

Docket	<u>A.25-07-003</u>
Exhibit Number	: <u>Cal Adv - #</u>
Commissioner	: <u>Matthew Baker</u>
Administrative Law Judge	: <u>Rafael L. Lirag</u>
Public Advocates Office	: <u>Brian Yu</u>
Witness(es)	: <u>Prashanta Adhikari</u>



PUBLIC ADVOCATES OFFICE
CALIFORNIA PUBLIC UTILITIES COMMISSION

**EXECUTIVE SUMMARY AND
RESULTS OF OPERATIONS TABLES**

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

San Francisco, California
January 23, 2026

TABLE OF CONTENTS

	<u>Page</u>
MEMORANDUM	1
EXECUTIVE SUMMARY	2
CAL ADVOCATES REPORTS AND WITNESSES	4
ATTACHMENT 1: WITNESS STATEMENT OF QUALIFICATIONS.....	A1-1
ATTACHMENT 2: RESULTS OF OPERATIONS TABLES (CAL ADVOCATES RO TABLES).....	A2-1

MEMORANDUM

2 The Public Advocates Office at the California Public Utilities Commission (“Cal
3 Advocates”) examined application material, data request responses, and other
4 information presented by California American Water Company (“Cal Am”) in
5 Application (“A.”) 25-07-003 to provide the California Public Utilities Commission
6 (“Commission” or “CPUC”) with recommendations in the interests of ratepayers for safe
7 and reliable service at the lowest cost. Mr. Brian Yu is Cal Advocates’ project lead for
8 this proceeding who prepared the Executive Summary under the general supervision of
9 Program Manager Syreeta Gibbs and Program & Project Supervisor Mukunda Dawadi.
10 The Results of Operations Tables were prepared by Mr. Prashanta Adhikari under the
11 general supervision of Program Manager Syreeta Gibbs, Program & Project Supervisor
12 Mukunda Dawadi. Mr. Niki Bawa and Ms. Ritta Merza are Cal Advocates legal counsel.

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

EXECUTIVE SUMMARY

On July 1, 2025, California American Water (Cal Am) filed its proposal to increase average system water rates by \$63 million (17.2%) in 2027, \$22.1 million (1) in 2028, and \$26 million (5.8%) in 2029.¹ These proposed increases do not include an additional \$7.3 million in surcharges that Cal Am also requests be recovered through its Memorandum and Balancing Accounts.²

7 Cal Am's proposed rates are developed using unreasonable methodologies and
8 frequent ratemaking gimmickry. This includes seeking profit on assets that will not be in
9 use, budgeting for items unrelated to the provision of safe and reliable water service, and
10 requesting ratepayers repeatedly pay for previously funded but unbuilt capital projects.³
11 For estimated costs where Cal Am receives the extraordinary financial protection of a
12 Balancing Account, Cal Am systematically under-forecasts the tracked cost component.
13 This gives the appearance of a smaller proposed rate increase but will result in larger and
14 less transparent ratepayer surcharges later. When a cost component is not tracked in a
15 Balancing Account, Cal Am over-forecasts the amount which will result in Cal Am being
16 able to retain the excess revenue.⁴

17 For every instance of unreasonable, imprudent or deceptive ratemaking identified
18 in Cal Am's application, Cal Advocates' testimony provides the Commission with a
19 remedial recommendation to protect ratepayers and the public interest. The following
20 table compares the impacts on average system rates of Cal Advocates' recommendations
21 and Cal Am's proposals.

¹ Application A.25-07-003.

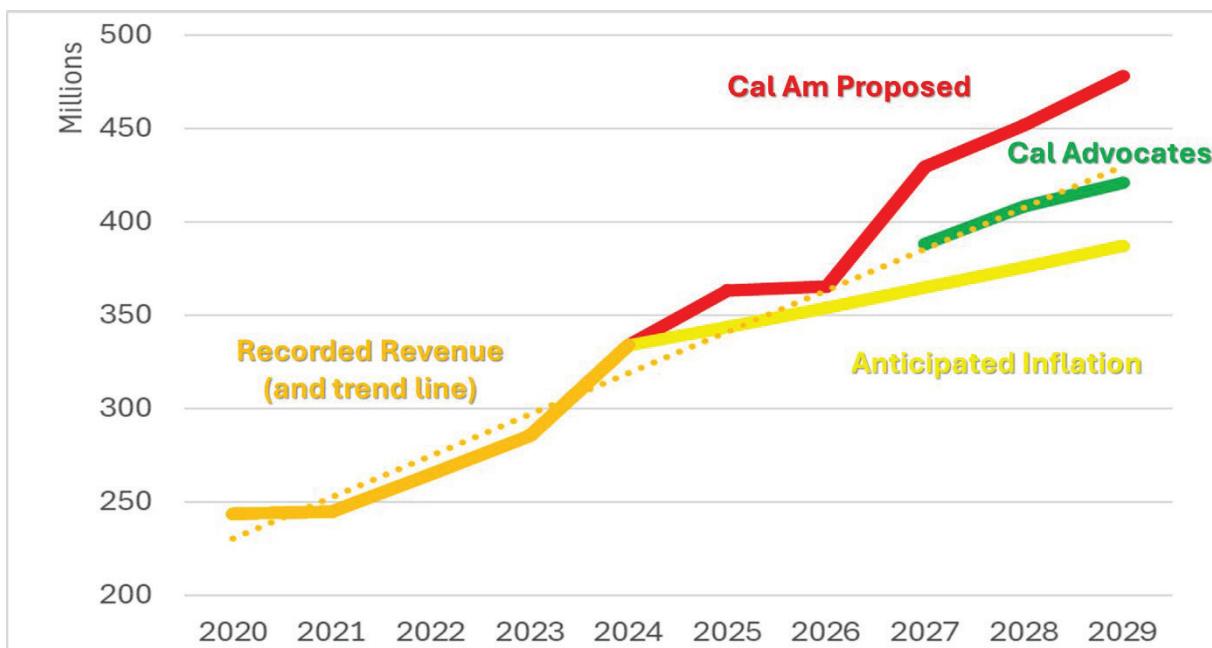
² See Cal Advocates' Testimony by Jawad Baki.

³ See Cal Advocates' Testimony by Sari Ibrahim, Justin Menda, and Daphne Goldberg.

⁴ See Cal Advocates' Testimony by Chris Ronco.

Year	Cal Advocates		Cal Am	
	Change in Average System Rates	Percentage Increase	Change in Average System Rates	Percentage Increase
2027	\$12,111,351	3.24%	\$63,090,981	17.20%
2028	\$14,584,033	3.75%	\$22,422,305	5.22%
2029	\$8,531,300	2.12%	\$26,014,600	5.75%

1 In addition to the smaller increases identified above, Cal Advocates'
 2 recommendations will result in fewer surcharges on ratepayer bills. Specifically, the
 3 Commission should reduce the number of Memorandum and Balancing Accounts that
 4 generate these surcharges. Additionally, best professional estimates should always be
 5 used to forecast costs tracked in Balancing Accounts. This is because any variance from
 6 the estimate is directly proportional to the size of a future surcharge. Finally, rates should
 7 be designed to produce revenue equal to the revenue requirement to prevent Cal Am's
 8 CART decoupling mechanism from generating avoidable surcharges.⁵ Each of these
 9 recommendations will help ensure ratepayer impacts are no greater than the estimated
 10 revenue changes depicted in the following graph or those authorized by the Commission.



⁵ See Cal Advocates' Testimony by Herbert Merida.

CAL ADVOCATES REPORTS AND WITNESSES

2 The following table identifies the Cal Advocates witnesses and reports that
3 provide analysis and recommendations relevant to the requests made by Cal Am in the
4 current proceeding:

Report Author	Report Title
Brian Yu	Executive Summary
Prashanta Adhikari	Results of Operations Tables Report on the Rate Base, Taxes and Special Requests 2 and 9
Herbert Merida	Report on the Results of Operations, Water Consumption, Rate Design, Conservation and Special Requests 5, and 6
Justin Menda	Report on Northern Division Plant CONFIDENTIAL
Daphne Goldberg	Report on the Central Division Plant and Tank Painting
Sari Ibrahim	Report on the Construction Work In Progress, Southern Division and Corporate Capital
Susana Nasserie	Report on Depreciation Expenses, Weighted Average Depreciation Reserve and Plant, Cost of Removal, Early Retirement and Vehicles
Sam Lam	Report on Labor & Benefits, Performance-Based Compensation, Special Request No. 1 & No. 7 CONFIDENTIAL
Roy Keowen	Report on the General and Administrative Expenses
Chris Ronco	Report on Operations and Maintenance Expenses CONFIDENTIAL
Lauren Cunningham	Report on the Service Company, General Office, NTP&S, Affiliated Transactions and Revenues CONFIDENTIAL
Jawad Baki	Report on the Special Request 8 and Balancing and Memorandum Accounts
Ama Serwaa	Report & Recommendations on Customer Service, Environmental and Social Justice Action Plan, Water Quality, and Special Requests 10 and 11 CONFIDENTIAL

ATTACHMENT 1: Witness Statement of Qualifications

1

QUALIFICATIONS AND PREPARED TESTIMONY OF BRIAN YU

2 Q1. Please state your name, business address, and position with the California Public
3 Utilities Commission (“Commission”).

4 A1. My name is Brian Yu, and my business address is 320 W. 4th Street, Suite 500,
5 Los Angeles, CA 90013. I am a Senior Utilities Engineer in the Water Branch of
6 the Public Advocates Office.

7 Q2. Please summarize your education background and professional experience.

8 A2. I graduated from the California State Polytechnic University, Pomona, with a
9 Bachelor of Science degree in Mechanical Engineering.

10 I have been employed by the Public Advocates Office – Water Branch since 2007
11 and participated in many GRCs including Great Oaks Water, Golden State Water,
12 Valencia Water, Suburban Water, San Gabriel Water, and California Water
13 Services cases. I served as a project lead for the following GRCs: Cal Water
14 Services GRC A. 18-07-001 and A.21-07-002, and San Jose Water Company GRC
15 A.24-01-001.

16 Q3. What is your responsibility in this proceeding?

17 A3. I am responsible for overseeing the Public Advocates Office’s final testimonies,
18 communicating with California American Water Company regarding data
19 discovery, and coordinating internally and externally to resolve any issues that
20 arise in this GRC. I am also responsible for the Executive Summary of the Cal
21 Advocates’ Testimony.

22 Q4. Does this conclude your prepared direct testimony?

23 A4. Yes, it does.

1

QUALIFICATIONS AND PREPARED TESTIMONY
OF
PRASHANTA ADHIKARI

2 Q.1 Please state your name and address.

3 A.1 My name is Prashanta Adhikari, and my business address is 505 Van Ness Ave,
4 San Francisco, CA 94102.

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

6 A.2 I am employed by the Public Advocates Office of the California Public Utilities
7 Commission as a Public Utilities Regulatory Analyst.

8 Q.3 Please describe your educational and professional experience.

9 A.3 I graduated from University of California, Davis in June 2017 with a BA in
10 Economics and have worked for the Public Advocates Office since October
11 2019.

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

13 A.4 My areas of responsibility are income taxes, taxes other than income, rate base,
14 the results of operation model, and special requests 2 & 9.

15 Q.5 Does that complete your prepared testimony?

16 A.5 Yes

ATTACHMENT 2: Results of Operations Tables (Cal Advocates RO Tables)

COMPANY-WIDE

A	B	C	D	E	F	G	H	I	J
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									

ORA's RESULTS OF OPERATIONS - INDEX TABLE

- Page 2 Table 1-1: SUMMARY OF EARNINGS - TEST YEAR
- Page 3 Table 1-2: SUMMARY OF EARNINGS - 2nd ESCALATION YEAR
- Page 4 Table 2-1: WATER SALES PER CUSTOMER (OR PER CONNECTION)
- Page 5 Table 2-2: AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS)
- Page 6 Table 2-3: TOTAL SALES AND SUPPLY
- Page 7 Table 2-4: OPERATING REVENUES AT PRESENT RATES
- Page 8 Table 3-1: OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR
- Page 9 Table 4-1: TOTAL EXPENSES EXCLUDING PAYROLL
- Page 10 Table 5-1: TAXES OTHER THAN INCOME
- Page 11 Table 6-1: TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES
- Page 12 Table 6-2: TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES
- Page 13 Table 7-1: UTILITY PLANT IN SERVICE
- Page 14 Table 8-1: DEPRECIATION RESERVE & EXPENSE
- Page 15 Table 9-1: WEIGHTED AVERAGE RATE BASE - TEST YEAR
- Page 16 Table 9-2: WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR

REVENUE INCREASES OVER Present Rate	Cal PA	Cal Am	Cal Am > Cal PA
1. Test Year 2027 Increase (in dollars)	\$12,111	\$63,091	50980.1
2. Test Year 2027 Increase in percentage	3.24%	17.20%	14.0%
3. Escalation Year 2028 Increase (in dollars)	\$14,584	\$22,067	\$7,483
4. Escalation Year 2028 Increase in percentage	3.75%	5.13%	1.4%

A	B	C	D	E	F	G	H	I	J
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64									
65									
66									
67									
68									
69									
70									
71									
72									
73									
74									
75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
85									
86									
87									
88									
89									
90									
91									

A	B	C	D	E	F	G	H	I	J
92			Amortization of Tank Painting	2,364.1		2,435.5		71.4	3.0%
93			Customer Accounting	500.9		500.9		0.0	0.0%
94			Uncollectibles*	5,807.6		6,035.1		227.5	3.9%
95			General and Administrative Expenses:						
96			Insurance	4,934.6		5,097.7		163.1	3.3%
97			Pensions and Benefits	8,187.1		9,142.1		955.1	11.7%
98			Regulatory Expense	355.8		2,011.6		1,655.8	465.4%
99			Rents	2,119.0		3,889.7		1,770.7	83.6%
100			Outside Services	3,022.0		3,081.3		59.2	2.0%
101			Other Administrative & General	11,243.2		13,356.6		2,113.4	18.8%
102			Subtotal	174,897.1		193,760.9		18,863.8	10.8%
103			Service Company	13,740.7		18,155.2		4,414.5	32.1%
104			Citizens Acquisition Premium	4,408.0		4,408.0		0.0	0.0%
105			GO Return on Rate Base	6,943.8		8,470.8		1,527.0	22.0%
106			Other - Deceptive Pricing Adjustment and Return on T&D N	0.0		0.0		0.0	0.0%
107			Reserved	6,332.4		6,332.4		0.0	0.0%
108			Total O&M and G&A Expenses	206,322.0		231,127.3		24,805.3	12.0%
109			Depreciation	54,652.3		58,575.7		3,923.4	7.2%
110			General Taxes	15,564.9		16,180.5		615.6	4.0%
111			Total Operating Expenses	276,539.1		305,883.4		29,344.3	10.6%
112			Income before taxes	109,597.5		123,946.6		14,349.2	13.1%
113			State Income Taxes	7,868.4		8,913.4		1,045.0	13.3%
114			Federal Income Taxes	16,717.8		19,331.7		2,614.0	15.6%
115			Income After Tax	85,011.3		95,701.5		10,690.2	12.6%
116			Weighted Average Rate Base	1,106,917.6		1,246,113.3		139,195.7	12.6%
117			Return on Rate Base at Proposed Rates	7.68%		7.68%		0.00%	0.0%
118									
119									

A	B	C	D	E	F	G	H	I	J
120									
121									
122									
123									
124									
125									
126									
127									
128									
129									
130									
131									
132									
133									
134									
135									
136									
137									
138									
139									
140									
141									
142									
143									
144									
145									
146									
147									
148									
149									
150									
151									
152									
153									
154									
155									
156									
157									
158									
159									
160									
161									
162									
163									
164									
165									
166									
167									
168									
169									
170									
171									
172									
173									
174									
175									
176									
177									
178									

	A	B	C	D	E	F	G	H	I	J
179				Amortization of Tank Painting	2,519.7		2,671.3		151.6	6.0%
180				Customer Accounting	512.4		512.4		0.0	0.0%
181				Uncollectibles*	5,982.8		6,239.2		256.3	4.3%
182				General and Administrative Expenses:						
183				Insurance	5,350.2		5,534.4		184.3	3.4%
184				Pensions and Benefits	8,485.9		9,508.4		1,022.5	12.0%
185				Regulatory Expense	355.8		2,011.6		1,655.8	465.4%
186				Rents	1,668.5		1,717.3		48.8	2.9%
187				Outside Services	3,091.5		3,152.1		60.6	2.0%
188				Other Administrative & General	11,012.5		13,167.5		2,155.0	19.6%
189				Subtotal	181,820.6		194,135.7		12,315.0	6.8%
190				Service Company	18,708.3		18,708.3		0.0	0.0%
191				Citizens Acquisition Premium	4,444.0		4,444.0		0.0	0.0%
192				GO Return on Rate Base	3,120.9		9,717.8		6,596.8	211.4%
193				Other - Deceptive Pricing Adjustment and Return on T&D N	0.0		0.0		0.0	0.0%
194				Reserved	6,332.4		6,332.4		0.0	0.0%
195				Total O&M and G&A Expenses	214,426.3		233,338.2		18,911.9	8.8%
196				Depreciation	58,232.3		65,316.7		7,084.4	12.2%
197				General Taxes	16,399.9		18,017.8		1,617.9	9.9%
198				Total Operating Expenses	289,058.5		316,672.6		27,614.1	9.6%
199				Income before taxes	113,955.7		135,579.7		21,624.1	19.0%
200				State Income Taxes	8,176.2		9,738.6		1,562.4	19.1%
201				Federal Income Taxes	17,151.1		20,643.2		3,492.1	20.4%
202				Income After Tax	88,628.3		105,197.9		16,569.6	18.7%
203				Weighted Average Rate Base	1,154,292.6		1,369,765.0		215,472.4	18.7%
204				Return on Rate Base at Proposed Rates	7.68%		7.68%		0.00%	0.0%
205										

	A	B	C	D	E	F	G	H	I	J
206										
207										
208										
209										
210										
211										
212										
213										
214										
215										
216										
217										
218										
219										
220										
221										
222										
223										
224										
225										
226										
227										
228										
229										
230										
231										
232										
233										
234										
235										
236										
237										
238										
239										
240										
241										
242										
243										
244										
245										
246										
247										
248										
249										
250										
251										
252										
253										
254										
255										
256										
257										
258										
259										
260										
261										
262										

A	B	C	D	E	F	G	H	I	J
263	# California Corporate Franchise Tax			8.79397%				[8] x [9]	
264	# American Jobs Creation Act Rate			0.00%					
265	# American Jobs Creation Act deductions *			0.00000%				[8-1]x[11]xprod%	
266	# Federal Income Tax Rate			21.00%					
267	# Federal Income Tax			19.04392%				[8-10-12] x 13	
268	# Total Taxes Paid			28.35859%	0.52070%	[7+10+14]			
269	# Net After Taxes			71.64141%	99.47930%	100% - [15]			
270	NTG Multiplier			1.39584	1.00523	1 / [16]			
271									
272	Capital Structure				NTG Multiplier				
273	Debt		44.6%	1.00523	0.44844	w/o income taxes			
274	Equity		55.4%	1.39584	0.77316	with income taxes			
275	Total		100.0%		1.22159	Wtd. NTG Multiplier			
276	* prod% = ratio of total well and surface water to total water supply.								
277									

A	B	C	D	E	F	G	H	I	J
278				Total					
279				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003					
280									
281				TABLE 2-1					
282				AVERAGE WATER SALES PER CUSTOMER (OR PER CONNECTION)					
283									
284	Test Year 2027 (CCF/connection/year)*			Cal PA	Cal Am	Cal Am > Cal PA			
285									
286	Average Metered Water Sales:								
287	Residential		313.0	308.0	(5.0)	-1.6%			
288	Multiresidential		253.7	253.5	(0.2)	-0.1%			
289	Multiresidential (Mstr Mtr)		0.0	0.0	0.0	0.0%			
290	Commercial		1,729.2	1,711.9	(17.3)	-1.0%			
291	Industrial		193,529.8	193,545.4	15.6	0.0%			
292	Public Authority		4,379.6	4,337.5	(42.1)	-1.0%			
293	Sales for Resale		1,391.5	1,391.5	0.0	0.0%			
294	Other		136.7	132.3	(4.4)	-3.2%			
295	Golf Courses		0.0	0.0	0.0	0.0%			
296	Construction		1,072.6	1,072.8	0.2	0.0%			
297	Irrigation Gravity		0.0	0.0	0.0	0.0%			
298	Irrigation Pressure		0.0	0.0	0.0	0.0%			
299	Private Fire		0.0	0.0	0.0	0.0%			
300	Private Fire Mandated		0.0	0.0	0.0	0.0%			
301	Public Fire		0.0	0.0	0.0	0.0%			
302	Hotel		0.0	0.0	0.0	0.0%			
303	Residential Flat		0.0	0.0	0.0	0.0%			
304	Commercial (Flat)		0.0	0.0	0.0	0.0%			
305	Unmetered		0.0	0.0	0.0	0.0%			
306	Reserved		0.0	0.0	0.0	0.0%			
307	Reserved		0.0	0.0	0.0	0.0%			
308									
309	Escalation Year 2028 (CCF/connection/year)*			Cal PA	Cal Am	Cal Am > Cal PA			
310									
311	Average Metered Water Sales:								
312	Residential		313.0	308.0	(5.0)	-1.6%			
313	Multiresidential		253.7	253.5	(0.2)	-0.1%			
314	Multiresidential (Mstr Mtr)		0.0	0.0	0.0	0.0%			
315	Commercial		1,729.7	1,712.1	(17.6)	-1.0%			
316	Industrial		193,531.9	193,549.5	17.6	0.0%			
317	Public Authority		4,381.4	4,339.0	(42.3)	-1.0%			
318	Sales for Resale		1,391.5	1,391.5	0.0	0.0%			
319	Other		134.5	127.2	(7.3)	-5.4%			
320	Golf Courses		0.0	0.0	0.0	0.0%			
321	Construction		1,072.6	1,072.8	0.1	0.0%			
322	Irrigation Gravity		0.0	0.0	0.0	0.0%			
323	Irrigation Pressure		0.0	0.0	0.0	0.0%			
324	Private Fire		0.0	0.0	0.0	0.0%			
325	Private Fire Mandated		0.0	0.0	0.0	0.0%			
326	Public Fire		0.0	0.0	0.0	0.0%			
327	Hotel		0.0	0.0	0.0	0.0%			
328	Residential Flat		0.0	0.0	0.0	0.0%			
329	Commercial (Flat)		0.0	0.0	0.0	0.0%			
330	Unmetered		0.0	0.0	0.0	0.0%			
331	Reserved		0.0	0.0	0.0	0.0%			
332	Reserved		0.0	0.0	0.0	0.0%			
333									
334									

A	B	C	D	E	F	G	H	I	J
335				Total					
336				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003					
337									
338				TABLE 2-2					
339				AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS)					
340									
341	Test Year 2027			Cal PA	Cal Am	Cal Am > Cal PA			
342									
343	Average Metered Customers (Service Connections):								
344	Residential		173,189	171,233	(1,956)	-1%			
345	Multiresidential		1,737	1,734	(3)	0%			
346	Multiresidential (Mstr Mtr)		0	0	0	0%			
347	Commercial		16,151	15,817	(334)	-2%			
348	Industrial		251	252	1	0%			
349	Public Authority		1,612	1,601	(11)	-1%			
350	Sales for Resale		2	2	0	0%			
351	Other		40	38	(2)	-5%			
352	Golf Courses		0	0	0	0%			
353	Construction		61	57	(4)	-7%			
354	Irrigation Gravity		0	0	0	0%			
355	Irrigation Pressure		0	0	0	0%			
356	Private Fire		0	0	0	0%			
357	Private Fire Mandated		0	0	0	0%			
358	Private Fire Protection Service		3,783	3,634	(149)	-4%			
359	Hotel		0	0	0	0%			
360	Residential Flat		869	199	(670)	-77%			
361	Commercial (Flat)		0	0	0	0%			
362	Unmetered		0	0	0	0%			
363	Reserved		0	0	0	0%			
364	Reserved		0	0	0	0%			
365	Total		197,695	194,567	(3,128)	-2%			
366									
367									
368	Escalation Year 2028			Cal PA	Cal Am	Cal Am > Cal PA			
369									
370	Average Metered Customers (Service Connections):								
371	Residential		174,672	171,930	(2,742)	-2%			
372	Multiresidential		1,738	1,734	(4)	0%			
373	Multiresidential (Mstr Mtr)		0	0	0	0%			
374	Commercial		16,294	15,825	(469)	-3%			
375	Industrial		252	254	2	1%			
376	Public Authority		1,608	1,592	(16)	-1%			
377	Sales for Resale		2	2	0	0%			
378	Other		39	36	(3)	-8%			
379	Golf Courses		0	0	0	0%			
380	Construction		65	60	(5)	-8%			
381	Irrigation Gravity		0	0	0	0%			
382	Irrigation Pressure		0	0	0	0%			
383	Private Fire		0	0	0	0%			
384	Private Fire Mandated		0	0	0	0%			
385	Private Fire Protection Service		3,864	3,653	(211)	-5%			
386	Hotel		0	0	0	0%			
387	Residential Flat		938	0	(938)	-100%			
388	Commercial (Flat)		0	0	0	0%			
389	Unmetered		0	0	0	0%			
390	Reserved		0	0	0	0%			
391	Reserved		0	0	0	0%			
392	Total		199,472	195,086	(3,237)	-20%			
393									

	A	B	C	D	E	F	G	H	I	J
394										

A	B	C	D	E	F	G	H	I	J
395				Total					
396			CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
397									
398			TABLE 2-3						
399			TOTAL SALES AND SUPPLY						
400									
401	Test Year 2027 (KCCF)			Cal PA	Cal Am	Cal Am > Cal PA			
402									
403	Metered Customers								
404	Residential		4,610,209	4,555,206	(55,003)	-1%			
405	Multiresidential		440,722	439,528	(1,194)	0%			
406	Multiresidential (Mstr Mtr)		0	0	0	0%			
407	Commercial		4,428,249	4,332,117	(96,132)	-2%			
408	Industrial		72,381	72,384	3	0%			
409	Public Authority		960,197	915,527	(44,670)	-5%			
410	Sales for Resale		2,783	2,783	0	0%			
411	Other		4,135	3,701	(434)	-10%			
412	Golf Courses		0	0	0	0%			
413	Construction		8,055	6,624	(1,431)	-18%			
414	Irrigation Gravity		0	0	0	0%			
415	Irrigation Pressure		0	0	0	0%			
416	Private Fire		0	0	0	0%			
417	Private Fire Mandated		0	0	0	0%			
418	Private Fire Protection Service		4,167,731	3,958,410	(209,321)	-5%			
419	Hotel		0	0	0	0%			
420	Residential Flat		0	0	0	0%			
421	Commercial (Flat)		0	0	0	0%			
422	Unmetered		0	0	0	0%			
423	Reserved		0	0	0	0%			
424	Reserved		0	0	0	0%			
425	Total Sales		14,694,462	14,286,280	(408,182)	-3%			
426									
427									
428	Escalation Year 2028 (KCCF)			Cal PA	Cal Am	Cal Am > Cal PA			
429									
430	Metered Customers (Service Connections):								
431	Residential		4,622,986	4,563,033	(59,953)	-1%			
432	Multiresidential		440,975	439,528	(1,447)	0%			
433	Multiresidential (Mstr Mtr)		0	0	0	0%			
434	Commercial		4,438,241	4,324,665	(113,576)	-3%			
435	Industrial		73,403	73,406	3	0%			
436	Public Authority		957,000	913,426	(43,574)	-5%			
437	Sales for Resale		2,783	2,783	0	0%			
438	Other		3,917	3,265	(652)	-17%			
439	Golf Courses		0	0	0	0%			
440	Construction		8,592	6,624	(1,968)	-23%			
441	Irrigation Gravity		0	0	0	0%			
442	Irrigation Pressure		0	0	0	0%			
443	Private Fire		0	0	0	0%			
444	Private Fire Mandated		0	0	0	0%			
445	Private Fire Protection Service		4,261,881	3,968,873	(293,008)	-7%			
446	Hotel		0	0	0	0%			
447	Residential Flat		0	0	0	0%			
448	Commercial (Flat)		0	0	0	0%			
449	Unmetered		0	0	0	0%			
450	Reserved		0	0	0	0%			
451	Reserved		0	0	0	0%			
452	Total Sales		14,809,778	14,295,603	(514,175)	-3%			
453									

	A	B	C	D	E	F	G	H	I	J
454										

	A	B	C	D	E	F	G	H	I	J
455										
456										
457										
458										
459										
460	Test Year 2027 (\$)				Cal PA	Cal Am	Cal Am > Cal PA			
461	<u>METERED SALES REVENUE</u>									
462	Residential			0	0	0.0	0.0%			
463	Multiresidential			35,603,110	34,561,925	(1,041,185.0)	-2.9%			
464	Multiresidential (Mstr Mtr)			0	0	0.0	0.0%			
465	Commercial			841,432	841,487	55.0	0.0%			
466	Industrial			6,228,509	6,038,575	(189,934.0)	-3.0%			
467	Public Authority			1,135,383	1,119,336	(16,047.0)	-1.4%			
468	Sales for Resale			0	0	0.0	0.0%			
469	Other			0	0	0.0	0.0%			
470	Golf Courses			407,142	407,142	0.0	0.0%			
471	Construction			4,408,338	3,072,151	(1,336,187.0)	-30.3%			
472	Irrigation Gravity			1,343,445	1,288,764	(54,681.0)	-4.1%			
473	Irrigation Pressure			703,418	171,733	(531,685.0)	-75.6%			
474	Residential Fire Protection Service			0	0	0.0	0.0%			
475	Private Fire Mandated			0	0	0.0	0.0%			
476	Private Fire Protection Service			0	0	0.0	0.0%			
477	Hotel			0	0	0.0	0.0%			
478	Reserved			0	0	0.0	0.0%			
479	Total Metered Revenues			50,670,777	47,501,113	(3,169,664)	-6.3%			
480	<u>NON-METERED REVENUE</u>									
481	Residential Flat			0	0	0.0	0.0%			
482	Commercial (Flat)			0	0	0.0	0.0%			
483	Unmetered			0	0	0.0	0.0%			
484	Reserved			0	0	0.0	0.0%			
485	Total Non-Metered Revenue			0.0	0.0	0.0	0.0%			
486	<u>OTHER REVENUE</u>									
487	Method 5 Revenues			0	0	0.0	0.0%			
488	Contract Revenues			0	0	0.0	0.0%			
489	Antenna Leases			0	0	0.0	0.0%			
490	Additional NTPS Rev			0	0	0.0	0.0%			
491	Misc Service Revenues			1,332	1,332	0.0	0.0%			
492	Late Payment Penalty			0	0	0.0	0.0%			
493	Rents			0	0	0.0	0.0%			
494	Leak Adjustments			0	0	0.0	0.0%			
495	DSIC			0	0	0.0	0.0%			
496	Other			0	0	0.0	0.0%			
497	Subtotal Other Revenue			1,332	1,332	0	0.0%			
498	TOTAL OPERATING REVENUES			50,672,109	47,502,445	(3,169,664)	-6.3%			
499	Total Revenues at Present Rates, TY 2027			50,672,109	47,502,445	(3,169,664)	-6.3%			
500										
501	<u>Escalation Year 2028 (\$)</u>				Cal PA	Cal Am	Cal Am > Cal PA			
502	<u>METERED SALES REVENUE</u>									
503	Residential			0	0	0	0.0%			
504	Multiresidential			33,018,804	41,833,701	8,814,897	26.7%			
505	Multiresidential (Mstr Mtr)			0	0	0	0.0%			
506	Commercial			797,972	1,132,802	334,830	42.0%			
507	Industrial			6,294,524	7,471,172	1,176,648	18.7%			
508	Public Authority			1,184,480	1,321,523	137,043	11.6%			
509	Sales for Resale			0	0	0	0.0%			
510	Other			0	0	0	0.0%			
511	Golf Courses			416,130	416,918	788	0.2%			
512	Construction			7,218,014	3,880,591	(3,337,423)	-46.2%			
513	Irrigation Gravity			1,417,106	1,524,335	107,229	7.6%			

A	B	C	D	E	F	G	H	I	J
514			Irrigation Pressure	775,659		2,822	(772,837)		-99.6%
515			Residential Fire Protection Service	0		0	0		0.0%
516			Private Fire Mandated	0		0	0		0.0%
517			Private Fire Protection Service	0		0	0		0.0%
518			Hotel	0		0	0		0.0%
519			Reserved	0		0	0		0.0%
520			Total Metered Revenues	51,122,689		57,583,864		6,461,175	12.6%
521			<u>NON-METERED REVENUE</u>						
522			Residential Flat	0		0	0		0.0%
523			Commercial (Flat)	0		0	0		0.0%
524			Unmetered	0		0	0		0.0%
525			Res Reserved	0		0	0		0.0%
526			Total Non-Metered Revenue	0.0		0.0		0	0.0%
527			<u>OTHER REVENUE</u>						
528			Method 5 Revenues	0		0	0		0.0%
529			Contract Revenues	0		0	0		0.0%
530			Antenna Leases	0		0	0		0.0%
531			Additional NTPS Rev	0		0	0		0.0%
532			Misc Service Revenues	1,332		1,332	0		0.0%
533			Late Payment Penalty	0		0	0		0.0%
534			Rents	0		0	0		0.0%
535			Leak Adjustments	0		0	0		0.0%
536			DSIC	0		0	0		0.0%
537			Other	0		0	0		0.0%
538			Total Other Revenues	1,332		1,332		0	0.0%
539			TOTAL OPERATING REVENUES	51,124,021		57,585,196		6,461,175	12.6%
540			Total Rev at Present Rates, EY 2028	51,124,021		57,585,196		6,461,175	12.6%
541									

	A	B	C	D	E	F	G	H	I	J
542										
543										
544										
545										
546										
547										
548	Test Year 2027 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
549										
550	<u>Expenses(Operation, Maintenance, and A&G):</u>									
551	Labor			29,209.5	36,089.3	6,879.8	23.6%			
552	Purchased Water			83,927.1	82,931.9	(995.2)	-1.2%			
553	Purchased Power			8,037.7	12,633.6	4,595.9	57.2%			
554	Chemicals			1,815.9	2,042.7	226.8	12.5%			
555	Operation Expense			6,692.2	7,616.6	924.5	13.8%			
556	Maintenance Expense (excluding Amort Tank Painting)			6,680.4	6,896.3	215.9	3.2%			
557	Amortization of Tank Painting			2,364.1	2,435.5	71.4	3.0%			
558	Customer Accounting			500.9	500.9	0.0	0.0%			
559	Insurance (Property and Injuries & Damages)			4,934.6	5,097.7	163.1	3.3%			
560	Pensions and Benefits			8,187.1	9,142.1	955.1	11.7%			
561	Regulatory Expense			355.8	2,011.6	1,655.8	465.4%			
562	Rents			2,119.0	3,889.7	1,770.7	83.6%			
563	Other Administrative and General			11,243.2	13,356.6	2,113.4	18.8%			
564	Subtotal			166,067.4	184,644.5	18,577.1	11.2%			
565										
566	Service Company			13,740.7	18,155.2	4,414.5	32.1%			
567	Citizens Acquisition Premium			4,408.0	4,408.0	0.0	0.0%			
568	GO Return on Rate Base			6,943.8	8,470.8	1,527.0	22.0%			
569	SS Pricing Adjustment			-	-	0.0	0.0%			
570	Return on T&D Net Plant Consolidation			-	-	0.0	0.0%			
571	Reserved			6,332.4	6,332.4	0.0	0.0%			
572	Total Expenses excluding Uncollectibles			197,492.4	222,010.9	24,518.5	12.4%			
573										
574	<u>At Present Rates</u>									
575	Total Revenues (including deferred Revenue on CIAC)			374,025.7	366,739.1	(7,286.6)	-1.9%			
576	<i>Uncollectible Rate</i>			0.5207%	0.5207%	0.0000%	0.0%			
577	Uncollectibles Expense			1,947.6	1,909.6	(37.9)	-1.9%			
578	Leak Adjustment - Uncollectibles			0.0	0.0	0.0	0.0%			
579	Total Uncollectibles Expense			1,947.6	1,909.6	(37.9)	-1.9%			
580										
581	Total Expenses including Uncollectibles (at Present Rate)			199,439.9	223,920.5	24,480.6	12.3%			
582										
583	<u>At Proposed Rates</u>									
584	Total Revenues (including deferred Revenue on CIAC)			386,136.6	429,830.0	43,693.5	11.3%			
585	<i>Uncollectible Rate</i>			0.5207%	0.5207%	0.0000%	0.0%			
586	Uncollectibles Expense			2,010.6	2,238.1	227.5	11.3%			
587	Leak Adjustment - Uncollectibles			0.0	0.0	0.0	0.0%			
588	Total Uncollectibles Expense			2,010.6	2,238.1	227.5	11.3%			
589										
590	Total Expenses including Uncollectibles (at Proposed Rate)			199,503.0	224,249.0	24,746.1	12.4%			
591										
592										
593										
594										

A	B	C	D	E	F	G	H	I	J
595				Total					
596			CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
597									
598			TABLE 3-2						
599			OPERATIONS & MAINTENANCE EXPENSES - ESCALATION YEAR						
600									
601	Escalation Year 2028 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
602									
603	<u>Expenses(Operation, Maintenance, and A&G):</u>								
604	Labor		29,863.6	37,273.9	7,410.3	24.8%			
605	Purchased Water		84,044.7	83,000.4	(1,044.3)	-1.2%			
606	Purchased Power		13,648.3	12,650.0	(998.2)	-7.3%			
607	Chemicals		1,868.6	2,129.3	260.7	13.9%			
608	Operation Expense		6,582.1	7,512.9	930.8	14.1%			
609	Maintenance Expense (excluding Amort Tank Painting)		6,834.1	7,054.9					
610	Amortization of Tank Painting		2,519.7	2,671.3					
611	Customer Accounting		512.4	512.4	0.0	0.0%			
612	Insurance (Property and Injuries & Damages)		5,350.2	5,534.4	184.3	3.4%			
613	Pensions and Benefits		8,485.9	9,508.4	1,022.5	12.0%			
614	Regulatory Expense		355.8	2,011.6	1,655.8	465.4%			
615	Rents		1,668.5	1,717.3	48.8	2.9%			
616	Other Administrative and General		11,012.5	13,167.5	2,155.0	19.6%			
617	Subtotal		<u>172,746.3</u>	<u>184,744.4</u>	11,998.1	6.9%			
618									
619	Service Company		18,708.3	18,708.3	0.0	0.0%			
620	Citizens Acquisition Premium		4,444.0	4,444.0	0.0	0.0%			
621	GO Return on Rate Base		3,120.9	9,717.8	6,596.8	211.4%			
622	SS Pricing Adjustment		-	-					
623	Return on T&D Net Plant Consolidation		-	-					
624	Reserved		6,332.4	6,332.4					
625	Total O&M excluding Uncollectibles		<u>205,351.9</u>	<u>223,946.9</u>	<u>18,595.0</u>	<u>9.1%</u>			
626									
627	<u>At Present Rates</u>								
628	Total Revenues (including deferred Revenue on CIAC)		388,430.1	430,185.0	41,754.9	10.7%			
629	<i>Uncollectible Rate</i>		<i>0.5207%</i>	<i>0.5207%</i>	<i>0.0000%</i>	<i>0.0%</i>			
630	Uncollectibles Expense		<u>2,022.6</u>	<u>2,240.0</u>	217.4	10.7%			
631	Leak Adjustment - Uncollectibles		0.0	0.0	0.0	0.0%			
632	Total Uncollectibles Expense		<u>2,022.6</u>	<u>2,240.0</u>	217.4	10.7%			
633									
634	Total O&M Expenses including Uncollectibles (at Present Rate)		<u>207,374.5</u>	<u>226,186.8</u>	<u>18,812.4</u>	<u>9.1%</u>			
635									
636	<u>At Proposed Rates</u>								
637	Total Revenues (including deferred Revenue on CIAC)		403,014.2	452,252.3	49,238.2	12.2%			
638	<i>Uncollectible Rate</i>		<i>0.5207%</i>	<i>0.5207%</i>	<i>0.0000%</i>	<i>0.0%</i>			
639	Uncollectibles Expense		<u>2,098.5</u>	<u>2,354.9</u>	256.4	12.2%			
640	Leak Adjustment - Uncollectibles		0.0	0.0	0.0	0.0%			
641	Total Uncollectibles Expense		<u>2,098.5</u>	<u>2,354.9</u>	256.4	12.2%			
642									
643	Total O&M Expenses including Uncollectibles (at Proposed Rate)		<u>207,450.4</u>	<u>226,301.7</u>	<u>18,851.3</u>	<u>9.1%</u>			
644									
645									

A	B	C	D	E	F	G	H	I	J
646				Total					
647			CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
648									
649									
650									
651									
652	Test Year 2027	(\$000)		Cal PA	Cal Am	Cal Am > Cal PA			
653									
654	<u>Operation Expenses (Excluding Payroll):</u>								
655	702	SS Operation Labor and Expenses		0.0	0.0	0.0	0.0%		
656	703	SS Miscellaneous Expenses		706.7	980.0	273.3	38.7%		
657	704	SS Purchased Water		83,927.1	82,931.9	(995.2)	-1.2%		
658	722	PP Power production Labor and Exp		0.0	0.0	0.0	0.0%		
659	724	PP Pumping Labor and Expenses		0.0	0.0	0.0	0.0%		
660	725	PP Miscellaneous Expenses		532.6	532.6	0.0	0.0%		
661	726	PP Fuel or Power Purchased for Pumping		8,037.7	12,633.6	4,595.9	57.2%		
662	742	WT Operation Labor and Expenses		95.3	96.0	0.6	0.7%		
663	743	WT Miscellaneous Expenses		2,789.0	2,789.5	0.6	0.0%		
664	744	WT Chemicals and Filtering Materials		1,815.9	2,042.7	226.8	12.5%		
665	752	TD Storage Facilities Expenses		2.6	2.6	0.0	0.0%		
666	753	TD Transmission and Distribution		0.1	0.1	0.0	0.0%		
667	754	TD Meter Expenses		1.1	1.1	0.0	0.0%		
668	755	TD Customer Installations Expense		0.4	0.4	0.0	0.0%		
669	756	TD Miscellaneous Expenses		2,564.3	3,214.3	650.0	25.3%		
670	772	CA Meter Reading Expenses		2.3	2.3	0.0	0.0%		
671	773	CA Customer Records and Collection		3.3	3.3	0.0	0.0%		
672	774	CA Miscellaneous Customer Account		495.3	495.3	0.0	0.0%		
673	775	CA Uncollectible Accounts		5,744.5	5,706.6	(37.9)	-0.7%		
674	999	Divisional Allocation		0.0	0.0	0.0	0.0%		
675	Total Operation Expenses (Excluding Payroll)			106,718.3	111,432.3	4,714.0	4.4%		
676									
677	<u>Maintenance Expense</u>								
678	707	SS Maintenance of Structures and Impr		0.0	0.0	0.0	0.0%		
679	708	SS Maint of Collecting and Imp Resrv		0.0	0.0	0.0	0.0%		
680	709	SS Maintenance of Lake, River and Intakes		0.1	0.1	0.0	0.0%		
681	710	SS Maintenance of Springs and Tunnels		0.0	0.0	0.0	0.0%		
682	711	SS Maintenance of Wells		0.0	0.0	0.0	0.0%		
683	712	SS Maintenance of Supply Mains		0.0	0.0	0.0	0.0%		
684	713	SS Maintenance of Other Source of Supply		379.1	383.1	4.0	1.1%		
685	730	PP Maintenance of Structures and Impr		0.5	0.5	0.0	0.0%		
686	731	PP Maintenance of Power Productiotn		1.0	1.0	0.0	0.0%		
687	733	PP Maintenance of Other Pumping		386.6	592.0	205.4	53.1%		
688	747	WT Maintenance of Structures and Impr		9.4	10.2	0.8	8.0%		
689	748	WT Maintenance of Wter Treatment		1,024.0	1,025.8	1.8	0.2%		
690	759	TD Maintenance of Structures and Impr		0.0	0.0	0.0	0.0%		
691	760	TD Maintenance of Reservoirs and Tanks		0.5	0.5	0.0	0.0%		
692	761	TD Maintenance of Transmission and Distr		57.4	57.6	0.2	0.4%		
693	762	TD Maintenance of Fire Mains		0.2	0.2	0.0	0.0%		
694	763	TD Maintenance of Services		22.6	25.0	2.3	10.3%		
695	764	TD Maintenance of Meters		3.9	3.9	0.0	0.0%		
696	765	TD Maintenance of Hydrants		(1.3)	(1.3)	0.0	0.0%		
697	766	TD Maintenance of Miscellaneous Plant		7,160.4	7,233.2	72.8	1.0%		
698	Total Maintenance Expense			9,044.5	9,331.7	287.2	3.2%		
699									
700	<u>Administrative & General Expenses:</u>								
701	791	AG Admin and General Salaries		0.0	0.0	0.0	0.0%		
702	792	AG Office Supplies and Other Exp		409.5	409.5	0.0	0.0%		
703	793	AG Property Insurance		1,000.0	1,163.1	163.1	16.3%		
704	794	AG Injuries and Damages		3,934.6	3,934.6	0.0	0.0%		

A	B	C	D	E	F	G	H	I	J
705	795	AG Employees' Pensions and Benefits		8,187.1		9,142.1		955.1	11.7%
706	797	AG Regulatory Commission Expenses		355.8		2,011.6		1,655.8	465.4%
707	798	AG Outside Services Employed		3,022.0		3,081.3		59.2	2.0%
708	799	AG Miscellaneous General Expenses		8,758.1		10,871.5		2,113.4	24.1%
709	805	AG Maintenance of General Plant		2,075.6		2,075.6		0.0	0.0%
710	811	AG Rents		2,119.0		3,889.7		1,770.7	83.6%
711	Total Administrative and General Expenses			29,861.7		36,579.0		6,717.3	22.5%
712									
713	Escalation Year 2028 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA		
714									
715	Operation Expenses (Excluding Payroll):								
716	702	SS Operation Labor and Expenses		0.0		0.0		0.0	0.0%
717	703	SS Miscellaneous Expenses		723.1		1,002.7		279.6	38.7%
718	704	SS Purchased Water		84,044.7		83,000.4		(1,044.3)	-1.2%
719	722	PP Power production Labor and Exp		0.0		0.0		0.0	0.0%
720	724	PP Pumping Labor and Expenses		0.0		0.0		0.0	0.0%
721	725	PP Miscellaneous Expenses		544.9		544.9		0.0	0.0%
722	726	PP Fuel or Power Purchased for Pumping		13,648.3		12,650.0		(998.2)	-7.3%
723	742	WT Operation Labor and Expenses		97.5		98.2		0.6	0.7%
724	743	WT Miscellaneous Expenses		2,853.1		2,853.7		0.6	0.0%
725	744	WT Chemicals and Filtering Materials		1,868.6		2,129.3		260.7	13.9%
726	752	TD Storage Facilities Expenses		2.7		2.7		0.0	0.0%
727	753	TD Transmission and Distribution		0.1		0.1		0.0	0.0%
728	754	TD Meter Expenses		1.1		1.1		0.0	0.0%
729	755	TD Customer Installations Expense		0.4		0.4		0.0	0.0%
730	756	TD Miscellaneous Expenses		2,359.1		3,009.1		650.0	27.6%
731	772	CA Meter Reading Expenses		2.4		2.4		0.0	0.0%
732	773	CA Customer Records and Collection		3.4		3.4		0.0	0.0%
733	774	CA Miscellaneous Customer Account		506.7		506.7		0.0	0.0%
734	775	CA Uncollectible Accounts		5,906.8		6,124.3		217.5	3.7%
735	999	Divisional Allocation		0.0		0.0		0.0	0.0%
736	Total Operation Expenses (Excluding Payroll)				112,562.9	111,929.3	(633.6)	-0.6%	
737									
738	Maintenance Expense								
739	707	SS Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
740	708	SS Maint of Collecting and Imp Resrv		0.0		0.0		0.0	0.0%
741	709	SS Maintenance of Lake, River and Intakes		0.1		0.1		0.0	0.0%
742	710	SS Maintenance of Springs and Tunnels		0.0		0.0		0.0	0.0%
743	711	SS Maintenance of Wells		0.0		0.0		0.0	0.0%
744	712	SS Maintenance of Supply Mains		0.0		0.0		0.0	0.0%
745	713	SS Maintenance of Other Source of Supply		387.8		391.9		4.1	1.1%
746	730	PP Maintenance of Structures and Impr		0.5		0.5		0.0	0.0%
747	731	PP Maintenance of Power Productiotion		1.0		1.0		0.0	0.0%
748	733	PP Maintenance of Other Pumping		395.5		605.6		210.1	53.1%
749	747	WT Maintenance of Structures and Impr		9.6		10.4		0.8	8.0%
750	748	WT Maintenance of Wter Treatment		1,047.6		1,049.4		1.8	0.2%
751	759	TD Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
752	760	TD Maintenance of Reservoirs and Tanks		0.5		0.5		0.0	0.0%
753	761	TD Maintenance of Transmission and Distr		58.7		58.9		0.2	0.4%
754	762	TD Maintenance of Fire Mains		0.2		0.2		0.0	0.0%
755	763	TD Maintenance of Services		23.2		25.5		2.4	10.3%
756	764	TD Maintenance of Meters		4.0		4.0		0.0	0.0%
757	765	TD Maintenance of Hydrants		(1.3)		(1.3)		0.0	0.0%
758	766	TD Maintenance of Miscellaneous Plant		7,426.3		7,579.4		153.0	2.1%
759	Total Maintenance Expense				9,353.8	9,726.2	372.4	4.0%	
760									
761	Administrative & General Expenses:								
762	791	Salaries		0.0		0.0		0.0	0.0%
763	792	Office Supplies		418.9		418.9		0.0	0.0%

A	B	C	D	E	F	G	H	I	J
764	793	Property Insurance		1,129.4		1,313.7		184.3	16.3%
765	794	Injuries and Damages		4,220.7		4,220.7		0.0	0.0%
766	795	Pensions,Benefits & PBOP		8,485.9		9,508.4		1,022.5	12.0%
767	797	Regulatory Commission		355.8		2,011.6		1,655.8	465.4%
768	798	Outside Services		3,091.5		3,152.1		60.6	2.0%
769	799	General Corporate		8,470.7		10,625.7		2,155.0	25.4%
770	805	Dues & Membership		2,122.9		2,122.9		0.0	0.0%
771	811	Rents		1,668.5		1,717.3		48.8	2.9%
772	Total Administrative and General Expenses			29,964.3		35,091.3		5,127.0	17.1%
773									

	A	B	C	D	E	F	G	H	I	J
774						Total				
775				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
776										
777										
778										
779										
780	Test Year 2027	(\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
781										
782	OTHER TAXES									
783	Ad Valorem			12,922.6	13,252.4	329.8	2.6%			
784	Franchise Taxes			0.0	0.0	0.0	0.0%			
785	Payroll Taxes			2,611.0	2,892.3	281.3	10.8%			
786	Other			39.5	44.9	5.5	13.9%			
787	Non-Utility			(8.2)	(9.2)	(1.0)	12.5%			
788										
789	Total Taxes Other Than Income, At Proposed Rates			15,564.9	16,180.5	615.6	4.0%			
790										
791	Escalation Year 2028	(\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
792										
793	OTHER TAXES									
794	Ad Valorem			13,703.5	15,007.6	1,304.1	9.5%			
795	Franchise Taxes			0.0	0.0	0.0	0.0%			
796	Payroll Taxes			2,664.7	2,973.9	309.2	11.6%			
797	Other			40.1	45.6	5.6	13.9%			
798	Non-Utility			(8.3)	(9.4)	(1.0)	12.5%			
799										
800	Total Taxes Other Than Income, At Proposed Rates			16,399.9	18,017.8	1,617.9	9.9%			
801										
802										
803										

A	B	C	D	E	F	G	H	I	J
804									
805									
806									
807									
808									
809									
810									
811									
812									
813									
814									
815									
816									
817									
818									
819									
820									
821									
822									
823									
824									
825									
826									
827									
828									
829									
830									
831									
832									
833									
834									
835									
836									
837									
838									
839									
840									
841									
842									
843									
844									

**TOTAL
CALIFORNIA AMERICAN WATER COMPANY A.25-07-003**

TABLE 6-1

TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES

For Illustrative Purposes (\$000)

Test Year 2027 (\$000)	Cal PA	Cal Am	Cal Am > Cal PA
Operating Revenue at Present Rates	374,025.7	366,739.1	(7,286.6) -1.9%
<u>Deductions:</u>			
Operating Exps less uncollectibles	197,492.4	222,010.9	24,518.5 12.4%
Uncollectibles	1,947.6	1,909.6	(37.9) -1.9%
Domestic Production Activity Deduct	0.0	0.0	0.0 0.0%
Book Depreciation	54,652.3	58,575.7	3,923.4 7.2%
Interest Expense	27,783.6	31,277.4	3,493.8 12.6%
General Taxes	15,564.9	16,180.5	615.6 4.0%
Non-deductible Meals	0.0	(61.5)	(61.5) 0.0%
Total Deductions			
Total Deductions for Federal Tax	297,440.7	329,892.6	32,451.9 10.9%
Total Deductions for State Tax	297,440.7	329,892.6	32,451.9 10.9%
<u>Taxable Income - State</u>	<u>76,585.0</u>	<u>36,846.4</u>	<u>(39,738.5)</u> -51.9%
State Income Tax @ (see below)	6,770.1	3,257.2	(3,512.9) -51.9%
Less: Amort Deferred State ITC	0.0	0.0	0.0 0.0%
STATE INCOME TAXES	6,770.1	3,257.2	(3,512.9) -51.9%
<u>Estimated State tax for 2026</u>	<u>7,453.2</u>	<u>6,827.4</u>	<u>(625.8)</u> -8.4%
<u>Taxable Income - Federal</u>	<u>69,131.8</u>	<u>30,019.0</u>	<u>(39,112.8)</u> -56.6%
Federal Income Tax @ (See below)	14,517.7	6,304.0	(8,213.7) -56.6%
Less: Amort Deferred Federal ITC	(53.3)	(53.3)	0.0 0.0%
FEDERAL INCOME TAX	14,464.4	6,250.7	(8,213.7) -56.8%
<i>State Income Tax Rate</i>	8.84%	8.84%	0.0% 0.0%
<i>Federal Income Tax Rate</i>	21.00%	21.00%	0.0% 0.0%
Total Income Taxes for Revenues at Present Rates	21,234.5	9,507.9	(11,726.6) -55.2%

A	B	C	D	E	F	G	H	I	J
887				Total					
888				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003					
889									
890				TABLE 6-3					
891				TAXES BASED ON INCOME - ESCALATION YEAR AT PRESENT RATES					
892			For Illustrative Purposes (\$000)						
893			Escalation Year 2028 (\$000)		Cal PA	Cal Am	Cal Am > Cal PA		
894									
895			Operating Revenues at Present Rates	388,430.1	430,185.0	41,754.9	10.7%		
896									
897			<u>Deductions:</u>						
898			Operating Expenses excluding uncollectibles	205,351.9	223,946.9	18,595.0	9.1%		
899			Uncollectibles	2,022.6	2,240.0	217.4	10.7%		
900			Domestic Production Activity Deduct	0.0	0.0	0.0	0.0%		
901			Book Depreciation	58,232.3	65,316.7	7,084.4	12.2%		
902			Interest Expense	28,972.7	34,381.1	5,408.4	18.7%		
903			General Taxes	16,399.9	18,017.8	1,617.9	9.9%		
904			Non-deductible Meals	0.0	(62.9)	(62.9)	0.0%		
905			Total Deductions						
906			Total Deductions for Federal Tax	310,979.4	343,839.5	32,860.1	10.6%		
907			Total Deductions for State Tax	310,979.4	343,839.5	32,860.1	10.6%		
908									
909			Taxable Income - State	77,450.7	86,345.5	8,894.8	11.5%		
910									
911			State Income Tax @ (see below)	6,846.6	7,632.9	786.3	11.5%		
912			Less: Amort Deferred State ITC	0.0	0.0	0.0	0.0%		
913			STATE INCOME TAXES	6,846.6	7,632.9	786.3	11.5%		
914									
915			Estimated State tax for 2027	6,770.1	3,257.2	(3,512.9)	-51.9%		
916									
917			Taxable Income - Federal	70,680.6	83,088.3	12,407.7	17.6%		
918									
919			Federal Income Tax @ (See below)	14,842.9	17,448.5	2,605.6	17.6%		
920			Less: Amort Deferred Federal ITC	(53.3)	(53.3)	0.0	0.0%		
921			FEDERAL INCOME TAX	14,789.7	17,395.3	2,605.6	17.6%		
922									
923									
924			<i>State Income Tax Rate</i>	8.84%	8.84%	0.0%	0.0%		
925			<i>Federal Income Tax Rate</i>	21.00%	21.00%	0.0%	0.0%		
926									
927			Total Income Taxes for Revenues at Present Rates	21,636.3	25,028.2	3,391.9	15.7%		
928									

	A	B	C	D	E	F	G	H	I	J
929										
930										
931										
932										
933										
934										
935										
936										
937										
938										
939										
940										
941										
942										
943										
944										
945										
946										
947										
948										
949										
950										
951										
952										
953										
954										
955										
956										
957										
958										
959										
960										
961										
962										
963										
964										
965										
966										
967										
968										
969										
970										

Total
CALIFORNIA AMERICAN WATER COMPANY A.25-07-003

TABLE 6-4
TAXES BASED ON INCOME - ESCALATION YEAR AT PROPOSED RATES

For Illustrative Purposes (\$000)

	Escalation Year 2028 (\$000)	Cal PA	Cal Am	Cal Am > Cal PA
937	Operating Revenues at Proposed Rates	403,014.2	452,252.3	49,238.2
938	Deductions:			12.2%
940	Operating Exps less uncollectibles	205,351.9	223,946.9	18,595.0
941	Uncollectibles	2,098.5	2,354.9	256.4
942	Domestic Production Activity Deduct	0.0	0.0	0.0%
943	Book Depreciation	58,232.3	65,316.7	7,084.4
944	Interest Expense	28,972.7	34,381.1	5,408.4
945	General Taxes	16,399.9	18,017.8	1,617.9
946	Non-deductible Meals	0.0	(62.9)	(62.9)
947	Total Deductions			
948	Federal	311,055.3	343,954.4	32,899.1
949	State	311,055.3	343,954.4	32,899.1
951	Taxable Income - State	91,958.8	108,298.0	16,339.1
953	State Income Tax @ (see below)	8,129.2	9,573.5	1,444.4
954	Less: Amort Deferred State ITC	0.0	0.0	0.0
955	STATE INCOME TAXES	8,129.2	9,573.5	1,444.4
957	Estimated State tax for 2027	7,835.1	8,805.4	970.3
959	Taxable Income - Federal	84,123.7	99,492.5	15,368.8
961	Federal Income Tax @ (See below)	17,666.0	20,893.4	3,227.5
962	Less: Amort Deferred Federal ITC	0.0	0.0	0.0
963	FEDERAL INCOME TAX	17,666.0	20,893.4	3,227.5
966	<i>State Income Tax Rate</i>	8.84%	8.84%	0.0%
967	<i>Federal Income Tax Rate</i>	21.00%	21.00%	0.0%
969	Total Income Taxes for Revenues at Proposed Rates	25,795.1	30,467.0	4,671.8
970				18.1%

	A	B	C	D	E	F	G	H	I	J
971										
972										
973										
974										
975										
976										
977	Test Year 2027 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
978										
979	Plant in Service - Beginning of Year			1,823,477.7	1,861,003.0	37,525.2	2.1%			
980	Gross Additions during a year			105,455.1	178,687.5	73,232.4	69.4%			
981	Retirement and Other Adjustments:			0.0	0.0					
982	Retirements			2,978.0	4,913.3	1,935.3	65.0%			
983	Sales and Adjustments			0.0	0.0	0.0	0.0%			
984	Capitalized Interest During Construction			0.0	0.0	0.0	0.0%			
985	Net Additions			102,477.1	173,774.2	71,297.1	69.6%			
986										
987	Construction Work in Progress Beginning Balance			48,541.9	67,055.2	18,513.3	38.1%			
988	Construction Work in Progress Ending Balance			(2,379.0)	50,009.0	52,388.0	-2202.1%			
989	Construction Work in Progress Net Additions			(50,920.9)	(17,046.2)	33,874.7	-66.5%			
990										
991	Plant in Service - End of Year			1,925,954.8	2,034,777.2	108,822.4	5.7%			
992	<i>Plant Weighting Factor</i>									
993	Weighted Average Plant in Service			1,897,797.7	2,021,001.8	123,204.0	6.5%			
994										
995										
996	Escalation Year 2028 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
997										
998	Plant in Service - Beginning of Year			1,925,954.8	2,034,777.2	108,822.4	5.7%			
999	Gross Additions during a year			135,041.3	220,719.0	85,677.7	63.4%			
1000	Retirement and Other Adjustments:			0.0	0.0					
1001	Retirements			3,703.5	5,973.3	2,269.9	61.3%			
1002	Sales and Adjustments			0.0	0.0	0.0	0.0%			
1003	Capitalized Interest During Construction			0.0	0.0	0.0	0.0%			
1004	Net Additions			131,337.9	214,745.7	83,407.8	63.5%			
1005										
1006	Construction Work in Progress Beginning Balance			(2,379.0)	50,009.0	52,388.0	-2202.1%			
1007	Construction Work in Progress Ending Balance			(2,379.0)	27,493.7	29,872.7	-1255.7%			
1008	Construction Work in Progress Net Additions			0.0	(22,515.3)	(22,515.3)	0.0%			
1009										
1010	Plant in Service - End of Year			2,057,292.7	2,249,522.9	192,230.2	9.3%			
1011	<i>Plant Weighting Factor</i>									
1012	Weighted Average Plant in Service			1,995,604.8	2,203,590.1	207,985.4	10.4%			
1013										
1014										

	A	B	C	D	E	F	G	H	I	J
1015										
1016										
Total										
CALIFORNIA AMERICAN WATER COMPANY A.25-07-003										
1017										
1018										
1019										
1020										
1021	Test Year 2027 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
1022										
1023	Depreciation Reserve - Beginning of Year			553,342.9	549,158.3	(4,184.6)	-0.8%			
1024										
1025	Annual Accruals including Contribution Depreciation			53,476.6	55,795.1	2,318.5	4.3%			
1026	Retirements/Debits to Depreciation			2,978.0	4,913.3	1,935.3	65.0%			
1027	(Salvage) Cost of Removal			(5,277.3)	(5,277.3)	0.0	0.0%			
1028	Depreciation Reserve Adjustment			0.0	0.0	0.0	0.0%			
1029										
1030	Net Accrual			45,221.3	45,604.5	383.2	0.8%			
1031										
1032	Depreciation Reserve - End of Year			598,564.2	594,762.8	(3,801.3)	-0.6%			
1033										
1034	<i>Depreciation Reserve Weighting Factor (6-Year Average)</i>									
1035										
1036	Weighted Average Addition			30,337.6	21,215.6	-912198.1%	-30.1%			
1037										
1038	Weighted Average Depreciation Reserve			583,680.5	570,373.9	(13,306.6)	-2.3%			
1039										
1040	<i>Deprec. expense related to CIAC</i>			5,829.5	5,775.4	(54.1)	-0.9%			
1041	<i>Allocated GO Depreciation Expense</i>			54,652.3	58,575.7	3,923.4	7.2%			
1042	<i>Deprec. expense for summary of earnings calc.</i>			102,299.3	108,595.4	6,296.1	6.2%			
1043										
1044	Escalation Year 2028 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
1045										
1046	Depreciation Reserve - Beginning of Year			596,823.1	594,762.8	(2,060.3)	-0.3%			
1047										
1048	Annual Accruals including Contribution Depreciation			56,872.8	61,428.0	4,555.3	8.0%			
1049	Retirements/Debits to Depreciation			3,703.5	5,973.3	2,269.9	61.3%			
1050	Salvage/Cost of Removal			(4,090.7)	(4,090.7)	0.0	0.0%			
1051	Depreciation Reserve Adjustment			0.0	0.0	0.0	0.0%			
1052										
1053	Net Accrual			49,078.6	51,364.0	2,285.4	4.7%			
1054										
1055	Depreciation Reserve - End of Year			645,901.7	646,126.8	225.1	0.0%			
1056										
1057	<i>Depreciation Reserve Weighting Factor (6-Year Average)</i>									
1058										
1059	Weighted Average Depreciation Reserve			625,260.0	619,146.9	(6,113.1)	-1.0%			
1060										
1061	<i>Deprec. expense related to CIAC</i>			6,273.5	6,169.2	(104.3)	-1.7%			
1062	<i>Allocated GO Depreciation Expense</i>			58,232.3	65,316.7	7,084.4	12.2%			
1063	<i>Deprec. expense for summary of earnings calc.</i>			108,831.5	120,575.5	1174395.5%	10.8%			
1064										

	A	B	C	D	E	F	G	H	I	J
1065										
1066										
Total CALIFORNIA AMERICAN WATER COMPANY A.25-07-003										
1067										
1068										
1069										
1070										
1071	Test Year 2027 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
1072										
1073	Weighted Average Plant In Service including adv for construction			1,897,797.7		2,021,001.8		123,204.0		6.5%
1074				0.0		0.0				
1075	<u>Additions to Rate Base:</u>				0.0	0.0				
1076	Materials and Supplies			1,637.0		1,637.0		0.0		0.0%
1077	Working Cash, Operational			18,345.3		19,797.5		1,452.2		7.9%
1078	Working Cash, Lead Lag			23,320.0		26,453.1		3,133.1		13.4%
1079	Total Additions to Rate Base			43,302.2		47,887.5		4,585.3		10.6%
1080										
1081	<u>Deductions from Rate Base:</u>									
1082	Weighted Average Depreciation Reserve			(583,680.5)		(570,373.9)		13,306.6		-2.3%
1083	Advances for Construction			(24,604.0)		(24,533.5)		70.5		-0.3%
1084	Unamortized Advances (20-Year Amortization)			0.0		0.0		0.0		0.0%
1085	Contribution In Aid of Construction (Including Def Rev on CAC)			(92,364.1)		(92,011.2)		352.9		-0.4%
1086	Unamortized Contribution (20-Year Amortization)			0.0		0.0		0.0		0.0%
1087	Accumulated Deferred Federal Income Taxes			(102,681.2)		(104,273.3)		(1,592.1)		1.6%
1088	Accumulated Deferred State Income Taxes			(30,852.5)		(31,584.1)		(731.5)		2.4%
1089	Total Deductions from Rate Base			(834,182.4)		(822,776.0)		11,406.4		-1.4%
1090										
1091	Weighted Average Rate Base			1,106,917.6		1,246,113.3		139,195.7		12.6%
1092										
1093	<u>Interest Calculation (for Tax Deductions):</u>									
1094	Weighted Avg. Rate Base less customer deposits in Working Cash			1,106,917.6		1,246,113.3		139,195.7		12.6%
1095	Weighted Cost of Debt			2.51%		2.51%		0.0%		0.0%
1096	Interest Expense			27,783.6		31,277.4		3,493.8		12.6%
1097										
1098	<u>Required return after tax (in \$)</u>									
1099	Weighted Cost of Capital			7.61%		7.61%		0.0%		0.0%
1100	Required Return			84,236.4		94,829.2		10,592.8		12.6%
1101										

	A	B	C	D	E	F	G	H	I	J
1102										
1103										
Total										
CALIFORNIA AMERICAN WATER COMPANY A.25-07-003										
1104										
1105										
1106										
1107										
1108	Escalation Year 2028 (\$000)									
1109										
1110	Weighted Average Plant In Service including adv for construction			1,995,604.8	2,203,590.1	207,985.4				10.4%
1111										
1112	<u>Additions to Rate Base:</u>									
1113	Materials and Supplies			1,670.3	1,670.3	0.0				0.0%
1114	Working Cash, Operational			17,831.9	19,138.7	1,306.8				7.3%
1115	Working Cash, Lead Lag			25,363.3	28,123.7	2,760.4				10.9%
1116	Total Additions to Rate Base			44,865.5	48,932.7	4,067.2				9.1%
1117										
1118	<u>Deductions from Rate Base:</u>									
1119	Weighted Average Depreciation Reserve			(625,260.0)	(619,146.9)	6,113.1				-1.0%
1120	Advances for Construction			(24,497.1)	(24,359.8)	137.3				-0.6%
1121	Unamortized Advances (20-Year Amortization)			0.0	0.0	0.0				0.0%
1122	Contribution In Aid of Construction (Including Def Rev on CAC)			(89,873.7)	(89,236.5)	637.2				-0.7%
1123	Unamortized Contribution (20-Year Amortization)			0.0	0.0	0.0				0.0%
1124	Accumulated Deferred Federal Income Taxes			(111,252.1)	(113,631.9)	(2,379.8)				2.1%
1125	Accumulated Deferred State Income Taxes			(35,295.0)	(36,382.9)	(1,087.9)				3.1%
1126	Total Deductions from Rate Base			(886,177.7)	(882,757.9)	3,419.9				-0.4%
1127										
1128	Weighted Average Rate Base			1,154,292.6	1,369,765.0	215,472.4				18.7%
1129										
1130	<u>Interest Calculation (for Tax Deductions):</u>									
1131	Weighted Avg. Rate Base less customer deposits in Working Cash			1,154,292.6	1,369,765.0	215,472.4				18.7%
1132	Weighted Cost of Debt			2.51%	2.51%	0.0%				0.0%
1133	Interest Expense			28,972.7	34,381.1	5,408.4				18.7%
1134										
1135	<u>Required return after tax (in \$)</u>									
1136	Weighted Cost of Capital			7.61%	7.61%	0.0%				0.0%
1137	Required Return			87,841.7	104,239.1	16,397.4				18.7%
1138										

CENTRAL DIVISION

A	B	C	D	E	F	G	H	I	J
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									

ORA's RESULTS OF OPERATIONS - INDEX TABLE

- Page 2 Table 1-1: SUMMARY OF EARNINGS - TEST YEAR
- Page 3 Table 1-2: SUMMARY OF EARNINGS - 2nd ESCALATION YEAR
- Page 4 Table 2-1: WATER SALES PER CUSTOMER (OR PER CONNECTION)
- Page 5 Table 2-2: AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS)
- Page 6 Table 2-3: TOTAL SALES AND SUPPLY
- Page 7 Table 2-4: OPERATING REVENUES AT PRESENT RATES
- Page 8 Table 3-1: OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR
- Page 9 Table 4-1: TOTAL EXPENSES EXCLUDING PAYROLL
- Page 10 Table 5-1: TAXES OTHER THAN INCOME
- Page 11 Table 6-1: TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES
- Page 12 Table 6-2: TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES
- Page 13 Table 7-1: UTILITY PLANT IN SERVICE
- Page 14 Table 8-1: DEPRECIATION RESERVE & EXPENSE
- Page 15 Table 9-1: WEIGHTED AVERAGE RATE BASE - TEST YEAR
- Page 16 Table 9-2: WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR

REVENUE INCREASES OVER Present Rate	Cal PA	Cal Am	Cal Am > Cal PA
1. Test Year 2027 Increase (in dollars)	\$3,841	\$16,893	13052.1
2. Test Year 2027 Increase in percentage	3.66%	16.10%	12.4%
3. Escalation Year 2028 Increase (in dollars)	\$2,726	\$3,697	\$971
4. Escalation Year 2028 Increase in percentage	2.51%	3.04%	0.5%

A	B	C	D	E	F	G	H	I	J
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64									
65									
66									
67									
68									
69									
70									
71									
72									
73									
74									
75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
85									
86									
87									
88									
89									
90									
91									

A	B	C	D	E	F	G	H	I	J
92			Amortization of Tank Painting	1,076.1		1,076.1		0.0	0.0%
93			Customer Accounting	81.0		81.0		0.0	0.0%
94			Uncollectibles*	3,672.7		3,740.8		68.2	1.9%
95			General and Administrative Expenses:						
96			Insurance	1,064.0		1,098.2		34.3	3.2%
97			Pensions and Benefits	2,541.5		2,839.5		298.0	11.7%
98			Regulatory Expense	74.8		422.8		348.0	465.4%
99			Rents	388.5		1,096.9		708.4	182.4%
100			Outside Services	704.7		721.0		16.3	2.3%
101			Other Administrative & General	3,389.3		3,983.5		594.2	17.5%
102			Subtotal	47,324.8		54,194.7		6,869.9	14.5%
103			Service Company	2,887.9		3,815.7		927.8	32.1%
104			Citizens Acquisition Premium	897.8		897.8		0.0	0.0%
105			GO Return on Rate Base	1,419.8		1,740.7		320.9	22.6%
106			Other - Deceptive Pricing Adjustment and Return on T&D N	0.0		0.0		0.0	0.0%
107			San Clemente Dam	6,332.4		6,332.4		0.0	0.0%
108			Total O&M and G&A Expenses	58,862.7		66,981.3		8,118.6	13.8%
109			Depreciation	14,453.5		15,211.5		758.0	5.2%
110			General Taxes	4,142.7		4,254.1		111.5	2.7%
111			Total Operating Expenses	77,458.9		86,447.0		8,988.1	11.6%
112			Income before taxes	31,297.7		35,404.5		4,106.7	13.1%
113			State Income Taxes	2,246.2		2,544.9		298.7	13.3%
114			Federal Income Taxes	4,737.1		5,463.5		726.4	15.3%
115			Income After Tax	24,314.4		27,396.0		3,081.6	12.7%
116			Weighted Average Rate Base	316,594.4		356,719.1		40,124.7	12.7%
117			Return on Rate Base at Proposed Rates	7.68%		7.68%		0.00%	0.0%
118									
119									

A	B	C	D	E	F	G	H	I	J
120									
121									
122									
123									
124									
125									
126									
127									
128									
129									
130									
131									
132									
133									
134									
135									
136									
137									
138									
139									
140									
141									
142									
143									
144									
145									
146									
147									
148									
149									
150									
151									
152									
153									
154									
155									
156									
157									
158									
159									
160									
161									
162									
163									
164									
165									
166									
167									
168									
169									
170									
171									
172									
173									
174									
175									
176									
177									
178									

	A	B	C	D	E	F	G	H	I	J
179				Amortization of Tank Painting	1,186.2		1,186.2		0.0	0.0%
180				Customer Accounting	82.9		82.9		0.0	0.0%
181				Uncollectibles*	3,758.0		3,831.3		73.4	2.0%
182				General and Administrative Expenses:						
183				Insurance	1,152.9		1,191.6		38.7	3.4%
184				Pensions and Benefits	2,634.6		2,952.9		318.3	12.1%
185				Regulatory Expense	74.8		422.8		348.0	465.4%
186				Rents	241.9		246.1		4.2	1.7%
187				Outside Services	720.9		737.6		16.7	2.3%
188				Other Administrative & General	3,312.4		3,916.8		604.5	18.2%
189				Subtotal	49,909.8		54,242.0		4,332.2	8.7%
190				Service Company	3,931.9		3,931.9		0.0	0.0%
191				Citizens Acquisition Premium	905.1		905.1		0.0	0.0%
192				GO Return on Rate Base	617.3		2,003.8		1,386.5	224.6%
193				Other - Deceptive Pricing Adjustment and Return on T&D N	0.0		0.0		0.0	0.0%
194				San Clemente Dam	6,332.4		6,332.4		0.0	0.0%
195				Total O&M and G&A Expenses	61,696.6		67,415.2		5,718.6	9.3%
196				Depreciation	14,970.9		16,482.5		1,511.6	10.1%
197				General Taxes	4,185.1		4,513.0		327.9	7.8%
198				Total Operating Expenses	80,852.5		88,410.7		7,558.2	9.3%
199				Income before taxes	30,564.4		37,093.7		6,529.3	21.4%
200				State Income Taxes	2,191.6		2,663.4		471.9	21.5%
201				Federal Income Taxes	4,535.7		5,594.0		1,058.3	23.3%
202				Income After Tax	23,837.1		28,836.2		4,999.1	21.0%
203				Weighted Average Rate Base	310,378.9		375,472.0		65,093.0	21.0%
204				Return on Rate Base at Proposed Rates	7.68%		7.68%		0.00%	0.0%
205										

A	B	C	D	E	F	G	H	I	J
206									
207									
208									
209									
210									
211									
212	For Illustrative Purposes	(\$000)		Cal PA 2028	Cal PA 2029	2028 to 2029 Increase			
213									
214	Total Revenue			111,416.9	111,535.1	118.2	0.1%		
215									
216	<u>Operation and Maintenance Expenses:</u>								
217	Labor		9,456.2	9,696.4	240.2	2.5%			
218	Purchased Water		16,450.5	16,450.5	0.0	0.0%			
219	Purchased Power		4,411.2	4,411.2	0.0	0.0%			
220	Chemicals		567.1	567.1	0.0	0.0%			
221	Operation expense		2,155.1	2,207.4	52.3	2.4%			
222	Maintenance (excluding Amortization of Tank Painting)		3,705.1	3,799.2	94.1	2.5%			
223	Amortization of Tank Painting		1,186.2	1,216.3	30.1	2.5%			
224	Customer Accounting		82.9	85.0	2.1	2.5%			
225	Uncollectibles		3,758.0	3,744.6	(13.4)	-0.4%			
226	<u>General and Administrative Expenses:</u>								
227	Insurance		1,152.9	1,233.7	80.8	7.0%			
228	Pensions and Benefits		2,634.6	2,701.5	66.9	2.5%			
229	Regulatory Expense		74.8	74.8	0.0	0.0%			
230	Rents		241.9	242.6	0.7	0.3%			
231	Outside Services		720.9	739.2	18.3	2.5%			
232	Other Administrative & General		3,312.4	3,354.1	41.8	1.3%			
233	Subtotal		49,909.8	50,523.8	614.0	1.2%			
234	Service Company		3,931.9	4,055.0	123.1	3.1%			
235	Citizens Acquisition Premium		905.1	913.1	7.9	0.9%			
236	GO Return on Rate Base		617.3	(185.2)	(802.5)	-130.0%			
237	Other - Deceptive Pricing Adjustment and Return on T&D N		0.0	0.0	0.0	0.0%			
238	San Clemente Dam		6,332.4	6,332.4	0.0	0.0%			
239	Total O&M and G&A Expenses		61,696.6	61,639.1	(57.5)	-0.1%			
240	Depreciation		14,970.9	15,488.2	517.3	3.5%			
241	General Taxes		4,185.1	4,175.0	(10.1)	-0.2%			
242	Total Operating Expenses		80,852.5	81,302.2	449.7	0.6%			
243	Income before taxes		30,564.4	30,232.8	(331.6)	-1.1%			
244	Total Income Taxes		6,727.3	6,873.1	145.8	2.2%			
245	Income After Tax		23,837.1	23,359.8	(477.3)	-2.0%			
246	Weighted Average Rate Base		310,378.9	304,163.5	(6,215.4)	-2.0%			
247	Return on Rate Base		7.68%	7.68%	(0.0)	0.0%			
248									
249									
250									
251	Net-to-Gross (NTG) Multiplier for Other Offset Filings		with income tax effect	w/o income tax effect	<i>Calculations</i>				
252									
253	1 Uncollectibles Rate		0.52070%	0.52070%					
254	2 100% - (Uncollectibles Rate)		99.47930%	99.47930%	100% - [1]				
255	3 Local Franchise Tax Rate		0.00000%	0.00000%					
256	4 Local Franchise Tax		0.00000%	0.00000%	[2] x [3]				
257	5 Business License Rate		0.00000%	0.00000%					
258	6 Business License cost		0.00000%	0.00000%	[2] x [5]				
259	7 Subtotal		0.52070%	0.52070%	[1+4+6]				
260	8 100% - Subtotal		99.47930%	99.47930%	100% - [7]				
261	Amount subject to California Franchise Tax (CCFT) and Federal Income Tax (FIT)								
262	9 California Corporate Franchise Tax Rate		8.84%						

A	B	C	D	E	F	G	H	I	J
263	# California Corporate Franchise Tax			8.79397%				[8] x [9]	
264	# American Jobs Creation Act Rate			0.00%					
265	# American Jobs Creation Act deductions *			0.00000%				[8-1]x[11]xprod%	
266	# Federal Income Tax Rate			21.00%					
267	# Federal Income Tax			19.04392%				[8-10-12] x 13	
268	# Total Taxes Paid			28.35859%	0.52070%	[7+10+14]			
269	# Net After Taxes			71.64141%	99.47930%	100% - [15]			
270	NTG Multiplier			1.39584	1.00523	1 / [16]			
271									
272	Capital Structure				NTG Multiplier				
273	Debt		44.6%	1.00523	0.44844	w/o income taxes			
274	Equity		55.4%	1.39584	0.77316	with income taxes			
275	Total		100.0%		1.22159	Wtd. NTG Multiplier			
276	* prod% = ratio of total well and surface water to total water supply.								
277									

A	B	C	D	E	F	G	H	I	J
278									
279									
280									
281									
282									
283									
284	Test Year 2027	(CCF/connection/year)*		Cal PA	Cal Am	Cal Am > Cal PA			
285									
286	Average Metered Water Sales:								
287	Residential		59.0	58.9	(0.0)	-0.1%			
288	Multiresidential		253.7	253.5	(0.2)	-0.1%			
289	Multiresidential (Mstr Mtr)		0.0	0.0	0.0	0.0%			
290	Commercial		340.0	339.8	(0.2)	-0.1%			
291	Industrial		1,478.8	1,479.0	0.3	0.0%			
292	Public Authority		406.9	407.0	0.1	0.0%			
293	Sales for Resale		1,391.5	1,391.5	0.0	0.0%			
294	Other		0.0	0.0	0.0	0.0%			
295	Golf Courses		0.0	0.0	0.0	0.0%			
296	Construction		179.0	179.0	0.0	0.0%			
297	Irrigation Gravity		0.0	0.0	0.0	0.0%			
298	Irrigation Pressure		0.0	0.0	0.0	0.0%			
299	Private Fire		0.0	0.0	0.0	0.0%			
300	Private Fire Mandated		0.0	0.0	0.0	0.0%			
301	Public Fire		0.0	0.0	0.0	0.0%			
302	Hotel		0.0	0.0	0.0	0.0%			
303	Residential Flat		0.0	0.0	0.0	0.0%			
304	Commercial (Flat)		0.0	0.0	0.0	0.0%			
305	Unmetered		0.0	0.0	0.0	0.0%			
306	Reserved		0.0	0.0	0.0	0.0%			
307	Reserved		0.0	0.0	0.0	0.0%			
308									
309	Escalation Year 2028	(CCF/connection/year)*		Cal PA	Cal Am	Cal Am > Cal PA			
310									
311	Average Metered Water Sales:								
312	Residential		59.0	58.9	(0.0)	-0.1%			
313	Multiresidential		253.7	253.5	(0.2)	-0.1%			
314	Multiresidential (Mstr Mtr)		0.0	0.0	0.0	0.0%			
315	Commercial		340.0	339.7	(0.3)	-0.1%			
316	Industrial		1,478.8	1,479.0	0.3	0.0%			
317	Public Authority		406.9	407.0	0.1	0.0%			
318	Sales for Resale		1,391.5	1,391.5	0.0	0.0%			
319	Other		0.0	0.0	0.0	0.0%			
320	Golf Courses		0.0	0.0	0.0	0.0%			
321	Construction		179.0	179.0	0.0	0.0%			
322	Irrigation Gravity		0.0	0.0	0.0	0.0%			
323	Irrigation Pressure		0.0	0.0	0.0	0.0%			
324	Private Fire		0.0	0.0	0.0	0.0%			
325	Private Fire Mandated		0.0	0.0	0.0	0.0%			
326	Public Fire		0.0	0.0	0.0	0.0%			
327	Hotel		0.0	0.0	0.0	0.0%			
328	Residential Flat		0.0	0.0	0.0	0.0%			
329	Commercial (Flat)		0.0	0.0	0.0	0.0%			
330	Unmetered		0.0	0.0	0.0	0.0%			
331	Reserved		0.0	0.0	0.0	0.0%			
332	Reserved		0.0	0.0	0.0	0.0%			
333									
334									

A	B	C	D	E	F	G	H	I	J
335									
336									
337									
338									
339									
340									
341	Test Year 2027								
342									
343	Average Metered Customers (Service Connections):								
344	Residential		34,543	34,498		(45)		0%	
345	Multiresidential		1,737	1,734		(3)		0%	
346	Multiresidential (Mstr Mtr)		0	0		0		0%	
347	Commercial		3,351	3,359		8		0%	
348	Industrial		4	4		0		0%	
349	Public Authority		480	490		10		2%	
350	Sales for Resale		2	2		0		0%	
351	Other		1	1		0		0%	
352	Golf Courses		0	0		0		0%	
353	Construction		45	37		(8)		-18%	
354	Irrigation Gravity		0	0		0		0%	
355	Irrigation Pressure		0	0		0		0%	
356	Private Fire		0	0		0		0%	
357	Private Fire Mandated		0	0		0		0%	
358	Private Fire Protection Service		1,129	1,099		(30)		-3%	
359	Hotel		0	0		0		0%	
360	Residential Flat		0	0		0		0%	
361	Commercial (Flat)		0	0		0		0%	
362	Unmetered		0	0		0		0%	
363	Reserved		0	0		0		0%	
364	Reserved		0	0		0		0%	
365	Total		41,292	41,224		(68)		0%	
366									
367									
368	Escalation Year 2028								
369									
370	Average Metered Customers (Service Connections):								
371	Residential		34,553	34,490		(63)		0%	
372	Multiresidential		1,738	1,734		(4)		0%	
373	Multiresidential (Mstr Mtr)		0	0		0		0%	
374	Commercial		3,347	3,358		11		0%	
375	Industrial		4	4		0		0%	
376	Public Authority		476	490		14		3%	
377	Sales for Resale		2	2		0		0%	
378	Other		1	1		0		0%	
379	Golf Courses		0	0		0		0%	
380	Construction		48	37		(11)		-23%	
381	Irrigation Gravity		0	0		0		0%	
382	Irrigation Pressure		0	0		0		0%	
383	Private Fire		0	0		0		0%	
384	Private Fire Mandated		0	0		0		0%	
385	Private Fire Protection Service		1,141	1,099		(42)		-4%	
386	Hotel		0	0		0		0%	
387	Residential Flat		0	0		0		0%	
388	Commercial (Flat)		0	0		0		0%	
389	Unmetered		0	0		0		0%	
390	Reserved		0	0		0		0%	
391	Reserved		0	0		0		0%	
392	Total		41,310	41,215		(53)		-20%	
393									

	A	B	C	D	E	F	G	H	I	J
394										

A	B	C	D	E	F	G	H	I	J
395									
396									
397									
398									
399									
400									
401	Test Year 2027 (KCCF)								
402									
403	Metered Customers								
404	Residential		1,957,883	1,953,920	(3,963)	0%			
405	Multiresidential		440,722	439,528	(1,194)	0%			
406	Multiresidential (Mstr Mtr)		0	0	0	0%			
407	Commercial		1,114,608	1,116,717	2,109	0%			
408	Industrial		5,915	5,916	1	0%			
409	Public Authority		195,311	199,431	4,120	2%			
410	Sales for Resale		2,783	2,783	0	0%			
411	Other		0	0	0	0%			
412	Golf Courses		0	0	0	0%			
413	Construction		8,055	6,624	(1,431)	-18%			
414	Irrigation Gravity		0	0	0	0%			
415	Irrigation Pressure		0	0	0	0%			
416	Private Fire		0	0	0	0%			
417	Private Fire Mandated		0	0	0	0%			
418	Private Fire Protection Service		0	0	0	0%			
419	Hotel		0	0	0	0%			
420	Residential Flat		0	0	0	0%			
421	Commercial (Flat)		0	0	0	0%			
422	Unmetered		0	0	0	0%			
423	Reserved		0	0	0	0%			
424	Reserved		0	0	0	0%			
425	Total Sales		3,725,277	3,724,919	(358)	0%			
426									
427									
428	Escalation Year 2028 (KCCF)								
429									
430	Metered Customers (Service Connections):								
431	Residential		1,958,867	1,953,920	(4,947)	0%			
432	Multiresidential		440,975	439,528	(1,447)	0%			
433	Multiresidential (Mstr Mtr)		0	0	0	0%			
434	Commercial		1,113,261	1,116,020	2,759	0%			
435	Industrial		5,915	5,916	1	0%			
436	Public Authority		193,689	199,431	5,742	3%			
437	Sales for Resale		2,783	2,783	0	0%			
438	Other		0	0	0	0%			
439	Golf Courses		0	0	0	0%			
440	Construction		8,592	6,624	(1,968)	-23%			
441	Irrigation Gravity		0	0	0	0%			
442	Irrigation Pressure		0	0	0	0%			
443	Private Fire		0	0	0	0%			
444	Private Fire Mandated		0	0	0	0%			
445	Private Fire Protection Service		0	0	0	0%			
446	Hotel		0	0	0	0%			
447	Residential Flat		0	0	0	0%			
448	Commercial (Flat)		0	0	0	0%			
449	Unmetered		0	0	0	0%			
450	Reserved		0	0	0	0%			
451	Reserved		0	0	0	0%			
452	Total Sales		3,724,082	3,724,222	140	0%			
453									

	A	B	C	D	E	F	G	H	I	J
454										

A	B	C	D	E	F	G	H	I	J
455									
456									
457									
458									
459									
460	Test Year 2027 (\$)			Cal PA	Cal Am	Cal Am > Cal PA			
461	<u>METERED SALES REVENUE</u>								
462	Residential		0	0	0.0	0.0%			
463	Multiresidential		195,229	223,157	27,928.0	14.3%			
464	Multiresidential (Mstr Mtr)		0	0	0.0	0.0%			
465	Commercial		0	0	0.0	0.0%			
466	Industrial		463,198	442,903	(20,295.0)	-4.4%			
467	Public Authority		1,135,383	1,119,336	(16,047.0)	-1.4%			
468	Sales for Resale		0	0	0.0	0.0%			
469	Other		0	0	0.0	0.0%			
470	Golf Courses		0	0	0.0	0.0%			
471	Construction		0	0	0.0	0.0%			
472	Irrigation Gravity		0	0	0.0	0.0%			
473	Irrigation Pressure		0	0	0.0	0.0%			
474	Residential Fire Protection Service		0	0	0.0	0.0%			
475	Private Fire Mandated		0	0	0.0	0.0%			
476	Private Fire Protection Service		0	0	0.0	0.0%			
477	Hotel		0	0	0.0	0.0%			
478	Reserved		0	0	0.0	0.0%			
479	Total Metered Revenues		1,793,810	1,785,396	(8,414)	-0.5%			
480	<u>NON-METERED REVENUE</u>								
481	Residential Flat		0	0	0.0	0.0%			
482	Commercial (Flat)		0	0	0.0	0.0%			
483	Unmetered		0	0	0.0	0.0%			
484	Reserved		0	0	0.0	0.0%			
485	Total Non-Metered Revenue		0.0	0.0	0.0	0.0%			
486	<u>OTHER REVENUE</u>								
487	Method 5 Revenues		0	0	0.0	0.0%			
488	Contract Revenues		0	0	0.0	0.0%			
489	Antenna Leases		0	0	0.0	0.0%			
490	Additional NTPS Rev		0	0	0.0	0.0%			
491	Misc Service Revenues		0	0	0.0	0.0%			
492	Late Payment Penalty		0	0	0.0	0.0%			
493	Rents		0	0	0.0	0.0%			
494	Leak Adjustments		0	0	0.0	0.0%			
495	DSIC		0	0	0.0	0.0%			
496	Other		0	0	0.0	0.0%			
497	Subtotal Other Revenue		0	0	0	0.0%			
498	TOTAL OPERATING REVENUES		1,793,810	1,785,396	(8,414)	-0.5%			
499	Total Revenues at Present Rates, TY 2027		1,793,810	1,785,396	(8,414)	-0.5%			
500									
501	<u>Escalation Year 2028 (\$)</u>			Cal PA	Cal Am	Cal Am > Cal PA			
502	<u>METERED SALES REVENUE</u>								
503	Residential		0	0	0	0.0%			
504	Multiresidential		199,038	276,910	77,872	39.1%			
505	Multiresidential (Mstr Mtr)		0	0	0	0.0%			
506	Commercial		0	0	0	0.0%			
507	Industrial		933,634	540,260	(393,374)	-42.1%			
508	Public Authority		1,184,480	1,321,523	137,043	11.6%			
509	Sales for Resale		0	0	0	0.0%			
510	Other		0	0	0	0.0%			
511	Golf Courses		0	0	0	0.0%			
512	Construction		0	0	0	0.0%			
513	Irrigation Gravity		0	0	0	0.0%			

A	B	C	D	E	F	G	H	I	J
514			Irrigation Pressure	0		0	0	0	0.0%
515			Residential Fire Protection Service	0		0	0	0	0.0%
516			Private Fire Mandated	0		0	0	0	0.0%
517			Private Fire Protection Service	0		0	0	0	0.0%
518			Hotel	0		0	0	0	0.0%
519			Reserved	0		0	0	0	0.0%
520			Total Metered Revenues	2,317,152		2,138,693		(178,459)	-7.7%
521			<u>NON-METERED REVENUE</u>						
522			Residential Flat	0		0	0	0	0.0%
523			Commercial (Flat)	0		0	0	0	0.0%
524			Unmetered	0		0	0	0	0.0%
525			Res Reserved	0		0	0	0	0.0%
526			Total Non-Metered Revenue	0.0		0.0		0	0.0%
527			<u>OTHER REVENUE</u>						
528			Method 5 Revenues	0		0	0	0	0.0%
529			Contract Revenues	0		0	0	0	0.0%
530			Antenna Leases	0		0	0	0	0.0%
531			Additional NTPS Rev	0		0	0	0	0.0%
532			Misc Service Revenues	0		0	0	0	0.0%
533			Late Payment Penalty	0		0	0	0	0.0%
534			Rents	0		0	0	0	0.0%
535			Leak Adjustments	0		0	0	0	0.0%
536			DSIC	0		0	0	0	0.0%
537			Other	0		0	0	0	0.0%
538			Total Other Revenues	0		0		0	0.0%
539			TOTAL OPERATING REVENUES	2,317,152		2,138,693		(178,459)	-7.7%
540			Total Rev at Present Rates, EY 2028	2,317,152		2,138,693		(178,459)	-7.7%
541									

	A	B	C	D	E	F	G	H	I	J
542				CENTRAL DIVISION						
543				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
544										
545										
546										
547										
548	Test Year 2027 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
549										
550	<u>Expenses(Operation, Maintenance, and A&G):</u>									
551	Labor			9,248.6	11,244.9	1,996.4	21.6%			
552	Purchased Water			16,442.1	16,638.9	196.8	1.2%			
553	Purchased Power			2,357.2	4,590.1	2,233.0	94.7%			
554	Chemicals			554.6	606.7	52.1	9.4%			
555	Operation Expense			2,108.2	2,318.7	210.5	10.0%			
556	Maintenance Expense (excluding Amort Tank Painting)			3,621.8	3,735.5	113.7	3.1%			
557	Amortization of Tank Painting			1,076.1	1,076.1	0.0	0.0%			
558	Customer Accounting			81.0	81.0	0.0	0.0%			
559	Insurance (Property and Injuries & Damages)			1,064.0	1,098.2	34.3	3.2%			
560	Pensions and Benefits			2,541.5	2,839.5	298.0	11.7%			
561	Regulatory Expense			74.8	422.8	348.0	465.4%			
562	Rents			388.5	1,096.9	708.4	182.4%			
563	Other Administrative and General			3,389.3	3,983.5	594.2	17.5%			
564	Subtotal			42,947.5	49,732.9	6,785.4	15.8%			
565										
566	Service Company			2,887.9	3,815.7	927.8	32.1%			
567	Citizens Acquisition Premium			897.8	897.8	0.0	0.0%			
568	GO Return on Rate Base			1,419.8	1,740.7	320.9	22.6%			
569	SS Pricing Adjustment			-	-	0.0	0.0%			
570	Return on T&D Net Plant Consolidation			-	-	0.0	0.0%			
571	San Clemente Dam			6,332.4	6,332.4	0.0	0.0%			
572	Total Expenses excluding Uncollectibles			54,485.3	62,519.5	8,034.1	14.7%			
573										
574	At Present Rates									
575	Total Revenues (including deferred Revenue on CIAC)			104,915.3	104,958.0	42.7	0.0%			
576	<i>Uncollectible Rate</i>			<i>0.5207%</i>	<i>0.5207%</i>	<i>0.0000%</i>	<i>0.0%</i>			
577	Uncollectibles Expense			546.3	546.5	0.2	0.0%			
578	Leak Adjustment - Uncollectibles			0.0	0.0	0.0	0.0%			
579	Total Uncollectibles Expense			546.3	546.5	0.2	0.0%			
580										
581	Total Expenses including Uncollectibles (at Present Rate)			55,031.6	63,066.0	8,034.4	14.6%			
582										
583	At Proposed Rates									
584	Total Revenues (including deferred Revenue on CIAC)			108,756.7	121,851.5	13,094.8	12.0%			
585	<i>Uncollectible Rate</i>			<i>0.5207%</i>	<i>0.5207%</i>	<i>0.0000%</i>	<i>0.0%</i>			
586	Uncollectibles Expense			566.3	634.5	68.2	12.0%			
587	Leak Adjustment - Uncollectibles			0.0	0.0	0.0	0.0%			
588	Total Uncollectibles Expense			566.3	634.5	68.2	12.0%			
589										
590	Total Expenses including Uncollectibles (at Proposed Rate)			55,051.6	63,154.0	8,102.3	14.7%			
591										
592										
593										
594										

A	B	C	D	E	F	G	H	I	J
595									
596									
597									
598									
599									
600									
601	Escalation Year 2028 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
602									
603	<u>Expenses(Operation, Maintenance, and A&G):</u>								
604	Labor		9,456.2	11,605.8	2,149.6	22.7%			
605	Purchased Water		16,450.5	16,660.8	210.3	1.3%			
606	Purchased Power		4,411.2	4,585.9	174.6	4.0%			
607	Chemicals		567.1	632.6	65.5	11.5%			
608	Operation Expense		2,155.1	2,367.2	212.2	9.8%			
609	Maintenance Expense (excluding Amort Tank Painting)		3,705.1	3,821.4					
610	Amortization of Tank Painting		1,186.2	1,186.2					
611	Customer Accounting		82.9	82.9	0.0	0.0%			
612	Insurance (Property and Injuries & Damages)		1,152.9	1,191.6	38.7	3.4%			
613	Pensions and Benefits		2,634.6	2,952.9	318.3	12.1%			
614	Regulatory Expense		74.8	422.8	348.0	465.4%			
615	Rents		241.9	246.1	4.2	1.7%			
616	Other Administrative and General		3,312.4	3,916.8	604.5	18.2%			
617	Subtotal		45,430.9	49,673.1	4,242.1	9.3%			
618									
619	Service Company		3,931.9	3,931.9	0.0	0.0%			
620	Citizens Acquisition Premium		905.1	905.1	0.0	0.0%			
621	GO Return on Rate Base		617.3	2,003.8	1,386.5	224.6%			
622	SS Pricing Adjustment		-	-					
623	Return on T&D Net Plant Consolidation		-	-					
624	Reserved		6,332.4	6,332.4					
625	Total O&M excluding Uncollectibles		57,217.7	62,846.3	5,628.6	9.8%			
626									
627	<u>At Present Rates</u>								
628	Total Revenues (including deferred Revenue on CIAC)		108,690.7	121,807.1	13,116.5	12.1%			
629	<i>Uncollectible Rate</i>		<i>0.5207%</i>	<i>0.5207%</i>	<i>0.0000%</i>	<i>0.0%</i>			
630	Uncollectibles Expense		566.0	634.2	68.3	12.1%			
631	Leak Adjustment - Uncollectibles		0.0	0.0	0.0	0.0%			
632	Total Uncollectibles Expense		566.0	634.2	68.3	12.1%			
633									
634	Total O&M Expenses including Uncollectibles (at Present Rate)		57,783.7	63,480.6	5,696.9	9.9%			
635									
636	<u>At Proposed Rates</u>								
637	Total Revenues (including deferred Revenue on CIAC)		111,416.9	125,504.4	14,087.4	12.6%			
638	<i>Uncollectible Rate</i>		<i>0.5207%</i>	<i>0.5207%</i>	<i>0.0000%</i>	<i>0.0%</i>			
639	Uncollectibles Expense		580.1	653.5	73.4	12.6%			
640	Leak Adjustment - Uncollectibles		0.0	0.0	0.0	0.0%			
641	Total Uncollectibles Expense		580.1	653.5	73.4	12.6%			
642									
643	Total O&M Expenses including Uncollectibles (at Proposed Rate)		57,797.9	63,499.8	5,701.9	9.9%			
644									
645									

A	B	C	D	E	F	G	H	I	J
646									
647									
648									
649									
650									
651									
652	Test Year 2027	(\$000)		Cal PA	Cal Am	Cal Am > Cal PA			
653									
654	<u>Operation Expenses (Excluding Payroll):</u>								
655	702	SS Operation Labor and Expenses		0.0	0.0	0.0	0.0%		
656	703	SS Miscellaneous Expenses		124.8	196.2	71.5	57.3%		
657	704	SS Purchased Water		16,442.1	16,638.9	196.8	1.2%		
658	722	PP Power production Labor and Exp		0.0	0.0	0.0	0.0%		
659	724	PP Pumping Labor and Expenses		0.0	0.0	0.0	0.0%		
660	725	PP Miscellaneous Expenses		500.9	500.9	0.0	0.0%		
661	726	PP Fuel or Power Purchased for Pumping		2,357.2	4,590.1	2,233.0	94.7%		
662	742	WT Operation Labor and Expenses		39.4	39.5	0.1	0.3%		
663	743	WT Miscellaneous Expenses		659.4	659.4	0.0	0.0%		
664	744	WT Chemicals and Filtering Materials		554.6	606.7	52.1	9.4%		
665	752	TD Storage Facilities Expenses		0.0	0.0	0.0	0.0%		
666	753	TD Transmission and Distribution		0.0	0.0	0.0	0.0%		
667	754	TD Meter Expenses		0.0	0.0	0.0	0.0%		
668	755	TD Customer Installations Expense		0.0	0.0	0.0	0.0%		
669	756	TD Miscellaneous Expenses		783.7	922.7	138.9	17.7%		
670	772	CA Meter Reading Expenses		0.0	0.0	0.0	0.0%		
671	773	CA Customer Records and Collection		1.2	1.2	0.0	0.0%		
672	774	CA Miscellaneous Customer Account		79.9	79.9	0.0	0.0%		
673	775	CA Uncollectible Accounts		3,652.7	3,652.9	0.2	0.0%		
674	999	Divisional Allocation		0.0	0.0	0.0	0.0%		
675	Total Operation Expenses (Excluding Payroll)			25,195.7	27,888.3	2,692.7	10.7%		
676									
677	<u>Maintenance Expense</u>								
678	707	SS Maintenance of Structures and Impr		0.0	0.0	0.0	0.0%		
679	708	SS Maint of Collecting and Imp Resrv		0.0	0.0	0.0	0.0%		
680	709	SS Maintenance of Lake, River and Intakes		0.0	0.0	0.0	0.0%		
681	710	SS Maintenance of Springs and Tunnels		0.0	0.0	0.0	0.0%		
682	711	SS Maintenance of Wells		0.0	0.0	0.0	0.0%		
683	712	SS Maintenance of Supply Mains		0.0	0.0	0.0	0.0%		
684	713	SS Maintenance of Other Source of Supply		272.8	276.8	4.0	1.5%		
685	730	PP Maintenance of Structures and Impr		0.0	0.0	0.0	0.0%		
686	731	PP Maintenance of Power Productiotion		0.0	0.0	0.0	0.0%		
687	733	PP Maintenance of Other Pumping		65.8	175.5	109.6	166.6%		
688	747	WT Maintenance of Structures and Impr		0.0	0.0	0.0	0.0%		
689	748	WT Maintenance of Wter Treatment		320.1	320.1	0.0	0.0%		
690	759	TD Maintenance of Structures and Impr		0.0	0.0	0.0	0.0%		
691	760	TD Maintenance of Reservoirs and Tanks		0.0	0.0	0.0	0.0%		
692	761	TD Maintenance of Transmission and Distr		9.1	9.1	0.0	0.0%		
693	762	TD Maintenance of Fire Mains		0.0	0.0	0.0	0.0%		
694	763	TD Maintenance of Services		4.6	4.6	0.0	0.9%		
695	764	TD Maintenance of Meters		0.0	0.0	0.0	0.0%		
696	765	TD Maintenance of Hydrants		(0.6)	(0.6)	0.0	0.0%		
697	766	TD Maintenance of Miscellaneous Plant		4,026.2	4,026.2	0.0	0.0%		
698	Total Maintenance Expense			4,697.9	4,811.6	113.7	2.4%		
699									
700	<u>Administrative & General Expenses:</u>								
701	791	AG Admin and General Salaries		0.0	0.0	0.0	0.0%		
702	792	AG Office Supplies and Other Exp		83.4	83.4	0.0	0.0%		
703	793	AG Property Insurance		210.2	244.5	34.3	16.3%		
704	794	AG Injuries and Damages		853.8	853.8	0.0	0.0%		

A	B	C	D	E	F	G	H	I	J
705	795	AG Employees' Pensions and Benefits		2,541.5		2,839.5		298.0	11.7%
706	797	AG Regulatory Commission Expenses		74.8		422.8		348.0	465.4%
707	798	AG Outside Services Employed		704.7		721.0		16.3	2.3%
708	799	AG Miscellaneous General Expenses		2,892.2		3,486.4		594.2	20.5%
709	805	AG Maintenance of General Plant		413.7		413.7		0.0	0.0%
710	811	AG Rents		388.5		1,096.9		708.4	182.4%
711	Total Administrative and General Expenses			8,162.7		10,161.9		1,999.3	24.5%
712									
713	Escalation Year 2028 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA		
714									
715	Operation Expenses (Excluding Payroll):								
716	702	SS Operation Labor and Expenses		0.0		0.0		0.0	0.0%
717	703	SS Miscellaneous Expenses		127.7		200.8		73.1	57.3%
718	704	SS Purchased Water		16,450.5		16,660.8		210.3	1.3%
719	722	PP Power production Labor and Exp		0.0		0.0		0.0	0.0%
720	724	PP Pumping Labor and Expenses		0.0		0.0		0.0	0.0%
721	725	PP Miscellaneous Expenses		512.4		512.4		0.0	0.0%
722	726	PP Fuel or Power Purchased for Pumping		4,411.2		4,585.9		174.6	4.0%
723	742	WT Operation Labor and Expenses		40.3		40.4		0.1	0.3%
724	743	WT Miscellaneous Expenses		674.5		674.5		0.0	0.0%
725	744	WT Chemicals and Filtering Materials		567.1		632.6		65.5	11.5%
726	752	TD Storage Facilities Expenses		0.0		0.0		0.0	0.0%
727	753	TD Transmission and Distribution		0.0		0.0		0.0	0.0%
728	754	TD Meter Expenses		0.0		0.0		0.0	0.0%
729	755	TD Customer Installations Expense		0.0		0.0		0.0	0.0%
730	756	TD Miscellaneous Expenses		800.2		939.1		138.9	17.4%
731	772	CA Meter Reading Expenses		0.0		0.0		0.0	0.0%
732	773	CA Customer Records and Collection		1.2		1.2		0.0	0.0%
733	774	CA Miscellaneous Customer Account		81.7		81.7		0.0	0.0%
734	775	CA Uncollectible Accounts		3,743.8		3,812.1		68.3	1.8%
735	999	Divisional Allocation		0.0		0.0		0.0	0.0%
736	Total Operation Expenses (Excluding Payroll)				27,410.7		28,141.5		730.9
737									
738	Maintenance Expense								
739	707	SS Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
740	708	SS Maint of Collecting and Imp Resrv		0.0		0.0		0.0	0.0%
741	709	SS Maintenance of Lake, River and Intakes		0.0		0.0		0.0	0.0%
742	710	SS Maintenance of Springs and Tunnels		0.0		0.0		0.0	0.0%
743	711	SS Maintenance of Wells		0.0		0.0		0.0	0.0%
744	712	SS Maintenance of Supply Mains		0.0		0.0		0.0	0.0%
745	713	SS Maintenance of Other Source of Supply		279.1		283.2		4.1	1.5%
746	730	PP Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
747	731	PP Maintenance of Power Productiotion		0.0		0.0		0.0	0.0%
748	733	PP Maintenance of Other Pumping		67.3		179.5		112.2	166.6%
749	744	WT Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
750	748	WT Maintenance of Wter Treatment		327.4		327.4		0.0	0.0%
751	759	TD Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
752	760	TD Maintenance of Reservoirs and Tanks		0.0		0.0		0.0	0.0%
753	761	TD Maintenance of Transmission and Distr		9.3		9.3		0.0	0.0%
754	762	TD Maintenance of Fire Mains		0.0		0.0		0.0	0.0%
755	763	TD Maintenance of Services		4.7		4.7		0.0	0.9%
756	764	TD Maintenance of Meters		0.0		0.0		0.0	0.0%
757	765	TD Maintenance of Hydrants		(0.7)		(0.7)		0.0	0.0%
758	766	TD Maintenance of Miscellaneous Plant		4,204.1		4,204.1		0.0	0.0%
759	Total Maintenance Expense				4,891.3		5,007.6		116.3
760									
761	Administrative & General Expenses:								
762	791	Salaries		0.0		0.0		0.0	0.0%
763	792	Office Supplies		85.3		85.3		0.0	0.0%

A	B	C	D	E	F	G	H	I	J
764	793	Property Insurance		237.4		276.1		38.7	16.3%
765	794	Injuries and Damages		915.5		915.5		0.0	0.0%
766	795	Pensions,Benefits & PBOP		2,634.6		2,952.9		318.3	12.1%
767	797	Regulatory Commission		74.8		422.8		348.0	465.4%
768	798	Outside Services		720.9		737.6		16.7	2.3%
769	799	General Corporate		2,803.7		3,408.1		604.5	21.6%
770	805	Dues & Membership		423.4		423.4		0.0	0.0%
771	811	Rents		241.9		246.1		4.2	1.7%
772	Total Administrative and General Expenses			8,137.5		9,467.9		1,330.4	16.3%
773									

	A	B	C	D	E	F	G	H	I	J
774				CENTRAL DIVISION						
775				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
776										
777				TABLE 5-1						
778				TAXES OTHER THAN INCOME						
779										
780	Test Year 2027	(\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
781										
782	OTHER TAXES									
783	Ad Valorem			3,294.0	3,316.3	22.3	0.7%			
784	Franchise Taxes			0.0	0.0	0.0	0.0%			
785	Payroll Taxes			839.3	927.1	87.8	10.5%			
786	Other			11.5	13.2	1.7	14.6%			
787	Non-Utility			(2.1)	(2.4)	(0.3)	13.6%			
788										
789	Total Taxes Other Than Income, At Proposed Rates			4,142.7	4,254.1	111.5	2.7%			
790										
791	Escalation Year 2028	(\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
792										
793	OTHER TAXES									
794	Ad Valorem			3,318.8	3,549.1	230.3	6.9%			
795	Franchise Taxes			0.0	0.0	0.0	0.0%			
796	Payroll Taxes			856.7	953.0	96.2	11.2%			
797	Other			11.7	13.4	1.7	14.6%			
798	Non-Utility			(2.2)	(2.5)	(0.3)	13.6%			
799										
800	Total Taxes Other Than Income, At Proposed Rates			4,185.1	4,513.0	327.9	7.8%			
801										
802										
803										

	A	B	C	D	E	F	G	H	I	J
887										
888										
CENTRAL DIVISION CALIFORNIA AMERICAN WATER COMPANY A.25-07-003										
TABLE 6-3 TAXES BASED ON INCOME - ESCALATION YEAR AT PRESENT RATES										
892	For Illustrative Purposes (\$000)									
893	Escalation Year 2028 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
894										
895	Operating Revenues at Present Rates				108,690.7	121,807.1	13,116.5			12.1%
896										
897	<u>Deductions:</u>									
898	Operating Expenses excluding uncollectibles				57,217.7	62,846.3	5,628.6			9.8%
899	Uncollectibles				566.0	634.2	68.3			12.1%
900	Domestic Production Activity Deduct				0.0	0.0	0.0			0.0%
901	Book Depreciation				14,970.9	16,482.5	1,511.6			10.1%
902	Interest Expense				7,790.5	9,424.3	1,633.8			21.0%
903	General Taxes				4,185.1	4,513.0	327.9			7.8%
904	Non-deductible Meals				0.0	(16.9)	(16.9)			0.0%
905	Total Deductions									
906	Total Deductions for Federal Tax				84,730.1	93,883.5	9,153.3			10.8%
907	Total Deductions for State Tax				84,730.1	93,883.5	9,153.3			10.8%
908										
909	Taxable Income - State				23,960.5	27,923.7	3,963.1			16.5%
910										
911	State Income Tax @ (see below)				2,118.1	2,468.5	350.3			16.5%
912	Less: Amort Deferred State ITC				0.0	0.0	0.0			0.0%
913	STATE INCOME TAXES				2,118.1	2,468.5	350.3			16.5%
914										
915	Estimated State tax for 2027				2,063.3	1,192.4	(870.9)			-42.2%
916										
917	Taxable Income - Federal				21,897.2	26,731.2	4,834.0			22.1%
918										
919	Federal Income Tax @ (See below)				4,598.4	5,613.6	1,015.1			22.1%
920	Less: Amort Deferred Federal ITC				(32.1)	(32.1)	0.0			0.0%
921	FEDERAL INCOME TAX				4,566.4	5,581.5	1,015.1			22.2%
922										
923										
924	<i>State Income Tax Rate</i>				8.84%	8.84%	0.0%			0.0%
925	<i>Federal Income Tax Rate</i>				21.00%	21.00%	0.0%			0.0%
926										
927	Total Income Taxes for Revenues at Present Rates				6,684.5	8,050.0	1,365.5			20.4%
928										

	A	B	C	D	E	F	G	H	I	J
929										
930										
931										
932										
933										
934										
935										
936										
937										
938										
939										
940										
941										
942										
943										
944										
945										
946										
947										
948										
949										
950										
951										
952										
953										
954										
955										
956										
957										
958										
959										
960										
961										
962										
963										
964										
965										
966										
967										
968										
969										
970										

A	B	C	D	E	F	G	H	I	J
971									
972									
973									
974									
975									
976									
977	Test Year 2027 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
978									
979	Plant in Service - Beginning of Year			518,214.8	518,342.4	127.6	0.0%		
980	Gross Additions during a year			3,984.0	34,383.8	30,399.8	763.0%		
981	Retirement and Other Adjustments:								
982	Retirements			240.9	620.4	379.5	157.6%		
983	Sales and Adjustments			0.0	0.0	0.0	0.0%		
984	Capitalized Interest During Construction			0.0	0.0	0.0	0.0%		
985	Net Additions			3,743.1	33,763.4	30,020.2	802.0%		
986									
987	Construction Work in Progress Beginning Balance			18,038.5	17,926.8	(111.7)	-0.6%		
988	Construction Work in Progress Ending Balance			(4,671.8)	14,904.6	19,576.3	-419.0%		
989	Construction Work in Progress Net Additions			(22,710.2)	(3,022.2)	19,688.0	-86.7%		
990									
991	Plant in Service - End of Year			521,958.0	552,105.7	30,147.8	5.8%		
992	<i>Plant Weighting Factor</i>			50.00%	67.77%	17.8%	35.5%		
993	Weighted Average Plant in Service			526,769.7	557,102.4	30,332.7	5.8%		
994									
995									
996	Escalation Year 2028 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
997									
998	Plant in Service - Beginning of Year			521,958.0	552,105.7	30,147.8	5.8%		
999	Gross Additions during a year			27,634.8	41,084.3	13,449.5	48.7%		
1000	Retirement and Other Adjustments:								
1001	Retirements			694.4	789.6	95.2	13.7%		
1002	Sales and Adjustments			0.0	0.0	0.0	0.0%		
1003	Capitalized Interest During Construction			0.0	0.0	0.0	0.0%		
1004	Net Additions			26,940.3	40,294.7	13,354.4	49.6%		
1005									
1006	Construction Work in Progress Beginning Balance			(4,671.8)	14,904.6	19,576.3	-419.0%		
1007	Construction Work in Progress Ending Balance			(4,671.8)	10,293.0	14,964.7	-320.3%		
1008	Construction Work in Progress Net Additions			0.0	(4,611.6)	(4,611.6)	0.0%		
1009									
1010	Plant in Service - End of Year			548,898.3	592,400.4	43,502.1	7.9%		
1011	<i>Plant Weighting Factor</i>			50.00%	67.77%	17.8%	35.5%		
1012	Weighted Average Plant in Service			530,756.4	591,192.7	60,436.4	11.4%		
1013									
1014									

	A	B	C	D	E	F	G	H	I	J
1015										
1016										
1017										
1018										
1019										
1020										
1021										
				Test Year 2027 (\$000)						
1022										
1023				Depreciation Reserve - Beginning of Year		155,842.2	153,348.3	(2,493.9)	-1.6%	
1024										
1025				Annual Accruals including Contribution Depreciation		13,887.1	14,317.4	430.3	3.1%	
1026				Retirements/Debits to Depreciation		240.9	620.4	379.5	157.6%	
1027				(Salvage) Cost of Removal		(731.3)	(731.3)	0.0	0.0%	
1028				Depreciation Reserve Adjustment		0.0	0.0	0.0	0.0%	
1029										
1030				Net Accrual		12,914.9	12,965.6	50.7	0.4%	
1031										
1032				Depreciation Reserve - End of Year		168,757.1	166,313.9	(2,443.2)	-1.4%	
1033										
1034				<i>Depreciation Reserve Weighting Factor (6-Year Average)</i>		72.21%	20.41%	-51.8%	-71.7%	
1035										
1036				Weighted Average Addition		9,325.5	2,646.3	-667925.3%	-71.6%	
1037										
1038				Weighted Average Depreciation Reserve		165,167.8	155,994.6	(9,173.1)	-5.6%	
1039										
1040				<i>Deprec. expense related to CIAC</i>		905.8	904.0	(1.8)	-0.2%	
1041				<i>Allocated GO Depreciation Expense</i>		14,453.5	15,211.5	758.0	5.2%	
1042				<i>Deprec. expense for summary of earnings calc.</i>		27,434.8	28,624.9	1,190.1	4.3%	
1043										
1044				Escalation Year 2028 (\$000)						
1045										
1046				Depreciation Reserve - Beginning of Year		166,491.8	166,313.9	(177.9)	-0.1%	
1047										
1048				Annual Accruals including Contribution Depreciation		14,287.2	15,285.7	998.5	7.0%	
1049				Retirements/Debits to Depreciation		694.4	789.6	95.2	13.7%	
1050				Salvage/Cost of Removal		(1,493.5)	(1,493.5)	0.0	0.0%	
1051				Depreciation Reserve Adjustment		0.0	0.0	0.0	0.0%	
1052										
1053				Net Accrual		12,099.3	13,002.6	903.4	7.5%	
1054										
1055				Depreciation Reserve - End of Year		178,591.1	179,316.6	725.5	0.4%	
1056										
1057				<i>Depreciation Reserve Weighting Factor (6-Year Average)</i>		59.04%	20.41%	-38.6%	-65.4%	
1058										
1059				Weighted Average Depreciation Reserve		173,635.4	168,967.8	(4,667.7)	-2.7%	
1060										
1061				<i>Deprec. expense related to CIAC</i>		920.6	917.1	(3.5)	-0.4%	
1062				<i>Allocated GO Depreciation Expense</i>		14,970.9	16,482.5	1,511.6	10.1%	
1063				<i>Deprec. expense for summary of earnings calc.</i>		28,337.5	30,851.1	251359.6%	8.9%	
1064										

	A	B	C	D	E	F	G	H	I	J
1102										
1103										
CENTRAL DIVISION CALIFORNIA AMERICAN WATER COMPANY A.25-07-003										
TABLE 9-2 WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR										
1108	Escalation Year 2028 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA				
1109										
1110	Weighted Average Plant In Service including adv for construction			530,756.4	591,192.7	60,436.4				
1111										
1112	<u>Additions to Rate Base:</u>									
1113	Materials and Supplies			584.1	584.1	0.0				
1114	Working Cash, Operational			7,400.9	7,400.9	0.0				
1115	Working Cash, Lead Lag			7,953.0	8,757.5	804.4				
1116	Total Additions to Rate Base			15,938.0	16,742.4	804.4				
1117										
1118	<u>Deductions from Rate Base:</u>									
1119	Weighted Average Depreciation Reserve			(173,635.4)	(168,967.8)	4,667.7				
1120	Advances for Construction			(1,469.3)	(1,440.2)	29.1				
1121	Unamortized Advances (20-Year Amortization)			0.0	0.0	0.0				
1122	Contribution In Aid of Construction (Including Def Rev on CAC)			(16,964.2)	(16,824.1)	140.1				
1123	Unamortized Contribution (20-Year Amortization)			0.0	0.0	0.0				
1124	Accumulated Deferred Federal Income Taxes			(34,123.0)	(34,798.1)	(675.1)				
1125	Accumulated Deferred State Income Taxes			(10,123.5)	(10,433.1)	(309.6)				
1126	Total Deductions from Rate Base			(236,315.4)	(232,463.2)	3,852.2				
1127										
1128	Weighted Average Rate Base			310,378.9	375,472.0	65,093.0	21.0%			
1129										
1130	<u>Interest Calculation (for Tax Deductions):</u>									
1131	Weighted Avg. Rate Base less customer deposits in Working Cash			310,378.9	375,472.0	65,093.0	21.0%			
1132	Weighted Cost of Debt			2.51%	2.51%	0.0%	0.0%			
1133	Interest Expense			7,790.5	9,424.3	1,633.8	21.0%			
1134										
1135	<u>Required return after tax (in \$)</u>									
1136	Weighted Cost of Capital			7.61%	7.61%	0.0%	0.0%			
1137	Required Return			23,619.8	28,573.4	4,953.6	21.0%			
1138										

NORTHERN DIVISION

A	B	C	D	E	F	G	H	I	J
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									

ORA's RESULTS OF OPERATIONS - INDEX TABLE

- Page 2 Table 1-1: SUMMARY OF EARNINGS - TEST YEAR
- Page 3 Table 1-2: SUMMARY OF EARNINGS - 2nd ESCALATION YEAR
- Page 4 Table 2-1: WATER SALES PER CUSTOMER (OR PER CONNECTION)
- Page 5 Table 2-2: AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS)
- Page 6 Table 2-3: TOTAL SALES AND SUPPLY
- Page 7 Table 2-4: OPERATING REVENUES AT PRESENT RATES
- Page 8 Table 3-1: OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR
- Page 9 Table 4-1: TOTAL EXPENSES EXCLUDING PAYROLL
- Page 10 Table 5-1: TAXES OTHER THAN INCOME
- Page 11 Table 6-1: TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES
- Page 12 Table 6-2: TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES
- Page 13 Table 7-1: UTILITY PLANT IN SERVICE
- Page 14 Table 8-1: DEPRECIATION RESERVE & EXPENSE
- Page 15 Table 9-1: WEIGHTED AVERAGE RATE BASE - TEST YEAR
- Page 16 Table 9-2: WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR

REVENUE INCREASES OVER Present Rate	Cal PA	Cal Am	Am > Cal PA
1. Test Year 2027 Increase (in dollars)	\$4,048	\$22,197	18149.0
2. Test Year 2027 Increase in percentage	3.82%	21.90%	18.1%
3. Escalation Year 2028 Increase (in dollars)	\$2,514	\$8,228	\$5,714
4. Escalation Year 2028 Increase in percentage	2.24%	6.65%	4.4%

A	B	C	D	E	F	G	H	I	J
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64									
65									
66									
67									
68									
69									
70									
71									
72									
73									
74									
75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
85									
86									
87									
88									
89									
90									
91									

A	B	C	D	E	F	G	H	I	J
92			Amortization of Tank Painting	944.7		1,016.1		71.4	7.6%
93			Customer Accounting	276.1		276.1		0.0	0.0%
94			Uncollectibles*	831.4		901.7		70.3	8.5%
95			General and Administrative Expenses:						
96			Insurance	1,893.2		1,956.0		62.8	3.3%
97			Pensions and Benefits	2,543.6		2,855.0		311.4	12.2%
98			Regulatory Expense	137.0		774.9		637.8	465.4%
99			Rents	983.8		1,519.4		535.6	54.4%
100			Outside Services	1,154.7		1,163.4		8.7	0.8%
101			Other Administrative & General	3,709.3		4,453.4		744.0	20.1%
102			Subtotal	33,648.6		40,231.1		6,582.5	19.6%
103			Service Company	5,293.1		6,993.6		1,700.5	32.1%
104			Citizens Acquisition Premium	1,807.3		1,807.3		0.0	0.0%
105			GO Return on Rate Base	2,790.7		3,378.9		588.2	21.1%
106			Other - Deceptive Pricing Adjustment and Return on T&D N	0.0		0.0		0.0	0.0%
107			Reserved	0.0		0.0		0.0	0.0%
108			Total O&M and G&A Expenses	43,539.6		52,410.8		8,871.2	20.4%
109			Depreciation	21,279.5		22,303.0		1,023.5	4.8%
110			General Taxes	5,793.4		5,916.5		123.2	2.1%
111			Total Operating Expenses	70,612.5		80,630.3		10,017.8	14.2%
112			Income before taxes	39,434.7		42,924.1		3,489.4	8.8%
113			State Income Taxes	2,831.6		3,087.3		255.7	9.0%
114			Federal Income Taxes	6,036.0		6,701.6		665.6	11.0%
115			Income After Tax	30,567.1		33,135.1		2,568.0	8.4%
116			Weighted Average Rate Base	398,009.3		431,447.0		33,437.7	8.4%
117			Return on Rate Base at Proposed Rates	7.68%		7.68%		0.00%	0.0%
118									
119									

	A	B	C	D	E	F	G	H	I	J
120										
121										
122										
123										
124										
125										
126										
127										
128										
129										
130										
131										
132										
133										
134										
135										
136										
137										
138										
139										
140										
141										
142										
143										
144										
145										
146										
147										
148										
149										
150										
151										
152										
153										
154										
155										
156										
157										
158										
159										
160										
161										
162										
163										
164										
165										
166										
167										
168										
169										
170										
171										
172										
173										
174										
175										
176										
177										
178										

	A	B	C	D	E	F	G	H	I	J
179				Amortization of Tank Painting	1,007.5		1,159.1		151.6	15.0%
180				Customer Accounting	282.4		282.4		0.0	0.0%
181				Uncollectibles*	861.2		951.5		90.3	10.5%
182				General and Administrative Expenses:						
183				Insurance	2,052.6		2,123.6		71.0	3.5%
184				Pensions and Benefits	2,635.5		2,968.9		333.3	12.6%
185				Regulatory Expense	137.0		774.9		637.8	465.4%
186				Rents	468.3		486.1		17.8	3.8%
187				Outside Services	1,181.3		1,190.2		8.9	0.8%
188				Other Administrative & General	3,649.8		4,409.8		760.0	20.8%
189				Subtotal	34,824.3		40,209.1		5,384.8	15.5%
190				Service Company	7,206.6		7,206.6		0.0	0.0%
191				Citizens Acquisition Premium	1,822.0		1,822.0		0.0	0.0%
192				GO Return on Rate Base	1,315.2		3,856.4		2,541.2	193.2%
193				Other - Deceptive Pricing Adjustment and Return on T&D N	0.0		0.0		0.0	0.0%
194				Reserved	0.0		0.0		0.0	0.0%
195				Total O&M and G&A Expenses	45,168.1		53,094.1		7,926.0	17.5%
196				Depreciation	22,284.4		24,735.5		2,451.1	11.0%
197				General Taxes	6,133.4		6,558.9		425.4	6.9%
198				Total Operating Expenses	73,586.0		84,388.5		10,802.5	14.7%
199				Income before taxes	41,030.5		47,584.1		6,553.6	16.0%
200				State Income Taxes	2,944.3		3,418.7		474.5	16.1%
201				Federal Income Taxes	6,192.1		7,265.5		1,073.4	17.3%
202				Income After Tax	31,894.2		36,899.9		5,005.7	15.7%
203				Weighted Average Rate Base	415,566.9		480,467.4		64,900.5	15.6%
204				Return on Rate Base at Proposed Rates	7.67%		7.68%		0.01%	0.1%
205										

A	B	C	D	E	F	G	H	I	J
206									
207									
208									
209									
210									
211									
212	For Illustrative Purposes	(\$000)		Cal PA 2028	Cal PA 2029	2028 to 2029 Increase			
213									
214	Total Revenue			114,616.5	117,144.1	2,527.7	2.2%		
215									
216	<u>Operation and Maintenance Expenses:</u>								
217	Labor		9,537.0	9,779.2	242.2	2.5%			
218	Purchased Water		3,970.1	3,970.1	0.0	0.0%			
219	Purchased Power		4,149.0	4,149.0	0.0	0.0%			
220	Chemicals		653.2	653.2	0.0	0.0%			
221	Operation expense		2,543.6	2,590.6	47.1	1.9%			
222	Maintenance (excluding Amortization of Tank Painting)		1,695.9	1,739.0	43.1	2.5%			
223	Amortization of Tank Painting		1,007.5	1,033.1	25.6	2.5%			
224	Customer Accounting		282.4	289.6	7.2	2.5%			
225	Uncollectibles		861.2	861.8	0.7	0.1%			
226	<u>General and Administrative Expenses:</u>								
227	Insurance		2,052.6	2,197.0	144.4	7.0%			
228	Pensions and Benefits		2,635.5	2,702.5	66.9	2.5%			
229	Regulatory Expense		137.0	137.0	0.0	0.0%			
230	Rents		468.3	471.2	2.9	0.6%			
231	Outside Services		1,181.3	1,211.3	30.0	2.5%			
232	Other Administrative & General		3,649.8	3,696.5	46.8	1.3%			
233	Subtotal		34,824.3	35,481.1	656.8	1.9%			
234	Service Company		7,206.6	7,432.2	225.5	3.1%			
235	Citizens Acquisition Premium		1,822.0	1,838.0	16.0	0.9%			
236	GO Return on Rate Base		1,315.2	(160.3)	(1,475.5)	-112.2%			
237	Other - Deceptive Pricing Adjustment and Return on T&D N		0.0	0.0	0.0	0.0%			
238	Reserved		0.0	0.0	0.0	0.0%			
239	Total O&M and G&A Expenses		45,168.1	44,591.0	(577.1)	-1.3%			
240	Depreciation		22,284.4	23,289.2	1,004.9	4.5%			
241	General Taxes		6,133.4	6,216.4	83.0	1.4%			
242	Total Operating Expenses		73,586.0	74,096.7	510.8	0.7%			
243	Income before taxes		41,030.5	43,047.4	2,016.9	4.9%			
244	Total Income Taxes		9,136.3	9,826.2	689.9	7.6%			
245	Income After Tax		31,894.2	33,221.2	1,327.0	4.2%			
246	Weighted Average Rate Base		415,566.9	433,124.4	17,557.5	4.2%			
247	Return on Rate Base		7.67%	7.67%	(0.0)	-0.1%			
248									
249									
250									
251	Net-to-Gross (NTG) Multiplier for Other Offset Filings		with income tax effect	w/o income tax effect	<i>Calculations</i>				
252									
253	1 Uncollectibles Rate		0.52070%	0.52070%					
254	2 100% - (Uncollectibles Rate)		99.47930%	99.47930%	100% - [1]				
255	3 Local Franchise Tax Rate		0.00000%	0.00000%					
256	4 Local Franchise Tax		0.00000%	0.00000%	[2] x [3]				
257	5 Business License Rate		0.00000%	0.00000%					
258	6 Business License cost		0.00000%	0.00000%	[2] x [5]				
259	7 Subtotal		0.52070%	0.52070%	[1+4+6]				
260	8 100% - Subtotal		99.47930%	99.47930%	100% - [7]				
261	Amount subject to California Franchise Tax (CCFT) and Federal Income Tax (FIT)								
262	9 California Corporate Franchise Tax Rate		8.84%						

	A	B	C	D	E	F	G	H	I	J
263	# California Corporate Franchise Tax				8.79397%					[8] x [9]
264	# American Jobs Creation Act Rate				0.00%					
265	# American Jobs Creation Act deductions *				0.00000%					[8-1]x[11]xprod%
266	# Federal Income Tax Rate				21.00%					
267	# Federal Income Tax				19.04392%					[8-10-12] x 13
268	# Total Taxes Paid				28.35859%	0.52070%	[7+10+14]			
269	# Net After Taxes				71.64141%	99.47930%	100% - [15]			
270	NTG Multiplier				1.39584	1.00523	1 / [16]			
271										
272	Capital Structure					NTG Multiplier				
273	Debt				44.6%	1.00523	0.44844	w/o income taxes		
274	Equity				55.4%	1.39584	0.77316	with income taxes		
275	Total				100.0%			1.22159	Wtd. NTG Multiplier	
276	* prod% = ratio of total well and surface water to total water supply.									
277										

A	B	C	D	E	F	G	H	I	J
278									
279									
280									
281									
282									
283									
284	Test Year 2027	(CCF/connection/year)*		Cal PA	Cal Am	Cal Am > Cal PA			
285									
286	Average Metered Water Sales:								
287	Residential		114.2	112.0	(2.2)	-2.0%			
288	Multiresidential		0.0	0.0	0.0	0.0%			
289	Multiresidential (Mstr Mtr)		0.0	0.0	0.0	0.0%			
290	Commercial		680.2	678.8	(1.5)	-0.2%			
291	Industrial		189,649.0	189,662.0	13.0	0.0%			
292	Public Authority		2,247.0	2,246.7	(0.4)	0.0%			
293	Sales for Resale		0.0	0.0	0.0	0.0%			
294	Other		0.0	0.0	0.0	0.0%			
295	Golf Courses		0.0	0.0	0.0	0.0%			
296	Construction		0.0	0.0	0.0	0.0%			
297	Irrigation Gravity		0.0	0.0	0.0	0.0%			
298	Irrigation Pressure		0.0	0.0	0.0	0.0%			
299	Private Fire		0.0	0.0	0.0	0.0%			
300	Private Fire Mandated		0.0	0.0	0.0	0.0%			
301	Public Fire		0.0	0.0	0.0	0.0%			
302	Hotel		0.0	0.0	0.0	0.0%			
303	Residential Flat		0.0	0.0	0.0	0.0%			
304	Commercial (Flat)		0.0	0.0	0.0	0.0%			
305	Unmetered		0.0	0.0	0.0	0.0%			
306	Reserved		0.0	0.0	0.0	0.0%			
307	Reserved		0.0	0.0	0.0	0.0%			
308									
309	Escalation Year 2028	(CCF/connection/year)*		Cal PA	Cal Am	Cal Am > Cal PA			
310									
311	Average Metered Water Sales:								
312	Residential		114.2	112.0	(2.2)	-1.9%			
313	Multiresidential		0.0	0.0	0.0	0.0%			
314	Multiresidential (Mstr Mtr)		0.0	0.0	0.0	0.0%			
315	Commercial		680.7	678.9	(1.8)	-0.3%			
316	Industrial		189,649.0	189,662.0	13.0	0.0%			
317	Public Authority		2,247.1	2,246.6	(0.5)	0.0%			
318	Sales for Resale		0.0	0.0	0.0	0.0%			
319	Other		0.0	0.0	0.0	0.0%			
320	Golf Courses		0.0	0.0	0.0	0.0%			
321	Construction		0.0	0.0	0.0	0.0%			
322	Irrigation Gravity		0.0	0.0	0.0	0.0%			
323	Irrigation Pressure		0.0	0.0	0.0	0.0%			
324	Private Fire		0.0	0.0	0.0	0.0%			
325	Private Fire Mandated		0.0	0.0	0.0	0.0%			
326	Public Fire		0.0	0.0	0.0	0.0%			
327	Hotel		0.0	0.0	0.0	0.0%			
328	Residential Flat		0.0	0.0	0.0	0.0%			
329	Commercial (Flat)		0.0	0.0	0.0	0.0%			
330	Unmetered		0.0	0.0	0.0	0.0%			
331	Reserved		0.0	0.0	0.0	0.0%			
332	Reserved		0.0	0.0	0.0	0.0%			
333									
334									

A	B	C	D	E	F	G	H	I	J
335									
336									
337									
338									
339									
340									
341	Test Year 2027								
342									
343	Average Metered Customers (Service Connections):								
344	Residential		69,227	67,355	(1,872)	-3%			
345	Multiresidential		0	0	0	0%			
346	Multiresidential (Mstr Mtr)		0	0	0	0%			
347	Commercial		6,405	6,104	(301)	-5%			
348	Industrial		1	1	0	0%			
349	Public Authority		382	365	(17)	-4%			
350	Sales for Resale		0	0	0	0%			
351	Other		1	1	0	0%			
352	Golf Courses		0	0	0	0%			
353	Construction		0	0	0	0%			
354	Irrigation Gravity		0	0	0	0%			
355	Irrigation Pressure		0	0	0	0%			
356	Private Fire		0	0	0	0%			
357	Private Fire Mandated		0	0	0	0%			
358	Private Fire Protection Service		1,336	1,244	(92)	-7%			
359	Hotel		0	0	0	0%			
360	Residential Flat		869	199	(670)	-77%			
361	Commercial (Flat)		0	0	0	0%			
362	Unmetered		0	0	0	0%			
363	Reserved		0	0	0	0%			
364	Reserved		0	0	0	0%			
365	Total		78,221	75,269	(2,952)	-4%			
366									
367									
368	Escalation Year 2028								
369									
370	Average Metered Customers (Service Connections):								
371	Residential		70,588	67,966	(2,622)	-4%			
372	Multiresidential		0	0	0	0%			
373	Multiresidential (Mstr Mtr)		0	0	0	0%			
374	Commercial		6,541	6,120	(421)	-6%			
375	Industrial		1	1	0	0%			
376	Public Authority		386	362	(24)	-6%			
377	Sales for Resale		0	0	0	0%			
378	Other		1	1	0	0%			
379	Golf Courses		0	0	0	0%			
380	Construction		0	0	0	0%			
381	Irrigation Gravity		0	0	0	0%			
382	Irrigation Pressure		0	0	0	0%			
383	Private Fire		0	0	0	0%			
384	Private Fire Mandated		0	0	0	0%			
385	Private Fire Protection Service		1,385	1,256	(129)	-9%			
386	Hotel		0	0	0	0%			
387	Residential Flat		938	0	(938)	-100%			
388	Commercial (Flat)		0	0	0	0%			
389	Unmetered		0	0	0	0%			
390	Reserved		0	0	0	0%			
391	Reserved		0	0	0	0%			
392	Total		79,840	75,706	(3,067)	-16%			
393									

	A	B	C	D	E	F	G	H	I	J
394										

A	B	C	D	E	F	G	H	I	J
395									
396									
397									
398									
399									
400									
401	Test Year 2027 (KCCF)			Cal PA	Cal Am	Cal Am > Cal PA			
402									
403	Metered Customers								
404	Residential		268,153	268,166	13	0%			
405	Multiresidential		0	0	0	0%			
406	Multiresidential (Mstr Mtr)		0	0	0	0%			
407	Commercial		1,150,472	1,112,190	(38,282)	-3%			
408	Industrial		65,407	65,408	1	0%			
409	Public Authority		#REF!	0	#REF!	#REF!			
410	Sales for Resale		0	0	0	0%			
411	Other		0	0	0	0%			
412	Golf Courses		0	0	0	0%			
413	Construction		0	0	0	0%			
414	Irrigation Gravity		0	0	0	0%			
415	Irrigation Pressure		0	0	0	0%			
416	Private Fire		0	0	0	0%			
417	Private Fire Mandated		0	0	0	0%			
418	Private Fire Protection Service		0	0	0	0%			
419	Hotel		0	0	0	0%			
420	Residential Flat		0	0	0	0%			
421	Commercial (Flat)		0	0	0	0%			
422	Unmetered		0	0	0	0%			
423	Reserved		0	0	0	0%			
424	Reserved		0	0	0	0%			
425	Total Sales		#REF!	1,445,764	#REF!	#REF!			
426									
427									
428	Escalation Year 2028 (KCCF)			Cal PA	Cal Am	Cal Am > Cal PA			
429									
430	Metered Customers (Service Connections):								
431	Residential		268,153	268,166	13	0%			
432	Multiresidential		0	0	0	0%			
433	Multiresidential (Mstr Mtr)		0	0	0	0%			
434	Commercial		1,159,677	1,105,596	(54,081)	-5%			
435	Industrial		66,429	66,430	1	0%			
436	Public Authority		#REF!	0	#REF!	#REF!			
437	Sales for Resale		0	0	0	0%			
438	Other		0	0	0	0%			
439	Golf Courses		0	0	0	0%			
440	Construction		0	0	0	0%			
441	Irrigation Gravity		0	0	0	0%			
442	Irrigation Pressure		0	0	0	0%			
443	Private Fire		0	0	0	0%			
444	Private Fire Mandated		0	0	0	0%			
445	Private Fire Protection Service		0	0	0	0%			
446	Hotel		0	0	0	0%			
447	Residential Flat		0	0	0	0%			
448	Commercial (Flat)		0	0	0	0%			
449	Unmetered		0	0	0	0%			
450	Reserved		0	0	0	0%			
451	Reserved		0	0	0	0%			
452	Total Sales		#REF!	1,440,192	#REF!	#REF!			
453									

	A	B	C	D	E	F	G	H	I	J
454										

	A	B	C	D	E	F	G	H	I	J
455										
456										
457										
458										
459										
460	Test Year 2027 (\$)				Cal PA	Cal Am	Cal Am > Cal PA			
461	<u>METERED SALES REVENUE</u>									
462	Residential			0	0	0.0	0.0%			
463	Multiresidential			35,407,881	34,338,768	(1,069,113.0)	-3.0%			
464	Multiresidential (Mstr Mtr)			0	0	0.0	0.0%			
465	Commercial			841,432	841,487	55.0	0.0%			
466	Industrial			5,765,311	5,595,672	(169,639.0)	-2.9%			
467	Public Authority			0	0	0.0	0.0%			
468	Sales for Resale			0	0	0.0	0.0%			
469	Other			0	0	0.0	0.0%			
470	Golf Courses			0	0	0.0	0.0%			
471	Construction			4,206,036	2,869,849	(1,336,187.0)	-31.8%			
472	Irrigation Gravity			1,343,445	1,288,764	(54,681.0)	-4.1%			
473	Irrigation Pressure			700,663	168,978	(531,685.0)	-75.9%			
474	Residential Fire Protection Service			0	0	0.0	0.0%			
475	Private Fire Mandated			0	0	0.0	0.0%			
476	Private Fire Protection Service			0	0	0.0	0.0%			
477	Hotel			0	0	0.0	0.0%			
478	Reserved			0	0	0.0	0.0%			
479	Total Metered Revenues			48,264,768	45,103,518	(3,161,250)	-6.5%			
480	<u>NON-METERED REVENUE</u>									
481	Residential Flat			0	0	0.0	0.0%			
482	Commercial (Flat)			0	0	0.0	0.0%			
483	Unmetered			0	0	0.0	0.0%			
484	Reserved			0	0	0.0	0.0%			
485	Total Non-Metered Revenue			0.0	0.0	0.0	0.0%			
486	<u>OTHER REVENUE</u>									
487	Method 5 Revenues			0	0	0.0	0.0%			
488	Contract Revenues			0	0	0.0	0.0%			
489	Antenna Leases			0	0	0.0	0.0%			
490	Additional NTPS Rev			0	0	0.0	0.0%			
491	Misc Service Revenues			0	0	0.0	0.0%			
492	Late Payment Penalty			0	0	0.0	0.0%			
493	Rents			0	0	0.0	0.0%			
494	Leak Adjustments			0	0	0.0	0.0%			
495	DSIC			0	0	0.0	0.0%			
496	Other			0	0	0.0	0.0%			
497	Subtotal Other Revenue			0	0	0	0.0%			
498	TOTAL OPERATING REVENUES			48,264,768	45,103,518	(3,161,250)	-6.5%			
499	Total Revenues at Present Rates, TY 2027			48,264,768	45,103,518	(3,161,250)	-6.5%			
500										
501	<u>Escalation Year 2028 (\$)</u>				Cal PA	Cal Am	Cal Am > Cal PA			
502	<u>METERED SALES REVENUE</u>									
503	Residential			0	0	0	0.0%			
504	Multiresidential			32,819,766	41,556,791	8,737,025	26.6%			
505	Multiresidential (Mstr Mtr)			0	0	0	0.0%			
506	Commercial			797,972	1,132,802	334,830	42.0%			
507	Industrial			5,360,890	6,930,912	1,570,022	29.3%			
508	Public Authority			0	0	0	0.0%			
509	Sales for Resale			0	0	0	0.0%			
510	Other			0	0	0	0.0%			
511	Golf Courses			0	0	0	0.0%			
512	Construction			7,010,858	3,673,435	(3,337,423)	-47.6%			
513	Irrigation Gravity			1,417,106	1,524,335	107,229	7.6%			

A	B	C	D	E	F	G	H	I	J
514			Irrigation Pressure	772,837		0	(772,837)		-100.0%
515			Residential Fire Protection Service	0		0	0		0.0%
516			Private Fire Mandated	0		0	0		0.0%
517			Private Fire Protection Service	0		0	0		0.0%
518			Hotel	0		0	0		0.0%
519			Reserved	0		0	0		0.0%
520			Total Metered Revenues	48,179,429		54,818,275		6,638,846	13.8%
521			<u>NON-METERED REVENUE</u>						
522			Residential Flat	0		0	0		0.0%
523			Commercial (Flat)	0		0	0		0.0%
524			Unmetered	0		0	0		0.0%
525			Res Reserved	0		0	0		0.0%
526			Total Non-Metered Revenue	0.0		0.0		0	0.0%
527			<u>OTHER REVENUE</u>						
528			Method 5 Revenues	0		0	0		0.0%
529			Contract Revenues	0		0	0		0.0%
530			Antenna Leases	0		0	0		0.0%
531			Additional NTPS Rev	0		0	0		0.0%
532			Misc Service Revenues	0		0	0		0.0%
533			Late Payment Penalty	0		0	0		0.0%
534			Rents	0		0	0		0.0%
535			Leak Adjustments	0		0	0		0.0%
536			DSIC	0		0	0		0.0%
537			Other	0		0	0		0.0%
538			Total Other Revenues	0		0		0	0.0%
539			TOTAL OPERATING REVENUES	48,179,429		54,818,275		6,638,846	13.8%
540			Total Rev at Present Rates, EY 2028	48,179,429		54,818,275		6,638,846	13.8%
541									

	A	B	C	D	E	F	G	H	I	J
542										
543										
544										
545										
546										
547										
548	Test Year 2027 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
549										
550	<u>Expenses(Operation, Maintenance, and A&G):</u>									
551	Labor			9,329.2	11,642.2	2,313.0	24.8%			
552	Purchased Water			3,931.8	4,694.9	763.1	19.4%			
553	Purchased Power			3,143.0	3,559.4	416.5	13.3%			
554	Chemicals			627.9	725.6	97.7	15.6%			
555	Operation Expense			2,485.1	2,934.6	449.5	18.1%			
556	Maintenance Expense (excluding Amort Tank Painting)			1,657.8	1,758.3	100.6	6.1%			
557	Amortization of Tank Painting			944.7	1,016.1	71.4	7.6%			
558	Customer Accounting			276.1	276.1	0.0	0.0%			
559	Insurance (Property and Injuries & Damages)			1,893.2	1,956.0	62.8	3.3%			
560	Pensions and Benefits			2,543.6	2,855.0	311.4	12.2%			
561	Regulatory Expense			137.0	774.9	637.8	465.4%			
562	Rents			983.8	1,519.4	535.6	54.4%			
563	Other Administrative and General			3,709.3	4,453.4	744.0	20.1%			
564	Subtotal			31,662.5	38,165.9	6,503.4	20.5%			
565										
566	Service Company			5,293.1	6,993.6	1,700.5	32.1%			
567	Citizens Acquisition Premium			1,807.3	1,807.3	0.0	0.0%			
568	GO Return on Rate Base			2,790.7	3,378.9	588.2	21.1%			
569	SS Pricing Adjustment			-	-	0.0	0.0%			
570	Return on T&D Net Plant Consolidation			-	-	0.0	0.0%			
571	Reserved			-	-	0.0	0.0%			
572	Total Expenses excluding Uncollectibles			41,553.5	50,345.7	8,792.1	21.2%			
573										
574	<u>At Present Rates</u>									
575	Total Revenues (including deferred Revenue on CIAC)			105,998.8	101,357.0	(4,641.8)	-4.4%			
576	<i>Uncollectible Rate</i>			<i>0.5207%</i>	<i>0.5207%</i>	<i>0.0000%</i>	<i>0.0%</i>			
577	Uncollectibles Expense			551.9	527.8	(24.2)	-4.4%			
578	Leak Adjustment - Uncollectibles			0.0	0.0	0.0	0.0%			
579	Total Uncollectibles Expense			551.9	527.8	(24.2)	-4.4%			
580										
581	Total Expenses including Uncollectibles (at Present Rate)			42,105.4	50,873.4	8,768.0	20.8%			
582										
583	<u>At Proposed Rates</u>									
584	Total Revenues (including deferred Revenue on CIAC)			110,047.2	123,554.4	13,507.2	12.3%			
585	<i>Uncollectible Rate</i>			<i>0.5207%</i>	<i>0.5207%</i>	<i>0.0000%</i>	<i>0.0%</i>			
586	Uncollectibles Expense			573.0	643.3	70.3	12.3%			
587	Leak Adjustment - Uncollectibles			0.0	0.0	0.0	0.0%			
588	Total Uncollectibles Expense			573.0	643.3	70.3	12.3%			
589										
590	Total Expenses including Uncollectibles (at Proposed Rate)			42,126.5	50,989.0	8,862.5	21.0%			
591										
592										
593										
594										

A	B	C	D	E	F	G	H	I	J
595									
596									
597									
598									
599									
600									
601	Escalation Year 2028 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
602									
603	<u>Expenses(Operation, Maintenance, and A&G):</u>								
604	Labor		9,537.0	12,020.8	2,483.8	26.0%			
605	Purchased Water		3,970.1	4,710.7	740.7	18.7%			
606	Purchased Power		4,149.0	3,577.3	(571.6)	-13.8%			
607	Chemicals		653.2	757.4	104.2	16.0%			
608	Operation Expense		2,543.6	2,997.7	454.1	17.9%			
609	Maintenance Expense (excluding Amort Tank Painting)		1,695.9	1,798.8					
610	Amortization of Tank Painting		1,007.5	1,159.1					
611	Customer Accounting		282.4	282.4	0.0	0.0%			
612	Insurance (Property and Injuries & Damages)		2,052.6	2,123.6	71.0	3.5%			
613	Pensions and Benefits		2,635.5	2,968.9	333.3	12.6%			
614	Regulatory Expense		137.0	774.9	637.8	465.4%			
615	Rents		468.3	486.1	17.8	3.8%			
616	Other Administrative and General		3,649.8	4,409.8	760.0	20.8%			
617	Subtotal		32,781.9	38,067.4	5,285.5	16.1%			
618									
619	Service Company		7,206.6	7,206.6	0.0	0.0%			
620	Citizens Acquisition Premium		1,822.0	1,822.0	0.0	0.0%			
621	GO Return on Rate Base		1,315.2	3,856.4	2,541.2	193.2%			
622	SS Pricing Adjustment		-	-					
623	Return on T&D Net Plant Consolidation		-	-					
624	Reserved		-	-					
625	Total O&M excluding Uncollectibles		43,125.7	50,952.4	7,826.7	18.1%			
626									
627	<u>At Present Rates</u>								
628	Total Revenues (including deferred Revenue on CIAC)		112,102.2	123,744.6	11,642.4	10.4%			
629	<i>Uncollectible Rate</i>		<i>0.5207%</i>	<i>0.5207%</i>	<i>0.0000%</i>	<i>0.0%</i>			
630	Uncollectibles Expense		583.7	644.3	60.6	10.4%			
631	Leak Adjustment - Uncollectibles		0.0	0.0	0.0	0.0%			
632	Total Uncollectibles Expense		583.7	644.3	60.6	10.4%			
633									
634	Total O&M Expenses including Uncollectibles (at Present Rate)		43,709.5	51,596.8	7,887.3	18.0%			
635									
636	<u>At Proposed Rates</u>								
637	Total Revenues (including deferred Revenue on CIAC)		114,616.5	131,972.6	17,356.1	15.1%			
638	<i>Uncollectible Rate</i>		<i>0.5207%</i>	<i>0.5207%</i>	<i>0.0000%</i>	<i>0.0%</i>			
639	Uncollectibles Expense		596.8	687.2	90.4	15.1%			
640	Leak Adjustment - Uncollectibles		0.0	0.0	0.0	0.0%			
641	Total Uncollectibles Expense		596.8	687.2	90.4	15.1%			
642									
643	Total O&M Expenses including Uncollectibles (at Proposed Rate)		43,722.5	51,639.6	7,917.1	18.1%			
644									
645									

A	B	C	D	E	F	G	H	I	J
646									
647									
648									
649									
650									
651									
652	Test Year 2027	(\$000)		Cal PA	Cal Am	Cal Am > Cal PA			
653									
654	<u>Operation Expenses (Excluding Payroll):</u>								
655	702	SS Operation Labor and Expenses		0.0	0.0	0.0	0.0%		
656	703	SS Miscellaneous Expenses		526.5	727.3	200.8	38.1%		
657	704	SS Purchased Water		3,931.8	4,694.9	763.1	19.4%		
658	722	PP Power production Labor and Exp		0.0	0.0	0.0	0.0%		
659	724	PP Pumping Labor and Expenses		0.0	0.0	0.0	0.0%		
660	725	PP Miscellaneous Expenses		29.9	29.9	0.0	0.0%		
661	726	PP Fuel or Power Purchased for Pumping		3,143.0	3,559.4	416.5	13.3%		
662	742	WT Operation Labor and Expenses		45.1	45.6	0.5	1.1%		
663	743	WT Miscellaneous Expenses		1,127.0	1,127.5	0.5	0.0%		
664	744	WT Chemicals and Filtering Materials		627.9	725.6	97.7	15.6%		
665	752	TD Storage Facilities Expenses		2.0	2.0	0.0	0.0%		
666	753	TD Transmission and Distribution		0.0	0.0	0.0	0.0%		
667	754	TD Meter Expenses		1.1	1.1	0.0	0.0%		
668	755	TD Customer Installations Expense		0.0	0.0	0.0	0.0%		
669	756	TD Miscellaneous Expenses		753.5	1,001.2	247.7	32.9%		
670	772	CA Meter Reading Expenses		0.0	0.0	0.0	0.0%		
671	773	CA Customer Records and Collection		0.4	0.4	0.0	0.0%		
672	774	CA Miscellaneous Customer Account		275.7	275.7	0.0	0.0%		
673	775	CA Uncollectible Accounts		810.3	786.1	(24.2)	-3.0%		
674	999	Divisional Allocation		0.0	0.0	0.0	0.0%		
675	Total Operation Expenses (Excluding Payroll)			11,274.2	12,976.7	1,702.5	15.1%		
676									
677	<u>Maintenance Expense</u>								
678	707	SS Maintenance of Structures and Impr		0.0	0.0	0.0	0.0%		
679	708	SS Maint of Collecting and Imp Resrv		0.0	0.0	0.0	0.0%		
680	709	SS Maintenance of Lake, River and Intakes		0.0	0.0	0.0	0.0%		
681	710	SS Maintenance of Springs and Tunnels		0.0	0.0	0.0	0.0%		
682	711	SS Maintenance of Wells		0.0	0.0	0.0	0.0%		
683	712	SS Maintenance of Supply Mains		0.0	0.0	0.0	0.0%		
684	713	SS Maintenance of Other Source of Supply		66.4	66.4	0.0	0.0%		
685	730	PP Maintenance of Structures and Impr		0.5	0.5	0.0	0.0%		
686	731	PP Maintenance of Power Productiotion		0.6	0.6	0.0	0.0%		
687	733	PP Maintenance of Other Pumping		210.8	306.6	95.8	45.4%		
688	747	WT Maintenance of Structures and Impr		9.4	10.2	0.8	8.0%		
689	748	WT Maintenance of Wter Treatment		614.9	616.7	1.8	0.3%		
690	759	TD Maintenance of Structures and Impr		0.0	0.0	0.0	0.0%		
691	760	TD Maintenance of Reservoirs and Tanks		0.0	0.0	0.0	0.0%		
692	761	TD Maintenance of Transmission and Distr		37.2	37.2	0.0	0.0%		
693	762	TD Maintenance of Fire Mains		0.2	0.2	0.0	0.0%		
694	763	TD Maintenance of Services		11.6	13.8	2.3	19.8%		
695	764	TD Maintenance of Meters		2.6	2.6	0.0	0.0%		
696	765	TD Maintenance of Hydrants		(3.6)	(3.6)	0.0	0.0%		
697	766	TD Maintenance of Miscellaneous Plant		1,651.8	1,723.2	71.4	4.3%		
698	Total Maintenance Expense			2,602.5	2,774.4	171.9	6.6%		
699									
700	<u>Administrative & General Expenses:</u>								
701	791	AG Admin and General Salaries		0.0	0.0	0.0	0.0%		
702	792	AG Office Supplies and Other Exp		134.0	134.0	0.0	0.0%		
703	793	AG Property Insurance		385.2	448.0	62.8	16.3%		
704	794	AG Injuries and Damages		1,508.0	1,508.0	0.0	0.0%		

A	B	C	D	E	F	G	H	I	J
705	795	AG Employees' Pensions and Benefits		2,543.6		2,855.0		311.4	12.2%
706	797	AG Regulatory Commission Expenses		137.0		774.9		637.8	465.4%
707	798	AG Outside Services Employed		1,154.7		1,163.4		8.7	0.8%
708	799	AG Miscellaneous General Expenses		3,020.4		3,764.4		744.0	24.6%
709	805	AG Maintenance of General Plant		555.0		555.0		0.0	0.0%
710	811	AG Rents		983.8		1,519.4		535.6	54.4%
711	Total Administrative and General Expenses			10,421.6		12,722.2		2,300.5	22.1%
712									
713	Escalation Year 2028 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA		
714									
715	Operation Expenses (Excluding Payroll):								
716	702	SS Operation Labor and Expenses		0.0		0.0		0.0	0.0%
717	703	SS Miscellaneous Expenses		538.8		744.2		205.4	38.1%
718	704	SS Purchased Water		3,970.1		4,710.7		740.7	18.7%
719	722	PP Power production Labor and Exp		0.0		0.0		0.0	0.0%
720	724	PP Pumping Labor and Expenses		0.0		0.0		0.0	0.0%
721	725	PP Miscellaneous Expenses		30.6		30.6		0.0	0.0%
722	726	PP Fuel or Power Purchased for Pumping		4,149.0		3,577.3		(571.6)	-13.8%
723	742	WT Operation Labor and Expenses		46.1		46.6		0.5	1.1%
724	743	WT Miscellaneous Expenses		1,152.9		1,153.4		0.5	0.0%
725	744	WT Chemicals and Filtering Materials		653.2		757.4		104.2	16.0%
726	752	TD Storage Facilities Expenses		2.1		2.1		0.0	0.0%
727	753	TD Transmission and Distribution		0.0		0.0		0.0	0.0%
728	754	TD Meter Expenses		1.1		1.1		0.0	0.0%
729	755	TD Customer Installations Expense		0.0		0.0		0.0	0.0%
730	756	TD Miscellaneous Expenses		772.0		1,019.7		247.7	32.1%
731	772	CA Meter Reading Expenses		0.0		0.0		0.0	0.0%
732	773	CA Customer Records and Collection		0.4		0.4		0.0	0.0%
733	774	CA Miscellaneous Customer Account		282.0		282.0		0.0	0.0%
734	775	CA Uncollectible Accounts		848.0		908.6		60.7	7.2%
735	999	Divisional Allocation		0.0		0.0		0.0	0.0%
736	Total Operation Expenses (Excluding Payroll)				12,446.2		13,234.2		788.0
737									
738	Maintenance Expense								
739	707	SS Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
740	708	SS Maint of Collecting and Imp Resrv		0.0		0.0		0.0	0.0%
741	709	SS Maintenance of Lake, River and Intakes		0.0		0.0		0.0	0.0%
742	710	SS Maintenance of Springs and Tunnels		0.0		0.0		0.0	0.0%
743	711	SS Maintenance of Wells		0.0		0.0		0.0	0.0%
744	712	SS Maintenance of Supply Mains		0.0		0.0		0.0	0.0%
745	713	SS Maintenance of Other Source of Supply		67.9		67.9		0.0	0.0%
746	730	PP Maintenance of Structures and Impr		0.5		0.5		0.0	0.0%
747	731	PP Maintenance of Power Productiotion		0.6		0.6		0.0	0.0%
748	733	PP Maintenance of Other Pumping		215.7		313.6		98.0	45.4%
749	747	WT Maintenance of Structures and Impr		9.6		10.4		0.8	8.0%
750	748	WT Maintenance of Wter Treatment		629.1		630.9		1.8	0.3%
751	759	TD Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
752	760	TD Maintenance of Reservoirs and Tanks		0.0		0.0		0.0	0.0%
753	761	TD Maintenance of Transmission and Distr		38.1		38.1		0.0	0.0%
754	762	TD Maintenance of Fire Mains		0.2		0.2		0.0	0.0%
755	763	TD Maintenance of Services		11.8		14.2		2.3	19.8%
756	764	TD Maintenance of Meters		2.7		2.7		0.0	0.0%
757	765	TD Maintenance of Hydrants		(3.7)		(3.7)		0.0	0.0%
758	766	TD Maintenance of Miscellaneous Plant		1,730.9		1,882.5		151.6	8.8%
759	Total Maintenance Expense				2,703.4		2,957.9		254.5
760									
761	Administrative & General Expenses:								
762	791	Salaries		0.0		0.0		0.0	0.0%
763	792	Office Supplies		137.1		137.1		0.0	0.0%

A	B	C	D	E	F	G	H	I	J
764	793	Property Insurance		435.1		506.1		71.0	16.3%
765	794	Injuries and Damages		1,617.5		1,617.5		0.0	0.0%
766	795	Pensions,Benefits & PBOP		2,635.5		2,968.9		333.3	12.6%
767	797	Regulatory Commission		137.0		774.9		637.8	465.4%
768	798	Outside Services		1,181.3		1,190.2		8.9	0.8%
769	799	General Corporate		2,945.0		3,704.9		760.0	25.8%
770	805	Dues & Membership		567.7		567.7		0.0	0.0%
771	811	Rents		468.3		486.1		17.8	3.8%
772	Total Administrative and General Expenses			10,124.6		11,953.4		1,828.8	18.1%
773									

	A	B	C	D	E	F	G	H	I	J
774										
775										
776										
777										
778										
779										
780	Test Year 2027 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
781										
782	OTHER TAXES									
783	Ad Valorem				4,986.4	5,017.0	30.6	0.6%		
784	Franchise Taxes				0.0	0.0	0.0	0.0%		
785	Payroll Taxes				796.3	887.5	91.1	11.4%		
786	Other				13.0	14.7	1.8	13.5%		
787	Non-Utility				(2.4)	(2.7)	(0.3)	12.4%		
788										
789	Total Taxes Other Than Income, At Proposed Rates				5,793.4	5,916.5	123.2	2.1%		
790										
791	Escalation Year 2028 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
792										
793	OTHER TAXES									
794	Ad Valorem				5,310.2	5,634.6	324.4	6.1%		
795	Franchise Taxes				0.0	0.0	0.0	0.0%		
796	Payroll Taxes				812.5	912.0	99.6	12.3%		
797	Other				13.2	15.0	1.8	13.5%		
798	Non-Utility				(2.4)	(2.7)	(0.3)	12.4%		
799										
800	Total Taxes Other Than Income, At Proposed Rates				6,133.4	6,558.9	425.4	6.9%		
801										
802										
803										

	A	B	C	D	E	F	G	H	I	J
804										
805										
806										
807										
808										
809										
810										
811										
812										
813										
814										
815										
816										
817										
818										
819										
820										
821										
822										
823										
824										
825										
826										
827										
828										
829										
830										
831										
832										
833										
834										
835										
836										
837										
838										
839										
840										
841										
842										
843										
844										

	A	B	C	D	E	F	G	H	I	J
887										
888										
889										
890										
891										
892										
893										
894										
895										
896										
897										
898										
899										
900										
901										
902										
903										
904										
905										
906										
907										
908										
909										
910										
911										
912										
913										
914										
915										
916										
917										
918										
919										
920										
921										
922										
923										
924										
925										
926										
927										
928										

	A	B	C	D	E	F	G	H	I	J
929										
930										
931										
932										
933										
934										
935										
936										
937										
938										
939										
940										
941										
942										
943										
944										
945										
946										
947										
948										
949										
950										
951										
952										
953										
954										
955										
956										
957										
958										
959										
960										
961										
962										
963										
964										
965										
966										
967										
968										
969										
970										

A	B	C	D	E	F	G	H	I	J
971									
972									
973									
974									
975									
976									
977	Test Year 2027 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
978									
979	Plant in Service - Beginning of Year			691,364.5	692,794.9	1,430.4	0.2%		
980	Gross Additions during a year			33,917.4	59,443.1	25,525.7	75.3%		
981	Retirement and Other Adjustments:								
982	Retirements			1,046.4	2,264.9	1,218.5	116.4%		
983	Sales and Adjustments			0.0	0.0	0.0	0.0%		
984	Capitalized Interest During Construction			0.0	0.0	0.0	0.0%		
985	Net Additions			<u>32,871.0</u>	<u>57,178.2</u>	24,307.3	73.9%		
986									
987	Construction Work in Progress Beginning Balance			5,114.0	16,048.9	10,934.9	213.8%		
988	Construction Work in Progress Ending Balance			214.9	9,554.7	9,339.8	4346.3%		
989	Construction Work in Progress Net Additions			<u>(4,899.1)</u>	<u>(6,494.2)</u>	(1,595.1)	32.6%		
990									
991	Plant in Service - End of Year			724,235.4	749,973.1	25,737.7	3.6%		
992	<i>Plant Weighting Factor</i>			<i>50.00%</i>	<i>60.23%</i>	<i>10.2%</i>	<i>20.5%</i>		
993	Weighted Average Plant in Service			<u>710,464.4</u>	<u>739,370.9</u>	<u>28,906.5</u>	<u>4.1%</u>		
994									
995									
996	Escalation Year 2028 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
997									
998	Plant in Service - Beginning of Year			724,235.4	749,973.1	25,737.7	3.6%		
999	Gross Additions during a year			35,942.8	83,642.9	47,700.1	132.7%		
1000	Retirement and Other Adjustments:								
1001	Retirements			982.7	2,861.2	1,878.5	191.1%		
1002	Sales and Adjustments			0.0	0.0	0.0	0.0%		
1003	Capitalized Interest During Construction			0.0	0.0	0.0	0.0%		
1004	Net Additions			<u>34,960.0</u>	<u>80,781.7</u>	45,821.6	131.1%		
1005									
1006	Construction Work in Progress Beginning Balance			214.9	9,554.7	9,339.8	4346.3%		
1007	Construction Work in Progress Ending Balance			214.9	5,153.2	4,938.3	2298.1%		
1008	Construction Work in Progress Net Additions			<u>0.0</u>	<u>(4,401.5)</u>	(4,401.5)	0.0%		
1009									
1010	Plant in Service - End of Year			759,195.5	830,754.8	71,559.3	9.4%		
1011	<i>Plant Weighting Factor</i>			<i>68.19%</i>	<i>66.50%</i>	<i>-1.7%</i>	<i>-2.5%</i>		
1012	Weighted Average Plant in Service			<u>748,290.3</u>	<u>810,322.3</u>	<u>62,032.0</u>	<u>8.3%</u>		
1013									
1014									

	A	B	C	D	E	F	G	H	I	J
1015										
1016										
1017										
1018										
1019										
1020										
1021	Test Year 2027 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
1022										
1023	Depreciation Reserve - Beginning of Year			223,319.3	222,278.1	(1,041.2)	-0.5%			
1024										
1025	Annual Accruals including Contribution Depreciation			21,862.1	22,240.1	378.0	1.7%			
1026	Retirements/Debits to Depreciation			1,046.4	2,264.9	1,218.5	116.4%			
1027	(Salvage) Cost of Removal			(1,321.0)	(1,321.0)	0.0	0.0%			
1028	Depreciation Reserve Adjustment			0.0	0.0	0.0	0.0%			
1029										
1030	Net Accrual			19,494.7	18,654.2	(840.5)	-4.3%			
1031										
1032	Depreciation Reserve - End of Year			242,814.0	240,932.3	(1,881.7)	-0.8%			
1033										
1034	<i>Depreciation Reserve Weighting Factor (6-Year Average)</i>			59.49%	54.47%	-5.0%	-8.4%			
1035										
1036	Weighted Average Addition			11,597.7	10,160.4	-143,733.9%	-12.4%			
1037										
1038	Weighted Average Depreciation Reserve			234,917.1	232,438.5	(2,478.6)	-1.1%			
1039										
1040	<i>Deprec. expense related to CIAC</i>			3,281.0	3,232.9	(48.1)	-1.5%			
1041	<i>Allocated GO Depreciation Expense</i>			21,279.5	22,303.0	1,023.5	4.8%			
1042	<i>Deprec. expense for summary of earnings calc.</i>			39,860.6	41,310.2	1,449.6	3.6%			
1043										
1044	Escalation Year 2028 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA				
1045										
1046	Depreciation Reserve - Beginning of Year			242,697.6	240,932.3	(1,765.3)	-0.7%			
1047										
1048	Annual Accruals including Contribution Depreciation			23,019.6	24,444.0	1,424.3	6.2%			
1049	Retirements/Debits to Depreciation			982.7	2,861.2	1,878.5	191.1%			
1050	Salvage/Cost of Removal			(1,140.2)	(1,140.2)	0.0	0.0%			
1051	Depreciation Reserve Adjustment			0.0	0.0	0.0	0.0%			
1052										
1053	Net Accrual			20,896.7	20,442.6	(454.1)	-2.2%			
1054										
1055	Depreciation Reserve - End of Year			263,594.3	261,374.9	(2,219.4)	-0.8%			
1056										
1057	<i>Depreciation Reserve Weighting Factor (6-Year Average)</i>			55.08%	55.72%	0.6%	1.2%			
1058										
1059	Weighted Average Depreciation Reserve			254,207.4	252,322.1	(1,885.3)	-0.7%			
1060										
1061	<i>Deprec. expense related to CIAC</i>			3,675.6	3,582.9	(92.7)	-2.5%			
1062	<i>Allocated GO Depreciation Expense</i>			22,284.4	24,735.5	2,451.1	11.0%			
1063	<i>Deprec. expense for summary of earnings calc.</i>			41,628.4	45,596.5	39,680.8%	9.5%			
1064										

	A	B	C	D	E	F	G	H	I	J
1102										
1103										
NORTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.25-07-003										
TABLE 9-2 WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR										
1108	Escalation Year 2028 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
1109										
1110	Weighted Average Plant In Service including adv for construction			748,290.3		810,322.3		62,032.0		8.3%
1111										
1112	<u>Additions to Rate Base:</u>									
1113	Materials and Supplies			490.1		490.1		0.0		0.0%
1114	Working Cash, Operational			4,634.1		5,940.9		1,306.8		28.2%
1115	Working Cash, Lead Lag			8,146.5		9,050.7		904.2		11.1%
1116	Total Additions to Rate Base			13,270.7		15,481.7		2,211.0		16.7%
1117										
1118	<u>Deductions from Rate Base:</u>									
1119	Weighted Average Depreciation Reserve			(254,207.4)		(252,322.1)		1,885.3		-0.7%
1120	Advances for Construction			(18,210.5)		(18,133.8)		76.7		-0.4%
1121	Unamortized Advances (20-Year Amortization)			0.0		0.0		0.0		0.0%
1122	Contribution In Aid of Construction (Including Def Rev on CAC)			(35,124.4)		(34,918.8)		205.5		-0.6%
1123	Unamortized Contribution (20-Year Amortization)			0.0		0.0		0.0		0.0%
1124	Accumulated Deferred Federal Income Taxes			(29,245.8)		(30,280.5)		(1,034.8)		3.5%
1125	Accumulated Deferred State Income Taxes			(9,206.0)		(9,681.3)		(475.3)		5.2%
1126	Total Deductions from Rate Base			(345,994.1)		(345,336.6)		657.5		-0.2%
1127										
1128	Weighted Average Rate Base			415,566.9		480,467.4		64,900.5		15.6%
1129										
1130	<u>Interest Calculation (for Tax Deductions):</u>									
1131	Weighted Avg. Rate Base less customer deposits in Working Cash			415,566.9		480,467.4		64,900.5		15.6%
1132	Weighted Cost of Debt			2.51%		2.51%		0.0%		0.0%
1133	Interest Expense			10,430.7		12,059.7		1,629.0		15.6%
1134										
1135	<u>Required return after tax (in \$)</u>									
1136	Weighted Cost of Capital			7.61%		7.61%		0.0%		0.0%
1137	Required Return			31,624.6		36,563.6		4,938.9		15.6%
1138										

SOUTHERN DIVISION

A	B	C	D	E	F	G	H	I	J
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									

ORA's RESULTS OF OPERATIONS - INDEX TABLE

- Page 2 Table 1-1: SUMMARY OF EARNINGS - TEST YEAR
- Page 3 Table 1-2: SUMMARY OF EARNINGS - 2nd ESCALATION YEAR
- Page 4 Table 2-1: WATER SALES PER CUSTOMER (OR PER CONNECTION)
- Page 5 Table 2-2: AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS)
- Page 6 Table 2-3: TOTAL SALES AND SUPPLY
- Page 7 Table 2-4: OPERATING REVENUES AT PRESENT RATES
- Page 8 Table 3-1: OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR
- Page 9 Table 4-1: TOTAL EXPENSES EXCLUDING PAYROLL
- Page 10 Table 5-1: TAXES OTHER THAN INCOME
- Page 11 Table 6-1: TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES
- Page 12 Table 6-2: TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES
- Page 13 Table 7-1: UTILITY PLANT IN SERVICE
- Page 14 Table 8-1: DEPRECIATION RESERVE & EXPENSE
- Page 15 Table 9-1: WEIGHTED AVERAGE RATE BASE - TEST YEAR
- Page 16 Table 9-2: WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR

REVENUE INCREASES OVER Present Rate	Cal PA	Cal Am	Am > Cal PA
1. Test Year 2027 Increase (in dollars)	\$3,572	\$23,214	19641.7
2. Test Year 2027 Increase in percentage	2.25%	14.89%	12.6%
3. Escalation Year 2028 Increase (in dollars)	\$9,248	\$10,019	\$772
4. Escalation Year 2028 Increase in percentage	5.69%	5.59%	-0.1%

A	B	C	D	E	F	G	H	I	J
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64									
65									
66									
67									
68									
69									
70									
71									
72									
73									
74									
75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
85									
86									
87									
88									
89									
90									
91									

A	B	C	D	E	F	G	H	I	J
92			Amortization of Tank Painting	343.2		343.2		0.0	0.0%
93			Customer Accounting	119.7		119.7		0.0	0.0%
94			Uncollectibles*	1,276.6		1,364.8		88.3	6.9%
95			General and Administrative Expenses:						
96			Insurance	1,935.8		2,000.8		65.0	3.4%
97			Pensions and Benefits	2,809.8		3,129.1		319.3	11.4%
98			Regulatory Expense	141.8		801.9		660.1	465.4%
99			Rents	740.7		1,260.4		519.6	70.1%
100			Outside Services	1,062.5		1,096.5		34.0	3.2%
101			Other Administrative & General	3,478.2		4,242.2		764.1	22.0%
102			Subtotal	90,294.3		95,527.4		5,233.1	5.8%
103			Service Company	5,477.9		7,237.7		1,759.9	32.1%
104			Citizens Acquisition Premium	1,702.9		1,702.9		0.0	0.0%
105			GO Return on Rate Base	2,693.1		3,301.8		608.7	22.6%
106			Other - Deceptive Pricing Adjustment and Return on T&D N	0.0		0.0		0.0	0.0%
107			Reserved	0.0		0.0		0.0	0.0%
108			Total O&M and G&A Expenses	100,168.2		107,769.9		7,601.7	7.6%
109			Depreciation	18,487.4		20,601.3		2,113.9	11.4%
110			General Taxes	5,505.1		5,878.6		373.5	6.8%
111			Total Operating Expenses	124,160.7		134,249.8		10,089.1	8.1%
112			Income before taxes	38,040.3		44,905.3		6,865.0	18.0%
113			State Income Taxes	2,731.4		3,230.0		498.6	18.3%
114			Federal Income Taxes	5,819.6		7,059.9		1,240.3	21.3%
115			Income After Tax	29,489.3		34,615.5		5,126.2	17.4%
116			Weighted Average Rate Base	383,974.9		450,722.2		66,747.3	17.4%
117			Return on Rate Base at Proposed Rates	7.68%		7.68%		0.00%	0.0%
118									
119									

A	B	C	D	E	F	G	H	I	J
120									
121									
122									
123									
124									
125									
126									
127									
128									
129									
130									
131									
132									
133									
134									
135									
136									
137									
138									
139									
140									
141									
142									
143									
144									
145									
146									
147									
148									
149									
150									
151									
152									
153									
154									
155									
156									
157									
158									
159									
160									
161									
162									
163									
164									
165									
166									
167									
168									
169									
170									
171									
172									
173									
174									
175									
176									
177									
178									

	A	B	C	D	E	F	G	H	I	J
179				Amortization of Tank Painting	326.0		326.0		0.0	0.0%
180				Customer Accounting	122.4		122.4		0.0	0.0%
181				Uncollectibles*	1,336.1		1,427.9		91.8	6.9%
182				General and Administrative Expenses:						
183				Insurance	2,099.9		2,173.3		73.5	3.5%
184				Pensions and Benefits	2,912.1		3,254.9		342.7	11.8%
185				Regulatory Expense	141.8		801.9		660.1	465.4%
186				Rents	950.3		976.5		26.2	2.8%
187				Outside Services	1,086.9		1,121.7		34.8	3.2%
188				Other Administrative & General	3,388.7		4,168.0		779.3	23.0%
189				Subtotal	93,386.3		95,800.8		2,414.5	2.6%
190				Service Company	7,458.2		7,458.2		0.0	0.0%
191				Citizens Acquisition Premium	1,716.9		1,716.9		0.0	0.0%
192				GO Return on Rate Base	1,170.9		3,800.8		2,629.9	224.6%
193				Other - Deceptive Pricing Adjustment and Return on T&D N	0.0		0.0		0.0	0.0%
194				Reserved	0.0		0.0		0.0	0.0%
195				Total O&M and G&A Expenses	103,732.4		108,776.8		5,044.4	4.9%
196				Depreciation	20,529.9		23,600.9		3,071.1	15.0%
197				General Taxes	5,955.0		6,810.4		855.4	14.4%
198				Total Operating Expenses	130,217.2		139,188.1		8,970.9	6.9%
199				Income before taxes	41,503.3		50,162.0		8,658.7	20.9%
200				State Income Taxes	2,979.0		3,603.4		624.4	21.0%
201				Federal Income Taxes	6,298.5		7,677.2		1,378.7	21.9%
202				Income After Tax	32,225.8		38,881.4		6,655.6	20.7%
203				Weighted Average Rate Base	419,606.6		506,267.8		86,661.2	20.7%
204				Return on Rate Base at Proposed Rates	7.68%		7.68%		0.00%	0.0%
205										

A	B	C	D	E	F	G	H	I	J
206									
207									
208									
209									
210									
211									
212									
213									
214	For Illustrative Purposes	(\$000)		Cal PA 2028	Cal PA 2029	2028 to 2029 Increase			
215									
216									
217	Total Revenue			171,720.5	177,493.2	5,772.7	3.4%		
218									
219	Operation and Maintenance Expenses:								
220	Labor		9,736.8	9,984.1	247.3	2.5%			
221	Purchased Water		63,624.1	63,624.1	0.0	0.0%			
222	Purchased Power		4,696.6	4,696.6	0.0	0.0%			
223	Chemicals		237.1	237.1	0.0	0.0%			
224	Operation expense		1,412.9	1,438.1	25.3	1.8%			
225	Maintenance (excluding Amortization of Tank Painting)		1,314.5	1,347.9	33.4	2.5%			
226	Amortization of Tank Painting		326.0	334.3	8.3	2.5%			
227	Customer Accounting		122.4	125.5	3.1	2.5%			
228	Uncollectibles		1,336.1	1,318.3	(17.8)	-1.3%			
229									
230	General and Administrative Expenses:								
231	Insurance		2,099.9	2,248.4	148.5	7.1%			
232	Pensions and Benefits		2,912.1	2,986.1	74.0	2.5%			
233	Regulatory Expense		141.8	141.8	0.0	0.0%			
234	Rents		950.3	954.6	4.3	0.5%			
235	Outside Services		1,086.9	1,114.5	27.6	2.5%			
236	Other Administrative & General		3,388.7	3,420.6	31.9	0.9%			
237	Subtotal		93,386.3	93,972.2	585.9	0.6%			
238									
239	Service Company		7,458.2	7,691.7	233.4	3.1%			
240	Citizens Acquisition Premium		1,716.9	1,731.9	15.1	0.9%			
241	GO Return on Rate Base		1,170.9	(351.2)	(1,522.2)	-130.0%			
242	Other - Deceptive Pricing Adjustment and Return on T&D N		0.0	0.0	0.0	0.0%			
243	Reserved		0.0	0.0	0.0	0.0%			
244	Total O&M and G&A Expenses		103,732.4	103,044.6	(687.8)	-0.7%			
245	Depreciation		20,529.9	22,572.3	2,042.5	9.9%			
246	General Taxes		5,955.0	6,537.0	582.0	9.8%			
247	Total Operating Expenses		130,217.2	132,153.9	1,936.6	1.5%			
248	Income before taxes		41,503.3	45,339.3	3,836.0	9.2%			
249	Total Income Taxes		9,277.5	10,377.0	1,099.5	11.9%			
250	Income After Tax		32,225.8	34,962.3	2,736.5	8.5%			
251	Weighted Average Rate Base		419,606.6	455,238.3	35,631.7	8.5%			
252	Return on Rate Base		7.68%	7.68%	0.0	0.0%			
253									
254	Net-to-Gross (NTG) Multiplier for Other Offset Filings		with income tax effect	w/o income tax effect	Calculations				
255	1 Uncollectibles Rate		0.52070%	0.52070%					
256	2 100% - (Uncollectibles Rate)		99.47930%	99.47930%	100% - [1]				
257	3 Local Franchise Tax Rate		0.00000%	0.00000%					
258	4 Local Franchise Tax		0.00000%	0.00000%	[2] x [3]				
259	5 Business License Rate		0.00000%	0.00000%					
260	6 Business License cost		0.00000%	0.00000%	[2] x [5]				
261	7 Subtotal		0.52070%	0.52070%	[1+4+6]				
262	8 100% - Subtotal		99.47930%	99.47930%	100% - [7]				
263	Amount subject to California Franchise Tax (CCFT) and Federal Income Tax (FIT)								
264	9 California Corporate Franchise Tax Rate		8.84%						

A	B	C	D	E	F	G	H	I	J
263	# California Corporate Franchise Tax			8.79397%					[8] x [9]
264	# American Jobs Creation Act Rate			0.00%					
265	# American Jobs Creation Act deductions *			0.00000%					[8-1]x[11]xprod%
266	# Federal Income Tax Rate			21.00%					
267	# Federal Income Tax			19.04392%					[8-10-12] x 13
268	# Total Taxes Paid			28.35859%	0.52070%				[7+10+14]
269	# Net After Taxes			71.64141%	99.47930%				100% - [15]
270	NTG Multiplier			1.39584	1.00523				1 / [16]
271									
272	Capital Structure				NTG Multiplier				
273	Debt			44.6%	1.00523	0.44844			w/o income taxes
274	Equity			55.4%	1.39584	0.77316			with income taxes
275	Total			100.0%					Wtd. NTG Multiplier
276	* prod% = ratio of total well and surface water to total water supply.								
277									

	A	B	C	D	E	F	G	H	I	J
278				SOUTHERN DIVISION						
279				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
280										
281				TABLE 2-1						
282				AVERAGE WATER SALES PER CUSTOMER (OR PER CONNECTION)						
283										
284	Test Year 2027	(CCF/connection/year)*			Cal PA	Cal Am	Cal Am > Cal PA			
285										
286				Average Metered Water Sales:						
287				Residential	139.8	137.1	(2.8)	-2.0%		
288				Multiresidential	0.0	0.0	0.0	0.0%		
289				Multiresidential (Mstr Mtr)	0.0	0.0	0.0	0.0%		
290				Commercial	708.9	693.3	(15.6)	-2.2%		
291				Industrial	2,402.1	2,404.4	2.3	0.1%		
292				Public Authority	1,725.7	1,683.8	(41.9)	-2.4%		
293				Sales for Resale	0.0	0.0	0.0	0.0%		
294				Other	136.7	132.3	(4.4)	-3.2%		
295				Golf Courses	0.0	0.0	0.0	0.0%		
296				Construction	893.6	893.8	0.1	0.0%		
297				Irrigation Gravity	0.0	0.0	0.0	0.0%		
298				Irrigation Pressure	0.0	0.0	0.0	0.0%		
299				Private Fire	0.0	0.0	0.0	0.0%		
300				Private Fire Mandated	0.0	0.0	0.0	0.0%		
301				Public Fire	0.0	0.0	0.0	0.0%		
302				Hotel	0.0	0.0	0.0	0.0%		
303				Residential Flat	0.0	0.0	0.0	0.0%		
304				Commercial (Flat)	0.0	0.0	0.0	0.0%		
305				Unmetered	0.0	0.0	0.0	0.0%		
306				Reserved	0.0	0.0	0.0	0.0%		
307				Reserved	0.0	0.0	0.0	0.0%		
308										
309	Escalation Year 2028	(CCF/connection/year)*			Cal PA	Cal Am	Cal Am > Cal PA			
310										
311				Average Metered Water Sales:						
312				Residential	139.9	137.1	(2.8)	-2.0%		
313				Multiresidential	0.0	0.0	0.0	0.0%		
314				Multiresidential (Mstr Mtr)	0.0	0.0	0.0	0.0%		
315				Commercial	709.0	693.5	(15.5)	-2.2%		
316				Industrial	2,404.2	2,408.5	4.3	0.2%		
317				Public Authority	1,727.3	1,685.4	(41.9)	-2.4%		
318				Sales for Resale	0.0	0.0	0.0	0.0%		
319				Other	134.5	127.2	(7.3)	-5.4%		
320				Golf Courses	0.0	0.0	0.0	0.0%		
321				Construction	893.6	893.7	0.1	0.0%		
322				Irrigation Gravity	0.0	0.0	0.0	0.0%		
323				Irrigation Pressure	0.0	0.0	0.0	0.0%		
324				Private Fire	0.0	0.0	0.0	0.0%		
325				Private Fire Mandated	0.0	0.0	0.0	0.0%		
326				Public Fire	0.0	0.0	0.0	0.0%		
327				Hotel	0.0	0.0	0.0	0.0%		
328				Residential Flat	0.0	0.0	0.0	0.0%		
329				Commercial (Flat)	0.0	0.0	0.0	0.0%		
330				Unmetered	0.0	0.0	0.0	0.0%		
331				Reserved	0.0	0.0	0.0	0.0%		
332				Reserved	0.0	0.0	0.0	0.0%		
333										
334										

A	B	C	D	E	F	G	H	I	J
335									
336									
337									
338									
339									
340									
341	Test Year 2027								
342									
343	Average Metered Customers (Service Connections):								
344	Residential		69,419	69,380	(39)	0%			
345	Multiresidential		0	0	0	0%			
346	Multiresidential (Mstr Mtr)		0	0	0	0%			
347	Commercial		6,395	6,354	(41)	-1%			
348	Industrial		246	247	1	0%			
349	Public Authority		750	746	(4)	-1%			
350	Sales for Resale		0	0	0	0%			
351	Other		38	36	(2)	-5%			
352	Golf Courses		0	0	0	0%			
353	Construction		16	20	4	25%			
354	Irrigation Gravity		0	0	0	0%			
355	Irrigation Pressure		0	0	0	0%			
356	Private Fire		0	0	0	0%			
357	Private Fire Mandated		0	0	0	0%			
358	Private Fire Protection Service		1,318	1,291	(27)	-2%			
359	Hotel		0	0	0	0%			
360	Residential Flat		0	0	0	0%			
361	Commercial (Flat)		0	0	0	0%			
362	Unmetered		0	0	0	0%			
363	Reserved		0	0	0	0%			
364	Reserved		0	0	0	0%			
365	Total		78,182	78,074	(108)	0%			
366									
367									
368	Escalation Year 2028								
369									
370	Average Metered Customers (Service Connections):								
371	Residential		69,531	69,474	(57)	0%			
372	Multiresidential		0	0	0	0%			
373	Multiresidential (Mstr Mtr)		0	0	0	0%			
374	Commercial		6,406	6,347	(59)	-1%			
375	Industrial		247	249	2	1%			
376	Public Authority		746	740	(6)	-1%			
377	Sales for Resale		0	0	0	0%			
378	Other		37	34	(3)	-8%			
379	Golf Courses		0	0	0	0%			
380	Construction		17	23	6	35%			
381	Irrigation Gravity		0	0	0	0%			
382	Irrigation Pressure		0	0	0	0%			
383	Private Fire		0	0	0	0%			
384	Private Fire Mandated		0	0	0	0%			
385	Private Fire Protection Service		1,338	1,298	(40)	-3%			
386	Hotel		0	0	0	0%			
387	Residential Flat		0	0	0	0%			
388	Commercial (Flat)		0	0	0	0%			
389	Unmetered		0	0	0	0%			
390	Reserved		0	0	0	0%			
391	Reserved		0	0	0	0%			
392	Total		78,322	78,165	(117)	26%			
393									

	A	B	C	D	E	F	G	H	I	J
394										

A	B	C	D	E	F	G	H	I	J
395									
396									
397									
398									
399									
400									
401	Test Year 2027 (KCCF)			Cal PA	Cal Am	Cal Am > Cal PA			
402									
403	Metered Customers								
404	Residential		2,384,173	2,333,120	(51,053)	-2%			
405	Multiresidential		0	0	0	0%			
406	Multiresidential (Mstr Mtr)		0	0	0	0%			
407	Commercial		2,163,169	2,103,210	(59,959)	-3%			
408	Industrial		1,059	1,060	1	0%			
409	Public Authority		740,090	716,096	(23,994)	-3%			
410	Sales for Resale		0	0	0	0%			
411	Other		4,135	3,701	(434)	-10%			
412	Golf Courses		0	0	0	0%			
413	Construction		0	0	0	0%			
414	Irrigation Gravity		0	0	0	0%			
415	Irrigation Pressure		0	0	0	0%			
416	Private Fire		0	0	0	0%			
417	Private Fire Mandated		0	0	0	0%			
418	Private Fire Protection Service		4,167,731	3,958,410	(209,321)	-5%			
419	Hotel		0	0	0	0%			
420	Residential Flat		0	0	0	0%			
421	Commercial (Flat)		0	0	0	0%			
422	Unmetered		0	0	0	0%			
423	Reserved		0	0	0	0%			
424	Reserved		0	0	0	0%			
425	Total Sales		9,460,357	9,115,597	(344,760)	-4%			
426									
427									
428	Escalation Year 2028 (KCCF)			Cal PA	Cal Am	Cal Am > Cal PA			
429									
430	Metered Customers (Service Connections):								
431	Residential		2,395,966	2,340,947	(55,019)	-2%			
432	Multiresidential		0	0	0	0%			
433	Multiresidential (Mstr Mtr)		0	0	0	0%			
434	Commercial		2,165,303	2,103,049	(62,254)	-3%			
435	Industrial		1,059	1,060	1	0%			
436	Public Authority		738,515	713,995	(24,520)	-3%			
437	Sales for Resale		0	0	0	0%			
438	Other		3,917	3,265	(652)	-17%			
439	Golf Courses		0	0	0	0%			
440	Construction		0	0	0	0%			
441	Irrigation Gravity		0	0	0	0%			
442	Irrigation Pressure		0	0	0	0%			
443	Private Fire		0	0	0	0%			
444	Private Fire Mandated		0	0	0	0%			
445	Private Fire Protection Service		4,261,881	3,968,873	(293,008)	-7%			
446	Hotel		0	0	0	0%			
447	Residential Flat		0	0	0	0%			
448	Commercial (Flat)		0	0	0	0%			
449	Unmetered		0	0	0	0%			
450	Reserved		0	0	0	0%			
451	Reserved		0	0	0	0%			
452	Total Sales		9,566,641	9,131,189	(435,452)	-5%			
453									

	A	B	C	D	E	F	G	H	I	J
454										

A	B	C	D	E	F	G	H	I	J
455									
456									
457									
458									
459									
460	Test Year 2027 (\$)			Cal PA	Cal Am	Cal Am > Cal PA			
461	<u>METERED SALES REVENUE</u>								
462	Residential		0	0	0.0	0.0%			
463	Multiresidential		0	0	0.0	0.0%			
464	Multiresidential (Mstr Mtr)		0	0	0.0	0.0%			
465	Commercial		0	0	0.0	0.0%			
466	Industrial		0	0	0.0	0.0%			
467	Public Authority		0	0	0.0	0.0%			
468	Sales for Resale		0	0	0.0	0.0%			
469	Other		0	0	0.0	0.0%			
470	Golf Courses		407,142	407,142	0.0	0.0%			
471	Construction		202,302	202,302	0.0	0.0%			
472	Irrigation Gravity		0	0	0.0	0.0%			
473	Irrigation Pressure		2,755	2,755	0.0	0.0%			
474	Residential Fire Protection Service		0	0	0.0	0.0%			
475	Private Fire Mandated		0	0	0.0	0.0%			
476	Private Fire Protection Service		0	0	0.0	0.0%			
477	Hotel		0	0	0.0	0.0%			
478	Reserved		0	0	0.0	0.0%			
479	Total Metered Revenues		612,199	612,199	0	0.0%			
480	<u>NON-METERED REVENUE</u>								
481	Residential Flat		0	0	0.0	0.0%			
482	Commercial (Flat)		0	0	0.0	0.0%			
483	Unmetered		0	0	0.0	0.0%			
484	Reserved		0	0	0.0	0.0%			
485	Total Non-Metered Revenue		0.0	0.0	0.0	0.0%			
486	<u>OTHER REVENUE</u>								
487	Method 5 Revenues		0	0	0.0	0.0%			
488	Contract Revenues		0	0	0.0	0.0%			
489	Antenna Leases		0	0	0.0	0.0%			
490	Additional NTPS Rev		0	0	0.0	0.0%			
491	Misc Service Revenues		0	0	0.0	0.0%			
492	Late Payment Penalty		0	0	0.0	0.0%			
493	Rents		0	0	0.0	0.0%			
494	Leak Adjustments		0	0	0.0	0.0%			
495	DSIC		0	0	0.0	0.0%			
496	Other		0	0	0.0	0.0%			
497	Subtotal Other Revenue		0	0	0	0.0%			
498	TOTAL OPERATING REVENUES		612,199	612,199	0	0.0%			
499	Total Revenues at Present Rates, TY 2027		612,199	612,199	0	0.0%			
500									
501	<u>Escalation Year 2028 (\$)</u>			Cal PA	Cal Am	Cal Am > Cal PA			
502	<u>METERED SALES REVENUE</u>								
503	Residential		0	0	0	0.0%			
504	Multiresidential		0	0	0	0.0%			
505	Multiresidential (Mstr Mtr)		0	0	0	0.0%			
506	Commercial		0	0	0	0.0%			
507	Industrial		0	0	0	0.0%			
508	Public Authority		0	0	0	0.0%			
509	Sales for Resale		0	0	0	0.0%			
510	Other		0	0	0	0.0%			
511	Golf Courses		416,130	416,918	788	0.2%			
512	Construction		207,156	207,156	0	0.0%			
513	Irrigation Gravity		0	0	0	0.0%			

A	B	C	D	E	F	G	H	I	J
514			Irrigation Pressure	2,822		2,822		0	0.0%
515			Residential Fire Protection Service	0		0		0	0.0%
516			Private Fire Mandated	0		0		0	0.0%
517			Private Fire Protection Service	0		0		0	0.0%
518			Hotel	0		0		0	0.0%
519			Reserved	0		0		0	0.0%
520			Total Metered Revenues	626,108		626,896		788	0.1%
521			<u>NON-METERED REVENUE</u>						
522			Residential Flat	0		0		0	0.0%
523			Commercial (Flat)	0		0		0	0.0%
524			Unmetered	0		0		0	0.0%
525			Res Reserved	0		0		0	0.0%
526			Total Non-Metered Revenue	0.0		0.0		0	0.0%
527			<u>OTHER REVENUE</u>						
528			Method 5 Revenues	0		0		0	0.0%
529			Contract Revenues	0		0		0	0.0%
530			Antenna Leases	0		0		0	0.0%
531			Additional NTPS Rev	0		0		0	0.0%
532			Misc Service Revenues	0		0		0	0.0%
533			Late Payment Penalty	0		0		0	0.0%
534			Rents	0		0		0	0.0%
535			Leak Adjustments	0		0		0	0.0%
536			DSIC	0		0		0	0.0%
537			Other	0		0		0	0.0%
538			Total Other Revenues	0		0		0	0.0%
539			TOTAL OPERATING REVENUES	626,108		626,896		788	0.1%
540			Total Rev at Present Rates, EY 2028	626,108		626,896		788	0.1%
541									

	A	B	C	D	E	F	G	H	I	J
542				SOUTHERN DIVISION						
543				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
544										
545				TABLE 3-1						
546				OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR						
547										
548	Test Year 2027 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
549										
550	Expenses(Operation, Maintenance, and A&G):									
551	Labor			9,522.5	11,950.1	2,427.6	25.5%			
552	Purchased Water			63,553.2	61,598.1	(1,955.1)	-3.1%			
553	Purchased Power			2,154.9	4,130.7	1,975.8	91.7%			
554	Chemicals			231.5	299.8	68.3	29.5%			
555	Operation Expense			1,638.9	1,903.4	264.5	16.1%			
556	Maintenance Expense (excluding Amort Tank Painting)			1,284.9	1,286.6	1.6	0.1%			
557	Amortization of Tank Painting			343.2	343.2	0.0	0.0%			
558	Customer Accounting			119.7	119.7	0.0	0.0%			
559	Insurance (Property and Injuries & Damages)			1,935.8	2,000.8	65.0	3.4%			
560	Pensions and Benefits			2,809.8	3,129.1	319.3	11.4%			
561	Regulatory Expense			141.8	801.9	660.1	465.4%			
562	Rents			740.7	1,260.4	519.6	70.1%			
563	Other Administrative and General			3,478.2	4,242.2	764.1	22.0%			
564	Subtotal			87,955.3	93,066.1	5,110.8	5.8%			
565										
566	Service Company			5,477.9	7,237.7	1,759.9	32.1%			
567	Citizens Acquisition Premium			1,702.9	1,702.9	0.0	0.0%			
568	GO Return on Rate Base			2,693.1	3,301.8	608.7	22.6%			
569	SS Pricing Adjustment			-	-	0.0	0.0%			
570	Return on T&D Net Plant Consolidation			-	-	0.0	0.0%			
571	Reserved			-	-	0.0	0.0%			
572	Total Expenses excluding Uncollectibles			97,829.2	105,308.6	7,479.4	7.6%			
573										
574	At Present Rates									
575	Total Revenues (including deferred Revenue on CIAC)			158,628.9	155,941.4	(2,687.5)	-1.7%			
576	Uncollectible Rate			0.5207%	0.5207%	0.0000%	0.0%			
577	Uncollectibles Expense			826.0	812.0	(14.0)	-1.7%			
578	Leak Adjustment - Uncollectibles			0.0	0.0	0.0	0.0%			
579	Total Uncollectibles Expense			826.0	812.0	(14.0)	-1.7%			
580										
581	Total Expenses including Uncollectibles (at Present Rate)			98,655.2	106,120.6	7,465.4	7.6%			
582										
583	At Proposed Rates									
584	Total Revenues (including deferred Revenue on CIAC)			162,201.0	179,155.2	16,954.1	10.5%			
585	Uncollectible Rate			0.5207%	0.5207%	0.0000%	0.0%			
586	Uncollectibles Expense			844.6	932.9	88.3	10.5%			
587	Leak Adjustment - Uncollectibles			0.0	0.0	0.0	0.0%			
588	Total Uncollectibles Expense			844.6	932.9	88.3	10.5%			
589										
590	Total Expenses including Uncollectibles (at Proposed Rate)			98,673.8	106,241.4	7,567.7	7.7%			
591										
592										
593										
594										

A	B	C	D	E	F	G	H	I	J
595			SOUTHERN DIVISION						
596			CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
597									
598			TABLE 3-2						
599			OPERATIONS & MAINTENANCE EXPENSES - ESCALATION YEAR						
600									
601	Escalation Year 2028 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
602									
603	Expenses(Operation, Maintenance, and A&G):								
604	Labor		9,736.8	12,358.8	2,622.0	26.9%			
605	Purchased Water		63,624.1	61,628.8	(1,995.3)	-3.1%			
606	Purchased Power		4,696.6	4,133.5	(563.2)	-12.0%			
607	Chemicals		237.1	313.5	76.3	32.2%			
608	Operation Expense		1,412.9	1,677.4	264.5	18.7%			
609	Maintenance Expense (excluding Amort Tank Painting)		1,314.5	1,316.2					
610	Amortization of Tank Painting		326.0	326.0					
611	Customer Accounting		122.4	122.4	0.0	0.0%			
612	Insurance (Property and Injuries & Damages)		2,099.9	2,173.3	73.5	3.5%			
613	Pensions and Benefits		2,912.1	3,254.9	342.7	11.8%			
614	Regulatory Expense		141.8	801.9	660.1	465.4%			
615	Rents		950.3	976.5	26.2	2.8%			
616	Other Administrative and General		3,388.7	4,168.0	779.3	23.0%			
617	Subtotal		90,963.3	93,251.3	2,287.9	2.5%			
618									
619	Service Company		7,458.2	7,458.2	0.0	0.0%			
620	Citizens Acquisition Premium		1,716.9	1,716.9	0.0	0.0%			
621	GO Return on Rate Base		1,170.9	3,800.8	2,629.9	224.6%			
622	SS Pricing Adjustment		-	-					
623	Return on T&D Net Plant Consolidation		-	-					
624	Reserved		-	-					
625	Total O&M excluding Uncollectibles		101,309.4	106,227.2	4,917.8	4.9%			
626									
627	At Present Rates								
628	Total Revenues (including deferred Revenue on CIAC)		162,473.0	179,330.7	16,857.7	10.4%			
629	Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.0%			
630	Uncollectibles Expense		846.0	933.8	87.8	10.4%			
631	Leak Adjustment - Uncollectibles		0.0	0.0	0.0	0.0%			
632	Total Uncollectibles Expense		846.0	933.8	87.8	10.4%			
633									
634	Total O&M Expenses including Uncollectibles (at Present Rate)		102,155.4	107,161.0	5,005.6	4.9%			
635									
636	At Proposed Rates								
637	Total Revenues (including deferred Revenue on CIAC)		171,720.5	189,350.1	17,629.5	10.3%			
638	Uncollectible Rate		0.5207%	0.5207%	0.0000%	0.0%			
639	Uncollectibles Expense		894.1	985.9	91.8	10.3%			
640	Leak Adjustment - Uncollectibles		0.0	0.0	0.0	0.0%			
641	Total Uncollectibles Expense		894.1	985.9	91.8	10.3%			
642									
643	Total O&M Expenses including Uncollectibles (at Proposed Rate)		102,203.5	107,213.1	5,009.6	4.9%			
644									
645									

A	B	C	D	E	F	G	H	I	J
646			SOUTHERN DIVISION						
647			CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
648									
649			TABLE 4-1						
650			TOTAL EXPENSES EXCLUDING PAYROLL						
651			(For Information Only)						
652	Test Year 2027	(\$000)		Cal PA	Cal Am	Cal Am > Cal PA			
653									
654	<u>Operation Expenses (Excluding Payroll):</u>								
655	702	SS Operation Labor and Expenses	0.0	0.0	0.0	0.0%			
656	703	SS Miscellaneous Expenses	40.6	41.6	1.0	2.5%			
657	704	SS Purchased Water	63,553.2	61,598.1	(1,955.1)	-3.1%			
658	722	PP Power production Labor and Exp	0.0	0.0	0.0	0.0%			
659	724	PP Pumping Labor and Expenses	0.0	0.0	0.0	0.0%			
660	725	PP Miscellaneous Expenses	1.5	1.5	0.0	0.0%			
661	726	PP Fuel or Power Purchased for Pumping	2,154.9	4,130.7	1,975.8	91.7%			
662	742	WT Operation Labor and Expenses	9.0	9.0	0.0	0.0%			
663	743	WT Miscellaneous Expenses	562.2	562.3	0.1	0.0%			
664	744	WT Chemicals and Filtering Materials	231.5	299.8	68.3	29.5%			
665	752	TD Storage Facilities Expenses	0.6	0.6	0.0	0.0%			
666	753	TD Transmission and Distribution	0.1	0.1	0.0	0.0%			
667	754	TD Meter Expenses	0.0	0.0	0.0	0.0%			
668	755	TD Customer Installations Expense	0.4	0.4	0.0	0.0%			
669	756	TD Miscellaneous Expenses	1,024.5	1,287.9	263.4	25.7%			
670	772	CA Meter Reading Expenses	2.3	2.3	0.0	0.0%			
671	773	CA Customer Records and Collection	1.8	1.8	0.0	0.0%			
672	774	CA Miscellaneous Customer Account	115.6	115.6	0.0	0.0%			
673	775	CA Uncollectible Accounts	1,258.0	1,244.0	(14.0)	-1.1%			
674	999	Divisional Allocation	0.0	0.0	0.0	0.0%			
675	Total Operation Expenses (Excluding Payroll)			68,956.2	69,295.6	339.5	0.5%		
676									
677	<u>Maintenance Expense</u>								
678	707	SS Maintenance of Structures and Impr	0.0	0.0	0.0	0.0%			
679	708	SS Maint of Collecting and Imp Resrv	0.0	0.0	0.0	0.0%			
680	709	SS Maintenance of Lake, River and Intakes	0.0	0.0	0.0	0.0%			
681	710	SS Maintenance of Springs and Tunnels	0.0	0.0	0.0	0.0%			
682	711	SS Maintenance of Wells	0.0	0.0	0.0	0.0%			
683	712	SS Maintenance of Supply Mains	0.0	0.0	0.0	0.0%			
684	713	SS Maintenance of Other Source of Supply	37.4	37.4	0.0	0.0%			
685	730	PP Maintenance of Structures and Impr	0.0	0.0	0.0	0.0%			
686	731	PP Maintenance of Power Productiotion	0.4	0.4	0.0	0.0%			
687	733	PP Maintenance of Other Pumping	103.3	103.3	0.0	0.0%			
688	747	WT Maintenance of Structures and Impr	0.0	0.0	0.0	0.0%			
689	748	WT Maintenance of Wter Treatment	0.2	0.2	0.0	0.0%			
690	759	TD Maintenance of Structures and Impr	0.0	0.0	0.0	0.0%			
691	760	TD Maintenance of Reservoirs and Tanks	0.5	0.5	0.0	0.0%			
692	761	TD Maintenance of Transmission and Distr	11.0	11.2	0.2	2.1%			
693	762	TD Maintenance of Fire Mains	0.0	0.0	0.0	0.0%			
694	763	TD Maintenance of Services	6.5	6.5	0.0	0.0%			
695	764	TD Maintenance of Meters	1.3	1.3	0.0	0.0%			
696	765	TD Maintenance of Hydrants	3.0	3.0	0.0	0.0%			
697	766	TD Maintenance of Miscellaneous Plant	1,464.5	1,466.0	1.4	0.1%			
698	Total Maintenance Expense			1,628.2	1,629.8	1.6	0.1%		
699									
700	<u>Administrative & General Expenses:</u>								
701	791	AG Admin and General Salaries	0.0	0.0	0.0	0.0%			
702	792	AG Office Supplies and Other Exp	190.3	190.3	0.0	0.0%			
703	793	AG Property Insurance	398.7	463.7	65.0	16.3%			
704	794	AG Injuries and Damages	1,537.1	1,537.1	0.0	0.0%			

A	B	C	D	E	F	G	H	I	J
705	795	AG Employees' Pensions and Benefits		2,809.8		3,129.1		319.3	11.4%
706	797	AG Regulatory Commission Expenses		141.8		801.9		660.1	465.4%
707	798	AG Outside Services Employed		1,062.5		1,096.5		34.0	3.2%
708	799	AG Miscellaneous General Expenses		2,352.0		3,116.1		764.1	32.5%
709	805	AG Maintenance of General Plant		935.8		935.8		0.0	0.0%
710	811	AG Rents		740.7		1,260.4		519.6	70.1%
711	Total Administrative and General Expenses			10,168.8		12,531.0		2,362.1	23.2%
712									
713	Escalation Year 2028 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA		
714									
715	Operation Expenses (Excluding Payroll):								
716	702	SS Operation Labor and Expenses		0.0		0.0		0.0	0.0%
717	703	SS Miscellaneous Expenses		41.5		42.5		1.1	2.5%
718	704	SS Purchased Water		63,624.1		61,628.8		(1,995.3)	-3.1%
719	722	PP Power production Labor and Exp		0.0		0.0		0.0	0.0%
720	724	PP Pumping Labor and Expenses		0.0		0.0		0.0	0.0%
721	725	PP Miscellaneous Expenses		1.6		1.6		0.0	0.0%
722	726	PP Fuel or Power Purchased for Pumping		4,696.6		4,133.5		(563.2)	-12.0%
723	742	WT Operation Labor and Expenses		9.2		9.2		0.0	0.0%
724	743	WT Miscellaneous Expenses		575.1		575.2		0.1	0.0%
725	744	WT Chemicals and Filtering Materials		237.1		313.5		76.3	32.2%
726	752	TD Storage Facilities Expenses		0.6		0.6		0.0	0.0%
727	753	TD Transmission and Distribution		0.1		0.1		0.0	0.0%
728	754	TD Meter Expenses		0.0		0.0		0.0	0.0%
729	755	TD Customer Installations Expense		0.4		0.4		0.0	0.0%
730	756	TD Miscellaneous Expenses		784.4		1,047.8		263.4	33.6%
731	772	CA Meter Reading Expenses		2.4		2.4		0.0	0.0%
732	773	CA Customer Records and Collection		1.8		1.8		0.0	0.0%
733	774	CA Miscellaneous Customer Account		118.3		118.3		0.0	0.0%
734	775	CA Uncollectible Accounts		1,287.9		1,375.7		87.8	6.8%
735	999	Divisional Allocation		0.0		0.0		0.0	0.0%
736	Total Operation Expenses (Excluding Payroll)				71,381.1	69,251.3	(2,129.8)	-3.0%	
737									
738	Maintenance Expense								
739	707	SS Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
740	708	SS Maint of Collecting and Imp Resrv		0.0		0.0		0.0	0.0%
741	709	SS Maintenance of Lake, River and Intakes		0.0		0.0		0.0	0.0%
742	710	SS Maintenance of Springs and Tunnels		0.0		0.0		0.0	0.0%
743	711	SS Maintenance of Wells		0.0		0.0		0.0	0.0%
744	712	SS Maintenance of Supply Mains		0.0		0.0		0.0	0.0%
745	713	SS Maintenance of Other Source of Supply		38.3		38.3		0.0	0.0%
746	730	PP Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
747	731	PP Maintenance of Power Productiotion		0.4		0.4		0.0	0.0%
748	733	PP Maintenance of Other Pumping		105.7		105.7		0.0	0.0%
749	747	WT Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
750	748	WT Maintenance of Wter Treatment		0.2		0.2		0.0	0.0%
751	759	TD Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
752	760	TD Maintenance of Reservoirs and Tanks		0.5		0.5		0.0	0.0%
753	761	TD Maintenance of Transmission and Distr		11.3		11.5		0.2	2.1%
754	762	TD Maintenance of Fire Mains		0.0		0.0		0.0	0.0%
755	763	TD Maintenance of Services		6.6		6.6		0.0	0.0%
756	764	TD Maintenance of Meters		1.4		1.4		0.0	0.0%
757	765	TD Maintenance of Hydrants		3.1		3.1		0.0	0.0%
758	766	TD Maintenance of Miscellaneous Plant		1,473.1		1,474.6		1.4	0.1%
759	Total Maintenance Expense				1,640.5	1,642.2	1.7	0.1%	
760									
761	Administrative & General Expenses:								
762	791	Salaries		0.0		0.0		0.0	0.0%
763	792	Office Supplies		194.7		194.7		0.0	0.0%

A	B	C	D	E	F	G	H	I	J
764	793	Property Insurance		450.3	523.7	73.5		16.3%	
765	794	Injuries and Damages		1,649.6	1,649.6	0.0		0.0%	
766	795	Pensions,Benefits & PBOP		2,912.1	3,254.9	342.7		11.8%	
767	797	Regulatory Commission		141.8	801.9	660.1		465.4%	
768	798	Outside Services		1,086.9	1,121.7	34.8		3.2%	
769	799	General Corporate		2,237.2	3,016.5	779.3		34.8%	
770	805	Dues & Membership		956.7	956.7	0.0		0.0%	
771	811	Rents		950.3	976.5	26.2		2.8%	
772	Total Administrative and General Expenses			10,579.7	12,496.4	1,916.6	18.1%		
773									

	A	B	C	D	E	F	G	H	I	J
774				SOUTHERN DIVISION						
775				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
776										
777				TABLE 5-1						
778				TAXES OTHER THAN INCOME						
779										
780	Test Year 2027	(\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
781										
782	OTHER TAXES									
783	Ad Valorem			4,608.3	4,884.7	276.4	6.0%			
784	Franchise Taxes			0.0	0.0	0.0	0.0%			
785	Payroll Taxes			886.6	982.3	95.7	10.8%			
786	Other			13.8	15.7	1.9	13.8%			
787	Non-Utility			(3.6)	(4.0)	(0.4)	11.9%			
788										
789	Total Taxes Other Than Income, At Proposed Rates			5,505.1	5,878.6	373.5	6.8%			
790										
791	Escalation Year 2028	(\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
792										
793	OTHER TAXES									
794	Ad Valorem			5,040.0	5,788.0	748.0	14.8%			
795	Franchise Taxes			0.0	0.0	0.0	0.0%			
796	Payroll Taxes			904.7	1,010.6	105.9	11.7%			
797	Other			14.0	15.9	1.9	13.8%			
798	Non-Utility			(3.6)	(4.1)	(0.4)	11.9%			
799										
800	Total Taxes Other Than Income, At Proposed Rates			5,955.0	6,810.4	855.4	14.4%			
801										
802										
803										

	A	B	C	D	E	F	G	H	I	J
845										
846										
SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.25-07-003										
TABLE 6-2 TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES										
850	For Illustrative Purposes			(\$000)						
851	Test Year 2027			(\$000)						
852										
853	Operating Revenue at Proposed Rates				162,201.0		179,155.2		16,954.1	10.5%
854										
855	<u>Deductions:</u>									
856	Operating Expenses excluding uncollectibles				97,829.2		105,308.6		7,479.4	7.6%
857	Uncollectibles				844.6		932.9		88.3	10.5%
858	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
859	Book Depreciation				18,487.4		20,601.3		2,113.9	11.4%
860	Interest Expense				9,637.8		11,313.1		1,675.4	17.4%
861	General Taxes				5,505.1		5,878.6		373.5	6.8%
862	Non-deductible Meals				0.0		(25.4)		(25.4)	0.0%
863	Total Deductions									
864	Total Deductions for Federal Tax				132,304.1		144,009.0		11,705.0	8.8%
865	Total Deductions for State Tax				132,304.1		144,009.0		11,705.0	8.8%
866										
867	Taxable Income - State				29,897.0		35,146.1		5,249.1	17.6%
868										
869	State Income Tax @8.84%				2,642.9		3,106.9		464.0	17.6%
870	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
871	STATE INCOME TAXES				2,642.9		3,106.9		464.0	17.6%
872										
873	Estimated State tax for 2026				2,543.2		2,277.2		(266.0)	-10.5%
874										
875	Taxable Income - Federal				27,353.8		32,868.9		5,515.1	20.2%
876										
877	Federal Income Tax @21%				5,744.3		6,902.5		1,158.2	20.2%
878	Less: Amort Deferred Federal ITC				(21.2)		(21.2)		0.0	0.0%
879	FEDERAL INCOME TAX				5,723.1		6,881.3		1,158.2	20.2%
880										
881										
882	<i>State Income Tax Rate</i>				8.84%		8.84%		0.0%	0.0%
883	<i>Federal Income Tax Rate</i>				21.00%		21.00%		0.0%	0.0%
884										
885	Total Income Taxes for Revenues at Proposed Rates				8,366.0		9,988.2		1,622.2	19.4%
886										

	A	B	C	D	E	F	G	H	I	J
887										
888										
SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.25-07-003										
TABLE 6-3 TAXES BASED ON INCOME - ESCALATION YEAR AT PRESENT RATES										
892	For Illustrative Purposes (\$000)									
893	Escalation Year 2028 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
894										
895	Operating Revenues at Present Rates				162,473.0	179,330.7	16,857.7			10.4%
896										
897	<u>Deductions:</u>									
898	Operating Expenses excluding uncollectibles				101,309.4	106,227.2	4,917.8			4.9%
899	Uncollectibles				846.0	933.8	87.8			10.4%
900	Domestic Production Activity Deduct				0.0	0.0	0.0			0.0%
901	Book Depreciation				20,529.9	23,600.9	3,071.1			15.0%
902	Interest Expense				10,532.1	12,707.3	2,175.2			20.7%
903	General Taxes				5,955.0	6,810.4	855.4			14.4%
904	Non-deductible Meals				0.0	(26.0)	(26.0)			0.0%
905	Total Deductions									
906	Total Deductions for Federal Tax				139,172.4	150,253.6	11,081.2			8.0%
907	Total Deductions for State Tax				139,172.4	150,253.6	11,081.2			8.0%
908										
909	Taxable Income - State				23,300.6	29,077.1	5,776.5			24.8%
910										
911	State Income Tax @ (see below)				2,059.8	2,570.4	510.6			24.8%
912	Less: Amort Deferred State ITC				0.0	0.0	0.0			0.0%
913	STATE INCOME TAXES				2,059.8	2,570.4	510.6			24.8%
914										
915	Estimated State tax for 2027				2,328.8	1,065.5	(1,263.3)			-54.2%
916										
917	Taxable Income - Federal				20,971.9	28,011.6	7,039.8			33.6%
918										
919	Federal Income Tax @ (See below)				4,404.1	5,882.4	1,478.3			33.6%
920	Less: Amort Deferred Federal ITC				(21.2)	(21.2)	0.0			0.0%
921	FEDERAL INCOME TAX				4,382.9	5,861.2	1,478.3			33.7%
922										
923										
924	<i>State Income Tax Rate</i>				8.84%	8.84%	0.0%			0.0%
925	<i>Federal Income Tax Rate</i>				21.00%	21.00%	0.0%			0.0%
926										
927	Total Income Taxes for Revenues at Present Rates				6,442.7	8,431.6	1,989.0			30.9%
928										

A	B	C	D	E	F	G	H	I	J
971									
972									
973									
974									
975									
976									
977	Test Year 2027 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
978									
979	Plant in Service - Beginning of Year		591,196.6	627,010.7	35,814.2	6.1%			
980	Gross Additions during a year		66,910.8	84,170.1	17,259.3	25.8%			
981	Retirement and Other Adjustments:								
982	Retirements		1,687.1	2,025.1	338.0	20.0%			
983	Sales and Adjustments		0.0	0.0	0.0	0.0%			
984	Capitalized Interest During Construction		0.0	0.0	0.0	0.0%			
985	Net Additions		65,223.7	82,145.1	16,921.3	25.9%			
986									
987	Construction Work in Progress Beginning Balance		25,389.4	33,079.6	7,690.1	30.3%			
988	Construction Work in Progress Ending Balance		2,077.9	25,549.7	23,471.9	1129.6%			
989	Construction Work in Progress Net Additions		(23,311.6)	(7,529.8)	15,781.7	-67.7%			
990									
991	Plant in Service - End of Year		656,420.3	709,155.8	52,735.5	8.0%			
992	<i>Plant Weighting Factor</i>		<i>50.00%</i>	<i>55.28%</i>	<i>5.3%</i>	<i>10.6%</i>			
993	Weighted Average Plant in Service		637,542.1	701,338.8	63,796.7	10.0%			
994									
995									
996	Escalation Year 2028 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
997									
998	Plant in Service - Beginning of Year		656,420.3	709,155.8	52,735.5	8.0%			
999	Gross Additions during a year		70,914.1	95,157.9	24,243.8	34.2%			
1000	Retirement and Other Adjustments:								
1001	Retirements		2,023.2	2,319.5	296.3	14.6%			
1002	Sales and Adjustments		0.0	0.0	0.0	0.0%			
1003	Capitalized Interest During Construction		0.0	0.0	0.0	0.0%			
1004	Net Additions		68,890.9	92,838.3	23,947.5	34.8%			
1005									
1006	Construction Work in Progress Beginning Balance		2,077.9	25,549.7	23,471.9	1129.6%			
1007	Construction Work in Progress Ending Balance		2,077.9	12,047.5	9,969.6	479.8%			
1008	Construction Work in Progress Net Additions		0.0	(13,502.3)	(13,502.3)	0.0%			
1009									
1010	Plant in Service - End of Year		725,311.2	801,994.1	76,682.9	10.6%			
1011	<i>Plant Weighting Factor</i>		<i>50.00%</i>	<i>54.73%</i>	<i>4.7%</i>	<i>9.5%</i>			
1012	Weighted Average Plant in Service		692,943.6	778,128.0	85,184.4	12.3%			
1013									
1014									

	A	B	C	D	E	F	G	H	I	J
1015				SOUTHERN DIVISION						
1016				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
1017										
1018				TABLE 8-1						
1019				DEPRECIATION RESERVE & EXPENSE						
1020										
1021				Test Year 2027 (\$000)						
1022					Cal PA	Cal Am	Cal Am > Cal PA			
1023				Depreciation Reserve - Beginning of Year	164,156.2	163,564.3	(592.0)	-0.4%		
1024										
1025				Annual Accruals including Contribution Depreciation	17,221.6	18,713.0	1,491.4	8.7%		
1026				Retirements/Debits to Depreciation	1,687.1	2,025.1	338.0	20.0%		
1027				(Salvage) Cost of Removal	(3,176.4)	(3,176.4)	0.0	0.0%		
1028				Depreciation Reserve Adjustment	0.0	0.0	0.0	0.0%		
1029										
1030				Net Accrual	12,358.1	13,511.5	1,153.5	9.3%		
1031										
1032				Depreciation Reserve - End of Year	176,514.3	177,075.8	561.5	0.3%		
1033										
1034				<i>Depreciation Reserve Weighting Factor (6-Year Average)</i>	73.66%	49.71%	-24.0%	-32.5%		
1035										
1036				Weighted Average Addition	9,103.0	6,716.1	-238,685.4%	-26.2%		
1037										
1038				Weighted Average Depreciation Reserve	173,259.2	170,280.4	(2,978.8)	-1.7%		
1039										
1040				<i>Deprec. expense related to CIAC</i>	1,526.9	1,522.7	(4.2)	-0.3%		
1041				<i>Allocated GO Depreciation Expense</i>	18,487.4	20,601.3	2,113.9	11.4%		
1042				<i>Deprec. expense for summary of earnings calc.</i>	34,182.1	37,791.7	3,609.6	10.6%		
1043										
1044				Escalation Year 2028 (\$000)						
1045					Cal PA	Cal Am	Cal Am > Cal PA			
1046				Depreciation Reserve - Beginning of Year	177,211.7	177,075.8	(135.9)	-0.1%		
1047										
1048				Annual Accruals including Contribution Depreciation	19,048.5	21,144.7	2,096.2	11.0%		
1049				Retirements/Debits to Depreciation	2,023.2	2,319.5	296.3	14.6%		
1050				Salvage/Cost of Removal	(1,408.4)	(1,408.4)	0.0	0.0%		
1051				Depreciation Reserve Adjustment	0.0	0.0	0.0	0.0%		
1052										
1053				Net Accrual	15,616.8	17,416.8	1,800.0	11.5%		
1054										
1055				Depreciation Reserve - End of Year	192,828.5	194,492.6	1,664.0	0.9%		
1056										
1057				<i>Depreciation Reserve Weighting Factor (6-Year Average)</i>	60.99%	49.06%	-11.9%	-19.6%		
1058										
1059				Weighted Average Depreciation Reserve	186,736.4	185,620.2	(1,116.2)	-0.6%		
1060										
1061				<i>Deprec. expense related to CIAC</i>	1,561.6	1,553.5	(8.2)	-0.5%		
1062				<i>Allocated GO Depreciation Expense</i>	20,529.9	23,600.9	3,071.1	15.0%		
1063				<i>Deprec. expense for summary of earnings calc.</i>	38,016.7	43,192.2	5,175.49.9%	13.6%		
1064										

	A	B	C	D	E	F	G	H	I	J
1065				SOUTHERN DIVISION						
1066				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
1067										
1068				TABLE 9-1						
1069				WEIGHTED AVERAGE RATE BASE - TEST YEAR						
1070										
1071	Test Year 2027	(\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
1072										
1073	Weighted Average Plant In Service including adv for construction			637,542.1	701,338.8	63,796.7	10.0%			
1074										
1075	<u>Additions to Rate Base:</u>									
1076	Materials and Supplies			542.1	542.1	0.0	0.0%			
1077	Working Cash, Operational			6,052.4	6,052.4	0.0	0.0%			
1078	Working Cash, Lead Lag			7,799.1	8,795.9	996.7	12.8%			
1079	Total Additions to Rate Base			<u>14,393.6</u>	<u>15,390.4</u>	996.7	6.9%			
1080										
1081	<u>Deductions from Rate Base:</u>									
1082	Weighted Average Depreciation Reserve			(173,259.2)	(170,280.4)	2,978.8	-1.7%			
1083	Advances for Construction			(4,929.1)	(4,913.0)	16.2	-0.3%			
1084	Unamortized Advances (20-Year Amortization)			0.0	0.0	0.0	0.0%			
1085	Contribution In Aid of Construction (Including Def Rev on CAC)			(33,600.4)	(33,448.0)	152.3	-0.5%			
1086	Unamortized Contribution (20-Year Amortization)			0.0	0.0	0.0	0.0%			
1087	Accumulated Deferred Federal Income Taxes			(42,713.6)	(43,531.9)	(818.3)	1.9%			
1088	Accumulated Deferred State Income Taxes			(13,458.5)	(13,833.6)	(375.2)	2.8%			
1089	Total Deductions from Rate Base			<u>(267,960.8)</u>	<u>(266,006.9)</u>	1,953.9	-0.7%			
1090										
1091	Weighted Average Rate Base			<u>383,974.9</u>	<u>450,722.2</u>	<u>66,747.3</u>	17.4%			
1092										
1093	<u>Interest Calculation (for Tax Deductions):</u>									
1094	Weighted Avg. Rate Base less customer deposits in Working Cash			383,974.9	450,722.2	66,747.3	17.4%			
1095	Weighted Cost of Debt			2.51%	2.51%	0.0%	0.0%			
1096	Interest Expense			<u>9,637.8</u>	<u>11,313.1</u>	<u>1,675.4</u>	<u>17.4%</u>			
1097										
1098	<u>Required return after tax (in \$)</u>									
1099	Weighted Cost of Capital			7.61%	7.61%	0.0%	0.0%			
1100	Required Return			<u>29,220.5</u>	<u>34,300.0</u>	<u>5,079.5</u>	<u>17.4%</u>			
1101										

	A	B	C	D	E	F	G	H	I	J
1102										
1103										
SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.25-07-003										
TABLE 9-2 WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR										
1108	Escalation Year 2028 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
1109										
1110	Weighted Average Plant In Service including adv for construction			692,943.6		778,128.0		85,184.4		12.3%
1111										
1112	<u>Additions to Rate Base:</u>									
1113	Materials and Supplies			553.1		553.1		0.0		0.0%
1114	Working Cash, Operational			5,757.8		5,757.8		0.0		0.0%
1115	Working Cash, Lead Lag			8,440.7		9,444.0		1,003.3		11.9%
1116	Total Additions to Rate Base			14,751.7		15,754.9		1,003.3		6.8%
1117										
1118	<u>Deductions from Rate Base:</u>									
1119	Weighted Average Depreciation Reserve			(186,736.4)		(185,620.2)		1,116.2		-0.6%
1120	Advances for Construction			(4,817.3)		(4,785.8)		31.5		-0.7%
1121	Unamortized Advances (20-Year Amortization)			0.0		0.0		0.0		0.0%
1122	Contribution In Aid of Construction (Including Def Rev on CAC)			(33,436.8)		(33,145.2)		291.6		-0.9%
1123	Unamortized Contribution (20-Year Amortization)			0.0		0.0		0.0		0.0%
1124	Accumulated Deferred Federal Income Taxes			(47,309.1)		(47,974.1)		(665.0)		1.4%
1125	Accumulated Deferred State Income Taxes			(15,789.0)		(16,089.8)		(300.8)		1.9%
1126	Total Deductions from Rate Base			(288,088.7)		(287,615.2)		473.5		-0.2%
1127										
1128	Weighted Average Rate Base			419,606.6		506,267.8		86,661.2		20.7%
1129										
1130	<u>Interest Calculation (for Tax Deductions):</u>									
1131	Weighted Avg. Rate Base less customer deposits in Working Cash			419,606.6		506,267.8		86,661.2		20.7%
1132	Weighted Cost of Debt			2.51%		2.51%		0.0%		0.0%
1133	Interest Expense			10,532.1		12,707.3		2,175.2		20.7%
1134										
1135	<u>Required return after tax (in \$)</u>									
1136	Weighted Cost of Capital			7.61%		7.61%		0.0%		0.0%
1137	Required Return			31,932.1		38,527.0		6,594.9		20.7%
1138										

MONTEREY WASTE WATER DISTRICT

A	B	C	D	E	F	G	H	I	J
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									

ORA's RESULTS OF OPERATIONS - INDEX TABLE

- Page 2 Table 1-1: SUMMARY OF EARNINGS - TEST YEAR
- Page 3 Table 1-2: SUMMARY OF EARNINGS - 2nd ESCALATION YEAR
- Page 4 Table 2-1: WATER SALES PER CUSTOMER (OR PER CONNECTION)
- Page 5 Table 2-2: AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS)
- Page 6 Table 2-3: TOTAL SALES AND SUPPLY
- Page 7 Table 2-4: OPERATING REVENUES AT PRESENT RATES
- Page 8 Table 3-1: OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR
- Page 9 Table 4-1: TOTAL EXPENSES EXCLUDING PAYROLL
- Page 10 Table 5-1: TAXES OTHER THAN INCOME
- Page 11 Table 6-1: TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES
- Page 12 Table 6-2: TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES
- Page 13 Table 7-1: UTILITY PLANT IN SERVICE
- Page 14 Table 8-1: DEPRECIATION RESERVE & EXPENSE
- Page 15 Table 9-1: WEIGHTED AVERAGE RATE BASE - TEST YEAR
- Page 16 Table 9-2: WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR

REVENUE INCREASES OVER Present Rate	Cal PA	Cal Am	Cal Am > Cal PA
1. Test Year 2027 Increase (in dollars)	\$649	\$786	137.3
2. Test Year 2027 Increase in percentage	14.48%	17.54%	3.1%
3. Escalation Year 2028 Increase (in dollars)	\$96	\$123	\$27
4. Escalation Year 2028 Increase in percentage	1.86%	2.32%	0.5%

A	B	C	D	E	F	G	H	I	J
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64									
65									
66									
67									
68									
69									
70									
71									
72									
73									
74									
75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
85									
86									
87									
88									
89									
90									
91									

	A	B	C	D	E	F	G	H	I	J
92				Amortization of Tank Painting	0.0	0.0	0.0	0.0	0.0%	
93				Customer Accounting	24.1	24.1	0.0	0.0	0.0%	
94				Uncollectibles*	27.0	27.7	0.7	0.7	2.7%	
95				General and Administrative Expenses:						
96				Insurance	41.7	42.7	1.0	1.0	2.3%	
97				Pensions and Benefits	292.2	318.5	26.3	26.3	9.0%	
98				Regulatory Expense	2.1	12.0	9.9	9.9	465.4%	
99				Rents	6.0	13.0	7.0	7.0	116.2%	
100				Outside Services	100.2	100.3	0.1	0.1	0.1%	
101				Other Administrative & General	666.4	677.4	11.0	11.0	1.7%	
102				Subtotal	3,629.3	3,807.7	178.3	178.3	4.9%	
103				Service Company	81.9	108.2	26.3	26.3	32.1%	
104				Citizens Acquisition Premium	0.0	0.0	0.0	0.0	0.0%	
105				GO Return on Rate Base	40.3	49.4	9.1	9.1	22.6%	
106				Other - Deceptive Pricing Adjustment and Return on T&D N	0.0	0.0	0.0	0.0	0.0%	
107				Reserved	0.0	0.0	0.0	0.0	0.0%	
108				Total O&M and G&A Expenses	3,751.5	3,965.2	213.7	213.7	5.7%	
109				Depreciation	431.8	459.8	28.1	28.1	6.5%	
110				General Taxes	123.7	131.2	7.5	7.5	6.0%	
111				Total Operating Expenses	4,307.0	4,556.2	249.2	249.2	5.8%	
112				Income before taxes	824.7	712.8	(111.9)	(111.9)	-13.6%	
113				State Income Taxes	59.2	51.2	(8.0)	(8.0)	-13.6%	
114				Federal Income Taxes	125.1	106.7	(18.3)	(18.3)	-14.7%	
115				Income After Tax	640.4	554.9	(85.5)	(85.5)	-13.4%	
116				Weighted Average Rate Base	8,338.9	7,225.0	(1,113.9)	(1,113.9)	-13.4%	
117				Return on Rate Base at Proposed Rates	7.68%	7.68%	0.00%	0.00%	0.0%	
118										
119										

A	B	C	D	E	F	G	H	I	J
120			Monterey Wastewater						
121			CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
122									
123			TABLE 1-1x						
124			SUMMARY OF EARNINGS - ESCALATION YEAR >>> NOT RECOMMENDED ATTRITION YR SOE						
125									
126				Cal PA-	Cal Am-	Cal Am > Cal PA			
127			Escalation Year 2028 (\$000)	Present Rates	Present Rates				
128									
129									
130			Total Revenue	5,164.2	5,302.5	138.2	2.7%		
131									
132			Operation and Maintenance Expenses:						
133			Labor	1,133.6	1,288.5	154.9	13.7%		
134			Purchased Water	0.0	0.0	0.0	0.0%		
135			Purchased Power	391.5	353.4	(38.1)	-9.7%		
136			Chemicals	411.1	425.8	14.6	3.6%		
137			Operation expense	470.6	470.6	0.0	0.0%		
138			Maintenance (excluding Amortization of Tank Painting)	118.6	118.6	0.0	0.0%		
139			Amortization of Tank Painting	0.0	0.0	0.0	0.0%		
140			Customer Accounting	24.7	24.7	0.0	0.0%		
141			Uncollectibles*	27.1	27.9	0.7	2.7%		
142			General and Administrative Expenses:						
143			Insurance	44.8	45.9	1.1	2.5%		
144			Pensions and Benefits	303.6	331.8	28.2	9.3%		
145			Regulatory Expense	2.1	12.0	9.9	465.4%		
146			Rents	7.9	8.5	0.6	7.4%		
147			Outside Services	102.5	102.6	0.1	0.1%		
148			Other Administrative & General	661.6	672.9	11.3	1.7%		
149			Subtotal	3,699.7	3,883.1	183.4	5.0%		
150			Service Company	111.5	111.5	0.0	0.0%		
151			Citizens Acquisition Premium	0.0	0.0	0.0	0.0%		
152			GO Return on Rate Base	17.5	56.8	39.3	224.6%		
153			Other - Deceptive Pricing Adjustment and Return on T&D N	0.0	0.0	0.0	0.0%		
154			Reserved	0.0	0.0	0.0	0.0%		
155			Total O&M and G&A Expenses	3,828.7	4,051.4	222.7	5.8%		
156			Depreciation	447.2	497.8	50.6	11.3%		
157			General Taxes	126.4	135.5	9.1	7.2%		
158			Total Operating Expenses	4,402.3	4,684.7	282.4	6.4%		
159			Income before taxes	762.0	617.8	(144.2)	-18.9%		
160			State Income Taxes	53.0	42.2	(10.8)	-20.3%		
161			Federal Income Taxes	104.7	80.9	(23.9)	-22.8%		
162			Income After Tax	604.2	494.7	(109.6)	-18.1%		
163			Weighted Average Rate Base	8,740.1	7,557.9	(1,182.2)	-13.5%		
164			Return on Rate Base at Present Rates	6.91%	6.55%	-0.37%	-5.3%		
165									
166				Cal PA-	Cal Am-	Cal Am > Cal PA			
167			Escalation Year 2028 (\$000)	Proposed Rates	Proposed Rates				
168									
169									
170			Total Revenue	5,260.2	5,425.3	165.1	3.1%		
171									
172			Operation and Maintenance Expenses:						
173			Labor	1,133.6	1,288.5	154.9	13.7%		
174			Purchased Water	0.0	0.0	0.0	0.0%		
175			Purchased Power	391.5	353.4	(38.1)	-9.7%		
176			Chemicals	411.1	425.8	14.6	3.6%		
177			Operation expense	470.6	470.6	0.0	0.0%		
178			Maintenance (excluding Amortization of Tank Painting)	118.6	118.6	0.0	0.0%		

	A	B	C	D	E	F	G	H	I	J
179				Amortization of Tank Painting	0.0	0.0	0.0	0.0	0.0%	
180				Customer Accounting	24.7	24.7	0.0	0.0	0.0%	
181				Uncollectibles*	27.6	28.5	0.9	0.9	3.1%	
182				General and Administrative Expenses:						
183				Insurance	44.8	45.9	1.1	1.1	2.5%	
184				Pensions and Benefits	303.6	331.8	28.2	28.2	9.3%	
185				Regulatory Expense	2.1	12.0	9.9	9.9	465.4%	
186				Rents	7.9	8.5	0.6	0.6	7.4%	
187				Outside Services	102.5	102.6	0.1	0.1	0.1%	
188				Other Administrative & General	661.6	672.9	11.3	11.3	1.7%	
189				Subtotal	3,700.2	3,883.8	183.5	183.5	5.0%	
190				Service Company	111.5	111.5	0.0	0.0	0.0%	
191				Citizens Acquisition Premium	0.0	0.0	0.0	0.0	0.0%	
192				GO Return on Rate Base	17.5	56.8	39.3	39.3	224.6%	
193				Other - Deceptive Pricing Adjustment and Return on T&D N	0.0	0.0	0.0	0.0	0.0%	
194				Reserved	0.0	0.0	0.0	0.0	0.0%	
195				Total O&M and G&A Expenses	3,829.2	4,052.1	222.9	222.9	5.8%	
196				Depreciation	447.2	497.8	50.6	50.6	11.3%	
197				General Taxes	126.4	135.5	9.1	9.1	7.2%	
198				Total Operating Expenses	4,402.8	4,685.3	282.6	282.6	6.4%	
199				Income before taxes	857.5	740.0	(117.5)	(117.5)	-13.7%	
200				State Income Taxes	61.4	53.0	(8.4)	(8.4)	-13.7%	
201				Federal Income Taxes	124.8	106.5	(18.3)	(18.3)	-14.6%	
202				Income After Tax	671.2	580.4	(90.8)	(90.8)	-13.5%	
203				Weighted Average Rate Base	8,740.1	7,557.9	(1,182.2)	(1,182.2)	-13.5%	
204				Return on Rate Base at Proposed Rates	7.68%	7.68%	0.00%	0.00%	0.0%	
205										

A	B	C	D	E	F	G	H	I	J
206									
207									
208									
209									
210									
211									
212	For Illustrative Purposes	(\$000)		Cal PA 2028	Cal PA 2029	2028 to 2029 Increase			
213									
214	Total Revenue			<u>5,260.2</u>	<u>5,373.0</u>	<u>112.8</u>	<u>2.1%</u>		
215									
216	<u>Operation and Maintenance Expenses:</u>								
217	Labor		1,133.6	1,162.4	28.8	2.5%			
218	Purchased Water		0.0	0.0	0.0	0.0%			
219	Purchased Power		391.5	391.5	0.0	0.0%			
220	Chemicals		411.1	411.1	0.0	0.0%			
221	Operation expense		470.6	482.5	12.0	2.5%			
222	Maintenance (excluding Amortization of Tank Painting)		118.6	121.6	3.0	2.5%			
223	Amortization of Tank Painting		0.0	0.0	0.0	0.0%			
224	Customer Accounting		24.7	25.3	0.6	2.5%			
225	Uncollectibles		27.6	27.7	0.1	0.3%			
226	<u>General and Administrative Expenses:</u>								
227	Insurance		44.8	47.7	2.9	6.5%			
228	Pensions and Benefits		303.6	311.3	7.7	2.5%			
229	Regulatory Expense		2.1	2.1	0.0	0.0%			
230	Rents		7.9	8.0	0.1	1.2%			
231	Outside Services		102.5	105.1	2.6	2.5%			
232	Other Administrative & General		661.6	664.9	3.3	0.5%			
233	Subtotal		<u>3,700.2</u>	<u>3,761.3</u>	61.1	1.7%			
234	Service Company		111.5	115.0	3.5	3.1%			
235	Citizens Acquisition Premium		0.0	0.0	0.0	0.0%			
236	GO Return on Rate Base		17.5	(5.3)	(22.8)	-130.0%			
237	Other - Deceptive Pricing Adjustment and Return on T&D N		0.0	0.0	0.0	0.0%			
238	Reserved		0.0	0.0	0.0	0.0%			
239	Total O&M and G&A Expenses		<u>3,829.2</u>	<u>3,871.1</u>	41.8	1.1%			
240	Depreciation		447.2	462.6	15.4	3.4%			
241	General Taxes		126.4	129.4	3.1	2.5%			
242	Total Operating Expenses		<u>4,402.8</u>	<u>4,463.1</u>	60.3	1.4%			
243	Income before taxes		<u>857.5</u>	<u>910.0</u>	52.5	6.1%			
244	Total Income Taxes		186.2	207.9	21.7	11.6%			
245	Income After Tax		<u>671.2</u>	<u>702.1</u>	30.8	4.6%			
246	Weighted Average Rate Base		8,740.1	9,141.3	401.2	4.6%			
247	Return on Rate Base		<u>7.68%</u>	<u>7.68%</u>	<u>0.0</u>	<u>0.0%</u>			
248									
249									
250									
251	Net-to-Gross (NTG) Multiplier for Other Offset Filings		with income tax effect	w/o income tax effect	Calculations				
252									
253	1 Uncollectibles Rate		0.52070%	0.52070%					
254	2 100% - (Uncollectibles Rate)		99.47930%	99.47930%	100% - [1]				
255	3 Local Franchise Tax Rate		0.00000%	0.00000%					
256	4 Local Franchise Tax		0.00000%	0.00000%	[2] x [3]				
257	5 Business License Rate		0.00000%	0.00000%					
258	6 Business License cost		0.00000%	0.00000%	[2] x [5]				
259	7 Subtotal		0.52070%	0.52070%	[1+4+6]				
260	8 100% - Subtotal		99.47930%	99.47930%	100% - [7]				
261	Amount subject to California Franchise Tax (CCFT) and Federal Income Tax (FIT)								
262	9 California Corporate Franchise Tax Rate		8.84%						

A	B	C	D	E	F	G	H	I	J
263	# California Corporate Franchise Tax			8.79397%				[8] x [9]	
264	# American Jobs Creation Act Rate			0.00%					
265	# American Jobs Creation Act deductions *			0.00000%				[8-1]x[11]xprod%	
266	# Federal Income Tax Rate			21.00%					
267	# Federal Income Tax			19.04392%				[8-10-12] x 13	
268	# Total Taxes Paid			28.35859%	0.52070%	[7+10+14]			
269	# Net After Taxes			71.64141%	99.47930%	100% - [15]			
270	NTG Multiplier			1.39584	1.00523	1 / [16]			
271									
272	Capital Structure				NTG Multiplier				
273	Debt		44.6%	1.00523	0.44844	w/o income taxes			
274	Equity		55.4%	1.39584	0.77316	with income taxes			
275	Total		100.0%		1.22159	Wtd. NTG Multiplier			
276	* prod% = ratio of total well and surface water to total water supply.								
277									

A	B	C	D	E	F	G	H	I	J
278			Monterey Wastewater						
279			CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
280									
281			TABLE 2-1						
282			AVERAGE WATER SALES PER CUSTOMER (OR PER CONNECTION)						
283									
284	Test Year 2027	(CCF/connection/year)*		Cal PA	Cal Am	Cal Am > Cal PA			
285									
286			Average Metered Water Sales:						
287			Residential	0.0	0.0	0.0	0.0%		
288			Multiresidential	0.0	0.0	0.0	0.0%		
289			Multiresidential (Mstr Mtr)	0.0	0.0	0.0	0.0%		
290			Commercial	0.0	0.0	0.0	0.0%		
291			Industrial	0.0	0.0	0.0	0.0%		
292			Public Authority	0.0	0.0	0.0	0.0%		
293			Sales for Resale	0.0	0.0	0.0	0.0%		
294			Other	0.0	0.0	0.0	0.0%		
295			Golf Courses	0.0	0.0	0.0	0.0%		
296			Construction	0.0	0.0	0.0	0.0%		
297			Irrigation Gravity	0.0	0.0	0.0	0.0%		
298			Irrigation Pressure	0.0	0.0	0.0	0.0%		
299			Private Fire	0.0	0.0	0.0	0.0%		
300			Private Fire Mandated	0.0	0.0	0.0	0.0%		
301			Public Fire	0.0	0.0	0.0	0.0%		
302			Hotel	0.0	0.0	0.0	0.0%		
303			Residential Flat	0.0	0.0	0.0	0.0%		
304			Commercial (Flat)	0.0	0.0	0.0	0.0%		
305			Unmetered	0.0	0.0	0.0	0.0%		
306			Reserved	0.0	0.0	0.0	0.0%		
307			Reserved	0.0	0.0	0.0	0.0%		
308									
309	Escalation Year 2028	(CCF/connection/year)*		Cal PA	Cal Am	Cal Am > Cal PA			
310									
311			Average Metered Water Sales:						
312			Residential	0.0	0.0	0.0	0.0%		
313			Multiresidential	0.0	0.0	0.0	0.0%		
314			Multiresidential (Mstr Mtr)	0.0	0.0	0.0	0.0%		
315			Commercial	0.0	0.0	0.0	0.0%		
316			Industrial	0.0	0.0	0.0	0.0%		
317			Public Authority	0.0	0.0	0.0	0.0%		
318			Sales for Resale	0.0	0.0	0.0	0.0%		
319			Other	0.0	0.0	0.0	0.0%		
320			Golf Courses	0.0	0.0	0.0	0.0%		
321			Construction	0.0	0.0	0.0	0.0%		
322			Irrigation Gravity	0.0	0.0	0.0	0.0%		
323			Irrigation Pressure	0.0	0.0	0.0	0.0%		
324			Private Fire	0.0	0.0	0.0	0.0%		
325			Private Fire Mandated	0.0	0.0	0.0	0.0%		
326			Public Fire	0.0	0.0	0.0	0.0%		
327			Hotel	0.0	0.0	0.0	0.0%		
328			Residential Flat	0.0	0.0	0.0	0.0%		
329			Commercial (Flat)	0.0	0.0	0.0	0.0%		
330			Unmetered	0.0	0.0	0.0	0.0%		
331			Reserved	0.0	0.0	0.0	0.0%		
332			Reserved	0.0	0.0	0.0	0.0%		
333									
334									

A	B	C	D	E	F	G	H	I	J
335				Monterey Wastewater					
336				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003					
337									
338				TABLE 2-2					
339				AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS)					
340									
341	Test Year 2027			Cal PA	Cal Am	Cal Am > Cal PA			
342									
343	Average Metered Customers (Service Connections):								
344	Residential		0	0	0	0%			
345	Multiresidential		0	0	0	0%			
346	Multiresidential (Mstr Mtr)		0	0	0	0%			
347	Commercial		0	0	0	0%			
348	Industrial		0	0	0	0%			
349	Public Authority		0	0	0	0%			
350	Sales for Resale		0	0	0	0%			
351	Other		0	0	0	0%			
352	Golf Courses		0	0	0	0%			
353	Construction		0	0	0	0%			
354	Irrigation Gravity		0	0	0	0%			
355	Irrigation Pressure		0	0	0	0%			
356	Private Fire		0	0	0	0%			
357	Private Fire Mandated		0	0	0	0%			
358	Private Fire Protection Service		0	0	0	0%			
359	Hotel		0	0	0	0%			
360	Residential Flat		0	0	0	0%			
361	Commercial (Flat)		0	0	0	0%			
362	Unmetered		0	0	0	0%			
363	Reserved		0	0	0	0%			
364	Reserved		0	0	0	0%			
365	Total		0	0	0	0%			
366									
367									
368	Escalation Year 2028		Cal PA	Cal Am	Cal Am > Cal PA				
369									
370	Average Metered Customers (Service Connections):								
371	Residential		0	0	0	0%			
372	Multiresidential		0	0	0	0%			
373	Multiresidential (Mstr Mtr)		0	0	0	0%			
374	Commercial		0	0	0	0%			
375	Industrial		0	0	0	0%			
376	Public Authority		0	0	0	0%			
377	Sales for Resale		0	0	0	0%			
378	Other		0	0	0	0%			
379	Golf Courses		0	0	0	0%			
380	Construction		0	0	0	0%			
381	Irrigation Gravity		0	0	0	0%			
382	Irrigation Pressure		0	0	0	0%			
383	Private Fire		0	0	0	0%			
384	Private Fire Mandated		0	0	0	0%			
385	Private Fire Protection Service		0	0	0	0%			
386	Hotel		0	0	0	0%			
387	Residential Flat		0	0	0	0%			
388	Commercial (Flat)		0	0	0	0%			
389	Unmetered		0	0	0	0%			
390	Reserved		0	0	0	0%			
391	Reserved		0	0	0	0%			
392	Total		0	0	0	0%			
393									

	A	B	C	D	E	F	G	H	I	J
394										

A	B	C	D	E	F	G	H	I	J
395				Monterey Wastewater					
396				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003					
397									
398				TABLE 2-3					
399				TOTAL SALES AND SUPPLY					
400									
401	Test Year 2027 (KCCF)			Cal PA	Cal Am	Cal Am > Cal PA			
402									
403	Metered Customers								
404	Residential			0	0	0	0%		
405	Multiresidential			0	0	0	0%		
406	Multiresidential (Mstr Mtr)			0	0	0	0%		
407	Commercial			0	0	0	0%		
408	Industrial			0	0	0	0%		
409	Public Authority			0	0	0	0%		
410	Sales for Resale			0	0	0	0%		
411	Other			0	0	0	0%		
412	Golf Courses			0	0	0	0%		
413	Construction			0	0	0	0%		
414	Irrigation Gravity			0	0	0	0%		
415	Irrigation Pressure			0	0	0	0%		
416	Private Fire			0	0	0	0%		
417	Private Fire Mandated			0	0	0	0%		
418	Private Fire Protection Service			0	0	0	0%		
419	Hotel			0	0	0	0%		
420	Residential Flat			0	0	0	0%		
421	Commercial (Flat)			0	0	0	0%		
422	Unmetered			0	0	0	0%		
423	Reserved			0	0	0	0%		
424	Reserved			0	0	0	0%		
425	Total Sales			0	0	0	0%		
426									
427									
428	Escalation Year 2028 (KCCF)			Cal PA	Cal Am	Cal Am > Cal PA			
429									
430	Metered Customers (Service Connections):								
431	Residential			0	0	0	0%		
432	Multiresidential			0	0	0	0%		
433	Multiresidential (Mstr Mtr)			0	0	0	0%		
434	Commercial			0	0	0	0%		
435	Industrial			0	0	0	0%		
436	Public Authority			0	0	0	0%		
437	Sales for Resale			0	0	0	0%		
438	Other			0	0	0	0%		
439	Golf Courses			0	0	0	0%		
440	Construction			0	0	0	0%		
441	Irrigation Gravity			0	0	0	0%		
442	Irrigation Pressure			0	0	0	0%		
443	Private Fire			0	0	0	0%		
444	Private Fire Mandated			0	0	0	0%		
445	Private Fire Protection Service			0	0	0	0%		
446	Hotel			0	0	0	0%		
447	Residential Flat			0	0	0	0%		
448	Commercial (Flat)			0	0	0	0%		
449	Unmetered			0	0	0	0%		
450	Reserved			0	0	0	0%		
451	Reserved			0	0	0	0%		
452	Total Sales			0	0	0	0%		
453									

	A	B	C	D	E	F	G	H	I	J
454										

A	B	C	D	E	F	G	H	I	J
455			Monterey Wastewater						
456			CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
457			TABLE 2-4						
458			OPERATING REVENUES AT PRESENT RATES						
459									
460	Test Year 2027 (\$)			Cal PA	Cal Am	Cal Am > Cal PA			
461	<u>METERED SALES REVENUE</u>								
462	Residential		0	0	0.0	0.0%			
463	Multiresidential		0	0	0.0	0.0%			
464	Multiresidential (Mstr Mtr)		0	0	0.0	0.0%			
465	Commercial		0	0	0.0	0.0%			
466	Industrial		0	0	0.0	0.0%			
467	Public Authority		0	0	0.0	0.0%			
468	Sales for Resale		0	0	0.0	0.0%			
469	Other		0	0	0.0	0.0%			
470	Golf Courses		0	0	0.0	0.0%			
471	Construction		0	0	0.0	0.0%			
472	Irrigation Gravity		0	0	0.0	0.0%			
473	Irrigation Pressure		0	0	0.0	0.0%			
474	Residential Fire Protection Service		0	0	0.0	0.0%			
475	Private Fire Mandated		0	0	0.0	0.0%			
476	Private Fire Protection Service		0	0	0.0	0.0%			
477	Hotel		0	0	0.0	0.0%			
478	Reserved		0	0	0.0	0.0%			
479	Total Metered Revenues		0	0	0	0.0%			
480	<u>NON-METERED REVENUE</u>								
481	Residential Flat		0	0	0.0	0.0%			
482	Commercial (Flat)		0	0	0.0	0.0%			
483	Unmetered		0	0	0.0	0.0%			
484	Reserved		0	0	0.0	0.0%			
485	Total Non-Metered Revenue		0.0	0.0	0.0	0.0%			
486	<u>OTHER REVENUE</u>								
487	Method 5 Revenues		0	0	0.0	0.0%			
488	Contract Revenues		0	0	0.0	0.0%			
489	Antenna Leases		0	0	0.0	0.0%			
490	Additional NTPS Rev		0	0	0.0	0.0%			
491	Misc Service Revenues		1,332	1,332	0.0	0.0%			
492	Late Payment Penalty		0	0	0.0	0.0%			
493	Rents		0	0	0.0	0.0%			
494	Leak Adjustments		0	0	0.0	0.0%			
495	DSIC		0	0	0.0	0.0%			
496	Other		0	0	0.0	0.0%			
497	Subtotal Other Revenue		1,332	1,332	0	0.0%			
498	TOTAL OPERATING REVENUES		1,332	1,332	0	0.0%			
499	Total Revenues at Present Rates, TY 2027		1,332	1,332	0	0.0%			
500									
501	<u>Escalation Year 2028 (\$)</u>			Cal PA	Cal Am	Cal Am > Cal PA			
502	<u>METERED SALES REVENUE</u>								
503	Residential		0	0	0	0.0%			
504	Multiresidential		0	0	0	0.0%			
505	Multiresidential (Mstr Mtr)		0	0	0	0.0%			
506	Commercial		0	0	0	0.0%			
507	Industrial		0	0	0	0.0%			
508	Public Authority		0	0	0	0.0%			
509	Sales for Resale		0	0	0	0.0%			
510	Other		0	0	0	0.0%			
511	Golf Courses		0	0	0	0.0%			
512	Construction		0	0	0	0.0%			
513	Irrigation Gravity		0	0	0	0.0%			

A	B	C	D	E	F	G	H	I	J
514			Irrigation Pressure	0		0		0	0.0%
515			Residential Fire Protection Service	0		0		0	0.0%
516			Private Fire Mandated	0		0		0	0.0%
517			Private Fire Protection Service	0		0		0	0.0%
518			Hotel	0		0		0	0.0%
519			Reserved	0		0		0	0.0%
520			Total Metered Revenues	0		0		0	0.0%
521			<u>NON-METERED REVENUE</u>						
522			Residential Flat	0		0		0	0.0%
523			Commercial (Flat)	0		0		0	0.0%
524			Unmetered	0		0		0	0.0%
525			Res Reserved	0		0		0	0.0%
526			Total Non-Metered Revenue	0.0		0.0		0	0.0%
527			<u>OTHER REVENUE</u>						
528			Method 5 Revenues	0		0		0	0.0%
529			Contract Revenues	0		0		0	0.0%
530			Antenna Leases	0		0		0	0.0%
531			Additional NTPS Rev	0		0		0	0.0%
532			Misc Service Revenues	1,332		1,332		0	0.0%
533			Late Payment Penalty	0		0		0	0.0%
534			Rents	0		0		0	0.0%
535			Leak Adjustments	0		0		0	0.0%
536			DSIC	0		0		0	0.0%
537			Other	0		0		0	0.0%
538			Total Other Revenues	1,332		1,332		0	0.0%
539			TOTAL OPERATING REVENUES	1,332		1,332		0	0.0%
540			Total Rev at Present Rates, EY 2028	1,332		1,332		0	0.0%
541									

	A	B	C	D	E	F	G	H	I	J
542				Monterey Wastewater						
543				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
544										
545				TABLE 3-1						
546				OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR						
547										
548	Test Year 2027 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
549										
550	Expenses(Operation, Maintenance, and A&G):									
551	Labor			1,109.2	1,252.1	142.8	12.9%			
552	Purchased Water			0.0	0.0	0.0	0.0%			
553	Purchased Power			382.7	353.4	(29.3)	-7.6%			
554	Chemicals			401.9	410.5	8.7	2.2%			
555	Operation Expense			460.0	460.0	0.0	0.0%			
556	Maintenance Expense (excluding Amort Tank Painting)			115.9	115.9	0.0	0.0%			
557	Amortization of Tank Painting			0.0	0.0	0.0	0.0%			
558	Customer Accounting			24.1	24.1	0.0	0.0%			
559	Insurance (Property and Injuries & Damages)			41.7	42.7	1.0	2.3%			
560	Pensions and Benefits			292.2	318.5	26.3	9.0%			
561	Regulatory Expense			2.1	12.0	9.9	465.4%			
562	Rents			6.0	13.0	7.0	116.2%			
563	Other Administrative and General			666.4	677.4	11.0	1.7%			
564	Subtotal			3,502.2	3,679.7	177.5	5.1%			
565										
566	Service Company			81.9	108.2	26.3	32.1%			
567	Citizens Acquisition Premium			-	-	0.0	0.0%			
568	GO Return on Rate Base			40.3	49.4	9.1	22.6%			
569	SS Pricing Adjustment			-	-	0.0	0.0%			
570	Return on T&D Net Plant Consolidation			-	-	0.0	0.0%			
571	Reserved			-	-	0.0	0.0%			
572	Total Expenses excluding Uncollectibles			3,624.3	3,837.2	212.9	5.9%			
573										
574	At Present Rates									
575	Total Revenues (including deferred Revenue on CIAC)			4,482.7	4,482.7	0.0	0.0%			
576	Uncollectible Rate			0.5207%	0.5207%	0.0000%	0.0%			
577	Uncollectibles Expense			23.3	23.3	0.0	0.0%			
578	Leak Adjustment - Uncollectibles			0.0	0.0	0.0	0.0%			
579	Total Uncollectibles Expense			23.3	23.3	0.0	0.0%			
580										
581	Total Expenses including Uncollectibles (at Present Rate)			3,647.7	3,860.5	212.9	5.8%			
582										
583	At Proposed Rates									
584	Total Revenues (including deferred Revenue on CIAC)			5,131.7	5,269.0	137.3	2.7%			
585	Uncollectible Rate			0.5207%	0.5207%	0.0000%	0.0%			
586	Uncollectibles Expense			26.7	27.4	0.7	2.7%			
587	Leak Adjustment - Uncollectibles			0.0	0.0	0.0	0.0%			
588	Total Uncollectibles Expense			26.7	27.4	0.7	2.7%			
589										
590	Total Expenses including Uncollectibles (at Proposed Rate)			3,651.0	3,864.6	213.6	5.9%			
591										
592										
593										
594										

A	B	C	D	E	F	G	H	I	J
595			Monterey Wastewater						
596			CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
597									
598			TABLE 3-2						
599			OPERATIONS & MAINTENANCE EXPENSES - ESCALATION YEAR						
600									
601	Escalation Year 2028 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
602									
603	Expenses(Operation, Maintenance, and A&G):								
604	Labor		1,133.6	1,288.5	154.9	13.7%			
605	Purchased Water		0.0	0.0	0.0	0.0%			
606	Purchased Power		391.5	353.4	(38.1)	-9.7%			
607	Chemicals		411.1	425.8	14.6	3.6%			
608	Operation Expense		470.6	470.6	0.0	0.0%			
609	Maintenance Expense (excluding Amort Tank Painting)		118.6	118.6					
610	Amortization of Tank Painting		0.0	0.0					
611	Customer Accounting		24.7	24.7	0.0	0.0%			
612	Insurance (Property and Injuries & Damages)		44.8	45.9	1.1	2.5%			
613	Pensions and Benefits		303.6	331.8	28.2	9.3%			
614	Regulatory Expense		2.1	12.0	9.9	465.4%			
615	Rents		7.9	8.5	0.6	7.4%			
616	Other Administrative and General		661.6	672.9	11.3	1.7%			
617	Subtotal		3,570.1	3,752.6	182.5	5.1%			
618									
619	Service Company		111.5	111.5	0.0	0.0%			
620	Citizens Acquisition Premium		-	-	0.0	0.0%			
621	GO Return on Rate Base		17.5	56.8	39.3	224.6%			
622	SS Pricing Adjustment		-	-					
623	Return on T&D Net Plant Consolidation		-	-					
624	Reserved		-	-					
625	Total O&M excluding Uncollectibles		3,699.1	3,920.9	221.9	6.0%			
626									
627	At Present Rates								
628	Total Revenues (including deferred Revenue on CIAC)		5,164.2	5,302.5	138.2	2.7%			
629	<i>Uncollectible Rate</i>		0.5207%	0.5207%	0.0000%	0.0%			
630	Uncollectibles Expense		26.9	27.6	0.7	2.7%			
631	Leak Adjustment - Uncollectibles		0.0	0.0	0.0	0.0%			
632	Total Uncollectibles Expense		26.9	27.6	0.7	2.7%			
633									
634	Total O&M Expenses including Uncollectibles (at Present Rate)		3,726.0	3,948.5	222.6	6.0%			
635									
636	At Proposed Rates								
637	Total Revenues (including deferred Revenue on CIAC)		5,260.2	5,425.3	165.1	3.1%			
638	<i>Uncollectible Rate</i>		0.5207%	0.5207%	0.0000%	0.0%			
639	Uncollectibles Expense		27.4	28.2	0.9	3.1%			
640	Leak Adjustment - Uncollectibles		0.0	0.0	0.0	0.0%			
641	Total Uncollectibles Expense		27.4	28.2	0.9	3.1%			
642									
643	Total O&M Expenses including Uncollectibles (at Proposed Rate)		3,726.5	3,949.2	222.7	6.0%			
644									
645									

A	B	C	D	E	F	G	H	I	J
646			Monterey Wastewater						
647			CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
648									
649			TABLE 4-1						
650			TOTAL EXPENSES EXCLUDING PAYROLL						
651			(For Information Only)						
652	Test Year 2027	(\$000)		Cal PA	Cal Am	Cal Am > Cal PA			
653									
654	<u>Operation Expenses (Excluding Payroll):</u>								
655	702	SS Operation Labor and Expenses		0.0	0.0	0.0	0.0%		
656	703	SS Miscellaneous Expenses		14.9	14.9	0.0	0.1%		
657	704	SS Purchased Water		0.0	0.0	0.0	0.0%		
658	722	PP Power production Labor and Exp		0.0	0.0	0.0	0.0%		
659	724	PP Pumping Labor and Expenses		0.0	0.0	0.0	0.0%		
660	725	PP Miscellaneous Expenses		0.3	0.3	0.0	0.0%		
661	726	PP Fuel or Power Purchased for Pumping		382.7	353.4	(29.3)	-7.6%		
662	742	WT Operation Labor and Expenses		1.9	1.9	0.0	0.0%		
663	743	WT Miscellaneous Expenses		440.4	440.4	0.0	0.0%		
664	744	WT Chemicals and Filtering Materials		401.9	410.5	8.7	2.2%		
665	752	TD Storage Facilities Expenses		0.0	0.0	0.0	0.0%		
666	753	TD Transmission and Distribution		0.0	0.0	0.0	0.0%		
667	754	TD Meter Expenses		0.0	0.0	0.0	0.0%		
668	755	TD Customer Installations Expense		0.0	0.0	0.0	0.0%		
669	756	TD Miscellaneous Expenses		2.5	2.5	0.0	0.0%		
670	772	CA Meter Reading Expenses		0.0	0.0	0.0	0.0%		
671	773	CA Customer Records and Collection		0.0	0.0	0.0	0.0%		
672	774	CA Miscellaneous Customer Account		24.1	24.1	0.0	0.0%		
673	775	CA Uncollectible Accounts		23.6	23.6	0.0	0.0%		
674	999	Divisional Allocation		0.0	0.0	0.0	0.0%		
675	Total Operation Expenses (Excluding Payroll)			1,292.3	1,271.7	(20.6)	-1.6%		
676									
677	<u>Maintenance Expense</u>								
678	707	SS Maintenance of Structures and Impr		0.0	0.0	0.0	0.0%		
679	708	SS Maint of Collecting and Imp Resrv		0.0	0.0	0.0	0.0%		
680	709	SS Maintenance of Lake, River and Intakes		0.1	0.1	0.0	0.0%		
681	710	SS Maintenance of Springs and Tunnels		0.0	0.0	0.0	0.0%		
682	711	SS Maintenance of Wells		0.0	0.0	0.0	0.0%		
683	712	SS Maintenance of Supply Mains		0.0	0.0	0.0	0.0%		
684	713	SS Maintenance of Other Source of Supply		2.5	2.5	0.0	0.0%		
685	730	PP Maintenance of Structures and Impr		0.0	0.0	0.0	0.0%		
686	731	PP Maintenance of Power Productiotion		0.0	0.0	0.0	0.0%		
687	733	PP Maintenance of Other Pumping		6.7	6.7	0.0	0.0%		
688	747	WT Maintenance of Structures and Impr		0.0	0.0	0.0	0.0%		
689	748	WT Maintenance of Wter Treatment		88.8	88.8	0.0	0.0%		
690	759	TD Maintenance of Structures and Impr		0.0	0.0	0.0	0.0%		
691	760	TD Maintenance of Reservoirs and Tanks		0.0	0.0	0.0	0.0%		
692	761	TD Maintenance of Transmission and Distr		0.0	0.0	0.0	0.0%		
693	762	TD Maintenance of Fire Mains		0.0	0.0	0.0	0.0%		
694	763	TD Maintenance of Services		0.0	0.0	0.0	0.0%		
695	764	TD Maintenance of Meters		0.0	0.0	0.0	0.0%		
696	765	TD Maintenance of Hydrants		0.0	0.0	0.0	0.0%		
697	766	TD Maintenance of Miscellaneous Plant		17.8	17.8	0.0	0.0%		
698	Total Maintenance Expense			115.9	115.9	0.0	0.0%		
699									
700	<u>Administrative & General Expenses:</u>								
701	791	AG Admin and General Salaries		0.0	0.0	0.0	0.0%		
702	792	AG Office Supplies and Other Exp		1.8	1.8	0.0	0.0%		
703	793	AG Property Insurance		6.0	6.9	1.0	16.3%		
704	794	AG Injuries and Damages		35.7	35.7	0.0	0.0%		

A	B	C	D	E	F	G	H	I	J
705	795	AG Employees' Pensions and Benefits		292.2		318.5		26.3	9.0%
706	797	AG Regulatory Commission Expenses		2.1		12.0		9.9	465.4%
707	798	AG Outside Services Employed		100.2		100.3		0.1	0.1%
708	799	AG Miscellaneous General Expenses		493.5		504.6		11.0	2.2%
709	805	AG Maintenance of General Plant		171.1		171.1		0.0	0.0%
710	811	AG Rents		6.0		13.0		7.0	116.2%
711	Total Administrative and General Expenses			1,108.6		1,163.9		55.3	5.0%
712									
713	Escalation Year 2028 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA		
714									
715	Operation Expenses (Excluding Payroll):								
716	702	SS Operation Labor and Expenses		0.0		0.0		0.0	0.0%
717	703	SS Miscellaneous Expenses		15.2		15.2		0.0	0.1%
718	704	SS Purchased Water		0.0		0.0		0.0	0.0%
719	722	PP Power production Labor and Exp		0.0		0.0		0.0	0.0%
720	724	PP Pumping Labor and Expenses		0.0		0.0		0.0	0.0%
721	725	PP Miscellaneous Expenses		0.3		0.3		0.0	0.0%
722	726	PP Fuel or Power Purchased for Pumping		391.5		353.4		(38.1)	-9.7%
723	742	WT Operation Labor and Expenses		2.0		2.0		0.0	0.0%
724	743	WT Miscellaneous Expenses		450.5		450.5		0.0	0.0%
725	744	WT Chemicals and Filtering Materials		411.1		425.8		14.6	3.6%
726	752	TD Storage Facilities Expenses		0.0		0.0		0.0	0.0%
727	753	TD Transmission and Distribution		0.0		0.0		0.0	0.0%
728	754	TD Meter Expenses		0.0		0.0		0.0	0.0%
729	755	TD Customer Installations Expense		0.0		0.0		0.0	0.0%
730	756	TD Miscellaneous Expenses		2.6		2.6		0.0	0.0%
731	772	CA Meter Reading Expenses		0.0		0.0		0.0	0.0%
732	773	CA Customer Records and Collection		0.0		0.0		0.0	0.0%
733	774	CA Miscellaneous Customer Account		24.7		24.7		0.0	0.0%
734	775	CA Uncollectible Accounts		27.1		27.9		0.7	2.7%
735	999	Divisional Allocation		0.0		0.0		0.0	0.0%
736	Total Operation Expenses (Excluding Payroll)				1,325.0	1,302.3	(22.7)	-1.7%	
737									
738	Maintenance Expense								
739	707	SS Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
740	708	SS Maint of Collecting and Imp Resrv		0.0		0.0		0.0	0.0%
741	709	SS Maintenance of Lake, River and Intakes		0.1		0.1		0.0	0.0%
742	710	SS Maintenance of Springs and Tunnels		0.0		0.0		0.0	0.0%
743	711	SS Maintenance of Wells		0.0		0.0		0.0	0.0%
744	712	SS Maintenance of Supply Mains		0.0		0.0		0.0	0.0%
745	713	SS Maintenance of Other Source of Supply		2.6		2.6		0.0	0.0%
746	730	PP Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
747	731	PP Maintenance of Power Productiotion		0.0		0.0		0.0	0.0%
748	733	PP Maintenance of Other Pumping		6.8		6.8		0.0	0.0%
749	744	WT Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
750	748	WT Maintenance of Wter Treatment		90.9		90.9		0.0	0.0%
751	759	TD Maintenance of Structures and Impr		0.0		0.0		0.0	0.0%
752	760	TD Maintenance of Reservoirs and Tanks		0.0		0.0		0.0	0.0%
753	761	TD Maintenance of Transmission and Distr		0.0		0.0		0.0	0.0%
754	762	TD Maintenance of Fire Mains		0.0		0.0		0.0	0.0%
755	763	TD Maintenance of Services		0.0		0.0		0.0	0.0%
756	764	TD Maintenance of Meters		0.0		0.0		0.0	0.0%
757	765	TD Maintenance of Hydrants		0.0		0.0		0.0	0.0%
758	766	TD Maintenance of Miscellaneous Plant		18.2		18.2		0.0	0.0%
759	Total Maintenance Expense				118.6	118.6	0.0	0.0%	
760									
761	Administrative & General Expenses:								
762	791	Salaries		0.0		0.0		0.0	0.0%
763	792	Office Supplies		1.8		1.8		0.0	0.0%

A	B	C	D	E	F	G	H	I	J
764	793	Property Insurance		6.7	7.8	1.1	16.3%		
765	794	Injuries and Damages		38.1	38.1	0.0	0.0%		
766	795	Pensions,Benefits & PBOP		303.6	331.8	28.2	9.3%		
767	797	Regulatory Commission		2.1	12.0	9.9	465.4%		
768	798	Outside Services		102.5	102.6	0.1	0.1%		
769	799	General Corporate		484.8	496.1	11.3	2.3%		
770	805	Dues & Membership		175.0	175.0	0.0	0.0%		
771	811	Rents		7.9	8.5	0.6	7.4%		
772	Total Administrative and General Expenses			1,122.6	1,173.7	51.2	4.6%		
773									

	A	B	C	D	E	F	G	H	I	J
774				Monterey Wastewater						
775				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
776										
777				TABLE 5-1						
778				TAXES OTHER THAN INCOME						
779										
780	Test Year 2027	(\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
781										
782	OTHER TAXES									
783	Ad Valorem			33.8	34.4	0.6	1.8%			
784	Franchise Taxes			0.0	0.0	0.0	0.0%			
785	Payroll Taxes			88.8	95.5	6.7	7.6%			
786	Other			1.2	1.4	0.1	11.1%			
787	Non-Utility			(0.1)	(0.1)	(0.0)	11.1%			
788										
789	Total Taxes Other Than Income, At Proposed Rates				123.7	131.2	7.5	6.0%		
790										
791	Escalation Year 2028	(\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
792										
793	OTHER TAXES									
794	Ad Valorem			34.5	36.0	1.5	4.4%			
795	Franchise Taxes			0.0	0.0	0.0	0.0%			
796	Payroll Taxes			90.7	98.2	7.5	8.3%			
797	Other			1.3	1.4	0.1	11.1%			
798	Non-Utility			(0.1)	(0.1)	(0.0)	11.1%			
799										
800	Total Taxes Other Than Income, At Proposed Rates				126.4	135.5	9.1	7.2%		
801										
802										
803										

	A	B	C	D	E	F	G	H	I	J
845				Monterey Wastewater						
846				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
847										
848				TABLE 6-2						
849				TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES						
850	For Illustrative Purposes		(\$000)							
851	Test Year 2027	(\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
852										
853	Operating Revenue at Proposed Rates			5,131.7	5,269.0	137.3	2.7%			
854										
855	Deductions:									
856	Operating Expenses excluding uncollectibles			3,624.3	3,837.2	212.9	5.9%			
857	Uncollectibles			26.7	27.4	0.7	2.7%			
858	Domestic Production Activity Deduct			0.0	0.0	0.0	0.0%			
859	Book Depreciation			431.8	459.8	28.1	6.5%			
860	Interest Expense			209.3	181.3	(28.0)	-13.4%			
861	General Taxes			123.7	131.2	7.5	6.0%			
862	Non-deductible Meals			0.0	(0.4)	(0.4)	0.0%			
863	Total Deductions									
864	Total Deductions for Federal Tax			4,415.9	4,636.6	220.7	5.0%			
865	Total Deductions for State Tax			4,415.9	4,636.6	220.7	5.0%			
866										
867	Taxable Income - State			715.8	632.5	(83.4)	-11.6%			
868										
869	State Income Tax @8.84%			63.3	55.9	(7.4)	-11.6%			
870	Less: Amort Deferred State ITC			0.0	0.0	0.0	0.0%			
871	STATE INCOME TAXES			63.3	55.9	(7.4)	-11.6%			
872										
873	Estimated State tax for 2026			46.6	43.2	(3.4)	-7.3%			
874										
875	Taxable Income - Federal			669.2	589.3	(80.0)	-12.0%			
876										
877	Federal Income Tax @21%			140.5	123.7	(16.8)	-12.0%			
878	Less: Amort Deferred Federal ITC			0.0	0.0	0.0	0.0%			
879	FEDERAL INCOME TAX			140.5	123.7	(16.8)	-12.0%			
880										
881										
882	<i>State Income Tax Rate</i>			8.84%	8.84%	0.0%	0.0%			
883	<i>Federal Income Tax Rate</i>			21.00%	21.00%	0.0%	0.0%			
884										
885	Total Income Taxes for Revenues at Proposed Rates			203.8	179.7	(24.2)	-11.9%			
886										

	A	B	C	D	E	F	G	H	I	J
887				Monterey Wastewater						
888				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
889										
890					TABLE 6-3					
891					TAXES BASED ON INCOME - ESCALATION YEAR AT PRESENT RATES					
892				For Illustrative Purposes (\$000)						
893				Escalation Year 2028 (\$000)	Cal PA	Cal Am	Cal Am > Cal PA			
894										
895				Operating Revenues at Present Rates	5,164.2	5,302.5	138.2	2.7%		
896										
897				Deductions:						
898				Operating Expenses excluding uncollectibles	3,699.1	3,920.9	221.9	6.0%		
899				Uncollectibles	26.9	27.6	0.7	2.7%		
900				Domestic Production Activity Deduct	0.0	0.0	0.0	0.0%		
901				Book Depreciation	447.2	497.8	50.6	11.3%		
902				Interest Expense	219.4	189.7	(29.7)	-13.5%		
903				General Taxes	126.4	135.5	9.1	7.2%		
904				Non-deductible Meals	0.0	(0.4)	(0.4)	0.0%		
905				Total Deductions						
906				Total Deductions for Federal Tax	4,518.9	4,771.1	252.2	5.6%		
907				Total Deductions for State Tax	4,518.9	4,771.1	252.2	5.6%		
908										
909				Taxable Income - State	645.4	531.4	(114.0)	-17.7%		
910										
911				State Income Tax @ (see below)	57.0	47.0	(10.1)	-17.7%		
912				Less: Amort Deferred State ITC	0.0	0.0	0.0	0.0%		
913				STATE INCOME TAXES	57.0	47.0	(10.1)	-17.7%		
914										
915				Estimated State tax for 2027	6.2	(13.2)	(19.4)	-313.5%		
916										
917				Taxable Income - Federal	639.1	544.6	(94.5)	-14.8%		
918										
919				Federal Income Tax @ (See below)	134.2	114.4	(19.8)	-14.8%		
920				Less: Amort Deferred Federal ITC	0.0	0.0	0.0	0.0%		
921				FEDERAL INCOME TAX	134.2	114.4	(19.8)	-14.8%		
922										
923										
924				State Income Tax Rate	8.84%	8.84%	0.0%	0.0%		
925				Federal Income Tax Rate	21.00%	21.00%	0.0%	0.0%		
926										
927				Total Income Taxes for Revenues at Present Rates	191.3	161.4	(29.9)	-15.6%		
928										

A	B	C	D	E	F	G	H	I	J
929				Monterey Wastewater					
930				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003					
931									
932									
933									
934					TABLE 6-4				
935					TAXES BASED ON INCOME - ESCALATION YEAR AT PROPOSED RATES				
936									
937									
938									
939									
940									
941									
942									
943									
944									
945									
946									
947									
948									
949									
950									
951									
952									
953									
954									
955									
956									
957									
958									
959									
960									
961									
962									
963									
964									
965									
966									
967									
968									
969									
970									

A	B	C	D	E	F	G	H	I	J
971									
972									
973									
974									
975									
976									
977	Test Year 2027 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
978									
979	Plant in Service - Beginning of Year			22,701.9	22,855.0	153.1	0.7%		
980	Gross Additions during a year			642.8	690.5	47.6	7.4%		
981	Retirement and Other Adjustments:								
982	Retirements			3.6	2.9	(0.7)	-19.5%		
983	Sales and Adjustments			0.0	0.0	0.0	0.0%		
984	Capitalized Interest During Construction			0.0	0.0	0.0	0.0%		
985	Net Additions			639.2	687.6	48.3	7.6%		
986									
987	Construction Work in Progress Beginning Balance			0.0	0.0	0.0	0.0%		
988	Construction Work in Progress Ending Balance			0.0	0.0	0.0	0.0%		
989	Construction Work in Progress Net Additions			0.0	0.0	0.0	0.0%		
990									
991	Plant in Service - End of Year			23,341.1	23,542.6	201.4	0.9%		
992	<i>Plant Weighting Factor</i>			50.00%	48.68%	-1.3%	-2.6%		
993	Weighted Average Plant in Service			23,021.5	23,189.7	168.2	0.7%		
994									
995									
996	Escalation Year 2028 (\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
997									
998	Plant in Service - Beginning of Year			23,341.1	23,542.6	201.4	0.9%		
999	Gross Additions during a year			549.7	834.0	284.3	51.7%		
1000	Retirement and Other Adjustments:								
1001	Retirements			3.1	3.0	(0.1)	-1.7%		
1002	Sales and Adjustments			0.0	0.0	0.0	0.0%		
1003	Capitalized Interest During Construction			0.0	0.0	0.0	0.0%		
1004	Net Additions			546.6	831.0	284.4	52.0%		
1005									
1006	Construction Work in Progress Beginning Balance			0.0	0.0	0.0	0.0%		
1007	Construction Work in Progress Ending Balance			0.0	0.0	0.0	0.0%		
1008	Construction Work in Progress Net Additions			0.0	0.0	0.0	0.0%		
1009									
1010	Plant in Service - End of Year			23,887.7	24,373.5	485.8	2.0%		
1011	<i>Plant Weighting Factor</i>			50.00%	48.68%	-1.3%	-2.6%		
1012	Weighted Average Plant in Service			23,614.4	23,947.1	332.6	1.4%		
1013									
1014									

	A	B	C	D	E	F	G	H	I	J
1015				Monterey Wastewater						
1016				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
1017										
1018				TABLE 8-1						
1019				DEPRECIATION RESERVE & EXPENSE						
1020										
1021				Test Year 2027 (\$000)						
1022					Cal PA	Cal Am	Cal Am > Cal PA			
1023				Depreciation Reserve - Beginning of Year	10,025.1	9,967.6	(57.5)	-0.6%		
1024										
1025				Annual Accruals including Contribution Depreciation	505.8	524.6	18.8	3.7%		
1026				Retirements/Debits to Depreciation	3.6	2.9	(0.7)	-19.5%		
1027				(Salvage) Cost of Removal	(48.6)	(48.6)	0.0	0.0%		
1028				Depreciation Reserve Adjustment	0.0	0.0	0.0	0.0%		
1029										
1030				Net Accrual	453.6	473.1	19.5	4.3%		
1031										
1032				Depreciation Reserve - End of Year	10,478.7	10,440.7	(38.0)	-0.4%		
1033										
1034				<i>Depreciation Reserve Weighting Factor (6-Year Average)</i>	68.64%	357.80%	289.2%	421.3%		
1035										
1036				Weighted Average Addition	311.4	1,692.8	138146.5%	443.7%		
1037										
1038				Weighted Average Depreciation Reserve	10,336.4	11,660.4	1,324.0	12.8%		
1039										
1040				<i>Deprec. expense related to CIAC</i>	115.8	115.8	0.0	0.0%		
1041				<i>Allocated GO Depreciation Expense</i>	431.8	459.8	28.1	6.5%		
1042				<i>Deprec. expense for summary of earnings calc.</i>	821.8	868.7	46.9	5.7%		
1043										
1044				Escalation Year 2028 (\$000)						
1045					Cal PA	Cal Am	Cal Am > Cal PA			
1046				Depreciation Reserve - Beginning of Year	10,421.9	10,440.7	18.8	0.2%		
1047										
1048				Annual Accruals including Contribution Depreciation	517.5	553.6	36.2	7.0%		
1049				Retirements/Debits to Depreciation	3.1	3.0	(0.1)	-1.7%		
1050				Salvage/Cost of Removal	(48.6)	(48.6)	0.0	0.0%		
1051				Depreciation Reserve Adjustment	0.0	0.0	0.0	0.0%		
1052										
1053				Net Accrual	465.8	502.0	36.2	7.8%		
1054										
1055				Depreciation Reserve - End of Year	10,887.7	10,942.7	55.0	0.5%		
1056										
1057				<i>Depreciation Reserve Weighting Factor (6-Year Average)</i>	55.55%	357.80%	302.3%	544.1%		
1058										
1059				Weighted Average Depreciation Reserve	10,680.7	12,236.8	1,556.1	14.6%		
1060										
1061				<i>Deprec. expense related to CIAC</i>	115.8	115.8	0.0	0.0%		
1062				<i>Allocated GO Depreciation Expense</i>	447.2	497.8	50.6	11.3%		
1063				<i>Deprec. expense for summary of earnings calc.</i>	848.9	935.6	8676.1%	10.2%		
1064										

	A	B	C	D	E	F	G	H	I	J
1065				Monterey Wastewater						
1066				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
1067										
1068				TABLE 9-1						
1069				WEIGHTED AVERAGE RATE BASE - TEST YEAR						
1070										
1071	Test Year 2027	(\$000)			Cal PA	Cal Am	Cal Am > Cal PA			
1072										
1073	Weighted Average Plant In Service including adv for construction			23,021.5	23,189.7	168.2	0.7%			
1074										
1075	<u>Additions to Rate Base:</u>									
1076	Materials and Supplies			42.1	42.1	0.0	0.0%			
1077	Working Cash, Operational			39.2	39.2	0.0	0.0%			
1078	Working Cash, Lead Lag			798.1	843.8	45.8	5.7%			
1079	Total Additions to Rate Base			879.4	925.1	45.8	5.2%			
1080										
1081	<u>Deductions from Rate Base:</u>									
1082	Weighted Average Depreciation Reserve			(10,336.4)	(11,660.4)	(1,324.0)	12.8%			
1083	Advances for Construction			0.0	0.0	0.0	0.0%			
1084	Unamortized Advances (20-Year Amortization)			0.0	0.0	0.0	0.0%			
1085	Contribution In Aid of Construction (Including Def Rev on CAC)			(4,464.0)	(4,464.0)	0.0	0.0%			
1086	Unamortized Contribution (20-Year Amortization)			0.0	0.0	0.0	0.0%			
1087	Accumulated Deferred Federal Income Taxes			(581.3)	(584.0)	(2.7)	0.5%			
1088	Accumulated Deferred State Income Taxes			(180.2)	(181.4)	(1.2)	0.7%			
1089	Total Deductions from Rate Base			(15,562.0)	(16,889.8)	(1,327.9)	8.5%			
1090										
1091	Weighted Average Rate Base			8,338.9	7,225.0	(1,113.9)	-13.4%			
1092										
1093	<u>Interest Calculation (for Tax Deductions):</u>									
1094	Weighted Avg. Rate Base less customer deposits in Working Cash			8,338.9	7,225.0	(1,113.9)	-13.4%			
1095	Weighted Cost of Debt			2.51%	2.51%	0.0%	0.0%			
1096	Interest Expense			209.3	181.3	(28.0)	-13.4%			
1097										
1098	<u>Required return after tax (in \$)</u>									
1099	Weighted Cost of Capital			7.61%	7.61%	0.0%	0.0%			
1100	Required Return			634.6	549.8	(84.8)	-13.4%			
1101										

	A	B	C	D	E	F	G	H	I	J
1102										
1103										
Monterey Wastewater CALIFORNIA AMERICAN WATER COMPANY A.25-07-003										
TABLE 9-2 WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR										
1108	Escalation Year 2028 (\$000)				Cal PA	Cal Am	Cal Am > Cal PA			
1109										
1110	Weighted Average Plant In Service including adv for construction			23,614.4		23,947.1		332.6		1.4%
1111										
1112	<u>Additions to Rate Base:</u>									
1113	Materials and Supplies			43.0		43.0		0.0		0.0%
1114	Working Cash, Operational			39.2		39.2		0.0		0.0%
1115	Working Cash, Lead Lag			823.0		871.5		48.5		5.9%
1116	Total Additions to Rate Base			905.2		953.7		48.5		5.4%
1117										
1118	<u>Deductions from Rate Base:</u>									
1119	Weighted Average Depreciation Reserve			(10,680.7)		(12,236.8)		(1,556.1)		14.6%
1120	Advances for Construction			0.0		0.0		0.0		0.0%
1121	Unamortized Advances (20-Year Amortization)			0.0		0.0		0.0		0.0%
1122	Contribution In Aid of Construction (Including Def Rev on CAC)			(4,348.3)		(4,348.3)		0.0		0.0%
1123	Unamortized Contribution (20-Year Amortization)			0.0		0.0		0.0		0.0%
1124	Accumulated Deferred Federal Income Taxes			(574.2)		(579.2)		(5.0)		0.9%
1125	Accumulated Deferred State Income Taxes			(176.4)		(178.6)		(2.3)		1.3%
1126	Total Deductions from Rate Base			(15,779.5)		(17,342.9)		(1,563.4)		9.9%
1127										
1128	Weighted Average Rate Base			8,740.1		7,557.9		(1,182.2)		-13.5%
1129										
1130	<u>Interest Calculation (for Tax Deductions):</u>									
1131	Weighted Avg. Rate Base less customer deposits in Working Cash			8,740.1		7,557.9		(1,182.2)		-13.5%
1132	Weighted Cost of Debt			2.51%		2.51%		0.0%		0.0%
1133	Interest Expense			219.4		189.7		(29.7)		-13.5%
1134										
1135	<u>Required return after tax (in \$)</u>									
1136	Weighted Cost of Capital			7.61%		7.61%		0.0%		0.0%
1137	Required Return			665.1		575.2		(90.0)		-13.5%
1138										