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CALIFORNIA AMERICAN WATER
California Total - 2025 GRC
SUMMARY OF EARNINGS AT ADOPTED RATES

($ 1,000's)	Adopted Test Year	Escalation Year	Attrition Year
Description	**2027**	**2028**	**2029**
Operating Revenues	422,087.0	444,379.6	466,695.3
Operation & Maintenance Exp			
Labor	31,994.4	33,039.8	33,879.0
Purchased Water	93,210.5	94,441.3	94,441.3
Purchased Power	12,825.1	12,840.6	12,840.6
Chemicals	2,081.4	2,170.0	2,170.0
Operation Expense	7,811.8	7,712.6	7,861.3
Maintenance (excluding Amort Tank Painting)	6,896.3	7,054.9	7,234.1
Amortization of Tank Painting	2,433.3	2,671.4	2,739.2
Customer Accounting	500.9	512.4	525.4
Uncollectible Expense	5,994.8	6,198.2	6,206.1
Insurance	4,851.0	5,198.8	5,540.0
Pensions and Benefits	8,513.9	8,851.5	9,076.3
Regulatory Expenses	2,011.6	2,011.6	2,011.6
Rents	2,144.2	2,152.4	2,161.6
Other Administrative & General	16,170.2	16,050.6	16,285.7
Service Company Costs	16,000.1	16,553.3	17,138.7
Citizens Acquisition Premium	4,408.0	4,444.0	4,483.0
General Office Return on Rate Base	8,022.5	9,056.7	10,091.0
Return on T&D Net Plant Consolidation	0.0	0.0	0.0
San Clemente Dam	6,332.4	6,332.4	6,332.4
Return on and of UPAA	47.0	53.2	59.4
Total O&M Expenses	232,249.3	237,345.7	241,076.9
Depreciation	56,774.0	62,805.0	68,836.1
General Taxes	15,865.7	17,472.4	19,197.7
Total Operating Expenses	304,889.0	317,623.1	329,110.6
Income Before Income Taxes	117,198.0	126,756.6	137,584.7
State Income Taxes	8,422.9	9,103.7	9,896.6
Federal Income Taxes	18,035.1	19,238.0	21,598.1
Total Income Taxes	26,457.9	28,341.6	31,494.7
Utility Operating Income	90,740.1	98,414.9	106,090.0
Average Rate Base	1,181,509.8	1,281,445.0	1,381,380.2
Return on Rate Base	7.68%	7.68%	7.68%

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CALIFORNIA AMERICAN WATER
Northern Division - 2025 GRC
SUMMARY OF EARNINGS AT ADOPTED RATES

($ 1,000's)	Adopted Test Year	Escalation Year	Attrition Year	
Description	**2027**	**2028**	**2029**	**Reference**
Operating Revenues	118,519.5	126,591.4	134,891.9	Tbl 2.4
Operation & Maintenance Exp				
Labor	10,473.6	10,812.3	11,086.9	Tbl 2.3
Purchased Water	5,344.2	5,363.5	5,363.5	Tbl 2.3
Purchased Power	3,509.9	3,527.9	3,527.9	Tbl 2.3
Chemicals	718.6	750.4	750.4	Tbl 2.3
Operation Expense	3,024.7	3,089.9	3,144.5	Tbl 2.3
Maintenance (excluding Amort Tank Painting)	1,758.3	1,798.8	1,844.5	Tbl 2.3
Amortization of Tank Painting	1,016.1	1,159.1	1,188.5	Tbl 2.3
Customer Accounting	276.1	282.4	289.6	Tbl 2.3
Uncollectible Expense	875.5	923.5	930.2	Tbl 2.3
Insurance	1,861.0	1,994.3	2,125.0	Tbl 2.3
Pensions and Benefits	2,715.3	2,822.8	2,894.5	Tbl 2.3
Regulatory Expenses	774.9	774.9	774.9	Tbl 2.3
Rents	714.3	717.3	720.6	Tbl 2.3
Other Administrative & General	5,519.8	5,502.6	5,591.9	Tbl 2.3
Service Company Costs	6,163.4	6,376.5	6,602.0	Tbl 2.3
Citizens Acquisition Premium	1,807.3	1,822.0	1,838.0	Tbl 2.3
General Office Return on Rate Base	3,224.3	3,622.2	4,020.2	Tbl 2.3
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	Tbl 2.4
San Clemente Dam	0.0	0.0	0.0	
Total O&M Expenses	49,777.3	51,340.4	52,693.3	Calculated
Depreciation	21,819.7	23,947.8	26,075.9	Tbl 2.3
General Taxes	6,197.7	6,768.9	7,377.1	Tbl 2.3 / CH02 RO
Total Operating Expenses	77,794.6	82,057.1	86,146.3	Calculated
Income Before Income Taxes	40,724.9	44,534.3	48,745.6	Calculated
State Income Taxes	2,927.1	3,199.2	3,506.8	Tbl 6.2
Federal Income Taxes	6,262.9	6,777.7	7,658.7	Tbl 6.2
Total Income Taxes	9,190.0	9,976.9	11,165.5	Calculated
Utility Operating Income	31,534.9	34,557.4	37,580.1	Calculated
Average Rate Base	410,609.9	449,967.0	489,324.1	Tbl 2.3
Return on Rate Base	7.68%	7.68%	7.68%	Calculated

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Central Division - 2025 GRC
SUMMARY OF EARNINGS AT ADOPTED RATES

($ 1,000's)	Adopted Test Year	Escalation Year	Attrition Year	
Description	**2027**	**2028**	**2029**	**Reference**
Operating Revenues	115,760.6	119,804.8	124,135.2	Tbl 2.4
Operation & Maintenance Exp				
Labor	9,832.4	10,146.4	10,404.1	Tbl 2.3
Purchased Water	16,653.1	16,675.1	16,675.1	Tbl 2.3
Purchased Power	4,781.1	4,776.6	4,776.6	Tbl 2.3
Chemicals	628.6	655.5	655.5	Tbl 2.3
Operation Expense	2,367.9	2,417.5	2,473.0	Tbl 2.3
Maintenance (excluding Amort Tank Painting)	3,735.5	3,821.4	3,918.4	Tbl 2.3
Amortization of Tank Painting	1,075.6	1,186.2	1,216.3	Tbl 2.3
Customer Accounting	81.0	82.9	85.0	Tbl 2.3
Uncollectible Expense	3,709.1	3,801.6	3,803.1	Tbl 2.3
Insurance	1,046.4	1,121.1	1,194.5	Tbl 2.3
Pensions and Benefits	2,577.2	2,678.6	2,746.6	Tbl 2.3
Regulatory Expenses	422.8	422.8	422.8	Tbl 2.3
Rents	467.0	467.7	468.5	Tbl 2.3
Other Administrative & General	4,647.8	4,597.4	4,665.4	Tbl 2.3
Service Company Costs	3,362.8	3,479.0	3,602.1	Tbl 2.3
Citizens Acquisition Premium	897.8	905.1	913.1	Tbl 2.3
General Office Return on Rate Base	1,656.4	1,876.0	2,095.7	Tbl 2.3
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	
San Clemente Dam	6,332.4	6,332.4	6,332.4	
Total O&M Expenses	64,274.9	65,443.3	66,448.1	Calculated
Depreciation	14,570.3	15,794.6	17,018.8	Tbl 2.3
General Taxes	3,918.4	4,147.1	4,433.1	Tbl 2.3 / CH02 RO
Total Operating Expenses	82,763.6	85,385.0	87,900.0	Calculated
Income Before Income Taxes	32,997.0	34,419.8	36,235.1	Calculated
State Income Taxes	2,370.6	2,471.1	2,606.3	Tbl 6.2
Federal Income Taxes	5,032.8	5,173.8	5,672.6	Tbl 6.2
Total Income Taxes	7,403.4	7,644.9	8,278.9	Calculated
Utility Operating Income	25,593.6	26,774.9	27,956.2	Calculated
Average Rate Base	333,249.0	348,631.4	364,013.8	Tbl 2.3
Return on Rate Base	7.68%	7.68%	7.68%	Calculated

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CALIFORNIA AMERICAN WATER
MONTEREY WASTEWATER - 2025 GRC
SUMMARY OF EARNINGS AT ADOPTED RATES

($ 1,000's)	Adopted Test Year	Escalation Year	Attrition Year
Description	**2027**	**2028**	**2029**
Operating Revenues	5,203.6	5,349.9	5,503.3
Operation & Maintenance Exp			
Labor	1,141.3	1,174.4	1,204.2
Purchased Water	0.0	0.0	0.0
Purchased Power	353.4	353.4	353.4
Chemicals	410.5	425.8	425.8
Operation Expense	461.4	472.0	484.0
Maintenance (excluding Amort Tank Painting)	115.9	118.6	121.6
Amortization of Tank Painting	0.0	0.0	0.0
Customer Accounting	24.1	24.7	25.3
Uncollectible Expense	27.3	28.1	28.3
Insurance	41.2	43.9	46.6
Pensions and Benefits	292.0	304.1	311.8
Regulatory Expenses	12.0	12.0	12.0
Rents	8.2	8.3	8.4
Other Administrative & General	776.6	774.4	780.5
Service Company Costs	95.3	98.6	102.1
Citizens Acquisition Premium	0.0	0.0	0.0
Return on and of UPAA	47.0	53.2	59.4
General Office Return on Rate Base	0.0	0.0	0.0
Reserved	0.0	0.0	0.0
Total O&M Expenses	3,806.3	3,891.3	3,963.3
Depreciation	449.9	482.8	515.7
General Taxes	116.1	119.5	123.0
Total Operating Expenses	4,372.2	4,493.6	4,602.0
Income Before Income Taxes	831.5	856.4	901.3
State Income Taxes	59.7	61.4	64.8
Federal Income Taxes	126.3	124.6	141.1
Total Income Taxes	186.1	186.0	205.9
Utility Operating Income	645.4	670.4	695.4
Average Rate Base	8,403.2	8,728.7	9,054.1
Return on Rate Base	7.68%	7.68%	7.68%

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Southern Division - 2025 GRC
SUMMARY OF EARNINGS AT ADOPTED RATES

($ 1,000's)	Adopted Test Year	Escalation Year	Attrition Year	
Description	**2027**	**2028**	**2029**	**Reference**
Operating Revenues	182,603.3	192,633.6	202,164.9	Tbl 2.4
Operation & Maintenance Exp				
Labor	10,547.0	10,906.8	11,183.8	Tbl 2.3
Purchased Water	71,213.1	72,402.7	72,402.7	Tbl 2.3
Purchased Power	4,180.6	4,182.7	4,182.7	Tbl 2.3
Chemicals	323.6	338.3	338.3	Tbl 2.3
Operation Expense	1,957.8	1,733.1	1,759.8	Tbl 2.3
Maintenance (excluding Amort Tank Painting)	1,286.6	1,316.2	1,349.6	Tbl 2.3
Amortization of Tank Painting	341.6	326.0	334.3	Tbl 2.3
Customer Accounting	119.7	122.4	125.5	Tbl 2.3
Uncollectible Expense	1,382.8	1,445.0	1,444.4	Tbl 2.3
Insurance	1,902.4	2,039.6	2,173.9	Tbl 2.3
Pensions and Benefits	2,929.5	3,046.0	3,123.4	Tbl 2.3
Regulatory Expenses	801.9	801.9	801.9	Tbl 2.3
Rents	954.8	959.2	964.1	Tbl 2.3
Other Administrative & General	5,226.0	5,176.2	5,247.9	Tbl 2.3
Service Company Costs	6,378.6	6,599.1	6,832.5	Tbl 2.3
Citizens Acquisition Premium	1,702.9	1,716.9	1,731.9	Tbl 2.3
General Office Return on Rate Base	3,141.9	3,558.5	3,975.1	Tbl 2.3
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	Tbl 2.3
San Clemente Dam	0.0	0.0	0.0	
Total O&M Expenses	114,390.9	116,670.6	117,972.1	Calculated
Depreciation	19,934.2	22,579.9	25,225.7	Tbl 2.3
General Taxes	5,633.5	6,436.9	7,264.4	Tbl 2.3 / CH02 RO
Total Operating Expenses	139,958.6	145,687.4	150,462.2	Calculated
Income Before Income Taxes	42,644.7	46,946.1	51,702.6	Calculated
State Income Taxes	3,065.4	3,371.9	3,718.6	Tbl 6.2
Federal Income Taxes	6,613.0	7,161.9	8,125.7	Tbl 6.2
Total Income Taxes	9,678.4	10,533.8	11,844.3	Calculated
Utility Operating Income	32,966.2	36,412.3	39,858.3	Calculated
Average Rate Base	429,247.7	474,117.9	518,988.1	Tbl 2.3
Return on Rate Base	7.68%	7.68%	7.68%	Calculated

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CALIFORNIA AMERICAN WATER
CAW Corporate - 2025 GRC
PAYROLL EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Payroll Expense											
1.	Salaries	15,198.9	14,212.5	13,848.8	13,451.7	13,270.2	13,137.9	13,611.5	14,102.0	14,609.9	12,399.7	RO Labor
2.	Overtime	54.2	47.1	40.6	21.7	24.4	29.9	30.9	31.8	32.9	59.5	RO Labor
3.	Total Salaries	15,253.1	14,259.6	13,889.3	13,473.3	13,294.6	13,167.8	13,642.3	14,133.8	14,642.8	12,459.3	Ln1 + Ln2
4.	Capitalized Payroll	(4,798.0)	(4,599.8)	(4,643.1)	(4,496.6)	(4,489.2)	(5,220.3)	(5,408.6)	(5,603.8)	(5,806.0)	(2,657.1)	RO Labor
5.	Total Net Payroll	10,455.1	9,659.8	9,246.2	8,976.8	8,805.3	7,947.5	8,233.7	8,530.0	8,836.8	9,802.2	Ln3 + Ln4

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CALIFORNIA AMERICAN WATER
CAW Corporate - 2025 GRC
SUMMARY OF OPERATION EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Operation Expenses (exclude payroll)												
1.	SS Operation Labor and Expenses	702	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Miscellaneous Expenses	703	27.9	12.5	101.2	114.6	88.5	70.8	72.8	74.6	76.3	13.9	O&M RO
3.	SS Purchased Water	704	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
4.	PP Power production Labor and Exp	722	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	PP Pumping Labor and Expenses	724	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	PP Miscellaneous Expenses	725	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	O&M RO
7.	PP Fuel or Power Purchased for Pumping	726	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
8.	WT Operation Labor and Expenses	742	3.0	0.1	0.3	0.1	0.1	0.7	0.8	0.8	0.8	1.5	O&M RO
9.	WT Miscellaneous Expenses	743	20.9	47.4	8.6	17.9	28.6	25.4	26.1	26.7	27.3	18.5	O&M RO
10.	WT Chemicals and Filtering Materials	744	0.0	0.0	0.0	0.0	(47.1)	0.0	0.0	0.0	0.0	0.0	O&M RO
11.	TD Storage Facilities Expenses	752	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	TD Transmission and Distribution	753	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
13.	TD Meter Expenses	754	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Customer Installations Expense	755	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
15.	TD Miscellaneous Expenses	756	0.6	0.3	232.2	294.0	564.1	224.1	230.4	236.3	241.8	0.5	O&M RO
16.	CA Meter Reading Expenses	772	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	CA Customer Records and Collection	773	6.2	(0.3)	(0.3)	(0.1)	(1.4)	0.8	0.9	0.9	0.9	622.3	O&M RO
18.	CA Miscellaneous Customer Account	774	177.1	170.4	132.1	171.8	148.9	164.4	169.0	173.3	177.3	1,105.0	O&M RO
19.	CA Uncollectible Accounts	775	1,116.2	1,574.4	2,473.7	799.2	(1,620.7)	39.6	40.7	41.7	42.7	0.0	O&M RO
20.	Divisional Allocation	999										0.0	
21.	**Total Operation Expenses**		1,351.9	1,804.9	2,947.9	1,397.5	(839.0)	525.8	540.5	554.4	567.2	1,762.4	

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CALIFORNIA AMERICAN WATER
CAW Corporate - 2025 GRC
SUMMARY OF A&G EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Administrative & General Expenses												
1.	AG Admin and General Salaries	791	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	AG Office Supplies and Other Exp	792	264.5	258.8	222.8	202.0	262.6	248.7	255.6	262.2	268.2	271.8	O&M RO
3.	AG Property Insurance	793	499.2	582.3	587.9	636.4	773.6	837.4	853.4	916.4	978.1	848.8	O&M RO
4.	AG Injuries and Damages	794	1,404.5	1,555.7	2,016.0	2,766.2	2,928.9	2,887.1	3,243.2	3,565.8	3,834.6	1,717.7	O&M RO
5.	AG Employees' Pensions and Benefits	795	2,190.2	(166.7)	(131.3)	728.8	1,193.2	1,962.7	2,034.8	2,109.8	2,187.7	2,187.5	O&M RO
6.	AG Regulatory Commission Expenses	797	804.7	427.8	705.8	972.8	423.1	1,000.0	1,000.0	2,011.6	2,011.6	1,000.0	O&M RO
7.	AG Outside Services Employed	798	2,465.8	1,620.0	3,048.1	1,811.1	2,031.3	2,254.5	2,317.2	2,365.5	2,419.9	1,655.5	O&M RO
8.	AG Miscellaneous General Expenses	799	2,303.2	1,865.1	(431.3)	(961.7)	(1,766.9)	362.0	385.6	176.8	191.3	2,407.2	O&M RO
9.	AG Maintenance of General Plant	805	834.6	36.8	19.3	20.7	20.3	191.4	196.7	201.8	206.4	552.8	O&M RO
10.	AG Rents	811	789.2	634.4	744.7	856.4	901.8	896.7	1,219.4	696.0	696.9	897.5	O&M RO
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
21.	**Total Administrative & General Exp**		11,556.0	6,814.2	6,782.0	7,032.6	6,768.0	10,640.6	11,506.0	12,305.9	12,794.8	11,538.9	

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CALIFORNIA AMERICAN WATER
CAW Corporate - 2025 GRC
SUMMARY OF OTHER TAXES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Other Taxes												
1.	Ad Valorem	507	(169.1)	6.2	417.8	579.7	564.0	0.0	0.0	0.0	0.0	0.0	OTAX RO
2.	Franchise Taxes	507	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	OTAX RO
3.	Payroll Taxes	507	647.3	601.0	487.1	651.1	756.2	660.2	675.8	693.0	709.5	638.1	OTAX RO
4.	Other	507	4.8	4.5	4.5	7.4	9.7	11.0	11.1	11.3	11.5	0.9	OTAX RO
5.	Non-Utility	538	(2.2)	(1.9)	(1.9)	(3.5)	(4.5)	(4.4)	(4.5)	(4.5)	(4.6)	0.0	
6.													
7.													
8.	**Total Other Taxes**		480.9	609.8	907.4	1,234.7	1,325.5	666.8	682.5	699.8	716.4	639.0	

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CAW Corporate - 2025 GRC
Calculation of Weighted Average Utility Plant In Service
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Plant in Service Beg. of Year	31,986.2	36,510.1	41,078.7	68,693.2	87,887.4	88,293.0	100,017.5	111,636.5	126,254.9	83,539.9	PLT RO
2.	Gross Additions During Year	4,856.5	5,827.2	4,079.8	5,974.8	416.9	9,585.3	12,018.7	15,039.1	19,623.5	5,288.9	PLT RO
3.	Retirements	332.6	1,258.6	681.0	0.0	11.3	425.5	399.6	420.8	847.2	69.9	PLT RO
4.	Sales and Adjustments	0.0	0.0	24,215.7	13,219.4	0.0	0.0	0.0	0.0	0.0	0.0	L5-L2+L3
5.	Net Additions	4,523.9	4,568.6	27,614.5	19,194.2	405.6	9,159.8	11,619.1	14,618.4	18,776.3	5,219.0	PLT RO
6.	Construction Work in Progress Beg. Bal.	5,507.9	3,578.6	1,706.2	2,856.9	165.5	1,705.1	2,761.1	2,881.6	2,439.3	1,546.2	PLT RO
7.	Construction Work in Progress End Bal.	3,578.6	1,706.2	2,856.9	165.5	1,705.1	2,761.1	2,881.6	2,439.3	0.0	1,546.2	L7+L6
8.	Net Change During Year - CWIP	(1,929.3)	(1,872.4)	1,150.7	(2,691.3)	1,539.5	1,056.0	120.5	(442.3)	(2,439.3)	0.0	PLT RO
9.	**Total Beg. Utility Plant and CWIP**	37,494.0	40,088.6	42,784.9	71,550.0	88,053.0	89,998.1	102,778.5	114,518.1	128,694.2	85,086.2	L1+L6
10.	Net Additions - Total	2,594.6	2,696.2	28,765.2	16,502.9	1,945.1	10,215.9	11,739.6	14,176.0	16,337.0	5,219.0	L5+L8
11.	6 Year Average Weighting Factor (1)	52.07%	52.07%	52.07%	52.07%	52.07%	52.07%	52.07%	52.07%	85.16%	52.04%	CH07 PLT RO
12.	Acquisition	0.0	0.0	0.0	0.0	0.0	2,564.6	0.0	0.0	0.0	0.0	PLT RO
13.	**Weighted Average Utility Plant**	38,845.0	41,492.6	57,762.9	80,143.1	89,065.8	95,317.5	108,891.3	121,899.6	142,607.4	87,802.1	L9+L10*L11

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CALIFORNIA AMERICAN WATER
CAW Corporate - 2025 GRC
Calculation of Weighted Average Plant Reserve
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Depreciation Reserve Beg. of Year	8,241.4	10,558.1	12,501.6	21,110.0	30,417.9	35,013.8	40,022.7	46,039.8	53,886.0	25,190.4	DEPR RO
2.	Annual Accrual Including Contribution Depreciation	2,588.2	3,027.6	3,715.8	4,314.8	4,188.8	5,434.4	6,430.2	7,408.8	8,737.3	5,379.3	DEPR RO
3.												
4.	Retirements/Debits to Depreciation	332.6	1,258.6	681.0	0.0	11.3	425.5	399.6	420.8	847.2	69.9	EXA Tbl 7.1
5.	(Salvage) and Cost of Removal	0.0	(0.9)	0.0	0.0	(0.6)	0.0	(200.0)	658.3	(200.0)	0.0	DEPR RO
6.	Depreciation Reserve Adjustments	61.1	175.4	5,573.6	4,993.1	418.9	0.0	0.0	0.0	0.0	0.0	Ln8-Ln2+Ln4-Ln5
7.												
8.	Net Accrual	2,316.7	1,943.4	8,608.5	9,307.9	4,595.9	5,009.0	5,830.5	7,646.2	7,690.2	5,309.4	DEPR RO
9.	6 Year Average Weighting Factor	52.89%	52.89%	52.89%	52.89%	52.89%	52.89%	54.58%	54.27%	54.27%	50.00%	Ln11-Ln1)/Ln8
10.	Weighted Average Depreciation	1,225.3	1,027.9	4,553.0	4,922.9	2,430.7	2,649.2	3,182.4	4,149.9	4,173.1	2,654.7	L8xL9
11.	**WEIGHTED DEPRECIATION RESERVE**	9,466.7	11,586.0	17,054.6	26,033.0	32,848.7	37,663.0	43,205.1	50,189.6	58,059.1	27,845.1	Ln1+Ln10

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CALIFORNIA AMERICAN WATER
CAW Corporate - 2025 GRC
Calculation of Weighted Average Rate Base
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Weighted Average Utility Plant in Service	38,845.0	41,492.6	57,762.9	80,143.1	89,065.8	95,317.5	108,891.3	121,899.6	142,607.4	87,802.1	RB RO
2.	Materials and Supplies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
3.	Working Cash, Operational	142.6	1,130.6	2,364.2	3,628.9	3,553.0	2,163.9	2,163.9	2,163.9	2,163.9	1,252.5	RB RO
4.	Working Cash, Lead Lag	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
5.	**SUBTOTAL**	38,987.7	42,623.1	60,127.1	83,772.0	92,618.8	97,481.3	111,055.2	124,063.4	144,771.2	89,054.6	Sum (L1:L4)
6.												
7.	**LESS DEDUCTIONS FROM RATE BASE**											
8.	Weighted Average Depreciation Reserve	(9,466.7)	(11,586.0)	(17,054.6)	(26,033.0)	(32,848.7)	(37,663.0)	(43,205.1)	(50,189.6)	(58,059.1)	(27,845.1)	RB RO
9.	Advances for Construction	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
10.	Unamortized Advances (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
11.	Contributions in Aid of Construction	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
12.	Unamortized Contributions (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
13.	Accumulated Deferred Federal Income Taxes	(4,161.6)	(4,966.4)	(4,446.0)	(2,837.3)	(6,195.0)	(9,201.1)	(8,746.0)	(9,218.6)	(10,132.9)	(5,763.8)	RB RO
14.	Accumulated Deferred State Income Taxes	(1,335.6)	(1,889.2)	(1,650.2)	(561.2)	(1,564.8)	(3,105.9)	(3,748.1)	(3,979.8)	(4,413.8)	(2,298.3)	RB RO
15.	**SUBTOTAL DEDUCTIONS**	(14,963.9)	(18,441.5)	(23,150.8)	(29,431.5)	(40,608.4)	(49,970.0)	(55,699.3)	(63,388.1)	(72,605.9)	(35,907.3)	Sum (L7:L14)
16.												
17.	**WEIGHTED AVERAGE RATE BASE**	24,023.8	24,181.6	36,976.3	54,340.5	52,010.4	47,511.3	55,355.9	60,675.4	72,165.4	53,147.3	L5+L15
18.	Weighted Cost of Debt	2.51%	2.51%	2.51%	1.84%	1.86%	1.86%	1.86%	1.86%	1.86%	1.86%	RB RO
19.	Rate Making Interest	603.0	607.0	928.1	999.9	967.4	883.7	1,029.6	1,128.6	1,342.3	988.5	L17 x L18

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CALIFORNIA AMERICAN WATER
Northern Division - 2025 GRC
AVERAGE ANNUAL CONSUMPTION PER CUSTOMER (CCF)

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028	Escalation Year 2029
1.	**Metered Water Customers:**							
2.	Residential	SRES	121.5	119.8	118.4	118.2	118.2	118.2
3.	Multiresidential	MRES	0.0	0.0	0.0	0.0	0.0	0.0
4.	Multiresidential (Mstr Mtr)	MREM	0.0	0.0	0.0	0.0	0.0	0.0
5.	Commercial	COMM	702.5	671.7	671.9	672.0	672.1	672.3
6.	Industrial	INDR	141,968.0	154,368.0	154,368.0	154,368.0	154,368.0	154,368.0
7.	Public Authority	OPUA	2,175.7	2,537.3	2,537.2	2,537.1	2,537.0	2,536.9
8.	Sales for Resale	SLFR	0.0	0.0	0.0	0.0	0.0	0.0
9.	Other	OTHR	350.0	0.0	0.0	0.0	0.0	0.0
10.	Golf Courses	GOLF	0.0	0.0	0.0	0.0	0.0	0.0
11.	Construction	CSTR	0.0	0.0	0.0	0.0	0.0	0.0
12.	Irrigation Gravity	IRRG	0.0	0.0	0.0	0.0	0.0	0.0
13.	Irrigation Pressure	IRRP	0.0	0.0	0.0	0.0	0.0	0.0
14.	Private Fire	RFPS	0.0	0.0	0.0	0.0	0.0	0.0
15.	Private Fire Mandated	RFPM	0.0	0.0	0.0	0.0	0.0	0.0
16.	Public Fire	PFPS	0.0	0.0	0.0	0.0	0.0	0.0
17.	Hotel	HOTL	0.0	0.0	0.0	0.0	0.0	0.0
18.	Residential Flat	SREF	0.0	0.0	0.0	0.0	0.0	0.0
19.	Commercial (Flat)	COMF	0.0	0.0	0.0	0.0	0.0	0.0
20.	Unmetered	UMTR	0.0	0.0	0.0	0.0	0.0	0.0
21.	Reserved		0.0	0.0	0.0	0.0	0.0	0.0
22.	Reserved		0.0	0.0	0.0	0.0	0.0	0.0
23.								
24.	**TOTAL**		179.4	173.6	174.2	174.6	174.6	174.3

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CALIFORNIA AMERICAN WATER
Northern Division - 2025 GRC
AVERAGE NUMBER OF CUSTOMERS

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028	Escalation Year 2029
1.	**Metered Water Customers:**							
2.	Residential	SRES	65,470	64,402	66,255	67,355	67,966	68,429
3.	Multiresidential	MRES	0	0	0	0	0	0
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0	0
5.	Commercial	COMM	6,025	6,073	6,088	6,104	6,120	6,135
6.	Industrial	INDR	1	1	1	1	1	1
7.	Public Authority	OPUA	381	371	368	365	362	359
8.	Sales for Resale	SLFR	0	0	0	0	0	0
9.	Other	OTHR	1	1	1	1	1	1
10.	Golf Courses	GOLF	0	0	0	0	0	0
11.	Construction	CSTR	0	0	0	0	0	0
12.	Irrigation Gravity	IRRG	0	0	0	0	0	0
13.	Irrigation Pressure	IRRP	0	0	0	0	0	0
14.	Private Fire	RFPS	0	0	0	0	0	0
15.	Private Fire Mandated	RFPM	0	0	0	0	0	0
16.	Public Fire	PFPS	1,143	1,217	1,231	1,244	1,256	1,270
17.	Hotel	HOTL	0	0	0	0	0	0
18.	Residential Flat	SREF	326	2,179	787	199	0	0
19.	Commercial (Flat)	COMF	0	0	0	0	0	0
20.	Unmetered	UMTR	0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	**TOTAL**		73,347	74,244	74,731	75,269	75,706	76,195

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CALIFORNIA AMERICAN WATER
Northern Division - 2025 GRC
TOTAL ANNUAL CONSUMPTION (CCF)

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028	Escalation Year 2029
1.	**Metered Water Customers:**							
2.	Residential	SRES	7,953,608	7,715,435	7,843,116	7,963,164	8,035,404	8,090,154
3.	Multiresidential	MRES	0	0	0	0	0	0
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0	0
5.	Commercial	COMM	4,232,373	4,079,441	4,090,550	4,102,007	4,113,464	4,124,574
6.	Industrial	INDR	141,968	154,368	154,368	154,368	154,368	154,368
7.	Public Authority	OPUA	828,938	941,333	933,690	926,047	918,403	910,760
8.	Sales for Resale	SLFR	0	0	0	0	0	0
9.	Other	OTHR	350	0	0	0	0	0
10.	Golf Courses	GOLF	0	0	0	0	0	0
11.	Construction	CSTR	0	0	0	0	0	0
12.	Irrigation Gravity	IRRG	0	0	0	0	0	0
13.	Irrigation Pressure	IRRP	0	0	0	0	0	0
14.	Private Fire	RFPS	0	0	0	0	0	0
15.	Private Fire Mandated	RFPM	0	0	0	0	0	0
16.	Public Fire	PFPS	0	0	0	0	0	0
17.	Hotel	HOTL	0	0	0	0	0	0
18.	Residential Flat	SREF	0	0	0	0	0	0
19.	Commercial (Flat)	COMF	0	0	0	0	0	0
20.	Unmetered	UMTR	0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	**TOTAL**		13,157,237	12,890,577	13,021,724	13,145,586	13,221,639	13,279,856

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CALIFORNIA AMERICAN WATER
Northern Division - 2025 GRC
OPERATING REVENUES AT ADOPTED RATES ($)

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028
1.	**Metered Water Customers**						
2.	Residential	SRES	52,526,048	60,377,976	61,753,839	65,637,881	69,766,516
3.	Multiresidential	MRES	0	0	0	0	0
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0
5.	Commercial	COMM	31,681,623	36,956,333	37,012,364	39,610,190	42,052,562
6.	Industrial	INDR	571,649	755,690	755,690	744,130	792,536
7.	Public Authority	OPUA	5,212,353	6,652,263	6,615,643	6,852,707	7,245,703
8.	Sales for Resale	SLFR	0	0	0	0	0
9.	Other	OTHR	59,557	0	0	0	0
10.	Golf Courses	GOLF	0	0	0	0	0
11.	Construction	CSTR	0	0	0	0	0
12.	Irrigation Gravity	IRRG	0	0	0	0	0
13.	Irrigation Pressure	IRRP	0	0	0	0	0
14.	Private Fire	RFPS	1,897,993	2,036,511	2,435,874	3,681,830	4,718,788
15.	Private Fire Mandated	RFPM	0	0	0	0	0
16.	Public Fire	PFPS	1,211,963	1,341,198	1,349,967	1,368,450	1,443,923
17.	Hotel	HOTL	0	0	0	0	0
18.	Reserved		0	0	0	0	0
19.	Total Metered Revenues		93,161,186	108,119,971	109,923,377	117,895,188	126,020,028
20.	**Non-Metered Customers**						
21.	Residential Flat	SREF	0	0	0	55,036	0
22.	Commercial (Flat)	COMF	0	0	0	0	0
23.	Mobile Home Residential (Sewer)	SPMH	0	104,422	104,422	110,670	117,274
24.	Commercial (Sewer)	SCOM	0	1,236	1,236	1,310	1,388
25.	Total Non-Metered Revenues		0	105,658	105,658	167,016	118,662
26.	Total Water Revenues		93,161,186	108,225,629	110,029,035	118,062,204	126,138,690
27.	**Other Revenues**						
28.	Method 5 Revenues	METH	61,765	248,827	248,468	242,423	237,263
29.	Contract Revenues	CREV	0	0	0	0	0
30.	Antenna Leases	ANTL	4,254	0	0	0	0
31.	Additional NTPS Rev	NTPS	0	0	0	0	0
32.	Misc Service Revenues	MISC	121,940	173,100	173,100	173,100	173,100
33.	Late Payment Penalty	LATE	0	0	0	0	0
34.	Rents	RENT	0	0	0	0	0
35.	Leak Adjustments	LEAK	0	0	0	0	0
36.	DSIC	DSIC	0	0	0	0	0
37.	Other	OTER	0	39,850	39,850	39,850	39,850
38.	Subtotal Other Revenues		187,959	461,778	461,418	455,373	450,214
39.	**Reserved Future Use**						
40.							
41.							
46.	Subtotal		0	0	0	0	0
47.	Reserved Future Use						
48.	**Total Operating Revenues**		$93,349,145	$108,687,407	$110,490,453	$118,517,577	$126,588,904
49.	Revenues per Avg Customer		$1,273	$1,464	$1,479	$1,575	$1,672

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AMERICAN WATER
Northern Division - 2025 GRC
PAYROLL EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Payroll Expense											
1.	Salaries	12,526.0	11,991.1	11,552.3	11,587.2	11,079.5	11,756.3	12,161.9	12,573.7	12,999.5	10,570.1	RO Labor
2.	Overtime	577.2	601.7	562.3	632.8	584.6	734.1	746.5	758.2	770.3	644.3	RO Labor
3.	Total Salaries	13,103.1	12,592.7	12,114.6	12,219.9	11,664.1	12,490.4	12,908.4	13,331.9	13,769.8	11,214.4	Ln1 + Ln2
4.	Capitalized Payroll	(2,817.9)	(2,697.9)	(2,548.4)	(2,582.6)	(2,343.0)	(2,669.3)	(2,762.6)	(2,858.4)	(2,957.5)	(2,199.4)	RO Labor
5.	Total Net Payroll	10,285.3	9,894.8	9,566.2	9,637.3	9,321.1	9,821.1	10,145.8	10,473.6	10,812.3	9,014.9	Ln3 + Ln4

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CALIFORNIA AMERICAN WATER
Northern Division - 2025 GRC
SUMMARY OF OPERATION EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Operation Expenses (exclude payroll)												
1.	SS Operation Labor and Expenses	702	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Miscellaneous Expenses	703	55.9	113.0	311.0	538.4	537.7	695.1	710.2	727.3	744.2	225.4	O&M RO
3.	SS Purchased Water	704	3,363.2	2,677.7	2,270.3	3,578.2	4,622.0	4,747.6	6,206.7	5,344.2	5,363.5	4,752.1	O&M RO
4.	PP Power production Labor and Exp	722	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	PP Pumping Labor and Expenses	724	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	PP Miscellaneous Expenses	725	28.2	4.6	14.2	56.7	33.5	28.4	29.2	29.9	30.6	25.2	O&M RO
7.	PP Fuel or Power Purchased for Pumping	726	3,440.7	3,363.6	3,373.3	3,178.4	3,376.9	3,450.2	3,480.8	3,509.9	3,527.9	3,500.9	O&M RO
8.	WT Operation Labor and Expenses	742	63.2	23.6	31.7	43.5	40.5	43.2	44.4	45.6	46.6	31.7	O&M RO
9.	WT Miscellaneous Expenses	743	856.3	1,321.0	896.7	968.0	1,006.3	1,069.4	1,099.1	1,127.5	1,153.4	1,179.0	O&M RO
10.	WT Chemicals and Filtering Materials	744	524.8	532.9	582.4	785.2	737.9	650.9	686.1	718.6	750.4	514.1	O&M RO
11.	TD Storage Facilities Expenses	752	0.0	5.3	0.7	1.1	1.1	1.9	2.0	2.0	2.1	5.1	O&M RO
12.	TD Transmission and Distribution	753	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	O&M RO
13.	TD Meter Expenses	754	0.0	0.0	2.4	0.3	2.1	1.0	1.0	1.1	1.1	0.4	O&M RO
14.	TD Customer Installations Expense	755	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
15.	TD Miscellaneous Expenses	756	482.7	520.4	398.1	415.7	629.8	514.2	528.5	1,091.3	1,111.9	696.6	O&M RO
16.	CA Meter Reading Expenses	772	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	CA Customer Records and Collection	773	2.6	(0.1)	(0.1)	0.0	(0.5)	0.4	0.4	0.4	0.4	238.8	O&M RO
18.	CA Miscellaneous Customer Account	774	288.5	404.3	109.9	141.6	234.8	261.5	268.7	275.7	282.0	827.6	O&M RO
19.	CA Uncollectible Accounts	775	729.4	770.8	1,162.9	464.5	(385.6)	811.0	827.2	840.7	886.3	669.9	O&M RO
20.	Divisional Allocation	999										0.0	
21.	**Total Operation Expenses**		9,835.6	9,737.1	9,153.5	10,171.7	10,836.6	12,274.6	13,884.3	13,714.2	13,900.5	12,666.9	

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AMERICAN WATER
Northern Division - 2025 GRC
SUMMARY OF MAINTENANCE EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Maintenance Expenses												
1.	SS Maintenance of Structures and Impr	707	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Maint of Collecting and Imp Resrv	708	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
3.	SS Maintenance of Lake, River and Intakes	709	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
4.	SS Maintenance of Springs and Tunnels	710	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	SS Maintenance of Wells	711	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	SS Maintenance of Supply Mains	712	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
7.	SS Maintenance of Other Source of Supply	713	93.7	181.6	16.5	6.2	4.2	62.9	64.7	66.4	67.9	100.9	O&M RO
8.	PP Maintenance of Structures and Impr	730	2.3	0.0	0.0	0.0	0.0	0.5	0.5	0.5	0.5	0.9	O&M RO
9.	PP Maintenance of Power Production	731	0.0	1.7	1.2	0.0	0.0	0.6	0.6	0.6	0.6	0.8	O&M RO
10.	PP Maintenance of Other Pumping	733	120.4	172.4	455.7	355.6	294.6	290.8	298.9	306.6	313.6	111.9	O&M RO
11.	WT Maintenance of Structures and Impr	747	0.0	0.0	0.0	43.2	3.8	9.6	9.9	10.2	10.4	0.0	O&M RO
12.	WT Maintenance of Water Treatment	748	394.4	519.7	492.3	665.2	607.3	584.9	601.2	616.7	630.9	308.3	O&M RO
13.	TD Maintenance of Structures and Impr	759	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Maintenance of Reservoirs and Tanks	760	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	O&M RO
15.	TD Maintenance of Transmission and Distr	761	22.0	23.3	51.9	56.2	14.3	35.3	36.3	37.2	38.1	44.8	O&M RO
16.	TD Maintenance of Fire Mains	762	0.0	0.0	0.0	1.0	0.0	0.2	0.2	0.2	0.2	0.0	O&M RO
17.	TD Maintenance of Services	763	34.6	8.7	3.7	2.8	13.9	13.1	13.5	13.8	14.2	14.2	O&M RO
18.	TD Maintenance of Meters	764	0.0	0.0	2.1	4.5	5.1	2.5	2.5	2.6	2.7	7.4	O&M RO
19.	TD Maintenance of Hydrants	765	(0.4)	0.0	(10.4)	0.0	(5.8)	(3.4)	(3.5)	(3.6)	(3.7)	1.3	O&M RO
20.	TD Maintenance of Miscellaneous Plant	766	1,224.6	1,153.7	1,284.4	1,890.2	774.4	1,334.9	1,522.5	1,723.2	1,882.5	1,473.5	O&M RO
21.	**Total Maintenance Expenses**		1,891.7	2,061.0	2,297.3	3,024.8	1,711.8	2,332.0	2,547.3	2,774.4	2,957.9	2,064.3	

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CALIFORNIA AMERICAN WATER
Northern Division - 2025 GRC
SUMMARY OF A&G EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Administrative & General Expenses												
1.	AG Admin and General Salaries	791	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	AG Office Supplies and Other Exp	792	125.6	129.7	118.3	106.2	127.4	127.1	130.6	134.0	137.1	204.2	O&M RO
3.	AG Property Insurance	793	187.8	229.1	222.1	239.3	291.0	322.6	328.8	353.0	376.8	325.3	O&M RO
4.	AG Injuries and Damages	794	679.3	823.5	868.3	1,144.7	1,211.0	1,230.8	1,376.1	1,508.0	1,617.5	869.8	O&M RO
5.	AG Employees' Pensions and Benefits	795	2,176.7	1,961.4	1,762.0	2,334.3	2,135.4	2,513.1	2,612.3	2,715.3	2,822.8	2,203.7	O&M RO
6.	AG Regulatory Commission Expenses	797	302.6	160.9	265.4	365.8	159.1	385.2	385.2	774.9	774.9	383.2	O&M RO
7.	AG Outside Services Employed	798	1,149.1	886.6	1,347.4	913.1	768.5	1,062.3	1,091.8	1,115.6	1,141.2	899.9	O&M RO
8.	AG Miscellaneous General Expenses	799	3,609.7	3,630.2	2,663.7	2,511.4	2,530.1	3,222.5	3,453.3	3,715.3	3,656.6	3,579.7	O&M RO
9.	AG Maintenance of General Plant	805	637.8	338.7	381.3	428.2	407.9	526.4	541.0	555.0	567.7	215.5	O&M RO
10.	AG Rents	811	419.9	405.6	441.9	452.2	493.7	529.2	1,105.9	714.3	717.3	513.1	O&M RO
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
21.	**Total Administrative & General Exp**		9,288.5	8,565.7	8,070.3	8,495.3	8,124.2	9,919.3	11,024.9	11,585.3	11,811.9	9,194.4	

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AMERICAN WATER
Northern Division - 2025 GRC
SUMMARY OF OTHER TAXES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Other Taxes												
1.	Ad Valorem	507	3,099.9	2,864.7	2,866.2	2,991.9	2,531.3	3,599.1	4,358.2	5,366.0	5,914.2	3,278.9	OTAX RO
2.	Franchise Taxes	507	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	OTAX RO
3.	Payroll Taxes	507	738.5	719.8	666.7	744.3	770.6	775.6	797.7	820.3	843.1	603.9	OTAX RO
4.	Other	507	217.9	188.7	93.9	9.4	11.8	13.5	13.8	14.0	14.2	28.1	OTAX RO
5.	Non-Utility	538	(1.2)	(1.1)	(1.0)	(1.9)	(2.2)	(2.5)	(2.5)	(2.6)	(2.6)	0.0	
6.													
7.													
8.	**Total Other Taxes**		4,055.1	3,772.1	3,625.8	3,743.7	3,311.6	4,385.8	5,167.1	6,197.7	6,768.9	3,910.9	

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CALIFORNIA AMERICAN WATER
Northern Division - 2025 GRC
CALCULATION OF TAXES ON INCOME
AT ADOPTED RATES ($1,000's)

Line No.	Description	Test Year 2027	Escalation Year 2028	Attrition Year 2029	Reference
1.	Operating Revenues	118,519.5	126,591.4	134,891.9	CH02, Tbl 2.3
2.	**Operating Revenue Deductions:**				
3.	Operating Exps less uncollectibles	48,901.8	50,416.9	51,763.1	CH02, Tbl 2.3
4.	Uncollectibles	875.5	923.5	930.2	CH02, Tbl 2.3
5.	Reserved	0.0	0.0	0.0	
6.	Book Depreciation	21,819.7	23,947.8	26,075.9	CH02, Tbl 2.3
7.	Interest Expense	7,637.3	8,369.4	9,101.4	CH09, Tbl 9.2
8.	General Taxes	6,197.7	6,768.9	7,377.1	CH02, Tbl 2.3
9.	Non-deductible Meals	(24.6)	(25.2)	(25.2)	CH06, Tbl 6.1
10.	Reserved	0.0	0.0	0.0	
11.	**Total Operating Revenue Deductions:**				
12.	Federal	85,407.3	90,401.3	95,222.5	Sum(Ln3...Ln9)
13.	State	85,407.3	90,401.3	95,222.5	Ln12 - Ln 5
14.	Taxable Income - State	33,112.2	36,190.1	39,669.4	Calculated
15.	State Income Tax @ (see below)	2,927.1	3,199.2	3,506.8	Ln13 X %
16.	Less: Amort Deferred State ITC	0.0	0.0	0.0	CH06, Tbl 6.1
17.	Reserved	0.0	0.0	0.0	
18.	**STATE INCOME TAXES**	2,927.1	3,199.2	3,506.8	Ln15 + Ln 16
19.	Taxable Income - Federal	30,475.5	33,263.0	36,470.2	Calculated
20.	Federal Income Tax @ (See below)	6,399.9	6,985.2	7,658.7	Ln18 X %
21.	Less: Amort Deferred Federal ITC	0.0	0.0	0.0	CH06, Tbl 6.1
22.	Less: Amort Excess Deferred Taxes	(137.0)	(207.6)	0.0	
23.	**FEDERAL INCOME TAX**	6,262.9	6,777.7	7,658.7	Ln19 + Ln 20
24.	**TOTAL TAXES ON INCOME**	9,190.0	9,976.9	11,165.5	Ln17 + Ln 21
25.	State Income Tax Rate	8.84%	8.84%	8.84%	Statutory Rate
26.	Federal Income Tax Rate	21.00%	21.00%	21.00%	Statutory Rate

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CALIFORNIA AMERICAN WATER
Northern Division - 2025 GRC
Calculation of Weighted Average Utility Plant In Service
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Plant in Service Beg. of Year	374,616.8	393,291.1	449,389.0	477,488.8	500,999.0	504,379.6	620,567.9	680,112.7	729,466.3	522,906.4	PLT RO
2.	Gross Additions During Year	20,438.8	60,250.4	30,099.3	25,396.3	43,863.5	114,615.4	61,953.2	51,307.2	70,397.3	68,549.8	PLT RO
3.	Retirements	1,764.5	4,129.7	1,930.2	1,831.5	2,433.9	3,766.6	2,408.5	1,953.6	2,302.2	1,938.7	PLT RO
4.	Sales and Adjustments	0.0	(22.7)	(69.3)	(54.7)	(38,049.0)	0.0	0.0	0.0	0.0	0.0	L5-L2+L3
5.	Net Additions	18,674.3	56,098.0	28,099.8	23,510.1	3,380.6	110,848.8	59,544.7	49,353.6	68,095.0	66,611.0	PLT RO
6.	Construction Work in Progress Beg. Bal.	18,640.6	18,212.9	35,033.0	52,413.2	75,285.7	84,483.9	23,911.7	13,732.0	7,200.5	38,338.9	PLT RO
7.	Construction Work in Progress End Bal.	18,212.9	35,033.0	52,413.2	75,285.7	84,483.9	23,911.7	13,732.0	7,200.5	4,446.1	28,118.9	L7+L6
8.	Net Change During Year - CWIP	(427.7)	16,820.2	17,380.2	22,872.5	9,198.2	(60,572.1)	(10,179.8)	(6,531.5)	(2,754.4)	(10,220.0)	PLT RO
9.	**Total Beg. Utility Plant and CWIP**	393,257.4	411,503.9	484,422.0	529,902.1	576,284.7	588,863.5	644,479.7	693,844.6	736,666.8	561,245.3	L1+L6
10.	Net Additions - Total	18,246.5	72,918.1	45,480.0	46,382.6	12,578.8	50,276.7	49,365.0	42,822.2	65,340.6	56,391.0	L5+L8
11.	6 Year Average Weighting Factor	60.37%	60.78%	60.32%	57.85%	57.19%	59.59%	59.16%	60.20%	67.58%	46.61%	CH07 PLT RO
12.	Acquisition	0.0	0.0	0.0	0.0	0.0	5,339.5	0.0	0.0	0.0	0.0	PLT RO
13.	**Weighted Average Utility Plant**	404,273.3	455,820.6	511,856.9	556,735.2	583,478.8	618,824.7	673,686.0	719,623.7	780,821.2	587,526.5	L9+L10*L11

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CALIFORNIA AMERICAN WATER
Northern Division - 2025 GRC
Calculation of Weighted Average Plant Reserve
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Depreciation Reserve Beg. of Year	139,951.9	148,487.7	170,924.2	180,000.4	190,579.0	195,835.9	207,338.7	222,456.0	241,356.4	193,135.6	DEPR RO
2.	Annual Accrual Including Contribution Depreciation	10,665.6	12,244.2	12,529.9	13,178.5	15,592.0	17,372.4	20,333.4	21,774.9	23,692.6	16,559.3	DEPR RO
3.												
4.	Retirements/Debits to Depreciation	1,764.5	4,129.7	1,930.2	1,831.5	2,433.9	3,766.6	2,408.5	1,953.6	2,302.2	1,938.7	EXA Tbl 7.1
5.	(Salvage) and Cost of Removal	(365.3)	(783.3)	(745.1)	(773.4)	(1,102.3)	(2,133.0)	(2,832.5)	(1,321.0)	(1,140.2)	(924.5)	DEPR RO
6.	Depreciation Reserve Adjustment for plant Adjustment	0.0	15,105.3	(778.4)	5.0	(6,798.9)	0.0	0.0	0.0	0.0	0.0	Ln8-Ln2+Ln4-Ln5
7.												
8.	Net Accrual	8,535.8	22,436.5	9,076.2	10,578.6	5,256.9	11,472.7	15,092.4	18,500.3	20,250.1	13,696.1	DEPR RO
9.	6 Year Average Weighting Factor	60.28%	60.39%	60.43%	60.24%	60.06%	60.25%	60.23%	61.44%	61.24%	48.98%	Ln11-Ln1)/Ln8
10.	Weighted Average Depreciation	5,145.5	13,548.3	5,484.9	6,372.9	3,157.1	6,912.6	9,090.2	11,367.3	12,400.9	6,708.0	L8xL9
11.	**Weighted Average Depreciation**	145,097.4	162,036.0	176,409.2	186,373.4	193,736.1	202,748.5	216,428.8	233,823.3	253,757.2	6,708.0	Ln1+Ln10

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CALIFORNIA AMERICAN WATER
Northern Division - 2025 GRC
Calculation of Weighted Average Rate Base
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Weighted Average Utility Plant in Service	404,273.3	455,820.6	511,856.9	556,735.2	583,478.8	618,824.7	673,686.0	719,623.7	780,821.2	587,526.5	RB RO
2.	Materials and Supplies	392.7	312.0	406.1	505.9	438.6	454.6	470.4	480.3	490.1	367.1	RB RO
3.	Working Cash, Operational	4,589.1	3,615.6	3,609.0	3,451.7	2,697.4	3,947.3	5,106.8	6,413.9	5,940.9	610.3	RB RO
4.	Working Cash, Lead Lag	2,431.9	2,431.9	2,975.4	3,108.9	3,105.5	8,061.7	7,666.1	8,045.3	8,628.4	7,753.5	RB RO
5.	**SUBTOTAL**	411,686.9	462,180.1	518,847.4	563,801.8	589,720.2	631,288.4	686,929.4	734,563.2	795,880.5	596,257.3	Sum (L1:L4)
6.												
7.	**LESS DEDUCTIONS FROM RATE BASE**											
8.	Weighted Average Depreciation Reserve	(145,097.4)	(162,036.0)	(176,409.2)	(186,373.4)	(193,736.1)	(202,748.5)	(216,428.8)	(233,823.3)	(253,757.2)	(199,843.6)	RB RO
9.	Advances for Construction	(13,940.4)	(15,224.2)	(16,558.4)	(16,603.7)	(17,442.3)	(18,423.8)	(18,340.4)	(18,159.8)	(17,994.9)	(18,273.8)	RB RO
10.	Unamortized Advances (20 Yr Amort)	(1,891.8)	(630.7)	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
11.	Contributions in Aid of Construction	(16,110.4)	(30,059.1)	(48,300.9)	(46,254.4)	(42,191.0)	(39,478.8)	(38,485.4)	(36,702.3)	(34,658.6)	(57,487.6)	RB RO
12.	Unamortized Contributions (20 Yr Amort)	(637.9)	(213.4)	(0.6)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
13.	Accumulated Deferred Federal Income Taxes	(18,916.9)	(15,403.0)	(19,919.6)	(26,370.3)	(19,682.3)	(17,260.7)	(24,394.9)	(27,137.0)	(29,964.6)	(17,317.8)	RB RO
14.	Accumulated Deferred State Income Taxes	(5,192.6)	(2,760.1)	(3,075.8)	(4,618.5)	(3,750.6)	(4,303.1)	(6,949.4)	(8,131.0)	(9,538.1)	(3,178.5)	RB RO
15.	**SUBTOTAL DEDUCTIONS**	(201,787.4)	(226,326.5)	(264,264.6)	(280,220.3)	(276,802.3)	(282,214.9)	(304,598.9)	(323,953.3)	(345,913.5)	(296,101.2)	Sum (L7:L14)
16.												
17.	**WEIGHTED AVERAGE RATE BASE**	209,899.5	235,853.6	254,582.8	283,581.5	312,917.9	349,073.5	382,330.5	410,609.9	449,967.0	300,156.1	L5+L15
18.	Weighted Cost of Debt	2.51%	2.51%	2.51%	1.84%	1.86%	1.86%	1.86%	1.86%	1.86%	1.86%	RB RO
19.	Rate Making Interest	5,268.5	5,919.9	6,390.0	5,217.9	5,820.3	6,492.8	7,111.3	7,637.3	8,369.4	5,582.9	L17 x L18

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CALIFORNIA AMERICAN WATER
Central Division - 2025 GRC
AVERAGE ANNUAL CONSUMPTION PER CUSTOMER (CCF)

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028	Escalation Year 2029
1.	**Metered Water Customers:**							
2.	Residential	SRES	58.5	60.3	60.3	60.3	60.3	60.3
3.	Multiresidential	MRES	266.0	276.4	276.4	276.4	276.4	276.4
4.	Multiresidential (Mstr Mtr)	MREM	0.0	0.0	0.0	0.0	0.0	0.0
5.	Commercial	COMM	343.3	355.5	355.3	355.2	355.0	354.8
6.	Industrial	INDR	1,531.0	1,997.5	1,997.5	1,997.5	1,997.5	1,997.5
7.	Public Authority	OPUA	379.0	423.7	423.7	423.7	423.7	423.7
8.	Sales for Resale	SLFR	1,820.0	2,284.0	2,284.0	2,284.0	2,284.0	2,284.0
9.	Other	OTHR	133.0	0.0	0.0	76.0	76.0	76.0
10.	Golf Courses	GOLF	0.0	0.0	0.0	0.0	0.0	0.0
11.	Construction	CSTR	251.4	206.5	206.5	206.5	206.5	206.5
12.	Irrigation Gravity	IRRG	0.0	0.0	0.0	0.0	0.0	0.0
13.	Irrigation Pressure	IRRP	0.0	0.0	0.0	0.0	0.0	0.0
14.	Private Fire	RFPS	0.0	0.0	0.0	0.0	0.0	0.0
15.	Private Fire Mandated	RFPM	0.0	0.0	0.0	0.0	0.0	0.0
16.	Public Fire	PFPS	0.0	0.0	0.0	0.0	0.0	0.0
17.	Hotel	HOTL	0.0	0.0	0.0	0.0	0.0	0.0
18.	Residential Flat	SREF	0.0	0.0	0.0	0.0	0.0	0.0
19.	Commercial (Flat)	COMF	0.0	0.0	0.0	0.0	0.0	0.0
20.	Unmetered	UMTR	0.0	0.0	0.0	0.0	0.0	0.0
21.	Reserved		0.0	0.0	0.0	0.0	0.0	0.0
22.	Reserved		0.0	0.0	0.0	0.0	0.0	0.0
23.								
24.	**TOTAL**		93.4	96.6	96.5	96.6	96.6	96.5

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CALIFORNIA AMERICAN WATER
Central Division - 2025 GRC
AVERAGE NUMBER OF CUSTOMERS

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028	Escalation Year 2029
1.	**Metered Water Customers:**							
2.	Residential	SRES	34,121	34,475	34,498	34,498	34,490	34,490
3.	Multiresidential	MRES	1,729	1,734	1,734	1,734	1,734	1,734
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0	0
5.	Commercial	COMM	3,316	3,361	3,360	3,359	3,358	3,357
6.	Industrial	INDR	4	4	4	4	4	4
7.	Public Authority	OPUA	511	490	490	490	490	490
8.	Sales for Resale	SLFR	2	2	2	2	2	2
9.	Other	OTHR	1	0	0	1	1	1
10.	Golf Courses	GOLF	0	0	0	0	0	0
11.	Construction	CSTR	27	37	37	37	37	37
12.	Irrigation Gravity	IRRG	0	0	0	0	0	0
13.	Irrigation Pressure	IRRP	0	0	0	0	0	0
14.	Private Fire	RFPS	0	0	0	0	0	0
15.	Private Fire Mandated	RFPM	0	0	0	0	0	0
16.	Public Fire	PFPS	1,052	1,099	1,099	1,099	1,099	1,099
17.	Hotel	HOTL	0	0	0	0	0	0
18.	Residential Flat	SREF	0	15	8	0	0	0
19.	Commercial (Flat)	COMF	0	0	0	0	0	0
20.	Unmetered	UMTR	0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	**TOTAL**		40,763	41,217	41,232	41,224	41,215	41,214

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CALIFORNIA AMERICAN WATER
Central Division - 2025 GRC
TOTAL ANNUAL CONSUMPTION (CCF)

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028	Escalation Year 2029
1.	**Metered Water Customers:**							
2.	Residential	SRES	1,997,291	2,078,580	2,079,547	2,080,393	2,080,393	2,080,393
3.	Multiresidential	MRES	459,895	479,270	479,270	479,270	479,270	479,270
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0	0
5.	Commercial	COMM	1,138,444	1,194,768	1,193,868	1,192,967	1,192,067	1,191,166
6.	Industrial	INDR	6,124	7,990	7,990	7,990	7,990	7,990
7.	Public Authority	OPUA	193,674	207,636	207,636	207,636	207,636	207,636
8.	Sales for Resale	SLFR	3,640	4,568	4,568	4,568	4,568	4,568
9.	Other	OTHR	133	0	0	76	76	76
10.	Golf Courses	GOLF	0	0	0	0	0	0
11.	Construction	CSTR	6,788	7,640	7,640	7,640	7,640	7,640
12.	Irrigation Gravity	IRRG	0	0	0	0	0	0
13.	Irrigation Pressure	IRRP	0	0	0	0	0	0
14.	Private Fire	RFPS	0	0	0	0	0	0
15.	Private Fire Mandated	RFPM	0	0	0	0	0	0
16.	Public Fire	PFPS	0	0	0	0	0	0
17.	Hotel	HOTL	0	0	0	0	0	0
18.	Residential Flat	SREF	0	0	0	0	0	0
19.	Commercial (Flat)	COMF	0	0	0	0	0	0
20.	Unmetered	UMTR	0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	**TOTAL**		3,805,989	3,980,452	3,980,519	3,980,540	3,979,640	3,978,739

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CALIFORNIA AMERICAN WATER
Central Division - 2025 GRC
OPERATING REVENUES AT ADOPTED RATES ($)

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028
1.	**Metered Water Customers**						
2.	Residential	SRES	48,964,004	52,450,056	52,460,141	55,447,400	57,393,074
3.	Multiresidential	MRES	9,696,129	10,229,521	10,229,521	11,253,292	11,629,023
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0
5.	Commercial	COMM	31,998,671	34,591,164	34,581,374	36,801,170	38,089,279
6.	Industrial	INDR	173,482	223,203	223,203	235,988	244,232
7.	Public Authority	OPUA	7,298,186	7,955,631	7,955,631	8,592,883	8,908,050
8.	Sales for Resale	SLFR	54,617	108,225	108,225	91,876	95,229
9.	Other	OTHR	5,709	0	0	535	549
10.	Golf Courses	GOLF	0	0	0	0	0
11.	Construction	CSTR	369,866	492,831	492,831	523,485	544,213
12.	Irrigation Gravity	IRRG	0	0	0	0	0
13.	Irrigation Pressure	IRRP	0	0	0	0	0
14.	Private Fire	RFPS	1,133,766	1,076	4,841	1,612,012	1,677,974
15.	Private Fire Mandated	RFPM	0	0	0	0	0
16.	Public Fire	PFPS	789,668	869,146	869,146	875,744	918,957
17.	Hotel	HOTL	0	0	0	0	0
18.	Reserved		0	0	0	0	0
19.	Total Metered Revenues		100,484,098	106,920,853	106,924,913	115,434,385	119,500,580
20.	**Non-Metered Customers**						
21.	Residential Flat	SREF	0	0	0	0	0
22.	Commercial (Flat)	COMF	0	0	0	0	0
23.	Unmetered	UMTR	0	0	0	0	0
24.							
25.	Total Non-Metered Revenues		0	0	0	0	0
26.	Total Water Revenues		100,484,098	106,920,853	106,924,913	115,434,385	119,500,580
27.	**Other Revenues**						
28.	Method 5 Revenues	METH	17,636	25,660	31,037	34,597	38,280
29.	Contract Revenues	CREV	0	0	0	0	0
30.	Antenna Leases	ANTL	94,869	55,403	48,872	48,872	54,559
31.	Additional NTPS Rev	NTPS	0	0	0	0	0
32.	Misc Service Revenues	MISC	123,447	103,354	103,354	103,354	103,354
33.	Late Payment Penalty	LATE	0	0	0	0	0
34.	Rents	RENT	0	68,137	103,037	103,037	71,909
35.	Leak Adjustments	LEAK	0	0	0	0	0
36.	DSIC	DSIC	0	0	0	0	0
37.	Other	OTER	0	0	0	0	0
38.	Subtotal Other Revenues		235,951	252,554	286,300	289,860	268,102
39.	**Reserved Future Use**						
40.							
41.							
42.							
43.							
44.							
45.							
46.	Subtotal		0	0	0	0	0
47.	Reserved Future Use						
48.	**Total Operating Revenues**		$100,720,049	$107,173,407	$107,211,213	$115,724,245	$119,768,682

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AMERICAN WATER
Central Division - 2025 GRC
PAYROLL EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Payroll Expense											
1.	Salaries	11,379.8	10,380.8	9,979.3	9,881.2	9,599.6	10,374.8	10,718.5	11,073.6	11,440.6	9,976.4	RO Labor
2.	Overtime	1,844.5	1,202.3	1,032.8	1,314.2	1,178.5	1,337.9	1,371.4	1,406.0	1,441.6	1,583.4	RO Labor
3.	Total Salaries	13,224.2	11,583.1	11,012.1	11,195.4	10,778.2	11,712.7	12,089.9	12,479.6	12,882.2	11,559.9	Ln1 + Ln2
4.	Capitalized Payroll	(2,547.2)	(2,151.3)	(2,125.6)	(2,304.2)	(2,233.1)	(2,478.6)	(2,561.5)	(2,647.2)	(2,735.8)	(2,603.0)	RO Labor
5.	Total Net Payroll	10,677.1	9,431.8	8,886.5	8,891.2	8,545.0	9,234.1	9,528.4	9,832.4	10,146.4	8,956.9	Ln3 + Ln4

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CALIFORNIA AMERICAN WATER
Central Division - 2025 GRC
SUMMARY OF OPERATION EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Operation Expenses (exclude payroll)												
1.	SS Operation Labor and Expenses	702	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Miscellaneous Expenses	703	13.3	10.3	288.0	226.2	368.7	186.1	191.3	196.2	200.8	12.4	O&M RO
3.	SS Purchased Water	704	3,060.5	10,755.2	13,961.2	13,487.3	13,574.7	16,604.0	16,629.1	16,653.1	16,675.1	15,046.0	O&M RO
4.	PP Power production Labor and Exp	722	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	PP Pumping Labor and Expenses	724	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	PP Miscellaneous Expenses	725	581.6	552.9	400.0	310.0	468.6	475.1	488.3	500.9	512.4	634.0	O&M RO
7.	PP Fuel or Power Purchased for Pumping	726	3,190.3	3,132.5	3,267.5	3,811.2	4,390.6	4,790.1	4,784.6	4,781.1	4,776.6	3,081.9	O&M RO
8.	WT Operation Labor and Expenses	742	51.0	34.7	38.7	40.1	17.9	37.5	38.5	39.5	40.4	49.4	O&M RO
9.	WT Miscellaneous Expenses	743	238.1	690.4	782.4	543.9	790.2	625.4	642.8	659.4	674.5	534.4	O&M RO
10.	WT Chemicals and Filtering Materials	744	598.1	384.3	385.5	752.6	546.4	575.9	602.8	628.6	655.5	668.9	O&M RO
11.	TD Storage Facilities Expenses	752	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	TD Transmission and Distribution	753	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
13.	TD Meter Expenses	754	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Customer Installations Expense	755	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
15.	TD Miscellaneous Expenses	756	351.2	271.3	666.8	949.9	1,168.8	699.8	719.3	971.8	989.4	490.0	O&M RO
16.	CA Meter Reading Expenses	772	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	CA Customer Records and Collection	773	1.3	0.0	0.9	1.7	1.5	1.1	1.1	1.2	1.2	131.1	O&M RO
18.	CA Miscellaneous Customer Account	774	44.0	36.2	92.3	113.5	83.5	75.8	77.9	79.9	81.7	235.7	O&M RO
19.	CA Uncollectible Accounts	775	3,597.6	2,832.9	2,996.9	2,942.7	2,850.1	3,504.5	3,586.6	3,668.1	3,780.3	2,896.3	O&M RO
20.													
21.	**Total Operation Expenses**		11,726.9	18,700.8	22,880.1	23,179.1	24,260.9	27,575.3	27,762.3	28,180.0	28,388.0	23,780.0	

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CALIFORNIA AMERICAN WATER
Central Division - 2025 GRC
SUMMARY OF MAINTENANCE EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Maintenance Expenses												
1.	SS Maintenance of Structures and Impr	707	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Maint of Collecting and Imp Resrv	708	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
3.	SS Maintenance of Lake, River and Intakes	709	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
4.	SS Maintenance of Springs and Tunnels	710	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	SS Maintenance of Wells	711	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	SS Maintenance of Supply Mains	712	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
7.	SS Maintenance of Other Source of Supply	713	414.1	343.6	166.9	159.5	194.1	262.5	269.8	276.8	283.2	402.5	O&M RO
8.	PP Maintenance of Structures and Impr	730	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
9.	PP Maintenance of Power Production	731	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
10.	PP Maintenance of Other Pumping	733	74.7	51.4	283.4	238.7	162.0	166.4	171.0	175.5	179.5	102.4	O&M RO
11.	WT Maintenance of Structures and Impr	747	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	WT Maintenance of Water Treatment	748	226.2	189.5	201.3	365.1	495.8	303.6	312.0	320.1	327.4	155.7	O&M RO
13.	TD Maintenance of Structures and Impr	759	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Maintenance of Reservoirs and Tanks	760	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
15.	TD Maintenance of Transmission and Distr	761	6.2	16.1	4.0	2.2	13.7	8.7	8.9	9.1	9.3	34.1	O&M RO
16.	TD Maintenance of Fire Mains	762	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	TD Maintenance of Services	763	8.7	10.6	0.5	0.6	1.0	4.4	4.5	4.6	4.7	30.6	O&M RO
18.	TD Maintenance of Meters	764	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	O&M RO
19.	TD Maintenance of Hydrants	765	0.2	0.1	0.2	(3.6)	0.0	(0.6)	(0.6)	(0.6)	(0.7)	0.1	O&M RO
20.	TD Maintenance of Miscellaneous Plant	766	2,746.6	3,267.6	3,619.6	4,482.8	3,228.2	3,605.1	3,878.9	4,025.6	4,204.1	2,912.2	O&M RO
21.	**Total Maintenance Expenses**		3,476.8	3,879.0	4,275.7	5,245.2	4,094.8	4,350.0	4,644.5	4,811.0	5,007.6	3,637.6	

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CALIFORNIA AMERICAN WATER
Central Division - 2025 GRC
SUMMARY OF A&G EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years 2020	2021	2022	2023	2024	Estimated 2025	2026	Adopted Test Year 2027	Escalation Year 2028	Last Authorized Test Year 2024	Reference
	Administrative & General Expenses												
1.	AG Admin and General Salaries	791	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	AG Office Supplies and Other Exp	792	78.9	77.8	77.0	71.6	80.6	79.1	81.3	83.4	85.3	136.7	O&M RO
3.	AG Property Insurance	793	105.3	124.1	124.0	150.1	167.8	176.0	179.4	192.6	205.6	178.7	O&M RO
4.	AG Injuries and Damages	794	498.0	485.3	550.8	701.1	739.5	697.1	779.2	853.8	915.5	481.8	O&M RO
5.	AG Employees' Pensions and Benefits	795	2,101.9	2,074.5	1,901.0	2,315.3	1,865.6	2,387.8	2,480.3	2,577.2	2,678.6	2,039.8	O&M RO
6.	AG Regulatory Commission Expenses	797	169.8	90.3	162.1	205.2	89.3	210.2	210.2	422.8	422.8	210.5	O&M RO
7.	AG Outside Services Employed	798	976.6	322.6	874.1	593.7	461.9	661.4	679.8	683.3	699.1	805.1	O&M RO
8.	AG Miscellaneous General Expenses	799	3,447.1	3,171.3	2,201.0	3,032.3	3,089.9	2,777.2	3,009.3	3,467.4	3,389.6	3,010.5	O&M RO
9.	AG Maintenance of General Plant	805	313.1	122.5	17.6	325.9	55.5	393.9	403.6	413.7	423.4	147.6	O&M RO
10.	AG Rents	811	715.8	953.5	816.1	829.9	860.6	818.2	904.4	467.0	467.7	775.0	O&M RO
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
21.	**Total Administrative & General Exp**		8,406.5	7,421.9	6,723.6	8,225.1	7,410.6	8,200.8	8,727.5	9,161.2	9,287.5	7,785.8	

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CALIFORNIA AMERICAN WATER
Central Division - 2025 GRC
SUMMARY OF OTHER TAXES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Other Taxes												
1.	Ad Valorem	507	3,299.4	2,792.5	2,732.8	2,770.9	2,858.2	2,710.3	2,828.1	3,076.3	3,281.7	3,357.6	OTAX RO
2.	Franchise Taxes	507	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	OTAX RO
3.	Payroll Taxes	507	842.7	772.7	707.0	745.4	716.3	788.1	809.8	832.6	855.7	671.5	OTAX RO
4.	Other	507	24.1	22.0	13.8	8.0	9.8	11.4	11.6	11.8	11.9	37.4	OTAX RO
5.	Non-Utility	538	(0.8)	(0.7)	(0.7)	(1.3)	(1.8)	(2.1)	(2.2)	(2.2)	(2.2)	0.0	
6.													
7.													
8.	**Total Other Taxes**		4,165.5	3,586.5	3,453.0	3,522.9	3,582.6	3,507.7	3,647.3	3,918.4	4,147.1	4,066.4	

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CALIFORNIA AMERICAN WATER
Central Division - 2025 GRC
CALCULATION OF TAXES ON INCOME
AT ADOPTED RATES ($1,000's)

Line No.	Description	Test Year 2027	Escalation Year 2028	Attrition Year 2029	Reference
1.	Operating Revenues	115,760.6	119,804.8	124,135.2	CH02, Tbl 2.3
2.	**Operating Revenue Deductions:**				
3.	Operating Exps less uncollectibles	60,565.7	61,641.7	62,645.0	CH02, Tbl 2.3
4.	Uncollectibles	3,709.1	3,801.6	3,803.1	CH02, Tbl 2.3
5.	Reserved	0.0	0.0	0.0	
6.	Book Depreciation	14,570.3	15,794.6	17,018.8	CH02, Tbl 2.3
7.	Interest Expense	6,198.4	6,484.5	6,770.7	CH09, Tbl 9.2
8.	General Taxes	3,918.4	4,147.1	4,433.1	CH02, Tbl 2.3
9.	Non-deductible Meals	(18.5)	(18.9)	(18.9)	CH06, Tbl 6.1
10.	Reserved	0.0	0.0	0.0	
11.	**Total Operating Revenue Deductions:**				
12.	Federal	88,943.5	91,850.6	94,651.8	Sum(Ln3...Ln9)
13.	State	88,943.5	91,850.6	94,651.8	Ln12 - Ln 5
14.	Taxable Income - State	26,817.0	27,954.2	29,483.4	Calculated
15.	State Income Tax @ (see below)	2,370.6	2,471.1	2,606.3	Ln13 X %
16.	Less: Amort Deferred State ITC	0.0	0.0	0.0	CH06, Tbl 6.1
17.	Reserved	0.0	0.0	0.0	
18.	**STATE INCOME TAXES**	2,370.6	2,471.1	2,606.3	Ln15 + Ln 16
19.	Taxable Income - Federal	24,590.3	25,583.5	27,012.2	Calculated
20.	Federal Income Tax @ (See below)	5,164.0	5,372.5	5,672.6	Ln18 X %
21.	Less: Amort Deferred Federal ITC	0.0	0.0	0.0	CH06, Tbl 6.1
22.	Less: Amort Excess Deferred Taxes	(131.2)	(198.8)	0.0	
23.	**FEDERAL INCOME TAX**	5,032.8	5,173.8	5,672.6	Ln19 + Ln 20
24.	**TOTAL TAXES ON INCOME**	7,403.4	7,644.9	8,278.9	Ln17 + Ln 21
25.	State Income Tax Rate	8.84%	8.84%	8.84%	Statutory Rate
26.	Federal Income Tax Rate	21.00%	21.00%	21.00%	Statutory Rate

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CALIFORNIA AMERICAN WATER
Central Division - 2025 GRC
Calculation of Weighted Average Utility Plant In Service
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Plant in Service Beg. of Year	355,967.0	362,315.0	374,415.5	384,125.0	417,252.8	426,739.1	467,234.4	494,669.7	530,625.7	436,412.1	PLT RO
2.	Gross Additions During Year	14,130.5	17,258.4	14,730.6	36,351.5	15,444.7	41,122.9	28,268.2	36,854.8	41,813.0	23,972.8	PLT RO
3.	Retirements	3,560.7	5,157.8	5,021.1	2,858.3	573.3	1,139.9	832.9	898.9	653.1	843.0	PLT RO
4.	Sales and Adjustments	(4,221.8)	0.0	0.0	(365.3)	(5,385.1)	0.0	0.0	0.0	0.0	0.0	L5-L2+L3
5.	Net Additions	6,348.0	12,100.5	9,709.5	33,127.8	9,486.3	39,983.1	27,435.3	35,956.0	41,159.9	23,129.8	PLT RO
6.	Construction Work in Progress Beg. Bal.	8,660.8	12,410.9	13,784.5	19,933.2	14,818.5	22,346.4	19,505.5	20,522.8	16,406.4	9,494.6	PLT RO
7.	Construction Work in Progress End Bal.	12,410.9	13,784.5	19,933.2	14,818.5	22,346.4	19,505.5	20,522.8	16,406.4	4,628.0	11,159.4	L7+L6
8.	Net Change During Year - CWIP	3,750.1	1,373.6	6,148.7	(5,114.7)	7,527.9	(2,840.9)	1,017.3	(4,116.4)	(11,778.4)	1,664.8	PLT RO
9.	**Total Beg. Utility Plant and CWIP**	364,627.8	374,725.9	388,200.0	404,058.2	432,071.3	449,085.5	486,739.9	515,192.4	547,032.1	445,906.7	L1+L6
10.	Net Additions - Total	10,098.1	13,474.2	15,858.2	28,013.1	17,014.2	37,142.1	28,452.6	31,839.6	29,381.6	24,794.6	L5+L8
11.	6 Year Average Weighting Factor (1)	66.86%	66.86%	66.86%	66.86%	66.86%	66.86%	66.86%	66.86%	66.86%	61.17%	CH07 PLT RO
12.												
13.	**Weighted Average Utility Plant**	371,379.4	383,734.7	398,802.8	422,787.8	443,447.0	473,918.8	505,763.3	536,480.4	566,676.6	461,073.6	L9+L10*L11

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CALIFORNIA AMERICAN WATER
Central Division - 2025 GRC
Calculation of Weighted Average Plant Reserve
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Depreciation Reserve Beg. of Year	110,492.8	114,677.2	118,276.9	121,362.0	124,376.0	132,166.5	142,095.6	152,514.0	164,571.6	132,536.6	DEPR RO
2.	Annual Accrual Including CIAC Depreciation	9,508.5	9,801.8	9,587.9	10,221.9	11,256.5	11,847.5	12,921.0	13,745.2	14,701.6	11,030.0	DEPR RO
3.												
4.	Retirements/Debits to Depreciation	3,560.7	5,157.8	5,021.1	2,858.3	573.3	1,139.9	832.9	898.9	653.1	843.0	EXA Tbl 7.1
5.	(Salvage) and Cost of Removal	(1,763.4)	(1,044.4)	(666.2)	(4,454.2)	(615.0)	(866.6)	(1,669.7)	(788.8)	(1,378.5)	(734.9)	DEPR RO
6.	Depreciation Reserve Adjustments	0.0	0.0	(815.5)	104.7	(2,277.7)	0.0	0.0	0.0	0.0	0.0	Ln8-Ln2+Ln4-Ln5
7.												
8.	Net Accrual	4,184.4	3,599.6	3,085.1	3,014.1	7,790.5	9,841.1	10,418.4	12,057.6	12,670.0	9,452.2	DEPR RO
9.	6 Year Average Weighting Factor (1)	51.43%	51.43%	51.43%	51.43%	51.43%	51.89%	51.43%	51.43%	51.43%	53.32%	Ln11-Ln1)/Ln8
10.	Weighted Average Depreciation	2,152.0	1,851.3	1,586.7	1,550.1	4,006.7	5,106.5	5,358.2	6,201.2	6,516.2	5,040.2	L8xL9
11.	**Weighted Average Depreciation Reserve**	112,644.9	116,528.5	119,863.5	122,912.1	128,382.7	137,273.0	147,453.8	158,715.2	171,087.7	137,576.7	Ln1+Ln10

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CALIFORNIA AMERICAN WATER
Central Division - 2025 GRC
Calculation of Weighted Average Rate Base
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Weighted Average Utility Plant in Service	371,379.4	383,734.7	398,802.8	422,787.8	443,447.0	473,918.8	505,763.3	536,480.4	566,676.6	461,073.6	RB RO
2.	Materials and Supplies	350.7	327.5	471.3	701.4	631.7	541.8	560.7	572.5	584.1	348.9	RB RO
3.	Working Cash, Operational	3,261.6	4,419.1	4,640.1	3,849.1	3,862.0	7,100.5	6,928.8	7,291.9	7,400.9	10,245.6	RB RO
4.	Working Cash, Lead Lag	3,499.0	3,499.0	5,029.9	5,232.8	5,446.9	6,953.7	7,343.7	7,865.9	8,284.7	8,388.9	RB RO
5.	**SUBTOTAL**	378,490.7	391,980.2	408,944.2	432,571.0	453,387.7	488,514.8	520,596.5	552,210.7	582,946.2	480,056.9	Sum (L1:L4)
6.												
7.	**LESS DEDUCTIONS FROM RATE BASE**											
8.	Weighted Average Depreciation Reserve	(112,644.9)	(116,528.5)	(119,863.5)	(122,912.1)	(128,382.7)	(137,273.0)	(147,453.8)	(158,715.2)	(171,087.7)	(137,576.7)	RB RO
9.	Advances for Construction	(899.5)	(860.0)	(820.5)	(781.1)	(956.9)	(1,199.7)	(1,272.8)	(1,327.2)	(1,387.5)	(741.6)	RB RO
10.	Unamortized Advances (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
11.	Contributions in Aid of Construction	(19,096.2)	(18,862.4)	(18,642.0)	(18,319.9)	(18,006.9)	(17,708.9)	(17,403.6)	(16,984.5)	(16,576.6)	(18,452.2)	RB RO
12.	Unamortized Contributions (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
13.	Accumulated Deferred Federal Income Taxes	(29,344.4)	(28,155.5)	(24,880.2)	(23,385.4)	(26,292.5)	(29,693.9)	(31,026.2)	(32,660.1)	(34,817.9)	(26,382.5)	RB RO
14.	Accumulated Deferred State Income Taxes	(10,582.2)	(8,429.5)	(5,300.9)	(4,602.9)	(6,282.9)	(7,848.2)	(8,348.3)	(9,274.7)	(10,445.2)	(5,957.6)	RB RO
15.	**SUBTOTAL DEDUCTIONS**	(172,567.1)	(172,835.9)	(169,507.2)	(170,001.3)	(179,921.9)	(193,723.8)	(205,504.7)	(218,961.7)	(234,314.8)	(189,110.7)	Sum (L7:L14)
16.												
17.	**WEIGHTED AVERAGE RATE BASE**	205,923.6	219,144.3	239,437.0	262,569.7	273,465.8	294,791.0	315,091.8	333,249.0	348,631.4	290,946.2	L5+L15
18.	Weighted Cost of Debt	2.51%	2.51%	2.51%	1.84%	1.86%	1.86%	1.86%	1.86%	1.86%	1.86%	RB RO
19.	Rate Making Interest	5,168.7	5,500.5	6,009.9	4,831.3	5,086.5	5,483.1	5,860.7	6,198.4	6,484.5	5,411.6	L17 x L18

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CALIFORNIA AMERICAN WATER
Monterey Wastewater - 2025 GRC
AVERAGE NUMBER OF CUSTOMERS

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028	Escalation Year 2029
1.	**Sewer Customers:**							
2.	Residential (Sewer - Active)	SARE	0	1,335	1,348	1,361	1,374	1,387
3.	Residential & Small Commercial (Sewer - Active)	SARC	1,295	441	444	447	450	453
4.	Residential & Small Commercial (Sewer - Passive)	SPRC	437	760	769	778	787	796
5.	Mobile Home Residential (Sewer)	SPMH	737	0	0	0	0	0
6.	Recreational Vehicle (Sewer)	SPRV	0	0	0	0	0	0
7.	Commercial (Sewer - Active)	SACO	0	16	16	16	16	16
8.	Small Commercial (Sewer - Active)	SASC	17	0	0	0	0	0
9.	Large Commercial (Sewer - Passive)	SPLC	0	26	26	26	26	26
10.	Commercial (Sewer)	SCOM	27	0	0	0	0	0
11.	Hotel (Sewer - Active)	SAHO	0	1	1	1	1	1
12.	Industrial (Sewer - Passive)	SPIN	1	4	4	4	4	4
13.	Public Authority (School) (Sewer - Active)	SAOP	4	0	0	0	0	0
14.	Public Authority (School) (Sewer - Passive)	SPOP	0	5	5	5	5	5
15.	Golf Course (Sewer - Active)	SAGO	0	0	0	0	0	0
16.	Miscellaneous (Sewer - Active)	SMIS	0	0	0	0	0	0
17.	SPCA Contract (Sewer - Active)	SASP	4	0	0	0	0	0
18.	Reserved		0	0	0	0	0	0
19.	Reserved		0	0	0	0	0	0
20.	Reserved		0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	**TOTAL**		2,522	2,588	2,613	2,638	2,663	2,688

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CALIFORNIA AMERICAN WATER
Monterey Wastewater - 2025 GRC
OPERATING REVENUES AT ADOPTED RATES ($)

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028
1.	**Sewer Customers**						
2.	Residential (Sewer - Active)	SARE	0	2,495,547	2,519,740	2,764,582	2,869,221
3.	Residential & Small Commercial (Sewer - Active)	SARC	2,372,300	822,544	828,127	906,022	937,695
4.	Residential & Small Commercial (Sewer - Passive)	SPRC	800,537	899,106	909,697	1,081,948	1,127,228
5.	Mobile Home Residential (Sewer)	SPMH	850,351	0	0	0	0
6.	Recreational Vehicle (Sewer)	SPRV	0	0	0	0	0
7.	Commercial (Sewer - Active)	SACO	0	29,775	29,775	32,358	33,266
8.	Small Commercial (Sewer - Active)	SASC	40,303	0	0	0	0
9.	Large Commercial (Sewer - Passive)	SPLC	0	61,189	61,189	71,938	74,096
10.	Commercial (Sewer)	SCOM	62,302	0	0	0	0
11.	Hotel (Sewer - Active)	SAHO	0	267,996	267,996	291,240	299,416
12.	Industrial (Sewer - Passive)	SPIN	263,820	28,242	28,242	33,203	34,199
13.	Public Authority (School) (Sewer - Active)	SAOP	27,691	0	0	0	0
14.	Public Authority (School) (Sewer - Passive)	SPOP	0	7,059	7,059	8,299	8,548
15.	Golf Course (Sewer - Active)	SAGO	0	0	0	0	0
16.	Miscellaneous (Sewer - Active)	SMIS	0	0	0	0	0
17.	SPCA Contract (Sewer - Active)	SASP	6,922	0	0	0	0
18.	Reserved		0	0	0	0	0
19.	Total Metered Revenues		4,424,226	4,611,458	4,651,825	5,189,590	5,383,669
20.	**Other Sewer Customers**						
21.							
22.							
23.							
24.							
25.	Total Non-Metered Revenues		0	0	0	0	0
26.	Total Water Revenues		4,424,226	4,611,458	4,651,825	5,189,590	5,383,669
27.	**Other Revenues**						
28.	Method 5 Revenues	METH	0	0	0	0	0
29.	Contract Revenues	CREV	0	0	0	0	0
30.	Antenna Leases	ANTL	0	0	0	0	0
31.	Additional NTPS Rev	NTPS	0	0	0	0	0
32.	Misc Service Revenues	MISC	18,313	1,332	1,332	1,332	1,332
33.	Late Payment Penalty	LATE	0	0	0	0	0
34.	Rents	RENT	0	0	0	0	0
35.	Leak Adjustments	LEAK	0	0	0	0	0
36.	DSIC	DSIC	0	0	0	0	0
37.	Other	OTER	0	616	616	616	616
38.	Subtotal Other Revenues		18,313	1,948	1,948	1,948	1,948
39.	**Reserved Future Use**						
40.							
41.							
42.							
43.							
44.							
45.							
46.	Subtotal		0	0	0	0	0
47.	Reserved Future Use						
48.	**Total Operating Revenues**		$4,442,539	$4,613,406	$4,653,773	$5,191,538	$5,385,617

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AMERICAN WATER
Monterey Wastewater - 2025 GRC
PAYROLL EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Payroll Expense											
1.	Salaries	1,284.4	1,165.5	1,168.5	1,073.0	1,051.1	999.1	1,029.6	1,061.0	1,093.3	1,165.1	RO Labor
2.	Overtime	246.8	203.8	130.6	137.6	163.3	162.9	166.2	169.7	173.2	196.1	RO Labor
3.	Total Salaries	1,531.3	1,369.3	1,299.1	1,210.6	1,214.4	1,162.0	1,195.8	1,230.6	1,266.5	1,361.3	Ln1 + Ln2
4.	Capitalized Payroll	(87.0)	(80.2)	(116.6)	(123.1)	(108.1)	(83.9)	(86.6)	(89.3)	(92.1)	(255.4)	RO Labor
5.	Total Net Payroll	1,444.3	1,289.1	1,182.5	1,087.5	1,106.3	1,078.1	1,109.2	1,141.3	1,174.4	1,105.8	Ln3 + Ln4

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CALIFORNIA AMERICAN WATER
Monterey Wastewater - 2025 GRC
SUMMARY OF OPERATION EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Operation Expenses (exclude payroll)												
1.	SS Operation Labor and Expenses	702	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Miscellaneous Expenses	703	(3.9)	31.8	8.7	25.5	9.2	14.1	14.5	14.9	15.2	6.8	O&M RO
3.	SS Purchased Water	704	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
4.	PP Power production Labor and Exp	722	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	PP Pumping Labor and Expenses	724	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	PP Miscellaneous Expenses	725	0.8	0.0	0.0	0.0	0.4	0.2	0.2	0.3	0.3	0.9	O&M RO
7.	PP Fuel or Power Purchased for Pumping	726	310.2	318.1	265.9	330.3	364.4	353.4	353.4	353.4	353.4	301.0	O&M RO
8.	WT Operation Labor and Expenses	742	0.0	3.9	2.2	0.3	2.5	1.8	1.9	1.9	2.0	0.9	O&M RO
9.	WT Miscellaneous Expenses	743	393.6	431.2	326.6	465.0	418.2	417.7	429.3	440.4	450.5	372.6	O&M RO
10.	WT Chemicals and Filtering Materials	744	374.7	368.5	370.4	354.5	419.3	381.2	395.9	410.5	425.8	467.8	O&M RO
11.	TD Storage Facilities Expenses	752	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	TD Transmission and Distribution	753	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
13.	TD Meter Expenses	754	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Customer Installations Expense	755	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
15.	TD Miscellaneous Expenses	756	4.9	1.5	8.5	3.6	7.7	3.7	3.8	3.9	4.0	3.6	O&M RO
16.	CA Meter Reading Expenses	772	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	CA Customer Records and Collection	773	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.4	O&M RO
18.	CA Miscellaneous Customer Account	774	29.5	20.8	13.6	18.7	34.6	22.9	23.5	24.1	24.7	24.2	O&M RO
19.	CA Uncollectible Accounts	775	14.8	20.9	32.9	10.6	(21.6)	24.3	24.5	24.7	27.5	21.2	O&M RO
20.	Divisional Allocation	999										0.0	
21.	**Total Operation Expenses**		1,124.7	1,196.7	1,028.9	1,208.5	1,234.7	1,219.4	1,247.0	1,274.2	1,303.4	1,202.5	

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AMERICAN WATER
Monterey Wastewater - 2025 GRC
SUMMARY OF MAINTENANCE EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Maintenance Expenses												
1.	SS Maintenance of Structures and Impr	707	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Maint of Collecting and Imp Resrv	708	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
3.	SS Maintenance of Lake, River and Intakes	709	0.4	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	O&M RO
4.	SS Maintenance of Springs and Tunnels	710	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	SS Maintenance of Wells	711	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	SS Maintenance of Supply Mains	712	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
7.	SS Maintenance of Other Source of Supply	713	1.0	10.7	0.0	0.0	0.0	2.4	2.5	2.5	2.6	7.5	O&M RO
8.	PP Maintenance of Structures and Impr	730	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
9.	PP Maintenance of Power Production	731	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
10.	PP Maintenance of Other Pumping	733	0.0	0.0	10.9	25.2	(5.3)	6.3	6.5	6.7	6.8	0.1	O&M RO
11.	WT Maintenance of Structures and Impr	747	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	WT Maintenance of Water Treatment	748	112.1	71.1	72.1	91.5	63.4	84.3	86.6	88.8	90.9	146.1	O&M RO
13.	TD Maintenance of Structures and Impr	759	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Maintenance of Reservoirs and Tanks	760	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
15.	TD Maintenance of Transmission and Distr	761	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
16.	TD Maintenance of Fire Mains	762	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	TD Maintenance of Services	763	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
18.	TD Maintenance of Meters	764	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
19.	TD Maintenance of Hydrants	765	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
20.	TD Maintenance of Miscellaneous Plant	766	28.9	24.8	14.3	23.1	(14.7)	16.9	17.4	17.8	18.2	77.9	O&M RO
21.	**Total Maintenance Expenses**		142.3	106.7	97.2	139.8	43.4	110.0	113.0	115.9	118.6	231.6	

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CALIFORNIA AMERICAN WATER
Monterey Wastewater - 2025 GRC
SUMMARY OF A&G EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years 2020	2021	2022	2023	2024	Estimated 2025	2026	Adopted Test Year 2027	Escalation Year 2028	Last Authorized Test Year 2024	Reference
	Administrative & General Expenses												
1.	AG Admin and General Salaries	791	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	AG Office Supplies and Other Exp	792	3.9	3.8	3.0	2.8	3.5	1.7	1.7	1.8	1.8	3.4	O&M RO
3.	AG Property Insurance	793	6.6	7.7	7.8	8.5	10.3	5.0	5.1	5.5	5.8	4.9	O&M RO
4.	AG Injuries and Damages	794	50.0	45.4	46.1	53.0	57.0	29.7	32.9	35.7	38.1	27.6	O&M RO
5.	AG Employees' Pensions and Benefits	795	226.5	281.1	264.0	311.5	218.5	269.4	280.4	292.0	304.1	218.7	O&M RO
6.	AG Regulatory Commission Expenses	797	10.7	5.7	9.4	12.9	5.6	6.0	6.0	12.0	12.0	5.7	O&M RO
7.	AG Outside Services Employed	798	111.4	48.4	60.0	110.6	210.4	94.5	97.1	99.6	101.9	50.4	O&M RO
8.	AG Miscellaneous General Expenses	799	80.3	111.9	158.8	278.8	201.5	466.6	524.9	504.2	495.7	166.3	O&M RO
9.	AG Maintenance of General Plant	805	36.6	88.1	101.5	113.8	181.4	162.3	166.8	171.1	175.0	4.6	O&M RO
10.	AG Rents	811	13.3	11.1	12.9	14.8	18.6	9.1	11.2	8.2	8.3	7.0	O&M RO
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
21.	**Total Administrative & General Exp**		539.2	603.3	663.5	906.7	906.7	1,044.3	1,126.0	1,129.9	1,142.6	488.6	

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AMERICAN WATER
Monterey Wastewater - 2025 GRC
SUMMARY OF OTHER TAXES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Other Taxes												
1.	Ad Valorem	507	25.2	22.1	27.2	29.4	29.7	22.0	26.2	27.8	28.7	15.2	OTAX RO
2.	Franchise Taxes	507	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	OTAX RO
3.	Payroll Taxes	507	104.0	87.8	82.9	84.1	85.5	82.4	84.7	87.1	89.6	82.5	OTAX RO
4.	Other	507	191.6	98.4	75.5	1.2	1.3	1.2	1.2	1.2	1.3	0.0	OTAX RO
5.	Non-Utility	538	0.0	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	0.0	
6.													
7.													
8.	**Total Other Taxes**		320.8	208.3	185.6	114.7	116.3	105.5	112.0	116.1	119.5	97.6	

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CALIFORNIA AMERICAN WATER
Monterey Wastewater - 2025 GRC
CALCULATION OF TAXES ON INCOME
AT ADOPTED RATES ($1,000's)

Line No.	Description	Test Year 2027	Escalation Year 2028	Attrition Year 2029	Reference
1.	Operating Revenues	5,203.6	5,349.9	5,503.3	CH02, Tbl 2.3
2.	**Operating Revenue Deductions:**				
3.	Operating Exps less uncollectibles	3,778.9	3,863.2	3,935.0	CH02, Tbl 2.3
4.	Uncollectibles	27.3	28.1	28.3	CH02, Tbl 2.3
5.	Reserved	0.0	0.0	0.0	
6.	Book Depreciation	449.9	482.8	515.7	CH02, Tbl 2.3
7.	Interest Expense	156.3	162.4	168.4	CH09, Tbl 9.2
8.	General Taxes	116.1	119.5	123.0	CH02, Tbl 2.3
9.	Non-deductible Meals	(0.4)	(0.4)	(0.4)	CH06, Tbl 6.1
10.	Reserved	0.0	0.0	0.0	
11.	**Total Operating Revenue Deductions:**				
12.	Federal	4,528.1	4,655.5	4,770.0	Sum(Ln3...Ln9)
13.	State	4,528.1	4,655.5	4,770.0	Ln12 - Ln 5
14.	Taxable Income - State	675.6	694.4	733.3	Calculated
15.	State Income Tax @ (see below)	59.7	61.4	64.8	Ln13 X %
16.	Less: Amort Deferred State ITC	0.0	0.0	0.0	CH06, Tbl 6.1
17.	Reserved	0.0	0.0	0.0	
18.	**STATE INCOME TAXES**	59.7	61.4	64.8	Ln15 + Ln 16
19.	Taxable Income - Federal	629.0	634.7	671.9	Calculated
20.	Federal Income Tax @ (See below)	132.1	133.3	141.1	Ln18 X %
21.	Less: Amort Deferred Federal ITC	0.0	0.0	0.0	CH06, Tbl 6.1
22.	Less: Amort Excess Deferred Taxes	(5.7)	(8.7)	0.0	
23.	**FEDERAL INCOME TAX**	126.3	124.6	141.1	Ln19 + Ln 20
24.	**TOTAL TAXES ON INCOME**	186.1	186.0	205.9	Ln17 + Ln 21
25.	State Income Tax Rate	8.84%	8.84%	8.84%	Statutory Rate
26.	Federal Income Tax Rate	21.00%	21.00%	21.00%	Statutory Rate

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CALIFORNIA AMERICAN WATER
Monterey Wastewater - 2025 GRC
Calculation of Weighted Average Utility Plant In Service
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Plant in Service Beg. of Year	17,823.9	18,212.7	18,749.6	18,548.8	19,456.5	20,875.5	22,094.7	22,626.8	23,216.2	20,262.8	PLT RO
2.	Gross Additions During Year	485.9	731.9	186.3	1,769.1	1,300.3	1,276.6	534.5	591.9	721.0	500.9	PLT RO
3.	Retirements	97.2	195.0	387.1	1,084.6	(118.7)	57.4	2.4	2.5	2.6	25.5	PLT RO
4.	Sales and Adjustments	0.0	0.0	0.0	223.1	0.0	0.0	0.0	0.0	0.0	0.0	L5-L2+L3
5.	Net Additions	388.8	536.9	(200.8)	907.7	1,419.0	1,219.2	532.1	589.4	718.4	475.4	PLT RO
6.	Construction Work in Progress Beg. Bal.	103.5	179.7	60.2	886.9	736.5	354.7	0.0	0.0	0.0	272.5	PLT RO
7.	Construction Work in Progress End Bal.	179.7	60.2	886.9	736.5	354.7	0.0	0.0	0.0	0.0	272.5	L7+L6
8.	Net Change During Year - CWIP	76.1	(119.5)	826.7	(150.4)	(381.8)	(354.7)	0.0	0.0	0.0	0.0	PLT RO
9.	**Total Beg. Utility Plant and CWIP**	17,927.5	18,392.4	18,809.8	19,435.7	20,193.1	21,230.3	22,094.7	22,626.8	23,216.2	20,535.2	L1+L6
10.	Net Additions - Total	464.9	417.4	625.9	757.3	1,037.2	864.4	532.1	589.4	718.4	475.4	L5+L8
11.	6 Year Average Weighting Factor (1)	48.68%	48.68%	48.68%	48.68%	48.68%	48.68%	48.68%	48.68%	48.68%	45.02%	CH07 PLT RO
12.												
13.	**Weighted Average Utility Plant**	18,153.8	18,595.6	19,114.5	19,804.4	20,698.0	21,651.1	22,353.7	22,913.7	23,565.9	20,749.3	L9+L10*L11

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CALIFORNIA AMERICAN WATER
Monterey Wastewater - 2025 GRC
Calculation of Weighted Average Plant Reserve
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Depreciation Reserve Beg. of Year	9,179.7	9,386.2	9,503.2	9,460.5	8,706.9	9,156.2	9,528.1	9,975.1	10,440.7	10,356.8	DEPR RO
2.	Annual Accrual Including CIAC Depreciation	330.8	352.7	365.5	372.8	512.1	476.5	498.1	516.7	541.7	0.0	DEPR RO
3.												
4.	Retirements/Debits to Depreciation	97.2	195.0	387.1	1,084.6	(118.7)	57.4	2.4	2.5	2.6	25.5	EXA Tbl 7.1
5.	(Salvage) and Cost of Removal	(27.2)	(40.7)	(18.2)	(112.0)	(181.6)	(54.7)	(48.6)	(48.6)	(48.6)	(5.3)	DEPR RO
6.	Depreciation Reserve Adjustments	0.0	0.0	(2.8)	70.1	0.0	0.0	0.0	0.0	0.0	0.0	Ln8-Ln2+Ln4-Ln5
7.												
8.	Net Accrual	206.4	117.0	(42.7)	(753.6)	449.3	364.4	447.1	465.6	490.5	416.7	DEPR RO
9.	6 Year Average Weighting Factor (1)	43.78%	43.78%	43.78%	43.78%	43.78%	44.68%	43.78%	43.78%	43.78%	42.60%	Ln11-Ln1)/Ln8
10.	Weighted Average Depreciation	90.4	51.2	(18.7)	(329.9)	196.7	162.8	195.7	203.9	214.7	177.5	L8xL9
11.	**WEIGHTED DEPRECIATION RESERVE**	9,270.1	9,437.4	9,484.5	9,130.6	8,903.6	9,319.0	9,723.8	10,179.0	10,655.5	10,534.4	Ln1+Ln10

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CALIFORNIA AMERICAN WATER
Monterey Wastewater - 2025 GRC
Calculation of Weighted Average Rate Base
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Weighted Average Utility Plant in Service	18,153.8	18,595.6	19,114.5	19,804.4	20,698.0	21,651.1	22,353.7	22,913.7	23,565.9	20,749.3	RB RO
2.	Materials and Supplies	25.5	30.2	31.8	48.6	46.0	39.8	41.2	42.1	43.0	36.4	RB RO
3.	Working Cash, Operational	73.7	36.6	23.4	13.4	49.0	39.2	39.2	39.2	39.2	33.9	RB RO
4.	Working Cash, Lead Lag	272.5	272.5	311.3	316.8	318.3	754.7	780.2	812.0	836.8	586.6	RB RO
5.	**SUBTOTAL**	18,525.4	18,934.8	19,481.0	20,183.3	21,111.3	22,484.8	23,214.4	23,807.1	24,484.9	21,406.2	Sum (L1:L4)
6.												
7.	**LESS DEDUCTIONS FROM RATE BASE**											
8.	Weighted Average Depreciation Reserve	(9,270.1)	(9,437.4)	(9,484.5)	(9,130.6)	(8,903.6)	(9,319.0)	(9,723.8)	(10,179.0)	(10,655.5)	(10,534.4)	RB RO
9.	Advances for Construction	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
10.	Unamortized Advances (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
11.	Contributions in Aid of Construction	(5,392.2)	(5,247.5)	(5,097.1)	(4,944.4)	(4,811.3)	(4,695.6)	(4,579.8)	(4,464.0)	(4,348.3)	(4,811.1)	RB RO
12.	Unamortized Contributions (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
13.	Accumulated Deferred Federal Income Taxes	(654.1)	(476.5)	(672.0)	(1,125.6)	(871.9)	(579.8)	(590.1)	(580.8)	(575.4)	(234.6)	RB RO
14.	Accumulated Deferred State Income Taxes	(190.1)	(125.2)	(131.5)	(228.7)	(203.6)	(168.2)	(183.7)	(180.0)	(177.0)	(35.2)	RB RO
15.	**SUBTOTAL DEDUCTIONS**	(15,506.5)	(15,286.6)	(15,385.2)	(15,429.2)	(14,790.4)	(14,762.6)	(15,077.4)	(15,403.8)	(15,756.2)	(15,615.3)	Sum (L7:L14)
16.												
17.	**WEIGHTED AVERAGE RATE BASE**	3,018.9	3,648.2	4,095.8	4,754.1	6,320.8	7,722.2	8,136.9	8,403.2	8,728.7	5,790.9	L5+L15
18.	Weighted Cost of Debt	2.51%	2.51%	2.51%	1.84%	1.86%	1.86%	1.86%	1.86%	1.86%	1.86%	RB RO
19.	Rate Making Interest	75.8	91.6	102.8	87.5	117.6	143.6	151.3	156.3	162.4	107.7	L17 x L18

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CALIFORNIA AMERICAN WATER
Southern Division - 2025 GRC
AVERAGE ANNUAL CONSUMPTION PER CUSTOMER (CCF)

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028	Escalation Year 2029
1.	**Metered Water Customers:**							
2.	Residential	SRES	147.6	149.0	149.0	149.0	149.0	149.0
3.	Multiresidential	MRES	0.0	0.0	0.0	0.0	0.0	0.0
4.	Multiresidential (Mstr Mtr)	MREM	0.0	0.0	0.0	0.0	0.0	0.0
5.	Commercial	COMM	662.9	748.9	749.2	749.7	749.9	750.4
6.	Industrial	INDR	2,465.3	2,424.7	2,426.8	2,430.9	2,435.0	2,437.0
7.	Public Authority	OPUA	1,633.2	2,114.5	2,115.6	2,115.9	2,117.3	2,118.4
8.	Sales for Resale	SLFR	0.0	0.0	0.0	0.0	0.0	0.0
9.	Other	OTHR	273.5	243.5	239.1	223.7	212.9	207.0
10.	Golf Courses	GOLF	0.0	0.0	0.0	0.0	0.0	0.0
11.	Construction	CSTR	366.0	671.6	671.6	671.5	671.6	671.6
12.	Irrigation Gravity	IRRG	28,456.5	12,391.7	12,391.7	12,391.7	12,391.7	12,391.7
13.	Irrigation Pressure	IRRP	0.0	0.0	0.0	0.0	0.0	0.0
14.	Private Fire	RFPS	0.0	0.0	0.0	0.0	0.0	0.0
15.	Private Fire Mandated	RFPM	0.0	0.0	0.0	0.0	0.0	0.0
16.	Public Fire	PFPS	0.0	0.0	0.0	0.0	0.0	0.0
17.	Hotel	HOTL	0.0	0.0	0.0	0.0	0.0	0.0
18.	Residential Flat	SREF	0.0	0.0	0.0	0.0	0.0	0.0
19.	Commercial (Flat)	COMF	0.0	0.0	0.0	0.0	0.0	0.0
20.	Unmetered	UMTR	0.0	0.0	0.0	0.0	0.0	0.0
21.	Reserved		0.0	0.0	0.0	0.0	0.0	0.0
22.	Reserved		0.0	0.0	0.0	0.0	0.0	0.0
23.								
24.	**TOTAL**		210.0	222.8	222.6	222.5	222.3	222.2

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CALIFORNIA AMERICAN WATER
Southern Division - 2025 GRC
AVERAGE NUMBER OF CUSTOMERS

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028	Escalation Year 2029
1.	**Metered Water Customers:**							
2.	Residential	SRES	68,930	69,149	69,265	69,380	69,474	69,555
3.	Multiresidential	MRES	0	0	0	0	0	0
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0	0
5.	Commercial	COMM	6,324	6,355	6,349	6,348	6,341	6,337
6.	Industrial	INDR	244	244	245	247	249	250
7.	Public Authority	OPUA	758	754	751	746	740	737
8.	Sales for Resale	SLFR	0	0	0	0	0	0
9.	Other	OTHR	55	38	37	36	34	33
10.	Golf Courses	GOLF	0	0	0	0	0	0
11.	Construction	CSTR	1	14	17	20	23	26
12.	Irrigation Gravity	IRRG	2	6	6	6	6	6
13.	Irrigation Pressure	IRRP	0	0	0	0	0	0
14.	Private Fire	RFPS	0	0	0	0	0	0
15.	Private Fire Mandated	RFPM	0	0	0	0	0	0
16.	Public Fire	PFPS	1,209	1,272	1,281	1,291	1,298	1,306
17.	Hotel	HOTL	0	0	0	0	0	0
18.	Residential Flat	SREF	0	0	0	0	0	0
19.	Commercial (Flat)	COMF	0	0	0	0	0	0
20.	Unmetered	UMTR	0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	**TOTAL**		77,523	77,832	77,951	78,074	78,165	78,250

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CALIFORNIA AMERICAN WATER
Southern Division - 2025 GRC
TOTAL ANNUAL CONSUMPTION (CCF)

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028	Escalation Year 2029
1.	**Metered Water Customers:**							
2.	Residential	SRES	10,176,863	10,302,094	10,319,225	10,336,216	10,350,557	10,363,442
3.	Multiresidential	MRES	0	0	0	0	0	0
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0	0
5.	Commercial	COMM	4,192,464	4,759,144	4,756,976	4,758,876	4,755,353	4,755,222
6.	Industrial	INDR	601,540	591,633	594,570	600,444	606,318	609,255
7.	Public Authority	OPUA	1,237,989	1,594,351	1,588,819	1,578,483	1,566,820	1,561,287
8.	Sales for Resale	SLFR	0	0	0	0	0	0
9.	Other	OTHR	15,044	9,254	8,846	8,054	7,238	6,831
10.	Golf Courses	GOLF	0	0	0	0	0	0
11.	Construction	CSTR	366	9,402	11,417	13,431	15,446	17,461
12.	Irrigation Gravity	IRRG	56,913	74,350	74,350	74,350	74,350	74,350
13.	Irrigation Pressure	IRRP	0	0	0	0	0	0
14.	Private Fire	RFPS	0	0	0	0	0	0
15.	Private Fire Mandated	RFPM	0	0	0	0	0	0
16.	Public Fire	PFPS	0	0	0	0	0	0
17.	Hotel	HOTL	0	0	0	0	0	0
18.	Residential Flat	SREF	0	0	0	0	0	0
19.	Commercial (Flat)	COMF	0	0	0	0	0	0
20.	Unmetered	UMTR	0	0	0	0	0	0
21.	Reserved		0	0	0	0	0	0
22.	Reserved		0	0	0	0	0	0
23.	**TOTAL**		16,281,179	17,340,228	17,354,203	17,369,854	17,376,082	17,387,848

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CALIFORNIA AMERICAN WATER
Southern Division - 2025 GRC
OPERATING REVENUES AT ADOPTED RATES ($)

Line No.	Description	Class	Last Authorized Test Year 2024	Estimated 2025	Estimated 2026	Adopted Test Year 2027	Escalation Year 2028
1.	**Metered Water Customers**						
2.	Residential	SRES	83,925,196	100,353,662	100,451,131	106,667,834	112,686,867
3.	Multiresidential	MRES	0	0	0	0	0
4.	Multiresidential (Mstr Mtr)	MREM	0	0	0	0	0
5.	Commercial	COMM	37,445,038	48,405,314	48,396,106	51,055,898	53,770,835
6.	Industrial	INDR	4,725,034	5,473,585	5,496,029	5,588,602	5,938,187
7.	Public Authority	OPUA	10,923,703	16,248,882	16,206,444	16,343,386	17,080,763
8.	Sales for Resale	SLFR	0	0	0	0	0
9.	Other	OTHR	276,116	298,119	287,277	367,674	356,892
10.	Golf Courses	GOLF	0	0	0	0	0
11.	Construction	CSTR	5,719	168,917	185,397	245,685	275,209
12.	Irrigation Gravity	IRRG	145,219	0	0	190,629	200,736
13.	Irrigation Pressure	IRRP	0	0	0	0	0
14.	Private Fire	RFPS	472,629	411,324	449,477	810,734	924,901
15.	Private Fire Mandated	RFPM	0	0	0	0	0
16.	Public Fire	PFPS	1,048,724	1,165,035	1,170,047	1,190,338	1,253,747
17.	Hotel	HOTL	0	0	0	0	0
18.	Reserved		0	0	0	0	0
19.	Total Metered Revenues		138,967,378	172,524,838	172,641,908	182,460,780	192,488,137
20.	**Non-Metered Customers**						
21.	Residential Flat	SREF	0	0	0	0	0
22.	Commercial (Flat)	COMF	0	0	0	0	0
23.	Unmetered	UMTR	0	0	0	0	0
24.							
25.	Total Non-Metered Revenues		0	0	0	0	0
26.	Total Water Revenues		138,967,378	172,524,838	172,641,908	182,460,780	192,488,137
27.	**Other Revenues**						
28.	Method 5 Revenues	METH	55,884	97,429	104,588	109,033	114,087
29.	Contract Revenues	CREV	0	0	0	0	0
30.	Antenna Leases	ANTL	23,170	23,858	21,045	21,045	23,494
31.	Additional NTPS Rev	NTPS	0	0	0	0	0
32.	Misc Service Revenues	MISC	296,379	224,754	224,754	224,754	224,754
33.	Late Payment Penalty	LATE	0	0	0	0	0
34.	Rents	RENT	0	0	0	0	0
35.	Leak Adjustments	LEAK	0	0	0	0	0
36.	DSIC	DSIC	0	0	0	0	0
37.	Other	OTER	0	41,210	41,210	41,210	41,210
38.	Subtotal Other Revenues		375,433	387,251	391,598	396,043	403,546
39.	**Reserved Future Use**						
40.							
41.							
42.							
43.							
44.							
45.							
46.	Subtotal		0	0	0	0	0
47.	Reserved Future Use						
48.	**Total Operating Revenues**		$139,342,811	$172,912,089	$173,033,506	$182,856,823	$192,891,683

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AMERICAN WATER
Southern Division - 2025 GRC
PAYROLL EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Payroll Expense											
1.	Salaries	12,862.4	12,348.6	12,207.7	12,478.1	12,273.7	13,067.2	13,525.5	13,999.8	14,490.7	11,884.9	RO Labor
2.	Overtime	704.3	602.1	606.3	696.8	663.9	762.9	774.6	786.6	799.0	721.4	RO Labor
3.	Total Salaries	13,566.7	12,950.7	12,814.1	13,175.0	12,937.6	13,830.1	14,300.0	14,786.4	15,289.7	12,606.3	Ln1 + Ln2
4.	Capitalized Payroll	(3,677.3)	(3,452.4)	(3,358.3)	(3,340.6)	(3,700.3)	(3,966.8)	(4,100.7)	(4,239.3)	(4,382.9)	(2,849.4)	RO Labor
5.	Total Net Payroll	9,889.4	9,498.3	9,455.7	9,834.4	9,237.4	9,863.3	10,199.3	10,547.0	10,906.8	9,757.0	Ln3 + Ln4

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CALIFORNIA AMERICAN WATER
Southern Division - 2025 GRC
SUMMARY OF OPERATION EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Operation Expenses (exclude payroll)												
1.	SS Operation Labor and Expenses	702	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Miscellaneous Expenses	703	16.4	7.6	43.3	61.7	56.9	39.4	40.5	41.6	42.5	15.8	O&M RO
3.	SS Purchased Water	704	67,601.8	61,381.9	52,792.2	47,445.5	54,135.0	66,467.5	72,329.5	71,213.1	72,402.7	53,253.4	O&M RO
4.	PP Power production Labor and Exp	722	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	PP Pumping Labor and Expenses	724	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	PP Miscellaneous Expenses	725	0.0	0.0	3.9	3.2	0.0	1.4	1.5	1.5	1.6	1.6	O&M RO
7.	PP Fuel or Power Purchased for Pumping	726	2,979.9	3,524.2	3,657.8	3,606.4	4,023.6	4,171.7	4,175.5	4,180.6	4,182.7	3,897.2	O&M RO
8.	WT Operation Labor and Expenses	742	1.2	7.2	8.3	10.5	14.3	8.5	8.8	9.0	9.2	2.6	O&M RO
9.	WT Miscellaneous Expenses	743	394.0	367.6	374.1	725.9	708.2	533.3	548.2	562.3	575.2	344.5	O&M RO
10.	WT Chemicals and Filtering Materials	744	220.4	218.4	210.1	255.1	304.6	294.4	309.3	323.6	338.3	231.5	O&M RO
11.	TD Storage Facilities Expenses	752	0.0	0.0	0.0	0.4	2.2	0.5	0.5	0.6	0.6	0.0	O&M RO
12.	TD Transmission and Distribution	753	0.0	0.2	0.1	0.0	0.3	0.1	0.1	0.1	0.1	5.3	O&M RO
13.	TD Meter Expenses	754	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.4	O&M RO
14.	TD Customer Installations Expense	755	0.0	0.0	0.7	0.7	0.5	0.4	0.4	0.4	0.4	0.0	O&M RO
15.	TD Miscellaneous Expenses	756	212.6	216.5	475.6	502.4	486.8	390.7	401.6	1,342.3	1,103.5	321.7	O&M RO
16.	CA Meter Reading Expenses	772	0.0	3.1	3.2	1.2	3.1	2.2	2.2	2.3	2.4	0.6	O&M RO
17.	CA Customer Records and Collection	773	2.4	(0.1)	2.7	3.6	(0.4)	1.7	1.7	1.8	1.8	249.2	O&M RO
18.	CA Miscellaneous Customer Account	774	178.0	163.3	32.9	145.9	97.8	109.7	112.7	115.6	118.3	531.9	O&M RO
19.	CA Uncollectible Accounts	775	826.1	1,001.1	1,256.2	710.8	(80.6)	1,310.1	1,322.1	1,335.2	1,394.5	979.6	O&M RO
20.	Divisional Allocation												
21.	**Total Operation Expenses**		72,432.7	66,891.1	58,861.0	53,473.2	59,752.2	73,331.7	79,254.7	79,130.1	80,173.7	59,840.2	

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CALIFORNIA AMERICAN WATER
Southern Division - 2025 GRC
SUMMARY OF MAINTENANCE EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Maintenance Expenses												
1.	SS Maintenance of Structures and Impr	707	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	SS Maint of Collecting and Imp Resrv	708	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
3.	SS Maintenance of Lake, River and Intakes	709	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
4.	SS Maintenance of Springs and Tunnels	710	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
5.	SS Maintenance of Wells	711	0.0	0.0	1.4	(1.3)	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
6.	SS Maintenance of Supply Mains	712	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
7.	SS Maintenance of Other Source of Supply	713	115.7	42.6	4.6	3.1	6.4	35.5	36.5	37.4	38.3	99.7	O&M RO
8.	PP Maintenance of Structures and Impr	730	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	O&M RO
9.	PP Maintenance of Power Production	731	0.0	0.0	0.6	0.0	1.1	0.3	0.4	0.4	0.4	0.0	O&M RO
10.	PP Maintenance of Other Pumping	733	0.4	0.0	166.6	197.1	112.9	98.0	100.7	103.3	105.7	1.9	O&M RO
11.	WT Maintenance of Structures and Impr	747	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
12.	WT Maintenance of Water Treatment	748	0.7	0.0	0.3	0.0	0.0	0.2	0.2	0.2	0.2	166.7	O&M RO
13.	TD Maintenance of Structures and Impr	759	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
14.	TD Maintenance of Reservoirs and Tanks	760	0.0	0.0	1.0	0.3	1.0	0.5	0.5	0.5	0.5	(1.3)	O&M RO
15.	TD Maintenance of Transmission and Distr	761	14.6	14.2	7.2	63.1	(47.3)	10.7	11.0	11.2	11.5	27.9	O&M RO
16.	TD Maintenance of Fire Mains	762	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
17.	TD Maintenance of Services	763	4.0	6.0	15.4	3.7	0.9	6.2	6.3	6.5	6.6	28.8	O&M RO
18.	TD Maintenance of Meters	764	3.0	1.6	0.4	0.3	0.8	1.3	1.3	1.3	1.4	6.0	O&M RO
19.	TD Maintenance of Hydrants	765	2.1	1.7	1.8	4.0	4.2	2.8	2.9	3.0	3.1	2.3	O&M RO
20.	TD Maintenance of Miscellaneous Plant	766	1,602.7	1,709.5	1,514.6	1,527.9	860.0	1,335.3	1,391.2	1,464.3	1,474.6	1,603.8	O&M RO
21.	**Total Maintenance Expenses**		1,743.3	1,775.7	1,713.9	1,798.1	940.2	1,490.7	1,550.9	1,628.2	1,642.2	1,936.1	

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CALIFORNIA AMERICAN WATER
Southern Division - 2025 GRC
SUMMARY OF A&G EXPENSES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Administrative & General Expenses												
1.	AG Admin and General Salaries	791	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O&M RO
2.	AG Office Supplies and Other Exp	792	143.8	157.1	134.3	140.7	295.8	180.5	185.6	190.3	194.7	252.9	O&M RO
3.	AG Property Insurance	793	199.5	243.0	239.5	254.3	311.4	333.9	340.2	365.3	389.9	370.9	O&M RO
4.	AG Injuries and Damages	794	701.6	744.2	911.8	1,226.6	1,317.0	1,252.3	1,401.6	1,537.1	1,649.6	809.2	O&M RO
5.	AG Employees' Pensions and Benefits	795	2,380.5	1,954.1	1,819.6	2,449.2	2,389.8	2,710.9	2,817.8	2,929.5	3,046.0	2,454.0	O&M RO
6.	AG Regulatory Commission Expenses	797	321.6	171.0	282.0	388.7	169.1	398.7	398.7	801.9	801.9	400.5	O&M RO
7.	AG Outside Services Employed	798	1,095.7	707.1	1,392.0	823.1	850.7	997.4	1,025.1	1,022.0	1,045.5	826.7	O&M RO
8.	AG Miscellaneous General Expenses	799	3,008.4	2,405.3	2,187.1	1,859.3	1,704.3	2,373.8	2,560.4	3,077.8	2,979.3	3,156.0	O&M RO
9.	AG Maintenance of General Plant	805	523.1	163.0	400.0	472.2	767.1	886.2	909.6	935.8	956.7	262.6	O&M RO
10.	AG Rents	811	1,061.3	960.0	932.4	961.3	973.0	983.7	1,133.0	954.8	959.2	1,008.9	O&M RO
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
21.	**Total Administrative & General Exp**		9,435.3	7,504.8	8,298.7	8,575.5	8,778.1	10,117.3	10,772.0	11,814.6	12,023.0	9,541.8	

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CALIFORNIA AMERICAN WATER
Southern Division - 2025 GRC
SUMMARY OF OTHER TAXES
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	PUC Acct #	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
	Other Taxes												
1.	Ad Valorem	507	2,715.8	2,511.3	2,530.3	3,045.6	3,204.2	3,655.8	4,032.0	4,725.9	5,503.2	4,382.5	OTAX RO
2.	Franchise Taxes	507	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	OTAX RO
3.	Payroll Taxes	507	794.0	742.5	705.5	799.4	814.0	846.7	871.3	896.9	922.8	716.9	OTAX RO
4.	Other	507	5.6	5.3	5.4	9.5	11.2	14.1	14.3	14.5	14.8	54.9	OTAX RO
5.	Non-Utility	538	(1.5)	(1.2)	(1.2)	(2.2)	(3.0)	(3.6)	(3.7)	(3.8)	(3.8)	0.0	
6.													
7.													
8.	**Total Other Taxes**		3,514.0	3,257.9	3,240.0	3,852.2	4,026.4	4,513.0	4,913.8	5,633.5	6,436.9	5,154.3	

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CALIFORNIA AMERICAN WATER
Southern Division - 2025 GRC
CALCULATION OF TAXES ON INCOME
AT ADOPTED RATES ($1,000's)

Line No.	Description	Test Year 2027	Escalation Year 2028	Attrition Year 2029	Reference
1.	Operating Revenues	182,603.3	192,633.6	202,164.9	CH02, Tbl 2.3
2.	**Operating Revenue Deductions:**				
3.	Operating Exps less uncollectibles	113,008.1	115,225.7	116,527.7	CH02, Tbl 2.3
4.	Uncollectibles	1,382.8	1,445.0	1,444.4	CH02, Tbl 2.3
5.	Reserved	0.0	0.0	0.0	
6.	Book Depreciation	19,934.2	22,579.9	25,225.7	CH02, Tbl 2.3
7.	Interest Expense	7,984.0	8,818.6	9,653.2	CH09, Tbl 9.2
8.	General Taxes	5,633.5	6,436.9	7,264.4	CH02, Tbl 2.3
9.	Non-deductible Meals	(16.0)	(16.4)	(16.4)	CH06, Tbl 6.1
10.	Reserved	0.0	0.0	0.0	
11.	**Total Operating Revenue Deductions:**				
12.	Federal	147,926.6	154,489.7	160,099.0	Sum(Ln3...Ln9)
13.	State	147,926.6	154,489.7	160,099.0	Ln12 - Ln 5
14.	Taxable Income - State	34,676.7	38,143.9	42,065.8	Calculated
15.	State Income Tax @ (see below)	3,065.4	3,371.9	3,718.6	Ln13 X %
16.	Less: Amort Deferred State ITC	0.0	0.0	0.0	CH06, Tbl 6.1
17.	Reserved	0.0	0.0	0.0	
18.	**STATE INCOME TAXES**	3,065.4	3,371.9	3,718.6	Ln15 + Ln 16
19.	Taxable Income - Federal	32,133.4	35,078.5	38,693.9	Calculated
20.	Federal Income Tax @ (See below)	6,748.0	7,366.5	8,125.7	Ln18 X %
21.	Less: Amort Deferred Federal ITC	0.0	0.0	0.0	CH06, Tbl 6.1
22.	Less: Amort Excess Deferred Taxes	(135.0)	(204.6)	0.0	
23.	**FEDERAL INCOME TAX**	6,613.0	7,161.9	8,125.7	Ln19 + Ln 20
24.	**TOTAL TAXES ON INCOME**	9,678.4	10,533.8	11,844.3	Ln17 + Ln 21
25.	State Income Tax Rate	8.84%	8.84%	8.84%	Statutory Rate
26.	Federal Income Tax Rate	21.00%	21.00%	21.00%	Statutory Rate

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CALIFORNIA AMERICAN WATER
Southern Division - 2025 GRC
Calculation of Weighted Average Utility Plant In Service
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Plant in Service Beg. of Year	307,401.9	316,468.8	392,093.6	411,205.5	448,625.8	481,970.6	543,079.0	613,235.1	688,134.8	471,228.6	PLT RO
2.	Gross Additions During Year	11,637.2	76,179.9	45,223.9	53,166.1	38,397.0	61,335.0	71,997.5	76,693.3	80,956.2	36,891.5	PLT RO
3.	Retirements	2,570.3	555.2	1,891.7	2,477.4	2,543.9	1,426.6	1,841.4	1,793.6	1,968.4	873.4	PLT RO
4.	Sales and Adjustments	0.0	0.0	(24,220.4)	(13,268.3)	(2,508.3)	0.0	0.0	0.0	0.0	0.0	L5-L2+L3
5.	Net Additions	9,066.9	75,624.8	19,111.8	37,420.3	33,344.8	59,908.4	70,156.1	74,899.7	78,987.9	36,018.1	PLT RO
6.	Construction Work in Progress Beg. Bal.	31,283.7	52,152.9	23,169.5	26,757.2	36,369.8	47,503.4	41,528.1	31,786.7	21,357.0	8,873.0	PLT RO
7.	Construction Work in Progress End Bal.	52,152.9	23,169.5	26,757.2	36,369.8	47,503.4	41,528.1	31,786.7	21,357.0	10,387.3	19,633.6	L7+L6
8.	Net Change During Year - CWIP	20,869.2	(28,983.5)	3,587.7	9,612.6	11,133.7	(5,975.4)	(9,741.3)	(10,429.7)	(10,969.8)	10,760.6	PLT RO
9.	**Total Beg. Utility Plant and CWIP**	338,685.7	368,621.8	415,263.1	437,962.6	484,995.6	529,474.0	584,607.1	645,021.9	709,491.9	480,101.6	L1+L6
10.	Net Additions - Total	29,936.1	46,641.3	22,699.5	47,032.9	44,478.5	53,933.0	60,414.8	64,470.0	68,018.1	46,778.7	L5+L8
11.	6 Year Average Weighting Factor (1)	53.93%	58.60%	52.72%	55.15%	54.46%	56.69%	57.76%	55.18%	54.68%	45.09%	CH07 PLT RO
12.	Acquisition	0.0	0.0	0.0	0.0	0.0	1,200.0	0.0	0.0	0.0	0.0	
13.	**Weighted Average Utility Plant**	354,829.6	395,954.3	427,230.9	463,901.1	509,217.1	560,049.5	619,502.3	680,598.4	746,684.9	501,194.1	L9+L10*L11

Appendix F
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CALIFORNIA AMERICAN WATER
Southern Division - 2025 GRC
Calculation of Weighted Average Plant Reserve
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Depreciation Reserve Beg. of Year	103,181.9	106,915.7	111,819.4	120,743.4	132,861.1	140,449.4	151,153.4	163,595.1	176,800.2	136,576.7	DEPR RO
2.	Annual Accrual Including CIAC Depreciation	7,768.5	8,089.8	9,227.5	10,416.6	13,064.4	14,193.8	16,091.7	18,175.1	20,317.7	0.0	DEPR RO
3.												
4.	Retirements/Debits to Depreciation	2,570.3	555.2	1,891.7	2,477.4	2,543.9	1,426.6	1,841.4	1,793.6	1,968.4	873.4	EXA Tbl 7.1
5.	(Salvage) and Cost of Removal	(1,464.5)	(2,629.7)	(3,962.1)	(1,455.0)	(1,310.6)	(2,063.1)	(1,808.5)	(3,176.4)	(1,408.4)	(1,485.9)	DEPR RO
6.	Depreciation Reserve Adjustments	0.0	(1.2)	5,550.2	5,633.6	(1,621.6)	0.0	0.0	0.0	0.0	0.0	Ln8-Ln2+Ln4-Ln5
7.												
8.	Net Accrual	3,733.8	4,903.7	8,923.9	12,117.7	7,588.3	10,704.0	12,441.7	13,205.1	16,940.9	11,006.3	DEPR RO
9.	6 Year Average Weighting Factor (1)	55.41%	58.02%	67.02%	63.23%	56.55%	58.20%	59.15%	59.88%	60.09%	51.12%	Ln11-Ln1)/Ln8
10.	Weighted Average Depreciation	2,068.8	2,845.2	5,980.9	7,661.7	4,291.3	6,230.1	7,359.1	7,907.5	10,179.8	5,626.4	L8xL9
11.	**WEIGHTED DEPRECIATION RESERVE**	105,250.7	109,760.8	117,800.4	128,405.1	137,152.4	146,679.5	158,512.5	171,502.6	186,980.1	142,203.2	Ln1+Ln10

Appendix F
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CALIFORNIA AMERICAN WATER
Southern Division - 2025 GRC
Calculation of Weighted Average Rate Base
RECORDED - AUTHORIZED ($1,000's)

Line No.	Description	Recorded Years					Estimated		Adopted Test Year	Escalation Year	Last Authorized Test Year	Reference
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2024	
1.	Weighted Average Utility Plant in Service	354,829.6	395,954.3	427,230.9	463,901.1	509,217.1	560,049.5	619,502.3	680,598.4	746,684.9	501,194.1	RB RO
2.	Materials and Supplies	315.1	382.1	433.6	573.5	644.2	513.1	530.9	542.1	553.1	435.2	RB RO
3.	Working Cash, Operational	4,926.9	7,392.3	5,314.1	6,488.8	4,596.7	5,280.9	6,453.0	6,140.7	5,846.1	3,661.8	RB RO
4.	Working Cash, Lead Lag	1,948.2	1,948.2	2,974.1	3,104.4	3,144.8	7,376.4	7,556.3	8,391.6	8,954.4	6,681.1	RB RO
5.	**SUBTOTAL**	362,019.8	405,677.0	435,952.7	474,067.9	517,602.8	573,219.9	634,042.5	695,672.8	762,038.5	511,972.3	Sum (L1:L4)
6.												
7.	**LESS DEDUCTIONS FROM RATE BASE**											
8.	Weighted Average Depreciation Reserve	(105,250.7)	(109,760.8)	(117,800.4)	(128,405.1)	(137,152.4)	(146,679.5)	(158,512.5)	(171,502.6)	(186,980.1)	(142,203.2)	RB RO
9.	Advances for Construction	(6,279.6)	(6,222.3)	(6,025.8)	(5,823.5)	(5,463.0)	(5,165.4)	(5,024.1)	(4,873.2)	(4,728.8)	(11,596.1)	RB RO
10.	Unamortized Advances (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
11.	Contributions in Aid of Construction	(28,145.4)	(28,529.3)	(29,382.7)	(30,638.0)	(31,711.2)	(32,885.6)	(33,552.8)	(33,083.1)	(32,631.7)	(31,727.4)	RB RO
12.	Unamortized Contributions (20 Yr Amort)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	RB RO
13.	Accumulated Deferred Federal Income Taxes	(21,044.0)	(24,996.5)	(27,843.2)	(26,136.2)	(30,278.0)	(37,005.7)	(39,936.6)	(43,257.9)	(47,641.3)	(32,531.7)	RB RO
14.	Accumulated Deferred State Income Taxes	(6,333.6)	(6,578.3)	(5,900.3)	(4,731.8)	(6,877.6)	(10,159.3)	(12,025.7)	(13,708.4)	(15,938.9)	(8,253.1)	RB RO
15.	**SUBTOTAL DEDUCTIONS**	(167,053.4)	(176,087.3)	(186,952.3)	(195,734.7)	(211,482.2)	(231,895.4)	(249,051.7)	(266,425.2)	(287,920.6)	(226,311.5)	Sum (L7:L14)
16.												
17.	**WEIGHTED AVERAGE RATE BASE**	194,966.5	229,589.7	249,000.4	278,333.3	306,120.6	341,324.4	384,990.8	429,247.7	474,117.9	285,660.7	L5+L15
18.	Weighted Cost of Debt	2.51%	2.51%	2.51%	1.84%	1.86%	1.86%	1.86%	1.86%	1.86%	1.86%	RB RO
19.	Rate Making Interest	4,893.7	5,762.7	6,249.9	5,121.3	5,693.8	6,348.6	7,160.8	7,984.0	8,818.6	5,313.3	L17 x L18