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Commissioner	: <u>Matthew Baker</u>
Administrative Law Judge	: <u>Rafael L. Lirag</u>
Public Advocates Office	
Witness(es)	: <u>Susana Nasserie</u>



**PUBLIC ADVOCATES OFFICE
CALIFORNIA PUBLIC UTILITIES COMMISSION**

REPORT ON

**Depreciation Expenses, Weighted Average
Depreciation Reserve and Plant, Cost of Removal,
Early Retirement and Vehicles**

California American Water Company's
General Rate Case Application 25-07-003
Test Year 2027

San Francisco, California
January 23, 2026

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MEMORANDUM

1 The Public Advocates Office at the California Public Utilities Commission (Cal
2 Advocates) examined application material, data request responses, and other information
3 presented by California American Water Company (Cal Am) in Application (A.)25-07-
4 003 to provide the California Public Utilities Commission (Commission or CPUC) with
5 recommendations in the interests of ratepayers for safe and reliable service at the lowest
6 cost. Mr. Brian Yu is Cal Advocates' project lead for this proceeding. This Report is
7 prepared by Ms. Susana Nasserie. Mr. Mukunda Dawadi is the oversight supervisor. Mr.
8 Niki Bawa and Ms. Ritta Merza are the legal counsel.

9 Although every effort was made to comprehensively review, analyze, and provide
10 the Commission with recommendations on each ratemaking and policy aspect presented
11 in the Application, the absence of any particular issue from Cal Advocates' testimony
12 connotes neither agreement nor disagreement with the underlying request, methodology,
13 or policy position related to that issue.

Chapter #	Description	Witness
1	Depreciation Expenses, Weighted Average Depreciation and Plant, Cost of Removal, Early Retirement.	Susana Nasserie
2	Vehicle Budgets	Susana Nasserie

CHAPTER 1 Depreciation Expenses, Weighted Average Depreciation Reserve and Plant, Cost of Removal, and Early Retirement

I. INTRODUCTION

This chapter addresses deficiencies in Cal Am’s depreciation reserve that inflate rate base and unreasonably increase costs recovered from ratepayers, including issues related to weighted-average factors, cost of removal, and early retirement assets. Specifically, Cal Am’s proposed weighted-average methodology for depreciation reserve and plant balances overstates rate base by understating depreciation reserve and overstating plant balances. In addition, Cal Am’s Cost of Removal (COR) workpapers lack transparency and do not clearly tie COR percentages to the underlying project costs that were reviewed. This results in COR amounts that do not reflect supported project costs, and include unjustified projects. Finally, Cal Am does not properly account for depreciation reserves associated with early retirements, further overstating rate base. Depreciation expenses reflect the flow-through result of Cal Advocates’ recommended plant adjustments.

The recommendations in this chapter correct these deficiencies and ensure that rate base reflects reasonable, supported, and accurately measured costs.

1 **II. SUMMARY OF RECOMMENDATIONS**

2 The Commission should:

- 3 • Adopt annual depreciation expenses for the test years of \$59.68
4 million for 2027 and \$63.71 million, which are based on Cal
5 Advocates' recommended adjustment on plant projects.¹
- 6 • Approve use of the straight-average² for calculating weighted
7 average of depreciation reserve and plant balances.³
- 8 • Approve 2025–2028 Cost of Removal (COR) total of \$16,733,797.
- 9 • Approve 2022–2024 Net Book Value adjustment of \$3,666,359 to
10 the depreciation reserve for early retirements.

11 **III. ANALYSIS**

12 **A. Depreciation Expenses**

13 Depreciation expense, as part of a utility's annual authorized budget (i.e.,
14 revenue requirement), is designed to recover the original cost of utility plant minus
15 the estimated net salvage over the asset's useful life.⁴ Amounts accrued for
16 depreciation are recorded in the depreciation reserve, which is deducted from the
17 rate base. This ensures shareholders do not continue earning a return on the
18 portion of their original investment that ratepayers have already recovered.

¹ See Testimony of Daphne Goldberg, Cal Advocates' Report on the Central Division Plant and Tank Painting, Testimony of Justin Menda, Cal Advocates' Report on Northern Division Plant, and Testimony of Sari Ibrahim, Cal Advocates' Report on the Construction Work In Progress, Southern Division and Corporate Capital Projects

² A straight-average, often referred to as a simple average, is calculated by summing all individual items and dividing by the number of items.

³ *Application of California-American Water Company (U210W) to Increase Revenues in Each of its Districts Statewide*, Cal Am's RO model, file "ALL_CH08_DEPR_RO_Reserve Wght Ave.xlsx, tab: OUT_Weighted RESERVE WS-3." And Cal Am's RO model file " ALL_CH07_PLT_RO_Plant Wght Ave.xlsx, tab: OUT_Weighted Plant WS-4.

⁴ Standard Practice U-4-W at 5, available at
<https://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M042/K177/42177433.PDF>

1 Depreciation expense is the plant cost allocated over the plant's useful life.
2 The difference between Cal Am's and Cal Advocates' depreciation expense
3 estimates are due to the differences in recommended plant projects described in
4 the reports of plant witnesses.⁵ Cal Am requests a total depreciation expense of
5 \$63.55 million for 2027 and \$70.69 million for 2028.⁶ Cal Am applies each asset-
6 group depreciation rate to the corresponding average Utility Plant in Service
7 balance to estimate the annual depreciation expense for test years 2027 and 2028.
8 Cal Am utilizes the depreciation rate the Commission authorized in D.24-12-025.⁷

9 The Commission should adopt Cal Advocates' recommendation for annual
10 depreciation expenses of \$59.68 million for 2027 and \$63.71 million for 2028

11 **B. Weighted Average Depreciation Reserve and Plants**

12 The Commission should use an average of the beginning of year and end of
13 year balance (straight-average) to calculate rate base related balances for
14 ratemaking purposes. A straight-average is less complicated and produces more
15 reasonable results than Cal Am's proposed method of calculating weighted
16 average. Cal Am's method utilizes up to three and a half times more depreciation
17 than it actually added in the depreciation reserve, producing unreasonable results.

18 The plant balances, which the Commission uses to calculate rates, are
19 constantly changing as new plant is put into service and old plant is retired.
20 Projecting depreciation impacts daily or even monthly would be impractical, so

⁵See Testimony of Daphne Goldberg, Cal Advocates' Report on the Central Division Plant and Tank Painting, Testimony of Justin Menda, Cal Advocates' Report on Northern Division Plant, and Testimony of Sari Ibrahim, Cal Advocates' Report on the Construction Work In Progress, Southern Division and Corporate Capital Projects.

⁶Application of California-American Water Company (U210W) to Increase Revenues in Each of its Districts Statewide, Cal Am RO model, file "ALL_CH08_DEPR_RO_Forecast, tab: OUT_F_RES Accruals by dis WS-10."

⁷Application of California-American Water Company (U210W) to Increase Revenues in Each of its Districts Statewide, Direct Testimony of Lakhjit Thind at 15. Also see, Application of California-American Water Company (U210W) to Increase Revenues in Each of its Districts Statewide, Cal Am RO model, file "ALL_CH08_DEPR_RO_Forecast.xlsx, tabs: Forcasted Accruals WS-4."

1 the Commission instead sets annual rates. Therefore, it is necessary to use a
2 representative figure that approximates the average plant balance throughout the
3 year when determining customer rates. This is typically done by taking the
4 average of the beginning of year and end of year balances for each plant account.⁸
5 As shown in the example below, Cal Am proposes to use a weighted average
6 method that yields nonsensical results. Cal Am provides minimal support to justify
7 applying this method. Cal Am itself applies a straight-average throughout its
8 calculations when calculating depreciation accruals.⁹

9 For example, Cal Am uses a 0.55% weighted average for rate making
10 purposes in San Diego District and 357.8% in the Monterey Wastewater.¹⁰ Cal
11 Am calculated a **0.55%** weighted average depreciation reserve factor for the San
12 Diego District, which means that if the depreciation reserve for the district
13 increases by **\$100** for the year, Cal Am would add only **\$0.55** to the depreciation
14 reserve balance when calculating rates. If the depreciation reserve increases by
15 **\$1,000** for year 2026, with a beginning of year reserve balance of **\$1,000** and an
16 end of year balance of **\$2,000**, Cal Am's weighted average methodology would
17 yield an average depreciation reserve of **\$1,005.50**. In contrast, using a straight-
18 average would produce a more reasonable average reserve of **\$1,500**. Conducting
19 the same exercise for Monterey Wastewater, where Cal Am's proposed weighted

⁸ Cal Am also uses a straight-average to determine average plant for depreciation accrual, see *Application of California-American Water Company (U210W) to Increase Revenues in Each of its Districts Statewide*, Cal Am RO model file “ALL_CH08_DEPR_RO_FORECAST, tab: Forcasted Accurals WS-4, Cell F1: (Forecasted Accurals= Average of beginning and ending plant balances X Depreciation Rates),” also see formulas in columns P to S.

⁹ *Application of California-American Water Company (U210W) to Increase Revenues in Each of its Districts Statewide*, Cal Am RO model file “ALL_CH08_DEPR_RO_FORECAST, tab: Forcasted Accurals WS-4, Cell F1: (Forecasted Accurals= Average of beginning and ending plant balances X Depreciation Rates).”

¹⁰ *Application of California-American Water Company (U210W) to Increase Revenues in Each of its Districts Statewide*, Cal Am's RO model, file “ALL_CH08_DEPR_RO_Reserve Wght Ave.xls, tab: OUT_Weighted RESERVE WS-3.”

1 average factor is **358%** results in an average depreciation reserve of **\$4,580**.¹¹
2 more than double the end of year balance. Using the straight-average avoids these
3 nonsensical results and provides a consistent, simple, and easy-to-understand basis
4 for ratemaking across all districts.

5 Because of these unreasonable results, Cal Am's proposed weighted
6 average method should not be adopted. Cal Am applies this methodology to both
7 the depreciation reserve and the utility plant in service (UPIS) accounts. Cal Am
8 does not provide any justification for why it uses this method as opposed to the
9 more straightforward and reasonable straight-average. As shown in Table 1-1 and
10 Table 1-2 below, Cal Am's weighted average method results in an understated
11 average depreciation reserve and overstated average plant balances, which
12 together inflate rate base.

13 **Table 1-1. Cal Am Companywide vs. Cal Advocates**
14 **Average Reserve Balances (2025–2028)**¹²

Year	Cal Am	Cal Advocates (50%)	Cal Ad - Cal Am (Difference)
2025	\$529,978,438	\$531,781,513	\$1,803,075
2026	\$571,315,975	\$572,816,673	\$1,500,698
2027	\$620,483,249	\$621,927,947	\$1,444,698
2028	\$677,448,524	\$678,886,994	\$1,438,470
Total	\$2,399,226,186	\$2,405,413,127	\$6,186,941

15

¹¹ This example illustrates a case where the depreciation reserve increases by \$1,000 during 2026, with a 2026 beginning balance of \$1,000 (2025 end-of-year) and a 2026 end-of-year balance of \$2,000. Applying the 358% (357.8%) factor to the \$1,000 increase adds \$3,580 to the beginning balance, resulting in a weighted average depreciation reserve of \$4,580 (\$1,000 +\$3,580). This amount is more than double the end of year balance. (\$4,580/\$2,000=2.29 times)

¹² Attachment 1-2: Depreciation Reserve and Plant in Service Weighted Average Balance Comparison using Cal Am vs. Cal Advocates factors at A-3 to A-5. Cal Advocates recalculates by applying Cal Advocates' 50% recommendation versus Cal Am's method.

Table 1-2: Cal Am Companywide vs. Cal Advocates Average Plant Balances (2025–2028)¹³

Year	Cal Am	Cal Advocates (50%)	Cal Am- Cal Ad (Difference)
2025	\$1,792,969,335	\$1,775,707,329	\$17,262,006
2026	\$1,975,516,992	\$1,958,792,601	\$16,724,391
2027	\$2,146,906,753	\$2,131,994,538	\$14,912,215
2028	\$2,352,438,253	\$2,335,952,040	\$16,486,213
Total	\$8,267,831,333	\$8,202,446,508	\$65,384,825

Table 1-3 below shows the inflated effect of Cal Am's weighted average method on rates. As a result of Cal Am's weighted average method, ratepayers would pay an additional \$5.42 million in rates over the three-year period of this rate case.

Table 1-3: Cal Am Companywide vs. Cal Advocates Revenue Requirement (2027–2029)¹⁴

Year	Cal Am	Cal Advocates	Cal Am- Cal Ad (Difference)
2027	\$429,830,040	\$428,158,724	\$1,671,316
2028	\$452,252,350	\$450,456,144	\$1,796,206
2029	\$478,266,950	\$476,313,679	\$1,953,271
Total	\$1,360,349,340	\$1,354,928,547	\$5,420,793

To ensure reasonable and fair rates, the Commission should use a straight-average to calculate UPIS and Depreciation Reserve balances for ratemaking purposes. The straight-average method is simpler and produces reasonable, fair results for calculating rates across all districts and is more beneficial to ratepayers.

13 Attachment 1-2: Depreciation Reserve and Plant in Service Weighted Average Balance Comparison using Cal Am vs. Cal Advocates factors at A-3 to A-5.

14 Application of California-American Water Company (U210W) to Increase Revenues in Each of its Districts Statewide Cal Am RO model file “ALL_CH02_SE_RO.tab; OUT_RevReq.”

1 **C. Cost of Removal**

2 The Commission should adjust Cal Am's requested cost of removal (COR)
3 budget of \$20,529,058 based on Commission authorization of plant additions in
4 year 2025-2028 because Cal Am's requested COR budget is based on percentage
5 of forecast plant additions.

6 Cal Advocates recalculates COR budgets of \$16,733,797 for 2025 to 2028
7 based on Cal Advocates' recommended plant additions, which exclude several
8 projects Cal Am did not adequately justify.¹⁵ The Commission should adopt a
9 COR budget of \$16,733,797 for 2025 to 2028. This amount reduces rate base by
10 \$3,795,261 compared to Cal Am's requested COR amount of \$20,529,058.

11 Cal Am's Results of Operations (RO) model, included in its application,
12 contains hard-coded COR values totaling approximately \$20,529,058 for 2025-
13 2028.¹⁶ According to Cal Am, the COR forecast is calculated as a percentage of
14 forecast plant additions.¹⁷ Because COR costs are forecasted as a percentage of
15 forecast plant additions, it is essential that the COR forecasts be updated whenever
16 the plant addition forecast changes. Unfortunately, the RO model includes
17 hardcoded COR values, and as a result, the COR forecast remains fixed when the
18 forecast plant additions are changed.

19 Cal Am explained that the hardcoded COR values in the RO model were
20 generated through separate external calculations, using project-specific COR

¹⁵ Attachment 1-3: B Cal Am Proposed vs. Cal Advocates Recommendation COR Projects (2025-2028) at A-39 to A-51. And see Testimony of Daphne Goldberg, Cal Advocates' Report on the Central Division Plant and Tank Painting, Testimony of Justin Menda, Cal Advocates' Report on Northern Division Plant, and Testimony of Sari Ibrahim, Cal Advocates' Report on the Construction Work In Progress, Southern Division and Corporate Capital Projects.

¹⁶ *Application of California-American Water Company (U210W) to Increase Revenues in Each of its Districts Statewide*, Cal Am RO model file "ALL_CH08_DEPR_RO_FORECAST, tab: Y_F_Removal By Proj WS-5."

¹⁷ Attachment 1-3: A. Excerpt from Cal Am's Response to DR SN2-03, SN2-07, SN2-09 and an email dated 10/13/2025 (re: cost of Removal) at A-13 to A-16. Cal Am explains that COR amount estimated projections are based on COR percentage plant additions plus Removal Work in Progress (RWIP).

1 percentages applied to plant additions and Removal Work in Progress (RWIP).¹⁸
2 Cal Am further stated that these external calculations were then imported into the
3 RO model as hard-coded totals, rather than being linked to the underlying plant
4 forecasts and RWIP. Cal Advocates requested the workpapers for the COR values
5 calculation. In response, Cal Am provided its Excel workpaper used for
6 calculating COR projections.¹⁹ The COR forecasts must be calculated using this
7 workpaper and updated in the RO model whenever the plant additions forecast is
8 changed.

9 In addition, Cal Advocates found nine COR projects in the workpaper that
10 were not tied to any percentage plant additions and were either unsupported or
11 insufficiently substantiated.²⁰ For these projects, Cal Advocates adjusted those
12 costs as consistent with the Commission decision, which states that “[i]n a normal
13 general rate case, the utility must demonstrate the reasonableness of every dollar
14 in its revenue requirement.”²¹ For example, COR project I15300022: Cal Am
15 requests a \$750,000 budget in 2027 to remove a pump station vault, however, Cal
16 Am only substantiated it with a consultant fee for \$47,700.²² Another example:
17 COR project I15680002: Cal Am requests a \$400,000 budget in 2027 for a

¹⁸ Attachment 1-3: A. Excerpt from Cal Am’s Response to DR SN2-03, SN2-07, SN2-09 and an email dated 10/15/2025 (re: Cost of Removal) at A-16, A-18 to A-19, and A-37. Based on a meeting on October 13, 2025, and CWS email dated 10/15/2025 (re: cost of Removal), Cal Am includes the “COR Calculator” workpaper, which shows that the COR estimate is calculated as a percentage of additions and RWIP.

¹⁹ Attachment 1-3: A. Excerpt from Cal Am’s Response to DR SN2-03, SN2-07, SN2-09 and an email dated 10/15/2025 (re: Cost of Removal) at A-37 to A-38. The 10/15/2025 email shows that Cal Am provided the “COR Calculator” workpaper.

²⁰ Attachment 1-3: C. COR Projects Without Adequate Supporting Justification at A-52 to A-53.

²¹ Decision (D.) 96-12-066, *Opinion Denying Pacific Gas and Electric Company’s Request for a Waiver of the Rate Case Plan and Dismissing the Application*, December 20, 1996 at 5.

²² Attachment 1-3: A. Excerpt from Cal Am’s Response to DR SN2-03, SN2-07, and SN2-09 and an email dated 10/15/2025 (re: Cost of Removal) at A-18, see table line 5 shows a total project cost of \$750,000 and at A-23, provides only a support that shows a total of consultant fee for \$47,700.

1 removal cost of a well replacement and treatment plant rehabilitation project,
2 however, Cal Am includes four lines explanation, that show proposed amounts do
3 not reconcile and sum correctly.²³

4 Accordingly, the Commission should adopt a COR total of \$16,733,797 ²⁴
5 for 2025–2028, which reflects Cal Advocates’ recommended plant additions and
6 projects Cal Am did not adequately justify.

7 **D. Early Asset Retirement**

8 The Commission should increase Cal Am’s depreciation reserve by
9 \$3,666,359 across all districts for 2022–2024²⁵ to add back the Net Book Value
10 (NBV) of extraordinary early retirements. Correcting the reserve–plant mismatch
11 resulting from early retirements ensures customers are not unfairly charged for
12 unrecovered portions of early-retired assets that are no longer used and useful.²⁶
13 Absent this adjustment, customers would pay for the unrecovered costs of early-
14 retired, no longer used and useful assets in addition to their replacements.

15 **1. Background:**

16 Depreciation expense in a utility’s authorized revenue requirement
17 recovers an asset’s original cost, less expected net salvage value, over its
18 useful life.²⁷ The same amount is credited to the depreciation reserve,

²³ Attachment 1-3: A. Excerpt from Cal Am’s Response to DR SN2-03, SN2-07, and SN2-09 and an email dated 10/15/2025 (re: Cost of Removal) at A-19, see table line 7.

²⁴ Attachment 1-3: B. Cal Am Proposed vs. Cal Advocates Recommendation COR Projects (2025-2028) at A-39 to A-51.

²⁵ Attachment 1-4: Cal Advocates calculation of NBV to be Added to Depreciation Reserve at A-54 to A-62.

²⁶ Early retirements reduce the depreciation reserve by more than has accumulated, leaving rate base higher and incorrect. Adding the asset’s NBV to the reserve restores the proper balance between plant in service and the reserve.

²⁷ Standard Practice U-4-W at 5, available at:
<https://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M042/K177/42177433.PDF>

1 which is deducted from the rate base, so shareholders do not earn a return
2 on assets already paid by customers. At retirement, the asset's original cost
3 is removed from the plant in service, and the same amount is removed from
4 the depreciation reserve. If the asset is fully depreciated, these entries do
5 not change the net rate base amount. However, if the asset is retired early
6 the depreciation reserves is adjusted by a negative amount. Because the
7 depreciation reserve is deducted from rate base, the negative amount
8 associated with the early retirement persists as an addition to rate base paid
9 for by ratepayers rather than a shareholder loss. Below are two examples to
10 illustrate how depreciation reserve and retirement work.

11 Example (full life): A \$100 asset with a 10-year life accrues
12 depreciation reserve of \$10 per year. After 10 years, the reserve equals
13 \$100. Then, retirement removes \$100 from plant and \$100 from the
14 reserve.

15 Example (early retirement): The same \$100 asset with a 10-year life
16 is retired after 5 years. Only \$50 has accumulated in the depreciation
17 reserve, but \$100 is removed from the reserve. The reserve is, therefore,
18 unfairly reduced by \$50, which leaves customers paying a return on the
19 additional \$50 until corrected.

20 SP U-4-W addresses unusually early retirements of major units
21 termed "extraordinary obsolescence."²⁸ SP U4-W recognizes that an
22 adjustment is appropriate to correct the resulting distortion in depreciation
23 and rate base.

²⁸ Standard Practice U-4-W at 42, available at:
<https://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M042/K177/42177433.PDF>

1 **2. Analysis:**

2 Review of Cal Am's retirements from 2022–2024 revealed that Cal
3 Am retired many projects roughly at half of their expected life or earlier. At
4 the time of asset retirement, Cal Am removed the total cost of the retired
5 assets from both plant in service and depreciation reserve. Since the retired
6 assets were not fully depreciated and were not recorded in the depreciation
7 reserve, Cal Am removed more from depreciation reserve than necessary.
8 By removing the full amount from depreciation reserve as if the asset were
9 fully depreciated, Cal Am inflated rate base because the smaller
10 depreciation reserve increases rate base. To protect ratepayers and correct
11 the imbalance caused by these early retirements, the NBV of each early-
12 retired asset should be added back to the depreciation reserve. The required
13 adjustment equals the difference between accumulated depreciation and the
14 asset's undepreciated cost, i.e. the Net Book Value, as depicted in
15 Attachment 1-4, which provides detailed calculations and listings of early
16 retirements.

17 Table 1-4 below lists Cal Am's retired assets that had 50 percent or
18 greater of the remaining life across districts and shows the count and the
19 NBV add-backs for each district. For example, in Cal Am's Corporate
20 District, 3 assets were retired with 50 percent or more of the remaining
21 economic life, with total NBV of \$67,609.17 to be added to the reserve.

1 **Table 1-4: Number of Assets Retired Early in 2022-2024 for each District, and**
 2 **Corresponding NBV to be Added to Depreciation Reserve²⁹**

District	Number of Assets Retired at 50% Remaining Life or Greater	Total NBV to be Added into Depreciation Reserve
CAW Corporate	3	\$67,609.17
San Diego County District	11	\$63,514.89
Monterey County District	54	\$2,381,986.42
Monterey Wastewater	20	\$58,453.31
Los Angeles County District	30	\$378,854.12
Ventura County District	19	\$49,243.26
Sacramento District	84	\$637,551.11
Larkfield District	13	\$29,146.82
Total	234	\$3,666,359.11

3 The Commission serves as a substitute for market discipline. In a competitive
 4 environment, a company that retires assets prematurely would bear that cost; it could not
 5 pass unrecovered losses to customers. Allowing Cal Am to shift the entire cost of
 6 extraordinary early retirements to ratepayers, who would also pay shareholder returns on
 7 those unrecovered costs, would be inconsistent with market principles and unfair to
 8 customers.

9 The Commission should add Net Book Value of early-retired assets back to each
 10 district's depreciation reserve, totaling \$3,666,359 to correct the reserve plant imbalance
 11 and ensure customers are not charged for unrecovered portions of assets retired before the
 12 end of their useful life.

²⁹ Attachment 1-4: Cal Advocates' Calculation of NBV to be Added to Depreciation Reserve at A-54 to A-62. Also see, *Application of California-American Water Company (U210W) to Increase Revenues in Each of its Districts Statewide*, Cal Am RO model file "ALL_CH08_DEPR_RO_ALL_CH08_DPER_RO_Summary, tab: IN_F_Reserve Bal by Dist WS-1," in 2026.

1 **IV. CONCLUSION**

2 The Commission should adopt annual depreciation expenses of \$59.68 million for
3 2027 and \$63.71 million for 2028, based on Cal Advocates' recommended adjustment on
4 plant projects. The Commission should also approve the straight-average for calculating
5 weighted average of depreciation reserve and plant balances. This approach provides a
6 simple, logical, and fair basis for ratepayers. In addition, the Commission should approve
7 a 2025 to 2028 COR total of \$16,733,797 based on Cal Am's supplemental workpaper
8 because this approach improves transparency and ensures COR estimates reflect changes
9 in project costs. Finally, the Commission should approve a 2022–2024 NVB adjustment
10 of \$3,666,359 to the depreciation reserve to properly account for early retirements of
11 plant assets.

CHAPTER 2 Vehicle Budgets

I. INTRODUCTION

This chapter provides recommendations to ensure that vehicle budgets benefit ratepayers by preventing premature replacement of vehicles with remaining useful life and by requiring clear justification for any proposed new vehicle additions. In particular, replacing vehicles based solely on age without adequate support, or adding new vehicles without adequate justification, does not serve the interests of ratepayers.

II. SUMMARY OF RECOMMENDATIONS

The Commission should adopt \$217,226 in rates for Cal Am's vehicles across all districts for 2025 to 2028. Cal Am requests 89 vehicles with a total budget of \$6.59 million, including \$5.74 million for 79 replacements and \$850,000 for 10 additions for new employees. Cal Advocates' recommendation is based on Cal Am's lack of adequate support to justify its vehicle needs. Table 2-1 summarizes Cal Am's request and Cal Advocates' recommendation.

Table 2-1: Cal Am vs. Cal Advocates Vehicle Budget (2025-2028)³⁰

		Vehicle Budget		Number of Vehicles	
		Cal Am Request	Cal Advocates Recommendation	Cal Am Request	Cal Advocates Recommendation
Vehicle Replacement	2025	423,842	49,124	4	1
	2026	1,130,180	-	9	-
	2027	1,598,627	49,124	29	1
	2028	2,584,959	118,978	37	2
	Sub Total	5,737,608	217,226	79	4
Vehicle Addition (for new employees)	2025	-	-	-	-
	2026	-	-	-	-
	2027	850,000	-	10	-
	2028	-	-	-	-
	Sub Total	850,000	-	10	-
Total		6,587,608	217,226	89	4

³⁰ Attachment 2-1: A. Cal Am's proposed vs. Cal Advocates' recommendation for vehicle replacements (2025 – 2028) at A-63 to A-66 and Attachment 2-1: B. Cal Am's proposed vs. Cal Advocates'

1 **III. ANALYSIS**

2 Cal Am requests 89 vehicles with a total budget of \$6.59 million for 79 vehicle
3 replacements and 10 new vehicle additions across all districts for 2025 to 2028. Cal
4 Advocates recommends \$217,226 for the four replacements and \$0 for additional
5 vehicles, because Cal Am's request lacks sufficient justification to demonstrate that the
6 proposed vehicles are necessary. Furthermore, Cal Am provided information that is
7 inconsistent across its testimony, RO model, and responses to data requests.³¹ These
8 inconsistencies raise concerns about data integrity, documentation, and transparency,
9 creating risks to cost-effective budgets for the ratepayers.

10 Due to conflicting information, Cal Advocates relies on the latest data request
11 response,³² and the RO model amounts which reflect the formal request. The following
12 sections discuss the two requests separately.

13 **A. Vehicle Replacements**

14 Cal Am's vehicle replacement proposal to replace 79 vehicles across all
15 districts from 2025 to 2028 is based primarily on age-based replacement criteria of
16 5 or 7 years,³³ without supporting analysis. The company provided no fleet study,

recommendation for vehicle additions (2025 – 2028) at A-67 to A-68.

³¹ Attachment 2-1: D. Inconsistency and Conflicting Information on Cal Am's Proposed Vehicle Project and Budget in this GRC at A-136 to A-138. Cal Advocates sent 5 data requests to Cal Am to clarify inconsistencies in Cal Am's application, RO model, and data responses. These requests are DR SN2-01, SN2-04, SN2-06, SN2-08, and SN2-11. Even after the most recent vehicle replacement budget provided in DR SN11, the total proposed budget for replacements and additions is \$6.59 million. This still does not match the RO Model's proposed budget of \$5.39 million.

³² Cal Advocates uses information on vehicle replacement projects and the amounts for 2025-2028, that are updated in the response to DR SN2-11 instead of the information provided in the responses to DRs SN2-01 and SN2-06.

³³ Cal Am's proposed age-based criteria are: Heavy and medium trucks 7 years (84 months); light, pickup, car, sedan, SUV, and van vehicles 5 years (60 months).

1 life-cycle cost analysis, or maintenance trend evaluation to demonstrate that its
2 replacement criteria are reasonable or cost-effective.

3 Given the lack of justification, Cal Advocates reviewed Cal Am's vehicle
4 replacement request using the Commission-authorized guidance in Decisions.^{34,35}
5 These decisions establish reasonable mileage thresholds for vehicle replacement
6 and require utilities to provide documentation to justify early replacements. The
7 Commission-authorized criteria are summarized in Table 2-1 below:

³⁴ D.06-01-025, *Opinion Authorizing Rate Increase*, January 17, 2006, at 46. The Commission authorized replacement of light-duty sedans and trucks at 120,000 miles.

³⁵ D.07-12-055, *Opinion Resolving General Rate Case*, December 20, 2007, at 29-30. The Commission also referred to multiple vehicle categories and stated that “vehicles can be replaced earlier with an appropriate supporting report” and that “it is good management to generate such inspection reports to justify when vehicles should be replaced.”

1 **Table 2-1: Commission-Authorized Vehicle Replacement Criteria.**^{36,37}

Replacement Schedule Criteria	
To assist agencies with determining replacement schedules and budgeting needs for state-owned vehicles, the following schedule for alternative fuel and gasoline fueled vehicles shall be used:	
Authorized emergency vehicles as defined in Section 165 of the Vehicle Code, that are equipped with emergency lamps or lights described in Section 25252 of the Vehicle Code	100,000 miles
Sedans, station wagons, vans and light duty trucks or vehicles having a gross vehicle weight rating (GVWR) or 8500 pounds or less	120,000 miles
Heavy duty trucks or vehicles (Class 3 and under) having a gross vehicle weight rating (GVWR) of 8501 pounds or more	150,000 miles
4-wheel drive vehicles	150,000 miles

A state-owned vehicle may be disposed of or replaced when it is determined that it would be cost-effective to do so, regardless of age or mileage. All vehicles being disposed of require a Property Survey Report ([STD. 152](#)). An evaluation will be made by an Inspector of Automotive Equipment to determine whether a vehicle should be disposed of or can be safely and economically continued in service. The decision whether to retain, reutilize, or dispose of any vehicle not meeting the minimum replacement criteria shall be based on an inspection taking into account the following factors:

- Current mechanical condition.
- Previous maintenance and repair record.
- Extent of needed repairs and availability of parts and life expectancy of vehicle after repair.
- Current sale value.
- Cost and availability of replacement unit and accessories.
- Owning agency's ability to replace unit.

Vehicles meeting or exceeding the replacement schedule do not require an inspection.

The Department of General Services (DGS) vehicle replacement criteria used in Table 2-1 are applicable to fleets that are reviewed and replaced on an ongoing basis through the General Rate Case process. The newer DGS replacement criteria were adopted to address an aging fleet and a replacement backlog caused by years of deferred replacement, and were intended as a corrective measure rather than for routine vehicle replacement.³⁸ The

³⁶ D.06-01-025, *Opinion Authorizing Rate Increase*, January 17, 2006, at 46. The Commission authorized replacement of light-duty sedans and trucks at 120,000 miles.

³⁷ D.07-12-055, *Opinion Resolving General Rate Case*, December 20, 2007, at 29-31. The Commission also referred to multiple vehicle categories and stated that “vehicles can be replaced earlier with an appropriate supporting report” and that “it is good management to generate such inspection reports to justify when vehicles should be replaced.”

³⁸ Attachment 2-1: E. Excerpt from *2016 Vehicle Replacement Methodology Report*, Executive Summary at A-143

Commission-authorized vehicle replacement standard, which recognizes four vehicle categories: (1) emergency vehicles, (2) light-duty vehicles, (3) heavy-duty vehicles, and (4) four-wheel-drive vehicles, is more appropriate to determine when utilities should replace vehicles. The Commission requires utilities to provide supporting documentation, such as inspection reports, when requesting early replacements. In contrast, Cal Am identified internal criteria for six vehicle categories based on mileage and age,^{39, 40} but provided no supporting analysis, cost study, or fleet evaluation. As a result, Cal Am's internal thresholds are not substantiated and cannot be relied upon to determine replacement needs.

For example, for medium- and heavy-duty trucks, Cal Am proposes to shorten the vehicle replacement criteria policy by more than half from fifteen-year (180 months) to seven-year (84 months) threshold⁴¹ without providing any cost or engineering analysis to justify this change.⁴² Furthermore, Cal Am is currently

³⁹ Attachment 2-1: C. Excerpt from Cal Am's Responses to DRs SN2-01, SN2-04, SN2-06, SN2-08, and SN2-11 at A-86. Cal Am's criteria replacement A) mileage/usage-based (miles): 1) Heavy truck: 250,000 2) Medium truck: 125,000, Light/Pickup truck: 120,000, and Car, Sedan, SUV, Van: 100,000. And B) age-based: Heavy/Medium truck: 15 years, Light/Pickup truck, Car, Sedan, SUV, Van: 5 years.

⁴⁰ Attachment 2-1: C. Excerpt from Cal Am's Responses to DRs SN2-01, SN2-04, SN2-06, SN2-08, and SN2-11 at A-85. Cal Am Response's to DR SN2-04 Q.3, states "The following is an excerpt from American Water's enterprise fleet policy. It should be noted that this policy is under review, and the replacement parameters are expected to change before the 2026 replacement cycle. The medium and Heavy truck replacement plan is based on a maximum months in service of 84 months, not 180 months. This change has been implemented in our current planning models, but not yet finalized under policy."

⁴¹ Attachment 2-1: C. Excerpt from Cal Am's Responses to DRs SN2-01, SN2-04, SN2-06, SN2-08, and SN2-11 at A-85. Cal Am Response's to DR SN2-04 Q.3, states "The following is an excerpt from American Water's enterprise fleet policy. It should be noted that this policy is under review, and the replacement parameters are expected to change before the 2026 replacement cycle. The medium and Heavy truck replacement plan is based on a maximum months in service of 84 months, not 180 months. This change has been implemented in our current planning models, but not yet finalized under policy."

⁴² Attachment 2-1: C. Excerpt from Cal Am's Responses to DRs SN2-01, SN2-04, SN2-06, SN2-08, and SN2-11 at A-116. Cal Am's Response to DR SN2-08, Q.4, Cal Am states "There was no such study, document or analysis prepared for California American Water."

1 reviewing this replacement policy but has not yet finalized results.⁴³
2 Consequently, there is no evidence that a seven-year cycle is reasonable or cost-
3 effective.

4 Similarly, for cars, light pickups, SUVs, and vans, the supporting
5 documentation for the replacement criteria is limited to a two-page table listing a
6 5-year (60-month) replacement threshold from the Holman fleet manager
7 provider,⁴⁴ with no accompanying analysis or study to substantiate this criterion.
8 This submission does not constitute a supporting study. Also, as shown on the
9 two-page table,⁴⁵ the Holman fleet manager provides conflicting information
10 regarding replacement criteria. For example, for a heavy-duty truck, the
11 replacement recommendation is 11 years rather than 15 (Cal Am's current policy)
12 or 7 years (Cal Am's proposed policy), as previously discussed. These
13 inconsistencies demonstrate that Cal Am lacks a reasonable and standardized
14 methodology for determining the appropriate vehicle replacement threshold.

15 Cal Am's vehicle replacement proposal is driven primarily on age
16 thresholds⁴⁶ rather than vehicle condition or mileage. Because the fleet has
17 relatively low annual usage, averaging 10,000 miles annually,⁴⁷ most vehicles will

⁴³ Attachment 2-1: C. Excerpt from Cal Am's Responses to DRs SN2-01, SN2-04, SN2-06, SN2-08, and SN2-11, at A-85. Cal Am Response's to DR SN2-04 Q.3, states "This change has been implemented in our current planning models, but not yet finalized under policy."

⁴⁴ Attachment 2-1: C. Excerpt from Cal Am's Responses to DRs SN2-01, SN2-04, SN2-06, SN2-08, and SN2-11, at A-118. Cal Am's Response to DR SN2-08, Q.5.B, Attachment 1 demonstrates that Cal Am did not provide any study analysis to support its current policy replacement.

⁴⁵ Attachment 2-1: C. Excerpt from Cal Am's Responses to DRs SN2-01, SN2-04, SN2-06, SN2-08, and SN2-11 at A-120 to A-121. Cal Am's Response to DR SN2-08, Q.5b: See CAW Response Cal Adv SN2-08 Q005 Attachment 1.

⁴⁶ Attachment 2-1: C. Excerpt from Cal Am's Responses to DRs SN2-01, SN2-04, SN2-06, SN2-08, and SN2-11 at A-133 to A-135. Cal Am Response's to DR SN2-11 Q.1.B, Excel File: Attachment 1, Tab: Replacement Vehicles, Column: R (Justification), which listed 79 replacement vehicles that proposed based on justification of "Meets age replacement criteria."

⁴⁷ Attachment 2-1: A. Cal Am's proposed vs. Cal Advocates' recommendation for vehicle replacements

1 reach the age limit before the mileage threshold, resulting in replacements based
2 on time rather than actual mileage. Under Cal Am’s proposal, the average age of
3 vehicles at replacement is 5.42 years.⁴⁸ At an average usage of 10,000 miles per
4 year, a vehicle replaced at approximately 5.4 years would have accumulated only
5 about 54,000 miles, which is below mileage levels with the end of a vehicle’s
6 useful life. Replacing vehicles at such low cumulative mileage results in the
7 retirement of assets that remain serviceable and adds unnecessary capital costs
8 onto ratepayers.

9 In the absence of a fleet study or cost analysis, or standardized
10 methodology, Cal Am has not demonstrated that its current and proposed
11 replacement age criteria are reasonable. A customer comment raised during the
12 Public Participation Hearing underscores the importance of transparency and clear
13 justification.⁴⁹ Age alone is not a sufficient indicator that a vehicle is no longer
14 useful. A vehicle that is operating reliably, has been properly maintained, and is
15 not experiencing increasing repair costs or downtime does not warrant
16 replacement based solely on age.

17 Cal Am’s approach of replacing a vehicle solely because it has reached 5 or
18 7 years⁵⁰ will result in unnecessary ratepayer costs without improving
19 performance. Such early replacement increases capital spending and depreciation

(2025 – 2028) at A-65. Average annual mileage usage for all vehicle: 9,957 miles ~ 10,000 miles

⁴⁸ Attachment 2-1: A. Cal Am’s proposed vs. Cal Advocates’ recommendation for vehicle replacements (2025 – 2028) at A-65. Cal Advocates’ calculation for the average age of 79 vehicle replacements is 5.42 years.

⁴⁹ Public Participation Hearing Transcript, January 6, 2026, at 16, lines 7 to 12, available at <https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M594/K276/594276877.PDF>
A customer indicated that Cal Am “keeps improving their infrastructure by buying new vehicles continuously.”

⁵⁰ Cal Am’s proposed age-based criteria are: Heavy and medium trucks 7 years (84 months); light, pickup, car, sedan, SUV, and van vehicles 5 years (60 months).

1 expense while shortening the vehicle's effective service life. While this
2 unnecessary capital spending surely benefits shareholders who receive a rate of
3 return on these unnecessary additions to rate base, customers are needlessly
4 burdened with excessive rates. Accordingly, but not surprisingly, replacement
5 decisions should include evaluation of vehicle condition and actual usage, with
6 early replacement supported by inspection reports or documented condition
7 assessments.

8 Applying this standard, Cal Advocates evaluated Cal Am's replacement
9 proposal against Commission-authorized standards to assess reasonableness based
10 on actual mileage or vehicle condition. Cal Am fails to substantiate the vehicle
11 warrant replacement other than the four vehicles that met Commission-authorized
12 replacement standards and criteria.⁵¹ Therefore, the Commission should allow
13 \$217,226 for four vehicle replacements across all districts from 2025 to 2028. This
14 standard prevents premature vehicle replacement and protects ratepayers from
15 unnecessary costs. To the extent Cal Am desires unnecessary vehicle replacement,
16 those costs should be borne by shareholders rather than ratepayers.

17 **B. New Vehicle Additions**

18 Cal Am requests \$850,000 for 10 new employee vehicles in 2027,
19 including 9 additional fire hydrant maintenance vehicles and 1 vehicle for a new
20 employee from the Yerba Buena acquisition.⁵² Cal Advocates recommends against

⁵¹ Attachment 2-1: Cal Am's proposed vs. Cal Advocates' recommendation for vehicle replacements (2025 – 2028) at A-66

⁵² Attachment 2-1: B. Cal Am's proposed vs. Cal Advocates' recommendations for vehicle additions (2025 – 2028) at A-67 to A-69. *Also* Attachment 2-1: C Excerpt from Cal Am's Responses to DRs SN2-01, SN2-04, SN2-06, SN2-08, and SN2-11 at A-81 to A-82. Cal Am's Response to Cal Advocates Data Request SN2-04 Q.2. CAW Response file "CAW Response Cal Adv SN2-04 - Attachment 2.xlsx", tab "Purchased New Vehicles", Column H.

ratepayer funding of these unnecessary employee positions.⁵³ Therefore, the Commission should not provide ratepayer funding for new employee vehicles.

3 IV. CONCLUSION

4 The Commission should adopt a vehicle budget of \$217,226 for all districts from
5 2025 to 2028, for four replacement vehicles, and no funding for new employee
6 vehicles.⁵⁴ Approving Cal Am's proposed budget of \$6,587,608 would require ratepayers
7 to pay higher rates for vehicles that have not been shown to be necessary.

⁵³ See Testimony of Sam Lam, Cal Advocates' Report on Labor and Benefits, Total Compensations, and Special Requests No. 1 and 7, Chapter 1.

54 Attachment 2-1: A. Cal Am's proposed vs. Cal Advocates' recommendation for vehicle replacements (2025 – 2028) at A-63 to A-66 and Attachment 2-1: B. Cal Am's proposed vs. Cal Advocates' recommendation for vehicle additions (2025 – 2028) at A-67 to A-68.

Attachment 1-1: Qualifications of Witness

QUALIFICATIONS AND PREPARED TESTIMONY
OF
Susana Nasserie

Q.1 Please state your name and address.

A.1 My name is Susana Nasserie, and my business address is 320 West 4th Street, Suite 500, Los Angeles, California 90013

Q.2 By whom are you employed and what is your job title?

A.2 I am a Utilities Engineer in the Water Branch of the Public Advocates Office.

Q.3 Please describe your educational and professional experience.

A.3 I received a Master of Science Degree in Environmental Engineering from California State University of Fullerton in 2014. I have been employed by Public Advocates Office - Water Brance since September 2010 and participated in several GRCs. My previous professional experiences include as an Air Resources Engineer at the Air Resources Board where I worked from 2009 to 2010 in Mobile Source Control Division. From 2000 to 2009, I served as the Staff Programmer Analyst position at the Los Angeles Regional Water Quality Control Board.

Q.4 What is your area of responsibility in this proceeding?

A.4 I am responsible for Depreciations, Retirements and Vehicles.

Q.5 Does that complete your prepared testimony?

A.5 Yes, it does

Attachment 1-2:
Depreciation Reserve and Plant in Service
Weighted Average Balance Comparison using
Cal Am vs. Cal Advocates factors.

**Numbers are excerpted from the RO model

Weighted Depr. Reserve		File: All_CH08_DPER_RO_Summary, tab:OUT_Weighted Average Res WS-6							
3	4	District #	District Description	Cal Am's Weighted Average	2025	2026	TY 2027	2028	Difference
5	1501	CAW Corporate	51.79%	37,611,596	43,123,055	50,109,338	58,301,616	189,145,605	
6	1530	San Diego County District	0.55%	18,171,696	20,412,787	22,920,577	24,799,240	86,304,300	
7	1540	Monterey County District	20.41%	134,660,874	144,762,030	155,994,601	168,967,780	604,385,285	
8	1542	Monterey Wastewater	357.80%	10,444,018	11,131,545	11,660,426	12,236,793	45,472,782	
9	1550	Los Angeles County District	64.99%	75,091,108	80,852,885	87,804,618	96,698,325	340,446,936	
10	1551	Ventura County District	45.19%	51,945,929	55,593,402	59,555,171	64,122,678	231,217,180	
11	1560	Sacramento District	55.01%	191,630,589	203,738,283	219,190,010	237,330,732	851,889,614	
12	1561	Larkfield District	49.06%	10,422,628	11,701,988	13,248,508	14,991,360	50,364,484	
13				529,978,438	571,315,975	620,483,249	677,448,524	2,399,226,186	
14									
15	16	District #	District Name	Cal Advocate's Straight-Average	2025	2026	TY 2027	2028	
17	1501	CAW Corporate	50.00%	37,521,808	43,016,145	49,967,393	58,163,804	188,669,150	
18	1530	San Diego County District	50.00%	19,279,176	21,654,624	23,847,016	26,191,153	90,971,969	
19	1540	Monterey County District	50.00%	137,597,677	147,954,243	159,831,129	172,815,262	618,198,311	
20	1542	Monterey Wastewater	50.00%	9,336,151	9,741,861	10,204,165	10,691,713	39,973,890	
21	1550	Los Angeles County District	50.00%	74,375,616	79,909,360	86,709,470	95,236,938	336,231,384	
22	1551	Ventura County District	50.00%	52,121,020	55,769,272	59,763,549	64,356,103	232,009,944	
23	1560	Sacramento District	50.00%	191,116,472	203,056,053	218,340,716	236,423,882	848,937,123	
24	1561	Larkfield District	50.00%	10,433,593	11,715,115	13,264,509	15,008,139	50,421,356	
25				531,781,513	572,816,673	621,927,947	678,886,994	2,405,413,127	
26									
27	28	District #	District Name	2025	2026	TY 2027	2028		
29	1501	CAW Corporate		89,788	106,910	141,945	137,812	476,455	
30	1530	San Diego County District		(1,107,480)	(1,241,837)	(926,439)	(1,391,913)	(4,667,669)	
31	1540	Monterey County District		(2,936,803)	(3,192,213)	(3,836,528)	(3,847,482)	(13,813,026)	
32	1542	Monterey Wastewater		1,107,867	1,389,684	1,456,261	1,545,080	5,498,892	
33	1550	Los Angeles County District		715,492	943,525	1,095,148	1,461,387	4,215,552	
34	1551	Ventura County District		(175,091)	(175,870)	(208,378)	(233,425)	(792,764)	
35	1560	Sacramento District		514,117	682,230	849,294	906,850	2,952,491	
36	1561	Larkfield District		(10,965)	(13,127)	(16,001)	(16,779)	(56,872)	
			Difference	(1,803,075)	(1,500,698)	(1,444,698)	(1,438,470)	(6,186,941)	

2	Weighted Plant			File: All_CH07_PLT_RO_Summary , tab:OUT Weighted Average UPIS_10					
3	District #	District Description	Cal Am's Weighted Average	2025	2026	TY 2027	2028	Difference	
4	1501	CAW Corporate	52.07%	96,051,654	111,139,398	125,904,987	148,848,132	481,944,171	
5	1530	San Diego County District	45.88%	96,111,218	102,039,831	110,814,453	125,248,601	434,214,103	
6	1540	Monterey County District	67.77%	488,511,174	525,492,357	557,102,426	591,192,737	2,162,298,694	
7	1542	Monterey Wastewater	48.68%	21,719,838	22,537,312	23,189,705	23,947,077	91,393,932	
8	1550	Los Angeles County District	60.85%	318,644,612	369,484,591	418,998,272	465,912,462	1,573,039,937	
9	1551	Ventura County District	45.86%	149,228,543	159,583,016	171,526,047	186,966,929	667,304,535	
10	1560	Sacramento District	60.97%	574,818,634	629,931,805	678,273,023	744,746,977	2,627,770,439	
11	1561	Larkfield District	48.64%	47,883,662	55,308,682	61,097,840	65,575,338	229,865,522	
12				1,792,969,335	1,975,516,992	2,146,906,753	2,352,438,253	8,267,831,333	
13									
15	District #	District Name	Cal Advocate's Straight-Average	2025	2026	TY 2027	2028		
16	1501	CAW Corporate	50.00%	95,810,999	110,863,071	125,572,350	148,690,663	480,937,083	
17	1530	San Diego County District	50.00%	96,387,970	102,245,761	111,359,495	125,901,849	435,895,075	
18	1540	Monterey County District	50.00%	480,897,782	519,550,581	551,639,722	584,851,850	2,136,939,935	
19	1542	Monterey Wastewater	50.00%	21,733,114	22,545,483	23,198,781	23,958,046	91,435,424	
20	1550	Los Angeles County District	50.00%	313,927,750	363,668,180	413,911,815	460,819,871	1,552,327,616	
21	1551	Ventura County District	50.00%	149,677,652	159,987,568	172,126,607	187,651,860	669,443,687	
22	1560	Sacramento District	50.00%	569,299,872	624,509,146	673,046,571	738,421,039	2,605,276,628	
23	1561	Larkfield District	50.00%	47,972,190	55,422,811	61,139,197	65,656,862	230,191,060	
24				1,775,707,329	1,958,792,601	2,131,994,538	2,335,952,040	8,202,446,508	
25									
26									
27	District #	District Name		2025	2026	TY 2027	2028		
28	1501	CAW Corporate		240,655	276,327	332,637	157,469	1,007,088	
29	1530	San Diego County District		(276,752)	(205,930)	(545,042)	(653,248)	(1,680,972)	
30	1540	Monterey County District		7,613,392	5,941,776	5,462,704	6,340,887	25,358,759	
31	1542	Monterey Wastewater		(13,276)	(8,171)	(9,076)	(10,969)	(41,492)	
32	1550	Los Angeles County District		4,716,862	5,816,411	5,086,457	5,092,591	20,712,321	
33	1551	Ventura County District		(449,109)	(404,552)	(600,560)	(684,931)	(2,139,152)	
34	1560	Sacramento District		5,518,762	5,422,659	5,226,452	6,325,938	22,493,811	
35	1561	Larkfield District		(88,528)	(114,129)	(41,357)	(81,524)	(325,538)	
36			Difference	17,262,006	16,724,391	14,912,215	16,486,213	65,384,825	

Attachment 1-3:

A. Excerpt from Cal Am Response to DR SN2-03, SN2-07, SN2-09 and an email dated 10/15/1015 (re: Cost of Removal)

The following pages excerpted from Cal Am's responses showing that the COR amounts are percentages of plant additions. Also for some removal projects, Cal Am lacks to substantiate the project's needs.

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

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

A.25-07-003
(Filed July 1, 2025)

**CALIFORNIA-AMERICAN WATER COMPANY'S RESPONSE TO
PUBLIC ADVOCATES OFFICE'S DATA REQUEST SN2-03**

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Attorneys for California-American Water Company

Dated: August 22, 2025

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Lakhjit S Thind**
Title: **Sr Rates & Regulatory Analyst**
Address: **California American Water
520 Capitol Mall, Suite 630
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-03**
Company Number: **Cal Adv SN2-03 Q001**
Date Received: **August 8, 2025**
Date Response Provided: **August 22, 2025**
Subject Area: **Cost of Removal**

DATA REQUEST:

1. Refer to the Results of Operation (RO) model file “**ALL_CH08_DEPR_RO_Forecast**,” tab “**Y_F_Removal By Proj WS-5**,” which identified forecasted Cost of Removal for the following years:

- 2026: \$6,513,315
- 2027: \$4,619,075
- 2028: \$4,290,719

For each individual project included in the referenced Excel tab above for the years 2026 to 2028, please explain how Cal Am forecasted the associated Cost of Removal. Provide **any and all supporting documentation** used to develop this cost estimate, including but not limited to:

- Calculations or cost estimating worksheets
- Excel spreadsheets or models (with cell formulas intact, if applicable)
- Engineering reports, analyses, or assumptions
- Internal communications (e.g., emails, memorandums, meeting notes) related to this estimate
- References to prior projects, historical cost data, or benchmarking used in determining the estimate

CAL-AM'S RESPONSE

California American Water incorporates its General Objections as though each is submitted fully here. California American Water further objects to this request on the grounds it is overly broad and unduly burdensome, particularly with respect to the scope

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

of the request and number of projects implicated and as to the phrase “any and all documents.” California American Water additionally objects to this request to the extent it seeks attorney-client privileged information and/or information protected by the attorney work product doctrine. Subject to, but without waiving, those objections, California American Water responds as follows.

Please refer to Lakhjit Thind’s Direct Testimony, Q/A47, which explains how forecasted Cost of Removal is developed. Namely, the calculation of cost of removal, net of salvage, was based on historical information, engineering estimates, and information provided by contractors where available.

RPs (recurring projects) are generally based on 5-year historical cost of removals.

RP support is attached as two files:

CAW Response Cal Adv SN2-03 Q001 – Attachment 1 (RmvI Analysis RP)

CAW Response Cal Adv SN2-03 Q001 – Attachment 2 (Historical RmvI RP)

IPs (investment projects) are generally based on

- (1) balance of removals work in progress (RWIP) as of December 31, 2024; plus,
- (2) estimate to complete based on Project Manager estimates using contractor proposals or bids, or a budgetary estimate based on 5-year historical cost of removals for similar projects.

IP support is attached as one file:

CAW Response Cal Adv SN2-03 Q001 – Attachment 3 (RmvI Analysis IP)

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Lakhjit S Thind**
Title: **Sr Rates & Regulatory Analyst**
Address: **California American Water
520 Capitol Mall, Suite 630
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-03**
Company Number: **Cal Adv SN2-03 Q002**
Date Received: **August 8, 2025**
Date Response Provided: **August 22, 2025**
Subject Area: **Cost of Removal**

DATA REQUEST:

2. Refer to the Results of Operation (RO) model file
“ALL_CH08_DEPR_RO_Forecast,” tab “Net Accrual Res-F- by PPT WS-2, cell E1”
which identified Net Accrual formula.

- Net Accrual = Accrual - Retirements - Cost of removal (net of salvage) = Forecasted Net Reserve¹

Please answer the following questions:

- a. Identify the regulatory authority or accounting standard that supports the Net Accrual formula used by Cal Am: Net Accrual = Accrual - Retirements - Cost of removal (net of salvage)
- b. Does Cal Am consider this "Net Accrual" formula to be part of standard depreciation accounting practices?
- c. If answer to question 2.b. is "yes," please cite any CPUC decisions and/or standard practices that explicitly support this method.

CAL-AM'S RESPONSE

California American Water incorporates its General Objections as though each is submitted fully here. California American Water further objects to this request on the grounds it is vague and ambiguous as to the meaning of question 2b. Subject to, but without waiving, those objections, California American Water responds as follows.

¹ The tab 'OUT_F_NET RES ACRU BY DIST WS-9' calculates the Forecasted Net Reserve by district based on the summation of Net Accrual values from the worksheet 'Net Accrual Res-F- by PPT WS-2.'

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

2a. The California Public Utilities Commission (CPUC) has its own set of rules and regulations that dictate how utilities must account for their assets and expenses for ratemaking purposes. See CAW Response Cal Adv SN2-03 Q002 Attachment 1, Standard Practice U-4-W, on page 5 and chapter 3 and CAW Response Cal Adv SN2-03 Q002 Attachment 2, Uniform System of Accounts, page A42.

2b. The "Net Accrual" formula is relevant for calculation of balances for reserve, not depreciation expense. In the formula above "Accrual" is depreciation expense, "Net Accrual" is used to calculate reserve balances for calculation of rate base.

2c. Please see responses to questions 2a. and 2b.

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

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

A.25-07-003
(Filed July 1, 2025)

**CALIFORNIA-AMERICAN WATER COMPANY'S RESPONSE TO
PUBLIC ADVOCATES OFFICE'S DATA REQUEST SN2-07**

Cathy Hongola-Baptista
Nicholas A. Subias
California American Water
555 Montgomery Street, Suite 816
San Francisco, CA 94111
(415) 293-3023
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Alex Van Roekel
Nossaman LLP
50 California Street
34th Floor
San Francisco, CA 94111
(415) 398-3600
ldolqueist@nossaman.com

Attorneys for California-American Water Company

Dated: September 15, 2025

Response Provided By: **Mark Hernandez**
Title: **Capital Program Senior Administrator**
Address: **California American Water**
4701 Beloit Drive
Sacramento
Cal Adv Request: **A2507003 Public Advocates DR SN2-07**
Company Number: **Cal Adv SN2-07 Q001**
Date Received: **August 29, 2025**
Date Response Provided: **September 15, 2025**
Subject Area: **Cost of Removal – follow up**

DATA REQUEST:

1. Please refer to Cal Am's response to Cal Adv SN2-03 Question 1. Cal Am provided three Excel attachments¹ with pivot tables and percentages but no explanation of the application in the Results of Operations (RO) model.² Please provide the following.
 - a. For each Excel attachment provided in Cal Am's response to Cal Adv SN2-03 Question 1, explain how the attachment is applied to arrive at the Cost of Removal (COR) amounts of \$6,513,315 (2026), \$4,619,075 (2027), and \$4,290,719 (2028) in the RO model file "ALL_CH08_DEPR_RO_Forecast.xlsx," tab "Y_F_Removal By Proj WS-5."
 - b. In Attachment 1 of Cal Am's response to Cal Adv SN2-03 Question 1, tab piv RP, column N ("REM as % Adds"), explain how these percentages are used to forecast the COR amounts in the RO model.
 - c. In Attachment 3 of Cal Am's response to Cal Adv SN2-03 Question 1, tab report, column C ("% Removals"), explain how these percentages are used to forecast the COR amounts in the RO model.
 - d. In Attachment 3 of Cal Am's response to Cal Adv SN2-03 Question 1, tab report, column D ("% Removals hi/lo"), explain how the high and low percentages were developed, and provide supporting Excel spreadsheets similar to Attachments 1–3.

¹ Three attachments:

- 1) Attachment 1: CAW Response Cal Adv SN2-03 Q001 - Attachment 1 (Rmvl Analysis RP),
- 2) Attachment 2: CAW Response Cal Adv SN2-03 Q001 - Attachment 2 (Historical Rmvl RP),
- 3) Attachment 3: CAW Response Cal Adv SN2-03 Q001 - Attachment 3 (Rmvl Analysis IP)

² RO model file "ALL_CH08_DEPR_RO_Forecast.xlsx," tab "Y_F_Removal By Proj WS-5."

e. Using the information in (a)–(d), provide explanations, calculations, and formulas in an Excel spreadsheet format. Also provide supporting documents, including but not limited to, invoices, quotations, contractor quotes, and other documentation, showing how Cal Am determines the COR amounts. In addition, identify and explain any outlier situations in how Cal Am estimates these amounts for the following projects:

Table 1. Selected Projects for COR Explanation and Formulas (2025–2028)

Project Number	Project Description	PowerPlant Subaccount	PowerPlant Subaccount Description	District #	Unique Identifier	2025	2026	2027	2028
I15500070	LA-Well Rehabilitation Program (2021-2023)	307000	Wells & Springs	1550	1550-307000	824,783	-	-	-
R1540F25	MRY-Hydrants, Valves, and Manholes - Replaced	335000	Hydrants	1540	1540-335000	120,690	-	-	-
I15660002	FRV-Fruitridge Vista Mains Improvement Program	331200	TD Mains 6in to 8in	1560	1560-331200	-	1,561,860	-	-
R1501N26	CA-Offices and Operations Centers	304500	Struct & Imp-General	1501	1501-304500	-	200,000	-	-
I15300022	SD-Remove NAB Abandoned PS Vault	304200	Struct & Imp-Pumping	1530	1530-304200	-	-	750,000	-
I15300026	SD-Main Replacement Program (2024-2026)	311200	Pump Eqp Electric	1530	1530-311200	-	-	118,750	-
I15680002	BL-Bass Lake WTP Removal	304300	Struct & Imp-Treatment	1560	1560-304300	-	-	400,000	-
R1540H27	MRY-Services and Laterals - Replaced	333000	Services	1540	1540-333000	-	-	237,900	-
I15400144-02	MRY-CRRDR Pipe Removal (Restoration)	331400	TD Mains 18in & Grtr	1540	1540-331400	-	-	-	527,219

CAL-AM'S RESPONSE

a – d. Regarding cost of removal and as explained in SN2-03, Recurring Projects (RP) are generally based on 5-year historical actual cost of removals. The supporting 5-year historical analysis is two Excel files.

#1 Excel file “SN2-03 Q001 - Attachment 1 (Rmvl Analysis RP)” provided the statewide 5-year historical analysis in both dollars (from #2 Excel) and as a percentage of additions.

#2 Excel file “SN2-03 Q001 - Attachment 2 (Historical Rmvl RP)” is data used in #1 Excel. It is statewide 5-year historical cost of removals by line-item (A, B, C, D, etc.).

The percentages (#1 Excel) were applied to replacement RPs by line-item to develop the 2026-2028 budgets in the RO Model. Immaterial COR was disregarded for budgeting.

Example: 2026, 1540 Monterey, H Service Replacements. (This example is one of the Selections in part “e.” and is also explained in that response.)

The two screen prints are statewide results.

#1 Excel, 5-year historical actual cost of removal = 14% of additions

Sum of Val Row Lab	2022	2023	2024	Grand Total	ADDS		REM		REM AS	
					5-YR TOTAL	5-YR AVG	5-YR TOTAL	5-YR AVG	BLANKET LINES	% OF ADDS
H	8,399,544	8,116,903	8,202,030	38,328,329	38,328,329	7,665,666	5,272,097	1,054,419	4,700,054	14%

#2 Excel, provides the removal dollars to #1 Excel.

Sum of amount year project	2020	2021	2022	2023	2024	Grand Total	REM	
							5-Yr Avg	
H	\$ 962,044	\$ 1,020,925	\$ 1,172,951	\$ 1,078,265	\$ 1,037,912	\$ 5,272,097	H	\$ 1,054,419

Applied to the RO Model:

Pre-RO Model, 2026, 1540-Monterey, H-Svc Rplc, additions = \$1,699,000.

\$1,699,000 additions x 14% = \$237,900 cost of removals (rounded), year 2026.

“Pre-RO Model” means estimates before any modeling done by the RO Model because the RO Model does not model cost of removals. COR estimates are developed outside of the Model and input to the Model for completeness.

Cost of removal budget development for Investment Projects (IP) also use 5-year historical actual cost of removal as explained in SN2-03 and given in #3 Excel.

#3 Excel file “SN2-03 Q001 - Attachment 3 (Rmvl Analysis IP)” is statewide 5-year historical actuals (additions and removals) by type of IP with the main output being cost of removal as

a percentage of additions by type of IP (main replacement, pump station rehabilitation, etc.). #3 Excel is essentially the IP version of #1 Excel.

It also provides a range of percentages to allow for variations in IP timeframe to complete. For example, beginning of a program (generally high cost of removal budgeted), versus middle of a program, versus near the end of a program (generally low cost of removal budgeted). Project Manager estimates using contractor proposals or bids when available are also factored into the budgets.

IPs also carry forward actual to-date cost of removal until in-serviced (aka removal work in progress). The carry-forward dollars are given in the RO Model and for completeness were included in #3 Excel (SN2-03 response).

COR budget in the RO Model of any given IP is generally the sum of removal work in progress through the year before the GRC Application plus future budgeted cost of removal based on the above-mentioned 5-year historical analysis, (aka Est to Complete). Formula would be:

$$\text{IP COR} = \$ \text{ Rem Work in Progress} + \$ \text{ COR Est to Complete}$$

- e. Note that Selections in request letter "e." are COR for *one* Plant Account whereas any given project may have multiple Plant Accounts depending on the project. The underlying COR budget development of any given project is developed for total COR and later the RO Model provides the breakout by Plant Account. COR breakout is the same as for additions per project. The response ties the Selections to total COR depending on the project.

Response is in the Excel file [CAW Response Cal Adv SN2-07.e Attachment 1.xlsx](#).

Contractor documentation support is in two PDF files:

[CAW Response Cal Adv SN2-07 Q001.e Attachment 2 - I15300022 Proposal.pdf](#)

[CAW Response Cal Adv SN2-07 Q001.e Attachment 3 - I15400144-02 Stmt of work.pdf](#)

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Mark Hernandez**
Title: **Capital Program Senior Administrator**
Address: **California American Water**
4701 Beloit Drive
Sacramento
Cal Adv Request: **A2507003 Public Advocates DR SN2-07**
Company Number: **Cal Adv SN2-07 Q002**
Date Received: **August 29, 2025**
Date Response Provided: **September 15, 2025**
Subject Area: **Cost of Removal – follow up**

DATA REQUEST:

2. The Result of Operation (RO) model file “ALL_CH08_DEPR_RO_Forecast.xlsb”, tab “Y_F_Removal By Proj WS-5,” shows hard-coded values for 2025–2028 with total COR costs as follows:

- 2025: \$5,105,950
- 2026: \$6,513,315
- 2027: \$4,619,075
- 2028: \$4,290,719

For each project of Cost of Removal in tab “Y_F_Removal By Proj WS-5,” provide the following:

- a. The formulas used to derive the COR amounts for 2025–2028, in the Excel file labeled “A2507003 Cal Advocates DR SN2-07 Attachment 1,” tab “Cost of Removal,” columns: H, I, J, and K (2025, 2026, 2027, and 2028), using the information in Q1(a)–(d) above.
- b. If formulas cannot be provided, explain the reason in the Excel file labeled “A2507003 Cal Advocates DR SN2-07 Attachment 1,” tab “Cost of Removal,” column L (“Explanation why no formulas”)

CAL-AM'S RESPONSE

- a – b. The response is in the Excel file CAW Response Cal Adv SN2-07 Q002 Attachment 1.xlsx.

CAW Response CatAdv SN2-07 Q001.e. Attachment 1
Table 1: Selected Projects for COR Explanation and Formulas (2025-2028)

ref.	Project Number	Project Description	PowerPlant Subaccount	PowerPlant Subaccount Description	District #	Unique Identifier	2025 COR	2026 COR	2027 COR	2028 COR	Project Type	Rmv as % of Adds	RWIP 12/2024	Est. Add \$	Calculated COR (rounded)	#1 - #3 Excel & #3 Excel	RO Model ¹
1	115500070	LA-Well Rehabilitation Program (2021-2023)	307000	Wells & Springs	1550	1550-307000	824,783	-	-	-	IP - Well Rehab	9% - 13%	\$916,425	\$523,000 est. to compl.	\$523,000 x 9% = \$47,000, Override to \$0, based on short time est. to compl.	RO Model file "All_CH08_DEFPR_RO_Forecast.xlsb" tab "F_Removal by Proj WS-5"	Total COR = \$916,425.
2	R1540F25	MRV-Hydrants, Valves, and Manholes - Replaced	335000	Hydrants	1540	1540-335000	120,690	-	-	-	F - Hyd Rplc	17%	\$0	\$789,000	\$789,000 x 17% = 134,100.	RO Model file "All_CH08_DEFPR_RO_Forecast.xlsb" tab "F_Removal by Proj WS-5"	Total COR = 134,100.
3	115660002	FRV-Fruitridge Vista Mains Improvement Program	331200	TD Mains 6in to 8in	1560	1560-331200	-	1,561,860	-	-	IP - Main Rplc	2% - 6%	\$1,490,400	\$9M est. to compl.	\$9M x 2.7% based on short time est. to compl. = 245,000.	RO Model file "All_CH08_DEFPR_RO_Forecast.xlsb" tab "F_Removal by Proj WS-5"	Total COR = 245,000.
4	R1501N26	CA-Offices and Operations Centers	304500	Struct & Imp-General	1501	1501-304500	-	200,000	-	-	N - Offices	per project	\$0	n/a	per project: \$200,000 COR discretionary est. based on Beloit Dr. move out (CA Corp portion).		
5	115300022	SD-Remove NAB Abandoned PS Vault	304200	Struct & Imp-Pumping	1530	1530-304200	-	-	750,000	-	IP - 100% Rmv	100%	\$0	\$750,000	(a) Design Proposal + CAW cost = \$75,000. (b) Assume design stage is 10% of Total Project. \$75,000 x 10 = \$750,000. * Design proposal attached.		
6	115300026	SD-Main Replacement Program (2024-2026)	311200	Pump Eqip Electric	1530	1530-311200	-	-	118,750	-	IP - Main Rplc	2% - 6%	-	\$3.5M est. to compl.	\$3.5M x 3.5% based on mid-range time to compl. (24 mos.) = 122,500, round to \$125,000.		

¹ RO Model, file "All_CH07_PLT_RO_Forecast", tab "Y_Project Actual Spending WS1C"

Response is in the Excel file CAW Response Cal Adv SN2-07.e Attachment 1.xlsx.

Contractor documentation support as the following:

CAW Response Cal Adv SN2-07 Q001.e Attachment 2 - I15300022 Proposal.pdf

CAW Response Cal Adv SN2-07 Q001.e Attachment 3 - I15400144-02 Stmt of work.pdf

Mark Reifer
California American Water
8657 Grand Ave
Rosemead, CA 91770

January 7, 2025
File No. 224-0099

**Subject: Professional Services Proposal
San Diego Pump Station Vault Retirement Project**

Dear Mr. Reifer:

Blair, Church & Flynn (BCF) is pleased to present this engineering services proposal for the design of the demolition of a pump station vault in Coronado near the Tarawa Road entrance to the Coronado Naval Amphibious Base in San Diego.

Project Understanding

California American Water (CAW) owns an abandoned pump station in Silver Strand Blvd (State Route 75) just northwest of the intersection with Tarawa Road. The pump station was previously used as part of a two-way emergency intertie with the Navy's water system, and was constructed in 1935 and decommissioned in 1980. The decommissioning consisted of the removal of equipment and piping.

CAW desires to completely remove the below grade pump station vault, associated piping, valves, and connections to the Strand Transmission Main and replace the cut-ins to the transmission main with a straight run of 16-inch PVC water main.

Since Silver Strand Blvd is State Route 75, a Caltrans Encroachment Permit will be required. Additionally, it is expected that a Coastal Development Permit will be required from the California Coastal Commission.

Scope of Services

This Scope of Services provides for the preparation of plans, specifications, and construction cost estimates, and the provision of support services during the related bidding phase for the demolition of the existing pump station.

PART 1 PRELIMINARY DESIGN PHASE

- A. PROJECT MANAGEMENT AND ADMINISTRATION**
 - 1. Prepare and Maintain Design Schedule
 - a. Submit Monthly Progress Reports
 - 2. Prepare Project Management Plan
 - 3. Schedule and Conduct Project Kick-off Meeting
 - 4. Conduct One On-site Meeting with CAW Staff
- B. UTILITY COORDINATION**
 - 1. Conduct Office and Field Investigations

2. Submit Plans to Affected Companies, Agencies & Districts as Necessary

C. SURVEYING

1. Perform Topographic Surveying of Pump Station Area
2. Determine Caltrans and City Rights-of-Way
3. Prepare Topographic Mapping Base File
 - a. Incorporate Rights-of-Way
 - b. Incorporate Existing Utility Information

D. 30% PLANS

1. Prepare 30% Cover and Index Sheets
2. Prepare 30% Demolition Plan
3. Prepare 30% Piping Plan
4. Prepare 30% Street Reconstruction Plan
5. Prepare 30% Pavement Delineation Plan
6. Submit 30% Plans to CAW for Review and Comment

PART 2 70% DESIGN PHASE

A. 70% PLANS, SPECIFICATIONS AND ESTIMATE (PS&E)

1. Meet with CAW to Review 30% Comments
2. Prepare 70% Cover and Index Sheets
3. Prepare 70% Demolition
4. Prepare 70% Piping Plan
5. Prepare 70% Street Reconstruction Plan
6. Prepare 70% Pavement Delineation Plan
7. Prepare 70% Traffic Handling Plan
8. Prepare 70% Technical Specifications (Located on the Drawings)
9. Prepare Itemized Estimate of Quantities and Costs
10. Submit 70% PS&E to CAW and Coronado for Review

B. PERMITTING

1. Submit Caltrans Encroachment Permit Application
2. Submit Coastal Development Permit Application

PART 3 100% DESIGN PHASE

A. 100% PLANS, SPECIFICATIONS AND ESTIMATE (PS&E)

1. Meet with CAW to Review 70% Comments
2. Prepare 100% Cover and Index Sheets
3. Prepare 100% Demolition
4. Prepare 100% Piping Plan
5. Prepare 100% Street Reconstruction Plan
6. Prepare 100% Pavement Delineation Plan
7. Prepare 100% Traffic Handling Plan
8. Prepare 100% Technical Specifications (Located on the Drawings)
9. Prepare Bid Item Descriptions
10. Prepare Itemized Estimate of Quantities and Costs
11. Submit 100% PS&E to CAW and Coronado and Gain Approval
12. Submit One Original Set of Signed Final 100% PS&E

B. PERMITTING

1. Address Caltrans Encroachment Permit Application Comments
2. Resubmit Caltrans Encroachment Permit Application as Necessary
3. Address Coastal Development Permit Application Comments
4. Resubmit Coastal Development Permit Application as Necessary

PART 4 BIDDING PHASE

A. BID SERVICES

1. Attend Virtual Pre-Bid Conference
2. Prepare Addenda and Clarifications as Needed

SPECIFIC EXCLUSIONS

- A. Payment of Fees
- B. Environmental Studies and Documentation
- C. Geotechnical investigation
- D. Field Locating of Existing Utilities via Pothole or GPR Methods
- E. Preparation of As-Built Drawings
- F. Construction Inspection or Testing Services
- G. Construction Staking
- H. Preparation of a Stormwater Pollution Prevention Plan (SWPPP)

Professional Services Fee

Blair, Church & Flynn will provide the engineering services described in the above Scope of Services on a customary time and materials basis according to the Fee Schedule included in our MSA, with total professional fees not to exceed \$47,700 without prior approval.

Total Consultant Fee	\$47,700
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Schedule

Blair, Church & Flynn is prepared to start design efforts for this project immediately upon acceptance of this proposal.

Thank you for taking the time to consider Blair, Church & Flynn. Please contact me at your earliest convenience to discuss how we will proceed.

Very truly yours,

BLAIR, CHURCH & FLYNN CONSULTING ENGINEERS

Luis Gonzalez, PE
Project Manager

Statement of Work #8

This document and its attachments collectively constitute SOW #8 (this “SOW”), issued pursuant to that certain Master Services Agreement (the “Agreement”) dated 06/23/2023 by and between RANA CREEK HABITAT RESTORATION, a California corporation, with a principal place of business at 26382 Carmel Rancho Ln, Floor 2, Carmel, CA 93923 (“Vendor”), and California-American Water Company, a California corporation with a principal place of business at 655 W Broadway, Suite 1410, San Diego, California 92101 (“AW California”). This SOW is entered into this 08/28/2023 (“Effective Date”), by and between Vendor and AW California.

1. EXECUTIVE SUMMARY.

This SOW covers certain services that Vendor will perform for California-American Water in connection with (the “Services”).

2. ORDER OF PRECEDENCE

Notwithstanding anything to the contrary in the Agreement, in the event of a conflict between this SOW and the Agreement, the terms and conditions of this SOW shall prevail.

3. SCOPE OF WORK

3.1. Project Scope

The following Services are within the scope of this SOW:

Task 1 – Manual Irrigation: Manual irrigation will take place during year one and year two for tree and shrub species within the revegetation area (32 hours per year). Plants will be watered with hoses connected to the water supply from Consultant’s portable water tanks. If additional watering is needed, it will be suggested/provided through a Change Order Request.

Task 2 – Five-Year Maintenance: For a period of five years (Years 1-5), Consultant will visit the restoration area to perform maintenance. The maintenance team will visit the site 12 times per year (24 hours per visit) during the five-year maintenance period. During maintenance visits, Consultant will assess the overall restoration performance, cut back competing vegetation, remove invasive weeds, and if necessary, protect recruits from animal browsing. Removed invasive weeds will be transported off site for proper disposal. If performance criteria are not met based on the above level of effort, additional maintenance work will be requested through a Change Order Request.

Task 3 – Monitoring and Reporting (Six Annual Reports): Consultant will perform annual survivorship monitoring of the plants installed at the pipe removal areas. An annual report will be prepared specifically for Owner and participating agencies and will include a summary of restoration activities performed during the previous calendar year, the results of survivorship monitoring and compliance with performance standards, photo-documentation, and

recommendations for future work or adaptive management. This task includes 5 years of monitoring and 6 annual reports.

Task 4 –Project Management: This task covers project management, maintenance oversite, general coordination, and administration. This task covers 90 hours of project management over five years.

Task 5 – SWPPP Monitoring: This task covers SWPPP monitoring and reporting for the duration of the rainy season from October 15, 2022, until performance coverage is met. SWPPP monitoring and reporting to date totals \$14,500.

The following items are out of scope for this SOW and are not part of the Services:

3.2. Scope Change Process

If either AW California or Vendor requests a change that affects material aspects of this SOW as determined by AW California, then Vendor and AW California will review the change through the change control process set forth in this Section 3.2 (the “Project Change Process”). For each change, the change requesting party (*i.e.*, either AW California or Vendor) will complete a Project Change Request Form in the form attached as Appendix A to this SOW (“PCR”) and will provide the completed PCR to the other party. Both Vendor and AW California must approve the change(s) detailed in the PCR in writing, including the impact of the change on the schedule, resources, and pricing of the Services, before the change will take effect. If either party does not accept a change as set forth in the PCR (including the impact on the schedule, resources, or price of the Services), it is understood that the parties will complete their obligations as set forth in this SOW without giving effect to any changes that have not been mutually accepted.

4. PERFORMANCE MANAGEMENT

4.1. Product/Project Managers

Vendor and AW California hereby assign the following Product or Project Managers (each, a “PM”) to be a single point of contact for all issues related to the Services under this SOW.

For Vendor	For American Water
Name	Paul Kephart
Title	President
Address	26382 Carmel Rancho Ln, Floor 2, Carmel, CA 93923
Phone(s)	831-659-3820
e-mail	paul@ranacreekdesign.co m
	Name
	J. Aman Gonzalez
	Title
	Senior Project Engineer
	Address
	511 Forest Lodge Road, Pacific Grove, CA 93950
	Phone(s)
	831-646-3230
	e-mail
	julio.gonzalez@amwater.co m

5. DELIVERABLES

5.1. Schedule and Description of Deliverables

The Services are scheduled to begin on [REDACTED] and will be completed by [REDACTED]. The Services shall include Vendor's preparation and delivery to AW California of the following items in the formats described below (each, a "Deliverable"):

No.	Deliverable	Description of Content
1.	Manual Irrigation	32 Hours per year (Years 1 &2)
2.	Monthly Maintenance	Three laborers per visit (Years 0-5)
3.	Project Management and Coordination	90 Hours
4.	Annual Biological Monitoring	Years 1-5
5.	Annual Reports	6 Annual Reports

All Deliverables must be reviewed and approved by AW California. The AW California PM has ten (10) business days from receipt of a Deliverable (each, an "Acceptance Period") to review and approve or request changes to such Deliverable. For purposes of this SOW, a Deliverable is considered received by AW California only when it is transmitted to the AW California PM in the requisite format.

Vendor has five (5) business days (or such longer period as AW California may approve) (a "Correction Period") to address any change(s) to a Deliverable that are requested by AW California and to resubmit such Deliverable to AW California for approval, after which a new Acceptance Period shall commence. If AW California fails to accept or reject a Deliverable within the applicable Acceptance Period, the Deliverable will be deemed accepted by AW California. If Vendor fails to address changes requested by AW California and resubmit the Deliverable to AW California within the applicable Correction Period, the Deliverable will be deemed rejected, and payment for such Deliverable will be withheld pending resolution of the underlying defects and/or issues with the Deliverable.

5.2. Warranty

In addition to the warranties provided in the Agreement, and without limiting Vendor's obligations thereunder, with respect to Deliverables provided under this SOW, Vendor further warrants that each Deliverable completed hereunder will, for a period of ninety (90) days following its acceptance:

- (a) be free from defects in materials, design, and workmanship;
- (b) be free from errors in operation and performance; and

(c) provide the functions and features and operate in the manner described in, and otherwise comply with, its applicable documentation, excluding in each case only trivial non-conformities.

If AW California notifies Vendor in writing (each, a "Warranty Notice") of a breach of this representation and warranty within ninety (90) days after the acceptance of such Deliverable by AW California, Vendor will, at its sole expense, promptly remedy and redeliver the affected Deliverable to AW California without delay and with no adverse impact on the performance of the Services. If Vendor fails to do so within fifteen (15) days from receipt of the Warranty Notice (or such other time period agreed by the parties), Vendor will reimburse AW California for the expenses incurred by AW California in remedying the affected Deliverable, or in engaging others to remedy the affected Deliverable, to the extent that such expenses exceed the Fees (even if not paid) for or allocable to such Deliverable.

6. COST, PAYMENT, TIMESHEETS, AND INVOICING

6.1. Price

The price for performance of the Services under this SOW will be a fixed fee with milestone-based payments as set forth in Section 5.2 of this SOW. The total cost of this SOW will not exceed \$275,400.0000, plus any travel and other expenses that are payable in accordance with Section 6.2 of this SOW.

6.2. Travel and Expenses

Total fee includes travel time and mileage

6.3. Invoicing and Payment Schedule

Vendor shall invoice AW California upon AW California's approval of each Milestone Completion Letter as described in Section 5.2 of this SOW.

Vendor will separately invoice AW California monthly for any approved expenses actually incurred by Vendor in accordance with Section 6.2 of this SOW.

The following AW California email address must be shown on all invoices: . All invoices must be submitted via AW California's supplier portal as outlined in the Agreement.

7. RESOURCE MANAGEMENT

7.1. AW California Personnel

Name	Role
J. Aman Gonzalez	Senior Project Engineer

8. ASSUMPTIONS

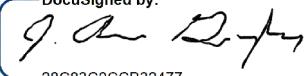
8.1. AW California Assumptions

In partnering with Vendor to obtain the Services outlined in this SOW, AW California will rely on the following assumptions, together with those stated elsewhere in this SOW:

- Vendor shall comply with all relevant AW California Policies and Standards as described in the Agreement.
- Vendor possesses the knowledge and skill sets required to perform the tasks, activities, and services, and to produce the Deliverables, as described in this SOW. Any actions or obligations described in this SOW that require the mutual agreement of both Vendor and AW California but cannot be agreed upon shall follow the dispute resolution process outlined in Section 23 of the Agreement for resolution.
- Vendor personnel will deliver the Services according to the agreed schedule for each task.
- Vendor will escalate all change requests, including those to scope, delivery timeline, and Deliverables, to the AW California PM.
- Vendor personnel will only perform services related to the scope outlined in this SOW.
- All Services charged on a time and materials basis shall use the lowest cost resources that are appropriate to such Services.
- Vendor will provide resources as needed to timely complete the milestones and/or Deliverables.
- Vendor will resolve all defects in Deliverables in accordance with this SOW.
- All Services provided by the Vendor shall be done remotely unless AW California determines that on-site services are permissible.

IN WITNESS WHEREOF, the parties have caused this SOW to be executed by their respective duly authorized representatives as of the day and year first set forth above.

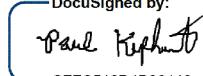
California-American Water Company

DocuSigned by:
By: 
28C83C0CCB32477...

Name: J. Aman Gonzalez

Title: Senior Project Engineer

RANA CREEK HABITAT RESTORATION

DocuSigned by:
By: 
CFFC512D4B26446...

Name: Paul Kephart

Title: President

Appendix A. Project Change Request Form (Sample)

Project Change Request				
Project Name:				
Request Date:				
Vendor Project Manager:				
AW Product Manager:				
Original Scope Task:				
Original Completion Date:				
Revised Scope Task:				
Revised Completion Date:				
Reason for Change:				
Description of Change:				
Impact of Change				
Project Schedule:				
Project Pricing:				
AW Resources:				
Vendor Resources:				
Quality Plan:				
Operational Environment:				
Other:				
Required Deliverables				
<input type="checkbox"/>	Statement of Work	<input type="checkbox"/>	Additional/Adjusted Pricing	
<input type="checkbox"/>	Project Plan	<input type="checkbox"/>	Quality Plan	
<input type="checkbox"/>	Project Schedule	<input type="checkbox"/>	Resource Plan	
<input type="checkbox"/>	Architectural Design	<input type="checkbox"/>	Other	
Requested Date of Implementation:				
Signatures				
VENDOR		Date		<input type="checkbox"/> Approved <input type="checkbox"/> Rejected
AW		Date		<input type="checkbox"/> Approved <input type="checkbox"/> Rejected

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

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

A.25-07-003
(Filed July 1, 2025)

**CALIFORNIA-AMERICAN WATER COMPANY'S RESPONSE TO
PUBLIC ADVOCATES OFFICE'S DATA REQUEST SN2-09**

Cathy Hongola-Baptista
Nicholas A. Subias
California American Water
555 Montgomery Street, Suite 816
San Francisco, CA 94111
(415) 293-3023
cathy.hongola-baptista@amwater.com

Lori Anne Dolqueist
Alex Van Roekel
Nossaman LLP
50 California Street
34th Floor
San Francisco, CA 94111
(415) 398-3600
ldolqueist@nossaman.com

Attorneys for California-American Water Company

Dated: October 13, 2025

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Mark Hernandez**
Title: **Capital Program Senior Administrator**
Address: **California American Water**
4701 Beloit Drive
Sacramento
Cal Adv Request: **A2507003 Public Advocates DR SN2-09**
Company Number: **Cal Adv SN2-09 Q001**
Date Received: **August 29, 2025**
Date Response Provided: **October 13, 2025**
Subject Area: **Public Advocates DR SN2-09 (Cost of Removal – follow up2)**

DATA REQUEST:

1. Please refer to Cal-Am's response to Data Request SN2-07, Question 2, Attachment "CAW Response Cal Adv SN2-07 Q002 Attachment 1.xlsx," which includes hardcoded values in columns P through S labeled "Basis (\$)" for the years 2025 through 2028.

Please answer the following questions:

1. What do the "Basis (\$)" values in columns P–S represent?
 - A. Explain whether they correspond to forecasted plant additions, a separate set of internal budget inputs, or another type of projection?
 - B. Please describe their origin and intended purpose.

CAL-AM'S RESPONSE

A./B. "Basis (\$)" in the response to SN2-07 Q002 is pre-RO Model ("Model") values needed to develop data input to the Model.

It corresponds to forecasted plant additions in a general way, in that it represents capital spend and is used for the purpose of developing data input to the Model and does not have direct connection to worksheets in the Model. Their original is Engineering estimates based on entirety of budget development activities.

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Mark Hernandez**
Title: **Capital Program Senior Administrator**
Address: **California American Water**
4701 Beloit Drive
Sacramento
Cal Adv Request: **A2507003 Public Advocates DR SN2-09**
Company Number: **Cal Adv SN2-09 Q002**
Date Received: **August 29, 2025**
Date Response Provided: **October 13, 2025**
Subject Area: **Public Advocates DR SN2-09 (Cost of Removal – follow up2)**

DATA REQUEST:

1. Please refer to Cal-Am's response to Data Request SN2-07, Question 2, Attachment "CAW Response Cal Adv SN2-07 Q002 Attachment 1.xlsx," which includes hardcoded values in columns P through S labeled "Basis (\$)" for the years 2025 through 2028.

Please answer the following questions:

2. Explain where in the RO model do these "Basis (\$)" values correspond?
 - A. Provide the name of the specific RO model file, tab, and cell references that most closely align with these "Basis (\$)" amounts.
 - B. If no direct connection exists, please explain why these values are not linked to the plant addition inputs used in the RO model.

CAL-AM'S RESPONSE

- A. "Basis (\$)" in the response to SN2-07 Q002 most closely aligns with the output of the RO Model ("Model") for annual capital expenditure.

File: **ALL_CH07_PLT_RO_Forecast**
Tab: **Total CAPEX by Project WS-9**
Cell references: **columns U – X**

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

B. "Basis (\$)" values in the response to SN2-07 Q002 are not linked to plant addition inputs in the Model because data input to the Model must meet the Model requirements for input, such as taking out elements provided within the Model, for example, overhead is modeled in the Model, therefore is taken out of the data input. The data input is developed outside the Model and then provided to the Model.

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Mark Hernandez**
Title: **Capital Program Senior Administrator**
Address: **California American Water**
4701 Beloit Drive
Sacramento
Cal Adv Request: **A2507003 Public Advocates DR SN2-09**
Company Number: **Cal Adv SN2-09 Q003**
Date Received: **August 29, 2025**
Date Response Provided: **October 13, 2025**
Subject Area: **Public Advocates DR SN2-09 (Cost of Removal – follow up2)**

DATA REQUEST:

3. Are these “Basis (\$)” values used anywhere in the RO model calculations, including but not limited to the worksheet “Y_F_Removal By Proj WS-5”? If yes, please explain how. Please answer the following questions:

CAL-AM'S RESPONSE

3. “Basis (\$)” values in the response to SN2-07 Q002 are not directly connected to values in the RO Model. They are used outside the Model to make the data input provided to the Model.

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Mark Hernandez**
Title: **Capital Program Senior Administrator**
Address: **California American Water**
4701 Beloit Drive
Sacramento
Cal Adv Request: **A2507003 Public Advocates DR SN2-09**
Company Number: **Cal Adv SN2-09 Q004**
Date Received: **August 29, 2025**
Date Response Provided: **October 13, 2025**
Subject Area: **Public Advocates DR SN2-09 (Cost of Removal – follow up2)**

DATA REQUEST:

4. If changes are made to project amounts identified in the worksheet “Y_F_Removal By Proj WS-5”, will the related cost of removal amounts also adjust accordingly? If so, please explain how the adjustment is made.

CAL-AM'S RESPONSE

4. COR (cost of removal) is not modeled in the RO Model (“Model”). Values for COR are developed outside the Model and provided as data input to the Model. Material changes in COR resulting from changes in project cost are developed outside the Model following the same methods to develop initial COR values explained in SN2-03 and SN2-07 and then provided as data input to the Model at the scheduled times for Model updates.

Nasserie, Susana

From: Mark Hernandez <Mark.Hernandez@amwater.com>
Sent: Wednesday, October 15, 2025 11:39 AM
To: Nasserie, Susana
Cc: Yu, Byung Kook
Subject: [EXTERNAL] RE: Discuss CAW response to Cal Adv DR SN2-07 Q002
Attachments: COR Calculator (copy of SN2-07 Q002).xlsx

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Susana,

As discussed, please see attached “COR Calculator”.

We can have a call to review the mechanics of it if you wish.

It automatically calculates COR based on annual spend, meaning annual spend for additions. COR is calculated using various factors discussed previously.

- Basically, it is a copy of CAW response to SN2-07, Q002, in which support for COR was detailed.
- **Enter** adjustment to annual spend, if any, on “1.Project Spend”.
- **Copy – Paste Values** from “2.COPY Y_F_Removal By Proj WS-5” to the Cal Adv adjustment section in your copy of the Model.
- **I recommend Copy – Paste individual projects** because the line-numbering in “calculator” is an earlier version of the Model. The “final” version of the Model you have may have different line-numbering.

Thank you.

Mark Hernandez
Engineering Capital Program Sr. Administrator
California American Water, Sacramento
direct tel. (916) 568-4238
cel. (916) 899-0293

-----Original Appointment-----

From: Mark Hernandez
Sent: Thursday, October 9, 2025 11:52 AM
To: Mark Hernandez; Nasserie, Susana
Cc: Yu, Byung Kook
Subject: Discuss CAW response to Cal Adv DR SN2-07 Q002
When: Monday, October 13, 2025 11:00 AM-11:30 AM (UTC-08:00) Pacific Time (US & Canada).
Where: Microsoft Teams Meeting

Microsoft Teams [Need help?](#)

Join the meeting now

Meeting ID: 238 727 889 529 2

Passcode: 7DE6Rc9z

Dial in by phone

[+1 916-244-8157,,709982577#](tel:+19162448157,,709982577#) United States, Sacramento

[Find a local number](#)

Phone conference ID: 709 982 577#

Join on a video conferencing device

Tenant key: teams@vc.amwater.net

Video ID: 116 199 126 3

[More info](#)

For organizers: [Meeting options](#) | [Reset dial-in PIN](#)

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Attachment 1-3:

**B. Cal Am Proposed vs. Cal Advocates
Recommendation COR projects (2025-2028)**

	Cal Am Proposed COR				Cal Advocates Recommendation COR				Difference
Project Number	2025	2026	2027	2028	2025	2026	2027	2028	Cal Am - Cal Advocates
I15010003-02	0	0	0	60,000	0	0	0	0	60,000
I15010003-02	0	0	0	300,000	0	0	0	0	300,000
I15010003-02	0	0	0	240,000	0	0	0	0	240,000
I15300006	0	4,000	0	0	0	4,000	0	0	0
I15300006	0	1,000	0	0	0	1,000	0	0	0
I15300010-02	0	0	0	190,000	0	0	0	21,850	168,150
I15300010-02	0	0	0	10,000	0	0	0	1,150	8,850
I15300022	0	0	750,000	0	0	0	48,000	0	702,000
I15300024	20,900	0	0	0	20,900	0	0	0	0
I15300024	1,100	0	0	0	1,100	0	0	0	0
I15300026	0	0	118,750	0	0	0	134,900	0	(16,150)
I15300026	0	0	6,250	0	0	0	7,100	0	(850)
I15400110	56,796	0	0	0	56,796	0	0	0	0
I15400127	0	4,585	0	0	0	5,000	0	0	(415)
I15400127	0	18,341	0	0	0	18,000	0	0	341
I15400129	49,274	0	0	0	26,274	0	0	0	23,000
I15400130	0	0	0	100,000	0	0	0	97,000	3,000
I15400131	0	353,282	0	0	0	317,000	0	0	36,282
I15400131	0	39,254	0	0	0	35,000	0	0	4,254
I15400133	0	200,000	0	0	0	52,000	0	0	148,000
I15400135	91,000	0	0	0	17,000	0	0	0	74,000
I15400137	0	0	50,000	0	0	0	14,000	0	36,000
I15400138	0	0	12,000	0	0	0	4,600	0	7,400
I15400138	0	0	48,000	0	0	0	18,400	0	29,600
I15400141	0	213,300	0	0	0	126,000	0	0	87,300
I15400141	0	23,700	0	0	0	14,000	0	0	9,700
I15400144-02	0	0	0	527,219	0	0	0	384,619	142,600
I15400157	0	55,409	0	0	0	146,831	0	0	(91,422)
I15400157	0	3,078	0	0	0	8,157	0	0	(5,079)
I15400157	0	3,078	0	0	0	8,157	0	0	(5,079)
I15400159	0	0	9,400	0	0	0	4,800	0	4,600
I15400159	0	0	37,600	0	0	0	19,200	0	18,400
I15400160	0	4,000	0	0	0	4,000	0	0	0
I15400161	0	1,734	0	0	0	1,734	0	0	0
I15400162	0	5,760	0	0	0	147,600	0	0	(141,840)
I15400162	0	640	0	0	0	16,400	0	0	(15,760)
I15400164	0	58,500	0	0	0	27,900	0	0	30,600
I15400164	0	6,500	0	0	0	3,100	0	0	3,400
I15400165	0	58,198	0	0	0	126,198	0	0	(68,000)
I15400166	0	0	0	177,000	0	0	0	183,000	(6,000)
I15400167	0	0	0	115,000	0	0	0	119,000	(4,000)
I15420007	7,500	0	0	0	0	0	0	0	7,500
I15500022-01	40,050	0	0	0	40,050	0	0	0	0
I15500022-01	4,450	0	0	0	4,450	0	0	0	0
I15500050	0	152,000	0	0	0	405,000	0	0	(253,000)

	Cal Am Proposed COR				Cal Advocates Recommendation COR				Difference
Project Number	2025	2026	2027	2028	2025	2026	2027	2028	Cal Am - Cal Advocates
I15500060	0	0	400,026	0	0	0	280,026	0	120,000
I15500066	43,388	0	0	0	43,388	0	0	0	0
I15500066	2,410	0	0	0	2,410	0	0	0	0
I15500066	2,410	0	0	0	2,410	0	0	0	0
I15500069	0	23,870	0	0	0	25,870	0	0	(2,000)
I15500069	0	95,480	0	0	0	103,480	0	0	(8,000)
I15500070	824,783	0	0	0	824,783	0	0	0	0
I15500070	91,643	0	0	0	91,643	0	0	0	0
I15500074	0	70,047	0	0	0	68,400	0	0	1,647
I15500074	0	3,892	0	0	0	3,800	0	0	92
I15500074	0	3,892	0	0	0	3,800	0	0	92
I15500075	0	20,000	0	0	0	12,200	0	0	7,800
I15500075	0	80,000	0	0	0	48,800	0	0	31,200
I15500077	0	0	44,000	0	0	0	48,000	0	(4,000)
I15500078	0	0	81,000	0	0	0	0	0	81,000
I15500078	0	0	9,000	0	0	0	0	0	9,000
I15500079	0	0	21,600	0	0	0	22,500	0	(900)
I15500079	0	0	2,400	0	0	0	2,500	0	(100)
I15500080	0	0	52,000	0	0	0	78,000	0	(26,000)
I15510030	0	16,400	0	0	0	16,000	0	0	400
I15510030	0	65,600	0	0	0	64,000	0	0	1,600
I15510044	0	20,000	0	0	0	46,000	0	0	(26,000)
I15510053	0	0	100,000	0	0	0	0	0	100,000
I15510056	0	16,400	0	0	0	10,800	0	0	5,600
I15510056	0	65,600	0	0	0	43,200	0	0	22,400
I15510059	0	0	29,600	0	0	0	31,000	0	(1,400)
I15510059	0	0	118,400	0	0	0	124,000	0	(5,600)
I15510062	0	90,000	0	0	0	88,000	0	0	2,000
I15560002	0	0	3,000	0	0	0	3,200	0	(200)
I15560002	0	0	12,000	0	0	0	12,800	0	(800)
I15560003	0	0	0	141,300	0	0	0	144,000	(2,700)
I15560003	0	0	0	15,700	0	0	0	16,000	(300)
I15570003	0	0	75,400	0	0	0	37,200	0	38,200
I15570003	0	0	301,600	0	0	0	148,800	0	152,800
I15590001	9,000	0	0	0	9,000	0	0	0	0
I15590001	500	0	0	0	500	0	0	0	0
I15590001	500	0	0	0	500	0	0	0	0
I15590002	0	26,055	0	0	0	72,900	0	0	(46,845)
I15590002	0	1,448	0	0	0	4,050	0	0	(2,603)
I15590002	0	1,448	0	0	0	4,050	0	0	(2,603)
I15600082	(4,000)	0	0	0	(4,000)	0	0	0	0
I15600098	0	179,216	0	0	0	118,016	0	0	61,200
I15600098	0	19,913	0	0	0	13,113	0	0	6,800
I15600099	805,571	0	0	0	689,471	0	0	0	116,100
I15600099	89,508	0	0	0	76,608	0	0	0	12,900

	Cal Am Proposed COR				Cal Advocates Recommendation COR				Difference
Project Number	2025	2026	2027	2028	2025	2026	2027	2028	Cal Am - Cal Advocates
I15600100	30,000	0	0	0	30,000	0	0	0	0
I15600104	2,000	0	0	0	0	0	0	0	2,000
I15600104	8,000	0	0	0	0	0	0	0	8,000
I15600111	0	0	207,000	0	0	0	56,700	0	150,300
I15600111	0	0	11,500	0	0	0	3,150	0	8,350
I15600111	0	0	11,500	0	0	0	3,150	0	8,350
I15600113	0	0	43,875	0	0	0	18,900	0	24,975
I15600113	0	0	4,875	0	0	0	2,100	0	2,775
I15600114	0	0	58,995	0	0	0	138,600	0	(79,605)
I15600114	0	0	6,555	0	0	0	15,400	0	(8,845)
I15600116	0	0	46,500	0	0	0	34,000	0	12,500
I15600117	123,000	0	0	0	122,000	0	0	0	1,000
I15610014	0	0	(858,251)	0	0	0	(858,251)	0	0
I15610017	30,000	0	0	0	17,000	0	0	0	13,000
I15610025	0	62,640	0	0	0	60,300	0	0	2,340
I15610025	0	3,480	0	0	0	3,350	0	0	130
I15610025	0	3,480	0	0	0	3,350	0	0	130
I15610030	0	20,000	0	0	0	18,000	0	0	2,000
I15610033	0	0	5,400	0	0	0	0	0	5,400
I15610033	0	0	600	0	0	0	0	0	600
I15610035	0	0	0	6,000	0	0	0	0	6,000
I15640001	200,000	0	0	0	0	0	0	0	200,000
I15640004	0	90,000	0	0	0	87,300	0	0	2,700
I15640004	0	5,000	0	0	0	4,850	0	0	150
I15640004	0	5,000	0	0	0	4,850	0	0	150
I15650003	0	5,400	0	0	0	5,400	0	0	0
I15650003	0	300	0	0	0	300	0	0	0
I15650003	0	300	0	0	0	300	0	0	0
I15660002	0	1,561,860	0	0	0	1,600,560	0	0	(38,700)
I15660002	0	86,770	0	0	0	88,920	0	0	(2,150)
I15660002	0	86,770	0	0	0	88,920	0	0	(2,150)
I15660003	317,581	0	0	0	317,581	0	0	0	(0)
I15660003	35,287	0	0	0	35,287	0	0	0	(0)
I15660004	0	0	0	30,000	0	0	0	0	30,000
I15660005	0	0	18,000	0	0	0	11,700	0	6,300
I15660005	0	0	2,000	0	0	0	1,300	0	700
I15670002	0	15,000	0	0	0	0	0	0	15,000
I15670002	0	10,000	0	0	0	0	0	0	10,000
I15670004	0	62,366	0	0	0	62,366	0	0	(0)
I15670004	0	6,930	0	0	0	6,930	0	0	(0)
I15670005	0	26,100	0	0	0	132,000	0	0	(105,900)
I15670006	0	1,200	0	0	0	3,200	0	0	(2,000)
I15670006	0	4,800	0	0	0	12,800	0	0	(8,000)
I15670010	0	49,680	0	0	0	68,400	0	0	(18,720)
I15670010	0	2,760	0	0	0	3,800	0	0	(1,040)

	Cal Am Proposed COR				Cal Advocates Recommendation COR				Difference
Project Number	2025	2026	2027	2028	2025	2026	2027	2028	Cal Am - Cal Advocates
I15670010	0	2,760	0	0	0	3,800	0	0	(1,040)
I15670011	0	16,600	0	0	0	17,000	0	0	(400)
I15680002	0	0	400,000	0	0	0	0	0	400,000
R1501N26	0	200,000	0	0	0	0	0	0	200,000
R1501N27	0	0	200,000	0	0	0	0	0	200,000
R1501N28	0	0	0	200,000	0	0	0	0	200,000
R1530C25	35,700	0	0	0	35,300	0	0	0	400
R1530C26	0	36,800	0	0	0	35,500	0	0	1,300
R1530C27	0	0	36,800	0	0	0	35,500	0	1,300
R1530C28	0	0	0	36,800	0	0	0	35,500	1,300
R1530F25	2,530	0	0	0	2,500	0	0	0	30
R1530F25	22,770	0	0	0	22,500	0	0	0	270
R1530F26	0	2,600	0	0	0	2,510	0	0	90
R1530F26	0	23,400	0	0	0	22,590	0	0	810
R1530F27	0	0	2,600	0	0	0	2,510	0	90
R1530F27	0	0	23,400	0	0	0	22,590	0	810
R1530F28	0	0	0	2,600	0	0	0	2,510	90
R1530F28	0	0	0	23,400	0	0	0	22,590	810
R1530H25	112,300	0	0	0	111,200	0	0	0	1,100
R1530H26	0	115,500	0	0	0	111,400	0	0	4,100
R1530H27	0	0	115,500	0	0	0	111,400	0	4,100
R1530H28	0	0	0	115,500	0	0	0	111,400	4,100
R1530J25	19,600	0	0	0	19,400	0	0	0	200
R1530J26	0	20,200	0	0	0	19,400	0	0	800
R1530J27	0	0	20,200	0	0	0	19,400	0	800
R1530J28	0	0	0	20,200	0	0	0	19,400	800
R1530Q25	820	0	0	0	0	0	0	0	820
R1530Q25	820	0	0	0	0	0	0	0	820
R1530Q25	2,050	0	0	0	0	0	0	0	2,050
R1530Q25	410	0	0	0	0	0	0	0	410
R1530Q26	0	840	0	0	0	0	0	0	840
R1530Q26	0	840	0	0	0	0	0	0	840
R1530Q26	0	2,100	0	0	0	0	0	0	2,100
R1530Q26	0	420	0	0	0	0	0	0	420
R1530Q27	0	0	840	0	0	0	0	0	840
R1530Q27	0	0	840	0	0	0	0	0	840
R1530Q27	0	0	2,100	0	0	0	0	0	2,100
R1530Q27	0	0	420	0	0	0	0	0	420
R1530Q28	0	0	0	840	0	0	0	0	840
R1530Q28	0	0	0	840	0	0	0	0	840
R1530Q28	0	0	0	2,100	0	0	0	0	2,100
R1530Q28	0	0	0	420	0	0	0	0	420
R1540C25	81,600	0	0	0	80,800	0	0	0	800
R1540C26	0	84,000	0	0	0	81,000	0	0	3,000
R1540C27	0	0	84,000	0	0	0	81,000	0	3,000

	Cal Am Proposed COR				Cal Advocates Recommendation COR				Difference
Project Number	2025	2026	2027	2028	2025	2026	2027	2028	Cal Am - Cal Advocates
R1540C28	0	0	0	84,000	0	0	0	81,000	3,000
R1540F25	13,410	0	0	0	13,290	0	0	0	120
R1540F25	120,690	0	0	0	119,610	0	0	0	1,080
R1540F26	0	13,800	0	0	0	13,310	0	0	490
R1540F26	0	124,200	0	0	0	119,790	0	0	4,410
R1540F27	0	0	13,800	0	0	0	13,310	0	490
R1540F27	0	0	124,200	0	0	0	119,790	0	4,410
R1540F28	0	0	0	13,800	0	0	0	13,310	490
R1540F28	0	0	0	124,200	0	0	0	119,790	4,410
R1540H25	231,100	0	0	0	229,000	0	0	0	2,100
R1540H26	0	237,900	0	0	0	229,300	0	0	8,600
R1540H27	0	0	237,900	0	0	0	229,300	0	8,600
R1540H28	0	0	0	237,900	0	0	0	229,300	8,600
R1540J25	49,600	0	0	0	49,100	0	0	0	500
R1540J26	0	51,000	0	0	0	49,100	0	0	1,900
R1540J27	0	0	51,000	0	0	0	49,100	0	1,900
R1540J28	0	0	0	51,000	0	0	0	49,100	1,900
R1540Q25	12,320	0	0	0	12,200	0	0	0	120
R1540Q25	12,320	0	0	0	12,200	0	0	0	120
R1540Q25	30,800	0	0	0	30,500	0	0	0	300
R1540Q25	6,160	0	0	0	6,100	0	0	0	60
R1540Q26	0	12,680	0	0	0	12,220	0	0	460
R1540Q26	0	12,680	0	0	0	12,220	0	0	460
R1540Q26	0	31,700	0	0	0	30,550	0	0	1,150
R1540Q26	0	6,340	0	0	0	6,110	0	0	230
R1540Q27	0	0	12,680	0	0	0	12,220	0	460
R1540Q27	0	0	12,680	0	0	0	12,220	0	460
R1540Q27	0	0	31,700	0	0	0	30,550	0	1,150
R1540Q27	0	0	6,340	0	0	0	6,110	0	230
R1540Q28	0	0	0	12,680	0	0	0	12,220	460
R1540Q28	0	0	0	12,680	0	0	0	12,220	460
R1540Q28	0	0	0	31,700	0	0	0	30,550	1,150
R1540Q28	0	0	0	6,340	0	0	0	6,110	230
R1542Q25	47,200	0	0	0	46,800	0	0	0	400
R1542Q26	0	48,600	0	0	0	46,900	0	0	1,700
R1542Q27	0	0	48,600	0	0	0	46,900	0	1,700
R1542Q28	0	0	0	48,600	0	0	0	46,900	1,700
R1547Q25	20,000	0	0	0	0	0	0	0	20,000
R1547Q25	20,000	0	0	0	0	0	0	0	20,000
R1547Q25	50,000	0	0	0	0	0	0	0	50,000
R1547Q25	10,000	0	0	0	0	0	0	0	10,000
R1550C25	94,500	0	0	0	93,600	0	0	0	900
R1550C26	0	97,200	0	0	0	93,700	0	0	3,500
R1550C27	0	0	97,200	0	0	0	93,700	0	3,500
R1550C28	0	0	0	97,200	0	0	0	93,700	3,500

	Cal Am Proposed COR				Cal Advocates Recommendation COR				Difference
Project Number	2025	2026	2027	2028	2025	2026	2027	2028	Cal Am - Cal Advocates
R1550F25	2,210	0	0	0	2,190	0	0	0	20
R1550F25	19,890	0	0	0	19,710	0	0	0	180
R1550F26	0	2,280	0	0	0	2,190	0	0	90
R1550F26	0	20,520	0	0	0	19,710	0	0	810
R1550F27	0	0	2,280	0	0	0	2,190	0	90
R1550F27	0	0	20,520	0	0	0	19,710	0	810
R1550F28	0	0	0	2,280	0	0	0	2,190	90
R1550F28	0	0	0	20,520	0	0	0	19,710	810
R1550H25	204,500	0	0	0	202,600	0	0	0	1,900
R1550H26	0	210,400	0	0	0	202,800	0	0	7,600
R1550H27	0	0	210,400	0	0	0	202,800	0	7,600
R1550H28	0	0	0	210,400	0	0	0	202,800	7,600
R1550J25	41,800	0	0	0	41,400	0	0	0	400
R1550J26	0	43,000	0	0	0	41,500	0	0	1,500
R1550J27	0	0	43,000	0	0	0	41,500	0	1,500
R1550J28	0	0	0	43,000	0	0	0	41,500	1,500
R1550Q25	7,980	0	0	0	7,900	0	0	0	80
R1550Q25	7,980	0	0	0	7,900	0	0	0	80
R1550Q25	19,950	0	0	0	19,750	0	0	0	200
R1550Q25	3,990	0	0	0	3,950	0	0	0	40
R1550Q26	0	8,220	0	0	0	7,940	0	0	280
R1550Q26	0	8,220	0	0	0	7,940	0	0	280
R1550Q26	0	20,550	0	0	0	19,850	0	0	700
R1550Q26	0	4,110	0	0	0	3,970	0	0	140
R1550Q27	0	0	8,220	0	0	0	7,940	0	280
R1550Q27	0	0	8,220	0	0	0	7,940	0	280
R1550Q27	0	0	20,550	0	0	0	19,850	0	700
R1550Q27	0	0	4,110	0	0	0	3,970	0	140
R1550Q28	0	0	0	8,220	0	0	0	7,940	280
R1550Q28	0	0	0	8,220	0	0	0	7,940	280
R1550Q28	0	0	0	20,550	0	0	0	19,850	700
R1550Q28	0	0	0	4,110	0	0	0	3,970	140
R1551C25	28,700	0	0	0	28,400	0	0	0	300
R1551C26	0	29,600	0	0	0	28,400	0	0	1,200
R1551C27	0	0	29,600	0	0	0	28,400	0	1,200
R1551C28	0	0	0	29,600	0	0	0	28,400	1,200
R1551F25	10,230	0	0	0	10,130	0	0	0	100
R1551F25	92,070	0	0	0	91,170	0	0	0	900
R1551F26	0	10,520	0	0	0	10,140	0	0	380
R1551F26	0	94,680	0	0	0	91,260	0	0	3,420
R1551F27	0	0	10,520	0	0	0	10,140	0	380
R1551F27	0	0	94,680	0	0	0	91,260	0	3,420
R1551F28	0	0	0	10,520	0	0	0	10,140	380
R1551F28	0	0	0	94,680	0	0	0	91,260	3,420
R1551H25	157,400	0	0	0	155,800	0	0	0	1,600

	Cal Am Proposed COR				Cal Advocates Recommendation COR				Difference
Project Number	2025	2026	2027	2028	2025	2026	2027	2028	Cal Am - Cal Advocates
R1551H26	0	162,000	0	0	0	156,200	0	0	5,800
R1551H27	0	0	162,000	0	0	0	156,200	0	5,800
R1551H28	0	0	0	162,000	0	0	0	156,200	5,800
R1551J25	44,500	0	0	0	44,000	0	0	0	500
R1551J26	0	45,800	0	0	0	44,100	0	0	1,700
R1551J27	0	0	45,800	0	0	0	44,100	0	1,700
R1551J28	0	0	0	45,800	0	0	0	44,100	1,700
R1551Q25	1,900	0	0	0	1,880	0	0	0	20
R1551Q25	1,900	0	0	0	1,880	0	0	0	20
R1551Q25	4,750	0	0	0	4,700	0	0	0	50
R1551Q25	950	0	0	0	940	0	0	0	10
R1551Q26	0	1,960	0	0	0	1,880	0	0	80
R1551Q26	0	1,960	0	0	0	1,880	0	0	80
R1551Q26	0	4,900	0	0	0	4,700	0	0	200
R1551Q26	0	980	0	0	0	940	0	0	40
R1551Q27	0	0	1,960	0	0	0	1,880	0	80
R1551Q27	0	0	1,960	0	0	0	1,880	0	80
R1551Q27	0	0	4,900	0	0	0	4,700	0	200
R1551Q27	0	0	980	0	0	0	940	0	40
R1551Q28	0	0	0	1,960	0	0	0	1,880	80
R1551Q28	0	0	0	1,960	0	0	0	1,880	80
R1551Q28	0	0	0	4,900	0	0	0	4,700	200
R1551Q28	0	0	0	980	0	0	0	940	40
R1556H25	23,500	0	0	0	23,300	0	0	0	200
R1556H26	0	24,200	0	0	0	23,300	0	0	900
R1556H27	0	0	24,200	0	0	0	23,300	0	900
R1556H28	0	0	0	24,200	0	0	0	23,300	900
R1556J25	1,300	0	0	0	1,300	0	0	0	0
R1556J26	0	1,400	0	0	0	1,300	0	0	100
R1556J27	0	0	1,400	0	0	0	1,300	0	100
R1556J28	0	0	0	1,400	0	0	0	1,300	100
R1557F25	650	0	0	0	640	0	0	0	10
R1557F25	5,850	0	0	0	5,760	0	0	0	90
R1557F26	0	660	0	0	0	640	0	0	20
R1557F26	0	5,940	0	0	0	5,760	0	0	180
R1557F27	0	0	660	0	0	0	640	0	20
R1557F27	0	0	5,940	0	0	0	5,760	0	180
R1557F28	0	0	0	660	0	0	0	640	20
R1557F28	0	0	0	5,940	0	0	0	5,760	180
R1557H25	20,000	0	0	0	19,900	0	0	0	100
R1557H26	0	20,600	0	0	0	19,800	0	0	800
R1557H27	0	0	20,600	0	0	0	19,800	0	800
R1557H28	0	0	0	20,600	0	0	0	19,800	800
R1557J25	2,600	0	0	0	2,600	0	0	0	0
R1557J26	0	2,700	0	0	0	2,600	0	0	100

	Cal Am Proposed COR				Cal Advocates Recommendation COR				Difference
Project Number	2025	2026	2027	2028	2025	2026	2027	2028	Cal Am - Cal Advocates
R1557J27	0	0	2,700	0	0	0	2,600	0	100
R1557J28	0	0	0	2,700	0	0	0	2,600	100
R1558F25	290	0	0	0	290	0	0	0	0
R1558F25	2,610	0	0	0	2,610	0	0	0	0
R1558F26	0	290	0	0	0	280	0	0	10
R1558F26	0	2,610	0	0	0	2,520	0	0	90
R1558F27	0	0	290	0	0	0	280	0	10
R1558F27	0	0	2,610	0	0	0	2,520	0	90
R1558F28	0	0	0	290	0	0	0	280	10
R1558F28	0	0	0	2,610	0	0	0	2,520	90
R1558H25	16,400	0	0	0	16,300	0	0	0	100
R1558H26	0	16,800	0	0	0	16,300	0	0	500
R1558H27	0	0	16,800	0	0	0	16,300	0	500
R1558H28	0	0	0	16,800	0	0	0	16,300	500
R1558J25	3,200	0	0	0	3,100	0	0	0	100
R1558J26	0	3,200	0	0	0	3,100	0	0	100
R1558J27	0	0	3,200	0	0	0	3,100	0	100
R1558J28	0	0	0	3,200	0	0	0	3,100	100
R1559H25	1,800	0	0	0	1,800	0	0	0	0
R1559H26	0	1,800	0	0	0	1,800	0	0	0
R1559H27	0	0	1,800	0	0	0	1,800	0	0
R1559H28	0	0	0	1,800	0	0	0	1,800	0
R1559J25	1,600	0	0	0	1,500	0	0	0	100
R1559J26	0	1,600	0	0	0	1,500	0	0	100
R1559J27	0	0	1,600	0	0	0	1,500	0	100
R1559J28	0	0	0	1,600	0	0	0	1,500	100
R1560C25	23,100	0	0	0	22,900	0	0	0	200
R1560C26	0	23,700	0	0	0	22,900	0	0	800
R1560C27	0	0	23,700	0	0	0	22,900	0	800
R1560C28	0	0	0	23,700	0	0	0	22,900	800
R1560F25	2,910	0	0	0	2,870	0	0	0	40
R1560F25	26,190	0	0	0	25,830	0	0	0	360
R1560F26	0	2,990	0	0	0	2,880	0	0	110
R1560F26	0	26,910	0	0	0	25,920	0	0	990
R1560F27	0	0	2,990	0	0	0	2,880	0	110
R1560F27	0	0	26,910	0	0	0	25,920	0	990
R1560F28	0	0	0	2,990	0	0	0	2,880	110
R1560F28	0	0	0	26,910	0	0	0	25,920	990
R1560H25	123,300	0	0	0	122,100	0	0	0	1,200
R1560H26	0	127,000	0	0	0	122,300	0	0	4,700
R1560H27	0	0	127,000	0	0	0	122,300	0	4,700
R1560H28	0	0	0	127,000	0	0	0	122,300	4,700
R1560J25	64,400	0	0	0	63,800	0	0	0	600
R1560J26	0	66,300	0	0	0	63,900	0	0	2,400
R1560J27	0	0	66,300	0	0	0	63,900	0	2,400

	Cal Am Proposed COR				Cal Advocates Recommendation COR				Difference
Project Number	2025	2026	2027	2028	2025	2026	2027	2028	Cal Am - Cal Advocates
R1560J28	0	0	0	66,300	0	0	0	63,900	2,400
R1560Q25	19,800	0	0	0	19,620	0	0	0	180
R1560Q25	19,800	0	0	0	19,620	0	0	0	180
R1560Q25	39,600	0	0	0	39,240	0	0	0	360
R1560Q25	9,900	0	0	0	9,810	0	0	0	90
R1560Q25	9,900	0	0	0	9,810	0	0	0	90
R1560Q26	0	20,380	0	0	0	19,640	0	0	740
R1560Q26	0	20,380	0	0	0	19,640	0	0	740
R1560Q26	0	40,760	0	0	0	39,280	0	0	1,480
R1560Q26	0	10,190	0	0	0	9,820	0	0	370
R1560Q26	0	10,190	0	0	0	9,820	0	0	370
R1560Q27	0	0	20,380	0	0	0	19,640	0	740
R1560Q27	0	0	20,380	0	0	0	19,640	0	740
R1560Q27	0	0	40,760	0	0	0	39,280	0	1,480
R1560Q27	0	0	10,190	0	0	0	9,820	0	370
R1560Q27	0	0	10,190	0	0	0	9,820	0	370
R1560Q28	0	0	0	20,380	0	0	0	19,640	740
R1560Q28	0	0	0	20,380	0	0	0	19,640	740
R1560Q28	0	0	0	40,760	0	0	0	39,280	1,480
R1560Q28	0	0	0	10,190	0	0	0	9,820	370
R1560Q28	0	0	0	10,190	0	0	0	9,820	370
R1561C25	4,400	0	0	0	4,400	0	0	0	0
R1561C26	0	4,500	0	0	0	4,400	0	0	100
R1561C27	0	0	4,500	0	0	0	4,400	0	100
R1561C28	0	0	0	4,500	0	0	0	4,400	100
R1561F25	390	0	0	0	380	0	0	0	10
R1561F25	3,510	0	0	0	3,420	0	0	0	90
R1561F26	0	410	0	0	0	390	0	0	20
R1561F26	0	3,690	0	0	0	3,510	0	0	180
R1561F27	0	0	410	0	0	0	390	0	20
R1561F27	0	0	3,690	0	0	0	3,510	0	180
R1561F28	0	0	0	410	0	0	0	390	20
R1561F28	0	0	0	3,690	0	0	0	3,510	180
R1561H25	10,900	0	0	0	10,800	0	0	0	100
R1561H26	0	11,200	0	0	0	10,800	0	0	400
R1561H27	0	0	11,200	0	0	0	10,800	0	400
R1561H28	0	0	0	11,200	0	0	0	10,800	400
R1561J25	12,500	0	0	0	12,300	0	0	0	200
R1561J26	0	4,800	0	0	0	4,600	0	0	200
R1561J27	0	0	4,800	0	0	0	4,600	0	200
R1561J28	0	0	0	4,800	0	0	0	4,600	200
R1561Q25	2,300	0	0	0	2,280	0	0	0	20
R1561Q25	2,300	0	0	0	2,280	0	0	0	20
R1561Q25	5,750	0	0	0	5,700	0	0	0	50
R1561Q25	1,150	0	0	0	1,140	0	0	0	10

	Cal Am Proposed COR				Cal Advocates Recommendation COR				Difference
Project Number	2025	2026	2027	2028	2025	2026	2027	2028	Cal Am - Cal Advocates
R1561Q26	0	2,360	0	0	0	2,280	0	0	80
R1561Q26	0	2,360	0	0	0	2,280	0	0	80
R1561Q26	0	5,900	0	0	0	5,700	0	0	200
R1561Q26	0	1,180	0	0	0	1,140	0	0	40
R1561Q27	0	0	2,360	0	0	0	2,280	0	80
R1561Q27	0	0	2,360	0	0	0	2,280	0	80
R1561Q27	0	0	5,900	0	0	0	5,700	0	200
R1561Q27	0	0	1,180	0	0	0	1,140	0	40
R1561Q28	0	0	0	2,360	0	0	0	2,280	80
R1561Q28	0	0	0	2,360	0	0	0	2,280	80
R1561Q28	0	0	0	5,900	0	0	0	5,700	200
R1561Q28	0	0	0	1,180	0	0	0	1,140	40
R1564F25	50	0	0	0	50	0	0	0	0
R1564F25	450	0	0	0	450	0	0	0	0
R1564F26	0	50	0	0	0	50	0	0	0
R1564F26	0	450	0	0	0	450	0	0	0
R1564F27	0	0	50	0	0	0	50	0	0
R1564F27	0	0	450	0	0	0	450	0	0
R1564F28	0	0	0	50	0	0	0	50	0
R1564F28	0	0	0	450	0	0	0	450	0
R1564H25	4,800	0	0	0	4,700	0	0	0	100
R1564H26	0	4,900	0	0	0	4,700	0	0	200
R1564H27	0	0	4,900	0	0	0	4,700	0	200
R1564H28	0	0	0	4,900	0	0	0	4,700	200
R1564J25	300	0	0	0	300	0	0	0	0
R1564J26	0	300	0	0	0	300	0	0	0
R1564J27	0	0	300	0	0	0	300	0	0
R1564J28	0	0	0	300	0	0	0	300	0
R1565H25	15,800	0	0	0	15,700	0	0	0	100
R1565H26	0	16,200	0	0	0	15,700	0	0	500
R1565H27	0	0	16,200	0	0	0	15,700	0	500
R1565H28	0	0	0	16,200	0	0	0	15,700	500
R1565J25	2,500	0	0	0	2,500	0	0	0	0
R1565J26	0	2,600	0	0	0	2,500	0	0	100
R1565J27	0	0	2,600	0	0	0	2,500	0	100
R1565J28	0	0	0	2,600	0	0	0	2,500	100
R1566F25	2,430	0	0	0	2,410	0	0	0	20
R1566F25	21,870	0	0	0	21,690	0	0	0	180
R1566F26	0	2,500	0	0	0	2,400	0	0	100
R1566F26	0	22,500	0	0	0	21,600	0	0	900
R1566F27	0	0	2,500	0	0	0	2,400	0	100
R1566F27	0	0	22,500	0	0	0	21,600	0	900
R1566F28	0	0	0	2,500	0	0	0	2,400	100
R1566F28	0	0	0	22,500	0	0	0	21,600	900
R1566H25	29,400	0	0	0	29,100	0	0	0	300

	Cal Am Proposed COR				Cal Advocates Recommendation COR				Difference
Project Number	2025	2026	2027	2028	2025	2026	2027	2028	Cal Am - Cal Advocates
R1566H26	0	30,200	0	0	0	29,200	0	0	1,000
R1566H27	0	0	30,200	0	0	0	29,200	0	1,000
R1566H28	0	0	0	30,200	0	0	0	29,200	1,000
R1566J25	2,700	0	0	0	2,700	0	0	0	0
R1566J26	0	2,800	0	0	0	2,700	0	0	100
R1566J27	0	0	2,800	0	0	0	2,700	0	100
R1566J28	0	0	0	2,800	0	0	0	2,700	100
R1567C25	3,900	0	0	0	3,900	0	0	0	0
R1567C26	0	4,100	0	0	0	3,900	0	0	200
R1567C27	0	0	4,100	0	0	0	3,900	0	200
R1567C28	0	0	0	4,100	0	0	0	3,900	200
R1567F25	1,380	0	0	0	1,370	0	0	0	10
R1567F25	12,420	0	0	0	12,330	0	0	0	90
R1567F26	0	1,410	0	0	0	1,350	0	0	60
R1567F26	0	12,690	0	0	0	12,150	0	0	540
R1567F27	0	0	1,410	0	0	0	1,350	0	60
R1567F27	0	0	12,690	0	0	0	12,150	0	540
R1567F28	0	0	0	1,410	0	0	0	1,350	60
R1567F28	0	0	0	12,690	0	0	0	12,150	540
R1567H25	800	0	0	0	900	0	0	0	(100)
R1567H26	0	800	0	0	0	900	0	0	(100)
R1567H27	0	0	800	0	0	0	900	0	(100)
R1567H28	0	0	0	800	0	0	0	900	(100)
R1567J25	6,200	0	0	0	6,200	0	0	0	0
R1567J26	0	6,400	0	0	0	6,200	0	0	200
R1567J27	0	0	6,400	0	0	0	6,200	0	200
R1567J28	0	0	0	6,400	0	0	0	6,200	200
R1568C25	2,700	0	0	0	2,700	0	0	0	0
R1568C26	0	3,300	0	0	0	3,100	0	0	200
R1568C27	0	0	3,300	0	0	0	3,100	0	200
R1568C28	0	0	0	3,300	0	0	0	3,100	200
R1568F25	310	0	0	0	310	0	0	0	0
R1568F25	2,790	0	0	0	2,790	0	0	0	0
R1568F26	0	380	0	0	0	360	0	0	20
R1568F26	0	3,420	0	0	0	3,240	0	0	180
R1568F27	0	0	380	0	0	0	360	0	20
R1568F27	0	0	3,420	0	0	0	3,240	0	180
R1568F28	0	0	0	380	0	0	0	360	20
R1568F28	0	0	0	3,420	0	0	0	3,240	180
R1568H25	2,500	0	0	0	2,600	0	0	0	(100)
R1568H26	0	3,100	0	0	0	2,900	0	0	200
R1568H27	0	0	3,100	0	0	0	2,900	0	200
R1568H28	0	0	0	3,100	0	0	0	2,900	200
R1568J25	700	0	0	0	700	0	0	0	0
R1568J26	0	900	0	0	0	800	0	0	100

Project Number	Cal Am Proposed COR				Cal Advocates Recommendation COR				Difference Cal Am - Cal Advocates
	2025	2026	2027	2028	2025	2026	2027	2028	
R1568J27	0	0	900	0	0	0	800	0	100
R1568J28	0	0	0	900	0	0	0	800	100
	5,105,950	6,513,315	4,619,075	4,290,719	4,524,351	6,585,853	2,561,375	3,062,219	
Total				20,529,058				16,733,797	
							Difference	3,795,261	

Attachment 1-3:

C. COR Projects Without Adequate Supporting Justification

COPY OF SN2-07, Q002 (09/2025)		No Data Entry	No Data Entry	Data Entry		Data Entry	Data Entry	Data Entry	Data Entry	Data Entry			
Table 6: COR To-date		Table 4: COR Formulas		Cal Adv Adjustment (Annual Spend, Additions \$)		Cal Adv Adjustment (Annual Spend, Additions \$)		Cal Am Proposed Amount		Comment/Justification			
DR SN2-03 Response, #3 Excel, (also in RO Model)		Est In Svc (RO Model)	Type	COR (lookup)	COR Budgeted	ADDITIONS \$) (ESTIMATES BEFORE RO MODELING)		Cal Am Proposed COR (\$)		Comment/Justification			
Project Number	(\$) RWIP/bal. 12/31/2024					2025	2026	2027	2028	2025	2026	2027	2028
115300022	RWIP	-	2027	Removals	100%	100.00%	75,000	300,000	375,000	-	-	750,000	-
115400135	RWIP	-	2025	Other	0% - 3%	15.50%	589,000	-	-	91,000	-	-	-
115400144-02	RWIP	109/218/59	2028	Removals	100%	100.00%	104,500	104,500	104,500	-	-	527,219	See Q001 "e," response should be \$0, est. in Svc after 2028 no formula / based on: Total project \$3.9M x 5% COR
115420007	RWIP	-	2025	WW	per project	0.00%	6,875	-	-	7,500	-	-	-
115640001	RWIP	-	2025	Tank Replc	5% - 9%	per project	312,000	-	-	200,000	-	-	-
115670002	RWIP	-	2026	WTTP New	per project	per project	1,809,000	1,809,000	-	-	25,000	-	
115680002	RWIP	-	2027	Removals	100%	100.00%	24,000	48,000	328,000	-	-	400,000	Proj Mgt est. abandon former well no formula / based on: (1) San Diego Corp leasehold mods (2) Imperial Beach/CA Corp move out/RP work
R1501N25		Annual	N	per project	per project		200,000	206,000	212,000	218,000	-	200,000	200,000
R1547Q25		Annual	Q	10%	10.00%		494,900	46,000	47,500	.49,000	100,000	-	-
Table 3: COR To-date		Table 4: COR Formulas		Cal Adv Adjustment (Annual Spend, Additions \$)		Cal Adv Adjustment (Annual Spend, Additions \$)		Cal Advocates' COR (\$)		Comment/Justification			
DR SN2-03 Response, #3 Excel, (also in RO Model)		Est In Svc (RO Model)	Type	COR (lookup)	COR Budgeted	ADDITIONS \$) (ESTIMATES BEFORE RO MODELING)		Cal Advocates' COR (\$)		Comment/Justification			
Project Number	(\$) RWIP/bal. 12/31/2024					2025	2026	2027	2028	2025	2026	2027	2028
115300022	RWIP	-	2027	Removals	100%	100.00%	75,000	300,000	375,000	-	-	47,700	Lack of justification in "Q001" e," response. Only supports a documentation show a consultant fee of \$47,700 (A-23) adjustment. Adjust to 3%
115400135	RWIP	-	2025	Other	0% - 3%	3.00%	582,775	-	-	17,000	-	-	-
115400144-02	RWIP	109/218/59	2028	Removals	100%	100.00%	104,500	104,500	104,500	-	-	384,619	Lack of justification in "Q001" e," response. Only supports a documentation with the amount of \$275,400
115420007	RWIP	-	2025	WW	per project	0.00%	6,875	-	-	-	-	-	Per Cal Am (see above), should be \$0
115640001	RWIP	-	2025	Tank Replc	5% - 9%	per project	312,000	-	-	-	-	-	Lack of justification: no documentation
115670002	RWIP	-	2026	WTTP New	per project	per project	1,809,000	1,809,000	-	-	-	-	Lack of justification: no documentation
115680002	RWIP	-	2027	Removals	100%	100.00%	24,000	48,000	328,000	-	-	-	Lack of justification in "Q001" e," response. See CAW Response Cal/Adv SN2-07 Q1:2, Attachment 1, line 7 (or See Cal Ad Attachment at A-19)
R1501N25		Annual	N	per project	per project		200,000	206,000	212,000	218,000	-	-	-
R1547Q25		Annual	Q	10%	10.00%		494,900	46,000	47,500	.49,000	-	-	-

Attachment 1-4:

Cal Advocates' Calculation of NBV to be Added to Depreciation Reserve

- 1 **Source:**
- 2 Cal Advocates' calculations of NBV to be added to Depreciation Reserve, based on
- 3 Cal Am Response to DR SN2-05 Q.1, file: CAW Response Cal Adv SN2-05 Q001
- 4 Plant Retirements.

CAW Response Cal Adv SN2-05 Q001 Plant Retirements

Cal Advocates' Calculation											3,666,359				
No.	Retirement	Unique Identifier	Unique Project Number (Asset)	Description of specific asset	In Service	Original Recorded Amount	Retired	Partial or Full Retirement	Salvage or Cost Associated with Retired Asset	Annual Depreciation	Years in Service	Accumulated Depreciation	Net Book Value (NBV)	NBV/original	
3882	(47,598.50)	1501-340300	145679947	Facility Management	7/17/2020	47,599	12/29/2022	Full	\$ -	8.89%	4,231	2,42	10,225	37,374	79%
3883	(18,714.37)	1501-340300	145679935	Facility Management-C-P1119	7/17/2020	18,714	12/29/2022	Full	\$ -	8.89%	1,663	2.42	4,020	14,694	79%
3884	(24,395.02)	1501-340300	140909485	Facility Management-S-P1119	11/1/2018	24,395	12/29/2022	Full	\$ -	8.89%	2,168	4.08	8,854	15,541	64%
3909	(18,119.05)	1530-331300	137825778	Replace 12" G.V. @ highland tank	5/25/2021	18,119	1/13/2022	Full	\$ -	2.13%	386	0.58	225	17,894	99%
3990	(3,472.47)	1530-334100	107377728	Meters - Displacement 2" (Direct Read, Remote)	5/1/2017	3,472	6/15/2022	Full	\$ -	6.46%	224	5.08	1,140	2,332	67%
3991	(28.95)	1530-334100	107377725	Meters - Displacement 1-1/2" (Direct Read, Remote Read, Encoder Type)	5/1/2017	29	6/15/2022	Full	\$ -	6.46%	2	5.08	10	19	67%
4000	(6,265.43)	1530-335000	1295288772	Replace Fire Hydrant at 1551 Saturn Blvd that was hit and run by a vehicle.	10/25/2019	6,265	8/24/2022	Full	\$ -	2.92%	183	2.75	504	5,762	92%
4011	(3,340.95)	1540-304100	87646224	Structure - Door or Hatch	5/5/2014	3,341	6/8/2022	Full	\$ -	2.33%	630	2.711	630	2,711	81%
4012	(3,002,121.87)	1540-304300	2654050	Tank C/WP Cleawell 1.5MG : Concrete	1/1/2002	3,002,122	6/8/2022	Full	\$ -	1.68%	50,333	20.42	1,027,633	1,974,489	66%
4013	(20,095.16)	1540-304300	26540420	CVFP - Confined Space	7/17/1996	20,095	6/8/2022	Full	\$ -	1.68%	337	25.92	8,732	11,364	57%
4015	(6,545.09)	1540-304500	88595877	HVAC/Plumbing - Heating Equipment (Electric	9/25/2014	6,545	5/25/2022	Full	\$ -	2.81%	184	7.67	1,409	5,136	78%
4016	(6,011.21)	1540-304700	58274928	Heater, Gas Heater, Trace Heating@	1/31/2012	6,011	7/13/2022	Full	\$ -	4.65%	279	10.42	2,909	3,102	52%
4020	(1,139.16)	1540-307000	6253525	Wells	7/1/2000	1,139	2/16/2022	Full	\$ -	2.28%	26	21.58	562	578	51%
4033	(292.18)	1540-311200	150833724	Electrical - Wiring/Conduit	7/21/2010	292	1/28/2022	Full	\$ -	4.19%	12	11.50	141	151	52%
4047	(2,717.98)	1540-311500	51406566	Process Pumping Equipment - Submersible	4/2/2012	2,718	12/14/2022	Full	\$ -	4.10%	111	10.67	1,189	1,529	56%
4050	(9,263.84)	1540-320100	2651141	Centrifugal Pump	1/1/2003	9,264	6/8/2022	Full	\$ -	2.37%	219	19.42	4,258	5,006	54%
4055	(2,050,77)	1540-320100	2657409	WT PH meter C/VP	1/1/2002	2,051	6/8/2022	Full	\$ -	2.37%	49	20.42	991	1,060	52%
4063	(18,606.18)	1540-320100	2657076	WT Particle Counters : Carmel Valley Filter Plant	1/1/2002	18,606	6/8/2022	Full	\$ -	2.37%	440	20.42	8,993	9,614	52%
4077	(8,733.84)	1540-320100	90642345	Chemical Feed - Liquid-Metering Pump/Feeder	9/11/2014	8,734	6/22/2022	Full	\$ -	2.37%	207	7.75	1,602	7,132	82%
4133	(15.01)	1540-331200	127300237	Pipe and Fittings-Unknown	8/1/2019	15	6/8/2022	Full	\$ -	1.97%	0	2.83	1	14	94%
4149	(2,541.62)	1540-333000	108784569	Service Line - Copper 1-1/2"	11/7/2013	2,542	9/28/2022	Full	\$ -	2.87%	73	8.83	644	1,897	75%
4169	(1,647.19)	1540-333000	21665361	Service Line - Polyethylene (PE) 1"	5/1/2011	1,647	6/15/2022	Full	\$ -	2.87%	47	11.08	524	1,123	68%
4213	(4,609.65)	1540-333000	68096329	Service Line - Copper 1-1/2"	12/1/2013	4,610	9/28/2022	Full	\$ -	2.87%	132	8.75	1,158	3,452	75%
4233	(18,495.45)	1540-334100	109418874	Meters - Compound 2" (Direct Read, Remote)	10/16/2017	18,495	4/20/2022	Full	\$ -	5.92%	1,094	4.50	4,925	13,571	73%
4309	(2,990.74)	1540-346100	94180306	Instrumentation - Control System - Telemetry Equipment (Tone, Pilar)	11/1/2014	2,991	5/24/2022	Full	\$ -	0.86%	26	7.50	194	2,797	94%
4325	(5,153.94)	1542-361100	96575254	Flow Control - Gate Valve	8/6/2015	5,154	4/14/2022	Full	\$ -	1.16%	60	6,67	397	4,757	92%
4326	(4,201.96)	1542-361100	661594054	Structure - Manhole/Catch Basin	6/10/2013	4,202	7/27/2022	Full	\$ -	1.16%	49	9,08	441	3,761	90%
4336	(7,996.60)	1542-380000	133211849	Carmel Valley Ranch WWTP-chemical feed	4/17/2020	7,997	7/27/2022	Full	\$ -	1.97%	157	2.25	354	7,643	96%
4339	(476.06)	1542-380000	131577637	Carmel Valley Ranch WWTP-EQ blower motor	2/28/2020	476	4/20/2022	Full	\$ -	1.97%	9	2.08	20	457	96%
4340	(9,032.96)	1542-380000	133211844	Carmel Valley Ranch WWTP-air wash valves	4/17/2020	9,084	7/27/2022	Full	\$ -	1.97%	179	2.25	402	8,682	96%
4358	(1,311.12)	1542-393000	133211834	Carmel Valley Ranch WWTP-drum lifter	5/5/2020	1,311	7/13/2022	Full	\$ -	7.34%	96	2.17	209	1,103	84%
				Meters - Process/Closed Pipe Time of Flight, Magnetic, Multi-jet, Programmable, Open Channel, Ultrasonic, Paddle, Propeller, Thermal Mass Flow, Ultrasonic, Vortex, Rotameter											
4378	(28,248.36)	1550-307000	104520647		2/17/2016	28,248	12/14/2022	Full	\$ -	2.59%	733	6.75	4,948	23,301	82%
4386	(2,380.95)	1550-311200	68182373	Instrumentation - Control System - DPC/RTU	6/30/2012	2,381	11/30/2022	Full	\$ -	3.95%	94	10.42	979	1,402	59%

Cal Advocates' Calculation															
No.	Retirement	Unique Identifier	Unique Project Number (Asset)	Description of specific asset	In Service	Original Recorded Amount	Retired	Partial or Full Retirement	Salvage or Cost Associated with Retired Asset	Annual Depreciation	Years in Service	Accumulated Depreciation	Net Book Value (NBV)	NBV/original	
4387	(2,303,73)	1550-311200	68182364	Instrumentation - Control System - DPC/RTU	7/31/2012	2,304	11/30/2022	Full	\$ -	3.95%	91	10.25	932	1,371	60%
4707	(638,76)	1550-332000	60725470	Service Line - Copper 1"	3/15/2012	637	12/2/2022	Full	\$ -	2.97%	19	10.67	202	435	68%
4723	(2,273,35)	1550-334102	128877128	Rio Plaza-Meters-Replaced	11/1/2019	2,273	4/20/2022	Full	\$ -	6.02%	137	2.42	331	1,943	85%
4821	(13,75)	1551-331100	127392121	Pipe and Fittings-AC 4"	8/1/2004	14	12/2/2022	Full	\$ -	1.97%	0	18.33	5	9	64%
4828	(203,06)	1551-331100	127392634	Pipe and Fittings-Copper 2"	8/1/2008	203	12/2/2022	Full	\$ -	1.97%	4	14.33	57	146	72%
4830	(3,76)	1551-331100	127369133	Pipe and Fittings-Copper 2"	8/1/2008	4	12/2/2022	Full	\$ -	1.97%	0	14.33	1	3	72%
4831	(1,031,45)	1551-331200	2654008	Mains - Fire Hydrant BF Valve : W Hillcrest Dr.	4/1/1998	1,031	12/14/2022	Full	\$ -	1.97%	20	24.67	502	529	51%
4911	(11,995,20)	1551-334100	95541607	Meters - Displacement 1-1/2" (Direct Read, Remote Read, Encoder Type)	9/1/2015	11,995	1/13/2022	Full	\$ -	5.83%	699	6.33	4,428	7,567	63%
4912	(6,692,30)	1551-334100	97956558	Meters - Displacement 1-1/2" (Direct Read, Remote Read, Encoder Type)	1/1/2016	6,692	1/13/2022	Full	\$ -	5.83%	390	6.00	2,341	4,352	65%
4917	(1,204,99)	1551-334100	102872682	Meters - Displacement 1-1/2" (Direct Read, Remote Read, Encoder Type)	8/1/2016	1,205	1/13/2022	Full	\$ -	5.83%	70	5.42	380	825	68%
4935	(2,683,23)	1551-335000	100307053	Flow Control - Gate Valve	3/9/2009	2,685	12/14/2022	Full	\$ -	2.59%	70	13.75	958	1,727	64%
4957	(40,414,50)	1560-304100	9555795	Electrical - lighting High Pressure Sodium, Incandescent, Mercury Vapor, Fluorescent)	10/20/2008	40,415	7/13/2022	Full	\$ -	2.46%	995	13.67	13,600	26,815	66%
4963	(5,659,92)	1560-304200	137720343	Structure - Composite Building	12/12/2007	5,660	5/25/2022	Full	\$ -	3.04%	172	14.42	2,484	3,176	56%
4964	(14,74,20)	1560-304200	90165452	Electrical - Electric Meter	8/22/2013	1,474	5/24/2022	Full	\$ -	3.04%	45	8.75	393	1,081	73%
				Electrical - Motor Starter/Motor Control Center (Oil, Adjustable Speed, Vacuum, Star Delta, Soft Start, Resistance, Air, Auto Transformer, Direct On Line, Variable HV Air)											
4968	(3,889,74)	1560-304200	87199147	New field building	4/8/2014	3,890	5/25/2022	Full	\$ -	3.04%	118	8.08	957	2,932	75%
4974	(9,467,92)	1560-304200	1363040173	Electrical - Distribution/Lighting Panel	1/1/2013	9,468	5/25/2022	Full	\$ -	3.04%	288	9.33	2,690	6,778	72%
4989	(1,989,80)	1560-304500	9924193	Electrical - Distribution/Lighting Panel	9/15/2008	1,990	5/18/2022	Full	\$ -	2.80%	56	13.67	762	1,228	62%
4990	(1,107,36)	1560-304500	9397421	Structure - Composite Building	9/6/2007	9,425	6/15/2022	Full	\$ -	2.80%	31	13.67	424	683	62%
4991	(9,425,28)	1560-304500	5396969	Electrical - Composite Meter	1/26/2007	2,273	5/25/2022	Full	\$ -	2.80%	64	15.25	971	1,302	59%
				Electrical - Motor Starter/Motor Control Center (Oil, Adjustable Speed, Vacuum, Star Delta, Soft Start, Resistance, Air, Auto Transformer, Direct On Line, Variable HV Air)											
5015	(1,719,38)	1560-311200	100245259	Electrical - Motor Starter/Motor Control Center (Oil, Adjustable Speed, Vacuum, Star Delta, Soft Start, Resistance, Air, Auto Transformer, Direct On Line, Variable HV Air)	1/1/2016	1,719	5/18/2022	Full	\$ -	3.58%	62	6.33	390	1,330	77%
				Instrumentation - Pressure Measurement Device (Gauge, Pressure Switch, Differential Pressure Transducer/Transmitter)	11/1/2015	1,631	5/18/2022	Full	\$ -	3.58%	58	6.50	379	1,252	77%
5019	(1,607,76)	1560-311200	98531179	CHAC DWTRF late costs on booster/intertie at 47th Ave.	1/1/2009	1,608	5/18/2022	Full	\$ -	3.58%	58	6.50	374	1,234	77%
5023	(756,51)	1560-311200	136304386	HWC - 15-hp Submersible Well Pump	1/1/2009	757	5/18/2022	Full	\$ -	3.58%	27	13.33	361	396	52%
5025	(4,269,65)	1560-311200	139589030	HWC - 7.5-hp Submersible Well Pump	1/1/2017	4,270	4/14/2022	Full	\$ -	3.58%	153	13.25	2,024	2,246	53%
5026	(3,320,84)	1560-311200	139589204	Fruitridge Vista Chemical Tanks	1/1/2015	3,321	4/14/2022	Full	\$ -	3.58%	119	5.25	624	2,697	81%
5028	(3,083,63)	1560-311200	139589213	HWC - 3-hp Submersible Well Pump	1/14/2021	3,837	5/25/2022	Full	\$ -	3.58%	110	7.83	864	2,220	72%
5038	(3,836,53)	1560-320100	136128090	Fruitridge Vista Chemical Tanks	1/14/2021	669	4/14/2022	Full	\$ -	2.63%	101	1.33	134	3,702	96%
5044	(6,686,91)	1560-332000	139589128	HWC - 119-gallon Bladder Tank	1/1/2015	669	4/14/2022	Full	\$ -	1.66%	11	7.25	80	588	88%

Cal Advocates' Calculation														
No.	Retirement	Unique Identifier	Unique Project Number (Asset)	Description of specific asset	In Service	Original Recorded Amount	Retired	Partial or Full Retirement	Salvage or Cost Associated with Retired Asset	Annual Depreciation	Years in Service	Accumulated Depreciation	Net Book Value (NBV)	NBV/original
5045	(7566.76)	1560-330200	139588953 [HWC - 8,000-gallon Steel Pressure Tank (not in use)]	1/1/1995	7,567	8/17/2022	Full	\$ -	1.66%	125	27.58	3,461	4,106	54%
5052	(1,740.79)	1560-331001	136303772 WO A - 10-02 -10 Sample station valves	1/1/2010	1,741	4/20/2022	Full	\$ -	2.01%	35	12.25	429	1,311	75%
5101	(2,297.71)	1560-331200	136303879 WO #38-10 - Replace 6" valve in roadway	1/1/2010	2,298	11/30/2022	Full	\$ -	1.98%	45	12.83	583	1,715	75%
5102	(1,863.03)	1560-331200	136304407 Ave	1/1/2010	1,863	11/30/2022	Full	\$ -	1.98%	37	12.83	473	1,390	75%
5103	(1,446.66)	1560-331200	136304396 WO # 184-09 - Replace 6" gate valve	1/1/2009	1,447	11/30/2022	Full	\$ -	1.98%	29	13.83	396	1,051	73%
5105	(1,320.65)	1560-331200	136304127 Vista	1/1/2010	1,321	11/30/2022	Full	\$ -	1.98%	26	12.83	335	986	75%
5106	(1,619.16)	1560-331200	136303852 WO # 24-09 - Replace 6" main valve	1/1/2009	1,619	11/30/2022	Full	\$ -	1.98%	32	13.83	443	1,176	73%
5111	(3,976.82)	1560-333000	13468905 Service Line - Copper 2"	12/30/2010	3,977	11/30/2022	Full	\$ -	2.83%	113	11.92	1,342	2,635	66%
5114	(4,021.92)	1560-333000	66971489 Service Line - Copper 2"	6/13/2012	4,022	11/30/2022	Full	\$ -	2.83%	114	10.42	1,186	2,836	71%
5175	(2,237.68)	1560-334100	91696022 Read, Encoder Type)	9/9/2014	2,238	4/14/2022	Full	\$ -	5.72%	128	7.58	971	1,267	57%
5229	(24,989.38)	1560-334100	135516911 SAC-Blanket Meters Replic 2021	2/1/2021	24,989	4/14/2022	Full	\$ -	5.72%	1,430	1.17	1,668	23,321	93%
5250	(3,766.39)	1560-334100	126854001 Blanket WBS new meters	7/1/2019	3,766	8/11/2022	Full	\$ -	5.72%	216	3.08	665	3,102	82%
5261	(551.44)	1560-334100	136303861 1 - 1 1/2" Sensus water meter	1/1/2015	551	12/30/2022	Full	\$ -	5.72%	32	7.92	250	302	55%
5284	(53,255.87)	1560-347000	133638472 DUN-Dunigan Chromium-VI Water Trea	7/20/2018	53,256	4/20/2022	Full	\$ -	7.43%	3,954	3.75	14,829	38,427	72%
5285	(1,673.10)	1560-354400	97421253 Storage building	1/1/2007	1,673	4/14/2022	Full	\$ -	2.59%	43	15.25	660	1,013	61%
5351	(2,695.13)	1561-334100	3065268 Mir 1 1/2 Binkit/Hfd 2006	1/1/2006	2,609	10/31/2022	Full	\$ -	2.52%	66	16.75	110	1,100	58%
5358	(260.91)	1561-334100	3065292 Mir 1.5 Newbinkit/Hfd 2006	1/1/2006	261	10/31/2022	Full	\$ -	2.52%	7	16.75	110	151	58%
5362	(1,875.24)	1561-334100	19469286 Meters - Displacement 1-1/2" (Direct Read, Remote Read, Encoder Type)	12/31/2010	1,875	10/31/2022	Full	\$ -	2.52%	47	11.83	559	1,316	70%
5363	(2,095.13)	1561-334100	61107516 Remote Read, Encoder Type)	11/1/2012	2,095	10/31/2022	Full	\$ -	2.52%	53	9.92	523	1,572	75%
5367	(8,218.37)	1561-334100	87934903 Meters - Displacement 1-1/2" (Direct Read, Remote Read, Encoder Type)	12/31/2013	8,218	10/31/2022	Full	\$ -	2.52%	207	8.83	1,328	6,390	78%
5369	(698.76)	1561-334100	98665484 Meters - Displacement 1-1/2" (Direct Read, Remote Read, Encoder Type)	2/19/2016	699	10/31/2022	Full	\$ -	2.52%	18	6.67	117	581	83%
5370	(589.00)	1561-334100	1116123283 Remote Read, Encoder Type)	12/29/2017	589	1/4/2023	Full	\$ -	2.52%	15	5.00	74	515	87%
5386	(822.05)	1530-311200	2655447 Pump Equip/Pressure Reduce : Bristol Babcock	12/31/1995	822	12/21/2023	Full	\$ -	0.97%	8	27.92	222	600	73%
5387	(402.01)	1530-320100	2655449 Corp	12/31/1994	402	12/21/2023	Full	\$ -	0.35%	1	28.92	41	361	90%
5315	(2,114.25)	1530-335000	143662291 Replace FH @ 4360 Palm Ave	8/17/2022	2,114	4/13/2023	Full	\$ -	2.92%	62	0.58	36	2,078	98%
5516	(7,633.54)	1540-304300	147517879 Replace FH @ 2280 Hemlock Ave	10/20/2022	7,634	4/13/2023	Full	\$ -	2.92%	233	0.42	93	7,541	99%
5521	(17,664.08)	1530-341200	136128023 SD-Pur 2 Dump Trucks from Lease (used vехs)	11/1/2020	17,664	4/5/2023	Full	\$ -	11.01%	1,945	2.42	4,701	12,964	73%
5522	(17,664.07)	1530-341200	136128028 SD-Pur 2 Dump Trucks from Lease (used vехs)	11/1/2020	17,664	4/5/2023	Full	\$ -	11.01%	1,945	2.42	4,701	12,964	73%
5531	(2,261.71)	1540-304100	70449089 Electrical - Wiring/Conduit	2/13/2014	2,262	4/4/2023	Full	\$ -	2.33%	53	9.08	479	1,782	79%
5534	(45,897.00)	1540-304300	2651186 CZ/DH probe system	1/1/2003	45,897	12/21/2023	Full	\$ -	1.68%	770	20.92	16,095	29,802	65%
5535	(8,498.67)	1540-304300	2651183 Hypochlorite system at Ryan Ranch WTP	1/1/2003	8,499	12/21/2023	Full	\$ -	1.68%	142	20.92	2,380	5,518	65%
5544	(9,049.75)	1540-307000	2652345 Ryan Ranch Well #7 : Extend Well Pump by 80 ft.	1/1/2004	9,050	12/21/2023	Full	\$ -	2.28%	207	19.92	4,117	4,933	55%
5545	(7,314.80)	1540-307000	2650952 Upgrade	1/1/2004	7,315	12/21/2023	Full	\$ -	2.28%	167	19.92	3,228	3,987	55%
5546	(3,073.32)	1540-307000	2652660 Bishop Well : Erosion Control Measures :	4/13/2005	3,073	12/21/2023	Full	\$ -	2.28%	70	18.67	1,310	1,763	57%

Cal Advocates' Calculation										
No.	Retirement	Unique Identifier	Unique Project Number (Asset)	Description of specific asset	In Service	Original Recorded Amount	Retired	Partial or Full Retirement	Salvage or Cost Associated with Retired Asset	Annual Depreciation from Y-Dep Rates WS-3
5548	(2,007.32)	1540-307000	2651554	motor, 460v, 294" x #8 cable, #8 splice kit [WELL-Ryan Ranch]8[new 225g pump] : 294 of 2 droppipe 294x3/4" sound :	1/1/2003	2,007	12/21/2023	Full	\$ -	2.28%
5550	(4,115.22)	1540-307000	2651553	Electrical - Motor Starter/Motor Control Center (Oil, Adjustable Speed, Vacuum, Star Delta, Soft Start, Resistance, Air, Auto Transformer, Direct On Line, Variable HV Air)	1/1/2003	4,115	12/21/2023	Full	\$ -	2.28%
5588	(9,351.06)	1540-311200	94394065	7/28/2015	9,351	11/21/2023	Full	\$ -	4.19%	392
5604	(1,839.49)	1540-311500	131190228	Hilly Tank - Air Charging System	7/1/2019	1,839	10/16/2023	Full	\$ -	4.10%
				Flow Control - Other Valve (Air, Altitude, Backflow Preventor, Ball, Check, Cone, Diaphragm, Flag (Outfall), Float, Foot, Globe, Knife, Needle, Open Channel Gate, Pinch, Piston, Solenoid, Telescopic.)	8/1/2013	4,279	10/16/2023	Full	\$ -	4.10%
5607	(4,278.79)	1540-311500	67631982	Knife, Needle, Open Channel Gate, Pinch, Piston, Solenoid, Telescopic.)	7/30/2012	3,002	10/16/2023	Full	\$ -	4.10%
5608	(3,001.57)	1540-311500	66570016	Flow Control - Butterfly Valve	5/1/2005	1,186	12/21/2023	Full	\$ -	2.37%
5622	(1,186.08)	1540-320100	68065511	Model Ad7/08 4" static mixer	12/30/2002	2,230	5/11/2023	Full	\$ -	2.37%
5625	(2,229.67)	1540-320100	26509686	Sodium Hydroxide	12/30/2002	2,230	5/11/2023	Full	\$ -	2.37%
				Treatment - Filtration - Media [GAC, Auto Cleanable type, Diatomaceous Earth, Dual Media, Greensand, Sand, Anthracite, Garnet]	8/1/2013	24,660	7/27/2023	Full	\$ -	4.63%
5643	(24,659.85)	1540-320200	69755110	Paving at Sleepy Hollow	5/2/2009	18,468	12/21/2023	Full	\$ -	1.64%
5644	(18,468.00)	1540-330000	2650175	Hydraulics Analysis	3/24/2010	1,009	3/9/2023	Full	\$ -	1.64%
5646	(1,009.44)	1540-330200	2650175	Flow Control - Gate Valve	4/30/2008	17,358	12/27/2023	Full	\$ -	1.66%
5704	(17,358.14)	1540-331200	117070904	Flow Control - Fire Hydrant (Dry Barrel, Wet Barrel)	7/1/2009	13,364	11/30/2023	Full	\$ -	1.97%
5729	(13,363.82)	1540-333000	8614996	Pipe and Fittings - Polyethylene (PE) 3/4"	7/1/2020	1,771	2/22/2023	Full	\$ -	2.87%
5617	(1,770.87)	1540-333000	132628715	Services and Lateral-Replace-Tord-2020	8/1/2009	370	2/22/2023	Full	\$ -	2.87%
5819	(369.52)	1540-333000	70273768	Service Line - Copper 1"	9/1/2020	17,666	1/4/2024	Full	\$ -	8.37%
5897	(17,665.72)	1540-341100	134499125	MRV-Pur 1 Freightliner Dump truck and 3 Chv	4/1/2021	10,124	4/5/2023	Full	\$ -	8.37%
5898	(10,124.41)	1540-341100	14070567	Silverados 2500's from Lease (used vehs)	9/1/2020	11,320	4/5/2023	Full	\$ -	8.37%
5899	(11,319.82)	1540-341100	134499115	2015 Chevy Silverado 1500 Double Cab	4/1/2021	10,124	4/5/2023	Full	\$ -	8.37%
5900	(10,124.41)	1540-341100	14070564	MRV-Pur 1 Freightliner Dump truck and 3 Chv	12/11/2020	9,615	4/5/2023	Full	\$ -	8.37%
5901	(9,615.47)	1540-341100	134905378	Silverados 2500's from Lease (used vehs)	9/1/2020	11,320	4/5/2023	Full	\$ -	8.37%
5902	(11,319.82)	1540-341200	134499128	2015 Chevy Silverado 1500 Double Cab	4/1/2021	10,124	4/5/2023	Full	\$ -	8.37%
5909	(2,981.18)	1540-346100	104235925	MRV-Pur 1 Freightliner Dump truck and 3 Chv	7/20/2016	2,981	4/26/2023	Full	\$ -	0.86%
5910	(2,990.74)	1540-346100	94180312	Instrumentation - Control System - Telemetry	11/1/2014	2,991	1/18/2023	Full	\$ -	0.86%
5911	(2,990.74)	1540-346100	94180309	Instrumentation - Control System - Telemetry	11/1/2014	2,991	1/18/2023	Full	\$ -	0.86%
										Net Book Value (NBV)
										NBV/original

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No.	Retirement	Unique Identifier	Unique Project Number (Asset)	Description of specific asset	In Service	Original Recorded Amount	Retired	Partial or Full Retirement	Salvage or Cost Associated with Retired Asset	Annual Depreciation	Years in Service
5920	(12,699.82)	1542-354400	88403670	Structure - Fence / Barrier, Gate, Masonry, Palisade, Wire Mesh, Wood)	10/13/2022	12,700	2/10/2023	Full	\$ -	1.71%	217
5931	(6,673.93)	1542-361100	1480453367	Dak Hills Pond System: Manhole Rings	10/13/2022	6,674	6/1/2023	Full	\$ -	1.16%	77
5942	(476.06)	1542-380000	131577637	Carmel Valley Ranch WWTP-EQ blower motor	2/28/2020	476	8/10/2023	Full	\$ -	1.97%	9
5951	(1,007.08)	1542-380000	110134942	Chemical Feed - Liquid-Metering Pump/Feeder Treatment - Mechanical - Blower (Fan, Rotary Lube, Turbine)	8/2/2017	1,007	11/21/2023	Full	\$ -	1.97%	20
5960	(1,787.91)	1542-380300	100646910	Cell Modems for WW Treatment Plants	2/15/2016	1,788	12/21/2023	Full	\$ -	1.64%	29
5963	(1,138.66)	1542-396000	129528917	Cell Modems for WW Treatment Plants	9/1/2019	1,139	8/1/2023	Full	\$ -	11.21%	128
5967	(1,138.66)	1542-396000	129528933	Cell Modems for WW Treatment Plants	9/1/2019	1,139	5/11/2023	Full	\$ -	11.21%	128
5971	(1,138.66)	1542-396000	129528936	Cell Modems for WW Treatment Plants	9/1/2019	1,139	8/1/2023	Full	\$ -	11.21%	128
5973	(2,227.77)	1542-396000	129528930	Cell Modems for WW Treatment Plants	9/1/2019	2,228	8/1/2023	Full	\$ -	11.21%	250
5974	(2,227.79)	1542-396000	129528939	Cell Modems for WW Treatment Plants	9/1/2019	2,228	8/1/2023	Full	\$ -	11.21%	250
5992	(4,191.46)	1550-309000	3575138	Pipe and Fittings - Steel (non-galvanized) 20"	12/1/2005	4,191	12/21/2023	Full	\$ -	1.52%	64
6004	(53,091.16)	1550-311200	98627511	Process Pumping Equipment - Submersible Centrifugal Pump	1/1/2014	53,091	7/13/2023	Full	\$ -	3.95%	2,097
6010	(45,378.80)	1550-311200	100245134	Electrical - Motor (DC, Hydraulic, Induction, Pneumatic, Synchronous Exciter)	3/10/2016	45,379	4/26/2023	Full	\$ -	3.95%	1,792
6011	(21,845.92)	1550-311200	117250845	Electrical - Motor (DC, Hydraulic, Induction, Pneumatic, Synchronous Exciter)	8/29/2018	21,846	5/11/2023	Full	\$ -	3.95%	863
6019	(3,950.00)	1550-330000	2657253	Lemon Irrigation Reservoir : Geotechnical Investigation - Drain Line	1/1/2020	3,950	12/21/2023	Full	\$ -	1.71%	68
6021	(2,525.00)	1550-330000	2654912	Reservoir - Lemon Res. : Install ladder/Door SCADA, Lemon Irrigation Reser : Duarte SCADA System	7/15/1999	2,525	12/21/2023	Full	\$ -	1.71%	43
6022	(42,038.13)	1550-330000	2651485	District Reservoirs : Duarte District : District Reservoirs : Duarte District : Improvements to seal screens	1/1/2003	42,038	12/21/2023	Full	\$ -	1.71%	719
6023	(1,608.00)	1550-330000	2657810	Rosemead Reservoir Improvements : Rosemead Operations Center : San Marino District	1/1/2002	1,608	1/2/2024	Full	\$ -	1.71%	27
6024	(224,876.66)	1550-330000	2651175	District Reservoirs : Baldwin Hills District : Improvements to seal screens	1/1/2003	224,877	12/21/2023	Full	\$ -	1.71%	3,845
6025	(14,700.00)	1550-330000	2657809	Reservoirs : Woodlyn Lane Irrigation Res. : Duarte District	1/1/2002	14,700	12/21/2023	Full	\$ -	1.71%	251
6028	(7,641.51)	1550-330000	2650400	Reservoir : LA Division : Reservoirs : Los Angeles Division	6/4/2002	7,642	12/21/2023	Full	\$ -	1.71%	131
6029	(6,888.50)	1550-330000	2650411	Inspection : Rosemead Reservoir : If 01041/JDE Bl 05520141	6/10/2002	6,889	12/21/2023	Full	\$ -	1.71%	118
6030	(7,943.97)	1550-330000	2650108	Inspection : Rosemead Reservoir : If 01041	1/21/2001	7,944	12/21/2023	Full	\$ -	1.71%	136
6031	(4,612.63)	1550-330000	2657415	District Tanks : Baldwin Hills District : Instal Vent Covers	1/1/2002	4,613	12/21/2023	Full	\$ -	1.71%	79
6032	(29,148.00)	1550-330000	2657807	Reservoir : Lemon Irrig. Overflow : Duarte District Service Line - Copper 1"	11/5/2002	29,149	12/21/2023	Full	\$ -	1.71%	498
6033	(26,668.44)	1550-330000	2650711	2019 Meter Replacements	11/19/2020	26,668	12/21/2023	Full	\$ -	2.97%	139
6170	(4,671.63)	1550-330000	69754596	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	8/7/2017	4,672	10/16/2023	Full	\$ -	6.28%	11
6314	(993.67)	1551-304600	110135083	Safety and Security - Electric Gate Opener	12/31/2013	994	8/30/2023	Full	\$ -	6.11%	61
6315	(1,470.22)	1551-304620	70363049	Safety and Security - Electric Gate Opener	1/4/2013	1,470	8/30/2023	Full	\$ -	4.50%	66

Cal Advocates' Calculation															
No.	Retirement	Unique Identifier	Unique Project Number (Asset)	Description of specific asset	In Service	Original Recorded Amount	Retired	Partial or Full Retirement	Salvage or Cost Associated with Retired Asset	Annual Depreciation	Years in Service	Accumulated Depreciation	Net Book Value (NBV)	NBV/original	
6322	(4.93)	1551-331100	127377235	Pipe and Fittings-PVC 2"	8/1/2001	5	8/24/2023	Full	\$ -	1.97%	0	22.00	2	3	57%
6323	(2.46)	1551-331100	127280214	Pipe and Fittings-PB 2"	8/1/2001	2	8/24/2023	Full	\$ -	1.97%	0	22.00	1	1	57%
6381	(173.57)	1551-334100	103975317	Meters - Turbine 5" (Direct Read, Remote Read, Encoder Type)	10/1/2016	174	2/27/2023	Full	\$ -	5.83%	10	6.33	64	109	63%
6409	(35.32815)	1551-341200	134499146	VEN-Pur Vehicles from Lease (used vens)	11/1/2020	35,328	4/5/2023	Full	\$ -	9.43%	3,332	2.42	8,054	27,275	77%
6412	(935.55)	1560-304100	2651917	TREATMENT PLANTS : SAC WATER ALARM SYSTEM UPGRADE : SAC WATER SACRAMENTO	2/26/2004	936	12/21/2023	Full	\$ -	2.46%	23	19.75	455	481	51%
6413	(2,873.12)	1560-304100	104077053	HYAC/Plumbing - Ventilation (Dust Collector, Motorized Louver, Ventilation (Stationary))	7/1/2016	2,873	9/19/2023	Full	\$ -	2.46%	71	7.17	507	2,366	82%
6445	(317.78)	1560-311200	70779740	Meters - Process (Closed Pipe Time of Flight, Magnetic, Multi-jet, Programmable, Open Channel, Ultrasonic, Paddle, Propeller, Thermal Mass Flow, Ultrasonic, Vortex, Rotameter)	9/12/2013	318	3/30/2023	Full	\$ -	3.58%	11	9.50	108	210	66%
6466	(15,985.62)	1560-320100	65993944	Treatment - Mechanical - Compressor (Centrifugal, Liquid Ring, Liquid Ring Oil Free, Milbury Aeromixer, Positive Displacement) Chemical Feed - Liquid Transfer Pump	6/15/2012	8,348	11/2/2023	Full	\$ -	2.63%	420	10.00	4,201	11,788	59%
6467	(2,621.67)	1560-320100	6049671	Chemical Feed - Liquid-Metering Pump/Feeder	12/12/2007	2,622	11/2/2023	Full	\$ -	2.63%	69	15.83	1,091	1,531	58%
6471	(19,269.58)	1560-320100	9555796	Treatment - Filtration - Gravity Filter Box (Structure, Tank)	10/20/2008	19,270	6/15/2023	Full	\$ -	2.63%	506	14.58	7,284	11,886	62%
6473	(55,465.05)	1560-320200	141740612	Southgate Bag filter resin media replacement	1/14/2021	55,465	1/2/2024	Full	\$ -	5.24%	2,909	2.92	8,484	46,982	85%
6474	(114,357.42)	1560-320200	134905460	Stocker Hex chrome ionex Resin change	8/31/2020	114,357	11/2/2023	Full	\$ -	5.24%	5,997	3.17	18,991	95,367	83%
6347	(2,019.57)	1560-334100	135516887	SAC-Blanket Meters Replic 2021	2/1/2021	2,020	4/28/2023	Full	\$ 393	5.72%	116	2.17	250	1,769	88%
6549	(1,123.88)	1560-334100	141379977	SAC-Blanket Meters Replic 2022	4/1/2021	1,124	4/28/2023	Full	\$ 219	5.72%	64	1.00	64	1,060	94%
6646	(2,019.57)	1560-334100	135516864	SAC-Blanket Meters Replic 2021	2/1/2021	2,020	4/28/2023	Full	\$ 393	5.72%	116	2.17	250	1,769	88%
6647	(7,117.58)	1560-334100	130702838	Blanket Meters-Replic	3/1/2020	7,118	4/28/2023	Full	\$ 1,387	5.72%	407	3.08	1,256	5,862	82%
6684	(1,123.88)	1560-334100	141379974	SAC-Blanket Meters Replic 2022	4/1/2022	1,124	4/28/2023	Full	\$ 219	5.72%	64	1.00	64	1,060	94%
6685	(15,307.76)	1560-341100	134905447	SAC-Pur 2 Chev 25000 firm Lease(used vens)	12/11/2020	15,308	4/5/2023	Full	\$ -	14.86%	2,275	2.25	5,118	10,190	67%
6715	(50.29)	1561-307000	2665413	VIDEO : 000001673326 P31500 4519 :	1/1/1998	550	12/21/2023	Full	\$ -	1.88%	10	25.92	268	282	51%
6716	(2,034.75)	1561-307000	2665415	VIDEO : 000003093917 P31500 4519 :	1/1/2000	2,035	12/21/2023	Full	\$ -	1.88%	38	23.92	915	1,119	55%
6745	(5,703.37)	1561-330000	2665745	FALL PROTECTION (INCL LAD : 000001673248	1/1/1997	5,703	12/21/2023	Full	\$ -	1.62%	93	26.92	2,492	3,211	56%
6747	(8,356.31)	1561-330000	2665743	FALL PROTECTION (INCL LAD : 000001673246	1/1/1997	8,356	12/21/2023	Full	\$ -	1.62%	136	26.92	3,651	4,705	56%
6748	(9,949.84)	1561-330000	2665744	FALL PROTECTION (INCL LAD : 000001673247	1/1/1997	9,950	12/21/2023	Full	\$ -	1.62%	162	26.92	4,347	5,602	56%
6897	(1,388.30)	1530-331100	130955835	Installed in 2020	3/1/2020	1,388	7/1/2024	Full	\$ -	6.46%	90	4.33	389	1,000	72%
6943	(23,866.22)	1540-311200	137015333	Cypress Well - VFD	3/1/2021	23,866	4/1/2024	Full	\$ -	4.19%	1,000	3.08	3,084	20,782	87%
6960	(3,079.08)	1540-320100	128112745	Amber Park Treatment Plant Reclaim Replacement Level Transducers, PPS Systems,	5/1/2019	3,079	10/1/2024	Full	\$ -	2.37%	73	5.42	395	2,684	87%
7102	(11,628.87)	1540-335000	107467979	Flow Control - Gate Valve	1/1/2015	11,629	2/1/2024	Full	\$ -	2.63%	306	8.17	2,497	9,132	79%

Cal Advocates' Calculation														
No.	Retirement	Unique Identifier	Unique Project Number (Asset)	Description of specific asset	In Service	Original Recorded Amount	Retired	Partial or Full Retirement	Salvage or Cost Associated with Retired Asset	Annual Depreciation Rate from Y-Dep Rates WS-3	Years in Service	Accumulated Depreciation	Net Book Value (NBV)	NBV/original
7128	(11,319.82)	1540-341100	134499122	MRY-Pur 1 Freightliner Dump truck and 3 Chv Silverados 2500's from Lease (used/ents)	9/1/2020	11,320	11/1/2024	Full	\$ -	8.37%	947	4.17	3,947	7,372
7130	(2,395.26)	1540-343000	128112683	Electrical Power Analyzer equipment	8/9/2018	2,398	11/1/2024	Full	\$ -	7.59%	182	6.17	1,122	1,276
7155	(14,26)	1542-361100	127364095	Pipe and Fittings-Clay 24"	8/1/2008	14	2/1/2024	Full	\$ -	1.16%	0	15.50	3	12
7158	(12,12)	1542-361100	127364357	Pipe and Fittings-Clay 24"	8/1/2006	12	2/1/2024	Full	\$ -	1.16%	0	17.50	2	10
7159	(28.55)	1542-361100	127364355	Pipe and Fittings-Clay 24"	8/1/2008	29	2/1/2024	Full	\$ -	1.16%	0	15.50	5	23
7185	(8,466.54)	1542-380300	88403665	Treatment - Air Head/er	10/2/2014	8,467	4/1/2024	Full	\$ -	1.64%	139	9.42	1,311	7,156
7197	(2,614.20)	1550-304500	117089151	Structure - Fence (Barrier, Gate, Masonry, Palisade,Wire Mesh, Wooden)	11/30/2010	2,614	1/1/2024	Full	\$ -	3.47%	91	13.08	1,186	1,429
7200	(10,907.82)	1550-307000	128142965	Well 2 Pump	1/1/2014	10,908	6/1/2024	Full	\$ -	2.59%	283	10.42	2,948	7,960
7222	(5,508.05)	1550-320100	9810607	Chemical Feed - Liquid-Bulk Storage Tank	2/1/2009	5,508	2/1/2024	Full	\$ -	2.72%	150	15.00	2,251	3,257
7227	(39.04)	1550-331100	127325336	Pipe and Fittings-Steel (GV) 4"	8/1/2018	39	3/1/2024	Full	\$ -	0.03%	1	5.58	4	35
7427	(156.77)	1550-333000	915523260	Service Line - Copper 1"	2/9/2015	157	2/1/2024	Full	\$ -	2.97%	5	8.92	42	115
7431	(3,253.01)	1550-333000	89015867	Service Line - Copper 1"	11/1/2014	3,253	9/1/2024	Full	\$ -	2.97%	97	9.83	951	2,302
7638	(1,757.95)	1550-335000	2233338888	LA Blanket Hydr Valves Rplc-SM	7/1/2024	1,758	9/1/2024	Full	\$ -	2.74%	48	0.17	8	1,750
7671	(2.47)	1551-331200	158703354	Pipe and Fittings-Unknown	8/1/2001	2	8/1/2024	Full	\$ -	1.97%	0	23.00	1	1
7707	(1,498.38)	1551-334100	95541684	Meters - Displacement 1" (Direct Read, Remote Read, Encoder Type)	9/1/2015	1,498	3/1/2024	Full	\$ -	5.83%	87	8.50	742	756
7729	(5,516.18)	1551-334100	97956543	Meters - Displacement 1" (Direct Read, Remote Read, Encoder Type)	1/1/2016	5,516	3/1/2024	Full	\$ -	5.83%	322	8.17	2,626	2,890
7748	(700.00)	1551-334100	144481533	Instrumentation - Control System - Antenna 2.2 inch (metered)	1/1/2018	700	4/1/2024	Full	\$ -	5.83%	41	6.25	25	445
7759	(1,687.60)	1551-346190	119958883	Structure - Fence (Barrier, Gate, Masonry, Palisade,Wire Mesh, Wooden)	12/31/2018	1,688	9/1/2024	Full	\$ -	5.73%	97	5.67	548	1,139
7760	(2,339.80)	1560-304100	137733736	Electrical - Wiring/Conduit	12/6/2007	2,340	8/1/2024	Full	\$ -	2.46%	58	16.58	955	1,384
7788	(22,667.93)	1560-304300	8137037	Electrical - Power Switch	5/29/2007	22,668	8/1/2024	Full	\$ -	1.87%	425	17.17	7,291	15,377
7789	(4,533.59)	1560-304300	8137031	Electrical - Earthing/Grounding Equipment (Earthing Grid/Zone, High Voltage, lightning Conductor)	5/29/2007	4,534	8/1/2024	Full	\$ -	1.87%	85	17.17	1,458	3,075
7790	(28,334.90)	1560-304300	8137021	Electrical - Lighting (High Pressure Sodium, Incandescent, Mercury Vapor/ Fluorescent)	5/29/2007	28,335	8/1/2024	Full	\$ -	1.87%	531	17.17	9,113	19,222
7792	(2,266.78)	1560-304300	8137024	VENTILATION SYSTEM : 000001671550 P33100	5/29/2007	2,267	8/1/2024	Full	\$ -	1.87%	42	17.17	729	1,538
7799	(3,525.80)	1560-304300	157020757	Structure - Facility or Large Asset Identification Signage (\$1,500)	1/1/1998	3,526	6/1/2024	Full	\$ -	1.87%	66	26.42	1,745	1,781
7808	(4,112.04)	1560-304500	1127321212	Electrical - Motor Starter/Motor Control Center (Oil, Adjustable Speed, Vacuum, Star Delta, Soft Start, Resistance, Air, Auto Transformer, Direct On Line, Variable HV/ Air)	1/2/2017	4,112	12/1/2024	Full	\$ -	2.80%	115	6.92	797	3,315
7822	(12,758.79)	1560-304700	91695141	Paving	9/30/2014	12,759	8/1/2024	Full	\$ -	3.74%	477	9.83	4,689	8,069
7825	(15,595.91)	1560-309000	91695111	Pipe and Fittings - Steel (non-galvanized) 10"	9/30/2014	15,596	8/1/2024	Full	\$ -	1.56%	243	9.83	2,388	13,208
7828	(8,772.67)	1560-311200	94180810	Electrical - Motor (DC, Hydraulic, Induction, Pneumatic, Synchronous/Exciter)	7/1/2015	8,773	8/1/2024	Full	\$ -	3.58%	314	9.08	2,850	5,922
7830	(13,677.62)	1560-311200	104077027	Electrical - Motor Starter/Motor Control Center (Oil, Adjustable Speed, Vacuum, Star Delta, Soft Start, Resistance, Air, Auto Transformer, Direct On Line, Variable HV/ Air)	7/1/2016	13,678	8/1/2024	Full	\$ -	3.58%	489	8.08	3,955	9,723
7831	(67,503.76)	1560-311200	91695144	Power Supply Equipment	9/30/2014	67,504	8/1/2024	Full	\$ -	3.58%	2,415	9.83	23,744	43,760
7849	(100,339.70)	1560-311200	91695129	Electrical - Distribution/Lighting Panel	9/30/2014	100,340	8/1/2024	Full	\$ -	3.58%	3,589	9.83	35,293	65,047

Cal Advocates' Calculation														
No.	Retirement	Unique Identifier	Unique Project Number (Asset)	Description of specific asset	In Service	Original Recorded Amount	Retired	Partial or Full Retirement	Salvage or Cost Associated with Retired Asset	Annual Depreciation	Years in Service	Accumulated Depreciation	Net Book Value (NBV)	NBV/original
7859	(1,264.43)	1560-311200	194569511	Process Pumping Equipment - Horizontal Centrifugal Pump (Axial Flow, End Suction, Split Case)	12/30/2010	1,264	12/1/2024	Full	\$ -	3.58%	45	13.92	629	635
7868	(871.25)	1560-311200	139589129	HWC - 7.5-hp Centrifugal Booster Pump	1/1/2015	871	11/1/2024	Full	\$ -	3.58%	31	9.83	306	565
7870	(871.25)	1560-311200	139589045	HWC - 7.5-hp Centrifugal Booster Pump	1/1/2015	871	7/1/2024	Full	\$ -	3.58%	31	9.50	296	575
7875	(37,582.28)	1560-320100	91695126	Structure - Composite Building	9/30/2014	37,582	8/1/2024	Full	\$ -	2.63%	988	9.83	9,711	27,872
				Instrumentation - Analytical Water Monitoring Instrument (NH3, Cl2, Conductivity, DO, Fluoride, Hardness, Hydrogen Sulfide, Iron, Nitrate, ORP, Oxygen, Ozone, Particle Counter, pH, Phosphate, Sludge Density, TS, TOC, Turbidimeter, Zeta Potential, etc.)	9/30/2014	1,473	8/1/2024	Full	\$ -	2.63%	39	9.83	381	74%
7876	(1,472.90)	1560-320100	91695135	Pipe and Fittings - Polybutylene (PB) 1-1/2"	12/31/2009	3,609	8/1/2024	Full	\$ -	2.63%	95	14.58	1,383	2,226
7877	(3,608.88)	1560-320100	96146233	Pipe and Fittings - Polybutylene (PB) 1-1/2"	12/31/2009	9,067	8/1/2024	Full	\$ -	2.63%	238	17.17	4,090	4,977
7878	(9,067.17)	1560-320100	8137049	Mechanical	5/29/2007									
7879	(7,933.76)	1560-320100	8137045	Instrumentation - Temperature Monitoring Device (RTD, Temperature Switch, Thermocouple)	5/29/2007	7,934	8/1/2024	Full	\$ -	2.63%	208	17.17	3,579	4,355
7880	(5,666.98)	1560-320100	8137006	Chemical Feed - Liquid-Metering Pump/Feeder	5/29/2007	5,667	8/1/2024	Full	\$ -	2.63%	149	17.17	2,556	3,111
7881	(1,133.40)	1560-320100	8136386	Pipe and Fittings - PVC 1-1/2"	5/29/2007	1,133	8/1/2024	Full	\$ -	2.63%	30	17.17	511	622
7882	(5,666.98)	1560-320100	8137018	Chemical Feed - Ejector/Inductor	5/29/2007	5,667	8/1/2024	Full	\$ -	2.63%	149	17.17	2,556	3,111
7884	(1,057.20)	1560-320100	6985806	Instrumentation - Control System - Control Console	3/26/2008	1,057	8/1/2024	Full	\$ -	2.63%	28	16.33	454	603
7885	(566.0)	1560-320100	8136380	Pipe and Fittings - Polyethylene (PE) 1/2"	5/29/2007	567	8/1/2024	Full	\$ -	2.63%	15	17.17	256	311
7886	(1,133.40)	1560-320100	8136994	Pipe and Fittings - Polyethylene (PE) 2"	5/29/2007	1,133	8/1/2024	Full	\$ -	2.63%	30	17.17	511	622
7888	(3,509.88)	1560-320100	9624820	Pipe and Fittings - Polybutylene (PB) 1"	12/31/2009	3,510	8/1/2024	Full	\$ -	2.63%	92	14.58	1,345	2,165
				Instrumentation - Pressure Measurement Device (Gauge Pressure Switch, Differential Pressure Transducer/Transmitter, Pressure Transducer/Transmitter)										
7889	(1,380.82)	1560-320100	91695138	CHLORINATORS (2)	9/30/2014	1,381	8/1/2024	Full	\$ -	2.63%	36	9.83	357	1,024
7894	(3,135.90)	1560-320100	107719614	CHLORINATORS (3)	6/24/2012	3,136	12/1/2024	Full	\$ -	2.63%	82	12.42	1,023	2,113
7895	(3,667.18)	1560-320100	107719612	CHLORINATORS (4)	8/13/2012	3,667	12/1/2024	Full	\$ -	2.63%	96	12.25	1,180	2,487
7945	(5,751.84)	1560-333000	8989354	Pipe and Fittings - Copper 3/4"	9/1/2009	5,752	6/1/2024	Full	\$ -	2.83%	163	14.75	2,402	3,350
8059	(266.50)	1560-334100	139589269	Grant - 3/4-in. Propeller Flow Meter	1/1/2018	267	8/1/2024	Full	\$ -	5.72%	15	6.58	100	166
8105	(14,213.56)	1560-341100	1606449469	SAC-Purchases from Lease 2022	6/30/2022	14,214	9/1/2024	Full	\$ -	14.86%	2,112	2,117	4,576	9,638
8106	(31,237.10)	1560-341100	138040428	Hill-Fur Vehicles from Lease (used vехs)	7/30/2021	31,237	11/1/2024	Full	\$ -	14.86%	4,642	3,25	15,085	16,152
8147	(3,722.88)	1561-335000	8936618	Flow Control - Fire Hydrant (dry Barrel, Wet Barrel)	6/30/2008	3,723	11/1/2024	Full	\$ -	2.52%	94	16.33	1,531	2,192

Attachment 2-1:

A. Cal Am's Proposed vs. Cal Advocates' Recommendation for Vehicle Replacements (2025 - 2028)

1 A. Summary of Cal Advocates Calculations based on data in the attachments provided
2 in Cal Am Responses to DR SN2-11 Question 1 (file: CAW Response Cal Adv
3 SN2-11 Q001 Attachment 1) for 79 Vehicle Replacements.
4

5 Cal Advocates recommends vehicles replacements for 2025-2028, based on
6 Commission-authorized guidance in **Decision (D.) 06-01-025** and **Decision (D.)**
7 **07-12-055**

Cal Advocates Calculation Replacement of Vehicles based on Commission-Authorized Criteria										12/31/2025	12/31/2026	12/31/2027	12/31/2028	12/31/2029	12/31/2030			
District #	District Name	Project Number	VIN	Vehicle Location	Proposed Year	Proposed Vehicle Direct Cost	Replacement Criteria	Length of Vehicle Usage (in days)	ave. Annual Mileage/usage	Mileage as of 12/31/2025	Mileage as of 12/31/2026	Mileage as of 12/31/2027	Mileage as of 12/31/2028	Mileage as of 12/31/2029	Mileage as of 12/31/2030			
1567	Hillview	R15-600	1FTEX1EP4J4C42504	Hillview	2025	\$ 49,124	120000	1997	14,433	80,629	95,062	109,496	123,969	2028	\$ 49,124	5.5		
1530	San Diego	R15-300	3ALACWDU9EDFL7497	San Diego	2026	\$ 220,000	150000	1581	7,898	35,271	43,169	51,067	58,986	next GRC	\$ -	5.3		
1567	Hillview	R15-600	1FTFX1EGXFA44989	Hillview	2025	\$ 49,124	120000	1997	23,911	133,574	157,485	181,396	205,372	2025	\$ 49,124	5.5		
1567	Hillview	R15-600	1FDNF6DCXKDF09998	Hillview	2026	\$ 190,000	150000	1604	1,158	5,223	6,381	7,539	8,701	next GRC	\$ -	5.4		
1520	San Diego	R15-300	1FDUFG5G78KED94762	San Diego	2025	\$ 162,797	150000	2114	4,975	29,385	34,360	39,335	44,323	next GRC	\$ -	5.8		
1540	Monterey	R15-400	1FDUFG5G14LDA08463	Monterey	2025	\$ 162,797	150000	1832	7,115	36,551	43,666	50,782	57,916	next GRC	\$ -	5.0		
1530	San Diego	R15-300	1FDUFG5G10LDA08462	San Diego	2026	\$ 162,797	150000	1739	4,301	21,009	25,310	29,611	33,923	next GRC	\$ -	5.8		
1565	Meadowbrook	R15-600	1FTFH1H5MLD57743	Meadowbrook	2027	\$ 43,564	120000	1399	1,590	6,072	7,662	9,252	10,846	next GRC	\$ -	5.7		
1540	Monterey	R15-400	1FTFX1E54MK57436	Monterey	2027	\$ 53,170	120000	1394	11,817	46,493	58,310	70,127	81,977	next GRC	\$ -	5.8		
1540	Monterey	R15-400	1FTEX1C52MK57434	Monterey	2027	\$ 48,787	120000	1357	7,060	27,060	34,120	41,180	48,260	next GRC	\$ -	5.7		
1540	Monterey	R15-400	1FTEX1C50MK57433	Monterey	2027	\$ 49,124	120000	1297	22,680	86,555	109,235	131,915	154,656	2027	\$ 49,124	5.6		
1540	Monterey	R15-400	1FTFX1E52MK57435	Monterey	2027	\$ 53,248	120000	1351	15,106	57,652	72,758	87,865	103,012	next GRC	\$ -	5.7		
1540	Monterey	R15-400	1FTFX1E58MK57438	Monterey	2027	\$ 53,349	120000	1351	15,882	60,614	76,497	92,379	108,305	next GRC	\$ -	5.7		
1540	Monterey	R15-400	3C7WRCTL9MG619997	Monterey	2027	\$ 98,178	150000	1300	13,244	48,694	61,938	75,181	88,462	next GRC	\$ -	5.6		
1540	Monterey	R15-400	3C7WRTA15MG619996	Monterey	2027	\$ 69,195	150000	1239	14,135	49,803	63,938	78,074	92,248	next GRC	\$ -	5.4		
1540	Monterey	R15-400	3C7WRLE15MG621680	Monterey	2027	\$ 100,963	150000	1316	8,359	31,098	39,457	47,816	56,197	next GRC	\$ -	5.6		
1542	Monterey WW	R15-420	1FDUF4G7MDA04360	Monterey WW	2026	\$ 135,595	150000	1584	761	3,416	4,177	4,938	5,701	next GRC	\$ -	5.3		
1542	Monterey WW	R15-420	1FTFX1E54MK57437	Monterey	2027	\$ 53,504	120000	1373	12,967	50,270	63,237	76,204	89,206	next GRC	\$ -	5.8		
1560	Sacramento	R15-600	1GB3WRE73MF153243	Sacramento	2026	\$ 79,744	150000	1710	11,648	55,912	67,560	79,209	90,889	next GRC	\$ -	5.7		
1560	Sacramento	R15-600	1GB3WRE79MF153392	Sacramento	2026	\$ 79,744	150000	1710	11,575	55,595	67,134	78,709	90,315	next GRC	\$ -	5.6		
1560	Sacramento	R15-600	1GB3WRE77MF153021	Sacramento	2026	\$ 79,744	150000	1710	14,044	67,411	81,455	95,499	109,581	next GRC	\$ -	5.7		
1560	Sacramento	R15-600	1FTFX1C59MK57432	Sacramento	2027	\$ 50,761	120000	1406	6,683	26,529	33,212	39,894	46,595	next GRC	\$ -	5.9		
1560	Sacramento	R15-600	1FTEX1C57MF57431	Sacramento	2027	\$ 51,091	120000	1372	13,327	52,138	65,465	78,792	92,155	next GRC	\$ -	5.8		
1560	Sacramento	R15-600	1FTEX1C55MK57430	Sacramento	2027	\$ 50,439	120000	1363	13,070	50,345	63,414	76,484	89,589	next GRC	\$ -	5.7		
1560	Sacramento	R15-600	1FTEX1C54MK570394	Sacramento	2027	\$ 50,775	120000	1316	13,810	51,381	65,191	79,001	92,849	next GRC	\$ -	5.6		
1560	Sacramento	R15-600	1FTEX1C56MK57435	Sacramento	2027	\$ 51,039	120000	1246	16,758	59,133	75,891	92,648	109,452	next GRC	\$ -	5.7		
1560	Sacramento	R15-600	1FTEX1C58MK57436	Sacramento	2027	\$ 50,983	120000	1231	9,469	33,026	42,495	51,965	61,460	next GRC	\$ -	5.9		
1530	San Diego	R15-300	1GCRYAE9FMZ115653	San Diego	2026	\$ 82,377	120000	1744	11,402	55,794	67,196	78,598	90,032	next GRC	\$ -	5.8		
1530	San Diego	R15-300	1FDUFG5GNKMDA12584	San Diego	2026	\$ 100,179	150000	1500	5,057	21,365	26,422	31,480	36,551	next GRC	\$ -	5.1		
1567	Hillview	R15-600	1FTFX1E59NND90012	Hillview	2028	\$ 61,349	120000	988	4,097	11,562	15,659	19,756	23,865	next GRC	\$ -	5.7		
1561	Larkfield	R15-600	1FDYX2460NEC18633	Larkfield	2027	\$ 68,106	150000	1323	7,541	28,293	39,543	50,792	62,072	next GRC	\$ -	5.6		
1565	Meadowbrook	R15-300	1FDUFG70NF328338	Meadowbrook	2028	\$ 74,383	150000	875	11,249	30,900	41,486	44,576	47,665	50,764	next GRC	\$ -	5.6	
1540	Monterey	R15-400	1GCSYTT70NF180011	Monterey	2027	\$ 67,392	150000	1315	3,090	13,844	8,565	32,992	41,556	50,121	58,709	next GRC	\$ -	5.7
1540	Monterey	R15-400	1GTH5BENNN1150641	Monterey	2027	\$ 45,993	120000	1231	6,286	21,925	28,212	34,498	40,802	next GRC	\$ -	5.4		
1540	Monterey	R15-400	1GTH5BENXN1150333	Monterey	2027	\$ 46,077	120000	1209	9,342	32,018	41,360	50,702	60,070	next GRC	\$ -	5.3		
1540	Monterey	R15-400	1GTH5BEN6N1150782	Monterey	2027	\$ 46,067	120000	1209	13,734	47,073	60,807	74,542	88,314	next GRC	\$ -	5.3		
1540	Monterey	R15-400	1GTH5BEN7N1150631	Monterey	2027	\$ 46,227	120000	1188	10,649	35,886	46,535	57,184	67,863	next GRC	\$ -	5.3		
1540	Monterey	R15-400	1GTH5BEN3N11505969	Monterey	2027	\$ 46,626	120000	1132	10,039	32,289	42,328	52,367	62,433	next GRC	\$ -	5.1		
1540	Monterey	R15-400	1GTH9MF18N3034777	Monterey	2027	\$ 36,250	120000	1183	3,783	13,360	20,927	24,720	next GRC	\$ -	5.2			
1540	Monterey	R15-400	1GTH5BEN9NU051992	Monterey	2027	\$ 39,013	120000	1322	4,069	15,216	19,284	23,353	27,433	next GRC	\$ -	5.6		
1540	Monterey	R15-400	1GBS3YSE75NF319491	Monterey	2028	\$ 79,744	150000	699	7,502	15,231	22,734	30,236	37,759	next GRC	\$ -	4.9		
1540	Monterey	R15-400	1GTH5BEN4N1296386	Monterey	2028	\$ 57,332	120000	860	3,840	9,563	13,403	17,243	21,094	next GRC	\$ -	5.4		
1550	Rosemead	R15-500	1FTEX1GP1NKKD27616	Rosemead	2027	\$ 62,065	120000	1069	19,449	59,198	78,647	98,096	117,597	next GRC	\$ -	4.9		
1550	Rosemead	R15-500	1FTER1H2NLD359557	Rosemead	2027	\$ 43,655	120000	1113	9,152	28,962	38,114	47,267	56,444	next GRC	\$ -	5.0		
1550	Rosemead	R15-500	1FTER1H0NLD37029	Rosemead	2027	\$ 43,855	120000	1033	9,717	30,215	39,932	49,649	59,392	next GRC	\$ -	5.0		
1550	Rosemead	R15-500	1GB2WLE79NF508596	Rosemead	2028	\$ 86,881	150000	1037	9,106	26,919	36,026	45,132	54,263	next GRC	\$ -	5.8		
1550	Rosemead	R15-500	1GB2WLE76NF307681	Rosemead	2028	\$ 85,787	150000	890	3,628	9,263	12,891	16,519	20,157	next GRC	\$ -	5.4		
1550	Rosemead	R15-500	1GB2WLE76NF307647	Rosemead	2028	\$ 92,666	150000	792	9,878	22,571	32,449	42,328	52,233	next GRC	\$ -	5.2		

Cal Advocates Calculation Replacement of Vehicles based on Commission-Authorized Criteria										12/31/2025	12/31/2026	12/31/2027	12/31/2028	Mileage as of 12/31/2027	Mileage as of 12/31/2028	Qualify for replacement in year	Proposed Vehicle Direct Cost	Age at proposed year
District #	District Name	Project Number	VIN	Vehicle Location	Proposed sed Year	Proposed Vehicle Direct Cost	Replacement Criteria	Length of Vehicle Usage (in days)	ave. Annual Mileage/usage	Mileage as of 12/31/2025	Mileage as of 12/31/2026	Mileage as of 12/31/2027	Mileage as of 12/31/2028					
1550	Rosemead	R15-500	1FTER1EH6NLD51534	Rosemead	2028	\$ 56,229	120000	1038	6,340	18,760	25,101	31,441	37,798	next GRC	\$ -	5.8		
1550	Sacramento	R15-500	1FTEX1C51NKE27665	Sacramento	2028	\$ 58,966	120000	1050	12,965	38,789	51,754	64,719	77,720	next GRC	\$ -	5.9		
1560	Sacramento	R15-600	1FTEX1C56NKE56093	Sacramento	2028	\$ 63,852	120000	1007	14,645	42,091	56,736	71,382	86,067	next GRC	\$ -	5.8		
1560	Sacramento	R15-600	1FTEX1C56NKE43697	Sacramento	2028	\$ 63,890	120000	1007	6,098	17,526	23,625	29,723	35,838	next GRC	\$ -	5.8		
1560	Sacramento	R15-600	1FTEX1C57NKE57527	Sacramento	2028	\$ 62,409	120000	879	5,195	13,252	18,447	23,643	28,852	next GRC	\$ -	5.4		
1560	Sacramento	R15-600	1FTER1EH4NLD18130	Sacramento	2028	\$ 46,256	120000	1005	9,404	27,360	36,764	46,167	55,597	next GRC	\$ -	5.8		
1550	San Diego	R15-300	1GCHSBEAXN1278979	San Diego	2028	\$ 55,378	120000	728	9,498	20,036	29,533	39,031	48,555	next GRC	\$ -	5.0		
1550	San Diego	R15-300	1FTER1HXNLD39841	San Diego	2028	\$ 41,512	120000	853	7,192	17,656	24,848	32,041	39,253	next GRC	\$ -	5.3		
1551	Ventura	R15-510	1GBOWVLE76NF328750	Ventura	2028	\$ 15,000	120000	830	17,865	43,121	60,986	78,851	96,755	next GRC	\$ -	5.3		
1551	Ventura	R15-510	1GBOWVLE79NF328919	Ventura	2028	\$ 69,854	150000	835	28,873	69,690	98,563	127,435	156,387	2028	\$ 69,854	5.3		
1551	Ventura	R15-510	1GB2WLE78NF307746	Ventura	2028	\$ 75,820	150000	804	10,627	24,690	35,317	45,944	56,601	next GRC	\$ -	5.2		
1540	Monterey	R15-400	3GCNAAED8PG225972	Monterey	2028	\$ 74,050	120000	838	9,295	22,409	31,704	40,998	50,318	next GRC	\$ -	5.3		
1540	Monterey	R15-400	3GCNAAEDXP225973	Monterey	2028	\$ 73,840	120000	813	1,482	3,544	5,025	6,507	7,992	next GRC	\$ -	5.2		
1540	Monterey	R15-400	3GCNAAED6PG225971	Monterey	2028	\$ 74,220	120000	805	7,584	17,723	25,306	32,890	40,494	next GRC	\$ -	5.2		
1540	Monterey	R15-400	3GCUDAED0PG281438	Monterey	2028	\$ 81,954	120000	754	16,588	36,311	52,898	69,486	86,119	next GRC	\$ -	5.1		
1540	Monterey	R15-400	3GCUDAED2PG281439	Monterey	2028	\$ 75,943	120000	719	13,760	28,688	42,448	56,208	70,006	next GRC	\$ -	5.0		
1540	Monterey	R15-400	1FTFX1E50PFA05920	Monterey	2028	\$ 82,548	120000	918	12,073	31,753	43,826	55,899	68,005	next GRC	\$ -	5.5		
1540	Monterey	R15-400	1FTMF1E57PKD01650	Monterey	2028	\$ 74,418	120000	856	8,546	21,143	29,689	38,235	46,804	next GRC	\$ -	5.3		
1542	Monterey WW	R15-420	1FTFX1E51PFA05005	Monterey WW	2028	\$ 82,684	120000	883	12,790	32,412	45,202	57,992	70,817	next GRC	\$ -	5.4		
1550	Rosemead	R15-500	1GCRRAEDGP7153641	Rosemead	2028	\$ 78,646	120000	791	17,286	39,450	56,736	74,022	91,355	next GRC	\$ -	5.2		
1550	Rosemead	R15-500	1FTEX1C53PFA05263	Rosemead	2028	\$ 77,906	120000	923	8,060	21,308	29,368	37,428	45,510	next GRC	\$ -	5.5		
1550	Rosemead	R15-500	1FTFX1C55PFA06768	Rosemead	2028	\$ 77,495	120000	496	8,552	20,782	29,334	37,885	46,460	next GRC	\$ -	4.4		
1560	Sacramento	R15-600	1FTEX1C54PFA05918	Sacramento	2028	\$ 77,658	120000	827	4,376	10,430	14,806	19,182	23,570	next GRC	\$ -	5.3		
1560	Sacramento	R15-600	1FTEX1C5XPFB22144	Sacramento	2028	\$ 78,689	120000	756	12,742	28,067	40,809	53,551	66,328	next GRC	\$ -	5.1		
1560	Sacramento	R15-600	3FTTW8E34PRA03720	Sacramento	2028	\$ 31,994	120000	1017	3,621	10,507	14,128	17,749	21,380	next GRC	\$ -	5.8		
1560	Sacramento	R15-600	3FTTW8E31PRA0354	Sacramento	2028	\$ 31,994	120000	920	7,219	19,145	26,364	33,582	40,821	next GRC	\$ -	5.5		
1550	San Diego	R15-300	1FTEX1C5XPFA06281	San Diego	2028	\$ 77,873	120000	868	7,185	17,913	25,098	32,284	39,488	next GRC	\$ -	5.4		
1550	San Diego	R15-300	1FTEX1C51PFB22078	San Diego	2028	\$ 71,838	120000	782	10,802	24,386	35,188	45,990	56,821	next GRC	\$ -	5.1		
1551	Ventura	R15-510	1GCRRAED7PZ153549	Ventura	2028	\$ 77,888	120000	772	8,007	17,857	25,864	33,872	41,901	next GRC	\$ -	5.1		
1551	Ventura	R15-510	3GCUDAED0PG281231	Ventura	2028	\$ 81,033	120000	709	8,949	18,413	27,362	36,311	45,284	next GRC	\$ -	4.9		
Cal Aim Proposed Replacement Vehicles (79 Vehicles)										Cal Advocates Recommendation \$ 217,226						5.42		
										Average Age based on purchased date								
										Average annual mileage usage for Light duty vehicles: 10,261								
										Average annual mileage usage for Heavy duty vehicles: 9,258								
										Average annual mileage usage for all vehicles: 9,957								

Four vehicles eligible for replacement under the Commissioner-authorized policy

Note: for vehicle with VIN: 1FTEX1EP4JKC42504 Cal Am requested in 2025, however it is recommended to be replaced in 2028.

District #	District Name	Project Number	VIN	Vehicle Location	Proposed Year	Proposed Vehicle Direct Cost	Commission on Replacement Criteria	Length of Vehicle Usage (in days)	Av. Daily Mileage	Av. Annual Mileage	Mileage as of 12/31/2025	Mileage as of 12/31/2026	Mileage as of 12/31/2027	Mileage as of 12/31/2028	Qualify for replacement in Year	Proposed Vehicle Direct Cost	Age at proposed Year
1567	Hillview	R15-600	1FTEX1EP4JKC42504	Hillview	2025	\$ 49,124	120000	1997	39.54	14,433	80,629	95,062	109,496	123,969	2028	\$ 49,124	5.5
1567	Hillview	R15-600	1FTFX1EGXIFA44989	Hillview	2025	\$ 49,124	120000	1997	65.51	23,911	133,574	157,485	181,396	205,372	2025	\$ 49,124	5.5
1540	Monterey	R15-400	1FTEX1C50MK57433	Monterey	2027	\$ 49,124	120000	1297	62.14	22,680	86,555	109,735	131,915	154,656	2027	\$ 49,124	5.6
1551	Ventura	R15-510	1GB0WLE79NF328919	Ventura	2028	\$ 69,854	150000	835	79.10	28,873	69,690	98,563	127,435	156,387	2028	\$ 69,854	5.3

Attachment 2-1:

B. Cal Am's Proposed vs. Cal Advocates' Recommendation for Vehicle Additions

(2025 - 2028)

1 Summary of Cal Advocates Calculations based on data in the attachments provided
2 in Cal Am's Responses to DR SN2-01 Question 2 (Attachment 1) for 10 Vehicle
3 Additions

Cal Am Proposed Additional (New) Vehicles in 2027 (not requested in other test years) vs. Cal Advocates Recommendation

Cal Am							Cal Advocates	
District #	District	Proposed Vehicle Year/Make/ Model	Proposed Additional Vehicle Primary Use	Vehicle Location	Project Number	Justification for Vehicle (New employee or other reasons)	Proposed Vehicle Direct Cost	Recommendation (Direct Cost)
1550	Los Angeles	2027 FORD F-250	Hydrant Maintenance	Rosemead	R15-50O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.	85,000	0
1550	Los Angeles	2027 FORD F-250	Hydrant Maintenance	Rosemead	R15-50O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.	85,000	0
1551	Ventura	2027 FORD F-250	Hydrant Maintenance	Thousand Oaks	R15-51O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.	85,000	0
1551	Ventura	2027 FORD F-250	Production	Thousand Oaks	R15-51O	New employee from Yerba Buena acquisition	85,000	0
1530	San Diego	2027 FORD F-250	Hydrant Maintenance	Imperial Beach	R15-30O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.	85,000	0
1560	Sacramento	2027 FORD F-250	Hydrant Maintenance	Sacramento	R15-60O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.	85,000	0
1560	Sacramento	2027 FORD F-250	Hydrant Maintenance	Sacramento	R15-60O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.	85,000	0
1540	Monterey	2027 FORD F-250	Hydrant Maintenance	Pacific Grove	R15-40O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.	85,000	0
1540	Monterey	2027 FORD F-250	Hydrant Maintenance	Pacific Grove	R15-40O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.	85,000	0
1540	Monterey	2027 FORD F-250	Hydrant Maintenance	Pacific Grove	R15-40O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.	85,000	0
Total Cost							850,000	0

Attachment 2-1:

**C. Excerpt from Cal Am's Responses
to DRs SN2-01, SN2-04, SN2-06, SN2-08,
and SN2-11**

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

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

A.25-07-003
(Filed July 1, 2025)

**CALIFORNIA-AMERICAN WATER COMPANY'S RESPONSE TO
PUBLIC ADVOCATES OFFICE'S DATA REQUEST SN2-01**

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Attorneys for California-American Water Company

Dated: August 4, 2025

California-American Water Company (U-210- W; “California American Water,” “CAW” or the “Company”) hereby sets forth the following objections and responses to Public Advocates Office’s (“Cal Advocates”) Data Request SN2-01 (“Data Requests” or “RPD”), propounded on July 21, 2025, in A.25-07-003.

RESERVATION OF RIGHTS

1. California American Water’s investigation into the Data Requests is ongoing. The Company reserves the right, without obligating itself to do so, to supplement or modify its responses and to present further information and produce additional documents as a result of its ongoing investigation.

2. Any information or materials provided in response to the Data Requests shall be without prejudice to California American Water’s right to object to their admission into evidence or the record in this proceeding, their use as evidence or in the record, or the relevance of such information or materials. In addition, California American Water reserves its right to object to further discovery of documents, other information or materials relating to the same or similar subject matter upon any valid ground or grounds, including without limitation, the proprietary nature of the information, relevance, privilege, work product, overbreadth, burdensomeness, oppressiveness, or incompetence.

GENERAL OBJECTIONS

1. California American Water objects to the Data Requests as improper, overbroad, and unduly burdensome to the extent they purport to impose upon California American Water any obligations broader than those permitted by law.

2. California American Water objects to the Data Requests as improper, overbroad, and unduly burdensome to the extent they improperly seek the disclosure of information protected by the attorney-client privilege, the attorney work-product doctrine, or any other applicable privilege or doctrine, and/or the client confidentiality obligations mandated by Business and Professions Code Section 6068(e)(1) and Rule 3-100(A) of the California Rules of Professional Conduct. Such responses as may hereafter be given shall not include information protected by such privileges or

doctrines, and the inadvertent disclosure of such information shall not be deemed as a waiver of any such privilege or doctrine.

3. California American Water objects to the Data Requests to the extent that the requests are duplicative and overlapping, cumulative of one another, overly broad, and/or seek responses in a manner that is unduly burdensome, unreasonably expensive, oppressive, or excessively time consuming to California American Water.

4. California American Water objects to the Data Requests to the extent they seek documents that are and/or information that is neither relevant nor material to this proceeding nor reasonably calculated to lead to the discovery of admissible evidence.

5. California American Water objects to the Data Requests to the extent they seek an analysis, calculation, or compilation that has not previously been performed and that California American Water objects to performing.

6. California American Water objects to the Data Requests insofar as they request the production of documents or information that are publicly available or that are equally available to Cal Advocates because such requests subject California American Water to unreasonable and undue annoyance, oppression, burden and expense.

7. California American Water objects to the Data Requests to the extent the requests are vague, ambiguous, use terms that are subject to multiple interpretations but are not properly defined for purposes of the Data Request, or otherwise provide no basis from which California American Water can determine what information is sought.

8. The objections contained herein, and information and documents produced in response hereto, are not intended nor should they be construed to waive California American Water's right to object to the Data Requests, responses or documents produced in response hereto, or the subject matter of such Data Requests, responses or documents, as to their competency, relevancy, materiality, privilege and admissibility as evidence for any purpose, in or at any hearing of this or any other proceeding.

9. The objections contained herein are not intended nor should they be construed to waive California American Water's right to object to other discovery involving or relating to the subject matter of the Data Requests, responses or documents produced in response hereto.

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **4701 Beloit Drive**
Sacramento
Cal Adv Request: **A2507003 Public Advocates DR SN2-01**
Company Number: **Cal Adv SN2-01 Q001**
Date Received: **July 21, 2025**
Date Response Provided: **August 4, 2025**
Subject Area: **Vehicles**

DATA REQUEST:

1. The Direct Testimony of Lacy Carothers, at page 22, lines 20-21, shows the three-year (2027- 2029) proposed recurring project budget for vehicles on the table California Proposed Recurring Project. For each vehicle Cal Am intends to replace in this rate case cycle, please provide the following information in the attached Excel file labeled “A2507003 Cal Advocates DR SN2- 01(Vehicles),” tab: “Q1- Replacement Vehicles”:
 - a. District ID
 - b. District Name
 - c. Vehicle Identification Number (VIN)
 - d. Primary use of existing vehicle to be replaced
 - e. Year, make, and model of existing vehicle
 - f. Gross vehicle weight rating (GVWR) of existing vehicle
 - g. Date existing vehicle was purchased
 - h. Mileage of existing vehicle
 - i. Date mileage recorded
 - j. Year/make/model of proposed replacement vehicle
 - k. GVWR of proposed vehicle
 - l. Primary use of proposed vehicle
 - m. Vehicle location (e.g., on-call vs. on location)
 - n. If the vehicle is on location, specify which location.
 - o. Proposed year
 - p. Proposed vehicle direct cost

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

CAL-AM'S RESPONSE:

Please see attached CAW Response Cal Adv SN2-01 Attachment 1.

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **4701 Beloit Drive**
Sacramento
Cal Adv Request: **A2507003 Public Advocates DR SN2-01**
Company Number: **Cal Adv SN2-01 Q002**
Date Received: **July 21, 2025**
Date Response Provided: **August 4, 2025**
Subject Area: **Vehicles**

DATA REQUEST:

2. Please provide the following for each new vehicle that Cal Am is proposing to add in this GRC not due to replacement of existing vehicles, using the attached Excel file labeled “A2507003 Cal Advocates DR SN2-01(Vehicles),” tab: “Q2-Additional Vehicles”:
 - a. District ID
 - b. District Name
 - c. Year/make/model of proposed vehicle
 - d. GVWR of proposed vehicle
 - e. Primary use of proposed vehicle
 - f. Proposed vehicle location (e.g., on-call vs. on location)
 - g. If the vehicle is on location, specify which location.
 - h. Proposed year
 - i. Proposed vehicle direct cost

CAL-AM'S RESPONSE:

Please see attached CAW Response Cal Adv SN2-01 Attachment 1.

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

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

A.25-07-003
(Filed July 1, 2025)

**CALIFORNIA-AMERICAN WATER COMPANY'S RESPONSE TO
PUBLIC ADVOCATES OFFICE'S DATA REQUEST SN2-04**

Cathy Hongola-Baptista
Nicholas A. Subias
California American Water
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San Francisco, CA 94111
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34th Floor
San Francisco, CA 94111
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ldolqueist@nossaman.com

Attorneys for California-American Water Company

Dated: August 26, 2025

California-American Water Company (U-210- W; “California American Water,” “CAW” or the “Company”) hereby sets forth the following objections and responses to Public Advocates Office’s (“Cal Advocates”) Data Request SN2-04 (“Data Requests” or “RPD”), propounded on August 12, 2025, in A.25-07-003.

RESERVATION OF RIGHTS

1. California American Water’s investigation into the Data Requests is ongoing. The Company reserves the right, without obligating itself to do so, to supplement or modify its responses and to present further information and produce additional documents as a result of its ongoing investigation.

2. Any information or materials provided in response to the Data Requests shall be without prejudice to California American Water’s right to object to their admission into evidence or the record in this proceeding, their use as evidence or in the record, or the relevance of such information or materials. In addition, California American Water reserves its right to object to further discovery of documents, other information or materials relating to the same or similar subject matter upon any valid ground or grounds, including without limitation, the proprietary nature of the information, relevance, privilege, work product, overbreadth, burdensomeness, oppressiveness, or incompetence.

GENERAL OBJECTIONS

1. California American Water objects to the Data Requests as improper, overbroad, and unduly burdensome to the extent they purport to impose upon California American Water any obligations broader than those permitted by law.

2. California American Water objects to the Data Requests as improper, overbroad, and unduly burdensome to the extent they improperly seek the disclosure of information protected by the attorney-client privilege, the attorney work-product doctrine, or any other applicable privilege or doctrine, and/or the client confidentiality obligations mandated by Business and Professions Code Section 6068(e)(1) and Rule 3-100(A) of the California Rules of Professional Conduct. Such responses as may hereafter be given shall not include information protected by such privileges or

doctrines, and the inadvertent disclosure of such information shall not be deemed as a waiver of any such privilege or doctrine.

3. California American Water objects to the Data Requests to the extent that the requests are duplicative and overlapping, cumulative of one another, overly broad, and/or seek responses in a manner that is unduly burdensome, unreasonably expensive, oppressive, or excessively time consuming to California American Water.

4. California American Water objects to the Data Requests to the extent they seek documents that are and/or information that is neither relevant nor material to this proceeding nor reasonably calculated to lead to the discovery of admissible evidence.

5. California American Water objects to the Data Requests to the extent they seek an analysis, calculation, or compilation that has not previously been performed and that California American Water objects to performing.

6. California American Water objects to the Data Requests insofar as they request the production of documents or information that are publicly available or that are equally available to Cal Advocates because such requests subject California American Water to unreasonable and undue annoyance, oppression, burden and expense.

7. California American Water objects to the Data Requests to the extent the requests are vague, ambiguous, use terms that are subject to multiple interpretations but are not properly defined for purposes of the Data Request, or otherwise provide no basis from which California American Water can determine what information is sought.

8. The objections contained herein, and information and documents produced in response hereto, are not intended nor should they be construed to waive California American Water's right to object to the Data Requests, responses or documents produced in response hereto, or the subject matter of such Data Requests, responses or documents, as to their competency, relevancy, materiality, privilege and admissibility as evidence for any purpose, in or at any hearing of this or any other proceeding.

9. The objections contained herein are not intended nor should they be construed to waive California American Water's right to object to other discovery involving or relating to the subject matter of the Data Requests, responses or documents produced in response hereto.

Response Provided By: Helen Maresh
Title: Fleet Ops Specialist
Address: California American Water
 4701 Beloit Drive
 Sacramento
Cal Adv Request: A2507003 Public Advocates DR SN2-04
Company Number: Cal Adv SN2-04 Q001
Date Received: August 12, 2025
Date Response Provided: August 26, 2025
Subject Area: Vehicles Follow up

DATA REQUEST:

1. Please refer to Table 1 below. Table 1 is based on Cal Am's response to Cal Advocates DR SN2-01 and refers to proposed vehicles and their associated costs for 2027–2029.¹ For each vehicle listed in Table 1, please provide the following:

- a. A breakdown of the cost estimate supporting the proposed vehicle budget shown in Table 1. The breakdown should follow the format provided in the attached Excel file labeled "A2507003 Cal Advocates DR SN2-04 Attachment 1 – Cost Breakdown" and include cost components such as base vehicle price, upfitting, or any other relevant costs.
- b. Supporting documentation to substantiate the proposed costs that includes, but is not limited, to recent vendor quotes, invoices, recent purchase orders, or market-based pricing benchmarks. An example includes state or cooperative purchasing contract rates.

A. Table 1: Proposed Vehicles and Costs

Vehicle Year/Make/Model	Direct Cost
2027 Chevrolet Equinox	\$ 40,000
2027 Chevrolet Silverado 1500	\$ 60,000
2027 Ford F-250	\$ 85,000
2027 Ford F-350	\$ 110,000
2027 Ford F-550	\$ 110,000
2027 Kenworth K270	\$ 150,000
2028 Ford F-450	\$ 110,000

¹ Excerpt from Cal Am's response to A.25-07-003 Public Advocates DR SN2-01 (Vehicles), Attachment 1, Tabs: Q1 – Replacement Vehicles and Q2 – Additional Vehicles.

2029 Chevrolet Colorado	\$ 60,000
2029 Chevrolet Silverado 2500	\$ 110,000
2029 Ford Transit Van	\$ 90,000

CAL-AM'S RESPONSE

California American Water incorporates its General Objections as though each is submitted fully here. California American Water further objects to this request to the extent it is vague and ambiguous. Subject to, but without waiving, those objections, California American Water responds as follows.

- A. Please see CAW Response Cal Advocates SN2-04 - Attachment 1-Cost Breakdown file for vehicle cost breakdowns.
- B. Please see CAW Response Cal Advocates SN2-04 – Attachment 2 “Vehicle Breakdown Supporting Documentation.”

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-04**
Company Number: **Cal Adv SN2-04 Q002**
Date Received: **August 12, 2025**
Date Response Provided: **August 26, 2025**
Subject Area: **Vehicles Follow up**

DATA REQUEST:

2. Please refer to Table 2 below that lists ten proposed additional vehicles for 2027.¹ Please complete the list below in the attached Excel file labeled **“A2507003 Cal Advocates DR SN2-04 Attachment 2, Tab: “Q2-2027 Additional Vehicles”** by providing the Project Number. In the “Justification for Vehicle” column, indicate whether the vehicle is associated with a new employee and/or specify any other reason(s) that justify the vehicle’s acquisition.

Table 2: Proposed Additional (New) Vehicles in 2027

District #	District	Proposed Vehicle Year/Make/Model	Proposed Additional Vehicle Primary Use	Vehicle Location	Proposed Vehicle Direct Cost	Project Number	Justification for Vehicle
1550	Los Angeles	2027 FORD F-250	Hydrant Maintenance	Rosemead	85,000		
1550	Los Angeles	2027 FORD F-250	Hydrant Maintenance	Rosemead	85,000		
1551	Ventura	2027 FORD F-250	Hydrant Maintenance	Thousand Oaks	85,000		
1551	Ventura	2027 FORD F-250	Production	Thousand Oaks	85,000		
1530	San Diego	2027 FORD F-250	Hydrant Maintenance	Imperial Beach	85,000		
1560	Sacramento	2027 FORD F-250	Hydrant Maintenance	Sacramento	85,000		
1560	Sacramento	2027 FORD F-250	Hydrant Maintenance	Sacramento	85,000		
1540	Monterey	2027 FORD F-250	Hydrant Maintenance	Pacific Grove	85,000		

¹ Excerpt from Cal Am’s response to A.25-07-003 Public Advocates DR SN2-01 (Vehicles), Attachment 1, Tab: Q2 – Additional Vehicles.

1540	Monterey	2027 FORD F-250	Hydrant Maintenance	Pacific Grove	85,000		
1540	Monterey	2027 FORD F-250	Hydrant Maintenance	Pacific Grove	85,000		

CAL-AM'S RESPONSE

California American Water incorporates its General Objections as though each is submitted fully here. California American Water further objects to this request to the extent it is vague, ambiguous, and/or over-broad. Subject to, but without waiving, those objections, California American Water responds as follows.

The justifications for vehicle acquisitions are listed in attachment [CAW Response Cal Adv SN2-04 - Attachment 2](#).

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water**
 4701 Beloit Drive
 Sacramento
Cal Adv Request: **A2507003 Public Advocates DR SN2-04**
Company Number: **Cal Adv SN2-04 Q003**
Date Received: **August 12, 2025**
Date Response Provided: **August 26, 2025**
Subject Area: **Vehicles Follow up**

DATA REQUEST:

3. Please provide any company-wide or district-specific **vehicle replacement policies or guidelines** used by Cal Am to determine the proposed vehicle replacement in this GRC. This should include, but not limited to, age thresholds, mileage thresholds, maintenance cost thresholds, safety or emissions criteria, utilization standards, and the internal decision-making process used to identify and retire vehicles. If multiple versions exist (e.g., by region or vehicle class), please include all applicable policies.

CAL-AM'S RESPONSE

California American Water incorporates its General Objections as though each is submitted fully here. California American Water further objects to this request to the extent it is vague, ambiguous, and over-broad. Subject to, but without waiving, those objections, California American Water responds as follows.

The following is an excerpt from American Water's enterprise fleet policy. It should be noted that this policy is under review, and the replacement parameters are expected to change before the 2026 replacement cycle. The medium and Heavy truck replacement plan is based on a maximum months in service of 84 months, not 180 months. This change has been implemented in our current planning models, but not yet finalized under policy. The reason for this change is to reduce operating expenses by optimizing our replacement plans to minimize our total cost of ownership.

b. The following mileage and months in service schedule should be utilized by the State Fleet Managers when planning and prioritizing vehicle replacements. Vehicles which exceed the

3

max odometer reading, the max months of service, or a combination of both, will be prioritized for replacement and remarketing accordingly.

Mileage and Months in Service Replacement Factors Table

Asset Class	Maximum Replacement Odometer Reading	Maximum Months in Service (MIS)
Heavy Truck	250,000	180
Medium Truck	200,000 (Diesel) or 125,000 (Gas)	180
Light / Pickup Truck	120,000	60
Car / Sedan	100,000	60
SUV	100,000	60
Van	100,000	60
Equipment	Per Manufacturer Guidelines for specific type of asset, (i.e. backhoe, forklift, etc.), according to engine operation hours	Per manufacturer guidelines according to specific type of asset, (i.e. backhoe, forklift, etc.)

Response Provided By: Helen Maresh
Title: Fleet Ops Specialist
Address: California American Water
4701 Beloit Drive
Sacramento
Cal Adv Request: A2507003 Public Advocates DR SN2-04
Company Number: Cal Adv SN2-04 Q004
Date Received: August 12, 2025
Date Response Provided: August 26, 2025
Subject Area: Vehicles Follow up

DATA REQUEST:

4. For each vehicle Cal Am proposes for replacement in 2027 through 2029, as listed in Cal Am's response to Data Request SN2-01, Attachment 1, Tab: Q1 – Replacement Vehicles, please provide the following:

- a. Complete maintenance and repair records from date of purchase to present, including:
 - Service dates
 - Service center/vendor
 - Description of work performed
 - Parts replaced
 - Cost of each repair/maintenance event
 - Vehicle downtime

Provide this information in the attached Excel file labeled "**A2507003 Cal Advocates DR SN2-04 Attachment 2,**" Tab: "**Q4-Vehicle Maintenance Records**" and attach PDF reports from the maintenance system, or other available source documentation, showing the complete service and repair history for each vehicle.

- b. A short justification narrative (one paragraph per vehicle) explaining why the vehicle is proposed for replacement at this time. The narrative must:
 - Reference to the vehicle replacement policy provided in response to Question 3.
 - Indicate whether the vehicle meets or deviates from that policy.
 - Explain the reason for any deviation.

- c. Provide documentation of any safety incidents, failure to meet applicable emissions regulations, or regulatory requirements that support the replacement request, if applicable.

CAL-AM'S RESPONSE

California American Water incorporates its General Objections as though each is submitted fully here. California American Water further objects to this request to the extent it seeks an analysis, calculation, or compilation that has not previously been performed and is therefore unduly burdensome. California American Water additionally objects to this request on the grounds that any benefit of receiving the information is outweighed by the undue burden and expense of providing that information. Subject to, but without waiving, those objections, California American Water responds as follows.

- A. Please see CAW Response. Please reference attachment [CAW Response Cal Adv SN2-04 Attachment 2](#), tab labeled by each VIN. Tabs are in order by the VINs listed in tab Q4-Vehicle Maintenance Records.
- B. Please reference attachment [CAW Response Cal Adv SN2-04 Attachment 2](#), tab labeled Q4-Vehicle Maintenance Records.
- C. Not applicable

Vehicle Additions: Excerpt from Attachments provided in Cal Am Responses to DR SN2-04 Q.2 Attachment 2 (MS. Excel file)

- 1 Source File: CAW Response Cal Adv SN2-04 - Attachmehtxlsx. Tab: Q2-2027 Additional
- 2 Vehicles. In this GRC, Cal Am's proposed Additional (New) 10 vehicles for 10 new
- 3 employees in 2025-2028.
- 4

Table 2: Proposed Additional (New) Vehicles in 2027

District #	District	Proposed Vehicle Year/Make/Model	Proposed Additional Vehicle Primary Use	Vehicle Location	Proposed Vehicle Direct Cost	Project Number	Justification for Vehicle (New employee or other reasons?)
1550	Los Angeles	2027 FORD F-250	Hydrant Maintenance	Rosemead	85,000	R15-50O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.
1550	Los Angeles	2027 FORD F-250	Hydrant Maintenance	Rosemead	85,000	R15-50O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.
1551	Ventura	2027 FORD F-250	Hydrant Maintenance	Thousand Oaks	85,000	R15-51O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.
1551	Ventura	2027 FORD F-250	Production	Thousand Oaks	85,000	R15-51O	New employee from Yerba Buena acquisition
1530	San Diego	2027 FORD F-250	Hydrant Maintenance	Imperial Beach	85,000	R15-30O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.
1560	Sacramento	2027 FORD F-250	Hydrant Maintenance	Sacramento	85,000	R15-60O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.
1560	Sacramento	2027 FORD F-250	Hydrant Maintenance	Sacramento	85,000	R15-60O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.
1540	Monterey	2027 FORD F-250	Hydrant Maintenance	Pacific Grove	85,000	R15-40O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.
1540	Monterey	2027 FORD F-250	Hydrant Maintenance	Pacific Grove	85,000	R15-40O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.
1540	Monterey	2027 FORD F-250	Hydrant Maintenance	Pacific Grove	85,000	R15-40O	Increasing our fire hydrant maintenance strategy from 20 percent to 100 percent per year, requiring additional employees and vehicles.

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

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

A.25-07-003
(Filed July 1, 2025)

**CALIFORNIA-AMERICAN WATER COMPANY'S RESPONSE TO
PUBLIC ADVOCATES OFFICE'S DATA REQUEST SN2-06**

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34th Floor
San Francisco, CA 94111
(415) 398-3600
ldolqueist@nossaman.com

Attorneys for California-American Water Company

Dated: September 5, 2025

California-American Water Company (U-210- W; “California American Water,” “CAW” or the “Company”) hereby sets forth the following objections and responses to Public Advocates Office’s (“Cal Advocates”) Data Request SN2-06 (“Data Requests” or “RPD”), propounded on August 22, 2025, in A.25-07-003.

RESERVATION OF RIGHTS

1. California American Water’s investigation into the Data Requests is ongoing. The Company reserves the right, without obligating itself to do so, to supplement or modify its responses and to present further information and produce additional documents as a result of its ongoing investigation.

2. Any information or materials provided in response to the Data Requests shall be without prejudice to California American Water’s right to object to their admission into evidence or the record in this proceeding, their use as evidence or in the record, or the relevance of such information or materials. In addition, California American Water reserves its right to object to further discovery of documents, other information or materials relating to the same or similar subject matter upon any valid ground or grounds, including without limitation, the proprietary nature of the information, relevance, privilege, work product, overbreadth, burdensomeness, oppressiveness, or incompetence.

GENERAL OBJECTIONS

1. California American Water objects to the Data Requests as improper, overbroad, and unduly burdensome to the extent they purport to impose upon California American Water any obligations broader than those permitted by law.

2. California American Water objects to the Data Requests as improper, overbroad, and unduly burdensome to the extent they improperly seek the disclosure of information protected by the attorney-client privilege, the attorney work-product doctrine, or any other applicable privilege or doctrine, and/or the client confidentiality obligations mandated by Business and Professions Code Section 6068(e)(1) and Rule 3-100(A) of the California Rules of Professional Conduct. Such responses as may hereafter be given shall not include information protected by such privileges or

doctrines, and the inadvertent disclosure of such information shall not be deemed as a waiver of any such privilege or doctrine.

3. California American Water objects to the Data Requests to the extent that the requests are duplicative and overlapping, cumulative of one another, overly broad, and/or seek responses in a manner that is unduly burdensome, unreasonably expensive, oppressive, or excessively time consuming to California American Water.

4. California American Water objects to the Data Requests to the extent they seek documents that are and/or information that is neither relevant nor material to this proceeding nor reasonably calculated to lead to the discovery of admissible evidence.

5. California American Water objects to the Data Requests to the extent they seek an analysis, calculation, or compilation that has not previously been performed and that California American Water objects to performing.

6. California American Water objects to the Data Requests insofar as they request the production of documents or information that are publicly available or that are equally available to Cal Advocates because such requests subject California American Water to unreasonable and undue annoyance, oppression, burden and expense.

7. California American Water objects to the Data Requests to the extent the requests are vague, ambiguous, use terms that are subject to multiple interpretations but are not properly defined for purposes of the Data Request, or otherwise provide no basis from which California American Water can determine what information is sought.

8. The objections contained herein, and information and documents produced in response hereto, are not intended nor should they be construed to waive California American Water's right to object to the Data Requests, responses or documents produced in response hereto, or the subject matter of such Data Requests, responses or documents, as to their competency, relevancy, materiality, privilege and admissibility as evidence for any purpose, in or at any hearing of this or any other proceeding.

9. The objections contained herein are not intended nor should they be construed to waive California American Water's right to object to other discovery involving or relating to the subject matter of the Data Requests, responses or documents produced in response hereto.

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-06**
Company Number: **Cal Adv SN2-06 Q001**
Date Received: **August 22, 2025**
Date Response Provided: **September 5, 2025**
Subject Area: **2025-2026 Vehicles**

DATA REQUEST:

1. Replacement Vehicles

For all vehicles Cal Am requests for replacement in 2025 and 2026, identify each vehicle in the attached Excel file labeled **“A2507003 Cal Advocates DR SN2-06 Attachment 1,”** tab: **“Q1- Replacement Vehicles,”** and provide the following information:

- a. District ID
- b. District Name
- c. Project Number¹
- d. Vehicle Identification Number (VIN)
- e. Primary use of existing vehicle to be replaced
- f. Year, make, and model of existing vehicle
- g. Gross vehicle weight rating (GVWR) of existing vehicle
- h. Date existing vehicle was purchased
- i. Mileage of existing vehicle
- j. Date mileage recorded
- k. Year/make/model of proposed replacement vehicle
- l. GVWR of proposed vehicle
- m. Primary use of proposed vehicle
- n. Vehicle location (e.g., on-call vs. on location)
- o. If the vehicle is on location, specify which location.
- p. Proposed year

¹ Refers to the Result of Operations model (ROM) file: “ALL_CH07_PLT_RO_Forecast,” tab: “Total Direct CAPEX WS-5,” see Project Number (column B).

q. Proposed vehicle direct cost

CAL-AM'S RESPONSE

California American Water incorporates its General Objections as though each is submitted fully here. California American Water further objects to this request to the extent the request seeks an analysis, calculation, or compilation that has not previously been performed or gathered and is therefore unduly burdensome. California American Water additionally objects to this request to the extent it is vague and ambiguous. Subject to, but without waiving, those objections, California American Water responds:

Please reference attachment CAW Response Cal Adv SN2-06 Q001 Attachment 1.

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-06**
Company Number: **Cal Adv SN2-06 Q002**
Date Received: **August 22, 2025**
Date Response Provided: **September 5, 2025**
Subject Area: **2025-2026 Vehicles**

DATA REQUEST:

2. Additional Vehicles

For all new or additional vehicles (not replacements) Cal Am requests in 2025 and 2026, identify each vehicle in the attached Excel file labeled “**A2507003 Cal Advocates DR SN2-06 Attachment 1**,” tab: “**Q2-Additional Vehicles**” and provide the following information:

- a. District ID
- b. District Name
- c. Project Number¹
- d. Year/make/model of proposed vehicle
- e. GVWR of proposed vehicle
- f. Primary use of proposed vehicle
- g. Proposed vehicle location (e.g., on-call vs. on location)
- h. If the vehicle is on location, specify which location.
- i. Proposed year
- j. Proposed vehicle direct cost

CAL-AM'S RESPONSE

There will be 0 additional vehicles for our 2025-2026 year.

¹ Refers to the ROM file: “ALL_CH07_PLT_RO_Forecast,” tab: “Total Direct CAPEX WS-5,” see Project Number (column B).

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-06**
Company Number: **Cal Adv SN2-06 Q003**
Date Received: **August 22, 2025**
Date Response Provided: **September 5, 2025**
Subject Area: **2025-2026 Vehicles**

DATA REQUEST:

3. Vehicle Replacement Criteria/Policies

In Cal Am's testimony¹ and its RO Model file "ALL_CH07_PLT_RO_Forecast," tab: "Total Direct CAPEX WS-5," that was submitted with Cal Am's GRC Application (A.)25-07-003, the company requests budgets for recurring vehicle projects but provides no criteria or policies explaining how vehicles were selected for replacement or addition, or how the associated budgets were developed in this GRC.²

- a. Please provide any company-wide or district-specific vehicle replacement policies or guidelines used by Cal Am to determine the proposed vehicle replacement in 2025-2026. This should include, but not limited to:
 - Age thresholds
 - Mileage thresholds
 - Maintenance cost thresholds
 - Safety or emissions criteria
 - Utilization standards
 - The internal decision-making process used to identify and retire vehicles

If multiple versions exist (e.g., by region or vehicle class), please include all applicable policies.

- b. If no written criteria or policies exist, please confirm and describe how replacement and additional vehicle requests are determined.

¹ Direct Testimony of Lacy Carothers, p. 18, lines 10–15, Project Code R15-xx01 – Vehicles.

² Cal Advocates previously requested similar information in DR SN2-04 for 2027–2029 vehicles. This question seeks the same information for 2025–2026 to ensure consistency across all forecast years.

CAL-AM'S RESPONSE

California American Water incorporates its General Objections as though each is submitted fully here. California American Water additionally objects to this request to the extent it is vague and ambiguous. Subject to, but without waiving, those objections, California American Water responds:

The following is an excerpt from American Water's enterprise fleet policy. It should be noted that this policy is under review, and the replacement parameters are expected to change before the 2026 replacement cycle. The medium and Heavy truck replacement plan is based on a maximum months in service of 84 months, not 180 months. This change has been implemented in our current planning models, but has not yet been finalized under policy. The reason for this change is to reduce operating expenses by optimizing our replacement plans to minimize our total cost of ownership.

b. The following mileage and months in service schedule should be utilized by the State Fleet Managers when planning and prioritizing vehicle replacements. Vehicles which exceed the

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max odometer reading, the max months of service, or a combination of both, will be prioritized for replacement and remarketing accordingly.

Mileage and Months in Service Replacement Factors Table

Asset Class	Maximum Replacement Odometer Reading	Maximum Months in Service (MIS)
Heavy Truck	250,000	180
Medium Truck	200,000 (Diesel) or 125,000 (Gas)	180
Light / Pickup Truck	120,000	60
Car / Sedan	100,000	60
SUV	100,000	60
Van	100,000	60
Equipment	Per Manufacturer Guidelines for specific type of asset, (i.e. backhoe, forklift, etc.), according to engine operation hours	Per manufacturer guidelines according to specific type of asset, (i.e. backhoe, forklift, etc.)

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-06**
Company Number: **Cal Adv SN2-06 Q004**
Date Received: **August 22, 2025**
Date Response Provided: **September 5, 2025**
Subject Area: **2025-2026 Vehicles**

DATA REQUEST:

4. Cost Breakdowns and Supporting Documentation

For each vehicle listed in Questions 1 and 2, provide the following:

- a. A detailed breakdown of the proposed cost estimate in the attached Excel file labeled **“A2507003 Cal Advocates DR SN2-06 Attachment 2 – Cost Breakdown”** using the “Instructions” tab for guidance and the “Example 2025 Chevrolet Equinox” tab as a template. Include all relevant cost components, such as base vehicle price, upfitting, and any other applicable costs.
- b. Supporting documentation substantiating the proposed costs, including but not limited to recent vendor quotes, invoices, purchase orders, or market-based pricing benchmarks. An example includes state or cooperative purchasing contract rates.
- c. If supporting documentation is not available for certain vehicles, please explain how the proposed costs were developed.

CAL-AM'S RESPONSE

California American Water incorporates its General Objections as though each is submitted fully here. California American Water further objects to this request to the extent the request seeks an analysis, calculation, or compilation that has not previously been performed or gathered and is therefore unduly burdensome. California American Water additionally objects to this request to the extent it is vague and ambiguous. Subject to, but without waiving, those objections, California American Water responds:

- A. Please reference attachment CAW Response Cal Adv SN2-06 Q004 Attachment 1 - Cost Breakdown
- B. Please see the PDF Files for "Vehicle Breakdown Supporting Documentation", attached hereto as CAW Response Cal Adv SN2-06 Q004 Attachments 2 – 6.
- C. N/A

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-06**
Company Number: **Cal Adv SN2-06 Q005**
Date Received: **August 22, 2025**
Date Response Provided: **September 5, 2025**
Subject Area: **2025-2026 Vehicles**

DATA REQUEST:

5. Maintenance and Repair Records (for Replacement Vehicles only)

For each proposed vehicle replacement identified in Question 1, provide the following:

- a. From the date of purchase to present, populate the following columns in the Excel file labeled "**A2507003 Cal Advocates DR SN2-06 Attachment 1**," tab: "**Q5—Maintenance and Repair**."
 - Service Date – date of repair or maintenance
 - Service Center/Vendor – name of provider
 - Description of Work Performed – summary of service
 - Parts Replaced – list of replaced components
 - Cost – cost of each repair/maintenance event
 - Vehicle Downtime – number of days the vehicle was unavailable
 - Incidents/Compliance Notes – identify and explain:
 - any safety-related incidents
 - any emissions noncompliance, or
 - any regulatory requirements affecting the need for replacement
- b. Attach PDFs or reports from the maintenance system, or other source documentation, showing the complete service and repair history, including any safety-related incidents, emissions noncompliance, or other regulatory issues.
- c. If maintenance or repair records are not available, please explain why they are unavailable.

CAL-AM'S RESPONSE

California American Water incorporates its General Objections as though each is submitted fully here. California American Water further objects to this request to the extent it seeks an analysis, calculation, or compilation that has not previously been performed and is therefore unduly burdensome. California American Water additionally objects to this request on the grounds that any benefit of receiving the information is outweighed by the undue burden and expense of providing that information. Subject to, but without waiving, those objections, California American Water responds as follows.

- A. Please see CAW Response. Please reference attachment CAW Response Cal Adv SN2-06 Q001 Attachment 1, tab labeled Q5-Vehicle Maintenance Records.
- B. Please reference attachment CAW Response Cal Adv SN2-06 Q001 Attachment 1, tab labeled by each VIN. Tabs are in order by the VINs listed in tab Q5-Vehicle Maintenance Records.
- C. Not applicable

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water**
4701 Beloit Drive
Sacramento
Cal Adv Request: **A2507003 Public Advocates DR SN2-06**
Company Number: **Cal Adv SN2-06 Q006**
Date Received: **August 22, 2025**
Date Response Provided: **September 5, 2025**
Subject Area: **2025-2026 Vehicles**

DATA REQUEST:

6. Justification Narratives

For each proposed vehicle identified in Questions 1 and 2, provide a one-paragraph justification narrative in the Justification column of the attached Excel file labeled “**A2507003 Cal Advocates DR SN2-06 Attachment 1**,” tabs: “**Q1–Replacement Vehicles**” and “**Q2–Additional Vehicles**.”

- The narrative should explain, but not limited to, why the vehicle is requested, reference applicable policies from Question 3, note any deviations, and describe the operational need (e.g., growth, regulations, or other changes).

CAL-AM'S RESPONSE

California American Water incorporates its General Objections as though each is submitted fully here. California American Water further objects to this request to the extent the request seeks an analysis, calculation, or compilation that has not previously been performed or gathered and is therefore unduly burdensome. California American Water additionally objects to this request to the extent it is vague and ambiguous. Subject to, but without waiving, those objections, California American Water responds:

Please see CAW Response. Please reference attachment CAW Response Cal Adv SN2-06 Q001 Attachment 1, column R by vehicle.

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

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

A.25-07-003
(Filed July 1, 2025)

**CALIFORNIA-AMERICAN WATER COMPANY'S RESPONSE TO
PUBLIC ADVOCATES OFFICE'S DATA REQUEST SN2-08**

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Attorneys for California-American Water Company

Dated: September 24, 2025

California-American Water Company (U-210- W; “California American Water,” “CAW” or the “Company”) hereby sets forth the following objections and responses to Public Advocates Office’s (“Cal Advocates”) Data Request SN2-08 (“Data Requests” or “RPD”), propounded on September 10, 2025 in A.25-07-003.

RESERVATION OF RIGHTS

1. California American Water’s investigation into the Data Requests is ongoing. The Company reserves the right, without obligating itself to do so, to supplement or modify its responses and to present further information and produce additional documents as a result of its ongoing investigation.

2. Any information or materials provided in response to the Data Requests shall be without prejudice to California American Water’s right to object to their admission into evidence or the record in this proceeding, their use as evidence or in the record, or the relevance of such information or materials. In addition, California American Water reserves its right to object to further discovery of documents, other information or materials relating to the same or similar subject matter upon any valid ground or grounds, including without limitation, the proprietary nature of the information, relevance, privilege, work product, overbreadth, burdensomeness, oppressiveness, or incompetence.

GENERAL OBJECTIONS

1. California American Water objects to the Data Requests as improper, overbroad, and unduly burdensome to the extent they purport to impose upon California American Water any obligations broader than those permitted by law.

2. California American Water objects to the Data Requests as improper, overbroad, and unduly burdensome to the extent they improperly seek the disclosure of information protected by the attorney-client privilege, the attorney work-product doctrine, or any other applicable privilege or doctrine, and/or the client confidentiality obligations mandated by Business and Professions Code Section 6068(e)(1) and Rule 3-100(A) of the California Rules of Professional Conduct. Such responses as may hereafter be given shall not include information protected by such privileges or

doctrines, and the inadvertent disclosure of such information shall not be deemed as a waiver of any such privilege or doctrine.

3. California American Water objects to the Data Requests to the extent that the requests are duplicative and overlapping, cumulative of one another, overly broad, and/or seek responses in a manner that is unduly burdensome, unreasonably expensive, oppressive, or excessively time consuming to California American Water.

4. California American Water objects to the Data Requests to the extent they seek documents that are and/or information that is neither relevant nor material to this proceeding nor reasonably calculated to lead to the discovery of admissible evidence.

5. California American Water objects to the Data Requests to the extent they seek an analysis, calculation, or compilation that has not previously been performed and that California American Water objects to performing.

6. California American Water objects to the Data Requests insofar as they request the production of documents or information that are publicly available or that are equally available to Cal Advocates because such requests subject California American Water to unreasonable and undue annoyance, oppression, burden and expense.

7. California American Water objects to the Data Requests to the extent the requests are vague, ambiguous, use terms that are subject to multiple interpretations but are not properly defined for purposes of the Data Request, or otherwise provide no basis from which California American Water can determine what information is sought.

8. The objections contained herein, and information and documents produced in response hereto, are not intended nor should they be construed to waive California American Water's right to object to the Data Requests, responses or documents produced in response hereto, or the subject matter of such Data Requests, responses or documents, as to their competency, relevancy, materiality, privilege and admissibility as evidence for any purpose, in or at any hearing of this or any other proceeding.

9. The objections contained herein are not intended nor should they be construed to waive California American Water's right to object to other discovery involving or relating to the subject matter of the Data Requests, responses or documents produced in response hereto.

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-08**
Company Number: **Cal Adv SN2-08 Q001**
Date Received: **September 10, 2025**
Date Response Provided: **September 24, 2025**
Subject Area: **2023-2025 Purchased Vehicles**

DATA REQUEST:

1. For all replacement vehicles that Cal Am purchased in 2023, 2024, and 2025 as authorized under Decision (D.)24-12-025 in Cal Am GRC Application A2207001 (2022 GRC Decision), please complete and return the attached Excel file labeled "**A2507003 Cal Advocates DR SN2-08 Attachment 1**," tab "**Purchased Replacement Vehicles**," providing the following for each vehicle:
 - a. District ID
 - b. District Name
 - c. Project Number
 - d. Vehicle ID
 - e. VIN of the vehicle being replaced
 - f. Year / make / model of the vehicle being replaced
 - g. Gross Vehicle Weight Rating (GVWR) of the vehicle being replaced
 - h. Primary use of the vehicle being replaced
 - i. Authorized year of replacement
 - j. Authorized direct cost
 - k. VIN of the replacement (new) vehicle, if purchased
 - l. Year / make / model of the replacement vehicle
 - m. GVWR of the replacement vehicle
 - n. Primary use of the replacement vehicle
 - o. Location type of the replacement vehicle (e.g., on-call or on-location)
 - p. If on-location, specify the location
 - q. In-service year of the replacement vehicle
 - r. Direct cost of the replacement vehicle

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

CAL-AM'S RESPONSE

California American Water incorporates its General Objections as though each is submitted fully here. California American Water further objects to this request on the grounds that it is vague as ambiguous as to the term "purchase new vehicles." Subject to, but without waiving, those objections, California American Water responds as follows.

See CAW Response Cal Adv SN2-08 Q001 Attachment 1, tab "Purchased Replacement Vehicles."

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-08**
Company Number: **Cal Adv SN2-08 Q002**
Date Received: **September 10, 2025**
Date Response Provided: **September 24, 2025**
Subject Area: **2023-2025 Purchased Vehicles**

DATA REQUEST:

2. For all new vehicles that Cal Am purchased in 2023, 2024, and 2025 as authorized under Decision (D.)24-12-025 in Cal Am GRC Application A2207001 (2022 GRC Decision), please complete and return the attached Excel file labeled “A2507003 Cal Advocates DR SN2-08 Attachment 1,” tab: “Purchased New Vehicles,” providing the following for each vehicle:

- a. District ID
- b. District Name
- c. Project Number
- d. Vehicle ID
- e. Description and operational need for the new/additional vehicle
- f. Authorized year of purchase
- g. Authorized direct cost
- h. VIN of the new vehicle, if purchased
- i. Year / make / model of the new vehicle
- j. GVWR of the new vehicle
- k. Primary use of the new vehicle
- l. Location type (e.g., on-call or on-location)
- m. If on-location, specify the location
- n. In-service year of the new vehicle
- o. Direct cost of the new vehicle

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

CAL-AM'S RESPONSE

California American Water incorporates its General Objections as though each is submitted fully here. California American Water further objects to this request on the grounds that it is vague as ambiguous as to the term "purchase new vehicles." Subject to, but without waiving, those objections, California American Water responds as follows.

See attachment CAW Response Cal Adv SN2-08 Q001 Attachment 1, tab "**Purchased New Vehicles**."

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-08**
Company Number: **Cal Adv SN2-08 Q003**
Date Received: **September 10, 2025**
Date Response Provided: **September 24, 2025**
Subject Area: **2023-2025 Purchased Vehicles**

DATA REQUEST:

3. For each of the years 2023, 2024, and 2025, please specify:
 - a. The number of replacement and new vehicles authorized under the 2022 GRC Decision (D.24-12-025).
 - b. The number of replacement and new vehicles that have been purchased.

CAL-AM'S RESPONSE

- A. The table below shows authorized capital investment in vehicles for 2023–2025. For details, see Attachment C-4 (Strategic Capital Expenditure Plan) of the settlement agreement adopted in D.24-12-025.

District Number	District Name	2023	2024	2025	Total
1530	San Diego	25,995	-	35,997	61,992
1540	Monterey	644,684	305,936	96,575	1,047,195
1542	Monterey Wastewater	5,199	10,198	390,824	406,221
1550	Los Angeles County	10,398	10,198	96,575	117,171
1551	Ventura County	5,199	5,099	91,746	102,044
1560	Sacramento	83,185	71,385	144,862	299,432
Total					2,034,055

- B. 14 vehicles: 2 additional and 12 replacement vehicles.

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-08**
Company Number: **Cal Adv SN2-08 Q004**
Date Received: **September 10, 2025**
Date Response Provided: **September 24, 2025**
Subject Area: **2023-2025 Purchased Vehicles**

DATA REQUEST:

4. Refer to Cal Am's response to Data Request SN2-04, Question 3 (page 8) regarding Cal Am's company-wide or district-specific vehicle replacement policies or guidelines. Cal Am included the following excerpt from American Water's enterprise fleet policy:

"It should be noted that this policy is under review, and the replacement parameters are expected to change before the 2026 replacement cycle. The medium and Heavy truck replacement plan is based on a maximum month in service of 84 months, not 180 months. This change has been implemented in our current planning models, but not yet finalized under policy. The reason for this change is to reduce operating expenses by optimizing our replacement plans to minimize our total cost of ownership."

- Cal Am states that starting in 2026, the new maximum Months in Service threshold for medium and heavy truck will be reduced from 180 months to 84 months to reduce operating expenses and minimize total cost of ownership.

Please provide supporting documentation for this policy change, including but not limited to:

- Vehicle study or operational planning document explaining the rationale for the shift from 180 to 84 months.
- A cost-benefit analysis (in Excel format) comparing 84 months to 180 months that incorporates ratemaking considerations, including:
 - Revenue requirement impacts,
 - Depreciation assumptions,
 - Salvage value estimates,
 - Operations & Maintenance (O&M) cost trends, and

- Total cost of ownership modeling.
- If no such documentation, analysis, or study exists that incorporates ratemaking considerations, please explain why.

CAL-AM'S RESPONSE

There was no such study, document or analysis prepared for California American Water.

Replacing trucks at 7 years/84 months is more cost-effective than holding them to 15 years/180 months because the first seven years represent the “prime” ownership window. During this period, maintenance costs remain relatively low and predictable, while resale values are still strong. After year seven, maintenance and repair expenses start to rise steeply as major components wear out, causing more downtime and higher operating risk. At the same time, the truck’s resale value declines sharply, meaning you recover far less of your investment when you eventually sell. By cycling units out at 7 years, you avoid the high-cost tail end of ownership and capture higher residual values, mitigating overall lifecycle costs and keeping the fleet more reliable.

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-08**
Company Number: **Cal Adv SN2-08 Q005**
Date Received: **September 10, 2025**
Date Response Provided: **September 24, 2025**
Subject Area: **2023-2025 Purchased Vehicles**

DATA REQUEST:

5. Refer to Cal Am's response to Data Request SN2-04, Question 3 (page 9), Cal Am included the following Mileage and Months in Service Replacement Factors Table (see image below).

b. The following mileage and months in service schedule should be utilized by the State Fleet Managers when planning and prioritizing vehicle replacements. Vehicles which exceed the

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max odometer reading, the max months of service, or a combination of both, will be prioritized for replacement and remarketing accordingly.

Mileage and Months in Service Replacement Factors Table

Asset Class	Maximum Replacement Odometer Reading	Maximum Months in Service (MIS)
Heavy Truck	250,000	180
Medium Truck	200,000 (Diesel) or 125,000 (Gas)	180
Light / Pickup Truck	120,000	60
Car / Sedan	100,000	60
SUV	100,000	60
Van	100,000	60
Equipment	Per Manufacturer Guidelines for specific type of asset, (i.e. backhoe, forklift, etc.), according to engine operation hours	Per manufacturer guidelines according to specific type of asset, (i.e. backhoe, forklift, etc.)

a. The "Mileage and Months in Service Replacement Factors Table" lists six asset classes:

- Heavy Truck:

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

- Medium Truck,
- Light/Pickup Truck,
- Car/Sedan,
- SUV, and
- Van.

However, no Gross Vehicle Weight Rating (GVWR) ranges or other classification criteria are provided to define these categories. For each asset class, please:

- Specify the GVWR range or other classification criteria Cal Am uses to define each category.
- If GVWR is not used, describe the basis for classification (e.g., function, configuration, body type, etc.).
- Identify any exceptions and explain the rationale.

b. Refer again to the “Mileage and Months in Service Replacement Factors Table” (see table above). Please provide supporting documentation for the development of this table, including but not limited to:

- Vehicle study or industry benchmarks used to establish the maximum mileage and months-in-service thresholds for each vehicle class listed (see part a).
- If no such documentation or study was used in developing these thresholds, please explain why.

CAL-AM'S RESPONSE

A.

- Heavy Truck: 26,001 lb. and over
- Medium Truck: 10,001 – 26,000 lb
- Light/Pickup Truck: 6,001 – 10,000 lb
- Car/Sedan: 3,001-5,000 lb
- SUV: 6,001 – 7,000 lb
- Van: 8,001 – 9,000 lb

B. Please see CAW Response Cal Adv SN2-08 Q005 Attachment 1 from our fleet management provider Holman. Holman has been managing our fleet for the past five years, providing trusted and comprehensive services including preventive maintenance, repairs, parts management, and overall fleet support. We also rely on their expertise to guide our vehicle replacement strategies, helping ensure we maximize the lifespan and value of our assets. As a leading fleet management

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

company, Holman's knowledge and experience supports our ability to keep our fleet safe, reliable, and cost-efficient.

Excerpt from Cal Am's Responses to DR SN2-08 Question 5.B Attachment: CAW Response Cal Adv SN2-08 Q005 Attachment 1

Two- page documents provided in the PDF file:

CAW Response Cal Adv SN2-08 Q005 Attachment 1, from Cal Am fleet management provider Holman. This submission does not constitute a supporting study.

Planned Replacement Strategy

Optimized Replacement Strategy: Crucial for controlling Fleet costs—replacing too early or too late impacts efficiency and expenses.

Effective Approach: A well-planned, consistent strategy ensures cost control and operational efficiency.

Sufficient
Replacing correct number of vehicles

Consistent
Replacing vehicles at regular intervals

Correctly Allocated
Proper allocation of budget across specifications



Holman

1

Replacement Recommendations

Asset Type	Optimal Replacement Year	Targeted Percentage of Fleet To Be Replaced Annually	Industry Range of Replacement	Annual Replacement Count
Truck LD	6	17%	5 – 7	411
Truck MD	7	14%	6 – 8	123
SUV	5	20%	4 – 6	138
Van	6	17%	5 – 7	77
Truck HD	11	9%	10 – 12	40
Car	5	20%	4 – 6	10

Optimal Replacement Year: The target year to replace assets based on financial, logistical, and industry-specific conditions.

Range of Replacement: A window of time exhibiting minimal variance of cost compared to the optimal year. This measure allows you to build flexibility into your replacement strategy depending on business circumstance.

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Holman
Supply Chain Experts

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

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

A.25-07-003
(Filed July 1, 2025)

**CALIFORNIA-AMERICAN WATER COMPANY'S RESPONSE TO
PUBLIC ADVOCATES OFFICE'S DATA REQUEST SN2-11**

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Attorneys for California-American Water Company

Dated: November 21, 2025

California-American Water Company (U-210- W; “California American Water,” “CAW” or the “Company”) hereby sets forth the following objections and responses to Public Advocates Office’s (“Cal Advocates”) Data Request SN2-11 (“Data Requests” or “RPD”), propounded on November 7, 2025, in A.25-07-003.

RESERVATION OF RIGHTS

1. California American Water’s investigation into the Data Requests is ongoing. The Company reserves the right, without obligating itself to do so, to supplement or modify its responses and to present further information and produce additional documents as a result of its ongoing investigation.
2. Any information or materials provided in response to the Data Requests shall be without prejudice to California American Water’s right to object to their admission into evidence or the record in this proceeding, their use as evidence or in the record, or the relevance of such information or materials. In addition, California American Water reserves its right to object to further discovery of documents, other information or materials relating to the same or similar subject matter upon any valid ground or grounds, including without limitation, the proprietary nature of the information, relevance, privilege, work product, overbreadth, burdensomeness, oppressiveness, or incompetence.

GENERAL OBJECTIONS

1. California American Water objects to the Data Requests as improper, overbroad, and unduly burdensome to the extent they purport to impose upon California American Water any obligations broader than those permitted by law.
2. California American Water objects to the Data Requests as improper, overbroad, and unduly burdensome to the extent they improperly seek the disclosure of information protected by the attorney-client privilege, the attorney work-product doctrine, or any other applicable privilege or doctrine, and/or the client confidentiality obligations mandated by Business and Professions Code Section 6068(e)(1) and Rule 3-100(A) of the California Rules of Professional Conduct. Such responses as may hereafter be given shall not include information protected by such privileges or

doctrines, and the inadvertent disclosure of such information shall not be deemed as a waiver of any such privilege or doctrine.

3. California American Water objects to the Data Requests to the extent that the requests are duplicative and overlapping, cumulative of one another, overly broad, and/or seek responses in a manner that is unduly burdensome, unreasonably expensive, oppressive, or excessively time consuming to California American Water.

4. California American Water objects to the Data Requests to the extent they seek documents that are and/or information that is neither relevant nor material to this proceeding nor reasonably calculated to lead to the discovery of admissible evidence.

5. California American Water objects to the Data Requests to the extent they seek an analysis, calculation, or compilation that has not previously been performed and that California American Water objects to performing.

6. California American Water objects to the Data Requests insofar as they request the production of documents or information that are publicly available or that are equally available to Cal Advocates because such requests subject California American Water to unreasonable and undue annoyance, oppression, burden and expense.

7. California American Water objects to the Data Requests to the extent the requests are vague, ambiguous, use terms that are subject to multiple interpretations but are not properly defined for purposes of the Data Request, or otherwise provide no basis from which California American Water can determine what information is sought.

8. The objections contained herein, and information and documents produced in response hereto, are not intended nor should they be construed to waive California American Water's right to object to the Data Requests, responses or documents produced in response hereto, or the subject matter of such Data Requests, responses or documents, as to their competency, relevancy, materiality, privilege and admissibility as evidence for any purpose, in or at any hearing of this or any other proceeding.

9. The objections contained herein are not intended nor should they be construed to waive California American Water's right to object to other discovery involving or relating to the subject matter of the Data Requests, responses or documents produced in response hereto.

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Response Provided By: **Lakhjit S Thind**
Title: **Sr Rates & Regulatory Analyst**
Address: **California American Water
520 Capitol Mall, Suite 630
Sacramento**
Response Provided By: **Mark Hernandez**
Title: **Capital Program Senior Administrator**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-11**
Company Number: **Cal Adv SN2-11 Q001**
Date Received: **November 7, 2025**
Date Response Provided: **November 21, 2025**
Subject Area: **Vehicle Budgets**

DATA REQUEST:

1. Figure 1 below shows a comparison of Cal Am's vehicle budgets as excerpted from the RO model (file: ALL_CH07_PLT_RO_Forecast.xlsx, tab: Total Direct CAPEX WS-5) and Cal Am's proposed budget amounts as excerpted from its responses to Data Request SN2-01, Question 1 and SN2-06, Question 1.¹² For the years 2025 through 2028, the amounts in Columns G to H are taken from the RO model, while the amounts in Columns L to O are taken from the data request responses. However, the budget amounts for the same project and year do not match. Please answer the following questions:

- a. Explain why the budget amounts shown in the RO model do not match the amounts in the data responses (SN2-01 and SN2-06), as shown in Figure 1.

¹ Cal Am Response to DR SN2-01 Q1 Attachment: CAW Response Cal Adv SN2-01 Attachment 1.xlsx Tabs: Q1- Replacement Vehicles and Q2-Additional Vehicles.

² Cal Am Response to DR SN2-06 Q1 Attachment: CAW Response Cal Adv SN2-06 Q001 Attachment 1.xlsx Tabs: Q1- Replacement Vehicles.

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

b. Confirm which budget amounts Cal Am is requesting for the years 2025 to 2028, those shown in the RO model or those shown from the data request responses (SN2-01 and SN2-06), as shown in Figure 1.

i) If the RO model amounts are correct, please provide all supporting documentation, workpapers, and calculations used to develop those amounts. This should include maintenance records and inspection reports supporting the need for each requested vehicle replacement. Please organize the supporting materials in the same manner as Cal Am's prior responses to DR SN2-06. Use the format in the attached Excel file labeled "A2507003 Cal Advocates DR SN2-11 Attachment 1.xlsx."

CAL-AM'S RESPONSE

1.a. The numbers in the RO Model are correct. However, there are inconsistencies in this question as structured. Figure 1 compares two separate data sources: (1) the RO Model and (2) data request responses SN2-01 and SN2-06. As a preliminary matter, the RO Model numbers reflected in Figure 1 do not incorporate all relevant costs included in the RO Model.³ The RO Model numbers in Figure 1 reflect only a part of the capital expense and do not reflect forecasted overhead. Furthermore, the numbers included in the RO Model were based on April 2025 direct cost estimates, while the numbers in SN2-01 and SN2-06 were based on October 2025 direct cost estimates. The data request responses SN2-01 and SN2-06 reflect only the direct cost of the vehicles.

In responding to this request California American Water discovered that the vehicle location information in column M of CAW Response to Cal Adv SN2-01 Q001 Attachment 1 had not sorted properly. California American Water will provide a supplemental response and attachment to address the issue.

1.b. See response to question 1.a above.

1.b.i. Please see attached CAW Response Cal Adv SN2-11 Q001 Attachment 1.

³ The RO Model numbers used for the comparison in figure 1 is pulling data from tab "Total Direct CAPEX WS-5" from spreadsheet "ALL_CH07_PLT_RO_Forecast" which only incorporates direct labor and direct capex but not engineering overhead. A better comparison would be pulling from "Total CAPEX by Project WS-9".

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Response Provided By: **Lakhjit S Thind**
Title: **Sr Rates & Regulatory Analyst**
Address: **California American Water
520 Capitol Mall, Suite 630
Sacramento**
Response Provided By: **Mark Hernandez**
Title: **Capital Program Senior Administrator**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-11**
Company Number: **Cal Adv SN2-11 Q002**
Date Received: **November 7, 2025**
Date Response Provided: **November 21, 2025**
Subject Area: **Vehicle Budgets**

DATA REQUEST:

2. Figure 1, lines 11-14, identify District 1542, Monterey Wastewater, vehicle budgets from 2025 to 2028 totaling \$605,000 in the RO model, but \$0 in its response to DRs (SN2-01 and SN2-06).
 - a. Confirm which budget amounts Cal Am is requesting for years 2025 to 2028.
 - i) If the RO model amounts are correct, please provide all supporting documentation, workpapers, and calculations used to develop those amounts. This should include maintenance records and inspection reports supporting the need for each requested vehicle replacement. Please organize or add the supporting materials in the same manner as Question b.i, by using the attached Excel file labeled “A2507003 Cal Advocates DR SN2-11 Attachment 1.xlsx.”

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

CAL-AM'S RESPONSE

The numbers in the RO Model are correct. In California American Water's responses to DRs SN2-01 and SN2-06, Monterey Wastewater vehicle budgets were consolidated into Monterey. Requested supporting documentation, workpapers, and calculations can be found in California American Water's response to DR SN2-01. Please also see California American Water's supplemental response to DR SN2-01.

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Response Provided By: **Lakhjit S Thind**
Title: **Sr Rates & Regulatory Analyst**
Address: **California American Water
520 Capitol Mall, Suite 630
Sacramento**
Response Provided By: **Mark Hernandez**
Title: **Capital Program Senior Administrator**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-11**
Company Number: **Cal Adv SN2-11 Q003**
Date Received: **November 7, 2025**
Date Response Provided: **November 21, 2025**
Subject Area: **Vehicle Budgets**

DATA REQUEST:

3. Referring to Cal Am's response to DR SN2-01 and SN2-06, for District 1567, Cal Am requests vehicle budgets for \$61,459 in 2026 and \$110,000 in 2028, but \$0 budget in the RO model.

a. Explain why the budget amounts do not appear in the RO model.

CAL-AM'S RESPONSE

3. A.) Vehicle budgets for district 1567 are included in the RO model consolidated under 1560 ("Northern Division" or "Sacramento Division") in the RO Model.

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-11**
Company Number: **Cal Adv SN2-11 Q004**
Date Received: **November 7, 2025**
Date Response Provided: **November 21, 2025**
Subject Area: **Vehicle Budgets**

DATA REQUEST:

4. In Cal Am's responses to DR SN2-04 and DR SN2-06,¹ Cal Am justified each vehicle replacement based on age. For each proposed replacement, does Cal Am have an inspection report showing that the vehicle's actual condition requires replacement?

- If yes, provide a report for each vehicle replacement.
- If not, explain why Cal Am does not have the report.

CAL-AM'S RESPONSE

- Inspection reports are unavailable
- Cycling vehicles based on age is standard practice in Fleet management. The economics are as such that it costs less to operate a newer fleet, therefore uptime and cost efficiency are directly dependent on renewing the fleet to keep Total Cost of Ownership down. This was explained in the response to DR SN2-06 Q3 where California American Water discussed the replacement interval changes from previously reported policy.

¹ File: CAW Response Cal Adv SN2-04 - Attachment 2.xlsx, tab: Q4-Vehicle Maintenance Records, column: W, and File: CAW Response Cal Adv SN2-06 Q001 Attachment 1.xlsx, tab: Q1-Replacement Vehicles, column: R.

California-American Water Company

APPLICATION NO. A.25-07-003
DATA REQUEST RESPONSE

Response Provided By: **Helen Maresh**
Title: **Fleet Ops Specialist**
Address: **California American Water
4701 Beloit Drive
Sacramento**
Cal Adv Request: **A2507003 Public Advocates DR SN2-11**
Company Number: **Cal Adv SN2-11 Q005**
Date Received: **November 7, 2025**
Date Response Provided: **November 21, 2025**
Subject Area: **Vehicle Budgets**

DATA REQUEST:

5. In Cal Am's response to DR SN2-06 Question 1, Attachment 1,¹ Cal Am identified a vehicle replacement with the justification "vehicle involved in an accident and the vehicle was totaled."

- a. Provide the police and insurance reports.
- b. Does insurance cover the replacement cost for this vehicle, and what is the amount?
 - i) If yes, explain how Cal Am uses the replacement cost from the insurance.
 - ii) If not, explain why Cal Am did not receive insurance coverage.

CAL-AM'S RESPONSE

- a. Please see attached CAW Response Cal Adv SN2-11 Q005 Attachment 1.
- b. No
 - ii) California American Water's insurance does not cover the replacement cost for this vehicle.

¹ File: CAW Response Cal Adv SN2-06 Q001 Attachment 1.xlsx, tab: Q1-Replacement Vehicles, line 7, District 1540 Monterey for replacement vehicle 2023 RAM 2500, propose year in 2025.

Excerpt from Cal Am's Responses to DR SN2-11

Question 1.B.i Attachment: CAW Response Cal

Adv SN2-11 Q001 Attachment 1

List of 79 proposed Vehicle Replacements for all districts from 2025 to 2028

Replacement Vehicles

District #	District Name	Project Number	VIN	Primary Use of Existing Vehicle	Existing Vehicle Year/Make / Model	Existing Vehicle GVW/Purchased (Delivered)	Date Existing Vehicle Purchased	Existing Vehicle Mileage	Date Actual Mileage Recorded	Proposed Replacement Vehicle Year/Make/Model	Proposed Replacement Vehicle GVWR	Proposed Vehicle Primary Use	Proposed Vehicle Year	Proposed Vehicle Direct Cost	Justification*	
1567 Hillview	R15-600	IFTEX1EPMKJC2504	Operations	2018 FORD F-150	6.001	6/1/2020	78,968	11/19/2025	2025 FORD F-150	6,001	Operations	2025	\$ 49,124	Meets age replacement criteria		
1567 San Diego	R15-300	3A1ACWDUJ9EDF17497	Operations	2018 FORD F-150	54,999	7/15/2021	11/12/2025	2025 FORD F-150	54,999	Operations	2026	\$ 220,000	Meets age replacement criteria			
1567 Hillview	R15-600	IFDNF6DCKD059988	Operations	2019 FORD F-650	19,501	6/1/2020	130,822	11/19/2025	2026 FORD F-650	19,501	Operations	2025	\$ 49,124	Meets age replacement criteria		
1567 San Diego	R15-300	1F1DUE5Y8K6154967	Operations	2019 FORD F-550	30,000	6/29/2021	11/19/2022	2025 FORD F-550	30,000	Operations	2025	\$ 162,797	Meets age replacement criteria			
1540 Monterey	R15-400	1FDFUFG74L028463	Operations	2020 FORD F-550	16,001	11/12/2020	35,13	11/18/2025	2025 FORD F-550	16,001	Operations	2025	\$ 162,797	Meets age replacement criteria		
1567 San Diego	R15-300	1F1DUE5Y8K6154967	Operations	2020 FORD F-550	30,000	1/12/2021	20,491	11/17/2025	2026 FORD RANGER	30,000	Operations	2026	\$ 162,797	Meets age replacement criteria		
1565 Meadowbrook	R15-600	1FTR1H5MNL574743	Operations	2021 FORD RANGER	6,001	3/8/2022	5,833	11/16/2025	2027 FORD RANGER	6,001	Operations	2027	\$ 43,564	Meets age replacement criteria		
1540 Monterey	R15-400	1F7FX155MKE57336	Operations	2021 FORD F-150	7,001	12/25/2022	45,133	11/19/2025	2027 FORD F-150	7,001	Operations	2027	\$ 51,170	Meets age replacement criteria		
1540 Monterey	R15-400	1F7FX155MKE57434	Operations	2021 FORD F-150	6,001	3/31/2022	22,448	11/19/2023	2027 FORD F-150	6,001	Operations	2027	\$ 48,787	Meets age replacement criteria		
1540 Monterey	R15-400	1F7FX155MKE57433	Operations	2021 FORD F-150	6,001	3/9/2022	80,590	9/26/2025	2027 FORD F-150	6,001	Operations	2027	\$ 49,124	Meets age replacement criteria		
1540 Monterey	R15-400	1F7FX155MKE57435	Operations	2021 FORD F-150	7,001	3/9/2022	55,914	11/19/2025	2027 FORD F-150	7,001	Operations	2027	\$ 52,248	Meets age replacement criteria		
1540 Monterey	R15-400	1F7FX155MKE57338	Operations	2021 FORD F-150	7,001	3/9/2022	58,878	11/19/2025	2027 FORD F-150	7,001	Operations	2027	\$ 53,349	Meets age replacement criteria		
1540 Monterey	R15-400	3C7V1C15MG615997	Operations	2021 RAM 3500	13,501	4/29/2022	41,710	11/19/2025	2027 RAM 3500	13,501	Operations	2027	\$ 58,128	Meets age replacement criteria		
1540 Monterey	R15-400	3C7V1AM4500	Operations	2021 RAM 3500	13,501	6/24/2022	41,983	11/14/2025	2027 RAM 3500	13,501	Operations	2027	\$ 69,195	Meets age replacement criteria		
1540 Monterey	R15-400	3C7V1EL5KG621680	Operations	2021 RAM 3500	16,001	4/13/2022	30,137	11/19/2025	2027 RAM 3500	16,001	Operations	2027	\$ 100,963	Meets age replacement criteria		
1542 Monterey/WV	R15-420	1FDFUFG72ND0A4360	Operations	2021 FORD F-450	16,001	7/17/2021	3,303	11/17/2025	2026 FORD F-450	16,001	Operations	2026	\$ 135,595	Meets age replacement criteria		
1542 Monterey/WV	R15-420	1F7FX155MKE57432	Operations	2021 FORD F-150	7,001	2/15/2022	2,022	11/19/2025	2027 FORD F-150	7,001	Operations	2027	\$ 52,248	Meets age replacement criteria		
1560 Sacramento	R15-600	1GB3VWRE73M153392	Operations	2021 CHEVROLET SILVERADO 3500	10,001	3/15/2021	54,774	11/19/2025	2026 CHEVROLET SILVERADO 3500	10,001	Operations	2026	\$ 79,744	Meets age replacement criteria		
1560 Sacramento	R15-600	1GB3VWRE77M153021	Operations	2021 CHEVROLET SILVERADO 3500	10,001	3/15/2021	52,277	11/19/2025	2026 CHEVROLET SILVERADO 3500	10,001	Operations	2026	\$ 79,744	Meets age replacement criteria		
1560 Sacramento	R15-600	1JF7FX155MKE57432	Operations	2021 FORD F-150	6,001	12/12/2022	25,742	11/8/2025	2027 FORD F-150	6,001	Operations	2027	\$ 50,761	Meets age replacement criteria		
1560 Sacramento	R15-600	1JF7FX155MKE57432	Operations	2021 FORD F-150	6,001	7/24/2022	50,094	11/5/2025	2027 FORD F-150	6,001	Operations	2027	\$ 51,091	Meets age replacement criteria		
1560 Sacramento	R15-600	1JF7FX155MKE57430	Operations	2021 FORD F-150	6,001	2/24/2022	48,805	11/18/2025	2027 FORD F-150	6,001	Operations	2027	\$ 50,439	Meets age replacement criteria		
1560 Sacramento	R15-600	1JF7FX155MKE57430	Operations	2021 FORD F-150	7,001	4/13/2022	49,392	11/19/2025	2027 FORD F-150	7,001	Operations	2027	\$ 52,277	Meets age replacement criteria		
1560 Sacramento	R15-600	1JF7FX155MKE57432	Operations	2021 FORD F-150	6,001	6/22/2022	50,205	11/19/2025	2027 FORD F-150	6,001	Operations	2027	\$ 51,039	Meets age replacement criteria		
1560 Sacramento	R15-600	1JF7FX155MKE57395	Operations	2021 FORD F-150	6,001	7/7/2022	39,936	11/19/2025	2027 FORD F-150	6,001	Operations	2027	\$ 50,983	Meets age replacement criteria		
1560 Sacramento	R15-600	1JF7FX155MKE57395	Operations	2021 FORD F-150	6,001	2/19/2021	54,481	11/19/2025	2026 CHEVROLET SILVERADO 1500	6,001	Operations	2026	\$ 82,377	Meets age replacement criteria		
1530 San Diego	R15-300	1GKRYAE79N6153633	Operations	2022 CHEVROLET SILVERADO 1500	19,500	10/01/2021	20,783	11/19/2025	2026 CHEVROLET SILVERADO 1500	19,500	Operations	2026	\$ 100,179	Meets age replacement criteria		
1561 Larkfield	R15-600	1JF7FX155MKE57432	Operations	2022 FORD F-150	7,001	3/7/2023	1,091	11/19/2025	2027 FORD F-150	7,001	Operations	2027	\$ 46,077	Meets age replacement criteria		
1561 Larkfield	R15-600	1JF7FX155MKE57432	Operations	2022 FORD F-150	9,001	6/27/2023	27,322	11/19/2025	2027 FORD F-150	9,001	Operations	2027	\$ 68,106	Meets age replacement criteria		
1565 Meadowbrook	R15-600	1JF7FX155MKE57395	Operations	2022 FORD F-250	6,001	6/24/2022	49,392	11/19/2025	2027 FORD F-250	6,001	Operations	2027	\$ 74,383	Meets age replacement criteria		
1540 Monterey	R15-400	1GCSY155MKE57395	Operations	2022 FORD F-250	6,001	11/13/2022	11,331	11/19/2025	2027 FORD F-250	6,001	Operations	2027	\$ 67,392	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	6,001	3/24/2022	33,006	11/19/2025	2027 FORD F-250	6,001	Operations	2027	\$ 79,131	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	6,001	7/7/2022	33,936	11/19/2025	2027 FORD F-250	6,001	Operations	2027	\$ 79,983	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	6,001	2/19/2021	20,481	11/19/2025	2027 FORD F-250	6,001	Operations	2027	\$ 80,077	Meets age replacement criteria		
1561 Larkfield	R15-600	1JF7FX155MKE57432	Operations	2022 FORD F-250	9,001	6/14/2022	46,032	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227	Meets age replacement criteria		
1540 Monterey	R15-400	1GTH5E5MNL57433	Operations	2022 FORD F-250	9,001	6/24/2022	41,331	11/19/2025	2027 FORD F-250	9,001	Operations	2027	\$ 62,227			

District #	District Name	Project Number	VIN	Primary Use of Existing Vehicle	Existing Vehicle Year/Make/ Model	Existing Vehicle GVWR Purchased (Delivered)	Date Existing Vehicle Purchased (Delivered)	Existing Vehicle Mileage	Date Actual Mileage Recorded	Proposed Replacement Vehicle Year/Make/Model	Proposed Vehicle GVWR	Proposed Vehicle Primary Use	Proposed Year	Proposed Vehicle Direct Cost	Justification*	
															* See DR SNZ-06: Question 6	
1540 Monterey	R15-400	IFFX155PPFA05920	Operations	2023 FORD F-150	7.001	5/16/2023	30,364	11/19/2025	2028 FORD F-150	7.001	Operations	2028	\$	82,548	Meets age replacement criteria	
1540 Monterey	R15-400	1FNF151FES7PKC01650	Operations	2023 FORD F-150	6.001	7/12/2023	20,042	11/14/2025	2028 FORD F-150	6.001	Operations	2028	\$	74,418	Meets age replacement criteria	
1542 Monterey/WW	R15-420	1FFX155PPFA05005	Operations	2023 FORD F-150	7.001	6/20/2023	30,941	11/19/2025	2028 CHEVROLET SILVERADO 1500	7.001	Operations	2028	\$	82,684	Meets age replacement criteria	
1550 Rosemead	R15-500	1GCR4AE0621535641	Operations	2023 CHEVROLET SILVERADO 1500	6.001	9/20/2023	31,461	11/19/2025	2028 CHEVROLET SILVERADO 1500	6.001	Operations	2028	\$	78,646	Meets age replacement criteria	
1550 Rosemead	R15-500	1FEX155PPFA05653	Operations	2023 FORD F-150	6.001	5/11/2023	20,381	11/19/2025	2028 FORD F-150	6.001	Operations	2028	\$	77,906	Meets age replacement criteria	
1550 Rosemead	R15-500	1FEX155PPFA06768	Operations	2023 FORD F-150	6.001	7/28/2023	11,621	12/5/2024	2028 FORD F-150	6.001	Operations	2028	\$	77,435	Meets age replacement criteria	
1560 Sacramento	R15-600	1FEX155PPFA05918	Operations	2023 FORD F-150	6.001	8/14/2023	9,915	11/18/2025	2028 FORD F-150	6.001	Operations	2028	\$	77,658	Meets age replacement criteria	
1560 Sacramento	R15-600	1FEX155PPFB21344	Operations	2023 FORD F-150	6.001	10/19/2023	20,392	11/13/2025	2028 FORD F-150	6.001	Operations	2028	\$	78,689	Meets age replacement criteria	
1560 Sacramento	R15-600	3FTTWB34PRA03770	Operations	2023 FORD MAVERICK	5.001	2/6/2023	10,090	11/19/2025	2028 FORD MAVERICK	5.001	Operations	2028	\$	31,994	Meets age replacement criteria	
1560 Sacramento	R15-600	3FTTWB34PRA03344	Operations	2023 FORD MAVERICK	5.001	5/8/2023	11,195	11/13/2025	2028 FORD MAVERICK	5.001	Operations	2028	\$	31,994	Meets age replacement criteria	
1530 San Diego	R15-300	1FEX155PPFA06281	Operations	2023 FORD F-150	6.001	7/15/2023	17,087	11/19/2025	2028 FORD F-150	6.001	Operations	2028	\$	77,773	Meets age replacement criteria	
1530 San Diego	R15-300	1FEX155PPFB22078	Operations	2023 FORD F-150	6.001	7/29/2023	23,143	11/19/2025	2028 FORD F-150	6.001	Operations	2028	\$	71,838	Meets age replacement criteria	
1551 Ventura	R15-510	1GCR4AE072155569	Operations	2023 CHEVROLET SILVERADO 1500	6.001	10/9/2023	10,936	11/19/2025	2028 CHEVROLET SILVERADO 1500	6.001	Operations	2028	\$	77,898	Meets age replacement criteria	
1551 Ventura	R15-510	3GCDDE020G281231	Operations	2023 CHEVROLET SILVERADO 1500	7.001	12/11/2023	17,383	11/19/2025	2028 CHEVROLET SILVERADO 1500	7.001	Operations	2028	\$	81,033	Meets age replacement criteria	

Attachment 2-1:

**D. Inconsistency and Conflicting Information
on Cal Am' Proposed Vehicle Project and
Budget in this GRC**

Vehicle Budget Inconsistencies and Conflicting Information

Vehicle Budget Inconsistencies and Conflicting Information					
Document	Date Submitted by Cal Am	Total Amount \$	Reference	Project-Level Details Provided	Observed Issues / Conflicts
Testimony	7/1/2025	\$7.0 million	Carothers's Testimony see p. 18 and line item in a table at 21-22.	Only minimal information is provided, consisting of a five-line summary and vehicle-related amounts for 2027 to 2029 in the Proposed Recurring Projects table. See notes in the following page	No breakdown; total only
RO model	7/1/2025	\$5.39 million	File: ALL_CH07_PLT_RO_Forecast, tab: Total Direct CAPEX WS-5	File: ALL_CH07_PLT_RO_Forecast, tab: Direct Costs of Vehicle Recurring Projects 2025-2028	Minimal info; unexplained discrepancy
		\$5.66 million	File: ALL_CH07_PLT_RO_Forecast by Project WS-9	Total Capex of Vehicle Recurring Projects 2025-2028 (Includes Direct cost, contingency, AFUDC and Eng. OH)	Minimal info; unexplained discrepancy
Data Requests	8/4/2025		1) DR SN2-01,	Cal Advocates requests a list of vehicles for 2025 to 2028, including replacement criteria and supporting justification with cost details, cost breakdowns, and maintenance logs. No inspection reports were provided.	No reconciliation offered. Unexplain discrepancy among testimony, RO model and response to data requests
	8/26/2025	\$4.94 million	2) SN2-04,		For 2025-2028: Cal Am requests 39 vehicle replacements and 10 vehicle additions; however, the total project amounts conflict with the RO model and testimony..
	9/5/2025		3) SN2-06,		
	9/24/2025		4) SN2-08		
Last Data Requests to reconcile dependencies	11/21/2025	\$6.59 million	5) DR SN2-11	For 2025 to 2028, Cal Am requests 79 vehicle replacements and 10 vehicle additions; yet the total number of projects conflicts with the RO model and testimony, even though Bego states that the RO model reflects the correct information	Cal Am asserts reconciliation with the RO model, yet the reported amounts in the DR SN2-11 remain inconsistent. The filing total still does not equal the sum of the projects, despite multiple requests.

1 Notes:
2 Testimony: Cal Am's Direct Testimony of Lacy Carothers, at 18, and see a table at 21-22, with title "California
3 Proposed Recurring Projects" showing the proposed vehicle Recurring Project with a total of \$7.0 million
4 for 2027 to 2029. This total consists of \$1.6 million in 2027, \$2.7 million in 2028, and \$2.8 million in 2029

Attachment 2-1:
E. Excerpt from "2016 Vehicle
Replacement Methodology"

Report on a

Vehicle Replacement Methodology

for the



May 30, 2016

MERCURY ASSOCIATES, INC.

MERCURY

May 30, 2016

Mrs. Renee Carroll, Assistant Chief
Office of Fleet and Asset Management
Department of General Services
1700 National Drive
Sacramento, CA 95834

Dear Mrs. Carroll:

Mercury Associates, Inc. is pleased to submit this draft report on our study of fleet replacement practices and costs in the State of California. We would like to express our appreciation to you and your staff in the Department of General Services, and to the officials and employees of the many other State agencies who participated in this study for their cooperation and assistance to our project team.

We appreciate having been given the opportunity to assist California in this endeavor and look forward to continuing to work with the State to improve its fleet management practices, performance and cost effectiveness.

Very truly yours,

Randy Owen
Senior Vice-President

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EXECUTIVE SUMMARY

This report presents the results of Mercury Associates, Inc.'s analysis of the costs and cost savings opportunities associated with modernizing the vehicle fleet of the State of California¹. The State has been unable to allocate enough money to replace its vehicles over the past decade or so. This has resulted in a fleet whose average age of 11.2 years is much higher than optimal and a backlog of replacement spending needs that we estimate to be \$605 million in FY 2017, when optimal replacement cycles we developed as part of this project are used.

In comparison to a younger fleet whose assets are replaced in a consistently timely manner, an old fleet typically has higher operating costs, notably maintenance and repair, costs; lower residual values (when assets are sold at the end of their lives); and poorer asset availability and reliability and, hence, employee productivity. For these reasons, an *increase* in fleet replacement spending aimed at modernizing a fleet often is essential for achieving an overall *reduction* in fleet costs, which, in turn, increases the availability of funds to support an organization's primary mission. The goal of this report is to show the State of California that this is precisely the situation confronting its fleet; that is, that embarking upon a fleet modernization program is an investment that will more than pay for itself over time.

The report discusses three key elements of the development and implementation of an effective fleet modernization and ongoing replacement program and their application to the State's fleet:

- The determination of optimal replacement cycles for key types of assets in a fleet, where "optimal" is defined as the best cycle or service life for minimizing the total cost of ownership of a given type or class of assets;
- The development of several long-term replacement plans that quantify future fleet replacement costs; and
- The development of a business case justification for modernizing a fleet that quantifies the cost savings that can be realized from such an initiative in comparison to the costs of not modernizing it.

Replacement Cycles

We calculated optimal replacement cycles for nine key types of vehicles in the State's fleet using quantitative life cycle cost analysis techniques. These nine classes covered two-thirds of the vehicles in the study fleet. Results were then applied to similar types of vehicles in the fleet to develop a set of fleet-wide replacement criteria.

In general, we found that the State's existing replacement cycles to be longer than peer organizations and much longer than optimal (and it should be noted that the State has

¹ Note that this study covered mostly the automotive fleet and included some highway rated trucks as well. Vocational trucks and off-road equipment were not included in the study.