

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

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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 (5.1%) 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 from its Memorandum and Balancing Accounts.²

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

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

¹ Application A.25-07-003.

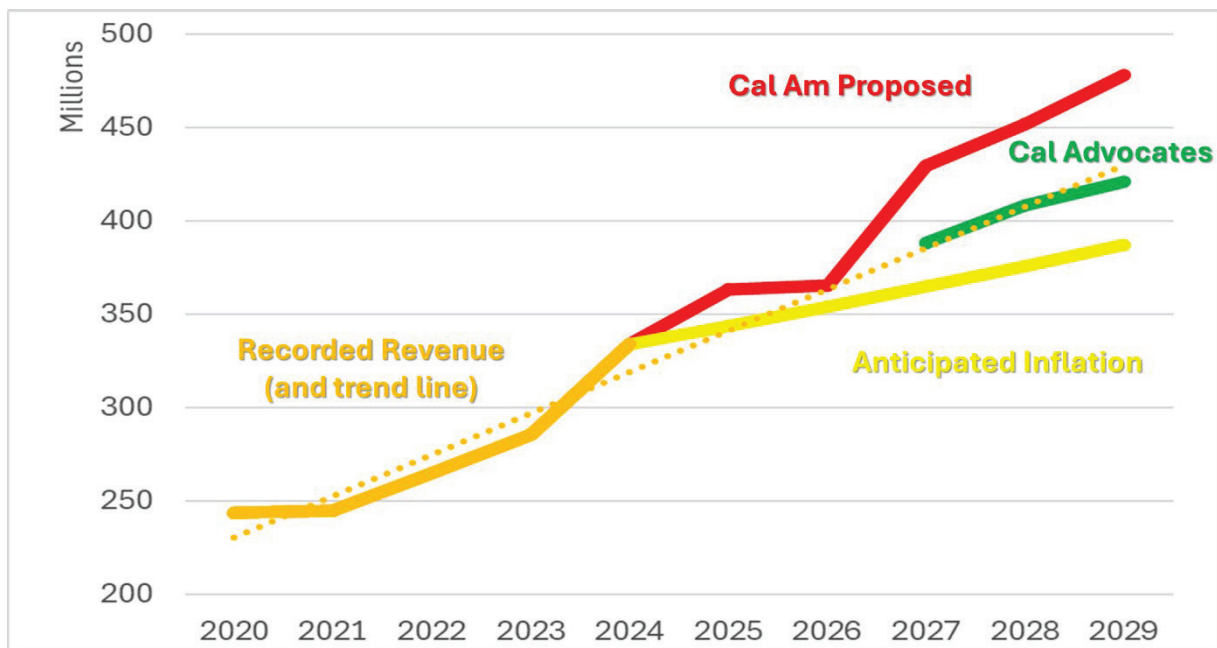
² See Cal Advocates' Testimony by Jawad Baki.

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

The following table identifies the Cal Advocates witnesses and reports that provide analysis and recommendations relevant to the requests made by Cal Am in the 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

**QUALIFICATIONS AND PREPARED TESTIMONY
OF
BRIAN YU**

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

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

Q2. Please summarize your education background and professional experience.

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

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

Q3. What is your responsibility in this proceeding?

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

Q4. Does this conclude your prepared direct testimony?

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				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
3										
4				FOR OFFICE OF PUBLIC ADVOCATES REPORT - CHAPTER 1, ATTACHMENT A						
5										
6				ORA's RESULTS OF OPERATIONS - INDEX TABLE						
7										
8		Page 2		Table 1-1: SUMMARY OF EARNINGS - TEST YEAR						
9		Page 3		Table 1-2: SUMMARY OF EARNINGS - 2nd ESCALATION YEAR						
10		Page 4		Table 2-1: WATER SALES PER CUSTOMER (OR PER CONNECTION)						
11		Page 5		Table 2-2: AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS)						
12		Page 6		Table 2-3: TOTAL SALES AND SUPPLY						
13		Page 7		Table 2-4: OPERATING REVENUES AT PRESENT RATES						
14		Page 8		Table 3-1: OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR						
15		Page 9		Table 4-1: TOTAL EXPENSES EXCLUDING PAYROLL						
16		Page 10		Table 5-1: TAXES OTHER THAN INCOME						
17		Page 11		Table 6-1: TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES						
18		Page 12		Table 6-2: TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES						
19		Page 13		Table 7-1: UTILITY PLANT IN SERVICE						
20		Page 14		Table 8-1: DEPRECIATION RESERVE & EXPENSE						
21		Page 15		Table 9-1: WEIGHTED AVERAGE RATE BASE - TEST YEAR						
22		Page 16		Table 9-2: WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR						
23										
24										
25										
26				REVENUE INCREASES OVER Present Rate	Cal PA	Cal Am		Am > Cal PA		
27				1. Test Year 2027 Increase (in dollars)	\$12,111	\$63,091		50980.1		
28				2. Test Year 2027 Increase in percentage	3.24%	17.20%		14.0%		
29				3. Escalation Year 2028 Increase (in dollars)	\$14,584	\$22,067		\$7,483		
30				4. Escalation Year 2028 Increase in percentage	3.75%	5.13%		1.4%		
31										
32										

	A	B	C	D	E	F	G	H	I	J
33	Total									
34	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
35	TABLE 1-1									
36	SUMMARY OF EARNINGS - TEST YEAR									
37										
38										
39					Cal PA-		Cal Am-		Cal Am > Cal PA	
40	Test Year 2027 (\$000)				Present		Present			
41					Rates		Rates			
42										
43	Total Revenue				374,025.7		366,739.1		(7,286.6)	-1.9%
44										
45	<u>Operation and Maintenance Expenses:</u>									
46	Labor				29,209.5		36,089.3		6,879.8	23.6%
47	Purchased Water				83,927.1		82,931.9		(995.2)	-1.2%
48	Purchased Power				8,037.7		12,633.6		4,595.9	57.2%
49	Chemicals				1,815.9		2,042.7		226.8	12.5%
50	Operation expense				6,692.2		7,616.6		924.5	13.8%
51	Maintenance (excluding Amortization of Tank Paintin				6,680.4		6,896.3		215.9	3.2%
52	Amortization of Tank Painting				2,364.1		2,435.5		71.4	3.0%
53	Customer Accounting				500.9		500.9		0.0	0.0%
54	Uncollectibles*				5,744.5		5,706.6		(37.9)	-0.7%
55	<u>General and Administrative Expenses:</u>									
56	Insurance				4,934.6		5,097.7		163.1	3.3%
57	Pensions and Benefits				8,187.1		9,142.1		955.1	11.7%
58	Regulatory Expense				355.8		2,011.6		1,655.8	465.4%
59	Rents				2,119.0		3,889.7		1,770.7	83.6%
60	Outside Services				3,022.0		3,081.3		59.2	2.0%
61	Other Administrative & General				11,243.2		13,356.6		2,113.4	18.8%
62	Subtotal				174,834.0		193,432.4		18,598.4	10.6%
63	Service Company				13,740.7		18,155.2		4,414.5	32.1%
64	Citizens Acquisition Premium				4,408.0		4,408.0		0.0	0.0%
65	GO Return on Rate Base				6,943.8		8,470.8		1,527.0	22.0%
66	Other - Deceptive Pricing Adjustment and Return on T&D N				0.0		0.0		0.0	0.0%
67	Reserved				6,332.4		6,332.4		0.0	0.0%
68	Total O&M and G&A Expenses				206,258.9		230,798.7		24,539.8	11.9%
69	Depreciation				54,652.3		58,575.7		3,923.4	7.2%
70	General Taxes				15,564.9		16,180.5		615.6	4.0%
71	Total Operating Expenses				276,476.1		305,554.9		29,078.8	10.5%
72	Income before taxes				97,549.6		61,184.2		(36,365.4)	-37.3%
73	State Income Taxes				6,803.3		3,365.2		(3,438.1)	-50.5%
74	Federal Income Taxes				14,187.7		6,151.6		(8,036.1)	-56.6%
75	Income After Tax				76,558.5		51,667.4		(24,891.2)	-32.5%
76	Weighted Average Rate Base				1,106,917.6		1,246,113.3		139,195.7	12.6%
77	Return on Rate Base at Present Rates				6.92%		4.15%		-2.77%	-40.1%
78										
79					Cal PA-		Cal Am-		Cal Am > Cal PA	
80	Test Year 2027 (\$000)				Proposed		Proposed			
81					Rates		Rates			
82										
83	Total Revenue				386,136.6		429,830.0		43,693.5	11.3%
84										
85	<u>Operation and Maintenance Expenses:</u>									
86	Labor				29,209.5		36,089.3		6,879.8	23.6%
87	Purchased Water				83,927.1		82,931.9		(995.2)	-1.2%
88	Purchased Power				8,037.7		12,633.6		4,595.9	57.2%
89	Chemicals				1,815.9		2,042.7		226.8	12.5%
90	Operation expense				6,692.2		7,616.6		924.5	13.8%
91	Maintenance (excluding Amortization of Tank Paintin				6,680.4		6,896.3		215.9	3.2%

	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	Total									
121	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
122	TABLE 1-1x									
123	SUMMARY OF EARNINGS - ESCALATION YEAR >>> NOT RECOMMENDED ATTRITION YR SOE									
124										
125										
126					Cal PA-		Cal Am-		Cal Am > Cal PA	
127	Escalation Year 2028 (\$000)				Present		Present			
128					Rates		Rates			
129										
130	Total Revenue				388,430.1		430,185.0		41,754.9	10.7%
131										
132	<u>Operation and Maintenance Expenses:</u>									
133	Labor				29,863.6		37,273.9		7,410.3	24.8%
134	Purchased Water				84,044.7		83,000.4		(1,044.3)	-1.2%
135	Purchased Power				13,648.3		12,650.0		(998.2)	-7.3%
136	Chemicals				1,868.6		2,129.3		260.7	13.9%
137	Operation expense				6,582.1		7,512.9		930.8	14.1%
138	Maintenance (excluding Amortization of Tank Paintin				6,834.1		7,054.9		220.8	3.2%
139	Amortization of Tank Painting				2,519.7		2,671.3		151.6	6.0%
140	Customer Accounting				512.4		512.4		0.0	0.0%
141	Uncollectibles*				5,906.8		6,124.3		217.4	3.7%
142	<u>General and Administrative Expenses:</u>									
143	Insurance				5,350.2		5,534.4		184.3	3.4%
144	Pensions and Benefits				8,485.9		9,508.4		1,022.5	12.0%
145	Regulatory Expense				355.8		2,011.6		1,655.8	465.4%
146	Rents				1,668.5		1,717.3		48.8	2.9%
147	Outside Services				3,091.5		3,152.1		60.6	2.0%
148	Other Administrative & General				11,012.5		13,167.5		2,155.0	19.6%
149	Subtotal				181,744.6		194,020.8		12,276.1	6.8%
150	Service Company				18,708.3		18,708.3		0.0	0.0%
151	Citizens Acquisition Premium				4,444.0		4,444.0		0.0	0.0%
152	GO Return on Rate Base				3,120.9		9,717.8		6,596.8	211.4%
153	Other - Deceptive Pricing Adjustment and Return on T&D N				0.0		0.0		0.0	0.0%
154	Reserved				6,332.4		6,332.4		0.0	0.0%
155	Total O&M and G&A Expenses				214,350.3		233,223.3		18,873.0	8.8%
156	Depreciation				58,232.3		65,316.7		7,084.4	12.2%
157	General Taxes				16,399.9		18,017.8		1,617.9	9.9%
158	Total Operating Expenses				288,982.5		316,557.7		27,575.2	9.5%
159	Income before taxes				99,447.6		113,627.3		14,179.6	14.3%
160	State Income Taxes				6,892.6		7,798.0		905.4	13.1%
161	Federal Income Taxes				14,101.9		16,033.2		1,931.3	13.7%
162	Income After Tax				78,453.1		89,796.1		11,343.0	14.5%
163	Weighted Average Rate Base				1,154,292.6		1,369,765.0		215,472.4	18.7%
164	Return on Rate Base at Present Rates				6.80%		6.56%		-0.24%	-3.5%
165										
166					Cal PA-		Cal Am-		Cal Am > Cal PA	
167	Escalation Year 2028 (\$000)				Proposed		Proposed			
168					Rates		Rates			
169										
170	Total Revenue				403,014.2		452,252.3		49,238.2	12.2%
171										
172	<u>Operation and Maintenance Expenses:</u>									
173	Labor				29,863.6		37,273.9		7,410.3	24.8%
174	Purchased Water				84,044.7		83,000.4		(1,044.3)	-1.2%
175	Purchased Power				13,648.3		12,650.0		(998.2)	-7.3%
176	Chemicals				1,868.6		2,129.3		260.7	13.9%
177	Operation expense				6,582.1		7,512.9		930.8	14.1%
178	Maintenance (excluding Amortization of Tank Paintin				6,834.1		7,054.9		220.8	3.2%

	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	Total									
207	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
208										
209	TABLE 1-2									
210	SUMMARY OF EARNINGS - ESCALATION YEARS									
211										
212	For Illustrative Purposes (\$000)				Cal PA 2028	Cal PA 2029	2028 to 2029 Increase			
213										
214	Total Revenue				403,014.2	411,545.5	8,531.3	2.1%		
215										
216	Operation and Maintenance Expenses:									
217		Labor		29,863.6	30,622.1	758.5	2.5%			
218		Purchased Water		84,044.7	84,044.7	0.0	0.0%			
219		Purchased Power		13,648.3	13,648.3	0.0	0.0%			
220		Chemicals		1,868.6	1,868.6	0.0	0.0%			
221		Operation expense		6,582.1	6,718.7	136.6	2.1%			
222		Maintenance (excluding Amortization of Tank Paintin		6,834.1	7,007.7	173.6	2.5%			
223		Amortization of Tank Painting		2,519.7	2,583.7	64.0	2.5%			
224		Customer Accounting		512.4	525.5	13.0	2.5%			
225		Uncollectibles		5,982.8	5,952.5	(30.4)	-0.5%			
226	General and Administrative Expenses:									
227		Insurance		5,350.2	5,726.8	376.7	7.0%			
228		Pensions and Benefits		8,485.9	8,701.4	215.5	2.5%			
229		Regulatory Expense		355.8	355.8	0.0	0.0%			
230		Rents		1,668.5	1,676.5	8.0	0.5%			
231		Outside Services		3,091.5	3,170.1	78.5	2.5%			
232		Other Administrative & General		11,012.5	11,136.2	123.7	1.1%			
233		Subtotal		181,820.6	183,738.4	1,917.8	1.1%			
234		Service Company		18,708.3	19,293.8	585.5	3.1%			
235		Citizens Acquisition Premium		4,444.0	4,483.0	39.0	0.9%			
236		GO Return on Rate Base		3,120.9	(701.9)	(3,822.9)	-122.5%			
237		Other - Deceptive Pricing Adjustment and Return on T&D N		0.0	0.0	0.0	0.0%			
238		Reserved		6,332.4	6,332.4	0.0	0.0%			
239		Total O&M and G&A Expenses		214,426.3	213,145.7	(1,280.6)	-0.6%			
240		Depreciation		58,232.3	61,812.3	3,580.0	6.1%			
241		General Taxes		16,399.9	17,057.9	658.0	4.0%			
242		Total Operating Expenses		289,058.5	292,016.0	2,957.5	1.0%			
243		Income before taxes		113,955.7	119,529.5	5,573.8	4.9%			
244		Total Income Taxes		25,327.3	27,284.2	1,956.8	7.7%			
245		Income After Tax		88,628.3	92,245.4	3,617.0	4.1%			
246		Weighted Average Rate Base		1,154,292.6	1,201,667.5	47,375.0	4.1%			
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	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		<u>Capital Structure</u>				<u>NTG Multiplier</u>				
273		Debt		44.6%		1.00523	0.44844		w/o income taxes	
274		Equity		<u>55.4%</u>		1.39584	<u>0.77316</u>		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	Total									
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			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			<u>50,670,777</u>		<u>47,501,113</u>		<u>(3,169,664)</u>	<u>-6.3%</u>
480	NON-METERED REVENUE									
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			<u>0.0</u>		<u>0.0</u>		<u>0.0</u>	<u>0.0%</u>
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			<u>1,332</u>		<u>1,332</u>		<u>0</u>	<u>0.0%</u>
498	TOTAL OPERATING REVENUES				<u>50,672,109</u>		<u>47,502,445</u>		<u>(3,169,664)</u>	<u>-6.3%</u>
499	Total Revenues at Present Rates, TY 2027				<u>50,672,109</u>		<u>47,502,445</u>		<u>(3,169,664)</u>	<u>-6.3%</u>
500										
501	Escalation Year 2028 (\$)				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 e 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	Total									
543	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
544	TABLE 3-1									
545	OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR									
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		Uncollectible Rate			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		Uncollectible Rate			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			172,746.3		184,744.4		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			205,351.9		223,946.9		18,595.0	9.1%
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		Uncollectible Rate			0.5207%		0.5207%		0.0000%	0.0%
630		Uncollectibles Expense			2,022.6		2,240.0		217.4	10.7%
631		Leak Adjustment - Uncollectibles			0.0		0.0		0.0	0.0%
632		Total Uncollectibles Expense			2,022.6		2,240.0		217.4	10.7%
633										
634		Total O&M Expenses including Uncollectibles (at Present Rate)			207,374.5		226,186.8		18,812.4	9.1%
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		Uncollectible Rate			0.5207%		0.5207%		0.0000%	0.0%
639		Uncollectibles Expense			2,098.5		2,354.9		256.4	12.2%
640		Leak Adjustment - Uncollectibles			0.0		0.0		0.0	0.0%
641		Total Uncollectibles Expense			2,098.5		2,354.9		256.4	12.2%
642										
643		Total O&M Expenses including Uncollectibles (at Proposed Rate)			207,450.4		226,301.7		18,851.3	9.1%
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	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			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 Production			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 Production	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	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				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				<u>15,564.9</u>		<u>16,180.5</u>		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				<u>16,399.9</u>		<u>18,017.8</u>		1,617.9	9.9%
801										
802										
803										

	A	B	C	D	E	F	G	H	I	J
804	Total									
805	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
806										
807	TABLE 6-1									
808	TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES									
809	For Illustrative Purposes (\$000)									
810	Test Year 2027 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
811										
812	Operating Revenue at Present Rates				374,025.7		366,739.1		(7,286.6)	-1.9%
813										
814	<u>Deductions:</u>									
815	Operating Exps less uncollectibles				197,492.4		222,010.9		24,518.5	12.4%
816	Uncollectibles				1,947.6		1,909.6		(37.9)	-1.9%
817	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
818	Book Depreciation				54,652.3		58,575.7		3,923.4	7.2%
819	Interest Expense				27,783.6		31,277.4		3,493.8	12.6%
820	General Taxes				15,564.9		16,180.5		615.6	4.0%
821	Non-deductible Meals				0.0		(61.5)		(61.5)	0.0%
822	Total Deductions									
823	Total Deductions for Federal Tax				297,440.7		329,892.6		32,451.9	10.9%
824	Total Deductions for State Tax				297,440.7		329,892.6		32,451.9	10.9%
825										
826	Taxable Income - State				76,585.0		36,846.4		(39,738.5)	-51.9%
827										
828	State Income Tax @ (see below)				6,770.1		3,257.2		(3,512.9)	-51.9%
829	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
830	STATE INCOME TAXES				6,770.1		3,257.2		(3,512.9)	-51.9%
831										
832	Estimated State tax for 2026				7,453.2		6,827.4		(625.8)	-8.4%
833										
834	Taxable Income - Federal				69,131.8		30,019.0		(39,112.8)	-56.6%
835										
836	Federal Income Tax @ (See below)				14,517.7		6,304.0		(8,213.7)	-56.6%
837	Less: Amort Deferred Federal ITC				(53.3)		(53.3)		0.0	0.0%
838	FEDERAL INCOME TAX				14,464.4		6,250.7		(8,213.7)	-56.8%
839										
840	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
841	Federal Income Tax Rate				21.00%		21.00%		0.0%	0.0%
842										
843	Total Income Taxes for Revenues at Present Rates				21,234.5		9,507.9		(11,726.6)	-55.2%
844										

	A	B	C	D	E	F	G	H	I	J
845	Total									
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				386,136.6		429,830.0		43,693.5	11.3%
854										
855	Deductions:									
856	Operating Expenses excluding uncollectibles				197,492.4		222,010.9		24,518.5	12.4%
857	Uncollectibles				2,010.6		2,238.1		227.5	11.3%
858	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
859	Book Depreciation				54,652.3		58,575.7		3,923.4	7.2%
860	Interest Expense				27,783.6		31,277.4		3,493.8	12.6%
861	General Taxes				15,564.9		16,180.5		615.6	4.0%
862	Non-deductible Meals				0.0		(61.5)		(61.5)	0.0%
863	Total Deductions									
864	Total Deductions for Federal Tax				297,503.8		330,221.1		32,717.4	11.0%
865	Total Deductions for State Tax				297,503.8		330,221.1		32,717.4	11.0%
866										
867	Taxable Income - State				88,632.8		99,608.9		10,976.1	12.4%
868										
869	State Income Tax @8.84%				7,835.1		8,805.4		970.3	12.4%
870	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
871	STATE INCOME TAXES				7,835.1		8,805.4		970.3	12.4%
872										
873	Estimated State tax for 2026				7,453.2		6,827.4		(625.8)	-8.4%
874										
875	Taxable Income - Federal				81,179.6		92,781.5		11,601.8	14.3%
876										
877	Federal Income Tax @21%				17,047.7		19,484.1		2,436.4	14.3%
878	Less: Amort Deferred Federal ITC				(53.3)		(53.3)		0.0	0.0%
879	FEDERAL INCOME TAX				16,994.5		19,430.8		2,436.4	14.3%
880										
881										
882	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
883	Federal Income Tax Rate				21.00%		21.00%		0.0%	0.0%
884										
885	Total Income Taxes for Revenues at Proposed Rates				24,829.6		28,236.3		3,406.7	13.7%
886										

	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				<u>310,979.4</u>		<u>343,839.5</u>		32,860.1	10.6%
907	Total Deductions for State Tax				<u>310,979.4</u>		<u>343,839.5</u>		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				<u>6,846.6</u>		<u>7,632.9</u>		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				<u>14,789.7</u>		<u>17,395.3</u>		2,605.6	17.6%
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				<u><u>21,636.3</u></u>		<u><u>25,028.2</u></u>		<u><u>3,391.9</u></u>	<u><u>15.7%</u></u>
928										

	A	B	C	D	E	F	G	H	I	J
929	Total									
930	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
931										
932	TABLE 6-4									
933	TAXES BASED ON INCOME - ESCALATION YEAR AT PROPOSED RATES									
934	For Illustrative Purposes (\$000)									
935	Escalation Year 2028 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
936										
937	Operating Revenues at Proposed Rates				403,014.2		452,252.3		49,238.2	12.2%
938										
939	<u>Deductions:</u>									
940	Operating Exps less uncollectibles				205,351.9		223,946.9		18,595.0	9.1%
941	Uncollectibles				2,098.5		2,354.9		256.4	12.2%
942	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
943	Book Depreciation				58,232.3		65,316.7		7,084.4	12.2%
944	Interest Expense				28,972.7		34,381.1		5,408.4	18.7%
945	General Taxes				16,399.9		18,017.8		1,617.9	9.9%
946	Non-deductible Meals				0.0		(62.9)		(62.9)	0.0%
947	Total Deductions									
948	Federal				<u>311,055.3</u>		<u>343,954.4</u>		32,899.1	10.6%
949	State				<u>311,055.3</u>		<u>343,954.4</u>		32,899.1	10.6%
950										
951	Taxable Income - State				91,958.8		108,298.0		16,339.1	17.8%
952										
953	State Income Tax @ (see below)				8,129.2		9,573.5		1,444.4	17.8%
954	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
955	STATE INCOME TAXES				<u>8,129.2</u>		<u>9,573.5</u>		1,444.4	17.8%
956										
957	Estimated State tax for 2027				7,835.1		8,805.4		970.3	12.4%
958										
959	Taxable Income - Federal				84,123.7		99,492.5		15,368.8	18.3%
960										
961	Federal Income Tax @ (See below)				17,666.0		20,893.4		3,227.5	18.3%
962	Less: Amort Deferred Federal ITC				0.0		0.0		0.0	0.0%
963	FEDERAL INCOME TAX				<u>17,666.0</u>		<u>20,893.4</u>		3,227.5	18.3%
964										
965										
966	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
967	Federal Income Tax Rate				21.00%		21.00%		0.0%	0.0%
968										
969	Total Income Taxes for Revenues at Proposed Rates				<u><u>25,795.1</u></u>		<u><u>30,467.0</u></u>		<u><u>4,671.8</u></u>	<u><u>18.1%</u></u>
970										

	A	B	C	D	E	F	G	H	I	J
971	Total									
972	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
973										
974	TABLE 7-1									
975	UTILITY PLANT IN SERVICE									
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				<u>102,477.1</u>		<u>173,774.2</u>		<u>71,297.1</u>	<u>69.6%</u>
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				<u>(50,920.9)</u>		<u>(17,046.2)</u>		<u>33,874.7</u>	<u>-66.5%</u>
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				<u>1,897,797.7</u>		<u>2,021,001.8</u>		<u>123,204.0</u>	<u>6.5%</u>
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				<u>131,337.9</u>		<u>214,745.7</u>		<u>83,407.8</u>	<u>63.5%</u>
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				<u>0.0</u>		<u>(22,515.3)</u>		<u>(22,515.3)</u>	<u>0.0%</u>
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				<u>1,995,604.8</u>		<u>2,203,590.1</u>		<u>207,985.4</u>	<u>10.4%</u>
1013										
1014										

	A	B	C	D	E	F	G	H	I	J
1015	Total									
1016	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
1017	TABLE 8-1									
1018	DEPRECIATION RESERVE & EXPENSE									
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	Depreciation Reserve Weighting Factor (6-Year Average)									
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	Deprec. expense related to CIAC				5,829.5		5,775.4		(54.1)	-0.9%
1041	Allocated GO Depreciation Expense				54,652.3		58,575.7		3,923.4	7.2%
1042	Deprec. expense for summary of earnings calc.				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	Depreciation Reserve Weighting Factor (6-Year Average)									
1058										
1059	Weighted Average Depreciation Reserve				625,260.0		619,146.9		(6,113.1)	-1.0%
1060										
1061	Deprec. expense related to CIAC				6,273.5		6,169.2		(104.3)	-1.7%
1062	Allocated GO Depreciation Expense				58,232.3		65,316.7		7,084.4	12.2%
1063	Deprec. expense for summary of earnings calc.				108,831.5		120,575.5		1174395.5%	10.8%
1064										

	A	B	C	D	E	F	G	H	I	J
1065	Total									
1066	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
1067	TABLE 9-1									
1068	WEIGHTED AVERAGE RATE BASE - TEST YEAR									
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				<u>43,302.2</u>		<u>47,887.5</u>		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 Contruction (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				<u>(834,182.4)</u>		<u>(822,776.0)</u>		11,406.4	-1.4%
1090										
1091	Weighted Average Rate Base				<u>1,106,917.6</u>		<u>1,246,113.3</u>		<u>139,195.7</u>	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	Total									
1103	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
1104	TABLE 9-2									
1105	WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR									
1106										
1107										
1108	Escalation Year 2028 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
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				<u>44,865.5</u>		<u>48,932.7</u>		<u>4,067.2</u>	<u>9.1%</u>
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 Contruccion (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				<u>(886,177.7)</u>		<u>(882,757.9)</u>		<u>3,419.9</u>	<u>-0.4%</u>
1127										
1128	Weighted Average Rate Base				<u>1,154,292.6</u>		<u>1,369,765.0</u>		<u>215,472.4</u>	<u>18.7%</u>
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				<u>28,972.7</u>		<u>34,381.1</u>		<u>5,408.4</u>	<u>18.7%</u>
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				<u>87,841.7</u>		<u>104,239.1</u>		<u>16,397.4</u>	<u>18.7%</u>
1138										

CENTRAL DIVISION

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1																																
2	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003																															
3																																
4	FOR OFFICE OF PUBLIC ADVOCATES REPORT - CHAPTER 1, ATTACHMENT A																															
5	<div>ORA's RESULTS OF OPERATIONS - INDEX TABLE</div> <table><tr><td>Page 2</td><td>Table 1-1: SUMMARY OF EARNINGS - TEST YEAR</td></tr><tr><td>Page 3</td><td>Table 1-2: SUMMARY OF EARNINGS - 2nd ESCALATION YEAR</td></tr><tr><td>Page 4</td><td>Table 2-1: WATER SALES PER CUSTOMER (OR PER CONNECTION)</td></tr><tr><td>Page 5</td><td>Table 2-2: AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS)</td></tr><tr><td>Page 6</td><td>Table 2-3: TOTAL SALES AND SUPPLY</td></tr><tr><td>Page 7</td><td>Table 2-4: OPERATING REVENUES AT PRESENT RATES</td></tr><tr><td>Page 8</td><td>Table 3-1: OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR</td></tr><tr><td>Page 9</td><td>Table 4-1: TOTAL EXPENSES EXCLUDING PAYROLL</td></tr><tr><td>Page 10</td><td>Table 5-1: TAXES OTHER THAN INCOME</td></tr><tr><td>Page 11</td><td>Table 6-1: TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES</td></tr><tr><td>Page 12</td><td>Table 6-2: TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES</td></tr></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
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26	<table><tr><th>REVENUE INCREASES OVER Present Rate</th><th>Cal PA</th><th>Cal Am</th><th>Am > Cal PA</th></tr><tr><td>1. Test Year 2027 Increase (in dollars)</td><td>\$3,841</td><td>\$16,893</td><td>13052.1</td></tr><tr><td>2. Test Year 2027 Increase in percentage</td><td>3.66%</td><td>16.10%</td><td>12.4%</td></tr><tr><td>3. Escalation Year 2028 Increase (in dollars)</td><td>\$2,726</td><td>\$3,697</td><td>\$971</td></tr><tr><td>4. Escalation Year 2028 Increase in percentage</td><td>2.51%</td><td>3.04%</td><td>0.5%</td></tr></table>										REVENUE INCREASES OVER Present Rate	Cal PA	Cal Am	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%		
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33	CENTRAL DIVISION									
34	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
35										
36	TABLE 1-1									
37	SUMMARY OF EARNINGS - TEST YEAR									
38										
39					Cal PA-	Cal Am-	Cal Am > Cal PA			
40	Test Year 2027 (\$000)				Present	Present				
41					Rates	Rates				
42										
43	Total Revenue				104,915.3	104,958.0	42.7	0.0%		
44										
45	<u>Operation and Maintenance Expenses:</u>									
46	Labor				9,248.6	11,244.9	1,996.4	21.6%		
47	Purchased Water				16,442.1	16,638.9	196.8	1.2%		
48	Purchased Power				2,357.2	4,590.1	2,233.0	94.7%		
49	Chemicals				554.6	606.7	52.1	9.4%		
50	Operation expense				2,108.2	2,318.7	210.5	10.0%		
51	Maintenance (excluding Amortization of Tank Paintin				3,621.8	3,735.5	113.7	3.1%		
52	Amortization of Tank Painting				1,076.1	1,076.1	0.0	0.0%		
53	Customer Accounting				81.0	81.0	0.0	0.0%		
54	Uncollectibles*				3,652.7	3,652.9	0.2	0.0%		
55	<u>General and Administrative Expenses:</u>									
56	Insurance				1,064.0	1,098.2	34.3	3.2%		
57	Pensions and Benefits				2,541.5	2,839.5	298.0	11.7%		
58	Regulatory Expense				74.8	422.8	348.0	465.4%		
59	Rents				388.5	1,096.9	708.4	182.4%		
60	Outside Services				704.7	721.0	16.3	2.3%		
61	Other Administrative & General				3,389.3	3,983.5	594.2	17.5%		
62	Subtotal				47,304.8	54,106.8	6,802.0	14.4%		
63	Service Company				2,887.9	3,815.7	927.8	32.1%		
64	Citizens Acquisition Premium				897.8	897.8	0.0	0.0%		
65	GO Return on Rate Base				1,419.8	1,740.7	320.9	22.6%		
66	Other - Deceptive Pricing Adjustment and Return on T&D N				0.0	0.0	0.0	0.0%		
67	San Clemente Dam				6,332.4	6,332.4	0.0	0.0%		
68	Total O&M and G&A Expenses				58,842.7	66,893.4	8,050.7	13.7%		
69	Depreciation				14,453.5	15,211.5	758.0	5.2%		
70	General Taxes				4,142.7	4,254.1	111.5	2.7%		
71	Total Operating Expenses				77,438.9	86,359.1	8,920.1	11.5%		
72	Income before taxes				27,476.4	18,599.0	(8,877.4)	-32.3%		
73	State Income Taxes				1,908.4	1,059.3	(849.1)	-44.5%		
74	Federal Income Taxes				3,934.6	1,934.4	(2,000.3)	-50.8%		
75	Income After Tax				21,633.4	15,605.3	(6,028.1)	-27.9%		
76	Weighted Average Rate Base				316,594.4	356,719.1	40,124.7	12.7%		
77	Return on Rate Base at Present Rates				6.83%	4.37%	-2.46%	-36.0%		
78										
79					Cal PA-	Cal Am-	Cal Am > Cal PA			
80	Test Year 2027 (\$000)				Proposed	Proposed				
81					Rates	Rates				
82										
83	Total Revenue				108,756.7	121,851.5	13,094.8	12.0%		
84										
85	<u>Operation and Maintenance Expenses:</u>									
86	Labor				9,248.6	11,244.9	1,996.4	21.6%		
87	Purchased Water				16,442.1	16,638.9	196.8	1.2%		
88	Purchased Power				2,357.2	4,590.1	2,233.0	94.7%		
89	Chemicals				554.6	606.7	52.1	9.4%		
90	Operation expense				2,108.2	2,318.7	210.5	10.0%		
91	Maintenance (excluding Amortization of Tank Paintin				3,621.8	3,735.5	113.7	3.1%		

	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	CENTRAL DIVISION								
121	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003								
122	TABLE 1-1x								
123	SUMMARY OF EARNINGS - ESCALATION YEAR >>> NOT RECOMMENDED ATTRITION YR SOE								
124									
125									
126					Cal PA-	Cal Am-	Cal Am > Cal PA		
127	Escalation Year 2028 (\$000)				Present	Present			
128					Rates	Rates			
129									
130	Total Revenue				108,690.7	121,807.1	13,116.5	12.1%	
131									
132	Operation and Maintenance Expenses:								
133	Labor				9,456.2	11,605.8	2,149.6	22.7%	
134	Purchased Water				16,450.5	16,660.8	210.3	1.3%	
135	Purchased Power				4,411.2	4,585.9	174.6	4.0%	
136	Chemicals				567.1	632.6	65.5	11.5%	
137	Operation expense				2,155.1	2,367.2	212.2	9.8%	
138	Maintenance (excluding Amortization of Tank Paintin				3,705.1	3,821.4	116.3	3.1%	
139	Amortization of Tank Painting				1,186.2	1,186.2	0.0	0.0%	
140	Customer Accounting				82.9	82.9	0.0	0.0%	
141	Uncollectibles*				3,743.8	3,812.1	68.3	1.8%	
142	General and Administrative Expenses:								
143	Insurance				1,152.9	1,191.6	38.7	3.4%	
144	Pensions and Benefits				2,634.6	2,952.9	318.3	12.1%	
145	Regulatory Expense				74.8	422.8	348.0	465.4%	
146	Rents				241.9	246.1	4.2	1.7%	
147	Outside Services				720.9	737.6	16.7	2.3%	
148	Other Administrative & General				3,312.4	3,916.8	604.5	18.2%	
149	Subtotal				49,895.6	54,222.7	4,327.1	8.7%	
150	Service Company				3,931.9	3,931.9	0.0	0.0%	
151	Citizens Acquisition Premium				905.1	905.1	0.0	0.0%	
152	GO Return on Rate Base				617.3	2,003.8	1,386.5	224.6%	
153	Other - Deceptive Pricing Adjustment and Return on T&D N				0.0	0.0	0.0	0.0%	
154	San Clemente Dam				6,332.4	6,332.4	0.0	0.0%	
155	Total O&M and G&A Expenses				61,682.4	67,396.0	5,713.6	9.3%	
156	Depreciation				14,970.9	16,482.5	1,511.6	10.1%	
157	General Taxes				4,185.1	4,513.0	327.9	7.8%	
158	Total Operating Expenses				80,838.3	88,391.4	7,553.1	9.3%	
159	Income before taxes				27,852.3	33,415.7	5,563.4	20.0%	
160	State Income Taxes				1,951.8	2,338.3	386.5	19.8%	
161	Federal Income Taxes				3,966.2	4,821.6	855.4	21.6%	
162	Income After Tax				21,934.4	26,255.8	4,321.4	19.7%	
163	Weighted Average Rate Base				310,378.9	375,472.0	65,093.0	21.0%	
164	Return on Rate Base at Present Rates				7.07%	6.99%	-0.07%	-1.1%	
165									
166					Cal PA-	Cal Am-	Cal Am > Cal PA		
167	Escalation Year 2028 (\$000)				Proposed	Proposed			
168					Rates	Rates			
169									
170	Total Revenue				111,416.9	125,504.4	14,087.4	12.6%	
171									
172	Operation and Maintenance Expenses:								
173	Labor				9,456.2	11,605.8	2,149.6	22.7%	
174	Purchased Water				16,450.5	16,660.8	210.3	1.3%	
175	Purchased Power				4,411.2	4,585.9	174.6	4.0%	
176	Chemicals				567.1	632.6	65.5	11.5%	
177	Operation expense				2,155.1	2,367.2	212.2	9.8%	
178	Maintenance (excluding Amortization of Tank Paintin				3,705.1	3,821.4	116.3	3.1%	

	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	CENTRAL DIVISION									
207	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
208										
209	TABLE 1-2									
210	SUMMARY OF EARNINGS - ESCALATION YEARS									
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	Operation and Maintenance Expenses:									
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 Paintin			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	General and Administrative Expenses:									
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	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		<u>Capital Structure</u>				<u>NTG Multiplier</u>				
273		Debt		44.6%		1.00523	0.44844		w/o income taxes	
274		Equity		<u>55.4%</u>		1.39584	<u>0.77316</u>		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	CENTRAL DIVISION									
279	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
280	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			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	CENTRAL DIVISION									
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			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				Cal PA		Cal Am		Cal Am > Cal PA	
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	CENTRAL DIVISION									
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			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)				Cal PA		Cal Am		Cal Am > Cal PA	
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	CENTRAL DIVISION									
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			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			<u>1,793,810</u>		<u>1,785,396</u>		<u>(8,414)</u>	<u>-0.5%</u>
480	NON-METERED REVENUE									
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			<u>0.0</u>		<u>0.0</u>		<u>0.0</u>	<u>0.0%</u>
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			<u>0</u>		<u>0</u>		<u>0</u>	<u>0.0%</u>
498	TOTAL OPERATING REVENUES				<u>1,793,810</u>		<u>1,785,396</u>		<u>(8,414)</u>	<u>-0.5%</u>
499	Total Revenues at Present Rates, TY 2027				<u>1,793,810</u>		<u>1,785,396</u>		<u>(8,414)</u>	<u>-0.5%</u>
500										
501	Escalation Year 2028 (\$)				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%
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	2,317,152		2,138,693		(178,459)	-7.7%
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 e 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	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	TABLE 3-1									
545	OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR									
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	<u>At Present Rates</u>									
575		Total Revenues (including deferred Revenue on CIAC)			104,915.3		104,958.0		42.7	0.0%
576		Uncollectible Rate			0.5207%		0.5207%		0.0000%	0.0%
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	<u>At Proposed Rates</u>									
584		Total Revenues (including deferred Revenue on CIAC)			108,756.7		121,851.5		13,094.8	12.0%
585		Uncollectible Rate			0.5207%		0.5207%		0.0000%	0.0%
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	CENTRAL 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	<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		Uncollectible Rate			0.5207%		0.5207%		0.0000%	0.0%
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		Uncollectible Rate			0.5207%		0.5207%		0.0000%	0.0%
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	CENTRAL 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			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 Production			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	2.7%
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	0.0		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 Production	0.0		0.0		0.0	0.0%
748		733		PP Maintenance of Other Pumping	67.3		179.5		112.2	166.6%
749		747		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	2.4%
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				<u>4,142.7</u>		<u>4,254.1</u>		<u>111.5</u>	<u>2.7%</u>
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				<u>4,185.1</u>		<u>4,513.0</u>		<u>327.9</u>	<u>7.8%</u>
801										
802										
803										

	A	B	C	D	E	F	G	H	I	J
804	CENTRAL DIVISION									
805	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
806										
807	TABLE 6-1									
808	TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES									
809	For Illustrative Purposes (\$000)									
810	Test Year 2027 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
811										
812	Operating Revenue at Present Rates				104,915.3		104,958.0		42.7	0.0%
813										
814	<u>Deductions:</u>									
815	Operating Exps less uncollectibles				54,485.3		62,519.5		8,034.1	14.7%
816	Uncollectibles				546.3		546.5		0.2	0.0%
817	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
818	Book Depreciation				14,453.5		15,211.5		758.0	5.2%
819	Interest Expense				7,946.5		8,953.6		1,007.1	12.7%
820	General Taxes				4,142.7		4,254.1		111.5	2.7%
821	Non-deductible Meals				0.0		(16.5)		(16.5)	0.0%
822	Total Deductions									
823	Total Deductions for Federal Tax				81,574.4		91,468.8		9,894.4	12.1%
824	Total Deductions for State Tax				81,574.4		91,468.8		9,894.4	12.1%
825										
826	Taxable Income - State				23,340.9		13,489.2		(9,851.7)	-42.2%
827										
828	State Income Tax @ (see below)				2,063.3		1,192.4		(870.9)	-42.2%
829	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
830	STATE INCOME TAXES				2,063.3		1,192.4		(870.9)	-42.2%
831										
832	Estimated State tax for 2026				2,226.7		2,147.1		(79.6)	-3.6%
833										
834	Taxable Income - Federal				21,114.2		11,342.1		(9,772.1)	-46.3%
835										
836	Federal Income Tax @ (See below)				4,434.0		2,381.8		(2,052.1)	-46.3%
837	Less: Amort Deferred Federal ITC				(32.1)		(32.1)		0.0	0.0%
838	FEDERAL INCOME TAX				4,401.9		2,349.8		(2,052.1)	-46.6%
839										
840	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
841	Federal Income Tax Rate				21.00%		21.00%		0.0%	0.0%
842										
843	Total Income Taxes for Revenues at Present Rates				6,465.3		3,542.2		(2,923.0)	-45.2%
844										

	A	B	C	D	E	F	G	H	I	J
845	CENTRAL DIVISION									
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				108,756.7		121,851.5		13,094.8	12.0%
854										
855	Deductions:									
856	Operating Expenses excluding uncollectibles				54,485.3		62,519.5		8,034.1	14.7%
857	Uncollectibles				566.3		634.5		68.2	12.0%
858	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
859	Book Depreciation				14,453.5		15,211.5		758.0	5.2%
860	Interest Expense				7,946.5		8,953.6		1,007.1	12.7%
861	General Taxes				4,142.7		4,254.1		111.5	2.7%
862	Non-deductible Meals				0.0		(16.5)		(16.5)	0.0%
863	Total Deductions									
864	Total Deductions for Federal Tax				81,594.4		91,556.8		9,962.4	12.2%
865	Total Deductions for State Tax				81,594.4		91,556.8		9,962.4	12.2%
866										
867	Taxable Income - State				27,162.3		30,294.7		3,132.4	11.5%
868										
869	State Income Tax @8.84%				2,401.1		2,678.1		276.9	11.5%
870	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
871	STATE INCOME TAXES				2,401.1		2,678.1		276.9	11.5%
872										
873	Estimated State tax for 2026				2,226.7		2,147.1		(79.6)	-3.6%
874										
875	Taxable Income - Federal				24,935.6		28,147.6		3,212.0	12.9%
876										
877	Federal Income Tax @21%				5,236.5		5,911.0		674.5	12.9%
878	Less: Amort Deferred Federal ITC				(32.1)		(32.1)		0.0	0.0%
879	FEDERAL INCOME TAX				5,204.4		5,878.9		674.5	13.0%
880										
881										
882	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
883	Federal Income Tax Rate				21.00%		21.00%		0.0%	0.0%
884										
885	Total Income Taxes for Revenues at Proposed Rates				7,605.6		8,557.0		951.4	12.5%
886										

	A	B	C	D	E	F	G	H	I	J
887	CENTRAL DIVISION									
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				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	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				6,684.5		8,050.0		1,365.5	20.4%
928										

	A	B	C	D	E	F	G	H	I	J
929	CENTRAL DIVISION									
930	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
931										
932	TABLE 6-4									
933	TAXES BASED ON INCOME - ESCALATION YEAR AT PROPOSED RATES									
934	For Illustrative Purposes (\$000)									
935	Escalation Year 2028 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
936										
937	Operating Revenues at Proposed Rates				111,416.9		125,504.4		14,087.4	12.6%
938										
939	<u>Deductions:</u>									
940	Operating Exps less uncollectibles				57,217.7		62,846.3		5,628.6	9.8%
941	Uncollectibles				580.1		653.5		73.4	12.6%
942	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
943	Book Depreciation				14,970.9		16,482.5		1,511.6	10.1%
944	Interest Expense				7,790.5		9,424.3		1,633.8	21.0%
945	General Taxes				4,185.1		4,513.0		327.9	7.8%
946	Non-deductible Meals				0.0		(16.9)		(16.9)	0.0%
947	Total Deductions									
948	Federal				84,744.3		93,902.7		9,158.4	10.8%
949	State				84,744.3		93,902.7		9,158.4	10.8%
950										
951	Taxable Income - State				26,672.6		31,601.6		4,929.0	18.5%
952										
953	State Income Tax @ (see below)				2,357.9		2,793.6		435.7	18.5%
954	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
955	STATE INCOME TAXES				2,357.9		2,793.6		435.7	18.5%
956										
957	Estimated State tax for 2027				2,401.1		2,678.1		276.9	11.5%
958										
959	Taxable Income - Federal				24,271.4		28,923.6		4,652.1	19.2%
960										
961	Federal Income Tax @ (See below)				5,097.0		6,074.0		976.9	19.2%
962	Less: Amort Deferred Federal ITC				(32.1)		(32.1)		0.0	0.0%
963	FEDERAL INCOME TAX				5,065.0		6,041.9		976.9	19.3%
964										
965										
966	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
967	Federal Income Tax Rate				21.00%		21.00%		0.0%	0.0%
968										
969	Total Income Taxes for Revenues at Proposed Rates				7,422.8		8,835.5		1,412.7	19.0%
970										

	A	B	C	D	E	F	G	H	I	J
971	CENTRAL DIVISION									
972	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
973	TABLE 7-1									
974	UTILITY PLANT IN SERVICE									
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				<u>3,743.1</u>		<u>33,763.4</u>		<u>30,020.2</u>	<u>802.0%</u>
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				<u>(22,710.2)</u>		<u>(3,022.2)</u>		<u>19,688.0</u>	<u>-86.7%</u>
990										
991	Plant in Service - End of Year				521,958.0		552,105.7		30,147.8	5.8%
992	Plant Weighting Factor				<u>50.00%</u>		<u>67.77%</u>		<u>17.8%</u>	<u>35.5%</u>
993	Weighted Average Plant in Service				<u>526,769.7</u>		<u>557,102.4</u>		<u>30,332.7</u>	<u>5.8%</u>
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				<u>26,940.3</u>		<u>40,294.7</u>		<u>13,354.4</u>	<u>49.6%</u>
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				<u>0.0</u>		<u>(4,611.6)</u>		<u>(4,611.6)</u>	<u>0.0%</u>
1009										
1010	Plant in Service - End of Year				548,898.3		592,400.4		43,502.1	7.9%
1011	Plant Weighting Factor				<u>50.00%</u>		<u>67.77%</u>		<u>17.8%</u>	<u>35.5%</u>
1012	Weighted Average Plant in Service				<u>530,756.4</u>		<u>591,192.7</u>		<u>60,436.4</u>	<u>11.4%</u>
1013										
1014										

	A	B	C	D	E	F	G	H	I	J
1015	CENTRAL DIVISION									
1016	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
1017	TABLE 8-1									
1018	DEPRECIATION RESERVE & EXPENSE									
1019										
1020										
1021	Test Year 2027 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
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	Depreciation Reserve Weighting Factor (6-Year Average)				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	Deprec. expense related to CIAC				905.8		904.0		(1.8)	-0.2%
1041	Allocated GO Depreciation Expense				14,453.5		15,211.5		758.0	5.2%
1042	Deprec. expense for summary of earnings calc.				27,434.8		28,624.9		1,190.1	4.3%
1043										
1044	Escalation Year 2028 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
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	Depreciation Reserve Weighting Factor (6-Year Average)				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	Deprec. expense related to CIAC				920.6		917.1		(3.5)	-0.4%
1062	Allocated GO Depreciation Expense				14,970.9		16,482.5		1,511.6	10.1%
1063	Deprec. expense for summary of earnings calc.				28,337.5		30,851.1		251359.6%	8.9%
1064										

	A	B	C	D	E	F	G	H	I	J
1065	CENTRAL DIVISION									
1066	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
1067	TABLE 9-1									
1068	WEIGHTED AVERAGE RATE BASE - TEST YEAR									
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				526,769.7		557,102.4		30,332.7	5.8%
1074										
1075	<u>Additions to Rate Base:</u>									
1076	Materials and Supplies				572.5		572.5		0.0	0.0%
1077	Working Cash, Operational				7,291.9		7,291.9		0.0	0.0%
1078	Working Cash, Lead Lag				7,240.4		8,362.6		1,122.3	15.5%
1079	Total Additions to Rate Base				<u>15,104.8</u>		<u>16,227.0</u>		1,122.3	7.4%
1080										
1081	<u>Deductions from Rate Base:</u>									
1082	Weighted Average Depreciation Reserve				(165,167.8)		(155,994.6)		9,173.1	-5.6%
1083	Advances for Construction				(1,378.9)		(1,363.9)		14.9	-1.1%
1084	Unamortized Advances (20-Year Amortization)				0.0		0.0		0.0	0.0%
1085	Contribution In Aid of Contruction (Including Def Rev on CAC)				(17,233.3)		(17,160.2)		73.1	-0.4%
1086	Unamortized Contribution (20-Year Amortization)				0.0		0.0		0.0	0.0%
1087	Accumulated Deferred Federal Income Taxes				(32,363.8)		(32,768.7)		(404.9)	1.3%
1088	Accumulated Deferred State Income Taxes				(9,136.5)		(9,323.0)		(186.5)	2.0%
1089	Total Deductions from Rate Base				<u>(225,280.1)</u>		<u>(216,610.4)</u>		8,669.7	-3.8%
1090										
1091	Weighted Average Rate Base				<u>316,594.4</u>		<u>356,719.1</u>		<u>40,124.7</u>	<u>12.7%</u>
1092										
1093	<u>Interest Calculation (for Tax Deductions):</u>									
1094	Weighted Avg. Rate Base less customer deposits in Working Cash				316,594.4		356,719.1		40,124.7	12.7%
1095	Weighted Cost of Debt				2.51%		2.51%		0.0%	0.0%
1096	Interest Expense				7,946.5		8,953.6		1,007.1	12.7%
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				24,092.8		27,146.3		3,053.5	12.7%
1101										

	A	B	C	D	E	F	G	H	I	J
1102	CENTRAL DIVISION									
1103	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
1104	TABLE 9-2									
1105	WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR									
1106										
1107										
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	11.4%
1111										
1112	<u>Additions to Rate Base:</u>									
1113	Materials and Supplies				584.1		584.1		0.0	0.0%
1114	Working Cash, Operational				7,400.9		7,400.9		0.0	0.0%
1115	Working Cash, Lead Lag				7,953.0		8,757.5		804.4	10.1%
1116	Total Additions to Rate Base				<u>15,938.0</u>		<u>16,742.4</u>		804.4	5.0%
1117										
1118	<u>Deductions from Rate Base:</u>									
1119	Weighted Average Depreciation Reserve				(173,635.4)		(168,967.8)		4,667.7	-2.7%
1120	Advances for Construction				(1,469.3)		(1,440.2)		29.1	-2.0%
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)				(16,964.2)		(16,824.1)		140.1	-0.8%
1123	Unamortized Contribution (20-Year Amortization)				0.0		0.0		0.0	0.0%
1124	Accumulated Deferred Federal Income Taxes				(34,123.0)		(34,798.1)		(675.1)	2.0%
1125	Accumulated Deferred State Income Taxes				(10,123.5)		(10,433.1)		(309.6)	3.1%
1126	Total Deductions from Rate Base				<u>(236,315.4)</u>		<u>(232,463.2)</u>		3,852.2	-1.6%
1127										
1128	Weighted Average Rate Base				<u>310,378.9</u>		<u>375,472.0</u>		<u>65,093.0</u>	<u>21.0%</u>
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				<u>7,790.5</u>		<u>9,424.3</u>		<u>1,633.8</u>	<u>21.0%</u>
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				<u>23,619.8</u>		<u>28,573.4</u>		<u>4,953.6</u>	<u>21.0%</u>
1138										

NORTHERN DIVISION

	A	B	C	D	E	F	G	H	I	J																														
1																																								
2	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003																																							
3																																								
4	FOR OFFICE OF PUBLIC ADVOCATES REPORT - CHAPTER 1, ATTACHMENT A																																							
5	<div>ORA's RESULTS OF OPERATIONS - INDEX TABLE</div> <table><tr><td>Page 2</td><td>Table 1-1: SUMMARY OF EARNINGS - TEST YEAR</td></tr><tr><td>Page 3</td><td>Table 1-2: SUMMARY OF EARNINGS - 2nd ESCALATION YEAR</td></tr><tr><td>Page 4</td><td>Table 2-1: WATER SALES PER CUSTOMER (OR PER CONNECTION)</td></tr><tr><td>Page 5</td><td>Table 2-2: AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS)</td></tr><tr><td>Page 6</td><td>Table 2-3: TOTAL SALES AND SUPPLY</td></tr><tr><td>Page 7</td><td>Table 2-4: OPERATING REVENUES AT PRESENT RATES</td></tr><tr><td>Page 8</td><td>Table 3-1: OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR</td></tr><tr><td>Page 9</td><td>Table 4-1: TOTAL EXPENSES EXCLUDING PAYROLL</td></tr><tr><td>Page 10</td><td>Table 5-1: TAXES OTHER THAN INCOME</td></tr><tr><td>Page 11</td><td>Table 6-1: TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES</td></tr><tr><td>Page 12</td><td>Table 6-2: TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES</td></tr></table> <table><tr><td>Page 13</td><td>Table 7-1: UTILITY PLANT IN SERVICE</td></tr><tr><td>Page 14</td><td>Table 8-1: DEPRECIATION RESERVE & EXPENSE</td></tr><tr><td>Page 15</td><td>Table 9-1: WEIGHTED AVERAGE RATE BASE - TEST YEAR</td></tr><tr><td>Page 16</td><td>Table 9-2: WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR</td></tr></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
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26	<table><tr><th>REVENUE INCREASES OVER Present Rate</th><th>Cal PA</th><th>Cal Am</th><th>Am > Cal PA</th></tr><tr><td>1. Test Year 2027 Increase (in dollars)</td><td>\$4,048</td><td>\$22,197</td><td>18149.0</td></tr><tr><td>2. Test Year 2027 Increase in percentage</td><td>3.82%</td><td>21.90%</td><td>18.1%</td></tr><tr><td>3. Escalation Year 2028 Increase (in dollars)</td><td>\$2,514</td><td>\$8,228</td><td>\$5,714</td></tr><tr><td>4. Escalation Year 2028 Increase in percentage</td><td>2.24%</td><td>6.65%</td><td>4.4%</td></tr></table>										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%										
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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%																																					
27																																								
28																																								
29																																								
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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	NORTHERN DIVISION									
34	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
35	TABLE 1-1									
36	SUMMARY OF EARNINGS - TEST YEAR									
37										
38										
39					Cal PA-		Cal Am-		Cal Am > Cal PA	
40	Test Year 2027 (\$000)				Present		Present			
41					Rates		Rates			
42										
43	Total Revenue				105,998.8		101,357.0		(4,641.8)	-4.4%
44										
45	<u>Operation and Maintenance Expenses:</u>									
46	Labor				9,329.2		11,642.2		2,313.0	24.8%
47	Purchased Water				3,931.8		4,694.9		763.1	19.4%
48	Purchased Power				3,143.0		3,559.4		416.5	13.3%
49	Chemicals				627.9		725.6		97.7	15.6%
50	Operation expense				2,485.1		2,934.6		449.5	18.1%
51	Maintenance (excluding Amortization of Tank Paintin				1,657.8		1,758.3		100.6	6.1%
52	Amortization of Tank Painting				944.7		1,016.1		71.4	7.6%
53	Customer Accounting				276.1		276.1		0.0	0.0%
54	Uncollectibles*				810.3		786.1		(24.2)	-3.0%
55	<u>General and Administrative Expenses:</u>									
56	Insurance				1,893.2		1,956.0		62.8	3.3%
57	Pensions and Benefits				2,543.6		2,855.0		311.4	12.2%
58	Regulatory Expense				137.0		774.9		637.8	465.4%
59	Rents				983.8		1,519.4		535.6	54.4%
60	Outside Services				1,154.7		1,163.4		8.7	0.8%
61	Other Administrative & General				3,709.3		4,453.4		744.0	20.1%
62	Subtotal				33,627.5		40,115.5		6,488.0	19.3%
63	Service Company				5,293.1		6,993.6		1,700.5	32.1%
64	Citizens Acquisition Premium				1,807.3		1,807.3		0.0	0.0%
65	GO Return on Rate Base				2,790.7		3,378.9		588.2	21.1%
66	Other - Deceptive Pricing Adjustment and Return on T&D N				0.0		0.0		0.0	0.0%
67	Reserved				0.0		0.0		0.0	0.0%
68	Total O&M and G&A Expenses				43,518.5		52,295.2		8,776.7	20.2%
69	Depreciation				21,279.5		22,303.0		1,023.5	4.8%
70	General Taxes				5,793.4		5,916.5		123.2	2.1%
71	Total Operating Expenses				70,591.4		80,514.7		9,923.3	14.1%
72	Income before taxes				35,407.4		20,842.3		(14,565.1)	-41.1%
73	State Income Taxes				2,475.6		1,135.3		(1,340.3)	-54.1%
74	Federal Income Taxes				5,190.2		2,064.4		(3,125.8)	-60.2%
75	Income After Tax				27,741.6		17,642.6		(10,099.0)	-36.4%
76	Weighted Average Rate Base				398,009.3		431,447.0		33,437.7	8.4%
77	Return on Rate Base at Present Rates				6.97%		4.09%		-2.88%	-41.3%
78										
79					Cal PA-		Cal Am-		Cal Am > Cal PA	
80	Test Year 2027 (\$000)				Proposed		Proposed			
81					Rates		Rates			
82										
83	Total Revenue				110,047.2		123,554.4		13,507.2	12.3%
84										
85	<u>Operation and Maintenance Expenses:</u>									
86	Labor				9,329.2		11,642.2		2,313.0	24.8%
87	Purchased Water				3,931.8		4,694.9		763.1	19.4%
88	Purchased Power				3,143.0		3,559.4		416.5	13.3%
89	Chemicals				627.9		725.6		97.7	15.6%
90	Operation expense				2,485.1		2,934.6		449.5	18.1%
91	Maintenance (excluding Amortization of Tank Paintin				1,657.8		1,758.3		100.6	6.1%

	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	NORTHERN DIVISION									
121	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
122	TABLE 1-1x									
123	SUMMARY OF EARNINGS - ESCALATION YEAR >>> NOT RECOMMENDED ATTRITION YR SOE									
124										
125										
126					Cal PA-		Cal Am-		Cal Am > Cal PA	
127	Escalation Year 2028 (\$000)				Present		Present			
128					Rates		Rates			
129										
130	Total Revenue				112,102.2		123,744.6		11,642.4	10.4%
131										
132	<u>Operation and Maintenance Expenses:</u>									
133	Labor				9,537.0		12,020.8		2,483.8	26.0%
134	Purchased Water				3,970.1		4,710.7		740.7	18.7%
135	Purchased Power				4,149.0		3,577.3		(571.6)	-13.8%
136	Chemicals				653.2		757.4		104.2	16.0%
137	Operation expense				2,543.6		2,997.7		454.1	17.9%
138	Maintenance (excluding Amortization of Tank Paintin				1,695.9		1,798.8		102.9	6.1%
139	Amortization of Tank Painting				1,007.5		1,159.1		151.6	15.0%
140	Customer Accounting				282.4		282.4		0.0	0.0%
141	Uncollectibles*				848.0		908.6		60.6	7.1%
142	<u>General and Administrative Expenses:</u>									
143	Insurance				2,052.6		2,123.6		71.0	3.5%
144	Pensions and Benefits				2,635.5		2,968.9		333.3	12.6%
145	Regulatory Expense				137.0		774.9		637.8	465.4%
146	Rents				468.3		486.1		17.8	3.8%
147	Outside Services				1,181.3		1,190.2		8.9	0.8%
148	Other Administrative & General				3,649.8		4,409.8		760.0	20.8%
149	Subtotal				34,811.1		40,166.2		5,355.1	15.4%
150	Service Company				7,206.6		7,206.6		0.0	0.0%
151	Citizens Acquisition Premium				1,822.0		1,822.0		0.0	0.0%
152	GO Return on Rate Base				1,315.2		3,856.4		2,541.2	193.2%
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				45,155.0		53,051.3		7,896.3	17.5%
156	Depreciation				22,284.4		24,735.5		2,451.1	11.0%
157	General Taxes				6,133.4		6,558.9		425.4	6.9%
158	Total Operating Expenses				73,572.8		84,345.6		10,772.8	14.6%
159	Income before taxes				38,529.4		39,399.0		869.6	2.3%
160	State Income Taxes				2,722.6		2,695.2		(27.4)	-1.0%
161	Federal Income Taxes				5,665.5		5,546.6		(118.8)	-2.1%
162	Income After Tax				30,141.3		31,157.2		1,015.9	3.4%
163	Weighted Average Rate Base				415,566.9		480,467.4		64,900.5	15.6%
164	Return on Rate Base at Present Rates				7.25%		6.48%		-0.77%	-10.6%
165										
166					Cal PA-		Cal Am-		Cal Am > Cal PA	
167	Escalation Year 2028 (\$000)				Proposed		Proposed			
168					Rates		Rates			
169										
170	Total Revenue				114,616.5		131,972.6		17,356.1	15.1%
171										
172	<u>Operation and Maintenance Expenses:</u>									
173	Labor				9,537.0		12,020.8		2,483.8	26.0%
174	Purchased Water				3,970.1		4,710.7		740.7	18.7%
175	Purchased Power				4,149.0		3,577.3		(571.6)	-13.8%
176	Chemicals				653.2		757.4		104.2	16.0%
177	Operation expense				2,543.6		2,997.7		454.1	17.9%
178	Maintenance (excluding Amortization of Tank Paintin				1,695.9		1,798.8		102.9	6.1%

	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	NORTHERN DIVISION									
207	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
208										
209	TABLE 1-2									
210	SUMMARY OF EARNINGS - ESCALATION YEARS									
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	Operation and Maintenance Expenses:									
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 Paintin			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	General and Administrative Expenses:									
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	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		<u>Capital Structure</u>				<u>NTG Multiplier</u>				
273		Debt		44.6%		1.00523	0.44844		w/o income taxes	
274		Equity		<u>55.4%</u>		1.39584	<u>0.77316</u>		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	NORTHERN DIVISION									
279	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
280	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			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	NORTHERN DIVISION									
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			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				Cal PA		Cal Am		Cal Am > Cal PA	
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	NORTHERN DIVISION									
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		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	NORTHERN DIVISION									
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			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			<u>48,264,768</u>		<u>45,103,518</u>		<u>(3,161,250)</u>	<u>-6.5%</u>
480	NON-METERED REVENUE									
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			<u>0.0</u>		<u>0.0</u>		<u>0.0</u>	<u>0.0%</u>
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			<u>0</u>		<u>0</u>		<u>0</u>	<u>0.0%</u>
498	TOTAL OPERATING REVENUES				<u>48,264,768</u>		<u>45,103,518</u>		<u>(3,161,250)</u>	<u>-6.5%</u>
499	Total Revenues at Present Rates, TY 2027				<u>48,264,768</u>		<u>45,103,518</u>		<u>(3,161,250)</u>	<u>-6.5%</u>
500										
501	Escalation Year 2028 (\$)				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 e 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	NORTHERN DIVISION									
543	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
544	TABLE 3-1									
545	OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR									
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		Uncollectible Rate			0.5207%		0.5207%		0.0000%	0.0%
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		Uncollectible Rate			0.5207%		0.5207%		0.0000%	0.0%
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	NORTHERN 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			9,537.0		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		At Present Rates								
628		Total Revenues (including deferred Revenue on CIAC)			112,102.2		123,744.6		11,642.4	10.4%
629		Uncollectible Rate			0.5207%		0.5207%		0.0000%	0.0%
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		At Proposed Rates								
637		Total Revenues (including deferred Revenue on CIAC)			114,616.5		131,972.6		17,356.1	15.1%
638		Uncollectible Rate			0.5207%		0.5207%		0.0000%	0.0%
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	NORTHERN 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			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 Production			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	6.3%
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 Production	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	9.4%
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	NORTHERN DIVISION									
775	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
776	TABLE 5-1									
777	TAXES OTHER THAN INCOME									
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				<u>5,793.4</u>		<u>5,916.5</u>		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				<u>6,133.4</u>		<u>6,558.9</u>		425.4	6.9%
801										
802										
803										

	A	B	C	D	E	F	G	H	I	J
804	NORTHERN DIVISION									
805	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
806	TABLE 6-1									
807	TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES									
808										
809	For Illustrative Purposes (\$000)									
810	Test Year 2027 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
811										
812	Operating Revenue at Present Rates				105,998.8		101,357.0		(4,641.8)	-4.4%
813										
814	<u>Deductions:</u>									
815	Operating Exps less uncollectibles				41,553.5		50,345.7		8,792.1	21.2%
816	Uncollectibles				551.9		527.8		(24.2)	-4.4%
817	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
818	Book Depreciation				21,279.5		22,303.0		1,023.5	4.8%
819	Interest Expense				9,990.0		10,829.3		839.3	8.4%
820	General Taxes				5,793.4		5,916.5		123.2	2.1%
821	Non-deductible Meals				0.0		(19.1)		(19.1)	0.0%
822	Total Deductions									
823	Total Deductions for Federal Tax				79,168.4		89,903.2		10,734.8	13.6%
824	Total Deductions for State Tax				79,168.4		89,903.2		10,734.8	13.6%
825										
826	Taxable Income - State				26,830.4		11,453.8		(15,376.6)	-57.3%
827										
828	State Income Tax @ (see below)				2,371.8		1,012.5		(1,359.3)	-57.3%
829	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
830	STATE INCOME TAXES				2,371.8		1,012.5		(1,359.3)	-57.3%
831										
832	Estimated State tax for 2026				2,636.7		2,359.9		(276.8)	-10.5%
833										
834	Taxable Income - Federal				24,193.7		9,093.9		(15,099.9)	-62.4%
835										
836	Federal Income Tax @ (See below)				5,080.7		1,909.7		(3,171.0)	-62.4%
837	Less: Amort Deferred Federal ITC				0.0		0.0		0.0	0.0%
838	FEDERAL INCOME TAX				5,080.7		1,909.7		(3,171.0)	-62.4%
839										
840	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
841	Federal Income Tax Rate				21.00%		21.00%		0.0%	0.0%
842										
843	Total Income Taxes for Revenues at Present Rates				7,452.5		2,922.2		(4,530.3)	-60.8%
844										

	A	B	C	D	E	F	G	H	I	J
845	NORTHERN DIVISION									
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				110,047.2		123,554.4		13,507.2	12.3%
854										
855	Deductions:									
856	Operating Expenses excluding uncollectibles				41,553.5		50,345.7		8,792.1	21.2%
857	Uncollectibles				573.0		643.3		70.3	12.3%
858	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
859	Book Depreciation				21,279.5		22,303.0		1,023.5	4.8%
860	Interest Expense				9,990.0		10,829.3		839.3	8.4%
861	General Taxes				5,793.4		5,916.5		123.2	2.1%
862	Non-deductible Meals				0.0		(19.1)		(19.1)	0.0%
863	Total Deductions									
864	Total Deductions for Federal Tax				79,189.5		90,018.8		10,829.3	13.7%
865	Total Deductions for State Tax				79,189.5		90,018.8		10,829.3	13.7%
866										
867	Taxable Income - State				30,857.7		33,535.6		2,677.9	8.7%
868										
869	State Income Tax @8.84%				2,727.8		2,964.5		236.7	8.7%
870	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
871	STATE INCOME TAXES				2,727.8		2,964.5		236.7	8.7%
872										
873	Estimated State tax for 2026				2,636.7		2,359.9		(276.8)	-10.5%
874										
875	Taxable Income - Federal				28,221.0		31,175.7		2,954.7	10.5%
876										
877	Federal Income Tax @21%				5,926.4		6,546.9		620.5	10.5%
878	Less: Amort Deferred Federal ITC				0.0		0.0		0.0	0.0%
879	FEDERAL INCOME TAX				5,926.4		6,546.9		620.5	10.5%
880										
881										
882	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
883	Federal Income Tax Rate				21.00%		21.00%		0.0%	0.0%
884										
885	Total Income Taxes for Revenues at Proposed Rates				8,654.2		9,511.4		857.2	9.9%
886										

	A	B	C	D	E	F	G	H	I	J
887	NORTHERN DIVISION									
888	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
889	TABLE 6-3									
890	TAXES BASED ON INCOME - ESCALATION YEAR AT PRESENT RATES									
891	For Illustrative Purposes (\$000)									
892	Escalation Year 2028 (\$000)									
893					Cal PA		Cal Am		Cal Am > Cal PA	
894										
895	Operating Revenues at Present Rates				112,102.2		123,744.6		11,642.4	10.4%
896										
897	Deductions:									
898	Operating Expenses excluding uncollectibles				43,125.7		50,952.4		7,826.7	18.1%
899	Uncollectibles				583.7		644.3		60.6	10.4%
900	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
901	Book Depreciation				22,284.4		24,735.5		2,451.1	11.0%
902	Interest Expense				10,430.7		12,059.7		1,629.0	15.6%
903	General Taxes				6,133.4		6,558.9		425.4	6.9%
904	Non-deductible Meals				0.0		(19.5)		(19.5)	0.0%
905	Total Deductions									
906	Total Deductions for Federal Tax				82,558.0		94,931.3		12,373.3	15.0%
907	Total Deductions for State Tax				82,558.0		94,931.3		12,373.3	15.0%
908										
909	Taxable Income - State				29,544.2		28,813.3		(730.9)	-2.5%
910										
911	State Income Tax @ (see below)				2,611.7		2,547.1		(64.6)	-2.5%
912	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
913	STATE INCOME TAXES				2,611.7		2,547.1		(64.6)	-2.5%
914										
915	Estimated State tax for 2027				2,371.8		1,012.5		(1,359.3)	-57.3%
916										
917	Taxable Income - Federal				27,172.4		27,800.8		628.4	2.3%
918										
919	Federal Income Tax @ (See below)				5,706.2		5,838.2		132.0	2.3%
920	Less: Amort Deferred Federal ITC				0.0		0.0		0.0	0.0%
921	FEDERAL INCOME TAX				5,706.2		5,838.2		132.0	2.3%
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				8,317.9		8,385.3		67.3	0.8%
928										

	A	B	C	D	E	F	G	H	I	J
929	NORTHERN DIVISION									
930	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
931										
932	TABLE 6-4									
933	TAXES BASED ON INCOME - ESCALATION YEAR AT PROPOSED RATES									
934	For Illustrative Purposes (\$000)									
935	Escalation Year 2028 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
936										
937	Operating Revenues at Proposed Rates				114,616.5		131,972.6		17,356.1	15.1%
938										
939	Deductions:									
940	Operating Exps less uncollectibles				43,125.7		50,952.4		7,826.7	18.1%
941	Uncollectibles				596.8		687.2		90.4	15.1%
942	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
943	Book Depreciation				22,284.4		24,735.5		2,451.1	11.0%
944	Interest Expense				10,430.7		12,059.7		1,629.0	15.6%
945	General Taxes				6,133.4		6,558.9		425.4	6.9%
946	Non-deductible Meals				0.0		(19.5)		(19.5)	0.0%
947	Total Deductions									
948	Federal				82,571.1		94,974.2		12,403.1	15.0%
949	State				82,571.1		94,974.2		12,403.1	15.0%
950										
951	Taxable Income - State				32,045.4		36,998.4		4,953.0	15.5%
952										
953	State Income Tax @ (see below)				2,832.8		3,270.7		437.8	15.5%
954	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
955	STATE INCOME TAXES				2,832.8		3,270.7		437.8	15.5%
956										
957	Estimated State tax for 2027				2,727.8		2,964.5		236.7	8.7%
958										
959	Taxable Income - Federal				29,317.6		34,033.9		4,716.3	16.1%
960										
961	Federal Income Tax @ (See below)				6,156.7		7,147.1		990.4	16.1%
962	Less: Amort Deferred Federal ITC				0.0		0.0		0.0	0.0%
963	FEDERAL INCOME TAX				6,156.7		7,147.1		990.4	16.1%
964										
965										
966	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
967	Federal Income Tax Rate				21.00%		21.00%		0.0%	0.0%
968										
969	Total Income Taxes for Revenues at Proposed Rates				8,989.5		10,417.8		1,428.3	15.9%
970										

	A	B	C	D	E	F	G	H	I	J
971	NORTHERN DIVISION									
972	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
973	TABLE 7-1									
974	UTILITY PLANT IN SERVICE									
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>		<u>24,307.3</u>	<u>73.9%</u>
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>		<u>(1,595.1)</u>	<u>32.6%</u>
990										
991	Plant in Service - End of Year				724,235.4		749,973.1		25,737.7	3.6%
992	Plant Weighting Factor				<u>50.00%</u>		<u>60.23%</u>		<u>10.2%</u>	<u>20.5%</u>
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>		<u>45,821.6</u>	<u>131.1%</u>
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>		<u>(4,401.5)</u>	<u>0.0%</u>
1009										
1010	Plant in Service - End of Year				759,195.5		830,754.8		71,559.3	9.4%
1011	Plant Weighting Factor				<u>68.19%</u>		<u>66.50%</u>		<u>-1.7%</u>	<u>-2.5%</u>
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	NORTHERN DIVISION									
1016	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
1017	TABLE 8-1									
1018	DEPRECIATION RESERVE & EXPENSE									
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	Depreciation Reserve Weighting Factor (6-Year Average)				59.49%		54.47%		-5.0%	-8.4%
1035										
1036	Weighted Average Addition				11,597.7		10,160.4		-143733.9%	-12.4%
1037										
1038	Weighted Average Depreciation Reserve				234,917.1		232,438.5		(2,478.6)	-1.1%
1039										
1040	Deprec. expense related to CIAC				3,281.0		3,232.9		(48.1)	-1.5%
1041	Allocated GO Depreciation Expense				21,279.5		22,303.0		1,023.5	4.8%
1042	Deprec. expense for summary of earnings calc.				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	Depreciation Reserve Weighting Factor (6-Year Average)				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	Deprec. expense related to CIAC				3,675.6		3,582.9		(92.7)	-2.5%
1062	Allocated GO Depreciation Expense				22,284.4		24,735.5		2,451.1	11.0%
1063	Deprec. expense for summary of earnings calc.				41,628.4		45,596.5		396809.8%	9.5%
1064										

	A	B	C	D	E	F	G	H	I	J
1065	NORTHERN 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				710,464.4		739,370.9		28,906.5	4.1%
1074										
1075	<u>Additions to Rate Base:</u>									
1076	Materials and Supplies				480.3		480.3		0.0	0.0%
1077	Working Cash, Operational				4,961.7		6,413.9		1,452.2	29.3%
1078	Working Cash, Lead Lag				7,482.4		8,450.8		968.3	12.9%
1079	Total Additions to Rate Base				12,924.4		15,345.0		2,420.6	18.7%
1080										
1081	<u>Deductions from Rate Base:</u>									
1082	Weighted Average Depreciation Reserve				(234,917.1)		(232,438.5)		2,478.6	-1.1%
1083	Advances for Construction				(18,296.0)		(18,256.7)		39.4	-0.2%
1084	Unamortized Advances (20-Year Amortization)				0.0		0.0		0.0	0.0%
1085	Contribution In Aid of Contruction (Including Def Rev on CAC)				(37,066.4)		(36,938.9)		127.5	-0.3%
1086	Unamortized Contribution (20-Year Amortization)				0.0		0.0		0.0	0.0%
1087	Accumulated Deferred Federal Income Taxes				(27,022.6)		(27,388.8)		(366.2)	1.4%
1088	Accumulated Deferred State Income Taxes				(8,077.4)		(8,246.0)		(168.6)	2.1%
1089	Total Deductions from Rate Base				(325,379.5)		(323,268.9)		2,110.6	-0.6%
1090										
1091	Weighted Average Rate Base				398,009.3		431,447.0		33,437.7	8.4%
1092										
1093	<u>Interest Calculation (for Tax Deductions):</u>									
1094	Weighted Avg. Rate Base less customer deposits in Working Cash				398,009.3		431,447.0		33,437.7	8.4%
1095	Weighted Cost of Debt				2.51%		2.51%		0.0%	0.0%
1096	Interest Expense				9,990.0		10,829.3		839.3	8.4%
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				30,288.5		32,833.1		2,544.6	8.4%
1101										

	A	B	C	D	E	F	G	H	I	J
1102	NORTHERN DIVISION									
1103	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
1104	TABLE 9-2									
1105	WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR									
1106										
1107										
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				<u>13,270.7</u>		<u>15,481.7</u>		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 Contruction (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				<u>(345,994.1)</u>		<u>(345,336.6)</u>		657.5	-0.2%
1127										
1128	Weighted Average Rate Base				<u>415,566.9</u>		<u>480,467.4</u>		<u>64,900.5</u>	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				<u>10,430.7</u>		<u>12,059.7</u>		<u>1,629.0</u>	<u>15.6%</u>
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				<u>31,624.6</u>		<u>36,563.6</u>		<u>4,938.9</u>	<u>15.6%</u>
1138										

SOUTHERN DIVISION

	A	B	C	D	E	F	G	H	I	J
1										
2				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
3										
4				FOR OFFICE OF PUBLIC ADVOCATES REPORT - CHAPTER 1, ATTACHMENT A						
5										
6				ORA's RESULTS OF OPERATIONS - INDEX TABLE						
7										
8		Page 2		Table 1-1: SUMMARY OF EARNINGS - TEST YEAR						
9		Page 3		Table 1-2: SUMMARY OF EARNINGS - 2nd ESCALATION YEAR						
10		Page 4		Table 2-1: WATER SALES PER CUSTOMER (OR PER CONNECTION)						
11		Page 5		Table 2-2: AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS)						
12		Page 6		Table 2-3: TOTAL SALES AND SUPPLY						
13		Page 7		Table 2-4: OPERATING REVENUES AT PRESENT RATES						
14		Page 8		Table 3-1: OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR						
15		Page 9		Table 4-1: TOTAL EXPENSES EXCLUDING PAYROLL						
16		Page 10		Table 5-1: TAXES OTHER THAN INCOME						
17		Page 11		Table 6-1: TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES						
18		Page 12		Table 6-2: TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES						
19		Page 13		Table 7-1: UTILITY PLANT IN SERVICE						
20		Page 14		Table 8-1: DEPRECIATION RESERVE & EXPENSE						
21		Page 15		Table 9-1: WEIGHTED AVERAGE RATE BASE - TEST YEAR						
22		Page 16		Table 9-2: WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR						
23										
24										
25										
26				REVENUE INCREASES OVER Present Rate	Cal PA	Cal Am		Am > Cal PA		
27				1. Test Year 2027 Increase (in dollars)	\$3,572	\$23,214		19641.7		
28				2. Test Year 2027 Increase in percentage	2.25%	14.89%		12.6%		
29				3. Escalation Year 2028 Increase (in dollars)	\$9,248	\$10,019		\$772		
30				4. Escalation Year 2028 Increase in percentage	5.69%	5.59%		-0.1%		
31										
32										

	A	B	C	D	E	F	G	H	I	J
33	SOUTHERN DIVISION									
34	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
35	TABLE 1-1									
36										
37										
38										
39					Cal PA-		Cal Am-		Cal Am > Cal PA	
40	Test Year 2027 (\$000)				Present		Present			
41					Rates		Rates			
42										
43	Total Revenue				158,628.9		155,941.4		(2,687.5)	-1.7%
44										
45	<u>Operation and Maintenance Expenses:</u>									
46	Labor				9,522.5		11,950.1		2,427.6	25.5%
47	Purchased Water				63,553.2		61,598.1		(1,955.1)	-3.1%
48	Purchased Power				2,154.9		4,130.7		1,975.8	91.7%
49	Chemicals				231.5		299.8		68.3	29.5%
50	Operation expense				1,638.9		1,903.4		264.5	16.1%
51	Maintenance (excluding Amortization of Tank Paintin				1,284.9		1,286.6		1.6	0.1%
52	Amortization of Tank Painting				343.2		343.2		0.0	0.0%
53	Customer Accounting				119.7		119.7		0.0	0.0%
54	Uncollectibles*				1,258.0		1,244.0		(14.0)	-1.1%
55	<u>General and Administrative Expenses:</u>									
56	Insurance				1,935.8		2,000.8		65.0	3.4%
57	Pensions and Benefits				2,809.8		3,129.1		319.3	11.4%
58	Regulatory Expense				141.8		801.9		660.1	465.4%
59	Rents				740.7		1,260.4		519.6	70.1%
60	Outside Services				1,062.5		1,096.5		34.0	3.2%
61	Other Administrative & General				3,478.2		4,242.2		764.1	22.0%
62	Subtotal				90,275.7		95,406.5		5,130.8	5.7%
63	Service Company				5,477.9		7,237.7		1,759.9	32.1%
64	Citizens Acquisition Premium				1,702.9		1,702.9		0.0	0.0%
65	GO Return on Rate Base				2,693.1		3,301.8		608.7	22.6%
66	Other - Deceptive Pricing Adjustment and Return on T&D N				0.0		0.0		0.0	0.0%
67	Reserved				0.0		0.0		0.0	0.0%
68	Total O&M and G&A Expenses				100,149.6		107,649.0		7,499.4	7.5%
69	Depreciation				18,487.4		20,601.3		2,113.9	11.4%
70	General Taxes				5,505.1		5,878.6		373.5	6.8%
71	Total Operating Expenses				124,142.1		134,129.0		9,986.8	8.0%
72	Income before taxes				34,486.8		21,812.4		(12,674.4)	-36.8%
73	State Income Taxes				2,417.3		1,188.6		(1,228.7)	-50.8%
74	Federal Income Taxes				5,073.3		2,210.3		(2,863.0)	-56.4%
75	Income After Tax				26,996.2		18,413.5		(8,582.7)	-31.8%
76	Weighted Average Rate Base				383,974.9		450,722.2		66,747.3	17.4%
77	Return on Rate Base at Present Rates				7.03%		4.09%		-2.95%	-41.9%
78										
79					Cal PA-		Cal Am-		Cal Am > Cal PA	
80	Test Year 2027 (\$000)				Proposed		Proposed			
81					Rates		Rates			
82										
83	Total Revenue				162,201.0		179,155.2		16,954.1	10.5%
84										
85	<u>Operation and Maintenance Expenses:</u>									
86	Labor				9,522.5		11,950.1		2,427.6	25.5%
87	Purchased Water				63,553.2		61,598.1		(1,955.1)	-3.1%
88	Purchased Power				2,154.9		4,130.7		1,975.8	91.7%
89	Chemicals				231.5		299.8		68.3	29.5%
90	Operation expense				1,638.9		1,903.4		264.5	16.1%
91	Maintenance (excluding Amortization of Tank Paintin				1,284.9		1,286.6		1.6	0.1%

	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	SOUTHERN DIVISION									
121	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
122	TABLE 1-1x									
123	SUMMARY OF EARNINGS - ESCALATION YEAR >>> NOT RECOMMENDED ATTRITION YR SOE									
124										
125										
126					Cal PA-		Cal Am-		Cal Am > Cal PA	
127	Escalation Year 2028 (\$000)				Present		Present			
128					Rates		Rates			
129										
130	Total Revenue				162,473.0		179,330.7		16,857.7	10.4%
131										
132	<u>Operation and Maintenance Expenses:</u>									
133	Labor				9,736.8		12,358.8		2,622.0	26.9%
134	Purchased Water				63,624.1		61,628.8		(1,995.3)	-3.1%
135	Purchased Power				4,696.6		4,133.5		(563.2)	-12.0%
136	Chemicals				237.1		313.5		76.3	32.2%
137	Operation expense				1,412.9		1,677.4		264.5	18.7%
138	Maintenance (excluding Amortization of Tank Paintin				1,314.5		1,316.2		1.7	0.1%
139	Amortization of Tank Painting				326.0		326.0		0.0	0.0%
140	Customer Accounting				122.4		122.4		0.0	0.0%
141	Uncollectibles*				1,287.9		1,375.7		87.8	6.8%
142	<u>General and Administrative Expenses:</u>									
143	Insurance				2,099.9		2,173.3		73.5	3.5%
144	Pensions and Benefits				2,912.1		3,254.9		342.7	11.8%
145	Regulatory Expense				141.8		801.9		660.1	465.4%
146	Rents				950.3		976.5		26.2	2.8%
147	Outside Services				1,086.9		1,121.7		34.8	3.2%
148	Other Administrative & General				3,388.7		4,168.0		779.3	23.0%
149	Subtotal				93,338.2		95,748.7		2,410.5	2.6%
150	Service Company				7,458.2		7,458.2		0.0	0.0%
151	Citizens Acquisition Premium				1,716.9		1,716.9		0.0	0.0%
152	GO Return on Rate Base				1,170.9		3,800.8		2,629.9	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				103,684.2		108,724.6		5,040.4	4.9%
156	Depreciation				20,529.9		23,600.9		3,071.1	15.0%
157	General Taxes				5,955.0		6,810.4		855.4	14.4%
158	Total Operating Expenses				130,169.1		139,135.9		8,966.9	6.9%
159	Income before taxes				32,303.9		40,194.8		7,890.8	24.4%
160	State Income Taxes				2,165.2		2,722.3		557.1	25.7%
161	Federal Income Taxes				4,365.5		5,584.1		1,218.6	27.9%
162	Income After Tax				25,773.2		31,888.4		6,115.2	23.7%
163	Weighted Average Rate Base				419,606.6		506,267.8		86,661.2	20.7%
164	Return on Rate Base at Present Rates				6.14%		6.30%		0.16%	2.5%
165										
166					Cal PA-		Cal Am-		Cal Am > Cal PA	
167	Escalation Year 2028 (\$000)				Proposed		Proposed			
168					Rates		Rates			
169										
170	Total Revenue				171,720.5		189,350.1		17,629.5	10.3%
171										
172	<u>Operation and Maintenance Expenses:</u>									
173	Labor				9,736.8		12,358.8		2,622.0	26.9%
174	Purchased Water				63,624.1		61,628.8		(1,995.3)	-3.1%
175	Purchased Power				4,696.6		4,133.5		(563.2)	-12.0%
176	Chemicals				237.1		313.5		76.3	32.2%
177	Operation expense				1,412.9		1,677.4		264.5	18.7%
178	Maintenance (excluding Amortization of Tank Paintin				1,314.5		1,316.2		1.7	0.1%

	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	SOUTHERN DIVISION									
207	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
208										
209	TABLE 1-2									
210	SUMMARY OF EARNINGS - ESCALATION YEARS									
211										
212	For Illustrative Purposes (\$000)				Cal PA 2028	Cal PA 2029	2028 to 2029 Increase			
213										
214	Total Revenue				171,720.5	177,493.2	5,772.7	3.4%		
215										
216	Operation and Maintenance Expenses:									
217		Labor			9,736.8	9,984.1	247.3	2.5%		
218		Purchased Water			63,624.1	63,624.1	0.0	0.0%		
219		Purchased Power			4,696.6	4,696.6	0.0	0.0%		
220		Chemicals			237.1	237.1	0.0	0.0%		
221		Operation expense			1,412.9	1,438.1	25.3	1.8%		
222		Maintenance (excluding Amortization of Tank Paintin			1,314.5	1,347.9	33.4	2.5%		
223		Amortization of Tank Painting			326.0	334.3	8.3	2.5%		
224		Customer Accounting			122.4	125.5	3.1	2.5%		
225		Uncollectibles			1,336.1	1,318.3	(17.8)	-1.3%		
226	General and Administrative Expenses:									
227		Insurance			2,099.9	2,248.4	148.5	7.1%		
228		Pensions and Benefits			2,912.1	2,986.1	74.0	2.5%		
229		Regulatory Expense			141.8	141.8	0.0	0.0%		
230		Rents			950.3	954.6	4.3	0.5%		
231		Outside Services			1,086.9	1,114.5	27.6	2.5%		
232		Other Administrative & General			3,388.7	3,420.6	31.9	0.9%		
233		Subtotal			93,386.3	93,972.2	585.9	0.6%		
234		Service Company			7,458.2	7,691.7	233.4	3.1%		
235		Citizens Acquisition Premium			1,716.9	1,731.9	15.1	0.9%		
236		GO Return on Rate Base			1,170.9	(351.2)	(1,522.2)	-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			103,732.4	103,044.6	(687.8)	-0.7%		
240		Depreciation			20,529.9	22,572.3	2,042.5	9.9%		
241		General Taxes			5,955.0	6,537.0	582.0	9.8%		
242		Total Operating Expenses			130,217.2	132,153.9	1,936.6	1.5%		
243		Income before taxes			41,503.3	45,339.3	3,836.0	9.2%		
244		Total Income Taxes			9,277.5	10,377.0	1,099.5	11.9%		
245		Income After Tax			32,225.8	34,962.3	2,736.5	8.5%		
246		Weighted Average Rate Base			419,606.6	455,238.3	35,631.7	8.5%		
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	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		<u>Capital Structure</u>				<u>NTG Multiplier</u>				
273		Debt		44.6%	1.00523		0.44844		w/o income taxes	
274		Equity		<u>55.4%</u>	1.39584		<u>0.77316</u>		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	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	SOUTHERN DIVISION									
336	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
337	TABLE 2-2									
338	AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS)									
339										
340										
341	Test Year 2027				Cal PA		Cal Am		Cal Am > Cal PA	
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				Cal PA		Cal Am		Cal Am > Cal PA	
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	SOUTHERN DIVISION								
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		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	SOUTHERN DIVISION									
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			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			<u>612,199</u>		<u>612,199</u>		<u>0</u>	<u>0.0%</u>
480	NON-METERED REVENUE									
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			<u>0.0</u>		<u>0.0</u>		<u>0.0</u>	<u>0.0%</u>
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			<u>0</u>		<u>0</u>		<u>0</u>	<u>0.0%</u>
498	TOTAL OPERATING REVENUES				<u>612,199</u>		<u>612,199</u>		<u>0</u>	<u>0.0%</u>
499	Total Revenues at Present Rates, TY 2027				<u>612,199</u>		<u>612,199</u>		<u>0</u>	<u>0.0%</u>
500										
501	Escalation Year 2028 (\$)				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 e 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	TABLE 3-1									
545	OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR									
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			9,522.5		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	<u>At Present Rates</u>									
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	<u>At Proposed Rates</u>									
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	<u>Expenses(Operation, Maintenance, and A&G):</u>									
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			<u>90,963.3</u>		<u>93,251.3</u>		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				<u>101,309.4</u>		<u>106,227.2</u>		<u>4,917.8</u>	<u>4.9%</u>
626										
627	<u>At Present Rates</u>									
628		Total Revenues (including deferred Revenue on CIAC)			162,473.0		179,330.7		16,857.7	10.4%
629		Uncollectible Rate			<u>0.5207%</u>		<u>0.5207%</u>		<u>0.0000%</u>	<u>0.0%</u>
630		Uncollectibles Expense			<u>846.0</u>		<u>933.8</u>		87.8	10.4%
631		Leak Adjustment - Uncollectibles			<u>0.0</u>		<u>0.0</u>		0.0	0.0%
632		Total Uncollectibles Expense			<u>846.0</u>		<u>933.8</u>		87.8	10.4%
633										
634	Total O&M Expenses including Uncollectibles (at Present Rate)				<u>102,155.4</u>		<u>107,161.0</u>		<u>5,005.6</u>	<u>4.9%</u>
635										
636	<u>At Proposed Rates</u>									
637		Total Revenues (including deferred Revenue on CIAC)			171,720.5		189,350.1		17,629.5	10.3%
638		Uncollectible Rate			<u>0.5207%</u>		<u>0.5207%</u>		<u>0.0000%</u>	<u>0.0%</u>
639		Uncollectibles Expense			<u>894.1</u>		<u>985.9</u>		91.8	10.3%
640		Leak Adjustment - Uncollectibles			<u>0.0</u>		<u>0.0</u>		0.0	0.0%
641		Total Uncollectibles Expense			<u>894.1</u>		<u>985.9</u>		91.8	10.3%
642										
643	Total O&M Expenses including Uncollectibles (at Proposed Rate)				<u>102,203.5</u>		<u>107,213.1</u>		<u>5,009.6</u>	<u>4.9%</u>
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				TABLE 4-1						
649				TOTAL EXPENSES EXCLUDING PAYROLL						
650				(For Information Only)						
651										
652	Test Year 2027	(\$000)		Cal PA	Cal Am		Cal Am > Cal PA			
653										
654				Operation Expenses (Excluding Payroll):						
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				Maintenance Expense						
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 Production		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				Administrative & General Expenses:						
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 Production	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	TABLE 5-1									
777	TAXES OTHER THAN INCOME									
778										
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				<u>5,505.1</u>		<u>5,878.6</u>		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				<u>5,955.0</u>		<u>6,810.4</u>		855.4	14.4%
801										
802										
803										

	A	B	C	D	E	F	G	H	I	J
804	SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
805										
806										
807	TABLE 6-1 TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES									
808										
809	For Illustrative Purposes (\$000)									
810	Test Year 2027 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
811										
812	Operating Revenue at Present Rates				158,628.9		155,941.4		(2,687.5)	-1.7%
813										
814	<u>Deductions:</u>									
815	Operating Exps less uncollectibles				97,829.2		105,308.6		7,479.4	7.6%
816	Uncollectibles				826.0		812.0		(14.0)	-1.7%
817	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
818	Book Depreciation				18,487.4		20,601.3		2,113.9	11.4%
819	Interest Expense				9,637.8		11,313.1		1,675.4	17.4%
820	General Taxes				5,505.1		5,878.6		373.5	6.8%
821	Non-deductible Meals				0.0		(25.4)		(25.4)	0.0%
822	Total Deductions									
823	Total Deductions for Federal Tax				132,285.5		143,888.2		11,602.7	8.8%
824	Total Deductions for State Tax				132,285.5		143,888.2		11,602.7	8.8%
825										
826	Taxable Income - State				26,343.5		12,053.2		(14,290.3)	-54.2%
827										
828	State Income Tax @ (see below)				2,328.8		1,065.5		(1,263.3)	-54.2%
829	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
830	STATE INCOME TAXES				2,328.8		1,065.5		(1,263.3)	-54.2%
831										
832	Estimated State tax for 2026				2,543.2		2,277.2		(266.0)	-10.5%
833										
834	Taxable Income - Federal				23,800.3		9,776.0		(14,024.2)	-58.9%
835										
836	Federal Income Tax @ (See below)				4,998.1		2,053.0		(2,945.1)	-58.9%
837	Less: Amort Deferred Federal ITC				(21.2)		(21.2)		0.0	0.0%
838	FEDERAL INCOME TAX				4,976.8		2,031.7		(2,945.1)	-59.2%
839										
840	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
841	Federal Income Tax Rate				21.00%		21.00%		0.0%	0.0%
842										
843	Total Income Taxes for Revenues at Present Rates				7,305.6		3,097.3		(4,208.3)	-57.6%
844										

	A	B	C	D	E	F	G	H	I	J
845	SOUTHERN DIVISION									
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				162,201.0		179,155.2		16,954.1	10.5%
854										
855	Deductions:									
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	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
883	Federal Income Tax Rate				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	SOUTHERN DIVISION									
888	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
889	TABLE 6-3									
890	TAXES BASED ON INCOME - ESCALATION YEAR AT PRESENT RATES									
891										
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	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				6,442.7		8,431.6		1,989.0	30.9%
928										

	A	B	C	D	E	F	G	H	I	J
929	SOUTHERN DIVISION									
930	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
931										
932	TABLE 6-4									
933	TAXES BASED ON INCOME - ESCALATION YEAR AT PROPOSED RATES									
934	For Illustrative Purposes (\$000)									
935	Escalation Year 2028 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
936										
937	Operating Revenues at Proposed Rates				171,720.5		189,350.1		17,629.5	10.3%
938										
939	<u>Deductions:</u>									
940	Operating Exps less uncollectibles				101,309.4		106,227.2		4,917.8	4.9%
941	Uncollectibles				894.1		985.9		91.8	10.3%
942	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
943	Book Depreciation				20,529.9		23,600.9		3,071.1	15.0%
944	Interest Expense				10,532.1		12,707.3		2,175.2	20.7%
945	General Taxes				5,955.0		6,810.4		855.4	14.4%
946	Non-deductible Meals				0.0		(26.0)		(26.0)	0.0%
947	Total Deductions									
948	Federal				139,220.5		150,305.8		11,085.3	8.0%
949	State				139,220.5		150,305.8		11,085.3	8.0%
950										
951	Taxable Income - State				32,500.0		39,044.3		6,544.3	20.1%
952										
953	State Income Tax @ (see below)				2,873.0		3,451.5		578.5	20.1%
954	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
955	STATE INCOME TAXES				2,873.0		3,451.5		578.5	20.1%
956										
957	Estimated State tax for 2027				2,642.9		3,106.9		464.0	17.6%
958										
959	Taxable Income - Federal				29,857.1		35,937.4		6,080.2	20.4%
960										
961	Federal Income Tax @ (See below)				6,270.0		7,546.8		1,276.9	20.4%
962	Less: Amort Deferred Federal ITC				(21.2)		(21.2)		0.0	0.0%
963	FEDERAL INCOME TAX				6,248.8		7,525.6		1,276.9	20.4%
964										
965										
966	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
967	Federal Income Tax Rate				21.00%		21.00%		0.0%	0.0%
968										
969	Total Income Taxes for Revenues at Proposed Rates				9,121.8		10,977.1		1,855.4	20.3%
970										

	A	B	C	D	E	F	G	H	I	J
971	SOUTHERN DIVISION									
972	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
973	TABLE 7-1 UTILITY PLANT IN SERVICE									
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				<u>65,223.7</u>		<u>82,145.1</u>		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				<u>637,542.1</u>		<u>701,338.8</u>		<u>63,796.7</u>	<u>10.0%</u>
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				<u>68,890.9</u>		<u>92,838.3</u>		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				<u>692,943.6</u>		<u>778,128.0</u>		<u>85,184.4</u>	<u>12.3%</u>
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	TABLE 8-1									
1018	DEPRECIATION RESERVE & EXPENSE									
1019										
1020										
1021	Test Year 2027 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
1022										
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	Depreciation Reserve Weighting Factor (6-Year Average)				73.66%		49.71%		-24.0%	-32.5%
1035										
1036	Weighted Average Addition				9,103.0		6,716.1		-238685.4%	-26.2%
1037										
1038	Weighted Average Depreciation Reserve				173,259.2		170,280.4		(2,978.8)	-1.7%
1039										
1040	Deprec. expense related to CIAC				1,526.9		1,522.7		(4.2)	-0.3%
1041	Allocated GO Depreciation Expense				18,487.4		20,601.3		2,113.9	11.4%
1042	Deprec. expense for summary of earnings calc.				34,182.1		37,791.7		3,609.6	10.6%
1043										
1044	Escalation Year 2028 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
1045										
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	Depreciation Reserve Weighting Factor (6-Year Average)				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	Deprec. expense related to CIAC				1,561.6		1,553.5		(8.2)	-0.5%
1062	Allocated GO Depreciation Expense				20,529.9		23,600.9		3,071.1	15.0%
1063	Deprec. expense for summary of earnings calc.				38,016.7		43,192.2		517549.9%	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	TABLE 9-1									
1068	WEIGHTED AVERAGE RATE BASE - TEST YEAR									
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				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 Contruction (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>	<u>17.4%</u>
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	SOUTHERN DIVISION									
1103	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
1104	TABLE 9-2									
1105	WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR									
1106										
1107										
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				<u>14,751.7</u>		<u>15,754.9</u>		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 Contruction (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				<u>(288,088.7)</u>		<u>(287,615.2)</u>		473.5	-0.2%
1127										
1128	Weighted Average Rate Base				<u>419,606.6</u>		<u>506,267.8</u>		<u>86,661.2</u>	<u>20.7%</u>
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				<u>10,532.1</u>		<u>12,707.3</u>		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				<u>31,932.1</u>		<u>38,527.0</u>		6,594.9	20.7%
1138										

MONTEREY WASTE WATER DISTRICT

	A	B	C	D	E	F	G	H	I	J
1										
2				CALIFORNIA AMERICAN WATER COMPANY A.25-07-003						
3										
4				FOR OFFICE OF PUBLIC ADVOCATES REPORT - CHAPTER 1, ATTACHMENT A						
5										
6				ORA's RESULTS OF OPERATIONS - INDEX TABLE						
7										
8		Page 2		Table 1-1: SUMMARY OF EARNINGS - TEST YEAR						
9		Page 3		Table 1-2: SUMMARY OF EARNINGS - 2nd ESCALATION YEAR						
10		Page 4		Table 2-1: WATER SALES PER CUSTOMER (OR PER CONNECTION)						
11		Page 5		Table 2-2: AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS)						
12		Page 6		Table 2-3: TOTAL SALES AND SUPPLY						
13		Page 7		Table 2-4: OPERATING REVENUES AT PRESENT RATES						
14		Page 8		Table 3-1: OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR						
15		Page 9		Table 4-1: TOTAL EXPENSES EXCLUDING PAYROLL						
16		Page 10		Table 5-1: TAXES OTHER THAN INCOME						
17		Page 11		Table 6-1: TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES						
18		Page 12		Table 6-2: TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES						
19		Page 13		Table 7-1: UTILITY PLANT IN SERVICE						
20		Page 14		Table 8-1: DEPRECIATION RESERVE & EXPENSE						
21		Page 15		Table 9-1: WEIGHTED AVERAGE RATE BASE - TEST YEAR						
22		Page 16		Table 9-2: WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR						
23										
24										
25										
26				REVENUE INCREASES OVER Present Rate	Cal PA		Cal Am		Am > Cal PA	
27				1. Test Year 2027 Increase (in dollars)	\$649		\$786		137.3	
28				2. Test Year 2027 Increase in percentage	14.48%		17.54%		3.1%	
29				3. Escalation Year 2028 Increase (in dollars)	\$96		\$123		\$27	
30				4. Escalation Year 2028 Increase in percentage	1.86%		2.32%		0.5%	
31										
32										

A	B	C	D	E	F	G	H	I	J
33	Monterey Wastewater								
34	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003								
35									
36	TABLE 1-1								
37	SUMMARY OF EARNINGS - TEST YEAR								
38									
39					Cal PA-	Cal Am-	Cal Am > Cal PA		
40	Test Year 2027 (\$000)				Present	Present			
41					Rates	Rates			
42									
43	Total Revenue				4,482.7	4,482.7	0.0	0.0%	
44									
45	<u>Operation and Maintenance Expenses:</u>								
46	Labor				1,109.2	1,252.1	142.8	12.9%	
47	Purchased Water				0.0	0.0	0.0	0.0%	
48	Purchased Power				382.7	353.4	(29.3)	-7.6%	
49	Chemicals				401.9	410.5	8.7	2.2%	
50	Operation expense				460.0	460.0	0.0	0.0%	
51	Maintenance (excluding Amortization of Tank Paintin				115.9	115.9	0.0	0.0%	
52	Amortization of Tank Painting				0.0	0.0	0.0	0.0%	
53	Customer Accounting				24.1	24.1	0.0	0.0%	
54	Uncollectibles*				23.6	23.6	0.0	0.0%	
55	<u>General and Administrative Expenses:</u>								
56	Insurance				41.7	42.7	1.0	2.3%	
57	Pensions and Benefits				292.2	318.5	26.3	9.0%	
58	Regulatory Expense				2.1	12.0	9.9	465.4%	
59	Rents				6.0	13.0	7.0	116.2%	
60	Outside Services				100.2	100.3	0.1	0.1%	
61	Other Administrative & General				666.4	677.4	11.0	1.7%	
62	Subtotal				3,626.0	3,803.6	177.6	4.9%	
63	Service Company				81.9	108.2	26.3	32.1%	
64	Citizens Acquisition Premium				0.0	0.0	0.0	0.0%	
65	GO Return on Rate Base				40.3	49.4	9.1	22.6%	
66	Other - Deceptive Pricing Adjustment and Return on T&D N				0.0	0.0	0.0	0.0%	
67	Reserved				0.0	0.0	0.0	0.0%	
68	Total O&M and G&A Expenses				3,748.1	3,961.1	213.0	5.7%	
69	Depreciation				431.8	459.8	28.1	6.5%	
70	General Taxes				123.7	131.2	7.5	6.0%	
71	Total Operating Expenses				4,303.6	4,552.1	248.5	5.8%	
72	Income before taxes				179.1	(69.5)	(248.5)	-138.8%	
73	State Income Taxes				2.1	(18.0)	(20.1)	-949.5%	
74	Federal Income Taxes				(10.5)	(57.5)	(47.0)	447.9%	
75	Income After Tax				187.4	6.0	(181.4)	-96.8%	
76	Weighted Average Rate Base				8,338.9	7,225.0	(1,113.9)	-13.4%	
77	Return on Rate Base at Present Rates				2.25%	0.08%	-2.16%	-96.3%	
78									
79					Cal PA-	Cal Am-	Cal Am > Cal PA		
80	Test Year 2027 (\$000)				Proposed	Proposed			
81					Rates	Rates			
82									
83	Total Revenue				5,131.7	5,269.0	137.3	2.7%	
84									
85	<u>Operation and Maintenance Expenses:</u>								
86	Labor				1,109.2	1,252.1	142.8	12.9%	
87	Purchased Water				0.0	0.0	0.0	0.0%	
88	Purchased Power				382.7	353.4	(29.3)	-7.6%	
89	Chemicals				401.9	410.5	8.7	2.2%	
90	Operation expense				460.0	460.0	0.0	0.0%	
91	Maintenance (excluding Amortization of Tank Paintin				115.9	115.9	0.0	0.0%	

	A	B	C	D	E	F	G	H	I	J
92				Amortization of Tank Painting	0.0		0.0		0.0	0.0%
93				Customer Accounting	24.1		24.1		0.0	0.0%
94				Uncollectibles*	27.0		27.7		0.7	2.7%
95				General and Administrative Expenses:						
96				Insurance	41.7		42.7		1.0	2.3%
97				Pensions and Benefits	292.2		318.5		26.3	9.0%
98				Regulatory Expense	2.1		12.0		9.9	465.4%
99				Rents	6.0		13.0		7.0	116.2%
100				Outside Services	100.2		100.3		0.1	0.1%
101				Other Administrative & General	666.4		677.4		11.0	1.7%
102				Subtotal	3,629.3		3,807.7		178.3	4.9%
103				Service Company	81.9		108.2		26.3	32.1%
104				Citizens Acquisition Premium	0.0		0.0		0.0	0.0%
105				GO Return on Rate Base	40.3		49.4		9.1	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	3,751.5		3,965.2		213.7	5.7%
109				Depreciation	431.8		459.8		28.1	6.5%
110				General Taxes	123.7		131.2		7.5	6.0%
111				Total Operating Expenses	4,307.0		4,556.2		249.2	5.8%
112				Income before taxes	824.7		712.8		(111.9)	-13.6%
113				State Income Taxes	59.2		51.2		(8.0)	-13.6%
114				Federal Income Taxes	125.1		106.7		(18.3)	-14.7%
115				Income After Tax	640.4		554.9		(85.5)	-13.4%
116				Weighted Average Rate Base	8,338.9		7,225.0		(1,113.9)	-13.4%
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	Monterey Wastewater								
121	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003								
122	TABLE 1-1x								
123	SUMMARY OF EARNINGS - ESCALATION YEAR >>> NOT RECOMMENDED ATTRITION YR SOE								
124									
125									
126					Cal PA-	Cal Am-	Cal Am > Cal PA		
127	Escalation Year 2028 (\$000)				Present	Present			
128					Rates	Rates			
129									
130	Total Revenue				5,164.2	5,302.5	138.2	2.7%	
131									
132	<u>Operation and Maintenance Expenses:</u>								
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 Paintin				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	<u>General and Administrative Expenses:</u>								
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	Proposed			
168					Rates	Rates			
169									
170	Total Revenue				5,260.2	5,425.3	165.1	3.1%	
171									
172	<u>Operation and Maintenance Expenses:</u>								
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 Paintin				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%
180				Customer Accounting	24.7		24.7		0.0	0.0%
181				Uncollectibles*	27.6		28.5		0.9	3.1%
182				General and Administrative Expenses:						
183				Insurance	44.8		45.9		1.1	2.5%
184				Pensions and Benefits	303.6		331.8		28.2	9.3%
185				Regulatory Expense	2.1		12.0		9.9	465.4%
186				Rents	7.9		8.5		0.6	7.4%
187				Outside Services	102.5		102.6		0.1	0.1%
188				Other Administrative & General	661.6		672.9		11.3	1.7%
189				Subtotal	3,700.2		3,883.8		183.5	5.0%
190				Service Company	111.5		111.5		0.0	0.0%
191				Citizens Acquisition Premium	0.0		0.0		0.0	0.0%
192				GO Return on Rate Base	17.5		56.8		39.3	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	3,829.2		4,052.1		222.9	5.8%
196				Depreciation	447.2		497.8		50.6	11.3%
197				General Taxes	126.4		135.5		9.1	7.2%
198				Total Operating Expenses	4,402.8		4,685.3		282.6	6.4%
199				Income before taxes	857.5		740.0		(117.5)	-13.7%
200				State Income Taxes	61.4		53.0		(8.4)	-13.7%
201				Federal Income Taxes	124.8		106.5		(18.3)	-14.6%
202				Income After Tax	671.2		580.4		(90.8)	-13.5%
203				Weighted Average Rate Base	8,740.1		7,557.9		(1,182.2)	-13.5%
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	Monterey Wastewater									
207	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
208										
209	TABLE 1-2									
210	SUMMARY OF EARNINGS - ESCALATION YEARS									
211										
212	For Illustrative Purposes (\$000)				Cal PA 2028	Cal PA 2029	2028 to 2029 Increase			
213										
214	Total Revenue				5,260.2	5,373.0	112.8	2.1%		
215										
216	Operation and Maintenance Expenses:									
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 Paintin		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	General and Administrative Expenses:									
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		3,700.2	3,761.3	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		3,829.2	3,871.1	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		4,402.8	4,463.1	60.3	1.4%			
243		Income before taxes		857.5	910.0	52.5	6.1%			
244		Total Income Taxes		186.2	207.9	21.7	11.6%			
245		Income After Tax		671.2	702.1	30.8	4.6%			
246		Weighted Average Rate Base		8,740.1	9,141.3	401.2	4.6%			
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	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		<u>Capital Structure</u>				<u>NTG Multiplier</u>				
273		Debt		44.6%	1.00523		0.44844		w/o income taxes	
274		Equity		<u>55.4%</u>	1.39584		<u>0.77316</u>		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	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			<u>0</u>		<u>0</u>		<u>0</u>	<u>0.0%</u>
480	NON-METERED REVENUE									
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			<u>0.0</u>		<u>0.0</u>		<u>0.0</u>	<u>0.0%</u>
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			<u>1,332</u>		<u>1,332</u>		<u>0</u>	<u>0.0%</u>
498	TOTAL OPERATING REVENUES				<u>1,332</u>		<u>1,332</u>		<u>0</u>	<u>0.0%</u>
499	Total Revenues at Present Rates, TY 2027				<u>1,332</u>		<u>1,332</u>		<u>0</u>	<u>0.0%</u>
500										
501	Escalation Year 2028 (\$)				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 e 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	TABLE 3-1									
545	OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR									
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			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	<u>At Present Rates</u>									
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	<u>At Proposed Rates</u>									
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	<u>Expenses(Operation, Maintenance, and A&G):</u>									
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	<u>At Present Rates</u>									
628		Total Revenues (including deferred Revenue on CIAC)			5,164.2		5,302.5		138.2	2.7%
629		Uncollectible Rate			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	<u>At Proposed Rates</u>									
637		Total Revenues (including deferred Revenue on CIAC)			5,260.2		5,425.3		165.1	3.1%
638		Uncollectible Rate			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 Production			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 Production	0.0		0.0		0.0	0.0%
748		733		PP Maintenance of Other Pumping	6.8		6.8		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	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			<u>1,122.6</u>		<u>1,173.7</u>		<u>51.2</u>	<u>4.6%</u>
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				<u>123.7</u>		<u>131.2</u>		<u>7.5</u>	<u>6.0%</u>
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				<u>126.4</u>		<u>135.5</u>		<u>9.1</u>	<u>7.2%</u>
801										
802										
803										

	A	B	C	D	E	F	G	H	I	J
804	Monterey Wastewater									
805	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
806										
807	TABLE 6-1									
808	TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES									
809	For Illustrative Purposes (\$000)									
810	Test Year 2027 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
811										
812	Operating Revenue at Present Rates				4,482.7		4,482.7		0.0	0.0%
813										
814	Deductions:									
815	Operating Exps less uncollectibles				3,624.3		3,837.2		212.9	5.9%
816	Uncollectibles				23.3		23.3		0.0	0.0%
817	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
818	Book Depreciation				431.8		459.8		28.1	6.5%
819	Interest Expense				209.3		181.3		(28.0)	-13.4%
820	General Taxes				123.7		131.2		7.5	6.0%
821	Non-deductible Meals				0.0		(0.4)		(0.4)	0.0%
822	Total Deductions									
823	Total Deductions for Federal Tax				4,412.5		4,632.5		220.0	5.0%
824	Total Deductions for State Tax				4,412.5		4,632.5		220.0	5.0%
825										
826	Taxable Income - State				70.2		(149.8)		(220.0)	-313.5%
827										
828	State Income Tax @ (see below)				6.2		(13.2)		(19.4)	-313.5%
829	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
830	STATE INCOME TAXES				6.2		(13.2)		(19.4)	-313.5%
831										
832	Estimated State tax for 2026				46.6		43.2		(3.4)	-7.3%
833										
834	Taxable Income - Federal				23.6		(193.0)		(216.6)	-918.5%
835										
836	Federal Income Tax @ (See below)				5.0		(40.5)		(45.5)	-918.5%
837	Less: Amort Deferred Federal ITC				0.0		0.0		0.0	0.0%
838	FEDERAL INCOME TAX				5.0		(40.5)		(45.5)	-918.5%
839										
840	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
841	Federal Income Tax Rate				21.00%		21.00%		0.0%	0.0%
842										
843	Total Income Taxes for Revenues at Present Rates				11.2		(53.8)		(64.9)	-582.0%
844										

	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	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
883	Federal Income Tax Rate				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	TABLE 6-4									
933	TAXES BASED ON INCOME - ESCALATION YEAR AT PROPOSED RATES									
934	For Illustrative Purposes (\$000)									
935	Escalation Year 2028 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
936										
937	Operating Revenues at Proposed Rates				5,260.2		5,425.3		165.1	3.1%
938										
939	Deductions:									
940	Operating Exps less uncollectibles				3,699.1		3,920.9		221.9	6.0%
941	Uncollectibles				27.4		28.2		0.9	3.1%
942	Domestic Production Activity Deduct				0.0		0.0		0.0	0.0%
943	Book Depreciation				447.2		497.8		50.6	11.3%
944	Interest Expense				219.4		189.7		(29.7)	-13.5%
945	General Taxes				126.4		135.5		9.1	7.2%
946	Non-deductible Meals				0.0		(0.4)		(0.4)	0.0%
947	Total Deductions									
948	Federal				4,519.4		4,771.7		252.3	5.6%
949	State				4,519.4		4,771.7		252.3	5.6%
950										
951	Taxable Income - State				740.8		653.6		(87.2)	-11.8%
952										
953	State Income Tax @ (see below)				65.5		57.8		(7.7)	-11.8%
954	Less: Amort Deferred State ITC				0.0		0.0		0.0	0.0%
955	STATE INCOME TAXES				65.5		57.8		(7.7)	-11.8%
956										
957	Estimated State tax for 2027				63.3		55.9		(7.4)	-11.6%
958										
959	Taxable Income - Federal				677.6		597.7		(79.9)	-11.8%
960										
961	Federal Income Tax @ (See below)				142.3		125.5		(16.8)	-11.8%
962	Less: Amort Deferred Federal ITC				0.0		0.0		0.0	0.0%
963	FEDERAL INCOME TAX				142.3		125.5		(16.8)	-11.8%
964										
965										
966	State Income Tax Rate				8.84%		8.84%		0.0%	0.0%
967	Federal Income Tax Rate				21.00%		21.00%		0.0%	0.0%
968										
969	Total Income Taxes for Revenues at Proposed Rates				207.8		183.3		(24.5)	-11.8%
970										

	A	B	C	D	E	F	G	H	I	J
971	Monterey Wastewater									
972	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
973	TABLE 7-1									
974	UTILITY PLANT IN SERVICE									
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	Plant Weighting Factor				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	Plant Weighting Factor				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	TABLE 8-1									
1018	DEPRECIATION RESERVE & EXPENSE									
1019										
1020										
1021	Test Year 2027 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
1022										
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	Depreciation Reserve Weighting Factor (6-Year Average)				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	Deprec. expense related to CIAC				115.8		115.8		0.0	0.0%
1041	Allocated GO Depreciation Expense				431.8		459.8		28.1	6.5%
1042	Deprec. expense for summary of earnings calc.				821.8		868.7		46.9	5.7%
1043										
1044	Escalation Year 2028 (\$000)				Cal PA		Cal Am		Cal Am > Cal PA	
1045										
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	Depreciation Reserve Weighting Factor (6-Year Average)				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	Deprec. expense related to CIAC				115.8		115.8		0.0	0.0%
1062	Allocated GO Depreciation Expense				447.2		497.8		50.6	11.3%
1063	Deprec. expense for summary of earnings calc.				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	TABLE 9-1									
1068	WEIGHTED AVERAGE RATE BASE - TEST YEAR									
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				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 Contruction (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	Monterey Wastewater									
1103	CALIFORNIA AMERICAN WATER COMPANY A.25-07-003									
1104	TABLE 9-2									
1105	WEIGHTED AVERAGE RATE BASE - ESCALATION YEAR									
1106										
1107										
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 Contruction (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										