

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

Application of California-American Water Company (U210W) for Authorization to Increase its Revenues for Water Service by \$55,771,300 or 18.71% in the year 2024, by \$19,565,300 or 5.50% in the year 2025, and by \$19,892,400 or 5.30% in the year 2026.

A.22-07-001
(Filed July 1, 2022)

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

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1. GENERAL PROVISIONS

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

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

Because the Settlement Agreement represents a compromise by them, the Parties have entered into each stipulation contained in the Settlement Agreement on the basis that its approval by the Commission not be construed as an admission or concession by any Party regarding any fact or matter of law in dispute in this proceeding. Furthermore, the Parties intend that the approval of this Settlement Agreement by the Commission not be construed as a precedent or statement of policy of any kind for or against any Party in any current or future proceeding. (*See* Rule 12.5, Commission's Rules of Practice and Procedure.)

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

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

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

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

2. SUMMARY OF SETTLEMENT

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

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

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

- Attachment E-1: Statewide Comparison Exhibit
- Attachment E-2: Northern Division Comparison Exhibit (with T&D Allocation)
- Attachment E-3: Northern Central Division Comparison Exhibit (without T&D Allocation)
- Attachment E-4: Central Southern Division Comparison Exhibit (with T&D Allocation)
- Attachment E-5: Central Northern Division Comparison Exhibit (without T&D Allocation)
- Attachment E-6: Southern Central Division Comparison Exhibit (without T&D Allocation)
- Attachment E-7: Southern Division Comparison Exhibit (without T&D Allocation)
- Attachment E-8: Monterey Wastewater Comparison Exhibit
- Attachment E-9: General Office Comparison Exhibit
- Attachment F-1: Balancing and Memorandum Accounts

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

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

The Parties’ agreement to CAW’s proposed conservation budget fosters CAW’s and its customers commitment to conservation and is consistent with the objectives of (1) promoting efficient use of water and (2) providing conservation incentives for customers and utilities consistent with the Commission’s and state policies. CAW’s proposal for length of service (“LOS”) implementation of Advanced Metering Infrastructure (“AMI”) also promotes the objectives of more efficient and effective water conservation.

2. CAW and Cal Advocates’ agreements on forecasted customers and sales, capital budgets, acquisition normalization and mitigation (Special Requests #5 and #10), recovery of costs recorded in CAW’s Catastrophic Event Memorandum Account (Special Request #6), modification of wastewater operational rules (Special Request #17), paperless billing pilot (Special Request #19), elimination of residential late payment fees (Special Request #20), and CAW’s proposal to increase its Customer Assistance Program (“CAP”) discount and to continue its Hardship Assistance Program, among other items, are consistent with the objectives of (1) simplifying rate design, customer notices, and customer bills while providing necessary information for customers to make wise choices about their use, and transparent information about water service costs and the regulatory process, (2) aligning cost recovery with revenue requirement in balance with the Commission’s and the state’s public policy goals, (3) providing protections for low-income customers consistent with the Commission’s and state policies, (4) providing CAW with the opportunity for timely recovery of its revenue requirement, (5) aligns utility risk and return in a way that affords the utility an opportunity to attract capital for investment on reasonable terms,

(6) balances investment, conservation, and affordability; and (7) improving sales forecasting methodology.

The parties have not reached a settlement on the following issues:

- (1) Rate design;
- (2) Special Request #1 - Authorizing the Water Resources Sustainability Plan (“WRSP”) (including WRAM), or in the alternative, the Monterey-Style Water Revenue Adjustment Mechanism (“M-WRAM”);
- (3) Special Request #2 - Full Cost Balancing Account (“FCBA”) and Incremental Cost Balancing Account (“ICBA”);
- (4) Special Request #3 - Annual Consumption Adjustment Mechanism (“ACAM”);
- (5) Special Request #4 - Partial Consolidation of Transmission and Distribution Net Plant Costs;
- (6) CAW’s request to deviate from the Uniform System of Accounts (within Special Request #5);
- (7) CAW’s request to recover \$3.3 million per year in earthquake insurance premiums and to track earthquake insurance costs through the Catastrophic Event Memorandum Account (“CEMA”) (within Special Request #6);
- (8) Special Request #9 - Placer County Water Agency (“PCWA”) Capacity Cost Recovery;
- (9) Special Request #13 - Chemical Cost Balancing Account; and
- (10) As part of CAW’s WRSP and as described in Updated Special Request #14, CAW’s request to maintain the current 15% cap on annual amortization and for authorization to collect balances beyond the 15% cap in extraordinary circumstances where the balances grow large enough that they cannot be recovered in less than 24 months.

Some of the Parties, including CAW and Cal Advocates, intend to file additional briefing on these particular issues.

Amongst the remaining disputed items, only Special Request #4 impacts the comparison exhibits for the Northern, Central, and Southern Divisions. Attachments E-2 through E-4 reflect the Parties’ positions, and the settlement outcome, if Special Request #4 is ultimately approved by the Commission. Attachments E-5 through E-6 reflect the Parties’ positions, and the settlement outcome, if Special Request #4 is ultimately denied by the Commission. Special Request #4 does not impact the overall statewide comparison exhibit (Attachment E-1) or the overall revenue increase provided for in this Settlement Agreement, nor does it impact the overall settlement increase for the Monterey Wastewater District (Attachment E-8).

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

Exhibit	Long Cite	Short Cite
	<i>Updated Application of California-American Water Company (U210W) to Increase Revenues in each of its Districts Statewide, filed January 27, 2023</i>	Updated Application
CALAM-LC-001	<i>Rebuttal Testimony of Lacy Carothers, dated May 25, 2023</i>	Carothers Rebuttal
CALAM-TWC-001	<i>Supplemental Direct Testimony of Thomas W. Chesnutt, dated January 27, 2023</i>	Chesnutt Supplemental Direct
CALAM-TWC-002	<i>Rebuttal Testimony of Thomas W. Chesnutt, dated May 25, 2023</i>	Chesnutt Rebuttal
CALAM-MSC-001	<i>Direct Testimony of Michael S. Clarke, dated July 1, 2022</i>	Clarke Direct
CALAM-MSC-002	<i>Rebuttal Testimony of Michael S. Clarke, dated May 25, 2023</i>	Clarke Rebuttal
CALAM-CC-001	<i>Direct Testimony of Christopher Cook, dated July 1, 2022</i>	Cook Direct
CALAM-CC-002	<i>Rebuttal Testimony of Christopher Cook, dated May 25, 2023</i>	Cook Rebuttal
CALAM-ICC-001	<i>Direct Testimony of Ian C. Crooks, dated July 1, 2022</i>	Crooks Direct
CALAM-SC-001	<i>Direct Testimony of Scott Cullen, dated July 1, 2022</i>	Cullen Direct
CALAM-GH-001	<i>Direct Testimony of Garry Hofer, dated July 1, 2022</i>	Hofer Direct
CALAM-GH-002	<i>Rebuttal Testimony of Garry Hofer, dated May 25, 2023</i>	Hofer Rebuttal
CALAM-GH-003	<i>Supplemental Rebuttal Testimony of Garry Hofer, dated June 28, 2023</i>	Hofer Supplemental Rebuttal
CALAM-MK-001	<i>Rebuttal Testimony of Michael Kurzeja, dated May 25, 2023</i>	Kurzeja Rebuttal
CALAM-JTL-001	<i>Direct Testimony of Jeffrey T. Linam, dated July 1, 2022</i>	Linam Direct
CALAM-JTL-002	<i>Supplemental Direct Testimony of Jeffrey Linam, dated January 27, 2023</i>	Linam Supplemental Direct
CALAM-NM-001	<i>Rebuttal Testimony of Nina Miller, dated May 25, 2023</i>	Miller Rebuttal
CALAM-DM-001	<i>Direct Testimony of David Mitchell, dated July 1, 2022</i>	Mitchell Direct
CALAM-DM-002	<i>Supplemental Direct Testimony of David Mitchell, dated January 27, 2023</i>	Mitchell Supplemental Direct
CALAM-DM-003	<i>Rebuttal Testimony of David Mitchell, dated May 25, 2023</i>	Mitchell Rebuttal
CALAM-JM-001	<i>Direct Testimony of Jonathan Morse, dated July 1, 2022</i>	Morse Direct

Exhibit	Long Cite	Short Cite
CALAM-JM-002	<i>Rebuttal Testimony of Jonathan Morse, dated May 25, 2023</i>	Morse Rebuttal
CALAM-RVM-001	<i>Rebuttal Testimony of Robert V. Mustich, Public Version, dated May 25, 2023</i>	Mustich Public Rebuttal
CALAM-RVM-001C	<i>Rebuttal Testimony of Robert V. Mustich, CONFIDENTIAL Version, dated May 25, 2023</i>	Mustich Confidential Rebuttal
CALAM-TO-001	<i>Rebuttal Testimony of Tim O'Halloran, dated May 25, 2023</i>	O'Halloran Rebuttal
CALAM-SWO-001	<i>Direct Testimony of Stephen (Wes) Owens, dated July 1, 2022</i>	Owens Direct
CALAM-SWO-002A	<i>Rebuttal Testimony of Stephen (Wes) Owens, Corrected, dated October 3, 2023</i>	Owens Corrected Rebuttal
CALAM-PP-001A	<i>Direct Testimony of Patrick Pilz, Corrected, dated October 3, 2023</i>	Pilz Corrected Direct
CALAM-PP-002	<i>Rebuttal Testimony of Patrick Pilz, dated May 25, 2023</i>	Pilz Rebuttal
CALAM-JRP-001	<i>Rebuttal Testimony of John R. Popiolek, FSA, dated May 25, 2023</i>	Popiolek Rebuttal
CALAM-BP-001	<i>Direct Testimony of Bahman Pourtaherian, dated July 1, 2022</i>	Pourtaherian Direct
CALAM-BP-002	<i>Supplemental Direct Testimony of Bahman Pourtaherian, dated January 27, 2023</i>	Pourtaherian Supplemental Direct
CALAM-BP-003	<i>Rebuttal Testimony of Bahman Pourtaherian, dated May 25, 2023</i>	Pourtaherian Rebuttal
CALAM-MR-001	<i>Rebuttal Testimony of Mark Reifer, dated May 25, 2023</i>	Reifer Rebuttal
CALAM-EAS-001	<i>Direct Testimony of Edward A. Simon, dated July 1, 2022</i>	Simon Direct
CALAM-DPS-001	<i>Supplemental Direct Testimony of David P. Stephenson, dated January 27, 2023</i>	Stephenson Supplemental Direct
CALAM-DPS-002A	<i>Rebuttal Testimony of David P. Stephenson, Corrected, October 3, 2023</i>	Stephenson Corrected Rebuttal
CALAM-KT-001	<i>Direct Testimony of Kevin Tilden, dated July 1, 2022</i>	Tilden Direct
CALAM-BV-001A	<i>Rebuttal Testimony of Bente Villadsen, Corrected, October 3, 2023</i>	Villadsen Rebuttal
CALAM-JMW-001	<i>Direct Testimony of John M. Watkins, dated July 1, 2022</i>	Watkins Direct
CALAM-JMW-002	<i>Rebuttal Testimony of John M. Watkins, dated May 25, 2023</i>	Watkins Rebuttal
CALAM-DW-001	<i>Rebuttal Testimony of Dane Watson, dated May 25, 2023</i>	Watson Rebuttal

Exhibit	Long Cite	Short Cite
CALAD-PA-001	<i>Public Advocates Office Prepared Testimony of Prashanta Adhikari, Report on Income Taxes, Taxes other than Income, Rate Base, and Results of Operations Model, dated April 13, 2023</i>	Adhikari Testimony
CALAD-PA-002	<i>Public Advocates Office Prepared Testimony of Prashanta Adhikari, Results of Operation Summary, Updated May 8, 2023</i>	Adhikari RO Summary
CALAD-MD-001	<i>Public Advocates Office Prepared Testimony of Mukunda Dawadi, Report on the Memorandum and Balancing Accounts & Special Requests 2, 3, 6, 13, 14, and 16, dated April 13, 2023</i>	Dawadi Testimony
CALAD-KE-001	<i>Public Advocates Office Prepared Testimony of Kerrie Evans, Report on General Office, Affiliate Transactions and Non-Tariff Products & Services, dated April 13, 2023</i>	Evans Testimony
CALAD-TG-001	<i>Public Advocates Office Prepared Testimony of Timothy Gee, Report on Operations and Maintenance Expenses, dated April 13, 2023</i>	Gee Testimony
CALAD-SI-001	<i>Public Advocates Office Prepared Testimony of Sari Ibrahim, Report on Contingency, Plant Retirement, Construction Work in Progress, Southern District and Corporate Plant Additions, and Special Request Number 4, dated April 13, 2023</i>	Ibrahim Testimony
CALAD-JM-001	<i>Public Advocates Office Prepared Testimony of Justin Menda, Report on Plant for Northern and Central Divisions and Tank Painting, dated April 13, 2023</i>	Menda Testimony
CALAD-HM-001	<i>Public Advocates Office Prepared Testimony of Herbert Merida, Report on the Results of Operations, Water Consumption, Rate Design and Special Requests 10, 12, 17, 18, 19, and 20, Updated on May 8, 2023</i>	Merida Testimony
CALAD-RR-001	<i>Public Advocates Office Prepared Testimony of Richard Rauschmeier, Report and Recommendations on Cal Am's Special Request #1, dated April 13, 2023</i>	Rauschmeier Testimony

Exhibit	Long Cite	Short Cite
CALAD-CS-001	<i>Public Advocates Office Prepared Testimony of Cortney Sorensen, Report on Executive Summary and Special Requests 5, 9, and 15, Updated on May 8, 2023</i>	Sorensen Testimony
CALAD-CS-002	<i>Public Advocates Office Prepared Testimony of Isaac Gendler, Report on Depreciation, Earthquake Insurance, Customer Service, Wildfire, and Safety, Updated on May 8, 2023</i>	Gendler Testimony
CALAD-CS-003	<i>Public Advocates Office Supplemental Testimony of Cortney Sorensen, dated June 14, 2023</i>	Sorensen Supplemental Testimony
CALAD-AS-001	<i>Public Advocates Office Prepared Testimony of Andrew Sweeney, Report on Administrative & General Expenses and Special Request #11, Public Version, dated April 13, 2023</i>	Sweeney Public Testimony
CALAD-AS-001C	<i>Public Advocates Office Prepared Testimony of Andrew Sweeney, Report on Administrative & General Expenses and Special Request #11, CONFIDENTIAL Version, dated April 13, 2023</i>	Sweeney Confidential Testimony
MPWMD-JL-001	<i>Direct Testimony of Jonathan Lear, dated April 20, 2023</i>	Lear Direct
MPWMD-SL-001	<i>Direct Testimony of Stephanie Locke, dated April 20, 2023</i>	Locke Direct
MPWMD-DJS-001	<i>Direct Testimony of David J. Stoldt, dated April 20, 2023</i>	Stoldt Direct

3. SUMMARY TABLE: TOTAL REVENUE INCREASE

The following table summarizes the total revenue increase, in dollars and percentages, for 2024, 2025 and 2026, as requested by CAW in its Updated Application, proposed by Cal Advocates in its testimony, and agreed to in this Settlement.

Calendar Year	Revenue Increase Requested by CAW per Updated Application	Revenue Increase Proposed by Cal Advocates	Revenue Increase Agreed to in this Settlement
2024	36.5M (11.87%)	-\$11.3M (-3.37%)	\$19.96M (6.40%)
2025	20.1M (5.81%)	\$10.1M (3.08%)	\$15.51M (4.65%)
2026	19.8M (5.41%)	\$9.1M (2.71%)	\$15.44M (4.42%)

4. CUSTOMERS, SALES, AND PRODUCTION

4.1. Forecasted Number of Customer Meters

CAW REQUEST:

CAW's customer count forecast was based on the most recent five-year average rate of growth in services.

CAL ADVOCATES' POSITION:

Cal Advocates argued that a more reasonable forecast incorporates the historic trend of growth that has been consistently observed over the past two, four or five years. Cal Advocates also argued that CAW's zero customer growth projection for the Central Division in this GRC contradicts its projection for the Central Division Pure Water Monterey Groundwater Replenishment Project proceeding, where CAW projected customer growth in the service area.

CAW REBUTTAL:

CAW disagreed with each of Cal Advocates' adjustments regarding forecasted number of customer meters. CAW observed that Cal Advocates selected whichever average growth rate resulted in the highest rate of service growth. Additionally, CAW argued that Central Division Pure Water Monterey Groundwater Replenishment Project proceeding is a long-term forecast premised on the lifting of the service connection moratorium on the Monterey Peninsula, whereas the rate case forecast is a short-term forecast premised on the moratorium still being in place.

RESOLUTION:

The Parties agree to utilize CAW's projected number of customer meters adjusted to reflect the Parties agreement below in Section 12.3 on Bass Lake. The projected number of customer meters by size is set forth in Attachment A-2 to this Settlement.

REFERENCES:

Updated Application, Exhibit A, Ch. 3, p. 1, Tables 3.1 – 3.6, (PDF) pp. 64-69, 178-183, 308-313, 435-440; Exh. CALAM-DM-001, Mitchell Direct, p. 3, Attachment 2; Exh. CALAM-BP-001, Pourtaherian Direct, pp. 6-7; Exh. CALAD-HM-001, Merida Testimony, pp. 1-5; Exh. CALAM-BP-003, Pourtaherian Rebuttal, pp. 21-22.

4.2. Forecasted Consumption Per Connection

CAW REQUEST:

CAW forecasted consumption based on econometric models of average water use per service.

CAL ADVOCATES' POSITION:

Cal Advocates argued that CAW used a significantly different sales forecasting methodology, using customer level-billing data for use per service vs. aggregate monthly service class data in the prior GRC. Cal Advocates also argued that CAW's unit consumption methodology did not include all the specific sales forecast factors from D.20-08-047.

CAW REBUTTAL:

CAW updated its forecasts to incorporate drought response information from 2022. This is consistent with D.20-98-047 which ordered that sales forecasts in future rate cases address, among other things, incorporate local and statewide trends in consumption, demographics, climate, population density, and historic trends by ratemaking area, as well as D.16-12-026, which required IOUs to incorporate drought information into their sales forecasts.

RESOLUTION:

The Parties agree to utilize CAW's forecast of average use per service as reflected in the January 2023 Updated Application and Supplemental Testimony of David Mitchell, adjusted to reflect the Parties agreement below in Section 12.3 on Bass Lake. Attachment A-3 presents the agreed-upon consumption per connection and total consumption by customer class respectively for each service area.

REFERENCES:

Updated Application, Exhibit A, Ch. 3, p. 1, Tables 3.7 – 3.12, (PDF) pp. 70-75, 184-189, 314-319, 441-446; Exh. CALAM-BP-001, Pourtaherian Direct, pp. 8-9; Exh. CALAM-BP-002, Pourtaherian Supplemental Direct, pp. 5-6, 16-17; Exh. CALAM-BP-003, Pourtaherian Rebuttal, pp. 21-22; Exh. CALAM-DM-001, Mitchell Direct, pp. 2-3, Attachment 2; Exh. CALAM-DM-002, Mitchell Supplemental Direct, pp. 26-27, Attachment 2; Exh. CALAD-HM-001, Merida Testimony, pp. 1-19; Exh. CALAM-DM-003, Mitchell Rebuttal, pp. 1-25.

4.1. Non-Revenue Water

CAW REQUEST:

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

CAL ADVOCATES' POSITION:

Cal Advocates agreed with using a five-year average except for the Larkfield system, where it recommended a two-year average. Also, due to lack of historical data for the Bass Lake and Warring service areas, Cal Advocates recommended that the Northern Division non-revenue water average be used for Bass Lake and that the Southern Division non-revenue water average be used for Warring, since these acquisitions are planned to be incorporated into those respective divisions.

CAW REBUTTAL:

CAW argued that using a two-year average is inappropriate, as it does not allow for the expected swings in non-revenue water data. In support of its recommendation, CAW explained that non-revenue water is subject to fluctuations over time, which necessitates a longer running average period to accommodate high and low non-revenue water periods. While the goal for CAW is to reduce non-revenue water over time, CAW understands that non-revenue water can be subject to swings due to a variety of circumstances. Using a five-year average to project future non-revenue water allows for a smoothing of data that results in more accurate projections.

RESOLUTION:

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

REFERENCES:

Updated Application, Exhibit A, Ch. 3, Tables 3.13-3.15, (PDF) pp. 76-78, 190-192, 320-322, 447-449, Exhibit B, MDR II.E.2, (PDF) pp. 1147-1149; Exh. CALAM-BP-001, Pourtaherian Direct, pp. 10-11; Exh. CALAM-GH-002, Hofer Rebuttal, pp. 38-39; Exh. CALAD-HM-001, Merida Testimony, pp. 11-13.

5. REVENUES AND RATE DESIGN

5.1. Customer Assistance Programs

CAW REQUEST:

CAW proposed to continue implementing its existing Customer Assistance Program ("CAP") and to increase the CAP discount from 20% to 25% discount on the meter charge and tier 1 and tier 2 volumetric charges for all service areas, except the Monterey Service Area. For the Monterey Service Area, CAW proposed to increase the CAP discount from 30% to 35% on the meter charge and tier 1, tier 2 and tier 3 volumetric charge.

CAW also proposed to continue implementing its existing Hardship Fund Program. CAW proposed to modify the program to use a combination of customer funds and non-customer funds at a 70% to 30% ratio to fund the Hardship Fund Program.

CAL ADVOCATES' POSITION:

Cal Advocates agreed that the Commission should adopt CAW's proposed changes to the CAP.

CAW REBUTTAL:

CAW did not address this issue in rebuttal testimony, as Cal Advocates agreed with CAW's proposal.

RESOLUTION:

The Parties agree that CAW should be authorized to continue its existing Commission-authorized CAP program and that the CAP discount should be increased as follows:

- All services areas except the Monterey Service Area: 25% discount on the meter charge and tier 1 and tier 2 volumetric charges.
- Monterey Service Area: 35% discount on the meter charge and tier 1, tier 2 and tier 3 volumetric charges.

The Parties agree that CAW should be authorized to continue its existing Commission-authorized Hardship Fund Program and that the program should be funded with a combination of customer funds and non-customer funds at a 70% customer funding and 30% shareholder funding ratio.

REFERENCES:

Exh. CALAM-BP-001, Pourtaherian Direct, p. 40; Exh. CALAM-JTL-001, Linam Direct, pp. 8-14; Exh. CALAM-PP-001A, Pilz Corrected Direct, pp. 11-15; Exh. CALAM-PP-002, Pilz Rebuttal, pp. 19-21; Exh. CALAD-HM-001, Merida Testimony, pp. 40-45.

5.2. Uncollectible Rate

CAW REQUEST:

CAW requested the use of the uncollectible rate of 0.5207% authorized in its 2019 GRC as established in D.21-11-018. CAW's typical methodology for forecasting test year uncollectible expense is to use a 5-year average of the annual uncollectible rate. However, in response to the COVID-19 pandemic, CAW implemented a disconnection moratorium in March of 2020. This resulted in a level of uncollectibles in 2020 and 2021 that is not representative of the Company's historical or projected activity. In light of this impact, CAW requested the use of its previous uncollectible rate. CAW explained that this level of uncollectibles, which has undergone Commission review and approval, reflects CAW's anticipated ongoing level of uncollectible expense.

CAL ADVOCATES' POSITION:

Cal Advocates recommended an uncollectible rate of .5117%. Cal Advocates explained that the rate agreed upon in the TY 2021 settlement and reflected in D.21-11-018 was 0.5117%, not 0.5207% as CAW indicated.

CAW REBUTTAL:

CAW did not address this issue in rebuttal testimony.

RESOLUTION:

The Parties agree to adopt Cal Advocates' recommended uncollectible rate of .5117%.

REFERENCES:

Updated Application, Exhibit A, Chs. 2, 4, Tables 2.4, 4.3 (PDF) pp. 12-16, 61, 103-104, 175, 227-228, 305, 357-358, 432, 481-482; Exh. CALAM-SWO-001, Owens Direct, pp. 15-16; Exh. CALAD-AS-001, Sweeney Public Testimony, p. 49.

6. EXPENSES

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

Expenses

CAW REQUEST:

CAW forecasted purchased water and power expenses primarily based on estimated total water production, district operations assessments of sources and uses of produced and purchased water, and the current prices and assessments from water provider agencies as of the date of the Application. The exceptions to this process were primarily in the Central Division. The Central Division has historically recorded Seaside Basin Watermaster costs in the purchased water account. The costs projected for the test year reflected the Marina Coastal Wheeler fee and the 5-year average of Watermaster assessment, escalated for inflation.

CAL ADVOCATES' POSITION:

Cal Advocates argued that CAW deliberately under-forecasts rates, which deceives customers because CAW can recoup actual costs through balancing account surcharges. Cal Advocates recommended that water rates should instead be escalated by the average annual percentage increase in purchased water rates experienced over the past five years (2017-2021). Cal Advocates also recommended escalating 2021 power rates by the average annual percentage increase in power rates experienced over the past five years (2017 – 2021). For MOWW, Cal Advocates forecasted power rates and applied CAW's 5-year average (2017-2021) power usage.

CAW REBUTTAL:

CAW disagreed with Cal Advocates' recommendation regarding escalation of water and power rates. CAW argued that Cal Advocates' recommendation could result in over-collection of rates. Instead, CAW proposed to use its methodology which multiplied either 2022 or 2023 water rates with total forecasted water production for each water wholesaler in all districts. On top of this, Monterey also utilizes a recorded five-year inflation adjusted average for Sand City Expense (part of purchased water).

RESOLUTION:

The Parties agree to include escalation to wholesale purchased water rates² and purchased power rates from the current effective rates for 2023 to the Test Year 2024. Please refer to Attachment B-1. Future purchased water offsets related to Pure Water Monterey in the Monterey Service Area will be implemented via purchased water offset with a separately identified surcharge.

REFERENCES:

Updated Application, Exhibit A, Ch. 4, p. 2, Table 4.3, (PDF) pp. 103-104, 227-228, 357-358, 481-482; Exh. CALAM-BP-001, Pourtaherian Direct, pp. 14-16; Exh. CALAM-BP-003, Pourtaherian Rebuttal, pp. 6-14; Exh. CALAD-TG-001, Gee Testimony, pp. 3-12.

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

CAW REQUEST:

CAW generally forecasted administrative and general expenses (Insurance Other Than Group [Accounts 793-794], Employee Pensions and Benefits [Account 795], Regulatory Expense [Account 797], Other Administrative and General Expense [Accounts 792 – 805], and Rents [Account 811]) based on a 5-year historical average escalated for inflation. Deviations from this methodology included:

- For Other Administrative and General Expense, the three-year expense for CAW's Conservation Program and the customer-funded portion of the Hardship Benefit Program were amortized evenly over the GRC period 2024-2026. Additionally, for costs related to meals and employee expense, CAW used a three-year average of expense that excludes 2020 and 2021, as they were not representative of projected activity. The final deviation was due to the acquisitions of Bellflower, Warring, and Bass Lake, where expenses were forecasted based on historical expenses inflated to 2024 dollars and included additional incremental expenses.
- For Rents, CAW utilized lease costs per the executed lease agreements for the corporate office at 655 W. Broadway, San Diego; the legal office at 555 Montgomery Street, San

² Updated purchased water costs include an update to the Operating Safe Yield for the Main San Gabriel Basin for the 2023-2024 Fiscal Year to 150,000 AF per year per *Resolution No. 05-23-316 A Resolution of the Main San Gabriel Basin Watermaster Determining Operating Safe Yield for Said Basin for Fiscal Year 2023-24 Through 2027-28*.

Francisco; the operations center at 1025 Palm Avenue, Imperial Beach CA; the Hillview operations office at 40321 Greenwood Way, Oakhurst CA; and the rates office at 520 Capitol Mall, Sacramento CA.

CAL ADVOCATES' POSITION:

Cal Advocates recommended removal of certain expenses from CAW's forecasted administrative and general expenses, including costs that Cal Advocates argued were one-time costs and expenses that are two standard deviations above the recorded 5-year average, and adjustments to the deviations identified in the Report on Administrative & General Expenses of Andrew Sweeney.

CAW REBUTTAL:

CAW noted that the Commission previously rejected Cal Advocates' proposed methodology and argued that Cal Advocates' proposal fails to capture random variations in costs known to fluctuate.

RESOLUTION:

The Parties agree to \$23,387,860 for administration and general expenses. The \$23,387,860 adopts CAW's proposals as described in the Direct Testimony of Stephen (Wes) Owens and as reflected at Attachment B-4, with the following exceptions:

- Reduction of \$527,154 from CAW's proposed telephone costs from Account 799.
- A Regulatory Expense budget of \$1 million for 2024 Test Year for Account 797.

REFERENCES:

Updated Application, Exhibit A, Ch. 4, Table 4.5, (PDF) pp. 16-17, 107-108; 231-232, 361-362, 485-486; Exh. CALAM-SWO-001, Owens Direct, pp. 16-30; Exh. CALAM-SWO-002A, Owens Corrected Rebuttal, pp. 120-122; Exh. CALAD-AS-001, Sweeney Public Testimony, pp. 51-53, 59-68.

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

CAW REQUEST:

CAW generally forecasted operations and maintenance expenses (Supply Expense [Accounts 703, 709], Pumping Expense [Accounts 725, 726, 730, 731, 733], Water Treatment Expense [Account 742-748], Transmission and Distribution [Accounts 752-766], Customer Account Expenses [Accounts 772-775]) based on a five-year historical average escalated for inflation. Deviations to this methodology included:

- For Account 744 – Water Treatment – Chemicals, chemical costs were calculated based on three years of average actual chemical usage, three years of actual water production, projected chemical prices for 2022, forecasted chemical costs for the years 2022 – 2025 and using projected water production for the years 2022 – 2025.

- For Account 748 – Water Treatment – Miscellaneous, costs related to the ongoing replacement of carbon filter media at new treatment facilities in the Baldwin Hills system were included in forecasted expenses beginning in 2022 and escalated to 2023 using the standard escalation factors.
- For costs related to compliance with Water Loss Performance Standards [Account 752], the three-year program expenses were amortized evenly over the GRC period 2023-2026.
- For tank maintenance expenses, costs for each project were allocated among future years based on the amortization period, which are typically either 60 months (inspections) or 120 months (painting and rehab projects).
- For State Water Resources Control Board Division of Drinking Water fees, California CAW used the 2021 recorded cost as a baseline, then escalated to 2024 using the standard escalation factors.

CAL ADVOCATES' POSITION:

Cal Advocates proposed the following adjustments to CAW's forecasted operations and maintenance expenses:

- Disallow all Water Loss Performance Standards costs from Account 752, because the proposed consultant costs are unreasonable, the proposed leak repair and detection costs are redundant of current efforts, and CAW's leak data is well below the state average.
- Decrease proposed postage costs from Account 774 by \$310,000.

CAW REBUTTAL:

CAW argued that:

- CAW's Water Loss Performance Standards costs are prudent, because there is a significant compliance gap between the targets set and CAW's current water loss performance.
- Cal Advocates' proposal to forecast postage expenses by extending the trend line of recorded actual costs downward fails to consider critical factors beyond CAW's control that could fluctuate and ultimately cause postage to rebound from the downward trend.

RESOLUTION:

The Parties agree to \$21,395,210 for operations and maintenance expenses, which is reflected in Attachment B-4 to this Settlement. The \$21,395,210 adopts CAW's proposals in its Application with the following exceptions:

- Removal of all Water Loss Performance Standards cost from Account 752.
- Reduction of \$310,916 from CAW's proposed postage costs from Account 774.
- Adoption of Chemical expense for Account 744 based on the chemical expense forecasted in CAW's Updated Application.

REFERENCES:

Updated Application, Exhibit A, Ch. 4, Tables 4.3, 4.4 (PDF) pp. 12-15, 103-106, 227-230, 357-360, 481-484; Exh. CALAM-ICC-001, Crooks Direct, pp. 258-263; Exh. CALAM-BP-001, Pourtaherian Direct, pp. 16-18; Exh. CALAM-BP-002, Pourtaherian Supplemental Direct, p. 17; Exh. CALAM-SWO-001, Owens Direct, pp. 9-16; Exh. CALAM-SWO-002A, Owens Corrected

Rebuttal, pp. 122; Exh. CALAD-TG-001, Gee Testimony, pp. 9-30; Exh. CALAM-PP-002, Pilz Rebuttal, pp. 2-9.

6.4. Service Company

CAW REQUEST:

CAW sought recovery of \$15.3 million costs related to Service Company based on a 3-year average of the 2019, 2020, and 2021 recorded actual expense, escalated to present day dollars using the composite escalation factors from Cal Advocates' monthly Escalation Memorandum as of March 2022.

CAL ADVOCATES' POSITION:

Cal Advocates argued that the Commission should reduce CAW's Service Company labor budget by \$1.24 million to reflect the reduction in FTE from 60.1 to 51.5 in TY 2024.

CAW REBUTTAL:

CAW already made an adjustment which is based on 51.5 FTEs because CAW used a 3-year average of 2019-2021 actual expense, which correlates to an average headcount of 51.5 FTEs.

RESOLUTION:

The Parties agree to a \$13.9 million Service Company budget.

REFERENCES:

Updated Application, Exhibit A, Ch. 4, Tables 4.1, 4.6, 4.7 (PDF) pp. 8-9, 18-23, 99-100, 109-114, 223-224, 233-238, 353-354, 363-368, 477-478, 487-492; Exh. CALAM-JMW-001, Watkins Direct, pp. 3-8; Exh. CALAM-JMW-002, Watkins Rebuttal, pp. 1-7; Exh. CALAD-KE-001, Evans Testimony, pp. 2-3.

6.5. Escalation Factors

CAW REQUEST:

To forecast various expense categories CAW utilized escalation rates based upon Cal Advocates' monthly Energy Cost of Service (ECOS) Escalation Memorandum as of March 2022.

CAL ADVOCATES' POSITION:

Cal Advocates recommended using Bureau of Labor Statistics data for 2021 (6.2%) and 2022 (5.82%) for escalation factors.

CAW REBUTTAL:

CAW recommended that the Commission decline Cal Advocates' invitation to cherry pick inflation rates and adopt CAW's inflation rates which are based on the ECOS Escalation Memorandum. In support, CAW argued that Cal Advocates presented no basis – other than that the BLS CPI rates are lower than the Commission's own ECOS Escalation Memorandum rates – for adopting the BLS CPI rates. CAW also argued that using the BLS CPI is illogical, as the

BLS's CPI rates only measure the price changes "by urban consumers for a market basket of consumer goods and services" and would not accurately measure the change in the costs of goods and services consumed by businesses or the utility industry.

RESOLUTION:

The Parties agree to utilize inflation and escalation factors per Cal Advocates' June 2023 ECOS Escalation Memorandum in conformance with the Rate Case Plan and reflecting the most current inflation and escalation factors.

REFERENCES:

Exh. CALAM-SWO-001, Owens Direct, pp. 9-10; Exh. CALAD-PA-001, Adhikari Testimony, pp. 12-15; Exh. CALAM-BP-003, Pourtaherian Rebuttal, pp. 24-25.

6.6. Conservation

CAW REQUEST:

CAW requested a conservation budget of \$3,121,600, a 10.9% decrease in its conservation budget in order to balance its conservation investments with keeping rates lower. CAW proposed charging any additional expenses to the appropriate drought memorandum account if drought necessitates further conservation expenses.

CAL ADVOCATES' POSITION:

Cal Advocates did not submit testimony on this issue.

CAW REBUTTAL:

CAW did not rebut Cal Advocates' position, as Cal Advocates did not submit testimony on this issue.

RESOLUTION:

The Parties agree to a conservation expense budget of \$3,121,600, as shown in Attachment B-4 to this Settlement. The Parties agree that CAW will have flexibility and discretion to utilize conservation budget where needed, and within the three-year rate case cycle, like other forecasted capital or expense budgets. The Monterey Service Area is the sole area where the approved conservation funding will need to be spent within that service area only.

REFERENCES:

Updated Application, Exhibit A, Ch. 4, Tables 4.1, 4.6, 4.7 (PDF) pp. 99-100, 109-114, 223-224, 233-238, 353-354, 363-368, 477-478, 487-492; Exh. MPWMD-SL-001, Locke Direct, pp. 3-7; Exh. CALAM-PP-001A, Pilz Corrected Direct, pp. 21-33, Attachment 1.

6.7. Leak Adjustments

CAW REQUEST:

CAW requested a leak adjustment budget of \$4 million for Test Year 2024.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission should not approve any leak adjustment budget for CAW. In support, Cal Advocates argued that (1) the Commission has been approving costs for maintenance of supply mains, and (2) leak adjustments are corporate goodwill and improve CAW's image at the expense of ratepayers.

CAW REBUTTAL:

CAW argued that leaks and resulting damage often occur without warning, are not budgeted by customers, and can make customers face significant financial hardship. CAW's Leak/High Bill Adjustment program is the incentive for customers to repair the leak proof of which is a requirement for the adjustment – and in return get a partial credit/adjustment on the water bill overage. CAW explained that this is especially true for Monterey's steep four tier rates system. Additionally, CAW argued that leak adjustments are not made as part of an advertising or public relations plan. In fact, bill adjustments routinely result in negative press.

RESOLUTION:

The Parties agree to a \$2.84 million leak adjustment forecast, based on 2022 recorded leak adjustment expense. The Parties agree to include the \$2.84 million in base rates for Test Year 2024.

REFERENCES:

Updated Application, Exhibit A, Ch. 2, Table 2.1, (PDF) pp. 56, 170, 301, 429; Exh. CALAM-PP-002, Pilz Rebuttal, pp. 12-17; Exh. CALAM-CC-001, Cook Rebuttal, pp. 9-11; Exh. CALAD-AS-001, Sweeney Public Testimony, pp. 46-50.

6.8. Planning Studies and System Mapping Expenses

CAW REQUEST:

CAW requested proposed expenses related to GIS and Planning Studies as described in Section XVI of the Direct Testimony of Ian Crooks. GIS and Planning Studies are critical, as they provide a current strategy for facility improvements to enable CAW to continue to provide safe, adequate, and reliable service to its customers.

CAL ADVOCATES' POSITION:

Cal Advocates suggested a reduction of CAW's proposed expense amounts for GIS and Planning Studies of nearly 72% (approximately 40% reduction for studies other than CPS, 100% reduction for CPSs, and approximately 92% reduction for GIS) for the following reasons:

- CAW has a history of purposefully underspending previously approved funds in the prior test year of 2021;
- CAW has a pattern of underspending GIS expenses dating back to CAW's 2016 GRC;
- The Comprehensive Planning Studies do not need to be updated, and, even if they did, internal CAW engineering staff could complete the CPS for all the Divisions;
- CAW double counted planning study expenses in certain Districts; and
- CAW committed an averaging error in forecasting for several Districts.

CAW REBUTTAL:

CAW explained that its underspending in 2021 was a result of the COVID-19 pandemic. In 2021, CAW was still implementing social distancing as were many other companies, which significantly limited travel and GPS data collection and, thus, spending. CAW also explained that its Comprehensive Planning Studies need to be reviewed and updated every six years, and that CAW uses outside consultants for these studies due to the extensive data compilation, data analysis, capital project development, and capital project budgeting required. CAW agreed that it inadvertently included duplicate expenses and that those expenses should be removed. Finally, CAW argued that no averaging error occurred.

RESOLUTION:

The Parties agree to Planning Studies and System Mapping budgets as reflected in Attachment B-6 to this Settlement. The agreed-upon budgets reflect the Parties' agreement that CAW's System Mapping budgets should be reduced by 50% and that CAW may appropriately capitalize Comprehensive Planning Studies, Conditioned Based Assessments, and similar studies. CAW agrees to identify and describe its actual capitalized study costs in the next GRC, so that such capitalized costs can be reviewed for their reasonableness.

REFERENCES:

Updated Application, Exhibit A, Ch. 4, Table 4.3, (PDF) pp. 103-104, 227-228, 357-358, 481-482; Exh. CALAM-ICC-001, Crooks Direct, pp. 241-258; Exh. CALAD-TG-001, Gee Testimony, pp. 21-27; Exh. CALAM-NM-001, Miller Rebuttal, pp. 4-8.

6.9. Tank Maintenance Expense

CAW REQUEST:

California American Water proposed certain tank improvement projects, including tank painting expenses, as part of its tank maintenance program. Tank maintenance maximizes the life span of the tanks and reservoirs, as well as implements improvements to meet existing and future laws, codes, and regulations.

CAL ADVOCATES' POSITION:

Cal Advocates proposed to remove double counting of tank painting amortization related to CAW's El Rio, Geyserville, and Hillview systems. Cal Advocates also recommended reducing the Vintage Water Storage Tank Painting budget from \$1.28 million to \$831,000. In addition, Cal Advocates recommended separating the tank painting costs from the capitalized tank improvement projects.

CAW REBUTTAL:

CAW agreed to remove inadvertently double counted expenses in the amount of \$5,722 and to reduce the Vintage Water Storage Tank Painting budget to \$831,000.

RESOLUTION:

The Parties agree to CAW's proposed tank maintenance budgets, including Cal Advocate's recommended removal of \$5,277 of inadvertently double counted expense in Account 766 and

the reduction of the Vintage Water Storage Tank Painting budget from \$1.28 million to \$831,000. The agreed tank maintenance projects and budgets are reflected in Attachment B-5.

REFERENCES:

Updated Application, Exhibit A, Ch. 4, Tables 4.3, (PDF) pp. 103-104, 227-228, 357-358, 481-482; Exh. CALAM-ICC-001, Crooks Direct, pp. 258-263; Exh. CALAM-BP-003, Pourtaherian Rebuttal, pp. 17-18; Exh. CALAD-TG-001, Gee Testimony, pp. 29-30; Exh. CALAD-JM-001, Menda Testimony, p. 52-54; Exh. CALAM-LC-001, Carothers Rebuttal, p. 26.

7. LABOR & BENEFITS

7.1. Labor

CAW REQUEST:

CAW requested to include in rates funding for an additional 18 full-time employee (FTE) positions, as described in its testimony. CAW also included forecasted expenses related to overtime and performance compensation. CAW used varying capitalization rates depending on the district, as certain districts are staffed to perform capital work, while others are staffed more for customer service and maintenance activities. CAW forecasted employee payroll by using the applicable union contract agreement rate for union employees and an escalation factor of 3.3-3.4% for non-union employees.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission approve funding for 3 additional FTEs and reject the other 15 requested positions.

Cal Advocates also argued that Withdrawn employees' hours should be removed from the three-year recorded average used to forecast expenses related to overtime.

Additionally, Cal Advocates proposed that the Commission approve only 20% of costs related to the Annual Performance Plan ("APP") and deny all costs related to Long-Term Performance Plan ("LTPP"). Cal Advocates reasoned that 80% of APP costs provide benefits to ratepayers and that the LTPP only provides benefits to shareholders.

Cal Advocates proposed that the Commission adopt escalation factors for non-union employees equivalent to union employees and recommended escalation factors of 2.5-2.75% for union and non-union employees.

CAW REBUTTAL:

CAW argued that Cal Advocates failed to identify a single requested position that is unnecessary and reiterated detailed justifications for each requested position.

CAW also argued that the Commission should not remove any costs related to Withdrawn positions, as the Withdrawn category corresponds to the employee's status, not the status of the

position. Therefore, costs associated with Withdrawn positions are still necessary, regardless of the employee's status.

CAW reiterated that all of its APP, and LTPP costs should be approved, because they are part of CAW's competitive total compensation package and are important for employee retention and employee performance.

CAW argued that non-union employee costs should not be escalated at the same rate as union employee costs. CAW explained that a wide range of economic factors such as standby, on-call rates, certification pay, and out-of-classification wages are in the union contract. These additional premiums are not available to non-union and exempt employees.

RESOLUTION:

The Parties agree to a labor forecast of \$28,834,575. This forecast includes 307 FTE positions and is further based on the following adjustments:

- The Parties agree not to authorize CAW's 15 requested additional positions and to remove 16 positions that were vacant at the time CAW filed this general rate case.
- The Parties agree to utilize an escalation factor for union employees based on the negotiated agreements. The Parties agree to use a 3% annual escalation factor for non-union employees.
- The Parties agree to a 21.44% capitalization rate for salaries and wages based on Cal Advocates' recommendation.
- The Parties agree to CAW's forecasted labor overtime expense.
- The Parties agree to 50% of CAW's requested APP expenses for union employees, 50% of CAW's requested APP expenses for non-union employees, 50% of CAW's requested Performance Stock Unit expenses under the LTPP and 0% of CAW's requested Restricted Stock Unit expenses under the LTPP.

REFERENCES:

Updated Application, Exhibit A, Ch. 4, Tables 4.1-4.2, (PDF) pp. 100-102, 223-226, 353-356, 477-480; Exh. CALAM-SWO-001, Owens Direct, pp. 5-9; Exh. CALAM-GH-001, Hofer Direct, pp. 58-67; Exh. CALAM-GH-002, Hofer Rebuttal, pp. 3-33; Exh. CALAD-AS-001, Sweeney Public Testimony, pp. 1-19.

7.2. Benefits

CAW REQUEST:

CAW forecasted Pension, OPEB, Group Insurance and other employee benefits by generally using a five-year escalated average. CAW also relied on actuarial information provided by Willis Towers Watson to forecast pension and OPEB costs. CAW relied on information provided by expert consultants to project group insurance cost increases.

CAL ADVOCATES' POSITION:

Cal Advocates proposed to reduce Pension, OPEB Expense, and Group Insurance by \$13,330 based on expenses for the 307 "current" employees and to exclude the expense for the projected 31 new and vacant employee positions that will be hired before the test year of 2024.

Cal Advocates also recommended that the Commission remove \$112,221 associated with CAW's employee stock purchase plan ("ESPP"), arguing that the plan benefits shareholders without any benefit to California ratepayers.

Cal Advocates recommended an overall capitalization rate of 21.44%.

CAW REBUTTAL:

CAW argued that Cal Advocates' rationale for its proposed adjustment to Pension and OPEB costs is incorrect, because those costs are independent of and not based on the total number of current employees. Furthermore, new hires after January 1, 2006 and January 1, 2002 do not even qualify for Pension or OPEB, respectively. CAW argued the recommendations related to Group Insurance do not address the operational needs of the Company, however CAW agreed authorized Group Insurance costs should be based on the level of authorized employees. For ESPP, CAW argued it is a benefit that is part of the total compensation package that CAW offers its employees. CAW also argued its total compensation package is reasonable and within market.

RESOLUTION:

The Parties agree to CAW's forecast for Pension and OPEB, and to establish Group Insurance expense based on the authorized employee headcount described in Section 7.1. Parties further agree to a capitalization rate for Pension, OPEB and Group Insurance of 21.44%. Parties agree to remove \$112,221 of requested ESPP costs.

REFERENCES:

Updated Application, Exhibit A, Ch. 4, Tables 4.1, 4.5-4.7 (PDF) pp. 99-100, 107-114, 223-224, 231-238, 353-354, 361-368, 477-478, 485-492; Exh. CALAM-SWO-001, Owens Direct, pp. 20-21; Exh. CALAM-SWO-002A, Owens Corrected Rebuttal, pp. 106-110; Exh. CALAD-AS-001, Sweeney Public Testimony, pp. 22-25; Exh. CALAM-RVM-001, Mustich Public Rebuttal, pp. 2-12.

8. PLANT ISSUES

8.1. Plant

CAW REQUEST:

CAW proposed capital projects and investments to provide safe, reliable, high-quality service to customers and continue to meet regulatory requirements for its Northern Division, Central Division, Southern Division, Wastewater District and General Corporate Office. The specific projects are proposed in the Direct Testimony of Ian Crooks.

CAL ADVOCATES' POSITION:

Cal Advocates recommended reduced project budgets for CAW's Northern Division, Central Division, Southern Division, Wastewater District and General Corporate Office as reflected in Cal Advocates' Report for Northern and Central Divisions and Tank Painting and its Report on Contingency, Plant Retirement, Construction Work in Progress, Southern District and Corporate Plant Additions, and Special Request Number 4. Cal Advocates also recommended CAW not be allowed to include in rates incomplete projects that have been previously included in rates until the projects are actually completed, in service, and providing benefits to ratepayers. Cal Advocates recommended the Commission reject the General Corporate Office budget related to Enterprise Solutions and reject \$3 million CAW requested as part of the General Corporate Office budget for a land purchase related to the corporate headquarters relocation and new Sacramento Operations Center.

CAW REBUTTAL:

CAW reiterated that the projects it requested are necessary for it to continue to provide safe, reliable, high-quality service to customers and continue to meet regulatory requirements.

CAW identified projects that had become complete since the Application was filed and also argued that the Commission should reject Cal Advocates' proposal to remove incomplete projects previously been included in rates because each project is necessary. CAW described the status and timeline for completion of these projects. CAW argued that it did provide sufficient information on its proposed Enterprise Solutions projects and argued that will offer benefits to customers, employees and regulators and that the land purchase was a reasonable component of the planned relocation of the CAW headquarters.

RESOLUTION:

The Parties agree to the following budgets:

- \$158,473,884 for years 2023 through 2025 for the Northern Division.
- \$71,701,027 for years 2023-2025 for the Central Division.
- \$140,699,355 for years 2023-2025 for the Southern Division.
- \$2,342,940 for years 2023-2025 for the Wastewater District.
- \$18,998,838 for years 2023-2025 for Corporate General Office.

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

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

REFERENCES:

Updated Application, Exhibit A, Ch. 7, (PDF) pp. 30-36, 126-132, 250-256, 378-384, 504-510; Exh. CALAM-ICC-001, Crooks Direct, pp. 20-258; Exh. CALAD-JM-001, Menda Testimony, pp. 1-23, 35-51; Exh. CALAD-SI-001, Ibrahim Testimony, pp. 4-49, 57-61, Attachment 13; Exh.

CALAM-LC-001, Carothers Rebuttal, pp. 3-36; Exh. CALAM-TO-001, Exh. CALAM-MK-001, Kurzeja Rebuttal, pp. 2-10; O'Halloran Rebuttal, pp. 3-29; Exh. CALAM-MR-001, Reifer Rebuttal, pp. 2-50.

8.2. Construction Work in Progress (“CWIP”)

CAW REQUEST:

CAW’s proposed ratebase for each Division includes both investments on projects completed and placed into service, and projects not completed and included in Construction Work in Progress (“CWIP”). CWIP is based on a 6-year historical average (2016-2021) used to calculate the forecast average balances for each year from 2022-2025. CWIP balances requested for inclusion in ratebase were reflected in Attachment A at Table 7.1 to the Updated Application.

CAL ADVOCATES’ POSITION:

Cal Advocates argued that the Commission should remove funding from CWIP associated with projects that have been in CWIP since 2019 that have not gone into service by November 2022.

CAW REBUTTAL:

CAW argued that funding for such projects should not be removed. In support, CAW explained how each project is vital for CAW to be able to provide safe, reliable water service to ratepayers and explained why delays associated with these projects were beyond CAW’s control.

RESOLUTION:

The Parties agree to the CWIP budget proposed by CAW adjusted to reflect Commission authorized ratebase offsets approved via Advice Letters 1406 (effective May 19, 2023) and 1412 (effective July 16, 2023). The agreed CWIP budgets are reflected in Attachment E-1 through E-09, tables J-1 and J-2.

REFERENCES:

Updated Application, Exhibit A, Ch. 7, Table 7.1, (PDF) pp. 31-32, 127-128, 251-252, 379-380, 505-506; Exh. CALAM-BP-001, Pourtaherian Direct, pp. 19-27; Exh. CALAM-TO-001, O'Halloran Rebuttal, pp. 24-27; Exh. CALAM-DPS-002A, Stephenson Corrected Rebuttal, pp. 40-51; Exh. CALAD-SI-001, Ibrahim Testimony, pp. 57-61.

8.3. Retirements

CAW REQUEST:

The forecast of plant retirements for each forecasted year 2022-2025 is based on a 5-year historical average ratio prepared by utility account adjusted to account for retirement outliers and/or one-time retirements. The forecasted retirements are deducted from the forecasted Accumulated Reserve for Depreciation and from Utility Plant in Service.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended increase the depreciation reserve in several districts to account for the costs of extraordinary early retirements, which they defined as assets retired at 50%, or more, of remaining useful life.

CAW REBUTTAL:

CAW disagreed and explained that CAW does not use a methodology that depreciates assets based on whole life individually but uses the methodology of “Average Remaining Life of a Group,” which was previously approved by the Commission. Additionally, the relative magnitude of the original cost of individual retired plant items is low; thus, it is within reason not to term the items “major units of property.”

RESOLUTION:

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

REFERENCES:

Updated Application, Exhibit A, Chs. 7, 9, Tables 7.1, 9.1 9.2 (PDF) pp. 31-32, 127-128, 139-142, 251-252, 263-266, 379-380, 391-394, 505-506, 517-520; Exh. CALAM-BP-001, Pourtaherian Direct, pp. 20-21, 25-26; Exh. CALAM-NM-001, Miller Rebuttal, pp. 19-23; Exh. CALAM-DPS-002A, Stephenson Corrected Rebuttal, pp. 21-30; Exh. CALAD-SI-001, Ibrahim Testimony, pp. 52-56.

9. TAXES

CAW REQUEST:

CAW calculated general taxes, including Ad Valorem taxes, Payroll Taxes, Other Taxes, and License Taxes. CAW used a five-year average and applied the escalation factors to calculate the projected amounts for 2022 – 2025.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended that the Commission deduct approved 2023 California Corporate Franchise Tax (CCFT) amounts from CAW’s escalation filings in each of CAW’s divisions to calculate TY 2024 Federally Taxable Income and Federal Income Taxes (FIT). With regard to property taxes, Cal Advocates did not oppose CAW’s calculation methodology. However, Cal Advocates recommended a different estimate of total property taxes due to different estimates of total plant.

CAW REBUTTAL:

CAW argued that Cal Advocates’ reasoning concerning 2023 CCFT is not appropriate, as rate cases today are prepared using sophisticated electronic spreadsheets that are more powerful, dynamic, and flexible than they were in previous years. CAW also argued that property taxes should be calculated for each year by multiplying the average of the current year’s and past year’s allocable taxable plant (adds taxable plant for each district plus an allocation of the corporate taxable plant) by the 2021 property tax rate of each district (dividing the tax payment amount by taxable plant).

RESOLUTION:

The Parties agree to Cal Advocates’ recommendation to deduct approved 2023 CCFT amounts from CAW’s escalation filings in each of CAW’s Divisions and Wastewater District to calculate

the 2024 Test Year Federally Taxable Income and FIT. The Parties further agree to adopt CAW's methodology for calculating property taxes: multiply the average of the current year's and past year's allocable taxable plant (adds taxable plant for each District plus an allocation of the corporate taxable plant) by the 2021 property tax rate of each District (dividing the tax payment amount by taxable plant).

REFERENCES:

Updated Application, Exhibit A, Chapters 5-6, (PDF) pp. 26-29, 117-125, 241-249, 371-377, 495-503; Exh. CALAM-SC-001, Cullen Direct, pp. 2-3; Exh. CALAM-BP-003, Pourtaherian Rebuttal, pp. 18-19; Exh. CALAD-PA-001, Adhikari Testimony, pp. 1-5.

10. RATE BASE

10.1. Depreciation

CAW REQUEST:

CAW engaged Alliance Consulting Group to conduct a depreciation study of the company's water and wastewater operations depreciable assets as of December 31, 2020. Based on the results of this study, CAW requested authority to implement proposed rates, and to implement vintage group amortization (as described in FERC AR-15) for general plant asset categories identified in the study, effective test year 2024.

CAL ADVOCATES' POSITION:

Cal Advocates opposed CAW's request for new depreciation rates and recommended maintaining depreciation rates currently in effect. Cal Advocates did not agree with CAW request to use depreciation parameters on a state-wide basis and recommended district-specific depreciation parameters for each account. Cal Advocates also disagreed with CAW's request to shift accounts to automatic retirement systems.

CAW REBUTTAL:

CAW disagreed with Cal Advocates' recommendation and instead proposed to use CAW's methodology. CAW explained that the goal of determining the life and net salvage for an account is to project as accurately as possible the future life and net salvage (i.e. the life and net salvage characteristics the assets will exhibit over their remaining lives), not simply the historical activity. Given that four GRC cycles have frozen CAW's depreciation rates, CAW argued a change is to ensure the accuracy of CAW's books and promote intergenerational equity.

RESOLUTION:

The Parties agree to adopt CAW's proposed depreciation rates as reflected in Attachment 6 to the Direct Testimony of Stephen (Wes) Owens. Parties further agree to adopt vintage group amortization (described in FERC Accounting Release 15) for certain general plant accounts including 339-340, 342-344, and 346-348 and to incorporate a 6-year period for amortization of the additional accrual necessary to make up the difference between book depreciation reserve and theoretical depreciation reserve. The depreciation rates by account by district incorporating

the 6-year vintage group retirement amortization for applicable accounts for modeling purposes are provided in Attachment C-1 to this Settlement.

REFERENCES:

Updated Application, Exhibit A, Ch. 9, (PDF) pp. 42-46, 138-142, 262-266, 390-394, 516-520; Exh. CALAM-SWO-001, Owens Direct, pp. 61-65, Attachment 6; Exh. SWO-002A, Owens Corrected Rebuttal, pp. 125-129; Exh. CALAM-DW-002, Watson Rebuttal, pp. 3-11; Exh. CALAD-CS-002, Gendler Testimony, pp. 1-6.

10.2. Working Cash

CAW REQUEST:

CAW calculated its working cash allowance using the Lead Lag Study methodology and the operational cash requirement methodology as outlined in the Commission's Standard Practice U-16-W.

CAL ADVOCATES' POSITION:

Cal Advocates recommended changing property tax expense lag to 40.5 days on the basis that CAW paid property taxes before such taxes were due and changing the FIT expense lag to 44.75 days on the basis that the installment due date is different. Cal Advocates also argued that CAW should remove service company expenses from calculation of working cash allowance on the basis that both service company and CAW are affiliates, and both are subsidiaries of American Water Works.

CAW REBUTTAL:

CAW disagreed with Cal Advocates' recommendations and instead recommended using CAW's calculation of working cash items related to property tax, FIT expense, and service company expense. CAW explained that Cal Advocates' methodology is flawed for several reasons. First, Cal Advocates assumed incorrectly that all final penalty delinquent due dates for all invoices are the same (December 10 and April 10). Cal Advocates also incorrectly used the estimated payment dates for individuals, rather than corporations, in its recommendation regarding the FIT expense lag. Finally, while both the Service Company and CAW are affiliates and subsidiaries of American Water Works, they are separate legal entities and have their own costs. Therefore, the fact that they are subsidiaries of American Water is not a valid argument to exclude the need to include the Service Company costs in the calculation of working cash in the rate base.

RESOLUTION:

The Parties agree to adopt CAW's methodology of calculating allowance for working cash.

REFERENCES:

Updated Application, Exhibit A, Ch. 9, Table 9.1, (PDF) pp. 43-44, 139-140, 263-264, 391-392, 517-518; Exh. CALAM-BP-001, Pourtaherian Direct, pp. 19-36; Exh. CALAD-PA-001, Adhikari Testimony, pp. 6-11; Exh. CALAM-BP-003, Pourtaherian Rebuttal, pp. 2-6.

11. MEMORANDUM AND BALANCING ACCOUNTS

CAW REQUEST:

CAW presented information on 55 memorandum and balancing accounts as of May 31, 2022, including the amount of over or under collection and whether the account should remain open. CAW requested recovery of an under collection of \$2,374,657 based on the balances of thirty-one of its memorandum and balancing accounts. Attachment F-1 to this Settlement reflects the 55 memorandum and balancing accounts CAW reported on in this general rate case proceeding.

CAL ADVOCATES' POSITION:

Cal Advocates argued that the Commission should authorize a net over collection of \$992,234 to be returned to the ratepayers via a refund. Cal Advocates also recommended that the Commission require CAW to close certain memorandum and balancing accounts.

CAW REBUTTAL:

CAW disagreed with Cal Advocates' recommendations. CAW argued that Cal Advocates' collection analysis erroneously included accounts such as the TCP Litigation Proceeds Memorandum Account and omitted several accounts for which CAW provided ample support. CAW also explained how its requests to recover the \$2,374,657 under collection was supported by voluminous data, contrary to Cal Advocates' position.

RESOLUTION:

The Parties agree that CAW shall recover the \$2,374,657 under collection. Attachment F-1 to this Settlement shows balances for the thirty-one accounts which total to \$2,374,657. The Parties agree that the following 12 accounts will be closed once any balance is transferred to the CEBA with interest through the transfer date:

- Dunnigan Consulting Memorandum Account
- Hillview Tariffed Balancing Account
- Hillview Purchased Power Balancing Account
- Hillview Water Testing Cost Memorandum Account
- Hillview Water Treatment Cost Memorandum Account
- Credit Card Memorandum Account (Assuming approval of Special Request #16)
- Chromium 6 Memorandum Account
- Water-Energy Nexus Program Memorandum Account
- Drinking Water Fees Memorandum Account
- Rio Plaza Transaction Memorandum Account
- Fruitridge Vista Transaction Memorandum Account
- East Pasadena Transaction Memorandum Account

The Parties further agree that once the ratemaking integration for this general rate case proceeding is implemented and any balance in the following East Pasadena accounts is transferred to the CEBA with interest, the accounts will be closed:

- East Pasadena Purchased Power Balancing Account
- East Pasadena Purchased Water Balancing Account
- East Pasadena Pumping Assessment Cost Balancing Account

The Parties further agree that the Seaside Groundwater Basin Memorandum Account is closed but, as authorized in D.21-11-018, California American Water can request the Commission to reestablish the account when needed through a Tier 2 advice letter filing.

REFERENCES:

Exh. CALAM-MSC-001, Clarke Direct, pp. 2-40; Exh. CALAD-MD-001, Dawadi Testimony, pp. 1-46; Exh. MSC-002, Clark Rebuttal, pp. 1-8, Attachments 1, 2; Exh. CALAM-JM-002, Morse Rebuttal, pp. 9-31.

12. SPECIAL REQUESTS

12.1. Special Request #5 – Acquisition Rate Base Normalization

CAW REQUEST:

CAW requested authorization to normalize the rate base of four acquired systems – East Pasadena, Bellflower, Piru (previously referred to as Warring), and Bass Lake – by allocating a portion of acquisition rate base statewide.

CAW also requested authority to deviate from the Commission’s Uniform System of Accounts and to book the acquisitions as gross plant with accumulated depreciation.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended that the Commission should conditionally approve the inclusion of the East Pasadena, Bellflower, and Bass Lake systems’ rate bases in rates, contingent on CAW receiving permits from the State Water Resources Control Board (“SWRCB”) for the operation of the East Pasadena, Bellflower, and Bass Lake systems before the start of Test Year 2024. Additionally, Cal Advocates argued that the Commission should reject CAW’s allocation methods and reject CAW’s proposed deviation from Standard Practice U-38-W, the Commission’s Uniform System of Accounts for Class A Water Utilities.

CAW REBUTTAL:

CAW explained that the authorizing decisions for its acquisition of the East Pasadena, Piru (Warring), and Bellflower systems did not include provisions requiring CAW to obtain a permit from the SWRCB prior to operating the system. CAW also explained that the authorizing decision for the Bass Lake acquisition did include provisions requiring CAW to obtain an operating permit from the SWRCB before operating the system, and CAW is in compliance with this requirement. Additionally, CAW argued that Cal Advocates does not present any basis for their recommended accounting methodology or for rejecting CAW’s methodology.

RESOLUTION:

The Parties agree to all aspects of CAW's Special Request #5, except for CAW's request to deviate from the Uniform System of Accounts. CAW's request to deviate from the Uniform System of Accounts is not resolved in this Settlement and will be resolved by Commission decision.

Parties further agree that the final decision shall incorporate the amortization rate of the Utility Plant Acquisition Adjustment ("UPAA") associated with its Meadowbrook acquisition. The Commission-authorized Meadowbrook UPAA treatment was implemented by CAW following D.21-11-018,³ but was inadvertently omitted from the Results of Operations Model in this proceeding.

REFERENCES:

Exh. CALAM-JTL-001, Linam Direct, pp. 41-43; Exh. CALAM-SWO-001, Owens Direct, pp. 40-58; Exh. CALAD-CS-001, Sorensen Testimony, pp. 8-15; Exh. CALAM-SWO-002A, Owens Rebuttal, pp. 78-90; Exh. CALAM-GH-002, Hofer Rebuttal, pp. 33-38.

12.2. Special Request #6 – Catastrophic Event Memo Account

CAW REQUEST:

CAW requested that the cost recovery associated with recent and future catastrophic event costs be achieved on a statewide basis. CAW requested recovery of three categories of costs recorded to the Catastrophic Events Memorandum Account ("CEMA"): 1) wildfire related costs, 2) COVID-19 financial impacts and 3) costs associated with the request for earthquake insurance.

CAL ADVOCATES' POSITION:

Cal Advocates asserted that CAW should not be authorized any recovery for balances tracked in the CEMA because CAW included a material error in its request, and therefore, the request is moot, as there are no costs to normalize. Cal Advocates also recommended the Commission deny CAW's request to recover \$3.3 million per year in earthquake insurance premiums because CAW's proposal is not cost effective. Further, Cal Advocates recommended that the Commission deny CAW's request to track earthquake insurance costs through CEMA because the proposal is inconsistent with the purpose of the CEMA.

CAW REBUTTAL:

CAW argued that there was no material error included in its CEMA request because CAW is not seeking recovery of CEMA capital expenditures through a transfer to the CEBA. CAW also argued tracking earthquake insurance costs in the CEMA is appropriate because an earthquake powerful enough to cause damage triggering the proposed policy would likely be large enough to be considered a catastrophic event.

³ D.21-11-018, p.104.

RESOLUTION:

The Parties agree to all aspects of CAW's Special Request #6, except for CAW's request to recover \$3.3 million per year in earthquake insurance premiums and to track costs associated with the purchase of earthquake insurance in the CEMA. CAW's request to authorize CAW to recover \$3.3 million per year in earthquake insurance premiums and to track these earthquake insurance premiums in the CEMA is not resolved in this Settlement and will be resolved by Commission decision.

REFERENCES:

Exh. CALAM-JTL-001, Linam Direct, pp. 43-47; Exh. CALAD-MD-001, Dawadi Testimony, p. 50; Exh. CALAD-CS-002, Gendler Testimony, pp. 10-11; Exh. CALAM-MS-002, Clarke Rebuttal, pp. 3-4; Exh. CALAM-LC-001, Carothers Rebuttal, p. 31; Exh. CALAM-SWO-002A, Owens Rebuttal, pp. 90-91; D.19-07-015, Ordering Paragraph 10, p.67.

12.3. Special Request #10 - Rate Mitigation Plan for Recently Acquired Systems

CAW REQUEST:

CAW requested that certain elements of the approved consolidation of Meadowbrook customers onto the Northern Division tariff and rates be delayed in order to mitigate the rate impact. CAW also requested that certain existing and proposed surcharges be made applicable to its recently acquired systems.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission approve the rate mitigation plan for CAW's recently acquired systems, provided that Cal Advocates' recommended rate design structure for Meadowbrook is adopted. Cal Advocates also recommended that the Commission deny CAW's request to include the Full Cost Balancing Account ("FCBA") in all of its acquisitions.

CAW REBUTTAL:

CAW disagreed with Cal Advocates' recommendation that Cal Advocates' proposed rate design for Meadowbrook should be adopted as a part of Special Request #10. CAW argued that its proposed rate design for Meadowbrook better balances the following factors: (1) gradualism and mitigating rate impacts of consolidation; (2) conservation efforts; and (3) socioeconomic factors.

RESOLUTION:

The Parties agree CAW's Special Request #10 should be adopted. Specifically, CAW will retain flexibility to move Meadowbrook customers onto the Northern Division tariff when appropriate to balance the needs for further conservation with the impact to customer bills. CAW will also implement the following:

- (1) For Fruitridge Vista in the Northern Division, CAW will add the CEBA surcharge in 2024 and the applicable Commission approved adjustment mechanism⁴ when fully metered in 2025. The CAP surcharge is already applicable to Fruitridge Vista customers.
- (2) For Bass Lake, CAW will add the CAP and CEBA surcharge in 2024 and the applicable Commission approved adjustment mechanism when fully metered in 2025.
- (3) For East Pasadena, Bellflower and Warring in the Southern Division, CAW will add the CAP, CEBA, and the applicable Commission approved adjustment mechanism in 2024 with the implementation of new rates.

For Fruitridge Vista and Bass Lake, CAW will file a tier 2 advice letter to implement the applicable Commission approved adjustment mechanism once fully metered. CAW agrees to notify Commission's Water Division and Cal Advocates as soon as the Fruitridge Vista and Bass Lake systems are billed at meter rates.

REFERENCES:

Exh. CALAM-JTL-001, Linam Direct, pp. 69-75; Exh. CALAD-HM-001, Merida Testimony, pp. 47-49; Exh. CALAM-JM-002, Morse Rebuttal, pp. 1-4.

12.4. Special Request #11 – Alignment of Operations Expense Recovery

CAW REQUEST:

CAW requested that the authorized level of necessary and prudent regulatory expenses be amortized over 27 months instead of 36. CAW proposes that the recovery for regulatory expenses be authorized for 3 months of the test year with the remaining amount recovered equally in the Escalation and Attrition years.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission reject CAW's Special Request #11 because it is inconsistent with the Rate Case Plan, which allows for a single test year forecast of expenses.

CAW REBUTTAL:

CAW argued that while rate case expenses are inconsistent on a year-over-year basis in a rate case period, they are consistent in occurrence during a rate case cycle. Hence rate case expense is not like other expenses.

RESOLUTION:

The Parties agree that CAW's Special Request #11 shall be withdrawn without prejudice.

⁴ CAW's proposed full decoupling Water Resources Sustainability Plan is not included in the terms of this settlement agreement. In the alternative CAW has proposed a Monterey-style Water Revenue Adjustment Mechanism (M-WRAM) and a Full Cost Balancing Account. Cal Advocates has recommended a M-WRAM and a Incremental Cost Balancing Account. "Applicable Commission approved adjustment mechanism" is a general term intended to refer to the ultimate mechanism adopted by the Commission in this proceeding.

REFERENCES:

Exh. CALAM-JTL-001, Linam Direct, pp. 75-79; Exh. CALAD-AS-001, Sweeney Public Testimony, pp. 69-71; Exh. CALAM-SWO-002A, Owens Rebuttal, pp. 91-94.

12.5. Special Request #12 - Rate Case Recovery and Subsequent Rate Changes

CAW REQUEST:

CAW requested explicit Commission authorization to incorporate into new rates any rate changes that occurred after this proceeding opened and acknowledgement that these changes will also need to be placed into present rates for the determination of the actual rate increase caused by this application.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission allow subsequent rate changes, with the following stipulations: First, changes to present rate revenue (and proposed rate revenue if affected) must be included before issuance of a final decision in this GRC; Second, changes to purchased water and purchased power expenses will only be allowed if there is a need to change the proposed rate revenue.

CAW REBUTTAL:

CAW argued that Cal Advocates provides no explanation of why this and other changes to revenue requirements would be excluded in the calculation of the final 2024 rates authorized in this proceeding. CAW also argued that these subsequent rate changes, which occur on a separate tract from this GRC proceeding, are filed by CAW, reviewed by the Water Division and ultimately approved or denied by the Commission. Therefore, this request would merely incorporate those approved rate changes into present and proposed rates in this GRC proceeding.

RESOLUTION:

The Parties agree CAW's Special Request #12 should be adopted. CAW should be authorized to incorporate into new rates any rate changes including, but not limited to, updates for cost of capital, that occurred after this proceeding opened. These changes will also be placed into present rates for the determination of the actual rate increase caused by CAW's general rate case application.

REFERENCES:

Exh. CALAM-JTL-001, Linam Direct, pp. 79-81; Exh. CALAD-HM-001, Merida Testimony, pp. 49-50; Exh. CALAM-JM-002, Morse Rebuttal, pp. 4-6.

12.6. Special Request #14 – Extension of Existing 15% Cap on WRAM

Amortization

CAW REQUEST:

CAW requested that the current 15% cap on the annual amortization of the WRAM/MCBA, authorized by D.18-12-021 and extended in D.21-11-018, remain in place as long as there are

WRAM/MCBAs balances to be recovered.

As part of the Water Resources Sustainability Plan (“WRSP”), CAW requested to maintain the 15% cap, but sought authorization to collect balances beyond the 15% cap in extraordinary circumstances where the balances grow large enough that they cannot be recovered in less than 24 months.

CAL ADVOCATES’ POSITION:

Cal Advocates argued that the unfair nature and considerable dollar amount of surcharges on customer bills is a frequent complaint echoed by CAW ratepayers. Cal Advocates also argued that (1) a request to remove the 15% cap means it would be possible for CAW to levy even higher surcharges, and (2) removal of this cap is inconsistent with reasonable rates and the Commission should therefore deny this request.

CAW REBUTTAL:

CAW argued that CAW serves approximately 187,000 water service customers throughout the state of California; seven complaints since 2017 and nine mentions in the public record hardly constitute “a frequent complaint” as Cal Advocates claims. CAW also argued that the current WRAM/MCBA and the proposed WRSP are designed to collect Commission approved fixed costs as sales decrease. Since these are Commission approved costs, they are by definition reasonable rates.

RESOLUTION:

The Parties agree to the continuation of the 15% cap of the authorized revenue requirement for recovery of the under-collected WRAM/MCBA balances. The following issue is not resolved in this Settlement and will be resolved by Commission decision: CAW’s request, as part of its WRSP, to maintain the current 15% cap on annual amortization and for authorization to collect balances beyond the 15% cap in extraordinary circumstances where the balances grow large enough that they cannot be recovered in less than 24 months.

REFERENCES:

Exh. CALAM-JM-001, Morse Direct, pp. 9-10; Exh. CALAM-JTL-002, Linam Supplemental Direct, pp. 13-14; Exh. CALAD-MD-001, Dawadi Testimony, p. 51; Exh. CALAM-JM-002, Morse Rebuttal, pp. 6-8.

12.7. Special Request #15 – Eliminate Monterey Joint Annual Conservation

Report

CAW REQUEST:

CAW requested elimination of the requirement to submit the Annual Joint Conservation Report, which the Commission previously directed CAW to complete with the Monterey Peninsula Water Management District, as the Annual Joint Conservation Report is duplicative of other conservation reporting done by CAW.

CAL ADVOCATES' POSITION:

Cal Advocates argued that the Commission should reject this Special Request because filing the Joint Conservation Report is in the public interest and allows for sufficient regulatory oversight.

CAW REBUTTAL:

CAW argued that Cal Advocates did not address or respond to any of the argument brought forth by CAW for eliminating the report and reiterated its reasons for requesting elimination of this report, including that the report would be duplicative of the information contained in CAW's required Annual Conservation Report (for all its service areas) that is filed with the Commission annual reports. The Monterey Peninsula Water Management District also agreed to elimination of the requirement to submit the Annual Joint Conservation Report.

RESOLUTION:

The Parties agree CAW's Special Request #15 should be adopted.

REFERENCES:

Exh. CALAM-PP-001A, Pilz Direct, pp. 37-38; Exh. CALAD-CS-001, Sorensen Testimony, pp. 19-20; Exh. CALAM-PP-002, Pilz Rebuttal, pp. 9-10.

12.8. Special Request #16 – Credit/Debit Card Bill Payment Expense Recovery

CAW REQUEST:

CAW requested authorization to add (1) credit/debit card expenses and (2) Low-Income Water/Energy Direct Install program expenses to the Customer Assistance Program ("CAP") Balancing Account, and to recover these costs from non-CAP customers through the CAP surcharge.

CAL ADVOCATES' POSITION:

Cal Advocates argued that CAW is correct that CAP customers should not incur credit/debit card fee expenses as required by AB 1058, but that CAW's proposed solution is incorrect. Cal Advocates argued that tracking and recovering debit/credit card expenses for recovery in the CAP balancing account would remove this expense from the GRC budgeting and forecasting process, as any difference between authorized and actual expenses would be picked up and recovered later. Cal Advocates also argued that authorizing this request would remove CAW's incentive to control costs and CAW would not have to exercise budgetary discipline. Cal Advocates argued that the Commission should instead require CAW to forecast credit/debit card expenses in base rates and increase the non-CAP surcharge commensurate with the amount authorized. This approach would satisfy the requirement in AB 1058 that CAP customers not incur credit and debit card fee expenses and would encourage CAW to operate within the constraints of its budget.

CAW REBUTTAL:

CAW argued that under Cal Advocates' proposal, non-CAP CAW customers would be paying for the credit card program twice, once in base rates and a second time through the CAP surcharge. Additionally, CAP customers would still be paying for the program through base

rates, in violation of PUC § 755.5. CAW also argued that Cal Advocates seems opposed to balancing account treatment of these costs yet proposes to increase the (balancing account) surcharge commensurate with the authorized credit/debit card costs. CAW proposed to recover these costs in the CAP balancing account which is also the appropriate mechanism to account for any variability of these costs due to changing customer payment behavior. Therefore, the Commission should adopt CAW's proposal in Special Request #16 which would increase the CAP surcharge charged to non-CAP customers (and thereby protecting CAP customers), through the CAP Balancing Account and in compliance with PUC § 755.5.

RESOLUTION:

The Parties agree CAW's Special Request #16 should be adopted. Credit/debit card expenses and Low-Income Water/Energy Direct Install program expenses will be tracked in the CAP Balancing Account and recovered from non-CAP customers through the CAP surcharge.

REFERENCES:

Exh. CALAM-PP-001A, Pilz Direct, pp. 38-40; Exh. CALAD-MD-001, Dawadi Testimony, p. 52; Exh. CALAM-PP-002, Pilz Rebuttal, pp. 10-11.

12.9. Special Request #17 – Proposed Operational Tariff Modifications

CAW REQUEST:

CAW requested proposed operational tariff modifications to water Operating Rules 10 and 18 and wastewater Operating Rule 11 which are intended to improve the customer experience by clarifying responsibilities between the customer and utility and by reducing inequities between customers. Specifically, the proposals were designed to address areas of the Company's tariffs that have caused customer confusion.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission reject CAW's Rule 10 and Rule 18 proposals because CAW's proposals would limit customers' ability to collect refunds of overpaid billing amounts that were caused by CAW's error. Also, the three other Class A water utilities closest in size to CAW do not have language in their tariffs that is similar to CAW's proposals. However, Cal Advocates recommended the Commission authorize proposed changes to Wastewater Rule 11 to avoid confusion over discontinuation of service for customers who receive wastewater service only.

CAW REBUTTAL:

CAW argued that the fact that the water utilities closest in size to CAW have not proposed modifications to Rule 10 and Rule 18 is not a reasonable ground for denying CAW's request. CAW reiterated that all of California's major energy utilities have tariff language nearly identical to CAW's request.

RESOLUTION:

The Parties agree CAW's proposed changes to Wastewater Rule 11 be adopted. The Parties further agree that CAW's request to modify Rules 10 and 18 shall be withdrawn without prejudice.

REFERENCES:

Exh. CALAM-GH-001, Hofer Direct, pp. 74-78; Exh. CALAD-HM-001, Merida Testimony, pp. 50-52; Exh. CALAM-GH-002, Hofer Rebuttal, pp. 39-41.

12.10. Special Request #18 – Monterey Wastewater Rate Phase-In

CAW REQUEST:

CAW requested that the authorized revenue requirement increase approved by the Commission for test-year 2024 for its active and passive wastewater customers be phased-in over the entirety of the applicable rate case three-year period (2024-2026).

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission deny CAW's request. Cal Advocates argued the phase-in is not necessary because the GRC proposed rate increases do not meet the Commission's CAPS (deferral of a portion of a general rate increase) criteria.

CAW REBUTTAL:

CAW argued that although the percentage increase proposed by California American Water is below the CAPS threshold, unlike water customers, wastewater customers are not able to limit discretionary use by using less water that will result in a smaller bill. Also, the wastewater service provided by CAW in Monterey County serves a high number of customers in lower income areas and this phased approach is targeted to benefit not only customers eligible for the Customer Assistance Program (CAP) but also those customers falling just outside the income eligibility guidelines for the CAP program.

RESOLUTION:

The Parties agree Special Request #18 shall be withdrawn without prejudice.

REFERENCES:

Exh. CALAM-JTL-001, Linam Direct, pp. 81-87; Exh. CALAD-HM-001, Merida Testimony, pp. 52-54; Exh. CALAM-JM-002, Morse Rebuttal, pp. 8-9.

12.11. Special Request #19 – Paperless Billing

CAW REQUEST:

CAW requested a pilot to increase customer participation in paperless billing that would target non-CAP customers that are not on paperless billing but who are participating (at the onset of the pilot) in CAW's online myWater portal and have provided an email address to CAW.

CAL ADVOCATES' POSITION:

Cal Advocates agreed that the Commission should allow the paperless billing opt-out pilot.

CAW REBUTTAL:

CAW did not submit rebuttal testimony regarding this request, as Cal Advocates agreed that the Commission should grant the request.

RESOLUTION:

The Parties agree CAW may undertake a pilot to move to paperless billing all customers that meet the following requirements: (1) non-CAP, (2) participate in CAW's myWater portal, (3) have provided CAW with an email address, and (4) are not on paperless billing. The pilot would be initiated following approval in a final decision in this proceeding and would run through the rate case period of 2024-26. Prior to the next rate case, CAW will conduct a customer satisfaction survey, analyze the results, and present in its next general rate case an overall evaluation of the pilot to decide on future options for paperless billing efforts.

REFERENCES:

Exh. CALAM-PP-001A, Pilz Direct, pp. 40-42; Exh. CALAD-HM-001, Merida Testimony, pp. 54-55.

12.12. Special Request #20 – Changes to Late Payment Fees

CAW REQUEST:

CAW requested to eliminate late payment fees for residential customers only. Non-residential customers would continue to be assessed late payment fees for payments made after the bill due date.

CAL ADVOCATES' POSITION:

Cal Advocates recommended the Commission deny CAW's request for the elimination of late fees for residential customers and argued that the proposal disincentivizes residential ratepayers from paying their water bill timely, which can result in CAW undercollecting, raising rates, and ratepayers that pay their bill timely unfairly subsidizing the non-paying ratepayers.

CAW REBUTTAL:

CAW argued that it introduced late payment fees to incentivize timely bill payment but has seen little to no impact on undercollections as a result of late fees, or bill nonpayment. CAW argued that customers not paying their bills will ultimately receive a shut off notice/warning which typically prompts the customers to submit payment.

RESOLUTION:

The Parties agree to CAW's request to eliminate late payment fees for residential customers only. Accordingly, forecasted Other Revenues does not include estimated late fees for residential customers.

REFERENCES:

Exh. CALAM-PP-001A, Pilz Direct, pp. 42-43; Exh. CALAD-HM-001, Merida Testimony, p. 55; Exh. CALAM-PP-002, Pilz Rebuttal, pp. 17-18.

13. OTHER ISSUES

13.1. Safety & Water Quality

CAW REQUEST:

CAW considers safety to be a core value, as well as a strategy. CAW has numerous programs and processes in place to support employee safety, security of CAW's assets, and emergency response. CAW is also committed to water quality and environmental compliance and has a robust water quality and environmental compliance program in place.

CAL ADVOCATES' POSITION:

Prior to authorizing any additional funds for stationary generators, the Commission should require CAW to complete a Portable Generator Planning Study.

Additionally, in response to a public comment about the water quality in the Fruitridge service area, Cal Advocates recommended CAW follow Best Management Practices of the State Water Resources Control Board and flush its distributions systems at least annually.

CAW REBUTTAL:

CAW argued a portable generator study had been conducted in accordance with the prior rate case decision (D.21-11-018), it was provided to Cal Advocates during discovery and another study was unnecessary.

CAW argued that the Fruitridge Sanitary Survey completed in coordination with the State Water Resources Control Board found no deficiencies regarding flushing. CAW also noted that there is not Best Practices regarding flushing.

RESOLUTION:

The Parties agree that CAW complied with D.21-11-018 regarding the portable generator study and does not need to do another one at this time. The Parties also agree that CAW does not need to make any adjustments to its flushing program at this time.

REFERENCES:

Exh. CALAM-GH-001, Hofer Direct, pp. 26-53; Exh. CALAM-GH-003, Hofer Supplemental Rebuttal, pp. 1-6; Exh. CALAM-NM-001, Miller Rebuttal, pp. 8-10; Exh. CALAD-CS-002, Gendler Testimony, pp. 20-22; Exh. CALAD-CS-003, Sorenson Supplemental Testimony, pp. 1-7.

13.2. Elimination of the Non-Revenue Water Penalty/Reward Mechanism

CAL ADVOCATES' POSITION:

Cal Advocates argued that the Commission should discontinue CAW's Non-Revenue Water Reward/Penalty Mechanism, because it is no longer necessary or effective as an incentive for reducing non-revenue water since the non-revenue water percentages for Monterey Main and the Central Division in aggregate are lower than when the Mechanism was established and are at the non-revenue water target percentage of 7.0% set by the Commission in D.18-12-021. Cal Advocates also argued that the mechanism shifts risks of sales forecasting from CAW to ratepayers and can result in increased customer bills with decreased transparency.

CAW REBUTTAL:

The Commission previously instituted the Non-Revenue Water Penalty/Reward Mechanism in CAW's Monterey District in D.09-07-021 (A.08-01-027). CAW argued that the incentive is still necessary today, as CAW is still required to abide by the production limits as spelled out in State Water Resource Control Board Cease and Desist Order. CAW also explained that the NRW Penalty/Reward is not tied to sales forecasting, so Cal Advocates' claim that it increases customer bills is unfounded. Likewise, transparency is not an issue, since the Penalty/Reward is fully detailed and explained in CAW's tariffs.

RESOLUTION:

The Parties agree to eliminate the Non-Revenue Water Penalty/Reward mechanism as of the effective date of a final Decision in this proceeding.

REFERENCES:

Exh. CALAM-DPS-002A, Stephenson Corrected Rebuttal, pp. 14-21; Exh. CALAD-HM-001, Merida Testimony, pp. 15-18.

13.3. Withdrawal of "Deceptive Pricing Adjustment" Without Prejudice

CAL ADVOCATES' POSITION:

Cal Advocates argued that CAW under-forecasted purchased water and purchased power expenses because CAW can recoup the difference between authorized and actual costs through balancing accounts. Cal Advocates recommended instituting a "deceptive pricing adjustment" to highlight CAW's under-forecasting to the Commission.

CAW REBUTTAL:

CAW argued that its forecasting methodology is consistent with the Rate Case Plan and past precedent. CAW noted that Cal Advocates raised this issue previously in CAW's most recent GRC and the Commission identified no concerns with CAW's forecasting methodology. CAW argued that the Commission should deny Cal Advocates' request for a penalty.

RESOLUTION:

The Parties agree that Cal Advocates' proposed "deceptive pricing adjustment" shall be withdrawn without prejudice.

REFERENCES:

Exh. CALAM-BP-001, Pourtaherian Direct, pp. 14-16; Exh. CALAD-TG-001, Gee Testimony, pp. 1-31; Exh. CALAM-SWO-002A, Owens Corrected Rebuttal, pp. 101-106; Exh. CALAM-BP-003, Pourtaherian Rebuttal, pp. 6-14.

13.4. Bass Lake Water Company – Revenue Requirement

CAW REQUEST:

CAW requested ratemaking integration of still-pending acquisitions, including the Bass Lake water system, assuming that the acquisition applications are approved.

CAL ADVOCATES' POSITION:

Cal Advocates agreed that it was reasonable to assume that the Commission would issue a final decision authorizing purchase of Bass Lake Water Company assets within the timeframe of this GRC. However, Cal Advocates disagreed with CAW's proposed rate base allocation.

CAW REBUTTAL:

CAW disagreed with Cal Advocates' proposed rate base allocation. CAW also noted that acquisition of Bass Lake Water Company was approved in D.23-04-007 effective April 6, 2023. CAW also explained that it anticipated closing the acquisition and integrating the Bass Lake System by the end of 2023.

RESOLUTION:

CAW does not anticipate the acquisition of the Bass Lake Water Company will close before the start of the 2024 Test Year due to issues outside CAW's control. Therefore, the Parties agree that CAW will remove the related components of the acquisition from the revenue requirement agreed to in this Settlement. The Parties agree that upon closing of the acquisition, CAW may file a Tier 2 advice letter to incorporate the acquisition into authorized rates. This procedure is consistent with the approval provided for the Bellflower acquisition in D.21-11-018.

REFERENCES:

Updated Application, Exhibit A, Chs. 1, 3, (PDF) pp 157, 167, 176, 278-279; Exh. CALAM-SWO-001, Owens Direct, pp. 40-58; Exh. CALAD-CS-001, Sorensen Testimony, pp. 12-15; Exh. CALAM-SWO-002A, Owens Corrected Rebuttal, p. 82.

Dated: 11/12, 2023

Dated: _____, 2023

By: 
California-American Water Company

By: _____
The Public Advocates Office

Dated: _____, 2023

By:

California-American Water Company

Dated: Nov. 17, 2023

By: *Chris Ungson*

The Public Advocates Office

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment A-1 For Settlement

Average Customers by Class

California American Water

2022 General Rate Case

Settlement Charts for Average # Customers by Class

Division	District	Average # Customers	2024 CAW Updated App	2024 Cal Advocate Report	Difference	Test Year 2024 Settlement	Escalation Year 2025 Settlement	Attrition Year 2026 Settlement
Central	Monterey County Main	Residential	33,071	33,071	0	33,071	33,071	33,071
Central	Monterey County Main	Multiresidential	1,729	1,729	0	1,729	1,729	1,729
Central	Monterey County Main	Commercial	3,282	3,282	0	3,282	3,282	3,282
Central	Monterey County Main	Industrial	4	4	0	4	4	4
Central	Monterey County Main	Public Authority	507	507	0	507	507	507
Central	Monterey County Main	Sales for Resale	2	2	0	2	2	2
Central	Monterey County Main	Construction	27	27	0	27	27	27
Central	Monterey County Main	Private Fire Protection Service	1,047	1,047	0	1,047	1,047	1,047
Central	Central Satellite	Residential	867	867	0	867	868	868
Central	Central Satellite	Commercial	28	28	0	28	28	28
Central	Central Satellite	Public Authority	2	2	0	2	2	2
Central	Central Satellite	Other	1	1	0	1	1	1
Central	Central Satellite	Private Fire Protection Service	5	5	0	5	5	5
Central	Chualar	Residential	183	183	0	183	183	183
Central	Chualar	Commercial	6	6	0	6	6	6
Central	Chualar	Public Authority	2	2	0	2	2	2
Northern	Sacramento	Residential	57,389	59,122	1,733	57,389	58,677	60,127
Northern	Sacramento	Commercial	5,332	5,710	378	5,332	5,347	5,362
Northern	Sacramento	Industrial	1	1	0	1	1	1
Northern	Sacramento	Public Authority	363	376	13	363	363	362
Northern	Sacramento	Other	1	1	0	1	1	1
Northern	Sacramento	Private Fire Protection Service	1,042	1,202	160	1,042	1,046	1,050
Northern	Larkfield	Residential	2,118	2,118	0	2,118	2,147	2,178
Northern	Larkfield	Commercial	327	327	0	327	327	328
Northern	Larkfield	Public Authority	3	3	0	3	3	3
Northern	Larkfield	Private Fire Protection Service	55	55	0	55	56	56
Northern	Meadowbrook	Residential	1,664	1,667	3	1,664	1,666	1,668
Northern	Meadowbrook	Commercial	61	61	0	61	62	62
Northern	Meadowbrook	Private Fire Protection Service	11	11	0	11	11	11
Northern	Fruitridge	Residential	4,299	4,299	0	4,299	4,299	4,299
Northern	Fruitridge	Commercial	305	305	0	305	305	305
Northern	Fruitridge	Public Authority	15	15	0	15	15	15
Northern	Fruitridge	Residential Fire Protection Service	35	35	0	35	35	35
Northern	Fruitridge	Residential Flat	326	326	0	326	0	0
Northern	Dunnigan WW	Mobile Home Residential (Sewer)	147	147	0	147	147	147
Northern	Dunnigan WW	Recreational Vehicle (Sewer)	0	0	0	0	0	0
Northern	Dunnigan WW	Commercial (Sewer)	2	2	0	2	2	2
Northern	Bass Lake	Residential	0	0	0	0	0	0
Northern	Bass Lake	Commercial	44	44	0	0	0	0
Northern	Bass Lake	Residential Flat	969	969	0	0	0	0
Southern	San Diego	Residential	19,138	19,138	0	19,138	19,244	19,350
Southern	San Diego	Commercial	2,184	2,188	4	2,184	2,187	2,190
Southern	San Diego	Public Authority	295	295	0	295	292	288
Southern	San Diego	Other	27	27	0	27	29	30
Southern	San Diego	Private Fire Protection Service	424	424	0	424	429	433
Southern	Ventura	Residential	19,354	19,354	0	19,354	19,362	19,371
Southern	Ventura	Commercial	1,147	1,147	0	1,147	1,151	1,155
Southern	Ventura	Industrial	182	182	0	182	184	186
Southern	Ventura	Public Authority	191	191	0	191	191	191
Southern	Ventura	Construction	1	1	0	1	1	1
Southern	Ventura	Private Fire Protection Service	342	342	0	342	342	342
Southern	Baldwin Hills	Residential	5,584	5,584	0	5,584	5,586	5,587
Southern	Baldwin Hills	Commercial	600	600	0	600	600	600
Southern	Baldwin Hills	Industrial	3	3	0	3	3	3
Southern	Baldwin Hills	Public Authority	25	25	0	25	25	25
Southern	Baldwin Hills	Other	2	2	0	2	2	2
Southern	Baldwin Hills	Private Fire Protection Service	90	90	0	90	90	90
Southern	Duarte	Residential	7,099	7,112	13	7,099	7,102	7,105
Southern	Duarte	Commercial	654	654	0	654	658	662
Southern	Duarte	Industrial	16	16	0	16	16	16
Southern	Duarte	Public Authority	119	119	0	119	119	119
Southern	Duarte	Other	2	2	0	2	2	2
Southern	Duarte	Private Fire Protection Service	122	122	0	122	123	125

California American Water
2022 General Rate Case
Settlement Charts for Average # Customers by Class

Division	District	Average # Customers	2024 CAW Updated App	2024 Cal Advocate Report	Difference	Test Year 2024 Settlement	Escalation Year 2025 Settlement	Attrition Year 2026 Settlement
Southern	San Marino	Residential	12,721	12,721	0	12,721	12,758	12,794
Southern	San Marino	Commercial	1,427	1,429	2	1,427	1,430	1,434
Southern	San Marino	Industrial	43	47	4	43	43	42
Southern	San Marino	Public Authority	127	129	2	127	126	124
Southern	San Marino	Other	21	24	3	21	24	26
Southern	San Marino	Private Fire Protection Service	195	288	93	195	197	198
Southern	Bellflower	Residential	1,741	1,741	0	1,741	1,741	1,741
Southern	Bellflower	Commercial	82	82	0	82	82	82
Southern	Bellflower	Public Authority	1	1	0	1	1	1
Southern	Bellflower	Other	3	3	0	3	3	3
Southern	East Pasadena	Residential	2,734	2,734	0	2,734	2,734	2,734
Southern	East Pasadena	Commercial	230	230	0	230	230	230
Southern	East Pasadena	Private Fire Protection Service	36	36	0	36	36	36
Southern	Piru	Residential	559	559	0	559	559	559
Southern	Piru	Irrigation	2	2	0	2	2	2
Monterey WW	Monterey WW	Residential (Sewer - Active)	1,295	1,295	0	1,295	1,295	1,295
Monterey WW	Monterey WW	Residential & Small Commercial (Sewer - Active)	437	437	0	437	437	437
Monterey WW	Monterey WW	Residential & Small Commercial (Sewer - Passive)	737	737	0	737	737	737
Monterey WW	Monterey WW	Commercial (Sewer - Active)	17	17	0	17	17	17
Monterey WW	Monterey WW	Large Commercial (Sewer - Passive)	27	27	0	27	27	27
Monterey WW	Monterey WW	Hotel (Sewer - Active)	1	1	0	1	1	1
Monterey WW	Monterey WW	Industrial (Sewer - Passive)	4	4	0	4	4	4
Monterey WW	Monterey WW	Public Authority (School) (Sewer - Passive)	4	4	0	4	4	4
Monterey WW	Monterey WW	Golf Course (Sewer - Active)	0	0	0	0	0	0

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment A-2 For Settlement

Average Customers by Meter Size

California American Water

2022 General Rate Case

Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Northern	Sacramento	<u>General Metered</u>			
Northern	Sacramento	5/8 x 3/4"	53,487	53,878	53,487
Northern	Sacramento	3/4"	1,463	1,463	1,463
Northern	Sacramento	1"	2,473	2,633	2,473
Northern	Sacramento	1-1/2"	796	796	796
Northern	Sacramento	2"	2,151	2,151	2,151
Northern	Sacramento	3"	52	52	52
Northern	Sacramento	4"	78	78	78
Northern	Sacramento	6"	25	25	25
Northern	Sacramento	8"	9	9	9
Northern	Sacramento	10"	2	2	2
Northern	Sacramento	12"	0	0	0
Northern	Sacramento	Total General Metered	60,536	61,087	60,536
Northern	Sacramento				
Northern	Sacramento	<u>Private Fire Protection Service</u>			
Northern	Sacramento	1 1/2" - inch connection	0	0	0
Northern	Sacramento	4 - inch connection	124	124	124
Northern	Sacramento	6 - inch connection	338	338	338
Northern	Sacramento	8 - inch connection	437	437	437
Northern	Sacramento	10 - inch connection	47	47	47
Northern	Sacramento	12 - inch connection	11	11	11
Northern	Sacramento	Hydrants	111	111	111
Northern	Sacramento	Total PFS	1,068	1,068	1,068
Northern	Sacramento				
Northern	Sacramento	<u>Residential Fire Protection Service</u>			
Northern	Sacramento	5/8 x 3/4" RES to 1" RES MFS	2,765	4,498	2,765
Northern	Sacramento	5/8 x 3/4" RES to 1-1/2" RES MFS	9	9	9
Northern	Sacramento	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Northern	Sacramento	3/4" RES to 1" RES MFS	0	0	0
Northern	Sacramento	3/4" RES to 1-1/2" RES MFS	0	0	0
Northern	Sacramento	3/4" RES to 2" RES MFS	0	0	0
Northern	Sacramento	1" RES to 1-1/2" RES MFS	0	0	0
Northern	Sacramento	1" RES to 2" RES MFS	0	0	0
Northern	Sacramento	1-1/2" RES to 2" RES MFS	1	1	1
Northern	Sacramento	Total RFPS	2,775	4,508	2,775
Northern	Sacramento				
Northern	Sacramento	<u>Residential Flat</u>			
Northern	Sacramento				
Northern	Sacramento	Grand Total	64,379	66,663	64,379

California American Water

2022 General Rate Case

Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Northern	Larkfield	<u>General Metered</u>			
Northern	Larkfield	5/8 x 3/4"	1,355	1,355	1,355
Northern	Larkfield	3/4"	248	248	248
Northern	Larkfield	1"	132	132	132
Northern	Larkfield	1-1/2"	273	273	273
Northern	Larkfield	2"	39	39	39
Northern	Larkfield	3"	3	3	3
Northern	Larkfield	4"	5	5	5
Northern	Larkfield	6"	1	1	1
Northern	Larkfield	8"	0	0	0
Northern	Larkfield	10"	0	0	0
Northern	Larkfield	12"	0	0	0
Northern	Larkfield	Total General Metered	2,056	2,056	2,056
Northern	Larkfield				
Northern	Larkfield	<u>Private Fire Protection Service</u>			
Northern	Larkfield	1 1/2" - inch connection	1	1	1
Northern	Larkfield	4 - inch connection	16	16	16
Northern	Larkfield	6 - inch connection	27	27	27
Northern	Larkfield	8 - inch connection	9	9	9
Northern	Larkfield	10 - inch connection	1	1	1
Northern	Larkfield	12 - inch connection	0	0	0
Northern	Larkfield	Hydrants	0	0	0
Northern	Larkfield	Total PFS	54	54	54
Northern	Larkfield				
Northern	Larkfield	<u>Residential Fire Protection Service</u>			
Northern	Larkfield	5/8 x 3/4" RES to 1" RES MFS	153	153	153
Northern	Larkfield	5/8 x 3/4" RES to 1-1/2" RES MFS	237	237	237
Northern	Larkfield	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Northern	Larkfield	3/4" RES to 1" RES MFS	0	0	0
Northern	Larkfield	3/4" RES to 1-1/2" RES MFS	4	4	4
Northern	Larkfield	3/4" RES to 2" RES MFS	0	0	0
Northern	Larkfield	1" RES to 1-1/2" RES MFS	0	0	0
Northern	Larkfield	1" RES to 2" RES MFS	0	0	0
Northern	Larkfield	1-1/2" RES to 2" RES MFS	0	0	0
Northern	Larkfield	Total RFPS	394	394	394
Northern	Larkfield				
Northern	Larkfield	<u>Residential Flat</u>			
Northern	Larkfield				
Northern	Larkfield	Grand Total	2,504	2,504	2,504

California American Water

2022 General Rate Case

Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Northern	Meadowbrook	5/8 x 3/4"	1,599	1,599	1,599
Northern	Meadowbrook	3/4"	0	0	0
Northern	Meadowbrook	1"	95	95	95
Northern	Meadowbrook	1-1/2"	2	2	2
Northern	Meadowbrook	2"	9	9	9
Northern	Meadowbrook	3"	3	3	3
Northern	Meadowbrook	4"	9	9	9
Northern	Meadowbrook	6"	0	0	0
Northern	Meadowbrook	8"	0	0	0
Northern	Meadowbrook	10"	0	0	0
Northern	Meadowbrook	12"	0	0	0
Northern	Meadowbrook	Total General Metered	1,717	1,717	1,717
Northern	Meadowbrook				
Northern	Meadowbrook	<u>Private Fire Protection Service</u>			
Northern	Meadowbrook	1 1/2" - inch connection	0	0	0
Northern	Meadowbrook	4 - inch connection	0	0	0
Northern	Meadowbrook	6 - inch connection	5	5	5
Northern	Meadowbrook	8 - inch connection	6	6	6
Northern	Meadowbrook	10 - inch connection	0	0	0
Northern	Meadowbrook	12 - inch connection	0	0	0
Northern	Meadowbrook	Hydrants	0	0	0
Northern	Meadowbrook	Total PFS	11	11	11
Northern	Meadowbrook				
Northern	Meadowbrook	<u>Residential Fire Protection Service</u>			
Northern	Meadowbrook	5/8 x 3/4" RES to 1" RES MFS	4	7	4
Northern	Meadowbrook	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Northern	Meadowbrook	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Northern	Meadowbrook	3/4" RES to 1" RES MFS	0	0	0
Northern	Meadowbrook	3/4" RES to 1-1/2" RES MFS	0	0	0
Northern	Meadowbrook	3/4" RES to 2" RES MFS	0	0	0
Northern	Meadowbrook	1" RES to 1-1/2" RES MFS	0	0	0
Northern	Meadowbrook	1" RES to 2" RES MFS	0	0	0
Northern	Meadowbrook	1-1/2" RES to 2" RES MFS	0	0	0
Northern	Meadowbrook	Total RFPS	4	7	4
Northern	Meadowbrook				
Northern	Meadowbrook	Residential Flat			
Northern	Meadowbrook				
Northern	Meadowbrook	Grand Total	1,732	1,735	1,732

California American Water

2022 General Rate Case

Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Northern	Fruitridge	<u>General Metered</u>			
Northern	Fruitridge	5/8 x 3/4"	529	529	529
Northern	Fruitridge	3/4"	56	56	56
Northern	Fruitridge	1"	674	674	674
Northern	Fruitridge	1-1/2"	169	169	169
Northern	Fruitridge	2"	163	163	163
Northern	Fruitridge	3"	26	26	26
Northern	Fruitridge	4"	6	6	6
Northern	Fruitridge	6"	4	4	4
Northern	Fruitridge	8"	0	0	0
Northern	Fruitridge	10"	0	0	0
Northern	Fruitridge	12"	0	0	0
Northern	Fruitridge	Total General Metered	1,627	1,627	1,627
Northern	Fruitridge				
Northern	Fruitridge	<u>Private Fire Protection Service</u>			
Northern	Fruitridge	1 1/2" - inch connection	0	0	0
Northern	Fruitridge	4 - inch connection	8	8	8
Northern	Fruitridge	6 - inch connection	20	20	20
Northern	Fruitridge	8 - inch connection	7	7	7
Northern	Fruitridge	10 - inch connection	0	0	0
Northern	Fruitridge	12 - inch connection	0	0	0
Northern	Fruitridge	Hydrants	0	0	0
Northern	Fruitridge	Total PFS	35	35	35
Northern	Fruitridge				
Northern	Fruitridge	<u>Residential Fire Protection Service</u>			
Northern	Fruitridge	5/8 x 3/4" RES to 1" RES MFS	2,989	2,989	2,989
Northern	Fruitridge	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Northern	Fruitridge	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Northern	Fruitridge	3/4" RES to 1" RES MFS	0	0	0
Northern	Fruitridge	3/4" RES to 1-1/2" RES MFS	0	0	0
Northern	Fruitridge	3/4" RES to 2" RES MFS	0	0	0
Northern	Fruitridge	1" RES to 1-1/2" RES MFS	0	0	0
Northern	Fruitridge	1" RES to 2" RES MFS	0	0	0
Northern	Fruitridge	1-1/2" RES to 2" RES MFS	0	0	0
Northern	Fruitridge	Total RFPS	2,989	2,989	2,989
Northern	Fruitridge				
Northern	Fruitridge	Residential Flat	326	326	326
Northern	Fruitridge				
Northern	Fruitridge	Grand Total	4,977	4,977	4,977

California American Water

2022 General Rate Case

Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Central	Monterey Main	<u>General Metered</u>			
Central	Monterey Main	5/8 x 3/4"	31,300	31,300	31,300
Central	Monterey Main	3/4"	161	161	161
Central	Monterey Main	1"	5,035	5,035	5,035
Central	Monterey Main	1-1/2"	831	831	831
Central	Monterey Main	2"	672	672	672
Central	Monterey Main	3"	62	62	62
Central	Monterey Main	4"	28	28	28
Central	Monterey Main	6"	19	19	19
Central	Monterey Main	8"	18	18	18
Central	Monterey Main	10"	0	0	0
Central	Monterey Main	12"	0	0	0
Central	Monterey Main	Total General Metered	38,126	38,126	38,126
Central	Monterey Main				
Central	Monterey Main	<u>Private Fire Protection Service</u>			
Central	Monterey Main	1" - inch connection	39	39	39
Central	Monterey Main	1 1/2" - inch connection	2	2	2
Central	Monterey Main	2" - inch connection	5	5	5
Central	Monterey Main	4 - inch connection	423	423	423
Central	Monterey Main	6 - inch connection	264	264	264
Central	Monterey Main	8 - inch connection	107	107	107
Central	Monterey Main	10 - inch connection	2	2	2
Central	Monterey Main	12 - inch connection	0	0	0
Central	Monterey Main	Hydrants	253	253	253
Central	Monterey Main	Total PFS	1,095	1,095	1,095
Central	Monterey Main				
Central	Monterey Main	<u>Residential Fire Protection Service</u>			
Central	Monterey Main	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Central	Monterey Main	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Central	Monterey Main	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Central	Monterey Main	3/4" Reduced to 5/8" x 3/4"	2	2	2
Central	Monterey Main	3/4" RES to 1" RES MFS	706	706	706
Central	Monterey Main	3/4" RES to 1-1/2" RES MFS	0	0	0
Central	Monterey Main	3/4" RES to 2" RES MFS	0	0	0
Central	Monterey Main	1" RES to 1-1/2" RES MFS	69	69	69
Central	Monterey Main	1" RES to 2" RES MFS	0	0	0
Central	Monterey Main	1-1/2" RES to 2" RES MFS	28	28	28
Central	Monterey Main	6" Reduced to 4"	0	0	0
Central	Monterey Main	8" Reduced to 6"	0	0	0
Central	Monterey Main	Total RFPS	805	805	805
Central	Monterey Main				
Central	Monterey Main	Grand Total	40,026	40,026	40,026

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Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Central	Central Satellite	<u>General Metered</u>			
Central	Central Satellite	5/8 x 3/4"	260	260	260
Central	Central Satellite	3/4"	4	4	4
Central	Central Satellite	1"	447	447	447
Central	Central Satellite	1-1/2"	135	135	135
Central	Central Satellite	2"	40	40	40
Central	Central Satellite	3"	2	2	2
Central	Central Satellite	4"	3	3	3
Central	Central Satellite	6"	0	0	0
Central	Central Satellite	8"	0	0	0
Central	Central Satellite	10"	0	0	0
Central	Central Satellite	12"	0	0	0
Central	Central Satellite	Total General Metered	891	891	891
Central	Central Satellite				
Central	Central Satellite	<u>Private Fire Protection Service</u>			
Central	Central Satellite	1" - inch connection	0	0	0
Central	Central Satellite	1 1/2" - inch connection	0	0	0
Central	Central Satellite	2" - inch connection	0	0	0
Central	Central Satellite	4 - inch connection	10	10	10
Central	Central Satellite	6 - inch connection	5	5	5
Central	Central Satellite	8 - inch connection	0	0	0
Central	Central Satellite	10 - inch connection	0	0	0
Central	Central Satellite	12 - inch connection	0	0	0
Central	Central Satellite	Hydrants	4	4	4
Central	Central Satellite	Total PFS	19	19	19
Central	Central Satellite				
Central	Central Satellite	<u>Residential Fire Protection Service</u>			
Central	Central Satellite	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Central	Central Satellite	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Central	Central Satellite	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Central	Central Satellite	3/4" Reduced to 5/8" x 3/4"	0	0	0
Central	Central Satellite	3/4" RES to 1" RES MFS	0	0	0
Central	Central Satellite	3/4" RES to 1-1/2" RES MFS	2	2	2
Central	Central Satellite	3/4" RES to 2" RES MFS	0	0	0
Central	Central Satellite	1" RES to 1-1/2" RES MFS	0	0	0
Central	Central Satellite	1" RES to 2" RES MFS	0	0	0
Central	Central Satellite	1-1/2" RES to 2" RES MFS	0	0	0
Central	Central Satellite	6" Reduced to 4"			0
Central	Central Satellite	8" Reduced to 6"			0
Central	Central Satellite	Total RFPS	2	2	2
Central	Central Satellite				
Central	Central Satellite	Grand Total	912	912	912

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Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Central	Chualar	<u>General Metered</u>			
Central	Chualar	5/8 x 3/4"	3	3	3
Central	Chualar	3/4"	0	0	0
Central	Chualar	1"	167	167	167
Central	Chualar	1-1/2"	12	12	12
Central	Chualar	2"	7	7	7
Central	Chualar	3"	2	2	2
Central	Chualar	4"	0	0	0
Central	Chualar	6"	0	0	0
Central	Chualar	8"	0	0	0
Central	Chualar	10"	0	0	0
Central	Chualar	12"	0	0	0
Central	Chualar	Total General Metered	191	191	191
Central	Chualar				
Central	Chualar	<u>Private Fire Protection Service</u>			
Central	Chualar	1" - inch connection	0	0	0
Central	Chualar	1 1/2" - inch connection	0	0	0
Central	Chualar	2" - inch connection	0	0	0
Central	Chualar	4 - inch connection	0	0	0
Central	Chualar	6 - inch connection	0	0	0
Central	Chualar	8 - inch connection	0	0	0
Central	Chualar	10 - inch connection	0	0	0
Central	Chualar	12 - inch connection	0	0	0
Central	Chualar	Hydrants	0	0	0
Central	Chualar	Total PFS	0	0	0
Central	Chualar				
Central	Chualar	<u>Residential Fire Protection Service</u>			
Central	Chualar	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Central	Chualar	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Central	Chualar	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Central	Chualar	3/4" Reduced to 5/8" x 3/4"	0	0	0
Central	Chualar	3/4" RES to 1" RES MFS	0	0	0
Central	Chualar	3/4" RES to 1-1/2" RES MFS	0	0	0
Central	Chualar	3/4" RES to 2" RES MFS	0	0	0
Central	Chualar	1" RES to 1-1/2" RES MFS	0	0	0
Central	Chualar	1" RES to 2" RES MFS	0	0	0
Central	Chualar	1-1/2" RES to 2" RES MFS	0	0	0
Central	Chualar	6" Reduced to 4"	0	0	0
Central	Chualar	8" Reduced to 6"	0	0	0
Central	Chualar	Total RFPS	0	0	0
Central	Chualar				
Central	Chualar	Grand Total	191	191	191

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Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Southern	Baldwin Hills	<u>General Metered</u>			
Southern	Baldwin Hills	5/8 x 3/4"	4,083	4,083	4,083
Southern	Baldwin Hills	3/4"	0	0	0
Southern	Baldwin Hills	1"	1,972	1,972	1,972
Southern	Baldwin Hills	1-1/2"	65	65	65
Southern	Baldwin Hills	2"	82	82	82
Southern	Baldwin Hills	3"	3	3	3
Southern	Baldwin Hills	4"	5	5	5
Southern	Baldwin Hills	6"	0	0	0
Southern	Baldwin Hills	8"	1	1	1
Southern	Baldwin Hills	10"	0	0	0
Southern	Baldwin Hills	12"	0	0	0
Southern	Baldwin Hills	Total General Metered	6,211	6,211	6,211
Southern	Baldwin Hills				
Southern	Baldwin Hills	<u>Private Fire Protection Service</u>			
Southern	Baldwin Hills	1" - inch connection	0	0	0
Southern	Baldwin Hills	1 1/2" - inch connection	0	0	0
Southern	Baldwin Hills	2" - inch connection	0	0	0
Southern	Baldwin Hills	4 - inch connection	11	11	11
Southern	Baldwin Hills	6 - inch connection	73	73	73
Southern	Baldwin Hills	8 - inch connection	8	8	8
Southern	Baldwin Hills	10 - inch connection	0	0	0
Southern	Baldwin Hills	12 - inch connection	0	0	0
Southern	Baldwin Hills	Hydrants	0	0	0
Southern	Baldwin Hills	Total PFS	92	92	92
Southern	Baldwin Hills				
Southern	Baldwin Hills	<u>Residential Fire Protection Service</u>			
Southern	Baldwin Hills	5/8 x 3/4" RES to 1" RES MFS	5	5	5
Southern	Baldwin Hills	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Baldwin Hills	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Southern	Baldwin Hills	3/4" RES to 1" RES MFS	0	0	0
Southern	Baldwin Hills	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Baldwin Hills	3/4" RES to 2" RES MFS	0	0	0
Southern	Baldwin Hills	1" RES to 1-1/2" RES MFS	0	0	0
Southern	Baldwin Hills	1" RES to 2" RES MFS	0	0	0
Southern	Baldwin Hills	1-1/2" RES to 2" RES MFS	0	0	0
Southern	Baldwin Hills	6" Reduced to 4"	0	0	0
Southern	Baldwin Hills	8" Reduced to 6"	0	0	0
Southern	Baldwin Hills	Total RFPS	5	5	5
Southern	Baldwin Hills				
Southern	Baldwin Hills	Grand Total	6,308	6,308	6,308

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Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Southern	Duarte	<u>General Metered</u>			
Southern	Duarte	5/8 x 3/4"	5,984	5,984	5,984
Southern	Duarte	3/4"	513	513	513
Southern	Duarte	1"	687	687	687
Southern	Duarte	1-1/2"	256	256	256
Southern	Duarte	2"	405	405	405
Southern	Duarte	3"	29	29	29
Southern	Duarte	4"	12	12	12
Southern	Duarte	6"	6	6	6
Southern	Duarte	8"	5	5	5
Southern	Duarte	10"	0	0	0
Southern	Duarte	12"	0	0	0
Southern	Duarte	Total General Metered	7,897	7,897	7,897
Southern	Duarte				
Southern	Duarte	<u>Private Fire Protection Service</u>			
Southern	Duarte	1" - inch connection	6	6	6
Southern	Duarte	1 1/2" - inch connection	1	1	1
Southern	Duarte	2" - inch connection	0	0	0
Southern	Duarte	4 - inch connection	30	30	30
Southern	Duarte	6 - inch connection	39	39	39
Southern	Duarte	8 - inch connection	41	41	41
Southern	Duarte	10 - inch connection	2	2	2
Southern	Duarte	12 - inch connection	0	0	0
Southern	Duarte	Hydrants	3	3	3
Southern	Duarte	Total PFS	122	122	122
Southern	Duarte				
Southern	Duarte	<u>Residential Fire Protection Service</u>			
Southern	Duarte	5/8 x 3/4" RES to 1" RES MFS	30	43	30
Southern	Duarte	5/8 x 3/4" RES to 1-1/2" RES MFS	1	1	1
Southern	Duarte	5/8 x 3/4" RES to 2" RES MFS	1	1	1
Southern	Duarte	3/4" RES to 1" RES MFS	0	0	0
Southern	Duarte	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Duarte	3/4" RES to 2" RES MFS	0	0	0
Southern	Duarte	1" RES to 1-1/2" RES MFS	0	0	0
Southern	Duarte	1" RES to 2" RES MFS	0	0	0
Southern	Duarte	1-1/2" RES to 2" RES MFS	0	0	0
Southern	Duarte	6" Reduced to 4"	0	0	0
Southern	Duarte	8" Reduced to 6"	0	0	0
Southern	Duarte	Total RFPS	32	45	32
Southern	Duarte				
Southern	Duarte	Grand Total	8,051	8,064	8,051

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Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Southern	San Marino	<u>General Metered</u>			
Southern	San Marino	5/8 x 3/4"	7,585	7,596	7,585
Southern	San Marino	3/4"	1	1	1
Southern	San Marino	1"	5,060	5,060	5,060
Southern	San Marino	1-1/2"	949	949	949
Southern	San Marino	2"	592	592	592
Southern	San Marino	3"	29	29	29
Southern	San Marino	4"	18	18	18
Southern	San Marino	6"	5	5	5
Southern	San Marino	8"	0	0	0
Southern	San Marino	10"	2	2	2
Southern	San Marino	12"	0	0	0
Southern	San Marino	Total General Metered	14,241	14,252	14,241
Southern	San Marino				
Southern	San Marino	<u>Private Fire Protection Service</u>			
Southern	San Marino	1" - inch connection	3	96	3
Southern	San Marino	1 1/2" - inch connection	0	0	0
Southern	San Marino	2" - inch connection	0	0	0
Southern	San Marino	4 - inch connection	64	64	64
Southern	San Marino	6 - inch connection	65	65	65
Southern	San Marino	8 - inch connection	55	55	55
Southern	San Marino	10 - inch connection	7	7	7
Southern	San Marino	12 - inch connection	0	0	0
Southern	San Marino	Hydrants	1	1	1
Southern	San Marino	Total PFS	195	288	195
Southern	San Marino				
Southern	San Marino	<u>Residential Fire Protection Service</u>			
Southern	San Marino	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Southern	San Marino	5/8 x 3/4" RES to 1-1/2" RES MFS	105	105	105
Southern	San Marino	5/8 x 3/4" RES to 2" RES MFS	2	2	2
Southern	San Marino	3/4" RES to 1" RES MFS	0	0	0
Southern	San Marino	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	San Marino	3/4" RES to 2" RES MFS	0	0	0
Southern	San Marino	1" RES to 1-1/2" RES MFS	0	0	0
Southern	San Marino	1" RES to 2" RES MFS	0	0	0
Southern	San Marino	1-1/2" RES to 2" RES MFS	1	1	1
Southern	San Marino	6" Reduced to 4"	0	0	0
Southern	San Marino	8" Reduced to 6"	0	0	0
Southern	San Marino	Total RFPS	108	108	108
Southern	San Marino				
Southern	San Marino	Grand Total	14,544	14,648	14,544

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Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Southern	San Diego	<u>General Metered</u>			
Southern	San Diego	5/8 x 3/4"	17,456	17,460	17,456
Southern	San Diego	3/4"	130	130	130
Southern	San Diego	1"	2,015	2,015	2,015
Southern	San Diego	1-1/2"	537	537	537
Southern	San Diego	2"	711	711	711
Southern	San Diego	3"	19	19	19
Southern	San Diego	4"	6	6	6
Southern	San Diego	6"	14	14	14
Southern	San Diego	8"	3	3	3
Southern	San Diego	10"	0	0	0
Southern	San Diego	12"	0	0	0
Southern	San Diego	Total General Metered	20,891	20,895	20,891
Southern	San Diego				
Southern	San Diego	<u>Private Fire Protection Service</u>			
Southern	San Diego	1" - inch connection	11	11	11
Southern	San Diego	1 1/2" - inch connection	0	0	0
Southern	San Diego	2" - inch connection	3	3	3
Southern	San Diego	4 - inch connection	140	140	140
Southern	San Diego	6 - inch connection	59	59	59
Southern	San Diego	8 - inch connection	20	20	20
Southern	San Diego	10 - inch connection	5	5	5
Southern	San Diego	12 - inch connection	2	2	2
Southern	San Diego	Hydrants	222	222	222
Southern	San Diego	Total PFS	462	462	462
Southern	San Diego				
Southern	San Diego	<u>Residential Fire Protection Service</u>			
Southern	San Diego	5/8 x 3/4" RES to 1" RES MFS	642	642	642
Southern	San Diego	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	San Diego	5/8 x 3/4" RES to 2" RES MFS	1	1	1
Southern	San Diego	3/4" RES to 1" RES MFS	189	189	189
Southern	San Diego	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	San Diego	3/4" RES to 2" RES MFS	0	0	0
Southern	San Diego	1" RES to 1-1/2" RES MFS	0	0	0
Southern	San Diego	1" RES to 2" RES MFS	0	0	0
Southern	San Diego	1-1/2" RES to 2" RES MFS	0	0	0
Southern	San Diego	6" Reduced to 4"	0	0	0
Southern	San Diego	8" Reduced to 6"	0	0	0
Southern	San Diego	Total RFPS	832	832	832
Southern	San Diego				
Southern	San Diego	Grand Total	22,185	22,189	22,185

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Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Southern	Ventura	<u>General Metered</u>			
Southern	Ventura	5/8 x 3/4"	17,027	17,027	17,027
Southern	Ventura	3/4"	28	28	28
Southern	Ventura	1"	2,633	2,633	2,633
Southern	Ventura	1-1/2"	269	269	269
Southern	Ventura	2"	717	717	717
Southern	Ventura	3"	58	58	58
Southern	Ventura	4"	67	67	67
Southern	Ventura	6"	18	18	18
Southern	Ventura	8"	2	2	2
Southern	Ventura	10"	0	0	0
Southern	Ventura	12"	0	0	0
Southern	Ventura	Total General Metered	20,819	20,819	20,819
Southern	Ventura				
Southern	Ventura	<u>Private Fire Protection Service</u>			
Southern	Ventura	1" - inch connection	0	0	0
Southern	Ventura	1 1/2" - inch connection	0	0	0
Southern	Ventura	2" - inch connection	1	1	1
Southern	Ventura	4 - inch connection	85	85	85
Southern	Ventura	6 - inch connection	141	141	141
Southern	Ventura	8 - inch connection	95	95	95
Southern	Ventura	10 - inch connection	16	16	16
Southern	Ventura	12 - inch connection	1	1	1
Southern	Ventura	Hydrants	22	22	22
Southern	Ventura	Total PFS	361	361	361
Southern	Ventura				
Southern	Ventura	<u>Residential Fire Protection Service</u>			
Southern	Ventura	5/8 x 3/4" RES to 1" RES MFS	22	22	22
Southern	Ventura	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Ventura	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Southern	Ventura	3/4" RES to 1" RES MFS	23	23	23
Southern	Ventura	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Ventura	3/4" RES to 2" RES MFS	0	0	0
Southern	Ventura	1" RES to 1-1/2" RES MFS	0	0	0
Southern	Ventura	1" RES to 2" RES MFS	1	1	1
Southern	Ventura	1-1/2" RES to 2" RES MFS	0	0	0
Southern	Ventura	6" Reduced to 4"	0	0	0
Southern	Ventura	8" Reduced to 6"	0	0	0
Southern	Ventura	Total RFPS	46	46	46
Southern	Ventura				
Southern	Ventura	Grand Total	21,226	21,226	21,226

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Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Northern	Bass Lake	<u>General Metered</u>			
Northern	Bass Lake	5/8 x 3/4"	0	0	0
Northern	Bass Lake	3/4"	977	977	0
Northern	Bass Lake	1"	13	13	0
Northern	Bass Lake	1-1/2"	10	10	0
Northern	Bass Lake	2"	9	9	0
Northern	Bass Lake	3"	2	2	0
Northern	Bass Lake	4"	2	2	0
Northern	Bass Lake	6"	0	0	0
Northern	Bass Lake	8"	0	0	0
Northern	Bass Lake	10"	0	0	0
Northern	Bass Lake	12"	0	0	0
Northern	Bass Lake	Total General Metered	1,013	1,013	0
Northern	Bass Lake				
Northern	Bass Lake	<u>Private Fire Protection Service</u>			
Northern	Bass Lake	1" - inch connection	0	0	0
Northern	Bass Lake	1 1/2" - inch connection	0	0	0
Northern	Bass Lake	2" - inch connection	0	0	0
Northern	Bass Lake	4 - inch connection	0	0	0
Northern	Bass Lake	6 - inch connection	0	0	0
Northern	Bass Lake	8 - inch connection	0	0	0
Northern	Bass Lake	10 - inch connection	0	0	0
Northern	Bass Lake	12 - inch connection	0	0	0
Northern	Bass Lake	Hydrants	0	0	0
Northern	Bass Lake	Total PFS	0	0	0
Northern	Bass Lake				
Northern	Bass Lake	<u>Residential Fire Protection Service</u>			
Northern	Bass Lake	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Northern	Bass Lake	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Northern	Bass Lake	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Northern	Bass Lake	3/4" RES to 1" RES MFS	0	0	0
Northern	Bass Lake	3/4" RES to 1-1/2" RES MFS	0	0	0
Northern	Bass Lake	3/4" RES to 2" RES MFS	0	0	0
Northern	Bass Lake	1" RES to 1-1/2" RES MFS	0	0	0
Northern	Bass Lake	1" RES to 2" RES MFS	0	0	0
Northern	Bass Lake	1-1/2" RES to 2" RES MFS	0	0	0
Northern	Bass Lake	6" Reduced to 4"	0	0	0
Northern	Bass Lake	8" Reduced to 6"	0	0	0
Northern	Bass Lake	Total RFPS	0	0	0
Northern	Bass Lake				
Northern	Bass Lake	Grand Total	1,013	1,013	0

California American Water

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Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Southern	Bellflower	<u>General Metered</u>			
Southern	Bellflower	5/8 x 3/4"	1,792	1,792	1,792
Southern	Bellflower	3/4"	2	2	2
Southern	Bellflower	1"	13	13	13
Southern	Bellflower	1-1/2"	4	4	4
Southern	Bellflower	2"	15	15	15
Southern	Bellflower	3"	1	1	1
Southern	Bellflower	4"	0	0	0
Southern	Bellflower	6"	0	0	0
Southern	Bellflower	8"	0	0	0
Southern	Bellflower	10"	0	0	0
Southern	Bellflower	12"	0	0	0
Southern	Bellflower	Total General Metered	1,827	1,827	1,827
Southern	Bellflower				
Southern	Bellflower	<u>Private Fire Protection Service</u>			
Southern	Bellflower	1" - inch connection	0	0	0
Southern	Bellflower	1 1/2" - inch connection	0	0	0
Southern	Bellflower	2" - inch connection	0	0	0
Southern	Bellflower	4 - inch connection	0	0	0
Southern	Bellflower	6 - inch connection	0	0	0
Southern	Bellflower	8 - inch connection	0	0	0
Southern	Bellflower	10 - inch connection	0	0	0
Southern	Bellflower	12 - inch connection	0	0	0
Southern	Bellflower	Hydrants	82	82	82
Southern	Bellflower	Total PFS	82	82	82
Southern	Bellflower				
Southern	Bellflower	<u>Residential Fire Protection Service</u>			
Southern	Bellflower	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Southern	Bellflower	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Bellflower	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Southern	Bellflower	3/4" RES to 1" RES MFS	0	0	0
Southern	Bellflower	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Bellflower	3/4" RES to 2" RES MFS	0	0	0
Southern	Bellflower	1" RES to 1-1/2" RES MFS	0	0	0
Southern	Bellflower	1" RES to 2" RES MFS	0	0	0
Southern	Bellflower	1-1/2" RES to 2" RES MFS	0	0	0
Southern	Bellflower	6" Reduced to 4"	0	0	0
Southern	Bellflower	8" Reduced to 6"	0	0	0
Southern	Bellflower	Total RFPS	0	0	0
Southern	Bellflower				
Southern	Bellflower	Grand Total	1,909	1,909	1,909

California American Water

2022 General Rate Case

Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Southern	East Pasadena	<u>General Metered</u>			
Southern	East Pasadena	5/8 x 3/4"	1,137	1,137	1,137
Southern	East Pasadena	3/4"	887	887	887
Southern	East Pasadena	1"	733	733	733
Southern	East Pasadena	1-1/2"	91	91	91
Southern	East Pasadena	2"	98	98	98
Southern	East Pasadena	3"	15	15	15
Southern	East Pasadena	4"	2	2	2
Southern	East Pasadena	6"	0	0	0
Southern	East Pasadena	8"	0	0	0
Southern	East Pasadena	10"	0	0	0
Southern	East Pasadena	12"	0	0	0
Southern	East Pasadena	Total General Metered	2,963	2,963	2,963
Southern	East Pasadena				
Southern	East Pasadena	<u>Private Fire Protection Service</u>			
Southern	East Pasadena	1" - inch connection	0	0	0
Southern	East Pasadena	1 1/2" - inch connection	0	0	0
Southern	East Pasadena	2" - inch connection	0	0	0
Southern	East Pasadena	4 - inch connection	0	0	0
Southern	East Pasadena	6 - inch connection	0	0	0
Southern	East Pasadena	8 - inch connection	0	0	0
Southern	East Pasadena	10 - inch connection	0	0	0
Southern	East Pasadena	12 - inch connection	0	0	0
Southern	East Pasadena	Hydrants	0	0	0
Southern	East Pasadena	Total PFS	0	0	0
Southern	East Pasadena				
Southern	East Pasadena	<u>Residential Fire Protection Service</u>			
Southern	East Pasadena	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Southern	East Pasadena	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	East Pasadena	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Southern	East Pasadena	3/4" RES to 1" RES MFS	0	0	0
Southern	East Pasadena	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	East Pasadena	3/4" RES to 2" RES MFS	0	0	0
Southern	East Pasadena	1" RES to 1-1/2" RES MFS	0	0	0
Southern	East Pasadena	1" RES to 2" RES MFS	0	0	0
Southern	East Pasadena	1-1/2" RES to 2" RES MFS	0	0	0
Southern	East Pasadena	6" Reduced to 4"	0	0	0
Southern	East Pasadena	8" Reduced to 6"	0	0	0
Southern	East Pasadena	Total RFPS	0	0	0
Southern	East Pasadena				
Southern	East Pasadena	Grand Total	2,963	2,963	2,963

California American Water

2022 General Rate Case

Settlement Quantities - Average # Customers by Meter Size

Division	District	Meter	Test Year CAW 2024	Test Year Cal Advocate 2024	Settlement CAW 2024
Southern	Piru	<u>General Metered</u>			
Southern	Piru	5/8 x 3/4"	494	494	494
Southern	Piru	3/4"	2	2	2
Southern	Piru	1"	17	17	17
Southern	Piru	1-1/2"	26	26	26
Southern	Piru	2"	17	17	17
Southern	Piru	3"	2	2	2
Southern	Piru	4"	3	3	3
Southern	Piru	6"	0	0	0
Southern	Piru	8"	0	0	0
Southern	Piru	10"	0	0	0
Southern	Piru	12"	0	0	0
Southern	Piru	Total General Metered	561	561	561
Southern	Piru				
Southern	Piru	<u>Private Fire Protection Service</u>			
Southern	Piru	1" - inch connection	0	0	0
Southern	Piru	1 1/2" - inch connection	0	0	0
Southern	Piru	2" - inch connection	0	0	0
Southern	Piru	4 - inch connection	0	0	0
Southern	Piru	6 - inch connection	0	0	0
Southern	Piru	8 - inch connection	0	0	0
Southern	Piru	10 - inch connection	0	0	0
Southern	Piru	12 - inch connection	0	0	0
Southern	Piru	Hydrants	0	0	0
Southern	Piru	Total PFS	0	0	0
Southern	Piru				
Southern	Piru	<u>Residential Fire Protection Service</u>			
Southern	Piru	5/8 x 3/4" RES to 1" RES MFS	0	0	0
Southern	Piru	5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Piru	5/8 x 3/4" RES to 2" RES MFS	0	0	0
Southern	Piru	3/4" RES to 1" RES MFS	0	0	0
Southern	Piru	3/4" RES to 1-1/2" RES MFS	0	0	0
Southern	Piru	3/4" RES to 2" RES MFS	0	0	0
Southern	Piru	1" RES to 1-1/2" RES MFS	0	0	0
Southern	Piru	1" RES to 2" RES MFS	0	0	0
Southern	Piru	1-1/2" RES to 2" RES MFS	0	0	0
Southern	Piru	6" Reduced to 4"	0	0	0
Southern	Piru	8" Reduced to 6"	0	0	0
Southern	Piru	Total RFPS	0	0	0
Southern	Piru				
Southern	Piru	Grand Total	561	561	561

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment A-3 For Settlement

Annual Consumption per Customer

California American Water
2022 General Rate Case
Settlement Charts for Consumption / Customer

Division	District	Consumption / Customer (CCF)	2024 CAW Updated App	2024 Cal Advocate Report	Difference	Test Year 2024 Settlement	Escalation Year 2025 Settlement	Attrition Year 2026 Settlement
Central	Monterey County Main	Residential	55.9	59.0	3.1	55.9	55.9	55.9
Central	Monterey County Main	Multiresidential	266.0	283.1	17.1	266.0	266.0	266.0
Central	Monterey County Main	Commercial	340.0	338.9	(1.1)	340.0	340.0	340.0
Central	Monterey County Main	Industrial	1,531.0	1,912.4	381.4	1,531.0	1,531.0	1,531.0
Central	Monterey County Main	Public Authority	377.0	387.1	10.0	377.0	377.0	377.0
Central	Monterey County Main	Sales for Resale	1,820.2	1,820.2	0.0	1,820.2	1,820.2	1,820.2
Central	Monterey County Main	Construction	251.4	251.4	0.0	251.4	251.4	251.4
Central	Central Satellite Systems	Residential	133.0	134.2	1.2	133.0	133.0	133.0
Central	Central Satellite Systems	Commercial	763.0	762.9	(0.1)	763.0	763.0	763.0
Central	Central Satellite Systems	Public Authority	626.0	648.4	22.4	626.0	626.0	626.0
Central	Central Satellite Systems	Other	133.0	133.0	0.0	133.0	133.0	133.0
Central	Chualar	Residential	188.0	187.7	(0.3)	188.0	188.0	188.0
Central	Chualar	Commercial	200.0	200.0	(0.0)	200.0	200.0	200.0
Central	Chualar	Public Authority	637.0	636.7	(0.3)	637.0	637.0	637.0
Northern	Sacramento	Residential	125.6	132.4	6.8	125.6	125.6	125.6
Northern	Sacramento	Commercial	729.9	753.4	23.6	729.9	729.9	729.9
Northern	Sacramento	Industrial	141,968.3	195,197.5	53,229.1	141,968.3	141,968.3	141,968.3
Northern	Sacramento	Public Authority	2,188.6	2,481.0	292.4	2,188.6	2,188.6	2,188.6
Northern	Sacramento	Other	350.1	369.0	18.9	350.1	350.1	350.1
Northern	Larkfield	Residential	97.0	104.0	7.0	97.0	97.0	97.0
Northern	Larkfield	Commercial	361.0	366.8	5.8	361.0	361.0	361.0
Northern	Larkfield	Public Authority	543.0	923.3	380.3	543.0	543.0	543.0
Northern	Meadowbrook	Residential	194.0	206.5	12.5	194.0	194.0	194.0
Northern	Meadowbrook	Commercial	1,362.0	1,595.9	233.9	1,362.0	1,362.0	1,362.0
Northern	Fruitridge	Residential	125.6	260.5	134.9	125.6	125.6	125.6
Northern	Fruitridge	Commercial	729.9	1,371.9	642.0	729.9	729.9	729.9
Northern	Fruitridge	Public Authority	2,188.6	4,472.4	2,283.8	2,188.6	2,188.6	2,188.6
Northern	Bass Lake	Residential	131.3	131.3	0.0	0.0	0.0	0.0
Northern	Bass Lake	Commercial	335.0	335.0	0.0	0.0	0.0	0.0
Southern	San Diego	Residential	91.0	102.0	11.1	91.0	91.0	91.0
Southern	San Diego	Commercial	660.4	704.1	43.7	660.4	660.4	660.4
Southern	San Diego	Public Authority	1,945.6	2,107.6	162.0	1,945.6	1,945.6	1,945.6
Southern	San Diego	Other	223.4	587.0	363.6	223.4	223.4	223.4
Southern	Ventura	Residential	148.7	195.0	46.3	148.7	148.7	148.7
Southern	Ventura	Commercial	925.5	1,099.3	173.8	925.5	925.5	925.5
Southern	Ventura	Industrial	2,997.0	3,244.5	247.5	2,997.0	2,997.0	2,997.0
Southern	Ventura	Public Authority	1,919.9	2,327.3	407.5	1,919.9	1,919.9	1,919.9
Southern	Ventura	Construction	366.3	1,038.9	672.6	366.3	366.3	366.3
Southern	Baldwin Hills	Residential	142.9	160.8	18.0	142.9	142.9	142.9
Southern	Baldwin Hills	Commercial	336.7	341.5	4.8	336.7	336.7	336.7
Southern	Baldwin Hills	Industrial	2,753.3	4,058.8	1,305.4	2,753.3	2,753.3	2,753.3
Southern	Baldwin Hills	Public Authority	1,549.5	1,682.2	132.7	1,549.5	1,549.5	1,549.5
Southern	Baldwin Hills	Other	21.0	37.2	16.2	21.0	21.0	21.0
Southern	Duarte	Residential	171.1	199.7	28.6	171.1	171.1	171.1
Southern	Duarte	Commercial	957.2	1,068.6	111.4	957.2	957.2	957.2
Southern	Duarte	Industrial	640.8	1,041.7	400.9	640.8	640.8	640.8
Southern	Duarte	Public Authority	1,072.6	1,374.6	301.9	1,072.6	1,072.6	1,072.6
Southern	Duarte	Other	790.1	876.1	86.1	790.1	790.1	790.1
Southern	San Marino	Residential	195.6	229.4	33.8	195.6	195.6	195.6
Southern	San Marino	Commercial	550.1	592.9	42.8	550.1	550.1	550.1
Southern	San Marino	Industrial	873.9	1,021.3	147.4	873.9	873.9	873.9
Southern	San Marino	Public Authority	1,030.8	1,274.8	244.0	1,030.8	1,030.8	1,030.8
Southern	San Marino	Other	163.9	282.0	118.1	163.9	163.8	163.8
Southern	Bellflower	Residential	142.6	142.6	0.0	142.6	142.6	142.6
Southern	Bellflower	Multiresidential	398.3	398.3	0.0	322.9	322.9	322.9
Southern	Bellflower	Other	322.9	322.9	0.0	322.9	322.9	322.9
Southern	Bellflower	Public Authority	37.0	37.0	0.0	37.0	37.0	37.0
Southern	Bellflower	Other	1,316.0	1,316.0	0.0	1,316.0	1,316.0	1,316.0
Southern	East Pasadena	Residential	230.1	230.1	0.0	230.1	230.1	230.1
Southern	East Pasadena	Commercial	213.2	213.2	0.0	213.2	213.2	213.2
Southern	Piru	Residential	322.5	322.5	0.0	322.5	322.5	322.5
Southern	Piru	Irrigation	28,456.7	28,456.7	0.0	28,456.7	28,456.7	28,456.7

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment A-4 For Settlement

Total Consumption

California American Water
2022 General Rate Case
Settlement Charts for Consumption

Division	District	Annual Consumption (CCF)	2024 CAW Updated App	2024 Cal Advocate Report	Difference	Test Year 2024 Settlement	Escalation Year 2025 Settlement	Attrition Year 2026 Settlement
Central	Monterey County Main	Residential	1,847,576	1,951,189	103,613	1,847,576	1,847,576	1,847,576
Central	Monterey County Main	Multiresidential	459,895	489,445	29,550	459,895	459,895	459,895
Central	Monterey County Main	Commercial	1,115,880	1,112,155	(3,725)	1,115,880	1,115,880	1,115,880
Central	Monterey County Main	Industrial	6,124	7,650	1,526	6,124	6,124	6,124
Central	Monterey County Main	Public Authority	191,148	196,239	5,091	191,148	191,148	191,148
Central	Monterey County Main	Sales for Resale	3,640	3,640	0	3,640	3,640	3,640
Central	Monterey County Main	Construction	6,788	6,788	0	6,788	6,788	6,788
Central	Central Satellite Systems	Residential	115,311	116,351	1,040	115,311	115,444	115,444
Central	Central Satellite Systems	Commercial	21,364	21,360	(4)	21,364	21,364	21,364
Central	Central Satellite Systems	Public Authority	1,252	1,297	45	1,252	1,252	1,252
Central	Central Satellite Systems	Other	133	133	0	133	133	133
Central	Chualar	Residential	34,404	34,357	(47)	34,404	34,404	34,404
Central	Chualar	Commercial	1,200	1,200	0	1,200	1,200	1,200
Central	Chualar	Public Authority	1,274	1,273	(1)	1,274	1,274	1,274
Northern	Sacramento	Residential	7,208,197	7,824,976	616,779	7,208,197	7,369,973	7,552,096
Northern	Sacramento	Commercial	3,891,713	4,302,163	410,450	3,891,713	3,902,661	3,913,609
Northern	Sacramento	Industrial	141,968	195,197	53,229	141,968	141,968	141,968
Northern	Sacramento	Public Authority	794,479	932,874	138,395	794,479	794,479	792,290
Northern	Sacramento	Other	350	369	19	350	350	350
Northern	Larkfield	Residential	205,446	220,272	14,826	205,446	208,259	211,266
Northern	Larkfield	Commercial	118,047	119,953	1,906	118,047	118,047	118,408
Northern	Larkfield	Public Authority	1,629	2,770	1,141	1,629	1,629	1,629
Northern	Meadowbrook	Residential	322,816	344,236	21,420	322,816	323,204	323,592
Northern	Meadowbrook	Commercial	83,082	97,349	14,267	83,082	84,444	84,444
Northern	Fruitridge	Residential	539,965	1,119,890	579,925	539,965	539,965	539,965
Northern	Fruitridge	Commercial	222,613	418,430	195,817	222,613	222,613	222,613
Northern	Fruitridge	Public Authority	32,830	67,086	34,256	32,830	32,830	32,830
Northern	Bass Lake	Residential	0	0	0	0	0	0
Northern	Bass Lake	Commercial	14,740	14,740	0	0	0	0
Southern	San Diego	Residential	1,740,691	1,952,665	211,974	1,740,691	1,750,332	1,759,974
Southern	San Diego	Commercial	1,442,336	1,540,615	98,279	1,442,336	1,444,317	1,446,298
Southern	San Diego	Public Authority	573,964	621,745	47,781	573,964	568,127	560,344
Southern	San Diego	Other	6,033	15,849	9,816	6,033	6,480	6,703
Southern	Ventura	Residential	2,877,313	3,774,030	896,717	2,877,313	2,878,502	2,879,840
Southern	Ventura	Commercial	1,061,526	1,260,840	199,314	1,061,526	1,065,228	1,068,930
Southern	Ventura	Industrial	545,451	590,499	45,048	545,451	551,445	557,438
Southern	Ventura	Public Authority	366,697	444,524	77,827	366,697	366,697	366,697
Southern	Ventura	Construction	366	1,039	673	366	366	366
Southern	Baldwin Hills	Residential	797,742	898,074	100,332	797,742	798,028	798,171
Southern	Baldwin Hills	Commercial	202,005	204,914	2,909	202,005	202,005	202,005
Southern	Baldwin Hills	Industrial	8,260	12,176	3,916	8,260	8,260	8,260
Southern	Baldwin Hills	Public Authority	38,738	42,056	3,318	38,738	38,738	38,738
Southern	Baldwin Hills	Other	42	74	32	42	42	42
Southern	Duarte	Residential	1,214,963	1,420,592	205,629	1,214,963	1,215,477	1,215,990
Southern	Duarte	Commercial	626,023	698,877	72,854	626,023	629,852	633,681
Southern	Duarte	Industrial	10,253	16,667	6,414	10,253	10,253	10,253
Southern	Duarte	Public Authority	127,645	163,574	35,929	127,645	127,645	127,645
Southern	Duarte	Other	1,580	1,752	172	1,580	1,580	1,580
Southern	San Marino	Residential	2,488,581	2,918,328	429,747	2,488,581	2,495,819	2,502,861
Southern	San Marino	Commercial	785,051	847,254	62,203	785,051	786,702	788,902
Southern	San Marino	Industrial	37,576	48,001	10,425	37,576	37,576	36,703
Southern	San Marino	Public Authority	130,908	164,449	33,541	130,908	129,877	127,815
Southern	San Marino	Other	3,441	6,768	3,327	3,441	3,932	4,260
Southern	Bellflower	Residential	248,197	248,197	0	248,197	248,197	248,197
Southern	Bellflower	Commercial	26,480	26,480	0	26,480	26,480	26,480
Southern	Bellflower	Public Authority	37	37	0	37	37	37
Southern	Bellflower	Other	3,948	3,948	0	3,948	3,948	3,948
Southern	East Pasadena	Residential	629,093	629,093	0	629,093	629,093	629,093
Southern	East Pasadena	Commercial	49,043	49,043	0	49,043	49,043	49,043
Southern	Piru	Residential	180,283	180,283	0	180,283	180,283	180,283
Southern	Piru	Irrigation	56,913	56,913	0	56,913	56,913	56,913

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment A-5 For Settlement

Water Production and System Delivery

CALIFORNIA AMERICAN WATER COMPANY
2022 GENERAL RATE CASE
ADOPTED SYSTEM DELIVERY BY SOURCE

System Delivery (CCF)	System	2024
	San Diego County	4,127,977
	Ventura County	5,375,379
	Baldwin Hills	1,185,902
	Duarte	2,354,013
	San Marino	3,872,802
	Sacramento	13,380,441
	Larkfield	414,373
	Fruitridge	1,089,989
	Monterey Main	3,895,445
	Central Satellite	163,209
	Chualar	42,167
	East Pasadena	716,534
	Bellflower	291,741
	Piru	305,310
Total Purchased Water		
	San Diego County	4,127,977
	Ventura County	5,375,379
	Baldwin Hills	562,595
	Duarte	0
	San Marino	418,612
	Sacramento	2,198,654
	Larkfield	127,564
	Fruitridge	608,718
	Monterey Main	1,633,500
	Central Satellite	186
	Chualar	0
	East Pasadena	0
	Bellflower	0
	Piru	0
Total Pumped Water		
	San Diego County	0
	Ventura County	0
	Baldwin Hills	623,307
	Duarte	2,354,013
	San Marino	3,454,190
	Sacramento	11,181,786
	Larkfield	286,809
	Fruitridge	481,270
	Monterey Main	2,261,945
	Central Satellite	163,023
	Chualar	42,167
	East Pasadena	716,534
	Bellflower	291,741
	Piru	305,310
Non-Revenue Water		
	San Diego County	364,953
	Ventura County	524,026
	Baldwin Hills	139,115
	Duarte	373,549
	San Marino	427,245
	Sacramento	1,343,734
	Larkfield	89,251
	Fruitridge	294,581
	Monterey Main	264,394
	Central Satellite	25,149
	Chualar	5,289
	East Pasadena	38,398
	Bellflower	13,079
	Piru	68,114
Total Metered Sales		
	San Diego County	3,763,024
	Ventura County	4,851,353
	Baldwin Hills	1,046,787
	Duarte	1,980,464
	San Marino	3,445,557
	Sacramento	12,036,707
	Larkfield	325,122
	Fruitridge	795,408
	Monterey Main	3,631,051
	Central Satellite	138,060
	Chualar	36,878
	East Pasadena	678,136
	Bellflower	278,662
	Piru	237,196

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment B-1 For Settlement

Purchased Water Adopted Quantities

CALIFORNIA AMERICAN WATER
2022 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER

SACRAMENTO DISTRICT	Test Year CAW 2024	Test Year Cal Advocates 2024	Settlement CAW 2024
<u>Adopted Purchased Water Quantities (AF)</u>			
City of Sacramento - Arden, Rosemont, Suburban	2,200	2,200	2,200
City of Sacramento - Fruitridge	1,397	1,397	1,397
Sacramento County Water Agency	1	1	1
Placer County Water Agency	1,243	1,218	1,243
Sac Suburban	1,603	861	1,603
Total Purchased Water (AF)	6,445	5,678	6,445
Total Water Production	33,270	37,916	33,220
Ratio Purch Wtr to Water Prod.	19.37%	14.98%	19.40%
<u>Adopted Water Fix Rates</u>	Rate		Rate
City of Sacramento - Arden, Rosemont, Suburban (per AF)	\$ 10,127.28	\$ 12,174.15	\$ 11,103.65
City of Sacramento - Fruitridge (per month)	\$ 500.68	\$ 500.68	\$ 500.68
Placer County Meter Standby	\$ 27.90	\$ 22.37	\$ 29.64
Placer County Renewal/Replacement CHG	\$ 11.45	\$ 17.11	\$ 11.84
Adopted Water Fixed Rate Expense			
<u>Adopted Purchased Water Variable Rates</u>	Rate		Rate
City of Sacramento - Arden, Rosemont, Suburban (per AF)	\$ 614.11	\$ 625.54	\$ 634.14
City of Sacramento - Fruitridge (per AF)	\$ 745.49	\$ 837.43	\$ 791.11
Sacramento County Water Agency (Per AF)	\$ 558.14	\$ 570.00	\$ 558.14
Placer County Water Agency (Per AF)	\$ 204.73	\$ 194.28	\$ 193.56
Sac Suburban (Per AF)	\$ 114.82	\$ 135.07	\$ 135.07
Sac Suburban Water Delivery Charge (Per AF)	\$ 256.44	\$ 256.44	\$ 256.44
Adopted Purchased Water Expense			
Purchased Water Expense			
City of Sacramento - Arden, Rosemont, Suburban	\$ 1,472,853.66	\$ 1,522,571	\$ 1,528,639.24
City of Sacramento - Fruitridge	\$ 1,047,774.70	\$ 1,176,249	\$ 1,111,527.36
Sacramento County Water Agency	\$ 643.18	\$ 657	\$ 643.18
Placer County Water Agency	\$ 963,178.74	\$ 947,772	\$ 987,593.74
Sac Suburban	\$ 595,241.16	\$ 337,244	\$ 627,705.06
Total Purchased Water Expense	\$ 4,079,691	\$ 3,984,493	\$ 4,256,109

LARKFIELD DISTRICT	Test Year CAW 2024	Test Year Cal Advocates 2024	Settlement CAW 2024
<u>Adopted Purchased Water Quantities</u>			
Sonoma County (AF)	287.01	269.85	287.01
Total Water Production (AF)	951.27	894.39	951.27
<u>Adopted Purchased Water Rate</u>	Rate		Rate
Sonoma County Variable Rate (per AF)	\$ 1,374	\$ 1,484.91	\$ 1,720
Sonoma County Fixed Rate	\$ 180	\$ 180.00	\$ 180
Total Purchased Water Expense	\$ 396,570	\$ 402,858	\$ 495,948

CALIFORNIA AMERICAN WATER
 2022 GENERAL RATE CASE
 ADOPTED QUANTITIES - PURCHASED WATER

SAN DIEGO DISTRICT	Test Year CAW 2024	Test Year Cal Advocates 2024	Settlement CAW 2024
<u>Adopted Purchased Water Quantities</u>			
City of San Diego	9,476.53	10,321.00	9,476.53
Total Water Production (AF)	9,476.53	10,321.00	9,476.53
<u>Adopted Purchased Water Rate</u>			
City of San Diego Variable Rate (per AF)	Rate \$ 2,003 \$ 18,986,082	\$ 2,090 \$ 21,569,061	\$ 2,019 \$ 19,136,335
Total Purchased Water Expense	\$ 18,986,082	\$ 21,569,061	\$ 19,136,335

VENTURA DISTRICT	Test Year CAW 2024	Test Year Cal Advocates 2024	Settlement CAW 2024
<u>Adopted Purchased Water Quantities</u>			
Calleguas Municipal Water District (AF)	12,340.17	15,139.94	12,340.17
Total Water Production (AF)	12,340.17	15,139.94	12,340.17
<u>Adopted Purchased Water Variable Cost</u>			
Calleguas Total Tier 1 Rate (per AF)	Rate \$ 1,561 \$ 19,263,008	\$ 1,680 \$ 25,430,810	\$ 1,689 \$ 20,841,763
Calleguas Total Tier 2 Rate (per AF)	\$ 1,603 \$ -	\$ 1,603 \$ -	\$ 1,841 \$ -
Total Variable Rate Cost	\$ 19,263,008	\$ 25,430,810	\$ 20,841,763
<u>Adopted Purchased Water Fixed Rate</u>			
Readiness to Service (per month)	\$ 88,990 \$ 1,067,880	\$ 88,990.00 \$ 1,067,880	\$ 103,441.00 \$ 1,241,292
Capacity Reservation Charge (per month)	\$ 97,441 \$ 1,169,292	\$ 105,999.77 \$ 1,271,997	\$ 93,101.51 \$ 1,117,218
Total Fixed Rate Cost	\$ 2,237,172	\$ 2,339,877	\$ 2,358,510
Total Purchased Water Expense	\$ 21,500,180	\$ 27,770,688	\$ 23,200,273

CALIFORNIA AMERICAN WATER
2022 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER

LOS ANGELES DISTRICT	Test Year CAW 2024	Test Year Cal Advocates 2024	Settlement CAW 2024
BALDWIN HILLS			
<u>Water Production in AF</u>			
Pumping Rights	1,431	1,685	1,431
Purchased Water from MWD	1,292	1,292	1,292
Total Production	2,722	2,976	2,722
<u>Purchased Water Rates</u>			
West Basin Municipal Water District (per AF)	\$1,500	\$1,634	\$1,605
Capacity/Reservation Charges (West Basin)(per month)	\$4,194	\$4,314	\$3,806
Monthly Water Service Charge (West Basin)(per month)	\$6,565	\$7,339	\$6,433
Central Basin Watermaster Administrative Body Service Fee	\$3,117	\$3,117	\$3,117
Central Basin Assessment (per AF)	\$0.53	\$0.53	\$0.53
Central Basin Membership Dues	\$50	\$50	\$50
Water Replenishment District (per AF)	\$394	\$430	\$427
<u>Purchased Water Costs</u>			
West Basin Municipal Water District	\$1,937,310	\$2,110,606	\$2,072,922
Capacity/Reservation Charges (West Basin)	\$50,328	\$51,763	\$45,675
Monthly Water Service Charge (West Basin)	\$78,780	\$88,066	\$77,198
Central Basin Watermaster Administrative Body Service Fee	\$3,117	\$3,117	\$3,117
Central Basin Assessment (per AF)	\$758	\$893	\$758
Central Basin Membership Dues	\$50	\$50	\$50
Water Replenishment District (per AF)	\$563,781	\$723,629	\$611,376
Total Purchased Water Expense	\$2,634,125	\$2,978,124	\$2,811,097

LOS ANGELES DISTRICT	Test Year CAW 2024	Test Year Cal Advocates 2024	Settlement CAW 2024
DUARTE			
<u>Water Production in AF</u>			
Main Basin Safe Yield (AF)	130,000	130,000	150,000
Safe Yield Rate	1.84634%	1.84634%	1.84634%
Surface Diversion Rights (AF)	1,672	1,672	1,672
Duarte Safe Yield Rights (AF)	2,400	2,400	2,770
Total Pumping Rights (AF)	4,072	4,072	4,442
Transfer From(+) San Marino	-	-	-
Replenishment Water (AF)	1,116	1,823	746
<u>Purchased Water Rates</u>			
Main San Gabriel WaterMaster Administration Assessment Fee (per AF)	\$ 17.00	\$ 17.92	\$ 17.92
Main San Gabriel WaterMaster RDA Fee (per AF)	\$ 175.00	\$ 259.05	\$ 259.05
Main San Gabriel Basin Watermaster In Lieu Fee (per AF)	287.008705 \$ 8.00	\$ 8.00	\$ 8.00
Replenishment Water Assessment (per AF)	\$ 1,058.00	\$ 1,129.89	\$ 1,094.47
San Gabriel Valley Water Assoc Assessment (Annual)	\$ 16,406.00	\$ 19,409.91	\$ 19,409.91
San Gabriel River Water Committee (monthly)	\$ 2,927.85	\$ 2,927.85	\$ 2,927.85
City of Monrovia - 4" Meter Monthly Standby Fee (Monthly)	\$ 599.74	\$ 686.64	\$ 686.64
San Gabriel Basin Water Quality Authority (Bi Annual)	\$ 21,894.00	\$ 23,680.55	\$ 23,680.55
<u>Purchased Water Costs</u>			
Main San Gabriel Water Master Total	\$1,037,581	\$1,679,980	\$1,478,384
Replenishment Costs	\$1,180,374	\$2,059,906	\$816,912
San Gabriel Valley Water Assoc Assessment	\$16,406	\$19,410	\$19,410
San Gabriel River Water Committee	\$35,134	\$35,134	\$35,134
City of Monrovia - 4" Meter Monthly Standby Fee	\$7,197	\$8,240	\$8,240
San Gabriel Basin Water Quality Authority	\$43,788	\$47,361	\$47,361
Total Purchased Water Expense	\$2,320,481	\$3,850,031	\$2,405,441

CALIFORNIA AMERICAN WATER
2022 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER

LOS ANGELES DISTRICT	Test Year CAW 2024	Test Year Cal Advocates 2024	Settlement CAW 2024
SAN MARINO			
<u>Water Production in AF</u>			
Main Basin Safe Yield (AF)	130,000	130,000	150,000
Safe Yield Rate	4.74431%	4.74431%	4.74431%
San Marino Safe Yield (AF)	6,168	6,168	7,116
Raymond Basin	1,629	1,629	1,629
MWD Via City of San Marino Tier 1	961	961	961
MWD Via City of San Marino Tier 2	-	-	-
Replenishment Water (AF)	1,764	3,002	815
Savanah Memorial Park Leased Rights	14	14	14
Total Water Production	10,536	11,774	10,536
<u>Purchased Water Fixed Rates</u>			
MWD Capacity Charge (per month)	\$ 7,421.67	\$ 6,793.19	\$ 6,448.33
MWD Readiness to Serve Charge (per month)	\$ 4,333.00	\$ 5,364.34	\$ 5,057.50
City of South Pasadena Meter Charges (3 meters) (Bi-Monthly)	\$ 1,304.58	\$ 1,376.65	\$ 1,976.25
Raymond Basin Management Fee (Annual)	\$ 68,675.00	\$ 78,398.44	\$ 78,398.44
Savanah Memorial Park Leased Rights (AF)	\$ 812.00	\$ 826.36	\$ 826.36
San Gabriel Basin Water Quality Authority (Bi-Annual)	\$ 56,258.34	\$ 65,053.52	\$ 65,053.52
San Gabriel Valley Water Assoc Assessment (Annual)	\$ 16,406.00	\$ 19,409.91	\$ 19,409.91
<u>Purchased Water Volumetric Rates</u>			
Replenishment Water Assessment (per AF)	\$ 1,058.00	\$ 1,129.89	\$ 1,058.00
Main San Gabriel WaterMaster RDA (per AF)	\$ 175.00	\$ 259.05	\$ 259.05
Main San Gabriel WaterMaster In Lieu Assessment (per AF)	\$ 8.00	\$ 8.00	\$ 8.00
Main San Gabriel WaterMaster Administration Assessment (per AF)	\$ 17.00	\$ 17.92	\$ 17.92
MWD - San Marino Tier 1 (per AF)	\$ 1,143.00	\$ 1,158.55	\$ 1,143.00
<u>Purchased Water Costs</u>			
MWD Capacity Charge	\$ 89,060.04	\$ 81,518.32	\$ 77,380.00
MWD Readiness to Serve Charge	\$ 51,996.00	\$ 64,372.10	\$ 60,689.94
MWD Quantity Charge	\$ 1,098,423.00	\$ 1,113,367.27	\$ 1,152,698.17
San Gabriel Basin Water Quality Authority	\$ 112,516.68	\$ 130,107.05	\$ 130,107.05
City of South Pasadena Meter Charges (4 meters)	\$ 7,827.48	\$ 8,259.91	\$ 11,857.48
Raymond Basin Management Fee	\$ 68,675.00	\$ 78,398.44	\$ 78,398.44
Replenishment Water Assessment	\$ 1,866,335.82	\$ 3,391,885.71	\$ 922,926.97
Main San Gabriel Water Master Administration	\$ 1,912,125.10	\$ 3,077,236.38	\$ 2,724,466.28
Savanah Memorial Park Leased Rights (AF)	\$ 11,400.48	\$ 11,602.10	\$ 11,602.10
San Gabriel Valley Water Assoc Assessment	\$ 16,406.00	\$ 19,409.91	\$ 19,409.91
Total Purchased Water Expense	\$ 5,234,765.61	\$ 7,976,157.19	\$ 5,189,536.34

CALIFORNIA AMERICAN WATER
2022 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER

Piru	Test Year CAW 2024	Test Year Cal Advocates 2024	Settlement CAW 2024
Total Water Production (CCF)	305,310	\$259,546	305,310
Convert to AF	701	595.84	701
Extraction Rates - Warring			
United Water - Agricultural Water Usage	\$ 68	\$68	\$ 68
United Water - Non-AG/Domestic Water Usage	\$ 164	\$164	\$ 164
Piru Basin Pumpers Association Fee	\$ 0	\$ 0.40	\$ 0
Filmore and Piru Basin - Groundwater Assessment Fee	\$ 12	\$ 12.00	\$ 12
Purchased Water Fix Rates			
United Water - Warring	\$ 162,418	\$138,073	\$ 162,418
Piru Basin Pumpers Association Fee - Warring	\$ 280	\$238	\$ 280
Filmore and Piru Basin - Groundwater Assessment Fee - Warring	\$ 8,411	\$7,150	\$ 8,411
Total Cost	\$ 171,110	\$145,461	\$ 171,110

Bellflower	Test Year CAW 2024	Test Year Cal Advocates 2024	Settlement CAW 2024
Total Water Production (CCF)	291,741	291,741	291,741
Convert to AF	670	670	670
Wheeling Fee			
BSWMC Commercial Service Charge Per Meter (14-5/8" meters) (Bi-Monthly)	\$ 60	\$ 60	\$ 60
BSWMC Commercial Service Charge Per Meter (2-4" meters) (Bi-Monthly)	\$ 1,793	\$ 1,793	\$ 1,793
BSWMC Commercial Service Charge Per Meter (7-6" meters) (Bi-Monthly)	\$ 5,008	\$ 5,008	\$ 5,008
Purchased Water Rates - Pumped			
Central Basin Watermaster Administrative Body Service Fee	\$ 2,030	\$ 2,030	\$ 2,030
Central Basin Assessment (per AF)	\$ 1	\$ 1	\$ 1
Central Basin Membership Dues	\$ 50	\$ 50	\$ 50
Central Basin Meter Service Charge Monthly	\$ 1,200	\$ 1,200	\$ 1,200
Purchased Water Costs			
BSWMC Commercial Service Charge	\$ 236,891	\$ 236,891	\$ 236,891
Central Basin Watermaster Administrative Body Service Fee	\$ 2,030	\$ 2,030	\$ 2,030
Central Basin Assessment (per AF)	\$ 355	\$ 355	\$ 355
Central Basin Membership Dues	\$ 50	\$ 50	\$ 50
Central Basin Meter Service Charge	\$ 14,400	\$ 14,400	\$ 14,400
TOTAL BELLFLOWER PURCHASED WATER COSTS	\$ 253,726	\$ 253,726	\$ 253,726

Rio Plaza	Test Year CAW 2024	Test Year Cal Advocates 2024	Settlement CAW 2024
Total Water Production (CCF)	2,354,013	2,675,011	2,354,013
Percentage of Water Production for El Rio	4%	4%	4%
Convert to AF	216	246	216
Extraction Rates - Rio Plaza			
Fox Canyon - Reserve Free (per AF)	\$ 20	\$ 20	\$ 20
Fox Canyon - Sustainability Fee (per AF)	\$ 14	\$ 14	\$ 14
Fox Canyon - Extraction Charge(per AF)	\$ 6	\$ 6	\$ 6
United Water	\$ 320	\$ 357	\$ 357
Purchased Water Fix Rates			
Fox Canyon - Rio Plaza	\$ 8,647	\$ 9,826	\$ 8,647
United Water - Rio Plaza	\$ 69,086	\$ 87,713	\$ 77,188
Total Cost	\$ 77,732	\$ 97,539	\$ 85,834

**CALIFORNIA AMERICAN WATER
2022 GENERAL RATE CASE
ADOPTED QUANTITIES - PURCHASED WATER**

Central Division	Test Year CAW 2024	Test Year Cal Advocates 2024	Settlement CAW 2024
<u>Adopted Purchased Water Quantities</u>			
Total Water Production (CCF)	4,100,821.30	4,237,909.30	4,100,821.30
Convert to AF	9,414.19	9,728.90	9,414.19
Seaside Basin Native Water (Excluding PWM)	1,479.00	1,479.00	1,479.00
Carmel River	3,300.00	3,300.00	3,300.00
Sand City	250.00	250.00	250.00
Total Purchased Water Rights AF	3,500.00	3,500.00	3,500.00
Seaside Basin ASR Water	885.19	1,199.90	885.19
% Water Purchased	40%	39%	40%
Monterey Rates			
Pure Water Monterey Rate Per AF	3,486.00	3,832.75	3,940.93
Sand City	983,947.95	983,947.95	983,947.95
Seaside Basin Water Master	244,728.29	244,728.29	244,728.29
Marina Coast Water District Wheeling Fee	24,000.00	24,000.00	24,000.00
Purchased Water In AF	3,500.00	3,500.00	3,500.00
Rate Per AF	3486	3833	3940.927
Total Purchased Water Expense	13,453,676.24	14,667,307.27	15,045,920.74

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment B-2 For Settlement

Purchased Power Adopted Quantities

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

ADOPTED QUANTITIES - PURCHASED POWER

2022 GRC Northern Division Purchased Power	Sacramento			Larkfield		
	Test Year 2024 CAW	Test Year 2024 Cal Advocate	Settlement 2024 CAW	Test Year 2024 CAW	Test Year 2024 Cal Advocate	Settlement 2024 CAW
Cost per KWH	\$ 0.1600	\$ 0.1891	\$ 0.1890	\$ 0.2680	\$ 0.3169	\$ 0.3244
KWH/CCF	1.2164	1.2164	1.2164	1.2944	1.2944	1.2944
System Delivery (ccf)	14,492,534	16,516,164	14,470,429	414,373	389,596	414,373
Forecasted kwh	17,629,256.12	20,090,874.30	17,602,366.78	536,376.73	504,303.99	536,376.73
Power Expense	\$ 2,820,658	\$ 3,800,188	\$ 3,326,906	\$ 143,762	\$ 159,793	\$ 174,007

2022 GRC Central Division Purchased Power	Central Division		
	Test Year 2024 CAW	Test Year 2024 Cal Advocate	Settlement 2024 CAW
Cost per KWH	\$ 0.2295	\$ 0.2713	\$ 0.2464
KWH/CCF	3.0499	3.0499	3.0499
System Delivery (ccf)	4,100,821	4,237,909	4,100,821
Forecasted kwh	12,507,153.61	12,925,260.27	12,507,153.61
Power Expense	\$ 2,870,696	\$ 3,507,178	\$ 3,081,920

2022 GRC Monterey WW Purchased Power	MOWW		
	Test Year 2024 CAW	Test Year 2024 Cal Advocate	Settlement 2024 CAW
Cost per KWH	\$ 0.2163	\$ 0.2557	\$ 0.2418
KWH/CCF	0.0000	0.0000	0.0000
System Delivery (ccf)	-	-	-
Forecasted kwh	-	-	-
Power Expense	\$ 269,230	\$ 318,283	\$ 301,024

2022 GRC Southern Division Purchased Power	Ventura			San Diego		
	Test Year 2024 CAW	Test Year 2024 Cal Advocate	Settlement 2024 CAW	Test Year 2024 CAW	Test Year 2024 Cal Advocate	Settlement 2024 CAW
Cost per KWH	\$ 0.2194	\$ 0.2594	\$ 0.3347	\$ 0.4189	\$ 0.4953	\$ 0.3086
KWH/CCF	0.2612	0.2612	0.2612	0.0008	0.0008	0.0008
System Delivery (ccf)	5,375,379	6,594,958	5,375,379	4,127,977	4,495,827	4,127,977
Forecasted kwh	1,404,313.52	1,722,927.58	1,404,313.52	3,470.08	3,779.30	3,470.08
Power Expense	\$ 308,132	\$ 446,919	\$ 469,993	\$ 1,454	\$ 1,872	\$ 1,071

2022 GRC Southern Division Purchased Power	LA Total		
	Test Year 2024 CAW	Test Year 2024 Cal Advocate	Settlement 2024 CAW
Cost per KWH	\$ 0.1751	\$ 0.2071	\$ 0.2212
KWH/CCF	1.7753	1.7753	1.7753
System Delivery (ccf)	8,726,302	9,651,286	8,726,302
Forecasted kwh	15,491,583.88	17,133,684.66	15,491,583.88
Power Expense	\$ 2,713,202	\$ 3,547,536	\$ 3,426,092

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment B-3 For Settlement

Labor and Benefits

California American Water
2022 General Rate Case
Settlement Tables for Labor

CENTRAL DIVISION - Monterey Labor	CAW Updated	Cal Advocate		Test Year 2024
Test Year 2024	Application	Report	Difference	Settlement
Reg	10,419,846	\$ 9,568,924	\$ (850,922)	\$ 9,537,564
Cap Cr	(2,462,932)	\$ (2,464,782)	\$ (1,850)	\$ (2,512,096)
OT	1,583,668	\$ 1,521,298	\$ (62,370)	\$ 1,583,419
APP	913,918	\$ 171,764	\$ (742,154)	\$ 423,976
APP Cr	(226,942)	\$ (36,826)	\$ 190,115	\$ (90,901)
LTIP Options	2,230	\$ -	\$ (2,230)	\$ 1,052
LTIP RSUs	110,023	\$ -	\$ (110,023)	\$ -
Severance	29,329	\$ -	\$ (29,329)	\$ 13,841
Total	\$ 10,369,140	\$ 8,760,377	\$ (1,608,764)	\$ 8,956,854

WASTEWATER - Monterey Wastewater Labor	CAW Updated	Cal Advocate		Test Year 2024
Test Year 2024	Application	Report	Difference	Settlement
Reg	1,146,001	\$ 1,123,107	\$ (22,893)	\$ 1,137,316
Cap Cr	(51,780)	\$ (224,582)	\$ (172,802)	\$ (249,506)
OT	196,142	\$ 172,223	\$ (23,919)	\$ 196,140
APP	56,378	\$ 10,948	\$ (45,429)	\$ 27,575
APP Cr	(5,337)	\$ (2,347)	\$ 2,990	\$ (5,912)
LTIP Options	61	\$ -	\$ (61)	\$ 29
LTIP RSUs	3,000	\$ -	\$ (3,000)	\$ -
Severance	414	\$ -	\$ (414)	\$ 195
Total	\$ 1,344,878	\$ 1,079,349	\$ (265,529)	\$ 1,105,838

SOUTHERN DIVISION - Los Angeles Labor	CAW Updated	Cal Advocate		Test Year 2024
Test Year 2024	Application	Report	Difference	Settlement
Reg	5,758,682	\$ 5,448,234	\$ (310,448)	\$ 5,390,450
Cap Cr	(1,583,650)	\$ (1,191,040)	\$ 392,610	\$ (1,204,126)
OT	259,551	\$ 234,708	\$ (24,843)	\$ 259,277
APP	589,303	\$ 111,322	\$ (477,981)	\$ 274,029
APP Cr	(182,441)	\$ (23,867)	\$ 158,574	\$ (58,752)
LTIP Options	1,873	\$ -	\$ (1,873)	\$ 884
LTIP RSUs	92,429	\$ -	\$ (92,429)	\$ -
Severance	12,761	\$ -	\$ (12,761)	\$ 6,022
Total	\$ 4,948,508	\$ 4,579,356	\$ (369,152)	\$ 4,667,784

SOUTHERN DIVISION - San Diego Labor	CAW Updated	Cal Advocate		Test Year 2024
Test Year 2024	Application	Report	Difference	Settlement
Reg	3,593,230	\$ 3,314,201	\$ (279,029)	\$ 3,257,045
Cap Cr	(1,383,051)	\$ (868,290)	\$ 514,760	\$ (869,838)
OT	257,086	\$ 242,928	\$ (14,158)	\$ 255,691
APP	414,674	\$ 77,122	\$ (337,551)	\$ 189,481
APP Cr	(144,093)	\$ (16,535)	\$ 127,558	\$ (40,625)
LTIP Options	1,207	\$ -	\$ (1,207)	\$ 570
LTIP RSUs	59,575	\$ -	\$ (59,575)	\$ -
Severance	8,225	\$ -	\$ (8,225)	\$ 3,881
Total	\$ 2,806,853	\$ 2,749,426	\$ (57,427)	\$ 2,796,206

SOUTHERN DIVISION - Ventura Labor	CAW	Cal Advocate		Test Year 2024
Test Year 2024	Updated Application	Report	Difference	Settlement
Reg	2,911,759	\$ 2,657,109	\$ (254,650)	\$ 2,611,285
Cap Cr	(815,534)	\$ (640,903)	\$ 174,630	\$ (644,515)
OT	207,595	\$ 194,519	\$ (13,076)	\$ 206,439
APP	321,653	\$ 59,832	\$ (261,821)	\$ 147,001
APP Cr	(99,170)	\$ (12,828)	\$ 86,342	\$ (31,517)
LTIP Options	1,161	\$ -	\$ (1,161)	\$ 548
LTIP RSUs	57,278	\$ -	\$ (57,278)	\$ -
Severance	7,908	\$ -	\$ (7,908)	\$ 3,732
Total	\$ 2,592,650	\$ 2,257,729	\$ (334,921)	\$ 2,292,973

NORTHERN DIVISION - Sacramento Labor	CAW	Cal Advocate		Test Year 2024
Test Year 2024	Updated Application	Report	Difference	Settlement
Reg	10,620,006	\$ 9,496,992	\$ (1,123,015)	\$ 9,384,422
Cap Cr	(2,440,470)	\$ (1,804,643)	\$ 635,827	\$ (1,947,552)
OT	599,812	\$ 435,919	\$ (163,893)	\$ 599,430
APP	1,156,662	\$ 208,518	\$ (948,144)	\$ 513,052
APP Cr	(331,451)	\$ (42,739)	\$ 288,712	\$ (105,164)
LTIP Options	3,922	\$ -	\$ (3,922)	\$ 1,851
LTIP RSUs	193,511	\$ -	\$ (193,511)	\$ -
Severance	26,717	\$ -	\$ (26,717)	\$ 12,608
Total	\$ 9,828,707	\$ 8,294,047	\$ (1,534,661)	\$ 8,458,646

NORTHERN DIVISION - Larkfield Labor	CAW	Cal Advocate		Test Year 2024
Test Year 2024	Updated Application	Report	Difference	Settlement
Reg	731,422	\$ 636,734	\$ (94,688)	\$ 625,753
Cap Cr	(183,130)	\$ (139,867)	\$ 43,262	\$ (139,893)
OT	45,036	\$ 42,902	\$ (2,134)	\$ 44,861
APP	72,423	\$ 12,978	\$ (59,445)	\$ 31,886
APP Cr	(19,436)	\$ (2,783)	\$ 16,654	\$ (6,836)
LTIP Options	137	\$ -	\$ (137)	\$ 65
LTIP RSUs	6,757	\$ -	\$ (6,757)	\$ -
Severance	933	\$ -	\$ (933)	\$ 440
Total	\$ 654,142	\$ 549,964	\$ (104,178)	\$ 556,275

California American Water
2022 General Rate Case
Settlement Tables for Pension & OPEB

Pension Expense	CAW	Cal Advocates		Test Year 2024
Test Year 2024	Updated Application	Report	Difference	Settlement
<i>CENTRAL DIVISION</i>				
Monterey	499,037	\$ 466,547	\$ (32,489)	\$ 499,037
<i>WASTEWATER</i>				
Monterey Wastewater	77,472	\$ 72,428	\$ (5,044)	\$ 77,472
<i>SOUTHERN DIVISION</i>				
Los Angeles	179,215	\$ 167,547	\$ (11,668)	\$ 179,215
San Diego	208,577	\$ 194,997	\$ (13,579)	\$ 208,577
Ventura	109,276	\$ 102,162	\$ (7,114)	\$ 109,276
<i>NORTHERN DIVISION</i>				
Sacramento	350,467	\$ 327,650	\$ (22,817)	\$ 350,467
Larkfield	44,277	\$ 41,394	\$ (2,883)	\$ 44,277
Total	\$ 1,468,320	\$ 1,372,726	\$ (95,594)	\$ 1,468,320

Pension Capitalized Credits	CAW	Cal Advocates		Test Year 2024
Test Year 2024	Updated Application	Report	Difference	Settlement
<i>CENTRAL DIVISION</i>				
Monterey	(56,564)	\$ (66,828)	\$ (10,263)	\$ (73,793)
<i>WASTEWATER</i>				
Monterey Wastewater	(1,422)	\$ (10,375)	\$ (8,952)	\$ (11,456)
<i>SOUTHERN DIVISION</i>				
Los Angeles	(31,932)	\$ (23,999)	\$ 7,933	\$ (26,501)
San Diego	(46,631)	\$ (27,931)	\$ 18,700	\$ (30,843)
Ventura	(16,581)	\$ (14,633)	\$ 1,948	\$ (16,159)
<i>NORTHERN DIVISION</i>				
Sacramento	(51,182)	\$ (46,932)	\$ 4,250	\$ (51,824)
Larkfield	(6,767)	\$ (5,929)	\$ 838	\$ (6,547)
Total	\$ (211,081)	\$ (196,627)	\$ 14,453	\$ (217,123)

PBOP Expense	CAW	Cal Advocates		Test Year 2024
Test Year 2024	Updated Application	Report	Difference	Settlement
<i>CENTRAL DIVISION</i>				
Monterey	(330,902)	\$ (299,667)	\$ 31,236	\$ (330,902)
<i>WASTEWATER</i>				
Monterey Wastewater	(62,785)	\$ (56,858)	\$ 5,927	\$ (62,785)
<i>SOUTHERN DIVISION</i>				
Los Angeles	(125,450)	\$ (113,609)	\$ 11,842	\$ (125,450)
San Diego	(104,018)	\$ (94,199)	\$ 9,819	\$ (104,018)
Ventura	(72,483)	\$ (65,641)	\$ 6,842	\$ (72,483)
<i>NORTHERN DIVISION</i>				
Sacramento	(159,074)	\$ (144,058)	\$ 15,016	\$ (159,074)
Larkfield	(16,770)	\$ (15,187)	\$ 1,583	\$ (16,770)
Total	\$ (871,482)	\$ (789,218)	\$ 82,264	\$ (871,482)

PBOP Capitalized Credits	CAW Updated Application	Cal Advocates Report	Difference	Test Year 2024 Settlement
<i>CENTRAL DIVISION</i>				
Monterey	(5,798)	\$ (7,902)	\$ (2,104)	\$ (8,726)
<i>WASTEWATER</i>				
Monterey Wastewater	(157)	\$ (1,499)	\$ (1,342)	\$ (1,656)
<i>SOUTHERN DIVISION</i>				
Los Angeles	(3,402)	\$ (2,996)	\$ 407	\$ (3,308)
San Diego	(4,078)	\$ (2,484)	\$ 1,594	\$ (2,743)
Ventura	(1,514)	\$ (1,731)	\$ (217)	\$ (1,911)
<i>NORTHERN DIVISION</i>				
Sacramento	(3,363)	\$ (3,799)	\$ (436)	\$ (4,195)
Larkfield	(446)	\$ (400)	\$ 46	\$ (442)
Total	\$ (18,760)	\$ (20,811)	\$ (2,051)	\$ (22,980)

Group Insurance Expense	CAW Updated Application	Cal Advocates Report	Difference	Test Year 2024 Settlement
Test Year 2024				
<i>CENTRAL DIVISION</i>				
Monterey	1,741,945	\$ 1,597,261	\$ (144,684)	\$ 1,597,261
<i>WASTEWATER</i>				
Monterey Wastewater	185,762	\$ 184,593	\$ (1,169)	\$ 184,593
<i>SOUTHERN DIVISION</i>				
Los Angeles	920,137	\$ 867,153	\$ (52,985)	\$ 867,153
San Diego	632,867	\$ 575,715	\$ (57,151)	\$ 575,715
Ventura	481,155	\$ 424,899	\$ (56,256)	\$ 424,899
<i>NORTHERN DIVISION</i>				
Sacramento	1,654,869	\$ 1,460,685	\$ (194,184)	\$ 1,460,685
Larkfield	118,692	\$ 99,090	\$ (19,602)	\$ 99,090
Total	\$ 5,735,426	\$ 5,209,396	\$ (526,030)	\$ 5,209,396

Group Insurance Capitalized Credits	CAW Updated Application	Cal Advocates Report	Difference	Test Year 2024 Settlement
Test Year 2024				
<i>CENTRAL DIVISION</i>				
Monterey	(300,052)	\$ (342,453)	\$ (42,401)	\$ (342,453)
<i>WASTEWATER</i>				
Monterey Wastewater	(6,277)	\$ (39,577)	\$ (33,300)	\$ (39,577)
<i>SOUTHERN DIVISION</i>				
Los Angeles	(228,086)	\$ (185,918)	\$ 42,169	\$ (185,918)
San Diego	(208,033)	\$ (123,433)	\$ 84,599	\$ (123,433)
Ventura	(104,465)	\$ (91,098)	\$ 13,366	\$ (91,098)
<i>NORTHERN DIVISION</i>				
Sacramento	(321,031)	\$ (291,729)	\$ 29,302	\$ (291,729)
Larkfield	(27,503)	\$ (21,245)	\$ 6,258	\$ (21,245)
Total	\$ (1,195,447)	\$ (1,095,453)	\$ 99,994	\$ (1,095,453)

Other Benefits	CAW Updated Application	Cal Advocates Report	Difference	Test Year 2024 Settlement
Test Year 2024				
<i>CENTRAL DIVISION</i>				
Monterey	832,067	\$ 681,908	\$ (150,158)	\$ 699,404
<i>WASTEWATER</i>				
Monterey Wastewater	92,242	\$ 70,831	\$ (21,412)	\$ 72,090
<i>SOUTHERN DIVISION</i>				
Los Angeles	465,069	\$ 431,073	\$ (33,996)	\$ 442,768
San Diego	228,415	\$ 214,209	\$ (14,206)	\$ 221,342
Ventura	233,097	\$ 202,149	\$ (30,948)	\$ 208,882
<i>NORTHERN DIVISION</i>				
Sacramento	883,200	\$ 734,871	\$ (148,329)	\$ 764,771
Larkfield	44,137	\$ 34,960	\$ (9,177)	\$ 36,248
Total	\$ 2,778,227	\$ 2,370,001	\$ (408,226)	\$ 2,445,506

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment B-4 For Settlement

O&M and A&G Expense

California American Water
2022 General Rate Case
Settlement Tables for O&M

Purchased Water	CAW	Cal Advocates		Test Year 2024
704	Updated	Report	Difference	Settlement
Application				
<i>CENTRAL DIVISION</i>				
Monterey	\$ 13,453,718	\$ 14,667,347	\$ 1,213,629	\$ 15,045,960
<i>WASTEWATER</i>				
Monterey Wastewater	\$ -	\$ -	\$ -	\$ -
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ 10,691,939	\$ 15,301,038	\$ 4,609,099	\$ 10,916,744
San Diego	\$ 18,986,082	\$ 21,569,061	\$ 2,582,979	\$ 19,136,335
Ventura	\$ 21,500,180	\$ 27,770,688	\$ 6,270,508	\$ 23,200,273
<i>NORTHERN DIVISION</i>				
Sacramento	\$ 4,079,691	\$ 4,222,247	\$ 142,556	\$ 4,256,109
Larkfield	\$ 396,570	\$ 402,858	\$ 6,288	\$ 495,948
Total	\$ 69,108,181	\$ 83,933,239	\$ 14,825,057	\$ 73,051,369

Purchased Power	CAW	Cal Advocates		Test Year 2024
726	Updated	Report	Difference	Settlement
Application				
<i>CENTRAL DIVISION</i>				
Monterey	\$ 2,870,696	\$ 3,626,650	\$ 755,954	\$ 3,081,920
<i>WASTEWATER</i>				
Monterey Wastewater	\$ 269,230	\$ 318,283	\$ 49,053	\$ 301,024
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ 2,713,202	\$ 3,583,686	\$ 870,484	\$ 3,426,092
San Diego	\$ 1,454	\$ 1,872	\$ 418	\$ 1,071
Ventura	\$ 308,132	\$ 446,919	\$ 138,788	\$ 469,993
<i>NORTHERN DIVISION</i>				
Sacramento	\$ 2,820,658	\$ 4,732,572	\$ 1,911,913	\$ 3,326,906
Larkfield	\$ 143,762	\$ 159,793	\$ 16,031	\$ 174,007
Total	\$ 9,127,134	\$ 12,869,775	\$ 3,742,641	\$ 10,781,014

A&G Outside Services	CAW	Cal Advocates		Test Year 2024
798	Updated Application	Report	Difference	Settlement
<i>CENTRAL DIVISION</i>				
Monterey	\$ 853,686	\$ 805,099	\$ (48,587)	\$ 805,137
<i>WASTEWATER</i>				
Monterey Wastewater	\$ 53,467	\$ 50,571	\$ (2,896)	\$ 50,396
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ 386,838	\$ 365,600	\$ (21,238)	\$ 365,811
San Diego	\$ 212,447	\$ 201,342	\$ (11,104)	\$ 200,296
Ventura	\$ 276,328	\$ 261,529	\$ (14,800)	\$ 260,567
<i>NORTHERN DIVISION</i>				
Sacramento	\$ 927,917	\$ 871,502	\$ (56,415)	\$ 874,968
Larkfield	\$ 26,483	\$ 25,094	\$ (1,389)	\$ 24,971
Total	\$ 2,737,166	\$ 2,580,738	\$ (156,428)	\$ 2,582,147

Rents	CAW	Cal Advocates		Test Year 2024
811	Updated Application	Report	Difference	Settlement
<i>CENTRAL DIVISION</i>				
Monterey	\$ 789,660	\$ 740,110	\$ (49,550)	\$ 774,994
<i>WASTEWATER</i>				
Monterey Wastewater	\$ 7,273	\$ 7,588	\$ 315	\$ 6,996
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ 200,989	\$ 169,077	\$ (31,912)	\$ 198,198
San Diego	\$ 335,343	\$ 313,328	\$ (22,015)	\$ 332,042
Ventura	\$ 479,178	\$ 460,507	\$ (18,672)	\$ 478,700
<i>NORTHERN DIVISION</i>				
Sacramento	\$ 468,441	\$ 389,382	\$ (79,059)	\$ 458,405
Larkfield	\$ 57,278	\$ 52,913	\$ (4,365)	\$ 54,645
Total	\$ 2,338,163	\$ 2,132,906	\$ (205,257)	\$ 2,303,981

A&G Regulatory Commission Expense	CAW	Cal Advocates		Test Year 2024
797	Updated Application	Report	Difference	Settlement
<i>CENTRAL DIVISION</i>				
Monterey	\$ 157,676	\$ 150,797	\$ (6,879)	\$ 210,541
<i>WASTEWATER</i>				
Monterey Wastewater	\$ 4,299	\$ 4,111	\$ (188)	\$ 5,740
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ 132,463	\$ 126,683	\$ (5,779)	\$ 176,874
San Diego	\$ 85,378	\$ 81,653	\$ (3,725)	\$ 114,003
Ventura	\$ 82,086	\$ 78,505	\$ (3,581)	\$ 109,607
<i>NORTHERN DIVISION</i>				
Sacramento	\$ 277,325	\$ 265,225	\$ (12,100)	\$ 370,304
Larkfield	\$ 9,684	\$ 9,261	\$ (423)	\$ 12,931
Total	\$ 748,911	\$ 716,236	\$ (32,675)	\$ 1,000,000

A&G Misc 792-805 (Exclude 793,797, 798 & Conservation)	CAW Updated Application	Cal Advocates Report	Difference	Test Year 2024 Settlement
<i>CENTRAL DIVISION</i> Monterey	\$ 5,457,980	\$ 4,791,145	\$ (666,835)	\$ 4,812,454
<i>WASTEWATER</i> Monterey Wastewater	\$ 476,158	\$ 393,291	\$ (82,866)	\$ 392,741
<i>SOUTHERN DIVISION</i> Los Angeles	\$ 3,250,153	\$ 3,098,511	\$ (151,642)	\$ 3,118,675
San Diego	\$ 1,406,317	\$ 1,378,395	\$ (27,922)	\$ 1,394,004
Ventura	\$ 1,441,653	\$ 1,321,527	\$ (120,126)	\$ 1,334,189
<i>NORTHERN DIVISION</i> Sacramento	\$ 6,243,160	\$ 5,592,721	\$ (650,439)	\$ 5,643,094
Larkfield	\$ 374,942	\$ 317,838	\$ (57,104)	\$ 320,496
Total	\$ 18,650,361	\$ 16,893,427	\$ (1,756,934)	\$ 17,015,652

T&D Misc 752-766	CAW Updated Application	Cal Advocates Report	Difference	Test Year 2024 Settlement
<i>CENTRAL DIVISION</i> Monterey	\$ 4,563,770	\$ 3,620,471	\$ (943,300)	\$ 3,467,075
<i>WASTEWATER</i> Monterey Wastewater	\$ 83,819	\$ 81,674	\$ (2,146)	\$ 81,449
<i>SOUTHERN DIVISION</i> Los Angeles	\$ 1,751,675	\$ 1,221,537	\$ (530,138)	\$ 1,179,169
San Diego	\$ 679,323	\$ 357,605	\$ (321,718)	\$ 301,891
Ventura	\$ 943,166	\$ 549,873	\$ (393,293)	\$ 518,815
<i>NORTHERN DIVISION</i> Sacramento	\$ 3,096,755	\$ 1,978,703	\$ (1,118,052)	\$ 2,113,217
Larkfield	\$ 354,461	\$ 172,365	\$ (182,096)	\$ 130,730
Total	\$ 11,472,969	\$ 7,982,227	\$ (3,490,742)	\$ 7,792,346

Customer Accounts 772-775	CAW Updated Application	Cal Advocates Report	Difference	Test Year 2024 Settlement
<i>CENTRAL DIVISION</i> Monterey	\$ 4,522,012	\$ 840,221	\$ (3,681,791)	\$ 3,220,265
<i>WASTEWATER</i> Monterey Wastewater	\$ 51,596	\$ 47,947	\$ (3,649)	\$ 47,658
<i>SOUTHERN DIVISION</i> Los Angeles	\$ 852,896	\$ 634,154	\$ (218,742)	\$ 728,582
San Diego	\$ 599,944	\$ 444,904	\$ (155,040)	\$ 508,927
Ventura	\$ 459,268	\$ 450,136	\$ (9,132)	\$ 485,343
<i>NORTHERN DIVISION</i> Sacramento	\$ 1,829,698	\$ 1,329,295	\$ (500,403)	\$ 1,620,373
Larkfield	\$ 47,604	\$ 42,431	\$ (5,172)	\$ 66,408
Total	\$ 8,363,017	\$ 3,789,088	\$ (4,573,929)	\$ 6,677,555

WT Misc 703 709 713 725 730 731 733 742 743 744 747 748	CAW Updated Application	Cal Advocates Report	Difference	Test Year 2024 Settlement
<i>CENTRAL DIVISION</i> Monterey	\$ 2,673,518	\$ 2,423,668	\$ (249,850)	\$ 2,559,717
<i>WASTEWATER</i> Monterey Wastewater	\$ 1,035,220	\$ 885,868	\$ (149,352)	\$ 1,002,847
<i>SOUTHERN DIVISION</i> Los Angeles	\$ 720,685	\$ 651,163	\$ (69,522)	\$ 698,524
San Diego	\$ 56,464	\$ 53,561	\$ (2,903)	\$ 53,248
Ventura	\$ 119,716	\$ 113,747	\$ (5,970)	\$ 112,883
<i>NORTHERN DIVISION</i> Sacramento	\$ 2,925,855	\$ 2,501,153	\$ (424,702)	\$ 2,404,053
Larkfield	\$ 104,366	\$ 101,770	\$ (2,596)	\$ 94,037
Total	\$ 7,635,825	\$ 6,730,930	\$ (904,895)	\$ 6,925,309

Insurance 793-794	CAW Updated Application	Cal Advocates Report	Difference	Test Year 2024 Settlement
<i>CENTRAL DIVISION</i> Monterey	\$ 665,387	\$ 660,018	\$ (5,369)	\$ 660,560
<i>WASTEWATER</i> Monterey Wastewater	\$ 36,689	\$ 32,453	\$ (4,236)	\$ 32,468
<i>SOUTHERN DIVISION</i> Los Angeles	\$ 537,223	\$ 542,541	\$ 5,318	\$ 542,991
San Diego	\$ 320,952	\$ 329,519	\$ 8,567	\$ 329,808
Ventura	\$ 305,478	\$ 307,054	\$ 1,576	\$ 307,319
<i>NORTHERN DIVISION</i> Sacramento	\$ 1,157,997	\$ 1,157,114	\$ (883)	\$ 1,153,833
Larkfield	\$ 40,839	\$ 41,215	\$ 376	\$ 41,248
Total	\$ 3,064,565	\$ 3,069,914	\$ 5,349	\$ 3,068,226

Conservation (3 Year)	CAW Updated Application	Cal Advocates Report	Difference	Test Year 2024 Settlement
<i>CENTRAL DIVISION</i> Monterey	\$ 1,566,318	\$ 1,566,318	\$ -	\$ 1,566,318
<i>WASTEWATER</i> Monterey Wastewater	\$ 718	\$ 718	\$ -	\$ 718
<i>SOUTHERN DIVISION</i> Los Angeles	\$ 287,109	\$ 287,109	\$ -	\$ 287,109
San Diego	\$ 241,250	\$ 241,250	\$ -	\$ 241,250
Ventura	\$ 307,701	\$ 307,701	\$ -	\$ 307,701
<i>NORTHERN DIVISION</i> Sacramento	\$ 662,288	\$ 662,288	\$ -	\$ 662,288
Larkfield	\$ 56,216	\$ 56,216	\$ -	\$ 56,216
Total	\$ 3,121,600	\$ 3,121,600	\$ -	\$ 3,121,600

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment B-5 For Settlement

Deferred Tank Maintenance

CALIFORNIA AMERICAN WATER
2022 GENERAL RATE CASE
TANK PAINTING SCHEDULE

District	Tank Name	CAW				
		Amortization Period	Amount (\$)	Amortization Period (in Months)	Monthly Amortization (\$)	Amortization 2024
San Diego	Highland Comprehensive Tank Inspection	12/01/18 11/30/23	5,900.00	60	98.33	-
San Diego	Highland Comprehensive Tank Inspection	07/01/23 06/30/28	5,900.00	60	98.33	4,130.06
San Diego	Highland Tank Painting Interior and Exterior	07/01/23 06/30/33	626,400.00	120	5,220.00	532,440.00
San Diego	Montgomery Comprehensive Tank Inspection	05/24/21 05/23/26	4,572.84	60	76.21	1,295.57
San Diego	Montgomery Comprehensive Tank Inspection	07/01/25 06/30/30	3,965.00	60	66.08	-
San Diego	Montgomery Tank Painting Interior and Exterior	07/01/25 06/30/35	140,272.86	120	1,168.94	-
	San Diego Total Amortization		787,010.70			537,865.63
Monterey	Aguaquito 1 Tank Painting Interior and Exterior	02/01/13 01/31/23	179,184.55	120	1,493.20	-
Monterey	Aguaquito 1 Comprehensive Tank Inspection	02/01/21 01/31/26	3,100.00	60	51.67	671.71
Monterey	Aguaquito 2 Comprehensive Tank Inspection	02/01/22 01/31/27	3,100.00	60	51.67	1,549.90
Monterey	Aguaquito 2 Tank Painting Interior and Exterior	01/01/25 12/31/34	222,000.00	120	1,850.00	-
Monterey	Aguaquito 2 Anniversary Inspect	02/01/26 01/31/31	3,300.00	60	55.00	-
Monterey	Airways, Lower Comprehensive Tank Inspection	02/01/21 01/31/26	3,100.00	60	51.67	671.71
Monterey	Airways, Lower Comprehensive Tank Inspection	02/01/25 01/31/30	3,300.00	60	55.00	-
Monterey	Airways, Upper Tank Painting Interior and Exterior	01/01/23 12/31/32	306,360.00	120	2,553.00	260,406.00
Monterey	Airways, Upper Anniversary Inspect	05/01/24 04/30/29	3,100.00	60	51.67	2,789.98
Monterey	Airways, Upper Comprehensive Tank Inspection	09/01/18 08/31/23	7,656.50	60	127.61	-
Monterey	Airways, Upper Comprehensive Tank Inspection	09/01/23 08/31/28	7,656.50	60	127.61	5,359.52
Monterey	Boots Tank Painting Interior and Exterior	01/01/16 12/31/25	193,196.35	120	1,609.97	19,319.64
Monterey	Boots Tank Painting Interior and Exterior	10/01/16 09/30/26	45,969.02	120	383.08	8,044.68
Monterey	Boots Comprehensive Tank Inspection	02/01/25 01/31/30	3,300.00	60	55.00	-
Monterey	Boyd Comprehensive Tank Inspection	07/01/19 06/30/24	3,000.00	60	50.00	-
Monterey	Boyd Comprehensive Tank Inspection	02/01/24 01/31/29	3,300.00	60	55.00	2,970.00
Monterey	C.V. Clearwell A Comprehensive Tank Inspection	02/01/21 01/31/26	3,800.00	60	63.33	823.29
Monterey	C.V. Clearwell A Comprehensive Tank Inspection	02/01/25 01/31/30	3,300.00	60	55.00	-
Monterey	C.V. Clearwell B Comprehensive Tank Inspection	02/01/21 01/31/26	3,800.00	60	63.33	823.29
Monterey	C.V. Clearwell B Comprehensive Tank Inspection	02/01/25 01/31/30	3,300.00	60	55.00	-
Monterey	Carmel Valley Ranch Comprehensive Tank Inspection	02/01/21 01/31/26	3,500.00	60	58.33	758.29
Monterey	Carmel Valley Ranch Comprehensive Tank Inspection	02/01/25 01/31/30	3,300.00	60	55.00	-
Monterey	Carmel Views Tank Painting Interior and Exterior	04/01/16 03/31/26	2,630.17	120	21.92	328.80
Monterey	Carmel Views Comprehensive Tank Inspection	02/01/22 01/31/27	3,100.00	60	51.67	1,549.90
Monterey	Carmel Woods 1 Comprehensive Tank Inspection	07/01/19 06/30/24	3,000.00	60	50.00	-
Monterey	Carmel Woods 1 Comprehensive Tank Inspection	02/01/24 01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Carmel Woods 2 Comprehensive Tank Inspection	07/01/19 06/30/24	3,000.00	60	50.00	-
Monterey	Carmel Woods 2 Comprehensive Tank Inspection	02/01/24 01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Carmel Woods 3 Comprehensive Tank Inspection	02/01/22 01/31/27	3,100.00	60	51.67	1,549.90
Monterey	Carola 1 Tank Painting Interior and Exterior	02/01/19 01/31/29	190,368.67	120	1,586.41	77,734.09
Monterey	Carola 1 Anniversary Inspect	04/06/21 04/05/26	3,100.00	60	51.67	775.05
Monterey	Carola 2 Tank Painting Interior and Exterior	01/01/16 12/31/25	47,690.24	120	397.42	4,769.04
Monterey	Carola 2 Comprehensive Tank Inspection	02/01/23 01/31/28	3,300.00	60	55.00	2,310.00
Monterey	Chualar 1 Comprehensive Tank Inspection	02/01/24 01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Corral (Middle Tank) Comprehensive Tank Inspection	02/01/25 01/31/30	3,300.00	60	55.00	-
Monterey	Corte Cordillera 1 Comprehensive Tank Inspection	02/01/24 01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Corte Cordillera 2 Comprehensive Tank Inspection	02/01/24 01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Country Club Heights Comprehensive Tank Inspection	07/01/19 06/30/24	3,000.00	60	50.00	-
Monterey	Country Club Heights Comprehensive Tank Inspection	02/01/24 01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Country Club Heights Tank Painting Interior and Exterior	01/01/26 12/31/35	404,000.00	120	3,366.67	-
Monterey	Country Club Heights Comprehensive Tank Inspection	02/01/27 01/31/32	3,300.00	60	55.00	-
Monterey	Crest Canyon Comprehensive Tank Inspection	07/01/19 06/30/24	3,000.00	60	50.00	-
Monterey	Crest Canyon Comprehensive Tank Inspection	02/01/24 01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Cypress 2 Comprehensive Tank Inspection	02/01/23 01/31/28	3,300.00	60	55.00	2,310.00
Monterey	Cypress 2 Touch up Tank Painting Interior and Exterior	05/01/23 04/30/33	50,000.00	120	416.67	42,499.94
Monterey	Del Mesa Comprehensive Tank Inspection	07/01/19 06/30/24	3,000.00	60	50.00	-
Monterey	Del Mesa Comprehensive Tank Inspection	02/01/24 01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Eddy Rd (Vista Hermosa) Comprehensive Tank Inspection	02/01/21 01/31/26	3,100.00	60	51.67	671.71
Monterey	Eddy Rd (Vista Hermosa) Comprehensive Tank Inspection	02/01/25 01/31/30	3,300.00	60	55.00	-
Monterey	Estrella D'Oro 1, Upper Tank Painting Interior and Exterior	12/01/15 11/30/25	44,528.37	120	371.07	4,081.77
Monterey	Estrella D'Oro 1, Upper Tank Painting Interior and Exterior	06/01/16 05/31/26	165,148.04	120	1,376.23	23,395.91
Monterey	Estrella D'Oro 1, Upper Comprehensive Tank Inspection	02/01/23 01/31/28	3,300.00	60	55.00	2,310.00
Monterey	Estrella D'Oro 2, Upper Tank Painting Interior and Exterior	12/01/15 11/30/25	201,413.26	120	1,678.44	18,462.84
Monterey	Estrella D'Oro 2, Upper Anniversary Inspect	06/01/16 05/31/26	1,068.19	120	8.90	151.30
Monterey	Estrella D'Oro 2, Upper Comprehensive Tank Inspection	02/01/23 01/31/28	3,300.00	60	55.00	2,310.00
Monterey	Estrella D'Oro, Lower Tank Painting Interior and Exterior	12/01/15 11/30/25	203,589.49	120	1,696.58	18,662.38
Monterey	Estrella D'Oro, Lower Tank Painting Interior and Exterior	04/01/16 03/31/26	62,926.56	120	524.39	7,865.85
Monterey	Estrella D'Oro, Lower Comprehensive Tank Inspection	02/01/23 01/31/28	3,300.00	60	55.00	2,310.00
Monterey	Fairways 1 Tank Painting Interior and Exterior	01/01/23 12/31/32	316,725.00	120	2,639.38	269,216.16
Monterey	Fairways 1 Anniversary Inspect	02/01/24 01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Fairways 2 Comprehensive Tank Inspection	09/01/18 08/31/23	8,006.50	60	133.44	-
Monterey	Fairways 2 Tank Painting Interior and Exterior	01/01/23 12/31/32	327,824.00	120	2,731.87	278,650.34
Monterey	Fairways 2 Anniversary Inspect	02/01/24 01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Fairways 3 Comprehensive Tank Inspection	09/01/18 08/31/23	7,656.50	60	127.61	-
Monterey	Fairways 3 Tank Painting Interior and Exterior	01/01/23 12/31/32	436,680.00	120	3,639.00	371,178.00
Monterey	Fairways 3 Anniversary Inspect	02/01/24 01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Forest Lake 1 Comprehensive Tank Inspection	07/01/19 06/30/24	3,000.00	60	50.00	-
Monterey	Forest Lake 1 Tank Painting Interior and Exterior	01/01/24 12/31/33	2,798,000.00	120	23,316.67	2,658,099.98
Monterey	Forest Lake 1 Anniversary Inspect	02/01/25 01/31/30	3,300.00	60	55.00	-
Monterey	Forest Lake 2 Tank Painting Interior and Exterior	04/01/16 03/31/26	641,371.94	120	5,344.77	80,171.55
Monterey	Forest Lake 2 Comprehensive Tank Inspection	02/01/23 01/31/28	3,300.00	60	55.00	2,310.00
Monterey	Forest Lake 3 Comprehensive Tank Inspection	02/01/22 01/31/27	4,300.00	60	71.67	2,149.90
Monterey	Hidden Hills Clearwell 1 Comprehensive Tank Inspection	02/01/22 01/31/27	3,100.00	60	51.67	1,549.90
Monterey	Hidden Hills Clearwell 2 Comprehensive Tank Inspection	02/01/22 01/31/27	3,100.00	60	51.67	1,549.90
Monterey	High Meadows 1 Tank Painting Interior and Exterior	03/01/16 02/28/26	275,156.30	120	2,292.97	32,101.58
Monterey	High Meadows 1 Tank Painting Interior and Exterior	04/01/16 03/31/26	118,221.48	120	985.18	14,777.70
Monterey	High Meadows 1 Comprehensive Tank Inspection	02/01/25 01/31/30	3,300.00	60	55.00	-
Monterey	Hilby 2 Comprehensive Tank Inspection	09/01/18 08/31/23	3,900.00	60	65.00	-
Monterey	Hilby 2 Tank Painting Interior and Exterior	12/01/21 11/30/31	487,926.00	120	4,066.05	337,482.15
Monterey	Hilby 2 Anniversary Inspect	10/01/22 09/30/27	5,000.00	60	83.33	2,500.10
Monterey	Hilby 1 Comprehensive Tank Inspection	09/01/18 08/31/23	3,900.00	60	65.00	-
Monterey	Hilby 1 Tank Painting Interior and Exterior	12/01/21 11/30/31	682,320.00	120	5,686.00	471,938.00
Monterey	Hilby 1 Anniversary Inspect	10/01/22 09/30/27	5,000.00	60	83.33	2,500.10

Monterey	Huckleberry 2 Tank Painting Interior and Exterior	12/01/15	11/30/25	57,280.47	120	477.34	5,250.74
Monterey	Huckleberry 2 Tank Painting Interior and Exterior	11/01/16	10/31/26	381,777.64	120	3,181.48	69,992.56
Monterey	Huckleberry 2 Comprehensive Tank Inspection	02/01/25	01/31/30	3,300.00	60	55.00	-
Monterey	Huckleberry 3 Comprehensive Tank Inspection	02/01/23	01/31/28	3,300.00	60	55.00	2,310.00
Monterey	Los Tulares, Lower Tank Painting Interior and Exterior	01/01/14	12/31/23	107,124.05	120	892.70	-
Monterey	Los Tulares, Lower Comprehensive Tank Inspection	02/01/22	01/31/27	3,100.00	60	51.67	1,549.90
Monterey	Los Tulares, Upper Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	671.71
Monterey	Los Tulares, Upper Comprehensive Tank Inspection	02/01/25	01/31/30	3,300.00	60	55.00	-
Monterey	Markham, Lower Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	671.71
Monterey	Markham, Lower Comprehensive Tank Inspection	02/01/25	01/31/30	3,300.00	60	55.00	-
Monterey	Markham, Upper Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	671.71
Monterey	Markham, Upper Comprehensive Tank Inspection	02/01/25	01/31/30	3,300.00	60	55.00	-
Monterey	Mercurio Comprehensive Tank Inspection	07/01/19	06/30/24	3,000.00	60	50.00	-
Monterey	Mercurio Comprehensive Tank Inspection	02/01/24	01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Middle Canyon 2 Comprehensive Tank Inspection	07/01/19	06/30/24	3,000.00	60	50.00	-
Monterey	Middle Canyon 2, Lower Comprehensive Tank Inspection	02/01/24	01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Middle Canyon, Upper Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	671.71
Monterey	Middle Canyon, Upper Comprehensive Tank Inspection	02/01/25	01/31/30	3,300.00	60	55.00	-
Monterey	Middle Canyon, Upper Tank Painting Interior and Exterior	01/01/25	12/31/34	220,000.00	120	1,833.33	-
Monterey	Middle Canyon, Upper Anniversary Inspect	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	Mt Devon Touch up Tank Painting Interior and Exterior	02/01/23	01/31/33	35,000.00	120	291.67	29,749.94
Monterey	Mt Devon Comprehensive Tank Inspection	02/01/23	01/31/28	3,300.00	60	55.00	2,310.00
Monterey	Ord Grove Comprehensive Tank Inspection	07/01/19	06/30/24	3,000.00	60	50.00	-
Monterey	Ord Grove Comprehensive Tank Inspection	02/01/24	01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Ord Grove Tank Painting Interior and Exterior	01/01/25	12/31/34	487,000.00	120	4,058.33	-
Monterey	Ord Grove Anniversary Inspect	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	Pacific Meadows Comprehensive Tank Inspection	02/01/22	01/31/27	3,500.00	60	58.33	1,750.10
Monterey	Paseo Privado 1, Lower Comprehensive Tank Inspection	02/01/22	01/31/27	3,500.00	60	58.33	1,750.10
Monterey	Paseo Privado 2, Lower Comprehensive Tank Inspection	02/01/22	01/31/27	3,500.00	60	58.33	1,750.10
Monterey	Paseo Privado, Upper Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	671.71
Monterey	Paseo Privado, Upper Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	Pebble Beach 1 Comprehensive Tank Inspection	07/01/19	06/30/24	3,000.00	60	50.00	-
Monterey	Pebble Beach 1 Comprehensive Tank Inspection	02/01/24	01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Pebble Beach 2 Tank Painting Interior and Exterior	02/01/19	01/31/29	300,000.00	120	2,500.00	122,500.00
Monterey	Pebble Beach 2 Anniversary Inspect	05/01/21	04/30/26	3,300.00	60	55.00	880.00
Monterey	Pebble Beach 3 Tank Painting Interior and Exterior	01/01/14	12/31/23	103,344.97	120	861.21	-
Monterey	Pebble Beach 3 Comprehensive Tank Inspection	02/01/23	01/31/28	3,300.00	60	55.00	2,310.00
Monterey	Presidio 1 Tank Painting Interior and Exterior	02/01/19	01/31/29	300,000.00	120	2,500.00	122,500.00
Monterey	Presidio 1 Anniversary Inspect	05/01/21	04/30/26	3,300.00	60	55.00	880.00
Monterey	Presidio 1 Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	Presidio 2 Tank Painting Interior and Exterior	12/01/12	11/30/22	110,460.50	120	920.50	-
Monterey	Presidio 2 Tank Painting Interior and Exterior	05/01/13	04/30/23	148,883.57	120	1,240.70	-
Monterey	Presidio 2 Comprehensive Tank Inspection	02/01/23	01/31/28	3,300.00	60	55.00	2,310.00
Monterey	Quail Meadows Comprehensive Tank Inspection	07/01/19	06/30/24	3,000.00	60	50.00	-
Monterey	Quail Meadows Comprehensive Tank Inspection	02/01/24	01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Ralph Lane Comprehensive Tank Inspection	02/01/22	01/31/27	3,100.00	60	51.67	1,549.90
Monterey	Ranchitos 2 Tank Painting Interior and Exterior	12/01/21	11/30/31	323,206.00	120	2,693.38	223,550.54
Monterey	Ranchitos 2 Anniversary Inspect	10/01/22	09/30/27	3,200.00	60	53.33	1,600.10
Monterey	Rancho Fiesta, Lower Comprehensive Tank Inspection	07/01/19	06/30/24	3,000.00	60	50.00	-
Monterey	Rancho Fiesta, Lower Comprehensive Tank Inspection	02/01/24	01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Rancho Fiesta, Upper Comprehensive Tank Inspection	02/01/22	01/31/27	3,100.00	60	51.67	1,549.90
Monterey	Rimrock 3, Upper Comprehensive Tank Inspection	02/01/22	01/31/27	3,100.00	60	51.67	1,549.90
Monterey	Rio Vista 1 Comprehensive Tank Inspection	02/01/21	01/31/26	3,500.00	60	58.33	758.29
Monterey	Rio Vista 1 Tank Painting Interior and Exterior	03/01/26	02/29/36	430,500.00	120	3,587.50	-
Monterey	Rio Vista 1 Anniversary Inspect	02/01/27	01/31/32	3,500.00	60	58.33	-
Monterey	Rio Vista 2 Comprehensive Tank Inspection	02/01/22	01/31/27	3,100.00	60	51.67	1,549.90
Monterey	Rio Vista 2 Tank Painting Interior and Exterior	01/01/26	12/31/35	174,000.00	120	1,450.00	-
Monterey	Rio Vista 2 Anniversary Inspect	02/01/27	01/31/32	3,500.00	60	58.33	-
Monterey	Rio Vista 3 Comprehensive Tank Inspection	07/01/19	06/30/24	3,000.00	60	50.00	-
Monterey	Rio Vista 3 Comprehensive Tank Inspection	02/01/24	01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Rio Vista 3 Tank Painting Interior and Exterior	01/01/26	12/31/35	167,000.00	120	1,391.67	-
Monterey	Rio Vista 3 Anniversary Inspect	02/01/27	01/31/32	3,500.00	60	58.33	-
Monterey	Robles, Upper Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	671.71
Monterey	Robles, Upper Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	Robles, Lower Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	671.71
Monterey	Robles, Lower Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	Ryan Ranch Comprehensive Tank Inspection	02/01/22	01/31/27	3,800.00	60	63.33	1,900.10
Monterey	Segunda 1 Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	Segunda 2 Comprehensive Tank Inspection	02/01/23	01/31/28	3,300.00	60	55.00	2,310.00
Monterey	Spectacular Bid 1 Comprehensive Tank Inspection	02/01/23	01/31/28	3,300.00	60	55.00	2,310.00
Monterey	Spectacular Bid 2 Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	671.71
Monterey	Spectacular Bid 2 Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	Stirrup Tank Painting Interior and Exterior	04/01/18	03/31/28	175,092.65	120	1,459.11	56,905.29
Monterey	Stirrup Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	Tierra Grande, Lower Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	671.71
Monterey	Tierra Grande, Lower Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	Tierra Grande, Middle Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	671.71
Monterey	Tierra Grande, Middle Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	Tierra Grande, Upper Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	671.71
Monterey	Tierra Grande, Upper Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	Toyon 1, Lower Comprehensive Tank Inspection	07/01/19	06/30/24	3,000.00	60	50.00	-
Monterey	Toyon 1, Lower Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	671.71
Monterey	Toyon 1, Lower Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	Toyon 1, Upper Comprehensive Tank Inspection	02/01/24	01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Viejo Tank Painting Interior and Exterior	04/01/16	03/31/26	7,665.83	120	63.88	958.20
Monterey	Viejo Comprehensive Tank Inspection	02/01/22	01/31/27	3,800.00	60	63.33	1,900.10
Monterey	Vista Dorado Comprehensive Tank Inspection	02/01/22	01/31/27	3,100.00	60	51.67	1,549.90
Monterey	Walden, Lower Comprehensive Tank Inspection	02/01/22	01/31/27	3,100.00	60	51.67	1,549.90
Monterey	Walden, Lower Touch up Tank Painting Interior and Exterior	02/01/23	01/31/33	50,000.00	120	416.67	42,499.94
Monterey	Withers 3 Comprehensive Tank Inspection	07/01/19	06/30/24	3,000.00	60	50.00	-
Monterey	Withers 3 Comprehensive Tank Inspection	02/01/24	01/31/29	3,300.00	60	55.00	2,970.00
Monterey	Withers 4 Comprehensive Tank Inspection	07/01/19	06/30/24	3,000.00	60	50.00	-
Monterey	Withers 4 Comprehensive Tank Inspection	02/01/24	01/31/29	3,300.00	60	55.00	2,970.00
Monterey	York Road Comprehensive Tank Inspection	02/01/21	01/31/26	3,100.00	60	51.67	671.71
Monterey	York Road Comprehensive Tank Inspection	02/01/26	01/31/31	3,300.00	60	55.00	-
Monterey	MYER HYDRO Comprehensive Tank Inspection	02/01/23	01/31/28	4,000.00	60	66.67	2,799.94
Monterey	UP ESTREALLA D'ORO HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98

Monterey	CHUALAR HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Monterey	CAROLA HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Monterey	HILBY HYDRO 1 Comprehensive Tank Inspection	02/01/23	01/31/28	4,000.00	60	66.67	2,799.94
Monterey	HILBY HYDRO 2 Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Monterey	RANCHO MAR MONTE HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Monterey	UP TIERRA GRANDE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Monterey	UP LOS TULARES HYDRO Comprehensive Tank Inspection	02/01/23	01/31/28	4,000.00	60	66.67	2,799.94
Monterey	RALPH LANE HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Monterey	CORTE CORDILLERA HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Monterey	UP MARKHAM HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
	Monterey Total Amortization			12,491,909.31			5,846,499.24
Monterey ex Garrapata	Garrapata Tank InspecComprehensive Tank Inspectionon	05/01/13	04/30/23	26,615.99	120	221.80	-
Monterey ex Garrapata	Corral Tank InspecComprehensive Tank Inspectionon	02/01/21	01/31/26	3,000.00	60	50.00	650.00
Monterey ex Garrapata	Log Cabin Tank InspecComprehensive Tank Inspectionon	02/01/21	01/31/26	3,000.00	60	50.00	650.00
Monterey ex Garrapata	Garrapata Tank #1 InspecComprehensive Tank Inspectionon	02/01/22	01/31/27	3,100.00	60	51.67	1,549.90
Monterey ex Garrapata	Garrapata Tank #2 InspecComprehensive Tank Inspectionon	02/01/22	01/31/27	3,100.00	60	51.67	1,549.90
	Monterey ex Garrapata Total Amortization			38,815.99			4,399.80
Los Angeles	Angeles Mesa (Baldwin Hills) 3.7MG Tank Painting Interior and Exterior	01/01/13	12/31/22	44,240.00	120	368.67	-
Los Angeles	Angeles Mesa (Baldwin Hills) 3.7MG Tank Painting Interior and Exterior	07/01/26	06/30/31	208,811.39	60	3,480.19	-
Los Angeles	Bliss Canyon (Duarte) .3MG Tank Painting Interior and Exterior	05/01/13	04/30/23	16,192.09	120	134.93	-
Los Angeles	Bliss Canyon (Duarte) .3MG Comprehensive Tank Inspection	04/01/18	03/31/23	4,698.71	60	78.31	-
Los Angeles	Bliss Canyon (Duarte) .3MG Comprehensive Tank Inspection	02/27/20	02/26/25	3,400.00	60	56.67	113.34
Los Angeles	Bliss Canyon (Duarte) .3MG Comprehensive Tank Inspection	01/01/25	12/31/29	3,400.00	60	56.67	-
Los Angeles	Bliss Canyon (Duarte) .3MG Tank Painting Interior and Exterior	07/01/25	06/30/35	189,080.00	120	1,575.67	-
Los Angeles	Bliss Canyon (Duarte) .3MG Anniversary InspecComprehensive Tank Inspectionon	07/01/26	06/30/31	3,400.00	60	56.67	-
Los Angeles	Danfield Tank InspecComprehensive Tank Inspectionon Comprehensive Tank Inspection	04/01/18	03/31/23	7,350.00	60	122.50	-
Los Angeles	Danford (San Marino – Upper) 2.01MG Comprehensive Tank Inspection	07/02/20	07/01/25	2,254.00	60	37.57	225.42
Los Angeles	Danford (San Marino – Upper) 2.01MG Comprehensive Tank Inspection	07/01/25	06/30/30	2,254.00	60	37.57	-
Los Angeles	Fish Canyon (Duarte) .5MG Tank Painting Interior and Exterior	01/01/13	12/31/22	18,179.86	120	151.50	-
Los Angeles	Fish Canyon (Duarte) .5MG Comprehensive Tank Inspection	12/16/19	12/15/24	2,186.53	60	36.44	-
Los Angeles	Fish Canyon (Duarte) .5MG Comprehensive Tank Inspection	07/01/24	06/30/29	2,186.53	60	36.44	1,967.89
Los Angeles	Garth (Baldwin Hills) 1MG Tank Painting Interior and Exterior	05/01/13	04/30/23	35,773.01	120	298.11	-
Los Angeles	Garth (Baldwin Hills) 1MG Comprehensive Tank Inspection	04/14/21	04/13/26	3,492.70	60	58.21	873.15
Los Angeles	Garth (Baldwin Hills) 1MG Comprehensive Tank Inspection	07/01/26	06/30/31	3,492.70	60	58.21	-
Los Angeles	High Mesa (Duarte) .3 MG Tank Painting Interior and Exterior	01/01/13	12/31/22	77,857.04	120	648.81	-
Los Angeles	High Mesa (Duarte) .3 MG Comprehensive Tank Inspection	02/28/20	02/27/25	4,210.00	60	70.17	140.34
Los Angeles	High Mesa (Duarte) .3 MG Comprehensive Tank Inspection	07/01/25	06/30/30	4,210.00	60	70.17	-
Los Angeles	Homeland (Baldwin Hills) 1MG Tank Painting Interior and Exterior	01/01/13	12/31/22	20,980.00	120	174.83	-
Los Angeles	Homeland (Baldwin Hills) 1MG Comprehensive Tank Inspection	05/24/21	05/23/26	3,059.99	60	51.00	867.00
Los Angeles	Homeland (Baldwin Hills) 1MG Comprehensive Tank Inspection	07/01/26	06/30/31	3,059.99	60	51.00	-
Los Angeles	LaManda (San Marino – Upper) 1.6MG Tank Painting Interior and Exterior	04/01/18	03/31/28	215,797.12	120	1,798.31	70,134.09
Los Angeles	LaManda (San Marino – Upper) 1.6MG Comprehensive Tank Inspection	05/25/21	05/24/26	3,059.19	60	50.99	866.83
Los Angeles	LaManda (San Marino – Upper) 1.6MG Comprehensive Tank Inspection	06/01/26	05/31/31	3,059.19	60	50.99	-
Los Angeles	Lemon (Duarte) 1.5MG Comprehensive Tank Inspection	05/25/21	05/24/26	3,059.19	60	50.99	866.83
Los Angeles	Lemon (Duarte) 1.5MG Comprehensive Tank Inspection	07/01/26	06/30/31	3,059.19	60	50.99	-
Los Angeles	Longden (San Marino – Lower) 1.2MG Comprehensive Tank Inspection	02/04/20	02/03/25	7,516.53	60	125.28	125.28
Los Angeles	Longden (San Marino – Lower) 1.2MG Tank Painting Interior and Exterior	07/01/22	06/30/32	108,000.00	120	900.00	81,000.00
Los Angeles	Longden (San Marino – Lower) 1.2MG Anniversary InspecComprehensive Tank Inspectionon	07/01/23	06/30/28	3,900.00	60	65.00	2,730.00
Los Angeles	Mt Vernon (Baldwin Hills) 1.25MG Comprehensive Tank Inspection	07/02/20	07/01/25	2,622.00	60	43.70	262.20
Los Angeles	Mt Vernon (Baldwin Hills) 1.25MG Comprehensive Tank Inspection	07/01/26	06/30/31	2,622.00	60	43.70	-
Los Angeles	Oak Knoll (San Marino – Upper) 2.5MG Tank Painting Interior and Exterior	04/01/14	03/31/24	311,425.86	120	2,595.22	-
Los Angeles	Oak Knoll (San Marino – Upper) 2.5MG Comprehensive Tank Inspection	07/01/20	07/01/25	2,629.83	60	43.83	262.98
Los Angeles	Oak Knoll (San Marino – Upper) 2.5MG Comprehensive Tank Inspection	07/01/25	06/30/30	2,629.83	60	43.83	-
Los Angeles	Olympiad (Baldwin Hills) 1.25MG Comprehensive Tank Inspection	08/09/21	08/08/26	2,622.00	60	43.70	830.30
Los Angeles	Olympiad (Baldwin Hills) 1.25MG Comprehensive Tank Inspection	07/01/26	06/30/31	2,622.00	60	43.70	-
Los Angeles	Patton (San Marino) Comprehensive Tank Inspection	02/28/20	02/27/25	2,415.27	60	40.25	80.50
Los Angeles	Patton (San Marino) Comprehensive Tank Inspection	07/01/25	06/30/30	2,415.27	60	40.25	-
Los Angeles	Rosemead (San Marino – Lower) .75MG Comprehensive Tank Inspection	07/22/20	07/21/25	2,254.00	60	37.57	262.99
Los Angeles	Rosemead (San Marino – Lower) .75MG Comprehensive Tank Inspection	11/01/25	10/31/30	2,254.00	60	37.57	-
Los Angeles	Scott (Duarte) 1.5MG Comprehensive Tank Inspection	02/06/20	02/05/25	3,900.00	60	65.00	65.00
Los Angeles	Scott (Duarte) 1.5MG Tank Painting Interior and Exterior	07/01/21	06/30/31	14,580.00	120	121.50	9,477.00
Los Angeles	Scott (Duarte) 1.5MG Anniversary InspecComprehensive Tank Inspectionon	07/01/22	06/30/27	3,900.00	60	65.00	1,950.00
Los Angeles	Spinks (Duarte) 1MG Comprehensive Tank Inspection	03/23/20	03/22/25	9,937.20	60	165.62	496.86
Los Angeles	Spinks (Duarte) 1MG Tank Painting Interior and Exterior	07/01/21	06/30/31	27,000.00	120	225.00	17,550.00
Los Angeles	Spinks (Duarte) 1MG Anniversary InspecComprehensive Tank Inspectionon	07/01/22	06/30/27	3,900.00	60	65.00	1,950.00
Los Angeles	Starpine (Duarte) .34MG Tank Painting Interior and Exterior	01/01/13	12/31/22	113,156.34	120	942.97	-
Los Angeles	Starpine (Duarte) .34MG Comprehensive Tank Inspection	08/06/20	08/05/25	2,254.00	60	37.57	262.99
Los Angeles	Starpine (Duarte) .34MG Comprehensive Tank Inspection	07/01/25	06/30/30	2,254.00	60	37.57	-
Los Angeles	Vinyard (Duarte) .35MG Comprehensive Tank Inspection	07/01/24	06/30/29	4,480.00	60	74.67	4,031.98
Los Angeles	East Pasadena Tank #1 .750 MG Comprehensive Tank Inspection	03/01/23	02/29/28	3,000.00	60	50.00	2,100.00
Los Angeles	East Pasadena Tank #1 .750 MG Tank Painting Interior and Exterior	03/01/23	02/28/33	100,000.00	120	833.33	85,000.06
Los Angeles	East Pasadena Tank #1 .750 MG Anniversary InspecComprehensive Tank Inspectionon	03/01/24	02/28/29	3,000.00	60	50.00	2,700.00
Los Angeles	East Pasadena Tank #2A .175 MG Comprehensive Tank Inspection	03/01/23	02/29/28	2,500.00	60	41.67	1,749.94
Los Angeles	East Pasadena Tank #2A .175 MG Tank Painting Interior and Exterior	03/01/23	02/28/33	75,000.00	120	625.00	63,750.00
Los Angeles	East Pasadena Tank #2A .175 MG Anniversary InspecComprehensive Tank Inspectionon	03/01/24	02/28/29	2,500.00	60	41.67	2,249.98
Los Angeles	East Pasadena Tank #2B .175 MG Comprehensive Tank Inspection	03/01/23	02/29/28	2,500.00	60	41.67	1,749.94
Los Angeles	East Pasadena Tank #2B .175 MG Tank Painting Interior and Exterior	03/01/23	02/28/33	75,000.00	120	625.00	63,750.00
Los Angeles	East Pasadena Tank #2B .175 MG Anniversary InspecComprehensive Tank Inspectionon	03/01/24	02/28/29	2,500.00	60	41.67	2,249.98
Los Angeles	MT VERNON HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
	Los Angeles Total Amortization			1,803,092.55			426,292.85
Ventura	Deer Ridge Comprehensive Tank Inspection	04/01/20	03/31/25	5,000.00	60	83.33	249.99
Ventura	Deer Ridge Comprehensive Tank Inspection	04/01/25	03/31/30	5,000.00	60	83.33	-
Ventura	Dos Vientos IIA Comprehensive Tank Inspection	08/17/18	08/16/23	4,160.00	60	69.33	-
Ventura	Dos Vientos IIA Comprehensive Tank Inspection	08/01/23	07/31/28	4,320.00	60	72.00	3,024.00
Ventura	Dos Vientos IIB Comprehensive Tank Inspection	08/17/18	08/16/23	4,493.00	60	74.88	-
Ventura	Dos Vientos IIB Comprehensive Tank Inspection	08/01/23	07/31/28	5,011.00	60	83.52	3,507.64
Ventura	Dos Vientos IIII Comprehensive Tank Inspection	08/16/18	08/15/23	4,852.00	60	80.87	-
Ventura	Dos Vientos IIII Comprehensive Tank Inspection	08/01/23	07/31/28	5,813.00	60	96.88	4,069.16
Ventura	Greenridge Comprehensive Tank Inspection	08/14/18	08/13/23	3,700.00	60	61.67	-
Ventura	Greenridge Comprehensive Tank Inspection	08/01/23	07/31/28	4,500.00	60	75.00	3,150.00
Ventura	Industrial Park 1 Comprehensive Tank Inspection	07/01/20	06/30/25	5,000.00	60	83.33	499.98
Ventura	Industrial Park 1 Tank Painting Interior and Exterior	01/01/26	12/31/35	420,000.00	120	3,500.00	-
Ventura	Industrial Park 1 Anniversary InspecComprehensive Tank Inspectionon	07/01/27	06/30/32	5,000.00	60	83.33	-
Ventura	Industrial Park 2 Comprehensive Tank Inspection	07/01/20	06/30/25	5,690.00	60	94.83	568.98
Ventura	Industrial Park 2 Comprehensive Tank Inspection	07/01/25	06/30/30	5,690.00	60	94.83	-
Ventura	Janns Tank Painting Interior and Exterior	12/01/15	11/30/25	889,384.70	120	7,411.54	81,526.94
Ventura	Janns Tank Painting Interior and Exterior	07/01/16	06/30/26	1,024,399.00	120	8,536.66	153,659.88

Ventura	Janss Anniversary InspecComprehensive Tank Inspectionon	08/15/18	08/14/23	2,100.00	60	35.00	-
Ventura	Janss Comprehensive Tank Inspection	07/01/26	06/30/31	4,640.00	60	77.33	-
Ventura	Las Posas #1 Tank Painting Interior and Exterior	03/01/12	02/28/22	198,329.20	120	1,652.74	-
Ventura	Las Posas #1 Comprehensive Tank Inspection	08/01/18	07/31/23	3,700.00	60	61.67	-
Ventura	Las Posas #1 Comprehensive Tank Inspection	08/01/23	07/31/28	5,000.00	60	83.33	3,500.06
Ventura	Las Posas #2 Comprehensive Tank Inspection	08/21/18	08/20/23	3,900.00	60	65.00	-
Ventura	Las Posas #2 Comprehensive Tank Inspection	01/21/23	01/20/28	3,900.00	60	65.00	2,730.00
Ventura	Las Posas #2 Tank Painting Interior and Exterior	04/01/23	03/31/33	170,000.00	120	1,416.67	144,499.94
Ventura	Las Posas #2 Anniversary InspecComprehensive Tank Inspectionon	08/01/24	07/31/29	4,000.00	60	66.67	3,599.98
Ventura	Los Robles #1 Tank Painting Interior and Exterior	07/01/14	06/30/24	42,000.00	120	350.00	-
Ventura	Los Robles #1 ?	10/19/19	10/18/24	2,219.00	60	36.98	-
Ventura	Los Robles #1 Comprehensive Tank Inspection	05/01/24	04/30/29	3,700.00	60	61.67	3,329.98
Ventura	Los Robles #2 Comprehensive Tank Inspection	08/20/18	08/19/23	3,700.00	60	61.67	-
Ventura	Los Robles #2 Comprehensive Tank Inspection	08/20/24	08/19/29	3,700.00	60	61.67	3,329.98
Ventura	Moorpark Comprehensive Tank Inspection	07/01/19	06/30/24	4,320.00	60	72.00	-
Ventura	Moorpark Comprehensive Tank Inspection	07/01/24	06/30/29	4,320.00	60	72.00	3,888.00
Ventura	Orbis Tank Painting Interior and Exterior	04/01/12	03/31/22	236,900.00	120	1,974.17	-
Ventura	Orbis Comprehensive Tank Inspection	02/01/19	01/31/24	4,480.00	60	74.67	-
Ventura	Orbis Comprehensive Tank Inspection	02/01/24	01/31/29	4,480.00	60	74.67	4,031.98
Ventura	Pace Comprehensive Tank Inspection	09/01/19	08/31/24	3,900.00	60	65.00	-
Ventura	Pace Comprehensive Tank Inspection	09/01/24	08/31/29	3,900.00	60	65.00	3,510.00
Ventura	Potrero #1 Comprehensive Tank Inspection	08/15/18	08/14/23	3,900.00	60	65.00	-
Ventura	Potrero #1 Comprehensive Tank Inspection	08/01/23	07/31/28	4,000.00	60	66.67	2,799.94
Ventura	Potrero #2 Comprehensive Tank Inspection	05/01/20	04/30/25	4,320.00	60	72.00	288.00
Ventura	Potrero #2 Comprehensive Tank Inspection	05/01/25	04/30/30	4,320.00	60	72.00	-
Ventura	Shopping Center #2 Comprehensive Tank Inspection	08/14/18	08/13/23	4,200.00	60	70.00	-
Ventura	Shopping Center #2 Comprehensive Tank Inspection	08/01/23	07/31/28	4,480.00	60	74.67	3,135.94
Ventura	White Stallion Comprehensive Tank Inspection	08/14/18	08/13/23	3,400.00	60	56.67	-
Ventura	White Stallion Comprehensive Tank Inspection	08/01/23	07/31/28	3,500.00	60	58.33	2,450.06
Ventura	Wildwood Tank Painting Interior and Exterior	04/01/12	03/31/22	30,016.29	120	250.14	-
Ventura	Wildwood Tank Painting Interior and Exterior	03/01/14	02/29/24	276,920.11	120	2,307.67	-
Ventura	Wildwood Comprehensive Tank Inspection	04/01/20	03/31/25	4,640.00	60	77.33	231.99
Ventura	Wildwood Comprehensive Tank Inspection	04/01/25	03/31/30	4,640.00	60	77.33	-
Ventura	RIO PLAZA HYDRO 1 Comprehensive Tank Inspection	02/01/24	01/31/29	5,000.00	60	83.33	4,500.02
Ventura	RIO PLAZA HYDRO 2 Comprehensive Tank Inspection	02/01/24	01/31/29	5,000.00	60	83.33	4,500.02
	Ventura Total Amortization			3,473,537.30			440,582.46
Sacramento	Cook Riolo Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,271.20	60	54.52	817.80
Sacramento	Cook Riolo Tank Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	Countryside Backwash Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,759.00	60	62.65	939.75
Sacramento	Countryside Backwash Tank Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	Countryside TP Finished Water ENG Comprehensive Tank Inspection?	04/01/18	03/31/23	3,383.09	60	56.38	-
Sacramento	Countryside TP Finished Water	06/01/20	05/31/30	1,169,646.96	120	9,747.06	633,558.90
Sacramento	Countryside TP Finished Water Anniversary InspecComprehensive Tank Inspectionon	02/01/21	01/31/26	2,642.00	60	44.03	572.39
Sacramento	Countryside TP Finished Water Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	Dunnigan Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,099.00	60	51.65	774.75
Sacramento	Dunnigan Tank Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	Island View TP Backwash Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,099.00	60	51.65	774.75
Sacramento	Island View TP Backwash Tank Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	Island View TP Storage Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,454.40	60	57.57	863.55
Sacramento	Island View TP Storage Tank Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	Isleton 5th St Backwash Supply Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	Isleton 5th St Backwash Tank Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	Isleton 5th St Storage Tank Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	Isleton Backwash Comprehensive Tank Inspection	04/01/21	03/31/26	2,592.34	60	43.21	648.15
Sacramento	Isleton Recovery Comprehensive Tank Inspection	04/01/21	03/31/26	3,135.44	60	52.26	783.90
Sacramento	Isleton Treated Water Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,545.40	60	59.09	886.35
Sacramento	Lincoln Oaks Tank Comprehensive Tank Inspection	07/01/22	06/30/27	4,300.00	60	71.67	2,149.90
Sacramento	Mather Comprehensive Tank Inspection	04/01/18	03/31/23	9,163.00	60	152.72	-
Sacramento	Mather Tank Painting Interior and Exterior	12/01/18	11/30/28	1,247,530.68	120	10,396.09	488,616.23
Sacramento	Mather Anniversary InspecComprehensive Tank Inspectionon	02/01/21	01/31/26	4,267.00	60	71.12	924.56
Sacramento	Mather Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	Parksite 1 Tank Painting Interior and Exterior	01/01/20	12/31/29	264,778.36	120	2,206.49	132,389.40
Sacramento	Parksite 1 Anniversary InspecComprehensive Tank Inspectionon	02/01/21	01/31/26	2,642.00	60	44.03	572.39
Sacramento	Parksite 1 Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	Parksite 2 Comprehensive Tank Inspection	04/01/18	03/31/23	3,607.78	60	60.13	-
Sacramento	Parksite 2 Tank Painting Interior and Exterior	06/01/20	05/31/30	704,213.15	120	5,868.44	381,448.60
Sacramento	Parksite 2 Anniversary InspecComprehensive Tank Inspectionon	02/01/21	01/31/26	2,642.00	60	44.03	572.39
Sacramento	Parksite 2 Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	Parksite Backwash No. 1 Comprehensive Tank Inspection	04/01/21	03/31/26	3,099.00	60	51.65	774.75
Sacramento	Parksite Backwash No. 2 Comprehensive Tank Inspection	04/01/21	03/31/26	3,098.80	60	51.65	774.75
Sacramento	Parksite Backwash No. 2 Tank Painting Interior and Exterior	01/01/22	12/31/31	300,000.00	120	2,500.00	225,000.00
Sacramento	Parksite Backwash No. 2 Anniversary InspecComprehensive Tank Inspectionon	07/01/23	06/30/28	4,300.00	60	71.67	3,009.94
Sacramento	Parksite Backwash Recovery No. 1 Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	Rose Parade Backwash Comprehensive Tank Inspection	07/01/22	06/30/27	4,300.00	60	71.67	2,149.90
Sacramento	Rose Parade Treatment Comprehensive Tank Inspection	07/01/23	06/30/28	4,300.00	60	71.67	3,009.94
Sacramento	Rose Parade Treatment Comprehensive Tank Inspection	12/01/18	11/30/23	5,100.00	60	85.00	-
Sacramento	Roseville Road Comprehensive Tank Inspection	04/01/18	03/31/23	4,163.69	60	69.39	-
Sacramento	Roseville Road Comprehensive Tank Inspection	07/01/22	06/30/27	4,300.00	60	71.67	2,149.90
Sacramento	Security Park Tank #1 Comprehensive Tank Inspection	04/01/18	03/31/23	11,455.88	60	190.93	-
Sacramento	Security Park Tank #1 Comprehensive Tank Inspection	07/01/22	06/30/27	4,300.00	60	71.67	2,149.90
Sacramento	Vintage Backwash Tank Comprehensive Tank Inspection	04/01/21	03/31/26	3,554.40	60	59.24	888.60
Sacramento	Vintage Backwash Tank Tank Painting Interior and Exterior	06/01/22	05/31/32	400,000.00	120	3,333.33	300,000.10
Sacramento	Vintage Backwash Tank Anniversary InspecComprehensive Tank Inspectionon	07/01/23	06/30/28	4,300.00	60	71.67	3,009.94
Sacramento	Vintage South Tank Tank Painting Interior and Exterior	08/01/16	07/31/26	456,376.96	120	3,803.14	72,259.66
Sacramento	Vintage TP Finished Water Tank Comprehensive Tank Inspection	07/01/23	06/30/28	4,300.00	60	71.67	3,009.94
Sacramento	Vintage TP Finished Water Tank Tank Painting Interior and Exterior	07/01/24	06/30/34	831,000.00	120	6,925.00	789,450.00
Sacramento	Vintage TP Finished Water Tank Anniversary InspecComprehensive Tank Inspectionon	07/01/25	06/30/30	4,300.00	60	71.67	-
Sacramento	Walerga Tank Comprehensive Tank Inspection	04/01/21	03/31/26	4,267.00	60	71.12	1,066.80
Sacramento	Walerga Tank Comprehensive Tank Inspection	07/01/26	06/30/31	4,300.00	60	71.67	-
Sacramento	FAIRLAKE 2 HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	WYDA HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	ANDREA 2 HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	BILLY HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	COLON HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	COOK HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	DAVID HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	EAGLE RIDGE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-

Sacramento	ELVERTA HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	JULIO HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	N LOOP HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	PALMERSON HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	RHINE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	TWIN TRAILS HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	VANDERBERG HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	WAGON HDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	WATTA HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	DUNNIGAN HYDRO 1 Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	DUNNIGAN HYDRO 2 Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	DUNNIGAN WL 2 HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	FRUITRIDGE BWT HYDRO 1 Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	FRUITRIDGE BWT HYDRO 2 Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	FRUITRIDGE WL 10 HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	FRUITRIDGE WL 13 HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	FRUITRIDGE WL 14 HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	FRUITRIDGE WL 17 HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	FRUITRIDGE WL 18 HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	FRUITRIDGE WL 19 HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	FRUITRIDGE WL 20 HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	FRUITRIDGE WL 3 HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	FRUITRIDGE WL 4 HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	FRUITRIDGE WL 5 HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	FRUITRIDGE WL 6 HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	FRUITRIDGE WL 7 HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	FRUITRIDGE WL 8 HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	FRUITRIDGE WL 9 HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	ISLETON H STREET HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	OXBOW 1 HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	ISLETON WL 3 HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	CARRIAGE HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	CHERBOURG HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	DALY HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	HEMLOCK HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	LAURL HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	LINDA HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	OAK FOREST HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	ROSEVILLE HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	RUSHMORE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	SUMMERPLACE HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	TWIN P HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	VAN MAREN HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	BRIGGS HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	CONRAD HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	ELSE HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	LIPI HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	ROCKHURST HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	SKY PPARKWAY HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	SOURTHGATE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	STOCKER HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	VINTAGE 1 HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	CALDERA HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	TILLY HO 1 HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	WILDROSE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	WSTP 1 HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	BTR HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	CHETT HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	CENTRUY HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	COLLG HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	FOLSOM HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	GOULD HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	MALAG HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	OAKEN BUCKET HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	PTREY HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	ROCKING HAM HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	ROUGE HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	SALMON HDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	SWANS WL HDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	WHITE WL HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	CENTRAL HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	WALNUT GROVE 3 HYDRO Comprehensive Tank Inspection	02/01/28	01/31/33	4,000.00	60	66.67	-
Sacramento	WALNUT GROVE WL 1 HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Sacramento	MEADOWBROOK WL 4 HYDRO Comprehensive Tank Inspection	02/01/25	01/31/30	4,000.00	60	66.67	-
Sacramento	MEADOWBROOK WL 5 HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	MEADOWBROOK WL 6 HYDRO Comprehensive Tank Inspection	02/01/27	01/31/32	4,000.00	60	66.67	-
Sacramento	405,000 Reservoir InspecComprehensive Tank Inspectionon	07/01/24	06/30/29	4,300.00	60	71.67	3,869.98
Sacramento	40K @ 420 InspecComprehensive Tank Inspectionon	08/01/21	07/31/26	2,590.80	60	43.18	820.42
Sacramento	420 Reservoir InspecComprehensive Tank Inspectionon	08/01/21	07/31/26	3,454.40	60	57.57	1,093.83
Sacramento	437 Reservoir InspecComprehensive Tank Inspectionon	08/01/21	07/31/26	3,454.40	60	57.57	1,093.83
Sacramento	Cedar Ridge Tank InspecComprehensive Tank Inspectionon	07/01/24	06/30/29	4,300.00	60	71.67	3,869.98
Sacramento	Coarsegold Tank 1 InspecComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	Coarsegold Tank 2 InspecComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	Contact Reservoir InspecComprehensive Tank Inspectionon	07/01/24	06/30/29	4,300.00	60	71.67	3,869.98
Sacramento	Courtney Tank 1 InspecComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	Courtney Tank 2 InspecComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	Falls Tank InspecComprehensive Tank Inspectionon	07/01/24	06/30/29	4,300.00	60	71.67	3,869.98
Sacramento	FRTP BWT InspecComprehensive Tank Inspectionon	08/01/21	07/31/26	2,590.80	60	43.18	820.42
Sacramento	FRTP Tank 1 InspecComprehensive Tank Inspectionon	08/01/21	07/31/26	3,454.40	60	57.57	1,093.83
Sacramento	FRTP Tank 2 InspecComprehensive Tank Inspectionon	08/01/21	07/31/26	3,454.40	60	57.57	1,093.83
Sacramento	Goldside Reservoir InspecComprehensive Tank Inspectionon	11/01/21	10/31/26	3,454.40	60	57.57	1,266.54
Sacramento	H Line Tank InspecComprehensive Tank Inspectionon	07/01/24	06/30/29	4,300.00	60	71.67	3,869.98
Sacramento	Pines Tank 1 InspecComprehensive Tank Inspectionon	07/01/24	06/30/29	4,300.00	60	71.67	3,869.98
Sacramento	Pines Tank 2 InspecComprehensive Tank Inspectionon	07/01/24	06/30/29	4,300.00	60	71.67	3,869.98
Sacramento	Quail Meadows Tank (QM Tank) InspecComprehensive Tank Inspectionon	08/01/21	07/31/26	3,454.40	60	57.57	1,093.83
Sacramento	Raymond TP #1 InspecComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	Raymond TP #2 InspecComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35

Sacramento	Raymond TP BWT InspeComprehensive Tank Inspectionon	08/01/21	07/31/26	2,590.80	60	43.18	820.42
Sacramento	Raymond TP Influent Blending Tank InspeComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	Raymond TP Sludge Tank InspeComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	Ridgeline Tank InspeComprehensive Tank Inspectionon	07/01/24	06/30/29	4,300.00	60	71.67	3,869.98
Sacramento	Site 10 Tank InspeComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	Site 9 - Tank 1 InspeComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	Site 9 - Tank 2 InspeComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	SLWTP BWT InspeComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	SLWTP Tank 1 InspeComprehensive Tank Inspectionon	08/01/21	07/31/26	3,454.40	60	57.57	1,093.83
Sacramento	SLWTP Tank 2 InspeComprehensive Tank Inspectionon	08/01/21	07/31/26	3,454.40	60	57.57	1,093.83
Sacramento	Sutton Tank InspeComprehensive Tank Inspectionon	09/01/21	08/31/26	3,098.80	60	51.65	1,033.00
Sacramento	Vista Heights 1 InspeComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	Vista Heights 2 InspeComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	Vista Heights 3 InspeComprehensive Tank Inspectionon	08/01/21	07/31/26	3,098.80	60	51.65	981.35
Sacramento	GOLDSIDE SUTT HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	HOBST HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	SHILO HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	SIERRA LAKE HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	VH HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento	RAYMOND HYDRO Comprehensive Tank Inspection	02/01/26	01/31/31	4,000.00	60	66.67	-
Sacramento Total Amortization				6,040,875.93			3,175,295.24
Larkfield	Larkfield Tank Study 2017 seismic study	08/01/17	07/31/27	135,396.00	120	1,128.30	34,977.30
Larkfield	Lower Wikiup (1) Tank Painting Interior and Exterior	10/01/22	09/30/32	114,445.63	120	953.71	85,834.33
Larkfield	Lower Wikiup (1) Anniversary InspeComprehensive Tank Inspectionon	10/01/23	09/30/28	4,300.00	60	71.67	3,009.94
Larkfield	Lower Wikiup (2) Comprehensive Tank Inspection	07/01/22	06/30/27	4,300.00	60	71.67	2,149.90
Larkfield	North Wikiup (1) Tank Painting Interior and Exterior	01/01/14	12/31/23	164,868.94	120	1,373.91	-
Larkfield	North Wikiup (1) Comprehensive Tank Inspection	07/01/22	06/30/27	4,300.00	60	71.67	2,149.90
Larkfield	North Wikiup (2) Comprehensive Tank Inspection	07/01/22	06/30/27	4,300.00	60	71.67	2,149.90
Larkfield	Upper Wikiup (2) Comprehensive Tank Inspection	07/01/22	06/30/27	4,300.00	60	71.67	2,149.90
Larkfield	N WIKIUP HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Larkfield	UP WIKIUP HYDRO Comprehensive Tank Inspection	02/01/24	01/31/29	4,000.00	60	66.67	3,599.98
Larkfield Total Amortization				444,210.57			139,621.13
TOTAL				25,079,452.35			10,570,556.35

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment B-6 For Settlement

Planning Studies and Mapping

Planning Studies (Capitalized)				
District	Description	2024	2025	2026
Corporate	Fleet Electrification Study	\$152,000		
CA-Corporate		\$152,000	\$0	\$0
San Diego	Urban Water Management Plan (1)		\$10,500	\$30,800
	Water Infrastructure Act Risk & Resiliency Assessment (1)		\$42,000	
	CPS (1) include seismic in CPS for 2 tanks	\$140,800		
	Recycled Water Use Study	\$200,000		
	Alternative Source of Supply Study-3000534058 Mott McDonald	\$126,000		
San Diego Total		\$466,800	\$52,500	\$30,800
Los Angeles	Urban Water Management Plan (4)		\$15,000	\$57,000
	Water Infrastructure Act Risk & Resiliency Assessment (6)		\$44,100	\$77,700
	CPS (including Bellflower)	\$489,500		
	Wildfire Risk Assessment and Emergency Plan			
	Tank Seismic Assessments			
	Well Master Plan			
Los Angeles Total		\$489,500	\$59,100	\$134,700
Ventura	Urban Water Management Plan (1)		\$10,000	\$40,000
	Water Infrastructure Act Risk & Resiliency Assessment (1)		\$50,400	
	CPS (including Warring)	\$364,100		
	Turnout PRV Hydropower Study		\$125,000	
	Wildfire Risk Assessment and Emergency Plan			
	Water Storage Tank Seismic Study			
	SCADA Master Plan			
	Integrated Water Supply (IWS) Master Plan			
	Solar Power Study at Tank Sites			
	Turnout PRV Hydropower Study			
	CMWD Peak Supply Study			
Ventura Total		\$364,100	\$185,400	\$40,000
Sacramento	Urban Water Management Plan (7) only required systems included		\$26,000	\$107,000
	Water Infrastructure Act Risk & Resiliency Assessment (13)		\$155,000	\$250,000
	CPS (19- including Bass Lake)	\$629,255		
	Wildfire Risk Assessment and Emergency Plan			
Sacramento Total		\$629,255	\$181,000	\$357,000
Larkfield	Water Infrastructure Act Risk & Resiliency Assessment (1)			\$35,500
	CPS	\$111,045		
	Integrated Water Supply (IWS)	\$200,000		
	Wildfire Risk Assessment and Emergency Plan			
Larkfield Total		\$311,045	\$0	\$35,500
Monterey	Urban Water Management Plan (1)		\$20,000	\$66,000
	Water Infrastructure Act Risk & Resiliency Assessment (1)	\$70,000		
	CPS (7)	\$583,800		
	WW CPS (8)	\$100,000	\$100,000	
	Tank Seismic Assesments		\$500,000	\$500,000
	Wildfire Risk Assessment and Emergency Plan			
Monterey Total		\$753,800	\$620,000	\$566,000
Total Planning Studies		\$3,166,500	\$1,098,000	\$1,164,000

System Maps Costs (Expensed)

District	Description	2024	2025	2026
San Diego	Maintenance of System Maps	\$25,000	\$25,000	\$25,000
Los Angeles	Maintenance of System Maps	\$37,000	\$37,000	\$37,000
Ventura	Maintenance of System Maps	\$28,500	\$28,500	\$28,500
Sacramento	Maintenance of System Maps	\$82,500	\$82,500	\$82,500
Larkfield	Maintenance of System Maps	\$3,800	\$3,800	\$3,800
Monterey	Maintenance of System Maps	\$60,000	\$60,000	\$60,000
Total System Maps		\$236,800	\$236,800	\$236,800

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment C-1 For Settlement

Depreciation Rates

California American Water
2022 General Rate Case
Settlement Charts for Depreciation Rates

Unique Identifier	District #	District Name	Power Plant Subaccount	Power Plant Subaccount Description	CAW Depreciation Rate - Updated App	Cal Advocate Depreciation Rate	Settlement Depreciation Rate
1501-301000	1501	CAW Corporate	301000	Organization	2.57%	2.14%	2.57%
1501-304500	1501	CAW Corporate	304500	Struct & Imp-General	2.57%	2.14%	2.57%
1501-304510	1501	CAW Corporate	304510	Struct & Imp-Cap Lease	0.00%	0.00%	0.00%
1501-304620	1501	CAW Corporate	304620	Struct & Imp-Leasehold	0.00%	0.00%	0.00%
1501-307000	1501	CAW Corporate	307000	Wells & Springs	2.67%	3.01%	2.67%
1501-333000	1501	CAW Corporate	333000	Services	2.83%	2.41%	2.83%
1501-339600	1501	CAW Corporate	339600	Other P/E-CPS	0.00%	-1.10%	0.00%
1501-340100	1501	CAW Corporate	340100	Office Furniture & Equip	5.26%	4.32%	5.26%
1501-340200	1501	CAW Corporate	340200	Comp & Periph Equip	14.57%	7.79%	14.57%
1501-340300	1501	CAW Corporate	340300	Computer Software	8.89%	14.36%	8.89%
1501-340310	1501	CAW Corporate	340310	Comp Software Mainframe	8.37%	5.49%	8.37%
1501-340500	1501	CAW Corporate	340500	Other Office Equipment	8.99%	5.29%	8.99%
1501-341100	1501	CAW Corporate	341100	Trans Equip Lt Duty Trks	8.41%	0.21%	8.41%
1501-341200	1501	CAW Corporate	341200	Trans Equip Hvy Duty Trks	0.00%	0.00%	0.00%
1501-341300	1501	CAW Corporate	341300	Trans Equip Autos	0.00%	0.00%	0.00%
1501-341400	1501	CAW Corporate	341400	Trans Equip Other	12.06%	12.06%	12.06%
1501-343000	1501	CAW Corporate	343000	Tools,Shop,Garage Equip	5.09%	0.83%	5.09%
1501-346100	1501	CAW Corporate	346100	Comm Equip Non-Telephone	0.00%	0.00%	0.00%
1501-346200	1501	CAW Corporate	346200	Comm Equip Telephone	13.07%	5.18%	13.07%
1501-347000	1501	CAW Corporate	347000	Misc Equipment	7.26%	4.74%	7.26%
1501-348000	1501	CAW Corporate	348000	Other Tangible Property	0.00%	0.00%	0.00%
1501-304600	1501	CAW Corporate	304600	Struct & Imp-Offices	0.00%	0.00%	0.00%
1501-311540	1501	CAW Corporate	311540	Pumping Equipment TD	3.94%	3.94%	3.94%
1501-339500	1501	CAW Corporate	339500	Other P/E-TD	6.25%	0.77%	6.25%
1501-339100	1501	CAW Corporate	339100	Other P/E-Intangible	0.99%	0.99%	0.99%
1501-303200	1501	CAW Corporate	303200	Land & Land Rights-Supply	0.00%	0.00%	0.00%
1501-304100	1501	CAW Corporate	304100	Struct & Imp-Supply	2.46%	2.73%	2.46%
1501-330000	1501	CAW Corporate	330000	Dist Reservoirs & Standpipes	1.62%	1.39%	1.62%
1501-331001	1501	CAW Corporate	331001	T&D Mains	2.01%	1.89%	2.01%
1501-334100	1501	CAW Corporate	334100	Meters	5.72%	4.91%	5.72%
1501-335000	1501	CAW Corporate	335000	Hydrants	2.57%	2.29%	2.57%
1501-339300	1501	CAW Corporate	339300	Other P/E-Treatment	9.38%	9.38%	9.38%
1501-311500	1501	CAW Corporate	311500	Pump Eqp Other	4.67%	4.13%	4.67%
1501-303502	1501	CAW Corporate	303502	Water Rights	0.00%	0.00%	0.00%
1501-349000	1501	CAW Corporate	349000	Acquisition Accum Reserve Balance	0.00%	0.00%	0.00%
1501-330200	1501	CAW Corporate	330200	Ground Level Tanks	1.65%	2.74%	1.65%
1501-310000	1501	CAW Corporate	310000	Power Generation Equip	0.00%	0.00%	0.00%
1501-311200	1501	CAW Corporate	311200	Pump Eqp Electric	0.00%	0.00%	0.00%
1501-320100	1501	CAW Corporate	320100	WT Equip Non-Media	0.00%	0.00%	0.00%
1501-320193	1501	CAW Corporate	320193	WT Equip Chemical Feed	0.00%	0.00%	0.00%
1501-331100	1501	CAW Corporate	331100	TD Mains 4in & Less	0.00%	0.00%	0.00%
1501-331200	1501	CAW Corporate	331200	TD Mains 6in to 8in	0.00%	0.00%	0.00%
1501-331300	1501	CAW Corporate	331300	TD Mains 10in to 16in	0.00%	0.00%	0.00%
1530-301000	1530	San Diego County District	301000	Organization	0.00%	0.00%	0.00%
1530-303200	1530	San Diego County District	303200	Land & Land Rights-Supply	0.00%	0.00%	0.00%
1530-303300	1530	San Diego County District	303300	Land & Land Rights-Pumping	0.00%	0.00%	0.00%
1530-303500	1530	San Diego County District	303500	Land & Land Rights-T&D	0.00%	0.00%	0.00%
1530-303600	1530	San Diego County District	303600	Land & Land Rights-General	0.00%	0.00%	0.00%
1530-304200	1530	San Diego County District	304200	Struct & Imp-Pumping	0.00%	0.00%	0.00%
1530-304300	1530	San Diego County District	304300	Struct & Imp-Treatment	0.00%	0.00%	0.00%
1530-304400	1530	San Diego County District	304400	Struct & Imp-T&D	0.00%	2.65%	0.00%
1530-304500	1530	San Diego County District	304500	Struct & Imp-General	2.57%	4.03%	2.57%
1530-304600	1530	San Diego County District	304600	Struct & Imp-Offices	5.54%	4.45%	5.54%
1530-304700	1530	San Diego County District	304700	Struct & Imp-Store,Shop,Gar	3.87%	0.00%	3.87%
1530-304800	1530	San Diego County District	304800	Struct & Imp-Misc	0.00%	0.00%	0.00%
1530-309000	1530	San Diego County District	309000	Supply Mains	0.00%	0.00%	0.00%
1530-310000	1530	San Diego County District	310000	Power Generation Equip	0.00%	0.00%	0.00%
1530-311200	1530	San Diego County District	311200	Pump Eqp Electric	0.97%	0.49%	0.97%
1530-311500	1530	San Diego County District	311500	Pump Eqp Other	0.00%	0.00%	0.00%
1530-311540	1530	San Diego County District	311540	Pumping Equipment TD	0.00%	0.00%	0.00%
1530-320100	1530	San Diego County District	320100	WT Equip Non-Media	0.35%	0.00%	0.35%
1530-330000	1530	San Diego County District	330000	Dist Reservoirs & Standpipes	1.77%	2.36%	1.77%
1530-330003	1530	San Diego County District	330003	Tank Repainting	0.00%	0.00%	0.00%
1530-330200	1530	San Diego County District	330200	Ground Level Tanks	0.00%	0.00%	0.00%
1530-331100	1530	San Diego County District	331100	TD Mains 4in & Less	2.09%	1.72%	2.09%
1530-331200	1530	San Diego County District	331200	TD Mains 6in to 8in	2.10%	1.62%	2.10%
1530-331300	1530	San Diego County District	331300	TD Mains 10in to 16in	2.13%	1.74%	2.13%
1530-331400	1530	San Diego County District	331400	TD Mains 18in & Grtr	2.03%	1.75%	2.03%
1530-333000	1530	San Diego County District	333000	Services	3.03%	2.53%	3.03%
1530-334100	1530	San Diego County District	334100	Meters	6.46%	4.97%	6.46%
1530-334200	1530	San Diego County District	334200	Meter Installations	3.92%	-1.50%	3.92%
1530-334300	1530	San Diego County District	334300	Meter Vaults	3.75%	2.66%	3.75%
1530-335000	1530	San Diego County District	335000	Hydrants	2.92%	2.17%	2.92%
1530-339300	1530	San Diego County District	339300	Other P/E-Treatment	9.70%	0.00%	9.70%
1530-339500	1530	San Diego County District	339500	Other P/E-TD	6.46%	0.00%	6.46%
1530-339600	1530	San Diego County District	339600	Other P/E-CPS	0.00%	7.82%	16.05%
1530-340100	1530	San Diego County District	340100	Office Furniture & Equip	5.79%	3.87%	5.79%
1530-340200	1530	San Diego County District	340200	Comp & Periph Equip	14.87%	14.26%	14.87%
1530-340300	1530	San Diego County District	340300	Computer Software	0.00%	0.00%	0.00%
1530-340310	1530	San Diego County District	340310	Comp Software Mainframe	0.00%	0.00%	0.00%
1530-340500	1530	San Diego County District	340500	Other Office Equipment	0.00%	0.00%	0.00%
1530-341100	1530	San Diego County District	341100	Trans Equip Lt Duty Trks	23.56%	0.00%	23.56%
1530-341200	1530	San Diego County District	341200	Trans Equip Hvy Duty Trks	11.01%	0.55%	11.01%
1530-341300	1530	San Diego County District	341300	Trans Equip Autos	0.00%	7.94%	0.00%
1530-341400	1530	San Diego County District	341400	Trans Equip Other	9.29%	2.90%	9.29%
1530-343000	1530	San Diego County District	343000	Tools,Shop,Garage Equip	5.70%	0.00%	5.70%
1530-344000	1530	San Diego County District	344000	Laboratory Equipment	0.00%	0.00%	0.00%
1530-345000	1530	San Diego County District	345000	Power Operated Equipment	5.70%	0.56%	5.70%
1530-346100	1530	San Diego County District	346100	Comm Equip Non-Telephone	12.82%	9.95%	12.82%
1530-346190	1530	San Diego County District	346190	Remote Control & Instrument	8.03%	4.60%	8.03%
1530-346200	1530	San Diego County District	346200	Comm Equip Telephone	0.00%	0.00%	0.00%
1530-347000	1530	San Diego County District	347000	Misc Equipment	7.16%	7.25%	7.16%
1530-348000	1530	San Diego County District	348000	Other Tangible Property	0.00%	0.00%	0.00%
1530-303502	1530	San Diego County District	303502	Water Rights	0.00%	0.00%	0.00%

California American Water
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Settlement Charts for Depreciation Rates

Unique Identifier	District #	District Name	Power Plant Subaccount	Power Plant Subaccount Description	CAW Depreciation Rate - Updated App	Cal Advocate Depreciation Rate	Settlement Depreciation Rate
1540-301000	1540	Monterey County District	301000	Organization	0.00%	0.00%	0.00%
1540-302000	1540	Monterey County District	302000	Franchises	0.00%	0.00%	0.00%
1540-302100	1540	Monterey County District	302100	CA Seaside Franchise	0.00%	0.00%	0.00%
1540-303200	1540	Monterey County District	303200	Land & Land Rights-Supply	0.00%	0.00%	0.00%
1540-303300	1540	Monterey County District	303300	Land & Land Rights-Pumping	0.00%	0.00%	0.00%
1540-303400	1540	Monterey County District	303400	Land & Land Rights-Treatment	0.00%	0.00%	0.00%
1540-303500	1540	Monterey County District	303500	Land & Land Rights-T&D	0.00%	0.00%	0.00%
1540-303600	1540	Monterey County District	303600	Land & Land Rights-General	0.00%	0.00%	0.00%
1540-304100	1540	Monterey County District	304100	Struct & Imp-Supply	2.33%	2.71%	2.33%
1540-304200	1540	Monterey County District	304200	Struct & Imp-Pumping	3.28%	1.72%	3.28%
1540-304300	1540	Monterey County District	304300	Struct & Imp-Treatment	1.68%	1.80%	1.68%
1540-304400	1540	Monterey County District	304400	Struct & Imp-T&D	4.32%	4.19%	4.32%
1540-304500	1540	Monterey County District	304500	Struct & Imp-General	2.81%	2.03%	2.81%
1540-304510	1540	Monterey County District	304510	Struct & Imp-Cap Lease	0.00%	0.00%	0.00%
1540-304600	1540	Monterey County District	304600	Struct & Imp-Offices	5.51%	3.56%	5.51%
1540-304700	1540	Monterey County District	304700	Struct & Imp-Store,Shop,Gar	4.65%	3.24%	4.65%
1540-304800	1540	Monterey County District	304800	Struct & Imp-Misc	6.45%	6.95%	6.45%
1540-305000	1540	Monterey County District	305000	Collect & Impound Reservoirs	0.57%	7.35%	0.57%
1540-306000	1540	Monterey County District	306000	Lake, River & Other Intakes	2.31%	2.45%	2.31%
1540-307000	1540	Monterey County District	307000	Wells & Springs	2.28%	5.23%	2.28%
1540-309000	1540	Monterey County District	309000	Supply Mains	1.36%	2.47%	1.36%
1540-310000	1540	Monterey County District	310000	Power Generation Equip	5.57%	3.89%	5.57%
1540-311100	1540	Monterey County District	311100	Pump Equip Steam	0.00%	0.00%	0.00%
1540-311200	1540	Monterey County District	311200	Pump Equip Electric	4.19%	4.09%	4.19%
1540-311300	1540	Monterey County District	311300	Pump Equip Diesel	4.28%	3.44%	4.28%
1540-311400	1540	Monterey County District	311400	Pump Equip Hydraulic	4.12%	4.05%	4.12%
1540-311500	1540	Monterey County District	311500	Pump Equip Other	4.10%	4.43%	4.10%
1540-311540	1540	Monterey County District	311540	Pumping Equipment TD	0.00%	0.00%	0.00%
1540-320100	1540	Monterey County District	320100	WT Equip Non-Media	2.37%	2.19%	2.37%
1540-320200	1540	Monterey County District	320200	WT Equip Filter Media	4.63%	7.23%	4.63%
1540-330000	1540	Monterey County District	330000	Dist Reservoirs & Standpipes	1.64%	1.92%	1.64%
1540-330003	1540	Monterey County District	330003	Tank Repainting	0.00%	0.00%	0.00%
1540-330100	1540	Monterey County District	330100	Elevated Tanks & Standpipes	0.00%	0.00%	0.00%
1540-330200	1540	Monterey County District	330200	Ground Level Tanks	1.66%	2.46%	1.66%
1540-331001	1540	Monterey County District	331001	T&D Mains	1.98%	0.00%	1.98%
1540-331100	1540	Monterey County District	331100	TD Mains 4in & Less	1.98%	2.33%	1.98%
1540-331200	1540	Monterey County District	331200	TD Mains 6in to 8in	1.97%	2.17%	1.97%
1540-331300	1540	Monterey County District	331300	TD Mains 10in to 16in	1.96%	2.30%	1.96%
1540-331400	1540	Monterey County District	331400	TD Mains 18in & Grtr	2.00%	2.26%	2.00%
1540-333000	1540	Monterey County District	333000	Services	2.87%	2.30%	2.87%
1540-334100	1540	Monterey County District	334100	Meters	5.92%	4.49%	5.92%
1540-334200	1540	Monterey County District	334200	Meter Installations	0.00%	0.00%	0.00%
1540-334300	1540	Monterey County District	334300	Meter Vaults	3.65%	2.48%	3.65%
1540-335000	1540	Monterey County District	335000	Hydrants	2.63%	2.41%	2.63%
1540-339100	1540	Monterey County District	339100	Other P/E-Intangible	0.00%	0.00%	0.00%
1540-339200	1540	Monterey County District	339200	Other P/E-Supply	11.22%	2.76%	11.22%
1540-339300	1540	Monterey County District	339300	Other P/E-Treatment	0.00%	0.00%	0.00%
1540-339500	1540	Monterey County District	339500	Other P/E-TD	5.24%	0.00%	5.24%
1540-339600	1540	Monterey County District	339600	Other P/E-CPS	16.05%	-6.05%	16.05%
1540-340100	1540	Monterey County District	340100	Office Furniture & Equip	10.66%	4.88%	10.66%
1540-340200	1540	Monterey County District	340200	Comp & Periph Equip	7.98%	11.10%	7.98%
1540-340300	1540	Monterey County District	340300	Computer Software	0.00%	34.56%	0.00%
1540-340310	1540	Monterey County District	340310	Comp Software Mainframe	15.14%	0.00%	15.14%
1540-340500	1540	Monterey County District	340500	Other Office Equipment	14.43%	5.06%	14.43%
1540-341100	1540	Monterey County District	341100	Trans Equip Lt Duty Trks	8.37%	0.00%	8.37%
1540-341200	1540	Monterey County District	341200	Trans Equip Hvy Duty Trks	8.37%	0.00%	8.37%
1540-341300	1540	Monterey County District	341300	Trans Equip Autos	0.00%	0.00%	0.00%
1540-341400	1540	Monterey County District	341400	Trans Equip Other	12.08%	9.10%	12.08%
1540-342000	1540	Monterey County District	342000	Stores Equipment	0.00%	0.00%	0.00%
1540-343000	1540	Monterey County District	343000	Tools,Shop,Garage Equip	7.59%	3.49%	7.59%
1540-344000	1540	Monterey County District	344000	Laboratory Equipment	9.39%	3.20%	9.39%
1540-345000	1540	Monterey County District	345000	Power Operated Equipment	3.84%	3.01%	3.84%
1540-346100	1540	Monterey County District	346100	Comm Equip Non-Telephone	0.86%	3.90%	0.86%
1540-346190	1540	Monterey County District	346190	Remote Control & Instrument	10.17%	5.44%	10.17%
1540-346200	1540	Monterey County District	346200	Comm Equip Telephone	12.47%	12.97%	12.47%
1540-347000	1540	Monterey County District	347000	Misc Equipment	7.72%	7.02%	7.72%
1540-371100	1540	Monterey County District	371100	WW Pump Equip Elect	0.00%	0.00%	0.00%
1542-331200	1542	Monterey Wastewater	331200	TD Mains 6in to 8in	0.00%	0.00%	0.00%
1542-333000	1542	Monterey Wastewater	333000	Services	0.00%	0.00%	0.00%
1542-335000	1542	Monterey Wastewater	335000	Hydrants	0.00%	0.00%	0.00%
1542-353400	1542	Monterey Wastewater	353400	WW Land & Ld Rights Treatmnt	0.00%	0.00%	0.00%
1542-354400	1542	Monterey Wastewater	354400	WW Struct & Imp Treatment	1.71%	2.09%	1.71%
1542-354500	1542	Monterey Wastewater	354500	WW Struct & Imp General	0.00%	0.00%	0.00%
1542-355400	1542	Monterey Wastewater	355400	WW Pwr Gen Equip Treatment	2.17%	14.69%	2.17%
1542-360000	1542	Monterey Wastewater	360000	WW Collection Sewers Forced	1.51%	2.67%	1.51%
1542-361100	1542	Monterey Wastewater	361100	WW Collecting Mains	1.16%	1.65%	1.16%
1542-363000	1542	Monterey Wastewater	363000	WW Services Sewer	1.39%	2.39%	1.39%
1542-370000	1542	Monterey Wastewater	370000	WW Receiving Wells	1.73%	4.81%	1.73%
1542-371100	1542	Monterey Wastewater	371100	WW Pump Equip Elect	3.43%	3.22%	3.43%
1542-371200	1542	Monterey Wastewater	371200	WW Pump Equip Oth Pwr	4.81%	5.18%	4.81%
1542-380000	1542	Monterey Wastewater	380000	WW TD Equipment	1.97%	2.85%	1.97%
1542-380100	1542	Monterey Wastewater	380100	WW TD Equip Sed Tanks/Acc	1.52%	1.18%	1.52%
1542-380200	1542	Monterey Wastewater	380200	WW TD Equip Sldge/Effl Rmv	2.07%	2.85%	2.07%
1542-380300	1542	Monterey Wastewater	380300	WW TD Equip Sldge Dry/Filt	1.64%	2.31%	1.64%
1542-380450	1542	Monterey Wastewater	380450	WW TD Equip Oth Sew Rem	1.69%	2.49%	1.69%
1542-380600	1542	Monterey Wastewater	380600	WW TD Equip Oth Disp	2.26%	2.58%	2.26%
1542-380625	1542	Monterey Wastewater	380625	WW TD Equip Gen Trmt	1.76%	1.63%	1.76%
1542-381000	1542	Monterey Wastewater	381000	WW Plant Sewers	1.61%	1.11%	1.61%
1542-382000	1542	Monterey Wastewater	382000	WW Outfall Sewer Lines	1.96%	2.34%	1.96%
1542-389100	1542	Monterey Wastewater	389100	WW Oth Plt & Misc Eqp Intang	0.00%	0.99%	0.00%
1542-389600	1542	Monterey Wastewater	389600	WW Other P/E - CPS	6.38%	2.43%	16.05%
1542-390000	1542	Monterey Wastewater	390000	WW Office Furniture & Equip	9.21%	6.05%	9.21%
1542-390200	1542	Monterey Wastewater	390200	WW Computers & Peripheral	0.00%	0.00%	0.00%
1542-391200	1542	Monterey Wastewater	391200	WW Trans Equip Hvy Dty Trks	8.00%	3.20%	8.00%

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Unique Identifier	District #	District Name	Power Plant Subaccount	Power Plant Subaccount Description	CAW Depreciation Rate - Updated App	Cal Advocate Depreciation Rate	Settlement Depreciation Rate
1542-393000	1542	Monterey Wastewater	393000	WW Tool Shop & Garage Equip	7.34%	3.59%	7.34%
1542-394000	1542	Monterey Wastewater	394000	WW Laboratory Equipment	9.46%	1.49%	9.46%
1542-395000	1542	Monterey Wastewater	395000	WW Power Operated Equip	6.26%	1.64%	6.26%
1542-396000	1542	Monterey Wastewater	396000	WW Communication Equip	11.21%	5.65%	11.21%
1542-397000	1542	Monterey Wastewater	397000	WW Misc Equipment	10.08%	4.93%	10.08%
1550-301000	1550	Los Angeles County District	301000	Organization	0.00%	0.00%	0.00%
1550-302000	1550	Los Angeles County District	302000	Franchises	0.00%	0.00%	0.00%
1550-303200	1550	Los Angeles County District	303200	Land & Land Rights-Supply	0.00%	0.00%	0.00%
1550-303300	1550	Los Angeles County District	303300	Land & Land Rights-Pumping	0.00%	0.00%	0.00%
1550-303400	1550	Los Angeles County District	303400	Land & Land Rights-Treatment	0.00%	0.00%	0.00%
1550-303600	1550	Los Angeles County District	303600	Land & Land Rights-General	0.00%	0.00%	0.00%
1550-304100	1550	Los Angeles County District	304100	Struct & Imp-Supply	2.49%	4.07%	2.49%
1550-304200	1550	Los Angeles County District	304200	Struct & Imp-Pumping	3.15%	3.64%	3.15%
1550-304300	1550	Los Angeles County District	304300	Struct & Imp-Treatment	1.90%	2.00%	1.90%
1550-304400	1550	Los Angeles County District	304400	Struct & Imp-T&D	4.50%	4.38%	4.50%
1550-304500	1550	Los Angeles County District	304500	Struct & Imp-General	3.47%	2.48%	3.47%
1550-304600	1550	Los Angeles County District	304600	Struct & Imp-Offices	8.47%	4.83%	8.47%
1550-304700	1550	Los Angeles County District	304700	Struct & Imp-Store,Shop,Gar	10.73%	2.74%	10.73%
1550-305000	1550	Los Angeles County District	305000	Collect & Impound Reservoirs	1.48%	1.33%	1.48%
1550-306000	1550	Los Angeles County District	306000	Lake, River & Other Intakes	2.49%	2.51%	2.49%
1550-307000	1550	Los Angeles County District	307000	Wells & Springs	2.59%	3.33%	2.59%
1550-309000	1550	Los Angeles County District	309000	Supply Mains	1.52%	1.70%	1.52%
1550-310000	1550	Los Angeles County District	310000	Power Generation Equip	5.33%	0.00%	5.33%
1550-311200	1550	Los Angeles County District	311200	Pump Eqp Electric	3.95%	3.48%	3.95%
1550-311400	1550	Los Angeles County District	311400	Pump Eqp Hydraulic	0.00%	0.00%	0.00%
1550-311540	1550	Los Angeles County District	311540	Pumping Equipment TD	3.94%	3.94%	3.94%
1550-320100	1550	Los Angeles County District	320100	WT Equip Non-Media	2.72%	2.51%	2.72%
1550-320200	1550	Los Angeles County District	320200	WT Equip Filter Media	0.00%	0.00%	0.00%
1550-330000	1550	Los Angeles County District	330000	Dist Reservoirs & Standpipes	1.71%	1.40%	1.71%
1550-330003	1550	Los Angeles County District	330003	Tank Repainting	0.00%	2.02%	0.00%
1550-330100	1550	Los Angeles County District	330100	Elevated Tanks & Standpipes	0.00%	1.88%	0.00%
1550-330200	1550	Los Angeles County District	330200	Ground Level Tanks	0.00%	1.77%	0.00%
1550-330300	1550	Los Angeles County District	330300	Below Ground Tanks	0.00%	1.73%	0.00%
1550-331001	1550	Los Angeles County District	331001	T&D Mains	2.02%	2.00%	2.02%
1550-331100	1550	Los Angeles County District	331100	TD Mains 4in & Less	2.03%	2.53%	2.03%
1550-331200	1550	Los Angeles County District	331200	TD Mains 6in to 8in	2.05%	5.41%	2.05%
1550-331300	1550	Los Angeles County District	331300	TD Mains 10in to 16in	2.05%	4.90%	2.05%
1550-331400	1550	Los Angeles County District	331400	TD Mains 18in & Grtr	2.01%	3.13%	2.01%
1550-333000	1550	Los Angeles County District	333000	Services	2.97%	2.86%	2.97%
1550-334100	1550	Los Angeles County District	334100	Meters	6.28%	4.82%	6.28%
1550-334200	1550	Los Angeles County District	334200	Meter Installations	3.82%	4.33%	3.82%
1550-334300	1550	Los Angeles County District	334300	Meter Vaults	3.79%	2.46%	3.79%
1550-335000	1550	Los Angeles County District	335000	Hydrants	2.74%	2.29%	2.74%
1550-339500	1550	Los Angeles County District	339500	Other P/E-TD	9.54%	0.77%	9.54%
1550-339600	1550	Los Angeles County District	339600	Other P/E-CPS	0.00%	0.00%	16.05%
1550-340100	1550	Los Angeles County District	340100	Office Furniture & Equip	8.37%	4.49%	8.37%
1550-340200	1550	Los Angeles County District	340200	Comp & Periph Equip	14.04%	14.15%	14.04%
1550-340300	1550	Los Angeles County District	340300	Computer Software	0.00%	0.00%	0.00%
1550-340310	1550	Los Angeles County District	340310	Comp Software Mainframe	11.75%	0.00%	11.75%
1550-340500	1550	Los Angeles County District	340500	Other Office Equipment	0.00%	5.29%	0.00%
1550-341100	1550	Los Angeles County District	341100	Trans Equip Lt Duty Trks	8.41%	0.00%	8.41%
1550-341200	1550	Los Angeles County District	341200	Trans Equip Hvy Duty Trks	12.74%	0.00%	12.74%
1550-341300	1550	Los Angeles County District	341300	Trans Equip Autos	17.69%	0.00%	17.69%
1550-341400	1550	Los Angeles County District	341400	Trans Equip Other	0.00%	2.90%	0.00%
1550-342000	1550	Los Angeles County District	342000	Stores Equipment	13.36%	0.52%	13.36%
1550-343000	1550	Los Angeles County District	343000	Tools,Shop,Garage Equip	7.10%	3.13%	7.10%
1550-344000	1550	Los Angeles County District	344000	Laboratory Equipment	5.79%	5.05%	5.79%
1550-345000	1550	Los Angeles County District	345000	Power Operated Equipment	5.45%	1.43%	5.45%
1550-346100	1550	Los Angeles County District	346100	Comm Equip Non-Telephone	1.55%	2.19%	1.55%
1550-346190	1550	Los Angeles County District	346190	Remote Control & Instrument	3.01%	6.00%	3.01%
1550-346200	1550	Los Angeles County District	346200	Comm Equip Telephone	0.00%	0.00%	0.00%
1550-347000	1550	Los Angeles County District	347000	Misc Equipment	10.49%	4.75%	10.49%
1550-348000	1550	Los Angeles County District	348000	Other Tangible Property	0.00%	0.00%	0.00%
1550-339100	1550	Los Angeles County District	339100	Other P/E-Intangible	0.99%	0.99%	0.99%
1550-320190	1550	Los Angeles County District	320190	WT Equip Basin, Clearwell	1.28%	-0.96%	1.28%
1550-320193	1550	Los Angeles County District	320193	WT Equip Chemical Feed	1.28%	0.47%	1.28%
1550-334102	1550	Los Angeles County District	334102	Meters > 1"	6.02%	3.89%	6.02%
1550-311500	1550	Los Angeles County District	311500	Pump Eqp Other	4.67%	4.13%	4.67%
1550-303502	1550	Los Angeles County District	303502	Water Rights	0.00%	0.00%	0.00%
1550-349000	1550	Los Angeles County District	349000	Acquisition Accum Reserve Balance	0.00%	0.00%	0.00%
1551-301000	1551	Ventura County District	301000	Organization	0.00%	0.00%	0.00%
1551-302000	1551	Ventura County District	302000	Franchises	0.00%	0.00%	0.00%
1551-303300	1551	Ventura County District	303300	Land & Land Rights-Pumping	0.00%	0.00%	0.00%
1551-303500	1551	Ventura County District	303500	Land & Land Rights-T&D	0.00%	0.00%	0.00%
1551-304100	1551	Ventura County District	304100	Struct & Imp-Supply	2.50%	2.72%	2.50%
1551-304200	1551	Ventura County District	304200	Struct & Imp-Pumping	2.82%	1.83%	2.82%
1551-304400	1551	Ventura County District	304400	Struct & Imp-T&D	4.35%	2.55%	4.35%
1551-304500	1551	Ventura County District	304500	Struct & Imp-General	2.66%	3.22%	2.66%
1551-304600	1551	Ventura County District	304600	Struct & Imp-Offices	6.11%	3.08%	6.11%
1551-304620	1551	Ventura County District	304620	Struct & Imp-Leasehold	4.50%	3.68%	4.50%
1551-304700	1551	Ventura County District	304700	Struct & Imp-Store,Shop,Gar	13.08%	0.00%	13.08%
1551-306000	1551	Ventura County District	306000	Lake, River & Other Intakes	2.52%	3.10%	2.52%
1551-309000	1551	Ventura County District	309000	Supply Mains	1.56%	1.68%	1.56%
1551-310000	1551	Ventura County District	310000	Power Generation Equip	2.77%	0.00%	2.77%
1551-311200	1551	Ventura County District	311200	Pump Eqp Electric	3.11%	3.94%	3.11%
1551-311400	1551	Ventura County District	311400	Pump Eqp Hydraulic	2.58%	5.56%	2.58%
1551-311500	1551	Ventura County District	311500	Pump Eqp Other	1.65%	0.00%	1.65%
1551-311540	1551	Ventura County District	311540	Pumping Equipment TD	0.00%	0.00%	0.00%
1551-320100	1551	Ventura County District	320100	WT Equip Non-Media	2.77%	2.48%	2.77%
1551-330000	1551	Ventura County District	330000	Dist Reservoirs & Standpipes	3.11%	1.61%	3.11%
1551-330003	1551	Ventura County District	330003	Tank Repainting	0.00%	0.00%	0.00%
1551-330200	1551	Ventura County District	330200	Ground Level Tanks	1.66%	2.53%	1.66%
1551-330300	1551	Ventura County District	330300	Below Ground Tanks	0.00%	0.00%	0.00%
1551-331001	1551	Ventura County District	331001	T&D Mains	0.00%	0.00%	0.00%

California American Water
2022 General Rate Case
Settlement Charts for Depreciation Rates

Unique Identifier	District #	District Name	Power Plant Subaccount	Power Plant Subaccount Description	CAW Depreciation Rate - Updated App	Cal Advocate Depreciation Rate	Settlement Depreciation Rate
1551-331100	1551	Ventura County District	331100	TD Mains 4in & Less	1.97%	1.71%	1.97%
1551-331200	1551	Ventura County District	331200	TD Mains 6in to 8in	1.97%	1.64%	1.97%
1551-331300	1551	Ventura County District	331300	TD Mains 10in to 16in	1.97%	1.62%	1.97%
1551-331400	1551	Ventura County District	331400	TD Mains 18in & Grtr	0.00%	1.76%	0.00%
1551-332000	1551	Ventura County District	332000	Fire Mains	1.98%	3.37%	1.98%
1551-333000	1551	Ventura County District	333000	Services	2.87%	4.80%	2.87%
1551-334100	1551	Ventura County District	334100	Meters	5.83%	4.90%	5.83%
1551-334200	1551	Ventura County District	334200	Meter Installations	3.63%	0.00%	3.63%
1551-334300	1551	Ventura County District	334300	Meter Vaults	0.00%	0.00%	0.00%
1551-335000	1551	Ventura County District	335000	Hydrants	2.59%	3.05%	2.59%
1551-339100	1551	Ventura County District	339100	Other P/E-Intangible	0.00%	0.00%	0.00%
1551-339600	1551	Ventura County District	339600	Other P/E-CPS	0.00%	0.00%	16.05%
1551-340100	1551	Ventura County District	340100	Office Furniture & Equip	7.60%	4.54%	7.60%
1551-340200	1551	Ventura County District	340200	Comp & Periph Equip	14.17%	12.97%	14.17%
1551-340300	1551	Ventura County District	340300	Computer Software	9.26%	12.08%	9.26%
1551-340310	1551	Ventura County District	340310	Comp Software Mainframe	0.00%	0.00%	0.00%
1551-340500	1551	Ventura County District	340500	Other Office Equipment	0.00%	0.00%	0.00%
1551-341100	1551	Ventura County District	341100	Trans Equip Lt Duty Trks	15.90%	0.00%	15.90%
1551-341200	1551	Ventura County District	341200	Trans Equip Hvy Duty Trks	9.43%	7.64%	9.43%
1551-341300	1551	Ventura County District	341300	Trans Equip Autos	0.00%	0.00%	0.00%
1551-342000	1551	Ventura County District	342000	Stores Equipment	5.40%	3.34%	5.40%
1551-343000	1551	Ventura County District	343000	Tools,Shop,Garage Equip	7.70%	3.10%	7.70%
1551-344000	1551	Ventura County District	344000	Laboratory Equipment	0.00%	0.00%	0.00%
1551-345000	1551	Ventura County District	345000	Power Operated Equipment	9.16%	0.26%	9.16%
1551-346100	1551	Ventura County District	346100	Comm Equip Non-Telephone	9.05%	4.28%	9.05%
1551-346190	1551	Ventura County District	346190	Remote Control & Instrument	5.73%	5.66%	5.73%
1551-346200	1551	Ventura County District	346200	Comm Equip Telephone	0.00%	0.00%	0.00%
1551-347000	1551	Ventura County District	347000	Misc Equipment	7.63%	7.49%	7.63%
1551-348000	1551	Ventura County District	348000	Other Tangible Property	7.07%	4.74%	7.07%
1551-303502	1551	Ventura County District	303502	Water Rights	0.00%	0.00%	0.00%
1560-301000	1560	Sacramento District	301000	Organization	0.00%	0.00%	0.00%
1560-302000	1560	Sacramento District	302000	Franchises	0.00%	0.00%	0.00%
1560-303200	1560	Sacramento District	303200	Land & Land Rights-Supply	0.00%	0.00%	0.00%
1560-303300	1560	Sacramento District	303300	Land & Land Rights-Pumping	0.00%	0.00%	0.00%
1560-303500	1560	Sacramento District	303500	Land & Land Rights-T&D	0.00%	0.00%	0.00%
1560-303600	1560	Sacramento District	303600	Land & Land Rights-General	0.00%	0.00%	0.00%
1560-304100	1560	Sacramento District	304100	Struct & Imp-Supply	2.46%	2.73%	2.46%
1560-304200	1560	Sacramento District	304200	Struct & Imp-Pumping	3.04%	1.85%	3.04%
1560-304300	1560	Sacramento District	304300	Struct & Imp-Treatment	1.87%	2.00%	1.87%
1560-304400	1560	Sacramento District	304400	Struct & Imp-T&D	4.28%	2.76%	4.28%
1560-304500	1560	Sacramento District	304500	Struct & Imp-General	2.80%	2.30%	2.80%
1560-304600	1560	Sacramento District	304600	Struct & Imp-Offices	0.00%	0.00%	0.00%
1560-304700	1560	Sacramento District	304700	Struct & Imp-Store,Shop,Gar	3.74%	2.55%	3.74%
1560-306000	1560	Sacramento District	306000	Lake, River & Other Intakes	2.42%	3.90%	2.42%
1560-307000	1560	Sacramento District	307000	Wells & Springs	2.67%	3.01%	2.67%
1560-309000	1560	Sacramento District	309000	Supply Mains	1.56%	1.78%	1.56%
1560-310000	1560	Sacramento District	310000	Power Generation Equip	5.53%	4.06%	5.53%
1560-311100	1560	Sacramento District	311100	Pump Eqp Steam	0.00%	0.00%	0.00%
1560-311200	1560	Sacramento District	311200	Pump Eqp Electric	3.58%	4.05%	3.58%
1560-311400	1560	Sacramento District	311400	Pump Eqp Hydraulic	3.73%	4.02%	3.73%
1560-311500	1560	Sacramento District	311500	Pump Eqp Other	4.67%	4.13%	4.67%
1560-311540	1560	Sacramento District	311540	Pumping Equipment TD	0.00%	0.00%	0.00%
1560-320100	1560	Sacramento District	320100	WT Equip Non-Media	2.63%	2.35%	2.63%
1560-320200	1560	Sacramento District	320200	WT Equip Filter Media	5.24%	8.20%	5.24%
1560-330000	1560	Sacramento District	330000	Dist Reservoirs & Standpipes	1.62%	1.39%	1.62%
1560-330002	1560	Sacramento District	330002	Tank Original Painting	1.65%	1.79%	1.65%
1560-330003	1560	Sacramento District	330003	Tank Repainting	1.65%	2.02%	1.65%
1560-330200	1560	Sacramento District	330200	Ground Level Tanks	1.66%	2.86%	1.66%
1560-330300	1560	Sacramento District	330300	Below Ground Tanks	1.61%	2.80%	1.61%
1560-331001	1560	Sacramento District	331001	T&D Mains	2.01%	1.89%	2.01%
1560-331100	1560	Sacramento District	331100	TD Mains 4in & Less	1.91%	1.56%	1.91%
1560-331200	1560	Sacramento District	331200	TD Mains 6in to 8in	1.98%	1.73%	1.98%
1560-331300	1560	Sacramento District	331300	TD Mains 10in to 16in	1.98%	1.75%	1.98%
1560-331400	1560	Sacramento District	331400	TD Mains 18in & Grtr	1.98%	1.73%	1.98%
1560-332000	1560	Sacramento District	332000	Fire Mains	1.97%	1.73%	1.97%
1560-333000	1560	Sacramento District	333000	Services	2.83%	2.41%	2.83%
1560-334100	1560	Sacramento District	334100	Meters	5.72%	4.91%	5.72%
1560-334200	1560	Sacramento District	334200	Meter Installations	3.54%	5.16%	3.54%
1560-334300	1560	Sacramento District	334300	Meter Vaults	0.00%	2.14%	0.00%
1560-335000	1560	Sacramento District	335000	Hydrants	2.57%	2.29%	2.57%
1560-339100	1560	Sacramento District	339100	Other P/E-Intangible	0.99%	0.99%	0.99%
1560-339300	1560	Sacramento District	339300	Other P/E-Treatment	9.38%	9.38%	9.38%
1560-339600	1560	Sacramento District	339600	Other P/E-CPS	0.00%	0.00%	16.05%
1560-340100	1560	Sacramento District	340100	Office Furniture & Equip	7.44%	2.95%	7.44%
1560-340200	1560	Sacramento District	340200	Comp & Periph Equip	13.52%	11.31%	13.52%
1560-340300	1560	Sacramento District	340300	Computer Software	10.20%	6.29%	10.20%
1560-340310	1560	Sacramento District	340310	Comp Software Mainframe	0.00%	0.00%	0.00%
1560-340500	1560	Sacramento District	340500	Other Office Equipment	9.17%	0.00%	9.17%
1560-341100	1560	Sacramento District	341100	Trans Equip Lt Duty Trks	14.86%	0.21%	14.86%
1560-341200	1560	Sacramento District	341200	Trans Equip Hvy Duty Trks	9.45%	0.00%	9.45%
1560-341300	1560	Sacramento District	341300	Trans Equip Autos	0.00%	12.16%	0.00%
1560-343000	1560	Sacramento District	343000	Tools,Shop,Garage Equip	5.56%	3.16%	5.56%
1560-344000	1560	Sacramento District	344000	Laboratory Equipment	5.82%	5.37%	5.82%
1560-345000	1560	Sacramento District	345000	Power Operated Equipment	5.10%	3.34%	5.10%
1560-346100	1560	Sacramento District	346100	Comm Equip Non-Telephone	7.01%	2.54%	7.01%
1560-346190	1560	Sacramento District	346190	Remote Control & Instrument	10.67%	5.55%	10.67%
1560-346200	1560	Sacramento District	346200	Comm Equip Telephone	1.15%	2.72%	1.15%
1560-347000	1560	Sacramento District	347000	Misc Equipment	7.43%	4.74%	7.43%
1560-348000	1560	Sacramento District	348000	Other Tangible Property	6.30%	4.99%	6.30%
1560-354400	1560	Sacramento District	354400	WW Struct & Imp Treatment	2.59%	2.81%	2.59%
1560-361100	1560	Sacramento District	361100	WW Collecting Mains	2.15%	3.66%	2.15%
1560-370000	1560	Sacramento District	370000	WW Receiving Wells	1.77%	13.81%	1.77%
1560-380000	1560	Sacramento District	380000	WW TD Equipment	2.94%	2.67%	2.94%
1560-397000	1560	Sacramento District	397000	WW Misc Equipment	6.85%	4.24%	6.85%

California American Water
2022 General Rate Case
Settlement Charts for Depreciation Rates

Unique Identifier	District #	District Name	Power Plant Subaccount	Power Plant Subaccount Description	CAW Depreciation Rate - Updated App	Cal Advocate Depreciation Rate	Settlement Depreciation Rate
1560-320193	1560	Sacramento District	320193	WT Equip Chemical Feed	13.12%	3.25%	13.12%
1560-330100	1560	Sacramento District	330100	Elevated Tanks & Standpipes	1.64%	3.25%	1.64%
1560-353400	1560	Sacramento District	353400	WW Land & Ld Rights Treatmnt	0.00%	0.00%	0.00%
1560-341400	1560	Sacramento District	341400	Trans Equip Other	12.06%	2.90%	12.06%
1560-349000	1560	Sacramento District	349000	Acquisition Accum Reserve Balance	0.00%	0.00%	0.00%
1561-301000	1561	Larkfield District	301000	Organization	0.00%	0.00%	0.00%
1561-303200	1561	Larkfield District	303200	Land & Land Rights-Supply	0.00%	0.00%	0.00%
1561-303400	1561	Larkfield District	303400	Land & Land Rights-Treatment	0.00%	0.00%	0.00%
1561-304100	1561	Larkfield District	304100	Struct & Imp-Supply	2.19%	2.57%	2.19%
1561-304200	1561	Larkfield District	304200	Struct & Imp-Pumping	2.98%	0.37%	2.98%
1561-304300	1561	Larkfield District	304300	Struct & Imp-Treatment	1.96%	1.62%	1.96%
1561-304400	1561	Larkfield District	304400	Struct & Imp-T&D	2.83%	2.66%	2.83%
1561-304500	1561	Larkfield District	304500	Struct & Imp-General	2.84%	4.20%	2.84%
1561-304600	1561	Larkfield District	304600	Struct & Imp-Offices	0.00%	0.00%	0.00%
1561-304700	1561	Larkfield District	304700	Struct & Imp-Store,Shop,Gar	0.00%	0.00%	0.00%
1561-307000	1561	Larkfield District	307000	Wells & Springs	1.88%	3.34%	1.88%
1561-309000	1561	Larkfield District	309000	Supply Mains	1.30%	1.89%	1.30%
1561-310000	1561	Larkfield District	310000	Power Generation Equip	4.80%	24.27%	4.80%
1561-311200	1561	Larkfield District	311200	Pump Eqp Electric	2.59%	4.25%	2.59%
1561-311400	1561	Larkfield District	311400	Pump Eqp Hydraulic	3.39%	11.76%	3.39%
1561-311540	1561	Larkfield District	311540	Pumping Equipment TD	0.00%	0.00%	0.00%
1561-320100	1561	Larkfield District	320100	WT Equip Non-Media	2.81%	2.61%	2.81%
1561-320200	1561	Larkfield District	320200	WT Equip Filter Media	9.60%	19.43%	9.60%
1561-330000	1561	Larkfield District	330000	Dist Reservoirs & Standpipes	1.62%	1.56%	1.62%
1561-330003	1561	Larkfield District	330003	Tank Repainting	0.00%	0.00%	0.00%
1561-330100	1561	Larkfield District	330100	Elevated Tanks & Standpipes	1.62%	5.78%	1.62%
1561-330200	1561	Larkfield District	330200	Ground Level Tanks	1.65%	2.74%	1.65%
1561-331001	1561	Larkfield District	331001	T&D Mains	1.92%	-9.24%	1.92%
1561-331100	1561	Larkfield District	331100	TD Mains 4in & Less	1.93%	2.17%	1.93%
1561-331200	1561	Larkfield District	331200	TD Mains 6in to 8in	1.86%	2.09%	1.86%
1561-331300	1561	Larkfield District	331300	TD Mains 10in to 16in	1.92%	2.10%	1.92%
1561-331400	1561	Larkfield District	331400	TD Mains 18in & Grtr	1.98%	1.80%	1.98%
1561-332000	1561	Larkfield District	332000	Fire Mains	2.79%	3.11%	2.79%
1561-333000	1561	Larkfield District	333000	Services	5.63%	5.52%	5.63%
1561-334100	1561	Larkfield District	334100	Meters	2.52%	0.00%	2.52%
1561-334200	1561	Larkfield District	334200	Meter Installations	0.00%	2.64%	0.00%
1561-335000	1561	Larkfield District	335000	Hydrants	2.52%	3.76%	2.52%
1561-339100	1561	Larkfield District	339100	Other P/E-Intangible	0.00%	3.76%	0.00%
1561-339600	1561	Larkfield District	339600	Other P/E-CPS	0.00%	0.00%	16.05%
1561-340100	1561	Larkfield District	340100	Office Furniture & Equip	14.31%	2.98%	14.31%
1561-340200	1561	Larkfield District	340200	Comp & Periph Equip	8.48%	15.64%	8.48%
1561-340300	1561	Larkfield District	340300	Computer Software	8.72%	0.00%	8.72%
1561-340310	1561	Larkfield District	340310	Comp Software Mainframe	0.00%	0.00%	0.00%
1561-340500	1561	Larkfield District	340500	Other Office Equipment	0.00%	0.00%	0.00%
1561-341100	1561	Larkfield District	341100	Trans Equip Lt Duty Trks	0.00%	0.00%	0.00%
1561-341200	1561	Larkfield District	341200	Trans Equip Hvy Duty Trks	0.00%	0.00%	0.00%
1561-343000	1561	Larkfield District	343000	Tools,Shop,Garage Equip	0.00%	2.93%	0.00%
1561-344000	1561	Larkfield District	344000	Laboratory Equipment	0.00%	0.00%	0.00%
1561-345000	1561	Larkfield District	345000	Power Operated Equipment	4.63%	3.45%	4.63%
1561-346100	1561	Larkfield District	346100	Comm Equip Non-Telephone	15.06%	2.66%	15.06%
1561-346190	1561	Larkfield District	346190	Remote Control & Instrument	8.61%	5.76%	8.61%
1561-346200	1561	Larkfield District	346200	Comm Equip Telephone	0.00%	0.00%	0.00%
1561-347000	1561	Larkfield District	347000	Misc Equipment	8.84%	7.99%	8.84%
1561-348000	1561	Larkfield District	348000	Other Tangible Property	16.75%	2.57%	16.75%
1561-339500	1561	Larkfield District	339500	Other P/E-TD	0.00%	0.00%	0.00%
1561-311100	1561	Larkfield District	311100	Pump Eqp Steam	0.00%	0.00%	0.00%

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment C-2 For Settlement

Overhead by District

California American Water
2022 General Rate Case
Settlement Charts for Engineering OH

Corporate Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2022	\$ 153,249	\$ 117,657	\$ (35,592)	\$ 115,084
Total Engineering OH 2023	\$ 45,666	\$ 47,730	\$ 2,064	\$ 31,253
Total Engineering OH 2024	\$ 26,992	\$ 41,048	\$ 14,056	\$ 19,324
Total Engineering OH 2025	\$ 160,292	\$ 86,734	\$ (73,558)	\$ 118,782
Total Engineering OH	\$ 386,199	\$ 293,169	\$ (93,030)	\$ 284,443

San Diego Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2022	\$ 382,792	\$ 239,203	\$ (143,589)	\$ 299,298
Total Engineering OH 2023	\$ 347,732	\$ 156,102	\$ (191,630)	\$ 304,931
Total Engineering OH 2024	\$ 357,566	\$ 137,141	\$ (220,425)	\$ 132,798
Total Engineering OH 2025	\$ 517,403	\$ 259,208	\$ (258,195)	\$ 223,340
Total Engineering OH	\$ 1,605,493	\$ 791,654	\$ (813,839)	\$ 960,367

Central Division Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2022	\$ 1,159,857	\$ 740,333	\$ (419,524)	\$ 1,068,693
Total Engineering OH 2023	\$ 934,350	\$ 642,995	\$ (291,355)	\$ 735,100
Total Engineering OH 2024	\$ 627,690	\$ 654,199	\$ 26,509	\$ 443,184
Total Engineering OH 2025	\$ 889,205	\$ 1,116,442	\$ 227,237	\$ 644,702
Total Engineering OH	\$ 3,611,102	\$ 3,153,968	\$ (457,134)	\$ 2,891,679

Monterey WW Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2022	\$ 71,678	\$ 55,031	\$ (16,647)	\$ 47,538
Total Engineering OH 2023	\$ 19,967	\$ 20,870	\$ 902	\$ 36,095
Total Engineering OH 2024	\$ 10,866	\$ 16,524	\$ 5,658	\$ 7,779
Total Engineering OH 2025	\$ 29,875	\$ 35,922	\$ 6,047	\$ 22,138
Total Engineering OH	\$ 132,386	\$ 128,346	\$ (4,040)	\$ 113,550

California American Water
2022 General Rate Case
Settlement Charts for Engineering OH

Los Angeles Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2022	\$ 1,036,042	\$ 675,146	\$ (360,896)	\$ 695,428
Total Engineering OH 2023	\$ 1,119,537	\$ 957,055	\$ (162,481)	\$ 612,117
Total Engineering OH 2024	\$ 827,071	\$ 487,586	\$ (339,485)	\$ 524,576
Total Engineering OH 2025	\$ 1,449,801	\$ 1,063,674	\$ (386,127)	\$ 952,149
Total Engineering OH	\$ 4,432,451	\$ 3,183,461	\$ (1,248,990)	\$ 2,784,270

Ventura Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2022	\$ 643,405	\$ 387,376	\$ (256,028)	\$ 426,738
Total Engineering OH 2023	\$ 433,471	\$ 318,289	\$ (115,182)	\$ 313,381
Total Engineering OH 2024	\$ 258,009	\$ 258,278	\$ 268	\$ 167,869
Total Engineering OH 2025	\$ 477,519	\$ 558,740	\$ 81,221	\$ 313,204
Total Engineering OH	\$ 1,812,404	\$ 1,522,683	\$ (289,722)	\$ 1,221,191

Sacramento Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2022	\$ 2,501,035	\$ 1,882,690	\$ (618,344)	\$ 2,122,232
Total Engineering OH 2023	\$ 1,858,426	\$ 1,590,578	\$ (267,847)	\$ 1,219,131
Total Engineering OH 2024	\$ 1,477,769	\$ 1,508,672	\$ 30,902	\$ 748,756
Total Engineering OH 2025	\$ 1,925,318	\$ 2,337,778	\$ 412,460	\$ 1,367,850
Total Engineering OH	\$ 7,762,548	\$ 7,319,718	\$ (442,830)	\$ 5,457,970

Larkfield Total Engineering OH	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total Engineering OH 2022	\$ 293,050	\$ 215,522	\$ (77,527)	\$ 140,320
Total Engineering OH 2023	\$ 341,702	\$ 331,413	\$ (10,289)	\$ 275,552
Total Engineering OH 2024	\$ 98,208	\$ 73,441	\$ (24,767)	\$ 50,744
Total Engineering OH 2025	\$ 101,783	\$ 130,622	\$ 28,839	\$ 66,320
Total Engineering OH	\$ 834,742	\$ 750,998	\$ (83,744)	\$ 532,935

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

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Attachment C-3 For Settlement

Disputed Capital Expenditure Comparison

California American Water
2022 General Rate Case
Settlement Charts for Disputed Projects Total 2022-2025

Disputed Projects - Direct CAPEX	Project Description	CAW Updated App	Cal Advocate Report	Difference	Settlement
R1501K324		\$ 3,570,548	\$ 1,511,609	\$ (2,058,939)	\$ 4,293,023
I15300010	SD-Replace 52,000 Ft of 16" Main- The Strand	\$ 6,440,000	\$ -	\$ (6,440,000)	\$ 820,400
I15300018	SD-SCADA Improvements Program	\$ 69,000	\$ -	\$ (69,000)	\$ 69,000
I15300020	SD-New Coronado Storage Tank and Pump Station	\$ 736,000	\$ -	\$ (736,000)	\$ 22,400
I15300026	SD-Main Replacement Program (2024-2026)	\$ 2,737,920	\$ 1,201,400	\$ (1,536,520)	\$ 2,845,920
I15400130	MRY-Carmel Woods #1 and #2 Tank Replacement	\$ 184,000	\$ -	\$ (184,000)	\$ 184,000
I15400153	MRY-Eardley-Forest Lake Transmission Main Replacement	\$ 92,000	\$ -	\$ (92,000)	\$ 92,000
I15400155	MRY-Carmel Valley Transmission Main Improvement	\$ 230,000	\$ -	\$ (230,000)	\$ 230,000
I15400160	MRY-SCADA Maintenance and Improvements Program (2024-2026)	\$ 552,000	\$ 7,048	\$ (544,952)	\$ 552,000
I15400161	MRY-Tank Rehabilitation Program (2024-2026)	\$ 1,380,000	\$ 199,833	\$ (1,180,167)	\$ 1,380,000
I15400163	MRY-Standby Generator Improvement Program (2024-2026)	\$ 345,000	\$ -	\$ (345,000)	\$ 345,000
I15400165	MRY-Tank Installation and Replacement Program (2024-2026)	\$ 1,288,000	\$ 858,667	\$ (429,333)	\$ 663,600
I15500036	LA-Rehab/Redrill Longden Well	\$ -	\$ -	\$ -	\$ -
I15500060	LA-Reconstruct Rosemead Operations Ctr	\$ 5,520,000	\$ -	\$ (5,520,000)	\$ 3,356,900
I15500074	LA-Main Replacement Program (2024-2026)	\$ 4,791,360	\$ 2,108,198	\$ (2,683,162)	\$ 5,483,824
I15500076	LA-SCADA Maintenance and Improvements Program (2024-2026)	\$ 598,000	\$ 340,000	\$ (258,000)	\$ 598,000
I15500077	LA-Tank Rehabilitation and Seismic Upgrades Program (2024-2026)	\$ 2,983,560	\$ 1,369,454	\$ (1,614,106)	\$ 3,091,560
I15500078	LA-Well Installation and Replacement Program (2024-2026)	\$ 2,024,000	\$ -	\$ (2,024,000)	\$ 1,186,000
I15500079	LA-Well Rehabilitation Program (2024-2026)	\$ 368,000	\$ 368,000	\$ -	\$ 368,000
I15500080	LA-Tank Replacement Program (2024-2026)	\$ 1,564,000	\$ -	\$ (1,564,000)	\$ 493,600
I15500081	LA-Standby Generator Improvement Program (2024-2026)	\$ 613,640	\$ -	\$ (613,640)	\$ 613,640
I15510053	VEN-Ventura Freeway Crossing	\$ 276,000	\$ -	\$ (276,000)	\$ 8,400
I15510058	VEN-Peak Supply Improvement Project (CMWD)	\$ 276,000	\$ 332,500	\$ 56,500	\$ 97,600
I15510062	VEN-Standby Generator Improvements Program (2024-2026)	\$ 349,600	\$ -	\$ (349,600)	\$ 349,600
I15560003	EP-Raymond Basin Replacement Well	\$ 1,380,000	\$ -	\$ (1,380,000)	\$ 1,380,000
I15600108	SAC-Wittkop 2 Water Treatment Plant	\$ 184,000	\$ -	\$ (184,000)	\$ 184,000
I15600110	SAC-Malaga Well Replacement and TCP Treatment	\$ 552,000	\$ 552,000	\$ -	\$ 552,000
I15600111	NOR-Main Replacement Program (2024-2026)	\$ 4,600,000	\$ 2,064,617	\$ (2,535,383)	\$ 5,032,000
I15600113	NOR-Well Installation and Replacement Program (2024-2026)	\$ 11,868,000	\$ 7,912,000	\$ (3,956,000)	\$ 5,286,000
I15600115	NOR-Standby Generator Improvement Program (2024-2026)	\$ 1,104,000	\$ -	\$ (1,104,000)	\$ 1,104,000
I15600116	SAC-Service Saddle Replacement Program (2024-2026)	\$ 1,472,000	\$ 394,677	\$ (1,077,323)	\$ 267,800
I15610027	LRK-Tank Rehabilitation and Seismic Upgrades Program (2024-2026)	\$ 253,000	\$ 128,467	\$ (124,533)	\$ 7,700
I15610028	LRK-Well Rehabilitation and Maintenance Program (2024-2026)	\$ 138,000	\$ 66,664	\$ (71,336)	\$ 63,656
I15610029	LRK-Larkfield Generator Installations	\$ 230,000	\$ -	\$ (230,000)	\$ 230,000
I15610030	LRK-WTP Treatment Upgrades	\$ 690,000	\$ -	\$ (690,000)	\$ 21,000
I15660002	FRV-Fruitridge Vista Mains Improvement Program	\$ 6,523,720	\$ 3,706,569	\$ (2,817,151)	\$ 6,523,720
I15660006	FRV-Well Replacement and Installation Program (2024-2026)	\$ 1,288,000	\$ -	\$ (1,288,000)	\$ 1,288,000
I15670003	HILL-New Goldside Iron-Manganese WTP	\$ 1,380,000	\$ 463,594	\$ (916,406)	\$ 604,825
I15670004	HILL-Hillview Tank Rehab Program (2024-2026)	\$ 471,960	\$ 185,067	\$ (286,893)	\$ 447,162
I15670005	HILL-Hillview Tank Replacement Program (2024-2026)	\$ 1,096,640	\$ 327,319	\$ (769,321)	\$ 852,544
Disputed Projects - Direct CAPEX (Project Type)					
San Diego Recurring Projects		\$ 2,199,044	\$ 1,306,859	\$ (892,185)	\$ 2,665,844
Monterey Waste Water Recurring Projects		\$ 393,112	\$ 393,112	\$ -	\$ 493,112
Los Angeles Recurring Projects		\$ 6,834,276	\$ 4,168,509	\$ (2,665,767)	\$ 7,182,486
Ventura Recurring Projects		\$ 4,544,079	\$ 1,923,221	\$ (2,620,858)	\$ 4,503,179
Total Disputed		\$ 84,190,459	\$ 31,889,384	\$ (52,301,075)	\$ 65,833,496

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

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Attachment C-4 For Settlement

Strategic Capital Expenditure Plan

California American Water

2022 General Rate Case

Settlement Charts for Strategic Capital Expenditure Plan - SCEP

Corporate Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2022	\$ 6,174,299	\$ 5,810,294	\$ (364,005)	\$ 6,842,313
Total SCEP 2023	\$ 4,506,454	\$ 3,294,124	\$ (1,212,330)	\$ 5,128,134
Total SCEP 2024	\$ 4,574,100	\$ 2,529,217	\$ (2,044,883)	\$ 5,288,906
Total SCEP 2025	\$ 7,900,833	\$ 1,256,728	\$ (6,644,105)	\$ 8,581,798
Total SCEP	\$ 23,155,687	\$ 12,890,363	\$ (10,265,323)	\$ 25,841,151

San Diego Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2022	\$ 6,648,560	\$ 5,281,028	\$ (1,367,533)	\$ 5,752,659
Total SCEP 2023	\$ 7,642,225	\$ 3,339,093	\$ (4,303,132)	\$ 8,572,053
Total SCEP 2024	\$ 15,286,528	\$ 3,792,150	\$ (11,494,378)	\$ 8,147,424
Total SCEP 2025	\$ 16,079,005	\$ 4,148,131	\$ (11,930,874)	\$ 9,086,217
Total SCEP	\$ 45,656,318	\$ 16,560,401	\$ (29,095,917)	\$ 31,558,354

Central Division Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2022	\$ 19,607,567	\$ 15,621,236	\$ (3,986,331)	\$ 20,308,715
Total SCEP 2023	\$ 19,900,183	\$ 12,590,976	\$ (7,309,207)	\$ 20,230,551
Total SCEP 2024	\$ 26,245,997	\$ 16,671,069	\$ (9,574,929)	\$ 25,637,599
Total SCEP 2025	\$ 26,830,936	\$ 16,629,783	\$ (10,201,153)	\$ 25,832,877
Total SCEP	\$ 92,584,683	\$ 61,513,063	\$ (31,071,620)	\$ 92,009,742

Monterey WW Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2022	\$ 1,141,336	\$ 1,124,689	\$ (16,647)	\$ 882,591
Total SCEP 2023	\$ 393,055	\$ 393,958	\$ 902	\$ 942,714
Total SCEP 2024	\$ 403,978	\$ 409,636	\$ 5,658	\$ 500,891
Total SCEP 2025	\$ 807,072	\$ 520,488	\$ (286,584)	\$ 899,335
Total SCEP	\$ 2,745,441	\$ 2,448,770	\$ (296,671)	\$ 3,225,531

California American Water
2022 General Rate Case
Settlement Charts for Strategic Capital Expenditure Plan - SCEP

Los Angeles Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2022	\$ 17,419,864	\$ 14,431,101	\$ (2,988,764)	\$ 13,446,741
Total SCEP 2023	\$ 23,381,507	\$ 18,764,495	\$ (4,617,012)	\$ 16,877,333
Total SCEP 2024	\$ 34,669,387	\$ 12,716,761	\$ (21,952,626)	\$ 30,016,632
Total SCEP 2025	\$ 44,295,844	\$ 16,041,309	\$ (28,254,535)	\$ 37,732,205
Total SCEP	\$ 119,766,602	\$ 61,953,665	\$ (57,812,937)	\$ 98,072,911

Ventura Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2022	\$ 10,453,204	\$ 8,029,048	\$ (2,424,156)	\$ 8,033,210
Total SCEP 2023	\$ 8,873,707	\$ 6,120,447	\$ (2,753,260)	\$ 8,524,961
Total SCEP 2024	\$ 10,376,275	\$ 6,514,939	\$ (3,861,335)	\$ 9,530,752
Total SCEP 2025	\$ 14,134,776	\$ 8,207,931	\$ (5,926,845)	\$ 12,211,777
Total SCEP	\$ 43,837,961	\$ 28,872,365	\$ (14,965,596)	\$ 38,300,700

Sacramento Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2022	\$ 42,264,772	\$ 46,365,679	\$ 4,100,907	\$ 40,009,268
Total SCEP 2023	\$ 46,979,409	\$ 37,255,923	\$ (9,723,485)	\$ 34,674,070
Total SCEP 2024	\$ 74,667,712	\$ 50,337,173	\$ (24,330,539)	\$ 55,209,750
Total SCEP 2025	\$ 60,116,292	\$ 35,762,883	\$ (24,353,409)	\$ 55,394,907
Total SCEP	\$ 224,028,184	\$ 169,721,658	\$ (54,306,526)	\$ 185,287,995

Larkfield Total SCEP	CAW Updated App	Cal Advocate Report	Difference	Settlement
Total SCEP 2022	\$ 4,858,807	\$ 4,428,459	\$ (430,347)	\$ 2,655,789
Total SCEP 2023	\$ 7,166,573	\$ 6,342,387	\$ (824,186)	\$ 7,526,684
Total SCEP 2024	\$ 4,137,670	\$ 1,844,379	\$ (2,293,291)	\$ 3,107,317
Total SCEP 2025	\$ 3,087,377	\$ 1,916,397	\$ (1,170,981)	\$ 2,561,156
Total SCEP	\$ 19,250,427	\$ 14,531,622	\$ (4,718,805)	\$ 15,850,947

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2022 General Rate Case

District #	1501
District Name	CAW Corporate

Row Labels	Project Description	Sum of					Sum of All
		Prior	Sum of 2022	Sum of 2023	Sum of 2024	Sum of 2025	
CAPRPK	ITS Equipment and Systems	214,269	766,818	663,261	775,640	981,199	3,401,188
	AW Enterprise Solutions	1,414,539	4,693,554	4,293,023	4,293,023	4,293,023	18,987,160
CAPRPM	Security Equipment and Systems	-	3,409	-	28,727	28,972	61,108
CAPRPN	Offices and Operations Center	-	1,148,430	20,120	191,516	193,149	1,553,216
CAPRPP	Tools and Equipment	77,401	-	-	-	-	77,401
I15610014	LRK-Larkfield Wildfire Recovery (CEMA)	159,977	111,093	61,030	-	-	332,099
I15010003	CA-California Corporate Office (Preliminary)	-	-	-	-	3,085,454	3,085,454
I15400150	MRY-CRRDR Wildfire Recovery (CEMA 2020)	103,316	119,010	90,699	-	-	313,026
Grand Total		1,969,502	6,842,313	5,128,134	5,288,906	8,581,798	27,810,653

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2022 General Rate Case

District # 1530
District Name San Diego County District

Row Labels	Project Description	Sum of					
		Prior	Sum of 2022	Sum of 2023	Sum of 2024	Sum of 2025	Sum of All
CAPRPC	Mains - Unscheduled	280,014	136,472	334,959	418,463	381,470	1,551,377
CAPRPE	Hydrants/Valves/Manholes - New	-	19,252	38,745	11,491	11,589	81,077
CAPRPF	Hydrants/Valves/Manholes - Replaced	15,228	107,398	174,302	176,195	182,526	655,649
CAPRPG	Services and Laterals - New	-	3,330	4,003	4,022	4,249	15,605
CAPRPH	Services and Laterals - Replaced	70,797	896,383	558,236	648,282	620,010	2,793,707
CAPRPI	Meters - New	56	10,267	13,871	18,960	19,798	62,952
CAPRPJ	Meters - Replaced	(1,679)	456,778	603,427	778,034	603,592	2,440,152
CAPRPM	Security Equipment and Systems	3,121	27,447	25,920	23,461	24,144	104,092
CAPRPN	Offices and Operations Center	-	133,117	55,922	57,934	60,842	307,814
CAPRPO	Vehicles	-	95,124	25,995	-	35,997	157,116
CAPRPP	Tools and Equipment	40,379	61,296	72,279	73,159	75,908	323,021
CAPRPQ	Plant Facilities and Equipment	28,087	31,310	57,657	32,558	34,767	184,378
CAPRPS	Engineering Studies	-	-	-	466,800	52,500	519,300
D153001	Projects Funded by Others	215,940	195,858	392,350	392,350	392,350	1,588,849
I15300006	SD PRV Modernization Program	1,305,874	606,519	906,480	-	-	2,818,873
I15300008	SD-Replace 2,450 Ft of 18" Main- Elm Ave	3,017,692	989,959	-	-	-	4,007,651
I15300010	SD-Replace 52,000 Ft of 16" Main- The Strand	235,760	253,179	549,009	918,674	1,731,096	3,687,717
I15300014	SD-Coronado Reliability Supply Project	100,536	381,050	-	-	-	481,586
I15300018	SD-SCADA Improvements Program	-	37,010	595,792	70,365	70,965	774,133
I15300020	SD-New Coronado Storage Tank and Pump Station	-	-	-	25,083	25,278	50,361
I15300021	SD-Strand Two-Way Pump Station	-	17,460	13,102	-	-	30,562
I15300022	SD-Remove NAB Abandoned PS Vault	-	-	-	-	-	-
I15300023	SD-Transbay Transmission Main Rehabilitation Project	-	-	-	587,217	830,565	1,417,781
I15300024	SD-Main Replacement Program (2021-2023)	-	1,293,450	4,150,006	-	-	5,443,456
I15300026	SD-Main Replacement Program (2024-2026)	-	-	-	3,186,826	3,669,020	6,855,846
I15300027	SD-Alternative Source of Supply Project	-	-	-	257,551	259,552	517,103
Grand Total		5,311,805	5,752,659	8,572,053	8,147,424	9,086,217	36,870,159

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2022 General Rate Case

District # 1540
District Name Monterey County District

Row Labels	Project Description	Sum of Prior	Sum of 2022	Sum of 2023	Sum of 2024	Sum of 2025	Sum of All
CAPRPC	Mains - Unscheduled	101,998	380,570	554,377	566,888	637,393	2,241,226
CAPRPE	Hydrants/Valves/Manholes - New	-	-	-	-	-	-
CAPRPF	Hydrants/Valves/Manholes - Replaced	83,221	786,998	1,043,255	445,275	449,072	2,807,821
CAPRPG	Services and Laterals - New	113,020	-	-	-	-	113,020
CAPRPH	Services and Laterals - Replaced	193,878	1,879,701	1,302,958	1,465,098	1,509,463	6,351,098
CAPRPJ	Meters - Replaced	195,347	1,059,435	1,050,024	2,034,859	2,102,915	6,442,580
CAPRPL	SCADA Equipment and Systems	6,856	54,083	34,173	35,430	37,664	168,206
CAPRPM	Security Equipment and Systems	31,893	140,406	97,638	98,631	102,369	470,937
CAPRPN	Offices and Operations Center	1,630	17,048	5,553	9,863	10,237	44,331
CAPRPO	Vehicles	-	234,638	644,684	305,936	96,575	1,281,833
CAPRPP	Tools and Equipment	-	70,248	82,369	84,267	86,917	323,801
CAPRPQ	Plant Facilities and Equipment	133,170	502,584	748,599	383,032	397,888	2,165,274
CAPRPS	Engineering Studies	-	-	-	753,800	620,000	1,373,800
D154001	Projects Funded by Others	128,337	430,661	453,150	453,150	453,150	1,918,447
I15400097	MRY-Interconnect RR, HH, Bishop	580,592	200,370	45,273	469,102	1,419,309	2,714,647
I15400104	MRY-Advanced Metering Infrastructure	293,191	112,401	-	-	-	405,592
I15400108	MRY-Standby Power/Emergency Generators (PSPS) Phase 2 Gen. Plugs	260,717	396,223	141,909	-	-	798,850
I15400109	MRY-Los Padres Dam Facilities Improvements	226,918	1,480	-	206,041	-	434,438
I15400110	MRY-Begonia Iron Removal Plant Improvements	2,698,983	266,639	515,646	-	-	3,481,268
I15400117	MRY-Los Padres Dam DSOD Improvements	472,383	(3,387)	200,585	-	-	669,581
I15400120	MRY-Booster Station Rehab Program (2018-2020)	-	9,626	-	-	-	9,626
I15400122	MRY-Los Padres Dam NMFS MOA Requirements	799,907	175,743	141,196	515,102	519,103	2,151,051
I15400124	MRY-Huckleberry Hydropneumatic Tank Replc	731,894	307,404	-	-	-	1,039,297
I15400125	MRY-Main Replacement Program (2021-2023)	783,497	3,882,644	4,422,598	-	-	9,088,738
I15400126	MRY-Fire Protection Program (2021-2023)	35,076	661,984	181,105	-	-	878,165
I15400127	MRY-Pump Station Rehabilitation Program (2021-2023)	200,589	291,341	517,435	-	-	1,009,366
I15400128	MRY-SCADA Maintenance and Improvements Program (2021-2023)	833,202	771,309	855,311	-	-	2,459,822
I15400129	MRY-Tank Rehabilitation Program (2021-2023)	63,716	1,266,436	221,899	-	-	1,552,052
I15400130	MRY-Carmel Woods #1 and #2 Tank Replacement	-	-	6,103	206,041	239,239	451,383
I15400131	MRY-Well Rehabilitation Program (2021-2023)	128,838	1,256,567	4,032,848	-	-	5,418,253
I15400133	MRY-Phase 2 BIRP Improvements	-	107,507	1,375,293	824,164	-	2,306,964
I15400135	MRY-Arc Flash Mitigation	67,912	297,111	68,394	-	-	433,417
I15400136	MRY-Ambler Water Treatment Solids Residual Handling	-	10,358	152,377	333,988	952,388	1,449,111
I15400137	MRY-Del Rey Regulating Station	-	4,439	9,765	1,030,205	519,103	1,563,511
I15400138	MRY-Rancho Fiesta Tanks and Pump Station	-	68,040	201,968	515,102	1,038,206	1,823,316
I15400140	MRY-Standby Generator Improvement Program (2021-2023)	-	5,919	213,695	-	-	219,614
I15400141	MRY-New Carmel Valley Well	312,183	806,061	15,257	1,030,205	1,038,206	3,201,912
I15400142	MRY-Ralph Lane Interconnect	-	-	-	-	347,272	347,272
I15400143	MRY-Forest Lake Pump Station	1,061,758	2,426,742	451,606	-	-	3,940,107
I15490001	GAR-Garrapata Slide Recovery	1,745,377	351,574	21,611	-	-	2,118,562
I15400144	MRY-CRRDR Pipe Removal	-	-	-	-	-	-
I15400152	MRY-Los Padres Dam Outlet Modifications	272,582	185,841	394,905	1,030,205	-	1,883,533
I15400153	MRY-Eardley-Forest Lake Transmission Main Replacement	-	-	-	103,020	103,821	206,841
I15400154	MRY-BIRP Soundwall	-	-	-	103,020	207,641	310,662
I15400155	MRY-Carmel Valley Transmission Main Improvement	-	-	-	257,551	259,552	517,103
I15400156	MRY-Los Padres Dam Facilities Improvements	-	-	-	103,020	103,821	206,841
I15400157	MRY-Main Replacement Program (2024-2026)	-	-	-	4,215,597	4,827,658	9,043,256
I15400158	MRY-Fire Protection Program (2024-2026)	-	-	-	370,874	373,754	744,628
I15400159	MRY-Pump Station Rehabilitation Program (2024-2026)	-	-	-	947,788	955,150	1,902,938
I15400160	MRY-SCADA Maintenance and Improvements Program (2024-2026)	-	-	-	562,923	567,724	1,130,646
I15400161	MRY-Tank Rehabilitation Program (2024-2026)	-	-	-	1,545,307	1,557,309	3,102,616
I15400162	MRY-Well Rehabilitation Program (2024-2026)	-	-	-	2,060,409	1,557,309	3,617,718
I15400163	MRY-Standby Generator Improvement Program (2024-2026)	-	-	-	386,327	389,327	775,654
I15400164	MRY-Well Installation and Replacement Program (2024-2026)	-	-	-	1,442,287	1,453,488	2,895,775
I15400165	MRY-Tank Installation and Replacement Program (2024-2026)	-	-	-	743,091	899,854	1,642,945
I15480014	TOR-New Well #4	1,122,541	891,971	26,991	-	-	2,041,502
I15400105-11	MPWMD Expansion Parallel Pipeline	8,132,157	-	-	-	-	8,132,157
I15400105-10	MPWMD Expansion Carmel Valley Pumpstation	7,453,840	-	-	-	-	7,453,840
Grand Total		29,267,201	20,308,715	20,230,551	25,637,599	25,832,877	121,276,944

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2022 General Rate Case

District #	1542
District Name	Monterey Wastewater

Row Labels	Project Description	Sum of					
		Prior	Sum of 2022	Sum of 2023	Sum of 2024	Sum of 2025	Sum of All
CAPRPL	SCADA Equipment and Systems	-	10,243	25,617	9,576	11,589	57,025
CAPRPM	Security Equipment and Systems	-	2,727	19,528	19,152	19,315	60,721
CAPRPO	Vehicles	-	9,512	5,199	10,198	390,824	415,734
CAPRPP	Tools and Equipment	-	5,559	4,882	5,745	5,794	21,981
CAPRPQ	Plant Facilities and Equipment	20,834	531,383	466,212	356,220	371,813	1,746,463
CAPRPS	Engineering Studies	-	-	-	100,000	100,000	200,000
I15420003	MWW-Las Palmas MBBR Installation	-	-	-	-	-	-
I15420004	MWW-Spreckels Blvd Main Replacement	-	61,504	190,140	-	-	251,644
I15420006	MWW-CVR WW Plant-Filter & Screen Improvements	39,323	261,663	231,136	-	-	532,122
Grand Total		60,158	882,591	942,714	500,891	899,335	3,285,689

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2022 General Rate Case

District # 1550
District Name Los Angeles County District

Row Labels	Project Description	Sum of Prior	Sum of 2022	Sum of 2023	Sum of 2024	Sum of 2025	Sum of All
CAPRPB	Mains - Replaced/Restored	86,532	-	-	-	-	86,532
CAPRPC	Mains - Unscheduled	-	432,663	552,197	1,043,763	910,700	2,939,322
CAPRPD	Mains - Relocated	-	-	-	118,740	136,170	254,910
CAPRPE	Hydrants/Valves/Manholes - New	-	1,636	1,650	12,161	12,555	28,002
CAPRPF	Hydrants/Valves/Manholes - Replaced	1,307	103,293	142,633	176,195	182,526	605,954
CAPRPG	Services and Laterals - New	-	545	16,047	4,022	4,153	24,767
CAPRPH	Services and Laterals - Replaced	-	1,656,241	1,403,684	2,408,035	1,498,720	6,966,680
CAPRPI	Meters - New	-	2,045	15,555	25,663	26,558	69,821
CAPRPJ	Meters - Replaced	7,732	1,188,939	1,862,363	1,943,889	2,011,169	7,014,092
CAPRPL	SCADA Equipment and Systems	94,796	7,921	24,369	24,418	25,303	176,807
CAPRPM	Security Equipment and Systems	78,228	160,279	95,096	122,092	125,547	581,241
CAPRPN	Offices and Operations Center	27,525	21,689	28,088	57,934	60,842	196,078
CAPRPO	Vehicles	-	155,368	10,398	10,198	96,575	272,539
CAPRPP	Tools and Equipment	177,631	76,214	53,566	22,407	23,178	352,997
CAPRPQ	Plant Facilities and Equipment	410,322	763,234	1,068,997	813,944	845,029	3,901,524
CAPRPR	Capitalized Tank Rehabilitation	272,098	40,903	142,652	41,965	43,517	541,135
CAPRPS	Engineering Studies	-	-	-	489,500	59,100	548,600
D155001	Projects Funded by Others	1,680,689	493,261	589,000	589,000	589,000	3,940,950
I15500009	LA-Duarte - Redrill Santa Fe Well	-	22,023	416,613	-	-	438,636
I15500021	LA-Rosemead Tank and BPS Reconstruction	-	-	-	-	-	-
I15500022	LA-Duarte Water Supply Imprv Proj - Crownhaven Well	362,506	(46,721)	99,218	-	-	415,003
I15500030	LA-Oswego Well Redrill and Trtmt	-	-	-	-	-	-
I15500032	LA-Redrill Winston Well at Danford	-	-	-	-	-	-
I15500036	LA-Rehab/Redrill Longden Well	528,949	73,793	42,721	42,721	42,721	730,905
I15500037	LA-Combine Domestic/Irrigation System	-	-	-	-	-	-
I15500048	LA-Arlington Well TCE Treatment	3,929,949	791,520	64,648	-	-	4,786,117
I15500050	LA-Patton Tank Reconstruction/Rehabilitatio	312,243	254,987	590,940	-	-	1,158,170
I15500054	LA-Chromium-VI Water Treatment	1,751,203	50,328	142,837	-	-	1,944,367
I15500058	LA-Emergency Generators	1,639,183	399,047	26,341	-	-	2,064,571
I15500060	LA-Reconstruct Rosemead Operations Ctr	135,971	888,349	378,358	3,759,015	5,741,731	10,903,424
I15500065	LA-Standby Generator Improvement Program (2021-2023)	-	-	17,469	-	-	17,469
I15500066	LA-Main Replacement Program (2021-2023)	345,754	1,412,810	2,032,718	-	-	3,791,283
I15500067	LA-Well Installation and Replacement Program (2021-2023)	-	-	11,290	-	-	11,290
I15500068	LA-SCADA Maintenance and Improvements Program (2021-2023)	-	153,968	494,813	-	-	648,781
I15500069	LA-Pump Station and PRV Rehabilitation Program (2021-2023)	6,165	315,071	303,600	-	-	624,836
I15500070	LA-Well Rehabilitation Program (2021-2023)	-	60,073	300,788	-	-	360,861
I15500071	LA-Tank Rehabilitation and Seismic Upgrades Program (2022-2023)	-	5,031	320,841	-	-	325,872
I15500073	LA-Tank Replacement Program (2021-2023)	-	10,358	146,387	-	-	156,745
I15500074	LA-Main Replacement Program (2024-2026)	-	-	-	6,140,718	8,176,820	14,317,539
I15500075	LA-Pump Station and PRV Rehabilitation Program (2024-2026)	-	-	-	999,299	1,007,060	2,006,358
I15500076	LA-SCADA Maintenance and Improvements Program (2024-2026)	-	-	-	609,833	359,558	969,391
I15500077	LA-Tank Rehabilitation and Seismic Upgrades Program (2024-2026)	-	-	-	3,461,891	6,396,252	9,858,143
I15500078	LA-Well Installation and Replacement Program (2024-2026)	-	-	-	1,328,068	1,119,728	2,447,796
I15500079	LA-Well Rehabilitation Program (2024-2026)	-	-	-	412,082	830,565	1,242,647
I15500080	LA-Tank Replacement Program (2024-2026)	-	-	-	552,727	774,141	1,326,868
I15500081	LA-Standby Generator Improvement Program (2024-2026)	-	-	-	625,783	631,119	1,256,902
I15560001	EP-East Pasadena Well #8 Treatment	-	98,685	712,875	1,270,242	1,919,643	4,001,446
I15560002	EP-East Pasadena Booster Station Improvement Program	-	-	-	334,817	519,103	853,920
I15560003	EP-Raymond Basin Replacement Well	-	-	-	1,545,307	2,076,412	3,621,719
I15560004	EP-East Pasadena Mountain View Land Purchase	-	3,838,389	-	-	-	3,838,389
I15560005	EP-East Pasadena Woodward Tanks Replacements	-	-	-	-	448,505	448,505
I15800001	BELL-Bellflower Main Replacements	-	14,797	4,768,580	-	-	4,783,377
I15800002	BELL-Bellflower Main Replacement Program (2024-2026)	-	-	-	1,030,205	1,038,206	2,068,411
Grand Total		11,848,781	13,446,741	16,877,333	30,016,632	37,732,205	109,921,692

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2022 General Rate Case

District #	1551
District Name	Ventura County District

Row Labels	Project Description	Sum of Prior	Sum of 2022	Sum of 2023	Sum of 2024	Sum of 2025	Sum of All
CAPRPB	Mains - Replaced/Restored	368,928	-	-	-	-	368,928
CAPRPC	Mains - Unscheduled	168,753	122,830	169,058	316,002	235,642	1,012,285
CAPRPD	Mains - Relocated	2,374	65,621	-	-	-	67,995
CAPRPF	Hydrants/Valves/Manholes - Replaced	46,046	781,175	687,290	507,518	526,332	2,548,361
CAPRPG	Services and Laterals - New	26,813	-	-	-	-	26,813
CAPRPH	Services and Laterals - Replaced	254,629	1,739,558	1,544,340	1,674,512	2,070,562	7,283,601
CAPRPI	Meters - New	1,787	2,591	2,549	29,398	32,063	68,387
CAPRPJ	Meters - Replaced	482,465	726,751	1,336,732	1,097,627	1,138,375	4,781,949
CAPRPL	SCADA Equipment and Systems	7,618	11,298	37,677	35,430	36,698	128,721
CAPRPM	Security Equipment and Systems	13,417	61,625	58,583	59,370	67,602	260,597
CAPRPN	Offices and Operations Center	27,121	70,980	182,231	57,455	67,602	405,389
CAPRPO	Vehicles	-	84,554	5,199	5,099	91,746	186,598
CAPRPP	Tools and Equipment	130,520	109,752	41,083	29,685	33,801	344,841
CAPRPQ	Plant Facilities and Equipment	507,116	384,896	355,033	408,887	420,100	2,076,032
CAPRPS	Engineering Studies	-	-	-	364,100	185,400	549,500
D155101	Projects Funded by Others	1,170,890	66,607	112,100	112,100	112,100	1,573,798
I15510017	VEN-Connect 12" Main Between Hillcrest	73,114	(63,907)	-	-	-	9,207
I15510027	VEN-Upgrade Mayfield Booster Station	-	137,870	-	-	-	137,870
I15510028	VEN-Replc 1,400 Ft 10" Main to Las Posas Tank	-	-	-	-	-	-
I15510030	VEN-Upgrade Springwood Booster Station	132,966	154,851	37,472	-	-	325,288
I15510032	VEN-Replace White Stallion Domestic Booster	1,203,617	981,201	102,119	-	-	2,286,937
I15510033	VEN-Upgrade Wildwood Booster Station	750,183	774,414	230,951	-	-	1,755,548
I15510038	VEN-Advanced Metering Infrastructure	156,783	78,060	-	-	-	234,843
I15510040	VEN-Tier 4 Compliance/Standby Power	32,602	50,307	3,710	-	-	86,620
I15510041	VEN-PSPS Power Storage Project (SGIP)	413,363	401,906	558,017	-	-	1,373,285
I15510042	VEN-SCADA Maintenance and Improvements Program (2021-2023)	-	306,907	254,948	-	-	561,855
I15510043	VEN-Springwood Gradient Main Replacement	-	55,170	1,704,467	-	-	1,759,637
I15510044	VEN-Los Robles Zone PRVs	-	67,328	190,373	-	-	257,701
I15510045	VEN-Charles Oaks Apartment Main Replacement	-	-	-	-	-	-
I15510053	VEN-Ventura Freeway Crossing	-	-	9,154	9,406	44,237	62,797
I15510054	VEN-Tank Rehabilitation and Seismic Upgrades Program (2021-2023)	-	10,950	11,646	-	-	22,596
I15510055	VEN-Standby Generator Improvements	-	-	-	-	-	-
I15510056	VEN-Pump Station Replacement and Rehabilitation Program (2021-2023)	37,788	667,983	352,688	-	-	1,058,459
I15510057	VEN-Integrated Water Supply Project	-	-	-	515,102	1,038,206	1,553,308
I15510058	VEN-Peak Supply Improvement Project (CMWD)	-	-	-	109,291	317,781	427,073
I15510059	VEN-Pump Station Replacement and Rehabilitation Program (2024-2026)	-	-	-	927,184	1,557,309	2,484,493
I15510060	VEN-SCADA Maintenance and Improvements Program (2024-2026)	-	-	-	318,990	359,558	678,548
I15510061	VEN-Tank Rehabilitation and Seismic Upgrades Program (2024-2026)	-	-	-	515,102	519,103	1,034,205
I15510062	VEN-Standby Generator Improvements Program (2024-2026)	-	-	-	391,478	716,362	1,107,840
I15570002	ER-El Rio Supply Project	-	-	-	917,912	1,232,870	2,150,782
I15570003	ER-El Rio Pump Station Facility Improvements	-	-	493,106	588,247	889,223	1,970,576
I15570004	ER-El Rio WTP Chlorine Facility Improvements	-	-	-	283,306	-	283,306
I15570005	ER-El Rio Well 2 Nitrate Treatment	-	-	-	-	259,552	259,552
I15570006	ER-Small Main Replacement Program	-	-	-	257,551	259,552	517,103
I15570007	ER-El Rio Tank Replacements	-	-	-	-	-	-
I15570008	ER-El Rio System Looping	-	-	-	-	-	-
I15570001	ER-El Rio Interconnect with UW	-	181,933	44,438	-	-	226,371
Grand Total		6,008,893	8,033,210	8,524,961	9,530,752	12,211,777	44,309,593

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2022 General Rate Case

District # 1560
District Name Sacramento District

Row Labels	Project Description	Sum of Prior	Sum of 2022	Sum of 2023	Sum of 2024	Sum of 2025	Sum of All
CAPRPA	Mains - New	375,022	-	-	-	-	375,022
CAPRPB	Mains - Replaced/Restored	650,375	64,975	-	-	-	715,349
CAPRPC	Mains - Unscheduled	71,697	648,197	404,207	863,067	724,310	2,711,479
CAPRPD	Mains - Relocated	-	40,903	-	-	-	40,903
CAPRPE	Hydrants/Valves/Manholes - New	38,049	-	-	-	-	38,049
CAPRPF	Hydrants/Valves/Manholes - Replaced	267,080	479,498	99,011	385,905	398,854	1,630,347
CAPRPG	Services and Laterals - New	(19)	14,352	1,510	9,576	9,657	35,075
CAPRPH	Services and Laterals - Replaced	608,335	1,245,115	890,007	1,275,976	1,158,897	5,178,330
CAPRPI	Meters - New	125,891	136,254	1,029,274	103,897	108,357	1,503,673
CAPRPJ	Meters - Replaced	49,625	1,805,097	2,159,627	2,242,079	3,351,336	9,607,765
CAPRPL	SCADA Equipment and Systems	125,620	30,550	29,753	45,006	52,150	283,080
CAPRPM	Security Equipment and Systems	94,412	54,955	147,331	134,061	140,033	570,793
CAPRPN	Offices and Operations Center	8,880	135,174	22,597	67,031	69,534	303,216
CAPRPO	Vehicles	-	396,348	83,185	71,385	144,862	695,780
CAPRPP	Tools and Equipment	-	51,108	13,245	18,194	19,315	101,862
CAPRPQ	Plant Facilities and Equipment	768,843	1,512,101	705,826	1,365,510	1,487,251	5,839,530
CAPRPR	Capitalized Tank Rehabilitation	372,514	218,461	122,460	187,686	201,841	1,102,962
CAPRPS	Engineering Studies	(460)	-	-	629,255	181,000	809,795
D156001	Projects Funded by Others	1,183,284	489,539	1,346,392	12,793,935	1,877,411	17,690,561
I15600002	West Placer - SFF (Walerga Rd Tank)	-	6,445,199	-	-	-	6,445,199
I15600007	SAC-Elverta Road Bridge Water Main	-	-	-	-	-	-
I15600072	SAC-Sacramento Main Improvement Program (2018-2020)	178,705	-	-	-	-	178,705
I15600082	SAC-Standby Generators Improvements	134,441	305,061	1,113,015	-	-	1,552,517
I15600083	SAC-Backyard Mains Replacement Program (2018-2020)	895,500	203,017	-	-	-	1,098,517
D156201	Projects Funded by Others	46,137	(2,141)	-	12,350	-	56,346
D156301	Projects Funded by Others	480,459	(6,560)	-	125,400	-	599,299
D156401	Projects Funded by Others	30,396	784	7,600	-	7,600	46,380
D156501	Projects Funded by Others	1,965	16,493	4,750	4,750	4,750	32,709
I15600097	SAC-Main Replacement Program (2021-2023)	-	-	140,762	-	-	140,762
I15600098	SAC-Well Installation and Replacement Program (2021-2023)	2,147,666	3,210,861	3,023,487	-	-	8,382,013
I15600099	SAC-Well Rehabilitation Program (2021-2023)	585,894	351,580	1,516,141	-	-	2,453,615
I15600100	SAC-SCADA Maintenance and Improvements Program (2021-2023)	703,148	912,883	835,932	-	-	2,451,963
I15600101	SAC-Standby Generator Improvement Program (2021-2023)	-	13,186	28,371	-	-	41,557
I15600102	SAC-Service Saddle Replacement Program (2021-2023)	56,725	3,160,909	-	-	-	3,217,635
I15600103	SAC-Suburban Rosemont Hydraulic Improvements	276,982	4,439	4,577	89,892	-	375,890
I15600104	SAC-Security Park Booster Pump Project	-	98,628	269,175	-	-	367,803
I15630002	DUN-Dunnigan Wtr System Improvement	688,948	118,595	-	-	-	807,543
I15640001	GEY-Geyersville Storage Project	-	613,675	240,195	-	-	853,870
I15650002	MEA-Meadowbrook Storage Project	-	101,635	1,786,367	927,184	-	2,815,186
D156601	Projects Funded by Others	33,447	-	-	-	-	33,447
D156701	Projects Funded by Others	147	75,189	122,313	-	-	197,648
I15600106	SAC-Isleton Storage Tank	-	-	-	206,041	1,557,309	1,763,350
I15600108	SAC-Wittkop 2 Water Treatment Plant	-	-	-	206,041	3,931,686	4,137,727
I15600109	SAC-Vintage 1 Treatment	-	-	-	257,551	2,426,288	2,683,839
I15600110	SAC-Malaga Well Replacement and TCP Treatment	-	52,063	553,625	618,123	-	1,223,811
I15600111	NOR-Main Replacement Program (2024-2026)	-	-	-	5,634,772	7,188,448	12,823,220
I15600112	NOR-SCADA Maintenance and Improvements Program (2024-2026)	-	-	-	656,743	1,040,827	1,697,570
I15600113	NOR-Well Installation and Replacement Program (2024-2026)	-	-	-	5,919,198	11,047,866	16,967,064
I15600114	NOR-Well Rehabilitation Program (2024-2026)	-	-	-	2,884,573	2,906,977	5,791,550
I15600115	NOR-Standby Generator Improvement Program (2024-2026)	-	-	-	1,236,246	1,245,847	2,482,093
I15600116	SAC-Service Saddle Replacement Program (2024-2026)	-	-	3,340,308	299,879	1,277,445	4,917,632
I15630004	DUN-Dunnigan Well 2 Rplcmt (New Well 3)	766,555	552,103	43,500	-	-	1,362,158
I15640002	GEY-Geyersville Replace Well 2 (New Well 4)	17,446	-	18,809	-	-	36,255
I15640003	GEY-Geyersville PSPS Generator Improvements	84,977	26,651	250,428	-	-	362,056
I15660001	FRV-Fruitridge Vista Metering	4,350,955	3,335,298	1,383,186	4,285,651	-	13,355,090
I15660002	FRV-Fruitridge Vista Mains Improvement Program	9,272,497	10,979,956	11,909,470	7,305,181	6,384,967	45,852,072
I15660003	FRV-Well Rehabilitation Program (2021-2023)	204,046	1,267,017	113,057	-	-	1,584,119
I15660004	FRV-South Highway 99 Crossing	-	-	-	257,551	830,565	1,088,116
I15660005	FRV-Well Rehabilitation Program (2024-2026)	-	-	-	515,102	519,103	1,034,205
I15660006	FRV-Well Replacement and Installation Program (2024-2026)	-	-	-	1,442,287	3,114,618	4,556,905
I15670001	HILL-PSPS Generator Improvements-Hillview	236,820	175,689	274,754	-	-	687,263
I15670002	HILL-New Coarsegold Iron & Manganese WTP	159,832	413,293	168,152	-	-	741,276
I15670003	HILL-New Goldside Iron-Manganese WTP	158,250	150,224	237,176	677,276	-	1,222,925
I15670004	HILL-Hillview Tank Rehab Program (2024-2026)	-	-	203,343	500,727	504,616	1,208,685
I15670005	HILL-Hillview Tank Replacement Program (2024-2026)	-	-	-	954,668	962,083	1,916,752
I15670006	HILL-Hillview Pump Station Rehabilitation Program (2024-2026)	-	-	-	-	519,103	519,103
I15670007	HILL-Oakhurst 420 Site Bypass	-	-	-	-	-	-
I15670008	HILL-Oakhurst Junction Wells Site Improvements	-	-	-	-	-	-
I15670009	HILL-PSPS WTP Power Storage Project	-	110,913	31,154	-	-	142,067
I15860001	BASS-Bass Lake Flat Rate to Metered Conversion	-	-	-	-	-	-
Grand Total		26,251,085	40,009,268	34,674,070	55,209,750	55,394,907	211,539,081

California American Water
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All Districts - 2022 General Rate Case

District # 1561
District Name Larkfield District

Row Labels	Project Description	Sum of					
		Prior	Sum of 2022	Sum of 2023	Sum of 2024	Sum of 2025	Sum of All
CAPRPC	Mains - Unscheduled	1	2,727	12,369	27,770	28,007	70,873
CAPRPF	Hydrants/Valves/Manholes - Replaced	991	16,941	30,833	16,279	19,315	84,359
CAPRPH	Services and Laterals - Replaced	15,180	73,603	109,436	44,527	42,493	285,239
CAPRPI	Meters - New	-	-	-	6,703	6,760	13,463
CAPRPJ	Meters - Replaced	22,050	78,518	97,326	71,819	77,260	346,973
CAPRPL	SCADA Equipment and Systems	27,426	-	-	-	-	27,426
CAPRPM	Security Equipment and Systems	11,290	2,827	2,549	18,864	21,246	56,776
CAPRPN	Offices and Operations Center	14,402	4,698	1,547	3,830	4,829	29,307
CAPRPP	Tools and Equipment	14,260	18,996	402	2,873	3,863	40,394
CAPRPQ	Plant Facilities and Equipment	86,734	106,855	505,271	123,528	130,376	952,763
CAPRPS	Engineering Studies	-	-	-	311,045	-	311,045
D156101	Projects Funded by Others	92,801	50,600	86,298	23,750	23,750	277,199
I15610009	LRK-Londonberry Drive Creek Crossing	400,069	63,908	29,780	-	-	493,757
I15610012	LRK-Replace Backwash Tank at WTP	121,870	110,640	602,173	-	-	834,683
I15610015	LRK-Main Replacement Program (2021-2023)	67,115	1,304,860	17,699	-	-	1,389,673
I15610016	LRK-Well Rehabilitation and Maintenance Program (2021-2023)	71,347	98,985	296,211	-	-	466,543
I15610017	LRK-SCADA Master Plan and Improvements Program (2021-2023)	248,894	113,605	670,309	-	-	1,032,808
I15610018	LRK-Tank Rehabilitation and Seismic Upgrades Program (2021-2023)	1,836	103,215	884,085	-	-	989,136
I15610019	LRK-Standby Generator Improvement Projects	909	229,876	495,821	-	-	726,606
I15610020	LRK-Windsor Emergency Interconnect	-	7,610	108,055	-	-	115,665
I15610021	LRK-Storage Tank at Water Treatment Plant	-	32,084	369,204	738,153	744,155	1,883,595
I15610022	LRK-Wikiup Drive Water Main Replacement	69,034	202,080	3,194,676	-	-	3,465,790
I15610023	LRK-Larkfield Wildfire Recovery-Meters & Services	7,355,738	33,162	-	-	-	7,388,900
I15610024	LRK-PSPS Power Storage Project	-	-	12,641	929	-	13,570
I15610025	LRK-Main Replacement Program (2024-2026)	-	-	-	1,133,225	1,142,027	2,275,252
I15610026	LRK-SCADA Master Plan and Improvements Program (2024-2026)	-	-	-	234,551	236,552	471,103
I15610027	LRK-Tank Rehabilitation and Seismic Upgrades Program (2024-2026)	-	-	-	8,622	8,689	17,312
I15610028	LRK-Well Rehabilitation and Maintenance Program (2024-2026)	-	-	-	71,281	71,835	143,117
I15610029	LRK-Larkfield Generator Installations	-	-	-	246,051	-	246,051
I15610030	LRK-WTP Treatment Upgrades	-	-	-	23,516	-	23,516
Grand Total		8,621,947	2,655,789	7,526,684	3,107,317	2,561,156	24,472,894

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-1 For Settlement

Statewide Comparison Exhibit

CALIFORNIA AMERICAN WATER
CALIFORNIA TOTAL
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PRESENT RATES

2024 @ PRESENT RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	335,647.4	335,647.4	(27,999.2)	307,648.2	298,134.0	13,770.0	311,904.0	333,503.7
Operation & Maintenance Exp								
Labor	28,270.2	28,270.2	4,274.6	32,544.9	32,470.8	(3,636.2)	28,834.6	29,666.9
Purchased Water	83,933.2	83,933.2	(14,825.1)	69,108.2	76,027.8	(2,976.4)	73,051.4	74,673.0
Purchased Power	12,869.8	12,869.8	(3,742.6)	9,127.1	10,722.5	58.6	10,781.0	10,828.1
Chemicals	1,525.8	1,525.8	367.4	1,893.2	1,804.3	78.0	1,882.3	1,971.7
Operation Expense	5,291.1	5,291.1	3,727.9	9,019.0	9,019.0	(4,053.4)	4,965.6	5,037.4
Maintenance (excluding Amort Tank Painting)	5,913.1	5,913.1	304.0	6,217.2	6,217.2	(298.6)	5,918.6	6,023.2
Amortization of Tank Painting	1,983.1	1,983.1	(3.7)	1,979.4	1,979.4	(28.2)	1,951.2	2,097.6
Customer Accounting	2,071.6	2,071.6	632.0	2,703.5	2,703.5	(461.1)	2,242.4	2,285.3
Uncollectible Expense	1,717.5	1,717.5	3,942.0	5,659.5	5,609.9	(1,174.8)	4,435.2	4,588.8
Insurance	3,069.9	3,069.9	(5.3)	3,064.6	3,064.6	3.7	3,068.2	3,161.9
Pensions and Benefits	6,849.9	6,850.0	835.2	7,685.2	7,680.2	(764.0)	6,916.2	7,115.7
Regulatory Expenses	716.2	716.2	32.7	748.9	748.9	251.1	1,000.0	1,015.2
Rents	2,132.9	2,132.9	205.3	2,338.2	2,338.2	(34.2)	2,304.0	2,333.3
Other Administrative & General	13,664.7	13,664.7	1,078.2	14,742.9	14,742.8	(1,020.7)	13,722.1	13,897.1
Service Company Costs	2,246.8	13,407.3	1,888.0	15,295.3	15,295.3	(1,395.3)	13,900.0	14,111.3
Citizens Acquisition Premium	4,318.0	4,318.0	0.0	4,318.0	4,318.0	0.0	4,318.0	4,346.0
General Office Return on Rate Base	3,969.3	4,159.2	2,967.2	7,126.4	7,144.8	(5.4)	7,139.4	7,199.4
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)
Sam Clemente Dam	6,245.4	6,245.4	0.0	6,245.4	6,245.4	(57.3)	6,188.1	6,188.1
Deceptive Pricing Adjustment	(8,233.1)	(8,233.1)	8,233.1	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	178,555.6	189,906.1	9,910.8	199,816.9	208,132.7	(15,514.4)	192,618.3	196,540.2
Depreciation	42,656.1	42,979.2	1,114.3	44,093.6	44,148.1	42.6	44,190.7	48,512.4
General Taxes	12,912.9	12,918.0	465.7	13,383.7	13,318.6	(89.4)	13,229.2	14,302.9
Total Operating Expenses	234,124.5	245,803.3	11,490.8	257,294.1	265,599.4	(15,561.2)	250,038.2	259,355.5
Income Before Income Taxes	101,522.9	89,844.1	(39,490.1)	50,354.1	32,534.6	29,331.2	61,865.8	74,148.2
	0.0	0.0						
State Income Taxes	7,139.2	6,106.7	(3,671.8)	2,434.9	841.3	3,201.1	4,042.4	4,989.6
Federal Income Taxes	15,044.3	12,591.5	(8,652.2)	3,939.3	530.2	7,157.4	7,687.6	9,726.8
Total Income Taxes	22,183.5	18,698.2	(12,324.0)	6,374.2	1,371.5	10,358.5	11,730.0	14,716.4
Utility Operating Income	79,339.4	71,146.0	(27,166.1)	43,979.9	31,163.1	18,972.7	50,135.8	59,431.8
	0.0	0.0		0.0	0.0	0.0	0.0	0.0
Average Rate Base	831,186.0	831,233.3	81,510.5	912,743.8	921,005.7	(38,549.2)	882,456.4	967,775.6
Return on Rate Base	9.55%	8.56%		4.82%	3.38%		5.68%	6.14%

CALIFORNIA AMERICAN WATER
CALIFORNIA TOTAL
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES

2024 @ PROPOSED RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	312,601.6	324,345.1	19,810.1	344,155.2	353,905.4	(22,043.9)	331,861.5	349,017.5
Operation & Maintenance Exp								
Labor	28,270.2	28,270.2	4,274.6	32,544.9	32,470.8	(3,636.2)	28,834.6	29,666.9
Purchased Water	83,933.2	83,933.2	(14,825.1)	69,108.2	76,027.8	(2,976.4)	73,051.4	74,673.0
Purchased Power	12,869.8	12,869.8	(3,742.6)	9,127.1	10,722.5	58.6	10,781.0	10,828.1
Chemicals	1,525.8	1,525.8	367.4	1,893.2	1,804.3	78.0	1,882.3	1,971.7
Operation Expense	5,291.1	5,291.1	3,727.9	9,019.0	9,019.0	(4,053.4)	4,965.6	5,037.4
Maintenance (excluding Amort Tank Painting)	5,913.1	5,913.1	304.0	6,217.2	6,217.2	(298.6)	5,918.6	6,023.2
Amortization of Tank Painting	1,983.1	1,983.1	(3.7)	1,979.4	1,979.4	(28.2)	1,951.2	2,097.6
Customer Accounting	2,071.6	2,071.6	632.0	2,703.5	2,703.5	(461.1)	2,242.4	2,285.3
Uncollectible Expense	1,599.6	1,659.7	4,189.9	5,849.6	5,900.3	(1,363.0)	4,537.3	4,668.2
Insurance	3,069.9	3,069.9	(5.3)	3,064.6	3,064.6	3.7	3,068.2	3,161.9
Pensions and Benefits	6,849.9	6,850.0	835.2	7,685.2	7,680.2	(764.0)	6,916.2	7,115.7
Regulatory Expenses	716.2	716.2	32.7	748.9	748.9	251.1	1,000.0	1,015.2
Rents	2,132.9	2,132.9	205.3	2,338.2	2,338.2	(34.2)	2,304.0	2,333.3
Other Administrative & General	13,664.7	13,664.7	1,078.2	14,742.9	14,742.8	(1,020.7)	13,722.1	13,897.1
Service Company Costs	2,246.8	13,407.3	1,888.0	15,295.3	15,295.3	(1,395.3)	13,900.0	14,111.3
Citizens Acquisition Premium	4,318.0	4,318.0	0.0	4,318.0	4,318.0	0.0	4,318.0	4,346.0
General Office Return on Rate Base	3,969.3	4,159.2	2,967.2	7,126.4	7,144.8	(5.4)	7,139.4	7,199.4
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)
Sam Clemente Dam	6,245.4	6,245.4	0.0	6,245.4	6,245.4	(57.3)	6,188.1	6,188.1
Deceptive Pricing Adjustment	(8,233.1)	(8,233.1)	8,233.1	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	178,437.6	189,848.3	10,158.7	200,007.0	208,423.1	(15,702.7)	192,720.4	196,619.5
Depreciation	42,656.1	42,979.2	1,114.3	44,093.6	44,148.1	42.6	44,190.7	48,512.4
General Taxes	12,912.9	12,918.0	465.7	13,383.7	13,318.6	(89.4)	13,229.2	14,302.9
Total Operating Expenses	234,006.6	245,745.5	11,738.7	257,484.2	265,889.7	(15,749.4)	250,140.3	259,434.9
Income Before Income Taxes	78,595.0	78,599.6	8,071.4	86,671.0	88,015.7	(6,294.5)	81,721.2	89,582.6
State Income Taxes	5,112.4	5,112.7	532.6	5,645.3	5,745.8	51.8	5,797.6	6,354.1
Federal Income Taxes	10,229.3	10,230.1	1,335.8	11,565.9	12,181.2	(324.0)	11,857.2	12,968.0
Total Income Taxes	15,341.7	15,342.8	1,868.4	17,211.2	17,927.1	(272.2)	17,654.8	19,322.1
Utility Operating Income	63,253.3	63,256.8	6,203.0	69,459.8	70,088.6	(6,022.3)	64,066.3	70,260.5
	0.0	0.0		0.0	0.0	0.0	0.0	0.0
Average Rate Base	831,186.0	831,233.3	81,510.5	912,743.8	921,005.7	(38,549.2)	882,456.4	967,775.6
Return on Rate Base	7.61%	7.61%		7.61%	7.61%		7.26%	7.26%

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-2 For Settlement

Northern Division Comparison Exhibit (with

T&D Allocation)

**CALIFORNIA AMERICAN WATER
NORTHERN DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PRESENT RATES**

2024 @ PRESENT RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	93,655.8	93,655.8	(8,529.2)	85,126.6	81,672.3	2,088.2	83,760.6	93,935.8
Operation & Maintenance Exp								
Labor	8,844.0	8,844.0	1,638.8	10,482.8	10,482.8	(1,467.9)	9,014.9	9,272.7
Purchased Water	4,625.1	4,625.1	(148.8)	4,476.3	4,636.1	115.9	4,752.1	4,758.7
Purchased Power	4,892.4	4,892.4	(1,927.9)	2,964.4	4,070.7	(569.7)	3,500.9	3,541.8
Chemicals	467.2	467.2	53.7	520.9	480.6	33.5	514.1	543.5
Operation Expense	2,222.2	2,222.2	1,578.2	3,800.3	3,800.3	(1,636.7)	2,163.6	2,195.2
Maintenance (excluding Amort Tank Painting)	1,455.9	1,455.9	99.5	1,555.4	1,555.4	(67.8)	1,487.6	1,515.7
Amortization of Tank Painting	608.7	608.7	(3.9)	604.9	604.9	(28.1)	576.8	635.9
Customer Accounting	892.5	892.5	363.4	1,255.9	1,255.9	(189.6)	1,066.4	1,085.9
Uncollectible Expense	479.2	479.2	142.1	621.4	603.4	17.0	620.4	675.4
Insurance	1,198.3	1,198.3	0.5	1,198.8	1,198.8	(3.8)	1,195.1	1,230.7
Pensions and Benefits	2,169.3	2,169.4	340.1	2,509.5	2,509.5	(305.8)	2,203.7	2,268.4
Regulatory Expenses	274.5	274.5	12.5	287.0	287.0	96.2	383.2	389.1
Rents	442.3	442.3	83.4	525.7	525.7	(12.7)	513.1	515.8
Other Administrative & General	4,877.3	4,877.3	425.2	5,302.5	5,302.5	(403.2)	4,899.3	4,960.3
Service Company Costs	861.0	5,138.1	723.6	5,861.7	5,861.7	(534.7)	5,327.0	5,407.9
Citizens Acquisition Premium	1,770.4	1,770.4	0.0	1,770.4	1,770.4	0.0	1,770.4	1,781.9
General Office Return on Rate Base	1,521.2	1,593.9	1,137.1	2,731.1	2,738.1	117.2	2,855.3	2,875.6
Return on T&D Net Plant Consolidation	0.0	0.0	775.4	775.4	680.1	340.3	1,020.4	2,050.6
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Deceptive Pricing Adjustment	(867.3)	(867.3)	867.3	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	36,734.2	41,084.1	6,160.3	47,244.4	48,364.0	(4,499.8)	43,864.2	45,705.3
Depreciation	15,431.6	15,555.5	1,924.4	17,479.9	17,555.2	(696.0)	16,859.1	18,900.8
General Taxes	3,709.3	3,710.9	295.7	4,006.7	4,013.3	(102.4)	3,910.9	4,295.1
Total Operating Expenses	55,875.1	60,350.5	8,380.4	68,731.0	69,932.4	(5,298.2)	64,634.2	68,901.1
Income Before Income Taxes	37,780.8	33,305.3	(16,909.7)	16,395.6	11,739.9	7,386.5	19,126.4	25,034.7
State Income Taxes	2,686.6	2,290.9	(1,557.8)	733.1	309.9	896.4	1,206.3	1,673.7
Federal Income Taxes	5,753.4	4,813.4	(3,680.2)	1,133.2	230.6	2,006.3	2,236.9	3,256.7
Total Income Taxes	8,440.0	7,104.3	(5,237.9)	1,866.4	540.5	2,902.7	3,443.2	4,930.3
Utility Operating Income	29,340.8	26,201.0	(11,671.7)	14,529.2	11,199.4	4,483.8	15,683.2	20,104.4
		0.0			0.0	0.0		
Average Rate Base	296,072.5	296,091.6	28,373.8	324,465.4	329,725.4	(29,604.0)	300,121.4	333,954.0
Return on Rate Base	9.91%	8.85%	-4.37%	4.48%	3.40%	1.83%	5.23%	6.02%

**CALIFORNIA AMERICAN WATER
NORTHERN DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES**

2024 @ PROPOSED RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	83,899.9	88,400.3	11,287.0	99,687.3	101,577.4	(9,069.8)	92,507.7	99,868.0
Operation & Maintenance Exp								
Labor	8,844.0	8,844.0	1,638.8	10,482.8	10,482.8	(1,467.9)	9,014.9	9,272.7
Purchased Water	4,625.1	4,625.1	(148.8)	4,476.3	4,636.1	115.9	4,752.1	4,758.7
Purchased Power	4,892.4	4,892.4	(1,927.9)	2,964.4	4,070.7	(569.7)	3,500.9	3,541.8
Chemicals	467.2	467.2	53.7	520.9	480.6	33.5	514.1	543.5
Operation Expense	2,222.2	2,222.2	1,578.2	3,800.3	3,800.3	(1,636.7)	2,163.6	2,195.2
Maintenance (excluding Amort Tank Painting)	1,455.9	1,455.9	99.5	1,555.4	1,555.4	(67.8)	1,487.6	1,515.7
Amortization of Tank Painting	608.7	608.7	(3.9)	604.9	604.9	(28.1)	576.8	635.9
Customer Accounting	892.5	892.5	363.4	1,255.9	1,255.9	(189.6)	1,066.4	1,085.9
Uncollectible Expense	429.3	452.3	244.8	697.2	707.0	(41.8)	665.2	705.8
Insurance	1,198.3	1,198.3	0.5	1,198.8	1,198.8	(3.8)	1,195.1	1,230.7
Pensions and Benefits	2,169.3	2,169.4	340.1	2,509.5	2,509.5	(305.8)	2,203.7	2,268.4
Regulatory Expenses	274.5	274.5	12.5	287.0	287.0	96.2	383.2	389.1
Rents	442.3	442.3	83.4	525.7	525.7	(12.7)	513.1	515.8
Other Administrative & General	4,877.3	4,877.3	425.2	5,302.5	5,302.5	(403.2)	4,899.3	4,960.3
Service Company Costs	861.0	5,138.1	723.6	5,861.7	5,861.7	(534.7)	5,327.0	5,407.9
Citizens Acquisition Premium	1,770.4	1,770.4	0.0	1,770.4	1,770.4	0.0	1,770.4	1,781.9
General Office Return on Rate Base	1,521.2	1,593.9	1,137.1	2,731.1	2,738.1	117.2	2,855.3	2,875.6
Return on T&D Net Plant Consolidation	0.0	0.0	775.4	775.4	680.1	340.3	1,020.4	2,050.6
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Deceptive Pricing Adjustment	(867.3)	(867.3)	867.3	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	36,684.2	41,057.2	6,263.0	47,320.2	48,467.7	(4,558.7)	43,908.9	45,735.6
Depreciation	15,431.6	15,555.5	1,924.4	17,479.9	17,555.2	(696.0)	16,859.1	18,900.8
General Taxes	3,709.3	3,710.9	295.7	4,006.7	4,013.3	(102.4)	3,910.9	4,295.1
Total Operating Expenses	55,825.1	60,323.7	8,483.1	68,806.8	70,036.1	(5,357.1)	64,678.9	68,931.5
Income Before Income Taxes	28,074.8	28,076.6	2,803.9	30,880.5	31,541.4	(3,712.6)	27,828.7	30,936.5
State Income Taxes	1,828.6	1,828.7	184.9	2,013.6	2,060.3	(84.8)	1,975.6	2,195.4
Federal Income Taxes	3,715.1	3,715.4	459.7	4,175.1	4,388.9	(324.5)	4,064.4	4,496.0
Total Income Taxes	5,543.7	5,544.1	644.6	6,188.7	6,449.2	(409.3)	6,039.9	6,691.4
Utility Operating Income	22,531.1	22,532.5	2,159.3	24,691.8	25,092.1	(3,303.4)	21,788.8	24,245.1
					0.0	0.0		
Average Rate Base	296,072.5	296,091.6	28,373.8	324,465.4	329,725.4	(29,604.0)	300,121.4	333,954.0
Return on Rate Base	7.61%	7.61%	0.00%	7.61%	7.61%	-0.35%	7.26%	7.26%

REVENUE

TABLE B-1								
CALIFORNIA-AMERICAN WATER COMPANY								
NORTHERN DIVISION								
WATER SALES PER AVERAGE CUSTOMER								
CCF								

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	136.4	136.4	(14.9)	121.5	127.9	(6.5)	121.5	121.5
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	753.1	753.1	(53.3)	699.8	722.0	(19.5)	702.5	702.4
Industrial	195,197.0	195,197.0	(53,229.0)	141,968.0	167,519.0	(25,551.0)	141,968.0	141,968.0
Public Authority	2,545.0	2,545.0	(369.3)	2,175.7	2,467.1	(291.4)	2,175.7	2,175.7
Sales for Resale	-	-	-	-	-	-	-	-
Other	369.0	369.0	(19.0)	350.0	369.0	(19.0)	350.0	350.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	-	-	-	-	-	-	-	-
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-
TOTAL	198.6	198.6	(21.4)	177.1	186.5	(7.1)	179.4	179.3

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
AVERAGE NUMBER OF CUSTOMERS

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	67,206.0	67,206.0	(1,736.0)	65,470.0	65,470.0	-	65,470.0	66,789.0
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	6,447.0	6,447.0	(378.0)	6,069.0	6,069.0	(44.0)	6,025.0	6,041.0
Industrial	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Public Authority	394.0	394.0	(13.0)	381.0	381.0	-	381.0	381.0
Sales for Resale	-	-	-	-	-	-	-	-
Other	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,303.0	1,303.0	(160.0)	1,143.0	1,143.0	-	1,143.0	1,148.0
Hotel	-	-	-	-	-	-	-	-
Residential Flat	1,295.0	1,295.0	-	1,295.0	1,295.0	(969.0)	326.0	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
TOTAL	76,647.0	76,647.0	(2,287.0)	74,360.0	74,360.0	(1,013.0)	73,347.0	74,361.0

TABLE D-1								
CALIFORNIA-AMERICAN WATER COMPANY								
NORTHERN DIVISION								
TOTAL SALES AND SUPPLY								
CCF								

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED	ADOPTED	
	ORIGINAL	REVISION		ADOPTED	TEST	ESCALATION		
	2024	2024		EXCEEDS	YEAR	YEAR		
				2024	2024	UTILITY	2024	2025
Metered Water Customers:								
Residential	9,165.1	9,165.1	(1,211.5)	7,953.6	8,376.0	(422.4)	7,953.6	8,118.2
Multiresidential	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Multiresidential (Mstr Mtr)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial	4,855.3	4,855.3	(608.2)	4,247.1	4,381.9	(149.5)	4,232.4	4,243.3
Industrial	195.2	195.2	(53.2)	142.0	167.5	(25.6)	142.0	142.0
Public Authority	1,002.7	1,002.7	(173.8)	828.9	940.0	(111.0)	828.9	828.9
Sales for Resale	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Other	0.4	0.4	(0.0)	0.4	0.4	(0.0)	0.4	0.4
Golf Courses	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Construction	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Irrigation Gravity	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Irrigation Pressure	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire Mandated	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Public Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Hotel	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Residential Flat	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial (Flat)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Unmetered	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	15,218.7	15,218.7	(2,046.7)	13,172.0	13,865.8	(708.5)	13,157.2	13,332.8

TABLE E-1

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

OPERATING REVENUES

(AT PRESENT RATES)

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Metered Customers:								
Residential	54,300.7	54,300.7	(4,209.9)	50,090.8	48,000.8	1,978.3	49,979.1	52,983.2
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	28,250.4	28,250.4	(2,419.4)	25,831.0	24,442.8	1,217.1	25,659.9	31,190.7
Industrial	871.4	871.4	(234.9)	636.5	684.3	(49.7)	634.5	604.4
Public Authority	5,228.6	5,228.6	(703.6)	4,525.0	4,610.2	(98.6)	4,511.6	5,197.0
Sales for Resale	-	-	-	-	-	-	-	-
Other	29.6	29.6	(0.2)	29.4	28.1	1.2	29.3	53.2
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	2,030.7	2,030.7	(647.4)	1,383.3	1,333.2	45.0	1,378.2	2,402.7
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,416.6	1,416.6	(107.5)	1,309.1	1,309.1	-	1,309.1	1,214.9
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	92,128.1	92,128.1	(8,323.0)	83,805.0	80,408.5	3,093.2	83,501.7	93,646.1
Non-Metered Customers:								
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	950.0	950.0	66.5	1,016.5	950.0	(950.0)	-	-
Mobile Home Residential (Sewer)	-	-	-	-	-	-	-	-
Commercial (Sewer)	70.2	70.2	-	70.2	66.9	3.0	69.9	77.2
Commercial (Sewer)	1.0	1.0	-	1.0	0.9	0.0	1.0	1.1
Total Non-Metered Revenues	1,021.1	1,021.1	66.5	1,087.6	1,017.8	(946.9)	70.9	78.3
Other Revenues								
Method 5 Revenues	92.9	92.9	(12.1)	80.9	92.9	(31.2)	61.8	85.2
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	4.3	4.3	-	4.3	4.3	-	4.3	4.3
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	409.4	409.4	(260.6)	148.8	148.8	(26.9)	121.9	121.9
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Subtotal Other Revenues	506.6	506.6	(272.7)	234.0	246.0	(58.1)	188.0	211.4
Total Operating Revenues	92,128.1	92,128.1	(8,323.0)	83,805.0	80,408.5	3,093.2	83,501.7	93,646.1

TABLE E-2
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
OPERATING REVENUES
(AT Proposed RATES)

The outcome of this tables depends on litigated items, including rate design and T&D allocation

EXPENSES

TABLE F-1								
CALIFORNIA-AMERICAN WATER COMPANY								
NORTHERN DIVISION								
PAYROLL EXPENSE								

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
<u>Payroll Expense</u>								
Salaries	10,355.2	10,355.2	2,457.3	12,812.5	12,812.5	(2,242.4)	10,570.1	10,879.4
Overtime	478.8	478.8	166.0	644.8	644.8	(0.6)	644.3	656.3
Total Salaries	10,834.0	10,834.0	2,623.3	13,457.3	13,457.3	(2,243.0)	11,214.4	11,535.7
Capitalized Payroll	(1,990.0)	(1,990.0)	(984.5)	(2,974.5)	(2,974.5)	775.0	(2,199.4)	(2,263.0)
Total Net Payroll	8,844.0	8,844.0	1,638.8	10,482.8	10,482.8	(1,467.9)	9,014.9	9,272.7

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

OPERATING EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
SS Operation Labor and Expenses	702	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Miscellaneous Expenses	703	577.6	577.6	66.3	643.9	643.9	(418.5)	225.4	228.8
SS Purchased Water	704	4625.1	4625.1	(148.8)	4476.3	4636.1	115.9	4752.1	4758.7
PP Power production Labor and Exp	722	-867.3	-867.3	867.3	0.0	0.0	-	0.0	0.0
PP Pumping Labor and Expenses	724	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Miscellaneous Expenses	725	25.1	25.1	1.6	26.7	26.7	(1.5)	25.2	25.6
PP Fuel or Power Purchased for Pumping	726	4892.4	4892.4	(1,927.9)	2964.4	4070.7	(569.7)	3500.9	3541.8
WT Operation Labor and Expenses	742	26.4	26.4	7.2	33.6	33.6	(2.0)	31.7	32.1
WT Miscellaneous Expenses	743	985.2	985.2	265.4	1250.6	1250.6	(71.7)	1179.0	1196.9
WT Chemicals and Filtering Materials	744	467.2	467.2	53.7	520.9	480.6	33.5	514.1	543.5
TD Storage Facilities Expenses	752	2.6	2.6	498.0	500.6	500.6	(495.6)	5.1	5.2
TD Transmission and Distribution	753	0.4	0.4	0.0	0.4	0.4	(0.0)	0.4	0.4
TD Meter Expenses	754	0.4	0.4	0.0	0.4	0.4	(0.0)	0.4	0.4
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	604.4	604.4	739.6	1344.0	1344.0	(647.5)	696.6	705.8
CA Meter Reading Expenses	772	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0
CA Customer Records and Collection	773	240.0	240.0	13.2	253.2	253.2	(14.4)	238.8	242.4
CA Miscellaneous Customer Account	774	652.5	652.5	350.2	1002.7	1002.7	(175.2)	827.6	843.5
CA Uncollectible Accounts	775	429.3	452.3	244.8	697.2	707.0	(41.8)	665.2	705.8
Divisional Allocation		-	-	-	-	-	-	-	-
Total Operation Expenses		12,711.3	12,711.3	1,030.6	13,639.2	14,847.0	(2,288.5)	12,617.4	12,800.5
Presnt Rate									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		301.1	301.1	142.1	443.2	425.2	27.9	453.1	505.5
Leak Adjustments		178.2	178.2	-	178.2	178.2	(10.8)	167.3	169.9
Total Uncollectibles		479.2	479.2	142.1	621.4	603.4	17.0	620.4	675.4
Proposed Rate									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		251.2	274.2	244.8	519.0	528.9	231.8	497.9	535.9
Leak Adjustments		178.2	178.2	-	178.2	178.2	(115.9)	167.3	169.9
Total Uncollectibles		429.3	452.3	244.8	697.2	707.0	115.9	665.2	705.8
Purchased Water		4,625.1	4,625.1	(148.8)	4,476.3	4,636.1	115.9	4,752.1	4,758.7
Purchased Power		4,892.4	4,892.4	(1,927.9)	2,964.4	4,070.7	(569.7)	3,500.9	3,541.8
Chemicals		467.2	467.2	53.7	520.9	480.6	33.5	514.1	543.5
Uncollectibles		429.3	452.3	244.8	697.2	1,002.7	(337.6)	665.2	705.8
Other Operating Expense		2,297.3	2,274.3	2,706.2	4,980.5	4,656.9	(1,471.7)	3,185.2	3,250.8
Total		12,711.3	12,711.3	927.9	13,639.2	14,847.0	(2,229.6)	12,617.4	12,800.5

TABLE F-3

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

MAINTENANCE EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
Maintenance Expenses									
SS Maintenance of Structures and Impr	707	-	-	-	-	-	-	-	-
SS Maint of Collecting and Imp Resrv	708	-	-	-	-	-	-	-	-
Source of Supply - Lakes, Rivers	709	-	-	-	-	-	-	-	-
Source of Supply - Springs	710	-	-	-	-	-	-	-	-
SS Maintenance of Wells	711	-	-	-	-	-	-	-	-
SS Maintenance of Supply Mains	712	-	-	-	-	-	-	-	-
SS Maintenance of Other Source of Supply	713	100.8	100.8	6.2	107.0	107.0	(6.1)	100.9	102.4
PP Maintenance of Structures and Impr	730	0.9	0.9	0.1	1.0	1.0	(0.1)	0.9	0.9
PP Maintenance of Power Production	731	0.8	0.8	0.0	0.8	0.8	(0.0)	0.8	0.8
PP Maintenance of Other Pumping	733	112.4	112.4	6.3	118.7	118.7	(6.8)	111.9	113.6
WT Maintenance of Structures and Impr	747	-	-	-	-	-	-	-	-
WT Maintenance of Wter Treatment	748	306.5	306.5	20.5	327.0	327.0	(18.7)	308.3	313.0
TD Maintenance of Structures and Impr	759	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0
TD Maintenance of Reservoirs and Tanks	760	0.4	0.4	0.0	0.4	0.4	(0.0)	0.4	0.4
TD Maintenance of Transmission and Distr	761	38.1	38.1	9.4	47.5	47.5	(2.7)	44.8	45.5
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	13.8	13.8	1.3	15.1	15.1	(0.9)	14.2	14.4
TD Maintenance of Meters	764	7.3	7.3	0.5	7.8	7.8	(0.4)	7.4	7.5
TD Maintenance of Hydrants	765	1.3	1.3	0.1	1.4	1.4	(0.1)	1.3	1.3
TD Maintenance of Miscellaneous Plant	766	1,482.3	1,482.3	-	1,533.6	1,533.6	(60.1)	1,473.5	1,551.9
TOTAL MAINTENANCE EXPENSES		2,064.6	2,064.6	95.6	2,160.2	2,160.2	(95.9)	2,064.3	2,151.7
Tank Painting		608.7	608.7	3.9	604.9	604.9	28.1	576.8	635.9
Other Maintenance		1,455.9	1,455.9	(99.5)	1,555.4	1,555.4	67.8	1,487.6	1,515.7
Total		2,064.6	2,064.6	(95.6)	2,160.2	2,160.2	95.9	2,064.3	2,151.7

TABLE G-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
A&G EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	204.8	204.8	8.1	213.0	213.0	(8.8)	204.2	206.4
AG Property Insurance	793	325.3	325.3	-	325.3	325.3	-	325.3	335.1
AG Injuries and Damages	794	873.0	873.0	0.5	873.5	873.5	(3.8)	869.8	895.6
AG Employees' Pensions and Benefits	795	2169.3	2169.4	340.1	2509.5	2509.5	(305.8)	2203.7	2268.4
AG Regulatory Commission Expenses	797	274.5	274.5	12.52	287.0	287.0	96.2	383.2	389.1
AG Outside Services Employed	798	896.6	896.6	57.8	954.4	954.4	(54.5)	899.9	913.6
AG Miscellaneous General Expenses	799	3560.9	3560.9	345.7	3906.6	3906.6	(326.9)	3579.7	3621.5
AG Maintenance of General Plant	805	214.9	214.9	13.6	228.5	228.5	(13.0)	215.5	218.8
AG Rents	811	442.3	442.3	83.4	525.7	525.7	(12.7)	513.1	515.8
TOTAL A&G EXPENSES		8,961.7	8,961.8	861.8	9,823.6	9,823.6	(629.2)	9,194.4	9,364.3
Service Company Costs		861.0	5,138.1	723.6	5,861.7	5,861.7	(534.7)	5,327.0	5,407.9
General Office Return on Rate Base		1,521.2	1,593.9	1,137.1	2,731.1	2,738.1	117.2	2,855.3	2,875.6
Citizens Acquisition Premium		1,770.4	1,770.4	-	1,770.4	1,770.4	-	1,770.4	1,781.9
TOTAL GENERAL OFFICE EXPENSES		4,152.6	8,502.5	1,860.7	10,363.2	10,370.2	(417.6)	9,952.7	10,065.4

TAXES OTHER THAN INCOME

TABLE H-1								
CALIFORNIA-AMERICAN WATER COMPANY								
NORTHERN DIVISION								
TAXES OTHER THAN INCOME								

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED	ADOPTED	
		ORIGINAL	REVISION		ADOPTED	TEST	ESCALATION		
		2024	2024		EXCEEDS	YEAR	YEAR		
					2024	2024	UTILITY	2024	2025
		(Thousands of \$)			(Thousands of \$)				
Ad Valorem	507	3,081.7	3,083.4	221.8	3,305.2	3,311.7	(32.9)	3,278.9	3,648.9
Franchise Taxes	507	-	-	-	-	-	-	-	-
Payroll Taxes	507	599.6	599.6	72.2	671.8	671.8	(67.8)	603.9	617.7
Other	507	28.0	28.0	1.8	29.7	29.7	(1.7)	28.1	28.5
Non-Utility	538	-	-	-	-	-	-	-	-
Total Other Taxes		3,709.3	3,710.9	295.7	4,006.7	4,013.3	(102.4)	3,910.9	4,295.1
Other Tax Expense per customer									
Present Rates									
Revenues		93,655.8	93,655.8	(8,529.2)	85,126.6	81,672.3	2,088.2	83,760.6	93,935.8
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
Proposed Rates									
Revenues		83,646.0	88,151.0	11,536.3	99,687.3	101,577.4	(9,069.8)	92,507.7	99,868.0
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
Ad Valorem Taxes Calculation:									
Beginning Taxable Plant		288,317.0	288,484.2	43,443.0	331,927.2	334,961.9	(36,960.4)	298,001.5	336,093.2
Ending Taxable Plant		307,012.3	307,283.1	68,214.0	375,497.1	378,431.9	(42,338.7)	336,093.2	374,184.9
Ad Valorem Rate		1.004%	1.003%	-0.00123	0.880%	0.875%	0.0	0.976%	0.975%
Ad Valorem Taxes		3,081.7	3,083.4	(68.79)	3,305.2	3,311.7	(39.83)	3,278.9	3,648.9

TAXES ON INCOME

TABLE I-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
TAXES BASED ON INCOME

(PRESENT RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	93,655.8	93,655.8	(8,529.2)	85,126.6	81,672.3	2,088.2	83,760.6	93,935.8
Operating Revenue Deductions:	-	-	-	-	-	-	-	-
Operating Exps less uncollectibles	36,254.9	40,604.9	6,018.1	46,623.0	47,760.6	(4,516.9)	43,243.7	45,029.8
Uncollectibles	479.2	479.2	142.1	621.4	603.4	17.0	620.4	675.4
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	15,431.6	15,555.5	1,924.4	17,479.9	17,555.2	(696.0)	16,859.1	18,900.8
Interest Expense	7,431.4	7,431.9	712.2	8,144.1	8,276.1	(2,753.9)	5,522.2	6,144.8
General Taxes	3,709.3	3,710.9	295.7	4,006.7	4,013.3	(102.4)	3,910.9	4,295.1
Non-deductible Meals Reserved	(41.7)	(41.7)	(0.0)	(41.7)	(41.7)	0.0	(41.7)	(42.9)
	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	63,264.8	67,740.8	9,092.6	76,833.4	78,166.8	(8,052.1)	70,114.7	75,003.0
State	63,264.8	67,740.8	9,092.6	76,833.4	78,166.8	(8,052.1)	70,114.7	75,003.0
Taxable Income - State	30,391.0	25,915.0	(17,621.8)	8,293.2	3,505.5	10,140.3	13,645.8	18,932.8
State Income Tax @ (see below)	2,686.6	2,290.9	(1,557.8)	733.1	309.9	896.4	1,206.3	1,673.7
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	2,686.6	2,290.9	(1,557.8)	733.1	309.9	896.4	1,206.3	1,673.7
Taxable Income - Federal	28,102.7	23,641.9	(16,695.9)	6,946.0	2,647.6	9,553.8	12,201.4	16,957.3
Federal Income Tax @ (See below)	5,901.6	4,964.8	(3,506.1)	1,458.7	556.0	2,006.3	2,562.3	3,561.0
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(325.4)	(325.4)	-	(325.4)	(325.4)	-	(325.4)	(304.4)
FEDERAL INCOME TAX	5,576.2	4,639.4	(3,506.1)	1,133.2	230.6	2,006.3	2,236.9	3,256.7
TOTAL TAXES ON INCOME	8,262.7	6,930.3	(5,063.9)	1,866.4	540.5	2,902.7	3,443.2	4,930.3
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

TABLE I-2
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
TAXES BASED ON INCOME

(PROPOSED RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	83,646.0	88,151.0	11,536.3	99,687.3	101,577.4	(9,069.8)	92,507.7	99,868.0
Operating Revenue Deductions:								
Operating Exps less uncollectibles	36,254.9	40,604.9	6,018.1	46,623.0	47,760.6	(4,516.9)	43,243.7	45,029.8
Uncollectibles	429.3	452.3	244.8	697.2	707.0	(41.8)	665.2	705.8
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	15,431.6	15,555.5	1,924.4	17,479.9	17,555.2	(696.0)	16,859.1	18,900.8
Interest Expense	7,431.4	7,431.9	712.2	8,144.1	8,276.1	(2,753.9)	5,522.2	6,144.8
General Taxes	3,709.3	3,710.9	295.7	4,006.7	4,013.3	(102.4)	3,910.9	4,295.1
Non-deductible Meals	(41.7)	(41.7)	(0.0)	(41.7)	(41.7)	0.0	(41.7)	(42.9)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:			-			-		
Federal	63,214.9	67,713.9	9,195.3	76,909.2	78,270.5	(8,111.0)	70,159.5	75,033.3
State	63,214.9	67,713.9	9,195.3	76,909.2	78,270.5	(8,111.0)	70,159.5	75,033.3
Taxable Income - State	20,431.1	20,437.1	2,341.0	22,778.1	23,306.9	(958.8)	22,348.2	24,834.7
State Income Tax @ (see below)	1,806.1	1,806.6	206.9	2,013.6	2,060.3	(84.8)	1,975.6	2,195.4
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,806.1	1,806.6	206.9	2,013.6	2,060.3	(84.8)	1,975.6	2,195.4
Taxable Income - Federal	18,142.8	18,164.0	3,266.9	21,430.9	22,449.1	(1,545.3)	20,903.8	22,859.1
Federal Income Tax @ (See below)	3,810.0	3,814.4	686.0	4,500.5	4,714.3	(324.5)	4,389.8	4,800.4
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(325.4)	(325.4)	-	(325.4)	(325.4)	-	(325.4)	(304.4)
FEDERAL INCOME TAX	3,484.6	3,489.0	686.0	4,175.1	4,388.9	(324.5)	4,064.4	4,496.0
TOTAL TAXES ON INCOME	5,290.7	5,295.7	893.0	6,188.7	6,449.2	(409.3)	6,039.9	6,691.4
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1						
CALIFORNIA-AMERICAN WATER COMPANY						
NORTHERN DIVISION						
PLANT IN SERVICE TEST YEAR						

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	530,744.5	530,744.5	2,098.3	532,842.8	539,926.6	(17,020.1)	522,906.4
Gross Additions During Year	71,054.5	71,054.5	28,018.6	99,073.1	98,974.8	(30,425.1)	68,549.8
Retirements	2,160.8	2,160.8	742.0	2,902.8	2,901.3	(962.6)	1,938.7
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	68,893.8	68,893.8	27,276.5	96,170.3	96,073.5	(29,462.4)	66,611.0
Construction Work in Progress Beg. Bal.	39,065.3	39,065.3	9,361.4	48,426.7	48,803.7	(10,464.8)	38,338.9
Construction Work in Progress End Bal.	20,192.4	20,192.4	8,425.3	28,617.7	28,582.5	(463.7)	28,118.9
Net Change During Year - CWIP	(18,873.0)	(18,873.0)	(936.1)	(19,809.0)	(20,221.1)	10,001.1	(10,220.0)
Total Beg. Utility Plant and CWIP	569,809.9	569,809.9	11,459.7	581,269.5	588,730.2	(27,484.9)	561,245.3
Net Additions - Total	50,020.8	50,020.8	26,340.5	76,361.3	75,852.4	(19,461.4)	56,391.0
6 Year Average Weighting Factor	49.62%	49.62%	-3.01%	46.61%	46.60%	0.00%	46.61%
Weighted Average Utility Plant	594,629.4	594,629.4	22,229.5	616,858.9	624,081.2	(36,554.7)	587,526.5

TABLE J-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

PLANT IN SERVICE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	599,638.3	599,638.3	29,374.8	629,013.1	636,000.1	(46,482.6)	589,517.5
Gross Additions During Year	38,133.7	38,350.3	27,418.5	65,768.9	65,762.2	(5,739.6)	60,022.7
Retirements	1,216.3	1,223.3	808.4	2,031.8	2,031.6	(250.1)	1,781.5
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	36,917.4	37,127.0	26,610.1	63,737.1	63,730.7	(5,489.4)	58,241.2
Construction Work in Progress Beg. Bal.	20,192.4	20,192.4	8,425.3	28,617.7	28,582.5	(463.7)	28,118.9
Construction Work in Progress End Bal.	19,521.3	19,521.3	6,531.2	26,052.5	26,019.1	33.2	26,052.2
Net Change During Year - CWIP	(671.1)	(671.1)	(1,894.1)	(2,565.2)	(2,563.4)	496.8	(2,066.6)
Total Beg. Utility Plant and CWIP	619,830.6	619,830.6	37,800.1	657,630.8	664,582.6	(46,946.2)	617,636.4
Net Additions - Total	36,246.3	36,455.9	24,716.0	61,171.9	61,167.2	(4,992.6)	56,174.6
6 Year Average Weighting Factor	50%	50%	-3.04%	47%	47%	0.00%	47%
Weighted Average Utility Plant	637,823.0	637,927.1	48,212.1	686,139.2	693,088.9	(49,273.8)	643,815.1

TABLE K-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
DEPRECIATION RESERVE & EXPENSE TEST YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	194,551.3	194,551.3	(1,663.6)	192,887.8	192,905.6	230.0	193,135.6
Annual Accrual Including Contribution Depreciation'	15,743.3	15,743.3	1,624.3	17,367.6	17,527.9	(968.5)	16,559.3
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	2,160.8 (924.5)	2,160.8 (924.5)	742.0 -	2,902.8 (924.5)	2,901.3 (924.5)	(962.6) -	1,938.7 (924.5)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	12,658.1	12,658.1	882.2	13,540.3	13,702.0	(5.9)	13,696.1
6 Year Average Weighting Factor	49%	49%	0%	49%	37%	0.1	49%
Weighted Average Depreciation	6,207.6	6,207.6	425.3	6,632.9	5,030.9	1,677.1	6,708.0
WEIGHTED DEPRECIATION RESERVE	200,759.0	200,759.0	(1,238.3)	199,520.7	197,936.5	1,907.0	199,843.6

TABLE K-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

DEPRECIATION RESERVE & EXPENSE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	207,209.4	207,209.4	(781.3)	206,428.1	206,607.6	224.1	206,831.7
Annual Accrual Including Contribution Depreciation ¹	17,430.1	17,433.1	2,439.0	19,872.1	20,030.1	(1,486.1)	18,543.9
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	1,216.3	1,223.3	808.4	2,031.8	2,031.6	(250.1)	1,781.5
Depreciation Reserve Adjustment for Plant Adjustment	(659.5)	(659.5)	-	(659.5)	(659.5)	-	(659.5)
	-	-	-	-	-	-	-
Net Accrual	15,554.2	15,550.2	1,630.6	17,180.8	17,338.9	(1,236.0)	16,102.9
6 Year Average Weighting Factor	49%	49%	0%	49%	37%	0.1	49%
Weighted Average Depreciation	7,623.7	7,621.8	790.9	8,412.7	6,366.9	1,518.4	7,885.4
WEIGHTED DEPRECIATION RESERVE	214,833.1	214,831.2	9.6	214,840.8	212,974.6	1,742.5	214,717.1

TABLE L-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	594,629.4	594,629.4	22,229.5	616,858.9	624,081.2	(36,554.7)	587,526.5
Materials and Supplies	369.0	369.0	20.3	389.3	389.3	(22.2)	367.1
Working Cash, Operational	913.9	913.9	(303.6)	610.3	610.3	-	610.3
Working Cash, Lead Lag	6,025.8	6,044.9	2,248.7	8,293.6	8,414.0	(695.2)	7,718.8
SUBTOTAL	601,938.1	601,957.2	24,194.9	626,152.1	633,494.7	(37,272.1)	596,222.6
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(200,759.0)	(200,759.0)	1,238.3	(199,520.7)	(197,936.5)	(1,907.0)	(199,843.6)
Advances for Construction	(20,122.9)	(20,122.9)	812.5	(19,310.4)	(20,122.9)	1,849.1	(18,273.8)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(64,325.4)	(64,325.4)	2,843.1	(61,482.3)	(64,325.4)	6,837.8	(57,487.6)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(17,429.2)	(17,429.2)	(489.2)	(17,918.4)	(17,926.7)	608.9	(17,317.8)
Accumulated Deferred State Income Taxes	(3,229.2)	(3,229.2)	(225.7)	(3,454.9)	(3,457.8)	279.3	(3,178.5)
SUBTOTAL DEDUCTIONS	(305,865.6)	(305,865.6)	4,178.9	(301,686.7)	(303,769.3)	7,668.1	(296,101.2)
WEIGHTED AVERAGE RATE BASE	296,072.5	296,091.6	28,373.8	324,465.4	329,725.4	(29,604.0)	300,121.4
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	7,431.4	7,431.9	712.2	8,144.1	8,276.1	(2,753.9)	5,522.2

TABLE L-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

WEIGHTED AVERAGE RATE BASE ESCALATION YEAR

ITEM

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	637,823.0	637,927.1	48,212.1	686,139.2	693,088.9	(49,273.8)	643,815.1
Materials and Supplies	380.2	380.2	20.9	401.1	401.1	(28.4)	372.7
Working Cash, Operational	1,154.7	1,154.7	(575.3)	579.4	579.4	-	579.4
Working Cash, Lead Lag	6,580.4	6,599.0	2,423.8	9,022.8	9,146.4	(681.0)	8,465.5
SUBTOTAL	645,938.3	646,060.9	50,081.6	696,142.5	703,215.7	(49,983.2)	653,232.6
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(214,833.1)	(214,831.2)	(9.6)	(214,840.8)	(212,974.6)	(1,742.5)	(214,717.1)
Advances for Construction	(21,322.3)	(21,322.3)	831.2	(20,491.0)	(21,322.3)	1,892.8	(19,429.4)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(67,867.3)	(67,867.3)	2,769.9	(65,097.4)	(67,867.3)	6,669.2	(61,198.1)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(19,525.3)	(19,528.2)	(813.2)	(20,341.3)	(20,347.9)	581.8	(19,766.0)
Accumulated Deferred State Income Taxes	(4,055.7)	(4,057.0)	(373.4)	(4,430.4)	(4,432.0)	264.0	(4,168.0)
SUBTOTAL DEDUCTIONS	(327,603.7)	(327,606.0)	2,405.0	(325,201.0)	(326,944.0)	7,665.4	(319,278.6)
WEIGHTED AVERAGE RATE BASE	318,334.6	318,454.9	52,486.6	370,941.5	376,271.7	(42,317.7)	333,954.0
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	7,990.2	7,993.2	1,317.4	9,310.6	9,444.4	(3,299.7)	6,144.8

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-3 For Settlement

Central Division Comparison Exhibit (with T&D

Allocation)

**CALIFORNIA AMERICAN WATER
CENTRAL DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PRESENT RATES**

2024 @ PRESENT RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	92,484.6	92,484.6	(2,756.9)	89,727.7	86,581.6	5,799.0	92,380.6	96,952.5
Operation & Maintenance Exp		0.0			0.0			
Labor	8,760.4	8,760.4	1,608.8	10,369.1	10,312.9	(1,356.1)	8,956.9	9,219.8
Purchased Water	14,667.3	14,667.3	(1,213.6)	13,453.7	13,532.5	1,513.4	15,046.0	15,070.5
Purchased Power	3,626.7	3,626.7	(756.0)	2,870.7	2,994.0	87.9	3,081.9	3,082.0
Chemicals	523.2	523.2	145.7	668.9	632.2	36.7	668.9	699.2
Operation Expense	1,863.6	1,863.6	914.7	2,778.3	2,778.3	(1,058.1)	1,720.2	1,745.5
Maintenance (excluding Amort Tank Painting)	2,669.8	2,669.8	132.7	2,802.5	2,802.5	(152.4)	2,650.1	2,692.3
Amortization of Tank Painting	987.6	987.6	0.0	987.6	987.6	0.0	987.6	1,083.4
Customer Accounting	367.0	367.0	90.3	457.3	457.3	(90.6)	366.7	374.2
Uncollectible Expense	473.2	473.2	3,591.4	4,064.7	4,048.3	(1,194.8)	2,853.5	2,913.1
Insurance	660.0	660.0	5.4	665.4	665.4	(4.8)	660.6	681.1
Pensions and Benefits	2,028.9	2,028.9	350.9	2,379.7	2,375.9	(336.1)	2,039.8	2,097.4
Regulatory Expenses	150.8	150.8	6.9	157.7	157.7	52.9	210.5	213.7
Rents	740.1	740.1	49.5	789.7	789.7	(14.7)	775.0	788.6
Other Administrative & General	4,089.5	4,089.5	364.6	4,454.0	4,454.0	(354.2)	4,099.9	4,146.0
Service Company Costs	473.0	2,822.8	397.5	3,220.3	3,220.3	(293.8)	2,926.5	2,971.0
Citizens Acquisition Premium	877.8	877.8	0.0	877.8	877.8	0.0	877.8	883.5
General Office Return on Rate Base	835.7	875.7	624.7	1,500.4	1,504.3	(41.8)	1,462.4	1,476.0
Return on T&D Net Plant Consolidation	0.0	0.0	(1,491.1)	(1,491.1)	(1,449.8)	(345.9)	(1,795.7)	(3,526.4)
Sam Clemente Dam	6,245.4	6,245.4	0.0	6,245.4	6,245.4	(57.3)	6,188.1	6,188.1
Deceptive Pricing Adjustment	(1,903.3)	(1,903.3)	1,903.3	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	48,136.7	50,526.4	6,725.8	57,252.2	57,386.5	(3,609.7)	53,776.8	52,799.0
Depreciation	11,381.1	11,449.1	19.7	11,468.8	11,435.6	708.9	12,144.5	13,049.7
General Taxes	3,793.1	3,794.1	202.0	3,996.1	3,971.5	94.9	4,066.4	4,354.9
Total Operating Expenses	63,310.9	65,769.7	6,947.5	72,717.2	72,793.6	(2,805.9)	69,987.7	70,203.6
Income Before Income Taxes	29,173.7	26,714.9	(9,704.4)	17,010.5	13,788.1	8,604.9	22,392.9	26,748.8
State Income Taxes	2,017.3	1,799.9	(912.6)	887.3	599.3	909.5	1,508.8	1,870.8
Federal Income Taxes	4,171.5	3,655.1	(2,167.0)	1,488.1	875.6	2,087.9	2,963.5	3,751.1
Total Income Taxes	6,188.8	5,455.0	(3,079.6)	2,375.4	1,474.9	2,997.4	4,472.3	5,621.8
Utility Operating Income	22,984.9	21,259.9	(6,624.8)	14,635.1	12,313.2	5,607.5	17,920.6	21,127.0
Average Rate Base	254,232.0	254,243.6	24,680.3	278,923.9	280,326.7	10,576.9	290,903.6	305,145.7
Return on Rate Base	9.04%	8.36%	-3.12%	5.25%	4.39%	1.77%	6.16%	6.92%

**CALIFORNIA AMERICAN WATER
CENTRAL DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES**

2024 @ PROPOSED RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	87,272.9	89,745.4	9,425.7	99,171.1	99,504.8	(2,541.2)	96,963.6	98,423.2
Operation & Maintenance Exp		0.0			0.0			
Labor	8,760.4	8,760.4	1,608.8	10,369.1	10,312.9	(1,356.1)	8,956.9	9,219.8
Purchased Water	14,667.3	14,667.3	(1,213.6)	13,453.7	13,532.5	1,513.4	15,046.0	15,070.5
Purchased Power	3,626.7	3,626.7	(756.0)	2,870.7	2,994.0	87.9	3,081.9	3,082.0
Chemicals	523.2	523.2	145.7	668.9	632.2	36.7	668.9	699.2
Operation Expense	1,863.6	1,863.6	914.7	2,778.3	2,778.3	(1,058.1)	1,720.2	1,745.5
Maintenance (excluding Amort Tank Painting)	2,669.8	2,669.8	132.7	2,802.5	2,802.5	(152.4)	2,650.1	2,692.3
Amortization of Tank Painting	987.6	987.6	0.0	987.6	987.6	0.0	987.6	1,083.4
Customer Accounting	367.0	367.0	90.3	457.3	457.3	(90.6)	366.7	374.2
Uncollectible Expense	446.6	459.2	3,654.6	4,113.9	4,115.6	(1,238.6)	2,877.0	2,920.6
Insurance	660.0	660.0	5.4	665.4	665.4	(4.8)	660.6	681.1
Pensions and Benefits	2,028.9	2,028.9	350.9	2,379.7	2,375.9	(336.1)	2,039.8	2,097.4
Regulatory Expenses	150.8	150.8	6.9	157.7	157.7	52.9	210.5	213.7
Rents	740.1	740.1	49.5	789.7	789.7	(14.7)	775.0	788.6
Other Administrative & General	4,089.5	4,089.5	364.6	4,454.0	4,454.0	(354.2)	4,099.9	4,146.0
Service Company Costs	473.0	2,822.8	397.5	3,220.3	3,220.3	(293.8)	2,926.5	2,971.0
Citizens Acquisition Premium	877.8	877.8	0.0	877.8	877.8	0.0	877.8	883.5
General Office Return on Rate Base	835.7	875.7	624.7	1,500.4	1,504.3	(41.8)	1,462.4	1,476.0
Return on T&D Net Plant Consolidation	0.0	0.0	(1,491.1)	(1,491.1)	(1,449.8)	(345.9)	(1,795.7)	(3,526.4)
Sam Clemente Dam	6,245.4	6,245.4	0.0	6,245.4	6,245.4	(57.3)	6,188.1	6,188.1
Deceptive Pricing Adjustment	(1,903.3)	(1,903.3)	1,903.3	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	48,110.0	50,512.4	6,789.0	57,301.4	57,453.7	(3,653.5)	53,800.2	52,806.6
Depreciation	11,381.1	11,449.1	19.7	11,468.8	11,435.6	708.9	12,144.5	13,049.7
General Taxes	3,793.1	3,794.1	202.0	3,996.1	3,971.5	94.9	4,066.4	4,354.9
Total Operating Expenses	63,284.3	65,755.7	7,010.7	72,766.3	72,860.9	(2,849.7)	70,011.1	70,211.1
Income Before Income Taxes	23,988.6	23,989.7	2,415.0	26,404.8	26,644.0	308.5	26,952.5	28,212.0
State Income Taxes	1,558.9	1,559.0	158.7	1,717.7	1,735.8	176.1	1,911.9	2,000.1
Federal Income Taxes	3,082.6	3,082.8	378.1	3,460.9	3,575.3	345.7	3,921.0	4,058.3
Total Income Taxes	4,641.5	4,641.8	536.9	5,178.7	5,311.1	521.8	5,832.9	6,058.4
Utility Operating Income	19,347.1	19,347.9	1,878.1	21,226.1	21,332.9	(213.3)	21,119.6	22,153.6
		0.0			0.0	0.0		
Average Rate Base	254,232.0	254,243.6	24,680.3	278,923.9	280,326.7	10,576.9	290,903.6	305,145.7
Return on Rate Base	7.61%	7.61%	0.00%	7.61%	7.61%	-0.35%	7.26%	7.26%

TABLE B-1 CALIFORNIA-AMERICAN WATER COMPANY CENTRAL DIVISION WATER SALES PER AVERAGE CUSTOMER CCF					
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ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	61.6	61.6	(3.1)	58.5	58.5	0.0	58.5	58.5
Multiresidential	283.1	283.1	(17.1)	266.0	266.0	-	266.0	266.0
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	342.2	342.2	1.1	343.3	342.2	1.1	343.3	343.3
Industrial	1,912.5	1,912.5	(381.5)	1,531.0	1,531.3	(0.3)	1,531.0	1,531.0
Public Authority	389.1	389.1	(10.0)	379.0	379.0	-	379.0	379.0
Sales for Resale	1,820.0	1,820.0	-	1,820.0	1,820.0	-	1,820.0	1,820.0
Other	133.0	133.0	-	133.0	133.0	-	133.0	133.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	251.4	251.4	-	251.4	251.4	-	251.4	251.4
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	-	-	-	-	-	-	-	-
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
	0	-	-	-	-	-	-	-
TOTAL	96.7	96.7	(3.4)	93.4	93.3	0.1	93.4	93.4

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
AVERAGE NUMBER OF CUSTOMERS

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	34,121.0	34,121.0	-	34,121.0	34,121.0	-	34,121.0	34,122.0
Multiresidential	1,729.0	1,729.0	-	1,729.0	1,729.0	-	1,729.0	1,729.0
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	3,316.0	3,316.0	-	3,316.0	3,316.0	-	3,316.0	3,316.0
Industrial	4.0	4.0	-	4.0	4.0	-	4.0	4.0
Public Authority	511.0	511.0	-	511.0	511.0	-	511.0	511.0
Sales for Resale	2.0	2.0	-	2.0	2.0	-	2.0	2.0
Other	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	27.0	27.0	-	27.0	27.0	-	27.0	27.0
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,052.0	1,052.0	-	1,052.0	1,052.0	-	1,052.0	1,052.0
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
TOTAL	40,763.0	40,763.0	-	40,763.0	40,763.0	-	40,763.0	40,764.0

TABLE D-1									
CALIFORNIA-AMERICAN WATER COMPANY									
CENTRAL DIVISION									
TOTAL SALES AND SUPPLY									
CCF									

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	2,101.9	2,101.9		1,997.3	1,996.9	0.4	1,997.3	1,997.4
Multiresidential	489.4	489.4	(29.6)	459.9	459.9	-	459.9	459.9
Multiresidential (Mstr Mtr)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial	1,134.7	1,134.7	3.7	1,138.4	1,134.7	3.7	1,138.4	1,138.4
Industrial	7.7	7.7	(1.5)	6.1	6.1	(0.0)	6.1	6.1
Public Authority	198.8	198.8	(5.1)	193.7	193.7	-	193.7	193.7
Sales for Resale	3.6	3.6	-	3.6	3.6	-	3.6	3.6
Other	0.1	0.1	-	0.1	0.1	-	0.1	0.1
Golf Courses	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Construction	6.8	6.8	-	6.8	6.8	-	6.8	6.8
Irrigation Gravity	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Irrigation Pressure	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire Mandated	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Public Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Hotel	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Residential Flat	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial (Flat)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Unmetered	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	3,943.1	3,943.1	(137.1)	3,806.0	3,801.9	4.1	3,806.0	3,806.1

TABLE E-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
OPERATING REVENUES
(AT PRESENT RATES)

The outcome of this tables depends on litigated items, including rate design and T&D allocation

TABLE E-2
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
OPERATING REVENUES

(AT Proposed RATES)

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Metered Water Customers								
Residential	42,837.8	49,720.7	(1,560.8)	48,159.9	48,305.1	(48,305.1)		
Multiresidential	8,568.3	8,803.4	691.7	9,495.1	9,542.7	(9,542.7)		
Multiresidential (Mstr Mtr)	-	-	-	-	-	-		
Commercial	23,011.3	23,657.0	7,861.8	31,518.9	31,608.4	(31,608.4)		
Industrial	148.7	152.8	18.1	170.9	171.9	(171.9)		
Public Authority	4,699.3	4,838.2	2,384.9	7,223.1	7,264.1	(7,264.1)		
Sales for Resale	45.4	46.9	7.6	54.6	54.9	(54.9)		
Other	3.8	3.8	1.8	5.6	5.3	(5.3)		
Golf Courses	-	-	-	-	-	-		
Construction	309.2	319.5	48.2	367.7	369.8	(369.8)		
Irrigation Gravity	-	-	-	-	-	-		
Irrigation Pressure	-	-	-	-	-	-		
Private Fire	892.1	925.3	212.5	1,137.8	1,144.9	(1,144.9)		
Private Fire Mandated	-	-	-	-	-	-		
Public Fire	789.7	789.7	-	789.7	789.7	(789.7)		
Hotel	-	-	-	-	-	-		
Reserved	-	-	-	-	-	-		
Total Metered Revenues	81,305.5	89,257.4	9,665.8	98,923.1	99,256.7	(99,256.7)		
Other Revenues								
Method 5 Revenues	17.7	17.7	-	17.7	17.7	(17.7)		
Contract Revenues	-	-	-	-	-	-		
Antenna Leases	106.1	106.1	(11.2)	94.9	94.9	(94.9)		
Additional NTPS Rev	-	-	-	-	-	-		
Misc Service Revenues	351.7	351.7	(228.3)	123.4	123.4	(123.4)		
Late Payment Penalty	-	-	-	-	-	-		
Rents	-	-	-	-	-	-		
Leak Adjustments	-	-	-	-	-	-		
DSIC	-	-	-	-	-	-		
Other	-	-	-	-	-	-		
Subtotal Other Revenues	475.6	475.6	(239.5)	236.0	236.0	(236.0)		
Total Operating Revenues	81,781.0	89,732.9	9,426.2	99,159.1	99,492.8	(99,492.8)		
Revenues per Avg Customer	2.0	2.2	0.2	2.4	2.4	(2.4)		

EXPENSES

TABLE F-1								
CALIFORNIA-AMERICAN WATER COMPANY								
CENTRAL DIVISION								
PAYROLL EXPENSE								

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
<u>Payroll Expense</u>								
Salaries	9,740.7	9,740.7	1,734.7	11,475.3	11,420.9	(1,444.5)	9,976.4	10,275.5
Overtime	1,521.3	1,521.3	62.4	1,583.7	1,570.5	12.9	1,583.4	1,625.1
Total Salaries	11,262.0	11,262.0	1,797.0	13,059.0	12,991.4	(1,431.6)	11,559.9	11,900.6
Capitalized Payroll	(2,501.6)	(2,501.6)	(188.3)	(2,689.9)	(2,678.5)	75.5	(2,603.0)	(2,680.9)
Total Net Payroll	8,760.4	8,760.4	1,608.8	10,369.1	10,312.9	(1,356.1)	8,956.9	9,219.8

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

OPERATING EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
SS Operation Labor and Expenses	702	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Miscellaneous Expenses	703	12.5	12.5	0.7	13.2	13.2	(0.7)	12.4	12.6
SS Purchased Water	704	14667.3	14667.3	(1,213.6)	13453.7	13532.5	1,513.4	15046.0	15070.5
PP Power production Labor and Exp	722	-1903.3	-1903.3	1,903.3	0.0	0.0	-	0.0	0.0
PP Pumping Labor and Expenses	724	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Miscellaneous Expenses	725	636.6	636.6	35.6	672.1	672.1	(38.2)	634.0	643.6
PP Fuel or Power Purchased for Pumping	726	3626.7	3626.7	(756.0)	2870.7	2994.0	87.9	3081.9	3082.0
WT Operation Labor and Expenses	742	49.5	49.5	2.8	52.4	52.4	(3.0)	49.4	50.1
WT Miscellaneous Expenses	743	538.5	538.5	28.0	566.5	566.5	(32.1)	534.4	542.6
WT Chemicals and Filtering Materials	744	523.2	523.2	145.7	668.9	632.2	36.7	668.9	699.2
TD Storage Facilities Expenses	752	0.0	0.0	241.0	241.0	241.0	(241.0)	0.0	0.0
TD Transmission and Distribution	753	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Meter Expenses	754	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	626.6	626.6	606.6	1233.1	1233.1	(743.1)	490.0	496.6
CA Meter Reading Expenses	772	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0
CA Customer Records and Collection	773	131.7	131.7	7.2	139.0	139.0	(7.9)	131.1	133.0
CA Miscellaneous Customer Account	774	235.3	235.3	83.1	318.4	318.4	(82.7)	235.7	241.1
CA Uncollectible Accounts	775	446.6	459.2	3,654.6	4,113.9	4,115.6	(1,238.6)	2,877.0	2,920.6
Other Divisional & Capex Related O&M		0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL OPERATION EXPENSES		19617.7	19617.7	4,739.1	24293.7	24442.7	(749.3)	23737.3	23884.6
<hr/>									
Present Rates									
Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		(3,124.3)	(3,124.3)	3,591.4	467.2	450.8	21.9	472.7	496.1
Leak Adjustments		3,597.5	3,597.5	-	3,597.5	3,597.5	(1,216.7)	2,380.8	2,417.0
Total Uncollectibles		473.2	473.2	3,591.4	4,064.7	4,048.3	(1,194.8)	2,853.5	2,913.1
Proposed Rates									
Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		(3,150.9)	(3,138.3)	-	516.3	518.1	-	496.2	503.6
Leak Adjustments		3,597.5	3,597.5	-	3,597.5	3,597.5	-	2,380.8	2,417.0
Total Uncollectibles		446.6	459.2	-	4,113.9	4,115.6	-	2,877.0	2,920.6
Purchased Water		14,667.3	14,667.3	(1,213.6)	13,453.7	13,532.5	1,513.4	15,046.0	15,070.5
Purchased Power		3,626.7	3,626.7	(756.0)	2,870.7	2,994.0	87.9	3,081.9	3,082.0
Chemicals		523.2	523.2	145.7	668.9	632.2	36.7	668.9	699.2
Uncollectibles		446.6	459.2	3,654.6	4,113.9	318.4	2,558.6	2,877.0	2,920.6
Other Operating Expense		354.0	341.3	2,845.1	3,186.5	6,965.6	(4,902.1)	2,063.5	2,112.1
Total		19,617.7	19,617.7	4,675.9	24,293.7	24,442.7	(705.5)	23,737.3	23,884.6

TABLE F-3
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
MAINTENANCE EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
Maintenance Expenses									
SS Maintenance of Structures and Impr	707	-	-	-	-	-	-	-	-
SS Maint of Collecting and Imp Resrv	708	-	-	-	-	-	-	-	-
Source of Supply - Lakes, Rivers	709	-	-	-	-	-	-	-	-
Source of Supply - Springs	710	-	-	-	-	-	-	-	-
SS Maintenance of Wells	711	-	-	-	-	-	-	-	-
SS Maintenance of Supply Mains	712	-	-	-	-	-	-	-	-
SS Maintenance of Other Source of Supply	713	404.1	404.1	22.6	426.7	426.7	(24.2)	402.5	408.6
PP Maintenance of Structures and Impr	730	-	-	-	-	-	-	-	-
PP Maintenance of Power Production	731	-	-	-	-	-	-	-	-
PP Maintenance of Other Pumping	733	102.5	102.5	6.1	108.5	108.5	(6.1)	102.4	104.0
WT Maintenance of Structures and Impr	747	-	-	-	-	-	-	-	-
WT Maintenance of Wter Treatment	748	156.8	156.8	8.3	165.1	165.1	(9.5)	155.7	158.0
TD Maintenance of Structures and Impr	759	-	-	-	-	-	-	-	-
TD Maintenance of Reservoirs and Tanks	760	-	-	-	-	-	-	-	-
TD Maintenance of Transmission and Distr	761	34.1	34.1	2.0	36.1	36.1	(2.0)	34.1	34.6
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	30.6	30.6	1.9	32.5	32.5	(1.8)	30.6	31.1
TD Maintenance of Meters	764	0.1	0.1	0.0	0.1	0.1	(0.0)	0.1	0.1
TD Maintenance of Hydrants	765	0.1	0.1	0.0	0.1	0.1	(0.0)	0.1	0.1
TD Maintenance of Miscellaneous Plant	766	2,929.0	2,929.0	-	3,020.9	3,020.9	(108.7)	2,912.2	3,039.2
TOTAL MAINTENANCE EXPENSES		3,657.3	3,657.3	132.7	3,790.0	3,790.0	(152.4)	3,637.6	3,775.7
Tank Painting		987.6	987.6	-	987.6	987.6	-	987.6	1,083.4
Other Maintenance		2,669.8	2,669.8	(132.7)	2,802.5	2,802.5	152.4	2,650.1	2,692.3
Total		3,657.3	3,657.3	(132.7)	3,790.0	3,790.0	152.4	3,637.6	3,775.7

TABLE G-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
A&G EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	137.1	137.1	4.7	141.8	141.8	(5.1)	136.7	138.0
AG Property Insurance	793	178.7	178.7	-	178.7	178.7	-	178.7	184.1
AG Injuries and Damages	794	481.3	481.3	5.4	486.7	486.7	(4.8)	481.8	497.0
AG Employees' Pensions and Benefits	795	2028.9	2028.9	350.9	2379.7	2375.9	(336.1)	2039.8	2097.4
AG Regulatory Commission Expenses	797	150.8	150.8	6.88	157.7	157.7	52.9	210.5	213.7
AG Outside Services Employed	798	805.1	805.1	48.6	853.7	853.7	(48.5)	805.1	817.4
AG Miscellaneous General Expenses	799	3000.0	3000.0	302.1	3302.1	3302.1	(291.6)	3010.5	3040.8
AG Maintenance of General Plant	805	147.3	147.3	9.2	156.5	156.5	(8.9)	147.6	149.8
AG Rents	811	740.1	740.1	49.5	789.7	789.7	(14.7)	775.0	788.6
TOTAL A&G EXPENSES		7,669.3	7,669.3	777.2	8,446.5	8,442.7	(656.9)	7,785.8	7,926.8
Service Company Costs		473.0	2,822.8	397.5	3,220.3	3,220.3	(293.8)	2,926.5	2,971.0
General Office Return on Rate Base		835.7	875.7	624.7	1,500.4	1,504.3	(41.8)	1,462.4	1,476.0
Citizens Acquisition Premium		877.8	877.8	-	877.8	877.8	-	877.8	883.5
TOTAL GENERAL OFFICE EXPENSES		2,186.6	4,576.3	1,022.2	5,598.5	5,602.4	(335.6)	5,266.8	5,330.5

TAXES OTHER THAN INCOME

TABLE H-1									
CALIFORNIA-AMERICAN WATER COMPANY									
CENTRAL DIVISION									
TAXES OTHER THAN INCOME									
ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
Ad Valorem	507	3,087.5	3,088.5	109.8	3,198.3	3,178.2	179.4	3,357.6	3,628.7
Franchise Taxes	507	-	-	-	-	-	-	-	-
Payroll Taxes	507	667.9	667.9	90.2	758.1	753.7	(82.2)	671.5	688.3
Other	507	37.7	37.7	2.0	39.7	39.7	(2.3)	37.4	37.9
Non-Utility	538	-	-	-	-	-	-	-	-
Total Other Taxes		3,793.1	3,794.1	202.0	3,996.1	3,971.5	94.9	4,066.4	4,354.9
Other Tax Expense per customer									
Present Rates									
Revenues		92,484.6	92,484.6	(2,756.9)	89,727.7	86,581.6	5,799.0	92,380.6	96,952.5
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
Proposed Rates									
Revenues		87,132.6	89,607.7	9,563.4	99,171.1	99,504.8	(2,541.2)	96,963.6	98,423.2
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
Ad Valorem Taxes Calculation:									
Beginning Taxable Plant		232,101.8	232,193.7	9,030.1	241,223.8	239,206.2	22,850.8	262,057.1	275,607.7
Ending Taxable Plant		239,657.1	239,749.0	16,496.1	256,245.0	255,443.4	20,164.3	275,607.7	290,982.7
Ad Valorem Rate		1.288%	1.288%	0.01248	1.248%	1.244%	(0.0)	1.218%	1.154%
Ad Valorem Taxes		3,087.5	3,088.5	159.30	3,198.3	3,178.2	(5.57)	3,357.6	3,357.6

TAXES ON INCOME

TABLE I-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

TAXES BASED ON INCOME

(PRESENT RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	92,484.6	92,484.6	(2,756.9)	89,727.7	86,581.6	5,799.0	92,380.6	96,952.5
Operating Revenue Deductions:								
Operating Exps less uncollectibles	47,663.5	50,053.2	3,134.3	53,187.5	53,338.1	(2,414.9)	50,923.2	49,885.9
Uncollectibles	473.2	473.2	3,591.4	4,064.7	4,048.3	(1,194.8)	2,853.5	2,913.1
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	11,381.1	11,449.1	19.7	11,468.8	11,435.6	708.9	12,144.5	13,049.7
Interest Expense	6,381.2	6,381.5	619.5	7,001.0	7,036.2	(1,683.6)	5,352.6	5,614.7
General Taxes	3,793.1	3,794.1	202.0	3,996.1	3,971.5	94.9	4,066.4	4,354.9
Non-deductible Meals	(27.6)	(27.6)	(0.0)	(27.6)	(27.6)	0.0	(27.6)	(28.4)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	69,664.6	72,123.6	7,566.9	79,690.5	79,802.2	(4,489.5)	75,312.7	75,789.9
State	69,664.6	72,123.6	7,566.9	79,690.5	79,802.2	(4,489.5)	75,312.7	75,789.9
Taxable Income - State	22,820.0	20,361.0	(10,323.8)	10,037.2	6,779.5	10,288.5	17,067.9	21,162.6
State Income Tax @ (see below)	2,017.3	1,799.9	(912.6)	887.3	599.3	909.5	1,508.8	1,870.8
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	2,017.3	1,799.9	(912.6)	887.3	599.3	909.5	1,508.8	1,870.8
Taxable Income - Federal	20,882.4	18,431.7	(9,860.7)	8,571.0	5,654.0	9,942.5	15,596.5	19,250.7
Federal Income Tax @ (See below)	4,385.3	3,870.7	(2,070.7)	1,799.9	1,187.3	2,087.9	3,275.3	4,042.7
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(311.8)	(311.8)	-	(311.8)	(311.8)	-	(311.8)	(291.6)
FEDERAL INCOME TAX	4,073.5	3,558.9	(2,070.7)	1,488.1	875.6	2,087.9	2,963.5	3,751.1
TOTAL TAXES ON INCOME	6,090.8	5,358.8	(2,983.4)	2,375.4	1,474.9	2,997.4	4,472.3	5,621.8
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

TABLE I-2
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
TAXES BASED ON INCOME

(PROPOSED RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	87,132.6	89,607.7	9,563.4	99,171.1	99,504.8	(2,541.2)	96,963.6	98,423.2
Operating Revenue Deductions:								
Operating Exps less uncollectibles	47,663.5	50,053.2	3,134.3	53,187.5	53,338.1	(2,414.9)	50,923.2	49,885.9
Uncollectibles	446.6	459.2	3,654.6	4,113.9	4,115.6	(1,238.6)	2,877.0	2,920.6
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	11,381.1	11,449.1	19.7	11,468.8	11,435.6	708.9	12,144.5	13,049.7
Interest Expense	6,381.2	6,381.5	619.5	7,001.0	7,036.2	(1,683.6)	5,352.6	5,614.7
General Taxes	3,793.1	3,794.1	202.0	3,996.1	3,971.5	94.9	4,066.4	4,354.9
Non-deductible Meals	(27.6)	(27.6)	(0.0)	(27.6)	(27.6)	0.0	(27.6)	(28.4)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:			-			-		
Federal	69,637.9	72,109.6	7,630.1	79,739.7	79,869.5	(4,533.3)	75,336.1	75,797.4
State	69,637.9	72,109.6	7,630.1	79,739.7	79,869.5	(4,533.3)	75,336.1	75,797.4
Taxable Income - State	17,494.7	17,498.1	1,933.3	19,431.4	19,635.4	1,992.1	21,627.5	22,625.8
State Income Tax @ (see below)	1,546.5	1,546.8	170.9	1,717.7	1,735.8	176.1	1,911.9	2,000.1
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,546.5	1,546.8	170.9	1,717.7	1,735.8	176.1	1,911.9	2,000.1
Taxable Income - Federal	15,557.1	15,568.8	2,396.4	17,965.3	18,509.9	1,646.1	20,156.1	20,713.9
Federal Income Tax @ (See below)	3,267.0	3,269.4	503.3	3,772.7	3,887.1	345.7	4,232.8	4,349.9
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(311.8)	(311.8)	-	(311.8)	(311.8)	-	(311.8)	(291.6)
FEDERAL INCOME TAX	2,955.2	2,957.7	503.3	3,460.9	3,575.3	345.7	3,921.0	4,058.3
TOTAL TAXES ON INCOME	4,501.7	4,504.5	674.2	5,178.7	5,311.1	521.8	5,832.9	6,058.4
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1						
CALIFORNIA-AMERICAN WATER COMPANY						
CENTRAL DIVISION						
PLANT IN SERVICE TEST YEAR						

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	411,646.6	411,646.6	2,675.0	414,321.7	412,273.6	24,138.5	436,412.1
Gross Additions During Year	18,092.9	18,092.9	7,559.5	25,652.4	27,089.8	(3,117.0)	23,972.8
Retirements	601.2	601.2	358.8	960.0	1,057.4	(214.5)	843.0
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	17,491.7	17,491.7	7,200.7	24,692.4	26,032.4	(2,902.6)	23,129.8
Construction Work in Progress Beg. Bal.	2,803.6	2,803.6	12,431.0	15,234.6	16,066.9	(6,572.3)	9,494.6
Construction Work in Progress End Bal.	1,381.8	1,381.8	14,446.4	15,828.2	15,811.6	(4,652.2)	11,159.4
Net Change During Year - CWIP	(1,421.8)	(1,421.8)	2,015.4	593.6	(255.2)	1,920.1	1,664.8
Total Beg. Utility Plant and CWIP	414,450.2	414,450.2	15,106.0	429,556.2	428,340.5	17,566.2	445,906.7
Net Additions - Total	16,069.9	16,069.9	9,216.1	25,286.0	25,777.1	(982.5)	24,794.6
6 Year Average Weighting Factor	72%	72%	-3%	69%	69%	-8.31%	61%
Weighted Average Utility Plant	426,020.5	426,020.5	21,104.4	447,125.0	446,250.4	14,823.1	461,073.6

TABLE J-2
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
PLANT IN SERVICE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	429,138.3	429,138.3	9,875.8	439,014.1	438,306.0	21,235.9	459,541.9
Gross Additions During Year	16,939.9	17,037.8	13,488.1	30,525.9	30,517.8	(2,678.3)	27,839.5
Retirements	491.7	494.5	421.4	915.9	915.6	(80.8)	834.8
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	16,448.2	16,543.4	13,066.7	29,610.1	29,602.2	(2,597.5)	27,004.6
Construction Work in Progress Beg. Bal.	1,381.8	1,381.8	14,446.4	15,828.2	15,811.6	(4,652.2)	11,159.4
Construction Work in Progress End Bal.	973.7	973.7	11,159.5	12,133.2	12,122.6	(2,969.8)	9,152.8
Net Change During Year - CWIP	(408.1)	(408.1)	(3,286.9)	(3,695.0)	(3,689.0)	1,682.4	(2,006.6)
Total Beg. Utility Plant and CWIP	430,520.1	430,520.1	24,322.1	454,842.3	454,117.6	16,583.7	470,701.3
Net Additions - Total	16,040.1	16,135.3	9,779.8	25,915.1	25,913.2	(915.2)	24,998.0
6 Year Average Weighting Factor	72%	72%	-3%	69%	69%	-8.31%	61%
Weighted Average Utility Plant	442,069.0	442,137.6	30,710.5	472,848.1	472,122.1	13,870.5	485,992.6

TABLE K-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
DEPRECIATION RESERVE & EXPENSE TEST YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	133,157.9	133,157.9	(621.3)	132,536.6	132,712.6	(176.0)	132,536.6
Annual Accrual Including Contribution Depreciation¹	11,128.6	11,128.6	(98.6)	11,030.0	10,996.9	33.2	11,030.0
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	601.2 (734.9)	601.2 (734.9)	358.8 -	960.0 (734.9)	1,057.4 (734.9)	(214.5) -	843.0 (734.9)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	9,792.5	9,792.5	(457.3)	9,335.2	9,204.6	247.6	9,452.2
6 Year Average Weighting Factor	49%	49%	0%	49%	24%	0.3	53%
Weighted Average Depreciation	4,765.1	4,765.1	(222.5)	4,542.5	2,195.3	2,844.9	5,040.2
WEIGHTED DEPRECIATION RESERVE	137,922.9	137,922.9	(843.9)	137,079.1	134,907.8	2,668.9	137,576.7

TABLE K-2
 CALIFORNIA-AMERICAN WATER COMPANY
 CENTRAL DIVISION
 DEPRECIATION RESERVE & EXPENSE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	142,950.4	142,950.4	(1,078.7)	141,871.7	141,917.1	(45.4)	141,871.7
Annual Accrual Including Contribution Depreciation ¹	11,649.2	11,650.7	117.2	11,767.8	11,750.4	17.4	11,767.8
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	491.7	494.5	421.4	915.9	915.6	(80.8)	834.8
Depreciation Reserve Adjustment for Plant Adjustment	(560.0)	(560.0)	-	(560.0)	(560.0)	-	(560.0)
	-	-	-	-	-	-	-
Net Accrual	10,597.5	10,596.2	(304.2)	10,292.0	10,274.8	98.2	10,373.0
6 Year Average Weighting Factor	49%	49%	0%	49%	24%	0.4	60%
Weighted Average Depreciation	5,156.8	5,156.1	(148.0)	5,008.1	2,450.5	3,817.4	6,267.9
WEIGHTED DEPRECIATION RESERVE	148,107.2	148,106.6	(1,226.7)	146,879.8	144,367.7	3,772.0	148,139.7

TABLE L-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	426,020.5	426,020.5	21,104.4	447,125.0	446,250.4	14,823.1	461,073.6
Materials and Supplies	351.0	351.0	19.0	370.0	370.0	(21.1)	348.9
Working Cash, Operational	10,245.6	10,245.6	427.5	10,673.1	10,673.1	(427.5)	10,245.6
Working Cash, Lead Lag	6,389.8	6,401.4	2,549.6	8,951.1	8,974.8	(628.5)	8,346.3
SUBTOTAL	443,006.9	443,018.5	24,100.5	467,119.1	466,268.3	13,746.0	480,014.3
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(137,922.9)	(137,922.9)	843.9	(137,079.1)	(134,907.8)	(2,668.9)	(137,576.7)
Advances for Construction	(741.6)	(741.6)	-	(741.6)	(741.6)	-	(741.6)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(18,472.6)	(18,472.6)	-	(18,472.6)	(18,472.6)	20.3	(18,452.2)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(25,900.8)	(25,900.8)	(180.8)	(26,081.6)	(26,025.4)	(357.1)	(26,382.5)
Accumulated Deferred State Income Taxes	(5,736.9)	(5,736.9)	(83.4)	(5,820.3)	(5,794.2)	(163.4)	(5,957.6)
SUBTOTAL DEDUCTIONS	(188,774.9)	(188,774.9)	579.7	(188,195.2)	(185,941.6)	(3,169.1)	(189,110.7)
WEIGHTED AVERAGE RATE BASE	254,232.0	254,243.6	24,680.3	278,923.9	280,326.7	10,576.9	290,903.6
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	6,381.2	6,381.5	619.5	7,001.0	7,036.2	(1,683.6)	5,352.6

TABLE L-2
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
WEIGHTED AVERAGE RATE BASE ESCALATION YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	442,069.0	442,137.6	30,710.5	472,848.1	472,122.1	13,870.5	485,992.6
Materials and Supplies	361.6	361.6	19.6	381.2	381.2	(27.0)	354.2
Working Cash, Operational	9,796.1	9,796.1	382.5	10,178.6	10,178.6	(382.5)	9,796.1
Working Cash, Lead Lag	6,628.5	6,644.5	2,687.4	9,331.8	9,321.8	(534.2)	8,787.6
SUBTOTAL	458,855.2	458,939.7	33,800.0	492,739.6	492,003.7	12,926.8	504,930.5
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(148,107.2)	(148,106.6)	1,226.7	(146,879.8)	(144,367.7)	(3,772.0)	(148,139.7)
Advances for Construction	(702.2)	(702.2)	-	(702.2)	(702.2)	-	(702.2)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(18,090.4)	(18,090.4)	-	(18,090.4)	(18,090.4)	19.9	(18,070.5)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(26,355.8)	(26,357.1)	(307.8)	(26,664.9)	(26,684.4)	43.4	(26,641.0)
Accumulated Deferred State Income Taxes	(6,103.6)	(6,104.2)	(141.2)	(6,245.4)	(6,254.4)	23.0	(6,231.4)
SUBTOTAL DEDUCTIONS	(199,359.1)	(199,360.4)	777.7	(198,582.7)	(196,099.1)	(3,685.7)	(199,784.8)
WEIGHTED AVERAGE RATE BASE	259,496.0	259,579.2	34,577.6	294,156.9	295,904.5	9,241.1	305,145.7
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	6,513.4	6,515.4	867.9	7,383.3	7,427.2	(1,812.5)	5,614.7

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-4 For Settlement

Southern Division Comparison Exhibit (with

T&D Allocation)

**CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PRESENT RATES**

2024 @ PRESENT RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	145,558.1	145,558.1	(16,693.0)	128,865.1	126,140.6	5,702.6	131,843.2	138,521.5
Operation & Maintenance Exp		0.0			0.0			
Labor	9,586.5	9,586.5	761.5	10,348.0	10,348.0	(591.0)	9,757.0	10,036.7
Purchased Water	64,640.8	64,640.8	(13,462.6)	51,178.2	57,859.1	(4,605.8)	53,253.4	54,843.7
Purchased Power	4,032.5	4,032.5	(1,009.7)	3,022.8	3,388.5	508.6	3,897.2	3,903.2
Chemicals	187.5	187.5	48.0	235.5	223.5	7.9	231.5	242.4
Operation Expense	817.6	817.6	1,214.4	2,032.0	2,032.0	(1,335.1)	696.9	706.1
Maintenance (excluding Amort Tank Painting)	1,555.6	1,555.6	61.0	1,616.6	1,616.6	(67.3)	1,549.3	1,579.4
Amortization of Tank Painting	386.8	386.8	0.1	387.0	387.0	(0.1)	386.8	378.2
Customer Accounting	784.4	784.4	174.8	959.1	959.1	(177.4)	781.7	797.1
Uncollectible Expense	744.8	744.8	208.1	953.0	938.8	2.4	941.1	979.4
Insurance	1,179.1	1,179.1	(15.5)	1,163.7	1,163.7	16.5	1,180.1	1,216.7
Pensions and Benefits	2,432.2	2,432.2	78.9	2,511.1	2,511.1	(57.2)	2,454.0	2,525.8
Regulatory Expenses	286.8	286.8	13.1	299.9	299.9	100.6	400.5	406.6
Rents	942.9	942.9	72.6	1,015.5	1,015.5	(6.6)	1,008.9	1,021.8
Other Administrative & General	4,473.4	4,473.4	267.9	4,741.3	4,741.3	(243.0)	4,498.3	4,564.4
Service Company Costs	899.8	5,369.4	756.1	6,125.5	6,125.5	(558.8)	5,566.7	5,651.3
Citizens Acquisition Premium	1,669.8	1,669.8	0.0	1,669.8	1,669.8	0.0	1,669.8	1,680.6
General Office Return on Rate Base	1,589.6	1,665.7	1,188.3	2,854.0	2,861.4	(79.6)	2,781.8	2,807.6
Return on T&D Net Plant Consolidation	0.0	0.0	715.7	715.7	769.7	5.6	775.3	1,475.7
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Deceptive Pricing Adjustment	(5,413.4)	(5,413.4)	5,413.4	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	90,796.7	95,342.4	(3,513.7)	91,828.7	98,910.6	(7,080.3)	91,830.2	94,816.9
Depreciation	15,459.2	15,588.6	(768.5)	14,820.1	14,832.8	16.8	14,849.6	16,197.6
General Taxes	5,294.3	5,296.7	(33.7)	5,263.0	5,195.5	(41.1)	5,154.3	5,552.8
Total Operating Expenses	111,550.2	116,227.7	(4,316.0)	111,911.7	118,938.8	(7,104.6)	111,834.2	116,567.3
Income Before Income Taxes	34,007.9	29,330.4	(12,377.0)	16,953.4	7,201.8	12,807.2	20,009.0	21,954.2
State Income Taxes	2,397.6	1,984.1	(1,156.9)	827.2	(38.4)	1,345.2	1,306.8	1,419.0
Federal Income Taxes	5,047.3	4,065.0	(2,704.5)	1,360.5	(497.5)	2,953.7	2,456.2	2,677.5
Total Income Taxes	7,444.9	6,049.1	(3,861.4)	2,187.7	(535.9)	4,298.9	3,763.0	4,096.5
Utility Operating Income	26,563.0	23,281.4	(8,515.6)	14,765.8	7,737.7	8,508.3	16,246.0	17,857.7
Average Rate Base	275,536.1	275,552.2	28,268.9	303,821.2	305,426.6	(19,784.9)	285,641.8	322,433.7
Return on Rate Base	9.64%	8.45%	-3.59%	4.86%	2.53%	3.15%	5.69%	5.54%

**CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES**

2024 @ PROPOSED RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	137,542.8	142,246.0	(1,410.0)	140,836.0	148,356.2	(10,078.1)	138,278.1	146,474.1
Operation & Maintenance Exp		0.0			0.0			
Labor	9,586.5	9,586.5	761.5	10,348.0	10,348.0	(591.0)	9,757.0	10,036.7
Purchased Water	64,640.8	64,640.8	(13,462.6)	51,178.2	57,859.1	(4,605.8)	53,253.4	54,843.7
Purchased Power	4,032.5	4,032.5	(1,009.7)	3,022.8	3,388.5	508.6	3,897.2	3,903.2
Chemicals	187.5	187.5	48.0	235.5	223.5	7.9	231.5	242.4
Operation Expense	817.6	817.6	1,214.4	2,032.0	2,032.0	(1,335.1)	696.9	706.1
Maintenance (excluding Amort Tank Painting)	1,555.6	1,555.6	61.0	1,616.6	1,616.6	(67.3)	1,549.3	1,579.4
Amortization of Tank Painting	386.8	386.8	0.1	387.0	387.0	(0.1)	386.8	378.2
Customer Accounting	784.4	784.4	174.8	959.1	959.1	(177.4)	781.7	797.1
Uncollectible Expense	703.8	727.9	287.4	1,015.3	1,054.4	(80.4)	974.1	1,020.0
Insurance	1,179.1	1,179.1	(15.5)	1,163.7	1,163.7	16.5	1,180.1	1,216.7
Pensions and Benefits	2,432.2	2,432.2	78.9	2,511.1	2,511.1	(57.2)	2,454.0	2,525.8
Regulatory Expenses	286.8	286.8	13.1	299.9	299.9	100.6	400.5	406.6
Rents	942.9	942.9	72.6	1,015.5	1,015.5	(6.6)	1,008.9	1,021.8
Other Administrative & General	4,473.4	4,473.4	267.9	4,741.3	4,741.3	(243.0)	4,498.3	4,564.4
Service Company Costs	899.8	5,369.4	756.1	6,125.5	6,125.5	(558.8)	5,566.7	5,651.3
Citizens Acquisition Premium	1,669.8	1,669.8	0.0	1,669.8	1,669.8	0.0	1,669.8	1,680.6
General Office Return on Rate Base	1,589.6	1,665.7	1,188.3	2,854.0	2,861.4	(79.6)	2,781.8	2,807.6
Return on T&D Net Plant Consolidation	0.0	0.0	715.7	715.7	769.7	5.6	775.3	1,475.7
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Deceptive Pricing Adjustment	(5,413.4)	(5,413.4)	5,413.4	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	90,755.7	95,325.5	(3,434.5)	91,891.0	99,026.2	(7,163.1)	91,863.2	94,857.6
Depreciation	15,459.2	15,588.6	(768.5)	14,820.1	14,832.8	16.8	14,849.6	16,197.6
General Taxes	5,294.3	5,296.7	(33.7)	5,263.0	5,195.5	(41.1)	5,154.3	5,552.8
Total Operating Expenses	111,509.2	116,210.7	(4,236.7)	111,974.0	119,054.5	(7,187.4)	111,867.1	116,608.0
Income Before Income Taxes	26,033.6	26,035.3	2,826.7	28,862.0	29,301.7	(2,890.7)	26,411.0	29,866.1
State Income Taxes	1,692.7	1,692.8	187.1	1,879.9	1,915.2	(42.5)	1,872.8	2,118.4
Federal Income Taxes	3,372.7	3,373.0	488.3	3,861.3	4,143.5	(342.9)	3,800.6	4,339.0
Total Income Taxes	5,065.4	5,065.8	675.4	5,741.2	6,058.7	(385.4)	5,673.4	6,457.4
Utility Operating Income	20,968.2	20,969.5	2,151.3	23,120.8	23,243.0	(2,505.4)	20,737.6	23,408.7
Average Rate Base	275,536.1	275,552.2	28,268.9	303,821.2	305,426.6	(19,784.9)	285,641.8	322,433.7
Return on Rate Base	7.61%	7.61%	0.00%	7.61%	7.61%	-0.35%	7.26%	7.26%

REVENUE

TABLE B-1 CALIFORNIA-AMERICAN WATER COMPANY SOUTHERN DIVISION WATER SALES PER AVERAGE CUSTOMER CCF								
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ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	174.4	174.4	(26.7)	147.6	169.7	(22.1)	147.6	147.6
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	731.1	731.1	(68.2)	662.9	711.4	(48.5)	662.9	663.2
Industrial	2,690.9	2,690.9	(225.6)	2,465.3	2,589.7	(124.4)	2,465.3	2,469.7
Public Authority	1,890.0	1,890.0	(256.7)	1,633.2	1,882.7	(249.4)	1,633.2	1,632.8
Sales for Resale	-	-	-	-	-	-	-	-
Other	489.5	489.5	(216.0)	273.5	329.8	(56.3)	273.5	266.4
Golf Courses	-	-	-	-	-	-	-	-
Construction	1,039.0	1,039.0	(673.0)	366.0	407.0	(41.0)	366.0	366.0
Irrigation Gravity	28,456.5	28,456.5	-	28,456.5	28,456.5	-	28,456.5	28,456.5
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	-	-	-	-	-	-	-	-
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-
TOTAL	242.6	242.6	(32.6)	210.0	236.5	(26.5)	210.0	209.9

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
AVERAGE NUMBER OF CUSTOMERS

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	68,943.0	68,943.0	(13.0)	68,930.0	68,930.0	-	68,930.0	69,086.0
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	6,330.0	6,330.0	(6.0)	6,324.0	6,324.0	-	6,324.0	6,338.0
Industrial	248.0	248.0	(4.0)	244.0	244.0	-	244.0	246.0
Public Authority	760.0	760.0	(2.0)	758.0	758.0	-	758.0	754.0
Sales for Resale	-	-	-	-	-	-	-	-
Other	58.0	58.0	(3.0)	55.0	55.0	-	55.0	60.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Irrigation Gravity	2.0	2.0	-	2.0	2.0	-	2.0	2.0
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,302.0	1,302.0	(93.0)	1,209.0	1,209.0	-	1,209.0	1,217.0
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
TOTAL	77,644.0	77,644.0	(121.0)	77,523.0	77,523.0	-	77,523.0	77,704.0

TABLE D-1								
CALIFORNIA-AMERICAN WATER COMPANY								
SOUTHERN DIVISION								
TOTAL SALES AND SUPPLY								
CCF								

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	12,021.3	12,021.3		10,176.9	11,699.7		10,176.9	10,195.7
Multiresidential	0.0	0.0	-	0.0	0.0	(11,699.7)	0.0	0.0
Multiresidential (Mstr Mtr)	0.0	0.0		0.0	0.0	-	0.0	0.0
Commercial	4,628.0	4,628.0	(435.6)	4,192.5	4,499.1	4,192.5	4,192.5	4,203.6
Industrial	667.3	667.3	(65.8)	601.5	631.9	(3,897.6)	601.5	607.5
Public Authority	1,436.4	1,436.4	(198.4)	1,238.0	1,427.1	606.1	1,238.0	1,231.1
Sales for Resale	0.0	0.0	-	0.0	0.0	(1,427.1)	0.0	0.0
Other	28.4	28.4	(13.3)	15.0	18.1	15.0	15.0	16.0
Golf Courses	0.0	0.0	-	0.0	0.0	(18.1)	0.0	0.0
Construction	1.0	1.0	(0.7)	0.4	0.4	0.4	0.4	0.4
Irrigation Gravity	56.9	56.9	-	56.9	56.9	56.5	56.9	56.9
Irrigation Pressure	0.0	0.0	-	0.0	0.0	(56.9)	0.0	0.0
Private Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire Mandated	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Public Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Hotel	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Residential Flat	0.0	0.0		0.0	0.0		0.0	0.0
Commercial (Flat)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Unmetered	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	18,839.4	18,839.4	(2,558.2)	16,281.2	18,333.2	16,281.2	16,281.2	16,311.3

TABLE E-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
OPERATING REVENUES

(AT PRESENT RATES)

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Metered Water Customers								
Residential	90,770.6	90,770.6	(11,687.6)	79,083.0	78,609.4	2,802.4	81,411.8	83,408.1
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	36,281.2	36,281.2	(2,957.0)	33,324.2	31,515.8	2,284.7	33,800.5	37,184.5
Industrial	4,747.7	4,747.7	(420.1)	4,327.6	3,885.9	523.9	4,409.8	4,781.6
Public Authority	11,436.1	11,436.1	(1,317.8)	10,118.2	10,134.7	75.4	10,210.1	10,821.7
Sales for Resale	-	-	-	-	-	-	-	-
Other	276.9	276.9	(100.4)	176.4	185.3	(8.6)	176.7	265.2
Golf Courses	-	-	-	-	-	-	-	-
Construction	9.9	9.9	(4.4)	5.5	5.3	0.2	5.5	5.1
Irrigation Gravity	119.0	119.0	8.3	127.3	119.0	8.3	127.3	145.7
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	373.3	373.3	13.2	386.4	368.8	17.3	386.1	480.4
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	993.5	993.5	(53.6)	939.9	939.9	-	939.9	1,053.5
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	145,008.1	145,008.1	(16,519.5)	128,488.6	125,764.0	5,703.7	131,467.7	138,145.8
Other Revenues								
Method 5 Revenues	57.0	57.0	-	57.0	57.0	(1.1)	55.9	56.2
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	23.2	23.2	-	23.2	23.2	-	23.2	23.2
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	469.8	469.8	(173.4)	296.4	296.4	-	296.4	296.4
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Subtotal Other Revenues	550.0	550.0	(173.4)	376.6	376.6	(1.1)	375.4	375.8
Total Operating Revenues	145,558.1	145,558.1	(16,693.0)	128,865.1	126,140.6	5,702.6	131,843.2	138,521.5
Revenues per Avg Customer	1.9	1.9	(0.2)	1.7	1.6	0.1	1.7	1.8

TABLE E-2
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
OPERATING REVENUES
(AT Proposed RATES)

The outcome of this tables depends on litigated items, including rate design and T&D allocation

EXPENSES

TABLE F-1								
CALIFORNIA-AMERICAN WATER COMPANY								
SOUTHERN DIVISION								
PAYROLL EXPENSE								

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
<u>Payroll Expense</u>								
Salaries	11,667.8	11,667.8	2,163.9	13,831.7	13,831.7	(1,946.8)	11,884.9	12,230.6
Overtime	672.2	672.2	52.1	724.2	724.2	(2.8)	721.4	737.5
Total Salaries	12,340.0	12,340.0	2,216.0	14,556.0	14,556.0	(1,949.6)	12,606.3	12,968.1
Capitalized Payroll	(2,753.5)	(2,753.5)	(1,454.5)	(4,207.9)	(4,207.9)	1,358.6	(2,849.4)	(2,931.4)
Total Net Payroll	9,586.5	9,586.5	761.5	10,348.0	10,348.0	(591.0)	9,757.0	10,036.7

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
OPERATING EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
SS Operation Labor and Expenses	702	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Miscellaneous Expenses	703	15.9	15.9	0.9	16.8	16.8	(1.0)	15.8	16.0
SS Purchased Water	704	64640.8	64640.8	(13,462.6)	51178.2	57859.1	(4,605.8)	53253.4	54843.7
PP Power production Labor and Exp	722	0.0	-5413.4	5,413.4	0.0	0.0	-	0.0	0.0
PP Pumping Labor and Expenses	724	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Miscellaneous Expenses	725	1.6	1.6	0.1	1.7	1.7	(0.1)	1.6	1.7
PP Fuel or Power Purchased for Pumping	726	4032.5	4032.5	(1,009.7)	3022.8	3388.5	508.6	3897.2	3903.2
WT Operation Labor and Expenses	742	2.6	2.6	0.1	2.7	2.7	(0.2)	2.6	2.6
WT Miscellaneous Expenses	743	342.1	342.1	23.2	365.3	365.3	(20.8)	344.5	349.7
WT Chemicals and Filtering Materials	744	187.5	187.5	48.0	235.5	223.5	7.9	231.5	242.4
TD Storage Facilities Expenses	752	0.0	0.0	580.0	580.0	580.0	(580.0)	0.0	0.0
TD Transmission and Distribution	753	5.3	5.3	0.3	5.6	5.6	(0.3)	5.3	5.4
TD Meter Expenses	754	5.4	5.4	0.3	5.8	5.8	(0.3)	5.4	5.5
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	444.6	444.6	609.5	1054.1	1054.1	(732.4)	321.7	325.2
CA Meter Reading Expenses	772	0.7	0.7	0.0	0.7	0.7	(0.0)	0.6	0.6
CA Customer Records and Collection	773	250.4	250.4	13.8	264.2	264.2	(15.0)	249.2	253.0
CA Miscellaneous Customer Account	774	533.3	533.3	161.0	694.3	694.3	(162.4)	531.9	543.5
CA Uncollectible Accounts	775	703.8	727.9	287.4	1015.3	1054.4	(80.4)	974.1	1020.0
Other Divisional & Capex Related O&M		0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL OPERATION EXPENSES		71207.5	65794.1	(7,334.3)	58380.5	65401.0	(5,682.0)	59801.7	61472.0
Present Rates									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectible		462.8	462.8	208.1	671.0	656.8	92.1	748.9	784.2
Leak Adjustments		282.0	282.0	-	282.0	282.0	(89.8)	192.3	195.2
Total Uncollectible		744.8	744.8	208.1	953.0	938.8	2.4	941.1	979.4
Proposed Rates									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		421.8	445.9	-	733.3	772.4	-	781.8	824.9
Leak Adjustments		282.0	282.0	-	282.0	282.0	-	192.3	195.2
Total Uncollectibles		703.8	727.9	-	1,015.3	1,054.4	-	974.1	1,020.0
Purchased Water		64,640.8	64,640.8	(13,462.6)	51,178.2	57,859.1	(4,605.8)	53,253.4	54,843.7
Purchased Power		4,032.5	4,032.5	(1,009.7)	3,022.8	3,388.5	508.6	3,897.2	3,903.2
Chemicals		187.5	187.5	48.0	235.5	223.5	7.9	231.5	242.4
Uncollectibles		703.8	727.9	287.4	1,015.3	694.3	279.8	974.1	1,020.0
Other Operating Expense		1,643.0	(3,794.5)	6,723.3	2,928.8	3,235.6	(1,789.9)	1,445.7	1,462.6
Total		71,207.5	65,794.1	(7,413.6)	58,380.5	65,401.0	(5,599.3)	59,801.7	61,472.0

TABLE F-3
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
MAINTENANCE EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
Maintenance Expenses									
SS Maintenance of Structures and Impr	707	-	-	-	-	-	-	-	-
SS Maint of Collecting and Imp Resrv	708	-	-	-	-	-	-	-	-
Source of Supply - Lakes, Rivers	709	-	-	-	-	-	-	-	-
Source of Supply - Springs	710	-	-	-	-	-	-	-	-
SS Maintenance of Wells	711	-	-	-	-	-	-	-	-
SS Maintenance of Supply Mains	712	-	-	-	-	-	-	-	-
SS Maintenance of Other Source of Supply	713	99.7	99.7	6.0	105.7	105.7	(6.0)	99.7	101.2
PP Maintenance of Structures and Impr	730	0.5	0.5	0.0	0.5	0.5	(0.0)	0.5	0.5
PP Maintenance of Power Production	731	-	-	-	-	-	-	-	-
PP Maintenance of Other Pumping	733	1.9	1.9	0.1	2.0	2.0	(0.1)	1.9	1.9
WT Maintenance of Structures and Impr	747	-	-	-	-	-	-	-	-
WT Maintenance of Water Treatment	748	166.7	166.7	0.0	166.7	166.7	(0.0)	166.7	171.7
TD Maintenance of Structures and Impr	759	-	-	-	-	-	-	-	-
TD Maintenance of Reservoirs and Tanks	760	(1.3)	(1.3)	(0.1)	(1.3)	(1.3)	0.1	(1.3)	(1.3)
TD Maintenance of Transmission and Distr	761	27.9	27.9	1.8	29.6	29.6	(1.7)	27.9	28.4
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	28.7	28.7	1.8	30.5	30.5	(1.7)	28.8	29.2
TD Maintenance of Meters	764	6.0	6.0	0.4	6.3	6.3	(0.4)	6.0	6.1
TD Maintenance of Hydrants	765	2.3	2.3	0.1	2.4	2.4	(0.1)	2.3	2.3
TD Maintenance of Miscellaneous Plant	766	1,610.2	1,610.2	-	1,661.3	1,661.3	(57.5)	1,603.8	1,617.7
TOTAL MAINTENANCE EXPENSES		1,942.4	1,942.4	61.2	2,003.6	2,003.6	(67.4)	1,936.1	1,957.6
Tank Painting		386.8	386.8	(0.1)	387.0	387.0	0.1	386.8	378.2
Other Maintenance		1,555.6	1,555.6	(61.0)	1,616.6	1,616.6	67.3	1,549.3	1,579.4
Total		1,942.4	1,942.4	(61.2)	2,003.6	2,003.6	67.4	1,936.1	1,957.6

TABLE G-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
A&G EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	253.6	253.6	8.2	261.8	261.8	(8.9)	252.9	255.2
AG Property Insurance	793	370.9	370.9	-	370.9	370.9	-	370.9	382.0
AG Injuries and Damages	794	808.2	808.2	(15.5)	792.8	792.8	16.5	809.2	834.8
AG Employees' Pensions and Benefits	795	2432.2	2432.2	78.9	2511.1	2511.1	(57.2)	2454.0	2525.8
AG Regulatory Commission Expenses	797	286.8	286.8	13.09	299.9	299.9	100.6	400.5	406.6
AG Outside Services Employed	798	828.5	828.5	47.1	875.6	875.6	(48.9)	826.7	839.5
AG Miscellaneous General Expenses	799	3129.0	3129.0	196.3	3325.3	3325.3	(169.3)	3156.0	3203.1
AG Maintenance of General Plant	805	262.2	262.2	16.3	278.5	278.5	(15.9)	262.6	266.6
AG Rents	811	942.9	942.9	72.6	1015.5	1015.5	(6.6)	1008.9	1021.8
TOTAL A&G EXPENSES		9,314.5	9,314.5	417.1	9,731.5	9,731.5	(189.7)	9,541.8	9,735.3
Service Company Costs		899.8	5,369.4	756.1	6,125.5	6,125.5	(558.8)	5,566.7	5,651.3
General Office Return on Rate Base		1,589.6	1,665.7	1,188.3	2,854.0	2,861.4	(79.6)	2,781.8	2,807.6
Citizens Acquisition Premium		1,669.8	1,669.8	-	1,669.8	1,669.8	-	1,669.8	1,680.6
TOTAL GENERAL OFFICE EXPENSES		4,159.2	8,704.9	1,944.4	10,649.3	10,656.7	(638.4)	10,018.3	10,139.5

TAXES OTHER THAN INCOME

TABLE H-1									
CALIFORNIA-AMERICAN WATER COMPANY									
SOUTHERN DIVISION									
TAXES OTHER THAN INCOME									
ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
Ad Valorem	507	4,517.9	4,520.3	(32.4)	4,487.9	4,420.4	(37.9)	4,382.5	4,763.5
Franchise Taxes	507	-	-	-	-	-	-	-	-
Payroll Taxes	507	721.4	721.4	(4.6)	716.8	716.8	0.0	716.9	733.5
Other	507	55.0	55.0	3.2	58.2	58.2	(3.3)	54.9	55.7
Non-Utility	538	-	-	-	-	-	-	-	-
Total Other Taxes		5,294.3	5,296.7	(33.7)	5,263.0	5,195.5	(41.1)	5,154.3	5,552.8
Other Tax Expense per customer									
<u>Present Rates</u>									
Revenues		145,558.1	145,558.1	(16,693.0)	128,865.1	126,140.6	5,702.6	131,843.2	138,521.5
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
<u>Proposed Rates</u>									
Revenues		142,850.3	142,117.0	(1,281.0)	140,836.0	148,356.2	(10,078.1)	138,278.1	146,474.1
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
<u>Ad Valorem Taxes Calculation:</u>									
Beginning Taxable Plant		220,493.4	220,620.2	10,497.3	231,117.6	230,633.8	(8,605.4)	222,028.4	246,854.5
Ending Taxable Plant		227,518.9	227,672.7	33,335.1	261,007.8	260,523.4	(13,668.9)	246,854.5	271,680.7
Ad Valorem Rate		1.986%	1.985%	0.01719	1.719%	1.697%	0.0	1.775%	1.753%
Ad Valorem Taxes		4,517.9	4,520.3	376.84	4,487.9	4,420.4	(8.75)	4,382.5	4,763.5

TAXES ON INCOME

TABLE I-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
TAXES BASED ON INCOME

(PRESENT RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	145,558.1	145,558.1	(16,693.0)	128,865.1	126,140.6	5,702.6	131,843.2	138,521.5
Operating Revenue Deductions:								
Operating Exps less uncollectibles	95,465.3	94,597.6	(3,721.9)	90,875.7	97,971.8	(7,082.7)	90,889.1	93,837.6
Uncollectibles	744.8	744.8	208.1	953.0	938.8	2.4	941.1	979.4
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	15,459.2	15,588.6	(768.5)	14,820.1	14,832.8	16.8	14,849.6	16,197.6
Interest Expense	6,916.0	6,916.4	709.6	7,625.9	7,666.2	(2,410.4)	5,255.8	5,932.8
General Taxes	5,294.3	5,296.7	(33.7)	5,263.0	5,195.5	(41.1)	5,154.3	5,552.8
Non-deductible Meals	(30.0)	(30.0)	(0.0)	(30.0)	(30.0)	0.0	(30.0)	(30.9)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	123,849.6	123,114.1	(3,606.4)	119,507.7	126,575.0	(9,515.0)	117,060.0	122,469.2
State	123,849.6	123,114.1	(3,606.4)	119,507.7	126,575.0	(9,515.0)	117,060.0	122,469.2
Taxable Income - State	21,708.5	22,444.0	(13,086.6)	9,357.5	(434.4)	15,217.6	14,783.2	16,052.3
State Income Tax @ (see below)	1,919.0	1,984.1	(1,156.9)	827.2	(38.4)	1,345.2	1,306.8	1,419.0
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,919.0	1,984.1	(1,156.9)	827.2	(38.4)	1,345.2	1,306.8	1,419.0
Taxable Income - Federal	19,760.4	20,511.8	(12,449.8)	8,061.9	(785.5)	14,065.1	13,279.6	14,179.5
Federal Income Tax @ (See below)	4,149.7	4,307.5	(2,614.5)	1,693.0	(165.0)	2,953.7	2,788.7	2,977.7
Less: Amort Deferred Federal ITC	(11.5)	(11.5)	-	(11.5)	(11.5)	-	(11.5)	-
Less: Amort Excess Deferred Taxes	(321.0)	(321.0)	-	(321.0)	(321.0)	-	(321.0)	(300.2)
FEDERAL INCOME TAX	3,817.2	3,974.9	(2,614.5)	1,360.5	(497.5)	2,953.7	2,456.2	2,677.5
TOTAL TAXES ON INCOME	5,736.2	5,959.0	(3,771.3)	2,187.7	(535.9)	4,298.9	3,763.0	4,096.5
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

TABLE I-2
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
TAXES BASED ON INCOME

(PROPOSED RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	142,850.3	142,117.0	(1,281.0)	140,836.0	148,356.2	(10,078.1)	138,278.1	146,474.1
Operating Revenue Deductions:								
Operating Exps less uncollectibles	95,465.3	94,597.6	(3,721.9)	90,875.7	97,971.8	(7,082.7)	90,889.1	93,837.6
Uncollectibles	703.8	727.9	287.4	1,015.3	1,054.4	(80.4)	974.1	1,020.0
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	15,459.2	15,588.6	(768.5)	14,820.1	14,832.8	16.8	14,849.6	16,197.6
Interest Expense	6,916.0	6,916.4	709.6	7,625.9	7,666.2	(2,410.4)	5,255.8	5,932.8
General Taxes	5,294.3	5,296.7	(33.7)	5,263.0	5,195.5	(41.1)	5,154.3	5,552.8
Non-deductible Meals	(30.0)	(30.0)	(0.0)	(30.0)	(30.0)	0.0	(30.0)	(30.9)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:			-			-		
Federal	123,808.5	123,097.1	(3,527.1)	119,570.0	126,690.7	(9,597.8)	117,092.9	122,509.9
State	123,808.5	123,097.1	(3,527.1)	119,570.0	126,690.7	(9,597.8)	117,092.9	122,509.9
Taxable Income - State	19,041.8	19,019.9	2,246.2	21,266.1	21,665.5	(480.4)	21,185.1	23,964.2
State Income Tax @ (see below)	1,683.3	1,681.4	198.6	1,879.9	1,915.2	(42.5)	1,872.8	2,118.4
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,683.3	1,681.4	198.6	1,879.9	1,915.2	(42.5)	1,872.8	2,118.4
Taxable Income - Federal	17,093.6	17,087.6	2,882.9	19,970.5	21,314.4	(1,632.9)	19,681.5	22,091.4
Federal Income Tax @ (See below)	3,589.7	3,588.4	605.4	4,193.8	4,476.0	(342.9)	4,133.1	4,639.2
Less: Amort Deferred Federal ITC	(11.5)	(11.5)	-	(11.5)	(11.5)	-	(11.5)	-
Less: Amort Excess Deferred Taxes	(321.0)	(321.0)	-	(321.0)	(321.0)	-	(321.0)	(300.2)
FEDERAL INCOME TAX	3,257.1	3,255.9	605.4	3,861.3	4,143.5	(342.9)	3,800.6	4,339.0
TOTAL TAXES ON INCOME	4,940.4	4,937.2	804.0	5,741.2	6,058.7	(385.4)	5,673.4	6,457.4
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1						
CALIFORNIA-AMERICAN WATER COMPANY						
SOUTHERN DIVISION						
PLANT IN SERVICE TEST YEAR						

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	497,461.4	497,461.4	(15,563.4)	481,898.0	482,312.5	(11,083.9)	471,228.6
Gross Additions During Year	18,548.4	18,548.4	19,887.2	38,435.6	38,425.0	(1,533.5)	36,891.5
Retirements	553.1	553.1	361.5	914.6	914.3	(41.0)	873.4
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	17,995.3	17,995.3	19,525.7	37,521.0	37,510.7	(1,492.6)	36,018.1
Construction Work in Progress Beg. Bal.	(9,170.2)	(9,170.2)	20,268.2	11,098.0	10,676.6	(1,803.6)	8,873.0
Construction Work in Progress End Bal.	(4,735.0)	(4,735.0)	37,680.4	32,945.3	32,518.1	(12,884.5)	19,633.6
Net Change During Year - CWIP	4,435.2	4,435.2	17,412.1	21,847.3	21,841.5	(11,080.9)	10,760.6
Total Beg. Utility Plant and CWIP	488,291.2	488,291.2	4,704.8	492,996.0	492,989.1	(12,887.5)	480,101.6
Net Additions - Total	22,430.5	22,430.5	36,937.9	59,368.4	59,352.2	(12,573.5)	46,778.7
6 Year Average Weighting Factor	50%	50%	-4%	45%	45%	0.00%	45%
Weighted Average Utility Plant	499,403.3	499,403.3	20,361.9	519,765.2	519,751.0	(18,556.9)	501,194.1

TABLE J-2
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
PLANT IN SERVICE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	515,456.8	515,456.8	3,962.3	519,419.0	519,823.2	(12,576.4)	507,246.7
Gross Additions During Year	25,382.9	25,519.9	25,604.1	51,124.0	51,118.4	(5,203.7)	45,914.7
Retirements	623.6	627.1	380.3	1,007.5	1,007.4	(71.2)	936.2
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	24,759.4	24,892.8	25,223.8	50,116.5	50,111.0	(5,132.5)	44,978.5
Construction Work in Progress Beg. Bal.	(4,735.0)	(4,735.0)	37,680.4	32,945.3	32,518.1	(12,884.5)	19,633.6
Construction Work in Progress End Bal.	(1,926.0)	(1,897.8)	58,179.5	56,281.7	55,854.3	(23,147.9)	32,706.4
Net Change During Year - CWIP	2,809.1	2,837.2	20,499.2	23,336.4	23,336.1	(10,263.4)	13,072.8
Total Beg. Utility Plant and CWIP	510,721.7	510,721.7	41,642.6	552,364.4	552,341.3	(25,461.0)	526,880.3
Net Additions - Total	27,568.4	27,730.0	45,723.0	73,452.9	73,447.2	(15,395.9)	58,051.3
6 Year Average Weighting Factor	50%	50%	-4%	45%	45%	0.00%	45%
Weighted Average Utility Plant	524,379.1	524,459.2	61,025.1	585,484.3	585,458.6	(32,403.0)	553,055.7

TABLE K-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
DEPRECIATION RESERVE & EXPENSE TEST YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	142,211.6	142,211.6	(5,500.0)	136,711.6	136,704.8	(128.0)	136,576.7
Annual Accrual Including Contribution Depreciation¹	14,411.8	14,411.8	(993.5)	13,418.3	13,431.1	(65.5)	13,365.6
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	553.1 (1,485.9)	553.1 (1,485.9)	361.5 -	914.6 (1,485.9)	914.3 (1,485.9)	(41.0) -	873.4 (1,485.9)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	12,372.8	12,372.8	(1,355.0)	11,017.7	11,030.9	(24.6)	11,006.3
6 Year Average Weighting Factor	51%	51%	0%	51%	37%	0.1	51%
Weighted Average Depreciation	6,325.0	6,325.0	(692.7)	5,632.3	4,102.4	1,524.1	5,626.4
WEIGHTED DEPRECIATION RESERVE	148,536.6	148,536.6	(6,192.7)	142,343.9	140,807.1	1,396.0	142,203.2

TABLE K-2
 CALIFORNIA-AMERICAN WATER COMPANY
 SOUTHERN DIVISION
 DEPRECIATION RESERVE & EXPENSE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	154,584.4	154,584.4	(6,855.0)	147,729.4	147,735.6	(152.6)	147,583.1
Annual Accrual Including Contribution Depreciation ¹	15,126.3	15,128.5	(666.8)	14,461.7	14,474.4	28.4	14,502.8
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	623.6	627.1	380.3	1,007.5	1,007.4	(71.2)	936.2
Depreciation Reserve Adjustment for Plant Adjustment	(1,420.7)	(1,420.7)	-	(1,420.7)	(1,420.7)	-	(1,420.7)
	-	-	-	-	-	-	-
Net Accrual	13,082.1	13,080.7	(1,047.1)	12,033.5	12,046.3	99.6	12,145.9
6 Year Average Weighting Factor	51%	51%	0%	51%	37%	0.1	51%
Weighted Average Depreciation	6,687.6	6,686.8	(535.3)	6,151.6	4,480.0	1,729.0	6,209.0
WEIGHTED DEPRECIATION RESERVE	161,272.0	161,271.3	(7,390.3)	153,880.9	152,215.6	1,576.4	153,792.0

TABLE L-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	499,403.3	499,403.3	20,361.9	519,765.2	519,751.0	(18,556.9)	501,194.1
Materials and Supplies	437.5	437.5	24.0	461.4	461.4	(26.2)	435.2
Working Cash, Operational	3,661.8	3,661.8	-	3,661.8	3,661.8	-	3,661.8
Working Cash, Lead Lag	4,564.5	4,580.7	2,300.3	6,881.0	6,934.5	(272.3)	6,662.1
SUBTOTAL	508,067.1	508,083.2	22,686.2	530,769.4	530,808.7	(18,855.4)	511,953.3
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(148,536.6)	(148,536.6)	6,192.7	(142,343.9)	(140,807.1)	(1,396.0)	(142,203.2)
Advances for Construction	(11,635.3)	(11,635.3)	-	(11,635.3)	(11,635.3)	39.2	(11,596.1)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(32,006.0)	(32,006.0)	-	(32,006.0)	(32,006.0)	278.5	(31,727.4)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(32,237.2)	(32,237.2)	(417.1)	(32,654.4)	(32,634.4)	102.6	(32,531.7)
Accumulated Deferred State Income Taxes	(8,115.9)	(8,115.9)	(192.8)	(8,308.7)	(8,299.3)	46.2	(8,253.1)
SUBTOTAL DEDUCTIONS	(232,531.0)	(232,531.0)	5,582.7	(226,948.3)	(225,382.1)	(929.4)	(226,311.5)
WEIGHTED AVERAGE RATE BASE	275,536.1	275,552.2	28,268.9	303,821.2	305,426.6	(19,784.9)	285,641.8
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	6,916.0	6,916.4	709.6	7,625.9	7,666.2	(2,410.4)	5,255.8

TABLE L-2
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
WEIGHTED AVERAGE RATE BASE ESCALATION YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	524,379.1	524,459.2	61,025.1	585,484.3	585,458.6	(32,403.0)	553,055.7
Materials and Supplies	450.7	450.7	24.7	475.4	475.4	(33.5)	441.8
Working Cash, Operational	3,533.8	3,533.8	-	3,533.8	3,533.8	-	3,533.8
Working Cash, Lead Lag	4,802.4	4,817.6	2,434.4	7,252.0	7,293.2	(245.0)	7,048.2
SUBTOTAL	533,166.0	533,261.3	63,484.2	596,745.5	596,761.1	(32,681.5)	564,079.6
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(161,272.0)	(161,271.3)	7,390.3	(153,880.9)	(152,215.6)	(1,576.4)	(153,792.0)
Advances for Construction	(11,511.6)	(11,511.6)	-	(11,511.6)	(11,511.6)	40.1	(11,471.5)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(31,995.4)	(31,995.4)	-	(31,995.4)	(31,995.4)	274.7	(31,720.7)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(34,596.0)	(34,597.8)	(661.7)	(35,259.5)	(35,260.2)	116.9	(35,143.3)
Accumulated Deferred State Income Taxes	(9,265.1)	(9,265.9)	(304.3)	(9,570.2)	(9,570.3)	51.9	(9,518.4)
SUBTOTAL DEDUCTIONS	(248,640.0)	(248,641.9)	6,424.4	(242,217.5)	(240,553.1)	(1,092.8)	(241,645.8)
WEIGHTED AVERAGE RATE BASE	284,526.0	284,619.4	69,908.6	354,528.0	356,208.0	(33,774.3)	322,433.7
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	7,141.6	7,143.9	1,754.7	8,898.7	8,940.8	(3,008.0)	5,932.8

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-5 For Settlement

Northern Division Comparison Exhibit (without

T&D Allocation)

**CALIFORNIA AMERICAN WATER
NORTHERN DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PRESENT RATES**

2024 @ PRESENT RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	93,655.8	93,655.8	(8,529.2)	85,126.6	81,672.3	2,088.2	83,760.6	92,893.1
Operation & Maintenance Exp								
Labor	8,844.0	8,844.0	1,638.8	10,482.8	10,482.8	(1,467.9)	9,014.9	9,272.7
Purchased Water	4,625.1	4,625.1	(148.8)	4,476.3	4,636.1	115.9	4,752.1	4,758.7
Purchased Power	4,892.4	4,892.4	(1,927.9)	2,964.4	4,070.7	(569.7)	3,500.9	3,541.8
Chemicals	467.2	467.2	53.7	520.9	480.6	33.5	514.1	543.5
Operation Expense	2,222.2	2,222.2	1,578.2	3,800.3	3,800.3	(1,636.7)	2,163.6	2,195.2
Maintenance (excluding Amort Tank Painting)	1,455.9	1,455.9	99.5	1,555.4	1,555.4	(67.8)	1,487.6	1,515.7
Amortization of Tank Painting	608.7	608.7	(3.9)	604.9	604.9	(28.1)	576.8	635.9
Customer Accounting	892.5	892.5	363.4	1,255.9	1,255.9	(189.6)	1,066.4	1,085.9
Uncollectible Expense	479.2	479.2	142.1	621.4	603.4	17.0	620.4	670.1
Insurance	1,198.3	1,198.3	0.5	1,198.8	1,198.8	(3.8)	1,195.1	1,230.7
Pensions and Benefits	2,169.3	2,169.4	340.1	2,509.5	2,509.5	(305.8)	2,203.7	2,268.4
Regulatory Expenses	274.5	274.5	12.5	287.0	287.0	96.2	383.2	389.1
Rents	442.3	442.3	83.4	525.7	525.7	(12.7)	513.1	515.8
Other Administrative & General	4,877.3	4,877.3	425.2	5,302.5	5,302.5	(403.2)	4,899.3	4,960.3
Service Company Costs	861.0	5,138.1	723.6	5,861.7	5,861.7	(534.7)	5,327.0	5,407.9
Citizens Acquisition Premium	1,770.4	1,770.4	0.0	1,770.4	1,770.4	0.0	1,770.4	1,781.9
General Office Return on Rate Base	1,521.2	1,593.9	1,137.1	2,731.1	2,738.1	117.2	2,855.3	2,875.6
Return on T&D Net Plant Consolidation	0.0	0.0	775.4	775.4	680.1	(680.1)	0.0	0.0
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Deceptive Pricing Adjustment	(867.3)	(867.3)	867.3	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	36,734.2	41,084.1	6,160.3	47,244.4	48,364.0	(5,520.3)	42,843.8	43,649.3
Depreciation	15,431.6	15,555.5	1,924.4	17,479.9	17,555.2	(696.0)	16,859.1	18,900.8
General Taxes	3,709.3	3,710.9	295.7	4,006.7	4,013.3	(102.4)	3,910.9	4,295.1
Total Operating Expenses	55,875.1	60,350.5	8,380.4	68,731.0	69,932.4	(6,318.7)	63,613.8	66,845.2
Income Before Income Taxes	37,780.8	33,305.3	(16,909.7)	16,395.6	11,739.9	8,406.9	20,146.8	26,047.9
State Income Taxes	2,686.6	2,290.9	(1,557.8)	733.1	309.9	986.6	1,296.5	1,763.2
Federal Income Taxes	5,753.4	4,813.4	(3,680.2)	1,133.2	230.6	2,220.6	2,451.2	3,469.4
Total Income Taxes	8,440.0	7,104.3	(5,237.9)	1,866.4	540.5	3,207.2	3,747.7	5,232.7
Utility Operating Income	29,340.8	26,201.0	(11,671.7)	14,529.2	11,199.4	5,199.7	16,399.1	20,815.2
Average Rate Base	296,072.5	296,091.6	28,373.8	324,465.4	329,725.4	(29,604.0)	300,121.4	333,953.1
Return on Rate Base	9.91%	8.85%	-4.37%	4.48%	3.40%	2.07%	5.46%	6.23%

**CALIFORNIA AMERICAN WATER
NORTHERN DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES**

2024 @ PROPOSED RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	83,899.9	88,400.3	11,287.0	99,687.3	101,577.4	(10,095.4)	91,482.1	97,806.7
Operation & Maintenance Exp								
Labor	8,844.0	8,844.0	1,638.8	10,482.8	10,482.8	(1,467.9)	9,014.9	9,272.7
Purchased Water	4,625.1	4,625.1	(148.8)	4,476.3	4,636.1	115.9	4,752.1	4,758.7
Purchased Power	4,892.4	4,892.4	(1,927.9)	2,964.4	4,070.7	(569.7)	3,500.9	3,541.8
Chemicals	467.2	467.2	53.7	520.9	480.6	33.5	514.1	543.5
Operation Expense	2,222.2	2,222.2	1,578.2	3,800.3	3,800.3	(1,636.7)	2,163.6	2,195.2
Maintenance (excluding Amort Tank Painting)	1,455.9	1,455.9	99.5	1,555.4	1,555.4	(67.8)	1,487.6	1,515.7
Amortization of Tank Painting	608.7	608.7	(3.9)	604.9	604.9	(28.1)	576.8	635.9
Customer Accounting	892.5	892.5	363.4	1,255.9	1,255.9	(189.6)	1,066.4	1,085.9
Uncollectible Expense	429.3	452.3	244.8	697.2	707.0	(47.1)	659.9	695.2
Insurance	1,198.3	1,198.3	0.5	1,198.8	1,198.8	(3.8)	1,195.1	1,230.7
Pensions and Benefits	2,169.3	2,169.4	340.1	2,509.5	2,509.5	(305.8)	2,203.7	2,268.4
Regulatory Expenses	274.5	274.5	12.5	287.0	287.0	96.2	383.2	389.1
Rents	442.3	442.3	83.4	525.7	525.7	(12.7)	513.1	515.8
Other Administrative & General	4,877.3	4,877.3	425.2	5,302.5	5,302.5	(403.2)	4,899.3	4,960.3
Service Company Costs	861.0	5,138.1	723.6	5,861.7	5,861.7	(534.7)	5,327.0	5,407.9
Citizens Acquisition Premium	1,770.4	1,770.4	0.0	1,770.4	1,770.4	0.0	1,770.4	1,781.9
General Office Return on Rate Base	1,521.2	1,593.9	1,137.1	2,731.1	2,738.1	117.2	2,855.3	2,875.6
Return on T&D Net Plant Consolidation	0.0	0.0	775.4	775.4	680.1	(680.1)	0.0	0.0
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Deceptive Pricing Adjustment	(867.3)	(867.3)	867.3	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	36,684.2	41,057.2	6,263.0	47,320.2	48,467.7	(5,584.4)	42,883.3	43,674.4
Depreciation	15,431.6	15,555.5	1,924.4	17,479.9	17,555.2	(696.0)	16,859.1	18,900.8
General Taxes	3,709.3	3,710.9	295.7	4,006.7	4,013.3	(102.4)	3,910.9	4,295.1
Total Operating Expenses	55,825.1	60,323.7	8,483.1	68,806.8	70,036.1	(6,382.8)	63,653.3	66,870.3
Income Before Income Taxes	28,074.8	28,076.6	2,803.9	30,880.5	31,541.4	(3,712.6)	27,828.8	30,936.4
State Income Taxes	1,828.6	1,828.7	184.9	2,013.6	2,060.3	(84.8)	1,975.6	2,195.4
Federal Income Taxes	3,715.1	3,715.4	459.7	4,175.1	4,388.9	(324.5)	4,064.4	4,496.0
Total Income Taxes	5,543.7	5,544.1	644.6	6,188.7	6,449.2	(409.3)	6,040.0	6,691.4
Utility Operating Income	22,531.1	22,532.5	2,159.3	24,691.8	25,092.1	(3,303.3)	21,788.8	24,245.0
					0.0	0.0		
Average Rate Base	296,072.5	296,091.6	28,373.8	324,465.4	329,725.4	(29,604.0)	300,121.4	333,953.1
Return on Rate Base	7.61%	7.61%	0.00%	7.61%	7.61%	-0.35%	7.26%	7.26%

REVENUE

TABLE B-1								
CALIFORNIA-AMERICAN WATER COMPANY								
NORTHERN DIVISION								
WATER SALES PER AVERAGE CUSTOMER								
CCF								

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	136.4	136.4	(14.9)	121.5	127.9	(6.5)	121.5	121.5
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	753.1	753.1	(53.3)	699.8	722.0	(19.5)	702.5	702.4
Industrial	195,197.0	195,197.0	(53,229.0)	141,968.0	167,519.0	(25,551.0)	141,968.0	141,968.0
Public Authority	2,545.0	2,545.0	(369.3)	2,175.7	2,467.1	(291.4)	2,175.7	2,175.7
Sales for Resale	-	-	-	-	-	-	-	-
Other	369.0	369.0	(19.0)	350.0	369.0	(19.0)	350.0	350.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	-	-	-	-	-	-	-	-
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-
TOTAL	198.6	198.6	(21.4)	177.1	186.5	(7.1)	179.4	179.3

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
AVERAGE NUMBER OF CUSTOMERS

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	67,206.0	67,206.0	(1,736.0)	65,470.0	65,470.0	-	65,470.0	66,789.0
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	6,447.0	6,447.0	(378.0)	6,069.0	6,069.0	(44.0)	6,025.0	6,041.0
Industrial	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Public Authority	394.0	394.0	(13.0)	381.0	381.0	-	381.0	381.0
Sales for Resale	-	-	-	-	-	-	-	-
Other	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,303.0	1,303.0	(160.0)	1,143.0	1,143.0	-	1,143.0	1,148.0
Hotel	-	-	-	-	-	-	-	-
Residential Flat	1,295.0	1,295.0	-	1,295.0	1,295.0	(969.0)	326.0	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
TOTAL	76,647.0	76,647.0	(2,287.0)	74,360.0	74,360.0	(1,013.0)	73,347.0	74,361.0

TABLE D-1								
CALIFORNIA-AMERICAN WATER COMPANY								
NORTHERN DIVISION								
TOTAL SALES AND SUPPLY								
CCF								

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH <u>DIFFERENCE</u>	CAW		<u>AUTHORIZED</u> ADOPTED EXCEEDS <u>UTILITY</u>	<u>ADOPTED</u>	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	9,165.1	9,165.1	(1,211.5)	7,953.6	8,376.0	(422.4)	7,953.6	8,118.2
Multiresidential	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Multiresidential (Mstr Mtr)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial	4,855.3	4,855.3	(608.2)	4,247.1	4,381.9	(149.5)	4,232.4	4,243.3
Industrial	195.2	195.2	(53.2)	142.0	167.5	(25.6)	142.0	142.0
Public Authority	1,002.7	1,002.7	(173.8)	828.9	940.0	(111.0)	828.9	828.9
Sales for Resale	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Other	0.4	0.4	(0.0)	0.4	0.4	(0.0)	0.4	0.4
Golf Courses	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Construction	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Irrigation Gravity	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Irrigation Pressure	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire Mandated	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Public Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Hotel	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Residential Flat	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial (Flat)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Unmetered	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	15,218.7	15,218.7	(2,046.7)	13,172.0	13,865.8	(708.5)	13,157.2	13,332.8

TABLE E-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
OPERATING REVENUES
(AT PRESENT RATES)

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Metered Customers:								
Residential	54,300.7	54,300.7	(4,209.9)	50,090.8	48,000.8	1,978.3	49,979.1	52,390.7
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	28,250.4	28,250.4	(2,419.4)	25,831.0	24,442.8	1,217.1	25,659.9	30,836.7
Industrial	871.4	871.4	(234.9)	636.5	684.3	(49.7)	634.5	597.7
Public Authority	5,228.6	5,228.6	(703.6)	4,525.0	4,610.2	(98.6)	4,511.6	5,136.6
Sales for Resale	-	-	-	-	-	-	-	-
Other	29.6	29.6	(0.2)	29.4	28.1	1.2	29.3	52.5
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	2,030.7	2,030.7	(647.4)	1,383.3	1,333.2	45.0	1,378.2	2,375.1
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,416.6	1,416.6	(107.5)	1,309.1	1,309.1	-	1,309.1	1,214.9
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	92,128.1	92,128.1	(8,323.0)	83,805.0	80,408.5	3,093.2	83,501.7	92,604.3
Non-Metered Customers:								
Residential Flat	950.0	950.0	66.5	1,016.5	950.0	(950.0)	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Mobile Home Residential (Sewer)	70.2	70.2	-	70.2	66.9	3.0	69.9	76.4
Commercial (Sewer)	1.0	1.0	-	1.0	0.9	0.0	1.0	1.0
Total Non-Metered Revenues	1,021.1	1,021.1	66.5	1,087.6	1,017.8	(946.9)	70.9	77.4
Other Revenues								
Method 5 Revenues	92.9	92.9	(12.1)	80.9	92.9	(31.2)	61.8	85.2
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	4.3	4.3	-	4.3	4.3	-	4.3	4.3
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	409.4	409.4	(260.6)	148.8	148.8	(26.9)	121.9	121.9
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Subtotal Other Revenues	506.6	506.6	(272.7)	234.0	246.0	(58.1)	188.0	211.4
Total Operating Revenues	92,128.1	92,128.1	(8,323.0)	83,805.0	80,408.5	3,093.2	83,501.7	92,604.3

TABLE E-2
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
OPERATING REVENUES
(AT Proposed RATES)

The outcome of this tables depends on litigated items, including rate design and T&D allocation

EXPENSES

TABLE F-1								
CALIFORNIA-AMERICAN WATER COMPANY								
NORTHERN DIVISION								
PAYROLL EXPENSE								

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
<u>Payroll Expense</u>								
Salaries	10,355.2	10,355.2	2,457.3	12,812.5	12,812.5	(2,242.4)	10,570.1	10,879.4
Overtime	478.8	478.8	166.0	644.8	644.8	(0.6)	644.3	656.3
Total Salaries	10,834.0	10,834.0	2,623.3	13,457.3	13,457.3	(2,243.0)	11,214.4	11,535.7
Capitalized Payroll	(1,990.0)	(1,990.0)	(984.5)	(2,974.5)	(2,974.5)	775.0	(2,199.4)	(2,263.0)
Total Net Payroll	8,844.0	8,844.0	1,638.8	10,482.8	10,482.8	(1,467.9)	9,014.9	9,272.7

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

OPERATING EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
SS Operation Labor and Expenses	702	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Miscellaneous Expenses	703	577.6	577.6	66.3	643.9	643.9	(418.5)	225.4	228.8
SS Purchased Water	704	4625.1	4625.1	(148.8)	4476.3	4636.1	115.9	4752.1	4758.7
PP Power production Labor and Exp	722	-867.3	-867.3	867.3	0.0	0.0	-	0.0	0.0
PP Pumping Labor and Expenses	724	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Miscellaneous Expenses	725	25.1	25.1	1.6	26.7	26.7	(1.5)	25.2	25.6
PP Fuel or Power Purchased for Pumping	726	4892.4	4892.4	(1,927.9)	2964.4	4070.7	(569.7)	3500.9	3541.8
WT Operation Labor and Expenses	742	26.4	26.4	7.2	33.6	33.6	(2.0)	31.7	32.1
WT Miscellaneous Expenses	743	985.2	985.2	265.4	1250.6	1250.6	(71.7)	1179.0	1196.9
WT Chemicals and Filtering Materials	744	467.2	467.2	53.7	520.9	480.6	33.5	514.1	543.5
TD Storage Facilities Expenses	752	2.6	2.6	498.0	500.6	500.6	(495.6)	5.1	5.2
TD Transmission and Distribution	753	0.4	0.4	0.0	0.4	0.4	(0.0)	0.4	0.4
TD Meter Expenses	754	0.4	0.4	0.0	0.4	0.4	(0.0)	0.4	0.4
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	604.4	604.4	739.6	1344.0	1344.0	(647.5)	696.6	705.8
CA Meter Reading Expenses	772	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0
CA Customer Records and Collection	773	240.0	240.0	13.2	253.2	253.2	(14.4)	238.8	242.4
CA Miscellaneous Customer Account	774	652.5	652.5	350.2	1002.7	1002.7	(175.2)	827.6	843.5
CA Uncollectible Accounts	775	429.3	452.3	244.8	697.2	707.0	(47.1)	659.9	695.2
Divisional Allocation		-	-	-	-	-	-	-	-
Total Operation Expenses		12,711.3	12,711.3	1,030.6	13,639.2	14,847.0	(2,293.7)	12,617.4	12,795.2
Presnt Rate									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		301.1	301.1	142.1	443.2	425.2	27.9	453.1	500.2
Leak Adjustments		178.2	178.2	-	178.2	178.2	(10.8)	167.3	169.9
Total Uncollectibles		479.2	479.2	142.1	621.4	603.4	17.0	620.4	670.1
Proposed Rate									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		251.2	274.2	244.8	519.0	528.9	231.8	492.6	525.3
Leak Adjustments		178.2	178.2	-	178.2	178.2	(115.9)	167.3	169.9
Total Uncollectibles		429.3	452.3	244.8	697.2	707.0	115.9	659.9	695.2
Purchased Water		4,625.1	4,625.1	(148.8)	4,476.3	4,636.1	115.9	4,752.1	4,758.7
Purchased Power		4,892.4	4,892.4	(1,927.9)	2,964.4	4,070.7	(569.7)	3,500.9	3,541.8
Chemicals		467.2	467.2	53.7	520.9	480.6	33.5	514.1	543.5
Uncollectibles		429.3	452.3	244.8	697.2	1,002.7	(342.8)	659.9	695.2
Other Operating Expense		2,297.3	2,274.3	2,706.2	4,980.5	4,656.9	(1,466.5)	3,190.4	3,256.0
Total		12,711.3	12,711.3	927.9	13,639.2	14,847.0	(2,229.6)	12,617.4	12,795.2

TABLE F-3

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

MAINTENANCE EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
Maintenance Expenses									
SS Maintenance of Structures and Impr	707	-	-	-	-	-	-	-	-
SS Maint of Collecting and Imp Resrv	708	-	-	-	-	-	-	-	-
Source of Supply - Lakes, Rivers	709	-	-	-	-	-	-	-	-
Source of Supply - Springs	710	-	-	-	-	-	-	-	-
SS Maintenance of Wells	711	-	-	-	-	-	-	-	-
SS Maintenance of Supply Mains	712	-	-	-	-	-	-	-	-
SS Maintenance of Other Source of Supply	713	100.8	100.8	6.2	107.0	107.0	(6.1)	100.9	102.4
PP Maintenance of Structures and Impr	730	0.9	0.9	0.1	1.0	1.0	(0.1)	0.9	0.9
PP Maintenance of Power Production	731	0.8	0.8	0.0	0.8	0.8	(0.0)	0.8	0.8
PP Maintenance of Other Pumping	733	112.4	112.4	6.3	118.7	118.7	(6.8)	111.9	113.6
WT Maintenance of Structures and Impr	747	-	-	-	-	-	-	-	-
WT Maintenance of Wter Treatment	748	306.5	306.5	20.5	327.0	327.0	(18.7)	308.3	313.0
TD Maintenance of Structures and Impr	759	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0
TD Maintenance of Reservoirs and Tanks	760	0.4	0.4	0.0	0.4	0.4	(0.0)	0.4	0.4
TD Maintenance of Transmission and Distr	761	38.1	38.1	9.4	47.5	47.5	(2.7)	44.8	45.5
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	13.8	13.8	1.3	15.1	15.1	(0.9)	14.2	14.4
TD Maintenance of Meters	764	7.3	7.3	0.5	7.8	7.8	(0.4)	7.4	7.5
TD Maintenance of Hydrants	765	1.3	1.3	0.1	1.4	1.4	(0.1)	1.3	1.3
TD Maintenance of Miscellaneous Plant	766	1,482.3	1,482.3	-	1,533.6	1,533.6	(60.1)	1,473.5	1,551.9
TOTAL MAINTENANCE EXPENSES		2,064.6	2,064.6	95.6	2,160.2	2,160.2	(95.9)	2,064.3	2,151.7
Tank Painting		608.7	608.7	3.9	604.9	604.9	28.1	576.8	635.9
Other Maintenance		1,455.9	1,455.9	(99.5)	1,555.4	1,555.4	67.8	1,487.6	1,515.7
Total		2,064.6	2,064.6	(95.6)	2,160.2	2,160.2	95.9	2,064.3	2,151.7

TABLE G-1

CALIFORNIA-AMERICAN WATER COMPANY

NORTHERN DIVISION

A&G EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	204.8	204.8	8.1	213.0	213.0	(8.8)	204.2	206.4
AG Property Insurance	793	325.3	325.3	-	325.3	325.3	-	325.3	335.1
AG Injuries and Damages	794	873.0	873.0	0.5	873.5	873.5	(3.8)	869.8	895.6
AG Employees' Pensions and Benefits	795	2169.3	2169.4	340.1	2509.5	2509.5	(305.8)	2203.7	2268.4
AG Regulatory Commission Expenses	797	274.5	274.5	12.52	287.0	287.0	96.2	383.2	389.1
AG Outside Services Employed	798	896.6	896.6	57.8	954.4	954.4	(54.5)	899.9	913.6
AG Miscellaneous General Expenses	799	3560.9	3560.9	345.7	3906.6	3906.6	(326.9)	3579.7	3621.5
AG Maintenance of General Plant	805	214.9	214.9	13.6	228.5	228.5	(13.0)	215.5	218.8
AG Rents	811	442.3	442.3	83.4	525.7	525.7	(12.7)	513.1	515.8
TOTAL A&G EXPENSES		8,961.7	8,961.8	861.8	9,823.6	9,823.6	(629.2)	9,194.4	9,364.3
Service Company Costs		861.0	5,138.1	723.6	5,861.7	5,861.7	(534.7)	5,327.0	5,407.9
General Office Return on Rate Base		1,521.2	1,593.9	1,137.1	2,731.1	2,738.1	117.2	2,855.3	2,875.6
Citizens Acquisition Premium		1,770.4	1,770.4	-	1,770.4	1,770.4	-	1,770.4	1,781.9
TOTAL GENERAL OFFICE EXPENSES		4,152.6	8,502.5	1,860.7	10,363.2	10,370.2	(417.6)	9,952.7	10,065.4

TAXES OTHER THAN INCOME

TABLE H-1								
CALIFORNIA-AMERICAN WATER COMPANY								
NORTHERN DIVISION								
TAXES OTHER THAN INCOME								

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL	REVISION		REVISION	ORIGINAL		TEST YEAR	ESCALATION YEAR
		2024	2024		2024	2024		2024	2025
		(Thousands of \$)			(Thousands of \$)				
Ad Valorem	507	3,081.7	3,083.4	221.8	3,305.2	3,311.7	(32.9)	3,278.9	3,648.9
Franchise Taxes	507	-	-	-	-	-	-	-	-
Payroll Taxes	507	599.6	599.6	72.2	671.8	671.8	(67.8)	603.9	617.7
Other	507	28.0	28.0	1.8	29.7	29.7	(1.7)	28.1	28.5
Non-Utility	538	-	-	-	-	-	-	-	-
Total Other Taxes		3,709.3	3,710.9	295.7	4,006.7	4,013.3	(102.4)	3,910.9	4,295.1
Other Tax Expense per customer									
Present Rates									
Revenues		93,655.8	93,655.8	(8,529.2)	85,126.6	81,672.3	2,088.2	83,760.6	92,893.1
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
Proposed Rates									
Revenues		83,646.0	88,151.0	11,536.3	99,687.3	101,577.4	(10,095.4)	91,482.1	97,806.7
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
Ad Valorem Taxes Calculation:									
Beginning Taxable Plant		288,317.0	288,484.2	43,443.0	331,927.2	334,961.9	(36,960.4)	298,001.5	336,093.2
Ending Taxable Plant		307,012.3	307,283.1	68,214.0	375,497.1	378,431.9	(42,338.7)	336,093.2	374,184.9
Ad Valorem Rate		1.004%	1.003%	-0.00123	0.880%	0.875%	0.0	0.976%	0.975%
Ad Valorem Taxes		3,081.7	3,083.4	(68.79)	3,305.2	3,311.7	(39.83)	3,278.9	3,648.9

TAXES ON INCOME

TABLE I-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
TAXES BASED ON INCOME

(PRESENT RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	93,655.8	93,655.8	(8,529.2)	85,126.6	81,672.3	2,088.2	83,760.6	92,893.1
Operating Revenue Deductions:	-	-	-	-	-	-	-	-
Operating Exps less uncollectibles	36,254.9	40,604.9	6,018.1	46,623.0	47,760.6	(5,537.3)	42,223.3	42,979.2
Uncollectibles	479.2	479.2	142.1	621.4	603.4	17.0	620.4	670.1
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	15,431.6	15,555.5	1,924.4	17,479.9	17,555.2	(696.0)	16,859.1	18,900.8
Interest Expense	7,431.4	7,431.9	712.2	8,144.1	8,276.1	(2,753.9)	5,522.2	6,144.7
General Taxes	3,709.3	3,710.9	295.7	4,006.7	4,013.3	(102.4)	3,910.9	4,295.1
Non-deductible Meals	(41.7)	(41.7)	(0.0)	(41.7)	(41.7)	0.0	(41.7)	(42.9)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	63,264.8	67,740.8	9,092.6	76,833.4	78,166.8	(9,072.5)	69,094.3	72,947.0
State	63,264.8	67,740.8	9,092.6	76,833.4	78,166.8	(9,072.5)	69,094.3	72,947.0
Taxable Income - State	30,391.0	25,915.0	(17,621.8)	8,293.2	3,505.5	11,160.8	14,666.2	19,946.1
State Income Tax @ (see below)	2,686.6	2,290.9	(1,557.8)	733.1	309.9	986.6	1,296.5	1,763.2
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	2,686.6	2,290.9	(1,557.8)	733.1	309.9	986.6	1,296.5	1,763.2
Taxable Income - Federal	28,102.7	23,641.9	(16,695.9)	6,946.0	2,647.6	10,574.2	13,221.8	17,970.5
Federal Income Tax @ (See below)	5,901.6	4,964.8	(3,506.1)	1,458.7	556.0	2,220.6	2,776.6	3,773.8
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(325.4)	(325.4)	-	(325.4)	(325.4)	-	(325.4)	(304.4)
FEDERAL INCOME TAX	5,576.2	4,639.4	(3,506.1)	1,133.2	230.6	2,220.6	2,451.2	3,469.4
TOTAL TAXES ON INCOME	8,262.7	6,930.3	(5,063.9)	1,866.4	540.5	3,207.2	3,747.7	5,232.7
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

TABLE I-2
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
TAXES BASED ON INCOME

(PROPOSED RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	83,646.0	88,151.0	11,536.3	99,687.3	101,577.4	(10,095.4)	91,482.1	97,806.7
Operating Revenue Deductions:								
Operating Exps less uncollectibles	36,254.9	40,604.9	6,018.1	46,623.0	47,760.6	(5,537.3)	42,223.3	42,979.2
Uncollectibles	429.3	452.3	244.8	697.2	707.0	(47.1)	659.9	695.2
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	15,431.6	15,555.5	1,924.4	17,479.9	17,555.2	(696.0)	16,859.1	18,900.8
Interest Expense	7,431.4	7,431.9	712.2	8,144.1	8,276.1	(2,753.9)	5,522.2	6,144.7
General Taxes	3,709.3	3,710.9	295.7	4,006.7	4,013.3	(102.4)	3,910.9	4,295.1
Non-deductible Meals	(41.7)	(41.7)	(0.0)	(41.7)	(41.7)	0.0	(41.7)	(42.9)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:			-			-		
Federal	63,214.9	67,713.9	9,195.3	76,909.2	78,270.5	(9,136.6)	69,133.8	72,972.1
State	63,214.9	67,713.9	9,195.3	76,909.2	78,270.5	(9,136.6)	69,133.8	72,972.1
Taxable Income - State	20,431.1	20,437.1	2,341.0	22,778.1	23,306.9	(958.7)	22,348.2	24,834.6
State Income Tax @ (see below)	1,806.1	1,806.6	206.9	2,013.6	2,060.3	(84.8)	1,975.6	2,195.4
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,806.1	1,806.6	206.9	2,013.6	2,060.3	(84.8)	1,975.6	2,195.4
Taxable Income - Federal	18,142.8	18,164.0	3,266.9	21,430.9	22,449.1	(1,545.2)	20,903.8	22,859.0
Federal Income Tax @ (See below)	3,810.0	3,814.4	686.0	4,500.5	4,714.3	(324.5)	4,389.8	4,800.4
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(325.4)	(325.4)	-	(325.4)	(325.4)	-	(325.4)	(304.4)
FEDERAL INCOME TAX	3,484.6	3,489.0	686.0	4,175.1	4,388.9	(324.5)	4,064.4	4,496.0
TOTAL TAXES ON INCOME	5,290.7	5,295.7	893.0	6,188.7	6,449.2	(409.3)	6,040.0	6,691.4
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1						
CALIFORNIA-AMERICAN WATER COMPANY						
NORTHERN DIVISION						
PLANT IN SERVICE TEST YEAR						

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	530,744.5	530,744.5	2,098.3	532,842.8	539,926.6	(17,020.1)	522,906.4
Gross Additions During Year	71,054.5	71,054.5	28,018.6	99,073.1	98,974.8	(30,425.1)	68,549.8
Retirements	2,160.8	2,160.8	742.0	2,902.8	2,901.3	(962.6)	1,938.7
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	68,893.8	68,893.8	27,276.5	96,170.3	96,073.5	(29,462.4)	66,611.0
Construction Work in Progress Beg. Bal.	39,065.3	39,065.3	9,361.4	48,426.7	48,803.7	(10,464.8)	38,338.9
Construction Work in Progress End Bal.	20,192.4	20,192.4	8,425.3	28,617.7	28,582.5	(463.7)	28,118.9
Net Change During Year - CWIP	(18,873.0)	(18,873.0)	(936.1)	(19,809.0)	(20,221.1)	10,001.1	(10,220.0)
Total Beg. Utility Plant and CWIP	569,809.9	569,809.9	11,459.7	581,269.5	588,730.2	(27,484.9)	561,245.3
Net Additions - Total	50,020.8	50,020.8	26,340.5	76,361.3	75,852.4	(19,461.4)	56,391.0
6 Year Average Weighting Factor	49.62%	49.62%	-3.01%	46.61%	46.60%	0.00%	46.61%
Weighted Average Utility Plant	594,629.4	594,629.4	22,229.5	616,858.9	624,081.2	(36,554.7)	587,526.5

TABLE J-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

PLANT IN SERVICE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	599,638.3	599,638.3	29,374.8	629,013.1	636,000.1	(46,482.6)	589,517.5
Gross Additions During Year	38,133.7	38,350.3	27,418.5	65,768.9	65,762.2	(5,739.6)	60,022.7
Retirements	1,216.3	1,223.3	808.4	2,031.8	2,031.6	(250.1)	1,781.5
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	36,917.4	37,127.0	26,610.1	63,737.1	63,730.7	(5,489.4)	58,241.2
Construction Work in Progress Beg. Bal.	20,192.4	20,192.4	8,425.3	28,617.7	28,582.5	(463.7)	28,118.9
Construction Work in Progress End Bal.	19,521.3	19,521.3	6,531.2	26,052.5	26,019.1	33.2	26,052.2
Net Change During Year - CWIP	(671.1)	(671.1)	(1,894.1)	(2,565.2)	(2,563.4)	496.8	(2,066.6)
Total Beg. Utility Plant and CWIP	619,830.6	619,830.6	37,800.1	657,630.8	664,582.6	(46,946.2)	617,636.4
Net Additions - Total	36,246.3	36,455.9	24,716.0	61,171.9	61,167.2	(4,992.6)	56,174.6
6 Year Average Weighting Factor	50%	50%	-3.04%	47%	47%	0.00%	47%
Weighted Average Utility Plant	637,823.0	637,927.1	48,212.1	686,139.2	693,088.9	(49,273.8)	643,815.1

TABLE K-1

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

DEPRECIATION RESERVE & EXPENSE TEST YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	194,551.3	194,551.3	(1,663.6)	192,887.8	192,905.6	230.0	193,135.6
Annual Accrual Including Contribution Depreciation	15,743.3	15,743.3	1,624.3	17,367.6	17,527.9	(968.5)	16,559.3
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	2,160.8 (924.5)	2,160.8 (924.5)	742.0 -	2,902.8 (924.5)	2,901.3 (924.5)	(962.6) -	1,938.7 (924.5)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	12,658.1	12,658.1	882.2	13,540.3	13,702.0	(5.9)	13,696.1
6 Year Average Weighting Factor	49%	49%	0%	49%	37%	0.1	49%
Weighted Average Depreciation	6,207.6	6,207.6	425.3	6,632.9	5,030.9	1,677.1	6,708.0
WEIGHTED DEPRECIATION RESERVE	200,759.0	200,759.0	(1,238.3)	199,520.7	197,936.5	1,907.0	199,843.6

TABLE K-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

DEPRECIATION RESERVE & EXPENSE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	207,209.4	207,209.4	(781.3)	206,428.1	206,607.6	224.1	206,831.7
Annual Accrual Including Contribution Depreciation	17,430.1	17,433.1	2,439.0	19,872.1	20,030.1	(1,486.1)	18,543.9
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	1,216.3 (659.5)	1,223.3 (659.5)	808.4 -	2,031.8 (659.5)	2,031.6 (659.5)	(250.1) -	1,781.5 (659.5)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	15,554.2	15,550.2	1,630.6	17,180.8	17,338.9	(1,236.0)	16,102.9
6 Year Average Weighting Factor	49%	49%	0%	49%	37%	0.1	49%
Weighted Average Depreciation	7,623.7	7,621.8	790.9	8,412.7	6,366.9	1,518.4	7,885.4
WEIGHTED DEPRECIATION RESERVE	214,833.1	214,831.2	9.6	214,840.8	212,974.6	1,742.5	214,717.1

TABLE L-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION
WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM

Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
(Thousands of \$)			(Thousands of \$)			
594,629.4	594,629.4	22,229.5	616,858.9	624,081.2	(36,554.7)	587,526.5
369.0	369.0	20.3	389.3	389.3	(22.2)	367.1
913.9	913.9	(303.6)	610.3	610.3	-	610.3
6,025.8	6,044.9	2,248.7	8,293.6	8,414.0	(695.2)	7,718.8
601,938.1	601,957.2	24,194.9	626,152.1	633,494.7	(37,272.1)	596,222.6
(200,759.0)	(200,759.0)	1,238.3	(199,520.7)	(197,936.5)	(1,907.0)	(199,843.6)
(20,122.9)	(20,122.9)	812.5	(19,310.4)	(20,122.9)	1,849.1	(18,273.8)
-	-	-	-	-	-	-
(64,325.4)	(64,325.4)	2,843.1	(61,482.3)	(64,325.4)	6,837.8	(57,487.6)
-	-	-	-	-	-	-
(17,429.2)	(17,429.2)	(489.2)	(17,918.4)	(17,926.7)	608.9	(17,317.8)
(3,229.2)	(3,229.2)	(225.7)	(3,454.9)	(3,457.8)	279.3	(3,178.5)
(305,865.6)	(305,865.6)	4,178.9	(301,686.7)	(303,769.3)	7,668.1	(296,101.2)
296,072.5	296,091.6	28,373.8	324,465.4	329,725.4	(29,604.0)	300,121.4
2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
7,431.4	7,431.9	712.2	8,144.1	8,276.1	(2,753.9)	5,522.2

TABLE L-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN DIVISION

WEIGHTED AVERAGE RATE BASE ESCALATION YEAR

ITEM

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	637,823.0	637,927.1	48,212.1	686,139.2	693,088.9	(49,273.8)	643,815.1
Materials and Supplies	380.2	380.2	20.9	401.1	401.1	(28.4)	372.7
Working Cash, Operational	1,154.7	1,154.7	(575.3)	579.4	579.4	-	579.4
Working Cash, Lead Lag	6,580.4	6,599.0	2,423.8	9,022.8	9,146.4	(681.8)	8,464.6
SUBTOTAL	645,938.3	646,060.9	50,081.6	696,142.5	703,215.7	(49,984.0)	653,231.8
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(214,833.1)	(214,831.2)	(9.6)	(214,840.8)	(212,974.6)	(1,742.5)	(214,717.1)
Advances for Construction	(21,322.3)	(21,322.3)	831.2	(20,491.0)	(21,322.3)	1,892.8	(19,429.4)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(67,867.3)	(67,867.3)	2,769.9	(65,097.4)	(67,867.3)	6,669.2	(61,198.1)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(19,525.3)	(19,528.2)	(813.2)	(20,341.3)	(20,347.9)	581.8	(19,766.0)
Accumulated Deferred State Income Taxes	(4,055.7)	(4,057.0)	(373.4)	(4,430.4)	(4,432.0)	264.0	(4,168.0)
SUBTOTAL DEDUCTIONS	(327,603.7)	(327,606.0)	2,405.0	(325,201.0)	(326,944.0)	7,665.4	(319,278.6)
WEIGHTED AVERAGE RATE BASE	318,334.6	318,454.9	52,486.6	370,941.5	376,271.7	(42,318.5)	333,953.1
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	7,990.2	7,993.2	1,317.4	9,310.6	9,444.4	(3,299.7)	6,144.7

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-6 For Settlement

Central Division Comparison Exhibit (without

T&D Allocation)

**CALIFORNIA AMERICAN WATER
CENTRAL DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PRESENT RATES**

2024 @ PRESENT RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	92,484.6	92,484.6	(2,756.9)	89,727.7	86,581.6	5,799.0	92,380.6	98,757.2
Operation & Maintenance Exp		0.0			0.0			
Labor	8,760.4	8,760.4	1,608.8	10,369.1	10,312.9	(1,356.1)	8,956.9	9,219.8
Purchased Water	14,667.3	14,667.3	(1,213.6)	13,453.7	13,532.5	1,513.4	15,046.0	15,070.5
Purchased Power	3,626.7	3,626.7	(756.0)	2,870.7	2,994.0	87.9	3,081.9	3,082.0
Chemicals	523.2	523.2	145.7	668.9	632.2	36.7	668.9	699.2
Operation Expense	1,863.6	1,863.6	914.7	2,778.3	2,778.3	(1,058.1)	1,720.2	1,745.5
Maintenance (excluding Amort Tank Painting)	2,669.8	2,669.8	132.7	2,802.5	2,802.5	(152.4)	2,650.1	2,692.3
Amortization of Tank Painting	987.6	987.6	0.0	987.6	987.6	0.0	987.6	1,083.4
Customer Accounting	367.0	367.0	90.3	457.3	457.3	(90.6)	366.7	374.2
Uncollectible Expense	473.2	473.2	3,591.4	4,064.7	4,048.3	(1,194.8)	2,853.5	2,922.4
Insurance	660.0	660.0	5.4	665.4	665.4	(4.8)	660.6	681.1
Pensions and Benefits	2,028.9	2,028.9	350.9	2,379.7	2,375.9	(336.1)	2,039.8	2,097.4
Regulatory Expenses	150.8	150.8	6.9	157.7	157.7	52.9	210.5	213.7
Rents	740.1	740.1	49.5	789.7	789.7	(14.7)	775.0	788.6
Other Administrative & General	4,089.5	4,089.5	364.6	4,454.0	4,454.0	(354.2)	4,099.9	4,146.0
Service Company Costs	473.0	2,822.8	397.5	3,220.3	3,220.3	(293.8)	2,926.5	2,971.0
Citizens Acquisition Premium	877.8	877.8	0.0	877.8	877.8	0.0	877.8	883.5
General Office Return on Rate Base	835.7	875.7	624.7	1,500.4	1,504.3	(41.8)	1,462.4	1,476.0
Return on T&D Net Plant Consolidation	0.0	0.0	(1,491.1)	(1,491.1)	(1,449.8)	1,449.8	0.0	0.0
Sam Clemente Dam	6,245.4	6,245.4	0.0	6,245.4	6,245.4	(57.3)	6,188.1	6,188.1
Deceptive Pricing Adjustment	(1,903.3)	(1,903.3)	1,903.3	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	48,136.7	50,526.4	6,725.8	57,252.2	57,386.5	(1,814.0)	55,572.5	56,334.6
Depreciation	11,381.1	11,449.1	19.7	11,468.8	11,435.6	708.9	12,144.5	13,049.7
General Taxes	3,793.1	3,794.1	202.0	3,996.1	3,971.5	94.9	4,066.4	4,354.9
Total Operating Expenses	63,310.9	65,769.7	6,947.5	72,717.2	72,793.6	(1,010.2)	71,783.4	73,739.2
Income Before Income Taxes	29,173.7	26,714.9	(9,704.4)	17,010.5	13,788.1	6,809.2	20,597.2	25,018.0
State Income Taxes	2,017.3	1,799.9	(912.6)	887.3	599.3	750.8	1,350.1	1,717.8
Federal Income Taxes	4,171.5	3,655.1	(2,167.0)	1,488.1	875.6	1,710.8	2,586.4	3,387.6
Total Income Taxes	6,188.8	5,455.0	(3,079.6)	2,375.4	1,474.9	2,461.6	3,936.5	5,105.3
Utility Operating Income	22,984.9	21,259.9	(6,624.8)	14,635.1	12,313.2	4,347.6	16,660.8	19,912.7
		0.0			0.0	0.0		
Average Rate Base	254,232.0	254,243.6	24,680.3	278,923.9	280,326.7	10,576.9	290,903.6	305,147.2
Return on Rate Base	9.04%	8.36%	-3.12%	5.25%	4.39%	1.33%	5.73%	6.53%

**CALIFORNIA AMERICAN WATER
CENTRAL DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES**

2024 @ PROPOSED RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	87,272.9	89,745.4	9,425.7	99,171.1	99,504.8	(736.2)	98,768.6	101,967.8
Operation & Maintenance Exp		0.0			0.0			
Labor	8,760.4	8,760.4	1,608.8	10,369.1	10,312.9	(1,356.1)	8,956.9	9,219.8
Purchased Water	14,667.3	14,667.3	(1,213.6)	13,453.7	13,532.5	1,513.4	15,046.0	15,070.5
Purchased Power	3,626.7	3,626.7	(756.0)	2,870.7	2,994.0	87.9	3,081.9	3,082.0
Chemicals	523.2	523.2	145.7	668.9	632.2	36.7	668.9	699.2
Operation Expense	1,863.6	1,863.6	914.7	2,778.3	2,778.3	(1,058.1)	1,720.2	1,745.5
Maintenance (excluding Amort Tank Painting)	2,669.8	2,669.8	132.7	2,802.5	2,802.5	(152.4)	2,650.1	2,692.3
Amortization of Tank Painting	987.6	987.6	0.0	987.6	987.6	0.0	987.6	1,083.4
Customer Accounting	367.0	367.0	90.3	457.3	457.3	(90.6)	366.7	374.2
Uncollectible Expense	446.6	459.2	3,654.6	4,113.9	4,115.6	(1,229.4)	2,886.2	2,938.8
Insurance	660.0	660.0	5.4	665.4	665.4	(4.8)	660.6	681.1
Pensions and Benefits	2,028.9	2,028.9	350.9	2,379.7	2,375.9	(336.1)	2,039.8	2,097.4
Regulatory Expenses	150.8	150.8	6.9	157.7	157.7	52.9	210.5	213.7
Rents	740.1	740.1	49.5	789.7	789.7	(14.7)	775.0	788.6
Other Administrative & General	4,089.5	4,089.5	364.6	4,454.0	4,454.0	(354.2)	4,099.9	4,146.0
Service Company Costs	473.0	2,822.8	397.5	3,220.3	3,220.3	(293.8)	2,926.5	2,971.0
Citizens Acquisition Premium	877.8	877.8	0.0	877.8	877.8	0.0	877.8	883.5
General Office Return on Rate Base	835.7	875.7	624.7	1,500.4	1,504.3	(41.8)	1,462.4	1,476.0
Return on T&D Net Plant Consolidation	0.0	0.0	(1,491.1)	(1,491.1)	(1,449.8)	1,449.8	0.0	0.0
Sam Clemente Dam	6,245.4	6,245.4	0.0	6,245.4	6,245.4	(57.3)	6,188.1	6,188.1
Deceptive Pricing Adjustment	(1,903.3)	(1,903.3)	1,903.3	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	48,110.0	50,512.4	6,789.0	57,301.4	57,453.7	(1,848.6)	55,605.2	56,351.1
Depreciation	11,381.1	11,449.1	19.7	11,468.8	11,435.6	708.9	12,144.5	13,049.7
General Taxes	3,793.1	3,794.1	202.0	3,996.1	3,971.5	94.9	4,066.4	4,354.9
Total Operating Expenses	63,284.3	65,755.7	7,010.7	72,766.3	72,860.9	(1,044.8)	71,816.1	73,755.7
Income Before Income Taxes	23,988.6	23,989.7	2,415.0	26,404.8	26,644.0	308.6	26,952.5	28,212.2
State Income Taxes	1,558.9	1,559.0	158.7	1,717.7	1,735.8	176.1	1,911.9	2,000.1
Federal Income Taxes	3,082.6	3,082.8	378.1	3,460.9	3,575.3	345.7	3,921.0	4,058.3
Total Income Taxes	4,641.5	4,641.8	536.9	5,178.7	5,311.1	521.8	5,832.9	6,058.5
Utility Operating Income	19,347.1	19,347.9	1,878.1	21,226.1	21,332.9	(213.2)	21,119.6	22,153.7
Average Rate Base	254,232.0	254,243.6	24,680.3	278,923.9	280,326.7	10,576.9	290,903.6	305,147.2
Return on Rate Base	7.61%	7.61%	0.00%	7.61%	7.61%	-0.35%	7.26%	7.26%

REVENUE									
TABLE B-1									
CALIFORNIA-AMERICAN WATER COMPANY									
CENTRAL DIVISION									
WATER SALES PER AVERAGE CUSTOMER									
CCF									

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	61.6	61.6	(3.1)	58.5	58.5	0.0	58.5	58.5
Multiresidential	283.1	283.1	(17.1)	266.0	266.0	-	266.0	266.0
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	342.2	342.2	1.1	343.3	342.2	1.1	343.3	343.3
Industrial	1,912.5	1,912.5	(381.5)	1,531.0	1,531.3	(0.3)	1,531.0	1,531.0
Public Authority	389.1	389.1	(10.0)	379.0	379.0	-	379.0	379.0
Sales for Resale	1,820.0	1,820.0	-	1,820.0	1,820.0	-	1,820.0	1,820.0
Other	133.0	133.0	-	133.0	133.0	-	133.0	133.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	251.4	251.4	-	251.4	251.4	-	251.4	251.4
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	-	-	-	-	-	-	-	-
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-
TOTAL	96.7	96.7	(3.4)	93.4	93.3	0.1	93.4	93.4

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
AVERAGE NUMBER OF CUSTOMERS

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	34,121.0	34,121.0	-	34,121.0	34,121.0	-	34,121.0	34,122.0
Multiresidential	1,729.0	1,729.0	-	1,729.0	1,729.0	-	1,729.0	1,729.0
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	3,316.0	3,316.0	-	3,316.0	3,316.0	-	3,316.0	3,316.0
Industrial	4.0	4.0	-	4.0	4.0	-	4.0	4.0
Public Authority	511.0	511.0	-	511.0	511.0	-	511.0	511.0
Sales for Resale	2.0	2.0	-	2.0	2.0	-	2.0	2.0
Other	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	27.0	27.0	-	27.0	27.0	-	27.0	27.0
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,052.0	1,052.0	-	1,052.0	1,052.0	-	1,052.0	1,052.0
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
TOTAL	40,763.0	40,763.0	-	40,763.0	40,763.0	-	40,763.0	40,764.0

TABLE D-1								
CALIFORNIA-AMERICAN WATER COMPANY								
CENTRAL DIVISION								
TOTAL SALES AND SUPPLY								
CCF								

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	2,101.9	2,101.9		1,997.3	1,996.9	0.4	1,997.3	1,997.4
Multiresidential	489.4	489.4	(29.6)	459.9	459.9	-	459.9	459.9
Multiresidential (Mstr Mtr)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial	1,134.7	1,134.7	3.7	1,138.4	1,134.7	3.7	1,138.4	1,138.4
Industrial	7.7	7.7	(1.5)	6.1	6.1	(0.0)	6.1	6.1
Public Authority	198.8	198.8	(5.1)	193.7	193.7	-	193.7	193.7
Sales for Resale	3.6	3.6	-	3.6	3.6	-	3.6	3.6
Other	0.1	0.1	-	0.1	0.1	-	0.1	0.1
Golf Courses	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Construction	6.8	6.8	-	6.8	6.8	-	6.8	6.8
Irrigation Gravity	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Irrigation Pressure	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire Mandated	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Public Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Hotel	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Residential Flat	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial (Flat)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Unmetered	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	3,943.1	3,943.1	(137.1)	3,806.0	3,801.9	4.1	3,806.0	3,806.1

TABLE E-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
OPERATING REVENUES

(AT PRESENT RATES)

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Metered Water Customers								
Residential	50,159.8	50,159.8	(1,896.2)	48,263.6	46,083.6	3,580.7	49,664.2	48,005.7
Multiresidential	8,942.2	8,942.2	(416.5)	8,525.6	8,195.9	614.6	8,810.5	9,516.0
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	25,532.7	25,532.7	11.5	25,544.3	24,962.0	1,369.4	26,331.4	31,365.4
Industrial	166.4	166.4	(29.7)	136.7	134.1	6.9	141.0	170.1
Public Authority	5,088.5	5,088.5	(110.4)	4,978.1	4,870.9	255.7	5,126.6	7,146.0
Sales for Resale	70.9	70.9	(1.1)	69.9	68.7	3.5	72.2	53.4
Other	2.8	2.8	(0.0)	2.8	2.7	0.1	2.8	5.6
Golf Courses	-	-	-	-	-	-	-	-
Construction	467.8	467.8	(104.2)	363.5	449.8	(78.6)	371.3	361.8
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	797.0	797.0	29.2	826.2	797.0	46.8	843.8	1,107.0
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	780.9	780.9	-	780.9	780.9	-	780.9	789.7
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	92,009.0	92,009.0	(2,517.4)	89,491.6	86,345.6	5,799.1	92,144.7	98,520.5
Other Revenues								
Method 5 Revenues	17.7	17.7	-	17.7	17.7	(0.1)	17.6	18.4
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	106.1	106.1	(11.2)	94.9	94.9	-	94.9	94.9
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	351.7	351.7	(228.3)	123.4	123.4	-	123.4	123.4
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Subtotal Other Revenues	475.6	475.6	(239.5)	236.0	236.0	(0.1)	236.0	236.7
Total Operating Revenues	92,484.6	92,484.6	(2,756.9)	89,727.7	86,581.6	5,799.0	92,380.6	98,757.2
Revenues per Avg Customer	2.3	2.3	(0.1)	2.2	2.1	0.1	2.3	2.4

TABLE E-2
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
OPERATING REVENUES
(AT Proposed RATES)

The outcome of this tables depends on litigated items, including rate design and T&D allocation

EXPENSES

TABLE F-1									
CALIFORNIA-AMERICAN WATER COMPANY									
CENTRAL DIVISION									
PAYROLL EXPENSE									

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
<u>Payroll Expense</u>								
Salaries	9,740.7	9,740.7	1,734.7	11,475.3	11,420.9	(1,444.5)	9,976.4	10,275.5
Overtime	1,521.3	1,521.3	62.4	1,583.7	1,570.5	12.9	1,583.4	1,625.1
Total Salaries	11,262.0	11,262.0	1,797.0	13,059.0	12,991.4	(1,431.6)	11,559.9	11,900.6
Capitalized Payroll	(2,501.6)	(2,501.6)	(188.3)	(2,689.9)	(2,678.5)	75.5	(2,603.0)	(2,680.9)
Total Net Payroll	8,760.4	8,760.4	1,608.8	10,369.1	10,312.9	(1,356.1)	8,956.9	9,219.8

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

OPERATING EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
SS Operation Labor and Expenses	702	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Miscellaneous Expenses	703	12.5	12.5	0.7	13.2	13.2	(0.7)	12.4	12.6
SS Purchased Water	704	14667.3	14667.3	(1,213.6)	13453.7	13532.5	1,513.4	15046.0	15070.5
PP Power production Labor and Exp	722	-1903.3	-1903.3	1,903.3	0.0	0.0	-	0.0	0.0
PP Pumping Labor and Expenses	724	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Miscellaneous Expenses	725	636.6	636.6	35.6	672.1	672.1	(38.2)	634.0	643.6
PP Fuel or Power Purchased for Pumping	726	3626.7	3626.7	(756.0)	2870.7	2994.0	87.9	3081.9	3082.0
WT Operation Labor and Expenses	742	49.5	49.5	2.8	52.4	52.4	(3.0)	49.4	50.1
WT Miscellaneous Expenses	743	538.5	538.5	28.0	566.5	566.5	(32.1)	534.4	542.6
WT Chemicals and Filtering Materials	744	523.2	523.2	145.7	668.9	632.2	36.7	668.9	699.2
TD Storage Facilities Expenses	752	0.0	0.0	241.0	241.0	241.0	(241.0)	0.0	0.0
TD Transmission and Distribution	753	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Meter Expenses	754	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	626.6	626.6	606.6	1233.1	1233.1	(743.1)	490.0	496.6
CA Meter Reading Expenses	772	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0
CA Customer Records and Collection	773	131.7	131.7	7.2	139.0	139.0	(7.9)	131.1	133.0
CA Miscellaneous Customer Account	774	235.3	235.3	83.1	318.4	318.4	(82.7)	235.7	241.1
CA Uncollectible Accounts	775	446.6	459.2	3,654.6	4,113.9	4,115.6	(1,229.4)	2,886.2	2,938.8
Other Divisional & Capex Related O&M		0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL OPERATION EXPENSES		19617.7	19617.7	4,739.1	24293.7	24442.7	(740.1)	23737.3	23893.8
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Present Rates									
Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		(3,124.3)	(3,124.3)	3,591.4	467.2	450.8	21.9	472.7	505.3
Leak Adjustments		3,597.5	3,597.5	-	3,597.5	3,597.5	(1,216.7)	2,380.8	2,417.0
Total Uncollectibles		473.2	473.2	3,591.4	4,064.7	4,048.3	(1,194.8)	2,853.5	2,922.4
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Proposed Rates									
Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		(3,150.9)	(3,138.3)	-	516.3	518.1	-	505.4	521.8
Leak Adjustments		3,597.5	3,597.5	-	3,597.5	3,597.5	-	2,380.8	2,417.0
Total Uncollectibles		446.6	459.2	-	4,113.9	4,115.6	-	2,886.2	2,938.8
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Purchased Water		14,667.3	14,667.3	(1,213.6)	13,453.7	13,532.5	1,513.4	15,046.0	15,070.5
Purchased Power		3,626.7	3,626.7	(756.0)	2,870.7	2,994.0	87.9	3,081.9	3,082.0
Chemicals		523.2	523.2	145.7	668.9	632.2	36.7	668.9	699.2
Uncollectibles		446.6	459.2	3,654.6	4,113.9	318.4	2,567.9	2,886.2	2,938.8
Other Operating Expense		354.0	341.3	2,845.1	3,186.5	6,965.6	(4,911.3)	2,054.3	2,103.2
Total		19,617.7	19,617.7	4,675.9	24,293.7	24,442.7	(705.5)	23,737.3	23,893.8

TABLE F-3
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
MAINTENANCE EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
Maintenance Expenses									
SS Maintenance of Structures and Impr	707	-	-	-	-	-	-	-	-
SS Maint of Collecting and Imp Resrv	708	-	-	-	-	-	-	-	-
Source of Supply - Lakes, Rivers	709	-	-	-	-	-	-	-	-
Source of Supply - Springs	710	-	-	-	-	-	-	-	-
SS Maintenance of Wells	711	-	-	-	-	-	-	-	-
SS Maintenance of Supply Mains	712	-	-	-	-	-	-	-	-
SS Maintenance of Other Source of Supply	713	404.1	404.1	22.6	426.7	426.7	(24.2)	402.5	408.6
PP Maintenance of Structures and Impr	730	-	-	-	-	-	-	-	-
PP Maintenance of Power Production	731	-	-	-	-	-	-	-	-
PP Maintenance of Other Pumping	733	102.5	102.5	6.1	108.5	108.5	(6.1)	102.4	104.0
WT Maintenance of Structures and Impr	747	-	-	-	-	-	-	-	-
WT Maintenance of Wter Treatment	748	156.8	156.8	8.3	165.1	165.1	(9.5)	155.7	158.0
TD Maintenance of Structures and Impr	759	-	-	-	-	-	-	-	-
TD Maintenance of Reservoirs and Tanks	760	-	-	-	-	-	-	-	-
TD Maintenance of Transmission and Distr	761	34.1	34.1	2.0	36.1	36.1	(2.0)	34.1	34.6
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	30.6	30.6	1.9	32.5	32.5	(1.8)	30.6	31.1
TD Maintenance of Meters	764	0.1	0.1	0.0	0.1	0.1	(0.0)	0.1	0.1
TD Maintenance of Hydrants	765	0.1	0.1	0.0	0.1	0.1	(0.0)	0.1	0.1
TD Maintenance of Miscellaneous Plant	766	2,929.0	2,929.0		3,020.9	3,020.9	(108.7)	2,912.2	3,039.2
TOTAL MAINTENANCE EXPENSES		3,657.3	3,657.3	132.7	3,790.0	3,790.0	(152.4)	3,637.6	3,775.7
Tank Painting		987.6	987.6	-	987.6	987.6	-	987.6	1,083.4
Other Maintenance		2,669.8	2,669.8	(132.7)	2,802.5	2,802.5	152.4	2,650.1	2,692.3
Total		3,657.3	3,657.3	(132.7)	3,790.0	3,790.0	152.4	3,637.6	3,775.7

TABLE G-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
A&G EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	137.1	137.1	4.7	141.8	141.8	(5.1)	136.7	138.0
AG Property Insurance	793	178.7	178.7	-	178.7	178.7	-	178.7	184.1
AG Injuries and Damages	794	481.3	481.3	5.4	486.7	486.7	(4.8)	481.8	497.0
AG Employees' Pensions and Benefits	795	2028.9	2028.9	350.9	2379.7	2375.9	(336.1)	2039.8	2097.4
AG Regulatory Commission Expenses	797	150.8	150.8	6.88	157.7	157.7	52.9	210.5	213.7
AG Outside Services Employed	798	805.1	805.1	48.6	853.7	853.7	(48.5)	805.1	817.4
AG Miscellaneous General Expenses	799	3000.0	3000.0	302.1	3302.1	3302.1	(291.6)	3010.5	3040.8
AG Maintenance of General Plant	805	147.3	147.3	9.2	156.5	156.5	(8.9)	147.6	149.8
AG Rents	811	740.1	740.1	49.5	789.7	789.7	(14.7)	775.0	788.6
TOTAL A&G EXPENSES		7,669.3	7,669.3	777.2	8,446.5	8,442.7	(656.9)	7,785.8	7,926.8
Service Company Costs		473.0	2,822.8	397.5	3,220.3	3,220.3	(293.8)	2,926.5	2,971.0
General Office Return on Rate Base		835.7	875.7	624.7	1,500.4	1,504.3	(41.8)	1,462.4	1,476.0
Citizens Acquisition Premium		877.8	877.8	-	877.8	877.8	-	877.8	883.5
TOTAL GENERAL OFFICE EXPENSES		2,186.6	4,576.3	1,022.2	5,598.5	5,602.4	(335.6)	5,266.8	5,330.5

TAXES OTHER THAN INCOME

TABLE H-1								
CALIFORNIA-AMERICAN WATER COMPANY								
CENTRAL DIVISION								
TAXES OTHER THAN INCOME								

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL	REVISION		REVISION	ORIGINAL		TEST	ESCALATION
		2024	2024		2024	2024		YEAR 2024	YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
Ad Valorem	507	3,087.5	3,088.5	109.8	3,198.3	3,178.2	179.4	3,357.6	3,628.7
Franchise Taxes	507	-	-	-	-	-	-	-	-
Payroll Taxes	507	667.9	667.9	90.2	758.1	753.7	(82.2)	671.5	688.3
Other	507	37.7	37.7	2.0	39.7	39.7	(2.3)	37.4	37.9
Non-Utility	538	-	-	-	-	-	-	-	-
Total Other Taxes		3,793.1	3,794.1	202.0	3,996.1	3,971.5	94.9	4,066.4	4,354.9
Other Tax Expense per customer									
<u>Present Rates</u>									
Revenues		92,484.6	92,484.6	(2,756.9)	89,727.7	86,581.6	5,799.0	92,380.6	98,757.2
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
<u>Proposed Rates</u>									
Revenues		87,132.6	89,607.7	9,563.4	99,171.1	99,504.8	(736.2)	98,768.6	101,967.8
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
<u>Ad Valorem Taxes Calculation:</u>									
Beginning Taxable Plant		232,101.8	232,193.7	9,030.1	241,223.8	239,206.2	22,850.8	262,057.1	275,607.7
Ending Taxable Plant		239,657.1	239,749.0	16,496.1	256,245.0	255,443.4	20,164.3	275,607.7	290,982.7
Ad Valorem Rate		1.288%	1.288%	0.01248	1.248%	1.244%	(0.0)	1.218%	1.154%
Ad Valorem Taxes		3,087.5	3,088.5	159.30	3,198.3	3,178.2	(5.57)	3,357.6	3,357.6

TAXES ON INCOME

TABLE I-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION

TAXES BASED ON INCOME

(PRESENT RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	92,484.6	92,484.6	(2,756.9)	89,727.7	86,581.6	5,799.0	92,380.6	98,757.2
Operating Revenue Deductions:								
Operating Exps less uncollectibles	47,663.5	50,053.2	3,134.3	53,187.5	53,338.1	(619.2)	52,719.0	53,412.3
Uncollectibles	473.2	473.2	3,591.4	4,064.7	4,048.3	(1,194.8)	2,853.5	2,922.4
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	11,381.1	11,449.1	19.7	11,468.8	11,435.6	708.9	12,144.5	13,049.7
Interest Expense	6,381.2	6,381.5	619.5	7,001.0	7,036.2	(1,683.6)	5,352.6	5,614.7
General Taxes	3,793.1	3,794.1	202.0	3,996.1	3,971.5	94.9	4,066.4	4,354.9
Non-deductible Meals	(27.6)	(27.6)	(0.0)	(27.6)	(27.6)	0.0	(27.6)	(28.4)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	69,664.6	72,123.6	7,566.9	79,690.5	79,802.2	(2,693.8)	77,108.4	79,325.5
State	69,664.6	72,123.6	7,566.9	79,690.5	79,802.2	(2,693.8)	77,108.4	79,325.5
Taxable Income - State	22,820.0	20,361.0	(10,323.8)	10,037.2	6,779.5	8,492.7	15,272.2	19,431.7
State Income Tax @ (see below)	2,017.3	1,799.9	(912.6)	887.3	599.3	750.8	1,350.1	1,717.8
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	2,017.3	1,799.9	(912.6)	887.3	599.3	750.8	1,350.1	1,717.8
Taxable Income - Federal	20,882.4	18,431.7	(9,860.7)	8,571.0	5,654.0	8,146.8	13,800.8	17,519.9
Federal Income Tax @ (See below)	4,385.3	3,870.7	(2,070.7)	1,799.9	1,187.3	1,710.8	2,898.2	3,679.2
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(311.8)	(311.8)	-	(311.8)	(311.8)	-	(311.8)	(291.6)
FEDERAL INCOME TAX	4,073.5	3,558.9	(2,070.7)	1,488.1	875.6	1,710.8	2,586.4	3,387.6
TOTAL TAXES ON INCOME	6,090.8	5,358.8	(2,983.4)	2,375.4	1,474.9	2,461.6	3,936.5	5,105.3
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

TABLE I-2
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
TAXES BASED ON INCOME

(PROPOSED RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	87,132.6	89,607.7	9,563.4	99,171.1	99,504.8	(736.2)	98,768.6	101,967.8
Operating Revenue Deductions:								
Operating Exps less uncollectibles	47,663.5	50,053.2	3,134.3	53,187.5	53,338.1	(619.2)	52,719.0	53,412.3
Uncollectibles	446.6	459.2	3,654.6	4,113.9	4,115.6	(1,229.4)	2,886.2	2,938.8
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	11,381.1	11,449.1	19.7	11,468.8	11,435.6	708.9	12,144.5	13,049.7
Interest Expense	6,381.2	6,381.5	619.5	7,001.0	7,036.2	(1,683.6)	5,352.6	5,614.7
General Taxes	3,793.1	3,794.1	202.0	3,996.1	3,971.5	94.9	4,066.4	4,354.9
Non-deductible Meals	(27.6)	(27.6)	(0.0)	(27.6)	(27.6)	0.0	(27.6)	(28.4)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:			-			-		
Federal	69,637.9	72,109.6	7,630.1	79,739.7	79,869.5	(2,728.4)	77,141.1	79,341.9
State	69,637.9	72,109.6	7,630.1	79,739.7	79,869.5	(2,728.4)	77,141.1	79,341.9
Taxable Income - State	17,494.7	17,498.1	1,933.3	19,431.4	19,635.4	1,992.1	21,627.5	22,625.9
State Income Tax @ (see below)	1,546.5	1,546.8	170.9	1,717.7	1,735.8	176.1	1,911.9	2,000.1
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,546.5	1,546.8	170.9	1,717.7	1,735.8	176.1	1,911.9	2,000.1
Taxable Income - Federal	15,557.1	15,568.8	2,396.4	17,965.3	18,509.9	1,646.2	20,156.1	20,714.0
Federal Income Tax @ (See below)	3,267.0	3,269.4	503.3	3,772.7	3,887.1	345.7	4,232.8	4,349.9
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(311.8)	(311.8)	-	(311.8)	(311.8)	-	(311.8)	(291.6)
FEDERAL INCOME TAX	2,955.2	2,957.7	503.3	3,460.9	3,575.3	345.7	3,921.0	4,058.3
TOTAL TAXES ON INCOME	4,501.7	4,504.5	674.2	5,178.7	5,311.1	521.8	5,832.9	6,058.5
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
PLANT IN SERVICE TEST YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	411,646.6	411,646.6	2,675.0	414,321.7	412,273.6	24,138.5	436,412.1
Gross Additions During Year	18,092.9	18,092.9	7,559.5	25,652.4	27,089.8	(3,117.0)	23,972.8
Retirements	601.2	601.2	358.8	960.0	1,057.4	(214.5)	843.0
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	17,491.7	17,491.7	7,200.7	24,692.4	26,032.4	(2,902.6)	23,129.8
Construction Work in Progress Beg. Bal.	2,803.6	2,803.6	12,431.0	15,234.6	16,066.9	(6,572.3)	9,494.6
Construction Work in Progress End Bal.	1,381.8	1,381.8	14,446.4	15,828.2	15,811.6	(4,652.2)	11,159.4
Net Change During Year - CWIP	(1,421.8)	(1,421.8)	2,015.4	593.6	(255.2)	1,920.1	1,664.8
Total Beg. Utility Plant and CWIP	414,450.2	414,450.2	15,106.0	429,556.2	428,340.5	17,566.2	445,906.7
Net Additions - Total	16,069.9	16,069.9	9,216.1	25,286.0	25,777.1	(982.5)	24,794.6
6 Year Average Weighting Factor	72%	72%	-3%	69%	69%	-8.31%	61%
Weighted Average Utility Plant	426,020.5	426,020.5	21,104.4	447,125.0	446,250.4	14,823.1	461,073.6

TABLE J-2
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
PLANT IN SERVICE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	429,138.3	429,138.3	9,875.8	439,014.1	438,306.0	21,235.9	459,541.9
Gross Additions During Year	16,939.9	17,037.8	13,488.1	30,525.9	30,517.8	(2,678.3)	27,839.5
Retirements	491.7	494.5	421.4	915.9	915.6	(80.8)	834.8
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	16,448.2	16,543.4	13,066.7	29,610.1	29,602.2	(2,597.5)	27,004.6
Construction Work in Progress Beg. Bal.	1,381.8	1,381.8	14,446.4	15,828.2	15,811.6	(4,652.2)	11,159.4
Construction Work in Progress End Bal.	973.7	973.7	11,159.5	12,133.2	12,122.6	(2,969.8)	9,152.8
Net Change During Year - CWIP	(408.1)	(408.1)	(3,286.9)	(3,695.0)	(3,689.0)	1,682.4	(2,006.6)
Total Beg. Utility Plant and CWIP	430,520.1	430,520.1	24,322.1	454,842.3	454,117.6	16,583.7	470,701.3
Net Additions - Total	16,040.1	16,135.3	9,779.8	25,915.1	25,913.2	(915.2)	24,998.0
6 Year Average Weighting Factor	72%	72%	-3%	69%	69%	-8.31%	61%
Weighted Average Utility Plant	442,069.0	442,137.6	30,710.5	472,848.1	472,122.1	13,870.5	485,992.6

TABLE K-1
 CALIFORNIA-AMERICAN WATER COMPANY
 CENTRAL DIVISION
 DEPRECIATION RESERVE & EXPENSE TEST YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	133,157.9	133,157.9	(621.3)	132,536.6	132,712.6	(176.0)	132,536.6
Annual Accrual Including Contribution Depreciation ¹	11,128.6	11,128.6	(98.6)	11,030.0	10,996.9	33.2	11,030.0
Retirements/Debits to Depreciation	601.2	601.2	358.8	960.0	1,057.4	(214.5)	843.0
(Salvage) and Cost of Removal	(734.9)	(734.9)	-	(734.9)	(734.9)	-	(734.9)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	9,792.5	9,792.5	(457.3)	9,335.2	9,204.6	247.6	9,452.2
6 Year Average Weighting Factor	49%	49%	0%	49%	24%	0.3	53%
Weighted Average Depreciation	4,765.1	4,765.1	(222.5)	4,542.5	2,195.3	2,844.9	5,040.2
WEIGHTED DEPRECIATION RESERVE	137,922.9	137,922.9	(843.9)	137,079.1	134,907.8	2,668.9	137,576.7

TABLE K-2
 CALIFORNIA-AMERICAN WATER COMPANY
 CENTRAL DIVISION
 DEPRECIATION RESERVE & EXPENSE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	142,950.4	142,950.4	(1,078.7)	141,871.7	141,917.1	(45.4)	141,871.7
Annual Accrual Including Contribution Depreciation'	11,649.2	11,650.7	117.2	11,767.8	11,750.4	17.4	11,767.8
Retirements/Debits to Depreciation	491.7	494.5	421.4	915.9	915.6	(80.8)	834.8
(Salvage) and Cost of Removal	(560.0)	(560.0)	-	(560.0)	(560.0)	-	(560.0)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	10,597.5	10,596.2	(304.2)	10,292.0	10,274.8	98.2	10,373.0
6 Year Average Weighting Factor	49%	49%	0%	49%	24%	0.4	60%
Weighted Average Depreciation	5,156.8	5,156.1	(148.0)	5,008.1	2,450.5	3,817.4	6,267.9
WEIGHTED DEPRECIATION RESERVE	148,107.2	148,106.6	(1,226.7)	146,879.8	144,367.7	3,772.0	148,139.7

TABLE L-1
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	426,020.5	426,020.5	21,104.4	447,125.0	446,250.4	14,823.1	461,073.6
Materials and Supplies	351.0	351.0	19.0	370.0	370.0	(21.1)	348.9
Working Cash, Operational	10,245.6	10,245.6	427.5	10,673.1	10,673.1	(427.5)	10,245.6
Working Cash, Lead Lag	6,389.8	6,401.4	2,549.6	8,951.1	8,974.8	(628.5)	8,346.3
SUBTOTAL	443,006.9	443,018.5	24,100.5	467,119.1	466,268.3	13,746.0	480,014.3
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(137,922.9)	(137,922.9)	843.9	(137,079.1)	(134,907.8)	(2,668.9)	(137,576.7)
Advances for Construction	(741.6)	(741.6)	-	(741.6)	(741.6)	-	(741.6)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(18,472.6)	(18,472.6)	-	(18,472.6)	(18,472.6)	20.3	(18,452.2)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(25,900.8)	(25,900.8)	(180.8)	(26,081.6)	(26,025.4)	(357.1)	(26,382.5)
Accumulated Deferred State Income Taxes	(5,736.9)	(5,736.9)	(83.4)	(5,820.3)	(5,794.2)	(163.4)	(5,957.6)
SUBTOTAL DEDUCTIONS	(188,774.9)	(188,774.9)	579.7	(188,195.2)	(185,941.6)	(3,169.1)	(189,110.7)
WEIGHTED AVERAGE RATE BASE	254,232.0	254,243.6	24,680.3	278,923.9	280,326.7	10,576.9	290,903.6
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	6,381.2	6,381.5	619.5	7,001.0	7,036.2	(1,683.6)	5,352.6

TABLE L-2
CALIFORNIA-AMERICAN WATER COMPANY
CENTRAL DIVISION
WEIGHTED AVERAGE RATE BASE ESCALATION YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	442,069.0	442,137.6	30,710.5	472,848.1	472,122.1	13,870.5	485,992.6
Materials and Supplies	361.6	361.6	19.6	381.2	381.2	(27.0)	354.2
Working Cash, Operational	9,796.1	9,796.1	382.5	10,178.6	10,178.6	(382.5)	9,796.1
Working Cash, Lead Lag	6,628.5	6,644.5	2,687.4	9,331.8	9,321.8	(532.6)	8,789.2
SUBTOTAL	458,855.2	458,939.7	33,800.0	492,739.6	492,003.7	12,928.4	504,932.1
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(148,107.2)	(148,106.6)	1,226.7	(146,879.8)	(144,367.7)	(3,772.0)	(148,139.7)
Advances for Construction	(702.2)	(702.2)	-	(702.2)	(702.2)	-	(702.2)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(18,090.4)	(18,090.4)	-	(18,090.4)	(18,090.4)	19.9	(18,070.5)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(26,355.8)	(26,357.1)	(307.8)	(26,664.9)	(26,684.4)	43.4	(26,641.0)
Accumulated Deferred State Income Taxes	(6,103.6)	(6,104.2)	(141.2)	(6,245.4)	(6,254.4)	23.0	(6,231.4)
SUBTOTAL DEDUCTIONS	(199,359.1)	(199,360.4)	777.7	(198,582.7)	(196,099.1)	(3,685.7)	(199,784.8)
WEIGHTED AVERAGE RATE BASE	259,496.0	259,579.2	34,577.6	294,156.9	295,904.5	9,242.7	305,147.2
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	6,513.4	6,515.4	867.9	7,383.3	7,427.2	(1,812.5)	5,614.7

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-7 For Settlement

Southern Division Comparison Exhibit (without

T&D Allocation)

**CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PRESENT RATES**

2024 @ PRESENT RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	145,558.1	145,558.1	(16,693.0)	128,865.1	126,140.6	5,702.6	131,843.2	137,742.0
Operation & Maintenance Exp		0.0			0.0			
Labor	9,586.5	9,586.5	761.5	10,348.0	10,348.0	(591.0)	9,757.0	10,036.7
Purchased Water	64,640.8	64,640.8	(13,462.6)	51,178.2	57,859.1	(4,605.8)	53,253.4	54,843.7
Purchased Power	4,032.5	4,032.5	(1,009.7)	3,022.8	3,388.5	508.6	3,897.2	3,903.2
Chemicals	187.5	187.5	48.0	235.5	223.5	7.9	231.5	242.4
Operation Expense	817.6	817.6	1,214.4	2,032.0	2,032.0	(1,335.1)	696.9	706.1
Maintenance (excluding Amort Tank Painting)	1,555.6	1,555.6	61.0	1,616.6	1,616.6	(67.3)	1,549.3	1,579.4
Amortization of Tank Painting	386.8	386.8	0.1	387.0	387.0	(0.1)	386.8	378.2
Customer Accounting	784.4	784.4	174.8	959.1	959.1	(177.4)	781.7	797.1
Uncollectible Expense	744.8	744.8	208.1	953.0	938.8	2.4	941.1	975.4
Insurance	1,179.1	1,179.1	(15.5)	1,163.7	1,163.7	16.5	1,180.1	1,216.7
Pensions and Benefits	2,432.2	2,432.2	78.9	2,511.1	2,511.1	(57.2)	2,454.0	2,525.8
Regulatory Expenses	286.8	286.8	13.1	299.9	299.9	100.6	400.5	406.6
Rents	942.9	942.9	72.6	1,015.5	1,015.5	(6.6)	1,008.9	1,021.8
Other Administrative & General	4,473.4	4,473.4	267.9	4,741.3	4,741.3	(243.0)	4,498.3	4,564.4
Service Company Costs	899.8	5,369.4	756.1	6,125.5	6,125.5	(558.8)	5,566.7	5,651.3
Citizens Acquisition Premium	1,669.8	1,669.8	0.0	1,669.8	1,669.8	0.0	1,669.8	1,680.6
General Office Return on Rate Base	1,589.6	1,665.7	1,188.3	2,854.0	2,861.4	(79.6)	2,781.8	2,807.6
Return on T&D Net Plant Consolidation	0.0	0.0	715.7	715.7	769.7	(769.7)	0.0	0.0
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Deceptive Pricing Adjustment	(5,413.4)	(5,413.4)	5,413.4	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	90,796.7	95,342.4	(3,513.7)	91,828.7	98,910.6	(7,855.6)	91,054.9	93,337.2
Depreciation	15,459.2	15,588.6	(768.5)	14,820.1	14,832.8	16.8	14,849.6	16,197.6
General Taxes	5,294.3	5,296.7	(33.7)	5,263.0	5,195.5	(41.1)	5,154.3	5,552.8
Total Operating Expenses	111,550.2	116,227.7	(4,316.0)	111,911.7	118,938.8	(7,880.0)	111,058.8	115,087.6
Income Before Income Taxes	34,007.9	29,330.4	(12,377.0)	16,953.4	7,201.8	13,582.5	20,784.3	22,654.4
State Income Taxes	2,397.6	1,984.1	(1,156.9)	827.2	(38.4)	1,413.8	1,375.4	1,480.9
Federal Income Taxes	5,047.3	4,065.0	(2,704.5)	1,360.5	(497.5)	3,116.5	2,619.0	2,824.5
Total Income Taxes	7,444.9	6,049.1	(3,861.4)	2,187.7	(535.9)	4,530.3	3,994.4	4,305.4
Utility Operating Income	26,563.0	23,281.4	(8,515.6)	14,765.8	7,737.7	9,052.3	16,789.9	18,349.0
Average Rate Base	275,536.1	275,552.2	28,268.9	303,821.2	305,426.6	(19,784.8)	285,641.8	322,433.2
Return on Rate Base	9.64%	8.45%	-3.59%	4.86%	2.53%	3.34%	5.88%	5.69%

**CALIFORNIA AMERICAN WATER
SOUTHERN DIVISION
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES**

2024 @ PROPOSED RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	137,542.8	142,246.0	(1,410.0)	140,836.0	148,356.2	(10,857.4)	137,498.8	144,990.7
Operation & Maintenance Exp		0.0			0.0			
Labor	9,586.5	9,586.5	761.5	10,348.0	10,348.0	(591.0)	9,757.0	10,036.7
Purchased Water	64,640.8	64,640.8	(13,462.6)	51,178.2	57,859.1	(4,605.8)	53,253.4	54,843.7
Purchased Power	4,032.5	4,032.5	(1,009.7)	3,022.8	3,388.5	508.6	3,897.2	3,903.2
Chemicals	187.5	187.5	48.0	235.5	223.5	7.9	231.5	242.4
Operation Expense	817.6	817.6	1,214.4	2,032.0	2,032.0	(1,335.1)	696.9	706.1
Maintenance (excluding Amort Tank Painting)	1,555.6	1,555.6	61.0	1,616.6	1,616.6	(67.3)	1,549.3	1,579.4
Amortization of Tank Painting	386.8	386.8	0.1	387.0	387.0	(0.1)	386.8	378.2
Customer Accounting	784.4	784.4	174.8	959.1	959.1	(177.4)	781.7	797.1
Uncollectible Expense	703.8	727.9	287.4	1,015.3	1,054.4	(84.4)	970.1	1,012.5
Insurance	1,179.1	1,179.1	(15.5)	1,163.7	1,163.7	16.5	1,180.1	1,216.7
Pensions and Benefits	2,432.2	2,432.2	78.9	2,511.1	2,511.1	(57.2)	2,454.0	2,525.8
Regulatory Expenses	286.8	286.8	13.1	299.9	299.9	100.6	400.5	406.6
Rents	942.9	942.9	72.6	1,015.5	1,015.5	(6.6)	1,008.9	1,021.8
Other Administrative & General	4,473.4	4,473.4	267.9	4,741.3	4,741.3	(243.0)	4,498.3	4,564.4
Service Company Costs	899.8	5,369.4	756.1	6,125.5	6,125.5	(558.8)	5,566.7	5,651.3
Citizens Acquisition Premium	1,669.8	1,669.8	0.0	1,669.8	1,669.8	0.0	1,669.8	1,680.6
General Office Return on Rate Base	1,589.6	1,665.7	1,188.3	2,854.0	2,861.4	(79.6)	2,781.8	2,807.6
Return on T&D Net Plant Consolidation	0.0	0.0	715.7	715.7	769.7	(769.7)	0.0	0.0
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Deceptive Pricing Adjustment	(5,413.4)	(5,413.4)	5,413.4	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	90,755.7	95,325.5	(3,434.5)	91,891.0	99,026.2	(7,942.4)	91,083.9	93,374.3
Depreciation	15,459.2	15,588.6	(768.5)	14,820.1	14,832.8	16.8	14,849.6	16,197.6
General Taxes	5,294.3	5,296.7	(33.7)	5,263.0	5,195.5	(41.1)	5,154.3	5,552.8
Total Operating Expenses	111,509.2	116,210.7	(4,236.7)	111,974.0	119,054.5	(7,966.7)	111,087.8	115,124.7
Income Before Income Taxes	26,033.6	26,035.3	2,826.7	28,862.0	29,301.7	(2,890.8)	26,411.0	29,866.0
State Income Taxes	1,692.7	1,692.8	187.1	1,879.9	1,915.2	(42.5)	1,872.8	2,118.4
Federal Income Taxes	3,372.7	3,373.0	488.3	3,861.3	4,143.5	(342.9)	3,800.6	4,338.9
Total Income Taxes	5,065.4	5,065.8	675.4	5,741.2	6,058.7	(385.4)	5,673.4	6,457.4
Utility Operating Income	20,968.2	20,969.5	2,151.3	23,120.8	23,243.0	(2,505.4)	20,737.6	23,408.7
		0.0			0.0	0.0		
Average Rate Base	275,536.1	275,552.2	28,268.9	303,821.2	305,426.6	(19,784.8)	285,641.8	322,433.2
Return on Rate Base	7.61%	7.61%	0.00%	7.61%	7.61%	-0.35%	7.26%	7.26%

REVENUE

TABLE B-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION

WATER SALES PER AVERAGE CUSTOMER

CCF

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	174.4	174.4	(26.7)	147.6	169.7	(22.1)	147.6	147.6
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	731.1	731.1	(68.2)	662.9	711.4	(48.5)	662.9	663.2
Industrial	2,690.9	2,690.9	(225.6)	2,465.3	2,589.7	(124.4)	2,465.3	2,469.7
Public Authority	1,890.0	1,890.0	(256.7)	1,633.2	1,882.7	(249.4)	1,633.2	1,632.8
Sales for Resale	-	-	-	-	-	-	-	-
Other	489.5	489.5	(216.0)	273.5	329.8	(56.3)	273.5	266.4
Golf Courses	-	-	-	-	-	-	-	-
Construction	1,039.0	1,039.0	(673.0)	366.0	407.0	(41.0)	366.0	366.0
Irrigation Gravity	28,456.5	28,456.5	-	28,456.5	28,456.5	-	28,456.5	28,456.5
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	-	-	-	-	-	-	-	-
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-
TOTAL	242.6	242.6	(32.6)	210.0	236.5	(26.5)	210.0	209.9

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
AVERAGE NUMBER OF CUSTOMERS

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	68,943.0	68,943.0	(13.0)	68,930.0	68,930.0	-	68,930.0	69,086.0
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	6,330.0	6,330.0	(6.0)	6,324.0	6,324.0	-	6,324.0	6,338.0
Industrial	248.0	248.0	(4.0)	244.0	244.0	-	244.0	246.0
Public Authority	760.0	760.0	(2.0)	758.0	758.0	-	758.0	754.0
Sales for Resale	-	-	-	-	-	-	-	-
Other	58.0	58.0	(3.0)	55.0	55.0	-	55.0	60.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Irrigation Gravity	2.0	2.0	-	2.0	2.0	-	2.0	2.0
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,302.0	1,302.0	(93.0)	1,209.0	1,209.0	-	1,209.0	1,217.0
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
TOTAL	77,644.0	77,644.0	(121.0)	77,523.0	77,523.0	-	77,523.0	77,704.0

TABLE D-1								
CALIFORNIA-AMERICAN WATER COMPANY								
SOUTHERN DIVISION								
TOTAL SALES AND SUPPLY								
CCF								

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Metered Water Customers:								
Residential	12,021.3	12,021.3		10,176.9	11,699.7		10,176.9	10,195.7
Multiresidential	0.0	0.0	-	0.0	0.0	(11,699.7)	0.0	0.0
Multiresidential (Mstr Mtr)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial	4,628.0	4,628.0	(435.6)	4,192.5	4,499.1	4,192.5	4,192.5	4,203.6
Industrial	667.3	667.3	(65.8)	601.5	631.9	(3,897.6)	601.5	607.5
Public Authority	1,436.4	1,436.4	(198.4)	1,238.0	1,427.1	606.1	1,238.0	1,231.1
Sales for Resale	0.0	0.0	-	0.0	0.0	(1,427.1)	0.0	0.0
Other	28.4	28.4	(13.3)	15.0	18.1	15.0	15.0	16.0
Golf Courses	0.0	0.0	-	0.0	0.0	(18.1)	0.0	0.0
Construction	1.0	1.0	(0.7)	0.4	0.4	0.4	0.4	0.4
Irrigation Gravity	56.9	56.9	-	56.9	56.9	56.5	56.9	56.9
Irrigation Pressure	0.0	0.0	-	0.0	0.0	(56.9)	0.0	0.0
Private Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire Mandated	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Public Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Hotel	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Residential Flat	0.0	0.0		0.0	0.0		0.0	0.0
Commercial (Flat)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Unmetered	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	18,839.4	18,839.4	(2,558.2)	16,281.2	18,333.2	16,281.2	16,281.2	16,311.3

TABLE E-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
OPERATING REVENUES

(AT PRESENT RATES)

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Metered Water Customers								
Residential	90,770.6	90,770.6	(11,687.6)	79,083.0	78,609.4	2,802.4	81,411.8	82,925.4
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	36,281.2	36,281.2	(2,957.0)	33,324.2	31,515.8	2,284.7	33,800.5	36,977.1
Industrial	4,747.7	4,747.7	(420.1)	4,327.6	3,885.9	523.9	4,409.8	4,757.0
Public Authority	11,436.1	11,436.1	(1,317.8)	10,118.2	10,134.7	75.4	10,210.1	10,764.9
Sales for Resale	-	-	-	-	-	-	-	-
Other	276.9	276.9	(100.4)	176.4	185.3	(8.6)	176.7	263.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	9.9	9.9	(4.4)	5.5	5.3	0.2	5.5	5.0
Irrigation Gravity	119.0	119.0	8.3	127.3	119.0	8.3	127.3	145.0
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	373.3	373.3	13.2	386.4	368.8	17.3	386.1	475.4
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	993.5	993.5	(53.6)	939.9	939.9	-	939.9	1,053.5
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	145,008.1	145,008.1	(16,519.5)	128,488.6	125,764.0	5,703.7	131,467.7	137,366.2
Other Revenues								
Method 5 Revenues	57.0	57.0	-	57.0	57.0	(1.1)	55.9	56.2
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	23.2	23.2	-	23.2	23.2	-	23.2	23.2
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	469.8	469.8	(173.4)	296.4	296.4	-	296.4	296.4
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Subtotal Other Revenues	550.0	550.0	(173.4)	376.6	376.6	(1.1)	375.4	375.8
Total Operating Revenues	145,558.1	145,558.1	(16,693.0)	128,865.1	126,140.6	5,702.6	131,843.2	137,742.0
Revenues per Avg Customer	1.9	1.9	(0.2)	1.7	1.6	0.1	1.7	1.8

TABLE E-2
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
OPERATING REVENUES
(AT Proposed RATES)

The outcome of this tables depends on litigated items, including rate design and T&D allocation

EXPENSES

TABLE F-1									
CALIFORNIA-AMERICAN WATER COMPANY									
SOUTHERN DIVISION									
PAYROLL EXPENSE									

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
<u>Payroll Expense</u>								
Salaries	11,667.8	11,667.8	2,163.9	13,831.7	13,831.7	(1,946.8)	11,884.9	12,230.6
Overtime	672.2	672.2	52.1	724.2	724.2	(2.8)	721.4	737.5
Total Salaries	12,340.0	12,340.0	2,216.0	14,556.0	14,556.0	(1,949.6)	12,606.3	12,968.1
Capitalized Payroll	(2,753.5)	(2,753.5)	(1,454.5)	(4,207.9)	(4,207.9)	1,358.6	(2,849.4)	(2,931.4)
Total Net Payroll	9,586.5	9,586.5	761.5	10,348.0	10,348.0	(591.0)	9,757.0	10,036.7

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
OPERATING EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
SS Operation Labor and Expenses	702	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Miscellaneous Expenses	703	15.9	15.9	0.9	16.8	16.8	(1.0)	15.8	16.0
SS Purchased Water	704	64640.8	64640.8	(13,462.6)	51178.2	57859.1	(4,605.8)	53253.4	54843.7
PP Power production Labor and Exp	722	0.0	-5413.4	5,413.4	0.0	0.0	-	0.0	0.0
PP Pumping Labor and Expenses	724	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Miscellaneous Expenses	725	1.6	1.6	0.1	1.7	1.7	(0.1)	1.6	1.7
PP Fuel or Power Purchased for Pumping	726	4032.5	4032.5	(1,009.7)	3022.8	3388.5	508.6	3897.2	3903.2
WT Operation Labor and Expenses	742	2.6	2.6	0.1	2.7	2.7	(0.2)	2.6	2.6
WT Miscellaneous Expenses	743	342.1	342.1	23.2	365.3	365.3	(20.8)	344.5	349.7
WT Chemicals and Filtering Materials	744	187.5	187.5	48.0	235.5	223.5	7.9	231.5	242.4
TD Storage Facilities Expenses	752	0.0	0.0	580.0	580.0	580.0	(580.0)	0.0	0.0
TD Transmission and Distribution	753	5.3	5.3	0.3	5.6	5.6	(0.3)	5.3	5.4
TD Meter Expenses	754	5.4	5.4	0.3	5.8	5.8	(0.3)	5.4	5.5
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	444.6	444.6	609.5	1054.1	1054.1	(732.4)	321.7	325.2
CA Meter Reading Expenses	772	0.7	0.7	0.0	0.7	0.7	(0.0)	0.6	0.6
CA Customer Records and Collection	773	250.4	250.4	13.8	264.2	264.2	(15.0)	249.2	253.0
CA Miscellaneous Customer Account	774	533.3	533.3	161.0	694.3	694.3	(162.4)	531.9	543.5
CA Uncollectible Accounts	775	703.8	727.9	287.4	1015.3	1054.4	(84.4)	970.1	1012.5
Other Divisional & Capex Related O&M		0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL OPERATION EXPENSES		71207.5	65794.1	(7,334.3)	58380.5	65401.0	(5,686.0)	59801.7	61468.0
Present Rates									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		462.8	462.8	208.1	671.0	656.8	92.1	748.9	780.2
Leak Adjustments		282.0	282.0	-	282.0	282.0	(89.8)	192.3	195.2
Total Uncollectibles		744.8	744.8	208.1	953.0	938.8	2.4	941.1	975.4
Proposed Rates									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		421.8	445.9	-	733.3	772.4	-	777.8	817.3
Leak Adjustments		282.0	282.0	-	282.0	282.0	-	192.3	195.2
Total Uncollectibles		703.8	727.9	-	1,015.3	1,054.4	-	970.1	1,012.5
Purchased Water		64,640.8	64,640.8	(13,462.6)	51,178.2	57,859.1	(4,605.8)	53,253.4	54,843.7
Purchased Power		4,032.5	4,032.5	(1,009.7)	3,022.8	3,388.5	508.6	3,897.2	3,903.2
Chemicals		187.5	187.5	48.0	235.5	223.5	7.9	231.5	242.4
Uncollectibles		703.8	727.9	287.4	1,015.3	694.3	275.8	970.1	1,012.5
Other Operating Expense		1,643.0	(3,794.5)	6,723.3	2,928.8	3,235.6	(1,785.9)	1,449.7	1,466.2
Total		71,207.5	65,794.1	(7,413.6)	58,380.5	65,401.0	(5,599.3)	59,801.7	61,468.0

TABLE F-3
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
MAINTENANCE EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL	REVISION		REVISION	ORIGINAL		TEST YEAR	ESCALATION YEAR
		2024	2024		2024	2024		2024	2025
		(Thousands of \$)			(Thousands of \$)				
Maintenance Expenses									
SS Maintenance of Structures and Impr	707	-	-	-	-	-	-	-	-
SS Maint of Collecting and Imp Resrv	708	-	-	-	-	-	-	-	-
Source of Supply - Lakes, Rivers	709	-	-	-	-	-	-	-	-
Source of Supply - Springs	710	-	-	-	-	-	-	-	-
SS Maintenance of Wells	711	-	-	-	-	-	-	-	-
SS Maintenance of Supply Mains	712	-	-	-	-	-	-	-	-
SS Maintenance of Other Source of Supply	713	99.7	99.7	6.0	105.7	105.7	(6.0)	99.7	101.2
PP Maintenance of Structures and Impr	730	0.5	0.5	0.0	0.5	0.5	(0.0)	0.5	0.5
PP Maintenance of Power Production	731	-	-	-	-	-	-	-	-
PP Maintenance of Other Pumping	733	1.9	1.9	0.1	2.0	2.0	(0.1)	1.9	1.9
WT Maintenance of Structures and Impr	747	-	-	-	-	-	-	-	-
WT Maintenance of Wter Treatment	748	166.7	166.7	0.0	166.7	166.7	(0.0)	166.7	171.7
TD Maintenance of Structures and Impr	759	-	-	-	-	-	-	-	-
TD Maintenance of Reservoirs and Tanks	760	(1.3)	(1.3)	(0.1)	(1.3)	(1.3)	0.1	(1.3)	(1.3)
TD Maintenance of Transmission and Distr	761	27.9	27.9	1.8	29.6	29.6	(1.7)	27.9	28.4
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	28.7	28.7	1.8	30.5	30.5	(1.7)	28.8	29.2
TD Maintenance of Meters	764	6.0	6.0	0.4	6.3	6.3	(0.4)	6.0	6.1
TD Maintenance of Hydrants	765	2.3	2.3	0.1	2.4	2.4	(0.1)	2.3	2.3
TD Maintenance of Miscellaneous Plant	766	1,610.2	1,610.2	-	1,661.3	1,661.3	(57.5)	1,603.8	1,617.7
TOTAL MAINTENANCE EXPENSES		1,942.4	1,942.4	61.2	2,003.6	2,003.6	(67.4)	1,936.1	1,957.6
Tank Painting		386.8	386.8	(0.1)	387.0	387.0	0.1	386.8	378.2
Other Maintenance		1,555.6	1,555.6	(61.0)	1,616.6	1,616.6	67.3	1,549.3	1,579.4
Total		1,942.4	1,942.4	(61.2)	2,003.6	2,003.6	67.4	1,936.1	1,957.6

TABLE G-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
A&G EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	253.6	253.6	8.2	261.8	261.8	(8.9)	252.9	255.2
AG Property Insurance	793	370.9	370.9	-	370.9	370.9	-	370.9	382.0
AG Injuries and Damages	794	808.2	808.2	(15.5)	792.8	792.8	16.5	809.2	834.8
AG Employees' Pensions and Benefits	795	2432.2	2432.2	78.9	2511.1	2511.1	(57.2)	2454.0	2525.8
AG Regulatory Commission Expenses	797	286.8	286.8	13.09	299.9	299.9	100.6	400.5	406.6
AG Outside Services Employed	798	828.5	828.5	47.1	875.6	875.6	(48.9)	826.7	839.5
AG Miscellaneous General Expenses	799	3129.0	3129.0	196.3	3325.3	3325.3	(169.3)	3156.0	3203.1
AG Maintenance of General Plant		262.2	262.2	16.3	278.5	278.5	(15.9)	262.6	266.6
AG Rents	811	942.9	942.9	72.6	1015.5	1015.5	(6.6)	1008.9	1021.8
TOTAL A&G EXPENSES		9,314.5	9,314.5	417.1	9,731.5	9,731.5	(189.7)	9,541.8	9,735.3
Service Company Costs		899.8	5,369.4	756.1	6,125.5	6,125.5	(558.8)	5,566.7	5,651.3
General Office Return on Rate Base		1,589.6	1,665.7	1,188.3	2,854.0	2,861.4	(79.6)	2,781.8	2,807.6
Citizens Acquisition Premium		1,669.8	1,669.8	-	1,669.8	1,669.8	-	1,669.8	1,680.6
TOTAL GENERAL OFFICE EXPENSES		4,159.2	8,704.9	1,944.4	10,649.3	10,656.7	(638.4)	10,018.3	10,139.5

TAXES OTHER THAN INCOME

TABLE H-1								
CALIFORNIA-AMERICAN WATER COMPANY								
SOUTHERN DIVISION								
TAXES OTHER THAN INCOME								

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL	REVISION		REVISION	ORIGINAL		TEST	ESCALATION
		2024	2024		2024	2024		YEAR	YEAR
		(Thousands of \$)				(Thousands of \$)			
Ad Valorem	507	4,517.9	4,520.3	(32.4)	4,487.9	4,420.4	(37.9)	4,382.5	4,763.5
Franchise Taxes	507	-	-	-	-	-	-	-	-
Payroll Taxes	507	721.4	721.4	(4.6)	716.8	716.8	0.0	716.9	733.5
Other	507	55.0	55.0	3.2	58.2	58.2	(3.3)	54.9	55.7
Non-Utility	538	-	-	-	-	-	-	-	-
Total Other Taxes		5,294.3	5,296.7	(33.7)	5,263.0	5,195.5	(41.1)	5,154.3	5,552.8
Other Tax Expense per customer									
<u>Present Rates</u>									
Revenues		145,558.1	145,558.1	(16,693.0)	128,865.1	126,140.6	5,702.6	131,843.2	137,742.0
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
<u>Proposed Rates</u>									
Revenues		142,850.3	142,117.0	(1,281.0)	140,836.0	148,356.2	(10,857.4)	137,498.8	144,990.7
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
<u>Ad Valorem Taxes Calculation:</u>									
Beginning Taxable Plant		220,493.4	220,620.2	10,497.3	231,117.6	230,633.8	(8,605.4)	222,028.4	246,854.5
Ending Taxable Plant		227,518.9	227,672.7	33,335.1	261,007.8	260,523.4	(13,668.9)	246,854.5	271,680.7
Ad Valorem Rate		1.986%	1.985%	0.01719	1.719%	1.697%	0.0	1.775%	1.753%
Ad Valorem Taxes		4,517.9	4,520.3	376.84	4,487.9	4,420.4	(8.75)	4,382.5	4,763.5

TAXES ON INCOME

TABLE I-1								
CALIFORNIA-AMERICAN WATER COMPANY								
SOUTHERN DIVISION								
TAXES BASED ON INCOME								
(PRESENT RATES)								

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	145,558.1	145,558.1	(16,693.0)	128,865.1	126,140.6	5,702.6	131,843.2	137,742.0
Operating Revenue Deductions:								
Operating Exps less uncollectibles	95,465.3	94,597.6	(3,721.9)	90,875.7	97,971.8	(7,858.0)	90,113.8	92,361.8
Uncollectibles	744.8	744.8	208.1	953.0	938.8	2.4	941.1	975.4
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	15,459.2	15,588.6	(768.5)	14,820.1	14,832.8	16.8	14,849.6	16,197.6
Interest Expense	6,916.0	6,916.4	709.6	7,625.9	7,666.2	(2,410.4)	5,255.8	5,932.8
General Taxes	5,294.3	5,296.7	(33.7)	5,263.0	5,195.5	(41.1)	5,154.3	5,552.8
Non-deductible Meals	(30.0)	(30.0)	(0.0)	(30.0)	(30.0)	0.0	(30.0)	(30.9)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	123,849.6	123,114.1	(3,606.4)	119,507.7	126,575.0	(10,290.4)	116,284.7	120,989.5
State	123,849.6	123,114.1	(3,606.4)	119,507.7	126,575.0	(10,290.4)	116,284.7	120,989.5
Taxable Income - State	21,708.5	22,444.0	(13,086.6)	9,357.5	(434.4)	15,992.9	15,558.5	16,752.5
State Income Tax @ (see below)	1,919.0	1,984.1	(1,156.9)	827.2	(38.4)	1,413.8	1,375.4	1,480.9
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,919.0	1,984.1	(1,156.9)	827.2	(38.4)	1,413.8	1,375.4	1,480.9
Taxable Income - Federal	19,760.4	20,511.8	(12,449.8)	8,061.9	(785.5)	14,840.4	14,054.9	14,879.7
Federal Income Tax @ (See below)	4,149.7	4,307.5	(2,614.5)	1,693.0	(165.0)	3,116.5	2,951.5	3,124.7
Less: Amort Deferred Federal ITC	(11.5)	(11.5)	-	(11.5)	(11.5)	-	(11.5)	-
Less: Amort Excess Deferred Taxes	(321.0)	(321.0)	-	(321.0)	(321.0)	-	(321.0)	(300.2)
FEDERAL INCOME TAX	3,817.2	3,974.9	(2,614.5)	1,360.5	(497.5)	3,116.5	2,619.0	2,824.5
TOTAL TAXES ON INCOME	5,736.2	5,959.0	(3,771.3)	2,187.7	(535.9)	4,530.3	3,994.4	4,305.4
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%
			-					

TABLE I-2
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
TAXES BASED ON INCOME

(PROPOSED RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	142,850.3	142,117.0	(1,281.0)	140,836.0	148,356.2	(10,857.4)	137,498.8	144,990.7
Operating Revenue Deductions:								
Operating Exps less uncollectibles	95,465.3	94,597.6	(3,721.9)	90,875.7	97,971.8	(7,858.0)	90,113.8	92,361.8
Uncollectibles	703.8	727.9	287.4	1,015.3	1,054.4	(84.4)	970.1	1,012.5
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	15,459.2	15,588.6	(768.5)	14,820.1	14,832.8	16.8	14,849.6	16,197.6
Interest Expense	6,916.0	6,916.4	709.6	7,625.9	7,666.2	(2,410.4)	5,255.8	5,932.8
General Taxes	5,294.3	5,296.7	(33.7)	5,263.0	5,195.5	(41.1)	5,154.3	5,552.8
Non-deductible Meals	(30.0)	(30.0)	(0.0)	(30.0)	(30.0)	0.0	(30.0)	(30.9)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:			-			-		
Federal	123,808.5	123,097.1	(3,527.1)	119,570.0	126,690.7	(10,377.1)	116,313.6	121,026.6
State	123,808.5	123,097.1	(3,527.1)	119,570.0	126,690.7	(10,377.1)	116,313.6	121,026.6
Taxable Income - State	19,041.8	19,019.9	2,246.2	21,266.1	21,665.5	(480.4)	21,185.1	23,964.1
State Income Tax @ (see below)	1,683.3	1,681.4	198.6	1,879.9	1,915.2	(42.5)	1,872.8	2,118.4
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,683.3	1,681.4	198.6	1,879.9	1,915.2	(42.5)	1,872.8	2,118.4
Taxable Income - Federal	17,093.6	17,087.6	2,882.9	19,970.5	21,314.4	(1,632.9)	19,681.5	22,091.4
Federal Income Tax @ (See below)	3,589.7	3,588.4	605.4	4,193.8	4,476.0	(342.9)	4,133.1	4,639.2
Less: Amort Deferred Federal ITC	(11.5)	(11.5)	-	(11.5)	(11.5)	-	(11.5)	-
Less: Amort Excess Deferred Taxes	(321.0)	(321.0)	-	(321.0)	(321.0)	-	(321.0)	(300.2)
FEDERAL INCOME TAX	3,257.1	3,255.9	605.4	3,861.3	4,143.5	(342.9)	3,800.6	4,338.9
TOTAL TAXES ON INCOME	4,940.4	4,937.2	804.0	5,741.2	6,058.7	(385.4)	5,673.4	6,457.4
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1						
CALIFORNIA-AMERICAN WATER COMPANY						
SOUTHERN DIVISION						
PLANT IN SERVICE TEST YEAR						

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	497,461.4	497,461.4	(15,563.4)	481,898.0	482,312.5	(11,083.9)	471,228.6
Gross Additions During Year	18,548.4	18,548.4	19,887.2	38,435.6	38,425.0	(1,533.5)	36,891.5
Retirements	553.1	553.1	361.5	914.6	914.3	(41.0)	873.4
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	17,995.3	17,995.3	19,525.7	37,521.0	37,510.7	(1,492.6)	36,018.1
Construction Work in Progress Beg. Bal.	(9,170.2)	(9,170.2)	20,268.2	11,098.0	10,676.6	(1,803.6)	8,873.0
Construction Work in Progress End Bal.	(4,735.0)	(4,735.0)	37,680.4	32,945.3	32,518.1	(12,884.5)	19,633.6
Net Change During Year - CWIP	4,435.2	4,435.2	17,412.1	21,847.3	21,841.5	(11,080.9)	10,760.6
Total Beg. Utility Plant and CWIP	488,291.2	488,291.2	4,704.8	492,996.0	492,989.1	(12,887.5)	480,101.6
Net Additions - Total	22,430.5	22,430.5	36,937.9	59,368.4	59,352.2	(12,573.5)	46,778.7
6 Year Average Weighting Factor	50%	50%	-4%	45%	45%	0.00%	45%
Weighted Average Utility Plant	499,403.3	499,403.3	20,361.9	519,765.2	519,751.0	(18,556.9)	501,194.1

TABLE J-2
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
PLANT IN SERVICE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	515,456.8	515,456.8	3,962.3	519,419.0	519,823.2	(12,576.4)	507,246.7
Gross Additions During Year	25,382.9	25,519.9	25,604.1	51,124.0	51,118.4	(5,203.7)	45,914.7
Retirements	623.6	627.1	380.3	1,007.5	1,007.4	(71.2)	936.2
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	24,759.4	24,892.8	25,223.8	50,116.5	50,111.0	(5,132.5)	44,978.5
Construction Work in Progress Beg. Bal.	(4,735.0)	(4,735.0)	37,680.4	32,945.3	32,518.1	(12,884.5)	19,633.6
Construction Work in Progress End Bal.	(1,926.0)	(1,897.8)	58,179.5	56,281.7	55,854.3	(23,147.9)	32,706.4
Net Change During Year - CWIP	2,809.1	2,837.2	20,499.2	23,336.4	23,336.1	(10,263.4)	13,072.8
Total Beg. Utility Plant and CWIP	510,721.7	510,721.7	41,642.6	552,364.4	552,341.3	(25,461.0)	526,880.3
Net Additions - Total	27,568.4	27,730.0	45,723.0	73,452.9	73,447.2	(15,395.9)	58,051.3
6 Year Average Weighting Factor	50%	50%	-4%	45%	45%	0.00%	45%
Weighted Average Utility Plant	524,379.1	524,459.2	61,025.1	585,484.3	585,458.6	(32,403.0)	553,055.7

TABLE K-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
DEPRECIATION RESERVE & EXPENSE TEST YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	142,211.6	142,211.6	(5,500.0)	136,711.6	136,704.8	(128.0)	136,576.7
Annual Accrual Including Contribution Depreciation'	14,411.8	14,411.8	(993.5)	13,418.3	13,431.1	(65.5)	13,365.6
Retirements/Debits to Depreciation	553.1	553.1	361.5	914.6	914.3	(41.0)	873.4
(Salvage) and Cost of Removal	(1,485.9)	(1,485.9)	-	(1,485.9)	(1,485.9)	-	(1,485.9)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	12,372.8	12,372.8	(1,355.0)	11,017.7	11,030.9	(24.6)	11,006.3
6 Year Average Weighting Factor	51%	51%	0%	51%	37%	0.1	51%
Weighted Average Depreciation	6,325.0	6,325.0	(692.7)	5,632.3	4,102.4	1,524.1	5,626.4
WEIGHTED DEPRECIATION RESERVE	148,536.6	148,536.6	(6,192.7)	142,343.9	140,807.1	1,396.0	142,203.2

TABLE K-2
 CALIFORNIA-AMERICAN WATER COMPANY
 SOUTHERN DIVISION
 DEPRECIATION RESERVE & EXPENSE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	154,584.4	154,584.4	(6,855.0)	147,729.4	147,735.6	(152.6)	147,583.1
Annual Accrual Including Contribution Depreciation'	15,126.3	15,128.5	(666.8)	14,461.7	14,474.4	28.4	14,502.8
Retirements/Debits to Depreciation	623.6	627.1	380.3	1,007.5	1,007.4	(71.2)	936.2
(Salvage) and Cost of Removal	(1,420.7)	(1,420.7)	-	(1,420.7)	(1,420.7)	-	(1,420.7)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	13,082.1	13,080.7	(1,047.1)	12,033.5	12,046.3	99.6	12,145.9
6 Year Average Weighting Factor	51%	51%	0%	51%	37%	0.1	51%
Weighted Average Depreciation	6,687.6	6,686.8	(535.3)	6,151.6	4,480.0	1,729.0	6,209.0
WEIGHTED DEPRECIATION RESERVE	161,272.0	161,271.3	(7,390.3)	153,880.9	152,215.6	1,576.4	153,792.0

TABLE L-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	499,403.3	499,403.3	20,361.9	519,765.2	519,751.0	(18,556.9)	501,194.1
Materials and Supplies	437.5	437.5	24.0	461.4	461.4	(26.2)	435.2
Working Cash, Operational	3,661.8	3,661.8	-	3,661.8	3,661.8	-	3,661.8
Working Cash, Lead Lag	4,564.5	4,580.7	2,300.3	6,881.0	6,934.5	(272.3)	6,662.1
SUBTOTAL	508,067.1	508,083.2	22,686.2	530,769.4	530,808.7	(18,855.4)	511,953.3
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(148,536.6)	(148,536.6)	6,192.7	(142,343.9)	(140,807.1)	(1,396.0)	(142,203.2)
Advances for Construction	(11,635.3)	(11,635.3)	-	(11,635.3)	(11,635.3)	39.2	(11,596.1)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(32,006.0)	(32,006.0)	-	(32,006.0)	(32,006.0)	278.5	(31,727.4)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(32,237.2)	(32,237.2)	(417.1)	(32,654.4)	(32,634.4)	102.6	(32,531.7)
Accumulated Deferred State Income Taxes	(8,115.9)	(8,115.9)	(192.8)	(8,308.7)	(8,299.3)	46.2	(8,253.1)
SUBTOTAL DEDUCTIONS	(232,531.0)	(232,531.0)	5,582.7	(226,948.3)	(225,382.1)	(929.4)	(226,311.5)
WEIGHTED AVERAGE RATE BASE	275,536.1	275,552.2	28,268.9	303,821.2	305,426.6	(19,784.9)	285,641.8
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	6,916.0	6,916.4	709.6	7,625.9	7,666.2	(2,410.4)	5,255.8

TABLE L-2
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN DIVISION
WEIGHTED AVERAGE RATE BASE ESCALATION YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	524,379.1	524,459.2	61,025.1	585,484.3	585,458.6	(32,403.0)	553,055.7
Materials and Supplies	450.7	450.7	24.7	475.4	475.4	(33.5)	441.8
Working Cash, Operational	3,533.8	3,533.8	-	3,533.8	3,533.8	-	3,533.8
Working Cash, Lead Lag	4,802.4	4,817.6	2,434.4	7,252.0	7,293.2	(245.5)	7,047.7
SUBTOTAL	533,166.0	533,261.3	63,484.2	596,745.5	596,761.1	(32,682.0)	564,079.1
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(161,272.0)	(161,271.3)	7,390.3	(153,880.9)	(152,215.6)	(1,576.4)	(153,792.0)
Advances for Construction	(11,511.6)	(11,511.6)	-	(11,511.6)	(11,511.6)	40.1	(11,471.5)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(31,995.4)	(31,995.4)	-	(31,995.4)	(31,995.4)	274.7	(31,720.7)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(34,596.0)	(34,597.8)	(661.7)	(35,259.5)	(35,260.2)	116.9	(35,143.3)
Accumulated Deferred State Income Taxes	(9,265.1)	(9,265.9)	(304.3)	(9,570.2)	(9,570.3)	51.9	(9,518.4)
SUBTOTAL DEDUCTIONS	(248,640.0)	(248,641.9)	6,424.4	(242,217.5)	(240,553.1)	(1,092.8)	(241,645.8)
WEIGHTED AVERAGE RATE BASE	284,526.0	284,619.4	69,908.6	354,528.0	356,208.0	(33,774.8)	322,433.2
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	7,141.6	7,143.9	1,754.7	8,898.7	8,940.8	(3,008.0)	5,932.8

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-8 For Settlement

Monterey Wastewater Comparison Exhibit

CALIFORNIA AMERICAN WATER
Monterey Waste Water
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PRESENT RATES

2024 @ PRESENT RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	3,949.0	3,949.0	(20.2)	3,928.8	3,739.5	180.2	3,919.7	4,093.9
Operation & Maintenance Exp		0.0			0.0			
Labor	1,079.3	1,079.3	265.5	1,344.9	1,326.9	(221.1)	1,105.8	1,137.7
Purchased Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchased Power	318.3	318.3	(49.1)	269.2	269.2	31.8	301.0	301.0
Chemicals	347.9	347.9	120.0	468.0	468.0	(0.1)	467.8	486.6
Operation Expense	387.7	387.7	20.6	408.4	408.4	(23.5)	384.8	390.7
Maintenance (excluding Amort Tank Painting)	231.9	231.9	10.8	242.7	242.7	(11.1)	231.6	235.8
Amortization of Tank Painting	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Customer Accounting	27.7	27.7	3.4	31.1	31.1	(3.5)	27.6	28.1
Uncollectible Expense	20.2	20.2	0.2	20.5	19.5	0.6	20.1	20.9
Insurance	32.5	32.5	4.2	36.7	36.7	(4.2)	32.5	33.5
Pensions and Benefits	219.5	219.5	65.3	284.8	283.7	(65.0)	218.7	224.1
Regulatory Expenses	4.1	4.1	0.2	4.3	4.3	1.4	5.7	5.8
Rents	7.6	7.6	(0.3)	7.3	7.3	(0.3)	7.0	7.0
Other Administrative & General	224.6	224.6	20.5	245.0	245.0	(20.3)	224.7	226.4
Service Company Costs	12.9	77.0	10.8	87.8	87.8	(8.0)	79.8	81.0
Citizens Acquisition Premium	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Office Return on Rate Base	22.8	23.9	17.0	40.9	41.0	(1.1)	39.9	40.2
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Deceptive Pricing Adjustment	(49.1)	(49.1)	49.1	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	2,888.0	2,953.1	538.5	3,491.6	3,471.6	(324.6)	3,147.1	3,218.9
Depreciation	384.2	386.0	(61.3)	324.7	324.6	12.9	337.5	364.3
General Taxes	116.2	116.2	1.7	118.0	138.3	(40.7)	97.6	100.1
Total Operating Expenses	3,388.4	3,455.4	478.9	3,934.3	3,934.6	(352.4)	3,582.2	3,683.4
Income Before Income Taxes	560.6	493.6	(499.1)	(5.5)	(195.1)	532.6	337.5	410.5
State Income Taxes	37.7	31.8	(44.5)	(12.7)	(29.5)	49.9	20.5	26.2
Federal Income Taxes	72.1	58.0	(100.6)	(42.6)	(78.5)	109.5	31.0	41.6
Total Income Taxes	109.8	89.8	(145.1)	(55.3)	(107.9)	159.4	51.5	67.8
Utility Operating Income	450.7	403.7	(354.0)	49.8	(87.2)	373.1	286.0	342.7
		0.0			0.0	0.0		
Average Rate Base	5,345.4	5,345.8	187.5	5,533.3	5,526.9	262.7	5,789.6	6,242.2
Return on Rate Base	8.43%	7.55%	-6.65%	0.90%	-1.58%	6.52%	4.94%	5.49%

CALIFORNIA AMERICAN WATER
Monterey Waste Water
GENERAL RATE CASE
COMPARATIVE SUMMARY OF EARNINGS FOR TEST YEAR AT PROPOSED RATES

2024 @ PROPOSED RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Operating Revenues	3,886.0	3,953.4	507.4	4,460.8	4,467.0	(354.8)	4,112.2	4,252.2
Operation & Maintenance Exp		0.0			0.0			
Labor	1,079.3	1,079.3	265.5	1,344.9	1,326.9	(221.1)	1,105.8	1,137.7
Purchased Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchased Power	318.3	318.3	(49.1)	269.2	269.2	31.8	301.0	301.0
Chemicals	347.9	347.9	120.0	468.0	468.0	(0.1)	467.8	486.6
Operation Expense	387.7	387.7	20.6	408.4	408.4	(23.5)	384.8	390.7
Maintenance (excluding Amort Tank Painting)	231.9	231.9	10.8	242.7	242.7	(11.1)	231.6	235.8
Amortization of Tank Painting	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Customer Accounting	27.7	27.7	3.4	31.1	31.1	(3.5)	27.6	28.1
Uncollectible Expense	19.9	20.2	3.0	23.2	23.3	(2.2)	21.0	21.8
Insurance	32.5	32.5	4.2	36.7	36.7	(4.2)	32.5	33.5
Pensions and Benefits	219.5	219.5	65.3	284.8	283.7	(65.0)	218.7	224.1
Regulatory Expenses	4.1	4.1	0.2	4.3	4.3	1.4	5.7	5.8
Rents	7.6	7.6	(0.3)	7.3	7.3	(0.3)	7.0	7.0
Other Administrative & General	224.6	224.6	20.5	245.0	245.0	(20.3)	224.7	226.4
Service Company Costs	12.9	77.0	10.8	87.8	87.8	(8.0)	79.8	81.0
Citizens Acquisition Premium	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Office Return on Rate Base	22.8	23.9	17.0	40.9	41.0	(1.1)	39.9	40.2
Return on T&D Net Plant Consolidation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Deceptive Pricing Adjustment	(49.1)	(49.1)	49.1	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	2,887.6	2,953.1	541.2	3,494.3	3,475.4	(327.4)	3,148.0	3,219.7
Depreciation	384.2	386.0	(61.3)	324.7	324.6	12.9	337.5	364.3
General Taxes	116.2	116.2	1.7	118.0	138.3	(40.7)	97.6	100.1
Total Operating Expenses	3,388.1	3,455.4	481.7	3,937.1	3,938.4	(355.2)	3,583.2	3,684.2
Income Before Income Taxes	497.9	498.0	25.7	523.7	528.6	0.4	529.0	568.0
State Income Taxes	32.2	32.2	1.9	34.1	34.5	2.9	37.4	40.1
Federal Income Taxes	58.9	58.9	9.7	68.6	73.5	(2.3)	71.2	74.7
Total Income Taxes	91.1	91.1	11.6	102.7	108.0	0.6	108.6	114.8
Utility Operating Income	406.8	406.9	14.2	421.1	420.6	(0.3)	420.3	453.2
Average Rate Base	5,345.4	5,345.8	187.5	5,533.3	5,526.9	262.7	5,789.6	6,242.2
Return on Rate Base	7.61%	7.61%	0.00%	7.61%	7.61%	-0.35%	7.26%	7.26%

REVENUE

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
AVERAGE NUMBER OF CUSTOMERS

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
Sewer Customers:								
Residential (Sewer - Active)	1295.0	1295.0	-	1295.0	1295.0	-	1295.0	1295.0
Residential & Small Commercial (Sewer - Active)	437.0	437.0		437.0	437.0		437.0	437.0
Residential & Small Commercial (Sewer - Passive)	737.0	737.0		737.0	737.0		737.0	737.0
Mobile Home Residential (Sewer)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Recreational Vehicle (Sewer)	0.0	0.0		0.0	0.0		0.0	0.0
Commercial (Sewer - Active)	17.0	17.0		17.0	17.0		17.0	17.0
Small Commercial (Sewer - Active)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Large Commercial (Sewer - Passive)	27.0	27.0		27.0	27.0		27.0	27.0
Commercial (Sewer)	0.0	0.0		0.0	0.0		0.0	0.0
Hotel (Sewer - Active)	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Industrial (Sewer - Passive)	4.0	4.0	-	4.0	4.0	-	4.0	4.0
Public Authority (School) (Sewer - Active)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Public Authority (School) (Sewer - Passive)	4.0	4.0	-	4.0	4.0	-	4.0	4.0
Golf Course (Sewer - Active)	0.0	0.0		0.0	0.0		0.0	0.0
Miscellaneous (Sewer - Active)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SPCA Contract (Sewer - Active)	0.0	0.0		0.0	0.0		0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0		0.0	0.0		0.0	0.0
Reserved	0.0	0.0		0.0	0.0		0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	2522.0	2522.0		2522.0	2522.0		2522.0	2522.0

TABLE E-1

CALIFORNIA-AMERICAN WATER COMPANY

Monterey Waste Water

OPERATING REVENUES

(AT PRESENT RATES)

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of)			(Thousands of)				
Sewer Customers								
Residential (Sewer - Active)	2,071.8	2,071.8		2,071.8	1,983.8		2,067.4	2,193.6
Residential & Small Commercial (Sewer - Active)	699.1	699.1	-	699.1	669.4	28.2	697.7	740.2
Residential & Small Commercial (Sewer - Passive)	784.6	784.6		784.6	744.8		782.1	772.5
Mobile Home Residential (Sewer)	-	-		-	-		-	-
Recreational Vehicle (Sewer)	-	-	-	-	-	-	-	-
Commercial (Sewer - Active)	35.2	35.2		35.2	33.7		35.1	37.3
Small Commercial (Sewer - Active)	-	-		-	-		-	-
Large Commercial (Sewer - Passive)	57.5	57.5	-	57.5	54.6	2.7	57.3	56.6
Commercial (Sewer)	-	-		-	-		-	-
Hotel (Sewer - Active)	230.4	230.4		230.4	220.6		229.9	243.9
Industrial (Sewer - Passive)	25.5	25.5	-	25.5	24.3	1.2	25.5	25.2
Public Authority (School) (Sewer - Active)	-	-	-	-	-	-	-	-
Public Authority (School) (Sewer - Passive)	6.4	6.4	-	6.4	6.1	0.3	6.4	6.3
Golf Course (Sewer - Active)	-	-	-	-	-	-	-	-
Miscellaneous (Sewer - Active)	-	-		-	-		-	-
SPCA Contract (Sewer - Active)	-	-	-	-	-	-	-	-
Reserved	-	-		-	-		-	-
Total Metered Revenues	3,910.5	3,910.5	-	3,910.5	3,737.3	164.0	3,901.4	4,075.6
Other Revenues								
Method 5 Revenues	-	-	-	-	-	-	-	-
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	-	-		-	-		-	-
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	38.5	38.5		18.3	2.1		18.3	18.3
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-		-	-		-	-
Subtotal Other Revenues	38.5	38.5	(20.2)	18.3	2.1	16.2	18.3	18.3
Total Operating Revenues	3,949.0	3,949.0	(20.2)	3,928.8	3,739.5	180.2	3,919.7	4,093.9
Revenues per Avg Customer	1.6	1.6		1.6	1.5		1.6	1.6

TABLE E-2	
CALIFORNIA-AMERICAN WATER COMPANY	
Monterey Waste Water	
OPERATING REVENUES	
(AT Proposed RATES)	

The outcome of this tables depends on litigated items, including rate design and T&D allocation

EXPENSES

TABLE F-1		
CALIFORNIA-AMERICAN WATER COMPANY		
Monterey Waste Water		
PAYROLL EXPENSE		

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
<u>Payroll Expense</u>								
Salaries	1,134.1	1,134.1	71.8	1,205.9	1,189.8	(24.7)	1,165.1	1,200.1
Overtime	172.2	172.2	23.9	196.1	193.9	2.2	196.1	200.7
Total Salaries	1,306.3	1,306.3	95.7	1,402.0	1,383.7	(22.5)	1,361.3	1,400.8
Capitalized Payroll	(226.9)	(226.9)	169.8	(57.1)	(56.8)	(198.7)	(255.4)	(263.1)
Total Net Payroll	1,079.3	1,079.3	265.5	1,344.9	1,326.9	(221.1)	1,105.8	1,137.7

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water

OPERATING EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
SS Operation Labor and Expenses	702	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Miscellaneous Expenses	703	7.1	7.1	0.2	7.2	7.2	(0.4)	6.8	6.9
SS Purchased Water	704	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Power production Labor and Exp	722	-49.1	-49.1	49.1	0.0	0.0	-	0.0	0.0
PP Pumping Labor and Expenses	724	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Miscellaneous Expenses	725	0.9	0.9	0.1	1.0	1.0	(0.1)	0.9	0.9
PP Fuel or Power Purchased for Pumping	726	318.3	318.3	(49.1)	269.2	269.2	31.8	301.0	301.0
WT Operation Labor and Expenses	742	0.9	0.9	0.0	1.0	1.0	(0.1)	0.9	0.9
WT Miscellaneous Expenses	743	375.1	375.1	20.0	395.1	395.1	(22.5)	372.6	378.3
WT Chemicals and Filtering Materials	744	347.9	347.9	120.0	468.0	468.0	(0.1)	467.8	486.6
TD Storage Facilities Expenses	752	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Transmission and Distribution	753	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Meter Expenses	754	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	3.7	3.7	0.4	4.1	4.1	(0.5)	3.6	3.6
CA Meter Reading Expenses	772	0.0	0.0	-	0.0	0.0	-	0.0	0.0
CA Customer Records and Collection	773	3.4	3.4	0.2	3.6	3.6	(0.2)	3.4	3.4
CA Miscellaneous Customer Account	774	24.3	24.3	3.2	27.6	27.6	(3.3)	24.2	24.6
CA Uncollectible Accounts	775	19.9	20.2	3.0	23.2	23.3	(2.2)	21.0	21.8
Other Divisional & Capex Related O&M		0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL OPERATION EXPENSES		1,052.8	1,052.8	147.1	1,197.2	1,196.2	2.4	1,201.4	1,227.3
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectible		20.2	20.2	0.2	20.5	19.5	(19.5)	-	-
Leak Adjustments		-	-	-	-	-	-	-	-
Total Uncollectible		20.2	20.2	0.2	20.5	19.5	0.6	20.1	20.9
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectible		19.9	20.2	3.0	23.2	23.3	(23.3)	-	-
Leak Adjustments		-	-	-	-	-	-	-	-
Total Uncollectible		19.9	20.2	3.0	23.2	23.3		21.0	21.8
Purchased Water		-	-	-	-	-	-	-	-
Purchased Power		318.3	318.3	(49.1)	269.2	269.2	31.8	301.0	301.0
Chemicals		347.9	347.9	120.0	468.0	468.0	(0.1)	467.8	486.6
Uncollectible		19.9	20.2	3.0	23.2	27.6	(6.5)	21.0	21.8
Other Operating Expense		366.7	366.4	70.3	436.7	431.4	(20.0)	411.4	417.9
Total		1,052.8	1,052.8	144.3	1,197.2	1,196.2	5.2	1,201.4	1,227.3

TABLE F-3
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
MAINTENANCE EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
Maintenance Expenses									
SS Maintenance of Structures and Impr	707	-	-	-	-	-	-	-	-
SS Maint of Collecting and Imp Resrv	708	-	-	-	-	-	-	-	-
Source of Supply - Lakes, Rivers	709	0.1	0.1	0.0	0.1	0.1	(0.0)	0.1	0.1
Source of Supply - Springs	710	-	-	-	-	-	-	-	-
SS Maintenance of Wells	711	-	-	-	-	-	-	-	-
SS Maintenance of Supply Mains	712	-	-	-	-	-	-	-	-
SS Maintenance of Other Source of Supply	713	7.5	7.5	0.4	7.9	7.9	(0.4)	7.5	7.6
PP Maintenance of Structures and Impr	730	-	-	-	-	-	-	-	-
PP Maintenance of Power Production	731	-	-	-	-	-	-	-	-
PP Maintenance of Other Pumping	733	0.1	0.1	0.0	0.1	0.1	(0.0)	0.1	0.1
WT Maintenance of Structures and Impr	747	-	-	-	-	-	-	-	-
WT Maintenance of Wter Treatment	748	146.2	146.2	8.7	154.9	154.9	(8.7)	146.1	148.3
TD Maintenance of Structures and Impr	759	-	-	-	-	-	-	-	-
TD Maintenance of Reservoirs and Tanks	760	-	-	-	-	-	-	-	-
TD Maintenance of Transmission and Distr	761	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0
TD Maintenance of Meters	764	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0
TD Maintenance of Hydrants	765	-	-	-	-	-	-	-	-
TD Maintenance of Miscellaneous Plant	766	78.0	78.0	-	79.7	79.7	(1.9)	77.9	79.8
TOTAL MAINTENANCE EXPENSES		231.9	231.9	10.8	242.7	242.7	(11.1)	231.6	235.8
Tank Painting		-	-	-	-	-	-	-	-
Other Maintenance		231.9	231.9	(10.8)	242.7	242.7	11.1	231.6	235.8
Total		231.9	231.9	(10.8)	242.7	242.7	11.1	231.6	235.8

TABLE G-1
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
A&G EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	3.4	3.4	0.2	3.6	3.6	(0.2)	3.4	3.4
AG Property Insurance	793	4.9	4.9	-	4.9	4.9	-	4.9	5.0
AG Injuries and Damages	794	27.6	27.6	4.2	31.8	31.8	(4.2)	27.6	28.4
AG Employees' Pensions and Benefits	795	219.5	219.5	65.3	284.8	283.7	(65.0)	218.7	224.1
AG Regulatory Commission Expenses	797	4.1	4.1	0.19	4.3	4.3	1.4	5.7	5.8
AG Outside Services Employed	798	50.6	50.6	2.9	53.5	53.5	(3.1)	50.4	51.2
AG Miscellaneous General Expenses	799	166.0	166.0	17.1	183.1	183.1	(16.8)	166.3	167.1
AG Maintenance of General Plant	805	4.6	4.6	0.3	4.9	4.9	(0.3)	4.6	4.7
AG Rents	811	7.6	7.6	(0.3)	7.3	7.3	(0.3)	7.0	7.0
TOTAL A&G EXPENSES		488.3	488.3	89.9	578.1	577.0	(88.4)	488.6	496.8
Service Company Costs		12.9	77.0	10.8	87.8	87.8	(8.0)	79.8	81.0
General Office Return on Rate Base		22.8	23.9	17.0	40.9	41.0	(1.1)	39.9	40.2
Citizens Acquisition Premium		-	-	-	-	-	-	-	-
TOTAL GENERAL OFFICE EXPENSES		35.7	100.8	27.9	128.7	128.8	(9.2)	119.7	121.2

TAXES OTHER THAN INCOME

TABLE H-1								
CALIFORNIA-AMERICAN WATER COMPANY								
Monterey Waste Water								
TAXES OTHER THAN INCOME								

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
Ad Valorem	507	36.1	36.1	(20.0)	16.1	37.7	(22.6)	15.2	15.4
Franchise Taxes	507	-	-	-	-	-	-	-	-
Payroll Taxes	507	80.1	80.1	21.8	101.9	100.6	(18.1)	82.5	84.7
Other	507	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0
Non-Utility	538	-	-	-	-	-	-	-	-
Total Other Taxes		116.2	116.2	1.7	118.0	138.3	(40.7)	97.6	100.1
Other Tax Expense per customer									
<u>Present Rates</u>									
Revenues		-	-	-	-	-	-	-	-
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
<u>Proposed Rates</u>									
Revenues		-	-	-	-	-	-	-	-
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
<u>Ad Valorem Taxes Calculation:</u>									
Beginning Taxable Plant		-	-	-	-	-	-	-	-
Ending Taxable Plant		-	-	-	-	-	-	-	-
Ad Valorem Rate		0.0000%	0.0000%	0.00000	0.0000%	0.0000%	-	0.0000%	0.0000%
Ad Valorem Taxes		-	-	-	-	-	-	-	-

TAXES ON INCOME

TABLE I-1
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
TAXES BASED ON INCOME

(PRESENT RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	3,949.0	3,949.0	(20.2)	3,928.8	3,739.5	180.2	3,919.7	4,093.9
Operating Revenue Deductions:	-	-	-	-	-	-	-	-
Operating Exps less uncollectibles	2,867.8	2,933.0	538.2	3,471.1	3,452.2	(325.2)	3,127.0	3,198.0
Uncollectibles	20.2	20.2	0.2	20.5	19.5	0.6	20.1	20.9
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	384.2	386.0	(61.3)	324.7	324.6	12.9	337.5	364.3
Interest Expense	134.2	134.2	4.7	138.9	138.7	(32.2)	106.5	114.9
General Taxes	116.2	116.2	1.7	118.0	138.3	(40.7)	97.6	100.1
Non-deductible Meals	(0.6)	(0.6)	(0.0)	(0.6)	(0.6)	0.0	(0.6)	(0.6)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	3,522.0	3,589.0	483.6	4,072.6	4,072.7	(384.6)	3,688.1	3,797.6
State	3,522.0	3,589.0	483.6	4,072.6	4,072.7	(384.6)	3,688.1	3,797.6
Taxable Income - State	427.0	359.9	(503.7)	(143.8)	(333.2)	564.8	231.6	296.2
State Income Tax @ (see below)	37.7	31.8	(44.5)	(12.7)	(29.5)	49.9	20.5	26.2
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	-	-	-	-	-	-	-	-
Taxable Income - Federal	389.5	322.7	(460.5)	(137.7)	(308.8)	521.5	212.7	258.8
Federal Income Tax @ (See below)	81.8	67.8	(96.7)	(28.9)	(64.8)	109.5	44.7	54.4
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(13.6)	(13.6)	-	(13.6)	(13.6)	-	(13.6)	(12.8)
FEDERAL INCOME TAX	68.2	54.1	(96.7)	(42.6)	(78.5)	109.5	31.0	41.6
TOTAL TAXES ON INCOME	105.9	86.0	(141.2)	(55.3)	(107.9)	159.4	51.5	67.8
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

TABLE I-2
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
TAXES BASED ON INCOME

(PROPOSED RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	3,880.5	3,948.0	512.8	4,460.8	4,467.0	(354.8)	4,112.2	4,252.2
Operating Revenue Deductions:	2,867.8	2,933.0	538.2	3,471.1	3,452.2	(325.2)	3,127.0	3,198.0
Operating Exps less uncollectibles	19.9	20.2	3.0	23.2	23.3	(2.2)	21.0	21.8
Uncollectibles	-	-	-	-	-	-	-	-
Domestic Production Activity Deduct	384.2	386.0	(61.3)	324.7	324.6	12.9	337.5	364.3
Book Depreciation	134.2	134.2	4.7	138.9	138.7	(32.2)	106.5	114.9
Interest Expense	116.2	116.2	1.7	118.0	138.3	(40.7)	97.6	100.1
General Taxes	(0.6)	(0.6)	(0.0)	(0.6)	(0.6)	0.0	(0.6)	(0.6)
Non-deductible Meals	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:			-			-		
Federal	3,521.7	3,589.0	486.3	4,075.3	4,076.5	(387.4)	3,689.1	3,798.4
State	3,521.7	3,589.0	486.3	4,075.3	4,076.5	(387.4)	3,689.1	3,798.4
Taxable Income - State	358.8	358.9	26.5	385.5	390.5	32.6	423.1	453.7
State Income Tax @ (see below)	31.7	31.7	2.3	34.1	34.5	2.9	37.4	40.1
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	-	-	-	-	-	-	-	-
Taxable Income - Federal	321.3	321.7	69.8	391.5	414.9	(10.7)	404.2	416.3
Federal Income Tax @ (See below)	67.5	67.6	14.7	82.2	87.1	(2.3)	84.9	87.4
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(13.6)	(13.6)	-	(13.6)	(13.6)	-	(13.6)	(12.8)
FEDERAL INCOME TAX	53.8	53.9	14.7	68.6	73.5	(2.3)	71.2	74.7
TOTAL TAXES ON INCOME	85.6	85.6	17.0	102.7	108.0	0.6	108.6	114.8
State Income Tax Rate	8.84%	8.84%	0.00%	8.84%	8.84%	0.00%	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1							
CALIFORNIA-AMERICAN WATER COMPANY							
Monterey Waste Water							
PLANT IN SERVICE TEST YEAR							

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	20,158.3	20,158.3	14.0	20,172.3	20,164.2	98.6	20,262.8
Gross Additions During Year	409.6	409.6	(5.7)	404.0	403.9	97.0	500.9
Retirements	26.0	26.0	(0.4)	25.7	25.7	(0.2)	25.5
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	383.6	383.6	(5.3)	378.3	378.2	97.2	475.4
Construction Work in Progress Beg. Bal.	81.8	81.8	0.9	82.7	82.2	190.3	272.5
Construction Work in Progress End Bal.	81.8	81.8	0.9	82.7	82.2	190.3	272.5
Net Change During Year - CWIP	-	-	-	-	-	-	-
Total Beg. Utility Plant and CWIP	20,240.1	20,240.1	14.9	20,255.0	20,246.3	288.9	20,535.2
Net Additions - Total	383.6	383.6	(5.3)	378.3	378.2	97.2	475.4
6 Year Average Weighting Factor	45.02%	45.02%	0.00%	45.02%	45.02%	0.00%	45.02%
Weighted Average Utility Plant	20,412.8	20,412.8	12.5	20,425.3	20,416.6	332.7	20,749.3

TABLE J-2
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
PLANT IN SERVICE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	20,541.9	20,541.9	8.7	20,550.6	20,542.4	195.8	20,738.2
Gross Additions During Year	517.3	520.5	286.6	807.1	807.0	92.3	899.3
Retirements	27.6	27.8	(0.9)	26.9	26.9	(0.3)	26.6
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	489.7	492.7	287.5	780.2	780.1	92.6	872.7
Construction Work in Progress Beg. Bal.	81.8	81.8	0.9	82.7	82.2	190.3	272.5
Construction Work in Progress End Bal.	81.8	81.8	0.9	82.7	82.2	190.3	272.5
Net Change During Year - CWIP	-	-	-	-	-	-	-
Total Beg. Utility Plant and CWIP	20,623.7	20,623.7	9.6	20,633.3	20,624.5	386.1	21,010.6
Net Additions - Total	489.7	492.7	287.5	780.2	780.1	92.6	872.7
6 Year Average Weighting Factor	45%	45%	0.00%	45%	45%	0.00%	45%
Weighted Average Utility Plant	20,844.1	20,845.5	139.0	20,984.5	20,975.7	427.8	21,403.5

TABLE K-1
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
DEPRECIATION RESERVE & EXPENSE TEST YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	10,422.7	10,422.7	(50.6)	10,372.1	10,372.3	(15.5)	10,356.8
Annual Accrual Including Contribution Depreciation'	500.4	500.4	(64.5)	435.8	435.7	11.8	447.5
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	26.0	26.0	(0.4)	25.7	25.7	(0.2)	25.5
Depreciation Reserve Adjustment for Plant Adjustment	(5.3)	(5.3)	-	(5.3)	(5.3)	-	(5.3)
	-	-	-	-	-	-	-
Net Accrual	469.0	469.0	(64.2)	404.9	404.7	12.0	416.7
6 Year Average Weighting Factor	42.60%	42.60%	0.00%	42.60%	42.60%	0.00%	42.60%
Weighted Average Depreciation	199.8	199.8	(27.3)	172.5	172.4	5.1	177.5
WEIGHTED DEPRECIATION RESERVE	10,622.5	10,622.5	(77.9)	10,544.5	10,544.7	(10.4)	10,534.4

TABLE K-2
 CALIFORNIA-AMERICAN WATER COMPANY
 Monterey Waste Water
 DEPRECIATION RESERVE & EXPENSE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	10,891.7	10,891.7	(114.8)	10,776.9	10,777.0	(3.5)	10,773.5
Annual Accrual Including Contribution Depreciation'	508.5	508.5	(48.9)	459.6	459.5	11.6	471.1
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	27.6	27.8	(0.9)	26.9	26.9	(0.3)	26.6
Depreciation Reserve Adjustment for Plant Adjustment	(5.5)	(5.5)	-	(5.5)	(5.5)	-	(5.5)
	-	-	-	-	-	-	-
Net Accrual	475.4	475.2	(48.0)	427.3	427.1	11.8	438.9
6 Year Average Weighting Factor	43%	43%	0.00%	43%	43%	0.00%	43%
Weighted Average Depreciation	202.5	202.5	(20.4)	182.0	181.9	5.0	187.0
WEIGHTED DEPRECIATION RESERVE	11,094.2	11,094.2	(135.2)	10,958.9	10,959.0	1.6	10,960.5

TABLE L-1
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	20,412.8	20,412.8	12.5	20,425.3	20,416.6	332.7	20,749.3
Materials and Supplies	36.6	36.6	2.0	38.6	38.6	(2.2)	36.4
Working Cash, Operational	33.9	33.9	-	33.9	33.9	-	33.9
Working Cash, Lead Lag	555.9	556.3	94.9	651.2	653.7	(68.3)	585.3
SUBTOTAL	21,039.1	21,039.5	109.4	21,149.0	21,142.8	262.2	21,404.9
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(10,622.5)	(10,622.5)	77.9	(10,544.5)	(10,544.7)	10.4	(10,534.4)
Advances for Construction	-	-	-	-	-	-	-
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(4,811.1)	(4,811.1)	-	(4,811.1)	(4,811.1)	-	(4,811.1)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(228.0)	(228.0)	0.1	(227.9)	(227.9)	(6.7)	(234.6)
Accumulated Deferred State Income Taxes	(32.1)	(32.1)	0.0	(32.1)	(32.1)	(3.1)	(35.2)
SUBTOTAL DEDUCTIONS	(15,693.7)	(15,693.7)	78.0	(15,615.7)	(15,615.8)	0.6	(15,615.3)
WEIGHTED AVERAGE RATE BASE	5,345.4	5,345.8	187.5	5,533.3	5,526.9	262.7	5,789.6
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	134.2	134.2	4.7	138.9	138.7	(32.2)	106.5

TABLE L-2
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
WEIGHTED AVERAGE RATE BASE ESCALATION YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2025
	ORIGINAL 2025	REVISION 2025		REVISION 2025	ORIGINAL 2025		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	20,844.1	20,845.5	139.0	20,984.5	20,975.7	427.8	21,403.5
Materials and Supplies	37.7	37.7	2.1	39.8	39.8	(2.8)	37.0
Working Cash, Operational	33.9	33.9	-	33.9	33.9	-	33.9
Working Cash, Lead Lag	569.5	569.9	101.9	671.7	672.6	(69.5)	603.2
SUBTOTAL	21,485.2	21,486.9	243.0	21,729.9	21,722.0	355.5	22,077.5
LESS DEDUCTIONS FROM RATE BASE	-	-		-	-		-
Weighted Average Depreciation Reserve	(11,094.2)	(11,094.2)	135.2	(10,958.9)	(10,959.0)	(1.6)	(10,960.5)
Advances for Construction	-	-	-	-	-	-	-
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(4,665.7)	(4,665.7)	-	(4,665.7)	(4,665.7)	-	(4,665.7)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(186.7)	(186.8)	(3.8)	(190.5)	(190.5)	(2.9)	(193.5)
Accumulated Deferred State Income Taxes	(12.5)	(12.6)	(1.7)	(14.3)	(14.3)	(1.3)	(15.6)
SUBTOTAL DEDUCTIONS	(15,959.2)	(15,959.2)	129.7	(15,829.5)	(15,829.5)	(5.8)	(15,835.3)
WEIGHTED AVERAGE RATE BASE	5,526.0	5,527.7	372.7	5,900.5	5,892.5	349.7	6,242.2
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	138.7	138.7	9.4	148.1	147.9	(33.0)	114.9

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment E-9 For Settlement

General Office Comparison Exhibit

EXPENSES

TABLE F-1									
CALIFORNIA-AMERICAN WATER COMPANY									
CALIFORNIA GENERAL OFFICE									
PAYROLL EXPENSE									

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
	(Thousands of \$)			(Thousands of \$)				
<u>Payroll Expense</u>								
Salaries	11,988.3	11,988.3	3,661.9	15,650.2	15,650.2	(3,250.4)	12,399.7	12,771.2
Overtime	54.3	54.3	5.6	59.9	59.9	(0.3)	59.5	61.0
Total Salaries	12,042.6	12,042.6	3,667.5	15,710.1	15,710.1	(3,250.8)	12,459.3	12,832.2
Capitalized Payroll	(2,571.2)	(2,571.2)	(3,027.9)	(5,599.0)	(5,599.0)	2,941.9	(2,657.1)	(2,736.7)
Total Net Payroll	9,471.4	9,471.4	639.6	10,111.0	10,111.0	(308.8)	9,802.2	10,095.5

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE

OPERATING EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		TEST YEAR 2024	ESCALATION YEAR 2025
		(Thousands of \$)			(Thousands of \$)				
SS Operation Labor and Expenses	702	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Miscellaneous Expenses	703	14.0	14.0	0.8	14.8	14.8	(0.8)	13.9	14.1
SS Purchased Water	704	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Power production Labor and Exp	722	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Pumping Labor and Expenses	724	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Miscellaneous Expenses	725	0.6	0.6	0.0	0.7	0.7	(0.0)	0.6	0.6
PP Fuel or Power Purchased for Pumping	726	0.0	0.0	-	0.0	0.0	-	0.0	0.0
WT Operation Labor and Expenses	742	1.5	1.5	0.1	1.6	1.6	(0.1)	1.5	1.5
WT Miscellaneous Expenses	743	18.9	18.9	0.8	19.6	19.6	(1.1)	18.5	18.8
WT Chemicals and Filtering Materials	744	-0.5	-0.5	0.5	0.0	0.0	-	0.0	0.0
TD Storage Facilities Expenses	752	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Transmission and Distribution	753	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Meter Expenses	754	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	20.8	20.8	30.4	51.2	51.2	(50.7)	0.5	0.5
CA Meter Reading Expenses	772	0.0	0.0	-	0.0	0.0	-	0.0	0.0
CA Customer Records and Collection	773	625.3	625.3	34.4	659.8	659.8	(37.5)	622.3	631.7
CA Miscellaneous Customer Account	774	1107.4	1107.4	389.6	1497.0	1497.0	(391.9)	1105.0	1130.7
CA Uncollectible Accounts	775	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Other Divisional & Capex Related O&M		0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL OPERATION EXPENSES		1,788.0	1,788.0	456.6	2,244.6	2,244.6	(482.2)	1,762.4	1,798.0

TABLE G-1
CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE
A&G EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED	
		ORIGINAL	REVISION		REVISION	ORIGINAL		TEST	ESCALATION
		2024	2024		2024	2024		YEAR	YEAR
		(Thousands of \$)			(Thousands of \$)			2024	2025
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	273.1	273.1	15.1	288.2	288.2	(16.4)	271.8	275.9
AG Property Insurance	793	848.8	848.8	-	848.8	848.8	-	848.8	874.3
AG Injuries and Damages	794	1715.1	1715.1	(37.1)	1678.1	1678.1	39.6	1717.7	1772.5
AG Employees' Pensions and Benefits	795	2103.3	2103.3	(11.1)	2092.2	2092.2	95.3	2187.5	2247.8
AG Regulatory Commission Expenses	797	716.2	716.2	32.68	748.9	748.9	251.1	1000.0	1015.2
AG Outside Services Employed	798	1664.6	1664.6	91.4	1756.0	1756.0	(100.4)	1655.5	1680.7
AG Miscellaneous General Expenses	799	2332.1	2332.1	239.8	2571.9	2571.9	(164.7)	2407.2	2452.7
AG Maintenance of General Plant	805	551.4	551.4	34.8	586.2	586.2	(33.4)	552.8	561.2
AG Rents	811	731.5	731.5	168.4	899.9	899.9	(2.4)	897.5	898.1
TOTAL A&G EXPENSES		10,936.2	10,936.2	534.0	11,470.2	11,470.2	68.7	11,538.9	11,778.3
Service Company Costs		2,246.8	13,407.3	1,888.0	15,295.3	15,295.3	(1,395.3)	13,900.0	14,111.3
General Office Return on Rate Base		3,969.3	4,159.2	2,967.2	7,126.4	7,144.8	(198.8)	6,946.1	7,010.4
Citizens Acquisition Premium		4,318.0	4,318.0	-	4,318.0	4,318.0	-	4,318.0	4,346.0
TOTAL GENERAL OFFICE EXPENSES		10,534.0	21,884.5	4,855.2	26,739.7	26,758.2	(1,594.1)	25,164.1	25,467.7

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1						
CALIFORNIA-AMERICAN WATER COMPANY						
CALIFORNIA GENERAL OFFICE						
PLANT IN SERVICE TEST YEAR						

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	47,872.7	50,353.8	33,401.0	83,754.8	83,787.5	(247.5)	83,539.9
Gross Additions During Year	2,529.2	2,529.2	2,044.9	4,574.1	4,573.8	715.1	5,288.9
Retirements	24.6	24.6	33.5	58.2	58.2	11.8	69.9
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	2,504.6	2,504.6	2,011.3	4,515.9	4,515.6	703.3	5,219.0
Construction Work in Progress Beg. Bal.	1,332.1	1,332.1	214.1	1,546.2	1,706.2	(160.0)	1,546.2
Construction Work in Progress End Bal.	1,332.1	1,332.1	214.1	1,546.2	1,706.2	(160.0)	1,546.2
Net Change During Year - CWIP	(0.0)	(0.0)	0.0	-	0.0	(0.0)	(0.0)
Total Beg. Utility Plant and CWIP	49,204.8	51,685.9	33,615.2	85,301.0	85,493.7	(407.5)	85,086.2
Net Additions - Total	2,504.6	2,504.6	2,011.3	4,515.9	4,515.6	703.3	5,219.0
6 Year Average Weighting Factor	53.32%	53.32%	-1.28%	52.04%	52.04%	0.00%	52.04%
Weighted Average Utility Plant	50,540.3	53,021.3	34,629.8	87,651.1	87,843.6	(41.5)	87,802.1

TABLE J-2
CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE
PLANT IN SERVICE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	50,377.3	52,858.4	35,412.4	88,270.7	88,303.1	455.8	88,758.9
Gross Additions During Year	2,760.7	1,256.7	3,528.8	4,785.5	4,785.4	710.9	5,496.3
Retirements	24.6	-	58.2	58.2	58.2	11.8	69.9
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	2,736.1	1,256.7	3,470.6	4,727.4	4,727.3	699.2	5,426.4
Construction Work in Progress Beg. Bal.	1,332.1	1,332.1	214.1	1,546.2	1,706.2	(160.0)	1,546.2
Construction Work in Progress End Bal.	1,332.1	1,332.1	3,329.5	4,661.6	4,821.2	(189.6)	4,631.7
Net Change During Year - CWIP	(0.0)	-	3,115.3	3,115.3	3,115.0	(29.6)	3,085.5
Total Beg. Utility Plant and CWIP	51,709.4	54,190.5	35,626.5	89,817.0	90,009.3	295.8	90,305.1
Net Additions - Total	2,736.1	1,256.7	6,586.0	7,842.7	7,842.3	669.6	8,511.9
6 Year Average Weighting Factor	53%	53%	-1.28%	52%	52%	0.00%	52%
Weighted Average Utility Plant	53,168.3	54,860.5	39,037.8	93,898.3	94,090.4	644.3	94,734.7

TABLE K-1
CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE
DEPRECIATION RESERVE & EXPENSE TEST YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	21,220.9	21,556.3	3,425.0	24,981.3	24,982.2	208.2	25,190.4
Annual Accrual Including Contribution Depreciation'	4,301.6	4,624.8	561.8	5,186.6	5,186.2	193.1	5,379.3
Retirements/Debits to Depreciation	24.6	24.6	33.5	58.2	58.2	11.8	69.9
(Salvage) and Cost of Removal	-	-	-	-	-	-	-
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	4,277.0	4,600.2	528.3	5,128.5	5,128.1	181.4	5,309.4
6 Year Average Weighting Factor	50%	50%	0%	50%	50%	-	50%
Weighted Average Depreciation	2,138.5	2,300.1	264.1	2,564.2	2,564.0	90.7	2,654.7
WEIGHTED DEPRECIATION RESERVE	23,359.4	23,856.4	3,689.1	27,545.5	27,546.2	298.9	27,845.1

TABLE K-2
CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE
DEPRECIATION RESERVE & EXPENSE ESCALATION YEAR

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	25,497.9	26,156.5	3,953.3	30,109.8	30,110.2	389.6	30,499.8
Annual Accrual Including Contribution Depreciation'	4,576.0	4,802.6	881.9	5,684.5	5,684.1	263.3	5,947.4
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	24.6	-	58.2	58.2	58.2	11.8	69.9
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	4,551.4	4,802.6	823.8	5,626.4	5,625.9	251.5	5,877.4
6 Year Average Weighting Factor	50%	50%	-	50%	50%	-	50%
Weighted Average Depreciation	2,275.7	2,401.3	411.9	2,813.2	2,813.0	125.8	2,938.7
WEIGHTED DEPRECIATION RESERVE	27,773.6	28,557.7	4,365.2	32,922.9	32,923.2	515.3	33,438.5

TABLE L-1
CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE
WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED TEST YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	50,540.3	53,021.3	34,629.8	87,651.1	87,843.6	(41.5)	87,802.1
Materials and Supplies	-	-	-	-	-	-	-
Working Cash, Operational	1,252.5	1,252.5	-	1,252.5	1,252.5	-	1,252.5
Working Cash, Lead Lag	-	-	-	-	-	-	-
SUBTOTAL	51,792.8	54,273.8	34,629.8	88,903.6	89,096.1	(41.5)	89,054.6
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(23,359.4)	(23,856.4)	(3,689.1)	(27,545.5)	(27,546.2)	(298.9)	(27,845.1)
Advances for Construction	-	-	-	-	-	-	-
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	-	-	-	-	-	-	-
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(5,764.8)	(5,767.9)	(5.0)	(5,772.9)	(5,772.7)	8.9	(5,763.8)
Accumulated Deferred State Income Taxes	(2,300.9)	(2,302.1)	(0.5)	(2,302.6)	(2,302.5)	4.2	(2,298.3)
SUBTOTAL DEDUCTIONS	(31,425.1)	(31,926.3)		(35,621.0)	(35,621.4)	(285.9)	(35,907.3)
WEIGHTED AVERAGE RATE BASE	20,367.7	22,347.5	30,935.1	53,282.6	53,474.7	(327.4)	53,147.3
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	511.2	560.9	776.5	1,337.4	1,342.2	(364.3)	977.9

TABLE L-2
CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE
WEIGHTED AVERAGE RATE BASE ESCALATION YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		AUTHORIZED ADOPTED EXCEEDS UTILITY	ADOPTED ESCALATION YEAR 2024
	ORIGINAL 2024	REVISION 2024		REVISION 2024	ORIGINAL 2024		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	53,168.3	54,860.5	39,037.8	93,898.3	94,090.4	644.3	94,734.7
Materials and Supplies	-	-	-	-	-	-	-
Working Cash, Operational	1,252.5	1,252.5	-	1,252.5	1,252.5	-	1,252.5
Working Cash, Lead Lag	-	-	-	-	-	-	-
SUBTOTAL	54,420.8	56,113.1	39,037.8	95,150.8	95,342.9	644.3	95,987.2
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(27,773.6)	(28,557.7)	(4,365.2)	(32,922.9)	(32,923.2)	(515.3)	(33,438.5)
Advances for Construction	-	-	-	-	-	-	-
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	-	-	-	-	-	-	-
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(5,640.3)	(5,610.2)	3.3	(5,606.9)	(5,606.8)	(18.1)	(5,624.9)
Accumulated Deferred State Income Taxes	(2,307.9)	(2,293.6)	4.4	(2,289.2)	(2,289.1)	(8.3)	(2,297.4)
SUBTOTAL DEDUCTIONS	(35,721.7)	(36,461.6)	(4,357.5)	(40,819.1)	(40,819.1)	(541.7)	(41,360.8)
WEIGHTED AVERAGE RATE BASE	18,699.1	19,651.4	34,680.3	54,331.7	54,523.8	102.6	54,626.4
Weighted Cost of Debt	2.51%	2.51%	0.00%	2.51%	2.51%	-0.67%	1.84%
Rate Making Interest	469.3	493.3	870.5	1,363.7	1,368.5	(363.4)	1,005.1

CALIFORNIA AMERICAN WATER

2022 GENERAL RATE CASE

D. XX-XX-XXX

Attachment F-1 For Settlement

Balancing and Memorandum Accounts

A2207001 ALJ.JRO/avs
CALIFORNIA-AMERICAN WATER COMPANY
2022 GENERAL RATE CASE
SETTLEMENT AGREEMENT ATTACHMENT

Item #	Account Name	Preliminary Statement Reference	District	Interest	Transfer to CEBA?	Over/(Under) Collection as of May 31, 2022	Keep Open or Close	Balance Sought for Recovery
A-1	Consolidated Expense Balancing Account	L	Sacramento	90-day	N/A	(1,359,869)	Keep Open	0
			Larkfield			14,529		
			Monterey			(10,066,740)		
			Ambler			(170,774)		
			Monterey WW			(252,889)		
			Los Angeles			(1,282,251)		
			Ventura			(127,506)		
			San Diego			82,567		
			Baldwin Hills			109,768		
			Duarte			490,304		
			San Marino			762,685		
			Chualar			24,466		
A-2	Water Revenue Adjustment Mechanism (WRAM) & Modified Cost Balancing Accounts (MCBA)	AB	Ralph Lane	90-day	No	(12,043)	Keep Open until new mechanism is implemented	0
			Garrapata			(5,091)		
			Toro			101,857		
			San Diego			(1,175,783)		
			Sacramento			1,764,810		
			Larkfield			(5,706)		
			Chualar			107,120		
			Ventura			(7,941,095)		
			Baldwin Hills			(905,162)		
			Duarte/El Rio			409,133		
			San Marino			1,386,137		
			Ralph Lane			(666)		
A-3	School Lead Testing Memorandum Account	AG	Garrapata	90-day	Yes	784	Keep Open	(1,144)
			Meadowbrook			(63,770)		
A-4	Two-Way Tax Memorandum Account		Monterey	90-day	No	(12,703,825)	Keep Open	0
			Monterey -			(895,781)		
			Monterey - Toro			(314,962)		
			San Diego			(72)		
			Sacramento			(1,072)		
						35,622,161		
A-5	Customer Assistance Program (CAP) Balancing Account	R	San Diego	90-day	No	(771,219)	Keep Open	0
			Larkfield			119,140		
			Los Angeles			122,289		
			Sacramento			1,028,722		
			Ventura			1,616,716		
			Monterey			800,411		
			Rio Plaza			163		
			Fruitridge			25,045		
			Hillview			13,614		
			Monterey			713,149		
			San Diego			131,556		
			Larkfield			(26,800)		
A-6	California American Water Conservation Surcharge Balancing Account		Sacramento	90-day	Yes	266,886	Already Closed	1,574,356
			Ventura			199,191		
			Los Angeles			290,374		
A-7	Credit Card Memorandum Account	AE	All CA	90-day	Yes	(1,142,344)	Close, assuming SR #16 is approved	(1,142,344)
A-8	Water Contamination Litigation Expense Memorandum Account	Z	Los Angeles	90-day	No	0	Keep Open	0
A-9	Catastrophic Event Memorandum Account	G	Sacramento	90-day	No	0	Keep Open	(1,225,407)
			All CA - Opex			35,856		
			All CA - Capex			(8,242,170)		
A-10	Group Insurance Balancing Account	AS	Pandemic	90-day	Yes	(1,261,263)	Keep Open	(562,859)
			Monterey			(379,531)		
			Monterey WW			(187,606)		
			Toro			(22,457)		
			San Diego			103,568		
			Larkfield			(11,810)		
			Sacramento			(107,713)		
			Ventura			36,066		
			Los Angeles			28,660		
			Garrapata			(22,036)		

Item #	Account Name	Preliminary Statement Reference	District	Interest	Transfer to CEBA?	Over/(Under) Collection as of May 31, 2022	Keep Open or Close	Balance Sought for Recovery
A-11	Pension Balancing Account	U	San Diego Los Angeles Ventura Sacramento Larkfield Monterey Monterey WW Garrapata Toro	90-day	Yes	115,155 12,031 (8,278) (87,918) 2,859 (47,669) (64,160) 6,854 4,906	Keep Open	(66,220)
A-12	Other Post-Employment Benefits (OPEB) Balancing Account	T	San Diego Los Angeles Ventura Sacramento Larkfield Monterey Monterey WW Garrapata Toro	90-day	Yes	259,057 411,104 178,129 491,987 28,585 919,922 101,382 1,081 1,673	Keep Open	2,392,920
A-14	Monterey Wastewater Purchased Power Expense Balancing Account	AZ	Monterey WW	90-day	Yes	105,938	Keep Open	105,938
A-15	Affiliate Transaction Memorandum Account	F	All CA	90-day	Yes	12,357	Keep Open	12,357
A-16	GRC Interim Rate True-Up Memorandum	AO	All CA		No	(12,242,876)	Keep Open	0
A-17	Chromium 6 Memorandum Account	K	Sacramento	90-day	Yes	(857,628)	Close	(857,628)
A-18	West Placer Memorandum Account	AA	Sacramento	Authorized COC	No	(9,117,565)	Keep Open	0
A-19	Sustainable Groundwater Management Act Memorandum Account	AR	All CA	90-day	Yes	(863,321)	Keep Open	(863,321)
A-20	Garrapata Safe Drinking Water State Revolving Fund (SDWSRF) Loan	P	Monterey	90-day	No	(19,945)	Keep Open	0
A-21	Water-Energy Nexus Program	AJ	All CA	90-day	Yes	(4,204)	Close	(4,204)
A-22	Public Safety Power Shut-off (PSPS) Memorandum Account	AN	All CA	90-day	Yes	(375,493)	Keep Open	(375,493)
A-23	Special Facilities Fee Memorandum Account	AK	Purchases Collections Interest	90-day	No	(9,469,650) 7,859,712 80,013	Keep Open	0
A-24	Central Basin Contamination Memorandum Account	BH	Los Angeles	90-day	No	0	Keep Open	0
A-25	Drought Memorandum Account	BI	San Diego Monterey Los Angeles Ventura Sacramento Larkfield	90-day	No	(20,992) (2,447) (29,000) (22,356) (60,563) (1,102)	Keep Open	0
A-26	Drinking Water Fees Memorandum Account	BO	All CA	90-day	No	0	Close	0
A-27	TCP Litigation Proceeds Memorandum Account	BP	All CA		No	3,657,555	Keep Open	0
B-1	National Oceanic & Atmospheric Endangered Species Act (NOAA/ESA) Memorandum Account	S	Monterey	90-day	No	(1,112,400)	Keep Open	0
B-2	San Clemente Dam Balancing Account	V	Monterey	Authorized COC	No	(61,875,056)	Keep Open	0
B-3	Endangered Species Act (ESA) Memorandum Account	N	Monterey	90-day	Yes	(510,117)	Keep Open	(510,117)
B-4	Coastal Water Project Memorandum Account	W	Monterey	4%	No	(11,788,816)	Keep Open	0
B-5	Seaside Groundwater Basin Memorandum Account		Monterey	90-day	No	0	Already Closed	0
B-6	Seaside Groundwater Basin Balancing Account	Y	Monterey	90-day	Yes	203,091	Keep Open	203,091
B-7	Emergency Rationing Costs Incurred by California American Water Memorandum Account	M	Monterey	90-day	No	0	Keep Open	0

Item #	Account Name	Preliminary Statement Reference	District	Interest	Transfer to CEBA?	Over/(Under) Collection as of May 31, 2022	Keep Open or Close	Balance Sought for Recovery
B-8	Monterey Cease and Desist Order Memorandum Account	I	Monterey	90-day	Yes	(219,005)	Keep Open	(219,005)
B-9	Monterey One-Way Leak Adjustment Balancing Account		Monterey	90-day	No	0	Already Closed	0
B-10	Cease and Desist Order - Penalties and Fines Memorandum Account	J	Monterey	90-day	Yes	0	Keep Open	0
B-11	MPWSP Phase I Project Cost Memorandum Account	AV	Monterey	90-day	No	(196,420,072)	Keep Open	0
B-12	MPWSP Operations and Maintenance Memorandum Account	AW	Monterey	90-day	No	0	Keep Open	0
C-1	Memorandum Account for Environmental Compliance Issues for Acquisitions	AH	Sacramento	90-day	Yes	0	Keep Open	0
C-2	Dunnigan Consulting Memorandum Account	AI	Sacramento	90-day	Yes	(397,545)	Close	(397,545)
C-3	Hillview Safe Drinking Water State Revolving Fund (SDWSRF) Loan Repayment Balancing Account		Sacramento		No	(23,615)	Keep Open	0
C-4	Fruitridge Safe Drinking Water State Revolving Fund (SDWSRF) Loan Repayment Balancing Account		Sacramento		No	(344,637)	Keep Open	0
C-5	Hillview Grant Tax Balancing Account	BF	Sacramento	Authorized COD	No	(86,129)	Keep Open	0
C-6	Hillview Tariffed Balancing Account	BF	Sacramento	90-day	Yes	12,520	Close	12,520
C-7	Hillview Purchased Power Balancing Account	BF	Sacramento	90-day	Yes	(21,930)	Close	(21,930)
C-8	Hillview Water Testing Cost Memorandum Account	BF	Sacramento	90-day	Yes	20,193	Close	20,193
C-9	Hillview Water Treatment Cost Memorandum Account	BF	Sacramento	90-day	Yes	52,513	Close	52,513
C-10	Rio Plaza Groundwater Management Memorandum Account	AT	Los Angeles	90-day	Yes	(36,028)	Keep Open	(36,028)
C-11	Rio Plaza Transaction Memorandum Account	AU	Los Angeles	90-day	Yes	(22,578)	Close	(22,578)
C-12	Meadowbrook Contribution in Aid of Construction Account	AX	Sacramento		No	259,478	Keep Open	0
C-13	Fruitridge Vista Transaction Memorandum Account	BD	Sacramento	90-day	Yes	(416,865)	Close	(416,865)
C-14	East Pasadena Transaction Memorandum Account	BK	Los Angeles	90-day	Yes	(25,857)	Close	(25,857)
C-15	East Pasadena Purchased Power Balancing Account	BL	Los Angeles	90-day	Yes	0	Close	0
C-16	East Pasadena Purchased Water Balancing Account	BM	Los Angeles	90-day	Yes	0	Close	0
C-17	East Pasadena Pumping Assessment Cost Balancing Account	BN	Los Angeles	90-day	Yes	0	Close	0

Balance Approved for Recovery

(2,374,657)