Total Water Sales		
70	Conservation Quantinty Rates for		
74	Revenue To Be Recovered From Quantitiy Charges		13,793
75			
76	Conservation Quantinty Rates (Per		3.782

Residential Meter Charges

			Central Satellite Systems		Monterey County District	Residential (SF & MF)	Non Residential
			Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Conservation Rates
			Test Year	Test Year	Test Year	Test Year	Test Year
			2025	2025	2025	2025	2025
Line Number	Description	Water & RFS Meter Sizes	1548	1548	1540	1540	1540
1	**Customers by Meter Size**						
2		0"	0	0	0	0	0
3		5/8 x 3/4"	258	258	31,300	29,053	2,247
4		3/4"	4	4	161	159	2
5		1"	438	438	5,035	4,251	783
6		1-1/2"	133	133	831	373	458
7		2"	28	28	672	182	490
8		3"	0	0	62	3	33
9		4"	0	0	28	3	25
10		6"	0	0	19	7	12
11		8"	0	0	18	6	12
12		10"	0	0	0	0	0
13	**TOTAL Average Customers**		**861**	**861**	**38,126**	**34,037**	**4,062**
14							
15	**Meter Equivalents by Meter Size**						
16		0"	0.0	0.0	0.0	0.00	0.0
17		5/8 x 3/4"	1	1	1	1.00	1.5
18		3/4"	1.5	1.5	1.5	1.57	2.3
19		1"	2.5	2.5	2.5	2.75	4.1
20		1-1/2"	5	5	5	6.50	9.7
21		2"	8	8	8	10.68	16.0
22		3"	15	15	15	20.03	30.0
23		4"	25	25	25	34.11	51.2
24		6"	50	50	50	70.41	105.6
25		8"	80	80	80	112.66	169.0
26		10"	115	115	115	115.00	172.5
27							
28	**Total Meter Equivalents**						
29		0"	0	0	0	0	0
30		5/8 x 3/4"	258	258	31,300	29,053	3,371
31		3/4"	6	6	242	249	5
32		1"	1,095	1,095	12,588	11,690	3,230
33		1-1/2"	665	665	4,155	2,423	4,462
34		2"	224	224	5,376	1,944	7,850
35		3"	0	0	930	60	991
36		4"	0	0	700	102	1,279
37		6"	0	0	950	493	1,267
38		8"	0	0	1,440	676	2,028
39		10"	0	0	0	0	0
40	**TOTAL**		**2,490**	**2,608**	**59,763**	**73,255**	**0**

Residential Meter Charges

			Central Satellite Systems		Monterey County District	Residential (SF & MF)	Non Residential
			Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Conservation Rates
			Test Year	Test Year	Test Year	Test Year	Test Year
			2025	2025	2025	2025	2025
Line Number	Description	Water & RFS Meter Sizes	1548	1548	1540	1540	1540
41							
42	Total Service Charge Revenue Necessary ($1,000's)		$1,002	$701	$42,506	$42,506	$0
43	Annual Cost per Meter Equivalent		$402.44	$268.96	$711.24	$580.24	$0.00
44	Monthly Meter Equivalent Cost		$33.54	$22.41	$59.27	$48.35	$48.35
45							
46	**SERVICE CHARGE RATE BY METER SIZE**						
47		0"	$0.00	$0.00	$0.00	$0.00	$0.00
48		5/8 x 3/4"	$33.54	$22.41	$59.27	$48.35	$72.53
49		3/4"	$50.30	$33.62	$88.90	$75.67	$113.51
50		1"	$83.84	$56.03	$148.17	$132.97	$199.46
51		1-1/2"	$167.68	$112.07	$296.35	$314.06	$471.09
52		2"	$268.29	$179.31	$474.16	$516.42	$774.63
53		3"	$503.04	$336.20	$889.05	$968.28	$1,452.42
54		4"	$838.41	$560.33	$1,481.75	$1,649.34	$2,474.02
55		6"	$1,676.82	$1,120.66	$2,963.50	$3,404.58	$5,106.87
56		8"	$2,682.91	$1,793.06	$4,741.59	$5,447.28	$8,170.92
57		10"	$3,856.68	$2,577.53	$6,816.04	$5,560.67	$8,341.01
58							
59	**PROOF OF SERVICE CHARGE REVENUES**						
60		0"	$0	$0	$0	$0	$0
61		5/8 x 3/4"	$103,828	$69,391	$22,261,779	$16,857,828	$1,955,712
62		3/4"	$2,415	$1,614	$171,764	$144,385	$2,724
63		1"	$440,667	$294,510	$8,952,720	$6,783,197	$1,874,116
64		1-1/2"	$267,620	$178,858	$2,955,198	$1,405,719	$2,589,086
65		2"	$90,146	$60,247	$3,823,621	$1,127,855	$4,554,799
66		3"	$0	$0	$661,452	$34,858	$575,160
67		4"	$0	$0	$497,867	$59,376	$742,205
68		6"	$0	$0	$675,677	$285,985	$735,390
69		8"	$0	$0	$1,024,184	$392,204	$1,176,613
70		10"	$0	$0	$0	$0	$0
71							
72			**1,001,764**	**701,176**	**42,505,486**	**28,299,822**	**14,205,805**
73	variance		$0	$0	$0	$0	$14,206
74	% variance		-0.03%	-0.04%	0.00%	0.00%	
75							

					Central Satellite Systems	
					Standard Rates	Conservation Rates
					Test Year	Test Year
					2025	2025
Line Number	Description	Grouping	Water & RFS Meter Sizes	Meter Size Equivalent	1548	1548
1	**Customers by Meter Size**	Other				
2		Flat	0"	1	0	0
3		Metered	5/8 x 3/4"	1	2	2
4		Metered	3/4"	1.5	0	0
5		Metered	1"	2.5	9	9
6		Metered	1-1/2"	5	2	2
7		Metered	2"	8	12	12
8		Metered	3"	15	2	2
9		Metered	4"	25	3	3
10		Metered	6"	50	0	0
11		Metered	8"	80	0	0
12		Metered	10"	115	0	0
13	**TOTAL Average Customers**				**30**	**30**
14						
15	**Meter Equivalents by Meter S**	Other				
16		Flat	0"	0	0.0	0.0
17		Metered	5/8 x 3/4"	1.5	1	1.5
18		Metered	3/4"	2.25	1.5	2.3
19		Metered	1"	3.75	2.5	3.8
20		Metered	1-1/2"	7.5	5	7.5
21		Metered	2"	12	8	12.0
22		Metered	3"	22.5	15	22.5
23		Metered	4"	37.5	25	37.5
24		Metered	6"	75	50	75.0
25		Metered	8"	120	80	120.0
26		Metered	10"	172.5	115	172.5
27						
28	**Total Meter Equivalents**	Other				
29		Flat	0"	1	0	0
30		Metered	5/8 x 3/4"	1	2	3
31		Metered	3/4"	1.5	0	0
32		Metered	1"	2.5	23	34
33		Metered	1-1/2"	5	10	15
34		Metered	2"	8	96	144
35		Metered	3"	15	30	45
36		Metered	4"	25	75	113
37		Metered	6"	50	0	0
38		Metered	8"	80	0	0
39		Metered	10"	115	0	0
40	TOTAL				**236**	**354**

					Central Satellite Systems	
					Standard Rates	Conservation Rates
					Test Year	Test Year
					2025	2025
Line Number	Description	Grouping	Water & RFS Meter Sizes	Meter Size Equivalent	1548	1548
41						
42						
44	Monthly Meter Equivalent Cost				$33.54	$22.41
45						
46	**SERVICE CHARGE RATE BY M**	Other				
47		Flat	0"	1	$0.00	$0.00
48		Metered	5/8 x 3/4"	1	$33.54	$33.62
49		Metered	3/4"	1.5	$50.30	$50.43
50		Metered	1"	2.5	$83.84	$84.05
51		Metered	1-1/2"	5	$167.68	$168.10
52		Metered	2"	8	$268.29	$268.96
53		Metered	3"	15	$503.04	$504.30
54		Metered	4"	25	$838.41	$840.50
55		Metered	6"	50	$1,676.82	$1,680.99
56		Metered	8"	80	$2,682.91	$2,689.59
57		Metered	10"	115	$3,856.68	$3,866.29
58						
59	**PROOF OF SERVICE CHARGE**	Other				
60		Flat	0"	1	$0	$0
61		Metered	5/8 x 3/4"	1	$805	$807
62		Metered	3/4"	1.5	$0	$0
63		Metered	1"	2.5	$9,055	$9,077
64		Metered	1-1/2"	5	$4,024	$4,034
65		Metered	2"	8	$38,634	$38,730
66		Metered	3"	15	$12,073	$12,103
67		Metered	4"	25	$30,183	$30,258
68		Metered	6"	50	$0	$0
69		Metered	8"	80	$0	$0
70		Metered	10"	115	$0	$0
71						
72					**94,774**	**95,009**

California American Water **Just Residential=1** **0** CEN Workpaper 119

Non Residential Meter Charges

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

Line Number	Description	Grouping	Water & RFS Meter Sizes	Meter Size Equivalent	Status	Central Satellite Systems Standard Rates Test Year 2025 1548	Central Satellite Systems Conservation Rates Test Year 2025 1548	Monterey County District Standard Rates Test Year 2025 1540	Monterey County District Conservation Rates Test Year 2025 1540
1	**Customers by Meter Size**	Other							
2		Flat	0	0		0	0		
3		Metered	5/8 x 3/4" RES to 1" RES MFS	1.75		1	1		
4		Metered	5/8 x 3/4" RES to 1-1/2" RES MFS	3		0	0		
5		Metered	5/8 x 3/4" RES to 2" RES MFS	4.5		0	0		
6		Metered	3/4" RES to 1" RES MFS	2		2	2		
7		Metered	3/4" RES to 1-1/2" RES MFS	3.25		0	0		
8		Metered	3/4" RES to 2" RES MFS	4.75		0	0		
9		Metered	1" RES to 1-1/2" RES MFS	3.75		0	0		
10		Metered	1" RES to 2" RES MFS	5.25		0	0		
11		Metered	1-1/2" RES to 2" RES MFS	6.5		0	0		
12						0	0		
13	Monterey Meter Size	RFPS	5/8 x 3/4" RES to 3/4" RES MFS	1.2825				0	0
14		RFPS	3/4" RES to 1" RES MFS	2.1575				706	706
15		RFPS	1" RES to 1-1/2" RES MFS	4.6225				69	69
16		RFPS	1-1/2" RES to 2" RES MFS	8.5875				28	28
17		RFPS	2" RES to 3" RES MFS	15.3525				0	0
18		RFPS	3" RES to 4" RES MFS	27.0675				0	0
19		RFPS	4" RES to 6" RES MFS	52.26				0	0
22									
23	**TOTAL Average Customers**					**3**	**3**	**803**	**803**
24									
25	**Meter Equivalents by Meter Size**	Other							
26		Flat	0	0		0.0	0.0	0.0	0.0
27		Metered	5/8 x 3/4" RES to 1" RES MFS	1.75		1.8	1.8	1.8	1.8
28		Metered	5/8 x 3/4" RES to 1-1/2" RES MFS	3		3.0	3.0	3.0	3.0
29		Metered	5/8 x 3/4" RES to 2" RES MFS	4.5		4.5	4.5	4.5	4.5
30		Metered	3/4" RES to 1" RES MFS	2		2.0	2.0	2.0	2.0
31		Metered	3/4" RES to 1-1/2" RES MFS	3.25		3.3	3.3	3.3	3.3
32		Metered	3/4" RES to 2" RES MFS	4.75		4.8	4.8	4.8	4.8
33		Metered	1" RES to 1-1/2" RES MFS	3.75		3.8	3.8	3.8	3.8
34		Metered	1" RES to 2" RES MFS	5.25		5.3	5.3	5.3	5.3
35		Metered	1-1/2" RES to 2" RES MFS	6.5		6.5	6.5	6.5	6.5
36		0	0	0		0.0	0.0	0.0	0.0
46		0	0	0				0.0	0.0
47	**Total Meter Equivalents**	Other							

California American Water **Just Residential=1** **0** CEN Workpaper 119

Non Residential Meter Charges

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

Line Number	Description	Grouping	Water & RFS Meter Sizes	Meter Size Equivalent	Status	Central Satellite Systems Standard Rates Test Year 2025 1548	Central Satellite Systems Conservation Rates Test Year 2025 1548	Monterey County District Standard Rates Test Year 2025 1540	Monterey County District Conservation Rates Test Year 2025 1540
48		Flat	0	0		0	0	0	0
49		Metered	5/8 x 3/4" RES to 1" RES MFS	1.75		2	2	0	0
50		Metered	5/8 x 3/4" RES to 1-1/2" RES MFS	3		0	0	0	0
51		Metered	5/8 x 3/4" RES to 2" RES MFS	4.5		0	0	0	0
52		Metered	3/4" RES to 1" RES MFS	2		4	4	0	0
53		Metered	3/4" RES to 1-1/2" RES MFS	3.25		0	0	0	0
54		Metered	3/4" RES to 2" RES MFS	4.75		0	0	0	0
55		Metered	1" RES to 1-1/2" RES MFS	3.75		0	0	0	0
56		Metered	1" RES to 2" RES MFS	5.25		0	0	0	0
57		Metered	1-1/2" RES to 2" RES MFS	6.5		0	0	0	0
58		0	0	0		0	0	0	0
59		RFPS	5/8 x 3/4" RES to 3/4" RES MFS	1.2825		0	0	0	0
60		RFPS	3/4" RES to 1" RES MFS	2.1575		0	0	1,523	1,523
61		RFPS	1" RES to 1-1/2" RES MFS	4.6225		0	0	319	319
62		RFPS	1-1/2" RES to 2" RES MFS	8.5875		0	0	240	240
63		RFPS	2" RES to 3" RES MFS	15.3525		0	0	0	0
64		RFPS	3" RES to 4" RES MFS	27.0675		0	0	0	0
65		RFPS	4" RES to 6" RES MFS	52.26		0	0	0	0
66		0	0	0		0	0	0	0
67		0	0	0		0	0	0	0
68		0	0	0		0	0	0	0
70	TOTAL					6.00	6.00	2,082.00	2,082.00
71									
74	Monthly Meter Equivalent Cost					33.54	22.41	59.27	48.35
75									
76	**SERVICE CHARGE RATE BY METER SIZE**	Other							
77		Flat	0	0		$0.00	$0.00		
78		Metered	5/8 x 3/4" RES to 1" RES MFS	1.75		$58.69	$39.22		
79		Metered	5/8 x 3/4" RES to 1-1/2" RES MFS	3		$100.61	$67.24		
80		Metered	5/8 x 3/4" RES to 2" RES MFS	4.5		$150.91	$100.86		
81		Metered	3/4" RES to 1" RES MFS	2		$67.07	$44.83		
82		Metered	3/4" RES to 1-1/2" RES MFS	3.25		$108.99	$72.84		
83		Metered	3/4" RES to 2" RES MFS	4.75		$159.30	$106.46		
84		Metered	1" RES to 1-1/2" RES MFS	3.75		$125.76	$84.05		
85		Metered	1" RES to 2" RES MFS	5.25		$176.07	$117.67		
86		Metered	1-1/2" RES to 2" RES MFS	6.5		$217.99	$145.69		
87		0	0	0		$0.00	$0.00		
88		RFPS	5/8 x 3/4" RES to 3/4" RES MFS	1.2825		$0.00	$0.00	$76.01	$62.01
89		RFPS	3/4" RES to 1" RES MFS	2.1575		$0.00	$0.00	$127.87	$104.32
90		RFPS	1" RES to 1-1/2" RES MFS	4.6225		$0.00	$0.00	$273.98	$223.51
91		RFPS	1-1/2" RES to 2" RES MFS	8.5875		$0.00	$0.00	$508.98	$415.24
92		RFPS	2" RES to 3" RES MFS	15.3525		$0.00	$0.00	$909.94	$742.35
93		RFPS	3" RES to 4" RES MFS	27.0675		$0.00	$0.00	$1,604.29	$1,308.81
94		RFPS	4" RES to 6" RES MFS	52.26		$0.00	$0.00	$3,097.45	$2,526.96
95		RFPS	6" RES to 8" RES MFS	91.5325		$0.00	$0.00	$5,425.12	$4,425.93
96		0	0	0		$0.00	$0.00	$0.00	$0.00

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

Line Number	Description	Grouping	Water & RFS Meter Sizes	Meter Size Equivalent	Status	Central Satellite Systems Standard Rates Test Year 2025	Central Satellite Systems Conservation Rates Test Year 2025	Monterey County District Standard Rates Test Year 2025	Monterey County District Conservation Rates Test Year 2025
						1548	1548	1540	1540
97		0	0	0		$0.00	$0.00	$0.00	$0.00
98		0	0	0		$0.00	$0.00	$0.00	$0.00
99	**PROOF OF SERVICE CHARGE REVENUES**	Other							
100		Flat	0	0		$0	$0	$0	$0
101		Metered	5/8 x 3/4" RES to 1" RES MFS	1.75		$704	$471	$0	$0
102		Metered	5/8 x 3/4" RES to 1-1/2" RES MFS	3		$0	$0	$0	$0
103		Metered	5/8 x 3/4" RES to 2" RES MFS	4.5		$0	$0	$0	$0
104		Metered	3/4" RES to 1" RES MFS	2		$1,610	$1,076	$0	$0
105		Metered	3/4" RES to 1-1/2" RES MFS	3.25		$0	$0	$0	$0
106		Metered	3/4" RES to 2" RES MFS	4.75		$0	$0	$0	$0
107		Metered	1" RES to 1-1/2" RES MFS	3.75		$0	$0	$0	$0
108		Metered	1" RES to 2" RES MFS	5.25		$0	$0	$0	$0
109		Metered	1-1/2" RES to 2" RES MFS	6.5		$0	$0	$0	$0
110		0	0	0		$0	$0	$0	$0
111		RFPS	5/8 x 3/4" RES to 3/4" RES MFS	1.2825		$0	$0	$0	$0
112		RFPS	3/4" RES to 1" RES MFS	2.1575		$0	$0	$1,083,356	$883,825
113		RFPS	1" RES to 1-1/2" RES MFS	4.6225		$0	$0	$226,851	$185,070
114		RFPS	1-1/2" RES to 2" RES MFS	8.5875		$0	$0	$171,017	$139,520
115		RFPS	2" RES to 3" RES MFS	15.3525		$0	$0	$0	$0
116		RFPS	3" RES to 4" RES MFS	27.0675		$0	$0	$0	$0
117		RFPS	4" RES to 6" RES MFS	52.26		$0	$0	$0	$0
118		RFPS	6" RES to 8" RES MFS	91.5325		$0	$0	$0	$0
119		0	0	0		$0	$0	$0	$0
120		0	0	0		$0	$0	$0	$0
121		0	0	0		$0	$0	$0	$0
122		0	0	0		$0	$0	$0	$0
123									
124						2,314.00	1,547.00	1,481,224.00	1,208,415.00

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

Refresh RD

Central Satellite Sy

Line Number			Conservation Rates Test Year 2025 RS025
1	SQR under Conservation Rates		10.76
2	Annual Residential Sales (CCF)		103
3	Residential Revenue Requirement		$1,111
4	Residential Rev Req Per Proof		$1,111
5	Residential Variance		$0
10		Breakpoint 1 (ccf)	13
11		Water at Tier 1 Rate	53.06%
15		Breakpoint 2 (hcf)	92
16		Water at Tier 2 Rate	23.89%
17		Cumulative water	76.95%
20		Breakpoint 3 (hcf)	179
21		Water at Tier 3 Rate	18.05%
22		Cumulative water	95.00%
26		Water at Tier 4 Rate	5.00%
27		Cumulative water	100.00%
34		Rate per hcf [7, 8]	**$8.9348**
35		% of SQR	83.00%
36		Revenue within tier	44.04%
39		Rate per hcf	**$10.7648**
40		% of SQR	100.00%
41		Revenue within tier	23.89%
42		Cumulative revenue	67.93%
44		Rate per hcf	**$14.4248**
45		% of SQR	134.00%
46		Revenue within tier	24.18%
47		Cumulative revenue	92.12%

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

Refresh RD

Central Satellite Sy

Line Number			Conservation Rates Test Year 2025 RS025
49		Rate per hcf	**$16.9847**
50		% of SQR	157.78%
51		Revenue within tier [6] (<10%)	7.89%
52		Cumulative revenue	100.00%
56	**1**	$	$8.9348
57	**2**	$	$10.7648
58	**3**	$	$14.4248
59	**4**	$	$16.9847
61	**NRES**	$	$10.7648

RESIDENTIAL & COMMERCIAL FIRE - NOTE ON HERE

Breakpoints are....

Do Not Erase - Tier Usage through Blocks are referenced in Present and Proposed Rate Revenue Worksheets

Monterey - Proposed Rates

	SRES	MRES		Non-RES		OWU		Misc/Constr
Tier 1	58.010%	68.927%	Div 1	68.632%	Tier 1 PERM	68.632%	Tier 1	100.000%
Tier 2	24.050%	24.785%	Div 2	6.202%	Tier 2 PERM	6.202%	Tier 2	0.000%
Tier 3	11.559%	3.535%	Div 3	22.675%	Tier 3 PERM	22.675%		0.000%
Tier 4	6.380%	2.753%	Div 4	2.491%	Tier 4 PERM	2.491%		0.000%
Tier 5	0.000%	0.000%	Div 5	0.000%	Tier 1 TEMP	0.000%		0.000%
Tier 6	0.000%	0.000%		0.000%	Tier 2 TEMP	0.000%		0.000%
	100.000%	100.000%		100.000%		100.000%		100.000%

Proposed Conservation Rates - 2025

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

SINGLE FAMILY -- SRES

					Monterey County Main	MOC	RS020
	Standard Components		Standard Rates		Conservation Rates		
	SRES	2025					
	Meter Size	(Total) **Number of Meters**	50% **Meter Rate**	**Meter Revenues**	Meter Rate	Meter Revenues	
	5/8 x 3/4"	27,980	$59.27	$19,900,466	$48.35	$16,235,227	
	3/4"	156	$88.90	$166,430	$75.67	$141,661	
	1"	3,824	$148.17	$6,799,444	$132.97	$6,101,846	
	1-1/2"	241	$296.35	$857,043	$314.06	$908,253	
	2"	71	$474.16	$403,984	$516.42	$439,987	
	3"	0	$889.05	$0	$968.28	$0	
	4"	0	$1,481.75	$0	$1,649.34	$0	
	6"	0	$2,963.50	$0	$3,404.58	$0	
	8"	0	$4,741.59	$0	$5,447.28	$0	
	10"	0	$6,816.04	0	$5,560.67	$0	
	12"	0		$0	$0.00	$0	
	TOTAL	32,272		$29,608,591		$25,035,389	
	Check	32,272	Total RFSS Revenue	$1,481,224	Total RFSS Revenue	$1,208,415	
		Consumption (10cfs)	**Volume Revenues**	**Quantity Rate (10cfs)**	**Volume Revenues**	**Factor**	**Quantity Rate (10cfs)**
58.01%	Block 1	10,645,226	$13,667,299	$1.2839	$6,507,988	150%	$0.6114
24.05%	Block 2	4,413,316	$5,666,213	$1.2839	$5,396,186	300%	$1.2227
11.56%	Block 3	2,121,222	$2,723,416	$1.2839	$3,890,445	450%	$1.8341
6.38%	Block 4	1,170,758	$1,503,124	$1.2839	$2,982,276	625%	$2.5473
0.00%	Block 5	0	$0	$1.2839	$0	0%	$0.0000
0.00%	Block 6	0	$0	$1.2839	$0	0%	$0.0000
100.00%	TOTAL		$23,560,052		$18,776,895		**$ 0.4076**
		18,350,522					
		TOTAL REVENUES (volume + meter)	**$53,168,643**		**$53,168,802**	$18,776,736	<--Qnty Rate Target
			$53,168,643		**$53,168,643**		
36,471,993	Total Consumption	18,350,522	1.2839	SBR per 10cfs	Cost Allocation Shift>>	$ 9,356,518	

CALIFORNIA AMERICAN WATER
MONTEREY COUNTY DISTRICT
MONTEREY MAIN RATE DESIGN

CEN Workpaper 121
Wkpr.: 124

RESIDENTIAL & COMMERCIAL FIRE - NOTE ON HERE
Breakpoints are....

Do Not Erase - Tier Usage through Blocks are referenced in Present and Proposed Rate Revenue Worksheets

Monterey - Proposed Rates

	SRES	MRES		Non-RES		OWU		Misc/Constr
Tier 1	58.010%	68.927%	Div 1	68.632%	Tier 1 PERM	68.632%	Tier 1	100.000%
Tier 2	24.050%	24.785%	Div 2	6.202%	Tier 2 PERM	6.202%	Tier 2	0.000%
Tier 3	11.559%	3.535%	Div 3	22.675%	Tier 3 PERM	22.675%		0.000%
Tier 4	6.380%	2.753%	Div 4	2.491%	Tier 4 PERM	2.491%		0.000%
Tier 5	0.000%	0.000%	Div 5	0.000%	Tier 1 TEMP	0.000%		0.000%
Tier 6	0.000%	0.000%		0.000%	Tier 2 TEMP	0.000%		0.000%
	100.000%	100.000%		100.000%		100.000%		100.000%

Proposed Conservation Rates - 2025

MULTI FAMILY

					Monterey County Main	MOC	RS020
	Standard Components		Standard Rates		Conservation Rates		
	MRES 2025						
		(Total)	50%				
	Meter Size	**Number of Meters**	**Meter Rate**	**Meter Revenues**	Meter Rate	Meter Revenues	
	5/8 x 3/4"	1,073	$59.27	$763,159	$48.35	$622,602	
	3/4"	3	$88.90	$3,201	$75.67	$2,724	
	1"	427	$148.17	$759,248	$132.97	$681,351	
	1-1/2"	132	$296.35	$469,418	$314.06	$497,466	
	2"	111	$474.16	$631,580	$516.42	$687,868	
	3"	3	$889.05	$32,006	$968.28	$34,858	
	4"	3	$1,481.75	$53,343	$1,649.34	$59,376	
	6"	7	$2,963.50	$248,934	$3,404.58	$285,985	
	8"	6	$4,741.59	$341,395	$5,447.28	$392,204	
	10"	0	$6,816.04	$0	$5,560.67	$0	
	12"	0	$0.00	$0	$0.00	$0	
	TOTAL	1,765		$3,302,282		$3,264,435	
	Check	1,765					
		Consumption (10cfs)	**Volume Revenues**	**Quantity Rate (10cfs)**	**Volume Revenues**	**Factor**	**Quantity Rate (10cfs)**
68.93%	Block 1	3,269,679	$4,197,908	$1.2839	$2,427,431	100%	$0.7424
24.79%	Block 2	1,175,722	$1,509,497	$1.2839	$1,745,727	200%	$1.4848
3.53%	Block 3	167,676	$215,277	$1.2839	$560,175	450%	$3.3408
2.75%	Block 4	130,584	$167,656	$1.2839	$605,915	625%	$4.6400
0.00%	Block 5	0	$0	$1.2839	$0	0%	$0.0000
	Block 6	0					
	TOTAL				$5,339,248		**$0.7424**
		4,743,660	$6,090,338				
		TOTAL REVENUES (volume + meter)	**$9,392,620**		**$9,392,663**	$5,339,205	<--Qnty Rate Target
			$9,392,620		**$9,392,620**		
	Total Consumption	4,743,660	$1.2839			$ 788,980	

RESIDENTIAL & COMMERCIAL FIRE - NOTE ON HERE
Breakpoints are....

Do Not Erase - Tier Usage through Blocks are referenced in Present and Proposed Rate Revenue Worksheets

Monterey - Proposed Rates

	SRES	MRES		Non-RES		OWU		Misc/Constr
Tier 1	58.010%	68.927%	Div 1	68.632%	Tier 1 PERM	68.632%	Tier 1	100.000%
Tier 2	24.050%	24.785%	Div 2	6.202%	Tier 2 PERM	6.202%	Tier 2	0.000%
Tier 3	11.559%	3.535%	Div 3	22.675%	Tier 3 PERM	22.675%		0.000%
Tier 4	6.380%	2.753%	Div 4	2.491%	Tier 4 PERM	2.491%		0.000%
Tier 5	0.000%	0.000%	Div 5	0.000%	Tier 1 TEMP	0.000%		0.000%
Tier 6	0.000%	0.000%		0.000%	Tier 2 TEMP	0.000%		0.000%
	100.000%	100.000%		100.000%		100.000%		100.000%

Proposed Conservation Rates - 2025

Non-Residential (COMM, INDR, OPUA, SLFR) — **Monterey County Main** — **MOC** — **RS020**

	Standard Components NRES 2025		**Standard Rates**		**Conservation Rates**		
	Meter Size	(Total) **Number of Meters**	50% **Meter Rate**	**Meter Revenues**	Meter Rate	Meter Revenues	
	5/8 x 3/4"	2,247	$59.27	$1,598,154	$72.53	$1,955,712	
	3/4"	2	$88.90	$2,134	$113.51	$2,724	
	1"	783	$148.17	$1,392,250	$199.46	$1,874,116	
	1-1/2"	458	$296.35	$1,628,737	$471.09	$2,589,086	
	2"	490	$474.16	$2,788,057	$774.63	$4,554,799	
	3"	33	$889.05	$352,063	$1,452.42	$575,160	
	4"	25	$1,481.75	$444,524	$2,474.02	$742,205	
	6"	12	$2,963.50	$426,743	$5,106.87	$735,390	
	8"	12	$4,741.59	$682,789	$8,170.92	$1,176,613	
	10"	0	$6,816.04	$0		$0	
	12"		$0.00	$0	$0.00	$0	
	TOTAL	4,062		$9,315,452		$14,205,804	
	check	4,062					
		Consumption (10cfs)	**Volume Revenues**	**Quantity Rate (10cfs)**	**Volume Revenues**	**Factor**	**Quantity Rate (10cfs)**
68.63%	Division 1	9,124,402	$11,714,729	$1.2839	$13,905,798	100%	$1.5240
6.20%	Division 2	824,554	$1,058,637	$1.2839	$1,413,719	113%	$1.7145
22.68%	Division 3	3,014,609	$3,870,426	$1.2839	$5,742,916	125%	$1.9050
2.49%	Division 4	331,201	$425,225	$1.2839	$1,261,894	250%	$3.8101
0.00%	Division 5	0	$0	$1.2839	$0	0%	$0.0000
	TOTAL	13,294,766	$17,069,017		$22,324,326		**$1.5240**
						$ 10,145,498	
		TOTAL REVENUES	**$26,384,469**		**$26,384,632**	$22,324,163	<--Qnty Rate Target
		Authorized	**$26,384,469**		**$26,384,469**		
	Total Consumption	13,294,766	$1.2839				

CALIFORNIA AMERICAN WATER
MONTEREY COUNTY DISTRICT
MONTEREY MAIN RATE DESIGN

CEN Workpaper 121
Wkpr.: 124

RESIDENTIAL & COMMERCIAL FIRE - NOTE ON HERE
Breakpoints are....

Do Not Erase - Tier Usage through Blocks are referenced in Present and Proposed Rate Revenue Worksheets

Monterey - Proposed Rates

	SRES	MRES		Non-RES		OWU		Misc/Constr
Tier 1	58.010%	68.927%	Div 1	68.632%	Tier 1 PERM	68.632%	Tier 1	100.000%
Tier 2	24.050%	24.785%	Div 2	6.202%	Tier 2 PERM	6.202%	Tier 2	0.000%
Tier 3	11.559%	3.535%	Div 3	22.675%	Tier 3 PERM	22.675%		0.000%
Tier 4	6.380%	2.753%	Div 4	2.491%	Tier 4 PERM	2.491%		0.000%
Tier 5	0.000%	0.000%	Div 5	0.000%	Tier 1 TEMP	0.000%		0.000%
Tier 6	0.000%	0.000%		0.000%	Tier 2 TEMP	0.000%		0.000%
	100.000%	100.000%		100.000%		100.000%		100.000%

Proposed Conservation Rates - 2025

Non-Residential - Construction

					Monterey County Main	MOC	RS020
	Standard Components		**Standard Rates**		**Conservation Rates**		
	CSTR	2025					
		(Total)	50%				
	Meter Size	**Number of Meters**	**Meter Rate**	**Meter Revenues**	Meter Rate	Meter Revenues	
	5/8 x 3/4"	0	$59.27	$0	$59.27	$0	
	3/4"	0	$88.90	$0	$88.90	$0	
	1"	1	$148.17	$1,778	$148.17	$1,778	
	1-1/2"	0	$296.35	$0	$296.35	$0	
	2"	0	$474.16	$0	$474.16	$0	
	3"	26	$889.05	$277,383	$889.05	$277,383	
	4"	0	$1,481.75	$0	$1,481.75	$0	
	6"	0	$2,963.50	$0	$2,963.50	$0	
	8"	0	$4,741.59	$0	$4,741.59	$0	
	10"	0	$6,816.04	$0	$6,816.04	$0	
	12"	0	$0.00	$0	$0.00	$0	
	TOTAL	27		$279,161		$279,161	
	Check	27					
		Consumption (10cfs)	**Volume Revenues**	**Quantity Rate (10cfs)**	**Volume Revenues**	**Factor**	**Quantity Rate (10cfs)**
100.00%	All Usage	55,893	$71,760	$1.2839	$71,760	500%	$1.2839
			$0	$1.2839	$0		$0.0000
			$0	$1.2839	$0		$0.0000
					$71,760		**$0.2568**
	TOTAL	55,893	$71,760				
		TOTAL REVENUES	**$350,921**		**$350,921**	$71,760	<--Qnty Rate Target
		Authorized	**$350,921**		**$350,921**		
	Total Consumption	55,893	$1.2839				

RESIDENTIAL & COMMERCIAL FIRE - NOTE ON HERE
Breakpoints are....

Do Not Erase - Tier Usage through Blocks are referenced in Present and Proposed Rate Revenue Worksheets

Monterey - Proposed Rates

	SRES	MRES		Non-RES		OWU		Misc/Constr
Tier 1	58.010%	68.927%	Div 1	68.632%	Tier 1 PERM	68.632%	Tier 1	100.000%
Tier 2	24.050%	24.785%	Div 2	6.202%	Tier 2 PERM	6.202%	Tier 2	0.000%
Tier 3	11.559%	3.535%	Div 3	22.675%	Tier 3 PERM	22.675%		0.000%
Tier 4	6.380%	2.753%	Div 4	2.491%	Tier 4 PERM	2.491%		0.000%
Tier 5	0.000%	0.000%	Div 5	0.000%	Tier 1 TEMP	0.000%		0.000%
Tier 6	0.000%	0.000%		0.000%	Tier 2 TEMP	0.000%		0.000%
	100.000%	100.000%		100.000%		100.000%		100.000%

Proposed Conservation Rates - 2025

Other Water Utility - Permanent/Temporary Service — **Monterey County Main** — **MOC** — **RS020**

	Standard Components OTHR 2025		**Standard Rates**			**Conservation Rates**		
		(AVG)	50%		0	0%		
	Meter Size	**Number of Meters**	**Meter Rate**	**Meter Revenues**		Meter Rate	Meter Revenues	
	5/8 x 3/4"	0	$59.27	0		$72.53	$0	
	3/4"	0	$88.90	0		$113.51	$0	
	1"	0	$148.17	0		$199.46	$0	
	1-1/2"	1	$296.35	3,460		$471.09	$5,653	
	2"	1	$474.16	5,535		$774.63	$9,296	
	3"	0	$889.05	0		$1,452.42	$0	
	4"	0	$1,481.75	0		$2,474.02	$0	
	6"	0	$2,963.50	0		$5,106.87	$0	
	8"	0	$4,741.59	0		$8,170.92	$0	
	10"	0	$6,816.04	0		$0.00	$0	
	12"	0	$0.00	0		$0.00	$0	
	TOTAL	2		$8,995			$14,949	
	Check	0						
		Consumption (10cfs)	**Volume Revenues**	**Quantity Rate (10cfs)**		**Volume Revenues**	**Factor**	**Quantity Rate (10cfs)**
68.63%	Block 1	18,635	$23,925	$1.2839		$7,026	100%	$0.3770
6.20%	Block 2	1,684	$2,162	$1.2839		$1,270	200%	$0.7541
	Block 3	6,833	$8,773	$1.2839		$20,611	800%	$3.0163
	Block 4							
						$28,906		**$0.3770**
	TOTAL	27,152	$34,860					
		TOTAL REVENUES	**$43,855**			**$43,855**	$28,906	<--Qnty Rate Target
		Authorized	**$43,855**			**$43,855**		
	Total Consumption	27,152	$1.2839					

CALIFORNIA-AMERICAN WATER COMPANY CEN Workpaper 122
CENTRAL DIVISION **Wkpr.: 125**
REVENUE CALCULATION AT PROPOSED RATES

MONTEREY MAIN SERVICE AREA

Ln. No.	Customer Class							
	Single Family							
	Meter Revenue	**Monthly Meters**	**Annual Meters**		**Monthly Charge**		**Revenue**
1	5/8 x 3/4"	27,980	335,760	$	48.35	$	16,235,226.66
2	3/4"	156	1,872	$	75.67	$	141,660.77
3	1"	3,824	45,888	$	132.97	$	6,101,845.73
4	1-1/2"	241	2,892	$	314.06	$	908,253.01
5	2"	71	852	$	516.42	$	439,987.41
6	3"	0	-	$	968.28	$	-
7	4"	0	-	$	1,649.34	$	-
8	6"	0	-	$	3,404.58	$	-
9	8"	0	-	$	5,447.28	$	-
	SUBTOTAL (METER)	**32,272**	**387,264**			**$**	**23,826,974**
	Total RFSS REVENUE					**$**	**1,208,415**

	Volume Revenue	**Base Rate per 10 cf**	**Volumes**	**Revenue**
10	Block 1 (10 cf)	$ 0.6114	10,645,226	6,507,988
11	Block 2 (10 cf)	$ 1.2227	4,413,316	5,396,186
12	Block 3 (10 cf)	$ 1.8341	2,121,222	3,890,445
13	Block 4 (10 cf)	$ 2.5473	1,170,758	2,982,276
14	**SUBTOTAL (VOLUMES)**		18,350,522	**$18,776,895**
15	***TOTAL***			**$43,812,284**

	Multi-Family						
	Meter Revenue	**Monthly Meters**	**Annual Meters**		**Monthly Charge**		**Revenue**
16	5/8 x 3/4"	1,073	12,876	$	48.35	$	622,601.79
17	3/4"	3	36	$	75.67	$	2,724.25
18	1"	427	5,124	$	132.97	$	681,351.50
19	1-1/2"	132	1,584	$	314.06	$	497,466.38
20	2"	111	1,332	$	516.42	$	687,867.64
21	3"	3	36	$	968.28	$	34,858.16
22	4"	3	36	$	1,649.34	$	59,376.37
23	6"	7	84	$	3,404.58	$	285,984.85
24	8"	6	72	$	5,447.28	$	392,204.32
25	**SUBTOTAL (METER)**	**1,765**	**21,180**			**$**	**3,264,435**

	Volume Revenue	**Base Rate per 10 cf**	**Volumes**	**Revenue**
26	Block 1 (10 cf)	$ 0.7424	3,269,679	$ 2,427,430.56
27	Block 2 (10 cf)	$ 1.4848	1,175,722	$ 1,745,726.75
28	Block 3 (10 cf)	$ 3.3408	167,676	$ 560,175.36
29	Block 4 (10 cf)	$ 4.6400	130,584	$ 605,915.45
30	**SUBTOTAL (VOLUMES)**		4,743,660	**$5,339,248**
31	***TOTAL***			**$8,603,683**

Includes Commercial, OPA, Industrial, Dedicated Irrig, Golf, Ryan Ranch

	Meter Revenue	Monthly Meters	Annual Meters	Monthly Charge	Revenue
32	5/8 x 3/4"	2,247	26964	$ 72.53	$ 1,955,712.35
33	3/4"	2	24	$ 113.51	$ 2,724.25
34	1"	783	9396	$ 199.46	$ 1,874,115.54
35	1-1/2"	458	5496	$ 471.09	$ 2,589,086.37
36	2"	490	5880	$ 774.63	$ 4,554,799.22
37	3"	33	396	$ 1,452.42	$ 575,159.60
38	4"	25	300	$ 2,474.02	$ 742,204.59
39	6"	12	144	$ 5,106.87	$ 735,389.62
40	8"	12	144	$ 8,170.92	$ 1,176,612.95
41	**SUBTOTAL (METER)**	**4,062**	**48,744**		**$ 14,205,804**

	Volume Revenue	Base Rate per 10 cf	Volumes	Revenue
42	Block 1 (10 cf)	$ 1.5240	9,124,402	$ 13,905,797.66
43	Block 2 (10 cf)	$ 1.7145	824,554	$ 1,413,719.17
44	Block 3 (10 cf)	$ 1.9050	3,014,609	$ 5,742,915.51
45	Block 4 (10 cf)	$ 3.8101	331,201	$ 1,261,893.78
46	**SUBTOTAL (VOLUMES)**		13,294,766	**$22,324,326**
47	***TOTAL***			**$36,530,131**

Misc Construction

	Meter Revenue	Monthly Meters	Annual Meters	Monthly Charge	Revenue
48	5/8 x 3/4"	0	0	$ 59.27	$ -
49	3/4"	0	0	$ 88.90	$ -
50	1"	1	12	$ 148.17	$ 1,778.10
51	1-1/2"	0	0	$ 296.35	$ -
52	2"	0	0	$ 474.16	$ -
53	3"	26.00000	312.000000	$ 889.05	$ 277,383.19
54	4"	0	0	$ 1,481.75	$ -
55	6"	0	0	$ 2,963.50	$ -
56	8"	0	0	$ 4,741.59	$ -
57	**SUBTOTAL (METER)**	**27**	**324**		**$ 279,161**

	Volume Revenue	Base Rate per 10 cf	Volumes	Revenue
58	Block 1 (10 cf)	$ 1.2839	55,893	$ 71,760
59	**SUBTOTAL (VOLUMES)**		55,893	**$ 71,760**
60	***TOTAL***			**$350,921**

Other

	Meter Revenue	Monthly Meters	Annual Meters	Monthly Charge	Revenue
61	5/8 x 3/4"	0	0	$ 72.53	$ -
62	3/4"	0	0	$ 113.51	$ -
63	1"	0	0	$ 199.46	$ -
64	1-1/2"	1	12	$ 471.09	$ 5,653.03
65	2"	1	12	$ 774.63	$ 9,295.51
66	3"	0	0	$ 1,452.42	$ -
67	4"	0	0	$ 2,474.02	$ -
68	6"	0	0	$ 5,106.87	$ -
69	8"	0	0	$ 8,170.92	$ -
	SUBTOTAL (METER)	**2**	**24**		**$ 14,949**

	Volume Revenue	Base Rate per 10 cf	Volumes	Revenue
70	Block 1 (10 cf)	$ 0.3770	18,635	$ 7,025.94
71	Block 2 (10 cf)	$ 0.7541	1,684	$ 1,269.84
72	Block 3 (10 cf)	$ 3.0163	6,833	$ 20,610.63
73	**SUBTOTAL (VOLUMES)**			**$28,906**
74	***TOTAL***			**$43,855**

75	**MONTEREY**	**Total Customer Revenue**	$89,340,874
76	**MONTEREY CHECK**		**89,331,943**

77	Over/(Under)	**8,931**
78	% Difference	0.01%

CENTRAL SATELLITE SERVICE AREA

Ln. No.	Customer Class	QTY RATE	Total Consumption	
	CENTRAL SATELLITE			
	METERED CONSUMPTION	$/CCF		
79	**Residential**			
80	Tier 1	8.9348	54,753	489,204
81	Tier 2	10.7648	24,648	265,333
82	Tier 3	14.4248	18,622	268,621
83	Tier 4	16.9847	5,159	87,626
84	**Total Residential**		103,182	1,110,784
	METERED CONSUMPTION	$/CCF		
85	Commercial	10.7648	16,604	178,741
86	Public Authority	10.7648	1,227	13,206
87	Other	10.7648	0	-
88	**Total Non-Residential**		17,831	191,947
89	**CENTRAL SATELLITE**	**Total Customer Revenue**		**1,302,731**
90	**CENTRAL SATELLITE CHECK**			**1,302,685**
91	Over/(Under)			**46**
92	% Difference			0.00%
93	GENERAL METERED QUANTITY REVENUES			701,176

CHUALAR SERVICE AREA

94	**Total Chualar Customer Revenue**	**$111,057.00**

CENTRAL DIVISION

95	Other Revenue	236,701
1	Private Fire Revenue	832,166
2	Total Customer Revenue	$92,524,705
3	Check to 2025 Rev Req't	$92,515,998
4	Over/(Under)	8,707
5	% Difference	0.01%

California American Water
RO Model - ACAM Comparison
SOUTHERN DIVISION

SOU Workpaper 100

		2026 STEP RATES	ACAM ADJUSTED	VARIANCE	
Line No.	SERVICE AREA	AUTHORIZED TOTAL CONSUMPTION REVENUE	ACAM TOTAL CONSUMPTION REVENUE	CONSOLIDATED CONSUMPTION REVENUE $	CONSOLIDATED CONSUMPTION REVENUE %
1	San Diego	$31,592,822	$33,046,365	$1,453,543	4.6%
2	Ventura	$32,573,236	$36,071,717	$3,498,481	10.7%
3	Baldwin Hills	$5,803,450	$5,964,348	$160,898	2.8%
4	Duarte	$10,249,283	$11,273,826	$1,024,543	10.0%
5	San Marino	$18,905,673	$19,998,463	$1,092,790	5.8%
6	Bellflower	$872,945	$872,935	($10)	0.0%
7	East Pasadena	$2,515,538	$2,515,536	($2)	0.0%
8	Warring / Piru	$429,407	$593,706	$164,299	38.3%
9	**Southern Total**	**$102,942,355**	**$110,336,896**	**$7,394,541**	**7.2%**

Line No.	SERVICE AREA	AUTHORIZED TOTAL CONSUMPTION SALES (CCF)	ACAM TOTAL CONSUMPTION SALES (CCF)	CONSOLIDATED CONSUMPTION SALES	CONSOLIDATED CONSUMPTION SALES %
10	San Diego	3,858,667	4,182,209	323,542	8.4%
11	Ventura	4,647,959	5,378,957	730,998	15.7%
12	Baldwin Hills	953,281	1,024,779	71,498	7.5%
13	Duarte	1,766,322	2,037,667	271,345	15.4%
14	San Marino	3,258,129	3,614,584	356,454	10.9%
15	Bellflower	242,054	263,337	21,282	8.8%
16	East Pasadena	597,993	587,655	(10,339)	-1.7%
17	Warring / Piru	185,745	247,631	61,886	33.3%
18	**Southern Total**	**15,510,151**	**17,336,817**	**1,826,667**	**11.8%**

(0)

California American Water
Rate and Revenue Comparison
SOUTHERN DIVISION - SAN DIEGO DISTRICT

SOU Workpaper 101

			2026 STEP RATES						
0.133681			Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-CAP	
Line No.	Description	ADOPTED RATES Per 100 CF	ADOPTED RATES PER 100 GAL (CGL)	SAN DIEGO PURCHASED WATER SURCHARGES Per 100 CF	SAN DIEGO PURCHASED WATER SURCHARGES PER 100 GAL (CGL)	SAN DIEGO CONSOLIDATED SURCHARGES Per 100 CF	SAN DIEGO CONSOLIDATED SURCHARGES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)	
Quantity Rates									
	Residential Customers								
1	For the first 85 CGL	$5.2223	$0.6981	$2.1464	$0.2869	$7.3687	$0.9850	$0.7388	0.25
2	For the next 30 CGL	$6.0927	$0.8145	$2.5041	$0.3348	$8.5969	$1.1493	$0.8620	0.25
3	For the next 163 CGL	$6.8471	$0.9153	$2.8142	$0.3762	$9.6612	$1.2915	$1.2915	
4	For all water delivered over 298 CGL	$7.7233	$1.0324	$3.1743	$0.4243	$10.8975	$1.4567	$1.4567	
	All Other Customers								
5	For all water delivered per CGL	$5.8026	$0.7757	$2.3849	$0.3188	$8.1875	$1.0945		

Line No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	BASE RATE CONSUMPTION REVENUE	SAN DIEGO PH2O CONSUMPTION REVENUE	TOTAL CONSUMPTION REVENUE
Quantity Revenue						
		Per CCF				
	Residential Customers					
6	Tier 1	$5.2223	1,025,825	$5,357,207	$2,201,824	$7,559,031
7	Tier 2	$6.0927	280,572	$1,709,449	$702,587	$2,412,036
8	Tier 3	$6.8471	300,790	$2,059,527	$846,470	$2,905,997
9	Tier 4	$7.7233	103,983	$803,088	$330,071	$1,133,159
10	**Total Residential**		1,711,170	$9,929,271	$4,080,953	$14,010,224
		Per CCF				
11	Non Residential	$5.8026	2,143,237	$12,436,350	$5,111,368	$17,547,718
12	Other / Misc	$5.8026	4,260	$24,720	$10,160	$34,880
13	**Total**		3,858,667	$22,390,341	$9,202,481	$31,592,822
			-			

California American Water
Rate and Revenue Comparison
SOUTHERN DIVISION - SAN DIEGO DISTRICT

		ACAM ADJUSTED								VARIANCE	
0.133681			Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. CA-CAP			
Line No.	Description	ACAM NEW RATES Per 100 CF	ACAM NEW RATES PER 100 GAL (CGL)	SAN DIEGO PURCHASED WATER SURCHARGES Per 100 CF	SAN DIEGO PURCHASED WATER SURCHARGES PER 100 GAL (CGL)	SAN DIEGO ACAM CONSOLIDATED SURCHARGES Per 100 CF	SAN DIEGO ACAM CONSOLIDATED SURCHARGES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		CONSOLIDATED RATES PER 100 GAL (CGL) $	CONSOLIDATED RATES PER 100 GAL (CGL) %
Quantity Rates											
	Residential Customers										
1	For the first 85 CGL	$4.9794	$0.6657	$2.1320	$0.2850	$7.1115	$0.9507	$0.7130	0.25	-$0.0343	-3.5%
2	For the next 30 CGL	$5.8093	$0.7766	$2.4874	$0.3325	$8.2967	$1.1091	$0.8318	0.25	-$0.0402	-3.5%
3	For the next 163 CGL	$6.5286	$0.8727	$2.7953	$0.3737	$9.3239	$1.2464	$1.2464		-$0.0451	-3.5%
4	For all water delivered over 298 CGL	$7.3640	$0.9844	$3.1531	$0.4215	$10.5171	$1.4059	$1.4059		-$0.0508	-3.5%
	All Other Customers										
5	For all water delivered per CGL	$5.5327	$0.7396	$2.3689	$0.3167	$7.9016	$1.0563			-$0.0382	-3.5%

Line No.	Customer Class	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	ACAM BASE CONSUMPTION REVENUE	SAN DIEGO PH2O CONSUMPTION REVENUE	TOTAL CONSUMPTION REVENUE	CONSOLIDATED CONSUMPTION REVENUE $	CONSOLIDATED CONSUMPTION REVENUE %
Quantity Revenue								
		Per CCF						
	Residential Customers							
6	Tier 1	$4.9794	1,069,008	$5,323,051	$2,279,174	$7,602,225	$43,194	0.6%
7	Tier 2	$5.8093	292,383	$1,698,550	$727,269	$2,425,819	$13,783	0.6%
8	Tier 3	$6.5286	313,452	$2,046,395	$876,207	$2,922,602	$16,605	0.6%
9	Tier 4	$7.3640	108,360	$797,968	$341,666	$1,139,634	$6,475	0.6%
10	**Total Residential**		1,783,203	$9,865,964	$4,224,316	$14,090,280	$80,056	0.6%
		Per CCF						
11	Non Residential	$5.5327	2,392,073	$13,234,625	$5,666,678	$18,901,303	$1,353,585	7.7%
12	Other / Misc	$5.5327	6,933	$38,358	$16,424	$54,782	$19,902	57.1%
13	**Total**		4,182,209	$23,138,947	$9,907,418	$33,046,365	$1,453,543	4.6%

California American Water
Rate and Revenue Comparison
SOUTHERN DIVISION - VENTURA DISTRICT

SOU Workpaper 102

			2026 STEP RATES						
0.133681			Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. CA-CAP	
Line No.	Description	ADOPTED RATES Per 100 CF	ADOPTED RATES PER 100 GAL (CGL)	VENTURA PURCHASED WATER SURCHARGES Per 100 CF	VENTURA PURCHASED WATER SURCHARGES PER 100 GAL (CGL)	VENTURA CONSOLIDATED SURCHARGES Per 100 CF	VENTURA CONSOLIDATED SURCHARGES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)	
Quantity Rates									
	Residential Customers								
1	For the first 85 CGL	$5.2223	$0.6981	$1.0849	$0.1450	$6.3073	$0.8431	$0.6323	0.25
2	For the next 30 CGL	$6.0927	$0.8145	$1.2657	$0.1692	$7.3585	$0.9837	$0.7378	0.25
3	For the next 163 CGL	$6.8471	$0.9153	$1.4224	$0.1902	$8.2695	$1.1055	$1.1055	
4	For all water delivered over 298 CGL	$7.7233	$1.0324	$1.6045	$0.2145	$9.3277	$1.2469	$1.2469	
	All Other Customers								
5	For all water delivered per CGL	$5.8026	$0.7757	$1.2055	$0.1611	$7.0081	$0.9368		

Line No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	BASE RATE CONSUMPTION REVENUE	VENTURA PH2O CONSUMPTION REVENUE	TOTAL CONSUMPTION REVENUE
Quantity Revenue						
		Per CCF				
	Residential Customers					
6	Tier 1	$5.2223	1,699,907	$8,877,490	$1,844,248	$10,721,738
7	Tier 2	$6.0927	464,939	$2,832,748	$588,487	$3,421,235
8	Tier 3	$6.8471	498,442	$3,412,865	$709,003	$4,121,868
9	Tier 4	$7.7233	172,311	$1,330,806	$276,467	$1,607,273
10	**Total Residential**		2,835,599	$16,453,909	$3,418,206	$19,872,115
		Per CCF				
11	Non Residential	$5.8026	1,800,129	$10,445,431	$2,169,979	$12,615,410
12	Other / Misc	$5.8026	12,230	$70,968	$14,743	$85,711
13	**Total**		4,647,959	$26,970,308	$5,602,928	$32,573,236

California American Water
Rate and Revenue Comparison
SOUTHERN DIVISION - VENTURA DISTRICT

SOU Workpaper 102

		ACAM ADJUSTED								VARIANCE	
0.133681			Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. CA-CAP			
Line No.	Description	ACAM NEW RATES Per 100 CF	ACAM NEW RATES PER 100 GAL (CGL)	VENTURA PURCHASED WATER SURCHARGES Per 100 CF	VENTURA PURCHASED WATER SURCHARGES PER 100 GAL (CGL)	VENTURA ACAM CONSOLIDATED SURCHARGES Per 100 CF	VENTURA ACAM CONSOLIDATED SURCHARGES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		RATES PER 100 GAL (CGL) $	RATES PER 100 GAL (CGL) %
Quantity Rates											
	Residential Customers										
1	For the first 85 CGL	$4.9794	$0.6657	$1.0560	$0.1412	$6.0355	$0.8069	$0.6052	0.25	-$0.0362	-4.3%
2	For the next 30 CGL	$5.8093	$0.7766	$1.2320	$0.1647	$7.0414	$0.9413	$0.7060	0.25	-$0.0424	-4.3%
3	For the next 163 CGL	$6.5286	$0.8727	$1.3846	$0.1851	$7.9132	$1.0578	$1.0578		-$0.0477	-4.3%
4	For all water delivered over 298 CGL	$7.3640	$0.9844	$1.5617	$0.2088	$8.9258	$1.1932	$1.1932		-$0.0537	-4.3%
	All Other Customers										
5	For all water delivered per CGL	$5.5327	$0.7396	$1.1734	$0.1569	$6.7061	$0.8965			-$0.0403	-4.3%

Line No.	Customer Class	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	ACAM BASE CONSUMPTION REVENUE	VENTURA PH2O CONSUMPTION REVENUE	TOTAL CONSUMPTION REVENUE	CONSOLIDATED CONSUMPTION REVENUE $	CONSOLIDATED CONSUMPTION REVENUE %
Quantity Revenue								
		Per CCF						
	Residential Customers							
6	Tier 1	$4.9794	1,921,478	$9,567,867	$2,029,137	$11,597,004	$875,266	8.2%
7	Tier 2	$5.8093	525,541	$3,053,042	$647,484	$3,700,526	$279,291	8.2%
8	Tier 3	$6.5286	563,411	$3,678,274	$780,082	$4,458,356	$336,488	8.2%
9	Tier 4	$7.3640	194,771	$1,434,299	$304,184	$1,738,483	$131,210	8.2%
10	**Total Residential**		3,205,201	$17,733,482	$3,760,887	$21,494,369	$1,622,254	8.2%
		Per CCF						
11	Non Residential	$5.5327	2,160,324	$11,952,427	$2,534,850	$14,487,277	$1,871,867	14.8%
12	Other / Misc	$5.5327	13,431	$74,311	$15,760	$90,071	$4,360	5.1%
13	**Total**		5,378,957	$29,760,220	$6,311,497	$36,071,717	$3,498,481	10.7%

California American Water
Rate and Revenue Comparison
SOUTHERN DIVISION - BALDWIN HILLS SERVICE AREA

			2026 STEP RATES						
			Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-CAP	
0.133681									
Line No.	Description	ADOPTED RATES Per 100 CF	ADOPTED RATES PER 100 GAL (CGL)	BALDWIN HILLS PURCHASED WATER SURCHARGES Per 100 CF	BALDWIN HILLS PURCHASED WATER SURCHARGES PER 100 GAL (CGL)	BALDWIN HILLS CONSOLIDATED SURCHARGES Per 100 CF	BALDWIN HILLS CONSOLIDATED SURCHARGES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)	
Quantity Rates									
	Residential Customers								
1	For the first 85 CGL	$5.2223	$0.6981	$0.2567	$0.0343	$5.4791	$0.7324	$0.5493	0.25
2	For the next 30 CGL	$6.0927	$0.8145	$0.2995	$0.0400	$6.3922	$0.8545	$0.6409	0.25
3	For the next 163 CGL	$6.8471	$0.9153	$0.3366	$0.0450	$7.1837	$0.9603	$0.9603	
4	For all water delivered over 298 CGL	$7.7233	$1.0324	$0.3797	$0.0508	$8.1029	$1.0832	$1.0832	
	All Other Customers								
5	For all water delivered per CGL	$5.8026	$0.7757	$0.2853	$0.0381	$6.0879	$0.8138		

Line No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	BASE RATE CONSUMPTION REVENUE	BALDWIN HILLS PH2O CONSUMPTION REVENUE	TOTAL CONSUMPTION REVENUE
Quantity Revenue						
		Per CCF				
	Residential Customers					
6	Tier 1	$5.2223	431,464	$2,253,253	$110,769	$2,364,022
7	Tier 2	$6.0927	118,009	$718,998	$35,346	$754,344
8	Tier 3	$6.8471	126,513	$866,242	$42,584	$908,826
9	Tier 4	$7.7233	43,735	$337,781	$16,605	$354,386
10	**Total Residential**		719,722	$4,176,274	$205,304	$4,381,578
		Per CCF				
11	Non Residential	$5.8026	233,559	$1,355,249	$66,623	$1,421,872
12	Other / Misc	$5.8026	-	$0	$0	$0
13	**Total**		953,281	$5,531,523	$271,927	$5,803,450
			-			

California American Water
Rate and Revenue Comparison
SOUTHERN DIVISION - BALDWIN HILLS SERVICE AREA

		ACAM ADJUSTED								VARIANCE	
0.133681			Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. SOU-1	Schedule No. CA-CAP			
Line No.	Description	ACAM NEW RATES Per 100 CF	ACAM NEW RATES PER 100 GAL (CGL)	BALDWIN HILLS PURCHASED WATER SURCHARGES Per 100 CF	BALDWIN HILLS PURCHASED WATER SURCHARGES PER 100 GAL (CGL)	BALDWIN HILLS ACAM CONSOLIDATED SURCHARGES Per 100 CF	BALDWIN HILLS ACAM CONSOLIDATED SURCHARGES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		RATES PER 100 GAL (CGL) $	RATES PER 100 GAL (CGL) %
Quantity Rates											
	Residential Customers										
1	For the first 85 CGL	$4.9794	$0.6657	$0.2587	$0.0346	$5.2381	$0.7003	$0.5252	0.25	-$0.0321	-4.4%
2	For the next 30 CGL	$5.8093	$0.7766	$0.3018	$0.0403	$6.1111	$0.8169	$0.6127	0.25	-$0.0376	-4.4%
3	For the next 163 CGL	$6.5286	$0.8727	$0.3392	$0.0453	$6.8677	$0.9180	$0.9180		-$0.0423	-4.4%
4	For all water delivered over 298 CGL	$7.3640	$0.9844	$0.3825	$0.0511	$7.7466	$1.0355	$1.0355		-$0.0477	-4.4%
	All Other Customers										
5	For all water delivered per CGL	$5.5327	$0.7396	$0.2874	$0.0384	$5.8201	$0.7780			-$0.0358	-4.4%

Line No.	Customer Class	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	ACAM BASE CONSUMPTION REVENUE	BALDWIN HILLS PH2O CONSUMPTION REVENUE	TOTAL CONSUMPTION REVENUE	CONSOLIDATED CONSUMPTION REVENUE $	CONSOLIDATED CONSUMPTION REVENUE %
Quantity Revenue								
		Per CCF						
	Residential Customers							
6	Tier 1	$4.9794	470,210	$2,341,378	$121,631	$2,463,009	$98,987	4.2%
7	Tier 2	$5.8093	128,606	$747,118	$38,812	$785,930	$31,586	4.2%
8	Tier 3	$6.5286	137,874	$900,120	$46,760	$946,880	$38,054	4.2%
9	Tier 4	$7.3640	47,663	$350,991	$18,233	$369,224	$14,838	4.2%
10	**Total Residential**		784,353	$4,339,607	$225,436	$4,565,043	$183,465	4.2%
		Per CCF						
11	Non Residential	$5.5327	240,426	$1,330,203	$69,102	$1,399,305	-$22,567	-1.6%
12	Other / Misc	$5.5327	-	$0	$0	$0	$0	
13	**Total**		1,024,779	$5,669,810	$294,538	$5,964,348	$160,898	2.8%
			-					

California American Water
Rate and Revenue Comparison
SOUTHERN DIVISION - DUARTE SERVICE AREA

		2026 STEP RATES				ACAM ADJUSTED				VARIANCE	
0.133681			Schedule No. SOU-1	Schedule No. CA-CAP			Schedule No. SOU-1	Schedule No. CA-CAP			
Line No.	Description	ADOPTED RATES Per 100 CF	ADOPTED RATES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)		ACAM NEW RATES Per 100 CF	ACAM NEW RATES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		RATES PER 100 GAL (CGL) $	RATES PER 100 GAL (CGL) %
Quantity Rates											
	Residential Customers										
1	For the first 85 CGL	$5.2223	$0.6981	$0.5236	0.25	$4.9794	$0.6657	$0.4993	0.25	-$0.0324	-4.6%
2	For the next 30 CGL	$6.0927	$0.8145	$0.6109	0.25	$5.8093	$0.7766	$0.5825	0.25	-$0.0379	-4.7%
3	For the next 163 CGL	$6.8471	$0.9153	$0.9153		$6.5286	$0.8727	$0.8727		-$0.0426	-4.7%
4	For all water delivered over 298 CGL	$7.7233	$1.0324	$1.0324		$7.3640	$0.9844	$0.9844		-$0.0480	-4.6%
	All Other Customers										
5	For all water delivered per CGL	$5.8026	$0.7757			$5.5327	$0.7396			-$0.0361	-4.7%

Line No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	CONSUMPTION REVENUE	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	CONSUMPTION REVENUE	CONSUMPTION REVENUE $	CONSUMPTION REVENUE %
Quantity Revenue									
		Per CCF			Per CCF				
	Residential Customers								
6	Tier 1	$5.2223	610,208	3,186,712	$4.9794	718,733	3,578,880	$392,168	12.3%
7	Tier 2	$6.0927	166,897	1,016,859	$5.8093	196,580	1,141,997	$125,138	12.3%
8	Tier 3	$6.8471	178,923	1,225,101	$6.5286	210,745	1,375,866	$150,765	12.3%
9	Tier 4	$7.7233	61,854	477,713	$7.3640	72,855	536,502	$58,789	12.3%
10	**Total Residential**		1,017,882	5,906,385		1,198,912	6,633,245	$726,860	12.3%
		Per CCF			Per CCF				
11	Non Residential	$5.8026	748,092	4,340,880	$5.5327	838,682	4,640,178	$299,298	6.9%
12	Other / Misc	$5.8026	348	2,018	$5.5327	73	403	-$1,615	-80.0%
13	**Total**		1,766,322	10,249,283		2,037,667	11,273,826	$1,024,543	10.0%
			-			-			

California American Water
Rate and Revenue Comparison
SOUTHERN DIVISION - SAN MARINO SERVICE AREA

		2026 STEP RATES				ACAM ADJUSTED				VARIANCE	
0.133681			Schedule No. SOU-1	Schedule No. CA-CAP			Schedule No. SOU-1	Schedule No. CA-CAP			
Line No.	Description	ADOPTED RATES Per 100 CF	ADOPTED RATES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)		ACAM NEW RATES Per 100 CF	ACAM NEW RATES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		RATES PER 100 GAL (CGL) $	RATES PER 100 GAL (CGL) %
Quantity Rates											
	Residential Customers										
1	For the first 85 CGL	$5.2223	$0.6981	$0.5236	0.25	$4.9794	$0.6657	$0.4993	0.25	-$0.0324	-4.6%
2	For the next 30 CGL	$6.0927	$0.8145	$0.6109	0.25	$5.8093	$0.7766	$0.5825	0.25	-$0.0379	-4.7%
3	For the next 163 CGL	$6.8471	$0.9153	$0.9153		$6.5286	$0.8727	$0.8727		-$0.0426	-4.7%
4	For all water delivered over 298 CGL	$7.7233	$1.0324	$1.0324		$7.3640	$0.9844	$0.9844		-$0.0480	-4.6%
	All Other Customers										
5	For all water delivered per CGL	$5.8026	$0.7757			$5.5327	$0.7396			-$0.0361	-4.7%

Line No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	CONSUMPTION REVENUE	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	CONSUMPTION REVENUE	CONSUMPTION REVENUE $	CONSUMPTION REVENUE %
Quantity Revenue									
		Per CCF			Per CCF				
	Residential Customers								
6	Tier 1	$5.2223	1,387,905	7,248,114	$4.9794	1,569,254	7,813,992	$565,878	7.8%
7	Tier 2	$6.0927	379,604	2,312,825	$5.8093	429,204	2,493,393	$180,568	7.8%
8	Tier 3	$6.8471	406,958	2,786,468	$6.5286	460,132	3,004,014	$217,546	7.8%
9	Tier 4	$7.7233	140,685	1,086,550	$7.3640	159,068	1,171,379	$84,829	7.8%
10	**Total Residential**		2,315,153	13,433,957		2,617,659	14,482,778	$1,048,821	7.8%
		Per CCF			Per CCF				
11	Non Residential	$5.8026	942,208	5,467,256	$5.5327	995,877	5,509,889	$42,633	0.8%
12	Other / Misc	$5.8026	769	4,460	$5.5327	1,048	5,796	$1,336	30.0%
13	**Total**		3,258,129	18,905,673		3,614,584	19,998,463	$1,092,790	5.8%
			-			-			

California American Water
Rate and Revenue Comparison
SOUTHERN DIVISION - BELLFLOWER SERVICE AREA

		2026 STEP RATES				ACAM ADJUSTED				VARIANCE	
			Schedule No. SOU-1	Schedule No. CA-CAP			Schedule No. SOU-1	Schedule No. CA-CAP			
0.133681											
Line No.	Description	ADOPTED RATES Per 100 CF	ADOPTED RATES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)		ACAM NEW RATES Per 100 CF	ACAM NEW RATES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		RATES PER 100 GAL (CGL) $	RATES PER 100 GAL (CGL) %
Quantity Rates											
	Residential Customers										
1	For the first 85 CGL	$3.4261	$0.4580	$0.3435	0.25	$3.1492	$0.4210	$0.3158	0.25	-$0.0370	-8.1%
2	For the next 50 CGL	$3.6064	$0.4821	$0.3616	0.25	$3.3149	$0.4431	$0.3323	0.25	-$0.0390	-8.1%
3	For all water delivered over 135 CGL	$4.3006	$0.5749	$0.5749		$3.9530	$0.5284	$0.5284		-$0.0465	-8.1%
	All Other Customers										
4	For all water delivered per CGL	$3.6064	$0.4821			$3.3149	$0.4431			-$0.0390	-8.1%

Line No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	CONSUMPTION REVENUE	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	CONSUMPTION REVENUE	CONSUMPTION REVENUE $	CONSUMPTION REVENUE %
Quantity Revenue									
		Per CCF			Per CCF				
	Residential Customers								
5	Tier 1	$3.4261	147,050	503,805	$3.1492	159,407	501,997	-$1,808	-0.4%
6	Tier 2	$3.6064	39,616	142,870	$3.3149	42,945	142,357	-$513	-0.4%
7	Tier 3	$4.3006	38,194	164,260	$3.9530	41,404	163,671	-$589	-0.4%
8	**Total Residential**		224,860	810,935		243,755	808,025	-$2,910	-0.4%
		Per CCF			Per CCF				
9	Non Residential	$3.6064	17,194	62,010	$3.3149	19,581	64,910	$2,900	4.7%
10	Other / Misc	$0.0000	-	-	$0.0000	-	-	$0	
11	**Total**		242,054	872,945		263,337	872,935	-$10	0.0%
			-			-			

California American Water
Rate and Revenue Comparison
SOUTHERN DIVISION - EAST PASADENA SERVICE AREA

		2026 STEP RATES				ACAM ADJUSTED				VARIANCE	
0.133681			Schedule No. SOU-1	Schedule No. CA-CAP			Schedule No. SOU-1	Schedule No. CA-CAP			
Line No.	Description	ADOPTED RATES Per 100 CF	ADOPTED RATES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)		ACAM NEW RATES Per 100 CF	ACAM NEW RATES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		RATES PER 100 GAL (CGL) $	RATES PER 100 GAL (CGL) %
Quantity Rates											
	Residential Customers										
1	For the first 135 CGL	$3.7859	$0.5061	$0.3796	0.25	$3.8525	$0.5150	$0.3863	0.25	$0.0089	1.8%
2	For the next 163 CGL	$4.8375	$0.6467	$0.4850	0.25	$4.9226	$0.6581	$0.4936	0.25	$0.0114	1.8%
3	For all water delivered over 298 CGL	$5.4222	$0.7248	$0.7248		$5.5176	$0.7376	$0.7376		$0.0128	1.8%
	All Other Customers										
4	For all water delivered per CGL	$4.2065	$0.5623			$4.2805	$0.5722			$0.0099	1.8%

Line No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	CONSUMPTION REVENUE	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	CONSUMPTION REVENUE	CONSUMPTION REVENUE $	CONSUMPTION REVENUE %
Quantity Revenue									
		Per CCF			Per CCF				
	Residential Customers								
5	Tier 1	$3.7859	264,895	1,002,851	$3.8525	261,357	1,006,865	$4,014	0.4%
6	Tier 2	$4.8375	90,464	437,617	$4.9226	89,256	439,369	$1,752	0.4%
7	Tier 3	$5.4222	44,771	242,756	$5.5176	44,173	243,728	$972	0.4%
8	**Total Residential**		400,129	1,683,224		394,786	1,689,962	$6,738	0.4%
		Per CCF			Per CCF				
9	Non Residential	$4.2065	197,864	832,314	$4.2805	192,869	825,574	-$6,740	-0.8%
10	Other / Misc	$0.0000	-	-	$0.0000	-	-	$0	
11	**Total**		597,993	2,515,538		587,655	2,515,536	-$2	0.0%
			-			-			

California American Water
Rate and Revenue Comparison
SOUTHERN DIVISION - WARRING / PIRU SERVICE AREA

		2026 STEP RATES				ACAM ADJUSTED				VARIANCE	
0.133681			Schedule No. SOU-1	Schedule No. CA-CAP			Schedule No. SOU-1	Schedule No. CA-CAP			
Line No.	Description	ADOPTED RATES Per 100 CF	ADOPTED RATES PER 100 GAL (CGL)	ADOPT RATES PER 100 GAL (CGL)		ACAM NEW RATES Per 100 CF	ACAM NEW RATES PER 100 GAL (CGL)	ACAM NEW RATES PER 100 GAL (CGL)		RATES PER 100 GAL (CGL) $	RATES PER 100 GAL (CGL) %
Quantity Rates											
	Residential Customers										
1	For the first 298 CGL	$2.6085	$0.3487	$0.2615	0.25	$2.7177	$0.3633	$0.2725	0.25	$0.0146	4.2%
2	For all water delivered over 298 CGL	$4.8683	$0.6508	$0.4881	0.25	$5.0720	$0.6780	$0.5085	0.25	$0.0272	4.2%
	All Other Customers										
3	For all water delivered per CGL	$2.7458	$0.3671			$2.8607	$0.3824			$0.0153	4.2%

Line No.	Customer Class	ADOPTED RATES	ADOPTED CONSUMPTION	CONSUMPTION REVENUE	ACAM NEW RATES	ACAM ADJUSTED CONSUMPTION	CONSUMPTION REVENUE	CONSUMPTION REVENUE $	CONSUMPTION REVENUE %
Quantity Revenue									
		Per CCF			Per CCF				
	Residential Customers								
4	Tier 1	$2.6085	77,462	202,061	$2.7177	77,586	210,853	$8,792	4.4%
5	Tier 2	$4.8683	5,015	24,412	$5.0720	5,023	25,475	$1,063	4.4%
6	**Total Residential**		82,477	226,473		82,609	236,328	$9,855	4.4%
		Per CCF			Per CCF				
7	Non Residential	$2.7458	46,804	128,515	$2.8607	90,673	259,387	$130,872	101.8%
8	Other / Misc	$1.3180	56,464	74,419	$1.3180	74,350	97,991	$23,572	31.7%
9	**Total**		185,745	429,407		247,631	593,706	$164,299	38.3%
			-			-			

APPENDIX A: LIST OF CUSTOMER CLASSIFICATIONS SUBJECT TO ANNUAL TRUE-UP PROCESS

By Customer Class

Residential (including low income)[1]
Commercial
Public Authority
Industrial
Other
Misc Construction

By System

San Diego District
Ventura District
Los Angeles - Baldwin Hills Service Area
Los Angeles - Duarte Service Area
Los Angeles - San Marino Service Area
Bellflower Service Area
East Pasadena Service Area
Warring / Piru Service Area

[1] Low income customers are included as they are billed at regular rates for revenue requirement purposes with the discount applied

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier[1]

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1	1,025,825	1,069,008	4.2%	Adopted Consumption is from the 2025 ACAM AL 1462-B
Tier 2	280,572	292,383	4.2%	
Tier 3	300,790	313,452	4.2%	
Tier 4	103,983	108,360	4.2%	
Total	1,711,170	1,783,203	4.2%	
	-	-		

Commercial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	1,439,620	1,517,548	5.4%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Industrial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	0	0	0.0%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Public Authority Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	703,617	874,526	24.3%	Adopted Consumption is from the 2025 ACAM AL 1462-B

	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Other	4,260	6,933	62.7%	Adopted Consumption is from the 2025 ACAM AL 1462-B
Misc. Construction	0	0		Adopted Consumption is from the 2025 ACAM AL 1462-B
System Total	**3,858,667**	**4,182,209**	**8.4%**	
	-	-		

1) Includes low income

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier[1]

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1	1,699,907	1,921,478	13.0%	Adopted Consumption is from the 2025 ACAM AL 1462-B
Tier 2	464,939	525,541	13.0%	
Tier 3	498,442	563,411	13.0%	
Tier 4	172,311	194,771	13.0%	
Total	2,835,599	3,205,201	13.0%	
	-	-		

Commercial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	1,008,999	1,281,092	27.0%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Industrial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	502,912	543,329	8.0%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Public Authority Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	288,218	335,903	16.5%	Adopted Consumption is from the 2025 ACAM AL 1462-B

	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Other	0	0		Adopted Consumption is from the 2025 ACAM AL 1462-B
Misc. Construction	12,230	13,431	9.8%	Adopted Consumption is from the 2025 ACAM AL 1462-B
System Total	**4,647,959**	**5,378,957**	**15.7%**	
	-	-		

1) Includes low income

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier[1]

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1	431,464	470,210	9.0%	Adopted Consumption is from the 2025 ACAM AL 1462-B
Tier 2	118,009	128,606	9.0%	
Tier 3	126,513	137,874	9.0%	
Tier 4	43,735	47,663	9.0%	
Total	719,722	784,353	9.0%	
	-	-		

Commercial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	187,013	194,706	4.1%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Industrial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	7,424	10,986	48.0%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Public Authority Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	39,122	34,734	-11.2%	Adopted Consumption is from the 2025 ACAM AL 1462-B

	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Other	0	0		Adopted Consumption is from the 2025 ACAM AL 1462-B
Misc. Construction	0	0		Adopted Consumption is from the 2025 ACAM AL 1462-B
System Total	**953,281**	**1,024,779**	**7.5%**	
	-	-		

1) Includes low income

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier[(1)]

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1	610,208	718,733	17.8%	Adopted Consumption is from the 2025 ACAM AL 1462-B
Tier 2	166,897	196,580	17.8%	
Tier 3	178,923	210,745	17.8%	
Tier 4	61,854	72,855	17.8%	
Total	1,017,882	1,198,912	17.8%	
	-	-		

Commercial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	621,167	665,240	7.1%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Industrial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	15,487	15,319	-1.1%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Public Authority Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	111,438	158,123	41.9%	Adopted Consumption is from the 2025 ACAM AL 1462-B

	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Other	348	73	-79.0%	Adopted Consumption is from the 2025 ACAM AL 1462-B
Misc. Construction	0	0		Adopted Consumption is from the 2025 ACAM AL 1462-B
System Total	**1,766,322**	**2,037,667**	**15.4%**	
	-	-		

1) Includes low income

CALIFORNIA AMERICAN WATER COMPANY
SOUTHERN DIVISION - SAN MARINO SERVICE AREA
APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier[1]

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1	1,387,905	1,569,254	13.1%	Adopted Consumption is from the 2025 ACAM AL 1462-B
Tier 2	379,604	429,204	13.1%	
Tier 3	406,958	460,132	13.1%	
Tier 4	140,685	159,068	13.1%	
Total	2,315,153	2,617,659	13.1%	
	-	-		

Commercial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	778,596	790,003	1.5%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Industrial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	29,554	30,810	4.3%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Public Authority Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	134,058	175,064	30.6%	Adopted Consumption is from the 2025 ACAM AL 1462-B

	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Other	769	1,048	36.3%	Adopted Consumption is from the 2025 ACAM AL 1462-B
Misc. Construction	0	0		Adopted Consumption is from the 2025 ACAM AL 1462-B
System Total	**3,258,129**	**3,614,584**	**10.9%**	
	-	-		

1) Includes low income

CALIFORNIA AMERICAN WATER COMPANY
SOUTHERN DIVISION - BELLFLOWER SERVICE AREA
APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier[1]

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1	147,050	159,407	8.4%	Adopted Consumption is from the 2025 ACAM AL 1462-B
Tier 2	39,616	42,945	8.4%	
Tier 3	38,194	41,404	8.4%	
Tier 4	0	0		
Total	224,860	243,755	8.4%	
	-	-		

Commercial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	17,194	19,581	13.9%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Industrial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	0	0	0.0%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Public Authority Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	0	0	0.0%	Adopted Consumption is from the 2025 ACAM AL 1462-B

	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Other	0	0		Adopted Consumption is from the 2025 ACAM AL 1462-B
Misc. Construction	0	0		Adopted Consumption is from the 2025 ACAM AL 1462-B
System Total	**242,054**	**263,337**	**8.8%**	
	-	-		

1) Includes low income

CALIFORNIA AMERICAN WATER COMPANY
SOUTHERN DIVISION - EAST PASADENA SERVICE AREA
APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier[1]

	ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1		264,895	261,357	-1.3%	Adopted Consumption is from the 2025 ACAM AL 1462-B
Tier 2		90,464	89,256	-1.3%	
Tier 3		44,771	44,173	-1.3%	
Tier 4		0	0		
Total		400,129	394,786	-1.3%	
		-	-		

Commercial Consumption

	ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total		197,864	192,869	-2.5%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Industrial Consumption

	ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total		0	0	0.0%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Public Authority Consumption

	ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total		0	0	0.0%	Adopted Consumption is from the 2025 ACAM AL 1462-B

System Total	**597,993**	**587,655**	**-1.7%**
	-	-	

1) Includes low income

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier[1]

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	Source:
Tier 1	77,462	77,586	0.2%	Adopted Consumption is from the 2025 ACAM AL 1462-B
Tier 2	5,015	5,023	0.2%	
Tier 3		0		
Tier 4		0		
Total	82,477	82,609	0.2%	
	-	-		

Commercial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	46,804	90,673	93.7%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Industrial Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	0	0	0.0%	Adopted Consumption is from the 2025 ACAM AL 1462-B

Public Authority Consumption

ccf	Adopted	Recorded 10/1/24 - 9/30/25	% Change	
Total	0	0	0.0%	Adopted Consumption is from the 2025 ACAM AL 1462-B

ccf	Adopted	Recorded	% Change	
Irrigation	56,464	74,350	31.7%	Adopted Consumption is from the 2025 ACAM AL 1462-B
System Total	**185,745**	**247,631**	**33.3%**	
	-	-		

1) Includes low income

CALIFORNIA AMERICAN WATER COMPANY
SOUTHERN DIVISION
APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA

Note: Based on Actual October 1, 2024 through September 30, 2025 recorded data

Single Family Residential Consumption by Tier (1)(2)

0.133681		VENTURA	SAN DIEGO	BALDWIN HILLS	DUARTE w RIO	SAN MARINO	BELLFLOWER	E PASADENA	WARRING/PIRU	SOUTHERN
		Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded
	ccf	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**
Tier 1		1,971,102	1,479,239	545,557	709,421	1,352,610	207,380	363,949	78,892	6,708,149
Tier 2		544,237	164,690	125,922	161,251	403,533	21,957	22,070	3,717	1,447,377
Tier 3		523,615	102,255	93,578	135,951	511,310	14,419	8,768	0	1,389,896
Tier 4		166,247	37,019	19,296	192,288	350,206				765,056
Total		3,205,201	1,783,203	784,353	1,198,912	2,617,659	243,755	394,786	82,609	10,310,478

Commercial Consumption

		Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded
	ccf	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**
Total		1,281,092	1,517,548	194,706	665,240	790,003	19,581	192,869	90,673	4,751,712

Industrial Consumption

		Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded
	ccf	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**
Total		543,329	0	10,986	15,319	30,810				600,444

Public Authority Consumption

		Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded
	ccf	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**
Total		335,903	874,526	34,734	158,123	175,064				1,578,350

Other

		Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded
	ccf	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**
Total		0	6,933	0	73	1,048		0	74,350	82,403

Misc. Construction

		Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded	Recorded
	ccf	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**	**10/1/24 - 9/30/25**
Total		13,431	0	0	0	0	0	0	0	13,431

System Total	**5,378,957**	**4,182,209**	**1,024,779**	**2,037,667**	**3,614,584**	**263,337**	**587,655**	**247,631**	**17,336,817**
	0	0	0	0	0	0	0	0	

1) Includes low income
2) This is actual recorded data

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION **1595**
SUMMARY OF EARNINGS PRODUCTION EXPENSE ADJUSTMENT
DOLLARS IN THOUSANDS

Line No.		2026 Authorized Per 2026 Step Rates	2026 ACAM Change	2026 ACAM	% Proposed Incr. in Revenues	Reference for ACAM Adjustments	Reference for Authorized
	Operating Revenues						
1	Operating Revenues	151,305.0	7,265.3	158,570.3	4.80%	Ln. 3 + Ln. 4 + Ln.10	AL 1489-A
	Operating Expenses						
2	Labor	10,867.0		10,867.0			AL 1489-A
3	Purchased Water	51,258.1	6,861.2	58,119.3			AL 1489-A
4	Purchased Power	3,619.0	367.1	3,986.1			AL 1489-A
5	Chemicals	256.6		256.6			AL 1489-A
6	Operation Expense	772.6		772.6			AL 1489-A
7	Maintenance (excluding Amort Tank Painting)	1,717.5		1,717.5			AL 1489-A
8	Amortization of Tank Painting	428.8		428.8			AL 1489-A
9	Customer Accounting	866.6		866.6			AL 1489-A
10	Uncollectible Expense	1,085.7	37.0	1,122.7			AL 1489-A
11	Insurance	1,258.9		1,258.9			AL 1489-A
12a	Pension and OPEB	113.7		113.7			AL 1489-A
12b	Group Insurance	1,629.5		1,629.5			
12c	Benefits other than Pension	969.5		969.5			
13	Regulatory Expenses	444.7		444.7			AL 1489-A
14	Rents	1,118.5		1,118.5			AL 1489-A
15	Other Administrative & General	4,986.6		4,986.6			AL 1489-A
16	Service Company Costs	6,171.1		6,171.1			AL 1489-A
17	Citizens Acquisition Premium	1,691.8		1,691.8			AL 1489-A
18	General Office Return on Rate Base	3,066.2		3,066.2			AL 1489-A
19	Depreciation	17,554.0		17,554.0			AL 1489-A
20	General Taxes	6,007.6		6,007.6			AL 1489-A
21	State Income Taxes	2,543.2		2,543.2			AL 1489-A
22	Federal Income Taxes	5,289.2		5,289.2			AL 1489-A
23	**Total Expenses**	123,716.6		130,982.0			Sum Ln 2:22
24	**Net Operating Revenue**	27,588.3		27,588.3		Ln 1 - Ln 23	Ln 1 - Ln 23
25	**Rate Base**	359,246.4		359,246.4			AL 1489-A
26	**Rate of Return**	7.68%		7.68%			AL 1489-A
27	Operating Exp less Uncollectibles/Franchise Fees	114,798.5		122,026.8			Sum Ln 2:20 - Ln 10

(1) Workpaper 104

CALIFORNIA AMERICAN WATER Wkpr: 312 SOU Workpaper 120

2022 GENERAL RATE CASE

ADOPTED QUANTITIES - PURCHASED POWER

	Sacramento				Larkfield			
2022 GRC Northern Division Purchased Power	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM
Cost per KWH	0.1890	0.1890	0.1890	0.1890	0.3244	0.3244	0.3244	0.3244
KWH/CCF	1.2164	1.2164	1.2164	1.2164	1.2944	1.2944	1.2944	1.2944
System Delivery (ccf)	14,470,429	13,539,846	14,015,249	14,529,507	414,373	381,593	402,746	418,342
Forecased kwh	17,602,366.78	16,470,371.09	17,048,669.02	17,674,231.16	536,376.73	493,945.32	521,326.26	541,513.92
Power Expense	$ 3,326,906	$ 3,112,955	$ 3,222,255	$ 3,340,488	$ 174,007	$ 160,242	$ 169,125	$ 175,674

	Monterey			
2022 GRC Central Division Purchased Power	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM
Cost per KWH	0.2464	0.2464	0.2464	0.2464
KWH/CCF	3.0499	3.0499	3.0499	3.0499
System Delivery (ccf)	4,100,821	3,918,672	4,105,211	830,889
Forecased kwh	12,507,153.61	11,951,614.77	12,520,543.05	2,534,140.79
Power Expense	$ 3,081,920	$ 2,945,028	$ 3,085,219	$ 624,444

	Ventura				San Diego				LA Total			
2022 GRC Central Division Purchased Power	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM
Cost per KWH	0.3347	0.3347	0.3347	0.3347	0.3086	0.3086	0.3086	0.3086	0.2212	0.2212	0.2212	0.2212
KWH/CCF	0.2612	0.2612	0.2612	0.2612	0.0008	0.0008	0.0008	0.0008	1.7753	1.7753	1.7753	1.7753
System Delivery (ccf)	5,375,379	4,750,380	5,171,984	5,902,982	4,127,977	4,182,037	4,223,620	4,547,162	8,726,302	7,994,177	8,063,025	8,835,152
Forecased kwh	1,404,313.52	1,241,033.02	1,351,176.87	1,542,149.54	3,470.08	3,515.52	3,550.48	3,822.45	15,491,583.88	14,191,860.82	14,314,084.62	15,684,822.20
Power Expense	$ 469,993	$ 415,347	$ 452,210	$ 516,124	$ 1,071	$ 1,085	$ 1,096	$ 1,180	$ 3,426,092	$ 3,138,648	$ 3,165,679	$ 3,468,829

Northern Difference	Central Difference	Southern Difference
$ 124,782.44	$ (2,460,774.81)	$ 367,148.37

SAN DIEGO DISTRICT	**Test Year 2024 2022 GRC**		**Test Year 2024 2024 ACAM**		**Test Year 2025 2025 ACAM**		**Test Year 2026 2026 ACAM**		**Difference**
Adopted Purchased Water Quantities									
City of San Diego	9,476.53		9,600.64		9,696.10		10,438.85		
Total Water Production (AF)	9,476.53		9,600.64		9,696.10		10,438.85		
Adopted Purchased Water Rate	Rate		Rate						
City of San Diego Variable Rate (per AF)	$ 2,019	$ 19,136,335	$ 2,019	$ 19,386,944	$ 2,019	$ 19,579,714	$ 2,019	$ 21,079,579	
Total Purchased Water Expense		$ 19,136,335		$ 19,386,944		$ 19,579,714		$ 21,079,579	$ 1,499,865

VENTURA DISTRICT	**Test Year 2024 2022 GRC**		**Test Year 2024 2024 ACAM**		**Test Year 2025 2025 ACAM**		**Test Year 2026 2026 ACAM**		**Difference**
Adopted Purchased Water Quantities									
Calleguas Municipal Water District (AF)	12,340.17		10,905.37		11,873.24		13,551.38		
Total Water Production (AF)	12,340.17		10,905.37		11,873.24		13,551.38		
Adopted Purchased Water Variable Cost	Rate		Rate		Rate		Rate		
Calleguas Total Tier 1 Rate (per AF)	$ 1,689	$ 20,841,763	$ 1,689	$ 18,418,477	$ 1,689	$ 20,053,149	$ 1,689	$ 22,887,421	
Calleguas Total Tier 2 Rate (per AF)	$ 1,841	$ -	$ 1,841	$ -	$ 1,841	$ -	$ 1,841	$ -	
Total Variable Rate Cost		$ 20,841,763		$ 18,418,477		$ 20,053,149		$ 22,887,421	
Adopted Purchased Water Fixed Rate									
Readiness to Servce (per month)	$ 103,441	$ 1,241,292	$ 103,441	$ 1,241,292	$ 103,441	$ 1,241,292	$ 103,441	$ 1,241,292	
Capacity Reservation Charge (per month)	$ 93,102	$ 1,117,218	$ 93,102	$ 1,117,218	$ 93,102	$ 1,117,218	$ 93,102	$ 1,117,218	
Total Fixed Rate Cost		$ 2,358,510		$ 2,358,510		$ 2,358,510		$ 2,358,510	
Total Purchased Water Expense		$ 23,200,273		$ 20,776,987		$ 22,411,659		$ 25,245,932	$ 2,834,272

CALIFORNIA AMERICAN WATER
2022 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER

LOS ANGELES DISTRICT	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM	Difference
BALDWIN HILLS					
Water Prodiction in AF					
Pumping Rights	1,431	1,132	1,216	1,248	
Purchased Water from MWD	1,292	1,292	1,292	1,424	
Total Production	2,722	2,423	2,508	2,672	
Purchased Water Rates					
West Basin Municipal Water District (per AF)	$1,605	$1,605	$1,605	$1,605	
Capacity/Reservation Charges (West Basin)(per month)	$3,806	$3,806	$3,806	$3,806	
Monthly Water Service Charge (West Basin)(per month)	$6,433	$6,433	$6,433	$6,433	
Central Basin Watermaster Adminstrative Body Service Fee	$3,117	$3,117	$3,117	$3,117	
Central Basin Assessment (per AF)	$0.53	$0.53	$0.53	$0.53	
Central Basin Membership Dues	$50	$50	$50	$50	
Water Replenishment District (per AF)	$427	$427	$427	$427	
Purchased Water Costs					
West Basin Municipal Water District	$2,072,922	$2,072,922	$2,072,922	$2,285,459	
Capacity/Reservation Charges (West Basin)	$45,675	$45,675	$45,675	$45,675	
Monthly Water Service Charge (West Basin)	$77,198	$77,198	$77,198	$77,198	
Central Basin Watermaster Adminstrative Body Service Fee	$3,117	$3,117	$3,117	$3,117	
Central Basin Assessment (per AF)	$758	$600	$645	$661	
Central Basin Membership Dues	$50	$50	$50	$50	
Water Replenishment District (per AF)	$611,376	$483,624	$519,660	$533,210	
Total Purchased Water Expense	$2,811,097	$2,683,186	$2,719,266	$2,945,371	$226,105

LOS ANGELES DISTRICT	Test Year 2024 2022 GRC	Test Year 2024 2024 ACAM	Test Year 2025 2025 ACAM	Test Year 2026 2026 ACAM	Difference
DUARTE					
Water Prodiction in AF					
Main Basin Safe Yield (AF)	150,000	150,000	150,000	150,000	
Safe Yield Rate	1.84634%	1.84634%	1.84634%	1.84634%	
Surface Diversion Rights (AF)	1,672	1,672	1,672	1,672	
Duarte Safe Yield Rights (AF)	2,770	2,770	2,770	2,770	
Total Pumping Rights (AF)	4,442	4,442	4,442	4,442	
Transfer From(+) San Marino	-	-	-	-	
Replenishment Water (AF)	746	126	274	1,094	
Total Production	5,188	4,568	4,716	5,535	
Purchased Water Rates					
Main San Gabriel WaterMaster Administration Assessment Fee (per AF)	$ 17.92	$ 17.92	$ 17.92	$ 17.92	
Main San Gabriel WaterMaster RDA Fee (per AF)	$ 259.05	$ 259.05	$ 259.05	$ 259.05	
Main San Gabriel Basin Watermaster In Lieu Fee (per AF)	$ 8.00	$ 8.00	$ 8.00	$ 8.00	
Replenishment Water Assessment (per AF)	$ 1,094.47	$ 1,094.47	$ 1,094.47	$ 1,094.47	
San Gabriel Valley Water Assoc Assessment (Annual)	$ 19,409.91	$ 19,409.91	$ 19,409.91	$ 19,409.91	
San Gabriel River Water Committee (monthly)	$ 2,927.85	$ 2,927.85	$ 2,927.85	$ 2,927.85	
City of Monrovia - 4" Meter Monthly Standby Fee (Monthly)	$ 686.64	$ 686.64	$ 686.64	$ 686.64	
San Gabriel Basin Water Quality Authority (Bi Annual)	$ 23,680.55	$ 23,680.55	$ 23,680.55	$ 23,680.55	
Purchased Water Costs					
Main San Gabriel Water Master Total	$1,478,384	$1,301,666	$1,343,897	$1,577,406	
Replenishment Costs	$816,912	$138,191	$300,388	$1,197,222	
San Gabriel Valley Water Assoc Assessment	$ 19,409.91	$ 19,409.91	$ 19,409.91	$ 19,409.91	
San Gabriel River Water Committee	$35,134	$35,134	$35,134	$35,134	
City of Monrovia - 4" Meter Monthly Standby Fee	$8,240	$8,240	$8,240	$8,240	
San Gabriel Basin Water Quality Authority	$47,361	$47,361	$47,361	$47,361	
Total Purchased Water Expense	$2,405,441	$1,550,003	$1,754,430	$2,884,772	$1,130,342

CALIFORNIA AMERICAN WATER
2022 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER

Wkpr: 311
SOU Workpaper 122

LOS ANGELES DISTRICT	**Test Year 2024 2022 GRC**	**Test Year 2024 2024 ACAM**	**Test Year 2025 2025 ACAM**	**Test Year 2026 2026 ACAM**	**Difference**
SAN MARINO					
Water Prodiction in AF					
Main Basin Safe Yield (AF)	150,000	150,000	150,000	150,000	
Safe Yield Rate	4.74431%	4.74431%	4.74431%	4.74431%	
San Marino Safe Yield (AF)	7,116	7,116	7,116	7,116	
Raymond Basin	1,629	1,629	1,629	1,629	
MWD Via City of San Marino Tier 1	961	961	961	961	
MWD Via City of San Marino Tier 2	-	-	-	-	
Replenishment Water (AF)	815	79	201	995	
Savanah Memorial Park Leased Rights	14	14	14	14	
Total Water Production	10,536	9,800	9,921	10,716	
Purchased Water Fixed Rates					
MWD Capacity Charge (per month)	$ 6,448.33	$ 6,448.33	$ 6,448.33	$ 6,448.33	
MWD Readiness to Serve Charge (per month)	$ 5,057.50	$ 5,057.50	$ 5,057.50	$ 5,057.50	
City of South Pasadena Meter Charges (3 meters) (Bi-Monthly)	$ 1,976.25	$ 1,976.25	$ 1,976.25	$ 1,976.25	
Raymond Basin Management Fee (Annual)	$ 78,398.44	$ 78,398.44	$ 78,398.44	$ 78,398.44	
San Gabriel Basin Water Quality Authority (Bi-Annual)	$ 65,053.52	$ 65,053.52	$ 65,053.52	$ 65,053.52	
San Gabriel Valley Water Assoc Assessment (Annual)	$ 19,409.91	$ 19,409.91	$ 19,409.91	$ 19,409.91	
Purchased Water Volumetric Rates					
Replenishment Water Assessment (per AF)	$ 1,199.48	$ 1,199.48	$ 1,199.48	$ 1,199.48	
Main San Gabriel WaterMaster RDA (per AF)	$ 259.05	$ 259.05	$ 259.05	$ 259.05	
Main San Gabriel WaterMaster In Lieu Assessment (per AF)	$ 8.00	$ 8.00	$ 8.00	$ 8.00	
Main San Gabriel WaterMaster Administration Assessment (per AF)	$ 17.92	$ 17.92	$ 17.92	$ 17.92	
MWD - San Marino Tier 1 (per AF)	$ 1,132.20	$ 1,132.20	$ 1,132.20	$ 1,132.20	
Savanah Memorial Park Leased Rights (AF)	$ 826.36	$ 826.36	$ 826.36	$ 826.36	
Purchased Water Costs					
MWD Capacity Charge	$ 77,380.00	$ 77,380.00	$ 77,380.00	$ 77,380.00	
MWD Readiness to Serve Charge	$ 60,689.94	$ 60,689.94	$ 60,689.94	$ 60,689.94	
MWD Quantity Charge	$ 1,152,698.17	$ 1,152,698.17	$ 1,152,698.17	$ 1,152,698.17	
San Gabriel Basin Water Quality Authority	$ 130,107.05	$ 130,107.05	$ 130,107.05	$ 130,107.05	
City of South Pasadena Meter Charges (4 meters)	$ 11,857.48	$ 11,857.48	$ 11,857.48	$ 11,857.48	
Raymond Basin Management Fee	$ 78,398.44	$ 78,398.44	$ 78,398.44	$ 78,398.44	
Replenishment Water Assessment	$ 922,926.97	$ 89,905.43	$ 227,463.38	$ 1,127,080.11	
Main San Gabriel Water Master Administration	$ 2,724,466.28	$ 2,514,800.69	$ 2,549,423.04	$ 2,775,850.17	
Savanah Memorial Park Leased Rights (AF)	$ 11,602.10	$ 11,602.10	$ 11,602.10	$ 11,602.10	
San Gabriel Valley Water Assoc Assessment	$ 19,409.91	$ 19,409.91	$ 19,409.91	$ 19,409.91	
Total Purchased Water Expense	$ 5,189,536.34	$ 4,146,849.21	$ 4,319,029.52	$ 5,445,073.38	$ 1,126,043.85

Warring	**Test Year 2024 2022 GRC**	**Test Year 2024 2024 ACAM**	**Test Year 2025 2025 ACAM**	**Test Year 2026 2026 ACAM**	**Difference**
Total Water Production (CCF)	305,310	305,310	253,859	315,745	
Convert to AF	701	701	583	725	
Extraction Rates - Warring					
United Water - Agricultural Water Usage	$ 68	$ 68	$ 68	$ 68	
United Water - Non-AG/Domestic Water Usage	$ 164	$ 164	$ 164	$ 164	
Piru Basin Pumpers Association Fee	$ 0.40	$ 0.40	$ 0.40	$ 0.40	
Filmore and Piru Basin - Groundwater Assessment Fee	$ 12	$ 12	$ 12	$ 12	
Purchased Water Fix Rates					
United Water - Warring	$ 162,418	$ 162,418	$ 135,048	$ 167,970	
Piru Basin Pumpers Association Fee - Warring	$ 280	$ 280	$ 233	$ 290	
Filmore and Piru Basin - Groundwater Assessment Fee - Warring	$ 8,411	$ 8,411	$ 6,993	$ 8,698	
Total Cost	$ 171,110	$ 171,110	$ 142,274	$ 176,958	$ 34,684

Bellflower	**Test Year 2024 2022 GRC**	**Test Year 2024 2024 ACAM**	**Test Year 2025 2025 ACAM**	**Test Year 2026 2026 ACAM**	**Difference**
Total Water Production (CCF)	291,741	291,741	255,133	276,415	
Convert to AF	670	670	586	635	
Wheeling Fee					
BSWMC Commercial Service Charge Per Meter (14-5/8" meters) (Bi-Monthly)	$ 60	$ 60	$ 60	$ 60	
BSWMC Commercial Service Charge Per Meter (2-4" meters) (Bi-Monthly)	$ 1,793	$ 1,793	$ 1,793	$ 1,793	
BSWMC Commercial Service Charge Per Meter (7-6" meters) (Bi-Monthly)	$ 5,008	$ 5,008	$ 5,008	$ 5,008	
Purchased Water Rates - Pumped					
Central Basin Watermaster Adminstrative Body Service Fee	$ 2,030	$ 2,030	$ 2,030	$ 2,030	
Central Basin Assessment (per AF)	$ 0.53	$0.53	$0.53	$0.53	
Central Basin Membership Dues	$ 50	$ 50	$ 50	$ 50	
Central Basin Meter Service Charge Monthly	$ 1,200	$ 1,200	$ 1,200	$ 1,200	
Purchased Water Costs					
BSWMC Commercial Service Charge	$ 236,891	$ 236,891	$ 236,891	$ 236,891	
Central Basin Watermaster Adminstrative Body Service Fee	$ 2,030	$ 2,030	$ 2,030	$ 2,030	
Central Basin Assessment (per AF)	$ 355	$ 355	$ 310	$ 336	
Central Basin Membership Dues	$ 50	$ 50	$ 50	$ 50	
Central Basin Meter Service Charge	$ 14,400	$ 14,400	$ 14,400	$ 14,400	
TOTAL BELLFLOWER PURCHASED WATER COSTS	$ 253,726	$ 253,726	$ 253,682	$ 253,708	$ 26

Rio Plaza	**Test Year 2024 2022 GRC**	**Test Year 2024 2024 ACAM**	**Test Year 2025 2025 ACAM**	**Test Year 2026 2026 ACAM**	**Difference**
Total Water Production (CCF)	2,354,013	2,072,627	2,139,871	2,411,216	
Percentage of Water Production for El Rio	4%	4%	4%	4%	
Convert to AF	216	190	196	221	
Extraction Rates - Rio Plaza					
Fox Canyon - Reserve Free (per AF)	$ 20	$ 20	$ 20	$ 20	
Fox Canyon - Sustainability Fee (per AF)	$ 14	$ 14	$ 14	$ 14	
Fox Canyon - Extraction Charge(per AF)	$ 6	$ 6	$ 6	$ 6	
United Water	$ 357	$ 357	$ 357	$ 357	
Purchased Water Fix Rates					
Fox Canyon - Rio Plaza	$ 8,647	$ 7,613	$ 7,860	$ 8,857	
United Water - Rio Plaza	$ 77,188	$ 67,961	$ 70,166	$ 79,063	
Total Cost	$ 85,834	$ 75,574	$ 78,026	$ 87,920	$ 9,894

CALIFORNIA-AMERICAN WATER COMPANY SOU Workpaper 123
SOUTHERN DIVISION **Wkpr.: 118**
REVENUE REQUIREMENT CALCULATION

	Revenue Requirement
Total Southern Division	$158,570.30

	Revenue to be collected from rates
Southern Division	$152,302.44
East Pasadena	$3,826.53
Bellflower	$1,528.89
Piru	$814.45
Piru Irrigation	$97.99
Total Southern Division	$158,570.30

Piru Irrigation	
Total non res consumption	165,022
Ratio of irrigation	45.1%
Irrigation consumption	74,350
Irrigation Rate (CCF)	1.3180
	97,991.12

California American Water SOU Workpaper 124

Cost of Service - Financial

All Districts - 2022 GRC

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

		East Pasadena	Bellflower	Warring	Southern Division
		RS340	RS751	RS752	
		Test Year	**Test Year**	**Test Year**	**Test Year**
		2025	2025	2025	2025
Line Number	**Description**	**1556**	**1580**	**1581**	**1595**
1	Total Water Service Revenue Requirement	**3,827**	**1,529**	**814**	**152,302**
5	Revenue recovered from Private Fire	0	37	0	1,067
6	Other Revenues	0	0	0	375
14	Total other revenues	0	37	0	1,442
17	Fixed charges to be collected from metered customers	2,622	1,238	637	89,010
18	Variable Charges				
19	Purchased Water	0	254	177	**58,119**
20	Purchased Power	0	0	0	**3,986**
21	Chemical	0	0	0	257
22	Uncollectible	0	0	0	**1,123**
23	Total Variable Charges	1,204	254	177	61,850
30					
31	**Calculation of Standard Rates**				
32	% of fixed cost - Allowed Service Charge Revenue	50%	50%	50%	50%
33	Allowed Service Charge Revenue	1,311	619	319	44,505
34	Remaining 50% of Revenue Requirmenet To be Recovered in Quantinty Rates	2,515	873	496	106,355
36	Total Water Sales -General Metered Service	**588**	**263**	**173**	**16,238**
38	Standard Quantinty Rates (Per CCFS)	4.2805	3.3149	2.8607	6.5497

California American Water SOU Workpaper 124

Cost of Service - Financial

All Districts - 2022 GRC

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

		East Pasadena	Bellflower	Warring	Southern Division
		RS340	RS751	RS752	
		Test Year	**Test Year**	**Test Year**	**Test Year**
		2025	2025	2025	2025
Line Number	**Description**	**1556**	**1580**	**1581**	**1595**
41	**Calculation of Conservation Rates**				
43	Percentage of Fixed Cost To Be Recovered From Service Charges	50%	50%	50%	50%
45	Revenue To Be Recovered From Service Charges	1,311	619	319	44,505
47	Revenue To Be Recovered From Quantitiy Charges	2,515	873	496	89,841
49	Total Water Sales -General Metered Service	588	263	173	16,238
51	Conservation Quantinty Rates (Per CCFS)	4.2805	3.3149	2.8607	5.5327
53	Baldwin Hills Purchased Water Cost to be Recovered in Quantity rates				
54	San Diego Purchased Water				21,080
55	Percentage of Purchased Water Consolidated				53%
56	Purchased Water Cost retained within districts				9,907
57	San Diego Total Water Sale				4,182
58	Conservation Quantinty Rates for purchased water portion(Per CCFS)				2.3689
60	Ventura Purchased Water				25,246
61	Percentage of Purchased Water Consolidated				75%
62	Purchased Water Cost retained within districts				6,311
63	Ventura Total Water Sale				5,379
64	Conservation Quantinty Rates for purchased water portion(Per CCFS)				1.173
66	Baldwin Hills Purchased Water				2,945
67	Percentage of Purchased Water Consolidated				90%
68	Purchased Water Cost retained within districts				295
69	Baldwin Hills Total Water Sales				1,025
70	Conservation Quantinty Rates for purchased water portion(Per CCFS)				0.287
76	Conservation Quantinty Rates (Per CCFS)				
77					
78					
79					
80					
81					
82					
83					
End	**End**	**End**	**End**	**End**	**End**

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

Line Number		East Pasadena	Bellflower	Warring	Southern Division	Southern Division Purchased water	Southern Division Purchased water	Southern Division Purchased water
		Conservation Rates Test Year 2025	**Conservation Rates Test Year** 2025	**Conservation Rates Test Year** 2025	**Conservation Rates Test Year** 2025	**Conservation Rates Test Year** 2025	**Conservation Rates Test Year** 2025	**Conservation Rates Test Year** 2025
		RS340	**RS751**	**RS752**	**1595**			
1	SQR under Conservation Rates	**4.28**	**3.31**	**2.86**	**5.53**	**2.37**	**0.29**	**1.1734**
2	Annual Residential Sales (CCF)	**395**	**244**	**83**	**9,589**	**1,783**	**784**	**3,205**
3	Residential Revenue Requirement	$1,690	$808	$236	$53,055	$4,224	$225	$3,761
4	Residential Rev Req Per Proof	$1,689.96	$808.02	$236.33	$53,055.08	$4,224	$225	$3,761
5	Residential Variance	$0	($0)	$0	$0	$0	$0	$0
6	% Variance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	Water at Tier 1 Rate	66.20%	65.40%	93.92%	59.95%	59.95%	59.95%	59.95%
16	Water at Tier 2 Rate	22.61%	17.62%	6.08%	16.40%	16.40%	16.40%	16.40%
17	Cumulative water	88.81%	83.01%	100.00%	76.35%	76.35%	76.35%	76.35%
21	Water at Tier 3 Rate	11.19%	16.99%	0.00%	17.58%	17.58%	17.58%	17.58%
22	Cumulative water	100.00%	100.00%	100.00%	93.92%	93.92%	93.92%	93.92%
26	Water at Tier 4 Rate	0.00%	0.00%	0.00%	6.08%	6.08%	6.08%	6.08%
27	Cumulative water	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
34	Rate per hcf [7, 8]	**$3.8525**	**$3.1492**	**$2.7177**	**$4.9794**	**$2.1320**	**$0.2587**	**$1.0560**
35	% of SQR	90.00%	95.00%	95.00%	90.00%	90.00%	90.00%	90.00%
36	Revenue within tier	59.58%	62.13%	89.22%	53.95%	53.95%	53.95%	53.95%
39	Rate per hcf	**$4.9226**	**$3.3149**	**$5.0720**	**$5.8093**	**$2.4874**	**$0.3018**	**$1.2320**
40	% of SQR	115.00%	100.00%	177.30%	105.00%	105.00%	105.00%	105.00%

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

Line Number			East Pasadena Conservation Rates Test Year 2025 RS340	Bellflower Conservation Rates Test Year 2025 RS751	Warring Conservation Rates Test Year 2025 RS752	Southern Division Excluding Southern Division Conservation Rates Test Year 2025 1595	Southern Division Purchased water Conservation Rates Test Year 2025	Southern Division Purchased water Conservation Rates Test Year 2025	Southern Division Purchased water Conservation Rates Test Year 2025
41		Revenue within tier	26.00%	17.62%	10.78%	17.22%	17.22%	17.22%	17.22%
42		Cumulative revenue	85.58%	79.74%	100.00%	71.17%	71.17%	71.17%	71.17%
44		Rate per hcf	**$5.5176**	**$3.9530**	**$0.0000**	**$6.5286**	**$2.7953**	**$0.3392**	**$1.3846**
45		% of SQR	128.90%	119.25%	0.00%	118.00%	118.00%	118.00%	118.00%
46		Revenue within tier	14.42%	20.26%	0.00%	20.74%	20.74%	20.74%	20.74%
47		Cumulative revenue	100.00%	100.00%	100.00%	91.91%	91.91%	91.91%	91.91%
49		Rate per hcf	**$0.0000**	**$0.0000**	**$0.0000**	**$7.3640**	**$3.1531**	**$0.3825**	**$1.5617**
50		% of SQR	0.00%	0.00%	0.00%	133%	133%	133%	133%
51		Revenue within tier [6] (<10%)	0.00%	0.00%	0.00%	8.09%	8.09%	8.09%	8.09%
52		Cumulative revenue	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
56	**1**	$	$3.8525	$3.1492	$2.7177	$4.9794	$2.1320	$0.2587	$1.0560
57	**2**	$	$4.9226	$3.3149	$5.0720	$5.8093	$2.4874	$0.3018	$1.2320
58	**3**	$	$5.5176	$3.9530	$0.0000	$6.5286	$2.7953	$0.3392	$1.3846
59	**4**	$	$0.0000	$0.0000	$0.0000	$7.3640	$3.1531	$0.3825	$1.5617
61	**NRES**	$	$4.2805	$3.3149	$2.8607	$5.5327	$2.3689	$0.2874	$1.1734

CALIFORNIA-AMERICAN WATER COMPANY SOU Workpaper 126
SOUTHERN DIVISION - 2025 STEP RATES **Wkpr: 122**
REVENUE CALCULATION AT PROPOSED RATES

Ln. No.	Customer Class	QTY RATE	Total Consumption	Total Revenues	Usage per Customer
	SOUTHERN				
	METERED CONSUMPTION	$/CCF			CCF
1	**Residential**				
2	Tier 1	4.9794	5,748,684	28,625,168	
3	Tier 2	5.8093	1,572,314	9,134,100	
4	Tier 3	6.5286	1,685,613	11,004,670	
5	Tier 4	7.3640	582,717	4,291,140	
6	**Total Residential**		9,589,328	53,055,077	149.7
	METERED CONSUMPTION	$/CCF			CCF
7	Commercial	5.5327	4,448,589	24,612,709.39	738.2
8	Construction	5.5327	13,431	74,311.28	13,431.3
9	Industrial	5.5327	600,444	3,322,075.90	2,440.8
10	Public Authority	5.5327	1,578,350	8,732,535.69	2,096.1
11	Other	5.5327	8,053	44,557.06	141.3
12	**Total Non-Residential**		6,648,868	36,786,189	
12	**SOUTHERN**		**Total Customer Revenue**	**89,841,266**	
13	**SOUTHERN CHECK**			**89,841,425**	
14	Over/(Under)			**(159)**	
15	% Difference			0.00%	
	SAN DIEGO Purchased Water				
16	**METERED CONSUMPTION**	$/CCF			CCF
17	Tier 1	2.1320	1,069,008	2,279,174	
18	Tier 2	2.4874	292,383	727,269	
19	Tier 3	2.7953	313,452	876,207	
20	Tier 4	3.1531	108,360	341,666	
21	**Total San Diego Purchased Water**		1,783,203	4,224,316	88.9
22	**METERED CONSUMPTION**	$/CCF			CCF
23	Commercial	2.3689	1,517,548	3,594,979.66	658.3
24	Public Authority	2.3689	874,526	2,071,698.53	2,409.6
25	Other	2.3689	6,933	16,423.92	146.9
26	**Total Non-Residential**		2,399,006	5,683,102.12	
27	**SAN DIEGO PURCHASED WATER**		**Total Customer Revenue**	**9,907,418**	
28	**SAN DIEGO PURCHASED WATER CHECK**			**9,907,402**	
29	Over/(Under)			**16**	
30	% Difference			0.00%	

	BALDWIN HILLS Purchased Water				
31	**METERED CONSUMPTION**	$/CCF			CCF
32	Tier 1	0.2587	470,210	121,631	
33	Tier 2	0.3018	128,606	38,812	
34	Tier 3	0.3392	137,874	46,760	
35	Tier 4	0.3825	47,663	18,233	
36	**Total Balwin Hills Purchased Water**		784,353	225,436	128.8
37	**METERED CONSUMPTION**				
38	Commercial	0.2874	194,706	55,962	311.7
39	Industrial	0.2874	10,986	3,157	2,474.8
40	Public Authority	0.2874	34,734	9,983	1,564.9
41	Other	0.2874	0	-	
42	**Total Non-Residential**		240,426	69,102	
43	**BALDWIN HILLS PURCHASED WATER**		**Total Customer Revenue**	**294,538**	
44	**BALDWIN HILLS PURCHASED WATER CHECK**			**294,537**	
45	Over/(Under)			**1**	
46	% Difference			0.00%	
	VENTURA Purchased Water				
47	**METERED CONSUMPTION**				CCF
48	Tier 1	1.0560	1,921,478	2,029,137	
49	Tier 2	1.2320	525,541	647,484	
50	Tier 3	1.3846	563,411	780,082	
51	Tier 4	1.5617	194,771	304,184	
52	**Total Ventura Purchased Water**		3,205,201	3,760,887	146.5
	METERED CONSUMPTION				CCF
53	Commercial	1.1734	1,281,092	1,503,189.89	876.6
54	Industrial	1.1734	543,329	637,523.53	2,733.2
55	Public Authority	1.1734	335,903	394,137.02	1,509.0
56	Construction	1.1734	13,431	15,759.81	12,230.3
57	**Total Non-Residential**		2,173,756	2,550,610	
58	**VENTURA PURCHASED WATER**		**Total Customer Revenue**	**6,311,497**	
59	**VENTURA PURCHASED WATER CHECK**			**6,311,483**	
60	Over/(Under)			**14**	
61	% Difference			0.00%	

62	GENERAL METERED QUANTITY REVENUES			89,841,266	
63	PURCHASED WATER QUANTITY REVENUES			16,513,454	
64	SERVICE CHARGE REVENUES			44,504,456	
65	PRIVATE FIRE SERVICE REVENUES			1,066,987	
66	OTHER MISC/SERVICE REVENUES			375,433	
67	**TOTAL SOUTHERN DIVISION REVENUES**			**152,301,596**	
68		Check to 2026 Rev Req't		152,302,437	
69		Over/(Under)		(841)	
70		% Difference		0.00%	

EAST PASADENA				
METERED CONSUMPTION	$/CCF			CCF
Residential				
Tier 1	3.8525	261,357	1,006,865	
Tier 2	4.9226	89,256	439,369	
Tier 3	5.5176	44,173	243,728	
Tier 4	0.0000	0	-	
Total Residential		394,786	1,689,961	146.4
METERED CONSUMPTION	$/CCF			CCF
Commercial	4.2805	192,869	825,574	860.3
Total Non-Residential			825,574	
EAST PASADENA			**2,515,535**	
EAST PASADENA CHECK			**2,515,478**	
Over/(Under)			**57**	
% Difference			0.00%	

BELLFLOWER				
METERED CONSUMPTION	$/CCF			CCF
Residential				
Tier 1	3.1492	159,407	501,997	
Tier 2	3.3149	42,945	142,357	
Tier 3	3.9530	41,404	163,671	
Tier 4	0.0000	0	-	
Total Residential		243,755	808,025	129.2
METERED CONSUMPTION	$/CCF			CCF
Commercial	3.3149	19,581	64,910	209.7
Other	3.3149	0	-	
Public Authority	3.3149	0	-	
Total Non-Residential			64,910	
BELLFLOWER			**872,935**	
BELLFLOWER CHECK			**872,937**	
Over/(Under)			**(3)**	
% Difference			0.00%	
PIRU				
METERED CONSUMPTION	$/CCF			CCF
Residential				
Tier 1	2.7177	77,586	210,853	
Tier 2	5.0720	5,023	25,475	
Tier 3	0.0000		-	
Tier 4	0.0000		-	
Total Residential		82,609	236,328	147.8
METERED CONSUMPTION	$/CCF			CCF
Commercial	2.8607	90,673	259,387	1,177.6
Irrigation	1.3180	74,350	97,991	12,391.6
Total Non-Residential		165,022	357,378	
PIRU			**593,707**	
PIRU CHECK			**593,697**	
Over/(Under)			**10**	
% Difference			0.00%	

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION - USAGE PER CUSTOMER

Usage/Customer	Ventura	San Diego	Baldwin Hills	Duarte	San Marino	Bellflwr	E. Pas	Piru	Total
Residential	146.5	88.9	128.8	143.3	181.5	129.2	146.4	147.5	134.7
Commercial	876.6	658.3	311.7	944.0	544.5	209.7	860.3	607.8	669.9
Industrial	2,733.2	0.0	2,474.8	967.9	687.3	0.0	0.0	0.0	2,257.6
Public Authority	1,509.0	2,409.6	1,564.9	936.5	1,064.0	0.0	0.0	0.0	1,692.9
Other	12,230.3	146.9	0.0	173.9	32.0	0.0	0.0	9,410.7	1,105.5
Total	222.5	177.4	153.4	223.7	226.6	132.5	201.8	289.3	202.6

ACAM Usage	Ventura	San Diego	Baldwin Hills	Duarte	San Marino	Bellflwr	E. Pas	Piru	Total
Residential	2,835,599	1,711,170	719,722	1,017,882	2,315,153	224,860	400,129	82,477	9,306,991
Commercial	1,008,999	1,439,620	187,013	621,167	778,596	17,194	197,864	46,804	4,297,257
Industrial	502,912	0	7,424	15,487	29,554	0	0	0	555,377
Public Authority	288,218	703,617	39,122	111,438	134,058	0	0	0	1,276,454
Other	12,230	4,260	0	348	769	0	0	56,464	74,071
Total	4,647,959	3,858,667	953,281	1,766,322	3,258,129	242,054	597,993	185,745	15,510,151

YMR Customer Cou	Ventura	San Diego	Baldwin Hills	Duarte	San Marino	Bellflwr	E. Pas	Piru	Total
Residential	19,362	19,244	5,586	7,102	12,758	1,741	2,734	559	69,086
Commercial	1,151	2,187	600	658	1,430	82	230	77	6,415
Industrial	184		3	16	43				246
Public Authority	191	292	25	119	126	1			754
Other	1	29	2	2	24	3		6	67
Total	20,889	21,752	6,216	7,897	14,381	1,827	2,964	642	76,568

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION **Wkpr.: 118**
REVENUE REQUIREMENT CALCULATION

	Revenue Requirement
Total Southern Division	$151,304.96

	Revenue to be collected from rates
Southern Division	$145,071.78
East Pasadena	$3,826.53
Bellflower	$1,528.89
Piru	$877.76
Total Southern Division	$151,304.96

California American Water SOU Workpaper 128

Cost of Service - Financial

All Districts - 2022 GRC

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

		East Pasadena	Bellflower	Warring	Southern Division
		RS340	RS751	RS752	
		Test Year	**Test Year**	**Test Year**	**Test Year**
		2025	2025	2025	2025
Line Number	**Description**	**1556**	**1580**	**1581**	**1595**
1	Total Water Service Revenue Requirement	3,827	1,529	878	145,072
5	Revenue recovered from Private Fire	0	37	0	1,067
6	Other Revenues	0	0	0	375
14	Total other revenues	0	37	0	1,442
17	Fixed charges to be collected from metered customers	2,622	1,238	735	89,010
18	Variable Charges				
19	Purchased Water	0	254	142	51,258
20	Purchased Power	0	0	0	3,619
21	Chemical	0	0	0	257
22	Uncollectible	0	0	0	1,086
23	Total Variable Charges	1,204	254	142	54,619
30					
31	**Calculation of Standard Rates**				
32	% of fixed cost - Allowed Service Charge Revenue	50%	50%	50%	50%
33	Allowed Service Charge Revenue	1,311	619	368	44,505
34	Remaining 50% of Revenue Requirmenet To be Recovered in Quantinty Rates	2,515	873	510	99,124
36	Total Water Sales -General Metered Service	598	242	186	14,484
38	Standard Quantinty Rates (Per CCFS)	4.2065	3.6064	2.7458	6.8435
41	**Calculation of Conservation Rates**				
43	Percentage of Fixed Cost To Be Recovered From Service Charges	50%	50%	50%	50%
45	Revenue To Be Recovered From Service Charges	1,311	619	368	44,505
47	Revenue To Be Recovered From Quantitiy Charges	2,515	873	510	84,047
49	Total Water Sales -General Metered Service	598	242	186	14,484
51	Conservation Quantinty Rates (Per CCFS)	4.2065	3.6064	2.7458	5.8026
53	Baldwin Hills Purchased Water Cost to be Recovered in Quantity rates				

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

		East Pasadena	Bellflower	Warring	Southern Division
		RS340	RS751	RS752	
		Test Year	**Test Year**	**Test Year**	**Test Year**
		2025	2025	2025	2025
Line Number	**Description**	**1556**	**1580**	**1581**	**1595**
54	San Diego Purchased Water				19,580
55	Percentage of Purchased Water Consolidated				53%
56	Purchased Water Cost retained within districts				9,202
57	San Diego Total Water Sale				3,859
58	Conservation Quantinty Rates for purchased water portion(Per CCFS)				2.3849
60	Ventura Purchased Water				22,412
61	Percentage of Purchased Water Consolidated				75%
62	Purchased Water Cost retained within districts				5,603
63	Ventura Total Water Sale				4,648
64	Conservation Quantinty Rates for purchased water portion(Per CCFS)				1.205
66	Baldwin Hills Purchased Water				2,719
67	Percentage of Purchased Water Consolidated				90%
68	Purchased Water Cost retained within districts				272
69	Baldwin Hills Total Water Sales				953
70	Conservation Quantinty Rates for purchased water portion(Per CCFS)				0.285

California American Water **Just Residential=1** **1** SOU Workpaper 129

Residential Meter Charges

All Districts - 2022 GRC

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

			East Pasadena		Bellflower		Warring		Southern Division	
			Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Standard Rates	Conservation Rates
			Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
			2025	2025	2025	2025	2025	2025	2025	2025
Line Number	Description	Water & RFS Meter Sizes	1556	1556	1580	1580	1581	1581	1595	1595
1	**Customers by Meter Size**									
2		0"	0	0	0	0	0	0	0	0
3		5/8 x 3/4"	1,112	1,112	1,732	1,732	494	494	50,092	50,092
4		3/4"	859	859	0	0	2	2	659	659
5		1"	690	690	9	9	17	17	10,735	10,735
6		1-1/2"	55	55	0	0	26	26	929	929
7		2"	17	17	0	0	17	17	423	423
8		3"	0	0	0	0	2	2	6	6
9		4"	0	0	0	0	1	1	1	1
10		6"	0	0	0	0	0	0	1	1
11		8"	0	0	0	0	0	0	0	0
12		10"	0	0	0	0	0	0	0	0
13	**TOTAL Average Customers**		**2,733**	**2,733**	**1,741**	**1,741**	**559**	**559**	**62,846**	**62,846**
14										
15	**Meter Equivalents by Meter Size**									
16		0"	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17		5/8 x 3/4"	1	1	1	1	1	1	1	1
18		3/4"	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
19		1"	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
20		1-1/2"	5	5	5	5	5	5	5	5
21		2"	8	8	8	8	8	8	8	8
22		3"	15	15	15	15	15	15	15	15
23		4"	25	25	25	25	25	25	25	25
24		6"	50	50	50	50	50	50	50	50
25		8"	80	80	80	80	80	80	80	80
26		10"	115	115	115	115	115	115	115	115
27										
28	**Total Meter Equivalents**									
29		0"	0	0	0	0	0	0	0	0
30		5/8 x 3/4"	1,112	1,112	1,732	1,732	494	494	50,092	50,092
31		3/4"	1,289	1,289	0	0	3	3	989	989
32		1"	1,725	1,725	23	23	43	43	26,838	26,838
33		1-1/2"	275	275	0	0	130	130	4,645	4,645
34		2"	136	136	0	0	136	136	3,384	3,384
35		3"	0	0	0	0	30	30	90	90
36		4"	0	0	0	0	25	25	25	25
37		6"	0	0	0	0	0	0	50	50
38		8"	0	0	0	0	0	0	0	0
39		10"	0	0	0	0	0	0	0	0
40	**TOTAL**		**5,815**	**6,454**	**1,983**	**2,098**	**911**	**936**	**124,688**	**142,910**

California American Water **Just Residential=1** 1 SOU Workpaper 129

Residential Meter Charges

All Districts - 2022 GRC

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

			East Pasadena		Bellflower		Warring		Southern Division	
			Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Standard Rates	Conservation Rates
			Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
			2025	2025	2025	2025	2025	2025	2025	2025
Line Number	Description	Water & RFS Meter Sizes	1556	1556	1580	1580	1581	1581	1595	1595
41										
42	Total Service Charge Revenue Necessary ($1,000's)		$1,311	$1,311	$619	$619	$368	$368	$44,505	$44,505
43	Annual Cost per Meter Equivalent		$225.46	$203.14	$312.26	$295.14	$403.67	$392.89	$356.93	$311.42
44	Monthly Meter Equivalent Cost		$18.79	$16.93	$26.02	$24.60	$33.64	$32.74	$29.74	$25.95
45										
46	**SERVICE CHARGE RATE BY METER SIZE**									
47		0"	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
48		5/8 x 3/4"	$18.79	$16.93	$26.02	$24.60	$33.64	$32.74	$29.74	$25.95
49		3/4"	$28.18	$25.39	$39.03	$36.89	$50.46	$49.11	$44.62	$38.93
50		1"	$46.97	$42.32	$65.05	$61.49	$84.10	$81.85	$74.36	$64.88
51		1-1/2"	$93.94	$84.64	$130.11	$122.98	$168.20	$163.70	$148.72	$129.76
52		2"	$150.31	$135.43	$208.17	$196.76	$269.11	$261.93	$237.95	$207.61
53		3"	$281.83	$253.92	$390.32	$368.93	$504.59	$491.11	$446.17	$389.28
54		4"	$469.71	$423.20	$650.54	$614.88	$840.98	$818.52	$743.61	$648.79
55		6"	$939.42	$846.41	$1,301.08	$1,229.76	$1,681.96	$1,637.04	$1,487.22	$1,297.59
56		8"	$1,503.07	$1,354.26	$2,081.73	$1,967.62	$2,691.13	$2,619.26	$2,379.55	$2,076.14
57		10"	$2,160.67	$1,946.74	$2,992.49	$2,828.46	$3,868.51	$3,765.18	$3,420.60	$2,984.45
58										
59	**PROOF OF SERVICE CHARGE REVENUES**									
60		0"	$0	$0	$0	$0	$0	$0	$0	$0
61		5/8 x 3/4"	$250,712	$225,890	$540,834	$511,189	$199,413	$194,087	$17,879,451	$15,599,699
62		3/4"	$290,506	$261,744	$0	$0	$1,211	$1,179	$352,828	$307,840
63		1"	$388,920	$350,414	$7,026	$6,641	$17,156	$16,698	$9,579,170	$8,357,760
64		1-1/2"	$62,002	$55,863	$0	$0	$52,477	$51,075	$1,657,950	$1,446,550
65		2"	$30,663	$27,627	$0	$0	$54,899	$53,433	$1,207,859	$1,053,849
66		3"	$0	$0	$0	$0	$12,110	$11,787	$32,124	$28,028
67		4"	$0	$0	$0	$0	$10,092	$9,822	$8,923	$7,786
68		6"	$0	$0	$0	$0	$0	$0	$17,847	$15,571
69		8"	$0	$0	$0	$0	$0	$0	$0	$0
70		10"	$0	$0	$0	$0	$0	$0	$0	$0
71										
72			**1,310,830**	**1,310,801**	**619,056**	**618,769**	**367,542**	**367,548**	**44,504,456**	**44,504,158**
73	variance		$0	$0	$0	$0	$0	$0	-$1	-$1
74	% variance		-0.02%	-0.02%	-0.03%	-0.07%	-0.05%	-0.05%	0.00%	0.00%

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Non Residential Meter Charges

All Districts - 2022 GRC

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

				East Pasadena		Bellflower		Warring		Southern Division	
				Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Standard Rates	Conservation Rates
	Larkfield District			Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
				2025	2025	2025	2025	2025	2025	2025	2025
Line Number	Description	Meter Size Equivalent	Status	1556	1556	1580	1580	1581	1581	1595	1595
1	**Customers by Meter Size**										
2		1		0	0	0	0	0	0	0	0
3		1		25	25	60	60	0	0	2,065	2,065
4		1.5		28	28	2	2	0	0	13	13
5		2.5		43	43	4	4	0	0	1,640	1,640
6		5		36	36	4	4	0	0	1,147	1,147
7		8		81	81	15	15	0	0	2,084	2,084
8		15		15	15	1	1	0	0	131	131
9		25		2	2	0	0	2	2	107	107
10		50		0	0	0	0	0	0	42	42
11		80		0	0	0	0	0	0	11	11
12		115		0	0	0	0	0	0	2	2
13	**TOTAL Average Customers**			**230**	**230**	**86**	**86**	**2**	**2**	**7,242**	**7,242**
14											
15	**Meter Equivalents by Meter Size**										
16		0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17		1.5		1	1.5	1	1.5	1	1.5	1	1.5
18		2.25		1.5	2.3	1.5	2.3	1.5	2.3	1.5	2.3
19		3.75		2.5	3.8	2.5	3.8	2.5	3.8	2.5	3.8
20		7.5		5	7.5	5	7.5	5	7.5	5	7.5
21		12		8	12.0	8	12.0	8	12.0	8	12.0
22		22.5		15	22.5	15	22.5	15	22.5	15	22.5
23		37.5		25	37.5	25	37.5	25	37.5	25	37.5
24		75		50	75.0	50	75.0	50	75.0	50	75.0
25		120		80	120.0	80	120.0	80	120.0	80	120.0
26		172.5		115	172.5	115	172.5	115	172.5	115	172.5
27											
28	**Total Meter Equivalents**										
29		1		0	0	0	0	0	0	0	0
30		1		25	38	60	90	0	0	2,065	3,098
31		1.5		42	63	3	5	0	0	20	29
32		2.5		108	161	10	15	0	0	4,100	6,150
33		5		180	270	20	30	0	0	5,735	8,603
34		8		648	972	120	180	0	0	16,672	25,008
35		15		225	338	15	23	0	0	1,965	2,948
36		25		50	75	0	0	50	75	2,675	4,013
37		50		0	0	0	0	0	0	2,100	3,150
38		80		0	0	0	0	0	0	880	1,320
39		115		0	0	0	0	0	0	230	345
40	TOTAL			**1,278**	**1,917**	**228**	**343**	**50**	**75**	**36,442**	**54,664**
41											
42											
44	Monthly Meter Equivalent Cost			$18.79	$16.93	$26.02	$24.60	$33.64	$32.74	$29.74	$25.95

California American Water **Just Residential=1** **0** SOU Workpaper 130

Non Residential Meter Charges

All Districts - 2022 GRC

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

				East Pasadena		Bellflower		Warring		Southern Division	
				Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Standard Rates	Conservation Rates
	Larkfield District			Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
				2025	2025	2025	2025	2025	2025	2025	2025
Line Number	Description	Meter Size Equivalent	Status	1556	1556	1580	1580	1581	1581	1595	1595
45											
46	**SERVICE CHARGE RATE BY METER SIZE**										
47		1		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
48		1		$18.79	$25.39	$26.02	$36.89	$33.64	$49.11	$29.74	$38.93
49		1.5		$28.18	$38.09	$39.03	$55.34	$50.46	$73.67	$44.62	$58.39
50		2.5		$46.97	$63.48	$65.05	$92.23	$84.10	$122.78	$74.36	$97.32
51		5		$93.94	$126.96	$130.11	$184.46	$168.20	$245.56	$148.72	$194.64
52		8		$150.31	$203.14	$208.17	$295.14	$269.11	$392.89	$237.95	$311.42
53		15		$281.83	$380.88	$390.32	$553.39	$504.59	$736.67	$446.17	$583.91
54		25		$469.71	$634.81	$650.54	$922.32	$840.98	$1,227.78	$743.61	$973.19
55		50		$939.42	$1,269.61	$1,301.08	$1,844.65	$1,681.96	$2,455.55	$1,487.22	$1,946.38
56		80		$1,503.07	$2,031.38	$2,081.73	$2,951.44	$2,691.13	$3,928.88	$2,379.55	$3,114.21
57		115		$2,160.67	$2,920.11	$2,992.49	$4,242.69	$3,868.51	$5,647.77	$3,420.60	$4,476.68
58											
59	**PROOF OF SERVICE CHARGE REVENUES**										
60		1		$0	$0	$0	$0	$0	$0	$0	$0
61		1		$5,637	$7,618	$18,736	$26,563	$0	$0	$737,065	$964,626
62		1.5		$9,469	$12,798	$937	$1,328	$0	$0	$6,960	$9,109
63		2.5		$24,237	$32,756	$3,123	$4,427	$0	$0	$1,463,422	$1,915,239
64		5		$40,583	$54,847	$6,245	$8,854	$0	$0	$2,047,007	$2,678,999
65		8		$146,099	$197,450	$37,471	$53,126	$0	$0	$5,950,775	$7,788,015
66		15		$50,729	$68,559	$4,684	$6,641	$0	$0	$701,372	$917,913
67		25		$11,273	$15,235	$0	$0	$20,184	$29,467	$954,794	$1,249,577
68		50		$0	$0	$0	$0	$0	$0	$749,558	$980,976
69		80		$0	$0	$0	$0	$0	$0	$314,100	$411,076
70		115		$0	$0	$0	$0	$0	$0	$82,094	$107,440
71											
72				**288,027**	**389,263**	**71,196**	**100,939**	**20,184**	**29,467**	**13,007,147**	**17,022,970**

California American Water
Non Residential Meter Charges
All Districts - 2022 GRC
Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

Warring

Line Number	Description	Meter Size Equivalent	Status	East Pasadena Standard Rates Test Year 2024	East Pasadena Conservation Rates Test Year 2024	Bellflower Standard Rates Test Year 2024	Bellflower Conservation Rates Test Year 2024	Warring Standard Rates Test Year 2024	Warring Conservation Rates Test Year 2024	Southern Division Standard Rates Test Year 2024	Southern Division Conservation Rates Test Year 2024
				1556	1556	1580	1580	1581	1581	1595	1595
1	**Customers by Meter Size**										
2		0		0	0	0	0	0	0	0	0
3		1.75		0	0	0	0	0	0	960	960
4		3		0	0	0	0	0	0	3	3
5		4.5		0	0	0	0	0	0	2	2
6		2		0	0	0	0	0	0	212	212
7		3.25		0	0	0	0	0	0	0	0
8		4.75		0	0	0	0	0	0	0	0
9		3.75		0	0	0	0	0	0	0	0
10		5.25		0	0	0	0	0	0	2	2
11		6.5		0	0	0	0	0	0	0	0
12				0	0	0	0	0	0	0	0
3											
4	**TOTAL Average Customers**			**0**	**0**	**0**	**0**	**0**	**0**	**1,179**	**1,179**
5											
6	**Meter Equivalents by Meter Size**										
7		0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		1.75		1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
9		3		3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
10		4.5		4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
11		2		2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
12		3.25		3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3
13		4.75		4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8
14		3.75		3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8
15		5.25		5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3
16		6.5		6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
17		0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27		0									
28	**Total Meter Equivalents**										
29		0		0	0	0	0	0	0	0	0
30		1.75		0	0	0	0	0	0	1,680	1,680
31		3		0	0	0	0	0	0	9	9
32		4.5		0	0	0	0	0	0	9	9
33		2		0	0	0	0	0	0	424	424
34		3.25		0	0	0	0	0	0	0	0
35		4.75		0	0	0	0	0	0	0	0
36		3.75		0	0	0	0	0	0	0	0
37		5.25		0	0	0	0	0	0	11	11
38		6.5		0	0	0	0	0	0	0	0
39		0		0	0	0	0	0	0	0	0
40		0		0	0	0	0	0	0	0	0
41		0		0	0	0	0	0	0	0	0
42		0		0	0	0	0	0	0	0	0
43		0		0	0	0	0	0	0	0	0
44		0		0	0	0	0	0	0	0	0
45		0		0	0	0	0	0	0	0	0
46		0		0	0	0	0	0	0	0	0
47		0		0	0	0	0	0	0	0	0
48		0		0	0	0	0	0	0	0	0
49		0		0	0	0	0	0	0	0	0
51	TOTAL			0.00	0.00	0.00	0.00	0.00	0.00	2,133.00	2,133.00

California American Water
Non Residential Meter Charges
All Districts - 2022 GRC
Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

				East Pasadena		Bellflower		Warring		Southern Division	
				Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Standard Rates	Conservation Rates	Standard Rates	Conservation Rates
	Warring			Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year
				2024	2024	2024	2024	2024	2024	2024	2024
Line Number	Description	Meter Size Equivalent	Status	1556	1556	1580	1580	1581	1581	1595	1595
52											
55	Monthly Meter Equivalent Cost			18.79	16.93	26.02	24.60	33.64	32.74	29.74	25.95
56											
57	**SERVICE CHARGE RATE BY METER SIZE**										
58		0		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
59		1.75		$32.88	$29.62	$45.54	$43.04	$58.87	$57.30	$52.05	$45.42
60		3		$56.37	$50.78	$78.06	$73.79	$100.92	$98.22	$89.23	$77.86
61		4.5		$84.55	$76.18	$117.10	$110.68	$151.38	$147.33	$133.85	$116.78
62		2		$37.58	$33.86	$52.04	$49.19	$67.28	$65.48	$59.49	$51.90
63		3.25		$61.06	$55.02	$84.57	$79.93	$109.33	$106.41	$96.67	$84.34
64		4.75		$89.24	$80.41	$123.60	$116.83	$159.79	$155.52	$141.29	$123.27
65		3.75		$70.46	$63.48	$97.58	$92.23	$126.15	$122.78	$111.54	$97.32
66		5.25		$98.64	$88.87	$136.61	$129.13	$176.61	$171.89	$156.16	$136.25
67		6.5		$122.12	$110.03	$169.14	$159.87	$218.65	$212.81	$193.34	$168.69
68		0		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
69		0		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
70		0		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
71		0		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
72		0		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
73		0		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
74		0		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
75		0		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
76		#REF!		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
77		0		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
78		0		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
79		0		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
80	**PROOF OF SERVICE CHARGE REVENUES**										
81		0		$0	$0	$0	$0	$0	$0	$0	$0
82		1.75		$0	$0	$0	$0	$0	$0	$599,646	$523,187
83		3		$0	$0	$0	$0	$0	$0	$3,212	$2,803
84		4.5		$0	$0	$0	$0	$0	$0	$3,212	$2,803
85		2		$0	$0	$0	$0	$0	$0	$151,339	$132,042
86		3.25		$0	$0	$0	$0	$0	$0	$0	$0
87		4.75		$0	$0	$0	$0	$0	$0	$0	$0
88		3.75		$0	$0	$0	$0	$0	$0	$0	$0
89		5.25		$0	$0	$0	$0	$0	$0	$3,748	$3,270
90		6.5		$0	$0	$0	$0	$0	$0	$0	$0
91		0		$0	$0	$0	$0	$0	$0	$0	$0
92		0		$0	$0	$0	$0	$0	$0	$0	$0
93		0		$0	$0	$0	$0	$0	$0	$0	$0
94		0		$0	$0	$0	$0	$0	$0	$0	$0
95		0		$0	$0	$0	$0	$0	$0	$0	$0
96		0		$0	$0	$0	$0	$0	$0	$0	$0
97		0		$0	$0	$0	$0	$0	$0	$0	$0
98		0		$0	$0	$0	$0	$0	$0	$0	$0
99		#REF!		$0	$0	$0	$0	$0	$0	$0	$0
100		0		$0	$0	$0	$0	$0	$0	$0	$0
101		0		$0	$0	$0	$0	$0	$0	$0	$0
102		0		$0	$0	$0	$0	$0	$0	$0	$0
103		0		$0	$0	$0	$0	$0	$0	$0	$0
104											
105				0.00	0.00	0.00	0.00	0.00	0.00	761,157.00	664,105.00

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

Line Number		East Pasadena	Bellflower	Warring	Southern Division	Southern Division Excluding	Southern Division Purchased water	Southern Division Purchased water	Southern Division Purchased water
		Conservation Rates Test Year 2025	**Conservation Rates Test Year** 2025	**Conservation Rates Test Year** 2025	**Conservation Rates Test Year** 2025	**Conservation Rates Test Year** 2025	**Conservation Rates Test Year** 2025	**Conservation Rates Test Year** 2025	**Conservation Rates Test Year** 2025
		RS340	**RS751**	**RS752**	**1595**				
1	SQR under Conservation Rates	4.21	3.61	2.75	5.80	2.38	0.29	1.2055	
2	Annual Residential Sales (CCF)	400	225	82	8,600	1,711	720	2,836	
3	Residential Revenue Requirement	$1,683	$811	$226	$49,900	$4,081	$205	$3,418	
4	Residential Rev Req Per Proof	$1,683.22	$810.94	$226.47	$49,899.79	$4,081	$205	$3,418	
5	Residential Variance	$0	($0)	$0	$0	$0	$0	$0	
6	% Variance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
11	Water at Tier 1 Rate	66.20%	65.40%	93.92%	59.95%	59.95%	59.95%	59.95%	
16	Water at Tier 2 Rate	22.61%	17.62%	6.08%	16.40%	16.40%	16.40%	16.40%	
17	Cumulative water	88.81%	83.01%	100.00%	76.35%	76.35%	76.35%	76.35%	
21	Water at Tier 3 Rate	11.19%	16.99%	0.00%	17.58%	17.58%	17.58%	17.58%	
22	Cumulative water	100.00%	100.00%	100.00%	93.92%	93.92%	93.92%	93.92%	
26	Water at Tier 4 Rate	0.00%	0.00%	0.00%	6.08%	6.08%	6.08%	6.08%	
27	Cumulative water	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
34	Rate per hcf [7, 8]	**$3.7859**	**$3.4261**	**$2.6085**	**$5.2223**	**$2.1464**	**$0.2567**	**$1.0849**	
35	% of SQR	90.00%	95.00%	95.00%	90.00%	90.00%	90.00%	90.00%	
36	Revenue within tier	59.58%	62.13%	89.22%	53.95%	53.95%	53.95%	53.95%	
39	Rate per hcf	**$4.8375**	**$3.6064**	**$4.8683**	**$6.0927**	**$2.5041**	**$0.2995**	**$1.2657**	
40	% of SQR	115.00%	100.00%	177.30%	105.00%	105.00%	105.00%	105.00%	

Refer to Direct Testimony of David Mitchell and Bahman Pourtaherian

Line Number			East Pasadena Conservation Rates Test Year 2025 RS340	Bellflower Conservation Rates Test Year 2025 RS751	Warring Conservation Rates Test Year 2025 RS752	Southern Division Excluding Southern Division Conservation Rates Test Year 2025 1595	Southern Division Purchased water Conservation Rates Test Year 2025	Southern Division Purchased water Conservation Rates Test Year 2025	Southern Division Purchased water Conservation Rates Test Year 2025
41		Revenue within tier	26.00%	17.62%	10.78%	17.22%	17.22%	17.22%	17.22%
42		Cumulative revenue	85.58%	79.74%	100.00%	71.17%	71.17%	71.17%	71.17%
44		Rate per hcf	**$5.4222**	**$4.3006**	**$0.0000**	**$6.8471**	**$2.8142**	**$0.3366**	**$1.4224**
45		% of SQR	128.90%	119.25%	0.00%	118.00%	118.00%	118.00%	118.00%
46		Revenue within tier	14.42%	20.26%	0.00%	20.74%	20.74%	20.74%	20.74%
47		Cumulative revenue	100.00%	100.00%	100.00%	91.91%	91.91%	91.91%	91.91%
49		Rate per hcf	**$0.0000**	**$0.0000**	**$0.0000**	**$7.7233**	**$3.1743**	**$0.3797**	**$1.6045**
50		% of SQR	0.00%	0.00%	0.00%	133%	133%	133%	133%
51		Revenue within tier [6] (<10%)	0.00%	0.00%	0.00%	8.09%	8.09%	8.09%	8.09%
52		Cumulative revenue	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
56	**1**	$	$3.7859	$3.4261	$2.6085	$5.2223	$2.1464	$0.2567	$1.0849
57	**2**	$	$4.8375	$3.6064	$4.8683	$6.0927	$2.5041	$0.2995	$1.2657
58	**3**	$	$5.4222	$4.3006	$0.0000	$6.8471	$2.8142	$0.3366	$1.4224
59	**4**	$	$0.0000	$0.0000	$0.0000	$7.7233	$3.1743	$0.3797	$1.6045
61	**NRES**	$	$4.2065	$3.6064	$2.7458	$5.8026	$2.3849	$0.2853	$1.2055

CALIFORNIA-AMERICAN WATER COMPANY SOU Workpaper 133
SOUTHERN DIVISION - 2025 STEP RATES **Wkpr: 122**
REVENUE CALCULATION AT PROPOSED RATES

Ln. No.	Customer Class	QTY RATE	Total Consumption	Total Revenues
	SOUTHERN			
	METERED CONSUMPTION	$/CCF		
1	**Residential**			
2	Tier 1	5.2223	5,155,309	26,922,777
3	Tier 2	6.0927	1,410,021	8,590,878
4	Tier 3	6.8471	1,511,625	10,350,202
5	Tier 4	7.7233	522,569	4,035,938
6	**Total Residential**		8,599,525	49,899,795
	METERED CONSUMPTION	$/CCF		
7	Commercial	5.8026	4,035,395	23,415,780.64
8	Construction	5.8026	0	-
9	Industrial	5.8026	555,377	3,222,633.40
10	Other	5.8026	17,607	102,165.31
11	Public Authority	5.8026	1,276,454	7,406,751.38
12	**Total Non-Residential**		5,884,833	34,147,331
12	**SOUTHERN**		**Total Customer Revenue**	**84,047,126**
13	**SOUTHERN CHECK**			**84,046,882**
14	Over/(Under)			**243**
15	% Difference			0.00%
	SAN DIEGO Purchased Water			
16	**METERED CONSUMPTION**	$/CCF		
17	Tier 1	2.1464	1,025,825	2,201,824
18	Tier 2	2.5041	280,572	702,587
19	Tier 3	2.8142	300,790	846,470
20	Tier 4	3.1743	103,983	330,071
21	**Total San Diego Purchased Water**		1,711,170	4,080,953
22	**METERED CONSUMPTION**	$/CCF		
23	Commercial	2.3849	1,439,620	3,433,323.77
24	Public Authority	2.3849	703,617	1,678,044.50
25	Other	2.3849	4,260	10,160.17
26	**Total Non-Residential**		2,147,498	5,121,528.43
27	**SAN DIEGO PURCHASED WATER**		**Total Customer Revenue**	**9,202,481**
28	**SAN DIEGO PURCHASED WATER CHECK**			**9,202,466**
29	Over/(Under)			**16**
30	% Difference			0.00%

	BALDWIN HILLS Purchased Water			
31	**METERED CONSUMPTION**	$/CCF		
32	Tier 1	0.2567	431,464	110,769
33	Tier 2	0.2995	118,009	35,346
34	Tier 3	0.3366	126,513	42,584
35	Tier 4	0.3797	43,735	16,605
36	**Total Balwin Hills Purchased Water**		719,722	205,304
37	**METERED CONSUMPTION**			
38	Commercial	0.2853	187,013	53,346
39	Industrial	0.2853	7,424	2,118
40	Public Authority	0.2853	39,122	11,160
41	Other	0.2853	0	-
42	**Total Non-Residential**		233,559	66,623
43	**BALDWIN HILLS PURCHASED WATER**		**Total Customer Revenue**	**271,927**
44	**BALDWIN HILLS PURCHASED WATER CHECK**			**271,927**
45	Over/(Under)			**1**
46	% Difference			0.00%
	VENTURA Purchased Water			
47	**METERED CONSUMPTION**			
48	Tier 1	1.0849	1,699,907	1,844,248
49	Tier 2	1.2657	464,939	588,487
50	Tier 3	1.4224	498,442	709,003
51	Tier 4	1.6045	172,311	276,467
52	**Total Ventura Purchased Water**		2,835,599	3,418,206
	METERED CONSUMPTION			
53	Commercial	1.2055	1,008,999	1,216,305.00
54	Industrial	1.2055	502,912	606,239.10
55	Public Authority	1.2055	288,218	347,434.76
56	Construction	1.2055	12,230	14,743.10
57	**Total Non-Residential**		1,812,360	2,184,722
58	**VENTURA PURCHASED WATER**		**Total Customer Revenue**	**5,602,928**
59	**VENTURA PURCHASED WATER CHECK**			**5,602,915**
60	Over/(Under)			**13**
61	% Difference			0.00%

62	GENERAL METERED QUANTITY REVENUES		84,047,126
63	PURCHASED WATER QUANTITY REVENUES		15,077,337
64	SERVICE CHARGE REVENUES		44,504,456
65	PRIVATE FIRE SERVICE REVENUES		1,066,987
66	OTHER MISC/SERVICE REVENUES		375,433
67	**TOTAL SOUTHERN DIVISION REVENUES**		**145,071,339**
68		Check to 2025 Rev Req't	145,071,779
69		Over/(Under)	(441)
70		% Difference	0.00%

EAST PASADENA

METERED CONSUMPTION	$/CCF		
Residential			
Tier 1	3.7859	264,895	1,002,851
Tier 2	4.8375	90,464	437,617
Tier 3	5.4222	44,771	242,756
Tier 4	0.0000	0	-
Total Residential		400,129	1,683,224
METERED CONSUMPTION	$/CCF		
Commercial	4.2065	197,864	832,314
Total Non-Residential			832,314
EAST PASADENA			**2,515,539**
EAST PASADENA CHECK			**2,515,478**
Over/(Under)			**61**
% Difference			0.00%

BELLFLOWER			
METERED CONSUMPTION	$/CCF		
Residential			
Tier 1	3.4261	147,050	503,805
Tier 2	3.6064	39,616	142,870
Tier 3	4.3006	38,194	164,260
Tier 4	0.0000	0	-
Total Residential		224,860	810,935
METERED CONSUMPTION	$/CCF		
Commercial	3.6064	17,194	62,010
Other	3.6064	0	-
Public Authority	3.6064	0	-
Total Non-Residential			62,010
BELLFLOWER			**872,945**
BELLFLOWER CHECK			**872,937**
Over/(Under)			**8**
% Difference			0.00%
PIRU			
METERED CONSUMPTION	$/CCF		
Residential			
Tier 1	2.6085	77,462	202,061
Tier 2	4.8683	5,015	24,412
Tier 3	0.0000		-
Tier 4	0.0000		-
Total Residential		82,477	226,473
METERED CONSUMPTION	$/CCF		
Irrigation	2.7458	103,268	283,555
Total Non-Residential			283,555
PIRU			**510,028**
PIRU CHECK			**510,018**
Over/(Under)			**10**
% Difference			0.00%

Line No.	Description	NEW BASE QUANTITY RATES Per 100 CF		Rate Conversion Factor		Schedule No. SOU-1 BASE RATES PER 100 GAL (CGL)	Schedule No. SOU-1 PH2O RATES PER 100 GAL (CGL)	Schedule No. SOU-1 NEW RATES PER 100 GAL (CGL)	Schedule No. CA-CAP NEW RATES PER 100 GAL (CGL)
Schedule SOU-1 (Quantity Rates)				**(1 / 7.48)**					
SOUTHERN (DUARTE, SAN MARINO, & RIO PLAZA)									
	Residential Customers								
1	For the first 85 CGL	$5.2223	x	0.133680556	=	$0.6981	$0.0000	$0.6981	$0.5236
2	For the next 50 CGL	$6.0927	x	0.133680556	=	$0.8145	$0.0000	$0.8145	$0.6109
3	For the next 163 CGL	$6.8471	x	0.133680556	=	$0.9153	$0.0000	$0.9153	$0.9153
4	For all water delivered over 298 CGL	$7.7233	x	0.133680556	=	$1.0324	$0.0000	$1.0324	$1.0324
	All Other Customers								
5	For all water delivered per CGL	$5.8026	x	0.133680556	=	$0.7757	0.0000	$0.7757	
SAN DIEGO									
	Residential Customers								
6	For the first 85 CGL	$5.2223	x	0.133680556	=	$0.6981	$0.2869	$0.9850	$0.7388
7	For the next 50 CGL	$6.0927	x	0.133680556	=	$0.8145	$0.3348	$1.1493	$0.8620
8	For the next 163 CGL	$6.8471	x	0.133680556	=	$0.9153	$0.3762	$1.2915	$1.2915
9	For all water delivered over 298 CGL	$7.7233	x	0.133680556	=	$1.0324	$0.4243	$1.4567	$1.4567
	All Other Customers								
10	For all water delivered per CGL	$5.8026	x	0.133680556	=	$0.7757	$0.3188	$1.0945	
BALDWIN HILLS									
	Residential Customers								
11	For the first 85 CGL	$5.2223	x	0.133680556	=	$0.6981	$0.0343	$0.7324	$0.5493
12	For the next 50 CGL	$6.0927	x	0.133680556	=	$0.8145	$0.0400	$0.8545	$0.6409
13	For the next 163 CGL	$6.8471	x	0.133680556	=	$0.9153	$0.0450	$0.9603	$0.9603
14	For all water delivered over 298 CGL	$7.7233	x	0.133680556	=	$1.0324	$0.0508	$1.0832	$1.0832
	All Other Customers								
15	For all water delivered per CGL	$5.8026	x	0.133680556	=	$0.7757	$0.0381	$0.8138	
VENTURA									
	Residential Customers								
16	For the first 85 CGL	$5.2223	x	0.133680556	=	$0.6981	$0.1450	$0.8431	$0.6323
17	For the next 50 CGL	$6.0927	x	0.133680556	=	$0.8145	$0.1692	$0.9837	$0.7378
18	For the next 163 CGL	$6.8471	x	0.133680556	=	$0.9153	$0.1902	$1.1055	$1.1055
19	For all water delivered over 298 CGL	$7.7233	x	0.133680556	=	$1.0324	$0.2145	$1.2469	$1.2469
	All Other Customers								
20	For all water delivered per CGL	$5.8026	x	0.133680556	=	$0.7757	$0.1611	$0.9368	

Line No.	Description	NEW RATES - RES	NEW CAP RATES	NEW RATES - NON RES
Meter Rates				
21	For 5/8 x 3/4-inch meter	$25.95	$19.46	$38.93
22	For 3/4-inch meter	$38.93	$29.20	$58.39
23	For 1-inch meter	$64.88	$48.66	$97.32
24	For 1-1/2 inch meter	$129.76	$97.32	$194.64
25	For 2-inch meter	$207.61	$155.71	$311.42
26	For 3-inch meter	$389.28	$291.96	$583.91
27	For 4-inch meter	$648.79	$486.60	$973.19
28	For 6-inch meter	$1,297.59	$973.19	$1,946.38
29	For 8-inch meter	$2,076.14	$1,557.10	$3,114.21
30	For 10-inch meter	$2,984.45	$2,238.34	$4,476.68

Line No.	Description	NEW RATES
Multi-use (formerly RFPS Meter Rates)		
31	For 5/8 x 3/4-inch meter to 1-inch RFSS	$45.42
32	For 5/8 x 3/4-inch meter to 1 1/2-inch RFSS	$77.86
33	For 5/8 x 3/4-inch meter to 2-inch RFSS	$116.78
34	For 3/4-inch meter to 1-inch RFSS	$51.90
35	For 3/4-inch meter to 1 1/2-inch RFSS	$84.34
36	For 3/4-inch meter to 2-inch RFSS	$123.27
37	For 1-inch meter to 1 1/2-inch RFSS	$97.32
38	For 1-inch meter to 2-inch RFSS	$136.25
39	For 1 1/2-inch meter to 2-inch RFSS	$168.69

Line No.	Description	CURRENT RATES	NEW RATES
PFPS Meter Rates			
40	For 3/4-inch meter or smaller	$49.53	$52.16
41	For 1-inch meter	$49.53	$52.16
42	For 1-1/2 inch meter	$49.53	$52.16
43	For 2-inch meter	$49.53	$52.16
44	For 3-inch meter	$49.53	$52.16
45	For 4-inch meter	$49.53	$52.16
46	For 6-inch meter	$78.43	$82.59
47	For 8-inch meter	$108.33	$114.08
48	For 10-inch meter	$139.66	$147.07
49	For 12-inch meter	$192.78	$203.01
50	Private Fire Hydrant (PFHY)	$35.46	$37.34

Schedule No. CA-CAP

Line No.	Description	NEW BASE QUANTITY RATES Per 100 CF		Rate Conversion Factor		BASE RATES PER 100 GAL (CGL)	NEW RATES PER 100 GAL (CGL)
Schedule SOU-1 (Quantity Rates)							
EAST PASADENA							
	Residential Customers						
1	For the first 135 CGL	$3.7859	x	0.133680556	=	$0.5061	$0.3796
2	For the next 163 CGL	$4.8375	x	0.133680556	=	$0.6467	$0.4850
3	For all water delivered over 298 CGL	$5.4222	x	0.133680556	=	$0.7248	$0.7248
	All Other Customers						
4	For all water delivered per CGL	$4.2065	x	0.133680556	=	$0.5623	

Line No.	Description	NEW RATES - RES	NEW CAP RATES	NEW RATES - NON RES
Meter Rates				
5	For 5/8 x 3/4-inch meter	$16.93	$12.70	$25.39
1	For 3/4-inch meter	$25.39	$19.04	$38.09
2	For 1-inch meter	$42.32	$31.74	$63.48
3	For 1-1/2 inch meter	$84.64	$63.48	$126.96
4	For 2-inch meter	$135.43	$101.57	$203.14
5	For 3-inch meter	$253.92	$190.44	$380.88
6	For 4-inch meter	$423.20	$317.40	$634.81
7	For 6-inch meter	$846.41	$634.81	$1,269.61
8	For 8-inch meter	$1,354.26	$1,015.69	$2,031.38
9	For 10-inch meter	$1,946.74	$1,460.06	$2,920.11

Schedule No. CA-CAP

Line No.	Description	NEW BASE QUANTITY RATES Per 100 CF		Rate Conversion Factor		BASE RATES PER 100 GAL (CGL)	NEW RATES PER 100 GAL (CGL)
Schedule SOU-1 (Quantity Rates)							
BELLFLOWER							
	Residential Customers						
1	For the first 85 CGL	$3.4261	x	0.133680556	=	$0.4580	$0.3435
2	For the next 50 CGL	$3.6064	x	0.133680556	=	$0.4821	$0.3616
3	For all water delivered over 298 CGL	$4.3006	x	0.133680556	=	$0.5749	$0.5749
	All Other Customers						
4	For all water delivered per CGL	$3.6064	x	0.133680556	=	$0.4821	

Line No.	Description	NEW RATES - RES	NEW CAP RATES	NEW RATES - NON RES
Meter Rates				
5	For 5/8 x 3/4-inch meter	$24.60	$18.45	$36.89
6	For 3/4-inch meter	$36.89	$27.67	$55.34
7	For 1-inch meter	$61.49	$46.12	$92.23
8	For 1-1/2 inch meter	$122.98	$92.23	$184.46
9	For 2-inch meter	$196.76	$147.57	$295.14
10	For 3-inch meter	$368.93	$276.70	$553.39
11	For 4-inch meter	$614.88	$461.16	$922.32
12	For 6-inch meter	$1,229.76	$922.32	$1,844.65
13	For 8-inch meter	$1,967.62	$1,475.72	$2,951.44
14	For 10-inch meter	$2,828.46	$2,121.34	$4,242.69

Line No.	Description	CURRENT RATES	NEW RATES
PFPS Meter Rates			
15	For 3/4-inch meter or smaller	$49.53	$52.16
16	For 1-inch meter	$49.53	$52.16
17	For 1-1/2 inch meter	$49.53	$52.16
18	For 2-inch meter	$49.53	$52.16
19	For 3-inch meter	$49.53	$52.16
20	For 4-inch meter	$49.53	$52.16
21	For 6-inch meter	$78.43	$82.59
22	For 8-inch meter	$108.33	$114.08
23	For 10-inch meter	$139.66	$147.07
24	For 12-inch meter	$192.78	$203.01
25	Private Fire Hydrant (PFHY)	$35.46	$37.34

Schedule No. CA-CAP

Line No.	Description	NEW BASE QUANTITY RATES Per 100 CF		Rate Conversion Factor		BASE RATES PER 100 GAL (CGL)	NEW RATES PER 100 GAL (CGL)
Schedule SOU-1 (Quantity Rates)							
PIRU							
	Residential Customers						
1	For the first 298 CGL	$2.6085	x	0.133680556	=	$0.3487	$0.2615
2	For all water delivered over 298 CGL	$4.8683	x	0.133680556	=	$0.6508	$0.4881
	All Other Customers						
3	For all water delivered per CGL	$2.7458	x	0.133680556	=	$0.3671	
	Irrigation Customers	Per CGL		Southern % Increase		New Rate	
4	For all water delivered per CGL	$0.1679	x	4.92%	=	$0.1762	

Line No.	Description	NEW RATES - RES	NEW CAP RATES	NEW RATES - NON RES
Meter Rates				
5	For 5/8 x 3/4-inch meter	$32.74	$24.56	$49.11
6	For 3/4-inch meter	$49.11	$36.83	$73.67
7	For 1-inch meter	$81.85	$61.39	$122.78
8	For 1-1/2 inch meter	$163.70	$122.78	$245.56
9	For 2-inch meter	$261.93	$196.44	$392.89
10	For 3-inch meter	$491.11	$368.33	$736.67
11	For 4-inch meter	$818.52	$613.89	$1,227.78
12	For 6-inch meter	$1,637.04	$1,227.78	$2,455.55
13	For 8-inch meter	$2,619.26	$1,964.44	$3,928.88
14	For 10-inch meter	$3,765.18	$2,823.89	$5,647.77

Decision 24-12-025 December 5, 2024

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of California-American Water Company (U210W) for Authorization to Increase its Revenues for Water Service by $55,771,300 or 18.71% in the year 2024, by $19,565,300 or 5.50% in the year 2025, and by $19,892,400 or 5.30% in the year 2026.	Application 22-07-001

DECISION APPROVING PARTIAL SETTLEMENT AND ADOPTING RATES FOR CALIFORNIA-AMERICAN WATER COMPANY'S TEST YEAR 2024 GENERAL RATE CASE

24. Cal-Am should continue to collect outstanding WRAM balances accrued under previous decisions.

25. The HAP and CAP programs advance the goals of the ESJ Plan.

26. A.22-07-001 should be closed.

O R D E R

IT IS ORDERED that:

1. California-American Water Company is authorized to increase revenues by 6.40% or $19,960,000 for test year 2024, by 4.65% or $15,510,000 for attrition year 2025, and by 4.42% or $15,440,000 for attrition year 2025.

2. California-American Water Company is authorized to collect, through rates and authorized ratemaking accounting mechanisms, the 2024 test year base revenue requirement authorized by this decision effective January 1, 2024, to include collection of Monterey-Style Water Revenue Adjustment Mechanism or Conservation Adjustments for Rate-Tiered Decision Mechanism.

3. The Joint Motion for Adoption of a Settlement Agreement (with the Settlement Agreement attached) between California-American Water Company and Public Advocates Office is included in Attachment 1. The Joint Motion is granted.

4. California-American Water Company's request for a Water Resources Sustainability Plan decoupling mechanism is denied.

5. California-American Water Company's request for a Monterey-Style Water Revenue Adjustment Mechanism or Conservation Adjustments for Rate Tiered Designs is granted. California-American Water Company must file a Tier 1 Advice Letter to include the Monterey-Style Water Revenue Adjustment Mechanism or Conservation Adjustments for Rate Tiered Designs in its Preliminary Statement.

6. California-American Water Company's request to continue its Annual Consumption Adjustment Mechanism is granted. California-American Water Company must file a Tier 1 Advice Letter to include the Annual Consumption Adjustment Mechanism in its Preliminary Statement.

7. California-American Water Company is authorized to amortize all surcharges and sur-credits recorded in its Water Revenue Adjustment Mechanism balancing accounts on December 31, 2023 over a period of 36 months.

8. California-American Water Company's authority to implement ACAM rate changes is limited to a single, annual adjustment to consumer bills. California-American Water Company must file a Tier 1 Advice Letter to outlining its plan for compliance with this limitation in its Preliminary Statement.

9. California-American Water Company (Cal-Am) is granted an Incremental Cost Balancing Account for the San Diego and Ventura County Districts.

10. Cal-Am's request for single district-wide calculation for pumping costs in the San Diego and Ventura County Districts is denied.

11. Cal-Am is granted an Incremental Cost Balancing Account and a Supply Source Cost Memorandum Account for Monterey, Los Angeles, Sacramento, and Larkfield Districts.

12. California-American Water Company's (Cal-Am) Special Requests 4, 9, and 13 are denied. The portions of Cal-Am's Special Requests 5 and 6 not resolved by the Settlement Agreement are denied.

13. Within 30 days of the effective date of this decision, California-American Water Company shall file Tier 1 Advice Letters with revised tariff schedules incorporating the 2024 test year rates in compliance with this decision for each of

its districts and rate areas considered in this proceeding, consistent with the rates adopted for each rate area as illustrated in the attached Attachments 2 and 3 and B. These filings shall be subject to approval by the Commission's Water Division and will be effective not earlier than 30 days after the Tier 1 advice letter is submitted subject to approval or rejection by staff pursuant to General Order 96-B, General Rule 7.6.1.

14. We adopt the post-test year ratemaking mechanisms, estimated rates, and forecasted sales for each rate district and rate area for California-American Water Company, as illustrated in Attachments 2 and 3 attached hereto and reflecting all terms of the Settlement Agreement and this decision.

15. For escalation years 2025 and 2026, California-American Water Company shall file Tier 1 Advice Letters, in conformance with General Order 96-B and the Revised Water Rate Case Plan (Decision 07-05-062), proposing new revenue requirements and corresponding revised tariff schedules in each rate district and rate area in this proceeding, and in conformance with the Settlement and adopted estimated rates for each rate area as illustrated in the attached Attachments 2 and 3.

16. Application 22-07-001 is closed.

This order is effective today.

Dated December 5, 2024, at Sacramento, California.

ALICE REYNOLDS
President
DARCIE L. HOUCK
JOHN REYNOLDS
KAREN DOUGLAS
Commissioners

Commissioner Matthew Baker recused himself from this agenda item and was not part of the quorum in its consideration.

Schedule No. CEN-SAT Sheet 1
Central Satellite Tariff Area
GENERAL METERED SERVICE

APPLICABILITY
Applicable to all water furnished on a metered basis.

CENTRAL DIVISION TARIFF AREA RATES:

Central Satellite Service Area - Amber Park, Toro, Ralph Lane, Garrapata

TERRITORY
Toro sub-unit, Monterey County, Ambler Park Subdivision, Oaks subdivision, Rim Rock subdivision, Rancho El Toro Country Club (located nine miles southwest of Salinas), Chualar sub-units, Ralph Lane, and vicinity. The unincorporated communities, subdivisions, and adjacent areas generally known as Garrapata and vicinity.

RATES:

Quantity Rates:

Residential Customers:	**Base Rate Per 100 gal (CGL)**	
For the first 60 CGL……..	$1.1944	(I)
For the next 75 CGL……..	$1.4390	|
For the next 192 CGL……	$1.9283	|
For all water over 327 CGL……..	$2.2705	(I)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x ¾-inch meter……...	$22.41	(I)
For ¾-inch meter…….	$33.62	|
For 1-inch meter……	$56.03	|
For 1-1/2-inch meter…….	$112.07	|
For 2-inch meter……	$179.31	|
For 3-inch meter……	$336.20	|
For 4-inch meter……	$560.33	|
For 6-inch meter……	$1,120.66	|
For 8-inch meter……	$1,793.06	(I)

The Meter Charge is a readiness-to-serve charge applicable to all metered service and to which is added to the charge for water furnished, which is based on Quantity Rates.

(Continued)

Schedule No. CEN-SAT
Central Satellite Tariff Area
GENERAL METERED SERVICE

CENTRAL DIVISION TARIFF AREA RATES (Continued):

Central Satellite Service Area - Amber Park, Toro, Ralph Lane, Garrapata (continued)

RATES:
Quantity Rates:

All Other Customers:

For all water delivered, per CGL.....	$1.4390	(I)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter.....	$33.62	(I)
For 3/4-inch meter.....	$50.43	
For 1-inch meter.....	$84.05	
For 1-1/2-inch meter.....	$168.10	
For 2-inch meter.....	$268.96	
For 3-inch meter.....	$504.30	
For 4-inch meter.....	$840.50	
For 6-inch meter.....	$1,680.99	
For 8-inch meter.....	$2,689.59	(I)

The Meter Charge is a readiness-to-serve charge applicable to all metered service and to which is added to the charge for water furnished, which is based on Quantity Rates.

(Continued)

Schedule No. MO-1C Sheet 1
GENERAL METERED SERVICE in the Monterey Service Area Tariff Area
NON-RESIDENTIAL CUSTOMERS

APPLICABILITY

Applicable to all water furnished on a metered basis to non-residential customers in the service areas defined below.

CENTRAL DIVISION TARIFF AREA RATES

Monterey Service Area – Non-Residential

TERRITORY

The incorporated cities of Monterey, Pacific Grove, Carmel-by-the-Sea, Del Rey Oaks, Sand City, a portion of Seaside, Hidden Hills and Ryan Ranch subdivisions, Bishop subdivision including the area known as Laguna Seca Ranch Estates and vicinity and certain unincorporated areas in the County of Monterey.

RATES

Quantity Rates:

Non-Residential Customers:	**Base Rate Per 100 gal (CGL)**	
Division 1	$2.0373	(I)
Division 2	$2.2920	
Division 3	$2.5467	
Division 4	$5.0933	(I)

Service charge: General Metered:

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$72.53	(I)
For 3/4-inch meter	$113.51	
For 1-inch meter	$199.46	
For 1-1/2-inch meter	$471.09	
For 2-inch meter	$774.63	
For 3-inch meter	$1,452.42	
For 4-inch meter	$2,474.02	
For 6-inch meter	$5,106.87	
For 8-inch meter	$8,170.92	(I)

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

(Continued)

Schedule No. MO-1-MF Sheet 1
GENERAL METERED SERVICE in the Monterey Service Area Tariff Area
MULTI-FAMILY RESIDENTIAL CUSTOMERS

APPLICABILITY
Applicable to all water furnished on a metered basis.

CENTRAL DIVISION TARIFF AREA RATES

Monterey Service Area – Multi-Family Residential

TERRITORY
The incorporated cities of Monterey, Pacific Grove, Carmel-by-the-Sea, Del Rey Oaks, Sand City, a portion of Seaside, Hidden Hills and Ryan Ranch subdivisions, Bishop subdivision including the area known as Laguna Seca Ranch Estates, and vicinity and certain unincorporated areas in the County of Monterey.

RATES:
Quantity Rates:

Residential Customers:	**Base Rate Per 100 gal (CGL)**	
For the first 19 CGL……	$0.9925	(I)
For the next 19 CGL……	$1.9849	|
For the next 13 CGL……	$4.4660	|
For all water 51 over CGL……..	$6.2028	(I)

Service Charge: General Metered

Residential Customers:	**Per Meter Per Month**	
For 5/8 x 3/4-inch meter……	$48.35	(I)
For 3/4-inch meter……..	$75.67	|
For 1-inch meter……..	$132.97	|
For 1-1/2-inch meter……...	$314.06	|
For 2-inch meter……..	$516.42	|
For 3-inch meter……..	$968.28	|
For 4-inch meter ……	$1,649.34	|
For 6-inch meter ……	$3,404.58	
For 8-inch meter ……	$5,447.28	(I)

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

(Continued)

Schedule No. MO-1O Sheet 1
GENERAL METERED SERVICE in the Monterey Service Area Tariff Area
OTHER CUSTOMERS

APPLICABILITY

Applicable to all water furnished on a metered basis to miscellaneous, construction, and other water utility customers in the service areas defined below.

CENTRAL DIVISION TARIFF AREA RATES

Monterey Service Area – Other Customers

TERRITORY

The incorporated cities of Monterey, Pacific Grove, Carmel-by-the-Sea, Del Rey Oaks, Sand City, a portion of Seaside, Hidden Hills and Ryan Ranch subdivisions, Bishop subdivision including the area known as Laguna Seca Ranch Estates and vicinity and certain unincorporated areas in the County of Monterey.

RATES

Quantity Rates:

	Base Rate Per 100 gal (CGL)	
Misc. and Construction ……	$1.7163	(I)

Misc. and Construction Meter Rates:

	Per Meter Per Month	
For 5/8 x ¾-inch meter……..	$59.27	(I)
For ¾-inch meter…….	$88.90	
For 1-inch meter……..	$148.17	
For 1-1/2-inch meter……	$296.35	
For 2-inch meter……..	$474.16	
For 3-inch meter……..	$889.05	
For 4-inch meter……..	$1,481.75	
For 6-inch meter……..	$2,963.50	
For 8-inch meter……..	$4,741.59	(I)

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

(Continued)

Schedule No. MO-1O Sheet 2
GENERAL METERED SERVICE in the Monterey Service Area Tariff Area
OTHER CUSTOMERS

RATES (continued):

Monterey Service Area – Other Customers

Other Water Utility (Permanent Service)
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
Block 1……..	$0.5040	(I)
Block 2……..	$1.0080	|
Block 3……..	$4.0322	(I)

Other Water Utility (Temporary Service)
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
Other Water Utility (Temporary Service)…….	$0.5040	(I)

Other Water Utility (Permanent & Temporary)
Meter Rates:

	Per Meter Per Month	
For 5/8 x 3/4-inch meter…….	$72.53	(I)
For 3/4-inch meter……...	$113.51	|
For 1-inch meter……..	$199.46	|
For 1-1/2-inch meter……...	$471.09	|
For 2-inch meter……..	$774.63	|
For 3-inch meter……..	$1,452.42	|
For 4-inch meter……..	$2,474.02	|
For 6-inch meter……..	$5,106.87	|
For 8-inch meter……..	$8,170.92	(I)

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

(Continued)

Schedule No. MO-1-SF Sheet 1
GENERAL METERED SERVICE in the Monterey Service Area Tariff Area
SINGLE FAMILY RESIDENTIAL CUSTOMERS

APPLICABILITY
Applicable to all water furnished on a metered basis.

CENTRAL DIVISION TARIFF AREA RATES

Monterey Service Area – Single Family Residential

TERRITORY
The incorporated cities of Monterey, Pacific Grove, Carmel-by-the-Sea, Del Rey Oaks, Sand City, a portion of Seaside, Hidden Hills and Ryan Ranch subdivisions, Bishop subdivision including the area known as Laguna Seca Ranch Estates, and vicinity and certain unincorporated areas in the County of Monterey.

RATES:
Quantity Rates:

Residential Customers:	**Base Rate Per 100 gal (CGL)**	
For the first 30 CGL……	$0.8173	(I)
For the next 30 CGL……..	$1.6345	|
For the next 54 CGL……..	$2.4518	|
For all water over 114 CGL …….	$3.4052	(I)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x ¾-inch meter……	$48.35	(I)
For ¾-inch meter……	$75.67	|
For 1-inch meter……...	$132.97	|
For 1-1/2-inch meter……	$314.06	|
For 2-inch meter……...	$516.42	|
For 3-inch meter……...	$968.28	|
For 4-inch meter……...	$1,649.34	|
For 6-inch meter…….....	$3,404.58	|
For 8-inch meter……...	$5,447.28	(I)

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

(Continued)

Schedule No. ND-1 Sheet 1
Northern Division Tariff Area
GENERAL METERED SERVICES

APPLICABILITY
Applicable to all metered water service.

NORTHERN DIVISION TARIFF AREA RATES

Sacramento Service Area

TERRITORY
The unincorporated communities, subdivisions, and adjacent areas generally known as Cordova, Rosemont, Parkway Estates, Lindale, Foothill Farms, Arlington Heights, Linwood, Loretto Heights, Arden Highlands, Arden Estates and Sunrise Security Park, and Ox-Bow. A part of the City of Citrus Heights and the communities of Antelope and Sabre City in Sacramento and Placer counties. The city of Isleton and vicinity and the unincorporated community of Walnut Grove in Sacramento County. The lower southwestern portion of Placer County, including the areas Known as Morgan Creek, Doyle Ranch, Sun Valley Oaks, and Riolo Greens. Dunnigan, along both sides of Interstate 5, between County Roads 2 on the north and County Road 9 on the south, Yolo County. Geyserville and vicinity, Sonoma County. Hillview: Coarsegold Highlands, Raymond, and subdivision in and near Oakhurst, Madera County. The unincorporated areas known as Fruitridge Vista Units, Sandra Heights Pacific Terrace Units, Bowling Green Units, and all immediately adjoining territory in Sacramento County including all territory contiguous to the southerly limits of the City of Sacramento.

RATES
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
Residential Customers:		
For the first 75 CGL	$0.5024	(I)
For next 75 CGL	$0.7649	(I)
For all water delivered over 150 CGL	$0.9178	(I)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$32.53	(I)
For 3/4-inch meter	$48.79	
For 1-inch meter	$81.32	
For 1-1/2-inch meter	$162.63	
For 2-inch meter	$260.21	
For 3-inch meter	$487.90	
For 4-inch meter	$813.17	
For 6-inch meter	$1,626.33	
For 8-inch meter	$2,602.13	
For 10-inch meter	$3,740.57	(I)

The Service Charge is a readiness-to-serve charge applicable to all general metered services. It is added to the charge for water furnished, which is based on Quantity Rates.

(Continued)

Schedule No. ND-1 Sheet 2
Northern Division Tariff Area
GENERAL METERED SERVICES

NORTHERN DIVISION TARIFF AREA RATES (Continued);

Sacramento Service Area (continued):

RATES
Quantity Rates:

All Other Customers:

For all water delivered, per CGL.....	$0.6119	(I)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter.....	$48.79	(I)
For 3/4-inch meter.....	$73.18	
For 1-inch meter.....	$121.97	
For 1-1/2-inch meter.....	$243.95	
For 2-inch meter.....	$390.32	
For 3-inch meter.....	$731.85	
For 4-inch meter.....	$1,219.75	
For 6-inch meter.....	$2,439.50	
For 8-inch meter.....	$3,903.20	
For 10-inch meter.....	$5,610.85	(I)

The Service Charge is a readiness-to-serve charge applicable to all general metered services. It is added to the charge for water furnished, which is based on Quantity Rates.

(Continued)

Schedule No. ND-1 Sheet 3
Northern Division Tariff Area
GENERAL METERED SERVICES

NORTHERN DIVISION TARIFF AREA RATES (Continued):

Larkfield Service Area

TERRITORY
The unincorporated areas known as the Larkfield and Wikiup subdivisions and the community of Fulton, three miles north of Santa Rosa, Sonoma County.

RATES
Quantity Rates:

Residential Customers:	Base Rate Per 100 gal (CGL)	
For the first 37 CGL	$0.9256	(I)
For the next 98 CGL	$0.9642	
For the next 55 CGL	$1.1088	
For all water delivered over 190 CGL	$1.1435	(I)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$22.36	(I)
For 3/4-inch meter	$33.53	
For 1-inch meter	$55.89	
For 1-1/2-inch meter	$111.78	
For 2-inch meter	$178.85	
For 3-inch meter	$335.35	
For 4-inch meter	$558.91	
For 6-inch meter	$1,117.82	
For 8-inch meter	$1,788.52	
For 10-inch meter	$2,570.99	(I)

The Service Charge is a readiness-to-serve charge applicable to all general metered services. It is added to the charge for water furnished, which is based on the Quantity Rates.

(Continued)

NORTHERN DIVISION TARIFF AREA RATES (Continued);

Larkfield Service Area (continued):

RATES
Quantity Rates:

All Other Customers:

For all water delivered, per CGL.....	$0.9642	(I)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter.....	$33.53	(I)
For 3/4-inch meter.....	$50.30	
For 1-inch meter.....	$83.84	
For 1-1/2-inch meter.....	$167.67	
For 2-inch meter.....	$268.28	
For 3-inch meter.....	$503.02	
For 4-inch meter.....	$838.37	
For 6-inch meter.....	$1,676.73	
For 8-inch meter.....	$2,682.77	
For 10-inch meter.....	$3,856.49	(I)

The Service Charge is a readiness-to-serve charge applicable to all general metered services. It is added to the charge for water furnished, which is based on Quantity Rates.

(Continued)

Schedule No. ND-1 Sheet 5
Northern Division Tariff Area
GENERAL METERED SERVICES

NORTHERN DIVISION TARIFF AREA RATES (Continued):

Meadowbrook Service Area:

TERRITORY
The unincorporated area known as Meadowbrook Tract, including Nos. 1 and 2, located approximately 1-1/2 miles northwest of the city of Merced, Merced County.

RATES
Quantity Rates:

Residential Customers:	Base Rate Per 100 gal (CGL)	
For the first 34 CGL	$0.2293	(I)
For the next 24 CGL	$0.3057	|
For all water delivered over 58 CGL	$0.3394	(I)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$28.74	(I)
For 3/4-inch meter	$43.11	|
For 1-inch meter	$71.84	|
For 1-1/2-inch meter	$143.69	|
For 2-inch meter	$229.90	|
For 3-inch meter	$431.06	|
For 4-inch meter	$718.43	|
For 6-inch meter	$1,436.87	|
For 8-inch meter	$2,298.99	|
For 10-inch meter	$3,304.79	(I)

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

(Continued)

Schedule No. ND-1 Sheet 6
Northern Division Tariff Area
GENERAL METERED SERVICES

NORTHERN DIVISION TARIFF AREA RATES (Continued);

Meadowbrook Service Area (continued):

RATES
Quantity Rates:

All Other Customers:

For all water delivered, per CGL.....	$0.3057	(I)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8 x ¾-inch meter.....	$43.11	(I)
For ¾-inch meter.....	$64.66	
For 1-inch meter.....	$107.76	
For 1-1/2-inch meter.....	$215.53	
For 2-inch meter.....	$344.85	
For 3-inch meter.....	$646.59	
For 4-inch meter.....	$1,077.65	
For 6-inch meter.....	$2,155.30	
For 8-inch meter.....	$3,448.48	
For 10-inch meter.....	$4,957.19	(I)

The Service Charge is a readiness-to-serve charge applicable to all general metered services. It is added to the charge for water furnished, which is based on Quantity Rates.

(Continued)

Schedule No. ND-HV-9M Sheet 1
Northern Division Tariff Area
MEASURED SERVICES FOR TRUCKS

APPLICABILITY
Applicable to all tank truck water sales.

NORTHERN DIVISION TARIFF AREA RATES

Hillview Service Area

TERRITORY
Hillview Service Area including Coarsegold Highlands, Raymond, and subdivisions in and near Oakhurst, Madera County.

RATES

	Per 1 CGL (100 gal.)	
For all water delivered, per CGL.....	$0.6119	(I)

SPECIAL CONDITIONS

1. All bills subject to reimbursement fee set forth on Schedule No. UF.

(Continued)

PRELIMINARY STATEMENT Sheet 2
Summary Table

Reference	Account	Tariff	
AK	Special Facilities Fee Memorandum Account	11104-W, 11105-W	
AN	Public Safety Power Shut-Off Memorandum Account (PSPSMA)	11106-W, 11107-W	
AO	2019 General Rate Case Interim Rate True-up Memorandum	11108-W	
AQ	Two-Way Tax Memorandum Account	11109-W	
AR	Sustainable Groundwater Management Act Memorandum Account (SGMA)	11110-W	
AS	Group Insurance Balancing Account (GIBA)	11111-W	
AT	Rio Plaza Groundwater Management Memorandum Account	11112-W	
AV	MPSWP Phase 1 Project Cost Memorandum Account (PCMA)	11113-W	
AW	MPSWP Operations and Maintenance Memorandum Account	11114-W	
AX	Meadowbrook CIAC Regulatory Asset	11115-W	
AZ	Monterey Wastewater Purchased Power Balancing Account	11116-W	
BF	Hillview Grant Tax Balancing Account	11117-W	
BG	Hillview Memorandum Account for Deferred Income Taxes (HMADIT)	11118-W	
BH	Central Basin Contamination Memorandum Account	11119-W	
BI	Drought Memorandum Account (DRMA)	11120-W	
BO	Drinking Water Fees Balancing Account (DWFBA)	11121-W	
BP	TCP Litigation Proceeds Memorandum Account	11122-W	
BQ	Central Satellite Service Area - Cost Allocation Tariff	11123-W, 11124-W	
BR	Central Division – Chualar System – Tariff Rate Design	11125-W	
BS	Larkfield Consolidation Tariff	11126-W, 11127-W	
BT	Annual Consumption Adjustment Mechanism	11497-W	
BU	Warring Transaction Memorandum Account (WTMA)	11129-W	
BV	Fruitridge Vista State Revolving Fund (FVSRF) Balancing	11130-W	
BW	Hillview State Revolving Fund (HSRF) Balancing Account	11131-W	
BX	Bass Lake Transaction Memorandum Account (BLTMA)	11051-W	
BY	Conservation Adjustment for Rate Tier Designs Mechanism (CART) Balancing Account	11132-W, XXXXX-W, XXXXX-W	(C)
BZ	Purchased Power Incremental Cost Balancing Account (PP ICBA)	11135-W, 11136-W	
CA	Purchased Water Incremental Cost Balancing Account (PW ICBA)	11137-W, 11138-W, 11139-W	
CB	Conservation Regulation Memorandum Account (CORMA)	11378-W	
CC	Infrastructure Act Memorandum Account (IAMA)	11398-W, 11399-W	

(Continued)

BY. Conservation Adjustment for Rate Tier Designs Mechanism (CART) Balancing Account (continued)

4. RATEMAKING PROCEDURE:

The balance in the balancing account may be amortized by a Tier 1 advice letter annually or requested in a General Rate Case (GRC).

The balancing account will terminate when so ordered in a general rate case decision, at which time any remaining debt (under-collection) or credit (over-collection) balance will be amortized through a surcharge or surcredit.

5. ADOPTED SINGLE-QUANTITY RATES:

Tariff Area	Effective Date	Single Block Rate (per CGL)	
Sacramento	January 1, 2026	$0.6119	(I)
Larkfield	January 1, 2026	$0.9642	(R)
Meadowbrook	January 1, 2026	$0.3057	(I)
Central Satellites	January 1, 2026	$1.439	(I)
Monterey (Residential and Non-Residential)	January 1, 2026	$1.7163	(R)
Ventura	January 1, 2026	$0.9368	(I)
Piru	January 1, 2026	$0.3671	
Los Angeles – Baldwin Hills	January 1, 2026	$0.8138	
Los Angeles – Duarte	January 1, 2026	$0.7757	
Los Angeles – San Marino	January 1, 2026	$0.7757	
Bellflower	January 1, 2026	$0.4821	
East Pasadena	January 1, 2026	$0.5623	
San Diego	January 1, 2026	$1.0945	(I)

(Continued)

Schedule No. CA-CAP Sheet 1
California American Water
CUSTOMER ASSISTANCE PROGRAM

APPLICABILITY

Applicable to individually metered and flat rate residential customers, qualified non-profit group living facilities, qualified agricultural employee housing facilities, and migrant farm worker housing centers where the customer meets all the special conditions of this schedule.

TERRITORY

All territories served by California American Water Company

RATES:

Northern Division:
Sacramento Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 75 CGL	$0.3768	(I)
For next 75 CGL	$0.5736	|
For all water delivered over 150 CGL	$0.9178	(I)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$24.39	(I)
For 3/4-inch meter	$36.59	|
For 1-inch meter	$60.99	|
For 1-1/2-inch meter	$121.97	|
For 2-inch meter	$195.16	|
For 3-inch meter	$365.92	|
For 4-inch meter	$609.87	|
For 6-inch meter	$1,219.75	|
For 8-inch meter	$1,951.60	|
For 10-inch meter	$2,805.42	|
		(I)

Larkfield Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 37 CGL	$0.6942	(I)
For the next 98 CGL	$0.7231	|
For the next 55 CGL	$1.1088	|
For all water delivered over 190 CGL	$1.1435	(I)

(Continued)

Schedule No. CA-CAP Sheet 3
California American Water
CUSTOMER ASSISTANCE PROGRAM

RATES (Continued):

Northern Division (Continued):

Meadowbrook Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 34 CGL	$0.1720	(I)
For the first 24 CGL	$0.2293	(I)
For all water delivered over 58 CGL	$0.3394	(I)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 to 3/4-inch meter	$21.55	(I)
For 3/4-inch meter	$32.33	
For 1-inch meter	$53.88	
For 1-1/2-inch meter	$107.76	
For 2-inch meter	$172.42	
For 3-inch meter	$323.29	
For 4-inch meter	$538.82	
For 6-inch meter	$1,077.65	(I)

Bass Lake Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For all water delivered	$0.4994	(I)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8 to 3/4-inch meter	$43.30	(I)
For 3/4-inch meter	$64.95	
For 1-inch meter	$108.25	
For 1-1/2-inch meter	$216.49	
For 2-inch meter	$346.39	
For 3-inch meter	$649.48	
For 4-inch meter	$1,082.46	(I)

(Continued)

Schedule No. CA-CAP Sheet 5
California American Water
CUSTOMER ASSISTANCE PROGRAM

RATES:

Central Division:

Monterey Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 30 CGL…….	$0.5312	(I)
For the next 30 CGL…….	$1.0624	|
For the next 54 CGL……	$1.5937	|
For all water delivered over 114 CGL……..	$3.4052	(I)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter…….....	$31.43	(I)
For 3/4-inch meter……...	$49.19	|
For 1-inch meter……..	$86.43	|
For 1-1/2-inch meter……	$204.14	|
For 2-inch meter……..	$335.67	|
For 3-inch meter……..	$629.38	|
For 4-inch meter……..	$1,072.07	|
For 6-inch meter……..	$2,212.98	|
For 8-inch meter…….....	$3,540.73	(I)

Central Satellite -- Ambler Park, Toro, Ralph Lane, Garrapata Service Areas
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 60 CGL……	$0.8958	(I)
For the next 75 CGL……...	$1.0793	|
For the next 192 CGL…….	$1.4462	|
For all water delivered over 327 CGL……..	$2.2705	(I)

(Continued)

Schedule No. CA-CAP Sheet 7
California American Water
CUSTOMER ASSISTANCE PROGRAM

RATES:
Southern Division

Los Angeles Service Areas – Duarte, San Marino, Rio Plaza
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 85 CGL……	$0.5236	(I)
For the next 50 CGL……....	$0.6109	|
For the next 163 CGL…….	$0.9153	|
For all water delivered over 298 CGL……...	$1.0324	(I)

Los Angeles Service Areas – Baldwin Hills
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 85 CGL……	$0.5493	(I)
For the next 50 CGL……....	$0.6409	|
For the next 163 CGL…….	$0.9603	|
For all water delivered over 298 CGL……...	$1.0832	(I)

Ventura Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 85 CGL……	$0.6323	(I)
For the next 50 CGL……....	$0.7378	|
For the next 163 CGL…….	$1.1055	|
For all water delivered over 298 CGL……...	$1.2469	(I)

San Diego Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 85 CGL……	$0.7388	(I)
For the next 50 CGL……....	$0.8620	|
For the next 163 CGL…….	$1.2915	|
For all water delivered over 298 CGL……...	$1.4567	|
Multi-Family Pilot Customers	$0.8209	(I)

(Continued)

Schedule No. CA-CAP Sheet 8
California American Water
CUSTOMER ASSISTANCE PROGRAM

RATES (Continued):
Southern Division (Continued):

All Southern Division Tariff Area Except Bellflower
Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……..	$19.46	(I)
For 3/4-inch meter……	$29.20	
For 1-inch meter……	$48.66	
For 1-1/2-inch meter……	$97.32	
For 2-inch meter……	$155.71	
For 3-inch meter……	$291.96	
For 4-inch meter……	$486.60	
For 6-inch meter……	$973.19	
For 8-inch meter……	$1,557.10	
For 10-inch meter……	$2,238.34	(I)

Bellflower Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 85 CGL……	$0.3435	(I)
For the next 50 CGL……...	$0.3616	(I)
For all water delivered over 135 CGL……...	$0.5749	(I)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……..	$18.45	(I)
For 3/4-inch meter……	$27.67	
For 1-inch meter……	$46.12	
For 1-1/2-inch meter……	$92.23	
For 2-inch meter……	$147.57	
For 3-inch meter……	$276.70	
For 4-inch meter……	$461.16	
For 6-inch meter……	$922.32	
For 8-inch meter……	$1,475.72	
For 10-inch meter……..	$2,121.34	(I)

(Continued)

Schedule No. CA-CAP Sheet 9
California American Water
CUSTOMER ASSISTANCE PROGRAM

RATES (Continued):
Southern Division (Continued):

East Pasadena Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 135 CGL……	$0.3796	(I)
For the next 163 CGL……....	$0.4850	(I)
For all water delivered over 298 CGL……...	$0.7248	(I)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……..	$12.70	(I)
For 3/4-inch meter……	$19.04	
For 1-inch meter……	$31.74	
For 1-1/2-inch meter……..	$63.48	
For 2-inch meter……	$101.57	
For 3-inch meter……	$190.44	
For 4-inch meter……	$317.40	
For 6-inch meter……	$634.81	
For 8-inch meter……	$1,015.69	
For 10-inch meter……..	$1,460.06	(I)

(Continued)

Schedule No. CA-CAP Sheet 10
California American Water
CUSTOMER ASSISTANCE PROGRAM

RATES (Continued):
Southern Division (Continued):

Piru Service Area
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
For the first 298 CGL……..	$0.2615	(I)
For all water delivered over 298 CGL…….....	$0.4881	(I)

Service Charge: General Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……..	$24.56	(I)
For 3/4-inch meter……	$36.83	
For 1-inch meter……	$61.39	
For 1-1/2-inch meter……..	$122.78	
For 2-inch meter……	$196.44	
For 3-inch meter……	$368.33	
For 4-inch meter……	$613.89	
For 6-inch meter……	$1,227.78	
For 8-inch meter……	$1,964.44	
For 10-inch meter……..	$2,823.89	(I)

(Continued)

Schedule No. SOU-1 Sheet 1
Southern Division Tariff Area
GENERAL METERED SERVICES

APPLICABILITY
Applicable to all metered water service.

SOUTHERN DIVISION TARIFF AREA RATES

Los Angeles Service Area – Duarte, San Marino, Rio Plaza

TERRITORY
Duarte Service Area consisting of Bradbury, Duarte, portions of Irwindale, Monrovia, and vicinity, Los Angeles County. San Marino Service Area consisting of San Marino, Rosemead, portion of San Gabriel, Temple City, Adams Ranch, vicinity, Los Angeles. Rio Plaza subdivision and vicinity located northeast of El Rio section of the City of Oxnard, Ventura County.

RATES
Quantity Rates:

Residential Customers:	Total Base Rate Per 100 gal (CGL)	
For the first 85 CGL	$0.6981	(I)
For next 50 CGL	$0.8145	|
For next 163 CGL	$0.9153	|
For all water delivered over 298 CGL	$1.0324	(I)

Los Angeles Service Area – Baldwin Hill Service Area

TERRITORY
Baldwin Hills Service Area consisting of Baldwin Hills, Windsor Hills, View Park, Ladera Heights, and Vicinity, Los Angeles County.

RATES
Quantity Rates:

Residential Customers:	Base Rate Per 100 gal (CGL)	Purchased Water Per 100 gal (CGL)	Total Base Rate Per 100 gal (CGL)	
For the first 85 CGL	$0.6981	$0.0343	$0.7324	(I)
For next 50 CGL	$0.8145	$0.0400	$0.8545	|
For next 163 CGL	$0.9153	$0.0450	$0.9603	|
For all water delivered over 298 CGL	$1.0324	$0.0508	$1.0832	(I)

(Continued)

Schedule No. SOU-1 Sheet 2
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

Ventura Service Area

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

RATES
Quantity Rates:

Residential Customers:	Base Rate Per 100 gal (CGL)	Purchased Water Per 100 gal (CGL)	Total Base Rate Per 100 gal (CGL)	
For the first 85 CGL	$0.6981	$0.1450	$0.8431	(I)
For next 50 CGL	$0.8145	$0.1692	$0.9837	|
For next 163 CGL	$0.9153	$0.1902	$1.1055	|
For all water delivered over 298 CGL	$1.0324	$0.2145	$1.2469	(I)

San Diego Service Area

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

RATES
Quantity Rates:

Residential Customers:	Base Rate Per 100 gal (CGL)	Purchased Water Per 100 gal (CGL)	Total Base Rate Per 100 gal (CGL)	
For the first 85 CGL	$0.6981	$0.2869	$0.9850	(I)
For next 50 CGL	$0.8145	$0.3348	$1.1493	|
For next 163 CGL	$0.9153	$0.3762	$1.2915	|
For all water delivered over 298 CGL	$1.0324	$0.4243	$1.4567	(I)

(Continued)

Schedule No. SOU-1 Sheet 4
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

RATES
Quantity Rates:

Los Angeles Service Area – Duarte, San Marino, Rio Plaza

All Other Customers:
For all water delivered, per CGL..... $0.7757 (I)

RATES
Quantity Rates:

Los Angeles Service Area – Baldwin Hill Service Area

All Other Customers:	Base Rate Per 100 gal (CGL	Purchased Water Per 100 gal (CGL)	Total Base Rate Per 100 gal (CGL)	
For all water delivered.....	$0.7757	$0.0381	$0.8138	(I)

Ventura Service Area

RATES
Quantity Rates:

All Other Customers:	Base Rate Per 100 gal (CGL	Purchased Water Per 100 gal (CGL)	Total Base Rate Per 100 gal (CGL)	
For all water delivered.....	$0.7757	$0.1611	$0.9368	(I)

San Diego Service Area

RATES
Quantity Rates:

All Other Customers:	Base Rate Per 100 gal (CGL	Purchased Water Per 100 gal (CGL)	Total Base Rate Per 100 gal (CGL)	
For all water delivered.....	$0.7757	$0.3188	$1.0945	(I)

(Continued)

Schedule No. SOU-1 Sheet 6
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

Bellflower Service Area

TERRITORY
Bellflower and vicinity, Los Angeles County.

RATES
Quantity Rates:

Residential Customers	Base Rate Per 100 gal (CGL)	
For the first 85 CGL	$0.4580	(I)
For next 50 CGL	$0.4821	(I)
For all water delivered over 135 CGL	$0.5749	(I)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$24.60	(I)
For 3/4-inch meter	$36.89	
For 1-inch meter	$61.49	
For 1-1/2-inch meter	$122.98	
For 2-inch meter	$196.76	
For 3-inch meter	$368.93	
For 4-inch meter	$614.88	
For 6-inch meter	$1,229.76	
For 8-inch meter	$1,967.62	
For 10-inch meter	$2,828.46	(I)

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

(Continued)

Schedule No. SOU-1 Sheet 7
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

Bellflower Service Area

TERRITORY
Bellflower and vicinity, Los Angeles County.

RATES
Quantity Rates:

All Other Customers:

For all water delivered, per CGL…… ..... $0.4821 (I)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……....	$36.89	(I)
For 3/4-inch meter……	$55.34	
For 1-inch meter……	$92.23	
For 1-1/2-inch meter……..	$184.46	
For 2-inch meter……	$295.14	
For 3-inch meter……	$553.39	
For 4-inch meter……	$922.32	
For 6-inch meter……	$1,844.65	
For 8-inch meter……	$2,951.44	
For 10-inch meter……	$4,242.69	(I)

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

(Continued)

Schedule No. SOU-1 Sheet 8
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

East Pasadena Service Area

TERRITORY
The territory within and adjacent to the Cities of Arcadia and Temple City and adjacent to the Cities of Pasadena and San Gabriel, Los Angeles County, and as described on the service area map.

RATES
Quantity Rates:

	Base Rate Per 100 gal (CGL)	
Residential Customers		
For the first 135 CGL ……	$0.5061	(I)
For the next 163 CGL ……..	$0.6467	(I)
For all water delivered over 298 CGL ……	$0.7248	(I)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……..	$16.93	(I)
For 3/4-inch meter…….	$25.39	
For 1-inch meter…….	$42.32	
For 1-1/2-inch meter……..	$84.64	
For 2-inch meter…….	$135.43	
For 3-inch meter…….	$253.92	
For 4-inch meter…….	$423.20	
For 6-inch meter…….	$846.41	
For 8-inch meter…….	$1,354.26	
For 10-inch meter……..	$1,946.74	(I)

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

(Continued)

Schedule No. SOU-1 Sheet 9
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

East Pasadena Service Area (continued):

RATES
Quantity Rates:

All Other Customers:
For all water delivered, per CGL …….. $0.5623 (I)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8 x 3/4-inch meter……....	$25.39	(I)
For 3/4-inch meter……	$38.09	
For 1-inch meter……	$63.48	
For 1-1/2-inch meter…….	$126.96	
For 2-inch meter……	$203.14	
For 3-inch meter……	$380.88	
For 4-inch meter……	$634.81	
For 6-inch meter……	$1,269.61	
For 8-inch meter……	$2,031.38	
For 10-inch meter…….	$2,920.11	(I)

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

(Continued)

Schedule No. SOU-1 Sheet 10
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

Piru Service Area

TERRITORY
Piru and vicinity, Ventura County.

RATES
Quantity Rates:

Residential Customers:	Total Base Rate Per 100 gal (CGL)	
For the first 298 CGL	$0.3487	(I)
For all water delivered over 298 CGL	$0.6508	(I)

Service Charge: Residential Metered

	Per Meter Per Month	
For 5/8x3/4-inch meter……	$32.74	(I)
For 3/4-inch meter……	$49.11	
For 1-inch meter……	$81.85	
For 1-1/2-inch meter……	$163.70	
For 2-inch meter……	$261.93	
For 3-inch meter……	$491.11	
For 4-inch meter……	$818.52	
For 6-inch meter……..	$1,637.04	
For 8-inch meter……..	$2,619.26	
For 10-inch meter……..	$3,765.18	(I)

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

(Continued)

Schedule No. SOU-1 Sheet 11
Southern Division Tariff Area
GENERAL METERED SERVICES

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

Piru Service Area

TERRITORY
Piru and vicinity, Ventura County.

RATES
Quantity Rates:

	Total Base Rate Per 100 gal (CGL)	
All Other Customers:		
For all water delivered, per CGL……	$0.3671	(I)

Service Charge: All Other Customers Metered

	Per Meter Per Month	
For 5/8x3/4-inch meter……..	$49.11	(I)
For 3/4-inch meter……..	$73.67	
For 1-inch meter……	$122.78	
For 1-1/2-inch meter……..	$245.56	
For 2-inch meter……	$392.89	
For 3-inch meter……	$736.67	
For 4-inch meter……	$1,227.78	
For 6-inch meter……..	$2,455.55	
For 8-inch meter……..	$3,928.88	
For 10-inch meter……..	$5,647.77	(I)

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

(Continued)

CALIFORNIA AMERICAN WATER
2025 GENERAL RATE CASE
D. XX-XX-XXX
Attachment D-2: Preliminary Determination of Operating Safe Yield for 2026-27 through 2030-31

MAIN SAN GABRIEL BASIN WATERMASTER
REPORT ON
PRELIMINARY DETERMINATION OF
OPERATING SAFE YIELD
FOR 2026-27 THROUGH 2030-31

APRIL 1, 2026

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MAIN SAN GABRIEL BASIN WATERMASTER
REPORT ON PRELIMINARY DETERMINATION OF
OPERATING SAFE YIELD
FOR 2026-27 THROUGH 2030-31

April 1, 2026

SPECIAL INTRODUCTION

As a result of replenishing significant imported and local water over the last three years in the Main San Gabriel Basin (Basin) and fiscal year 2025-26 is currently experiencing above average rainfall, the Key Well elevation has increased to about 265 feet, which has not occurred since 1998. However, of the 265 feet, about 30 feet is imported water stored in Cyclic Storage. Consequently, the Native Key Well elevation (Operational Key Well), which excludes water stored in Cyclic Storage, is around 235 feet. This Report will focus on the Operational Key Well elevation when determining the Operating Safe Yield.

On September 24, 2025, the Los Angeles County Department of Public Works (DPW) ceased all Supplemental Water deliveries to the DPW owned spreading grounds due to the detection of Golden Mussels in the State Water Project water at Silverwood Lake. Watermaster, Upper San Gabriel Valley Municipal Water District (Upper Water), Three Valleys Municipal Water District (Three Valleys District), San Gabriel Valley Municipal Water District (San Gabriel District) and Metropolitan Water District of Southern California (MWD) are working cooperatively with DPW in developing a Golden Mussel Prevention, Control and Mitigation Plan (Golden Mussel Plan) for deliveries of untreated imported water to replenish the Basin. In addition, the State is currently experiencing 45 percent of normal snowfall and 102 percent of normal rainfall. However, the month of March has been dry and hot. The State Water Project (SWP) Allocation for 2026 is 30 percent, as of March, and is unlikely to

increase. In addition, the Water Resources Development Assessment (RDA) is set at $175/AFY, Watermaster only has enough anticipated RDA funds to purchase the two current MWD Letter Agreement commitments, but not enough for any additional wet deliveries for replenishment. Based on these factors, this Report will project the Key Well elevation through at least the summer of 2026 assuming no additional imported water deliveries to Santa Fe Spreading Grounds.

In addition, due to an unprecedented long-term drought since 2005, the strong conservation messaging throughout the Basin has helped the Basin water levels from declining further, along with 2022 and 2023 local wet conditions. The conservation messaging and wet conditions resulted in the Basin experiencing production as low as 168,000 acre-feet in fiscal year 2022-23, which is a historical low since the adjudication. It also appears fiscal year 2025-26 production is trending to be around 165,000 acre-feet. In addition to conservation messaging, the Watermaster has made significant changes to Basin management (including RDA) to help supplement the significant reduction in local water supply for Basin replenishment. During this time, the Watermaster reduced and held the Operating Safe Yield (OSY) at 150,000 acre-feet for ten (10) consecutive years, which is unprecedented. The Engineer has stated, "…the Watermaster should consider maintaining the OSY at no more than 150,000 acre-feet until such times as the operational elevation at the Key Well is significantly above elevation 200 feet…", and hydrologic conditions demonstrate an increasing Key Well elevation, significant storage in canyon reservoirs for replenishment, and adequate imported water supply availability. Fiscal Year 2024-25 was the first time since that 10-year period the Watermaster increased the OSY to 160,000 acre-feet. Last year, Watermaster maintained the OSY at 160,000 acre-feet. The Watermaster has used the RDA and OSY as the primary "tools" for Basin water supply management.

INTRODUCTION

Operating Safe Yield is the quantity of water which the Main San Gabriel Basin Watermaster (Watermaster) determines may be pumped from the Main San Gabriel Basin (Basin) in a fiscal year, free of Replacement Water assessments. In accordance with Section 43 of the amended Main San Gabriel Basin Judgment[1], Watermaster at its regular meeting in May of each year determines the Operating Safe Yield applicable to the succeeding fiscal year and estimates the Operating Safe Yield for the next succeeding four fiscal years.

A Report on the "Preliminary Determination of Operating Safe Yield" is submitted by its Engineer to Watermaster at its regular meeting in April each year. On acceptance of that Report by Watermaster, a copy is distributed to each Pumper and Integrated Producer at least 10 days prior to a hearing, which is held at the regular meeting of Watermaster in May each year. Objections, comments or suggested modifications to the preliminary Operating Safe Yield are considered by Watermaster at that hearing and Watermaster, through vote of its Board members, adopts the final Operating Safe Yield.

BASIN OPERATING CRITERIA

Section 42 of the amended Judgment states in part, "... Watermaster shall recharge Replacement Water in accordance with the Watermaster Operating Criteria and, insofar as practicable, to maintain the water level at the Key Well above Elevation two hundred (200)." Replacement Water is defined in Section 10 (cc) of the amended Judgment as "Water purchased by Watermaster to replace: (1) Production in excess of a Pumper's Share of Operating Safe Yield; (2) The consumptive use portion resulting from the exercise of an Overlying Right; and (3) Production in excess of a

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[1] Upper San Gabriel Valley Municipal Water District vs. City of Alhambra, et al, Case No. 924128, Los Angeles County, as amended June 21, 2012.

Diverter's right to Divert for Direct Use". Producers and Responsible Agencies, through Watermaster, are allowed to deliver Supplemental Water into their respective Cyclic Storage accounts as a pre-delivery of Replacement Water. Furthermore, as a result of recent significant local drought conditions (see Appendix A) the Watermaster took unprecedented actions to supplement local water supplies, and, as part of 2012 Amendments to the Judgment, Watermaster may make deliveries of Supplemental Water to augment the lack of local water replenishment through the RDA stormwater augmentation program. The Operating Safe Yield, using Replacement Water, and delivery of Supplemental Water, using the RDA, are the primary tools being used for management of Basin groundwater levels.

The Operating Safe Yield, which is established in May of each year, along with the prior year's carryover rights and the Diversion component of Integrated Producers, results in a Replacement Water requirement (net of any withdrawals from Producer Cyclic Storage accounts) that is delivered (at the earliest) in October of the second fiscal year, a span of about 17 months, and possibly not until the following June, a span of 26 months, assuming imported Supplemental Water is available. In the time frame between when the Operating Safe Yield is established and Supplemental Water is actually delivered, the actual hydrologic conditions experienced may have had significant impacts on the Basin groundwater levels. Therefore, it is prudent to conservatively manage the Basin groundwater levels and assure that Replacement Water assessment funds and RDA funds are appropriately collected and available for the purchase of available Supplemental Water to provide for Basin replenishment. The producer's significant purchase of Cyclic Storage water in advance of a Replacement Water obligation has helped to manage the "17-month" time delay for the actual delivery of Replacement water. This Report is for the management of Basin groundwater levels using the Replacement Water management tool.

Watermaster evaluates numerous factors when determining the Operating Safe Yield. The most critical factors are the provisions of the Judgment and the current and projected groundwater elevation at the Baldwin Park Key Well (Key Well), which

represents the water stored in the Basin. Importantly, Watermaster focuses on the "operational" groundwater elevation at the Key Well (which excludes the impacts of Supplemental Water held in all Cyclic Storage accounts).

Figure 1 shows the projected Key Well elevation through the end of this fiscal year 2025-26 (June 30, 2026) and next fiscal year 2026-27 (June 30, 2027). Figure 1 assumes no additional MWD imported water deliveries for the next two years and drought conditions during fiscal year 2026-27. The projection also assumes the delivery and replenishment of local water, and the return of normal percolation rates at SFSG's. Figure 1 shows two lines, one is the "measured" Key Well elevation and the second is the "operational" Key Well elevation (only local water and delivered RDA water, and no Cyclic Storage water). The "operational" Key Well elevation is used in determining the OSY.

Figure 1 shows a projection of the Key Well elevation to June 2027, assuming the no additional imported water for the next two fiscal years and (essentially) worst-case local conditions for fiscal year 2026-27 (dry year and production of 190,000 acre-feet). The projected "operational" Key Well elevation (only local water and delivered RDA water, and no Cyclic Storage water) in June 2026 is projected to be about 226 feet and further decrease in June 2027 to about 210 feet. In addition, the projected Key Well elevation "measured" in June 2026 is about 257 feet and in June 2027 is about 241 feet.

Figure 2 shows the measured groundwater elevation at the Key Well, which includes stored Supplemental Water (Cyclic Storage and the initial Water Resource Development Assessment deliveries to Cyclic Storage) and the operational groundwater elevation at the Key Well, which is used to characterize "natural" groundwater elevations for the purposes of establishing an Operating Safe Yield. However, for the purpose of this Report, the measured Key Well elevation is referenced throughout.

Figure 3 shows the Key Well elevation and the relationship between the "measured" water level, the natural water level with only RDA water, and the natural water level (excludes RDA water and Cyclic Storage). Watermaster also reviews historical and current hydrologic conditions within the Basin, such as rainfall, storage of local runoff in surface reservoirs and conservation of local runoff; the availability of Supplemental Water; the quantity of water in Cyclic Storage; Carry-over Rights; and other information. Presented in Table 1 is the historical record of the annual Operating Safe Yield, Carry-over Rights, Lost Carry-over Rights, Production Rights, Water Production, and Replacement Water Requirement for each year of Watermaster operations beginning with fiscal year 1973-74.

Stormwater Augmentation – Water Resources Development Assessment

During fiscal year 2015-16, the Watermaster developed a "RDA Stormwater Augmentation Program," whereby Watermaster uses its Water Resource Development Assessment (RDA II) to purchase available untreated imported water to supplement the shortage of local stormwater replenishment (discussed in detail in the following section). Consequently, once the Stormwater Augmentation Program water is delivered to the Basin, and paid for, it is considered to be a supplement to "local water and available to all Basin pumpers," but not Supplemental Water. As a result of just the RDA programs (includes all RDA actual water deliveries, including RDA water not yet paid for), Watermaster and the Producers have added over 250,000 acre-feet of replenishment water and increased the elevation of the Baldwin Park Key Well by about 49 feet, including what is in MWD's Cyclic Storage, as shown in Figure 3. The RDA is the second "tool" in addition to OSY, the Watermaster has to manage Basin water levels and Basin storage. Other Watermaster and Producer actions have also contributed to maintaining the Basin water supply reliability.

MWD Pre-Delivery Agreement

Under the MWD Pre-Delivery Agreement, MWD, Upper District and Watermaster entered into an Agreement to coordinate large amounts of delivery (up to 200,000 acre-feet) into MWD's Cyclic Storage account. Upper Water and Watermaster have up to ten years to purchase that water. At a minimum, MWD requires an annual purchase each year. The purpose of the MWD Pre-Delivery Agreement is when water is available in the SWP Allocation (around 30-35%), MWD would like to deliver as much water as possible in order to prepare for the next drought conditions, when MWD may not deliver Supplemental Water to the Basin. This potential MWD pre-delivery program is predicated on Watermaster managing the Basin so that, when the MWD replenishment supply interruption occurs, the pre-delivered water will be stored in the Basin and available for pumping. Upper Water and MWD agreed that the payment schedule for the purchase of water delivered will be over five to ten years. In order to fund these purchases every year, Watermaster uses funds from Replacement Water/Cyclic Storage orders and the RDA from Upper Water. Currently, there is about 127,000 acre-feet in MWD's Cyclic Storage under the Pre-Delivery Agreement. To ensure funds are available each year, the OSY would need to be set in order to create a Replacement Water/Cyclic Storage requirement (i.e., setting a low OSY creates more Replacement Water/Cyclic Storage requirement). If there are not enough funds due to increasing the OSY, more RDA water would need to be purchased to make up the difference. This is accomplished by increasing the RDA assessment. This is how both OSY and RDA are used as "tools" to manage Basin water levels and Basin storage.

BASIN CONDITIONS - GROUNDWATER ELEVATIONS

Exhibit H, Section 2 of the amended Judgment states in part "Watermaster in determining Operating Safe Yield and the importation of Replacement Water shall be

guided by water level elevations in the Basin." The following describes the groundwater elevation at the Baldwin Park Key Well.

Baldwin Park Key Well

The Key Well is located in the central portion of the Basin, as shown in Plate 1. It has been successfully used to generally represent basin-wide groundwater elevation trends. A one-foot groundwater elevation change at the Key Well is estimated to represent approximately 8,000 acre-feet of water in storage, under normal conditions (Basin operating conditions). Figure 4 is a hydrograph showing the groundwater elevation at the Key Well and annual rainfall at San Gabriel Dam since October 1, 1937. The highest groundwater elevation at the Key Well, since entry of the Judgment, occurred on July 20, 1983 at 295.3 feet at which time 9,900 acre-feet (about one foot) were in Cyclic Storage. The historical low groundwater elevation at the Key Well, since entry of the Judgment, occurred on November 21, 2018 at 169.4 feet at which time 161,000 acre-feet (about 20 feet) were in Cyclic Storage. Without Cyclic Storage, the groundwater elevation at the Key Well would have been about 150 feet on November 21, 2018. Subsequently, the groundwater elevation rose above 210 feet, but again the long-term drought caused the groundwater elevation to decline to nearly 175 feet in 2022. Due to a combination of spreading imported water, recent local storm events and conservation efforts, the Key Well increased by 89 feet since 2022.

Rainfall for fiscal year 2025-26 as of February 28, 2026, is about 140 percent of normal rainfall year. However, as of March 15, 2026, there has been no rain so far. March 2026 in the State has been drier than normal. On March 13, 2026, the groundwater elevation at the Key Well was 265.1 feet, at which time about 250,000 acre-feet (about 30 feet) were in Cyclic Storage. Without Cyclic Storage, the Key Well elevation would have been about 235 feet on March 13, 2026 ("Operational" Key Well elevation), as shown on Figure 2.

Thus far during fiscal year 2025-26 (through March 15, 2026), rainfall at Puddingstone Dam has been about 17.07 inches (the long-term annual average through March 31st is about 16.10 inches), which is about 106 percent of long-term average through March. As of March 13, 2026, the Key Well elevation was 265.1 feet and the Operational Key Well elevation was 235.3 feet. Typically, during the Summer and early Fall, the measured groundwater elevation at the Key Well decreases by about 10 feet.

Other "Key Wells"

While the groundwater elevation at the Baldwin Park Key Well has increased by about 21 feet from December 26, 2025 to March 13, 2026, the change in groundwater elevations in other parts of the Basin also shows an increase. A well location map showing other "Key Wells" is included as Plate 1 and hydrographs of groundwater elevations at four other wells located throughout the Basin (compared to the measured Baldwin Park Key Well groundwater elevation) are included in Appendix B. San Gabriel County Water District Well 10 is located westerly of the Baldwin Park Key Well, County of Los Angeles Well No. 2947F is located southerly of the Baldwin Park Key Well in the vicinity of Whittier Narrows, Suburban Water Systems Well 155W-2 is located in the vicinity of the Puente Narrows and Valencia Heights Water Company Well No. 5 is located southeasterly of the Baldwin Park Key Well. In general, groundwater elevations at each of the four monitoring wells in the Basin react (both upward and downward) in a comparable but in a delayed and less dramatic manner as the Baldwin Park Key Well. As shown on the hydrographs in Appendix B, the groundwater elevations at these wells generally do not increase as high as the Baldwin Park Key Well during wet periods (with significant groundwater replenishment), but also do not have as significant of a decrease during dry periods with less groundwater replenishment. Significant changes in the water level for the other "Key Wells" are not expected in the near future.

BASIN CONDITIONS - RAINFALL

Rainfall in the San Gabriel River watershed provides direct percolation and typically results in local stormwater runoff which is captured and subsequently percolated in spreading facilities and contributes to Basin replenishment. Precipitation amounts vary throughout the San Gabriel River watershed and typically are highest in the foothills and mountains. Precipitation recorded at San Gabriel Dam, the City of Pasadena and Puddingstone Dam, are described below. The locations of these rainfall stations are shown on Plate 1.

San Gabriel Dam - Station 425B-E

Rainfall at San Gabriel Dam, which is located in the upper watershed and not on the valley floor, was about 29.2 inches for the period July 1, 2025 through February 28, 2026, or about 136 percent of average for that period. Rainfall is estimated to be about 0 inches during March 2026. Consequently, rainfall is estimated to remain at 29.2 inches through March 31, 2026, or about 110 percent of average for that period. Assuming average rainfall for the balance of the year, the annual rainfall is projected to be about 110 percent of average. Figure 5 shows the cumulative rainfall for 1) fiscal years, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, 2024-25; 2) the period July 2025 through March 2026; and 3) the long-term average rainfall at San Gabriel Dam.

Pasadena City Hall - Station 610B

Rainfall at the Pasadena City Hall was 23.2 inches for the period July 1, 2025 through February 28, 2026, or about 157 percent of average for that period. Rainfall is estimated to be about 0 inches during March 2026. Consequently, rainfall is estimated to remain at 23.2 inches through March 31, 2026, or about 129 percent of average for that period. Assuming average rainfall for the balance of the year, the annual rainfall is projected to be about 126 percent of average. Figure 6 shows the

cumulative rainfall for 1) fiscal years 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, 2024-25; 2) the period July 2025 through March 2026; and 3) the long-term average rainfall at the Pasadena City Hall.

Puddingstone Dam - Station 96C

Rainfall at Puddingstone Dam was 17.1 inches for the period July 1, 2025 through February 28, 2026, or about 129 percent of average for that period. Rainfall is estimated to be about 0 inches during March 2026. Consequently, rainfall is estimated to remain at 17.1 inches through March 31, 2026, or about 106 percent of average for that period. Assuming average rainfall for the balance of the year, the annual rainfall is projected to be about 106 percent of average. Figure 7 shows the cumulative rainfall for 1) fiscal years 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, 2024-25; 2) the period July 2025 through March 2026; and 3) the long-term average rainfall at Puddingstone Dam.

Precipitation in the San Gabriel River watershed during fiscal year 2025-26, through the end of February 2026 was about 140 percent of average and through the end of March 2026 is estimated to be about 115 percent of average.

BASIN CONDITIONS - LOCAL WATER IN SURFACE STORAGE RESERVOIRS

Local runoff water in surface reservoirs located on streams tributary to the Basin is stored by the DPW. This local runoff water is later released to the San Gabriel River system either for direct delivery to users or for replenishment of the groundwater Basin.

Table 4 shows the maximum reservoir storage capacity and the quantities of water in storage in surface reservoirs tributary to the San Gabriel Valley on March 18, 2025 and March 10, 2026. Also shown are the current recorded inflow and outflow rates at the reservoirs on March 10, 2026. The total amount of local water stored in

surface reservoirs in the San Gabriel Valley as of March 10, 2026, was about 62,600 acre-feet (about 66 percent of capacity), which is a increase of about 30,400 acre-feet in storage compared to March 18, 2025 (32,200 – 62,600). DPW indicates it maintains a minimum pool in Cogswell, San Gabriel and Morris Reservoirs representing about 10,500 acre-feet. Available stored water will be used to replenish groundwater supplies.

BASIN CONDITIONS - LOCAL AND IMPORTED WATER CONSERVED

The amount of local water conserved, which is typically the primary component of Basin replenishment, is dependent upon the amount of precipitation on the tributary watershed, resulting runoff, and the subsequent water replenishment activities of DPW. Historically, when the Basin experiences average to above-average precipitation, it results in a larger amount of local water available to replenish the Basin and the groundwater elevation increases. Examples of this relationship are shown on Figure 4 (see 1977-78, 1982-83, 2004-05, 2022-23 and 2023-24). The occurrence and duration of annual rainfall is also an important factor. For example, a large amount of rainfall over a short period of time may result in limited replenishment to the Basin due to surface flows exceeding water replenishment capabilities and even result in flow of local runoff to the ocean. Also, rainfall that follows severe dry periods will often result in lower runoff amounts due to dry soil absorbing effects in the watershed.

Above normal rainfall in the Basin watershed so far during fiscal year 2025-26 has been about 115 percent of average through March 2026. Although DPW replenishment records are incomplete this time of year, preliminary data indicate approximately 93,500 acre-feet (about 90 percent of annual average) of local runoff was replenished in the Basin between October 1, 2025 and January 31, 2026. The average annual local water Basin replenishment has averaged about 110,000 acre-feet, prior to the recent long-term drought.

Table 2 summarizes the annual rainfall, local water plus RDA II water and imported water replenished for Cyclic Storage and measured and operational groundwater elevations at the Key Well since the inception of Watermaster operations.

BASIN CONDITIONS - SUPPLEMENTAL WATER AVAILABILITY

Section 10 of the amended Judgment defines Supplemental Water as "Non-tributary water imported through a Responsible Agency." Upper Water, Three Valleys Municipal Water District (Three Valleys District) and San Gabriel Valley Municipal Water District (San Gabriel District) are the Responsible Agencies which deliver Supplemental Water to the Basin. Upper Water and Three Valleys District are member agencies of MWD. The San Gabriel District is a SWP contractor. The following describes the availability of Supplemental Water from MWD and San Gabriel District.

Metropolitan Water District of Southern California

MWD primarily receives its water supply from the State Water Project and the Colorado River. Below is a description of the availability of water from MWD.

Availability of Imported Water

An "8-station index" is used by the California Department of Water Resources (DWR) to determine average precipitation in the Sacramento River hydrologic region of northern California, which is the source of much of the imported water supply to the Basin. Through February 28, 2026, the "8-station index" indicated average precipitation of 41.1 inches or about 114 percent of average for that time of year, while rainfall in the San Gabriel Valley was about 140 percent of average (through February 28, 2026). As of March 16, 2026, the "8-station index" indicated average precipitation remained at 41.1 inches (due to no rain in March 2026) or about 102 percent of average for that time of year, while rainfall in the San Gabriel Valley is estimated to be

about 115 percent of average (through March 31, 2026). This indicates that both the San Gabriel Valley and Northern California experienced a dry March 2026 but so far above average rainfall through March 31, 2026. Due to the dry March 2026, the SWP Allocation is likely to remain at 30 percent.

On December 1, 2025, DWR announced the 2026 initial allocation of SWP water was 10 percent of the contractors' Table A Entitlement. On January 29, 2026, DWR announced the 2026 allocation of SWP water has increased to 30 percent of the contractors' Table A entitlement. As stated in DWR's Notice to State Water Project Contractors, the allocation is based on "a series of atmospheric rivers that arrived in mid-December and continued to early January provided for above average precipitation and high runoff, contributing to storage increases in California reservoirs. However, …" In general, every five percent of SWP allocation equates to about 100,000 acre-feet of supply for MWD. With a 30 percent SWP allocation, MWD would receive about 573,450 acre-feet. However, the month of March has been dry and hot. Consequently, the SWP Allocation for 2026 is unlikely to increase. In addition, as previously mentioned, Golden mussels are in the SWP water and on September 24, 2025, DPW abruptly ceased all SWP water deliveries to the DPW spreading grounds due to potential impacts to the DPW's facilities. A Golden Mussel Management Plan is in the process of being developed and reviewed by DWR and State Fish and Wildlife. At this time, deliveries of SWP imported water to the Basin for replenishment are "uncertain".

Based on the Colorado River Compact, the seven basin states receive allocations to Colorado River water. Based on California's allocation of Colorado River water, MWD staff has indicated about 950,000 acre-feet of Colorado River water are available to MWD during calendar year 2026. While Colorado River water can be delivered as Supplemental Water to help replenish the Basin, there are issues which must be addressed prior to delivery. Quagga mussels are in Colorado River water and have the potential to negatively impact the replenishment facilities unless the Colorado River water is isolated and the replenishment facilities are allowed to dry out,

which effectively eliminates the Quagga mussels. A second concern is the high Total Dissolved Solids (TDS) concentration in Colorado River water, which would need to be addressed through Watermaster's "Criteria for Delivery of Supplemental Water". There are currently no planned deliveries of Colorado River water for Basin replenishment. However, MWD, Upper Water and Watermaster have worked cooperatively on preparing a Provisional Quagga Mussel Control Plan to potentially deliver Colorado River water to the Basin as a last resort only if SWP water is not available and the Key Well is projected to reach emergency water levels.

San Gabriel District

San Gabriel District has a contract for State Water Project water (see description of State Water Project availability under MWD). San Gabriel District's current 2026 allocation is 30 percent of its State Water Project Table A entitlement of 28,800 acre-feet. Consequently, it is anticipated San Gabriel District will deliver about 8,640 acre-feet to the Basin during calendar year 2026.

Deliveries of Stormwater Augmentation Program Water (RDA II)

Section 45(b)(7) of the amended Judgment allows Watermaster to "…levy an Assessment on all Pumping, as determined through Rules and Regulations … to support the purchase, financing, and/or development of new or additional Supplemental Water sources, in cooperation with one or more Responsible Agencies as appropriate." Section 45(b)(7) established the RDA for the purchase or development of additional Supplemental Water supplies.

As previously discussed, the "Stormwater Augmentation Program," purchases available untreated imported water to supplement the shortage of local stormwater replenishment. The RDA II assessment is on all production and the purchased water is added to the natural Basin water supply, with no specific rights to recover the water. Production during fiscal year 2016-17 was the first year RDA II assessment was

applied at $40/AF. The RDA II assessment increased to $175/AF on fiscal year 2020-21 and remained at $175/AF every year through fiscal year 2025-26. For the eighth year, at $175 on fiscal year 24-25 production of about 189,000 acre-feet, about 31,000 acre-feet was purchased out of the MWD Letter Agreement during fiscal year 2025-26. Assuming fiscal year 2025-26 production is about 165,000 acre-feet and at $175/AF, about 23,000 acre-feet could be purchased out of the MWD Letter Agreement during fiscal year 2026-27.

Deliveries of Supplemental Water

In addition to Basin replenishment from local water supply, the groundwater elevation at the Key Well is impacted by the amount of Supplemental Water delivered as Replacement Water, RDA Water and for Cyclic Storage accounts. A summary of historical Supplemental Water deliveries is shown on Table 5. The following sections describe Supplemental Water deliveries, as 1) Replacement Water for Upper Water, San Gabriel District and Three Valleys District; 2) MWD Agreement water; 3) Producer and other Cyclic Storage accounts and 4) Future Deliveries.

Replacement Water

Section 42 of the amended Judgment states in part, "... Watermaster shall recharge Replacement Water in accordance with the Watermaster Operating Criteria and, insofar as practicable, to maintain the water level at the Key Well above Elevation two hundred (200)." (As of March 13, 2026, the groundwater elevation at the Key Well was 265.1 feet.) Typically, establishing a lower Operating Safe Yield results in reduced water rights, increased Replacement Water obligations and, consequently, increased deliveries and replenishment of imported water as Replacement Water. However, thus far, there is a lot of Cyclic Storage water in accounts, which can be deducted to meet Replacement Water obligations instead of delivering water to the Basin.

Estimated 2026-27 Supplemental Water Delivery Requirements - Replacement Water Plus Stormwater Augmentation Program Water

The estimated fiscal year 2025-26 over-production in the Basin is about 14,000 acre-feet, assuming production of about 165,000 acre-feet. It is assumed much of the over-production will be satisfied by a deduction from water in Producers', Responsible Agencies' and MWD's Cyclic Storage accounts.

Cyclic Storage Water

Cyclic Storage water is a pre-delivery of Replacement Water. Under the terms of Cyclic Storage agreements, the Individual Producers may make deliveries to Watermaster out of their Cyclic Storage accounts to satisfy Replacement Water requirements which are accounted for following June 30 of each year. The Responsible Agencies may make deliveries to Watermaster out of their Cyclic Storage accounts to satisfy Replacement Water requirements as of June 30 of each year.

There are Cyclic Storage agreements between Watermaster and each of the Responsible Agencies which provide for the total storage of up to 300,000 acre-feet of Supplemental (Replacement) Water in the Basin. This includes up to 50,000 acre-feet for San Gabriel District, up to 200,000 acre-feet for the MWD and Upper Water, and up to 50,000 acre-feet for MWD and Three Valleys District. In addition, there are 21 producer Cyclic Storage agreements in which up to 175,525 acre-feet can be stored. The total amount of water that could be stored in existing Cyclic Storage accounts is up to 475,525 acre-feet. As of February 28, 2026 there was a total of about 238,000 acre-feet in Basin cyclic storage (represents about 30 feet at the Key Well).

Water in Cyclic Storage is available to supply Replacement Water by transfer to Watermaster in-lieu of physically delivering Supplemental Water. This is typically done at the discretion of the storing party. Table 3 is a summary of the monthly Cyclic Storage account balances since July 1, 2019. The storage balance in all of the Basin

Cyclic Storage accounts on July 1, 2025, the balance as of February 28, 2026 and the estimated balance as of June 30, 2026, is shown below in acre-feet.

	Cyclic Storage as of July 1, 2025	Account Balance as of February 28, 2026	Estimated Balance as of June 30, 2026[1/]
San Gabriel Valley Municipal Water District	6,489	10,997	0
Upper San Gabriel Valley Municipal Water District	3,224	10,724	11,000
Three Valleys Municipal Water District	186	0	0
Producers in San Gabriel District	0	0	0
Producers in Upper Water	49,699	52,151	47,000
Producers in Three Valleys District	546	546	500
Watermaster Pre-purchases	0	0	0
RDA I	12,756	12,756	13,000
Puente Basin Agency Storage and Export	21,472	21,947	22,000
MWD Cyclic Agreement (intended for RDA II)	137,604	129,711	130,000
	231,976	238,832	223,500

1/ It is assumed Replacement Water requirements will be deducted from Cyclic Storage accounts following the end of fiscal year 2025-26. It is assumed 2026 SWP water allocation is 30 percent.

BASIN CONDITIONS - CARRY-OVER RIGHTS

In accordance with the Judgment Section 49, "...Any Pumper's Share of the Operating Safe Yield and the Production Right of any Integrated Producer, which is not produced in a given fiscal year, may be carried over and accumulated for one fiscal year..." Establishing high operating safe yields will normally result in increased Carry-over Rights. These Carry-over Rights must be used by the Producer in the next year or can be leased to another Producer for use in that year. The first water produced in the succeeding fiscal year is deemed to be the Carry-over water and therefore, unused production right will be carried over the following year, which increases Carry-over Rights every year. Leasing of water rights, including Carry-over

Rights, also usually results in a reduction of the amount of water subject to Replacement Water assessments and, thus a decrease in delivery of Replacement Water to the Basin.

The amount of Carry-over Rights is considered when recommending the Operating Safe Yield. The Carry-over Rights at the beginning of fiscal year 2025-26 were approximately 31,000 acre-feet. It is estimated the Carry-over Rights at the beginning of fiscal year 2026-27 will be about 38,000 acre-feet assuming production of about 165,000 acre-feet. Historical Carry-over Rights and lost Carry-over Rights are shown on Table 1.

BASIN CONDITIONS - ESTIMATED WATER PRODUCTION DURING 2025-26

Historical water production under the Judgment since July 1, 1973, has been reported and recorded on a quarterly basis, as shown in Table 6. The preliminary total water production for the first two quarters of fiscal year 2025-26 was about 94,000 acre-feet. Figure 8 shows quarterly production in the Basin for the past 14 years (fiscal years 2012-13 through 2024-25) plus fiscal year 2025-26. Anticipated groundwater production for fiscal year 2025-26 has been estimated below.

The reported production for the first two quarters of fiscal year 2025-26 was about 94,000 acre-feet, which is lower than the first two quarters of FY 22-23 production of about 97,000 AF (FY 22-23 had the historical low annual production of about 168,400 AF). Assuming production for the last two quarters of fiscal year 2022-23 is similar to the production for the last two quarters of fiscal years 2025-26, which was about 71,000 acre-feet, it is anticipated that the total fiscal year 2025-26 production will be about 165,000 acre-feet. Direct treated water deliveries have remained about the same, as described below. In addition, drought conservation activities have continued, which also have impacted production. Figure 8 shows

production for the past 14 years and the estimated groundwater production for fiscal year 2025-26.

The historical total demand in the Basin is met by local water production and direct treated imported water deliveries. During fiscal year 2024-25, direct treated imported water sales were about 14,800 acre-feet, as shown in Table 7. Estimated direct treated imported water sales for fiscal year 2025-26 is about 15,000 acre-feet. Total demand during fiscal year 2025-26 is estimated to be about 180,000 acre-feet (165,000 + 15,000) and is about 42,000 acre-feet below the 14-year average total water demand of 222,000 acre-feet, as shown in Table 7.

FISCAL YEAR 2025-26 OPERATING SAFE YIELD DETERMINATION

On May 7, 2025, Watermaster considered the Engineer's recommended Preliminary Operating Safe Yield of 160,000 acre-feet for fiscal year 2025-26. At that time, the total rainfall in the Basin from July 1, 2024 to April 30, 2025, as represented by the Puddingstone Dam station, was 7.0 inches or 40 percent of long-term average for that period. (The total annual rainfall at the Puddingstone Dam station for fiscal year 2024-25 was 7.58 inches, representing about 42 percent of average.) The groundwater elevation at the Key Well at the time of the May 2025 Watermaster meeting was 244.3 feet and increasing at the rate of about 0.3 feet per week. Total water in local storage reservoirs was 36,800 acre-feet.

At its May 7, 2025 meeting, Watermaster established the Operating Safe Yield at 160,000 acre-feet for fiscal year 2025-26 and an estimated Operating Safe Yield of 140,000 acre-feet for fiscal years 2026-27, 2027-28, 2028-29 and 2029-30.

CONCLUSIONS

It is very important to recognize that “local” water resources and supplies have been seriously impacted by unprecedented long-term drought conditions and the Key Well reached 177 feet in October 2022 and was projected to reach the historical low of 169 feet in November 2022. However, fiscal years 2022-23 and 2023-24 have been unexpected above average rainfall years and helped raise water levels to a peak of 240 feet in June 2024, as shown in Figure 2. A dry year followed during fiscal year 2024-25 with less than 50% of average local water recharged, but 156,000 acre-feet of untreated imported water was spread and also helped raise water levels to 247 feet in June 2025. Now fiscal year 2025-26 has been above average rainfall so far. However, Northern California is currently experiencing 45 percent of normal snowfall and 129 percent of normal rainfall. The month of March has been dry and hot. The SWP Allocation for 2026 is 30 percent, as of March 2026, and is unlikely to increase.

Watermaster uses funds from Replacement Water/Cyclic Storage orders and RDA requirements from Upper Water in order to purchase water from MWD’s Pre-Delivery Agreement over 5 to 10 years. Currently with an RDA at $175/AFY, there are enough funds to purchase the two existing Letter Agreement commitments through year 7 and is likely to be short by year 8. Consequently, there are no plans to deliver additional water in MWD’s Cyclic Storage under the Pre-Delivery Agreement. However, to ensure funds are available each year, the OSY would need to be set in order to create a Replacement Water/Cyclic Storage requirement. However, if there is not enough funds from Replacement Water requirement, more RDA water would need to be purchased to make up the difference. This is accomplished by increasing the RDA assessment. This is a way how both OSY and RDA are used as “tools” to manage Basin water levels and Basin storage.

As stated earlier in the Report, Section 42 of the amended Judgment states in part, “…Watermaster shall recharge Replacement Water in accordance with the Watermaster Operating Criteria and, in so far as practicable, to maintain the water

level at the Key Well above Elevation two-hundred (200)". The Judgment criteria essentially establishes the Operating Safe Yield and delivery of Replacement Water as the primary Watermaster tool to manage groundwater supplies for the Basin. This management goal became not "practicable", as a result unprecedented local drought conditions, and resulted in the RDA II – Stormwater Augmentation Program. The Stormwater Augmentation Program has resulted in the important recovery of Basin water levels and an addition to Watermaster's Basin management approach under Section 42, of the amended Judgment. The RDA II Program will likely continue to be an additional management tool for Watermaster until Basin water levels fully recover and demonstrate sustainability, and annual Replacement Water requirements reduce the large quantity of water held in Cyclic Storage.

Fiscal Year 2024-25 (Full Year) and Fiscal Year 2025-26 Comparison

Last Year's (FY 24-25) Condition	This Year's (as of March 13th) Condition
Key Well June 30th – 246.6 ft	Key Well – 265.1 ft
Rainfall – 7.58 inches	Rainfall – 17.07 inches
Local Runoff – 48,000 AF	Est. Local Runoff – 94,000 AF
SWP Allocation – 40%	Est. SWP Allocation – 30%
Engineer Rec. – 160,000 AF	Engineer Rec. – TBD
Watermaster Adopted – 160,000 AF	Watermaster Adopted – TBD

Through March 2026, the Basin has experienced some very unusual conditions. In the Fall of 2025, the Basin experienced significant rainfall and runoff, that was mostly captured in the canyon storage. This has allowed for controlled releases of local water for replenishment through the Spring of 2026. However, since late February 2026, the Basin has experienced very dry conditions.

In addition, the Golden Mussel and DPW concerns for infestation have essentially ceased SWP imported water deliveries to the Basin replenishment,

indefinitely. This "uncertainty" must be considered when recommending a "Preliminary Determination of Operating Safe Yield".

Based on the evaluation presented in this Report, the Engineer's Preliminary recommended Operating Safe Yield for fiscal year 2026-27 is 170,000 acre-feet. The Basin conditions will be re-evaluated for the preparation of the Final Report – Determination of the Operating Safe Yield for 2026-27 through 2030-31.

The Judgment requires that on or before the first meeting in April each year, Watermaster makes a Preliminary Determination of the Operating Safe Yield for the Basin for each of the succeeding five fiscal years. Watermaster's Engineer recommends the following quantities as Operating Safe Yield for consideration by the Watermaster Board members.

Fiscal Year	Operating Safe Yield (Acre-feet)
2026-27	170,000
2027-28	140,000
2028-29	140,000
2029-30	140,000
2030-31	140,000

Attached, as Appendix C, is a tabulation showing each Pumper's Share in percent and the number of acre-feet each Producer can produce from the Basin free of Replacement Water assessments for quantities of Operating Safe Yield 140,000 acre-feet per year to 170,000 acre-feet per year. Those producers shown to have a share less than five acre-feet prior to June 21, 2012 are Minimal Producers and are allowed to produce up to five acre-feet free of Replacement Water assessments.

TABLE 1

ANNUAL OPERATING SAFE YIELD, PRODUCTION RIGHTS, WATER PRODUCTION AND REPLACEMENT WATER REQUIREMENTS (ACRE-FEET)

FISCAL YEAR	RAINFALL AT PUDDINGSTONE STA. NO. 96C-E (INCHES) 1/	MEASURED KEY WELL ELEVATION (FEET) 2/	OPERATING SAFE YIELD	CARRY OVER RIGHTS FROM PREVIOUS YEAR	LOST CARRY OVER RIGHTS	PRODUCTION RIGHTS	WATER PRODUCTION	BASIN OVER PRODUCTION		
								REPLACEMENT WATER REQUIREMENT	PRODUCER CYCLIC STORAGE	TOTAL
1973-74	15.05	238.4	226,800	--	--	238,132.94	235,460.40	14,518.98	0.00	14,518.98
1974-75	14.57	234.8	210,000	17,191.52	203.36	237,913.46	225,221.86	8,421.93	0.00	8,421.93
1975-76	7.77	221.1	200,000	20,908.91	131.06	231,391.95	242,246.36	24,744.88	0.00	24,744.88
1976-77	15.72	211.4	150,000	13,759.41	861.12	174,193.45	210,340.40	48,650.71	0.00	48,650.71
1977-78	40.08	270.4	150,000	9,980.67	1,198.54	170,473.30	195,275.53	36,818.25	0.00	36,818.25
1978-79	24.88	266.6	170,000	8,950.43	78.11	189,439.67	214,919.54	34,404.83	0.00	34,404.83
1979-80	33.76	282.4	220,000	6,745.88	81.54	237,226.13	223,088.89	9,896.39	0.00	9,896.39
1980-81	9.74	252.4	230,000	21,960.87	202.89	262,445.19	230,832.31	5,477.08	0.00	5,477.08
1981-82	19.94	245.5	210,000	35,642.01	380.30	255,281.37	220,391.54	10,582.35	0.00	10,582.35
1982-83	37.80	292.7	200,000	43,261.87	304.02	253,049.93	209,949.43	3,293.23	0.00	3,293.23
1983-84	12.09	267.1	230,000	45,378.26	80.10	287,394.98	236,679.19	2,151.85	1,573.60	3,725.45
1984-85	14.42	245.8	210,000	51,594.26	344.48	272,050.11	242,439.63	12,475.69	0.00	12,475.69
1985-86	23.33	250.8	190,000	40,395.40	198.50	240,319.81	246,223.58	33,774.82	0.00	34,774.82
1986-87	9.61	236.5	200,000	25,403.49	106.93	235,923.93	253,633.02	41,828.86	0.00	41,828.86
1987-88	16.79	224.0	190,000	22,457.73	143.63	222,985.31	248,101.54	51,989.89	0.00	51,989.89
1988-89	14.00	219.8	180,000	21,710.19	61.61	214,810.57	253,694.47	59,384.99	0.00	59,384.99
1989-90	12.11	206.5	180,000	19,741.33	282.28	210,268.35	252,135.76	62,582.49	0.00	62,582.49
1990-91	18.29	200.3	170,000	17,837.99	387.33	199,467.55	232,091.44	41,232.39	13,112.70	54,345.09
1991-92	23.93	236.9	140,000	18,796.02	345.83	169,575.74	221,476.83	31,214.19	35,916.90	67,131.09
1992-93	40.44	267.8	180,000	13,478.79	189.05	204,009.40	236,677.04	15,858.66	50,031.39	65,890.05
1993-94	12.44	248.8	220,000	31,718.29	462.81	262,029.85	243,616.55	8,915.59	25,422.42	34,338.01
1994-95	29.38	269.0	200,000	50,290.41	1,065.79	260,802.71	243,479.39	30,194.77	0.00	30,194.77
1995-96	15.92	248.9	220,000	44,262.41	737.28	274,608.47	268,950.50	32,526.05	0.00	32,526.05
1996-97	18.47	241.3	210,000	35,484.68	863.84	256,011.19	279,481.35	55,236.24	0.00	55,236.24
1997-98	35.84	267.8	220,000	28,965.55	704.70	263,725.27	253,921.28	26,362.42	4,331.64	30,694.06
1998-99	7.93	244.8	230,000	34,016.10	124.28	277,282.73	265,151.97	30,499.32	2,859.66	33,358.98
1999-00	14.65	228.5	220,000	40,633.83	592.51	274,824.14	278,687.14	39,749.83	3,663.84	43,625.83
2000-01	17.04	220.1	220,000	33,774.80	570.83	267,126.29	270,919.13	38,317.35	2,825.02	41,142.37
2001-02	6.41	208.7	210,000	32,015.15	532.59	258,992.70	264,328.17	40,773.50	6,450.10	47,223.60
2002-03	19.99	204.1	190,000	32,833.12	159.50	240,450.90	237,490.86	38,519.29	5,948.75	44,468.04
2003-04	12.77	204.2	170,000	38,370.38	79.24	224,691.75	252,811.50	51,416.73	8,870.23	60,286.96
2004-05	44.08	248.4	170,000	24,549.23	53.76	219,049.64	247,187.00	41,043.83	18,736.93	59,780.76
2005-06	16.82	249.7	240,000	17,402.45	156.28	268,418.02	259,807.52	12,065.12	6,908.92	18,974.04
2006-07	4.55	220.5	240,000	27,862.73	90.80	278,386.20	284,328.04	20,048.99	7,309.89	27,356.53
2007-08	16.17	202.7	210,000	29,374.42	182.17	249,433.95	258,167.00	28,777.98	9,157.53	37,935.51
2008-09	14.59	195.6	180,000	33,902.42	778.21	224,028.56	250,102.62	26,473.24	30,239.02	56,712.26
2009-10	20.04	204.2	170,000	28,729.17	236.31	210,117.25	237,846.31	35,129.38	14,929.92	50,059.30
2010-11	19.45	233.5	170,000	20,695.69	167.70	201,220.31	227,657.15	33,084.38	15,382.66	48,467.04
2011-12	12.06	226.4	210,000	21,657.47	166.96	242,181.86	237,028.57	19,685.04	20,704.45	40,389.49
2012-13	7.84	202.8	200,000	44,143.15	268.13	254,314.47	242,913.84	5,972.15	23,673.25	29,645.40
2013-14	4.77	187.8	180,000	42,864.86	377.39	233,389.45	240,552.41	3,779.32	36,325.98	40,105.30
2014-15	10.01	177.5	150,000	36,753.33	419.84	197,280.18	208,339.16	12,319.13	33,508.84	45,827.97
2015-16	10.04	174.0	150,000	35,226.32	284.47	195,752.95	182,826.49	6,909.20	19,510.99	26,420.19
2016-17	20.92	179.4	150,000	39,299.44	285.56	199,994.06	197,243.28	7,526.21	24,009.59	31,535.80
2017-18	6.92	178.5	150,000	34,893.57	144.60	195,420.20	209,499.70	12,520.95	27,409.98	39,930.93
2018-19	23.60	196.9	150,000	28,810.62	298.63	189,434.81	190,156.12	10,747.45	24,101.15	34,848.60
2019-20	16.49	203.1	150,000	34,603.48	640.76	194,608.18	192,583.66	12,911.67	21,913.85	34,825.52
2020-21	6.23	191.3	150,000	36,743.32	176.41	197,339.52	207,821.52	10,776.45	23,887.81	34,664.26
2021-22	11.42	185.2	150,000	25,117.46	147.97	185,717.47	186,148.03	9,177.33	26,324.07	35,501.40
2022-23	28.06	232.0	150,000	26,289.74	144.84	186,826.71	168,360.09	4,373.57	9,975.47	14,349.04
2023-24	24.15	239.5	150,000	32,956.25	1,143.17	193,504.72	171,320.42	4,691.06	10,103.27	14,794.33
2024-25	7.58	246.6	160,000	35,453.22	259.16	206,058.49	189,302.77	5,647.46	8,202.53	13,849.99
2025-26	17.07 3/	265.1 4/	160,000	30,651.42	--	200,900.00 5/	165,000.00 6/	--	--	--
14-YEAR AVERAGE:	**13.58**	--	**160,714**	--	--	--	**201,721**	--	--	--
20-YEAR AVERAGE:	14.09	--	173,000	31,638.96	318.47	215,171.37	217,100.23	14,130.80	19,678.96	33,809.65
52-YEAR AVERAGE:	17.71	--	188,015	29,703.69	350.92	228,641.85	232,286.70	24,336.03	11,025.43	35,384.72

1/ Water Year
2/ End of Fiscal Year, July to June
3/ As of March 31, 2026
4/ As of March 13, 2026
5/ Estimated value including Carry-over Rights and Diversion Rights
6/ Estimated value

J:\1205\1205-04\2026-27\Preliminary\26-27_TBL_1

TABLE 2

RAINFALL AND WATER REPLENISHMENT OF MAIN SAN GABRIEL BASIN

WATER YEAR 1/	RAINFALL AT PUDDINGSTONE STA. NO. 96C-E (INCHES)	WATER REPLENISHED IN THE MAIN SAN GABRIEL BASIN			MEASURED BALDWIN PARK KEY WELL ELEV. AT END OF WATER YEAR (FT)	OPERATIONAL BALDWIN PARK KEY WELL ELEV. AT END OF WATER YEAR (FT)
		LOCAL RUNOFF (AF)	IMPORTED (AF) 2/	TOTAL (AF)		
1973-74	15.05	92,000	8,835	100,835	234	234
1974-75	14.57	62,000	14,564	76,564	226	226
1975-76	7.77	22,400	28,018	50,418	214	212
1976-77	15.72	21,000	18,335	39,335	206	203
1977-78	40.08	262,400	20,549	282,949	259	258
1978-79	24.88	160,000	30,968	190,968	254	253
1979-80	33.76	227,700	5,805	233,505	269	268
1980-81	9.74	49,100	0	49,100	243	242
1981-82	19.94	92,200	42,623	134,823	240	239
1982-83	37.80	298,800	28,345	327,145	284	283
1983-84	12.09	70,000	3,326	73,326	256	255
1984-85	14.42	32,700	66	32,766	240	239
1985-86	23.33	70,200	55,862	126,062	241	234
1986-87	9.61	26,700	55,943	82,643	238	228
1987-88	16.79	48,500	43,989	92,489	218	208
1988-89	14.00	33,000	45,925	78,925	211	201
1989-90	12.11	37,700	47,504	85,204	201	193
1990-91	18.29	95,500	54,153	149,653	205	199
1991-92	23.93	222,100	68,304	290,404	237	230
1992-93	40.44	220,000	62,632	282,632	268	265
1993-94	12.44	43,000	38,296	81,296	250	247
1994-95	29.38	210,500	22,354	232,854	266	261
1995-96	15.92	105,900	32,480	138,380	248	238
1996-97	18.47	34,700	55,075	89,775	239	228
1997-98	35.84	171,600	62,887	234,487	264	255
1998-99	7.93	48,200	13,346	61,546	239	230
1999-00	14.65	66,500	59,559	126,059	226	214
2000-01	17.04	84,900	34,998	119,898	217	206
2001-02	6.41	55,900	60,543	116,443	205	194
2002-03	19.99	55,200	63,508	118,708	203	189
2003-04	12.77	45,600	67,533	113,133	197	180
2004-05	44.08	398,000	19,921	417,921	248	237
2005-06	16.82	138,600	88,014	226,614	240	225
2006-07	4.50	47,800	24,780	72,580	213	199
2007-08	16.25	85,400	7,727	93,127	203	191
2008-09	14.82	73,800	6,607	80,407	191	185
2009-10	20.02	157,400	32,708	190,108	204	198
2010-11	19.45	241,500	68,424	309,924	234	227
2011-12	12.06	39,100	57,846	96,946	212	203
2012-13	7.84	24,600	44,678	69,278	196	188
2013-14	4.77	21,900	36,717	58,617	182	174
2014-15	10.01	14,500	41,519	56,019	174	165
2015-16	10.04	35,200	60,092 1/	95,292	172	161
2016-17	20.92	92,200	91,316 1/	183,516	182	163
2017-18	6.92	29,400	55,115	84,514	172	152
2018-19	23.60	173,500	99,265 1/	272,765	211	182
2019-20	16.49	79,700	54,736 1/	134,436	201	173
2020-21	6.23	32,700	18,287 1/	50,987	185	163
2021-22	11.42	68,400	10,158 1/	78,558	180	160
2022-23	28.06	286,000	54,527 1/	340,527	227	208
2023-24	24.15	155,900	83,974 1/	239,874	243	225
2024-25	7.58	47,800	155,965 1/	203,765	250	217
2025-26	17.07 3/	93,526 4/	0 5/	93,526 5/	265 6/	235 6/
14-Year Average	**13.58**	**78,636**	**61,728**	**140,364**	--	--
20-Year Average	14.10	92,270	54,623	146,893	--	--
52-Year Average	17.72	102,104	43,436	145,540	--	--

1/ October 1 to September 30
2/ July 1 to June 30
3/ As of March 31, 2026
4/ Preliminary data as of January 31, 2026
5/ October 1, 2025 to January 31, 2026
6/ As of March 13, 2026

TABLE 3

MONTHLY STORAGE ACCOUNTS
AND EFFECT ON KEY WELL

END OF MONTH	ACCUMULATED CYCLIC STORAGE ACCOUNTS (acre-feet)						ADDITIONAL STORAGE ACCOUNTS			TOTAL	ESTIMATED KEY WELL ELEVATION INCREASE DUE TO STORAGE ACCOUNTS (FT) 1/	OPERATIONAL KEY WELL ELEVATION (WITHOUT STORAGE ACCOUNTS) (FT)	MEASURED KEY WELL ELEVATION (FT)
	UD	SGVMWD	MWD/TV	MWD AGREEMENT	PRODUCER	TOTAL CYCLIC STORAGE	WATERMASTER PRE-PURCHASES	PUENTE BASIN WATER AGENCY	RESOURCE DEVELOPMENT (RDA I)				
Jul-19	11,572	15,073.15	19,842.60	68,388.00	47,297.80	162,174.0	0.00	10,677.32	12,756.00	185,607.31	23.20	174.3	197.5
Aug-19	11,572	16,861.15	20,300.90	85,906.00	47,297.80	181,938.3	0.00	10,677.32	12,756.00	205,371.61	25.67	181.9	207.6
Sep-19	11,572	18,640.44	20,668.30	102,889.70	47,297.80	201,068.7	0.00	10,677.32	12,756.00	224,502.00	28.06	182.4	210.5
Oct-19	11,572	20,289.00	20,890.00	120,491.30	47,297.80	220,540.5	0.00	10,677.32	12,756.00	243,973.86	30.50	181.3	211.8
Nov-19	11,572	21,897.21	20,923.90	132,031.70	47,297.80	233,723.1	0.00	10,677.32	12,756.00	257,156.37	32.14	179.7	211.8
Dec-19	8,013	22,700.47	32,137.43	107,550.90	55,497.80	225,899.5	0.00	10,211.50	12,756.00	248,867.00	31.11	181.4	212.5
Jan-20	8,013	11,607.01	32,152.03	108,084.00	55,497.80	215,353.7	0.00	10,211.50	12,756.00	238,321.24	29.79	181.9	211.7
Feb-20	8,013	12,513.21	32,152.03	108,084.00	55,497.80	216,259.9	0.00	10,211.50	12,756.00	239,227.44	29.90	179.5	209.4
Mar-20	8,013	12,421.43	32,152.03	108,084.00	55,497.80	216,168.2	0.00	9,694.93	12,756.00	238,619.09	29.83	177.9	207.7
Apr-20	8,013	6,732.68	32,152.03	115,118.20	55,497.80	217,513.6	0.00	9,694.93	12,756.00	239,964.54	30.00	176.5	206.5
May-20	8,013	6,641.27	32,152.03	115,416.60	55,497.80	217,720.6	0.00	9,694.93	12,756.00	240,171.53	30.02	174.2	204.2
Jun-20	8,013	8,892.38	32,152.03	115,416.60	60,643.30	225,117.2	0.00	9,565.68	12,756.00	247,438.89	30.93	172.2	203.1
Jul-20	8,013	10,394.96	31,552.03	115,416.60	38,729.45	204,105.9	0.00	10,165.68	12,756.00	227,027.62	28.38	176.0	204.4
Aug-20	8,013	11,907.09	31,552.03	115,416.60	38,729.45	205,618.1	0.00	10,165.68	12,756.00	228,539.75	28.57	175.1	203.7
Sep-20	8,013	11,803.49	31,552.03	115,416.60	38,729.45	205,514.5	0.00	10,165.68	12,756.00	228,436.15	28.55	172.8	201.4
Oct-20	8,013	11,708.61	31,552.03	115,416.60	38,729.45	205,419.6	0.00	10,165.68	12,756.00	228,341.27	28.54	172.0	200.5
Nov-20	8,013	11,618.81	31,552.03	115,416.60	48,881.15	215,481.5	0.00	10,165.68	12,756.00	238,403.17	29.80	169.5	199.3
Dec-20	8,013	11,522.17	29,005.43	67,859.40	63,014.45	179,414.4	0.00	9,895.93	12,756.00	202,066.28	25.26	174.9	200.2
Jan-21	8,013	11,431.74	29,005.43	67,859.40	63,014.45	179,323.9	0.00	9,895.93	12,756.00	201,975.85	25.25	173.9	199.1
Feb-21	8,013	11,349.98	29,005.43	67,859.40	63,014.45	179,242.2	0.00	9,895.93	12,756.00	201,894.09	25.24	172.6	197.8
Mar-21	8,013	11,260.03	29,005.43	67,859.40	63,014.45	179,152.2	0.00	9,895.93	12,756.00	201,804.14	25.23	171.5	196.7
Apr-21	8,013	3,296.39	29,005.43	67,859.40	60,043.71	168,217.8	0.00	9,390.27	12,756.00	190,364.10	23.80	171.0	194.8
May-21	8,013	3,421.35	29,005.43	67,859.40	60,043.71	168,342.8	0.00	9,390.27	12,756.00	190,489.06	23.81	169.3	193.1
Jun-21	8,013	3,332.34	29,005.43	67,859.40	75,369.71	183,579.8	0.00	9,060.80	12,756.00	205,396.58	25.67	165.6	191.3
Jul-21	8,013	3,229.08	20,264.73	74,859.40	51,481.90	157,848.0	0.00	9,660.80	12,756.00	180,264.81	22.53	166.5	189.0
Aug-21	8,013	3,125.71	8,264.73	74,859.40	51,626.90	145,889.6	0.00	21,660.80	12,756.00	180,306.44	22.54	165.1	187.6
Sep-21	8,013	3,025.63	8,264.73	74,859.40	51,771.90	145,934.6	0.00	21,660.80	12,756.00	180,351.36	22.54	162.8	185.3
Oct-21	8,013	3,016.74	8,264.73	74,859.40	51,784.90	145,938.7	0.00	21,660.80	12,756.00	180,355.47	22.54	161.1	183.6
Nov-21	8,013	2,927.24	8,264.73	74,859.40	51,784.90	145,849.2	0.00	21,660.80	12,756.00	180,265.97	22.53	159.9	182.4
Dec-21	8,013	2,836.73	5,988.43	49,104.73	62,184.90	128,127.7	0.00	21,296.91	12,756.00	162,180.60	20.27	161.7	182.0
Jan-22	8,013	2,746.56	5,988.43	49,104.73	62,184.90	128,037.5	0.00	21,296.91	12,756.00	162,090.43	20.26	161.9	182.2
Feb-22	8,013	2,666.71	5,988.43	49,104.73	62,184.90	127,957.7	0.00	21,296.91	12,756.00	162,010.58	20.25	161.4	181.7
Mar-22	8,013	2,573.14	5,988.43	49,104.73	62,184.90	127,864.1	0.00	21,296.91	12,756.00	161,917.01	20.24	160.7	180.9
Apr-22	7,013	2,485.40	5,988.43	49,104.73	63,183.82	127,775.3	0.00	21,066.32	12,756.00	161,597.60	20.20	164.4	184.6
May-22	7,013	2,395.15	5,988.43	49,104.73	63,183.82	127,685.0	0.00	21,066.32	12,756.00	161,507.35	20.19	166.1	186.3
Jun-22	6,601	2,300.34	5,988.43	49,104.73	64,485.91	128,480.2	0.00	21,066.32	12,756.00	162,302.54	20.29	164.9	185.2
Jul-22	5,711	2,205.06	5,388.43	49,104.73	46,634.59	109,043.6	0.00	21,666.32	12,756.00	143,465.94	17.93	164.1	182.0
Aug-22	5,711	2,115.05	5,388.43	49,104.73	46,634.59	108,953.6	0.00	21,666.32	12,756.00	143,375.93	17.92	161.9	179.8
Sep-22	5,711	2,405.30	5,388.43	49,104.73	52,634.59	115,243.9	0.00	21,666.32	12,756.00	149,666.18	18.71	159.2	177.9
Oct-22	20,419	2,563.75	5,397.93	49,104.73	52,634.59	130,120.3	0.00	21,666.32	12,756.00	164,542.63	20.57	156.6	177.2
Nov-22	20,419	3,066.26	5,599.43	49,104.73	52,634.59	130,824.3	0.00	21,666.32	12,756.00	165,246.64	20.66	159.0	179.7
Dec-22	5,711	3,104.45	5,948.73	24,104.73	63,509.59	102,378.3	0.00	21,284.20	12,756.00	136,418.51	17.05	161.9	179.0
Jan-23	5,711	3,021.35	5,948.73	24,104.73	63,509.59	102,295.2	0.00	21,284.20	12,756.00	136,335.41	17.04	162.4	179.4
Feb-23	5,711	2,944.01	5,948.73	24,104.73	63,509.59	102,217.9	0.00	21,284.20	12,756.00	136,258.07	17.03	170.7	187.7
Mar-23	5,711	2,849.24	5,948.73	24,104.73	63,509.59	102,123.1	0.00	20,796.90	12,756.00	135,676.00	16.96	187.9	204.9
Apr-23	5,711	2,943.38	5,948.73	24,104.73	63,509.59	102,217.2	0.00	20,796.90	12,756.00	135,770.14	16.97	207.1	224.1
May-23	5,711	4,231.92	5,948.73	24,104.73	63,909.59	103,905.8	0.00	20,796.90	12,756.00	137,458.68	17.13	214.8	231.9
Jun-23	4,822	6,064.11	5,348.73	24,104.73	64,398.62	104,737.9	0.00	20,876.43	12,756.00	138,370.36	17.30	214.7	232.0
Jul-23	4,822	7,888.89	5,348.73	25,416.43	54,623.21	98,099.0	0.00	20,876.43	12,756.00	131,731.43	16.47	212.7	229.2
Aug-23	4,822	9,923.20	5,348.73	32,273.73	54,623.21	106,990.6	0.00	20,876.43	12,756.00	140,623.04	17.58	210.1	227.7
Sep-23	4,822	11,693.56	5,348.73	38,430.83	54,623.21	114,918.1	0.00	20,798.37	12,756.00	148,472.44	18.56	208.3	226.9
Oct-23	4,822	3,635.57	5,348.73	50,517.83	54,623.21	118,947.1	0.00	20,798.37	12,756.00	152,501.45	19.06	208.9	228.0
Nov-23	4,822	4,938.30	5,348.73	52,068.83	54,623.21	121,800.8	0.00	20,798.37	12,756.00	155,355.18	19.42	207.4	226.8
Dec-23	8,724	5,492.86	3,202.93	0.00	57,826.21	75,245.9	0.00	20,463.99	12,756.00	108,465.87	13.56	210.5	224.1
Jan-24	8,724	7,345.63	3,202.93	0.00	57,826.21	77,098.7	0.00	20,463.99	12,756.00	110,318.64	13.79	208.6	222.4
Feb-24	8,724	7,299.22	3,202.93	0.00	57,826.21	77,052.2	0.00	20,463.99	12,756.00	110,272.23	13.78	208.6	222.4
Mar-24	8,724	8,480.66	3,202.93	0.00	57,826.21	78,233.7	0.00	20,019.15	12,756.00	111,008.87	13.88	209.9	223.8
Apr-24	8,724	1,746.41	3,202.93	0.00	57,826.21	71,499.4	0.00	20,019.15	12,756.00	104,274.58	13.03	222.8	235.8
May-24	8,724	4,427.81	3,202.93	0.00	57,826.21	74,180.8	0.00	20,416.77	12,756.00	107,353.60	13.42	226.9	240.3
Jun-24	8,474	2,570.52	2,576.93	2,010.60	47,994.74	63,626.7	0.00	20,416.77	12,756.00	96,799.44	12.10	227.4	239.5
Jul-24	8,474	4,831.70	2,576.93	15,036.90	47,994.74	78,914.2	0.00	20,416.77	12,756.00	112,086.92	14.01	227.2	241.2
Aug-24	8,474	7,514.44	2,576.93	30,157.90	47,994.74	96,717.9	0.00	20,416.77	12,756.00	129,890.66	16.24	225.9	242.1
Sep-24	8,474	9,754.66	3,675.83	44,920.10	47,994.74	114,819.2	0.00	20,416.77	12,756.00	147,991.98	18.50	224.9	243.4
Oct-24	8,474	11,564.34	5,425.33	56,815.90	47,994.74	130,274.2	0.00	20,416.77	12,756.00	163,446.96	20.43	224.3	244.7
Nov-24	8,474	3,221.78	3,242.33	71,540.50	51,316.90	137,795.4	0.00	20,416.77	12,756.00	170,968.16	21.37	223.9	245.3
Dec-24	8,474	5,913.26	4,539.00	67,601.20	51,316.90	137,844.2	0.00	20,012.61	12,756.00	170,612.85	21.33	226.0	247.3
Jan-25	8,474	3,176.02	4,539.00	68,022.60	51,316.90	135,528.4	0.00	22,412.61	12,756.00	170,697.01	21.34	225.3	246.6
Feb-25	8,474	3,472.65	4,539.00	70,370.00	51,316.90	138,172.4	0.00	22,412.61	12,756.00	173,341.04	21.67	222.8	244.5
Mar-25	8,474	4,339.91	4,539.00	75,958.80	51,316.90	144,628.5	0.00	21,981.84	12,756.00	179,366.33	22.42	221.0	243.4
Apr-25	8,474	6,317.38	5,438.63	90,619.10	51,316.90	162,165.9	0.00	21,981.84	12,756.00	196,903.73	24.61	218.7	243.3
May-25	8,474	7,295.34	6,329.53	98,576.90	51,316.90	171,992.6	0.00	21,981.84	12,756.00	206,730.39	25.84	219.0	244.8
Jun-25	3,224	4,866.86	8,122.03	116,562.60	50,169.18	182,944.6	0.00	21,472.33	12,756.00	217,172.88	27.15	219.5	246.6
Jul-25	3,224	6,489.11	8,671.23	129,119.30	50,244.99	197,748.5	0.00	21,472.33	12,756.00	231,976.84	29.00	219.9	248.9
Aug-25	3,224	8,611.92	9,491.23	147,305.00	50,244.99	218,877.0	0.00	21,472.33	12,756.00	253,105.35	31.64	218.0	249.6
Sep-25	3,224	9,929.62	9,609.43	157,232.30	50,244.99	230,240.2	0.00	21,427.93	12,756.00	264,424.15	33.05	217.2	250.3
Oct-25	3,224	9,856.02	9,609.43	157,786.50	50,244.99	230,720.8	0.00	21,427.93	12,756.00	264,904.75	33.11	215.2	248.3
Nov-25	3,224	9,777.44	9,934.60	158,113.50	50,244.99	231,294.4	0.00	21,427.93	12,756.00	265,478.34	33.18	212.9	246.1
Dec-25	10,724	11,078.41	3,079.43	126,631.70	52,696.91	204,210.3	0.00	21,427.93	12,756.00	238,394.26	29.80	214.4	244.2
Jan-26	10,724	10,997.33	3,079.43	126,631.70	52,696.91	204,129.3	0.00	21,427.93	12,756.00	238,313.18	29.79	231.4	261.2
Feb-26 2/	10,724	10,907.33	3,079.43	126,631.70	52,696.91	204,039.3	0.00	21,427.93	12,756.00	238,223.18	29.78	234.3	264.1
Mar-26 3/	10,724	10,817.33	3,079.43	126,631.70	52,696.91	203,949.3	0.00	21,427.93	12,756.00	238,133.18	29.77	235.3	265.1

1/ ASSUMES 8,000 ACRE-FEET OF CYCLIC STORAGE EQUALS 1 VERTICAL FOOT AT THE BALDWIN PARK KEY WELL.
2/ ESTIMATED CYCLIC STORAGE AS OF FEBRUARY 28, 2026.
3/ ESTIMATED CYCLIC STORAGE AS OF MARCH 31, 2026 AND KEY WELL ELEVATION AS OF MARCH 13, 2026.

J:\1205\1205-04\2026-27\Preliminary\26-27_TBL_3 and Figure 2

TABLE 4

LOCAL WATER IN STORAGE
IN SURFACE RESERVOIRS

RESERVOIR	March 18, 2025 STORAGE (ACRE-FEET)	March 10, 2026 STORAGE (ACRE-FEET)	INFLOW (CFS)	OUTFLOW (CFS)	RESERVOIR CAPACITY (ACRE-FEET)	RESERVOIR STORAGE IN PERCENT
Cogswell Dam	1,960	7,698	55	85	10,475	73%
San Gabriel Dam	14,130	25,474	386	638	44,044	58%
Morris Dam	8,122	21,615	661	560	28,736	75%
Sub-Total:	**24,212**	**54,787**			**83,255**	**66%**
Santa Fe Dam [1/]	463	12	184	187	--	--
Big Dalton Dam	5	375	1	0	--	--
San Dimas Dam	664	364	5	5	--	--
Puddingstone Dam [2/]	6,881	7,106	6	15	--	--
TOTALS:	**32,225**	**62,644**				

1/ Storage is typically zero. Reservoir used for Flood Control purposes only, not storage for water conservation purposes. As of March 10, 2026
2/ Storage is typically about 6,600 acre-feet. Used for recreational purposes, not water conservation purposes.

TABLE 5

SUPPLEMENTAL WATER DELIVERIES
TO THE MAIN SAN GABRIEL BASIN
FOR GROUNDWATER REPLENISHMENT
(ACRE-FEET)

FISCAL YEAR		UPPER DISTRICT						THREE VALLEYS DISTRICT					SAN GABRIEL DISTRICT						TOTALS
		REPLACEMENT WATER		CYCLIC	WATERMASTER	RESOURCE	PRODUCER CYCLIC	REPLACEMENT	CYCLIC	WATERMASTER	RESOURCE	PRODUCER CYCLIC	REPLACEMENT	USG-5 EXCHANGE	CYCLIC	WATERMASTER	TRANSFERS TO MWD	RESOURCE	
		USG-3	USG-5 2/	STORAGE	PRE-PURCHASES	DEVELOPMENT	STORAGE	WATER	STORAGE	PRE-PURCHASES	DEVELOPMENT	STORAGE	WATER	REPLACEMENT	STORAGE	PRE-PURCHASES	CYCLIC STORAGE	DEVELOPMENT	
1974-75		13,731.90	--	--	--	--	--	--	--	--	--	--	787.10	--	44.90	--		--	**14,563.90**
1975-76		7,121.40	--	12,621.10	--	--	--	--	--	--	--	--	1,302.90	--	6,972.10	--		--	**28,017.50**
1976-77		10,752.60	2,654.90	52.40	--	--	--	--	--	--	--	--	3,814.95	992.93	2,722.12	--		--	**20,989.90**
1977-78		14,962.50	2,981.70	0.00	--	--	--	--	--	--	--	--	4,470.85	1,115.15	0.00	--		--	**23,530.20**
1978-79		24,000.00	3,486.10	0.00	--	--	--	--	--	--	--	--	4,112.25	1,303.79	1,551.96	--		--	**34,454.10**
1979-80		4,740.60	3,191.00	0.00	--	--	--	--	--	--	--	--	0.00	1,064.00	0.00	--		--	**8,995.60**
1980-81		0.00	3,130.70	0.00	--	--	--	--	--	--	--	--	0.00	0.00	0.00	--		--	**3,130.70**
1981-82		40,824.70	2,853.70	0.00	--	--	--	--	--	--	--	--	81.84	1,067.28	648.88	--		--	**45,476.40**
1982-83		22,934.40	2,256.30	3,189.30	--	--	--	--	--	--	--	--	0.00	843.87	1,377.13	--		--	**30,601.00**
1983-84		0.00	1,907.10	3,246.70	--	--	0.00	--	--	--	--	--	0.00	79.00	0.00	--		--	**5,232.80**
1984-85		0.00	2,395.50	0.00	--	--	0.00	--	--	--	--	--	0.00	66.00	0.00	--		--	**2,461.50**
1985-86		3,000.00	2,600.80	47,405.40	--	--	0.00	--	--	--	--	--	4,484.30	972.70	0.00	--		--	**58,463.20**
1986-87		19,354.30	2,484.20	23,991.10	--	--	0.00	--	--	--	--	--	4,368.59	929.09	7,300.32	--		--	**58,427.60**
1987-88		28,187.30	3,751.30	5,975.00	--	--	0.00	--	--	--	--	--	7,763.11	1,402.99	660.90	--		--	**47,740.60**
1988-89		39,100.00	3,726.60	110.70	--	--	0.00	--	--	--	--	--	5,320.25	1,393.75	0.00	--	--	--	**49,651.30**
1989-90		32,740.20	1,716.10	0.00	--	--	0.00	--	--	--	--	--	11,296.63	641.82	2,825.55	--	--	--	**49,220.30**
1990-91		16,078.60	2,734.10	14,453.50	--	--	13,112.70	--	--	--	--	--	9,485.43	1,022.57	0.00	--	--	--	**56,886.90**
1991-92		7,491.90	2,214.00	23,525.90	--	--	3,305.90	0.00	25,077.10	--	--	--	8,074.96	828.04	0.00	--	--	--	**70,517.80**
1992-93		16,077.97	2,478.10	10,214.60	--	--	18,916.73	0.00	3,737.50	--	--	--	11,418.17	1,202.03	1,064.80	--	--	--	**65,109.90**
1993-94		0.00	3,214.00	0.00	--	--	23,050.80	0.00	0.00	--	--	--	8,620.14	1,205.80	5,419.06	--	--	--	**41,509.80**
1994-95		0.00	3,178.10	6,177.10	--	--	0.00	0.00	5,738.60	--	--	--	5,691.49	1,188.61	3,557.90	--	--	--	**25,531.80**
1995-96		15,467.80	3,149.90	85.20	--	--	0.00	0.00	3,832.00	--	--	--	8,484.59	1,178.05	3,432.36	--	--	--	**35,629.90**
1996-97		3,934.10	3,304.50	32,229.90	--	--	0.00	0.00	1,451.10	--	--	--	14,525.94	1,235.89	1,698.17	--	--	--	**58,379.60**
1997-98		21,409.60	3,392.70	24,870.20	--	--	0.00	0.00	953.10	--	--	--	14,061.60	1,268.85	323.55	--	--	--	**66,279.60**
1998-99		0.00	3,353.40	0.00	--	--	0.00	3,311.70	0.00	--	--	--	6,158.61	1,254.19	2,621.20	--	--	--	**16,699.10**
1999-00		13,645.60	3,508.30	24,416.20	--	--	0.00	4,418.60	0.00	--	--	--	9,286.01	1,312.09	8,605.90	--	--	--	**65,192.70**
2000-01		10,412.80	3,285.30	14,624.30	--	--	0.00	5,583.70	675.20	--	--	--	10,464.30	1,228.70	0.00	--	--	--	**46,274.30**
2001-02		25,246.02	3,438.90	1,944.90	--	--	0.00	4,944.10	570.20	--	--	--	10,929.17	1,286.13	1,172.70	--	--	--	**49,532.12**
2002-03		33,551.42	3,018.30	0.00	--	--	0.00	2,791.00	0.00	--	--	--	3,938.39	1,128.84	15,027.77	--	--	--	**59,455.72**
2003-04		14,166.20	3,058.30	23,603.00	--	--	10,000.00	1,920.40	0.00	--	--	--	672.60	1,143.80	16,815.60	--	--	--	**71,379.90**
2004-05		5,744.20	2,998.00	0.00	--	--	0.00	1,714.50	0.00	--	--	1,800.00	500.66	1,121.25	10,840.09	--	--	--	**24,718.70**
2005-06		48,069.20	2,815.50	9,400.80	--	--	7,500.00	357.10	0.00	--	--	0.00	0.00	1,052.99	12,658.01	--	--	--	**81,853.60**
2006-07		0.00	2,963.30	4,159.20	--	--	0.00	166.70	2,978.00	--	--	0.00	573.59	1,108.29	15,794.12	--	--	--	**27,743.20**
2007-08		0.00	3,027.20	5,724.40	--	--	0.00	0.00	0.00	--	--	0.00	91.76	1,132.17	779.07	--	--	--	**10,754.60**
2008-09		0.00	3,064.90	0.00	--	--	0.00	0.00	0.00	--	--	0.00	788.73	1,146.29	4,671.98	--	--	--	**9,671.90**
2009-10		16,076.40	2,611.50	0.00	--	--	0.00	0.00	1,427.80	--	--	0.00	1,886.58	976.70	12,340.72	--	--	--	**35,319.70**
2010-11		23,737.90	2,428.20	0.00	--	--	11,646.50	0.00	12,264.60	--	--	0.00	14,655.86	908.13	5,211.01	--	--	--	**70,852.20**
2011-12		3,257.20	2,999.40	0.00	--	--	18,169.10	0.00	12,871.40	--	--	0.00	22,426.22	1,121.78	0.00	--	--	--	**60,845.10**
2012-13		2,034.70	3,037.40	0.00	--	--	10,000.00	0.00	10,098.80	--	--	0.00	16,269.22	1,135.98	5,138.80	--	--	--	**47,714.90**
2013-14		0.00	2,983.90	0.00	--	--	31,288.90	0.00	3,110.10	--	--	0.00	1,202.03	1,115.97	0.00	--	5,000.00	--	**39,700.90**
2014-15		0.00	2,711.70	4,031.54	5,000.00	--	29,809.36	0.00	471.00	--	--	1,000.00	192.83	1,014.17	0.00	--	0.00	--	**44,230.60**
2015-16		0.00	2,486.50	3,107.00	0.00	5,622.00	10,510.00	0.00	2,507.40	0.00	416.00	500.00	0.00	929.95	7,354.05	--	5,000.00	902.00	**39,334.90**
2016-17		0.00	2,876.90	0.00	0.00	4,713.00	35,786.60	0.00	12,264.60	0.00	118.10	500.00	14,029.70	1,075.95	7,265.75	--	5,000.00	761.00	**84,391.60**
2017-18		0.00	2,987.20	44,310.10	0.00	9,236.00	3,236.00	0.00	5,332.20	0.00	0.00	670.00	4,649.74	1,117.22	12,898.64	--	5,000.00	1,492.00	**90,929.10**
2018-19		0.00	2,943.90	14,854.60	0.00	15,297.00	20,624.00	0.00	2,126.50	0.00	1,110.00	3,220.00	0.00	1,101.03	11,966.97	--	5,000.00	2,471.00	**80,715.00**
2019-20		0.00	2,983.20	57,299.10	0.00	20,056.52	0.00	90.07	17,959.73	0.00	1,455.00	0.00	0.00	1,115.73	14,021.27	--	5,600.00	0.00	**120,580.62**
2020-21		0.00	2,986.40	0.00	179.50	31,270.00	10,000.00	174.60	2,841.60	0.00	2,375.00	353.40	0.00	1,116.92	3,621.08	--	0.00	0.00	**54,918.50**
2021-22		0.00	2,992.00	0.00	0.00	14,719.00	0.00	26.30	600.00	0.00	2,850.00	0.00	0.00	1,119.00	87.00	--	0.00	0.00	**22,393.30**
2022-23		0.00	2,768.00	0.00	0.00	38,139.40	14,708.50	154.70	3,211.00	0.00	2,496.00	0.00	0.00	1,035.23	3,763.77	--	0.00	0.00	**66,276.60**
2023-24		0.00	2,530.90	31,558.00	0.00	48,908.00	3,225.30	21.80	0.00	0.00	2,124.00	0.00	0.00	946.54	18,644.46	--	0.00	0.00	**107,959.00**
2024-25		0.00	2,823.50	129,387.44	0.00	27,943.00	3,322.16	78.40	12,869.50	0.00	2,063.00	0.00	3,964.68	1,055.98	2,296.34	--	14,636.70	0.00	**200,440.70**
2025-26	1/	0.00	1,643.10	0.00	0.00	23,968.00	2,451.92	4.70	0.00	0.00	2,150.00	0.00	0.00	614.53	6,130.47		0.00	0.00	**36,962.72**

1/ Estimated as of January 31, 2026.
2/ In-Lieu replenishment through CWEA.

TABLE 6

HISTORICAL WATER PRODUCTION
(ACRE-FEET)

FISCAL YEAR	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	TOTAL
1973-74	76,455	51,809	40,649	65,397	234,310
1974-75	77,392	48,530	40,887	56,644	223,454
1975-76	77,811	51,274	47,542	63,439	240,066
1976-77	66,731	52,977	41,987	48,645	210,340
1977-78	59,996	47,251	33,189	54,839	195,275
1978-79	69,708	46,610	36,010	62,593	214,920
1979-80	75,291	51,799	37,496	58,522	223,108
1980-81	73,516	54,159	40,262	62,896	230,832
1981-82	77,656	50,996	39,071	51,819	219,541
1982-83	71,346	46,704	37,995	53,904	209,950
1983-84	69,443	44,463	51,157	69,616	234,679
1984-85	77,766	50,832	45,153	68,689	242,440
1985-86	77,193	53,773	46,083	69,175	246,223
1986-87	77,425	55,643	49,330	71,235	253,633
1987-88	76,057	51,642	53,093	67,319	248,111
1988-89	77,997	57,325	49,245	69,127	253,694
1989-90	77,509	60,257	50,941	63,412	252,118
1990-91	73,887	59,330	43,472	55,384	232,073
1991-92	65,688	54,633	40,696	60,461	221,477
1992-93	74,132	54,047	41,534	66,427	236,139
1993-94	76,624	57,381	47,652	61,949	243,606
1994-95	80,506	57,787	43,202	61,984	243,479
1995-96	81,408	63,428	50,931	73,184	268,950
1996-97	84,588	60,760	56,428	77,705	279,481
1997-98	84,624	60,585	46,940	61,890	254,039
1998-99	83,626	62,349	54,000	65,176	265,152
1999-00	82,395	69,076	53,697	73,519	278,687
2000-01	83,293	65,227	51,776	70,623	270,919
2001-02	82,434	61,691	55,724	64,480	264,328
2002-03	69,276	55,906	49,811	57,797	232,791
2003-04	71,337	56,815	54,740	69,957	252,850
2004-05	77,021	55,480	46,456	68,310	247,266
2005-06	79,323	62,977	53,745	63,894	259,940
2006-07	83,160	66,532	61,808	72,828	284,329
2007-08	75,251	57,898	53,327	71,691	258,167
2008-09	76,053	59,007	49,458	66,029	250,547
2009-10	74,867	56,356	43,456	62,445	237,123
2010-11	71,179	50,002	44,881	60,877	226,939
2011-12	74,369	51,922	48,340	61,659	236,290
2012-13	76,217	53,359	46,418	66,550	242,545
2013-14	73,131	54,706	48,357	64,359	240,552
2014-15	66,954	50,046	43,168	48,171	208,339
2015-16	54,430	42,182	37,364	48,850	182,826
2016-17	59,704	46,491	35,748	55,300	197,243
2017-18	63,580	53,479	41,816	50,625	209,500
2018-19	60,022	46,919	34,434	48,780	190,155
2019-20	58,198	44,615	40,766	49,005	192,584
2020-21	60,404	53,345	42,633	51,439	207,822
2021-22	54,603	43,508	39,642	48,395	186,148
2022-23	54,526	42,496	31,019	40,319	168,360
2023-24	49,857	42,974	33,710	44,780	171,320
2024-25	55,671	47,707	37,374	48,551	189,303
2025-26	55,035	38,941	--	--	165,000 1/
14-Year Average	61,547	48,125	40,056	51,913	201,642
20-Year Average	66,075	51,326	43,373	56,227	217,002
52-Year Average	72,147	53,790	45,089	60,974	232,836

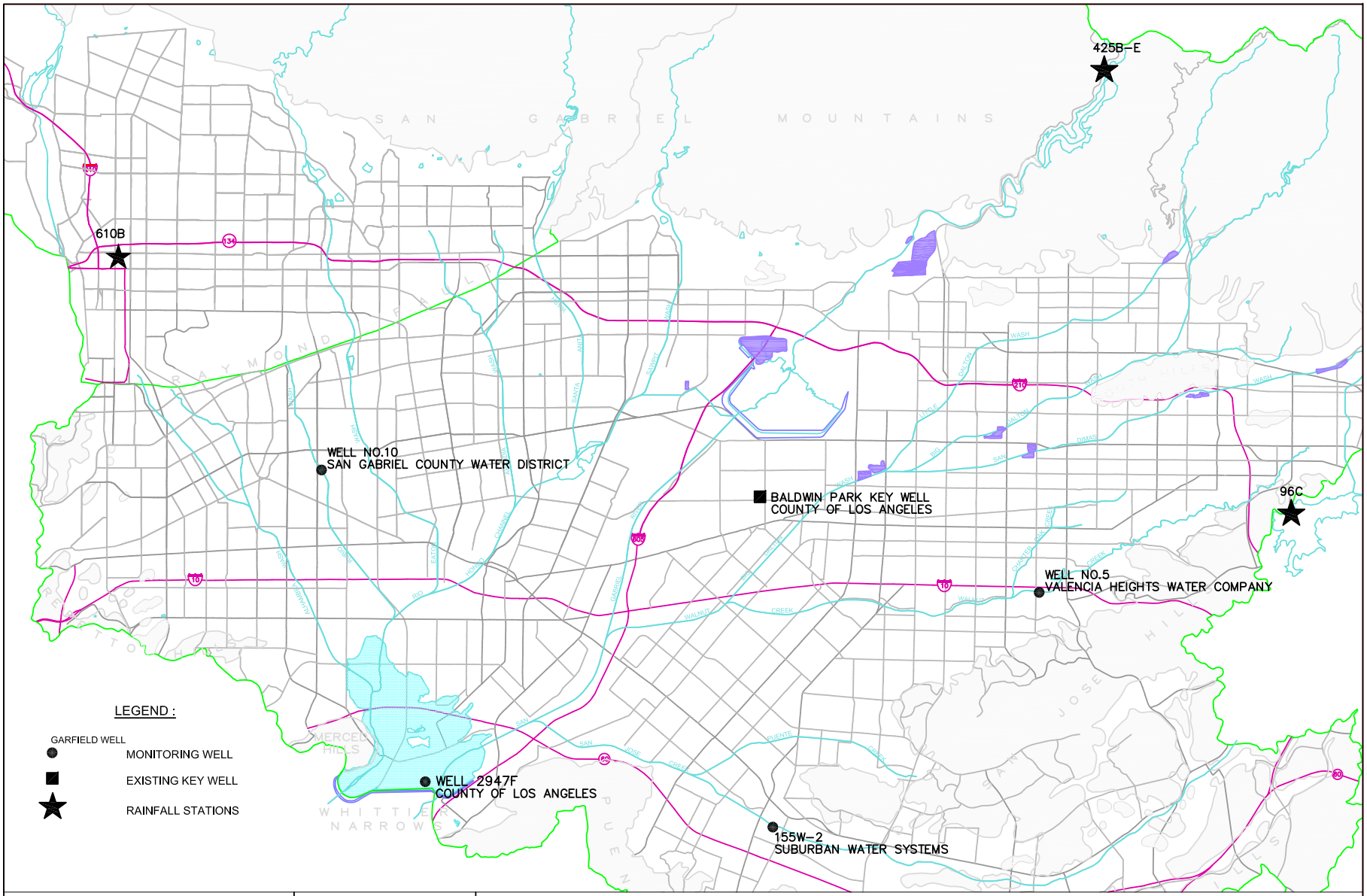
1/ ESTIMATED

TABLE 7

TOTAL HISTORICAL WATER DEMAND IN BASIN
(ACRE-FEET)

FISCAL YEAR	TREATED IMPORTED WATER	TOTAL PRODUCTION	TOTAL DEMAND
1973-74	630	235,460	236,090
1974-75	1,036	225,222	226,258
1975-76	3,539	242,246	245,785
1976-77	9,471	210,340	219,811
1977-78	11,427	195,276	206,702
1978-79	11,724	214,920	226,643
1979-80	13,032	223,089	236,121
1980-81	16,799	230,832	247,631
1981-82	17,402	220,392	237,793
1982-83	14,208	209,949	224,158
1983-84	18,298	236,679	254,977
1984-85	21,676	242,440	264,116
1985-86	20,872	246,224	267,095
1986-87	22,575	253,633	276,208
1987-88	28,537	248,102	276,638
1988-89	25,799	253,694	279,494
1989-90	31,478	252,136	283,614
1990-91	29,922	232,091	262,014
1991-92	18,606	221,477	240,083
1992-93	18,948	236,677	255,625
1993-94	18,412	243,617	262,029
1994-95	19,517	243,479	262,996
1995-96	16,931	268,951	285,881
1996-97	17,205	279,481	296,686
1997-98	14,208	253,921	268,129
1998-99	13,846	265,152	278,998
1999-00	21,062	278,687	299,749
2000-01	19,971	270,919	290,890
2001-02	35,153	264,328	299,481
2002-03	40,982	237,491	278,472
2003-04	50,758	252,812	303,570
2004-05	35,979	247,187	283,166
2005-06	23,125	259,808	282,932
2006-07	25,904	284,328	310,232
2007-08	30,174	258,167	288,341
2008-09	21,683	250,103	271,785
2009-10	16,329	237,846	254,176
2010-11	10,316	227,657	237,973
2011-12	10,561	237,029	247,590
2012-13	14,344	242,914	257,258
2013-14	22,216	240,552	262,768
2014-15	22,517	208,339	230,856
2015-16	12,740	182,826	195,566
2016-17	12,251	197,243	209,495
2017-18	13,576	209,500	223,076
2018-19	24,953	190,156	215,109
2019-20	26,335	192,584	218,919
2020-21	24,413	207,822	232,235
2021-22	34,023	186,148	220,171
2022-23	17,569	168,360	185,929
2023-24	13,742	171,320	185,063
2024-25	14,818	189,303	204,121
2025-26	15,000 1/	165,000	180,000
14-Year Average	18,861	201,721	218,505
20-Year Average	19,580	217,100	234,245
52-Year Average	19,838	232,287	252,125

1/ Estimated



STETSON ENGINEERS INC.
861 VILLAGE OAKS DRIVE, SUITE 100
COVINA, CALIFORNIA 91724
TEL: (626) 967-6202
FAX: (626) 331-7065

2171 E Francisco Blvd., Suite K
San Rafael California 94901

2651 W Guadalupe Rd., Suite A209
Mesa Arizona 85202

N

APPROXIMATE SCALE
1" = 12,000'

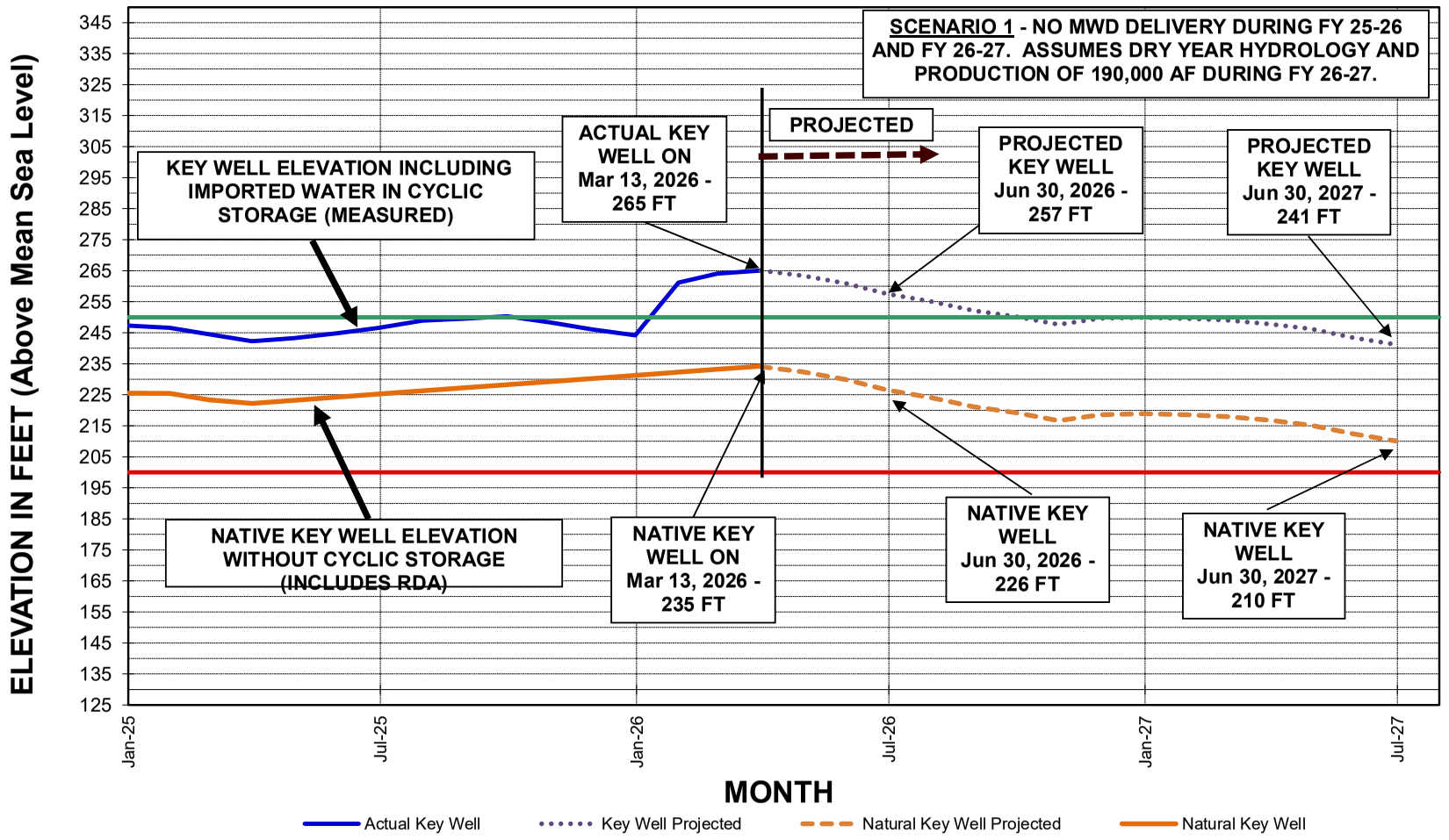
MAIN SAN GABRIEL BASIN WATERMASTER

WELL LOCATION MAP

PLATE 1

A344

F:\JOBS\1205\1205-04\2019-20\PLATE 1.DWG
F:\JOBS\1205-04.CTB



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Covina San Rafael Mesa, Arizona
WATER RESOURCE ENGINEERS

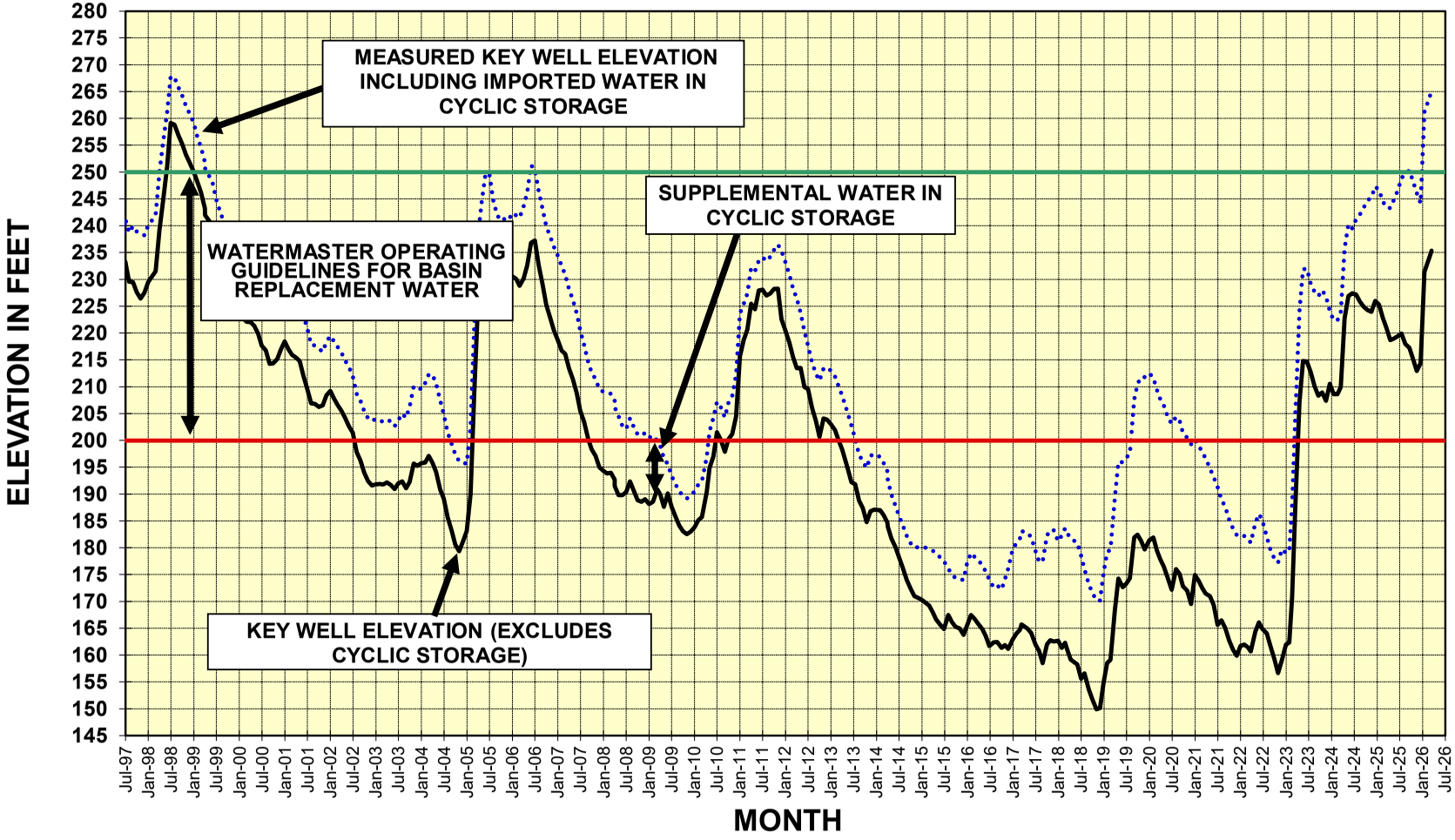
UPPER SAN GABRIEL VALLEY MUNICIPAL WATER DISTRICT

BALDWIN PARK KEY WELL GROUNDWATER ELEVATION PROJECTED THROUGH FY 2026-27

FIGURE 1

A345

J:\1205\1205-04\2026-27\Preliminary\26-27 Pre_Figure 1 - KW Projections



STETSON ENGINEERS INC.
Covina San Rafael Mesa, Arizona
WATER RESOURCE ENGINEERS

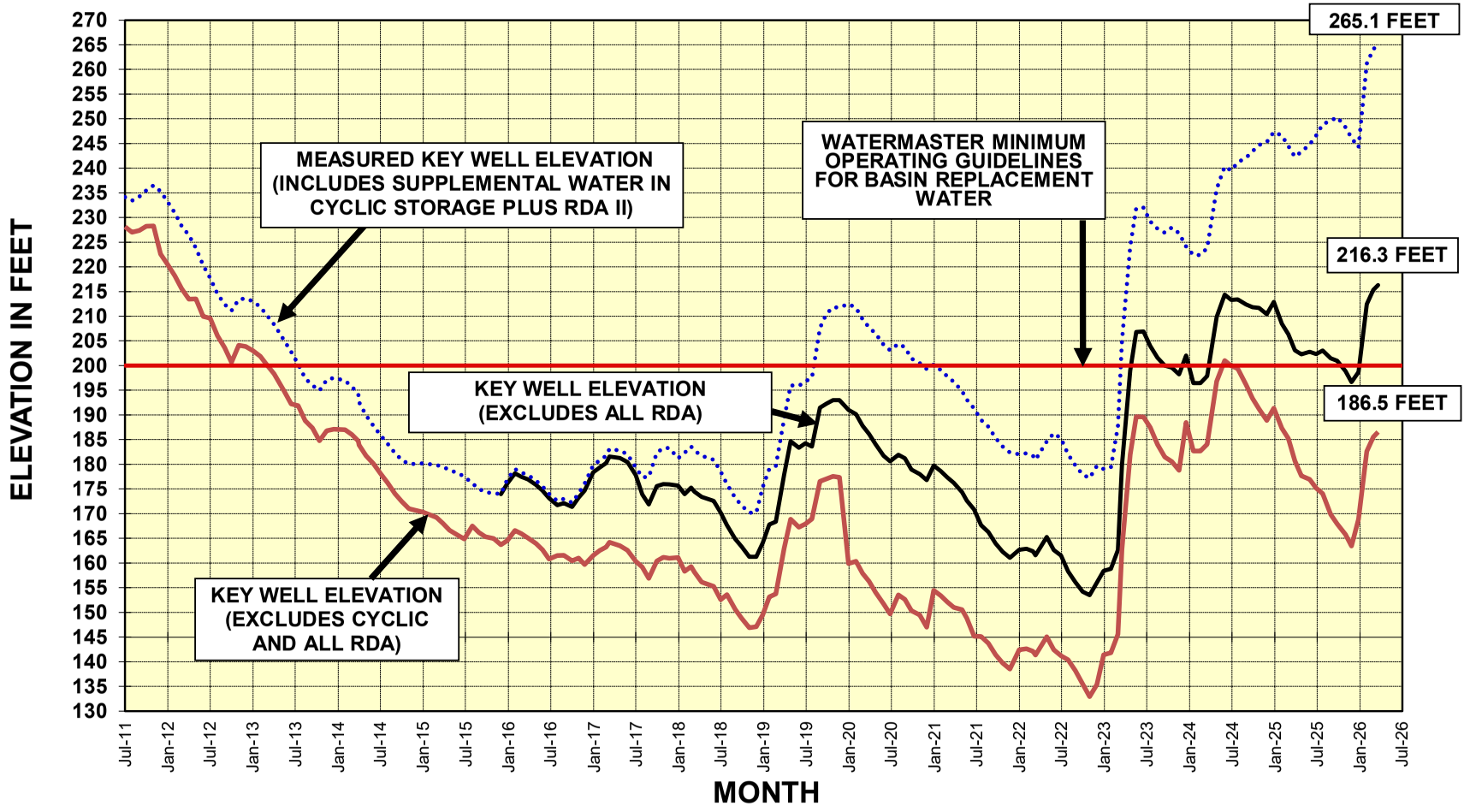
MAIN SAN GABRIEL BASIN WATERMASTER

BALDWIN PARK KEY WELL GROUNDWATER ELEVATION

FIGURE 2

A346

J:\1205\1205-04\2026-27\Preliminary\26-27_TBL_3 and Figure 2



STETSON ENGINEERS INC.
Covina San Rafael Mesa, Arizona
WATER RESOURCE ENGINEERS

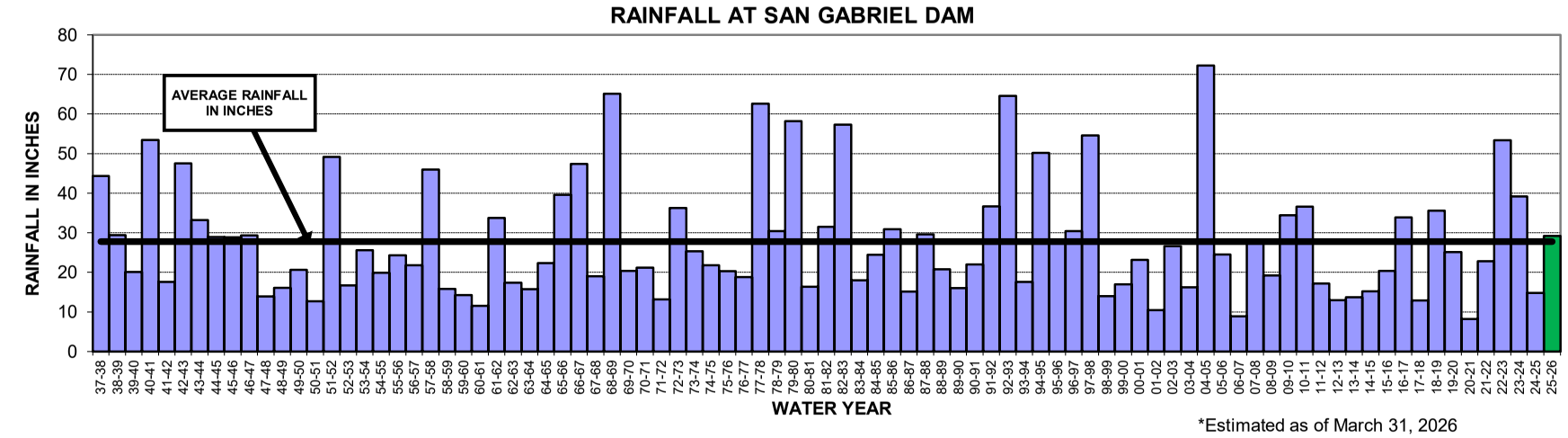
MAIN SAN GABRIEL BASIN WATERMASTER

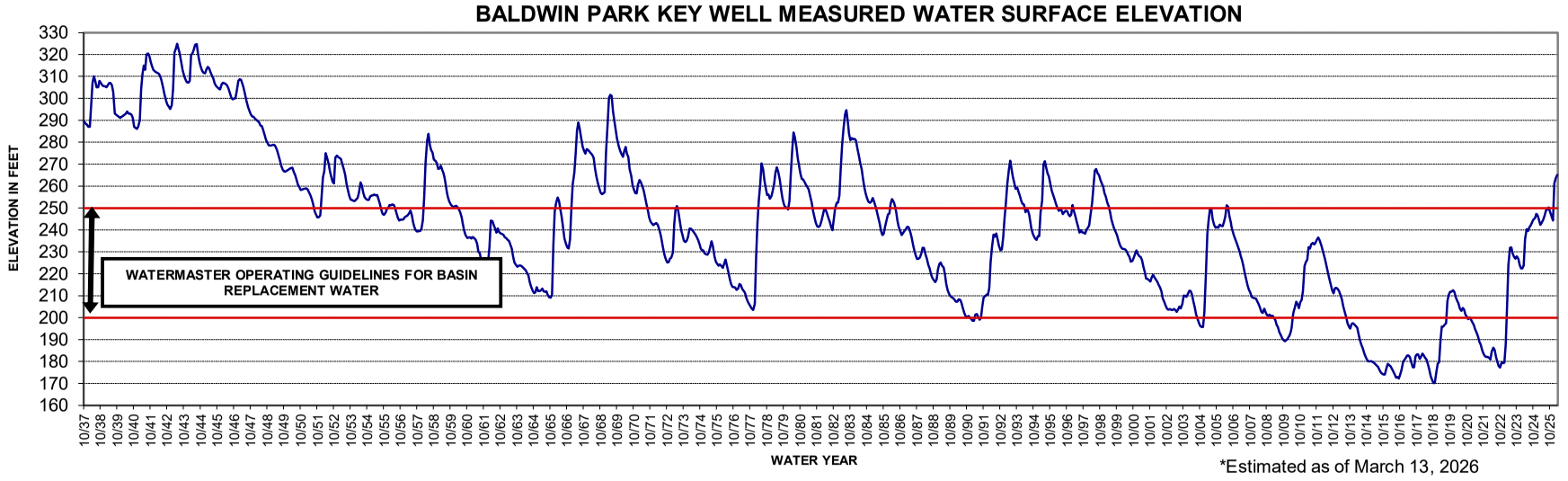
IMPACTS OF STORED WATER ON BALDWIN PARK KEY WELL GROUNDWATER ELEVATION

FIGURE 3

A347

J:\1205\1205-04\2026-27\Preliminary\26-27_Figure 3





STETSON ENGINEERS INC.
Covina San Rafael Mesa, Arizona
WATER RESOURCE ENGINEERS

MAIN SAN GABRIEL BASIN WATERMASTER

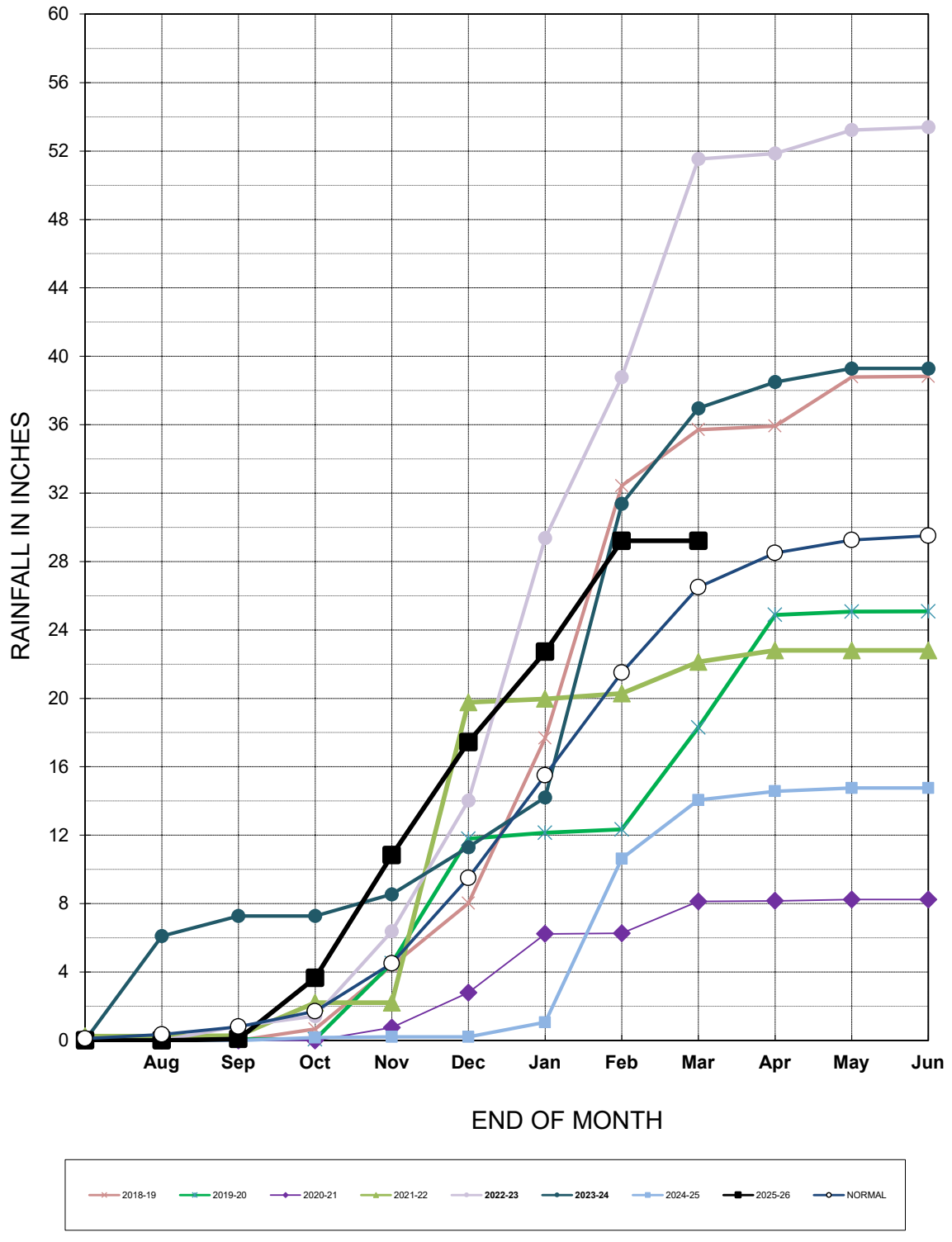
SAN GABRIEL DAM RAINFALL AND BALDWIN PARK KEY WELL ELEVATION

FIGURE 4

A348

J:\1205\1205-04\2026-27\Preliminary\26-27_Figure 4

FIGURE 5



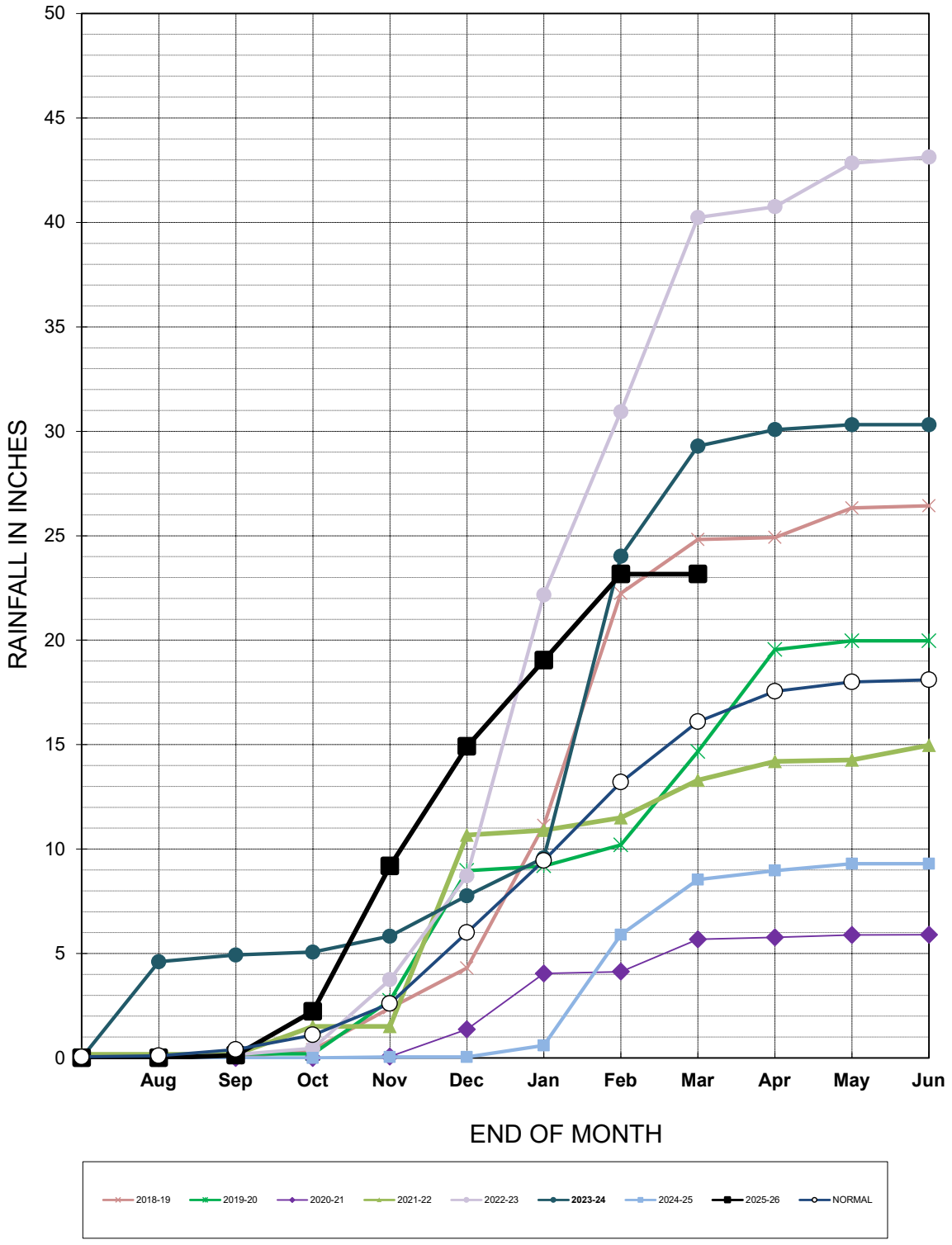
STETSON ENGINEERS INC.
Covina San Rafael Mesa, Arizona
WATER RESOURCE ENGINEERS

MAIN SAN GABRIEL BASIN WATERMASTER

ACCUMULATED RAINFALL AT SAN GABRIEL DAM
RAINFALL STATION NO. 425B-E

J:\1205\1205-04\2026-27\Preliminary\26-27_Pre_Figures 5-7 - RAINFALL

FIGURE 6



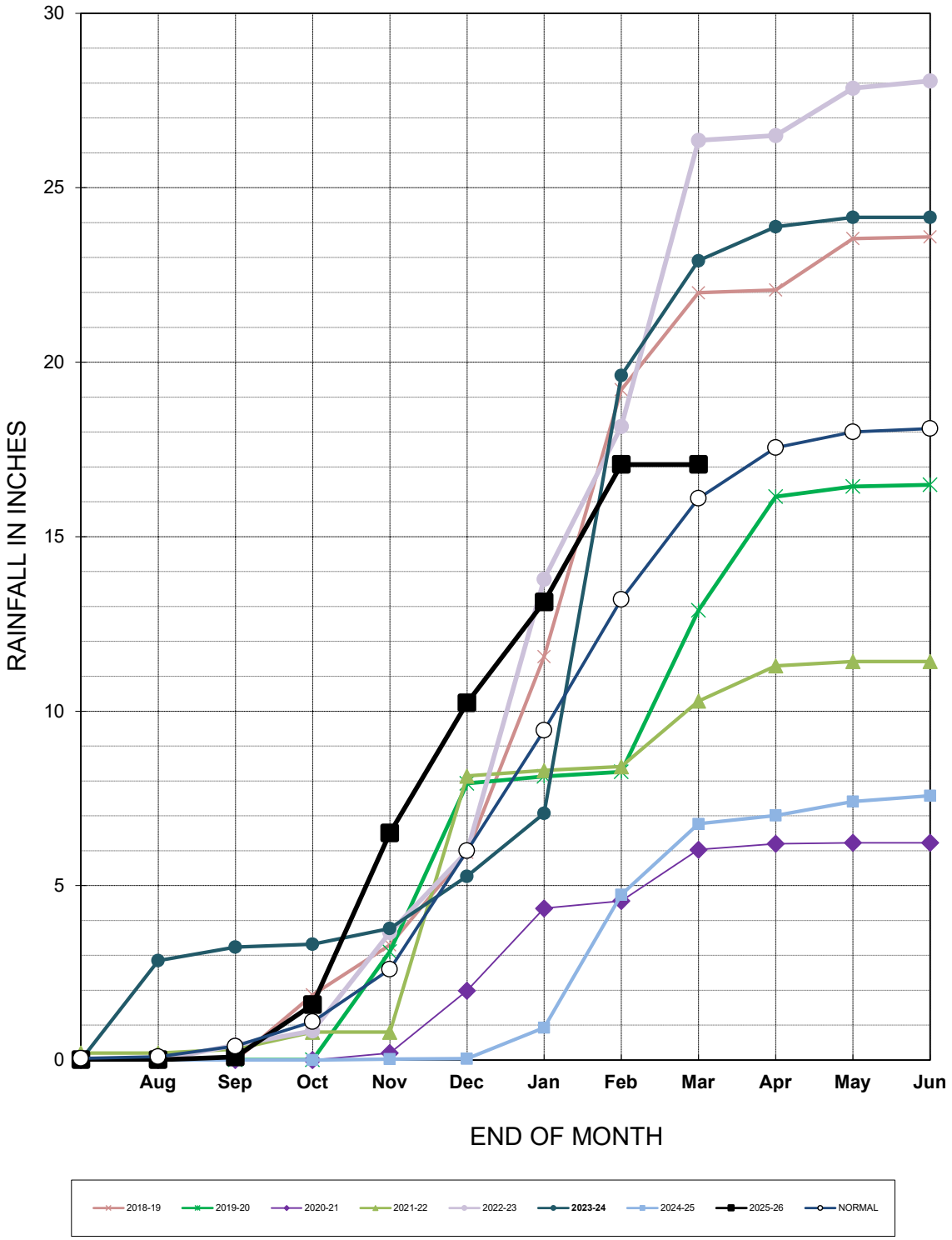
STETSON ENGINEERS INC.
Covina San Rafael Mesa, Arizona
WATER RESOURCE ENGINEERS

MAIN SAN GABRIEL BASIN WATERMASTER

ACCUMULATED RAINFALL AT PASADENA - CITY HALL
RAINFALL STATION NO. 610B

J:\1205\1205-04\2026-27\Preliminary\26-27_Pre_Figures 5-7 - RAINFALL

FIGURE 7

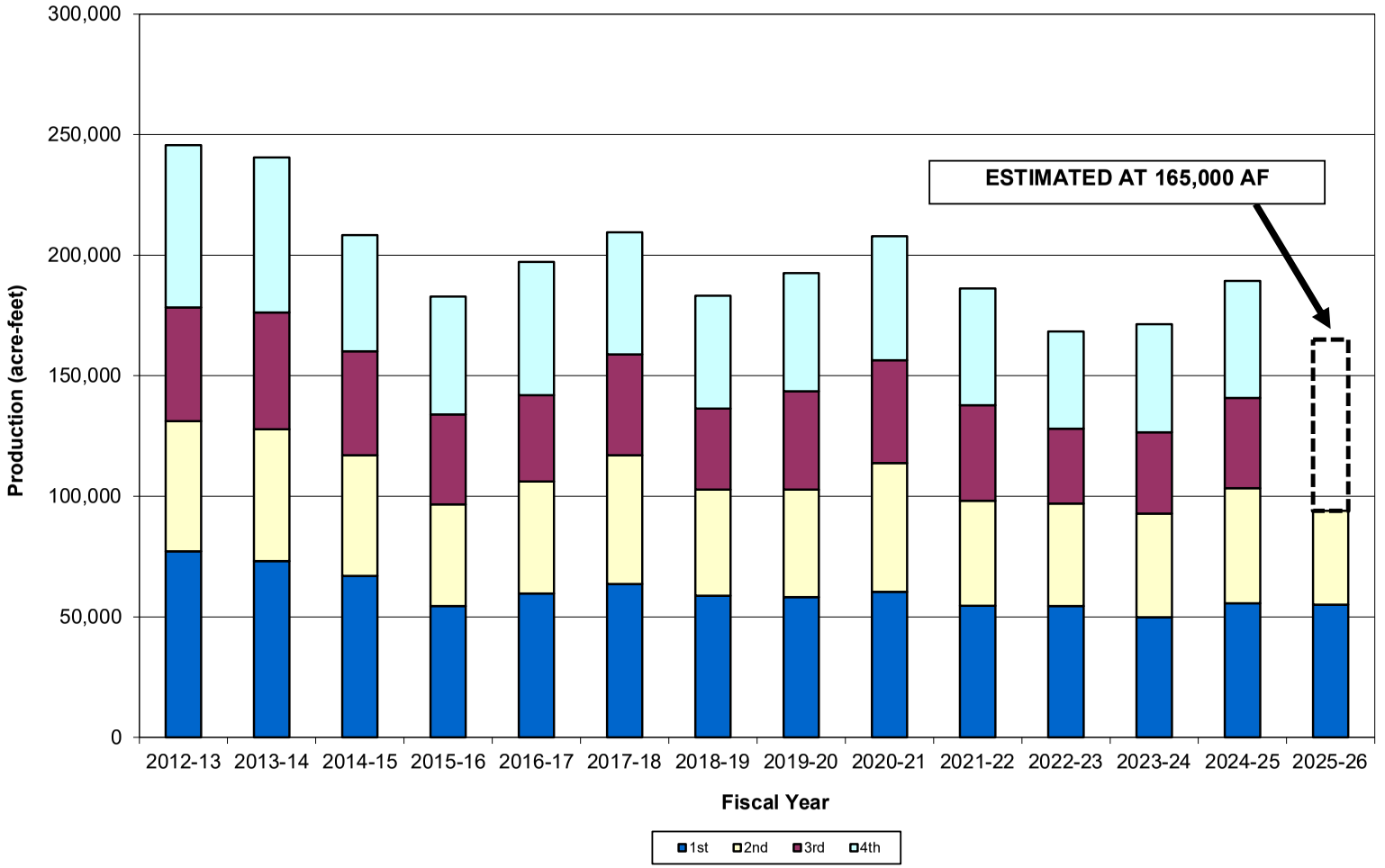


STETSON ENGINEERS INC.
Covina San Rafael Mesa, Arizona
WATER RESOURCE ENGINEERS

MAIN SAN GABRIEL BASIN WATERMASTER

ACCUMULATED RAINFALL AT PUDDINGSTONE DAM
RAINFALL STATION NO. 96-C

J:\1205\1205-04\2026-27\Preliminary\26-27_Pre_Figures 5-7 - RAINFALL



STETSON ENGINEERS INC.
Covina San Rafael Mesa, Arizona
WATER RESOURCE ENGINEERS

MAIN SAN GABRIEL BASIN WATERMASTER

PRODUCTION IN MAIN SAN GABRIEL BASIN

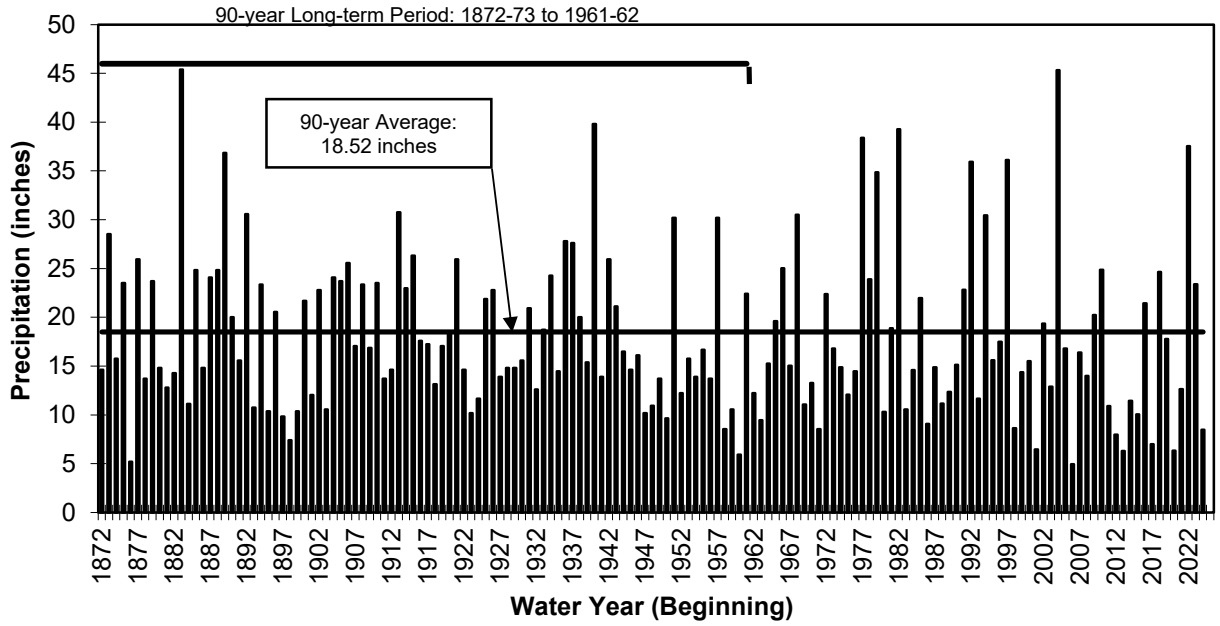
FIGURE 8

A352

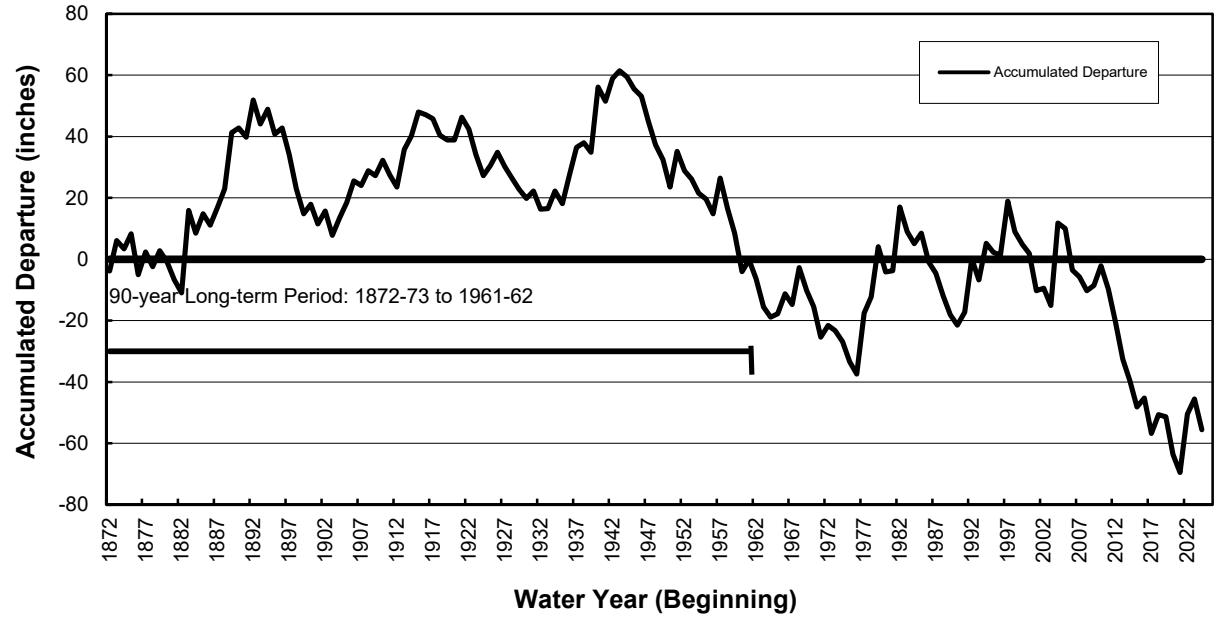
J:\1205\1205-04\2026-27\Preliminary\26-27_Pre_Figure 8 - Production graph

APPENDIX A

SAN GABRIEL VALLEY PRECIPITATION
1872-73 THROUGH 2024-25

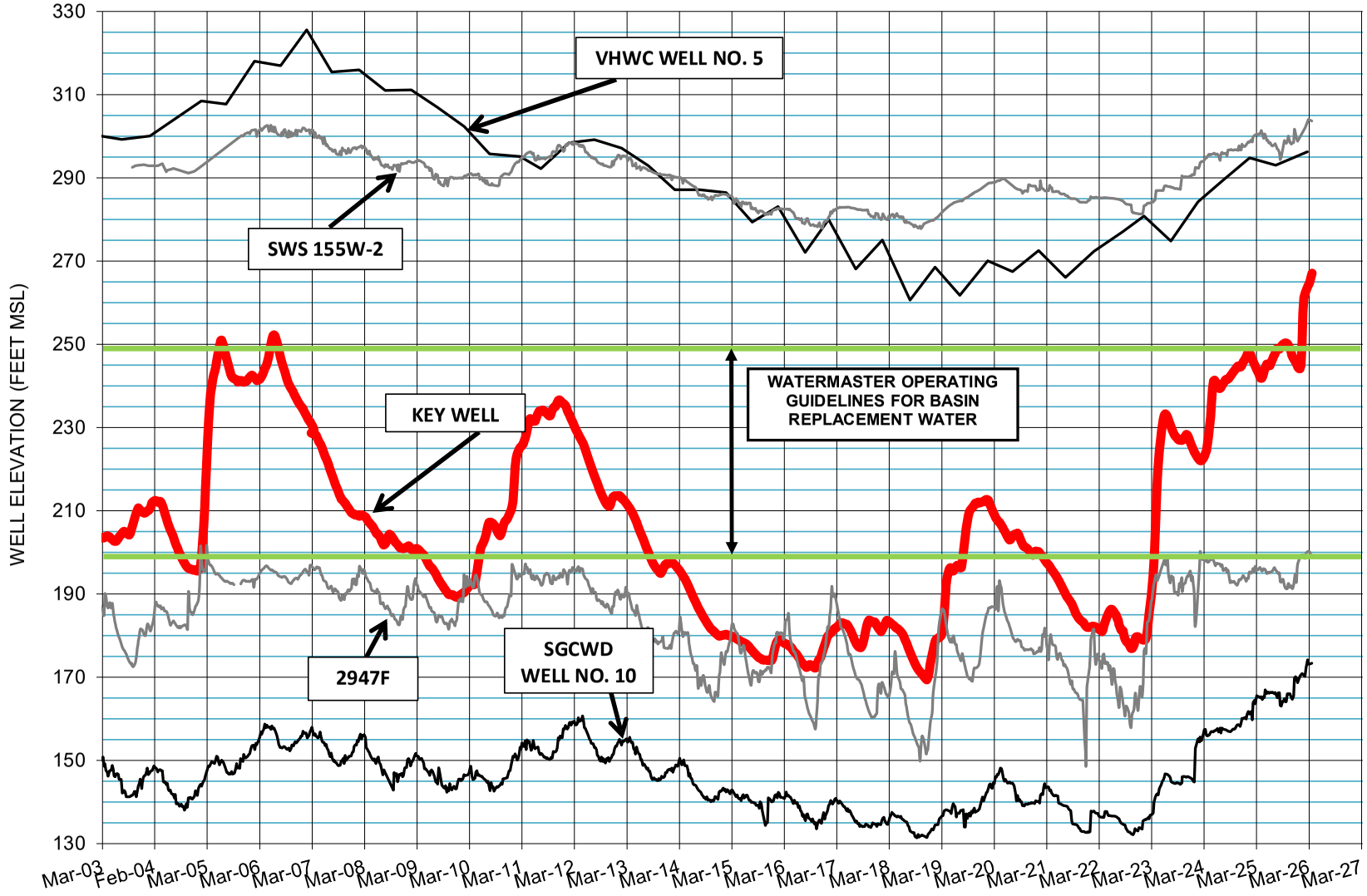


SAN GABRIEL VALLEY ACCUMULATED DEPATURE
1872-73 THROUGH 2024-25



HISTORICAL PRECIPITATION IN THE SAN GABRIEL VALLEY

APPENDIX B



A356

STETSON ENGINEERS INC.
West Covina San Rafael Mesa, Arizona
WATER RESOURCE ENGINEERS

MAIN SAN GABRIEL BASIN WATERMASTER

HYDROGRAPHS FOR BALDWIN PARK KEY WELL AND OTHER "KEY WELLS" BETWEEN MARCH 2003 AND MARCH 2026

J:\1205\1205-04\2026-27\Preliminary\Appendix B KeyWell_OtherKeyWells

APPENDIX C

APPENDIX C

RANGE OF OPERATING SAFE YIELDS AND PUMPER'S SHARES THEREOF
(Acre-feet)
Quantities which may be pumped free of Replacement Water Assessment

Pumper	Pumper's Share %	OSY of 140,000	OSY of 150,000	OSY of 160,000	OSY of 170,000
Alhambra, City of	4.45876	6,242.26	6,688.14	7,134.02	7,579.89
Amarillo Mutual	0.35874	502.24	538.11	573.98	609.86
Arcadia, City of	4.23099	5,923.39	6,346.49	6,769.58	7,192.68
Banks, Gale C.	0.02530	35.42	37.95	40.48	43.01
Brea, City of	0.76035	1,064.49	1,140.53	1,216.56	1,292.60
Cadway, Inc.	0.32545	455.63	488.18	520.72	553.27
Calif. American-San Marino	4.74431	6,642.03	7,116.47	7,590.90	8,065.33
California Domestic	6.28480	8,798.72	9,427.20	10,055.68	10,684.16
Canyon Water Company	0.00051	0.71	0.77	0.82	0.87
Chevron	0.00101	1.41	1.52	1.62	1.72
County Sanitation Dist.18	0.00228	3.19	3.42	3.65	3.88
Covina, City of	0.23979	335.71	359.69	383.66	407.64
Crevolin, A.J.	0.00114	1.60	1.71	1.82	1.94
Dawes, Michael Robert	0.22359	313.026	335.385	357.744	380.103
Del Rio Mutual	0.10069	140.97	151.04	161.10	171.17
El Monte, City of	1.40888	1,972.43	2,113.32	2,254.21	2,395.10
El Monte Cemetery	0.00936	13.10	14.04	14.98	15.91
Fox Family Trust Michael Edward Fox and Crystal Marie Fox, Trustees	0.07378	103.29	110.67	118.05	125.43
Garnier, Anton and Anita	0.10843	151.80	162.65	173.49	184.33
Golden State Water-S.G.V. Dist.	2.92105	4,089.47	4,381.58	4,673.68	4,965.79
Green, Walter	0.02419	33.87	36.29	38.70	41.12
Hansen, Alice	0.00038	0.53	0.57	0.61	0.65
Heinrich, Carolyn	0.01269	17.77	19.04	20.30	21.57
Hemlock Mutual	0.08399	117.59	125.99	134.38	142.78
Industry, City of	0.55810	781.34	837.15	892.96	948.77
Irwindale, City of	0.19025	266.35	285.38	304.40	323.43
Kirklen, Jeffery	0.05665	79.31	84.98	90.64	96.31
Landeros, John	0.00038	0.53	0.57	0.61	0.65
La Puente Valley CWD	0.57197	800.76	857.96	915.15	972.35
Lovelady, June G.	0.09386	131.40	140.79	150.18	159.56
The Maggiore Family Trust	0.05053	70.74	75.80	80.85	85.90
Martin Marietta So. Calif. Aggregates, LLC	1.17094	1,639.32	1,756.41	1,873.50	1,990.60
Martinez, Frances	0.00038	0.53	0.57	0.61	0.65
McIntyre, William	0.01467	20.54	22.01	23.47	24.94
Monterey Park, City of	3.39216	4,749.02	5,088.24	5,427.46	5,766.67
Nick Tomovich	0.00001	0.01	0.02	0.02	0.02
Nicholson Family Trust - Marital Trust	0.01569	21.97	23.54	25.10	26.67

APPENDIX C

RANGE OF OPERATING SAFE YIELDS AND PUMPER'S SHARES THEREOF
(Acre-feet)
Quantities which may be pumped free of Replacement Water Assessment

Pumper	Pumper's Share %	OSY of 140,000	OSY of 150,000	OSY of 160,000	OSY of 170,000
Pellissier Irrevocable QTIP Trust, et al	3.28384	4,597.38	4,925.76	5,254.14	5,582.53
Pico County Water Dist.	0.00038	0.53	0.57	0.61	0.65
Rados, Alexander	0.02176	30.46	32.64	34.82	36.99
Rana Living Trust, Jeanne	0.01269	17.77	19.04	20.30	21.57
Rexford Industrial 15801 1st, LLLP	1.20047	1,680.66	1,800.71	1,920.75	2,040.80
Rosemead Development Ltd.	0.00051	0.71	0.77	0.82	0.87
Ruth, Roy	0.00038	0.53	0.57	0.61	0.65
San Gabriel Band of Mission Indians Led by the Gabrieleno Tongva Tribal Council	0.00050	0.70	0.75	0.80	0.85
San Gabriel Country Club	0.14476	202.66	217.14	231.62	246.09
San Gabriel County WD	2.73019	3,822.27	4,095.29	4,368.30	4,641.32
San Gabriel Valley WC	10.61514	14,861.20	15,922.71	16,984.22	18,045.74
Sonoco Products	0.15766	220.72	236.49	252.26	268.02
So. Calif. Edison Co.	0.08690	121.66	130.35	139.04	147.73
South Pasadena, City of	1.80520	2,527.28	2,707.80	2,888.32	3,068.84
Sterling Mutual	0.06072	85.01	91.08	97.15	103.22
Suburban Water Systems	12.59998	17,639.97	18,899.97	20,159.97	21,419.97
Sunny Slope Water Co.	1.12770	1,578.78	1,691.55	1,804.32	1,917.09
Tate, Phillip P. & Sieglinde A., et al	0.02926	40.96	43.89	46.82	49.74
United Rock Products	0.23253	325.54	348.80	372.05	395.30
Valley County Water District	3.01517	4,221.24	4,522.76	4,824.27	5,125.79
Valley View Mutual	0.31169	436.37	467.54	498.70	529.87
Vulcan Materials Company	0.90690	1,269.66	1,360.35	1,451.04	1,541.73
Whittier, City of	4.18519	5,859.27	6,277.79	6,696.30	7,114.82
Wilmott, Erma	0.00038	0.53	0.57	0.61	0.65
Workman Mill Invest. Comp.	0.87839	1,229.75	1,317.59	1,405.42	1,493.26
Total of Pumpers	**75.92434**	**106,294.08**	**113,886.51**	**121,478.94**	**129,071.38**
Azusa, City of	1.84988	2,589.83	2,774.82	2,959.81	3,144.80
Azusa Valley Water Co.	5.06299	7,088.19	7,594.49	8,100.78	8,607.08
Calif. American (Duarte)	1.84634	2,584.88	2,769.51	2,954.14	3,138.78
Covina Valley Water Co.	3.76262	5,267.67	5,643.93	6,020.19	6,396.45
Glendora, City of	4.75261	6,653.65	7,128.92	7,604.18	8,079.44
Golden State Water Co. - San Dimas District	1.73984	2,435.78	2,609.76	2,783.74	2,957.73
Los Angeles, County of	1.88292	2,636.09	2,824.38	3,012.67	3,200.96
Metropolitan Water Dist.	0.08349	116.89	125.24	133.58	141.93
Monrovia, City of	3.09472	4,332.61	4,642.08	4,951.55	5,261.02

APPENDIX C

RANGE OF OPERATING SAFE YIELDS AND PUMPER'S SHARES THEREOF
(Acre-feet)
Quantities which may be pumped free of Replacement Water Assessment

Pumper	Pumper's Share %	OSY of 140,000	OSY of 150,000	OSY of 160,000	OSY of 170,000
Phillips, Alice B., et al	0.00025	0.35	0.38	0.37	0.43
Total of Integrated Producers	24.07566	33,705.92	36,113.49	38,521.03	40,928.62
Total of Pumpers	75.92434	106,294.08	113,886.51	121,478.94	129,071.38
TOTAL	**100.00000**	**140,000.00**	**150,000.00**	**160,000.00**	**170,000.00**

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-1 For Settlement

Statewide Comparison Exhibit

CALIFORNIA AMERICAN WATER
CALIFORNIA TOTAL
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES

2027 @ PRESENT RATES

	Cal-Adv		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		TEST YEAR 2027	ESCALATION YEAR 2028
Operating Revenues	374,025.7	374,025.7	(5,436.6)	368,589.0	366,739.1	31,139.0	397,878.1	423,292.5
Operation & Maintenance Exp								
Labor	29,209.5	29,209.5	6,879.8	36,089.3	36,089.3	(4,095.0)	31,994.3	33,039.8
Purchased Water	83,927.1	83,927.1	(978.1)	82,949.0	82,931.9	10,278.6	93,210.5	94,441.3
Purchased Power	8,037.7	8,037.7	4,599.7	12,637.4	12,633.6	191.4	12,825.1	12,840.6
Chemicals	1,815.9	1,815.9	226.9	2,042.8	2,042.7	38.8	2,081.4	2,170.0
Operation Expense	6,692.2	6,692.2	885.7	7,577.8	7,616.6	195.2	7,811.8	7,712.6
Maintenance (excluding Amort Tank Painting)	6,680.4	6,680.4	215.9	6,896.3	6,896.3	0.0	6,896.3	7,054.9
Amortization of Tank Painting	2,364.1	2,364.1	69.2	2,433.2	2,435.5	(2.2)	2,433.2	2,671.3
Customer Accounting	500.9	500.9	0.0	500.9	500.9	0.0	500.9	512.4
Uncollectible Expense	5,744.5	5,744.5	(28.3)	5,716.2	5,706.6	162.1	5,868.7	6,088.4
Insurance	4,934.6	4,934.6	163.1	5,097.7	5,097.7	(246.7)	4,851.0	5,198.9
Pensions and Benefits	8,187.1	8,187.1	955.1	9,142.1	9,142.1	(628.2)	8,513.9	8,851.5
Regulatory Expenses	355.8	355.8	1,655.8	2,011.6	2,011.6	0.0	2,011.6	2,011.6
Rents	2,119.0	2,119.0	1,770.7	3,889.7	3,889.7	(1,745.5)	2,144.2	2,152.4
Other Administrative & General	14,265.2	14,265.2	2,399.9	16,665.1	16,437.8	(267.6)	16,170.2	16,050.6
Service Company Costs	13,740.7	13,740.7	4,414.5	18,155.2	18,155.2	(2,155.1)	16,000.1	16,553.2
Citizens Acquisition Premium	4,408.0	4,408.0	0.0	4,408.0	4,408.0	0.0	4,408.0	4,444.0
General Office Return on Rate Base	6,943.8	6,943.8	1,525.6	8,469.4	8,470.8	(401.3)	8,069.5	9,109.9
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
San Clemente Dam	6,332.4	6,332.4	0.0	6,332.4	6,332.4	0.0	6,332.4	6,332.4
Total O&M expenses	206,258.9	206,258.9	24,755.4	231,014.3	230,798.7	1,324.5	232,123.2	237,235.9
Depreciation	54,652.3	54,652.3	3,947.8	58,600.1	58,575.7	(1,801.7)	56,774.0	62,805.0
General Taxes	15,564.9	15,564.9	954.9	16,519.8	16,180.5	(314.8)	15,865.7	17,472.4
Total Operating Expenses	276,476.1	276,476.1	29,658.1	306,134.2	305,554.9	(792.0)	304,762.9	317,513.3
Income Before Income Taxes	97,549.6	97,549.6	(35,094.8)	62,454.8	61,184.2	31,931.0	93,115.2	105,779.2
	0.0	0.0						
State Income Taxes	6,803.3	6,803.3	(3,330.5)	3,472.9	3,365.2	2,928.8	6,294.0	7,249.3
Federal Income Taxes	14,187.7	14,187.7	(7,786.9)	6,400.8	6,151.6	6,826.0	12,977.7	14,832.7
Total Income Taxes	20,991.1	20,991.1	(11,117.4)	9,873.7	9,516.8	9,754.8	19,271.6	22,081.9
Utility Operating Income	76,558.5	76,558.5	(23,977.4)	52,581.1	51,667.4	22,176.2	73,843.5	83,697.2
Average Rate Base	1,106,918.1	1,106,918.1	142,020.8	1,248,938.9	1,246,113.3	(64,603.4)	1,181,509.8	1,281,445.0
Return on Rate Base	6.92%	6.92%		4.21%	4.15%		6.25%	6.53%

CALIFORNIA AMERICAN WATER
CALIFORNIA TOTAL
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES

2027 @ PROPOSED RATES

	Cal-Adv		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		TEST YEAR 2027	ESCALATION YEAR 2028
Operating Revenues	386,136.5	386,136.5	44,545.2	430,681.6	429,830.2	(7,743.2)	422,087.0	444,379.7
Operation & Maintenance Exp								
Labor	29,209.5	29,209.5	6,879.8	36,089.3	36,089.3	(4,095.0)	31,994.3	33,039.8
Purchased Water	83,927.1	83,927.1	(978.1)	82,949.0	82,931.9	10,278.6	93,210.5	94,441.3
Purchased Power	8,037.7	8,037.7	4,599.7	12,637.4	12,633.6	191.4	12,825.1	12,840.6
Chemicals	1,815.9	1,815.9	226.9	2,042.8	2,042.7	38.8	2,081.4	2,170.0
Operation Expense	6,692.2	6,692.2	885.7	7,577.8	7,616.6	195.2	7,811.8	7,712.6
Maintenance (excluding Amort Tank Painting)	6,680.4	6,680.4	215.9	6,896.3	6,896.3	0.0	6,896.3	7,054.9
Amortization of Tank Painting	2,364.1	2,364.1	69.2	2,433.2	2,435.5	(2.2)	2,433.2	2,671.3
Customer Accounting	500.9	500.9	0.0	500.9	500.9	0.0	500.9	512.4
Uncollectible Expense	5,807.6	5,807.6	231.9	6,039.5	6,035.1	(40.3)	5,994.8	6,198.2
Insurance	4,934.6	4,934.6	163.1	5,097.7	5,097.7	(246.7)	4,851.0	5,198.9
Pensions and Benefits	8,187.1	8,187.1	955.1	9,142.1	9,142.1	(628.2)	8,513.9	8,851.5
Regulatory Expenses	355.8	355.8	1,655.8	2,011.6	2,011.6	0.0	2,011.6	2,011.6
Rents	2,119.0	2,119.0	1,770.7	3,889.7	3,889.7	(1,745.5)	2,144.2	2,152.4
Other Administrative & General	14,265.2	14,265.2	2,399.9	16,665.1	16,437.8	(267.6)	16,170.2	16,050.6
Service Company Costs	13,740.7	13,740.7	4,414.5	18,155.2	18,155.2	(2,155.1)	16,000.1	16,553.2
Citizens Acquisition Premium	4,408.0	4,408.0	0.0	4,408.0	4,408.0	0.0	4,408.0	4,444.0
General Office Return on Rate Base	6,943.8	6,943.8	1,525.6	8,469.4	8,470.8	(401.3)	8,069.5	9,109.9
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
San Clemente Dam	6,332.4	6,332.4	0.0	6,332.4	6,332.4	0.0	6,332.4	6,332.4
Total O&M expenses	206,322.0	206,322.0	25,015.7	231,337.6	231,127.3	1,122.0	232,249.3	237,345.7
Depreciation	54,652.3	54,652.3	3,947.8	58,600.1	58,575.7	(1,801.7)	56,774.0	62,805.0
General Taxes	15,564.9	15,564.9	954.9	16,519.8	16,180.5	(314.8)	15,865.7	17,472.4
Total Operating Expenses	276,539.1	276,539.1	29,918.4	306,457.5	305,883.4	(994.4)	304,889.0	317,623.1
Income Before Income Taxes	109,597.3	109,597.3	14,626.8	124,224.1	123,946.8	(6,748.8)	117,198.0	126,756.6
State Income Taxes	7,868.4	7,868.4	1,064.9	8,933.3	8,913.4	(490.5)	8,422.9	9,103.7
Federal Income Taxes	16,717.8	16,717.8	2,654.6	19,372.4	19,331.8	(1,296.7)	18,035.1	19,237.9
Total Income Taxes	24,586.1	24,586.1	3,719.5	28,305.6	28,245.2	(1,787.2)	26,457.9	28,341.6
Utility Operating Income	85,011.2	85,011.2	10,907.3	95,918.5	95,701.6	(4,961.5)	90,740.1	98,415.0
Average Rate Base	1,106,918.1	1,106,918.1	142,020.8	1,248,938.9	1,246,113.3	(64,603.4)	1,181,509.8	1,281,445.0
Return on Rate Base	7.68%	7.68%		7.68%	7.68%		7.68%	7.68%

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-2 For Settlement

Northern Division Comparison

CALIFORNIA AMERICAN WATER
NORTHERN DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES

2027 @ PRESENT RATES

	Cal-Adv		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ESCALATION YEAR 2028
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027			
Operating Revenues	105,998.8	105,998.8	(2,842.8)	103,156.0	101,357.0	10,471.1	111,828.2	119,462.3
Operation & Maintenance Exp								
Labor	9,329.2	9,329.2	2,313.0	11,642.2	11,642.2	(1,168.7)	10,473.6	10,812.3
Purchased Water	3,931.8	3,931.8	763.1	4,694.9	4,694.9	649.3	5,344.2	5,363.5
Purchased Power	3,143.0	3,143.0	416.5	3,559.4	3,559.4	(49.5)	3,509.9	3,527.9
Chemicals	627.9	627.9	97.7	725.6	725.6	(7.0)	718.6	750.4
Operation Expense	2,485.1	2,485.1	449.5	2,934.6	2,934.6	90.1	3,024.7	3,089.9
Maintenance (excluding Amort Tank Painting)	1,657.8	1,657.8	100.6	1,758.3	1,758.3	0.0	1,758.3	1,798.8
Amortization of Tank Painting	944.7	944.7	71.4	1,016.1	1,016.1	0.0	1,016.1	1,159.1
Customer Accounting	276.1	276.1	0.0	276.1	276.1	0.0	276.1	282.4
Uncollectible Expense	810.3	810.3	(14.8)	795.5	786.1	54.5	840.7	886.3
Insurance	1,893.2	1,893.2	62.8	1,956.0	1,956.0	(95.0)	1,861.0	1,994.3
Pensions and Benefits	2,543.6	2,543.6	311.4	2,855.0	2,855.0	(139.7)	2,715.3	2,822.8
Regulatory Expenses	137.0	137.0	637.8	774.9	774.9	0.0	774.9	774.9
Rents	983.8	983.8	535.6	1,519.4	1,519.4	(805.1)	714.3	717.3
Other Administrative & General	4,864.0	4,864.0	840.3	5,704.4	5,616.8	(97.0)	5,519.8	5,502.6
Service Company Costs	5,293.1	5,293.1	1,700.5	6,993.6	6,993.6	(830.1)	6,163.4	6,376.5
Citizens Acquisition Premium	1,807.3	1,807.3	0.0	1,807.3	1,807.3	0.0	1,807.3	1,822.0
General Office Return on Rate Base	2,790.7	2,790.7	587.7	3,378.3	3,378.9	(154.6)	3,224.3	3,622.2
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
San Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	43,518.5	43,518.5	8,873.1	52,391.6	52,295.2	(2,552.8)	49,742.4	51,303.3
Depreciation	21,279.5	21,279.5	1,117.4	22,396.9	22,303.0	(483.3)	21,819.7	23,947.8
General Taxes	5,793.4	5,793.4	618.2	6,411.6	5,916.5	281.1	6,197.7	6,768.9
Total Operating Expenses	70,591.4	70,591.4	10,608.7	81,200.1	80,514.7	(2,755.0)	77,759.8	82,020.0
Income Before Income Taxes	35,407.4	35,407.4	(13,451.5)	21,955.9	20,842.3	13,226.1	34,068.4	37,442.3
State Income Taxes	2,475.6	2,475.6	(1,244.4)	1,231.2	1,135.3	1,203.4	2,338.7	2,572.3
Federal Income Taxes	5,190.2	5,190.2	(2,904.5)	2,285.7	2,064.4	2,800.6	4,865.0	5,288.3
Total Income Taxes	7,665.8	7,665.8	(4,148.9)	3,517.0	3,199.7	4,004.0	7,203.7	7,860.6
Utility Operating Income	27,741.6	27,741.6	(9,302.6)	18,438.9	17,642.6	9,222.1	26,864.7	29,581.7
Average Rate Base	398,009.3	398,009.3	34,961.8	432,971.2	431,447.0	(20,837.1)	410,609.9	449,967.0
Return on Rate Base	6.97%	6.97%	-2.71%	4.26%	4.09%	2.45%	6.54%	6.57%

CALIFORNIA AMERICAN WATER
NORTHERN DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES

2027 @ PROPOSED RATES

	Cal-Adv		CAW EXCEEDS	CAW		AUTHORIZED ADOPTED	ADOPTED	
	ORIGINAL 2027	REVISION 2027	BRANCH DIFFERENCE	REVISION 2027	ORIGINAL 2027	EXCEEDS UTILITY	TEST YEAR 2027	ESCALATION YEAR 2028
Operating Revenues	110,047.1	110,047.1	14,332.9	124,380.0	123,554.4	(5,035.0)	118,519.5	126,591.4
Operation & Maintenance Exp								
Labor	9,329.2	9,329.2	2,313.0	11,642.2	11,642.2	(1,168.7)	10,473.6	10,812.3
Purchased Water	3,931.8	3,931.8	763.1	4,694.9	4,694.9	649.3	5,344.2	5,363.5
Purchased Power	3,143.0	3,143.0	416.5	3,559.4	3,559.4	(49.5)	3,509.9	3,527.9
Chemicals	627.9	627.9	97.7	725.6	725.6	(7.0)	718.6	750.4
Operation Expense	2,485.1	2,485.1	449.5	2,934.6	2,934.6	90.1	3,024.7	3,089.9
Maintenance (excluding Amort Tank Painting)	1,657.8	1,657.8	100.6	1,758.3	1,758.3	0.0	1,758.3	1,798.8
Amortization of Tank Painting	944.7	944.7	71.4	1,016.1	1,016.1	0.0	1,016.1	1,159.1
Customer Accounting	276.1	276.1	0.0	276.1	276.1	0.0	276.1	282.4
Uncollectible Expense	831.4	831.4	74.6	906.0	901.7	(26.2)	875.5	923.5
Insurance	1,893.2	1,893.2	62.8	1,956.0	1,956.0	(95.0)	1,861.0	1,994.3
Pensions and Benefits	2,543.6	2,543.6	311.4	2,855.0	2,855.0	(139.7)	2,715.3	2,822.8
Regulatory Expenses	137.0	137.0	637.8	774.9	774.9	0.0	774.9	774.9
Rents	983.8	983.8	535.6	1,519.4	1,519.4	(805.1)	714.3	717.3
Other Administrative & General	4,864.0	4,864.0	840.3	5,704.4	5,616.8	(97.0)	5,519.8	5,502.6
Service Company Costs	5,293.1	5,293.1	1,700.5	6,993.6	6,993.6	(830.1)	6,163.4	6,376.5
Citizens Acquisition Premium	1,807.3	1,807.3	0.0	1,807.3	1,807.3	0.0	1,807.3	1,822.0
General Office Return on Rate Base	2,790.7	2,790.7	587.7	3,378.3	3,378.9	(154.6)	3,224.3	3,622.2
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
San Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	43,539.6	43,539.6	8,962.5	52,502.1	52,410.8	(2,633.5)	49,777.3	51,340.4
Depreciation	21,279.5	21,279.5	1,117.4	22,396.9	22,303.0	(483.3)	21,819.7	23,947.8
General Taxes	5,793.4	5,793.4	618.2	6,411.6	5,916.5	281.1	6,197.7	6,768.9
Total Operating Expenses	70,612.5	70,612.5	10,698.2	81,310.6	80,630.3	(2,835.7)	77,794.6	82,057.1
Income Before Income Taxes	39,434.6	39,434.6	3,634.7	43,069.4	42,924.1	(2,199.2)	40,724.9	44,534.3
State Income Taxes	2,831.6	2,831.6	266.1	3,097.7	3,087.3	(160.2)	2,927.1	3,199.2
Federal Income Taxes	6,036.0	6,036.0	683.6	6,719.5	6,701.6	(438.7)	6,262.9	6,777.7
Total Income Taxes	8,867.6	8,867.6	949.7	9,817.2	9,788.9	(599.0)	9,190.0	9,976.9
Utility Operating Income	30,567.1	30,567.1	2,685.1	33,252.2	33,135.2	(1,600.3)	31,534.9	34,557.4
Average Rate Base	398,009.3	398,009.3	34,961.8	432,971.2	431,447.0	(20,837.1)	410,609.9	449,967.0
Return on Rate Base	7.68%	7.68%	0.00%	7.68%	7.68%	0.00%	7.68%	7.68%

REVENUE

TABLE B-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

WATER SALES PER AVERAGE CUSTOMER

CCF

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
Metered Water Customers:								
Residential	114.2	114.2	(2.2)	112.0	112.0	6.3	118.2	118.2
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	680.2	680.2	(1.5)	678.8	678.8	(6.8)	672.0	672.1
Industrial	189,649.0	189,649.0	13.0	189,662.0	189,662.0	(35,294.0)	154,368.0	154,368.0
Public Authority	2,247.0	2,247.0	(0.4)	2,246.7	2,246.7	290.4	2,537.1	2,537.0
Sales for Resale	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	-	-	-	-	-	-	-	-
Hotel	-	-		-	-		-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	170.2	170.2	(1.5)	168.7	168.7	6.0	174.6	174.6

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
AVERAGE NUMBER OF CUSTOMERS

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
Metered Water Customers:								
Residential	69,227.0	69,227.0	(1,872.0)	67,355.0	67,355.0	-	67,355.0	67,966.0
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	6,405.0	6,405.0	(301.0)	6,104.0	6,104.0	-	6,104.0	6,120.0
Industrial	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Public Authority	382.0	382.0	(17.0)	365.0	365.0	-	365.0	362.0
Sales for Resale	-	-	-	-	-	-	-	-
Other	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,336.0	1,336.0	(92.0)	1,244.0	1,244.0	-	1,244.0	1,256.0
Hotel	-	-		-	-		-	-
Residential Flat	869.0	869.0	(670.0)	199.0	199.0	-	199.0	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Dunnigan WW	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	78,221.0	78,221.0	(2,952.0)	75,269.0	75,269.0	-	75,269.0	75,706.0

TABLE D-1

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

TOTAL SALES AND SUPPLY

CCF

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
Metered Water Customers:								
Residential	7,906.3	7,906.3	(364.3)	7,542.0	7,542.0	421.2	7,963.2	8,035.4
Multiresidential	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Multiresidential (Mstr Mtr)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial	4,357.0	4,357.0	(213.6)	4,143.4	4,143.4	(41.4)	4,102.0	4,113.5
Industrial	189.6	189.6	0.0	189.7	189.7	(35.3)	154.4	154.4
Public Authority	858.4	858.4	(38.3)	820.0	820.0	106.0	926.0	918.4
Sales for Resale	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Other	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Golf Courses	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Construction	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Irrigation Gravity	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Irrigation Pressure	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire Mandated	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Public Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Hotel	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Residential Flat	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial (Flat)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Unmetered	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	13,311.2	13,311.2	(616.2)	12,695.1	12,695.1	450.5	13,145.6	13,221.6

TABLE E-1

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

OPERATING REVENUES

(AT PRESENT RATES)

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Metered Customers:								
Residential	57,192.6	57,192.6	(320.9)	56,871.7	55,734.5	6,611.8	62,346.4	65,817.1
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	35,407.9	35,407.9	(469.6)	34,938.3	34,338.8	2,732.4	37,071.2	39,669.3
Industrial	841.4	841.4	35.9	877.3	841.5	(85.8)	755.7	744.1
Public Authority	5,765.3	5,765.3	(35.9)	5,729.4	5,595.7	983.3	6,579.0	6,816.8
Sales for Resale	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	4,206.0	4,206.0	(1,363.4)	2,842.6	2,869.8	233.1	3,103.0	4,476.8
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,343.4	1,343.4	(54.7)	1,288.8	1,288.8	69.3	1,358.1	1,376.0
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	104,756.7	104,756.7	(2,208.6)	102,548.1	100,669.1	10,544.3	111,213.4	118,900.1
Non-Metered Customers:	-	-	-	-	-	-	-	-
Residential Flat	700.7	700.7	(650.8)	49.8	169.0	(115.2)	53.7	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Mobile Home Residential (Sewer)	96.8	96.8	0.0	96.9	96.8	7.6	104.4	110.7
Commercial (Sewer)	1.1	1.1	-	1.1	1.1	0.1	1.2	1.3
Total Non-Metered Revenues	798.6	798.6	(650.8)	147.8	267.0	(107.6)	159.4	112.0
Other Revenues								
Method 5 Revenues	249.3	249.3	(2.1)	247.1	247.2	(4.8)	242.4	237.3
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	-	-	-	-	-	-	-	-
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	173.1	173.1	-	173.1	173.1	-	173.1	173.1
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	21.1	21.1	18.7	39.9	0.7	39.2	39.9	39.9
Subtotal Other Revenues	443.5	443.5	16.6	460.1	421.0	34.4	455.4	450.2
Total Operating Revenues	105,998.8	105,998.8	(2,842.8)	103,156.0	101,357.0	10,471.1	111,828.2	119,462.3

TABLE E-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

OPERATING REVENUES

(AT Proposed RATES)

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Metered Customers:								
Residential	62,904.0	62,904.0	6,085.4	68,989.4	68,116.0	(2,478.2)	65,637.9	69,766.5
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	32,378.1	32,378.1	9,622.2	42,000.3	41,485.1	(1,874.9)	39,610.2	42,052.6
Industrial	798.0	798.0	353.0	1,151.0	1,132.8	(388.7)	744.1	792.5
Public Authority	5,323.0	5,323.0	1,742.9	7,065.9	6,971.3	(118.6)	6,852.7	7,245.7
Sales for Resale	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	5,576.6	5,576.6	(2,542.0)	3,034.5	3,013.1	668.8	3,681.8	4,718.8
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,387.0	1,387.0	122.9	1,510.0	1,515.9	(147.5)	1,368.5	1,443.9
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	108,366.7	108,366.7	15,384.4	123,751.1	122,234.3	(4,339.1)	117,895.2	126,020.0
Non-Metered Customers:								
Residential Flat	726.8	726.8	(675.7)	51.0	196.4	(141.4)	55.0	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Mobile Home Residential (Sewer)	100.5	100.5	16.3	116.8	118.0	(7.4)	110.7	117.3
Commercial (Sewer)	1.2	1.2	0.2	1.4	1.4	(0.1)	1.3	1.4
Total Non-Metered Revenues	828.5	828.5	(659.3)	169.2	315.8	(148.8)	167.0	118.7
Other Revenues								
Method 5 Revenues	249.3	249.3	(2.1)	247.1	247.2	(4.8)	242.4	237.3
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	-	-	-	-	-	-	-	-
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	173.1	173.1	-	173.1	173.1	-	173.1	173.1
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	21.1	21.1	18.7	39.9	0.7	39.2	39.9	39.9
Subtotal Other Revenues	443.5	443.5	16.6	460.1	421.0	34.4	455.4	450.2
Total Operating Revenues	109,638.7	109,638.7	14,741.7	124,380.4	122,971.1	(4,453.5)	118,517.6	126,588.9
Revenues per Avg Customer	1.4	1.4	0.3	1.7	1.6	(0.1)	1.6	1.7

EXPENSES

TABLE F-1

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

PAYROLL EXPENSE

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Payroll Expense								
Salaries	11,090.5	11,090.5	3,102.2	14,192.7	14,192.7	(1,619.0)	12,573.7	12,999.5
Overtime	758.2	758.2	0.1	758.2	758.2	-	758.2	770.3
Total Salaries	11,848.7	11,848.7	3,102.2	14,950.9	14,950.9	(1,619.0)	13,331.9	13,769.8
Capitalized Payroll	(2,519.5)	(2,519.5)	(789.2)	(3,308.7)	(3,308.7)	450.3	(2,858.4)	(2,957.5)
Total Net Payroll	9,329.2	9,329.2	2,313.0	11,642.2	11,642.2	(1,168.7)	10,473.6	10,812.3

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

OPERATING EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
SS Operation Labor and Expenses	702	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Miscellaneous Expenses	703	526.5	526.5	200.8	727.3	727.3	-	727.3	744.2
SS Purchased Water	704	3931.8	3931.8	763.1	4694.9	4694.9	649.3	5344.2	5363.5
PP Power production Labor and Exp	722	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Pumping Labor and Expenses	724	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Miscellaneous Expenses	725	29.9	29.9	-	29.9	29.9	-	29.9	30.6
PP Fuel or Power Purchased for Pumping	726	3143.0	3143.0	416.5	3559.4	3559.4	(49.5)	3509.9	3527.9
WT Operation Labor and Expenses	742	45.1	45.1	0.5	45.6	45.6	-	45.6	46.6
WT Miscellaneous Expenses	743	1127.0	1127.0	0.5	1127.5	1127.5	-	1127.5	1153.4
WT Chemicals and Filtering Materials	744	627.9	627.9	97.7	725.6	725.6	(7.0)	718.6	750.4
TD Storage Facilities Expenses	752	2.0	2.0	-	2.0	2.0	-	2.0	2.1
TD Transmission and Distribution	753	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Meter Expenses	754	1.1	1.1	-	1.1	1.1	-	1.1	1.1
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	753.5	753.5	247.7	1001.2	1001.2	90.1	1091.3	1111.9
CA Meter Reading Expenses	772	0.0	0.0	-	0.0	0.0	-	0.0	0.0
CA Customer Records and Collection	773	0.4	0.4	-	0.4	0.4	-	0.4	0.4
CA Miscellaneous Customer Account	774	275.7	275.7	-	275.7	275.7	-	275.7	282.0
CA Uncollectible Accounts	775	831.4	831.4	74.6	906.0	901.7	(26.2)	875.5	923.5
Divisional Allocation		-	-	-	-	-	-	-	-
Total Operation Expenses		11,274.2	11,274.2	1,801.3	12,986.0	12,976.7	656.8	13,714.2	13,900.5
Presnt Rate									
Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.5207%	0.5207%	0.0000%	0.5207%	0.5207%
Uncollectibles		576.9	576.9	(14.8)	562.1	552.8	54.5	607.3	647.6
Leak Adjustments		233.4	233.4	-	233.4	233.4	-	233.4	238.7
Total Uncollectibles		810.3	810.3	(14.8)	795.5	786.1	54.5	840.7	886.3
Proposed Rate									
Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.5207%	0.5207%	0.0000%	0.5207%	0.5207%
Uncollectibles		598.0	598.0	74.6	672.7	668.4	(26.2)	642.1	684.8
Leak Adjustments		233.4	233.4	-	233.4	233.4	-	233.4	238.7
Total Uncollectibles		831.4	831.4	74.6	906.0	901.7	(26.2)	875.5	923.5
Purchased Water		3,931.8	3,931.8	763.1	4,694.9	4,694.9	649.3	5,344.2	5,363.5
Purchased Power		3,143.0	3,143.0	416.5	3,559.4	3,559.4	(49.5)	3,509.9	3,527.9
Chemicals		627.9	627.9	97.7	725.6	725.6	(7.0)	718.6	750.4
Uncollectibles		831.4	831.4	74.6	906.0	901.7	(26.2)	875.5	923.5
Other Operating Expense		2,740.1	2,740.1	360.0	3,100.1	3,095.1	170.9	3,265.9	3,335.2
Total		11,274.2	11,274.2	1,711.9	12,986.0	12,976.7	737.5	13,714.2	13,900.5

TABLE F-3

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

MAINTENANCE EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
Maintenance Expenses									
SS Maintenance of Structures and Impr	707	-	-	-	-	-	-	-	-
SS Maint of Collecting and Imp Resrv	708	-	-	-	-	-	-	-	-
Source of Supply - Lakes, Rivers	709	-	-	-	-	-	-	-	-
Source of Supply - Springs	710	-	-	-	-	-	-	-	-
SS Maintenance of Wells	711	-	-	-	-	-	-	-	-
SS Maintenance of Supply Mains	712	-	-	-	-	-	-	-	-
SS Maintenance of Other Source of Supply	713	66.4	66.4	-	66.4	66.4	-	66.4	67.9
PP Maintenance of Structures and Impr	730	0.5	0.5	-	0.5	0.5	-	0.5	0.5
PP Maintenance of Power Productiotion	731	0.6	0.6	-	0.6	0.6	-	0.6	0.6
PP Maintenance of Other Pumping	733	210.8	210.8	95.8	306.6	306.6	-	306.6	313.6
WT Maintenance of Structures and Impr	747	9.4	9.4		10.2	10.2		10.2	10.4
WT Maintenance of Wter Treatment	748	614.9	614.9	1.8	616.7	616.7	-	616.7	630.9
TD Maintenance of Structures and Impr	759	-	-	-	-	-	-	-	-
TD Maintenance of Reservoirs and Tanks	760	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Maintenance of Transmission and Distr	761	37.2	37.2	-	37.2	37.2	-	37.2	38.1
TD Maintenance of Fire Mains	762	0.2	0.2	-	0.2	0.2	-	0.2	0.2
TD Maintenance of Services	763	11.6	11.6	2.3	13.8	13.8	-	13.8	14.2
TD Maintenance of Meters	764	2.6	2.6	-	2.6	2.6	-	2.6	2.7
TD Maintenance of Hydrants	765	(3.6)	(3.6)	-	(3.6)	(3.6)	-	(3.6)	(3.7)
TD Maintenance of Miscellaneous Plant	766	1,651.8	1,651.8		1,723.2	1,723.2	-	1,723.2	1,882.5
TOTAL MAINTENANCE EXPENSES		2,602.5	2,602.5	171.9	2,774.4	2,774.4	-	2,774.4	2,957.9
Tank Painting		944.7	944.7	71.4	1,016.1	1,016.1	-	1,016.1	1,159.1
Other Maintenance		1,657.8	1,657.8	100.6	1,758.3	1,758.3	-	1,758.3	1,798.8
Total		2,602.5	2,602.5	171.9	2,774.4	2,774.4	-	2,774.4	2,957.9

TABLE G-1

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

A&G EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	134.0	134.0	-	134.0	134.0	-	134.0	137.1
AG Property Insurance	793	385.2	385.2	62.83	448.0	448.0	(95.0)	353.0	376.8
AG Injuries and Damages	794	1508.0	1508.0	-	1508.0	1508.0	-	1508.0	1617.5
AG Employees' Pensions and Benefits	795	2543.6	2543.6	311.4	2855.0	2855.0	(139.7)	2715.3	2822.8
AG Regulatory Commission Expenses	797	137.0	137.0	637.84	774.9	774.9	-	774.9	774.9
AG Outside Services Employed	798	1154.7	1154.7	8.7	1163.4	1163.4	(47.9)	1115.6	1141.2
AG Miscellaneous General Expenses	799	3020.4	3020.4	831.6	3852.0	3764.4	(49.1)	3715.3	3656.6
AG Maintenance of General Plant	805	555.0	555.0	-	555.0	555.0	-	555.0	567.7
AG Rents	811	983.8	983.8	535.6	1519.4	1519.4	(805.1)	714.3	717.3
TOTAL A&G EXPENSES		10,421.6	10,421.6	2,388.1	12,809.7	12,722.2	(1,136.9)	11,585.3	11,811.9
Service Company Costs		5,293.1	5,293.1	1,700.5	6,993.6	6,993.6	(830.1)	6,163.4	6,376.5
General Office Return on Rate Base		2,790.7	2,790.7	587.7	3,378.3	3,378.9	(154.6)	3,224.3	3,622.2
Citizens Acquisiiton Premium		1,807.3	1,807.3	-	1,807.3	1,807.3	-	1,807.3	1,822.0
TOTAL GENERAL OFFICE EXPENSES		9,891.0	9,891.0	2,288.2	12,179.2	12,179.7	(984.7)	11,195.0	11,820.7

TAXES OTHER THAN INCOME

TABLE H-1

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

TAXES OTHER THAN INCOME

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
Ad Valorem	507	4,986.4	4,986.4	525.6	5,512.1	5,017.0	348.9	5,366.0	5,914.2
Franchise Taxes	507	-	-	-	-	-	-	-	-
Payroll Taxes	507	796.3	796.3	91.1	887.5	887.5	(67.2)	820.3	843.1
Other	507	13.0	13.0	1.8	14.7	14.7	(0.7)	14.0	14.2
Non-Utility	538	(2.4)	(2.4)	(0.3)	(2.7)	(2.7)	0.1	(2.6)	(2.6)
Total Other Taxes		5,793.4	5,793.4	618.2	6,411.6	5,916.5	281.1	6,197.7	6,768.9
Other Tax Expense per customer									
Present Rates									
Revenues		105,998.8	105,998.8	(2,842.8)	103,156.0	101,357.0	10,471.1	111,828.2	119,462.3
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
Proposed Rates									
Revenues		110,047.1	110,047.1	14,332.9	124,380.0	123,554.4	(5,035.0)	118,519.5	126,591.4
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
Ad Valorem Taxes Calculation:									
Beginning Taxable Plant		391,081.4	391,081.4	45,561.0	436,642.4	435,278.0	(20,796.1)	414,481.9	463,120.6
Ending Taxable Plant		402,071.8	402,071.8	96,074.8	498,146.6	496,843.1	(33,722.5)	463,120.6	511,759.2
Ad Valorem Rate		1.240%	1.240%	-0.134%	1.107%	1.010%	0.0	1.159%	1.156%
Ad Valorem Taxes		4,986.4	4,986.4	(94.66)	5,512.1	5,017.0	(40.58)	5,366.0	5,914.2

TAXES ON INCOME

TABLE I-1

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

TAXES BASED ON INCOME

(PRESENT RATES)

	Cal-Adv		UTILITY	CAW		AUTHORIZED	ADOPTED	
	ORIGINAL 2027	REVISION 2027	EXCEEDS BRANCH DIFFERENCE	REVISION 2027	ORIGINAL 2027	ADOPTED EXCEEDS UTILITY	TEST YEAR 2027	ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Operating Revenues	105,998.8	105,998.8	(2,842.8)	103,156.0	101,357.0	10,471.1	111,828.2	119,462.3
Operating Revenue Deductions:	-	-	-	-	-	-	-	-
Operating Exps less uncollectibles	42,708.2	42,708.2	8,887.9	51,596.1	51,509.1	(2,607.3)	48,901.8	50,416.9
Uncollectibles	810.3	810.3	(14.8)	795.5	786.1	54.5	840.7	886.3
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	21,279.5	21,279.5	1,117.4	22,396.9	22,303.0	(483.3)	21,819.7	23,947.8
Interest Expense	7,403.0	7,403.0	650.3	8,053.3	8,024.9	(387.6)	7,637.3	8,369.4
General Taxes	5,793.4	5,793.4	618.2	6,411.6	5,916.5	281.1	6,197.7	6,768.9
Non-deductible Meals	-	-	(25.4)	(25.4)	(25.4)	0.8	(24.6)	(25.2)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	77,994.4	77,994.4	11,233.6	89,227.9	88,514.2	(3,141.8)	85,372.5	90,364.2
State	77,994.4	77,994.4	11,233.6	89,227.9	88,514.2	(3,141.8)	85,372.5	90,364.2
Taxable Income - State	28,004.4	28,004.4	(14,076.4)	13,928.1	12,842.8	13,612.9	26,455.7	29,098.2
State Income Tax @ (see below)	2,475.6	2,475.6	(1,244.4)	1,231.2	1,135.3	1,203.4	2,338.7	2,572.3
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	2,475.6	2,475.6	(1,244.4)	1,231.2	1,135.3	1,203.4	2,338.7	2,572.3
Taxable Income - Federal	25,367.7	25,367.7	(13,831.1)	11,536.6	10,482.9	13,336.2	23,819.1	26,171.0
Federal Income Tax @ (See below)	5,327.2	5,327.2	(2,904.5)	2,422.7	2,201.4	2,800.6	5,002.0	5,495.9
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(137.0)	(137.0)	-	(137.0)	(137.0)	-	(137.0)	(207.6)
FEDERAL INCOME TAX	5,190.2	5,190.2	(2,904.5)	2,285.7	2,064.4	2,800.6	4,865.0	5,288.3
TOTAL TAXES ON INCOME	7,665.8	7,665.8	(4,148.9)	3,517.0	3,199.7	4,004.0	7,203.7	7,860.6
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

TABLE I-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

TAXES BASED ON INCOME

(PROPOSED RATES)

	Cal-Adv		UTILITY EXCEEDS BRANCH	CAW		AUTHORIZED ADOPTED EXCEEDS	ADOPTED	
	ORIGINAL 2027	REVISION 2027	DIFFERENCE	REVISION 2027	ORIGINAL 2027	UTILITY	TEST YEAR 2027	ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Operating Revenues	110,047.1	110,047.1	14,332.9	124,380.0	123,554.4	(5,035.0)	118,519.5	126,591.4
Operating Revenue Deductions:								
Operating Exps less uncollectibles	42,708.2	42,708.2	8,887.9	51,596.1	51,509.1	(2,607.3)	48,901.8	50,416.9
Uncollectibles	831.4	831.4	74.6	906.0	901.7	(26.2)	875.5	923.5
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	21,279.5	21,279.5	1,117.4	22,396.9	22,303.0	(483.3)	21,819.7	23,947.8
Interest Expense	7,403.0	7,403.0	650.3	8,053.3	8,024.9	(387.6)	7,637.3	8,369.4
General Taxes	5,793.4	5,793.4	618.2	6,411.6	5,916.5	281.1	6,197.7	6,768.9
Non-deductible Meals	-	-	(25.4)	(25.4)	(25.4)	0.8	(24.6)	(25.2)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:			-			-		
Federal	78,015.5	78,015.5	11,323.0	89,338.5	88,629.8	(3,222.5)	85,407.3	90,401.3
State	78,015.5	78,015.5	11,323.0	89,338.5	88,629.8	(3,222.5)	85,407.3	90,401.3
Taxable Income - State	32,031.7	32,031.7	3,009.9	35,041.6	34,924.6	(1,812.5)	33,112.2	36,190.1
State Income Tax @ (see below)	2,831.6	2,831.6	266.1	3,097.7	3,087.3	(160.2)	2,927.1	3,199.2
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	2,831.6	2,831.6	266.1	3,097.7	3,087.3	(160.2)	2,927.1	3,199.2
Taxable Income - Federal	29,395.0	29,395.0	3,255.1	32,650.1	32,564.7	(2,089.2)	30,475.5	33,263.0
Federal Income Tax @ (See below)	6,172.9	6,172.9	683.6	6,856.5	6,838.6	(438.7)	6,399.9	6,985.2
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(137.0)	(137.0)	-	(137.0)	(137.0)	-	(137.0)	(207.6)
FEDERAL INCOME TAX	6,036.0	6,036.0	683.6	6,719.5	6,701.6	(438.7)	6,262.9	6,777.7
			-			-		
TOTAL TAXES ON INCOME	8,867.6	8,867.6	949.7	9,817.2	9,788.9	(599.0)	9,190.0	9,976.9
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

PLANT IN SERVICE TEST YEAR

	Cal-Adv		UTILITY	CAW		AUTHORIZED	ADOPTED
	ORIGINAL 2027	REVISION 2027	EXCEEDS BRANCH DIFFERENCE	REVISION 2027	ORIGINAL 2027	ADOPTED EXCEEDS UTILITY	TEST YEAR 2027
	(Thousands of $)			(Thousands of $)			
Plant in Service Beg. of Year	691,364.5	691,364.5	3,057.9	694,422.3	692,794.9	(12,682.2)	680,112.7
Gross Additions During Year	33,917.4	33,917.4	25,366.5	59,283.8	59,443.1	(8,135.9)	51,307.2
Retirements	1,046.4	1,046.4	1,212.7	2,259.1	2,264.9	(311.3)	1,953.6
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	32,871.0	32,871.0	24,153.8	57,024.7	57,178.2	(7,824.6)	49,353.6
Construction Work in Progress Beg. Bal.	5,114.0	5,114.0	10,922.4	16,036.4	16,048.9	(2,316.9)	13,732.0
Construction Work in Progress End Bal.	214.9	214.9	9,325.5	9,540.4	9,554.7	(2,354.2)	7,200.5
Net Change During Year - CWIP	(4,899.1)	(4,899.1)	(1,596.9)	(6,496.0)	(6,494.2)	(37.3)	(6,531.5)
Total Beg. Utility Plant and CWIP	696,478.4	696,478.4	13,980.3	710,458.7	708,843.7	(14,999.1)	693,844.6
Net Additions - Total	27,971.9	27,971.9	22,556.9	50,528.8	50,684.1	(7,861.9)	42,822.2
6 Year Average Weighting Factor	50.00%	50.00%	10.23%	60.23%	60.23%	-0.03%	60.20%
Weighted Average Utility Plant	710,464.4	710,464.4	30,428.1	740,892.5	739,370.9	(19,747.2)	719,623.7

TABLE J-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

PLANT IN SERVICE ESCALATION YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Plant in Service Beg. of Year	724,235.4	724,235.4	27,211.6	751,447.1	749,973.1	(20,506.8)	729,466.3
Gross Additions During Year	35,942.8	35,942.8	47,741.8	83,684.6	83,642.9	(13,245.6)	70,397.3
Retirements	982.7	982.7	1,879.4	2,862.2	2,861.2	(559.0)	2,302.2
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	34,960.0	34,960.0	45,862.3	80,822.4	80,781.7	(12,686.6)	68,095.0
Construction Work in Progress Beg. Bal.	214.9	214.9	9,325.5	9,540.4	9,554.7	(2,354.2)	7,200.5
Construction Work in Progress End Bal.	214.9	214.9	4,937.5	5,152.4	5,153.2	(707.1)	4,446.1
Net Change During Year - CWIP	-	-	(4,388.0)	(4,388.0)	(4,401.5)	1,647.1	(2,754.4)
Total Beg. Utility Plant and CWIP	724,450.3	724,450.3	36,537.1	760,987.4	759,527.8	(22,861.0)	736,666.8
Net Additions - Total	34,960.0	34,960.0	41,474.4	76,434.4	76,380.2	(11,039.6)	65,340.6
6 Year Average Weighting Factor	68%	68%	-1.69%	66%	67%	1.07%	68%
Weighted Average Utility Plant	748,290.3	748,290.3	63,524.0	811,814.4	810,322.3	(29,501.1)	780,821.2

TABLE K-1

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

DEPRECIATION RESERVE & EXPENSE TEST YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Depreciation Reserve Beg. of Year	223,319.3	223,319.3	(1,026.9)	222,292.5	222,278.1	177.9	222,456.0
Annual Accrual Including Contribution Depreciation'	21,862.1	21,862.1	470.9	22,332.9	22,240.1	(465.2)	21,774.9
Retirements/Debits to Depreciation	1,046.4	1,046.4	1,212.7	2,259.1	2,264.9	(311.3)	1,953.6
(Salvage) and Cost of Removal	(1,321.0)	(1,321.0)	-	(1,321.0)	(1,321.0)	-	(1,321.0)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
						-	
Net Accrual	19,494.7	19,494.7	(741.8)	18,752.9	18,654.2	(153.9)	18,500.3
6 Year Average Weighting Factor	59%	59%	-5%	54%	54%	0.1	61%
Weighted Average Depreciation	11,597.7	11,597.7	(1,383.1)	10,214.7	10,160.4	1,206.9	11,367.3
WEIGHTED DEPRECIATION RESERVE	234,917.1	234,917.1	(2,409.9)	232,507.2	232,438.5	1,384.8	233,823.3

TABLE K-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

DEPRECIATION RESERVE & EXPENSE ESCALATION YEAR

	Cal-Adv		UTILITY	CAW		AUTHORIZED	ADOPTED
	ORIGINAL 2027	REVISION 2027	EXCEEDS BRANCH DIFFERENCE	REVISION 2027	ORIGINAL 2027	ADOPTED EXCEEDS UTILITY	ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)			
Depreciation Reserve Beg. of Year	242,697.6	242,697.6	(1,652.3)	241,045.3	240,932.3	424.0	241,356.4
Annual Accrual Including Contribution Depreciation'	23,019.6	23,019.6	1,515.6	24,535.2	24,444.0	(751.4)	23,692.6
Retirements/Debits to Depreciation	982.7	982.7	1,879.4	2,862.2	2,861.2	(559.0)	2,302.2
(Salvage) and Cost of Removal	(1,140.2)	(1,140.2)	-	(1,140.2)	(1,140.2)	-	(1,140.2)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	20,896.7	20,896.7	(363.8)	20,532.9	20,442.6	(192.4)	20,250.1
6 Year Average Weighting Factor	55%	55%	-1%	54%	54%	0.1	61%
Weighted Average Depreciation	11,509.8	11,509.8	(320.9)	11,189.0	11,139.3	1,261.6	12,400.9
WEIGHTED DEPRECIATION RESERVE	254,207.4	254,207.4	(1,973.2)	252,234.3	252,071.6	1,685.6	253,757.2

TABLE L-1

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027
	(Thousands of $)			(Thousands of $)			
Weighted Average Utility Plant in Service	710,464.4	710,464.4	30,428.1	740,892.5	739,370.9	(19,747.2)	719,623.7
Materials and Supplies	480.3	480.3	-	480.3	480.3	-	480.3
Working Cash, Operational	4,961.7	4,961.7	1,452.2	6,413.9	6,413.9	-	6,413.9
Working Cash, Lead Lag	7,482.4	7,482.4	1,033.6	8,516.0	8,450.8	(405.5)	8,045.3
SUBTOTAL	723,388.8	723,388.8	32,913.9	756,302.7	754,715.9	(20,152.6)	734,563.2
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(234,917.1)	(234,917.1)	2,409.9	(232,507.2)	(232,438.5)	(1,384.8)	(233,823.3)
Advances for Construction	(18,296.0)	(18,296.0)	40.4	(18,255.6)	(18,256.7)	96.9	(18,159.8)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(37,066.4)	(37,066.4)	130.3	(36,936.1)	(36,938.9)	236.6	(36,702.3)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(27,022.6)	(27,022.6)	(364.9)	(27,387.5)	(27,388.8)	251.8	(27,137.0)
Accumulated Deferred State Income Taxes	(8,077.4)	(8,077.4)	(167.8)	(8,245.2)	(8,246.0)	115.0	(8,131.0)
SUBTOTAL DEDUCTIONS	(325,379.5)	(325,379.5)	2,048.0	(323,331.5)	(323,268.9)	(684.4)	(323,953.3)
WEIGHTED AVERAGE RATE BASE	398,009.3	398,009.3	34,961.8	432,971.2	431,447.0	(20,837.1)	410,609.9
Weighted Cost of Debt	1.86%	1.86%	0.00%	1.86%	1.86%	0.00%	1.86%
Rate Making Interest	7,403.0	7,403.0	650.3	8,053.3	8,024.9	(387.6)	7,637.3

TABLE L-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

WEIGHTED AVERAGE RATE BASE ESCALATION YEAR

ITEM	Cal-Adv ORIGINAL 2028	Cal-Adv REVISION 2028	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2028	CAW ORIGINAL 2028	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)			
Weighted Average Utility Plant in Service	748,290.3	748,290.3	63,524.0	811,814.4	810,322.3	(29,501.1)	780,821.2
Materials and Supplies	490.1	490.1	-	490.1	490.1	-	490.1
Working Cash, Operational	4,634.1	4,634.1	1,306.8	5,940.9	5,940.9	-	5,940.9
Working Cash, Lead Lag	8,146.5	8,146.5	975.4	9,121.9	9,050.7	(422.3)	8,628.4
SUBTOTAL	761,561.0	761,561.0	65,806.3	827,367.3	825,804.0	(29,923.5)	795,880.5
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(254,207.4)	(254,207.4)	1,973.2	(252,234.3)	(252,071.6)	(1,685.6)	(253,757.2)
Advances for Construction	(18,210.5)	(18,210.5)	78.2	(18,132.3)	(18,133.8)	138.9	(17,994.9)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(35,124.4)	(35,124.4)	208.4	(34,916.0)	(34,918.8)	260.2	(34,658.6)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(29,245.8)	(29,245.8)	(1,034.4)	(30,280.2)	(30,280.5)	315.9	(29,964.6)
Accumulated Deferred State Income Taxes	(9,206.0)	(9,206.0)	(474.8)	(9,680.8)	(9,681.3)	143.2	(9,538.1)
SUBTOTAL DEDUCTIONS	(345,994.1)	(345,994.1)	750.4	(345,243.7)	(345,086.1)	(827.4)	(345,913.5)
WEIGHTED AVERAGE RATE BASE	415,566.9	415,566.9	66,556.7	482,123.6	480,717.9	(30,750.9)	449,967.0
Weighted Cost of Debt	1.86%	1.86%	0.00%	1.86%	1.86%	0.00%	1.86%
Rate Making Interest	7,729.5	7,729.5	1,238.0	8,967.5	8,941.4	(572.0)	8,369.4

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-3 For Settlement

Central Division Comparison

CALIFORNIA AMERICAN WATER
CENTRAL DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PRESENT RATES

2027 @ PRESENT RATES

	Cal-Adv		CAW EXCEEDS	CAW		AUTHORIZED ADOPTED	ADOPTED	
	ORIGINAL 2027	REVISION 2027	BRANCH DIFFERENCE	REVISION 2027	ORIGINAL 2027	EXCEEDS UTILITY	TEST YEAR 2027	ESCALATION YEAR 2028
Operating Revenues	104,915.3	104,915.3	91.8	105,007.0	104,958.0	2,928.5	107,886.5	115,714.8
Operation & Maintenance Exp								
Labor	9,248.6	9,248.6	1,996.4	11,244.9	11,244.9	(1,412.5)	9,832.4	10,146.4
Purchased Water	16,442.1	16,442.1	211.1	16,653.1	16,638.9	14.3	16,653.1	16,675.1
Purchased Power	2,357.2	2,357.2	2,234.1	4,591.3	4,590.1	191.0	4,781.1	4,776.6
Chemicals	554.6	554.6	52.3	606.9	606.7	21.9	628.6	655.5
Operation Expense	2,108.2	2,108.2	210.5	2,318.7	2,318.7	49.2	2,367.9	2,417.5
Maintenance (excluding Amort Tank Painting)	3,621.8	3,621.8	113.7	3,735.5	3,735.5	0.0	3,735.5	3,821.4
Amortization of Tank Painting	1,076.1	1,076.1	(0.6)	1,075.6	1,076.1	(0.6)	1,075.6	1,186.2
Customer Accounting	81.0	81.0	0.0	81.0	81.0	0.0	81.0	82.9
Uncollectible Expense	3,652.7	3,652.7	0.5	3,653.1	3,652.9	15.2	3,668.1	3,780.3
Insurance	1,064.0	1,064.0	34.3	1,098.2	1,098.2	(51.9)	1,046.4	1,121.1
Pensions and Benefits	2,541.5	2,541.5	298.0	2,839.5	2,839.5	(262.3)	2,577.2	2,678.6
Regulatory Expenses	74.8	74.8	348.0	422.8	422.8	0.0	422.8	422.8
Rents	388.5	388.5	708.4	1,096.9	1,096.9	(629.9)	467.0	467.7
Other Administrative & General	4,094.0	4,094.0	658.3	4,752.3	4,704.5	(56.7)	4,647.8	4,597.4
Service Company Costs	2,887.9	2,887.9	927.8	3,815.7	3,815.7	(452.9)	3,362.8	3,479.0
Citizens Acquisition Premium	897.8	897.8	0.0	897.8	897.8	0.0	897.8	905.1
General Office Return on Rate Base	1,419.8	1,419.8	320.6	1,740.4	1,740.7	(84.3)	1,656.4	1,876.0
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
San Clemente Dam	6,332.4	6,332.4	0.0	6,332.4	6,332.4	0.0	6,332.4	6,332.4
Total O&M expenses	58,842.7	58,842.7	8,113.4	66,956.1	66,893.4	(2,659.5)	64,233.9	65,422.0
Depreciation	14,453.5	14,453.5	709.5	15,163.0	15,211.5	(641.3)	14,570.3	15,794.6
General Taxes	4,142.7	4,142.7	33.1	4,175.8	4,254.1	(335.7)	3,918.4	4,147.1
Total Operating Expenses	77,438.9	77,438.9	8,856.0	86,295.0	86,359.1	(3,636.5)	82,722.6	85,363.7
Income Before Income Taxes	27,476.4	27,476.4	(8,764.3)	18,712.1	18,599.0	6,564.9	25,163.9	30,351.1
State Income Taxes	1,908.4	1,908.4	(838.7)	1,069.7	1,059.3	618.9	1,678.2	2,111.5
Federal Income Taxes	3,934.6	3,934.6	(1,975.6)	1,959.1	1,934.4	1,453.5	3,387.9	4,319.4
Total Income Taxes	5,843.0	5,843.0	(2,814.2)	3,028.8	2,993.7	2,072.4	5,066.0	6,430.8
Utility Operating Income	21,633.4	21,633.4	(5,950.0)	15,683.3	15,605.3	4,492.6	20,097.8	23,920.3
Average Rate Base	316,594.4	316,594.4	39,887.1	356,481.5	356,719.1	(23,470.0)	333,249.0	348,631.4
Return on Rate Base	6.83%	6.83%	-2.43%	4.40%	4.37%	1.66%	6.03%	6.86%

CALIFORNIA AMERICAN WATER
CENTRAL DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES

2027 @ PROPOSED RATES

	Cal-Adv		CAW EXCEEDS	CAW		AUTHORIZED ADOPTED	ADOPTED	
	ORIGINAL 2027	REVISION 2027	BRANCH DIFFERENCE	REVISION 2027	ORIGINAL 2027	EXCEEDS UTILITY	TEST YEAR 2027	ESCALATION YEAR 2028
Operating Revenues	108,756.7	108,756.7	13,005.9	121,762.5	121,851.5	(6,090.9)	115,760.6	119,804.8
Operation & Maintenance Exp								
Labor	9,248.6	9,248.6	1,996.4	11,244.9	11,244.9	(1,412.5)	9,832.4	10,146.4
Purchased Water	16,442.1	16,442.1	211.1	16,653.1	16,638.9	14.3	16,653.1	16,675.1
Purchased Power	2,357.2	2,357.2	2,234.1	4,591.3	4,590.1	191.0	4,781.1	4,776.6
Chemicals	554.6	554.6	52.3	606.9	606.7	21.9	628.6	655.5
Operation Expense	2,108.2	2,108.2	210.5	2,318.7	2,318.7	49.2	2,367.9	2,417.5
Maintenance (excluding Amort Tank Painting)	3,621.8	3,621.8	113.7	3,735.5	3,735.5	0.0	3,735.5	3,821.4
Amortization of Tank Painting	1,076.1	1,076.1	(0.6)	1,075.6	1,076.1	(0.6)	1,075.6	1,186.2
Customer Accounting	81.0	81.0	0.0	81.0	81.0	0.0	81.0	82.9
Uncollectible Expense	3,672.7	3,672.7	67.7	3,740.4	3,740.8	(31.7)	3,709.1	3,801.6
Insurance	1,064.0	1,064.0	34.3	1,098.2	1,098.2	(51.9)	1,046.4	1,121.1
Pensions and Benefits	2,541.5	2,541.5	298.0	2,839.5	2,839.5	(262.3)	2,577.2	2,678.6
Regulatory Expenses	74.8	74.8	348.0	422.8	422.8	0.0	422.8	422.8
Rents	388.5	388.5	708.4	1,096.9	1,096.9	(629.9)	467.0	467.7
Other Administrative & General	4,094.0	4,094.0	658.3	4,752.3	4,704.5	(56.7)	4,647.8	4,597.4
Service Company Costs	2,887.9	2,887.9	927.8	3,815.7	3,815.7	(452.9)	3,362.8	3,479.0
Citizens Acquisition Premium	897.8	897.8	0.0	897.8	897.8	0.0	897.8	905.1
General Office Return on Rate Base	1,419.8	1,419.8	320.6	1,740.4	1,740.7	(84.3)	1,656.4	1,876.0
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
San Clemente Dam	6,332.4	6,332.4	0.0	6,332.4	6,332.4	0.0	6,332.4	6,332.4
Total O&M expenses	58,862.7	58,862.7	8,180.7	67,043.4	66,981.3	(2,706.5)	64,274.9	65,443.3
Depreciation	14,453.5	14,453.5	709.5	15,163.0	15,211.5	(641.3)	14,570.3	15,794.6
General Taxes	4,142.7	4,142.7	33.1	4,175.8	4,254.1	(335.7)	3,918.4	4,147.1
Total Operating Expenses	77,458.9	77,458.9	8,923.3	86,382.2	86,447.0	(3,683.4)	82,763.6	85,385.0
Income Before Income Taxes	31,297.8	31,297.8	4,082.6	35,380.3	35,404.5	(2,407.5)	32,997.0	34,419.8
State Income Taxes	2,246.2	2,246.2	297.0	2,543.2	2,544.9	(174.3)	2,370.6	2,471.1
Federal Income Taxes	4,737.1	4,737.1	722.3	5,459.4	5,463.5	(430.7)	5,032.8	5,173.8
Total Income Taxes	6,983.3	6,983.3	1,019.3	8,002.6	8,008.5	(605.0)	7,403.4	7,644.9
Utility Operating Income	24,314.5	24,314.5	3,063.3	27,377.8	27,396.0	(1,802.5)	25,593.6	26,774.9
Average Rate Base	316,594.4	316,594.4	39,887.1	356,481.5	356,719.1	(23,470.0)	333,249.0	348,631.4
Return on Rate Base	7.68%	7.68%	0.00%	7.68%	7.68%	0.00%	7.68%	7.68%

REVENUE

TABLE B-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

WATER SALES PER AVERAGE CUSTOMER

CCF

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
Metered Water Customers:								
Residential	59.0	59.0	(0.0)	58.9	58.9	1.4	60.3	60.3
Multiresidential	253.7	253.7	(0.2)	253.5	253.5	22.9	276.4	276.4
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	340.0	340.0	(0.2)	339.8	339.8	15.3	355.2	355.0
Industrial	1,478.8	1,478.8	0.3	1,479.0	1,479.0	518.5	1,997.5	1,997.5
Public Authority	406.9	406.9	0.1	407.0	407.0	16.7	423.7	423.7
Sales for Resale	1,391.5	1,391.5	-	1,391.5	1,391.5	892.5	2,284.0	2,284.0
Other	-	-	-	-	-	76.0	76.0	76.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	179.0	179.0	0.0	179.0	179.0	27.5	206.5	206.5
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	-	-	-	-	-	-	-	-
Hotel	-	-		-	-		-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	92.7	92.7	0.1	92.9	92.9	3.7	96.6	96.6

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
AVERAGE NUMBER OF CUSTOMERS

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
Metered Water Customers:								
Residential	34,543.0	34,543.0	(45.0)	34,498.0	34,498.0	-	34,498.0	34,490.0
Multiresidential	1,737.0	1,737.0	(3.0)	1,734.0	1,734.0	-	1,734.0	1,734.0
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	3,351.0	3,351.0	8.0	3,359.0	3,359.0	-	3,359.0	3,358.0
Industrial	4.0	4.0	-	4.0	4.0	-	4.0	4.0
Public Authority	480.0	480.0	10.0	490.0	490.0	-	490.0	490.0
Sales for Resale	2.0	2.0	-	2.0	2.0	-	2.0	2.0
Other	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	45.0	45.0	(8.0)	37.0	37.0	-	37.0	37.0
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,129.0	1,129.0	(30.0)	1,099.0	1,099.0	-	1,099.0	1,099.0
Hotel	-	-		-	-		-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	41,292.0	41,292.0	(68.0)	41,224.0	41,224.0	-	41,224.0	41,215.0

TABLE D-1

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

TOTAL SALES AND SUPPLY

CCF

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
Metered Water Customers:								
Residential	2,036.4	2,036.4		2,032.4	2,032.4	48.0	2,080.4	2,080.4
Multiresidential	440.7	440.7	(1.2)	439.5	439.5	39.7	479.3	479.3
Multiresidential (Mstr Mtr)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial	1,139.4	1,139.4	2.1	1,141.5	1,141.5	51.5	1,193.0	1,192.1
Industrial	5.9	5.9	0.0	5.9	5.9	2.1	8.0	8.0
Public Authority	195.3	195.3	4.1	199.4	199.4	8.2	207.6	207.6
Sales for Resale	2.8	2.8	-	2.8	2.8	1.8	4.6	4.6
Other	0.0	0.0	-	0.0	0.0	0.1	0.1	0.1
Golf Courses	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Construction	8.1	8.1	(1.4)	6.6	6.6	1.0	7.6	7.6
Irrigation Gravity	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Irrigation Pressure	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire Mandated	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Public Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Hotel	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Residential Flat	0.0	0.0		0.0	0.0	-	0.0	0.0
Commercial (Flat)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Unmetered	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	3,828.6	3,828.6	(0.4)	3,828.2	3,828.2	152.3	3,980.5	3,979.6

TABLE E-1

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

OPERATING REVENUES

(AT PRESENT RATES)

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Metered Water Customers								
Residential	51,231.4	51,231.4	(30.9)	51,200.5	51,181.9	1,529.0	52,710.9	55,447.4
Multiresidential	9,897.3	9,897.3	(14.9)	9,882.4	9,879.0	777.1	10,656.0	11,253.3
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	33,049.9	33,049.9	78.2	33,128.1	33,115.2	1,535.5	34,650.7	36,791.7
Industrial	176.9	176.9	0.1	177.0	176.9	46.3	223.2	236.0
Public Authority	7,539.9	7,539.9	96.7	7,636.7	7,633.6	322.0	7,955.6	8,592.9
Sales for Resale	14.4	14.4	0.0	14.4	14.4	0.5	14.9	91.9
Other	0.4	0.4	-	0.4	0.4	0.0	0.4	0.5
Golf Courses	-	-	-	-	-	-	-	-
Construction	491.9	491.9	(29.5)	462.4	462.2	30.6	492.8	523.5
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	1,366.0	1,366.0	0.7	1,366.6	1,366.0	(1,364.9)	1.1	1,612.0
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	842.6	842.6	(17.8)	824.8	824.8	44.4	869.1	875.7
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	104,610.7	104,610.7	82.6	104,693.3	104,654.4	2,920.5	107,574.9	115,425.0
Other Revenues								
Method 5 Revenues	37.8	37.8	(1.0)	36.8	36.8	(2.2)	34.6	38.3
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	48.9	48.9	-	48.9	48.9	-	48.9	54.6
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	103.4	103.4	-	103.4	103.4	-	103.4	103.4
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	103.0	103.0	-	103.0	103.0	-	103.0	71.9
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	11.5	11.5	10.2	21.7	11.5	10.2	21.7	21.7
Subtotal Other Revenues	304.6	304.6	9.2	313.8	303.6	8.0	311.6	289.8
			-			-		
Total Operating Revenues	104,915.3	104,915.3	91.8	105,007.0	104,958.0	2,928.5	107,886.5	115,714.8
Revenues per Avg Customer	2.5	2.5	0.0	2.5	2.5	0.1	2.6	2.8

TABLE E-2

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

OPERATING REVENUES

(AT Proposed RATES)

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Metered Water Customers								
Residential	57,659.9	57,659.9	1,476.1	59,136.0	59,182.1	(3,734.7)	55,447.4	57,393.1
Multiresidential	10,214.5	10,214.5	1,197.8	11,412.3	11,421.1	(167.8)	11,253.3	11,629.0
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	30,797.8	30,797.8	7,718.1	38,515.9	38,546.3	(1,745.2)	36,801.2	38,089.3
Industrial	161.4	161.4	44.7	206.1	206.2	29.8	236.0	244.2
Public Authority	6,492.6	6,492.6	2,458.7	8,951.3	8,958.8	(365.9)	8,592.9	8,908.1
Sales for Resale	57.7	57.7	7.0	64.7	64.7	27.2	91.9	95.2
Other	0.4	0.4	0.0	0.4	0.4	0.1	0.5	0.5
Golf Courses	-	-	-	-	-	-	-	-
Construction	513.6	513.6	27.3	540.9	541.4	(17.9)	523.5	544.2
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	1,670.9	1,670.9	(30.8)	1,640.1	1,641.7	(29.7)	1,612.0	1,678.0
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	869.9	869.9	96.4	966.3	970.1	(94.4)	875.7	919.0
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	108,438.7	108,438.7	12,995.3	121,434.0	121,533.0	(6,098.6)	115,434.4	119,500.6
Other Revenues								
Method 5 Revenues	37.8	37.8	(1.0)	36.8	36.8	(2.2)	34.6	38.3
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	48.9	48.9	-	48.9	48.9	-	48.9	54.6
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	103.4	103.4	-	103.4	103.4	-	103.4	103.4
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	103.0	103.0	-	103.0	103.0	-	103.0	71.9
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	11.5	11.5	10.2	21.7	11.5	10.2	21.7	21.7
Subtotal Other Revenues	304.6	304.6	9.2	313.8	303.6	8.0	311.6	289.8
			-			-		
Total Operating Revenues	108,743.3	108,743.3	13,004.5	121,747.8	121,836.6	(6,090.7)	115,746.0	119,790.4
Revenues per Avg Customer	2.6	2.6	0.3	3.0	3.0	(0.1)	2.8	2.9

EXPENSES

TABLE F-1

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

PAYROLL EXPENSE

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Payroll Expense								
Salaries	10,289.3	10,289.3	2,581.9	12,871.2	12,871.2	(1,797.5)	11,073.6	11,440.6
Overtime	1,403.0	1,403.0	3.0	1,406.0	1,406.0	-	1,406.0	1,441.6
Total Salaries	11,692.3	11,692.3	2,584.9	14,277.2	14,277.2	(1,797.5)	12,479.6	12,882.2
Capitalized Payroll	(2,443.7)	(2,443.7)	(588.5)	(3,032.2)	(3,032.2)	385.0	(2,647.2)	(2,735.8)
Total Net Payroll	9,248.6	9,248.6	1,996.4	11,244.9	11,244.9	(1,412.5)	9,832.4	10,146.4

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

OPERATING EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
SS Operation Labor and Expenses	702	-	-	-	-	-	-	-	-
SS Miscellaneous Expenses	703	124.8	124.8	71.5	196.2	196.2	-	196.2	200.8
SS Purchased Water	704	16,442.1	16,442.1	211.1	16,653.1	16,638.9	14.3	16,653.1	16,675.1
PP Power production Labor and Exp	722	-	-	-	-	-	-	-	-
PP Pumping Labor and Expenses	724	-	-	-	-	-	-	-	-
PP Miscellaneous Expenses	725	500.9	500.9	-	500.9	500.9	-	500.9	512.4
PP Fuel or Power Purchased for Pumping	726	2,357.2	2,357.2	2,234.1	4,591.3	4,590.1	191.0	4,781.1	4,776.6
WT Operation Labor and Expenses	742	39.4	39.4	0.1	39.5	39.5	-	39.5	40.4
WT Miscellaneous Expenses	743	659.4	659.4	0.0	659.4	659.4	-	659.4	674.5
WT Chemicals and Filtering Materials	744	554.6	554.6	52.3	606.9	606.7	21.9	628.6	655.5
TD Storage Facilities Expenses	752	-	-	-	-	-	-	-	-
TD Transmission and Distribution	753	-	-	-	-	-	-	-	-
TD Meter Expenses	754	-	-	-	-	-	-	-	-
TD Customer Installations Expense	755	-	-	-	-	-	-	-	-
TD Miscellaneous Expenses	756	783.7	783.7	138.9	922.7	922.7	49.2	971.8	989.4
CA Meter Reading Expenses	772	-	-	-	-	-	-	-	-
CA Customer Records and Collection	773	1.2	1.2	-	1.2	1.2	-	1.2	1.2
CA Miscellaneous Customer Account	774	79.9	79.9	-	79.9	79.9	-	79.9	81.7
CA Uncollectible Accounts	775	3,672.7	3,672.7	67.7	3,740.4	3,740.8	(31.7)	3,709.1	3,801.6
Other Divisional & Capex Related O&M		-	-	-	-	-	-	-	-
TOTAL OPERATION EXPENSES		25,195.7	25,195.7	2,775.7	27,904.2	27,888.3	244.7	28,180.0	28,388.0
Present Rates									
Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.5207%	0.5207%	0.0000%	0.5207%	0.5207%
Uncollectibles		553.7	553.7	0.5	554.2	553.9	15.2	569.2	610.1
Leak Adjustments		3,099.0	3,099.0	-	3,099.0	3,099.0	-	3,099.0	3,170.2
Total Uncollectibles		3,652.7	3,652.7	0.5	3,653.1	3,652.9	15.2	3,668.1	3,780.3
Proposed Rates									
Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.5207%	0.5207%	0.0000%	0.5207%	0.5207%
Uncollectibles		573.7	573.7	-	641.4	641.9	(31.7)	610.2	631.4
Leak Adjustments		3,099.0	3,099.0	-	3,099.0	3,099.0	-	3,099.0	3,170.2
Total Uncollectibles		3,672.7	3,672.7		3,740.4	3,740.8	(31.7)	3,709.1	3,801.6
Purchased Water		16,442.1	16,442.1	211.1	16,653.1	16,638.9	14.3	16,653.1	16,675.1
Purchased Power		2,357.2	2,357.2	2,234.1	4,591.3	4,590.1	191.0	4,781.1	4,776.6
Chemicals		554.6	554.6	52.3	606.9	606.7	21.9	628.6	655.5
Uncollectibles		3,672.7	3,672.7	67.7	3,740.4	3,740.8	(31.7)	3,709.1	3,801.6
Other Operating Expense		2,169.2	2,169.2	143.3	2,312.5	2,311.8	96.1	2,407.9	2,479.1
Total		25,195.7	25,195.7	2,708.5	27,904.2	27,888.3	291.6	28,180.0	28,388.0

TABLE F-3

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

MAINTENANCE EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
Maintenance Expenses									
SS Maintenance of Structures and Impr	707	-	-	-	-	-	-	-	-
SS Maint of Collecting and Imp Resrv	708	-	-	-	-	-	-	-	-
Source of Supply - Lakes, Rivers	709	-	-	-	-	-	-	-	-
Source of Supply - Springs	710	-	-	-	-	-	-	-	-
SS Maintenance of Wells	711	-	-	-	-	-	-	-	-
SS Maintenance of Supply Mains	712	-	-	-	-	-	-	-	-
SS Maintenance of Other Source of Supply	713	272.8	272.8	4.0	276.8	276.8	-	276.8	283.2
PP Maintenance of Structures and Impr	730	-	-	-	-	-	-	-	-
PP Maintenance of Power Productiotion	731	-	-	-	-	-	-	-	-
PP Maintenance of Other Pumping	733	65.8	65.8	109.6	175.5	175.5	-	175.5	179.5
WT Maintenance of Structures and Impr	747	-	-		-	-		-	-
WT Maintenance of Wter Treatment	748	320.1	320.1	-	320.1	320.1	-	320.1	327.4
TD Maintenance of Structures and Impr	759	-	-	-	-	-	-	-	-
TD Maintenance of Reservoirs and Tanks	760	-	-	-	-	-	-	-	-
TD Maintenance of Transmission and Distr	761	9.1	9.1	-	9.1	9.1	-	9.1	9.3
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	4.6	4.6	0.0	4.6	4.6	-	4.6	4.7
TD Maintenance of Meters	764	-	-	-	-	-	-	-	-
TD Maintenance of Hydrants	765	(0.6)	(0.6)	-	(0.6)	(0.6)	-	(0.6)	(0.7)
TD Maintenance of Miscellaneous Plant	766	4,026.2	4,026.2		4,025.6	4,026.2	(0.6)	4,025.6	4,204.1
TOTAL MAINTENANCE EXPENSES		4,697.9	4,697.9	113.1	4,811.0	4,811.6	(0.6)	4,811.0	5,007.6
Tank Painting		1,076.1	1,076.1	(0.6)	1,075.6	1,076.1	0.6	1,075.6	1,186.2
Other Maintenance		3,621.8	3,621.8	113.7	3,735.5	3,735.5	-	3,735.5	3,821.4
Total		4,697.9	4,697.9	113.1	4,811.0	4,811.6	0.6	4,811.0	5,007.6

TABLE G-1

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

A&G EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	83.4	83.4	-	83.4	83.4	-	83.4	85.3
AG Property Insurance	793	210.2	210.2	34.28	244.5	244.5	(51.9)	192.6	205.6
AG Injuries and Damages	794	853.8	853.8	-	853.8	853.8	-	853.8	915.5
AG Employees' Pensions and Benefits	795	2541.5	2541.5	298.0	2839.5	2839.5	(262.3)	2577.2	2678.6
AG Regulatory Commission Expenses	797	74.8	74.8	348.01	422.8	422.8	-	422.8	422.8
AG Outside Services Employed	798	704.7	704.7	16.3	721.0	721.0	(37.7)	683.3	699.1
AG Miscellaneous General Expenses	799	2892.2	2892.2	642.0	3534.2	3486.4	(19.1)	3467.4	3389.6
AG Maintenance of General Plant	805	413.7	413.7	-	413.7	413.7	-	413.7	423.4
AG Rents	811	388.5	388.5	708.4	1096.9	1096.9	(629.9)	467.0	467.7
TOTAL A&G EXPENSES		8,162.7	8,162.7	2,047.0	10,209.7	10,161.9	(1,000.8)	9,161.2	9,287.5
Service Company Costs		2,887.9	2,887.9	927.8	3,815.7	3,815.7	(452.9)	3,362.8	3,479.0
General Office Return on Rate Base		1,419.8	1,419.8	320.6	1,740.4	1,740.7	(84.3)	1,656.4	1,876.0
Citizens Acquisiiton Premium		897.8	897.8	-	897.8	897.8	-	897.8	905.1
TOTAL GENERAL OFFICE EXPENSES		5,205.4	5,205.4	1,248.4	6,453.9	6,454.2	(537.3)	5,916.9	6,260.1

TAXES OTHER THAN INCOME

TABLE H-1

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

TAXES OTHER THAN INCOME

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
Ad Valorem	507	3,294.0	3,294.0	(56.0)	3,238.0	3,316.3	(240.0)	3,076.3	3,281.7
Franchise Taxes	507	-	-	-	-	-	-	-	-
Payroll Taxes	507	839.3	839.3	87.8	927.1	927.1	(94.5)	832.6	855.7
Other	507	11.5	11.5	1.7	13.2	13.2	(1.4)	11.8	11.9
Non-Utility	538	(2.1)	(2.1)	(0.3)	(2.4)	(2.4)	0.2	(2.2)	(2.2)
Total Other Taxes		4,142.7	4,142.7	33.1	4,175.8	4,254.1	(335.7)	3,918.4	4,147.1
Other Tax Expense per customer									
Present Rates									
Revenues		104,915.3	104,915.3	91.8	105,007.0	104,958.0	2,928.5	107,886.5	115,714.8
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
Proposed Rates									
Revenues		108,756.7	108,756.7	13,005.9	121,762.5	121,851.5	(6,090.9)	115,760.6	119,804.8
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
Ad Valorem Taxes Calculation:									
Beginning Taxable Plant		311,687.5	311,687.5	(746.4)	310,941.1	315,102.5	(22,509.5)	292,593.0	314,494.7
Ending Taxable Plant		295,647.3	295,647.3	41,865.4	337,512.7	334,370.8	(19,876.2)	314,494.7	341,437.4
Ad Valorem Rate		1.114%	1.114%	0.959%	0.959%	0.992%	(0.0)	0.978%	0.901%
Ad Valorem Taxes		3,294.0	3,294.0	197.24	3,238.0	3,316.3	2.89	3,076.3	3,076.3

TAXES ON INCOME

TABLE I-1

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

TAXES BASED ON INCOME

(PRESENT RATES)

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		TEST YEAR 2027	ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Operating Revenues	104,915.3	104,915.3	91.8	105,007.0	104,958.0	2,928.5	107,886.5	115,714.8
Operating Revenue Deductions:								
Operating Exps less uncollectibles	55,190.0	55,190.0	8,112.9	63,303.0	63,240.5	(2,674.8)	60,565.7	61,641.7
Uncollectibles	3,652.7	3,652.7	0.5	3,653.1	3,652.9	15.2	3,668.1	3,780.3
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	14,453.5	14,453.5	709.5	15,163.0	15,211.5	(641.3)	14,570.3	15,794.6
Interest Expense	5,888.7	5,888.7	741.9	6,630.6	6,635.0	(436.5)	6,198.4	6,484.5
General Taxes	4,142.7	4,142.7	33.1	4,175.8	4,254.1	(335.7)	3,918.4	4,147.1
Non-deductible Meals	-	-	(19.1)	(19.1)	(19.1)	0.6	(18.5)	(18.9)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	83,327.6	83,327.6	9,578.9	92,906.4	92,975.0	(4,072.4)	88,902.5	91,829.3
State	83,327.6	83,327.6	9,578.9	92,906.4	92,975.0	(4,072.4)	88,902.5	91,829.3
Taxable Income - State	21,587.7	21,587.7	(9,487.1)	12,100.6	11,983.1	7,000.9	18,983.9	23,885.5
State Income Tax @ (see below)	1,908.4	1,908.4	(838.7)	1,069.7	1,059.3	618.9	1,678.2	2,111.5
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,908.4	1,908.4	(838.7)	1,069.7	1,059.3	618.9	1,678.2	2,111.5
Taxable Income - Federal	19,361.0	19,361.0	(9,407.5)	9,953.5	9,835.9	6,921.3	16,757.2	21,514.8
Federal Income Tax @ (See below)	4,065.8	4,065.8	(1,975.6)	2,090.2	2,065.5	1,453.5	3,519.0	4,518.1
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(131.2)	(131.2)	-	(131.2)	(131.2)	-	(131.2)	(198.8)
FEDERAL INCOME TAX	3,934.6	3,934.6	(1,975.6)	1,959.1	1,934.4	1,453.5	3,387.9	4,319.4
			-			-		
TOTAL TAXES ON INCOME	5,843.0	5,843.0	(2,814.2)	3,028.8	2,993.7	2,072.4	5,066.0	6,430.8
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

TABLE I-2

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

TAXES BASED ON INCOME

(PROPOSED RATES)

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		TEST YEAR 2027	ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Operating Revenues	108,756.7	108,756.7	13,005.9	121,762.5	121,851.5	(6,090.9)	115,760.6	119,804.8
Operating Revenue Deductions:								
Operating Exps less uncollectibles	55,190.0	55,190.0	8,112.9	63,303.0	63,240.5	(2,674.8)	60,565.7	61,641.7
Uncollectibles	3,672.7	3,672.7	67.7	3,740.4	3,740.8	(31.7)	3,709.1	3,801.6
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	14,453.5	14,453.5	709.5	15,163.0	15,211.5	(641.3)	14,570.3	15,794.6
Interest Expense	5,888.7	5,888.7	741.9	6,630.6	6,635.0	(436.5)	6,198.4	6,484.5
General Taxes	4,142.7	4,142.7	33.1	4,175.8	4,254.1	(335.7)	3,918.4	4,147.1
Non-deductible Meals	-	-	(19.1)	(19.1)	(19.1)	0.6	(18.5)	(18.9)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:			-			-		
Federal	83,347.6	83,347.6	9,646.1	92,993.7	93,062.9	(4,119.4)	88,943.5	91,850.6
State	83,347.6	83,347.6	9,646.1	92,993.7	93,062.9	(4,119.4)	88,943.5	91,850.6
Taxable Income - State	25,409.1	25,409.1	3,359.8	28,768.9	28,788.6	(1,971.6)	26,817.0	27,954.2
State Income Tax @ (see below)	2,246.2	2,246.2	297.0	2,543.2	2,544.9	(174.3)	2,370.6	2,471.1
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	2,246.2	2,246.2	297.0	2,543.2	2,544.9	(174.3)	2,370.6	2,471.1
Taxable Income - Federal	23,182.4	23,182.4	3,439.3	26,621.7	26,641.5	(2,051.1)	24,590.3	25,583.5
Federal Income Tax @ (See below)	4,868.3	4,868.3	722.3	5,590.6	5,594.7	(430.7)	5,164.0	5,372.5
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(131.2)	(131.2)	-	(131.2)	(131.2)	-	(131.2)	(198.8)
FEDERAL INCOME TAX	4,737.1	4,737.1	722.3	5,459.4	5,463.5	(430.7)	5,032.8	5,173.8
			-			-		
TOTAL TAXES ON INCOME	6,983.3	6,983.3	1,019.3	8,002.6	8,008.5	(605.0)	7,403.4	7,644.9
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

PLANT IN SERVICE TEST YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027			
	(Thousands of $)			(Thousands of $)				
Plant in Service Beg. of Year	518,214.8	518,214.8	(4,774.1)	513,440.7	518,342.4	(23,672.7)	494,669.7	530,625.7
Gross Additions During Year	3,984.0	3,984.0	37,941.1	41,925.1	34,383.8	2,471.0	36,854.8	41,813.0
Retirements	240.9	240.9	798.8	1,039.7	620.4	278.4	898.9	653.1
Sales and Adjustments	-	-	-	-	-	-	-	-
Net Additions	3,743.1	3,743.1	37,142.3	40,885.5	33,763.4	2,192.6	35,956.0	41,159.9
Construction Work in Progress Beg. Bal.	18,038.5	18,038.5	(121.2)	17,917.3	17,926.8	2,596.0	20,522.8	16,406.4
Construction Work in Progress End Bal.	(4,671.8)	(4,671.8)	18,296.3	13,624.6	14,904.6	1,501.8	16,406.4	4,628.0
Net Change During Year - CWIP	(22,710.2)	(22,710.2)	18,417.5	(4,292.7)	(3,022.2)	(1,094.2)	(4,116.4)	(11,778.4)
Total Beg. Utility Plant and CWIP	536,253.3	536,253.3	(4,895.3)	531,358.0	536,269.1	(21,076.7)	515,192.4	547,032.1
Net Additions - Total	(18,967.1)	(18,967.1)	55,559.9	36,592.8	30,741.2	1,098.5	31,839.6	29,381.6
6 Year Average Weighting Factor	50%	50%	18%	68%	68%	-0.91%	67%	67%
Weighted Average Utility Plant	526,769.7	526,769.7	29,387.2	556,156.9	557,102.4	(20,622.0)	536,480.4	

TABLE J-2

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

PLANT IN SERVICE ESCALATION YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Plant in Service Beg. of Year	521,958.0	521,958.0	32,368.2	554,326.2	552,105.7	(21,480.1)	530,625.7
Gross Additions During Year	27,634.8	27,634.8	10,472.9	38,107.6	41,084.3	728.7	41,813.0
Retirements	694.4	694.4	(69.7)	624.8	789.6	(136.5)	653.1
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	26,940.3	26,940.3	10,542.5	37,482.9	40,294.7	865.2	41,159.9
Construction Work in Progress Beg. Bal.	(4,671.8)	(4,671.8)	18,296.3	13,624.6	14,904.6	1,501.8	16,406.4
Construction Work in Progress End Bal.	(4,671.8)	(4,671.8)	14,960.2	10,288.4	10,293.0	(5,664.9)	4,628.0
Net Change During Year - CWIP	-	-	(3,336.1)	(3,336.1)	(4,611.6)	(7,166.8)	(11,778.4)
Total Beg. Utility Plant and CWIP	517,286.2	517,286.2	50,664.6	567,950.7	567,010.3	(19,978.2)	547,032.1
Net Additions - Total	26,940.3	26,940.3	7,206.4	34,146.7	35,683.1	(6,301.5)	29,381.6
6 Year Average Weighting Factor	50%	50%	18%	68%	68%	-0.91%	67%
Weighted Average Utility Plant	530,756.4	530,756.4	60,335.6	591,092.0	591,192.7	(24,516.2)	566,676.6

TABLE K-1

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

DEPRECIATION RESERVE & EXPENSE TEST YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Depreciation Reserve Beg. of Year	155,842.2	155,842.2	(3,207.0)	152,635.2	153,348.3	(834.3)	152,514.0
Annual Accrual Including Contribution Depreciation'	13,887.1	13,887.1	381.8	14,268.9	14,317.4	(572.1)	13,745.2
Retirements/Debits to Depreciation	240.9	240.9	798.8	1,039.7	620.4	278.4	898.9
(Salvage) and Cost of Removal	(731.3)	(731.3)	(57.5)	(788.8)	(731.3)	(57.5)	(788.8)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
						-	
Net Accrual	12,914.9	12,914.9	(474.5)	12,440.4	12,965.6	(908.1)	12,057.6
6 Year Average Weighting Factor	72%	72%	-52%	20%	20%	0.3	51%
Weighted Average Depreciation	9,325.5	9,325.5	(6,786.4)	2,539.1	2,646.3	3,554.9	6,201.2
WEIGHTED DEPRECIATION RESERVE	165,167.8	165,167.8	(9,993.5)	155,174.3	155,994.6	2,720.6	158,715.2

TABLE K-2

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

DEPRECIATION RESERVE & EXPENSE ESCALATION YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Depreciation Reserve Beg. of Year	166,491.8	166,491.8	(1,416.2)	165,075.6	166,313.9	(1,742.4)	164,571.6
Annual Accrual Including Contribution Depreciation'	14,287.2	14,287.2	985.8	15,273.0	15,285.7	(584.2)	14,701.6
Retirements/Debits to Depreciation	694.4	694.4	(69.7)	624.8	789.6	(136.5)	653.1
(Salvage) and Cost of Removal	(1,493.5)	(1,493.5)	115.0	(1,378.5)	(1,493.5)	115.0	(1,378.5)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
						-	
Net Accrual	12,099.3	12,099.3	1,170.5	13,269.8	13,002.6	(332.7)	12,670.0
6 Year Average Weighting Factor	59%	59%	-39%	20%	20%	0.3	51%
Weighted Average Depreciation	7,143.6	7,143.6	(4,435.3)	2,708.4	2,653.8	3,862.3	6,516.2
WEIGHTED DEPRECIATION RESERVE	173,635.4	173,635.4	(5,851.5)	167,784.0	168,967.8	2,119.9	171,087.7

TABLE L-1

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027
	(Thousands of $)			(Thousands of $)			
Weighted Average Utility Plant in Service	526,769.7	526,769.7	29,387.2	556,156.9	557,102.4	(20,622.0)	536,480.4
Materials and Supplies	572.5	572.5	-	572.5	572.5	-	572.5
Working Cash, Operational	7,291.9	7,291.9	-	7,291.9	7,291.9	-	7,291.9
Working Cash, Lead Lag	7,240.4	7,240.4	1,139.2	8,379.5	8,362.6	(496.7)	7,865.9
SUBTOTAL	541,874.5	541,874.5	30,526.3	572,400.8	573,329.5	(21,118.7)	552,210.7
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(165,167.8)	(165,167.8)	9,993.5	(155,174.3)	(155,994.6)	(2,720.6)	(158,715.2)
Advances for Construction	(1,378.9)	(1,378.9)	15.4	(1,363.5)	(1,363.9)	36.8	(1,327.2)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(17,233.3)	(17,233.3)	75.1	(17,158.2)	(17,160.2)	175.7	(16,984.5)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(32,363.8)	(32,363.8)	(495.1)	(32,858.8)	(32,768.7)	108.6	(32,660.1)
Accumulated Deferred State Income Taxes	(9,136.5)	(9,136.5)	(228.1)	(9,364.5)	(9,323.0)	48.3	(9,274.7)
SUBTOTAL DEDUCTIONS	(225,280.1)	(225,280.1)	9,360.8	(215,919.4)	(216,610.4)	(2,351.3)	(218,961.7)
WEIGHTED AVERAGE RATE BASE	316,594.4	316,594.4	39,887.1	356,481.5	356,719.1	(23,470.0)	333,249.0
Weighted Cost of Debt	1.86%	1.86%	0.00%	1.86%	1.86%	0.00%	1.86%
Rate Making Interest	5,888.7	5,888.7	741.9	6,630.6	6,635.0	(436.5)	6,198.4

TABLE L-2

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

WEIGHTED AVERAGE RATE BASE ESCALATION YEAR

ITEM	Cal-Adv ORIGINAL 2028	Cal-Adv REVISION 2028	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2028	CAW ORIGINAL 2028	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)			
Weighted Average Utility Plant in Service	530,756.4	530,756.4	60,335.6	591,092.0	591,192.7	(24,516.2)	566,676.6
Materials and Supplies	584.1	584.1	-	584.1	584.1	-	584.1
Working Cash, Operational	7,400.9	7,400.9	-	7,400.9	7,400.9	-	7,400.9
Working Cash, Lead Lag	7,953.0	7,953.0	766.6	8,719.6	8,757.5	(472.8)	8,284.7
SUBTOTAL	546,694.4	546,694.4	61,102.2	607,796.6	607,935.2	(24,989.0)	582,946.2
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(173,635.4)	(173,635.4)	5,851.5	(167,784.0)	(168,967.8)	(2,119.9)	(171,087.7)
Advances for Construction	(1,469.3)	(1,469.3)	29.7	(1,439.6)	(1,440.2)	52.7	(1,387.5)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(16,964.2)	(16,964.2)	142.7	(16,821.5)	(16,824.1)	247.5	(16,576.6)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(34,123.0)	(34,123.0)	(757.4)	(34,880.4)	(34,798.1)	(19.8)	(34,817.9)
Accumulated Deferred State Income Taxes	(10,123.5)	(10,123.5)	(347.3)	(10,470.8)	(10,433.1)	(12.1)	(10,445.2)
SUBTOTAL DEDUCTIONS	(236,315.4)	(236,315.4)	4,919.2	(231,396.2)	(232,463.2)	(1,851.6)	(234,314.8)
WEIGHTED AVERAGE RATE BASE	310,378.9	310,378.9	66,021.4	376,400.3	375,472.0	(26,840.5)	348,631.4
Weighted Cost of Debt	1.86%	1.86%	0.00%	1.86%	1.86%	0.00%	1.86%
Rate Making Interest	5,773.0	5,773.0	1,228.0	7,001.0	6,983.8	(499.2)	6,484.5

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-4 For Settlement

Southern Division Comparison

CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES

2027 @ PRESENT RATES

	Cal-Adv		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		TEST YEAR 2027	ESCALATION YEAR 2028
Operating Revenues	158,628.9	158,628.9	(2,685.9)	155,943.0	155,941.4	17,527.9	173,469.3	182,935.4
Operation & Maintenance Exp								
Labor	9,522.5	9,522.5	2,427.6	11,950.1	11,950.1	(1,403.1)	10,547.0	10,906.8
Purchased Water	63,553.2	63,553.2	(1,952.2)	61,601.0	61,598.1	9,615.0	71,213.1	72,402.7
Purchased Power	2,154.9	2,154.9	1,978.4	4,133.3	4,130.7	49.9	4,180.6	4,182.7
Chemicals	231.5	231.5	68.3	299.8	299.8	23.8	323.6	338.3
Operation Expense	1,638.9	1,638.9	225.7	1,864.5	1,903.4	54.5	1,957.8	1,733.1
Maintenance (excluding Amort Tank Painting)	1,284.9	1,284.9	1.6	1,286.6	1,286.6	0.0	1,286.6	1,316.2
Amortization of Tank Painting	343.2	343.2	(1.7)	341.6	343.2	(1.7)	341.6	326.0
Customer Accounting	119.7	119.7	0.0	119.7	119.7	0.0	119.7	122.4
Uncollectible Expense	1,258.0	1,258.0	(14.0)	1,244.0	1,244.0	91.3	1,335.2	1,394.5
Insurance	1,935.8	1,935.8	65.0	2,000.8	2,000.8	(98.4)	1,902.4	2,039.6
Pensions and Benefits	2,809.8	2,809.8	319.3	3,129.1	3,129.1	(199.7)	2,929.5	3,046.0
Regulatory Expenses	141.8	141.8	660.1	801.9	801.9	0.0	801.9	801.9
Rents	740.7	740.7	519.6	1,260.4	1,260.4	(305.6)	954.8	959.2
Other Administrative & General	4,540.7	4,540.7	888.7	5,429.4	5,338.7	(112.8)	5,226.0	5,176.2
Service Company Costs	5,477.9	5,477.9	1,759.9	7,237.7	7,237.7	(859.1)	6,378.6	6,599.1
Citizens Acquisition Premium	1,702.9	1,702.9	0.0	1,702.9	1,702.9	0.0	1,702.9	1,716.9
General Office Return on Rate Base	2,693.1	2,693.1	608.2	3,301.3	3,301.8	(160.0)	3,141.9	3,558.5
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
San Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	100,149.6	100,149.6	7,554.5	107,704.1	107,649.0	6,694.3	114,343.3	116,620.1
Depreciation	18,487.4	18,487.4	2,093.0	20,580.4	20,601.3	(667.1)	19,934.2	22,579.9
General Taxes	5,505.1	5,505.1	302.1	5,807.2	5,878.6	(245.1)	5,633.5	6,436.9
Total Operating Expenses	124,142.1	124,142.1	9,949.5	134,091.7	134,129.0	5,782.1	139,911.1	145,636.9
Income Before Income Taxes	34,486.8	34,486.8	(12,635.4)	21,851.4	21,812.4	11,745.8	33,558.2	37,298.4
State Income Taxes	2,417.3	2,417.3	(1,227.8)	1,189.5	1,188.6	1,073.6	2,262.2	2,519.1
Federal Income Taxes	5,073.3	5,073.3	(2,860.8)	2,212.5	2,210.3	2,494.5	4,704.9	5,135.9
Total Income Taxes	7,490.6	7,490.6	(4,088.6)	3,402.0	3,398.9	3,568.1	6,967.0	7,654.9
Utility Operating Income	26,996.2	26,996.2	(8,546.8)	18,449.4	18,413.5	8,177.7	26,591.2	29,643.5
Average Rate Base	383,975.5	383,975.5	68,289.4	452,264.8	450,722.2	(21,474.6)	429,247.7	474,117.9
Return on Rate Base	7.03%	7.03%	-2.95%	4.08%	4.09%	2.11%	6.19%	6.25%

CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES

2027 @ PROPOSED RATES

	Cal-Adv		CAW EXCEEDS	CAW		AUTHORIZED ADOPTED	ADOPTED	
	ORIGINAL 2027	REVISION 2027	BRANCH DIFFERENCE	REVISION 2027	ORIGINAL 2027	EXCEEDS UTILITY	TEST YEAR 2027	ESCALATION YEAR 2028
Operating Revenues	162,201.0	162,201.0	17,074.1	179,275.1	179,155.2	3,448.1	182,603.3	192,633.6
Operation & Maintenance Exp								
Labor	9,522.5	9,522.5	2,427.6	11,950.1	11,950.1	(1,403.1)	10,547.0	10,906.8
Purchased Water	63,553.2	63,553.2	(1,952.2)	61,601.0	61,598.1	9,615.0	71,213.1	72,402.7
Purchased Power	2,154.9	2,154.9	1,978.4	4,133.3	4,130.7	49.9	4,180.6	4,182.7
Chemicals	231.5	231.5	68.3	299.8	299.8	23.8	323.6	338.3
Operation Expense	1,638.9	1,638.9	225.7	1,864.5	1,903.4	54.5	1,957.8	1,733.1
Maintenance (excluding Amort Tank Painting)	1,284.9	1,284.9	1.6	1,286.6	1,286.6	0.0	1,286.6	1,316.2
Amortization of Tank Painting	343.2	343.2	(1.7)	341.6	343.2	(1.7)	341.6	326.0
Customer Accounting	119.7	119.7	0.0	119.7	119.7	0.0	119.7	122.4
Uncollectible Expense	1,276.6	1,276.6	88.9	1,365.5	1,364.8	18.0	1,382.8	1,445.0
Insurance	1,935.8	1,935.8	65.0	2,000.8	2,000.8	(98.4)	1,902.4	2,039.6
Pensions and Benefits	2,809.8	2,809.8	319.3	3,129.1	3,129.1	(199.7)	2,929.5	3,046.0
Regulatory Expenses	141.8	141.8	660.1	801.9	801.9	0.0	801.9	801.9
Rents	740.7	740.7	519.6	1,260.4	1,260.4	(305.6)	954.8	959.2
Other Administrative & General	4,540.7	4,540.7	888.7	5,429.4	5,338.7	(112.8)	5,226.0	5,176.2
Service Company Costs	5,477.9	5,477.9	1,759.9	7,237.7	7,237.7	(859.1)	6,378.6	6,599.1
Citizens Acquisition Premium	1,702.9	1,702.9	0.0	1,702.9	1,702.9	0.0	1,702.9	1,716.9
General Office Return on Rate Base	2,693.1	2,693.1	608.2	3,301.3	3,301.8	(160.0)	3,141.9	3,558.5
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
San Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	100,168.2	100,168.2	7,657.4	107,825.6	107,769.9	6,620.9	114,390.9	116,670.6
Depreciation	18,487.4	18,487.4	2,093.0	20,580.4	20,601.3	(667.1)	19,934.2	22,579.9
General Taxes	5,505.1	5,505.1	302.1	5,807.2	5,878.6	(245.1)	5,633.5	6,436.9
Total Operating Expenses	124,160.7	124,160.7	10,052.4	134,213.2	134,249.8	5,708.8	139,958.6	145,687.4
Income Before Income Taxes	38,040.3	38,040.3	7,021.7	45,062.0	44,905.3	(2,260.6)	42,644.7	46,946.1
State Income Taxes	2,731.4	2,731.4	509.9	3,241.3	3,230.0	(164.6)	3,065.4	3,371.9
Federal Income Taxes	5,819.6	5,819.6	1,267.2	7,086.7	7,059.9	(446.8)	6,613.0	7,161.9
Total Income Taxes	8,551.0	8,551.0	1,777.0	10,328.0	10,289.9	(611.4)	9,678.4	10,533.8
Utility Operating Income	29,489.3	29,489.3	5,244.6	34,733.9	34,615.5	(1,649.2)	32,966.2	36,412.3
Average Rate Base	383,975.5	383,975.5	68,289.4	452,264.8	450,722.2	(21,474.6)	429,247.7	474,117.9
Return on Rate Base	7.68%	7.68%	0.00%	7.68%	7.68%	0.00%	7.68%	7.68%

REVENUE

TABLE B-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

WATER SALES PER AVERAGE CUSTOMER

CCF

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
Metered Water Customers:								
Residential	139.8	139.8	(2.8)	137.1	137.1	11.9	149.0	149.0
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	708.9	708.9	(23.7)	685.2	693.3	56.4	749.7	749.9
Industrial	2,402.1	2,402.1	2.3	2,404.4	2,404.4	26.6	2,430.9	2,435.0
Public Authority	1,725.7	1,725.7	(41.9)	1,683.8	1,683.8	432.1	2,115.9	2,117.3
Sales for Resale	-	-	-	-	-	-	-	-
Other	136.7	136.7	(4.4)	132.3	132.3	91.5	223.7	212.9
Golf Courses	-	-	-	-	-	-	-	-
Construction	893.6	893.6	0.1	893.8	893.8	(222.2)	671.6	671.6
Irrigation Gravity	-	-	10,280.8	10,280.8	-	12,391.7	12,391.7	12,391.7
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	-	-	-	-	-	-	-	-
Hotel	-	-		-	-		-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	206.5	206.5	(4.2)	202.3	202.2	20.3	222.5	222.3

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
AVERAGE NUMBER OF CUSTOMERS

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
Metered Water Customers:								
Residential	69,419.0	69,419.0	(39.0)	69,380.0	69,380.0	-	69,380.0	69,474.0
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	6,395.0	6,395.0	(47.0)	6,348.0	6,354.0	(6.0)	6,348.0	6,341.0
Industrial	246.0	246.0	1.0	247.0	247.0	-	247.0	249.0
Public Authority	750.0	750.0	(4.0)	746.0	746.0	-	746.0	740.0
Sales for Resale	-	-	-	-	-	-	-	-
Other	38.0	38.0	(2.0)	36.0	36.0	-	36.0	34.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	16.0	16.0	4.0	20.0	20.0	-	20.0	23.0
Irrigation Gravity	-	-	6.0	6.0	-	6.0	6.0	6.0
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,318.0	1,318.0	(27.0)	1,291.0	1,291.0	-	1,291.0	1,298.0
Hotel	-	-		-	-		-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	78,182.0	78,182.0	(108.0)	78,074.0	78,074.0	-	78,074.0	78,165.0

TABLE D-1

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

TOTAL SALES AND SUPPLY

CCF

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
Metered Water Customers:								
Residential	9,707.5	9,707.5	(198.1)	9,509.5	9,509.5	826.8	10,336.2	10,350.6
Multiresidential	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Multiresidential (Mstr Mtr)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial	4,533.4	4,533.4	(184.0)	4,349.4	4,405.0	353.9	4,758.9	4,755.4
Industrial	590.9	590.9	3.0	593.9	593.9	6.6	600.4	606.3
Public Authority	1,294.3	1,294.3	(38.2)	1,256.1	1,256.1	322.3	1,578.5	1,566.8
Sales for Resale	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Other	5.2	5.2	(0.4)	4.8	4.8	3.3	8.1	7.2
Golf Courses	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Construction	14.3	14.3	3.6	17.9	17.9	(4.4)	13.4	15.4
Irrigation Gravity	0.0	0.0	61.7	61.7	0.0	74.4	74.4	74.4
Irrigation Pressure	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire Mandated	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Public Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Hotel	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Residential Flat	0.0	0.0		0.0	0.0	-	0.0	0.0
Commercial (Flat)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Unmetered	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	16,145.6	16,145.6	(352.5)	15,793.2	15,787.1	1,582.7	17,369.9	17,376.1

TABLE E-1

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

OPERATING REVENUES

(AT PRESENT RATES)

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Metered Water Customers								
Residential	92,670.2	92,670.2	(1,358.0)	91,312.2	91,264.4	9,391.4	100,655.8	106,743.7
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	44,980.7	44,980.7	(1,196.5)	43,784.2	44,009.9	4,432.1	48,442.0	51,037.4
Industrial	5,284.5	5,284.5	20.5	5,305.0	5,306.7	234.2	5,540.9	5,628.3
Public Authority	13,296.5	13,296.5	(316.5)	12,980.0	12,978.6	3,142.9	16,121.5	16,259.6
Sales for Resale	-	-	-	-	-	-	-	-
Other	219.8	219.8	(3.6)	216.2	215.0	51.1	266.1	338.9
Golf Courses	-	-	-	-	-	-	-	-
Construction	195.2	195.2	28.3	223.5	223.2	(21.3)	201.9	261.0
Irrigation Gravity	-	-	155.9	155.9	-	181.1	181.1	190.6
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	463.2	463.2	(17.2)	446.0	442.9	44.7	487.6	877.3
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,135.4	1,135.4	(16.0)	1,119.3	1,119.3	57.0	1,176.3	1,194.8
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	158,245.5	158,245.5	(2,703.1)	155,542.4	155,560.0	17,513.3	173,073.3	182,531.8
Other Revenues								
Method 5 Revenues	115.7	115.7	(2.1)	113.6	113.7	(4.7)	109.0	114.1
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	21.0	21.0	-	21.0	21.0	-	21.0	23.5
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	224.8	224.8	-	224.8	224.8	-	224.8	224.8
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	21.9	21.9	19.3	41.2	21.9	19.3	41.2	41.2
Subtotal Other Revenues	383.4	383.4	17.2	400.6	381.4	14.7	396.0	403.5
			-			-		
Total Operating Revenues	158,628.9	158,628.9	(2,685.9)	155,943.0	155,941.4	17,527.9	173,469.3	182,935.4
Revenues per Avg Customer	2.0	2.0	(0.0)	2.0	2.0	0.2	2.2	2.3

TABLE E-2

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

OPERATING REVENUES

(AT Proposed RATES)

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Metered Water Customers								
Residential	100,806.3	100,806.3	4,611.2	105,417.5	105,158.9	1,508.9	106,667.8	112,686.9
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	41,593.2	41,593.2	8,571.1	50,164.3	50,362.2	693.7	51,055.9	53,770.8
Industrial	4,766.2	4,766.2	1,424.9	6,191.1	6,176.1	(587.4)	5,588.6	5,938.2
Public Authority	12,250.3	12,250.3	2,626.5	14,876.8	14,843.2	1,500.2	16,343.4	17,080.8
Sales for Resale	-	-	-	-	-	-	-	-
Other	243.7	243.7	(11.4)	232.4	231.8	135.9	367.7	356.9
Golf Courses	-	-	-	-	-	-	-	-
Construction	193.0	193.0	59.8	252.8	252.2	(6.5)	245.7	275.2
Irrigation Gravity	-	-	179.3	179.3	-	190.6	190.6	200.7
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	851.6	851.6	(352.4)	499.2	498.8	312.0	810.7	924.9
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,172.2	1,172.2	139.2	1,311.4	1,316.6	(126.3)	1,190.3	1,253.7
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	161,876.5	161,876.5	17,248.3	179,124.8	178,839.7	3,621.1	182,460.8	192,488.1
Other Revenues								
Method 5 Revenues	115.7	115.7	(2.1)	113.6	113.7	(4.7)	109.0	114.1
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	21.0	21.0	-	21.0	21.0	-	21.0	23.5
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	224.8	224.8	-	224.8	224.8	-	224.8	224.8
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	21.9	21.9	19.3	41.2	21.9	19.3	41.2	41.2
Subtotal Other Revenues	383.4	383.4	17.2	400.6	381.4	14.7	396.0	403.5
			-			-		
Total Operating Revenues	162,259.9	162,259.9	17,265.5	179,525.4	179,221.1	3,635.7	182,856.8	192,891.7
Revenues per Avg Customer	2.1	2.1	0.2	2.3	2.3	0.0	2.3	2.5

EXPENSES

TABLE F-1

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

PAYROLL EXPENSE

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Payroll Expense								
Salaries	12,568.4	12,568.4	3,432.6	16,001.0	16,001.0	(2,001.2)	13,999.8	14,490.7
Overtime	784.7	784.7	1.9	786.6	786.6	-	786.6	799.0
Total Salaries	13,353.1	13,353.1	3,434.4	16,787.5	16,787.5	(2,001.2)	14,786.4	15,289.7
Capitalized Payroll	(3,830.6)	(3,830.6)	(1,006.8)	(4,837.4)	(4,837.4)	598.1	(4,239.3)	(4,382.9)
Total Net Payroll	9,522.5	9,522.5	2,427.6	11,950.1	11,950.1	(1,403.1)	10,547.0	10,906.8

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

OPERATING EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
SS Operation Labor and Expenses	702	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Miscellaneous Expenses	703	40.6	40.6	1.0	41.6	41.6	-	41.6	42.5
SS Purchased Water	704	63553.2	63553.2	(1,952.2)	61601.0	61598.1	9,615.0	71213.1	72402.7
PP Power production Labor and Exp	722	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Pumping Labor and Expenses	724	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Miscellaneous Expenses	725	1.5	1.5	-	1.5	1.5	-	1.5	1.6
PP Fuel or Power Purchased for Pumping	726	2154.9	2154.9	1,978.4	4133.3	4130.7	49.9	4180.6	4182.7
WT Operation Labor and Expenses	742	9.0	9.0	-	9.0	9.0	-	9.0	9.2
WT Miscellaneous Expenses	743	562.2	562.2	0.1	562.3	562.3	-	562.3	575.2
WT Chemicals and Filtering Materials	744	231.5	231.5	68.3	299.8	299.8	23.8	323.6	338.3
TD Storage Facilities Expenses	752	0.6	0.6	-	0.6	0.6	-	0.6	0.6
TD Transmission and Distribution	753	0.1	0.1	-	0.1	0.1	-	0.1	0.1
TD Meter Expenses	754	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Customer Installations Expense	755	0.4	0.4	-	0.4	0.4	-	0.4	0.4
TD Miscellaneous Expenses	756	1024.5	1024.5	224.5	1249.0	1287.9	54.5	1342.3	1103.5
CA Meter Reading Expenses	772	2.3	2.3	-	2.3	2.3	-	2.3	2.4
CA Customer Records and Collection	773	1.8	1.8	-	1.8	1.8	-	1.8	1.8
CA Miscellaneous Customer Account	774	115.6	115.6	-	115.6	115.6	-	115.6	118.3
CA Uncollectible Accounts	775	1276.6	1276.6	88.9	1365.5	1364.8	18.0	1382.8	1445.0
Other Divisional & Capex Related O&M		0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL OPERATION EXPENSES		68956.2	68956.2	409.0	69262.3	69295.6	9,761.2	79130.1	80173.7
Present Rates									
Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.5207%	0.5207%	0.0000%	0.5207%	0.5207%
Uncollectible		839.9	839.9	(14.0)	825.9	825.9	91.3	917.1	966.7
Leak Adjustments		418.1	418.1	-	418.1	418.1	-	418.1	427.7
Total Uncollectible		1,258.0	1,258.0	(14.0)	1,244.0	1,244.0	91.3	1,335.2	1,394.5
Proposed Rates									
Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.5207%	0.5207%	0.0000%	0.5207%	0.5207%
Uncollectibles		858.5	858.5	-	947.4	946.7	18.0	964.7	1,017.2
Leak Adjustments		418.1	418.1	-	418.1	418.1	-	418.1	427.7
Total Uncollectibles		1,276.6	1,276.6		1,365.5	1,364.8	18.0	1,382.8	1,445.0
Purchased Water		63,553.2	63,553.2	(1,952.2)	61,601.0	61,598.1	9,615.0	71,213.1	72,402.7
Purchased Power		2,154.9	2,154.9	1,978.4	4,133.3	4,130.7	49.9	4,180.6	4,182.7
Chemicals		231.5	231.5	68.3	299.8	299.8	23.8	323.6	338.3
Uncollectibles		1,276.6	1,276.6	88.9	1,365.5	1,364.8	18.0	1,382.8	1,445.0
		1,740.0	1,740.0	122.8	1,862.7	1,902.2	127.8	2,029.9	1,805.0
Total		68,956.2	68,956.2	306.1	69,262.3	69,295.6	9,834.5	79,130.1	80,173.7

TABLE F-3

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

MAINTENANCE EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
Maintenance Expenses									
SS Maintenance of Structures and Impr	707	-	-	-	-	-	-	-	-
SS Maint of Collecting and Imp Resrv	708	-	-	-	-	-	-	-	-
Source of Supply - Lakes, Rivers	709	-	-	-	-	-	-	-	-
Source of Supply - Springs	710	-	-	-	-	-	-	-	-
SS Maintenance of Wells	711	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Maintenance of Supply Mains	712	-	-	-	-	-	-	-	-
SS Maintenance of Other Source of Supply	713	37.4	37.4	-	37.4	37.4	-	37.4	38.3
PP Maintenance of Structures and Impr	730	-	-	-	-	-	-	-	-
PP Maintenance of Power Production	731	0.4	0.4	-	0.4	0.4	-	0.4	0.4
PP Maintenance of Other Pumping	733	103.3	103.3	-	103.3	103.3	-	103.3	105.7
WT Maintenance of Structures and Impr	747	-	-		-	-		-	-
WT Maintenance of Water Treatment	748	0.2	0.2	-	0.2	0.2	-	0.2	0.2
TD Maintenance of Structures and Impr	759	-	-	-	-	-	-	-	-
TD Maintenance of Reservoirs and Tanks	760	0.5	0.5	-	0.5	0.5	-	0.5	0.5
TD Maintenance of Transmission and Distr	761	11.0	11.0	0.2	11.2	11.2	-	11.2	11.5
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	6.5	6.5	-	6.5	6.5	-	6.5	6.6
TD Maintenance of Meters	764	1.3	1.3	-	1.3	1.3	-	1.3	1.4
TD Maintenance of Hydrants	765	3.0	3.0	-	3.0	3.0	-	3.0	3.1
TD Maintenance of Miscellaneous Plant	766	1,464.5	1,464.5		1,464.3	1,466.0	(1.7)	1,464.3	1,474.6
TOTAL MAINTENANCE EXPENSES		1,628.2	1,628.2	(0.0)	1,628.2	1,629.8	(1.7)	1,628.2	1,642.2
Tank Painting		343.2	343.2	(1.7)	341.6	343.2	1.7	341.6	326.0
Other Maintenance		1,284.9	1,284.9	1.6	1,286.6	1,286.6	-	1,286.6	1,316.2
Total		1,628.2	1,628.2	(0.0)	1,628.2	1,629.8	1.7	1,628.2	1,642.2

TABLE G-1

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

A&G EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	190.3	190.3	-	190.3	190.3	-	190.3	194.7
AG Property Insurance	793	398.7	398.7	65.03	463.7	463.7	(98.4)	365.3	389.9
AG Injuries and Damages	794	1537.1	1537.1	-	1537.1	1537.1	-	1537.1	1649.6
AG Employees' Pensions and Benefits	795	2809.8	2809.8	319.3	3129.1	3129.1	(199.7)	2929.5	3046.0
AG Regulatory Commission Expenses	797	141.8	141.8	660.11	801.9	801.9	-	801.9	801.9
AG Outside Services Employed	798	1062.5	1062.5	34.0	1096.5	1096.5	(74.5)	1022.0	1045.5
AG Miscellaneous General Expenses	799	2352.0	2352.0	854.7	3206.7	3116.1	(38.3)	3077.8	2979.3
AG Maintenance of General Plant	805	935.8	935.8	-	935.8	935.8	-	935.8	956.7
AG Rents	811	740.7	740.7	519.6	1260.4	1260.4	(305.6)	954.8	959.2
TOTAL A&G EXPENSES		10,168.8	10,168.8	2,452.7	12,621.6	12,531.0	(716.4)	11,814.6	12,023.0
Service Company Costs		5,477.9	5,477.9	1,759.9	7,237.7	7,237.7	(859.1)	6,378.6	6,599.1
General Office Return on Rate Base		2,693.1	2,693.1	608.2	3,301.3	3,301.8	(160.0)	3,141.9	3,558.5
Citizens Acquisition Premium		1,702.9	1,702.9	-	1,702.9	1,702.9	-	1,702.9	1,716.9
TOTAL GENERAL OFFICE EXPENSES		9,873.9	9,873.9	2,368.1	12,242.0	12,242.5	(1,019.1)	11,223.4	11,874.5

TAXES OTHER THAN INCOME

TABLE H-1

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

TAXES OTHER THAN INCOME

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
Ad Valorem	507	4,608.3	4,608.3	204.9	4,813.2	4,884.7	(158.8)	4,725.9	5,503.2
Franchise Taxes	507	-	-	-	-	-	-	-	-
Payroll Taxes	507	886.6	886.6	95.7	982.3	982.3	(85.4)	896.9	922.8
Other	507	13.8	13.8	1.9	15.7	15.7	(1.1)	14.5	14.8
Non-Utility	538	(3.6)	(3.6)	(0.4)	(4.0)	(4.0)	0.2	(3.8)	(3.8)
Total Other Taxes		5,505.1	5,505.1	302.1	5,807.2	5,878.6	(245.1)	5,633.5	6,436.9
Other Tax Expense per customer									
Present Rates									
Revenues		158,628.9	158,628.9	(2,685.9)	155,943.0	155,941.4	17,527.9	173,469.3	182,935.4
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
Proposed Rates									
Revenues		162,201.0	162,201.0	17,074.1	179,275.1	179,155.2	3,448.1	182,603.3	192,633.6
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
Ad Valorem Taxes Calculation:									
Beginning Taxable Plant		382,230.3	382,230.3	73,777.7	456,008.0	452,652.6	(20,534.5)	432,118.1	491,480.6
Ending Taxable Plant		428,339.8	428,339.8	100,888.7	529,228.5	525,651.9	(34,171.3)	491,480.6	550,843.2
Ad Valorem Rate		1.076%	1.076%	0.909%	0.909%	0.929%	0.0	0.962%	0.999%
Ad Valorem Taxes		4,608.3	4,608.3	794.28	4,813.2	4,884.7	(8.83)	4,725.9	5,503.2

TAXES ON INCOME

TABLE I-1

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

TAXES BASED ON INCOME

(PRESENT RATES)

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		TEST YEAR 2027	ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Operating Revenues	158,628.9	158,628.9	(2,685.9)	155,943.0	155,941.4	17,527.9	173,469.3	182,935.4
Operating Revenue Deductions:								
Operating Exps less uncollectibles	98,891.7	98,891.7	7,568.5	106,460.2	106,405.1	6,603.0	113,008.1	115,225.7
Uncollectibles	1,258.0	1,258.0	(14.0)	1,244.0	1,244.0	91.3	1,335.2	1,394.5
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	18,487.4	18,487.4	2,093.0	20,580.4	20,601.3	(667.1)	19,934.2	22,579.9
Interest Expense	7,141.9	7,141.9	1,270.2	8,412.1	8,383.4	(399.4)	7,984.0	8,818.6
General Taxes	5,505.1	5,505.1	302.1	5,807.2	5,878.6	(245.1)	5,633.5	6,436.9
Non-deductible Meals	-	-	(16.5)	(16.5)	(16.5)	0.5	(16.0)	(16.4)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	131,284.1	131,284.1	11,203.2	142,487.3	142,495.9	5,383.2	147,879.1	154,439.2
State	131,284.1	131,284.1	11,203.2	142,487.3	142,495.9	5,383.2	147,879.1	154,439.2
Taxable Income - State	27,344.8	27,344.8	(13,889.1)	13,455.8	13,445.5	12,144.7	25,590.2	28,496.2
State Income Tax @ (see below)	2,417.3	2,417.3	(1,227.8)	1,189.5	1,188.6	1,073.6	2,262.2	2,519.1
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	2,417.3	2,417.3	(1,227.8)	1,189.5	1,188.6	1,073.6	2,262.2	2,519.1
Taxable Income - Federal	24,801.6	24,801.6	(13,623.1)	11,178.6	11,168.3	11,878.7	23,047.0	25,430.8
Federal Income Tax @ (See below)	5,208.3	5,208.3	(2,860.8)	2,347.5	2,345.3	2,494.5	4,839.9	5,340.5
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(135.0)	(135.0)	-	(135.0)	(135.0)	-	(135.0)	(204.6)
FEDERAL INCOME TAX	5,073.3	5,073.3	(2,860.8)	2,212.5	2,210.3	2,494.5	4,704.9	5,135.9
			-			-		
TOTAL TAXES ON INCOME	7,490.6	7,490.6	(4,088.6)	3,402.0	3,398.9	3,568.1	6,967.0	7,654.9
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%
			-					

TABLE I-2

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

TAXES BASED ON INCOME

(PROPOSED RATES)

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		TEST YEAR 2027	ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Operating Revenues	162,201.0	162,201.0	17,074.1	179,275.1	179,155.2	3,448.1	182,603.3	192,633.6
Operating Revenue Deductions:								
Operating Exps less uncollectibles	98,891.7	98,891.7	7,568.5	106,460.2	106,405.1	6,603.0	113,008.1	115,225.7
Uncollectibles	1,276.6	1,276.6	88.9	1,365.5	1,364.8	18.0	1,382.8	1,445.0
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	18,487.4	18,487.4	2,093.0	20,580.4	20,601.3	(667.1)	19,934.2	22,579.9
Interest Expense	7,141.9	7,141.9	1,270.2	8,412.1	8,383.4	(399.4)	7,984.0	8,818.6
General Taxes	5,505.1	5,505.1	302.1	5,807.2	5,878.6	(245.1)	5,633.5	6,436.9
Non-deductible Meals	-	-	(16.5)	(16.5)	(16.5)	0.5	(16.0)	(16.4)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:			-			-		
Federal	131,302.7	131,302.7	11,306.1	142,608.8	142,616.7	5,309.9	147,926.6	154,489.7
State	131,302.7	131,302.7	11,306.1	142,608.8	142,616.7	5,309.9	147,926.6	154,489.7
Taxable Income - State	30,898.3	30,898.3	5,768.0	36,666.4	36,538.4	(1,861.7)	34,676.7	38,143.9
State Income Tax @ (see below)	2,731.4	2,731.4	509.9	3,241.3	3,230.0	(164.6)	3,065.4	3,371.9
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	2,731.4	2,731.4	509.9	3,241.3	3,230.0	(164.6)	3,065.4	3,371.9
Taxable Income - Federal	28,355.1	28,355.1	6,034.1	34,389.2	34,261.2	(2,127.8)	32,133.4	35,078.5
Federal Income Tax @ (See below)	5,954.6	5,954.6	1,267.2	7,221.7	7,194.9	(446.8)	6,748.0	7,366.5
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(135.0)	(135.0)	-	(135.0)	(135.0)	-	(135.0)	(204.6)
FEDERAL INCOME TAX	5,819.6	5,819.6	1,267.2	7,086.7	7,059.9	(446.8)	6,613.0	7,161.9
			-			-		
TOTAL TAXES ON INCOME	8,551.0	8,551.0	1,777.0	10,328.0	10,289.9	(611.4)	9,678.4	10,533.8
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

PLANT IN SERVICE TEST YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Plant in Service Beg. of Year	591,196.6	591,196.6	34,695.1	625,891.7	627,010.7	(13,775.6)	613,235.1
Gross Additions During Year	66,910.8	66,910.8	21,850.0	88,760.8	84,170.1	(7,476.9)	76,693.3
Retirements	1,687.1	1,687.1	273.7	1,960.8	2,025.1	(231.5)	1,793.6
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	65,223.7	65,223.7	21,576.3	86,800.0	82,145.1	(7,245.4)	74,899.7
Construction Work in Progress Beg. Bal.	25,389.4	25,389.4	11,323.0	36,712.4	33,079.6	(1,292.9)	31,786.7
Construction Work in Progress End Bal.	2,077.9	2,077.9	23,412.1	25,490.0	25,549.7	(4,192.7)	21,357.0
Net Change During Year - CWIP	(23,311.6)	(23,311.6)	12,089.1	(11,222.4)	(7,529.8)	(2,899.8)	(10,429.7)
Total Beg. Utility Plant and CWIP	616,586.0	616,586.0	46,018.1	662,604.2	660,090.3	(15,068.4)	645,021.9
Net Additions - Total	41,912.2	41,912.2	33,665.4	75,577.6	74,615.2	(10,145.2)	64,470.0
6 Year Average Weighting Factor	50%	50%	3%	53%	55%	-0.10%	55%
Weighted Average Utility Plant	637,542.1	637,542.1	65,291.6	702,833.7	701,338.8	(20,740.3)	680,598.4

TABLE J-2

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

PLANT IN SERVICE ESCALATION YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Plant in Service Beg. of Year	656,420.3	656,420.3	56,271.4	712,691.7	709,155.8	(21,021.0)	688,134.8
Gross Additions During Year	70,914.1	70,914.1	24,265.3	95,179.4	95,157.9	(14,201.6)	80,956.2
Retirements	2,023.2	2,023.2	275.1	2,298.3	2,319.5	(351.2)	1,968.4
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	68,890.9	68,890.9	23,990.3	92,881.1	92,838.3	(13,850.5)	78,987.9
Construction Work in Progress Beg. Bal.	2,077.9	2,077.9	23,412.1	25,490.0	25,549.7	(4,192.7)	21,357.0
Construction Work in Progress End Bal.	2,077.9	2,077.9	9,959.0	12,036.9	12,047.5	(1,660.2)	10,387.3
Net Change During Year - CWIP	-	-	(13,453.1)	(13,453.1)	(13,502.3)	2,532.5	(10,969.8)
Total Beg. Utility Plant and CWIP	658,498.2	658,498.2	79,683.5	738,181.7	734,705.5	(25,213.7)	709,491.9
Net Additions - Total	68,890.9	68,890.9	10,537.1	79,428.0	79,336.1	(11,318.0)	68,018.1
6 Year Average Weighting Factor	50%	50%	4%	54%	55%	-0.05%	55%
Weighted Average Utility Plant	692,943.6	692,943.6	88,382.9	781,326.5	778,128.0	(31,443.1)	746,684.9

TABLE K-1

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

DEPRECIATION RESERVE & EXPENSE TEST YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Depreciation Reserve Beg. of Year	164,156.2	164,156.2	(632.6)	163,523.6	163,564.3	30.9	163,595.1
Annual Accrual Including Contribution Depreciation'	17,221.6	17,221.6	1,470.6	18,692.2	18,713.0	(537.9)	18,175.1
Retirements/Debits to Depreciation	1,687.1	1,687.1	273.7	1,960.8	2,025.1	(231.5)	1,793.6
(Salvage) and Cost of Removal	(3,176.4)	(3,176.4)	-	(3,176.4)	(3,176.4)	-	(3,176.4)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
						-	
Net Accrual	12,358.1	12,358.1	1,196.9	13,555.0	13,511.5	(306.4)	13,205.1
6 Year Average Weighting Factor	74%	74%	-24%	50%	50%	0.1	60%
Weighted Average Depreciation	9,102.4	9,102.4	(2,340.2)	6,762.2	6,716.1	1,191.4	7,907.5
WEIGHTED DEPRECIATION RESERVE	173,258.7	173,258.7	(2,972.8)	170,285.8	170,280.4	1,222.2	171,502.6

TABLE K-2

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

DEPRECIATION RESERVE & EXPENSE ESCALATION YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Depreciation Reserve Beg. of Year	177,211.7	177,211.7	(133.1)	177,078.6	177,075.8	(275.6)	176,800.2
Annual Accrual Including Contribution Depreciation'	19,048.5	19,048.5	2,085.9	21,134.3	21,144.7	(827.0)	20,317.7
Retirements/Debits to Depreciation	2,023.2	2,023.2	275.1	2,298.3	2,319.5	(351.2)	1,968.4
(Salvage) and Cost of Removal	(1,408.4)	(1,408.4)	-	(1,408.4)	(1,408.4)	-	(1,408.4)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	15,616.8	15,616.8	1,810.8	17,427.6	17,416.8	(475.9)	16,940.9
6 Year Average Weighting Factor	61%	61%	-12%	49%	49%	0.1	60%
Weighted Average Depreciation	9,524.2	9,524.2	(1,046.7)	8,477.5	8,544.4	1,635.4	10,179.8
WEIGHTED DEPRECIATION RESERVE	186,735.9	186,735.9	(1,179.8)	185,556.1	185,620.2	1,359.8	186,980.1

TABLE L-1

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027
	(Thousands of $)			(Thousands of $)			
Weighted Average Utility Plant in Service	637,542.1	637,542.1	65,291.6	702,833.7	701,338.8	(20,740.3)	680,598.4
Materials and Supplies	542.1	542.1	-	542.1	542.1	-	542.1
Working Cash, Operational	6,052.4	6,052.4	88.3	6,140.7	6,052.4	88.3	6,140.7
Working Cash, Lead Lag	7,799.1	7,799.1	1,011.0	8,810.1	8,795.9	(404.3)	8,391.6
SUBTOTAL	651,935.7	651,935.7	66,390.8	718,326.6	716,729.1	(21,056.3)	695,672.8
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(173,258.7)	(173,258.7)	2,972.8	(170,285.8)	(170,280.4)	(1,222.2)	(171,502.6)
Advances for Construction	(4,929.1)	(4,929.1)	15.4	(4,913.7)	(4,913.0)	39.8	(4,873.2)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(33,600.4)	(33,600.4)	157.4	(33,443.0)	(33,448.0)	364.9	(33,083.1)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(42,713.6)	(42,713.6)	(855.0)	(43,568.6)	(43,531.9)	274.0	(43,257.9)
Accumulated Deferred State Income Taxes	(13,458.5)	(13,458.5)	(392.1)	(13,850.6)	(13,833.6)	125.3	(13,708.4)
SUBTOTAL DEDUCTIONS	(267,960.3)	(267,960.3)	1,898.5	(266,061.7)	(266,006.9)	(418.3)	(266,425.2)
WEIGHTED AVERAGE RATE BASE	383,975.5	383,975.5	68,289.4	452,264.8	450,722.2	(21,474.6)	429,247.7
Weighted Cost of Debt	1.86%	1.86%	0.00%	1.86%	1.86%	0.00%	1.86%
Rate Making Interest	7,141.9	7,141.9	1,270.2	8,412.1	8,383.4	(399.4)	7,984.0

TABLE L-2

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

WEIGHTED AVERAGE RATE BASE ESCALATION YEAR

ITEM	Cal-Adv ORIGINAL 2028	Cal-Adv REVISION 2028	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2028	CAW ORIGINAL 2028	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)			
Weighted Average Utility Plant in Service	692,943.6	692,943.6	88,382.9	781,326.5	778,128.0	(31,443.1)	746,684.9
Materials and Supplies	553.1	553.1	-	553.1	553.1	-	553.1
Working Cash, Operational	5,757.8	5,757.8	88.3	5,846.1	5,757.8	88.3	5,846.1
Working Cash, Lead Lag	8,440.7	8,440.7	982.4	9,423.2	9,444.0	(489.6)	8,954.4
SUBTOTAL	707,695.3	707,695.3	89,453.6	797,148.9	793,882.9	(31,844.4)	762,038.5
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(186,735.9)	(186,735.9)	1,179.8	(185,556.1)	(185,620.2)	(1,359.8)	(186,980.1)
Advances for Construction	(4,817.3)	(4,817.3)	30.4	(4,786.9)	(4,785.8)	57.0	(4,728.8)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(33,436.8)	(33,436.8)	298.4	(33,138.4)	(33,145.2)	513.6	(32,631.7)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(47,309.1)	(47,309.1)	(726.1)	(48,035.2)	(47,974.1)	332.8	(47,641.3)
Accumulated Deferred State Income Taxes	(15,789.0)	(15,789.0)	(328.8)	(16,117.8)	(16,089.8)	150.9	(15,938.9)
SUBTOTAL DEDUCTIONS	(288,088.2)	(288,088.2)	453.8	(287,634.4)	(287,615.2)	(305.5)	(287,920.6)
WEIGHTED AVERAGE RATE BASE	419,607.1	419,607.1	89,907.4	509,514.5	506,267.8	(32,149.9)	474,117.9
Weighted Cost of Debt	1.86%	1.86%	0.00%	1.86%	1.86%	0.00%	1.86%
Rate Making Interest	7,804.7	7,804.7	1,672.3	9,477.0	9,416.6	(598.0)	8,818.6

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-5 For Settlement

Monterey Wastewater Comparison Exhibit

CALIFORNIA AMERICAN WATER
Monterey Waste Water
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PRESENT RATES

2027 @ PRESENT RATES

	Cal-Adv		CAW EXCEEDS	CAW		AUTHORIZED ADOPTED	ADOPTED	
	ORIGINAL 2027	REVISION 2027	BRANCH DIFFERENCE	REVISION 2027	ORIGINAL 2027	EXCEEDS UTILITY	TEST YEAR 2027	ESCALATION YEAR 2028
Operating Revenues	4,482.7	4,482.7	0.3	4,482.9	4,482.7	211.5	4,694.1	5,236.3
Operation & Maintenance Exp								
Labor	1,109.2	1,109.2	142.8	1,252.1	1,252.1	(110.7)	1,141.3	1,174.4
Purchased Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchased Power	382.7	382.7	(29.3)	353.4	353.4	0.0	353.4	353.4
Chemicals	401.9	401.9	8.7	410.5	410.5	0.0	410.5	425.8
Operation Expense	460.0	460.0	0.0	460.0	460.0	1.4	461.4	472.0
Maintenance (excluding Amort Tank Painting)	115.9	115.9	0.0	115.9	115.9	0.0	115.9	118.6
Amortization of Tank Painting	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Customer Accounting	24.1	24.1	0.0	24.1	24.1	0.0	24.1	24.7
Uncollectible Expense	23.6	23.6	0.0	23.6	23.6	1.1	24.7	27.5
Insurance	41.7	41.7	1.0	42.7	42.7	(1.5)	41.2	43.9
Pensions and Benefits	292.2	292.2	26.3	318.5	318.5	(26.5)	292.0	304.1
Regulatory Expenses	2.1	2.1	9.9	12.0	12.0	0.0	12.0	12.0
Rents	6.0	6.0	7.0	13.0	13.0	(4.8)	8.2	8.3
Other Administrative & General	766.6	766.6	12.5	779.1	777.8	(1.2)	776.6	774.4
Service Company Costs	81.9	81.9	26.3	108.2	108.2	(12.8)	95.3	98.6
Citizens Acquisition Premium	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Office Return on Rate Base	40.3	40.3	9.1	49.3	49.4	(2.4)	47.0	53.2
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
San Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	3,748.1	3,748.1	214.4	3,962.5	3,961.1	(157.5)	3,803.6	3,890.8
Depreciation	431.8	431.8	28.0	459.7	459.8	(10.0)	449.9	482.8
General Taxes	123.7	123.7	1.5	125.3	131.2	(15.1)	116.1	119.5
Total Operating Expenses	4,303.6	4,303.6	243.8	4,547.4	4,552.1	(182.6)	4,369.5	4,493.0
Income Before Income Taxes	179.1	179.1	(243.5)	(64.5)	(69.5)	394.1	324.6	743.3
State Income Taxes	2.1	2.1	(19.7)	(17.5)	(18.0)	32.9	14.9	51.4
Federal Income Taxes	(10.5)	(10.5)	(46.0)	(56.5)	(57.5)	77.4	19.9	100.9
Total Income Taxes	(8.4)	(8.4)	(65.6)	(74.0)	(75.5)	110.3	34.8	152.3
Utility Operating Income	187.4	187.4	(177.9)	9.5	6.0	283.7	289.8	591.1
Average Rate Base	8,338.9	8,338.9	(1,117.5)	7,221.5	7,225.0	1,178.2	8,403.2	8,728.7
Return on Rate Base	2.25%	2.25%	-2.12%	0.13%	0.08%	3.36%	3.45%	6.77%

CALIFORNIA AMERICAN WATER
Monterey Waste Water
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES

2027 @ PROPOSED RATES

	Cal-Adv		CAW EXCEEDS	CAW		AUTHORIZED ADOPTED	ADOPTED	
	ORIGINAL 2027	REVISION 2027	BRANCH DIFFERENCE	REVISION 2027	ORIGINAL 2027	EXCEEDS UTILITY	TEST YEAR 2027	ESCALATION YEAR 2028
Operating Revenues	5,131.7	5,131.7	132.3	5,263.9	5,269.1	(65.4)	5,203.6	5,349.9
Operation & Maintenance Exp								
Labor	1,109.2	1,109.2	142.8	1,252.1	1,252.1	(110.7)	1,141.3	1,174.4
Purchased Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchased Power	382.7	382.7	(29.3)	353.4	353.4	0.0	353.4	353.4
Chemicals	401.9	401.9	8.7	410.5	410.5	0.0	410.5	425.8
Operation Expense	460.0	460.0	0.0	460.0	460.0	1.4	461.4	472.0
Maintenance (excluding Amort Tank Painting)	115.9	115.9	0.0	115.9	115.9	0.0	115.9	118.6
Amortization of Tank Painting	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Customer Accounting	24.1	24.1	0.0	24.1	24.1	0.0	24.1	24.7
Uncollectible Expense	27.0	27.0	0.7	27.7	27.7	(0.3)	27.3	28.1
Insurance	41.7	41.7	1.0	42.7	42.7	(1.5)	41.2	43.9
Pensions and Benefits	292.2	292.2	26.3	318.5	318.5	(26.5)	292.0	304.1
Regulatory Expenses	2.1	2.1	9.9	12.0	12.0	0.0	12.0	12.0
Rents	6.0	6.0	7.0	13.0	13.0	(4.8)	8.2	8.3
Other Administrative & General	766.6	766.6	12.5	779.1	777.8	(1.2)	776.6	774.4
Service Company Costs	81.9	81.9	26.3	108.2	108.2	(12.8)	95.3	98.6
Citizens Acquisition Premium	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Office Return on Rate Base	40.3	40.3	9.1	49.3	49.4	(2.4)	47.0	53.2
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
San Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	3,751.5	3,751.5	215.0	3,966.5	3,965.2	(158.9)	3,806.3	3,891.3
Depreciation	431.8	431.8	28.0	459.7	459.8	(10.0)	449.9	482.8
General Taxes	123.7	123.7	1.5	125.3	131.2	(15.1)	116.1	119.5
Total Operating Expenses	4,307.0	4,307.0	244.5	4,551.5	4,556.2	(184.1)	4,372.2	4,493.6
Income Before Income Taxes	824.7	824.7	(112.2)	712.4	712.8	118.6	831.5	856.4
State Income Taxes	59.2	59.2	(8.0)	51.1	51.2	8.5	59.7	61.4
Federal Income Taxes	125.1	125.1	(18.4)	106.7	106.8	19.6	126.3	124.6
Total Income Taxes	184.3	184.3	(26.4)	157.8	157.9	28.1	186.1	186.0
Utility Operating Income	640.4	640.4	(85.8)	554.6	554.9	90.5	645.4	670.4
Average Rate Base	8,338.9	8,338.9	(1,117.5)	7,221.5	7,225.0	1,178.2	8,403.2	8,728.7
Return on Rate Base	7.68%	7.68%	0.00%	7.68%	7.68%	0.00%	7.68%	7.68%

REVENUE

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
AVERAGE NUMBER OF CUSTOMERS

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
Sewer Customers:								
Residential (Sewer - Active)	1361.0	1361.0	-	1361.0	1361.0	-	1361.0	1374.0
Residential & Small Commercial (Sewer - Active)	447.0	447.0		447.0	447.0		447.0	450.0
Residential & Small Commercial (Sewer - Passive)	778.0	778.0		778.0	778.0		778.0	787.0
Mobile Home Residential (Sewer)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Recreational Vehicle (Sewer)	0.0	0.0		0.0	0.0		0.0	0.0
Commercial (Sewer - Active)	16.0	16.0		16.0	16.0		16.0	16.0
Small Commercial (Sewer - Active)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Large Commercial (Sewer - Passive)	26.0	26.0		26.0	26.0		26.0	26.0
Commercial (Sewer)	0.0	0.0		0.0	0.0		0.0	0.0
Hotel (Sewer - Active)	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Industrial (Sewer - Passive)	4.0	4.0	-	4.0	4.0	-	4.0	4.0
Public Authority (School) (Sewer - Active)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Public Authority (School) (Sewer - Passive)	5.0	5.0	-	5.0	5.0	-	5.0	5.0
Golf Course (Sewer - Active)	0.0	0.0		0.0	0.0		0.0	0.0
Miscellaneous (Sewer - Active)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SPCA Contract (Sewer - Active)	0.0	0.0		0.0	0.0		0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0		0.0	0.0		0.0	0.0
Reserved	0.0	0.0		0.0	0.0		0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	2638.0	2638.0		2638.0	2638.0		2638.0	2663.0

TABLE E-1

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

OPERATING REVENUES

(AT PRESENT RATES)

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
	(Thousands of)			(Thousands of)				
Sewer Customers								
Residential (Sewer - Active)	2,433.2	2,433.2		2,433.2	2,433.2		2,543.9	2,790.9
Residential & Small Commercial (Sewer - Active)	797.4	797.4	-	797.4	797.4	36.3	833.7	912.1
Residential & Small Commercial (Sewer - Passive)	873.9	873.9		873.9	873.9		920.3	1,094.4
Mobile Home Residential (Sewer)	-	-		-	-		-	-
Recreational Vehicle (Sewer)	-	-	-	-	-	-	-	-
Commercial (Sewer - Active)	28.5	28.5		28.5	28.5		29.8	32.4
Small Commercial (Sewer - Active)	-	-		-	-		-	-
Large Commercial (Sewer - Passive)	58.1	58.1	-	58.1	58.1	3.1	61.2	71.9
Commercial (Sewer)	-	-		-	-		-	-
Hotel (Sewer - Active)	256.3	256.3		256.3	256.3		268.0	291.2
Industrial (Sewer - Passive)	26.8	26.8	-	26.8	26.8	1.4	28.2	33.2
Public Authority (School) (Sewer - Active)	-	-	-	-	-	-	-	-
Public Authority (School) (Sewer - Passive)	6.7	6.7	-	6.7	6.7	0.4	7.1	8.3
Golf Course (Sewer - Active)	-	-	-	-	-	-	-	-
Miscellaneous (Sewer - Active)	-	-		-	-		-	-
SPCA Contract (Sewer - Active)	-	-	-	-	-	-	-	-
Reserved	-	-		-	-		-	-
Total Metered Revenues	4,481.0	4,481.0	-	4,481.0	4,481.0	211.2	4,692.2	5,234.4
Other Revenues								
Method 5 Revenues	-	-	-	-	-	-	-	-
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	-	-		-	-		-	-
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	1.3	1.3		1.3	1.3		1.3	1.3
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	0.3	0.3		0.6	0.3		0.6	0.6
Subtotal Other Revenues	1.7	1.7	0.3	1.9	1.7	0.3	1.9	1.9
Total Operating Revenues	4,482.7	4,482.7	0.3	4,482.9	4,482.7	211.5	4,694.1	5,236.3
Revenues per Avg Customer	1.7	1.7		1.7	1.7		1.8	2.0

TABLE E-2

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

OPERATING REVENUES

(AT Proposed RATES)

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Sewer Customers								
Residential (Sewer - Active)	2,731	2,731		2,802	2,804		2,765	2,869
Residential & Small Commercial (Sewer - Active)	895	895	23.0	918	919	(13.0)	906	938
Residential & Small Commercial (Sewer - Passive)	1,061	1,061		1,088	1,090		1,082	1,127
Mobile Home Residential (Sewer)	0	0		0	0		0	0
Recreational Vehicle (Sewer)	0	0	-	0	0	-	0	0
Commercial (Sewer - Active)	32	32		33	33		32	33
Small Commercial (Sewer - Active)	0	0		0	0		0	0
Large Commercial (Sewer - Passive)	71	71	1.8	72	72	(0.5)	72	74
Commercial (Sewer)	0	0		0	0		0	0
Hotel (Sewer - Active)	288	288		295	295		291	299
Industrial (Sewer - Passive)	33	33	0.8	33	33	(0.2)	33	34
Public Authority (School) (Sewer - Active)	0	0	-	0	0	-	0	0
Public Authority (School) (Sewer - Passive)	8	8	0.2	8	8	(0.1)	8	9
Golf Course (Sewer - Active)	0	0	-	0	0	-	0	0
Miscellaneous (Sewer - Active)	0	0		0	0		0	0
SPCA Contract (Sewer - Active)	0	0	-	0	0	-	0	0
Reserved	0	0	-	0	0	-	0	0
Total Metered Revenues	5,118	5,118	131.4	5,250	5,255	(65.9)	5,190	5,384
Other Revenues								
Method 5 Revenues	-	-	-	-	-	-	-	-
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	-	-	-	-	-	-	-	-
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	1.3	1.3	-	1.3	1.3	-	1.3	1.3
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	0.3	0.3		0.6	0.3		0.6	0.6
Subtotal Other Revenues	1.7	1.7	0.3	1.9	1.7	0.3	1.9	1.9
Total Operating Revenues	5,120.1	5,120.1	131.7	5,251.8	5,257.1	(65.6)	5,191.5	5,385.6
Revenues per Avg Customer	1.9	1.9	0.0	2.0	2.0	(0.0)	2.0	2.0

EXPENSES

TABLE F-1

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

PAYROLL EXPENSE

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Payroll Expense								
Salaries	1,023.6	1,023.6	159.9	1,183.5	1,183.5	(122.5)	1,061.0	1,093.3
Overtime	169.4	169.4	0.3	169.7	169.7	-	169.7	173.2
Total Salaries	1,192.9	1,192.9	160.2	1,353.1	1,353.1	(122.5)	1,230.6	1,266.5
Capitalized Payroll	(83.7)	(83.7)	(17.3)	(101.0)	(101.0)	11.7	(89.3)	(92.1)
Total Net Payroll	1,109.2	1,109.2	142.8	1,252.1	1,252.1	(110.7)	1,141.3	1,174.4

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

OPERATING EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
SS Operation Labor and Expenses	702	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Miscellaneous Expenses	703	14.9	14.9	0.0	14.9	14.9	-	14.9	15.2
SS Purchased Water	704	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Power production Labor and Exp	722	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Pumping Labor and Expenses	724	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Miscellaneous Expenses	725	0.3	0.3	-	0.3	0.3	-	0.3	0.3
PP Fuel or Power Purchased for Pumping	726	382.7	382.7	(29.3)	353.4	353.4	-	353.4	353.4
WT Operation Labor and Expenses	742	1.9	1.9	-	1.9	1.9	-	1.9	2.0
WT Miscellaneous Expenses	743	440.4	440.4	-	440.4	440.4	-	440.4	450.5
WT Chemicals and Filtering Materials	744	401.9	401.9	8.7	410.5	410.5	-	410.5	425.8
TD Storage Facilities Expenses	752	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Transmission and Distribution	753	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Meter Expenses	754	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	2.5	2.5	-	2.5	2.5	1.4	3.9	4.0
CA Meter Reading Expenses	772	0.0	0.0	-	0.0	0.0	-	0.0	0.0
CA Customer Records and Collection	773	0.0	0.0	-	0.0	0.0	-	0.0	0.0
CA Miscellaneous Customer Account	774	24.1	24.1	-	24.1	24.1	-	24.1	24.7
CA Uncollectible Accounts	775	27.0	27.0	0.7	27.7	27.7	(0.3)	27.3	28.1
Other Divisional & Capex Related O&M		0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL OPERATION EXPENSES		1,292.3	1,292.3	(19.9)	1,271.7	1,271.7	1.1	1,274.2	1,303.4
Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.5207%	0.5207%	0.0000%	0.5207%	0.5207%
Uncollectible		23.6	23.6	0.0	23.6	23.6	(23.6)	-	-
Leak Adjustments		-	-	-	-	-	-	-	-
Total Uncollectible		23.6	23.6	0.0	23.6	23.6	1.1	24.7	27.5
Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.5207%	0.5207%	0.0000%	0.5207%	0.5207%
Uncollectible		27.0	27.0	0.7	27.7	27.7	(27.7)	-	-
Leak Adjustments		-	-	-	-	-	-	-	-
Total Uncollectible		27.0	27.0	0.7	27.7	27.7	(0.3)	27.3	28.1
Purchased Water		0.0	0.0	-	0.0	0.0	-	0.0	0.0
Purchased Power		382.7	382.7	(29.3)	353.4	353.4	-	353.4	353.4
Chemicals		401.9	401.9	8.7	410.5	410.5	-	410.5	425.8
Uncollectible		27.0	27.0	0.7	27.7	27.7	(0.3)	27.3	28.1
Other Operating Expense		480.7	480.7	(0.7)	480.1	480.0	2.8	482.9	496.1
Total		1,292.3	1,292.3	(20.6)	1,271.7	1,271.7	2.5	1,274.2	1,303.4

TABLE F-3

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

MAINTENANCE EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
Maintenance Expenses									
SS Maintenance of Structures and Impr	707	-	-	-	-	-	-	-	-
SS Maint of Collecting and Imp Resrv	708	-	-	-	-	-	-	-	-
Source of Supply - Lakes, Rivers	709	0.1	0.1	-	0.1	0.1	-	0.1	0.1
Source of Supply - Springs	710	-	-	-	-	-	-	-	-
SS Maintenance of Wells	711	-	-	-	-	-	-	-	-
SS Maintenance of Supply Mains	712	-	-	-	-	-	-	-	-
SS Maintenance of Other Source of Supply	713	2.5	2.5	-	2.5	2.5	-	2.5	2.6
PP Maintenance of Structures and Impr	730	-	-	-	-	-	-	-	-
PP Maintenance of Power Productiotion	731	-	-	-	-	-	-	-	-
PP Maintenance of Other Pumping	733	6.7	6.7	-	6.7	6.7	-	6.7	6.8
WT Maintenance of Structures and Impr	747	-	-		-	-		-	-
WT Maintenance of Wter Treatment	748	88.8	88.8	-	88.8	88.8	-	88.8	90.9
TD Maintenance of Structures and Impr	759	-	-	-	-	-	-	-	-
TD Maintenance of Reservoirs and Tanks	760	-	-	-	-	-	-	-	-
TD Maintenance of Transmission and Distr	761	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	-	-	-	-	-	-	-	-
TD Maintenance of Meters	764	-	-	-	-	-	-	-	-
TD Maintenance of Hydrants	765	-	-	-	-	-	-	-	-
TD Maintenance of Miscellaneous Plant	766	17.8	17.8		17.8	17.8	-	17.8	18.2
TOTAL MAINTENANCE EXPENSES		115.9	115.9	-	115.9	115.9	-	115.9	118.6
Tank Painting		-	-	-	-	-	-	-	-
Other Maintenance		115.9	115.9	-	115.9	115.9	-	- 115.9	118.6
Total		115.9	115.9	-	115.9	115.9	-	115.9	118.6

TABLE G-1

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

A&G EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	1.8	1.8	-	1.8	1.8	-	1.8	1.8
AG Property Insurance	793	6.0	6.0	0.97	6.9	6.9	(1.5)	5.5	5.8
AG Injuries and Damages	794	35.7	35.7	-	35.7	35.7	-	35.7	38.1
AG Employees' Pensions and Benefits	795	292.2	292.2	26.3	318.5	318.5	(26.5)	292.0	304.1
AG Regulatory Commission Expenses	797	2.1	2.1	9.87	12.0	12.0	-	12.0	12.0
AG Outside Services Employed	798	100.2	100.2	0.1	100.3	100.3	(0.7)	99.6	101.9
AG Miscellaneous General Expenses	799	493.5	493.5	12.4	505.9	504.6	(0.4)	504.2	495.7
AG Maintenance of General Plant	805	171.1	171.1	-	171.1	171.1	-	171.1	175.0
AG Rents	811	6.0	6.0	7.0	13.0	13.0	(4.8)	8.2	8.3
TOTAL A&G EXPENSES		1,108.6	1,108.6	56.7	1,165.3	1,163.9	(34.0)	1,129.9	1,142.6
Service Company Costs		81.9	81.9	26.3	108.2	108.2	(12.8)	95.3	98.6
General Office Return on Rate Base		40.3	40.3	9.1	49.3	49.4	(2.4)	47.0	53.2
Citizens Acquisiiton Premium		-	-	-	-	-	-	-	-
TOTAL GENERAL OFFICE EXPENSES		122.1	122.1	35.4	157.5	157.5	(15.2)	142.3	151.8

TAXES OTHER THAN INCOME

TABLE H-1

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

TAXES OTHER THAN INCOME

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
Ad Valorem	507	33.8	33.8	(5.3)	28.5	34.4	(6.6)	27.8	28.7
Franchise Taxes	507	-	-	-	-	-	-	-	-
Payroll Taxes	507	88.8	88.8	6.7	95.5	95.5	(8.4)	87.1	89.6
Other	507	1.2	1.2	0.1	1.4	1.4	(0.1)	1.2	1.3
Non-Utility	538	(0.1)	(0.1)	(0.0)	(0.1)	(0.1)	0.0	(0.1)	(0.1)
Total Other Taxes		123.7	123.7	1.5	125.3	131.2	(15.1)	116.1	119.5
Other Tax Expense per customer									
Present Rates									
Revenues		-	-	-	-	-	-	-	-
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
Proposed Rates									
Revenues		-	-	-	-	-	-	-	-
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
Ad Valorem Taxes Calculation:									
Beginning Taxable Plant		-	-	-	-	-	-	-	-
Ending Taxable Plant		-	-	-	-	-	-	-	-
Ad Valorem Rate		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	0.0000%	0.0000%
Ad Valorem Taxes		-	-	-	-	-	-	-	-

TAXES ON INCOME

TABLE I-1

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

TAXES BASED ON INCOME

(PRESENT RATES)

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		TEST YEAR 2027	ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Operating Revenues	4,482.7	4,482.7	0.3	4,482.9	4,482.7	211.5	4,694.1	5,236.3
Operating Revenue Deductions:	-	-	-	-	-	-	-	-
Operating Exps less uncollectibles	3,724.5	3,724.5	214.4	3,938.9	3,937.5	(158.6)	3,778.9	3,863.2
Uncollectibles	23.6	23.6	0.0	23.6	23.6	1.1	24.7	27.5
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	431.8	431.8	28.0	459.7	459.8	(10.0)	449.9	482.8
Interest Expense	155.1	155.1	(20.8)	134.3	134.4	21.9	156.3	162.4
General Taxes	123.7	123.7	1.5	125.3	131.2	(15.1)	116.1	119.5
Non-deductible Meals	-	-	(0.4)	(0.4)	(0.4)	0.0	(0.4)	(0.4)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	4,458.7	4,458.7	222.6	4,681.3	4,686.1	(160.7)	4,525.4	4,654.9
State	4,458.7	4,458.7	222.6	4,681.3	4,686.1	(160.7)	4,525.4	4,654.9
Taxable Income - State	23.9	23.9	(222.3)	(198.4)	(203.4)	372.2	168.7	581.4
State Income Tax @ (see below)	2.1	2.1	(19.7)	(17.5)	(18.0)	32.9	14.9	51.4
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	-	-	-	-	-	-	-	-
Taxable Income - Federal	(22.7)	(22.7)	(218.9)	(241.6)	(246.6)	368.8	122.2	521.7
Federal Income Tax @ (See below)	(4.8)	(4.8)	(46.0)	(50.7)	(51.8)	77.4	25.7	109.6
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(5.7)	(5.7)	-	(5.7)	(5.7)	-	(5.7)	(8.7)
FEDERAL INCOME TAX	(10.5)	(10.5)	(46.0)	(56.5)	(57.5)	77.4	19.9	100.9
			-			-		
TOTAL TAXES ON INCOME	(8.4)	(8.4)	(65.6)	(74.0)	(75.5)	110.3	34.8	152.3
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

TABLE I-2

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

TAXES BASED ON INCOME

(PROPOSED RATES)

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		TEST YEAR 2027	ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Operating Revenues	5,131.7	5,131.7	132.3	5,263.9	5,269.1	(65.4)	5,203.6	5,349.9
Operating Revenue Deductions:	3,724.5	3,724.5	214.4	3,938.9	3,937.5	(158.6)	3,778.9	3,863.2
Operating Exps less uncollectibles	27.0	27.0	0.7	27.7	27.7	(0.3)	27.3	28.1
Uncollectibles	-	-	-	-	-	-	-	-
Domestic Production Activity Deduct	431.8	431.8	28.0	459.7	459.8	(10.0)	449.9	482.8
Book Depreciation	155.1	155.1	(20.8)	134.3	134.4	21.9	156.3	162.4
Interest Expense	123.7	123.7	1.5	125.3	131.2	(15.1)	116.1	119.5
General Taxes	-	-	(0.4)	(0.4)	(0.4)	0.0	(0.4)	(0.4)
Non-deductible Meals	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:			-			-		
Federal	4,462.1	4,462.1	223.3	4,685.4	4,690.2	(162.1)	4,528.1	4,655.5
State	4,462.1	4,462.1	223.3	4,685.4	4,690.2	(162.1)	4,528.1	4,655.5
Taxable Income - State	669.6	669.6	(91.0)	578.5	578.9	96.7	675.6	694.4
State Income Tax @ (see below)	59.2	59.2	(8.0)	51.1	51.2	8.5	59.7	61.4
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	-	-	-	-	-	-	-	-
Taxable Income - Federal	623.0	623.0	(87.6)	535.4	535.7	93.3	629.0	634.7
Federal Income Tax @ (See below)	130.8	130.8	(18.4)	112.4	112.5	19.6	132.1	133.3
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(5.7)	(5.7)	-	(5.7)	(5.7)	-	(5.7)	(8.7)
FEDERAL INCOME TAX	125.1	125.1	(18.4)	106.7	106.8	19.6	126.3	124.6
			-			-		
TOTAL TAXES ON INCOME	184.3	184.3	(26.4)	157.8	157.9	28.1	186.1	186.0
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

PLANT IN SERVICE TEST YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Plant in Service Beg. of Year	22,701.9	22,701.9	151.2	22,853.1	22,855.0	(228.2)	22,626.8
Gross Additions During Year	642.8	642.8	45.2	688.0	690.5	(98.6)	591.9
Retirements	3.6	3.6	(0.7)	2.9	2.9	(0.4)	2.5
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	639.2	639.2	45.9	685.1	687.6	(98.2)	589.4
Construction Work in Progress Beg. Bal.	0.0	0.0	0.0	0.0	0.0	-	0.0
Construction Work in Progress End Bal.	0.0	0.0	0.0	0.0	0.0	-	0.0
Net Change During Year - CWIP	-	-	-	-	-	-	-
Total Beg. Utility Plant and CWIP	22,701.9	22,701.9	151.2	22,853.1	22,855.0	(228.2)	22,626.8
Net Additions - Total	639.2	639.2	45.9	685.1	687.6	(98.2)	589.4
6 Year Average Weighting Factor	50.00%	50.00%	-1.32%	48.68%	48.68%	0.00%	48.68%
Weighted Average Utility Plant	23,021.5	23,021.5	165.1	23,186.6	23,189.7	(276.0)	22,913.7

TABLE J-2

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

PLANT IN SERVICE ESCALATION YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Plant in Service Beg. of Year	23,341.1	23,341.1	197.1	23,538.2	23,542.6	(326.4)	23,216.2
Gross Additions During Year	549.7	549.7	285.0	834.7	834.0	(113.0)	721.0
Retirements	3.1	3.1	(0.1)	3.0	3.0	(0.4)	2.6
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	546.6	546.6	285.1	831.7	831.0	(112.6)	718.4
Construction Work in Progress Beg. Bal.	0.0	0.0	0.0	0.0	0.0	-	0.0
Construction Work in Progress End Bal.	0.0	0.0	0.0	0.0	0.0	-	0.0
Net Change During Year - CWIP	-	-	-	-	-	-	-
Total Beg. Utility Plant and CWIP	23,341.1	23,341.1	197.1	23,538.2	23,542.6	(326.4)	23,216.2
Net Additions - Total	546.6	546.6	285.1	831.7	831.0	(112.6)	718.4
6 Year Average Weighting Factor	50%	50%	-1.32%	49%	49%	0.00%	49%
Weighted Average Utility Plant	23,614.4	23,614.4	328.6	23,943.1	23,947.1	(381.2)	23,565.9

TABLE K-1

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

DEPRECIATION RESERVE & EXPENSE TEST YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Depreciation Reserve Beg. of Year	10,025.1	10,025.1	(57.5)	9,967.6	9,967.6	7.5	9,975.1
Annual Accrual Including Contribution Depreciation'	505.8	505.8	18.7	524.5	524.6	(7.9)	516.7
Retirements/Debits to Depreciation	3.6	3.6	(0.7)	2.9	2.9	(0.4)	2.5
(Salvage) and Cost of Removal	(48.6)	(48.6)	-	(48.6)	(48.6)	-	(48.6)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
						-	
Net Accrual	453.6	453.6	19.4	473.0	473.1	(7.5)	465.6
6 Year Average Weighting Factor	68.64%	68.64%	289.16%	357.80%	357.80%	-314.02%	43.78%
Weighted Average Depreciation	311.4	311.4	1,381.2	1,692.5	1,692.8	(1,489.0)	203.9
WEIGHTED DEPRECIATION RESERVE	10,336.4	10,336.4	1,323.7	11,660.1	11,660.4	(1,481.5)	10,179.0

TABLE K-2

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

DEPRECIATION RESERVE & EXPENSE ESCALATION YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Depreciation Reserve Beg. of Year	10,421.9	10,421.9	18.7	10,440.7	10,440.7	0.0	10,440.7
Annual Accrual Including Contribution Depreciation'	517.5	517.5	36.0	553.5	553.6	(11.9)	541.7
Retirements/Debits to Depreciation	3.1	3.1	(0.1)	3.0	3.0	(0.4)	2.6
(Salvage) and Cost of Removal	(48.6)	(48.6)	-	(48.6)	(48.6)	-	(48.6)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	465.8	465.8	36.1	501.9	502.0	(11.5)	490.5
6 Year Average Weighting Factor	56%	56%	302.25%	358%	358%	-314.02%	44%
Weighted Average Depreciation	258.7	258.7	1,536.9	1,795.6	1,796.1	(1,581.3)	214.7
WEIGHTED DEPRECIATION RESERVE	10,680.7	10,680.7	1,555.6	12,236.3	12,236.8	(1,581.3)	10,655.5

TABLE L-1

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027
	(Thousands of $)			(Thousands of $)			
Weighted Average Utility Plant in Service	23,021.5	23,021.5	165.1	23,186.6	23,189.7	(276.0)	22,913.7
Materials and Supplies	42.1	42.1	-	42.1	42.1	-	42.1
Working Cash, Operational	39.2	39.2	-	39.2	39.2	-	39.2
Working Cash, Lead Lag	798.1	798.1	45.0	843.0	843.8	(31.8)	812.0
SUBTOTAL	23,900.9	23,900.9	210.1	24,111.0	24,114.8	(307.8)	23,807.1
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(10,336.4)	(10,336.4)	(1,323.7)	(11,660.1)	(11,660.4)	1,481.5	(10,179.0)
Advances for Construction	-	-	-	-	-	-	-
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(4,464.0)	(4,464.0)	-	(4,464.0)	(4,464.0)	-	(4,464.0)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(581.3)	(581.3)	(2.6)	(583.9)	(584.0)	3.1	(580.8)
Accumulated Deferred State Income Taxes	(180.2)	(180.2)	(1.2)	(181.4)	(181.4)	1.4	(180.0)
SUBTOTAL DEDUCTIONS	(15,562.0)	(15,562.0)	(1,327.5)	(16,889.5)	(16,889.8)	1,486.0	(15,403.8)
WEIGHTED AVERAGE RATE BASE	8,338.9	8,338.9	(1,117.5)	7,221.5	7,225.0	1,178.2	8,403.2
Weighted Cost of Debt	1.86%	1.86%	0.00%	1.86%	1.86%	0.00%	1.86%
Rate Making Interest	155.1	155.1	(20.8)	134.3	134.4	21.9	156.3

TABLE L-2

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

WEIGHTED AVERAGE RATE BASE ESCALATION YEAR

ITEM	Cal-Adv ORIGINAL 2028	Cal-Adv REVISION 2028	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2028	CAW ORIGINAL 2028	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)			
Weighted Average Utility Plant in Service	23,614.4	23,614.4	328.6	23,943.1	23,947.1	(381.2)	23,565.9
Materials and Supplies	43.0	43.0	-	43.0	43.0	-	43.0
Working Cash, Operational	39.2	39.2	-	39.2	39.2	-	39.2
Working Cash, Lead Lag	823.0	823.0	47.7	870.7	871.5	(34.7)	836.8
SUBTOTAL	24,519.6	24,519.6	376.3	24,895.9	24,900.7	(415.9)	24,484.9
LESS DEDUCTIONS FROM RATE BASE	-	-		-	-		-
Weighted Average Depreciation Reserve	(10,680.7)	(10,680.7)	(1,555.6)	(12,236.3)	(12,236.8)	1,581.3	(10,655.5)
Advances for Construction	-	-	-	-	-	-	-
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(4,348.3)	(4,348.3)	-	(4,348.3)	(4,348.3)	-	(4,348.3)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(574.2)	(574.2)	(4.9)	(579.1)	(579.2)	3.7	(575.4)
Accumulated Deferred State Income Taxes	(176.4)	(176.4)	(2.2)	(178.6)	(178.6)	1.7	(177.0)
SUBTOTAL DEDUCTIONS	(15,779.5)	(15,779.5)	(1,562.8)	(17,342.3)	(17,342.9)	1,586.7	(15,756.2)
WEIGHTED AVERAGE RATE BASE	8,740.1	8,740.1	(1,186.5)	7,553.6	7,557.9	1,170.8	8,728.7
Weighted Cost of Debt	1.86%	1.86%	0.00%	1.86%	1.86%	0.00%	1.86%
Rate Making Interest	162.6	162.6	(22.1)	140.5	140.6	21.8	162.4

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-6 For Settlement

General Office Comparison Exhibit

EXPENSES

TABLE F-1

CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE

PAYROLL EXPENSE

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)				
Payroll Expense								
Salaries	12,359.1	12,359.1	4,313.3	16,672.4	16,672.4	(2,570.4)	14,102.0	14,609.9
Overtime	31.6	31.6	0.2	31.8	31.8	-	31.8	32.9
Total Salaries	12,390.7	12,390.7	4,313.5	16,704.2	16,704.2	(2,570.4)	14,133.8	14,642.8
Capitalized Payroll	(4,907.3)	(4,907.3)	(1,723.6)	(6,631.0)	(6,631.0)	1,027.2	(5,603.8)	(5,806.0)
Total Net Payroll	7,483.4	7,483.4	2,589.9	10,073.3	10,073.3	(1,543.3)	8,530.0	8,836.8

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE

OPERATING EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
SS Operation Labor and Expenses	702	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Miscellaneous Expenses	703	72.0	72.0	2.6	74.6	74.6	-	74.6	76.3
SS Purchased Water	704	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Power production Labor and Exp	722	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Pumping Labor and Expenses	724	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Miscellaneous Expenses	725	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Fuel or Power Purchased for Pumping	726	0.0	0.0	-	0.0	0.0	-	0.0	0.0
WT Operation Labor and Expenses	742	0.8	0.8	-	0.8	0.8	-	0.8	0.8
WT Miscellaneous Expenses	743	26.7	26.7	-	26.7	26.7	-	26.7	27.3
WT Chemicals and Filtering Materials	744	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Storage Facilities Expenses	752	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Transmission and Distribution	753	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Meter Expenses	754	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	2.3	2.3	-	2.3	2.3	234.0	236.3	241.8
CA Meter Reading Expenses	772	0.0	0.0	-	0.0	0.0	-	0.0	0.0
CA Customer Records and Collection	773	0.9	0.9	-	0.9	0.9	-	0.9	0.9
CA Miscellaneous Customer Account	774	173.3	173.3	-	173.3	173.3	-	173.3	177.3
CA Uncollectible Accounts	775	41.7	41.7	-	41.7	41.7		41.7	42.7
Other Divisional & Capex Related O&M		0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL OPERATION EXPENSES		317.8	317.8	2.6	320.4	320.4	234.0	554.4	567.2

TABLE G-1

CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE

A&G EXPENSE

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	262.2	262.2	-	262.2	262.2	-	262.2	268.2
AG Property Insurance	793	1000.0	1000.0	163.11	1163.1	1163.1	(246.7)	916.4	978.1
AG Injuries and Damages	794	3565.8	3565.8	-	3565.8	3565.8	-	3565.8	3834.6
AG Employees' Pensions and Benefits	795	2038.5	2038.5	165.2	2203.7	2203.7	(93.9)	2109.8	2187.7
AG Regulatory Commission Expenses	797	355.8	355.8	1,655.83	2011.6	2011.6	-	2011.6	2011.6
AG Outside Services Employed	798	2467.0	2467.0	22.7	2489.7	2489.7	(124.2)	2365.5	2419.9
AG Miscellaneous General Expenses	799	-1028.2	-1028.2	1,484.0	455.9	228.6	(51.7)	176.8	191.3
AG Maintenance of General Plant	805	201.8	201.8	-	201.8	201.8	-	201.8	206.4
AG Rents	811	425.1	425.1	1,080.9	1506.1	1506.1	(810.1)	696.0	696.9
TOTAL A&G EXPENSES		9,288.1	9,288.1	4,571.8	13,859.8	13,632.5	(1,326.6)	12,305.9	12,794.8
Service Company Costs		13,740.7	13,740.7	4,414.5	18,155.2	18,155.2	(2,155.1)	16,000.1	16,553.2
General Office Return on Rate Base		6,755.4	6,755.4	1,525.6	8,281.0	8,282.3	(401.3)	7,881.1	8,926.2
Citizens Acquisiiton Premium		4,408.0	4,408.0	-	4,408.0	4,408.0	-	4,408.0	4,444.0
TOTAL GENERAL OFFICE EXPENSES		24,904.1	24,904.1	5,940.1	30,844.1	30,845.5	(2,556.3)	28,289.2	29,923.4

TAXES OTHER THAN INCOME

TABLE H-1

CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE

TAXES OTHER THAN INCOME

ITEM	PUC Account No.	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027	ADOPTED ESCALATION YEAR 2028
		(Thousands of $)			(Thousands of $)				
Ad Valorem	507	-	-	-	-	-	-	-	-
Franchise Taxes	507	-	-	-	-	-	-	-	-
Payroll Taxes	507	698.9	698.9	58.6	757.5	757.5	(64.5)	693.0	709.5
Other	507	10.7	10.7	1.2	11.8	11.8	(0.5)	11.3	11.5
Non-Utility	538	(4.3)	(4.3)	(0.5)	(4.7)	(4.7)	0.2	(4.5)	(4.6)
Total Other Taxes		705.3	705.3	59.3	764.6	764.6	(64.9)	699.8	716.4
Other Tax Expense per customer									

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1

CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE

PLANT IN SERVICE TEST YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Plant in Service Beg. of Year	102,687.9	102,687.9	11,739.3	114,427.2	114,432.4	(2,795.9)	111,636.5
Gross Additions During Year	10,733.5	10,733.5	6,090.8	16,824.3	16,841.5	(1,802.3)	15,039.1
Retirements	171.8	171.8	314.9	486.7	486.8	(66.0)	420.8
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	10,561.8	10,561.8	5,775.9	16,337.7	16,354.7	(1,736.3)	14,618.4
Construction Work in Progress Beg. Bal.	2,192.1	2,192.1	911.5	3,103.6	3,105.2	(223.6)	2,881.6
Construction Work in Progress End Bal.	(0.0)	(0.0)	2,820.0	2,820.0	2,820.0	(380.7)	2,439.3
Net Change During Year - CWIP	(2,192.1)	(2,192.1)	1,908.5	(283.6)	(285.2)	(157.1)	(442.3)
Total Beg. Utility Plant and CWIP	104,880.0	104,880.0	12,650.8	117,530.8	117,537.6	(3,019.5)	114,518.1
Net Additions - Total	8,369.6	8,369.6	7,684.4	16,054.1	16,069.4	(1,893.4)	14,176.0
6 Year Average Weighting Factor	50.00%	50.00%	2.07%	52.07%	52.07%	0.00%	52.07%
Weighted Average Utility Plant	109,064.8	109,064.8	16,825.4	125,890.2	125,905.0	(4,005.4)	121,899.6

TABLE J-2

CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE

PLANT IN SERVICE ESCALATION YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Plant in Service Beg. of Year	113,249.6	113,249.6	17,515.3	130,764.9	130,787.1	(4,532.2)	126,254.9
Gross Additions During Year	3,977.8	3,977.8	18,709.5	22,687.3	22,686.6	(3,063.1)	19,623.5
Retirements	171.8	171.8	807.7	979.4	979.4	(132.2)	847.2
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	3,806.0	3,806.0	17,901.9	21,707.9	21,707.2	(2,930.8)	18,776.3
Construction Work in Progress Beg. Bal.	(0.0)	(0.0)	2,820.0	2,820.0	2,820.0	(380.7)	2,439.3
Construction Work in Progress End Bal.	(0.0)	(0.0)	0.0	-	-	(0.0)	(0.0)
Net Change During Year - CWIP	-	-	(2,820.0)	(2,820.0)	(2,820.0)	380.7	(2,439.3)
Total Beg. Utility Plant and CWIP	113,249.6	113,249.6	20,335.3	133,584.9	133,607.1	(4,912.9)	128,694.2
Net Additions - Total	3,806.0	3,806.0	15,081.9	18,887.9	18,887.2	(2,550.1)	16,337.0
6 Year Average Weighting Factor	198%	198%	-117.49%	81%	81%	4.47%	85%
Weighted Average Utility Plant	120,792.6	120,792.6	28,033.7	148,826.3	148,848.1	(6,240.8)	142,607.4

TABLE K-1

CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE

DEPRECIATION RESERVE & EXPENSE TEST YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Depreciation Reserve Beg. of Year	45,633.6	45,633.6	368.5	46,002.2	46,002.4	37.3	46,039.8
Annual Accrual Including Contribution Depreciation'	6,207.7	6,207.7	1,550.2	7,757.9	7,758.5	(349.7)	7,408.8
Retirements/Debits to Depreciation	171.8	171.8	314.9	486.7	486.8	(66.0)	420.8
(Salvage) and Cost of Removal	658.3	658.3	-	658.3	658.3	-	658.3
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
						-	
Net Accrual	6,694.1	6,694.1	1,235.3	7,929.5	7,929.9	(283.7)	7,646.2
6 Year Average Weighting Factor	47%	47%	4%	52%	52%	0.0	54%
Weighted Average Depreciation	3,171.4	3,171.4	935.2	4,106.7	4,106.9	43.0	4,149.9
WEIGHTED DEPRECIATION RESERVE	48,805.1	48,805.1	1,303.7	50,108.8	50,109.3	80.3	50,189.6

TABLE K-2

CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE

DEPRECIATION RESERVE & EXPENSE ESCALATION YEAR

	Cal-Adv		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	ORIGINAL 2027	REVISION 2027		REVISION 2027	ORIGINAL 2027		
	(Thousands of $)			(Thousands of $)			
Depreciation Reserve Beg. of Year	93,340.2	93,340.2	(39,408.5)	53,931.6	53,932.3	(46.3)	53,886.0
Annual Accrual Including Contribution Depreciation'	6,835.5	6,835.5	2,424.0	9,259.6	9,260.4	(523.0)	8,737.3
Retirements/Debits to Depreciation	171.8	171.8	807.7	979.4	979.4	(132.2)	847.2
(Salvage) and Cost of Removal	(200.0)	(200.0)	-	(200.0)	(200.0)	-	(200.0)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	6,463.7	6,463.7	1,616.4	8,080.1	8,081.0	(390.8)	7,690.2
6 Year Average Weighting Factor	53%	53%	(0.0)	52%	52%	0.0	54%
Weighted Average Depreciation	3,417.8	3,417.8	766.9	4,184.7	4,185.1	(12.0)	4,173.1
WEIGHTED DEPRECIATION RESERVE	96,757.9	96,757.9	(38,641.6)	58,116.3	58,117.5	(58.4)	58,059.1

TABLE L-1

CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE

WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM	Cal-Adv ORIGINAL 2027	Cal-Adv REVISION 2027	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2027	CAW ORIGINAL 2027	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2027
	(Thousands of $)			(Thousands of $)			
Weighted Average Utility Plant in Service	109,064.8	109,064.8	16,825.4	125,890.2	125,905.0	(4,005.4)	121,899.6
Materials and Supplies	-	-	-	-	-	-	-
Working Cash, Operational	2,163.9	2,163.9	-	2,163.9	2,163.9	-	2,163.9
Working Cash, Lead Lag	-	-	-	-	-	-	-
SUBTOTAL	111,228.6	111,228.6	16,825.4	128,054.0	128,068.8	(4,005.4)	124,063.4
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(48,805.1)	(48,805.1)	(1,303.7)	(50,108.8)	(50,109.3)	(80.3)	(50,189.6)
Advances for Construction	-	-	-	-	-	-	-
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	-	-	-	-	-	-	-
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(9,131.0)	(9,131.0)	(121.3)	(9,252.3)	(9,252.5)	33.9	(9,218.6)
Accumulated Deferred State Income Taxes	(3,940.3)	(3,940.3)	(54.7)	(3,995.0)	(3,995.2)	15.3	(3,979.8)
SUBTOTAL DEDUCTIONS	(61,876.4)	(61,876.4)		(63,356.2)	(63,357.0)	(31.1)	(63,388.1)
WEIGHTED AVERAGE RATE BASE	49,352.3	49,352.3	15,345.6	64,697.9	64,711.8	(4,036.5)	60,675.4
Weighted Cost of Debt	1.86%	1.86%	0.00%	1.86%	1.86%	0.00%	1.86%
Rate Making Interest	918.0	918.0	285.4	1,203.4	1,203.6	(75.1)	1,128.6

TABLE L-2

CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE

WEIGHTED AVERAGE RATE BASE ESCALATION YEAR

ITEM	Cal-Adv ORIGINAL 2028	Cal-Adv REVISION 2028	UTILITY EXCEEDS BRANCH DIFFERENCE	CAW REVISION 2028	CAW ORIGINAL 2028	AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2028
	(Thousands of $)			(Thousands of $)			
Weighted Average Utility Plant in Service	120,792.6	120,792.6	28,033.7	148,826.3	148,848.1	(6,240.8)	142,607.4
Materials and Supplies	-	-	-	-	-	-	-
Working Cash, Operational	2,163.9	2,163.9	-	2,163.9	2,163.9	-	2,163.9
Working Cash, Lead Lag	-	-	-	-	-	-	-
SUBTOTAL	122,956.5	122,956.5	28,033.7	150,990.1	151,012.0	(6,240.8)	144,771.2
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(96,757.9)	(96,757.9)	38,641.6	(58,116.3)	(58,117.5)	58.4	(58,059.1)
Advances for Construction	-	-	-	-	-	-	-
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	-	-	-	-	-	-	-
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(9,938.5)	(9,938.5)	(238.6)	(10,177.1)	(10,177.2)	44.3	(10,132.9)
Accumulated Deferred State Income Taxes	(4,326.1)	(4,326.1)	(107.5)	(4,433.6)	(4,433.7)	19.8	(4,413.8)
SUBTOTAL DEDUCTIONS	(111,022.5)	(111,022.5)	38,295.5	(72,727.0)	(72,728.4)	122.5	(72,605.9)
WEIGHTED AVERAGE RATE BASE	11,934.0	11,934.0	66,329.2	78,263.2	78,283.6	(6,118.2)	72,165.4
Weighted Cost of Debt	1.86%	1.86%	0.00%	1.86%	1.86%	0.00%	1.86%
Rate Making Interest	222.0	222.0	1,233.7	1,455.7	1,456.1	(113.8)	1,342.3

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment F-1 For Settlement

Balancing and Memorandum Accounts

CALIFORNIA AMERICAN WATER COMPANY
2025 GENERAL RATE CASE
SETTLEMENT AGREEMENT ATTACHMENT F-1
BALANCING AND MEMORANDUM ACCOUNTS

Item #	Account Name	Description	Last CPUC Authorization	Preliminary Statement Reference	Cal Am Close or Continue?	District	Interest	Transfer to CEBA	Over/(Under) Collection as of May 31, 2025	Balance Sought for Recovery
A-1	Consolidated Expense Balancing Account	Consolidates PUC approved balances and memorandum accounts for amortization as deemed appropriate.	D.24-12-025	L	Continue	Northern Sourthern Central Central Satellites Monterey Wastewater	90-day	N/A	(2,057,517) (365,370) (359,867) (68,975) (337,023)	0
A-2	Water Revenue Adjustment Mechanism (WRAM) & Modified Cost Balancing Accounts (MCBA)	The WRAM tracks variances in quantity charge revenue. The MCBA tracks variances in purchased water, purchased power & pump taxes.	D.24-12-025	AB	Continue	Northern Sourthern Monterey Res Monterey Non Res Central Satellites	90-day	No	(16,266) 792,228 1,126,661 (234,037) (754,680)	0
A-3	School Lead Testing Memorandum Account	Tracks incremental expenses associated with conducting lead monitoring and testing at kindergarten through 12th grade schools.	D.24-12-025	AG	Close	All CA	90-day	No	0	0
A-4	Two-Way Tax Memorandum Account	Tracks changes in permanent tax items and rate effects, differences between tax expenses authorized and incurred, protected EADIT, and bonus depreciation.	D.24-12-025	AQ	Continue	All CA	N/A	No	26,736,000	0
A-5	Customer Assistance Program (CAP) Balancing Account	Tracks discounts provided, surcharges collected, credit/debit card expenses, low-income water/energy direct install program expenses and adjusts annual surcharges.	D.24-12-025	R	Continue	Northern Southern Central Wastewater	90-day	No	537,813 (1,368,531) (506,970) 1,938	0
A-6	Water Contamination Litigation Expense Memorandum Account	Tracks costs associated with litigating water contamination legal cases.	D.24-12-025	Z	Continue	Los Angeles Sacramento	90-day	No	0 0	0
A-7	Catastrophic Event Memorandum Account	Recovers costs associated with the restoration of service & facilities affected by a catastrophic event.	D.24-12-025	G	Continue	All CA - Opex	N/A	Yes	(549,182)	(549,182)
A-8	Group Insurance Balancing Account	Tracks the difference between authorized recovery and actual costs.	D.24-12-025	AS	Continue	Northern Southern Central Central Satellites Wastewater	90-day	Yes	982,789 1,125,595 643,593 (95,276) 14,221	2,670,922
A-9	Pension Balancing Account	Tracks the difference between Commission authorized pension and actual required pension payments.	D.24-12-025	U	Continue	Northern Southern Central Central Satellites Wastewater	90-day	Yes	(571,860) (529,006) (666,575) 8,482 (155,221)	(1,914,180)
A-10	Other Post-Employment Benefits (OPEB) Balancing Account	Tracks the difference between Commission authorized OPEB costs and actual required OPEB expenses.	D.24-12-025	T	Continue	Northern Southern Central Central Satellites Wastewater	90-day	Yes	73,798 145,028 138,683 1,221 10,824	369,552
A-11	Monterey Wastewater Purchased Power Expense Balancing Account	Tracks changes in the cost of purchased power.	D.24-12-025	AZ	Continue w/ SR#1 approval	Monterey WW	90-day	Yes	170,584	170,584
A-12	Affiliate Transaction Memorandum Account	Established per D.10-10-019 to track fees paid to CAW for the transfer, assignment, or employment of an employee by an affiliate.	D.24-12-025	F	Continue	All CA	90-day	Yes	126,016	126,016
A-13	GRC Interim Rate True-Up Memorandum Account	Tracks the difference between what was billed in 2024 and the first two months of 2025 and what should have been billed under the authorized rates for 2024 and approved step rates and ACAM for 2025.	D.24-12-025	AO	Continue	Northern Southern Central Wastewater	90-day	No	(9,100,707) 9,912,605 175,063 (36,656)	0
A-14	West Pacer Memorandum Account	Tracks construction costs, AFUDC, post construction carrying costs and special facilities fees collected.	D.24-12-025	AA	Continue	Northern	Authorized COC	No	(11,422,895)	0
A-15	Sustainable Groundwater Management Act Memorandum Account	Tracks costs of complying with the new SGMA regulations.	D.24-12-025	AR	Continue	All CA	90-day	Yes	(1,096,250)	(1,096,250)
A-16	Garrapata Safe Drinking Water State Revolving Fund (SDWSRF) Loan Repayment Balancing Account	Tracks recovery of the SDWSRF loan provided under the American Recovery and Reinvestment Act.	D.24-12-025	P	Continue	Monterey	90-day	No	(11,412)	0
A-17	Public Safety Power Shut-off (PSPS) Memorandum Account	Tracks incremental operation and maintenance (O&M) expense and carrying costs for new facilities costs, related to a PSPS event.	D.24-12-025	AN	Continue	Northern Southern	90-day	Yes	(47,242) (305,389)	(359,686)

CALIFORNIA AMERICAN WATER COMPANY
2025 GENERAL RATE CASE
SETTLEMENT AGREEMENT ATTACHMENT F-1
BALANCING AND MEMORANDUM ACCOUNTS

Item #	Account Name	Description	Last CPUC Authorization	Preliminary Statement Reference	Cal Am Close or Continue?	District	Interest	Transfer to CEBA	Over/(Under) Collection as of May 31, 2025	Balance Sought for Recovery
	Account	carrying costs for new facilities costs, related to a PCS event.				Central			(7,054)	
A-18	Special Facilities Fee Memorandum Account	Tracks all costs associated with purchasing additional capacity from the Placer County Water Agency.	D.24-12-025	AK	Continue	Northern	90-day	No	8,258,935	0
A-19	Central Basin Contamination Memorandum Account	Tracks all costs associated with replacing granulated activated carbon filter media for water treatment.	D.24-12-025	BH	Continue	Southern	90-day	No	0	0
A-20	Drought Memorandum Account	Tracks all costs and penalties associated with the adoption of drought procedures under Resolution W-4976	D.24-12-025	BI	Continue	Northern Sourthern Central	90-day	Yes	(390,554) (558,206) (93,253)	(1,042,013)
A-21	Drinking Water Fees Memorandum Account	Tracks the difference between actual drinking water fees charged by the SWRCB and authorized drinking water fees.	D.24-12-025	BO	Continue	All CA	90-day	Yes	(1,467,471)	(1,467,471)
A-22	TCP Litigation Proceeds Memorandum Account*	Tracks litigation awards and settlement proceeds and investments in replacement and treatment property.	D.24-12-025	BP	Continue	All CA	N/A	Upon CPUC Approval	3,657,555	3,657,555
A-23	Conservation Adjustment for Rate Tier Designs Mechanism Balancing Account	Tracks the difference in revenue achieved under a tiered rate structure designed to promote conservation and a rate structure without conservation promoting tiers.	D.24-12-025	BY	Continue	Northern Southern Central	90-day	No	(590,678) (12,206,952) (1,487,895)	0
A-24	Purchased Power Incremental Cost Balancing Account	Tracks differences in the changes of prices of authorized vs actual purchased power costs	D.24-12-025	BZ	Continue	Northern Southern Central Wastewater	90-day	No	(156,085) (398,121) (535,635) (98,377)	0
A-25	Purchased Water Incremental Cost Balancing Account	Tracks differences in the changes of prices of authorized vs actual purchased water costs	D.24-12-025	CA	Continue	Northern Southern Central	90-day	No	(473,516) 1,437,702 (65,661)	0
A-26	Conservation Regulation Memorandum Account	Tracks costs associated with regulations related to "Making Conservation a California Way of Life"	AL 1468	CB	Continue	All CA	90-day	No	0	0
B-1	National Oceanic & Atmospheric Endangered Species Act (NOAA/ESA) Memorandum Account	Tracks compliance payments paid to NOAA or designated payee for ESA mitigation.	D.24-12-025	S	Continue	Central	90-day	No	0	0
B-2	San Clemente Dam Balancing Account	Tracks project & carrying costs for San Clemente Dam.	D.24-12-025	V	Continue	Central	Authorized COC	No	(54,506,020)	0
B-3	Endangered Species Act (ESA) Memorandum Account	Tracks costs incurred for compliance with ESA, except for ESA associated with San Clemente Dam.	D.24-12-025	N	Continue	Central	90-day	Yes	(458,847)	(458,847)
B-4	Coastal Water Project Memorandum Account	Tracks costs associated with development of a new water supply in Monterey County District.	D.24-12-025	W	Continue	Central	4%	No	(15,748,972)	0
B-5	Seaside Groundwater Basin Balancing Account	Tracks costs associated with annual administrative and other payments made to the Seaside Basin Water Master, and recovery of such payments from customers.	D.24-12-025	Y	Continue	Central	90-day	Yes	(78,581)	(78,581)
B-6	Emergency Rationing Costs Incurred by California American Water Memorandum Account	Tracks increased expenses in the event rationing is implemented under MPWMD's Ordinance No. 92.	D.24-12-025	M	Continue	Central	90-day	No	0	0
B-7	Monterey Cease and Desist Order Memorandum Account	Track costs to address the State Water Resources Control Board (SWRCB) Cease and Desist Order (CDO) for unauthorized diversion of water from the Carmel River and any such other costs.	D.24-12-025	I	Continue	Central	90-day	Yes	(3,337,420)	(3,337,420)
B-8	Cease and Desist Order - Penalties and Fines Memorandum Account	Tracks all penalties and fines that could be assessed as a result of violation of the SWRCBC CDO for authorized diversion of water from the Carmel River.	D.24-12-025	J	Continue	Central	90-day	No	0	0
B-9	MPWSP Phase I Project Cost Memorandum Account	Tracks the capital cost associated with the desalination plant and remaining California-American Water-only facilities.	D.24-12-025	AV	Continue	Central	90-day	No	(296,067,583)	0
B-10	MPWSP Operations and Maintenance Memorandum Account	Tracks the difference between estimated costs and actual O&M costs incurred.	D.24-12-025	AW	Continue	Central	90-day	No	0	0

CALIFORNIA AMERICAN WATER COMPANY
2025 GENERAL RATE CASE
SETTLEMENT AGREEMENT ATTACHMENT F-1
BALANCING AND MEMORANDUM ACCOUNTS

Item #	Account Name	Description	Last CPUC Authorization	Preliminary Statement Reference	Cal Am Close or Continue?	District	Interest	Transfer to CEBA	Over/(Under) Collection as of May 31, 2025	Balance Sought for Recovery
C-1	Memorandum Account for Environmental Compliance Issues for Acquisitions	Tracks costs associated with required improvements related to environmental and compliance issues for newly acquired systems.	D.24-12-025	AH	Continue	All CA	90-day	No	0	0
C-2	Hillview Safe Drinking Water State Revolving Fund (SDWSRF) Loan Repayment Balancing Account	Tracks recovery of the SDWSRF loan provided under the American Recovery and Reinvestment Act.	D.24-12-025	BW	Continue	Northern	N/A	No	(136,141)	0
C-3	Fruitridge Safe Drinking Water State Revolving Fund (SDWSRF) Loan Repayment Balancing Account	Tracks recovery of the SDWSRF loan provided under the American Recovery and Reinvestment Act.	D.24-12-025	BV	Continue	Northern	N/A	No	(205,344)	0
C-4	Hillview Grant Tax Balancing Account	Tracks customer surcharges and loan payments, including interest on the loan.	D.24-12-025	BF	Continue	Northern	Actual COD	No	60,804	0
C-5	Hillview Memorandum Account and Deferred Income Taxes	Tracks for recovery the increase in deferred income taxes caused by the purchase of the Hillview Water Company	D.19-11-003	BG	Continue	Northern	N/A	No	232,920	0
C-6	Rio Plaza Groundwater Management Memorandum Account	Tracks deferred costs for extraction fees imposed by Fox Canyon Groundwater Management Agency.	D.24-12-025	AT	Close	Southern	90-day	No	0	0
C-7	Meadowbrook Contribution in Aid of Construction Account	Tracks expense as part of the total purchase price of Meadowbrook Water Company of Merced.	D.24-12-025	AX	Close	Northern	N/A	No	0	0
C-8	Warring Transaction Memorandum Account	Tracks transactional costs associated with the purchase of Warring Water Service, Inc.	D.22-08-005	BU	Close	Sacramento	90-day	Yes	(24,747)	(24,747)
C-9	Bass Lake Transaction Memorandum Account	Tracks transactional costs associated with the purchase of Bass Lake Water Company.	D.23-04-007	BX	Continue	Los Angeles	90-day	Yes	(269,043)	(269,043)
		TOTAL BALANCE APPROVED FOR RECOVERY								**(7,260,347)**
		IF THE COMMISSION APPROVES THE TCP CREDIT (Item # A-22)								**3,657,555**
		ADJUSTED BALANCE FOR RECOVERY AFTER TCP CREDIT IS APPROVED								**(3,602,792)**

** The Parties agree that with Commission approval, the balance of $3,657,555 tracked in TCP Litigation Memorandum account will be refunded to customers.*

CALIFORNIA AMERICAN WATER

2025 GENERAL RATE CASE

D. XX-XX-XXX

Attachment G-1 For Settlement

Labor Headcount

CALIFORNIA AMERICAN WATER COMPANY
2025 GENERAL RATE CASE
SETTLEMENT AGREEMENT ATTACHMENT G-1
LABOR HEADCOUNT

	Position Title
1	Dir Finance
2	State President
3	Utility Worker II U805
4	Utility Worker II U805
5	Pump Operator U508
6	Pump Operator U508
7	Foreperson
8	Mgr Opns
9	Sr Supvr Operations
10	Pump Operator Gr 2 U511
11	Sr Foreperson
12	Field Services Representative
13	Sr Supvr Operations
14	Sr Supt Opns
15	Mgr Opns
16	Production Foreperson IV U511
17	Small Crew Foreperson III U511
18	Small Crew Foreperson III U511
19	Operations Specialist
20	Utility Worker II Gr III U511
21	Mgr Opns
22	Project Manager
23	Small Crew Foreperson II U511
24	Production-Treatment Operator II U511
25	Sr Supvr Operations
26	Water Treatment Operator III OE39
27	Serviceperson OE39
28	Distribution Foreman OE39
29	Production Foreman OE39
30	Water Treatment Operator II OE39
31	Utility Worker I Gr I U511
32	Foreperson
33	Engineering Project Manager
34	Water Treatment Operator I OE39
35	Dir Operations State
36	Equipment Operator U508
37	Sr WQ & Env Compliance Specialist

CALIFORNIA AMERICAN WATER COMPANY
2025 GENERAL RATE CASE
SETTLEMENT AGREEMENT ATTACHMENT G-1
LABOR HEADCOUNT

	Position Title
38	Mgr Maintenance
39	Water Systems Operator
40	Foreperson
41	Utility Technician
42	Sr Engineering Project Manager
43	Sr. Specialist, Technology Field Service
44	Utility Worker II U508
45	Mgr Opns
46	Wastewater Foreperson U511
47	Field Service Representative U511
48	Sr Maint Service Specialist
49	Sr Mgr Field Operations
50	Utility Technician
51	Sr Project Engineer
52	Sr Serviceperson OE39
53	Production Specialist U511
54	Digital Media Manager
55	Utility Worker I U508
56	Customer Service Rep/Teller U805
57	Production-Treatment Operator II U511
58	Paralegal
59	Meter Reader Coordinator U511
60	Water Treatment Operator III OE39
61	Small Crew Foreperson II U511
62	Utility Worker II Gr II U511
63	Sr Supvr Operations
64	Sr Foreperson
65	Sr Distribution System Op OE39
66	Sr Planning Engineer
67	Dir Corporate Comm & EA
68	Pump Operator Gr 2 U511
69	Distribution Foreman OE39
70	Sr Supvr Operations
71	Sr Supvr Operations
72	Distribution System Operator OE39
73	Sr Supvr Operations
74	Meter Reader U511

CALIFORNIA AMERICAN WATER COMPANY
2025 GENERAL RATE CASE
SETTLEMENT AGREEMENT ATTACHMENT G-1
LABOR HEADCOUNT

	Position Title
75	Production Foreman OE39
76	Warehouse Technician U511
77	Field Service Representative U511
78	VP, Operations
79	Operations Specialist
80	Water Treatment Operator III OE39
81	Mgr Engrg - Project Delivery
82	Distribution System Operator OE39
83	Water Conservation Specialist U511
84	Sr WQ & Env Compliance Specialist
85	W/WW Plant Operator II U511
86	Project Manager Operations
87	Sr Analyst Financial
88	Mgr Ext Affairs (State)
89	Construction Inspector
90	Water Conservation Specialist
91	Sr Supvr Operations
92	Water Treatment Operator III OE39
93	Production-Treatment Foreperson U511
94	Customer Service Rep U508
95	Capital Program Senior Administrator
96	Sr Supvr Operations
97	Sr Human Resources Business Partner
98	Operations Specialist
99	Pump Operator U508
100	Manager WQ & Env Compliance
101	Production-Treatment Operator IV U511
102	Water Treatment Operator II OE39
103	Water Treatment Operator II OE39
104	Sr Utility Technician
105	Production Clerk U508
106	Sr Specialist Health & Safety
107	Pump Operator II
108	Dir Operations State
109	Dir Corp Counsel
110	Sr Supvr Operations
111	Meter Repair Technician U511

CALIFORNIA AMERICAN WATER COMPANY
2025 GENERAL RATE CASE
SETTLEMENT AGREEMENT ATTACHMENT G-1
LABOR HEADCOUNT

	Position Title
112	Water Conservation Specialist U511
113	Dir Engineering (Large1)
114	Laboratory Technician Grade II U511
115	Sr Supvr Operations
116	Sr Field Ser Cross Conn OE39
117	Meter Repair Technician U511
118	Utility Technician
119	Dir WQ Environ Compliance
120	Mgr Eng-Asset Plng
121	Production-Treatment Operator II U511
122	Sr Cross Connect Specialist
123	Production-Treatment Operator III U511
124	Sr. Manager Regulatory Services
125	Water Systems Operator
126	Sr Rates & Regulatory Analyst
127	Mgr Automation & Controls (SCADA)
128	GIS Project Manager
129	Dir Corp Counsel
130	Utility Worker II Gr II U511
131	Mgr Opns
132	Sr Dir Corp Counsel
133	Operations Specialist
134	Utility Worker III
135	Production-Treatment Operator IV U511
136	Production-Treatment Operator IV U511
137	Manager, Procurement
138	Dir WQ Environ Compliance(Large)
139	Small Crew Foreperson III U511
140	Major Accounts Manager
141	Sr Principal Regulatory Analyst
142	Mgr Engrg - Project Delivery
143	Water Conservation Specialist
144	Maintenance Mechanic
145	Sr. Director Rates and Regulatory
146	Production-Treatment Operator II U511
147	GIS Manager
148	Supt Opns

CALIFORNIA AMERICAN WATER COMPANY
2025 GENERAL RATE CASE
SETTLEMENT AGREEMENT ATTACHMENT G-1
LABOR HEADCOUNT

	Position Title
149	Business Support Specialist
150	Project Manager Operations
151	Operations Specialist
152	Sr Project Engineer
153	Meter Reader U508
154	Small Crew Foreperson II U511
155	Production-Treatment Operator II U511
156	Sr Supvr Operations
157	Utility Technician
158	Foreperson
159	Sr Rates & Regulatory Analyst
160	Supervisor Paralegal
161	Sr Supvr Operations
162	Director Rates and Regulatory
163	Sr Supvr Operations
164	Sr Supvr Operations
165	Manager WQ & Env Compliance
166	Sr Distribution System Op OE39
167	Utility Technician
168	Water Treatment Operator I OE39
169	Mgr Engrg - Project Delivery
170	Customer Service Rep U508
171	Business Support Specialist
172	Maintenance Mechanic
173	Distribution System Operator OE39
174	Human Resources Business Partner
175	Utility Laborer
176	Admin Asst (N)
177	Utility Worker I U508
178	Senior Paralegal
179	Admin Asst (N)
180	Foreperson
181	Supt Opns
182	Water Systems Operator
183	Program Mgr Supplier Diversity
184	Customer Service Rep U508
185	Business Support Specialist

CALIFORNIA AMERICAN WATER COMPANY
2025 GENERAL RATE CASE
SETTLEMENT AGREEMENT ATTACHMENT G-1
LABOR HEADCOUNT

	Position Title
186	Operations Specialist
187	Sr Supvr Operations
188	Dir Corp Counsel
189	Water Treatment Operator I OE39
190	Customer Service Rep U508
191	Sr. GIS Technician
192	Customer Service Rep/Teller U511
193	Manager WQ & Env Compliance
194	Customer Service Rep/Teller U511
195	Utility Laborer
196	Equipment Operator U508
197	Sr Maint Service Specialist
198	Pump Operator Gr 1 U805
199	Water Systems Operator
200	Utility Worker I U508
201	Meter Reader
202	Supt Opns
203	Sr Project Engineer
204	Sr Supvr Operations
205	Customer Service Rep/Teller U511
206	Production-Treatment Operator II U511
207	Utility Worker U805
208	Sr. GIS Specialist
209	Sr WQ & Env Compliance Specialist
210	Meter Reader U508
211	Pump Operator U508
212	Business Support Specialist
213	Utility Worker I U508
214	Utility Worker II Gr II U511
215	Utility Worker I Gr I U511
216	Field Clerk/Utilityperson U508
217	Field Service Representative U511
218	Water Systems Operator
219	Distribution System Operator OE39
220	Distribution System Operator OE39
221	Sr Project Engineer
222	Business Support Specialist

CALIFORNIA AMERICAN WATER COMPANY
2025 GENERAL RATE CASE
SETTLEMENT AGREEMENT ATTACHMENT G-1
LABOR HEADCOUNT

	Position Title
223	Sr Project Engineer
224	Dir Business Development
225	Exec Asst to EMT (N)
226	GIS Specialist
227	Utility Worker U805
228	Operations Specialist
229	Production-Treatment Operator II U511
230	Meter Reader
231	Meter Reader
232	Mgr Ext Affairs (State)
233	Water Treatment Operator II OE39
234	Rates & Regulatory Analyst
235	Operations Specialist
236	Sr WQ & Env Compliance Specialist
237	Pump Operator Gr 1 U805
238	Sr Program Mgr, Safety & Health
239	Utility Worker U805
240	Serviceperson OE39
241	Water Systems Operator
242	Distribution System Operator OE39
243	Utility Worker I U508
244	Field Service Representative U511
245	W/WW Plant Operator II U511
246	VP, General Counsel
247	Utility Worker I Gr I U511
248	Water Systems Operator
249	Meter Reader
250	Pump Operator Gr 1 U805
251	Meter Reader U508
252	W/WW Plant Operator II U511
253	Sr WQ & Env Compliance Specialist
254	Specialist, Technology Field Services
255	Project Manager
256	WQ & Env Compliance Specialist
257	W/WW Plant Operator I U511
258	WQ & Env Compliance Specialist
259	Project Manager

CALIFORNIA AMERICAN WATER COMPANY
2025 GENERAL RATE CASE
SETTLEMENT AGREEMENT ATTACHMENT G-1
LABOR HEADCOUNT

	Position Title
260	W/WW Plant Operator I U511
261	Production-Treatment Operator II U511
262	Dir Operations State
263	Field Service Representative U511
264	Utility Worker I Gr I U511
265	Dir Business Development
266	Wastewater Operator OIT U511
267	Operations Specialist
268	Water Systems Operator
269	Water Systems Operator
270	Sr Mgr Business Dev
271	Rates & Regulatory Analyst
272	Sr Serviceperson OE39
273	Project Engineer
274	Water Systems Operator
275	Sr Serviceperson OE39
276	Sr Serviceperson OE39
277	Sr Supvr Operations
278	Field Service Representative U511
279	Meter Reader U511
280	Sr Eng Automation & Controls (SCADA)
281	Sr Financial Analyst
282	Engineering Project Specialist
283	Laborer U805
284	Sr Serviceperson OE39
285	Sr Serviceperson OE39
286	Sr WQ & Env Compliance Specialist
287	Water Treatment Operator I OE39
288	Associate Engineer
289	Sr Supvr Operations
290	Sr Eng Automation & Controls (SCADA)
291	Associate Engineer
292	Utility Worker I Gr I U511
293	Distribution System Operator OE39
294	Sr Serviceperson OE39
295	Associate Engineer, Planning
296	Engineering Project Specialist

CALIFORNIA AMERICAN WATER COMPANY
2025 GENERAL RATE CASE
SETTLEMENT AGREEMENT ATTACHMENT G-1
LABOR HEADCOUNT

	Position Title
297	Utility Worker I Gr I U511
298	Wastewater Operator OIT U511
299	Distribution System Operator OE39
300	Associate Engineer
301	Specialist, Grants
302	Laborer U805
303	Mgr Ext Affairs (State)
304	Pump Operator Gr 1 U805
305	Water Systems Operator
306	Water Systems Operator
307	Water Systems Foreperson
308	Associate Engineer, Planning
309	Cross Connection Control Program Coordinator
310	Cross Connection Control Program Coordinator
311	Cross Connection Control Program Coordinator
312	Operations Specialist
313	Operations Specialist
314	Distribution System Operator (Hydrant Procedure)
315	Distribution System Operator (Hydrant Procedure)
316	Leak Detection Specialist
317	Leak Detection Specialist
318	Data Analyst Conservation/Bus Perf
319	Sr Instructor Operations Training