

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
DIVISION OF WATER AND AUDITS**

**Advice Letter Cover Sheet**

<b>Utility Name:</b> California American Water	<b>Date Mailed to Service List:</b> November 15, 2022
<b>District:</b> Dunnigan Wastewater	
<b>CPUC Utility #:</b> U210W	<b>Protest Deadline (20<sup>th</sup> Day):</b> December 5, 2022
<b>Advice Letter #:</b> 73-S	<b>Review Deadline (30<sup>th</sup> Day):</b> December 15, 2022
<b>Tier</b> <input checked="" type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input checked="" type="checkbox"/> Compliance	<b>Requested Effective Date:</b> January 1, 2023
<b>Authorization</b> Decision 21-11-018	
<b>Description:</b> 2023 Step Rate – Dunnigan Wastewater	<b>Rate Impact:</b> \$See AL See AL%

The protest or response deadline for this advice letter is 20 days from the date that this advice letter was mailed to the service list. Please see the "Response or Protest" section in the advice letter for more information.

**Utility Contact:** Chase Grady

**Phone:**

**Email:** [chase.grady@amwater.com](mailto:chase.grady@amwater.com)

**Utility Contact:** Jonathan Morse

**Phone:** 916-568-4237

**Email:** [Jonathan.morse@amwater.com](mailto:Jonathan.morse@amwater.com)

**DWA Contact:** Tariff Unit

**Phone:** (415) 703-1133

**Email:** [Water.Division@cpuc.ca.gov](mailto:Water.Division@cpuc.ca.gov)

**DWA USE ONLY**

DATE

STAFF

COMMENTS


APPROVED

WITHDRAWN

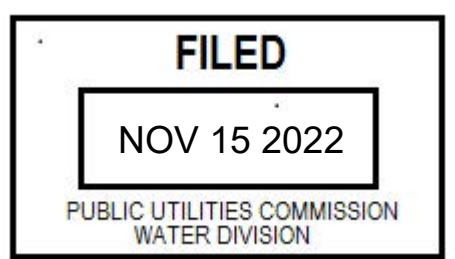
REJECTED

**Signature:** \_\_\_\_\_

**Comments:** \_\_\_\_\_

**Date:** \_\_\_\_\_

\_\_\_\_\_



520 Capitol Mall, Suite 630  
Sacramento, CA 95814  
[www.amwater.com](http://www.amwater.com)

P (916) 568-4237

November 15, 2022

ADVICE LETTER NO. 73-S

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Pursuant to General Order 96-B, California-American Water Company ("California American Water") (U210W) hereby submits for review this advice letter, including tariff sheets applicable to California American Water's Northern Division.

**Background:**

The purpose of this advice letter filing is to request approval of the 2023 Escalation Year rates for the Northern Division in accordance with Decision (D.) 21-11-018. This advice letter requests implemented rates for escalation year 2023 be made effective and implemented in accordance with California Public Utilities Commission (Commission) Decision (D.) 21-11-018.

Additionally, this filing provides the updated Customer Assistance Program (CAP) surcharge contains on Schedule WW-FEEs applicable to all service areas.

**Discussion:**

Submission of these tariffs is made in compliance with Ordering Paragraphs 3, 4, 5, and 6 of D.21-11-018, dated November 18, 2021, which states:

3. *No later than 30 days following the issuance of this Decision, California American Water Company (Cal-Am) shall file its Tier 1 General Rate Case implementation advice letter, including updated tariffs as necessary to reflect all of the agreements related to capital expenditures and projects in the Los Angeles County, San Diego County, Ventura County, Central Division, Monterey County Wastewater, Sacramento County, and Larkfield Districts reached between the Public Advocates Office of the California Public Utilities Commission; the Cities of Duarte, San Marino, and Thousand Oaks; the Las Palmas Wastewater Committee; the Monterey Peninsula Water Management District; and Cal-Am. Given the timing of the issuance of the decision, the 2021 authorized rates and tariff changes shall be implemented concurrently with California American Water's escalation filing for attrition year 2022.*
4. *California-American Water Company (Cal-Am) is authorized to revise tariff schedules and to concurrently cancel its present schedules for such service upon the effective date of its 2022 escalation filing. The revision of tariff schedules for authorized rates in 2021 shall be included and subsumed in Cal-Am's escalation filing for attrition year 2022.*
5. *Decision 07-05-062 requires escalation filings to be filed no later than 45 days prior to the start of the escalation year. In light of the effective date of this decision, California-American Water Company shall submit its 2022 escalation advice letters*

*within 60 days from the effective date of this decision. The 2022 escalation advice letters shall be effective 45 days from the date of filing.*

6. *California-American Water Company shall submit its 2023 escalation advice letters no later than 45 days prior to their effective date on January 1, 2023.*

California American Water filed Advice Letter 1353 in compliance with the first part of ordering paragraph three above and Advice Letters 1356, 1357, 1358, 69-S, and 70-S in compliance with ordering paragraphs 3, 4, and 5. Through this filing, California American Water complies with ordering paragraph 6 above.

**Requests:**

This advice letter filing is to request implementation of the Northern Division, including the Dunnigan Wastewater Service Area, 2023 Escalation Year increase.

As shown the earnings test and workpapers for the twelve months ended September 30, 2022, the Northern Division earned a rate of return of 4.71% on a recorded basis and 7.63% on a “pro forma” basis. The most recent authorized rate of return per D.18-03-035 was 7.61% adjusted to 7.81% to match the designated pro forma period.

In compliance with D.21-11-018, California American Water requests approval of all submitted tariff revisions. Additionally, California American Water requests that all tariffs included in Advice Letter 1353, which are not included in California American Water’s 2022 Escalation Filings, be made effective upon the effective date of this filing.

**Effective Date:**

California American Water requests an effective date of January 1, 2023.

**Tier Designation:**

California American Water submits this as a Tier 1 advice letter pursuant to General Order No. 96-B.

**Notice:**

Pursuant to Section 4.3 of General Order No. 96-B, a copy of this advice letter is being provided to those entities listed in the attached “SERVICE LIST PURSUANT TO SECTION 4.3 OF G.O. NO. 96-B.” Per guidance from the California Public Utilities Commission’s Water Division, during the COVID-19 pandemic, advice letters will only be delivered electronically to the service list.

**Protests and Responses:**

Anyone may respond to or protest this advice letter. When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

A **response** supports the filing and may contain information that proves useful to the Commission in evaluating the advice letter. A **protest** objects to the advice letter in whole or in part and must set forth the specific grounds on which it is based. These grounds<sup>1</sup> are:

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<sup>1</sup> G.O. 96-B, General Rule 7.4.2

1. The utility did not properly serve or give notice of the AL;
2. The relief requested in the AL would violate statute or Commission order, or is not authorized by statute or Commission order on which the utility relies;
3. The analysis, calculations, or data in the AL contain material error or omissions;
4. The relief requested in the AL is pending before the Commission in a formal proceeding;  
or
5. The relief requested in the AL requires consideration in a formal hearing, or is otherwise inappropriate for the AL process; or
6. The relief requested in the AL is unjust, unreasonable, or discriminatory (provided that such a protest may not be made where it would require relitigating a prior order of the Commission.)

A protest shall provide citations or proofs where available to allow staff to properly consider the protest.

A response must be made in writing or by electronic mail and must be received by the Water Division within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3<sup>rd</sup> floor  
California Public Utilities Commission,  
505 Van Ness Avenue, San Francisco, CA 94102  
[water\\_division@cpuc.ca.gov](mailto:water_division@cpuc.ca.gov)

In the same date the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy by mail (or e-mail) to us, addressed to:

**Email Address:**

[chase.grady@amwater.com](mailto:chase.grady@amwater.com)

[sarah.leeper@amwater.com](mailto:sarah.leeper@amwater.com)

[ca.rates@amwater.com](mailto:ca.rates@amwater.com)

**Mailing Address:**

520 Capital Mall, Suite 630  
Sacramento, CA 95814  
Fax: (916) 568-4277

555 Montgomery Street, Suite 816  
San Francisco, CA 94111

520 Capital Mall, Suite 630  
Sacramento, CA 95814  
Fax: (916) 568-4277

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division, within the 20-day protest period, so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

If you have not received a reply to your protest within 10 business days, please contact Jonathan Morse at (916) 568-4237.

CALIFORNIA-AMERICAN WATER COMPANY

*/s/ Chase Grady*

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Chase Grady  
Associate Rates & Regulatory Analyst

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
XXXXX-W	Schedule WW-DU-1 Dunnigan District Sewer Tariff Area GENERAL FLAT RATE SERVICE Sheet 1	323-S
XXXXX-W	Schedule No. WW-CAP All Wastewater Services CUSTOMER ASSISTANCE PROGRAM Sheet 2	324-S

Schedule WW-DU-1  
Dunnigan District Sewer Tariff Area  
GENERAL FLAT RATE SERVICE

Sheet 1

**APPLICABILITY**

Applicable to all sewer service.

**TERRITORY**

Dunnigan, along both sides of Interstate 5, between County Roads 2 on the north and County Road 9 on the south, Yolo County.

**RATES**

Per Service Connection

Per Month

For each Mobile Home residential unit  
For each Recreational Vehicle unit  
For Commercial Business Unit

\$39.78  
\$39.78  
\$39.78

(I)  
|  
(I)

**SPECIAL CONDITIONS**

General Items

1. Qualifying customers can receive a discount on their bill. Customers must apply with the Company for acceptance into the Customer Assistance Program. For additional details, please see Tariff Schedule WW-CAP.
1. In accordance with Section 2714 of the Public Utilities Code and Commission Resolution No. 3976, if a tenant in a rental unit leaves owing the utility, service to subsequent tenants in that unit will, at the Utility's option, be furnished on the account of the landlord or property owner.

**Fees and Surcharges**

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
2. A late charge will be imposed per Schedule WW-FEES.
3. Bills will be rendered in advance of the period for which service will be provided.
4. A surcharge for the Customer Assistance Program (CAP) program is applied to each California American Water customer bill. Please refer to tariff WW-FEES for charges and details.

(D)

(Continued)

<u>(TO BE INSERTED BY UTILITY)</u>		<u>ISSUED BY</u>	<u>(TO BE INSERTED BY C.P.U.C.)</u>	
Advice	73-S	J. T. LINAM	Date Filed	_____
Decision		DIRECTOR - Rates & Regulatory	Effective	_____
			Resolution	_____

**CALIFORNIA-AMERICAN WATER COMPANY**

655 W. Broadway, Suite 1410  
San Diego, CA 92101

Cancelling Revised  
Original

Cal. P.U.C. Sheet No. XXXXX-W  
Cal. P.U.C. Sheet No. 324-S

Schedule No. WW-CAP  
All Wastewater Services  
CUSTOMER ASSISTANCE PROGRAM

Sheet 2

**APPLICABILITY**

Applicable to Dunnigan Wastewater service.

**TERRITORY**

Dunnigan, along both sides of Interstate 5, between County Roads 2 on the north and County Road 9 on the south, Yolo County.

**RATES**

	<u>Per Service Connection</u>	
	<u>Per Month</u>	
For each Mobile Home residential unit	\$31.82	(I)
For each Recreational Vehicle unit	\$31.82	(I)

(Continued)

(TO BE INSERTED BY UTILITY)  
Advice 73-S  
Decision

ISSUED BY  
J. T. LINAM  
DIRECTOR - Rates & Regulatory

(TO BE INSERTED BY C.P.U.C.)  
Date Filed \_\_\_\_\_  
Effective \_\_\_\_\_  
Resolution \_\_\_\_\_



**MONTEREY WASTEWATER DISTRICT SERVICE LIST**  
**CALIFORNIA-AMERICAN WATER COMPANY**  
**ADVICE LETTER 73-S**

---

**BY MAIL:**

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Monterey Peninsula Water Mgmt Dist.  
Chief Financial Officer  
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Deputy Pub Works Director – Operations  
Monterey County DPW  
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c/o Community Development Department  
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City Attorney/City Hall  
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Pacific Grove, CA 93950

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Salinas, CA 93901

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**MONTEREY WASTEWATER DISTRICT SERVICE LIST**  
**CALIFORNIA-AMERICAN WATER COMPANY**  
**ADVICE LETTER 73-S**

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**CALIFORNIA-AMERICAN WATER COMPANY  
ADVICE LETTER 73-S  
SUPPORTING DOCUMENTATION FOR STAFF**

**Dunnigan Wastewater – 2023 Step Rates  
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CALIFORNIA-AMERICAN WATER COMPANY  
NORTHERN DIVISION  
SUMMARY OF EARNINGS AND RATE OF RETURN  
DOLLARS IN THOUSANDS

1596

Wkpr.: 100

Line No.	2022 AL 1356	12 Months Ended Sept. 2022 Recorded <sup>(1)</sup>	2022 Pro Forma	Reference for Pro Forma Adjustments	Reference for Authorized
<b>Operating Revenues</b>					
1	Operating Revenues	76,918.4	79,035.5	75,281.3	Wkpr. 103, Ln 1 Wkpr. 200-A, 200-B
<b>Operating Expenses</b>					
2	Labor	8,369.2	8,915.3	8,369.2	Wkpr. 200-A, 200-B
3	Purchased Water	4,008.4	2,226.7	3,611.0	Wkpr. 103, Ln 4 Wkpr. 200-A, 200-B
4	Purchased Power	2,668.5	3,276.0	2,519.2	Wkpr. 103, Ln 7 Wkpr. 200-A, 200-B
5	Chemicals	308.5	503.1	291.3	Wkpr. 103 Ln 16 Wkpr. 200-A, 200-B
6	Operation Expense	1,753.0	2,052.0	1,753.0	Wkpr. 200-A, 200-B
7	Maintenance (excluding Amort Tank Painting)	1,049.2	1,754.8	1,049.2	Wkpr. 200-A, 200-B
8	Amortization of Tank Painting	506.1	702.6	506.1	Wkpr. 200-A, 200-B
9	Customer Accounting	734.2	97.7	734.2	Wkpr. 200-A, 200-B
10	Uncollectible Expense	510.4	573.2	502.1	Wkpr. 200-A, 200-B
11	Insurance	1,044.5	1,005.7	1,044.5	Wkpr. 200-A, 200-B
13A	Pension and OPEB	111.9	120.6	111.9	Wkpr. 200-A, 200-B
13B	Group Insurance	1,284.7	1,641.2	1,284.7	Wkpr. 200-A, 200-B
13C	Benefits other than Pension	822.8	720.5	822.8	Wkpr. 200-A, 200-B
13	Regulatory Expenses	618.4	239.4	618.4	Wkpr. 200-A, 200-B
14	Rents	352.5	407.1	352.5	Wkpr. 200-A, 200-B
15	Other Administrative & General	6,267.8	3,930.8	6,267.8	Wkpr. 200-A, 200-B
16	Service Company Costs	5,134.4	5,546.4	5,134.4	Wkpr. 200-A, 200-B
17	Citizens Acquisition Premium	1,751.5	1,751.5	1,751.5	Wkpr. 200-A, 200-B
18	General Office Return on Rate Base	1,226.6	1,226.6	1,226.6	Wkpr. 200-A, 200-B
19	Return on and of UPAA	1,319.0	1,319.0	1,319.0	Wkpr. 200-A, 200-B
20	Earnings Test Adjustment	0.0			
21	San Clemente Dam	0.0	0.0	0.0	Wkpr. 200-A, 200-B
22	Depreciation	13,144.3	13,834.8	13,834.8	Wkpr. 200-A, 200-B
23	General Taxes	2,994.4	3,527.1	2,994.4	Wkpr. 200-A, 200-B
24	State Income Taxes	1,343.8	1,571.2	1,175.2	Wkpr. 200-A, 200-B
25	Federal Income Taxes	2,081.3	2,661.3	1,657.5	Wkpr. 200-A, 200-B
26	<b>Total Expenses</b>	59,405.5	59,604.7	58,931.2	Sum Ln 2:24
27	<b>Net Operating Revenue</b>	17,512.9	19,430.8	16,350.1	Ln 1 - Ln 25
28	<b>Rate Base</b>	230,013.8	236,103.8	236,103.8	Wkpr. 200-A, 200-B
29	<b>Rate of Return</b>	7.61%	8.23%	6.92%	Wkpr. 200-A, 200-B
30	Operating Exp less Uncollectibles/Franchise Fees	55,470.0	54,799.0	55,596.5	Sum Ln 2:22 - Ln 10

<sup>(1)</sup> Workpaper 104

**CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 ADJUSTMENT TO ADOPTED RATE OF RETURN**

1596 Wkpr.: 101

Line No.	DESCRIPTION		
1	<b>2022 ADOPTED NET REVENUE</b>	Workpaper 100, Ln 26	\$17,512.9
	<b><u>RATE BASE:</u></b>		
2	ADOPTED RATE BASE FOR 2021	Advice Letter 1356	\$213,770.2
3	ADOPTED RATE BASE FOR 2022	Workpaper 100 Ln.27	\$230,013.8
4	DIFFERENCE	Ln 3 - Ln 2	\$16,243.6
	<b><u>STEP RATE BASE:</u></b>		
5	2022 ADJUSTED TO 9-30-22	Ln 4 x .75	\$12,182.7
6	2021 Rate Base	Ln 2	\$213,770.2
7	ADJUSTED RATE BASE	Ln 5 + Ln 6	\$225,952.9
8	<b>ADJUSTED RATE OF RETURN</b>	Ln 1 / Ln 7	<b>7.75%</b>

**CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION  
 CALCULATION OF OVER/UNDER EARNINGS ADJUSTMENT  
 DOLLARS IN THOUSANDS**

1596 Wkpr.: 102

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNTS</u>
1	PRO FORMA RATE BASE	Workpaper 100, Ln 27	\$236,103.8
2	ADJUSTED RATE OF RETURN	Workpaper 101, Ln 8	7.75%
3	ADJUSTED NET OPERATING REVENUES	Ln 1 x Ln 2	\$18,299.6
4	PRO FORMA NET OPERATING REVENUES	Workpaper 100, Ln 26	\$16,350.1
5	NET (OVER)/UNDER OPERATING REVENUES	Ln 3 - Ln 4	\$1,949.5
6	NET TO GROSS	Workpaper 117, Ln 18	1.26689
7	REV ADJ TO MEET LIMIT OF RETURN (IF APPLICABLE)	Ln 5 x Ln 6	\$2,469.8

CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION  
 RESULTS OF OPERATIONS PRO FORMA ADJUSTMENTS  
 DOLLARS IN THOUSANDS

1596

Wkpr.: 103

<u>Line No.</u>	<u>Pro Forma Adjustments</u>		<u>Amounts</u>	<u>W/P Reference</u>
Revenues:				
1	Normalized Revs calculated	Rev	75,281.3	Workpaper 105, Ln 120
2	Adopted Revenues		76,918.4	Workpaper 100, Ln 1
3	Revenue Adjustment		<u>(1,637.1)</u>	
Purchased Water:				
4	Normalized Purchased Water	PurWtr	3,611.0	Workpaper 108, Ln 36
5	Adopted	Wkpaper	4,008.4	Workpaper 100, Ln 3
6	Purchased Water Adjustment		<u>(397.5)</u>	
Pumping Power:				
7	Normalized calculation	Pump	2,519.2	Workpaper 107, Ln 9
8	Adopted Power	Wkpaper	2,668.5	Workpaper 100, Ln 4
9	Pumping Power Adjustment		<u>(149.3)</u>	
Uncollectibles:				
10	Revenue Adjustment	See above	(1,637.1)	Ln 3
11	Adopted Uncollectible	Revs.	0.5117%	Workpaper 113, Ln 9
12	Uncollectibles Adjustment		<u>(8.4)</u>	
Franchise Fees:				
13	Revenue Adjustment	See above	(1,637.1)	Ln 3
14	Adopted Franchise Fee	Revs.	0.00%	Workpaper 113, Ln 10
15	Franchise Fees Adjustment		<u>0.0</u>	
Chemicals:				
16	Normalized calculation	Chem	291.3	Workpaper 106, Ln 3
17	Adopted Chemicals	Wkpaper	308.5	Workpaper 100, Ln 5
18	Other Operation and Maintenance Adjustment		<u>(17.3)</u>	
Depreciation Expense:				
19	Recorded Depreciation Expense		13,834.8	Workpaper 104
20	Adopted Depreciation		13,144.3	Workpaper 100, Ln 21
21	Depreciation Expense Adjustment		<u>690.5</u>	
Rate Base:				
22	Recorded Wt. Avg. Rate Base	RateBase	236,103.8	Workpaper 110, Ln 17
23	Adopted Wt Avg Rate Base	Wkpaper	230,013.8	Workpaper 100, Ln 27
24	Rate Base Adjustments		<u>6,090.1</u>	

CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION  
 TWELVE MONTHS RECORDED DATA  
 SEPTEMBER 2022

1596

Wkpr.: 104

OPERATING REVENUES							Total
	Water						78,994,971
	Other						40,511
<b>TOTAL REVENUES</b>							<b>79,035,481</b>
		NORTHERN DIVISION	GO	Allocation %		GO * Allocation %	
<b>OPERATIONS AND MAINT EXP:</b>							
	Labor	5,689,075	8,409,192.90	38.36%		3,226,182	8,915,257
	Purchased Water	2,226,717	(2.68)	38.36%		(1)	2,226,716
	Purchased Power	3,275,987	-	38.36%		-	3,275,987
	Chemicals	503,089	-	38.36%		-	503,089
	Operation Expense	2,013,672	99,869.19	38.36%		38,315	2,051,987
	Maintenance (excluding Amort Tank Pa	1,752,513	5,936.84	38.36%		2,278	1,754,791
	Amortization of Tank Painting	702,640	-	38.36%		-	702,640
	Customer Accounting	46,340	133,944.04	38.36%		51,388	97,728
	Uncollectible Expense	30,111	2,352,462.21	38.36%		902,521	932,631
	Insurance	210,580	2,072,591.07	38.36%		795,148	1,005,728
	Pension and OPEB	336,882	(563,663.89)	38.36%		(216,249)	120,633
	Group Insurance	1,441,450	520,691.91	38.36%		199,763	1,641,213
	Benefits other than pension	399,943	835,640.75	38.36%		320,593	720,536
	Regulatory Expenses	-	624,120.95	38.36%		239,444	239,444
	Rents	149,308	671,934.00	38.36%		257,787	407,095
	Other Administrative & General	2,987,282	2,459,244.94	38.36%		943,488	3,930,770
	Service Company Costs	-	14,456,835.73	38.36%		5,546,357	5,546,357
	Citizens Acquisition Premium	1,751,520	0	38.36%		-	1,751,520
	General Office Return on Rate Base	1,226,611	0	38.36%		-	1,226,611
	Depreciation	11,400,797	6,344,370	38.36%		2,434,014	13,834,811
	General Taxes	3,248,180	726,998	38.36%		278,912	3,527,093
<b>TOTAL OPERATING EXPENSES</b>							<b>54,412,635</b>



**GENERAL METER REVENUES\***

**Sacramento Service Area**

Line No.	SERVICE CHARGE: Meter Size	SAC DUNN GEYS HIVW	Sacramento Recorded Average Services		2022 Conservation Rates <sup>(2)</sup>		(\$000) Revenues
1	5/8 x 3/4"		53,399	@	\$ 19.16	=	\$12,280.2
2	3/4"		1,471	@	\$ 28.75	=	\$507.4
3	1"		2,482	@	\$ 47.91	=	\$1,426.9
4	1-1/2"		784	@	\$ 95.82	=	\$901.8
5	2"		2,136	@	\$ 153.31	=	\$3,930.2
6	3"		59	@	\$ 287.47	=	\$201.9
7	4"		78	@	\$ 479.11	=	\$447.6
8	6"		25	@	\$ 958.22	=	\$283.0
9	8"		9	@	\$ 1,533.15	=	\$169.8
10	10"		2	@	\$ 2,203.90	=	\$52.9
11							
Multi-use / Residential Fire Protection Service							
12	5/8 x 3/4" RES to 1" RES MFS		1,289	@	\$33.54	=	\$518.8
13	5/8 x 3/4" RES to 1-1/2" RES MFS		9	@	\$57.49	=	\$6.2
14	5/8 x 3/4" RES to 2" RES MFS		0		\$86.24	=	
15	3/4" RES to 1" RES MFS		3		\$38.33	=	
16	3/4" RES to 1-1/2" RES MFS		0		\$62.28	=	
17	3/4" RES to 2" RES MFS		0		\$91.03	=	
18	1" RES to 1-1/2" RES MFS		0		\$71.87	=	
19	1" RES to 2" RES MFS		0		\$100.61	=	
20	1-1/2" RES to 2" RES MFS		0		\$124.57	=	
21	<b>Sacramento Gen Metered Revenues</b>		61,745				\$20,726.7
	*includes Hillview						

**Larkfield Service Area**

	Meter Size	Larkfield Recorded Average Services		2022 Conservation Rates <sup>(2)</sup>		(\$000) Revenues
22	5/8 x 3/4"	1,336	@	\$ 17.99	=	\$288.5
23	3/4"	255	@	\$ 26.99	=	\$82.6
24	1"	128	@	\$ 44.98	=	\$69.3
25	1-1/2"	280	@	\$ 89.96	=	\$302.4
26	2"	39	@	\$ 143.94	=	\$67.4
27	3"	3	@	\$ 269.89	=	\$8.5
28	4"	5	@	\$ 449.81	=	\$27.0
29	6"	1	@	\$ 899.62	=	\$10.8
30	8"	0	@	\$ 1,439.39	=	\$0.0
	10"	0	@	\$ 2,069.13	=	\$0.0
	12"	0	@	\$ -	=	\$0.0
Multi-use / Residential Fire Protection Service						
31	5/8 x 3/4" RES to 1" RES MFS	30	@	\$31.49	=	\$11.3
32	5/8 x 3/4" RES to 1-1/2" RES MFS	256	@	\$53.98	=	\$165.8
33	5/8 x 3/4" RES to 2" RES MFS	0		\$80.97	=	\$0.0
34	3/4" RES to 1" RES MFS	0		\$35.98	=	\$0.0
35	3/4" RES to 1-1/2" RES MFS	7	@	\$58.48	=	\$4.9
36	3/4" RES to 2" RES MFS	0		\$85.46	=	\$0.0
37	1" RES to 1-1/2" RES MFS	0		\$67.47	=	\$0.0
38	1" RES to 2" RES MFS	0		\$94.46	=	\$0.0
39	1-1/2" RES to 2" RES MFS	0		\$116.95	=	\$0.0
	<b>Larkfield Gen Metered Revenues</b>	2,340				\$1,038.4

CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION 1596  
 PROFORMA OPERATING REVENUE UNDER STANDARD RATE DESIGN  
 Meadowbrook Service Area

Wkpr.: 105

	Meter Size	Meadowbrook Recorded Average Services		2022 Conservation Rates <sup>(2)</sup>		(000) Revenues
40	5/8 x 3/4"	1,586	@	\$ 19.77	=	\$376.2
41	3/4"	0	@	\$ 29.65	=	\$0.0
42	1"	103	@	\$ 49.42	=	\$61.2
43	1-1/2"	2	@	\$ 98.83	=	\$2.4
44	2"	9	@	\$ 158.13	=	\$17.1
45	3"	3	@	\$ 296.49	=	\$12.3
46	4"	9	@	\$ 494.15	=	\$53.4
47	6"	0	@	\$ 988.31	=	\$0.0
48	<b>Meadowbrook Gen Metered Revenues</b>	1,713				\$522.5

Fruitridge Service Area

	Meter Size	Fruitridge Recorded Average Services		2022 Conservation Rates <sup>(2)</sup>		(000) Revenues
49	5/8 x 3/4"	619	@	\$ 15.58	=	\$115.7
50	3/4"	54	@	\$ 23.40	=	\$15.1
51	1"	660	@	\$ 38.98	=	\$308.7
52	1-1/2"	168	@	\$ 77.92	=	\$156.9
53	2"	163	@	\$ 124.69	=	\$244.1
54	3"	26	@	\$ 233.77	=	\$72.9
55	4"	6	@	\$ 389.66	=	\$28.1
56	6"	4	@	\$ 779.32	=	\$36.7
57	8"	0	@	\$ -	=	\$0.0
58	10"	0	@	\$ -	=	\$0.0
	Flat Rate Servi	2,989		\$55.30		\$1,983.4
59	<b>Fruitridge Vista Gen Metered Revenues</b>	4,689				\$2,961.8
60	<b>Total Service Charge (Sacramento, Larkfield, Meadowbrook, Fruitridge)</b>	70,487				\$25,249.5

CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION 1596  
 PROFORMA OPERATING REVENUE UNDER STANDARD RATE DESIGN  
 GENERAL QUANTITY REVENUES\*\*

Wkpr.: 105

			Sacramento	2022	Sales
			Recorded	Adopted	(Ccf)
QUANTITY RATES:			Average	Quantity <sup>(1)</sup>	
	Recorded Sales		Services		
61	Residential	NORMALIZED	55,982	131.4	7,356,097
62	Commercial	NORMALIZED	5,303	558.6	2,962,418
63	Public Authority	RECORDED	374	2,557.4	818,220
64	Industrial	RECORDED	1	213,488.7	243,204
65	<b>Sacramento Service Area</b>		61,660		11,379,939
	*includes Hillview				
Larkfield					
66	Residential	NORMALIZED	1,995	100.9	201,213
67	Commercial	NORMALIZED	324	361.8	117,222
68	Public Authority	RECORDED	3	1,089.3	1,982
69	<b>Larkfield Service Area</b>		2,322		320,417
Meadowbrook					
70	Residential	NORMALIZED	1,657	215.7	357,516
71	Commercial	NORMALIZED	61	1,345.0	82,357
72	<b>Meadowbrook Service Area</b>		1,719		439,873
Fruitridge					
73	Residential (Meter	NORMALIZED	1,302	159.5	207,613
74	Residential (Flat)	NORMALIZED	2,989	182	0
75	Commercial	NORMALIZED	306	350	107,210
76	<b>Fruitridge Vista Service Area</b>		4,597		314,823
77	Total		70,298		12,455,052
			Sales	2022	
			(Ccf)	Adopted	
				Rates <sup>(2)</sup>	
78	Tier 1 Quantity Revenues		4,781,462.7	@	\$3.4001 /Ccf = \$16,257.3
79	Tier 2 Quantity Revenues		1,618,341.2		\$4.5583 /Ccf = \$7,376.8
80	Tier 3 Quantity Revenues		956,292.5		\$5.7751 /Ccf = \$5,522.7
81	Other Quantity Revenues		4,023,842.8		\$3.9637 /Ccf = \$15,949.3
82	<b>Sacramento Service Area</b>				\$45,106.1
	*includes Hillview				
83	Tier 1 Quantity Revenues		102,417.6	@	\$6.4020 /Ccf = \$655.7
84	Tier 2 Quantity Revenues		80,485.4		\$6.6688 /Ccf = \$536.7
85	Tier 3 Quantity Revenues		9,658.2		\$7.6691 /Ccf = \$74.1
86	Tier 4 Quantity Revenues		8,652.2		\$8.7028 /Ccf = \$75.3
87	Other Quantity Revenues		119,203.4		\$6.6688 /Ccf = \$794.9
88	<b>Larkfield Service Area</b>				\$2,136.7
89	Tier 1 Quantity Revenues		184,836.0	@	\$1.7287 /Ccf = \$319.5
90	Tier 2 Quantity Revenues		91,881.7		\$1.8197 /Ccf = \$167.2
91	Tier 3 Quantity Revenues		80,798.7		\$2.0281 /Ccf = \$163.9
92	Other Quantity Revenues		82,356.6		\$1.8197 /Ccf = \$149.9
93	<b>Meadowbrook Service Area</b>				\$800.5
94	Metered Quantity Rate		314,822.7	@	\$1.7994 /Ccf = \$566.5
95	<b>Fruitridge Vista Service Area</b>				
96	<b>Total Quantity Revenues (\$000s)</b>		0		<b>\$48,609.8</b>

CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION 1596  
 PROFORMA OPERATING REVENUE UNDER STANDARD RATE DESIGN  
 PRIVATE FIRE PROTECTION & HYDRANTS

Wkpr.: 105

	Meter Size	Sacramento Recorded Average Services		2022 Adopted Rates <sup>(3)</sup>	((\$000)) Revenues
97	4"	122	@	\$56.01	\$82.0
98	6"	333	@	\$90.25	\$360.6
99	8"	434	@	\$125.74	\$654.9
100	10"	46	@	\$159.70	\$88.2
101	12"	10	@	\$223.38	\$26.8
102	PFHY	86	@	\$33.28	\$34.3

**Sacramento Private Fire Metered Revenues**  
 \*includes Hillview

	Meter Size	Larkfield Recorded Average Services		2022 Adopted Rates <sup>(3)</sup>	((\$000)) Revenues
103	1-1/2"	0	@	\$39.88	
104	4"	17		\$42.53	\$8.7
105	6"	26	@	\$66.90	\$20.9
106	8"	9	@	\$92.02	\$9.9
107	10"	1	@	\$118.20	\$1.4
108	12"	0	@	\$0.00	\$0.0

**Larkfield Private Fire Metered Revenues**

	Meter Size	Meadowbrook Recorded Average Services		2022 Adopted Rates <sup>(3)</sup>	((\$000)) Revenues
109	4"	0	@	\$16.28	\$0.0
110	6"	5	@	\$24.42	\$1.5
111	8"	6	@	\$32.54	\$2.3

**Meadowbrook Private Fire Metered Revenues**

	Meter Size	Fruitridge Recorded Average Services		2022 Adopted Rates <sup>(3)</sup>	((\$000)) Revenues
112	1"	0		\$9.43	\$0.0
113	1-1/2"	0		\$14.15	\$0.0
114	2"	0		\$18.87	\$0.0
115	3"	0		\$28.30	\$0.0
116	4"	8	@	\$37.73	\$3.6
117	6"	21	@	\$56.60	\$14.3

**Fruitridge Private Fire Metered Revenues**

118	<b>Total Priv Fire Services</b>	<b>1,038</b>			<b>\$1,309.4</b>
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**Dunnigan Wastewater**

		DUWW Recorded Average Services		2022 Adopted Rates	
119		159	@	37.93	\$72.20

CALIFORNIA-AMERICAN WATER  
NORTHERN DIVISION 1596  
PROFORMA OPERATING REVENUE UNDER STANDARD RATE DESIGN

Wkpr.: 105

OTHER REVENUE		
120	Other/Misc Service <sup>(5)</sup>	\$40.5
121	<b>TOTAL REVENUES</b>	<b>\$75,281.3</b>

(1) Authorized consumption by class based on 2022 ACAM filing AL 1359 (see workpaper 306-308 Authorized customer count by class based on D.21-11-018 (see workpaper 309)

(2) See workpaper 310-390

(3) See workpaper CH03\_SAC\_\_109

**CALIFORNIA-AMERICAN WATER  
SACRAMENTO DISTRICT  
CHEMICALS AND FILTERING MATERIALS**

**Wkpr.: 106**

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
1	Pro Forma Water Production in Kccf	Workpaper 107, Ln 4	13,541,274.9
2	Adopted Cost Per Kccf	Ln 4/Ln 7	\$0.02
3	Pro Forma Chemical Expense	Ln 1 x Ln 2	\$291,262
<u>Adopted Cost per Kccf calculation:</u>			
4	Adopted Chemical Expense	Workpaper 103, Ln 17	\$308,520
5	Adopted Pumped Water (ccf)	Workpaper 308	11,558,113.2
6	Adopted Purchased Water (ccf)	Workpaper 308	2,785,480.0
7	Total Adopted Water Production (ccf)	Sum Ln 5:6	14,343,593.2

**CALIFORNIA-AMERICAN WATER  
SACRAMENTO DISTRICT  
PUMPING POWER**

**Wkpr.: 107**

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Total</u>
<u>Calculation Pro Forma Water Production</u>			
1	Recorded Avg Connections	Workpaper 105, Ln 60	70,487
2	Total Sales (ccf)	Workpaper 105, Ln 77	12,455,052
3	Adopted Unaccounted For Water (UAW) <sup>(1)</sup>	Workpaper 308	1,086,223
4	Total Pro Forma Water Production-Ccf	Ln 2 + Ln 3	13,541,275
5	Adopted Water Produced (ccf) <sup>(2)</sup>	Workpaper 308	14,343,593
6	Adopted Power Costs <sup>(3)</sup>	Workpaper 100, Ln 4	\$ 2,668,460
7	Adopted \$/Ccf	Ln 6 / Ln 5	\$0.1860
9	Total Pro Forma Purchased Power Costs	Ln 7 x Ln 4	\$2,519,198

(1) Workpaper 108, Ln 10

(2) Workpaper 203, Ln 43

(3) Workpaper 212, Ln 37

**CALIFORNIA-AMERICAN WATER  
SACRAMENTO DISTRICT  
PURCHASED WATER**

Wkpr.: 108

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Total</u>	
<b>Pro Forma Purchase Water Quantities (Kccf):</b>				
1	Total Normal Water Production in AF	Workpaper 105 (Ln 65 / 1000)	11,379,939.3	
2	Adopted Unaccounted For Water	Workpaper 308	1,057,974.5	
3	Total Pro Forma Water Production-Ccf		12,437,913.7	
4	Convert to AF		28,553.5	
5	City of Sacramento <sup>(1)</sup>		2,712.6	9.5%
6	Sacramento County Water Agency		28.6	0.1%
7	Placer County Water Agency <sup>(1)</sup>		922.3	3.2%
8	Sac Suburban <sup>(1)</sup>		1,970.2	6.9%
9	Total Adopted Purchased Wtr	Ln 0 through Ln 3	5,633.6	
10	Ratio Adopted Purch Wtr to Water Prod.	Ln 4 / Ln 5	19.73%	
<b>Purchased Water Fix Rates</b>				
11	City of Sacramento (per month)	Workpaper 309	\$1,218.76	
12	Placer County Meter Standby	Workpaper 309	\$23,264.89	
13	Placer County Renewal/Replacement CHG	Workpaper 309	\$21,078.00	
<b>Purchased Water Variable Rates</b>				
14	City of Sacramento (Per AF)	Workpaper 309	\$672.50	
15	Sacramento County Water Agency (Per AF)	Workpaper 309	\$531.41	
16	Placer County Water Agency (Per AF)	Workpaper 309	\$124.71	
17	Sac Suburban (Per AF)	Workpaper 309	\$98.08	
18	Sac Suburban Water Delivery Charge (Per AF)	Workpaper 309	\$256.44	
<b>Purchased Water Expense</b>				
19	City of Sacramento		\$ 1,838,838.19	
20	Sacramento County Water Agency		\$ 15,173.63	
21	Placer County Water Agency		\$ 647,132.06	
22	Sac Suburban		\$ 698,472.80	
23	Sacramento Pro Forma Water Purchases		\$ 3,199,616.68	

(1) Workpaper 205



<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Total</u>
<u>Pro Forma Purchase Water Quantities (ccf):</u>			
24	Total Pro Forma Water Production in (ccf)	Workpaper 105 (Ln 69 / 1000)	320,416.8
25	Adopted Unaccounted For Water	Workpaper 200-A, 200-B	28,248.7
26	Total Pro Forma Water Production-Ccf		348,665.5
27	Convert to AF		800.4
28	% Water Purchased Sonoma	Workpaper 309	37.88%
29	Water Purchased		303.20
<b>Sonoma Rates</b>			
30	Rate Per AF	Workpaper 309	1,349.53
31	Meter Charge	Workpaper 309	180.00
32	Water Purchased In AF		303.20
33	Rate Per AF		1,349.53
34	Total Meter Charge		2,160.00
35	Larkfield Pro Forma Water Purchases		<u>411,339.32</u>
36	Northern Pro Forma Water Purchases	Ln 12 x Ln 14	\$ 3,610,956.00

CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION  
 CALCULATION OF INCOME TAXES

1596

Wkpr.: 109

LINE NO.		Adopted	Reference	Recorded	Pro Forma
1	Operating Revenues Revenues	76,918.4	Workpaper 100, Ln1	79,035.5	75,281.3
	Deductions:				
2	O & M expenses less Uncollectibles & Franchise Fees	55,470.0	Workpaper 100, Ln 29	54,799.0	55,596.5
3	Uncollectibles	510.4	Workpaper 100, Ln 10	573.2	502.1
4	Domestic Prod Activity Deduct	-		0.0	0.0
5	R/M Interest <sup>(1)</sup>	5,773.3	2.51% x Workpaper 100, Ln 27	5,926.2	5,926.2
6	Non-Deductible Meals	(37.0)	Workpaper 200-A, 200-B	(37.0)	(37.0)
7	Previous year CCFT <sup>(2)</sup>	1,044.5	Workpaper 200-A, 200-B	1,044.5	1,343.8
8	Franchise Fees	-		-	-
	Total Operating Deductions				
9	State	61,716.8	(Lns 2 thru 6) - Ln 4	61,261.4	61,987.7
10	Federal	61,716.8	Ln 10 - Ln 4	61,261.4	61,987.7
11	Taxable Net-State	15,201.6	Ln 1 - Ln 9	17,774.1	13,293.6
12	S.C.F.T. @ 8.84%	1,343.83	Ln 11 * 8.84%	1,571.23	1,175.16
	Less:				
13	Deferred Taxes	-	Workpaper 200-A, 200-B	-	-
14	<b>STATE INCOME TAXES</b>	<b>1,343.83</b>	Ln 12 - Ln 13	<b>1,571.23</b>	<b>1,175.16</b>
15	Taxable Net-Federal	14,157.10	Ln 1 - Ln 7 - Ln 10	16,729.59	11,949.80
16	F.I.T. @ 21.00%	2,972.99	Ln 15 * 21%	3,513.21	2,509.46
	Less:				
17	Deferred Taxes	-	Workpaper 200-A, 200-B	0.0	0.0
18	Amort Excess Deferred Taxes	(851.9)	Workpaper 200-A, 200-B	(851.9)	(851.9)
19	<b>FEDERAL INCOME TAX</b>	<b>2,121.1</b>	Lns 16 thru 18	<b>2,661.3</b>	<b>1,657.5</b>
20	<b>TOTAL TAXES ON INCOME</b>	<b>3,464.9</b>	Ln 14 + Ln 19	<b>4,232.5</b>	<b>2,832.7</b>

CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION  
 RATE BASE  
 13 MONTH WEIGHTED AVERAGE

1596

Wkpr.: 110

<u>Ln</u> <u>No.</u>	<u>Description</u>	<u>Utility Plant</u> <u>In Service</u>	<u>Net Allocated</u> <u>UPAA</u>	<u>Materials &amp;</u> <u>Supplies</u>	<u>Working</u> <u>Cash</u> <u>Operational*</u>	<u>Working</u> <u>Cash</u> <u>Lead Lag*</u>	<u>Reserve For</u> <u>Depreciation</u>	<u>Advances For</u> <u>Construction</u>	<u>Unamortized</u> <u>Advances</u> <u>20 Year</u> <u>Amortization</u>	<u>Contrib In Aid</u> <u>of Construction</u>	<u>Unamortized</u> <u>Contributions</u> <u>20 Year</u> <u>Amortization</u>	<u>Deferred</u> <u>Taxes</u>	<u>Total</u> <u>Rate Base</u>
1	September 2021	469,796,332	7,674,227	233,595	8,756,133	3,105,481	(171,323,177)	(16,460,439)	(630,750)	(43,639,937)	(213,450)	(30,081,943)	
2	October 2021	473,834,965	7,649,856	244,119	8,756,133	3,105,481	(171,942,581)	(16,545,354)	(630,750)	(43,599,942)	(213,450)	(30,125,650)	
3	November 2021	476,169,286	7,625,486	208,955	8,756,133	3,105,481	(172,665,742)	(16,545,354)	(630,750)	(45,081,063)	(213,450)	(30,169,357)	
4	December 2022	474,660,382	7,601,116	226,188	8,756,133	3,105,481	(171,090,711)	(16,545,354)	(630,750)	(43,727,880)	(213,450)	(30,213,064)	
5	January 2022	476,800,178	7,576,746	264,889	8,104,320	3,024,125	(171,982,417)	(16,672,968)	(150)	(46,179,435)	(600)	(30,041,741)	
6	February 2022	478,817,972	7,552,375	268,568	8,104,320	3,024,125	(173,478,148)	(16,632,533)	(150)	(46,272,981)	(600)	(29,870,417)	
7	March 2022	481,641,202	7,528,005	274,192	8,104,320	3,024,125	(174,489,530)	(16,632,533)	(150)	(46,158,499)	(600)	(29,699,094)	
8	April 2022	483,330,967	7,503,635	284,374	8,104,320	3,024,125	(175,168,229)	(17,035,633)	(150)	(46,069,397)	(600)	(29,527,770)	
9	May 2022	486,722,775	7,479,264	300,850	8,104,320	3,024,125	(175,831,301)	(17,032,488)	(150)	(45,929,940)	(600)	(29,356,447)	
10	June 2022	491,638,290	7,454,894	335,151	8,104,320	3,024,125	(176,813,777)	(16,690,545)	(150)	(45,903,647)	(600)	(29,185,123)	
11	July 2022	496,066,642	7,430,524	333,473	8,104,320	3,024,125	(177,770,215)	(16,993,985)	(150)	(45,829,778)	(600)	(29,013,800)	
12	August 2022	499,467,889	7,406,153	351,028	8,104,320	3,024,125	(178,655,790)	(16,993,985)	(150)	(45,715,034)	(600)	(28,842,476)	
13	September 2022	502,814,947	7,381,783	317,502	8,756,133	3,024,125	(184,582,063)	(16,993,985)	(150)	(45,575,578)	(600)	(28,671,153)	
14	Total Lines 1 thru 13	6,291,761,826	97,864,063	3,642,884	108,615,223	39,639,051	(2,275,793,679)	(217,775,154)	(2,524,350)	(589,683,112)	(859,200)	(384,798,034)	
15	Less 1/2 Lines 1 & 13	(486,305,639)	(7,528,005)	(275,548)	(8,756,133)	(3,064,803)	177,952,620	16,727,212	315,450	44,607,757	107,025	29,376,548	
16	Total	5,805,456,187	90,336,059	3,367,336	99,859,090	36,574,248	(2,097,841,060)	(201,047,943)	(2,208,900)	(545,075,354)	(752,175)	(355,421,486)	
17	<b>Wtd Avg Balance</b>	483,788,016	7,528,005	280,611	8,321,591	3,047,854	(174,820,088)	(16,753,995)	(184,075)	(45,422,946)	(62,681)	(29,618,457)	236,103,833

**CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION  
 PLANT IN SERVICE  
 HISTORICAL DATA**

1596

Wkpr.: 111

<u>Ln</u>					<b>Total</b>
<u>No.</u>	<u>Description</u>		<u>Plant In Serv</u>	<u>CWIP</u>	<u>District</u>
1	September	2021	439,052,115	30,744,217	469,796,332
2	October	2021	439,590,836	34,244,129	473,834,965
3	November	2021	439,777,969	36,391,316	476,169,286
4	December	2021	439,834,613	34,825,769	474,660,382
5	January	2022	440,410,175	36,390,002	476,800,178
6	February	2022	440,911,319	37,906,654	478,817,972
7	March	2022	441,284,152	40,357,050	481,641,202
8	April	2022	441,692,498	41,638,469	483,330,967
9	May	2022	441,601,473	45,121,302	486,722,775
10	June	2022	442,352,689	49,285,601	491,638,290
11	July	2022	442,764,877	53,301,766	496,066,642
12	August	2022	445,706,994	53,760,895	499,467,889
13	September	2022	446,029,415	56,785,531	502,814,947

Workpaper 300

Workpaper 301

**CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION  
 DEPRECIATION RESERVE  
 HISTORICAL DATA**

1596

Wkpr.: 112

<u>Ln</u>	<u>Description</u>		<u>Deprec Reserv</u>	<u>Total</u>
<u>No.</u>				<u>District</u>
1	September	2021	171,323,177	171,323,177
2	October	2021	171,942,581	171,942,581
3	November	2021	172,665,742	172,665,742
4	December	2021	171,090,711	171,090,711
5	January	2022	171,982,417	171,982,417
6	February	2022	173,478,148	173,478,148
7	March	2022	174,489,530	174,489,530
8	April	2022	175,168,229	175,168,229
9	May	2022	175,831,301	175,831,301
10	June	2022	176,813,777	176,813,777
11	July	2022	177,770,215	177,770,215
12	August	2022	178,655,790	178,655,790
13	September	2022	184,582,063	184,582,063

Workpaper 302

**CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION  
 CALCULATION OF COMPOSITE INFLATION AND OTHER FACTORS**

1596

Wkpr.: 113

Ln No.	Description	2021	Reference
1	Non-Labor Price Escalator	-3.40%	Workpaper 304
2	Non-Labor Weighting	60.00%	
3	Non-Farm Labor Price Escal.	4.30%	Workpaper 304
4	Non-Farm Labor Weighting	40.00%	
5	Composite Price Inflation Escal.	-0.3200%	(Ln 1 x Ln 2) + (Ln 3 x Ln 4)
6	<b>RESTATEMENT FACTOR</b>	<b>0.996800</b>	Ln 5 + 1
7	Labor	8.10%	
8	CPI-U	8.20%	Workpaper 304
9	Uncollectible Rate	0.5117%	Workpaper 205, Ln 31
10	Franchise Rate	0.00%	
11	Customer Growth Factor	1.11%	Workpaper 305

Note: Information taken from Cal PA's October 2022 Escalation Memorandum Letter.

CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION  
 CALCULATION OF 2022 STEP INCREASE  
 DOLLARS IN THOUSANDS

1596

Wkpr.: 114

Line No.	2022 Escalation (per earnings test)	Inflation Factor	2023 Escalation (if full step allowed)	2023 Escalation (per earnings test)
<b>Operating Revenues</b>				
1	Water Service	76,918.4	Workpaper 115, Ln 5 and Ln 7	80,658.4
<b>Operating Expenses</b>				
2	Labor	8,369.2	Labor	9,147.7
3	Purchased Water	4,008.4	Not escalated	4,008.4
4	Purchased Power	2,668.5	Not escalated	2,668.5
5	Chemicals	308.5	Composite Non-Labor 60%/Compensation 40%	311.0
6	Operation Expense	1,753.0	Composite Non-Labor 60%/Compensation 40%	1,766.8
7	Maintenance (excluding Amort Tank Paint)	1,049.2	Composite Non-Labor 60%/Compensation 40%	1,057.4
8	Amortization of Tank Painting	506.1	Composite Non-Labor 60%/Compensation 40%	510.1
9	Customer Accounting	734.2	Composite Non-Labor 60%/Compensation 40%	740.0
10	Uncollectible Expense	510.4	Adopted Uncollectible Percentage	509.6
11	Insurance	1,044.5	CPI-U (Previous 12 months)	1,142.7
12a	Pension and OPEB	111.9	Not escalated	111.9
12b	Group Insurance	1,284.7	CPI-U (Previous 12 months)	1,405.5
12c	Benefits other than Pension	822.8	CPI-U (Previous 12 months)	900.2
13	Regulatory Expenses	618.4	Composite Non-Labor 60%/Compensation 40%	676.5
14	Rents	352.5	CPI-U (Previous 12 months)	355.3
15	Other Administrative & General	6,267.8	Composite Non-Labor 60%/Compensation 40%	6,317.2
16	Service Company Costs	5,134.4	Composite Non-Labor 60%/Compensation 40%	5,174.8
17	Citizens Acquisition Premium	1,751.5	Adopted	1,760.5
18	General Office Return on Rate Base	1,226.6	Adopted	1,271.5
19	Return on and of UPAA	1,319.0	Adopted	1,288.2
20	Earnings Test Adjustment	0.0	Calculated	0.0
21	San Clemente Dam	0.0	Calculated	0.0
22	Depreciation	13,144.3	Line 39	14,034.0
23	General Taxes	2,994.4	Composite Non-Labor 60%/Compensation 40%	3,018.0
24	State Income Taxes	1,343.8	Workpaper 116. Ln 14	1,444.4
25	Federal Income Taxes	2,081.3	Workpaper 116. Ln 19	2,288.5
26	<b>Total Expenses</b>	59,405.5	Sum (Ln 2 : Ln 25)	61,908.9
27	<b>Net Operating Revenue</b>	17,512.9	Ln 1 - Ln 26	18,749.5
28	<b>Rate Base</b>	230,013.8	Line 33	246,257.4
29	<b>Rate of Return</b>	7.61%	Ln 27 / Ln 28	7.61%
30	<b>Revenue Requirement</b>		Workpaper 115, Ln 64 and Ln 6	<b>3,740.0</b>
31	<b>% Revenue Requirement</b>		Workpaper 115, Ln 8	<b>4.86%</b>
32	Operating expenses less uncollectibles	55,470.0	Sum Ln 2:25 - Ln 10	57,666.4
33	Authorized 2022 Rate Base	230,013.8	Wkpr. 200-A, 200-B	
34	Authorized 2021 Rate Base	213,770.2		
35	Difference	16,243.6		
36	2023 Rate Base Authorized	246,257.4		
37	Authorized 2022 Depreciation	13,144.3	Wkpr. 200-A, 200-B	
38	Authorized 2021 Depreciation	12,254.7		
39	Difference	889.7		
40	2023 Depreciation Authorized	14,034.0		
<b>Inflation Factors</b>				
41	Composite Escalation Factor	Workpaper 113	0.9968	
42	Labor	Workpaper 113	1.0810	
43	CPI-U	Workpaper 113	1.0820	
44	Uncollectible Rate	Workpaper 113	0.5117%	
45	Franchise Fee		-	
46	Customer Growth Rate	Workpaper 113	1.11%	
47	Leak Adjustments		95.8	

**CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION  
 CALCULATION OF 2023 REVENUE REQUIREMENT  
 DOLLARS IN THOUSANDS**

1596 Wkpr.: 115

<b>Line No.</b>		<b>2023 Escalation</b>	<b>Reference</b>
1	WEIGHTED AVERAGE RATE BASE	230,013.8	Workpaper 114, Ln 41
2	RATE OF RETURN REQUESTED	7.61%	Workpaper 114, Ln 34
	UTILITY REVENUE REQUIREMENT		
3	2022 AUTHORIZED	76,918.4	Workpaper 114, Ln 1
4	FULL STEP - ADDITIONAL REQUIRED	3,740.0	
5	FULL STEP - TOTAL REVENUE REQ.	80,658.4	
	PERCENT INCREASE		
6	ADJUSTED - ADDITIONAL REQUIRED	3,740.0	Ln 5 x Ln 6
7	ADJUSTED - TOTAL REVENUE REQ.	80,658.4	Ln 7 + Ln 8
8	PERCENT INCREASE (ANNUALLY)	4.86%	Ln 7 / Ln 8



CALIFORNIA-AMERICAN WATER  
 NORTHERN DIVISION  
 CALCULATION OF TAXES ON INCOME (000's)  
 AT PROPOSED RATES

1596

Wkpr.: 116

Line No.	Description		2023 (if full step allowed)	2023 (per earnings test)	Reference
1	Revenues		\$80,658.4	\$80,658.4	Workpaper 114, Ln 1
	Deductions				
2	Operating Exps less Uncollectibles		\$57,666.4	\$57,666.4	Workpaper 114, (Lns 2:25) - Ln 10
3	Uncollectibles		\$509.6	\$509.6	Workpaper 114, Ln 10
4	Domestic Prod Activity Deduct		\$0.0	\$0.0	
5	R/M Interest <sup>(1)</sup>	2.51%	\$6,181.1	\$6,181.1	Workpaper 114, Ln 30 x 2.51%
6	Non-Deductible Meals		(\$37.9)	(\$37.9)	Workpaper 109, Ln 7, Wkp 113, Ln 5
7	Previous Year CCFT		\$1,343.8	\$1,343.8	Workpaper 114, Ln 26
8	Franchise Fees				
	Total Operating Revenue Deductions				
9	State		\$64,319.1	\$64,319.1	(Lns 2 thru 6) - Ln 4
10	Federal		\$64,319.1	\$64,319.1	Ln 9 - Ln 4
11	Taxable Net-State		\$16,339.3	\$16,339.3	Ln 1 - Ln 9
12	S.C.F.T. @ 8.84%	8.84%	\$1,444.39	\$1,444.39	Ln 11 x 8.84%
	Less:				
13	Deferred Taxes		\$0.0	\$0.0	Wkpr. 200-A, 200-B
14	<b>STATE INCOME TAXES</b>		<b>\$1,444.39</b>	<b>\$1,444.39</b>	Ln 12 - Ln 13
15	Taxable Net-Federal		\$14,995.4	\$14,995.4	Ln 1 - Ln 11
16	F.I.T. @ 21.00%	21.00%	\$3,149.0	\$3,149.0	Ln 16 x 21%
	Less:				
17	Deferred Taxes		\$0.0	\$0.0	Wkpr. 200-A, 200-B
18	Amort Excess Deferred Taxes		(\$860.5)	(\$860.5)	Wkpr. 200-A, 200-B
19	<b>FEDERAL INCOME TAX</b>		<b>\$2,288.5</b>	<b>\$2,288.5</b>	Lns 16:18
20	<b>TOTAL TAXES ON INCOME</b>		<b>\$3,732.9</b>	<b>\$3,732.9</b>	Ln 14 + Ln 19

(1) Workpaper 109, Ln 6

**CALIFORNIA-AMERICAN WATER DISTRICT  
NORTHERN DIVISION  
DOLLARS IN THOUSANDS  
NET TO GROSS**

**Wkpr: 117**

<b>Line</b>	<b>Item</b>		<b>Weighted Cost / Total</b>	<b>Reference</b>
	From Rate Base Calc			
	Debt Weighted Cost	2.51%	0.3301	Workpaper 101, Ln 11
	Equity Weighted Cost	5.10%	0.6699	Workpaper 101, Ln 13
	Total	7.61%		
<b>Debt Net to Gross Multiplier</b>				
1	Uncollectible %	0.51170%		Workpaper 113, Ln 9
2	1-Uncoll	99.4883%		100% - Ln. 1
3	Franchise tax rate	0.00000%		
4	Local Franchise	0.00000%		Ln. 2 x 3
5	Uncollectible + Franchise	0.51170%		Ln. 1 + 3
6	1 - Line 5	0.994883		1 - Ln. 5
7	NTG	1.005143		1 / Ln. 6
<b>Equity Net to Gross Multiplier</b>				
8	Line 6	0.994883		
9	CCFT x Line 8	0.087948	8.84%	Ln. 8 x 8.84%
10	FIT x Line 8	0.208925	21.00%	Ln. 8 x 21%
11	Line 9 x Line 10	0.018375		
12	Line 5 + 9+ 10 - 11	28.36156%		
	1 - Line 12	71.63844%		
13	1/Line 13	1.395899		
14	Debt NTG	0.331842		
15	Equity NTG	0.935051		
16	Composite NTG	1.2669		
17	Adjustment made to reach Auth ROR	0.0000		
18		<u>1.2669</u>		Ln. 16 + 17

**CALIFORNIA-AMERICAN WATER COMPANY  
NORTHERN DIVISION  
REVENUE REQUIREMENT CALCULATION**

**Wkpr.: ND - 118**

	Revenue Requirement	
Total Northern Division		\$80,658.39
	Revenue to be collected from rates	
Sacramento		\$71,542.34
Larkfield		\$3,099.74
Meadowbrook		1,366.66
Fruitridge		4,591.90
Dunnigan WW		57.75
Total Northern Division	<hr/>	\$80,658.39

**CALIFORNIA-AMERICAN WATER COMPANY  
NORTHERN DIVISION  
REVENUE CALCULATION AT PROPOSED RATES**

Wkpr: 119

		Sacramento Attrition Year 2023	Larkfield Attrition Year 2023	Meadowbrook Attrition Year 2023
Line Number	Description	1560	1561	RS350
1	Total Revenue Requirement	71,542	3,100	1,367
2	Other Revenues	499		
3	<hr/> Total Water Service Revenue Requirement	71,044	3,100	1,367
4	Revenue recovered from RFSS (Residential Fire Sprinkler System)	0	0	0
5	Revenue recovered from Private Fire	608		
6	Total other revenues	608	0	0
7	Revenues to be collected from metered customers	70,436	3,100	1,367
8	<b>Calculation of Standard Rates</b> 50% of revenue requirement - Allowed Service Charge Revenue	35,218	1,550	683
9	Remaining 50% of Revenue Requirmenet To be Recovered in Quantinty Rates	35,218	1,550	683
10	Total Water Sales -General Metered Service	12,671	336	416
11	Standard Quantinty Rates (Per CCFS)	2.7795	4.6059	1.6433

**CALIFORNIA-AMERICAN WATER COMPANY  
NORTHERN DIVISION  
REVENUE CALCULATION AT PROPOSED RATES**

Wkpr: 119

		Sacramento Attrition Year 2023	Larkfield Attrition Year 2023	Meadowbrook Attrition Year 2023
<b>Line Number</b>	<b>Description</b>	<b>1560</b>	<b>1561</b>	<b>RS350</b>
<b><u>Calculation of Conservation Rates</u></b>				
12	To Be Recovered From Service Charges	30%	30%	40%
13	Revenue To Be Recovered From Service Charges	21,131	930	547
14	Revenue To Be Recovered From Quantity Charges	49,305	2,170	820
15	Total Water Sales -General Metered Service	12,671	336	416
16	Conservation Quantinty Rates (Per CCFS)	3.8912	6.4482	1.9720

CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 FRUITRIDGE RATE DESIGN

Wkpr: 120

Residential Metered Service			SRES		Revenues at Proposed
Line Number	Meter Sizes	# Services 2023	2022 Rates (\$)	2023 Rates (\$)	
1	0"	3,176	\$0.00	\$0.00	\$0
2	5/8 x 3/4"	0	\$15.58	\$16.98	\$0
3	3/4"	91	\$23.40	\$25.51	\$27,854
4	1"	1,115	\$38.98	\$42.49	\$568,498
5	1-1/2"	0	\$77.92	\$84.93	\$0
6	2"	0	\$124.69	\$135.91	\$0
7	3"	0	\$233.77	\$254.80	\$0
8	4"	0	\$389.66	\$424.73	\$0
9	6"	0	\$779.32	\$849.46	\$0
10 Total		<u>4,382</u>			<u>\$596,352</u>

		2023 Qty (CCF)	2022 Rates (\$)	2023 Rates (\$)	Revenues at Proposed Rates (\$)
11	Tier Blocks				
12	1	<u>192,305</u>	\$1.7994	\$1.9614	<u>\$377,186</u>
13 Total		<u>192,305</u>			<u>\$377,186</u>
14 Grand Total					<u>\$973,538</u>

Residential Flat		SREF			
	Premise Area	# Services 2023	2022 Rates (\$)	2023 Rates (\$)	Revenues at Proposed Rates (\$)
15	0"	<u>3,176</u>	\$55.30	\$60.2745	<u>\$2,297,183</u>
16 Total		<u>3,176</u>			<u>\$2,297,183</u>

Private Fire Protection Service		PFPS			
	Size of Connection	# Services 2023	Current Rates (\$)	Proposed Rates (\$)	Revenues at Proposed Rates (\$)
17	4"	8	41.13	\$44.83	\$4,304
18	6"	<u>21</u>	61.70	\$67.25	<u>\$16,946</u>
19 Total		<u>29</u>			<u>\$21,250</u>

**CALIFORNIA-AMERICAN WATER COMPANY  
NORTHERN DIVISION  
FRUITRIDGE RATE DESIGN**

Wkpr: 120

<b>Commercial</b>		<b>COMM</b>			
	<b>Meter Sizes</b>	<b># Services 2023</b>	<b>2022 Rates (\$)</b>	<b>2023 Rates (\$)</b>	<b>Revenues at Proposed Rates (\$)</b>
20	0"	0	\$0.00	\$0.00	\$0
21	5/8 x 3/4"	0	\$15.58	\$16.98	\$0
22	3/4"	0	\$23.40	\$25.51	\$0
23	1"	0	\$38.98	\$42.49	\$0
24	1-1/2"	177	\$77.92	\$84.93	\$180,402
25	2"	162	\$124.69	\$135.91	\$264,203
26	3"	0	\$233.77	\$254.80	\$0
27	4"	0	\$389.66	\$424.73	\$0
28	6"	0	\$779.32	\$849.46	\$0
29	<b>Total</b>	<b>339</b>			<b>\$444,605</b>

	<b>Tier Blocks</b>	<b>2023 Qty (CCF)</b>	<b>2022 Rates (\$)</b>	<b>2023 Rates (\$)</b>	<b>Revenues at Proposed Rates (\$)</b>
30	1	118,772	\$1.8007	\$1.9628	\$233,126
31	<b>Total</b>	<b>118,772</b>			<b>\$233,126</b>
32	<b>Grand Total</b>				<b>\$677,731</b>

<b>Industrial</b>		<b>INDR</b>			
	<b>Meter Sizes</b>	<b># Services 2023</b>	<b>2022 Rates (\$)</b>	<b>2023 Rates (\$)</b>	<b>Revenues at Proposed Rates (\$)</b>
33	0"	0	\$0.00	\$0.00	\$0
34	5/8 x 3/4"	0	\$15.58	\$16.98	\$0
35	3/4"	0	\$23.40	\$25.51	\$0
36	1"	0	\$38.98	\$42.49	\$0
37	1-1/2"	0	\$77.92	\$84.93	\$0
38	2"	0	\$124.69	\$135.91	\$0
39	3"	26	\$233.77	\$254.80	\$79,499
40	4"	7	\$389.66	\$424.73	\$35,677
41	6"	4	\$779.32	\$849.46	\$40,774
42	<b>Total</b>	<b>37</b>			<b>\$155,950</b>

	<b>Tier Blocks</b>	<b>Proposed Qty (CCF)</b>	<b>2022 Rates (\$)</b>	<b>2023 Rates (\$)</b>	<b>Revenues at Proposed Rates (\$)</b>
43	1	237,544	\$1.8007	\$1.9628	\$466,252
44	<b>Total</b>	<b>237,544</b>			<b>\$466,252</b>
45	<b>Grand Total</b>				<b>\$622,202</b>

Residential Metered Service			SRES	
Line Number	Meter Sizes	# Services 2022	2022 Rates (\$)	Revenues at Proposed Rates (\$)
1	0"	0	\$0.00	\$0
2	5/8 x 3/4"	1,580	\$19.77	\$374,766
3	3/4"	0	\$29.65	\$0
4	1"	71	\$49.42	\$42,102
5	1-1/2"	0	\$98.83	\$0
6	2"	0	\$158.13	\$0
7	3"	0	\$296.49	\$0
8	4"	0	\$494.15	\$0
9	6"	0	\$988.31	\$0
10 Total		1,651		\$416,868

	Tier Blocks	2022 Qty (CCF)	2022 Rates (\$)	Revenues at Proposed Rates (\$)
11	1	170,080	\$1.7744	\$301,792
12	2	84,547	\$1.8678	\$157,916
13	3	74,348	\$2.0817	\$154,768
14 Total		170,080		\$614,476
15 Grand Total				\$1,031,344

Private Fire Protection Service		PFPS		
Size of Connection	# Services 2022	Current Rates (\$)	Revenues at Proposed Rates (\$)	
16	6"	13	\$26.86	\$4,190
17	8"	11	\$35.79	\$4,725
18 Total		24		\$8,915

Commercial		COMM		
Meter Sizes	# Services 2022	2022 Rates (\$)	Revenues at Proposed Rates (\$)	
19	0"	0	\$0.00	\$0
20	5/8 x 3/4"	18	\$19.77	\$4,269
21	3/4"	0	\$29.65	\$0
22	1"	16	\$49.42	\$9,488
23	1-1/2"	2	\$98.83	\$2,372
24	2"	9	\$158.13	\$17,078
25	3"	4	\$296.49	\$14,232
26	4"	9	\$494.15	\$53,369
27	6"	0	\$988.31	\$0
28 Total		58		\$100,808

	Tier Blocks	2022 Qty (CCF)	2022 Rates (\$)	Revenues at Proposed Rates (\$)
29	1	63,573	\$1.8678	\$118,742
30	2	23,279	\$1.8678	\$43,480
31 Total		86,852		\$162,222
32 Grand Total				\$263,030



**CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 DUNNIGAN RATE DESIGN**

**Wkpr: 122**

Dunnigan District Sewer Tariff Area

Rates	per service connection per month	CAP
Ea Mobile Home residential unit	37.93	39.78 \$ 31.82
Each Recreational Vehicle unit	37.93	39.78 \$ 31.82
Commercial Business unit	37.93	39.78 \$ 31.82
 Number of Customers		 121
 Revenue Req Increase (decrease) 2023	 4.86%	
 Total Revenue Requirement		 \$ 57,754.69

CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 REVENUE CALCULATION AT PROPOSED RATES

Wkpr: 123

Line Number	Description	Water & RFS Meter Sizes	Sacramento	Larkfield	Meadowbrook
			Conservation Rates	Conservation Rates	Conservation Rates
			Attrition Year 2023	Attrition Year 2023	Attrition Year 2023
			1560	1561	RS350
<b>Customers by Meter Size</b>					
1		0"	0	0	0
2		5/8 x 3/4"	53,606	1,376	1,598
3		3/4"	1,513	251	0
4		1"	2,366	158	87
5		1-1/2"	811	200	2
6		2"	1,950	38	9
7		3"	16	4	4
8		4"	80	4	9
9		6"	23	1	0
10		8"	8	0	0
11		10"	1	0	0
12	<b>TOTAL Average Customers</b>		<b>60,374</b>	<b>2,032</b>	<b>1,709</b>
<b>Meter Equivalents by Meter Size</b>					
13		0"	1	1	1
14		5/8 x 3/4"	1	1	1
15		3/4"	1.5	1.5	1.5
16		1"	2.5	2.5	2.5
17		1-1/2"	5	5	5
18		2"	8	8	8
19		3"	15	15	15
20		4"	25	25	25
21		6"	50	50	50
22		8"	80	80	80
23		10"	115	115	115

CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 REVENUE CALCULATION AT PROPOSED RATES

Wkpr: 123

Line Number	Description	Water & RFS Meter Sizes	Sacramento	Larkfield	Meadowbrook
			Conservation Rates	Conservation Rates	Conservation Rates
			Attrition Year 2023	Attrition Year 2023	Attrition Year 2023
			1560	1561	RS350
	Total Meter Equivalents				
24		0"	0	0	0
25		5/8 x 3/4"	53,606	1,376	1,598
26		3/4"	2,270	377	0
27		1"	5,915	395	218
28		1-1/2"	4,055	1,000	10
29		2"	15,600	304	72
30		3"	240	60	60
31		4"	2,000	100	225
32		6"	1,150	50	0
33		8"	640	0	0
34		10"	115	0	0
35	TOTAL		87,933	4,307	2,183
36	Total Service Charge Revenue Necessary (\$1,000)		\$21,131	\$930	\$547
37	Annual Cost per Meter Equivalent		\$240.30	\$215.91	\$250.42
38	Monthly Meter Equivalent Cost		\$20.03	\$17.99	\$20.87

CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 REVENUE CALCULATION AT PROPOSED RATES

Wkpr: 123

Line Number	Description	Water & RFS Meter Sizes	Sacramento	Larkfield	Meadowbrook
			Conservation Rates	Conservation Rates	Conservation Rates
			Attrition Year 2023	Attrition Year 2023	Attrition Year 2023
			1560	1561	RS350
<b>SERVICE CHARGE RATE BY METER SIZE</b>					
39		0"	\$20.03	\$17.99	\$20.87
40		5/8 x 3/4"	\$20.03	\$17.99	\$20.87
41		3/4"	\$30.04	\$26.99	\$31.30
42		1"	\$50.06	\$44.98	\$52.17
43		1-1/2"	\$100.13	\$89.96	\$104.34
44		2"	\$160.20	\$143.94	\$166.95
45		3"	\$300.38	\$269.89	\$313.02
46		4"	\$500.63	\$449.81	\$521.71
47		6"	\$1,001.27	\$899.62	\$1,043.41
48		8"	\$1,602.03	\$1,439.39	\$1,669.46
49		10"	\$2,302.91	\$2,069.13	\$2,399.84
<b>PROOF OF SERVICE CHARGE REVENUES</b>					
50		0"	\$0	\$0	\$0
51		5/8 x 3/4"	\$12,881,741	\$297,091	\$400,169
52		3/4"	\$545,370	\$81,290	\$0
53		1"	\$1,421,399	\$85,284	\$54,466
54		1-1/2"	\$974,433	\$215,909	\$2,504
55		2"	\$3,748,744	\$65,636	\$18,030
56		3"	\$57,673	\$12,955	\$15,025
57		4"	\$480,608	\$21,591	\$56,344
58		6"	\$276,350	\$10,795	\$0
59		8"	\$153,795	\$0	\$0
60		10"	\$27,635	\$0	\$0
61			\$21,130,420	\$929,813	\$546,538
62	variance		\$0	\$0	\$0
63	% variance		0.00%	-0.01%	-0.02%

CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 REVENUE CALCULATION AT PROPOSED RATES

Wkpr: 124

Line Number	Description	Water & RFS Meter Sizes	Sacramento	Larkfield	Meadowbrook
			Conservation Rates	Conservation Rates	Conservation Rates
			Attrition Year 2023	Attrition Year 2023	Attrition Year 2023
			1560	1561	RS350
1	Customers by Meter Size				
2			0	0	0
3		5/8 x 3/4" RES to 1" RES MFS	1,338	172	0
4		5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
5		5/8 x 3/4" RES to 2" RES MFS	0	0	0
6		3/4" RES to 1" RES MFS	0	172	0
7		3/4" RES to 1-1/2" RES MFS	0	0	0
8		3/4" RES to 2" RES MFS	0	0	0
9		1" RES to 1-1/2" RES MFS	0	0	0
10		1" RES to 2" RES MFS	0	0	0
11		1-1/2" RES to 2" RES MFS	0	0	0
12					
13	<b>TOTAL Average Customers</b>		<b>1,338</b>	<b>344</b>	<b>0</b>
14					
15	Meter Equivalents by Meter Size				
16		0	0.0	0.0	0.0
17		5/8 x 3/4" RES to 1" RES MFS	1.8	1.8	1.8
18		5/8 x 3/4" RES to 1-1/2" RES MFS	3.0	3.0	3.0
19		5/8 x 3/4" RES to 2" RES MFS	4.5	4.5	4.5
20		3/4" RES to 1" RES MFS	2.0	2.0	2.0
21		3/4" RES to 1-1/2" RES MFS	3.3	3.3	3.3
22		3/4" RES to 2" RES MFS	4.8	4.8	4.8
23		1" RES to 1-1/2" RES MFS	3.8	3.8	3.8
24		1" RES to 2" RES MFS	5.3	5.3	5.3
25		1-1/2" RES to 2" RES MFS	6.5	6.5	6.5
26		0	0.0	0.0	0.0
27					
28	<b>Total Meter Equivalents</b>				
29		0	0	0	0
30		5/8 x 3/4" RES to 1" RES MFS	2,342	301	0
31		5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
32		5/8 x 3/4" RES to 2" RES MFS	0	0	0
33		3/4" RES to 1" RES MFS	0	344	0
34		3/4" RES to 1-1/2" RES MFS	0	0	0
35		3/4" RES to 2" RES MFS	0	0	0
36		1" RES to 1-1/2" RES MFS	0	0	0
37		1" RES to 2" RES MFS	0	0	0
38		1-1/2" RES to 2" RES MFS	0	0	0
39		0	0	0	0
40	<b>TOTAL</b>		<b>2,342</b>	<b>645</b>	<b>0</b>
41					
42					
43					

CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 REVENUE CALCULATION AT PROPOSED RATES

Wkpr: 124

Line Number	Description	Water & RFS Meter Sizes	Sacramento	Larkfield	Meadowbrook
			Conservation Rates	Conservation Rates	Conservation Rates
			Attrition Year 2023	Attrition Year 2023	Attrition Year 2023
			1560	1561	RS350
44	Monthly Meter Equivalent Cost		20	18	21
45					
46	<b><u>SERVICE CHARGE RATE BY METER SIZE</u></b>				
47		0	\$0.00	\$0.00	\$0.00
48		5/8 x 3/4" RES to 1" RES MFS	\$35.04	\$31.49	\$36.52
49		5/8 x 3/4" RES to 1-1/2" RES MFS	\$60.08	\$53.98	\$62.60
50		5/8 x 3/4" RES to 2" RES MFS	\$90.11	\$80.97	\$93.91
51		3/4" RES to 1" RES MFS	\$40.05	\$35.98	\$41.74
52		3/4" RES to 1-1/2" RES MFS	\$65.08	\$58.48	\$67.82
53		3/4" RES to 2" RES MFS	\$95.12	\$85.46	\$99.12
54		1" RES to 1-1/2" RES MFS	\$75.10	\$67.47	\$78.26
55		1" RES to 2" RES MFS	\$105.13	\$94.46	\$109.56
56		1-1/2" RES to 2" RES MFS	\$130.16	\$116.95	\$135.64
57		0	\$0.00	\$0.00	\$0.00
58					
59	<b><u>PROOF OF SERVICE CHARGE REVENUES</u></b>				
60		0	\$0	\$0	\$0
61		5/8 x 3/4" RES to 1" RES MFS	\$562,672	\$64,989	\$0
62		5/8 x 3/4" RES to 1-1/2" RES MFS	\$0	\$0	\$0
63		5/8 x 3/4" RES to 2" RES MFS	\$0	\$0	\$0
64		3/4" RES to 1" RES MFS	\$0	\$74,273	\$0
65		3/4" RES to 1-1/2" RES MFS	\$0	\$0	\$0
66		3/4" RES to 2" RES MFS	\$0	\$0	\$0
67		1" RES to 1-1/2" RES MFS	\$0	\$0	\$0
68		1" RES to 2" RES MFS	\$0	\$0	\$0
69		1-1/2" RES to 2" RES MFS	\$0	\$0	\$0
70		0	\$0	\$0	\$0
71					
72			\$562,672	\$139,262	\$0

CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 REVENUE CALCULATION AT PROPOSED RATES

RS753

Wkpr: 125

Line Number		Sacramento	Larkfield	Meadowbrook
		Conservation Rates	Conservation Rates	Conservation Rates
		Attrition Year 2023	Attrition Year 2023	Attrition Year 2023
		1560	1561	RS350
1	SQR under Conservation Rates	3.89	6.45	1.97
2	Annual Residential Sales (CCF)	7,505	211	329
3	Residential Revenue Requirement	\$29,202	\$1,363	\$649
4	Residential Rev Req Per Proof	\$29,201.60	\$1,363	\$649
5	Residential Variance	(\$1)	(\$0)	\$0
6	% Variance	0.00%	0.00%	0.00%
7				
8	<b>Breakpoints (Monthly) <sup>5,11</sup></b>			
9	<u>Tier 1</u>			
10	Breakpoint 1 (ccf)	6	5	10
11	Water at Tier 1 Rate	65.00%	50.90%	51.70%
12	Cumulative water	N/A	N/A	N/A
13				
14	<u>Tier 2</u>			
15	Breakpoint 2 (hcf)	11	18	19
16	Water at Tier 2 Rate	22.00%	40.00%	25.70%
17	Cumulative water	87.00%	90.90%	77.40%
18				
19	<u>Tier 3</u>			
20	Breakpoint 3 (hcf)	0	25	0
21	Water at Tier 3 Rate	13.00%	4.80%	22.60%
22	Cumulative water	100.00%	95.70%	100.00%
23				

CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 REVENUE CALCULATION AT PROPOSED RATES

RS753

Wkpr: 125

Line Number		Sacramento	Larkfield	Meadowbrook
		Conservation Rates	Conservation Rates	Conservation Rates
		Attrition Year 2023	Attrition Year 2023	Attrition Year 2023
		1560	1561	RS350
24	<u>Tier 4</u>			
25	Breakpoint 4 (hcf)			
26	Water at Tier 4 Rate	0.00%	4.30%	0.00%
27	Cumulative water	100.00%	100.00%	100.00%
28				
29				
30				
31				
32	<b>Rates<sup>5</sup></b>			
33	<u>Tier 1</u>			
34	Rate per hcf <sup>7,8</sup>	\$3.3379	\$6.1903	\$1.8734
35	% of SQR	85.78%	96.00%	95.00%
36	Revenue within tier	55.76%	48.86%	49.12%
37	Cumulative revenue			
38	<u>Tier 2</u>			
39	Rate per hcf	\$4.4749	\$6.4482	\$1.9720
40	% of SQR	115.00%	100.00%	100.00%
41	Revenue within tier	25.30%	40.00%	25.70%
42	Cumulative revenue	81.06%	88.86%	74.82%



CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 REVENUE CALCULATION AT PROPOSED RATES

RS753

Wkpr: 125

Line Number		Sacramento	Larkfield	Meadowbrook
		Conservation Rates	Conservation Rates	Conservation Rates
		Attrition Year 2023	Attrition Year 2023	Attrition Year 2023
		1560	1561	RS350
43	<u>Tier 3</u>			
44	Rate per hcf	\$5.6695	\$7.4154	\$2.1978
45	% of SQR	145.70%	115.00%	111.45%
46	Revenue within tier	18.94%	5.52%	25.19%
47	Cumulative revenue	100.00%	94.38%	100.00%
48	<u>Tier 4</u>			
49	Rate per hcf	\$0.0000	\$8.4149	\$0.0000
50	% of SQR	0.00%	130.50%	0.00%
51	Revenue within tier <sup>6</sup> (<10%)	0.00%	5.61%	0.00%
52	Cumulative revenue	100.00%	100.00%	100.00%

54

**OUTPUT**

56	1	\$	\$3.3379	\$6.1903	\$1.8734
57	2	\$	\$4.4749	\$6.4482	\$1.9720
58	3	\$	\$5.6695	\$7.4154	\$2.1978
59	4	\$	\$0.0000	\$8.4149	\$0.0000
60	5	\$	\$0.0000	\$0.0000	\$0.0000
61	<b>NRES</b>	\$	\$3.8912	\$6.4482	\$1.9720

62

63

64

65

**CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 REVENUE CALCULATION AT PROPOSED RATES**

**Wkpr: 126**

<b>SACRAMENTO SERVICE AREA</b>
--------------------------------

Ln. No.	Customer Class	QTY RATE	Total Consumption	Total Revenues
	<b>METERED CONSUMPTION</b>	CCF		
	<b>Residential</b>			
1	Tier 1	\$ 3.3379	4,878,037	16,282,261
2	Tier 2	\$ 4.4749	1,651,028	7,388,152
3	Tier 3	\$ 5.6695	975,607	5,531,186
4	<b>Total Residential</b>		7,504,673	29,201,600
5	Commercial	3.8912	3,976,270	15,472,462
6	Public Authority	3.8912	897,650	3,492,936
7	Industrial	3.8912	292,161	1,136,857
8	<b>CONSUMPTION REVENUES</b>		5,166,081	49,303,854
9	<b>SERVICE CHARGE REVENUES</b>			21,130,420
10	<b>OTHER REVENUE</b>			498,509
11	<b>PRIVATE FIRE REVENUE</b>			608,299
12			Total Customer Revenue	71,541,082
13			Check to 2023 Rev Req't	71,542,341
14			Over/(Under)	(1,259)
15			% Difference	0.00%

**CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 REVENUE CALCULATION AT PROPOSED RATES**

**Wkpr: 126**

<b>LARKFIELD SERVICE AREA</b>
-------------------------------

Ln. No.	Customer Class	QTY RATE	Total Consumption	Total Revenues
	<b>METERED CONSUMPTION</b>	CCF		
	<b>Residential</b>			
16	Tier 1	\$ 6.1903	107,573	665,903
17	Tier 2	\$ 6.4482	84,536	545,108
18	Tier 3	\$ 7.4154	10,144	75,225
19	Tier 4	\$ 8.4149	9,088	76,472
20	<b>Total Residential</b>		211,341	1,362,708
21	Commercial	\$ 6.4482	121,889	785,965
22	Public Authority	\$ 6.4482	3,268	21,073
23	<b>CONSUMPTION REVENUES</b>		125,157	2,169,745
24	<b>SERVICE CHARGE REVENUES</b>			929,813
25	<b>OTHER REVENUE</b>			-
26	<b>PRIVATE FIRE REVENUE</b>			-
27			Total Customer Revenue	3,099,558
28			Check to 2023 Rev Req't	3,099,736
29			Over/(Under)	(178)
30			% Difference	-0.01%

**CALIFORNIA-AMERICAN WATER COMPANY  
 NORTHERN DIVISION  
 REVENUE CALCULATION AT PROPOSED RATES**

**Wkpr: 126**

<b>MEADOWBROOK SERVICE AREA</b>
---------------------------------

Ln. No.	Customer Class	QTY RATE	Total Consumption	Total Revenues
	<b>METERED CONSUMPTION</b>	CCF		
	<b>Residential</b>			
31	Tier 1	\$ 1.8734	170,080	318,628
32	Tier 2	\$ 1.9720	84,547	166,726
33	Tier 3	\$ 2.1978	74,348	163,402
34	<b>Total Residential</b>		328,975	648,756
35	Commercial	\$ 1.9720	86,852	171,272
36	<b>CONSUMPTION REVENUES</b>		86,852	820,028
37	<b>SERVICE CHARGE REVENUES</b>			546,538
38	<b>OTHER REVENUE</b>			-
39	<b>PRIVATE FIRE REVENUE</b>			-
40			Total Customer Revenue	1,366,566
41			Check to 2023 Rev Req't	1,366,659
42			Over/(Under)	(92)
43			% Difference	-0.01%

**CALIFORNIA-AMERICAN WATER COMPANY  
NORTHERN DIVISION  
REVENUE CALCULATION AT PROPOSED RATES**

**Wkpr: 126**

<b>FRUITRIDGE SERVICE AREA</b>	
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44 Total Fruitridge Customer Revenue	<b>\$4,591,904</b>
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<b>DUNNIGAN SERVICE AREA</b>	
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45 Total Dunnigan Customer Revenue	<b>\$ 57,754.69</b>
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<b>NORTHERN DIVISION</b>	
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46 Total Customer Revenue	80,656,864.92
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47 Check to 2023 Rev Req't	80,658,394.64
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48 Over/(Under)	(1,530)
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49 % Difference	0.00%
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**SACRAMENTO SERVICE AREA**

Line No.	Description	NEW RATES Per 100 CF	Rate Conversion Factor (1 / 7.48)		Schedule No. ND-1	Schedule No. CA-CAP	
					NEW RATES PER 100 GAL (CGL)	NEW RATES PER 100 GAL (CGL)	
<b>Quantity Rates</b>							
<u>Residential Customers</u>							
	For the first 74.8 CGL	\$3.3379	x	0.1337	=	\$0.4462	\$0.3570
	For the next 74.8 CGL	\$4.4749	x	0.1337	=	\$0.5982	\$0.4786
	For all water delivered over 149.6 CGL	\$5.6695	x	0.1337	=	\$0.7579	\$0.7579
<u>All Other Customers</u>							
	For all water delivered per CGL	\$3.8912	x	0.1337	=	\$0.5202	\$0.5202

Line No.	Description	CURRENT RATES <sup>(1)</sup>	Schedule No. ND-1	CA-CAP
			NEW RATES	NEW RATES
<b>Meter Rates</b>				
6	For 5/8 x 3/4-inch meter	\$19.16	\$20.03	\$16.02
7	For 3/4-inch meter	\$28.75	\$30.04	\$24.03
8	For 1-inch meter	\$47.91	\$50.06	\$40.05
9	For 1-1/2 inch meter	\$95.82	\$100.13	\$80.10
10	For 2-inch meter	\$153.31	\$160.20	\$128.16
11	For 3-inch meter	\$287.47	\$300.38	\$240.30
12	For 4-inch meter	\$479.11	\$500.63	\$400.51
13	For 6-inch meter	\$958.22	\$1,001.27	\$801.01
14	For 8-inch meter	\$1,533.15	\$1,602.03	\$1,281.62
15	For 10-inch meter	\$2,203.90	\$2,302.91	\$1,842.33

Line No.	Description	CURRENT RATES <sup>(2)</sup>	NEW RATES
<b>Multi-use / RFPS Meter Rates</b>			
19	For 5/8 x 3/4-inch meter to 1-inch RFSS	\$31.52	\$35.04
20	For 5/8 x 3/4-inch meter to 1 1/2-inch RFSS	\$54.04	\$60.08
21	For 5/8 x 3/4-inch meter to 2-inch RFSS	\$81.06	\$90.11
22	For 3/4-inch meter to 1-inch RFSS	\$36.03	\$40.05
23	For 3/4-inch meter to 1 1/2-inch RFSS	\$58.54	\$65.08
24	For 3/4-inch meter to 2-inch RFSS	\$85.56	\$95.12
25	For 1-inch meter to 1 1/2-inch RFSS	\$67.55	\$75.10
26	For 1-inch meter to 2-inch RFSS	\$94.57	\$105.13
27	For 1 1/2-inch meter to 2-inch RFSS	\$117.08	\$130.16

LARKFIELD SERVICE AREA

Line No.	Description	NEW RATES Per 100 CF	Rate Conversion Factor (1 / 7.48)	=	Schedule No. ND-1	Schedule No. CA-CAP	
					NEW RATES PER 100 GAL (CGL)	NEW RATES PER 100 GAL (CGL)	
<b>Quantity Rates</b>							
<u>Residential Customers</u>							
	For the first 37.4 CGL	\$6.1903	x	0.1337	=	\$0.8275	\$0.6620
	For the next 97.5 CGL	\$6.4482	x	0.1337	=	\$0.8620	\$0.6896
	For the next 55.5 CGL	\$7.4154	x	0.1337	=	\$0.9913	\$0.9913
	For all water delivered over 190.4 CGL	\$8.4149	x	0.1337	=	\$1.1249	\$1.1249
<u>All Other Customers</u>							
	For all water delivered per CGL	\$6.4482	x	0.1337	=	\$0.8620	\$0.8620

Line No.	Description	CURRENT RATES <sup>(1)</sup>	Schedule No. ND-1	CA-CAP
			NEW RATES	NEW RATES
<b>Meter Rates</b>				
6	For 5/8 x 3/4-inch meter	\$17.99	\$17.99	\$14.39
7	For 3/4-inch meter	\$26.99	\$26.99	\$21.59
8	For 1-inch meter	\$44.98	\$44.98	\$35.98
9	For 1-1/2 inch meter	\$89.96	\$89.96	\$71.97
10	For 2-inch meter	\$143.94	\$143.94	\$115.15
11	For 3-inch meter	\$269.89	\$269.89	\$215.91
12	For 4-inch meter	\$449.81	\$449.81	\$359.85
13	For 6-inch meter	\$899.62	\$899.62	\$719.70
14	For 8-inch meter	\$1,439.39	\$1,439.39	\$1,151.52
15	For 10-inch meter	\$2,069.13	\$2,069.13	\$1,655.30
18	For 12-inch meter	\$0.00	\$0.00	\$0.00

Line No.	Description	CURRENT RATES <sup>(2)</sup>	NEW RATES
<b>Multi-use / RFPS Meter Rates</b>			
19	For 5/8 x 3/4-inch meter to 1-inch RFSS	\$31.49	\$31.49
20	For 5/8 x 3/4-inch meter to 1 1/2-inch RFSS	\$53.98	\$53.98
21	For 5/8 x 3/4-inch meter to 2-inch RFSS	\$80.97	\$80.97
22	For 3/4-inch meter to 1-inch RFSS	\$35.98	\$35.98
23	For 3/4-inch meter to 1 1/2-inch RFSS	\$58.48	\$58.48
24	For 3/4-inch meter to 2-inch RFSS	\$85.46	\$85.46
25	For 1-inch meter to 1 1/2-inch RFSS	\$67.47	\$67.47
26	For 1-inch meter to 2-inch RFSS	\$94.46	\$94.46
27	For 1 1/2-inch meter to 2-inch RFSS	\$116.95	\$116.95

**MEADOWBROOK SERVICE AREA**

Line No.	Description	NEW RATES Per 100 CF	Rate Conversion Factor (1 / 7.48)		Schedule No. ND-1	Schedule No. CA-CAP	
					NEW RATES PER 100 GAL (CGL)	NEW RATES PER 100 GAL (CGL)	
<b>Quantity Rates</b>							
<u>Residential Customers</u>							
	For the first 34 CGL	\$1.8734	x	0.1337	=	\$0.2504	\$0.2003
	For the next 24 CGL	\$1.9720	x	0.1337	=	\$0.2636	\$0.2109
	For all water delivered over 58 CGL	\$2.1978	x	0.1337	=	\$0.2938	\$0.2938
<u>All Other Customers</u>							
	For all water delivered per CGL	\$1.9720	x	0.1337	=	\$0.2636	\$0.2636

Line No.	Description	CURRENT RATES <sup>(1)</sup>	Schedule No. ND-1	CA-CAP
			NEW RATES	NEW RATES
<b>Meter Rates</b>				
6	For 5/8 x 3/4-inch meter	\$19.77	\$20.87	\$16.69
7	For 3/4-inch meter	\$29.65	\$31.30	\$25.04
8	For 1-inch meter	\$49.42	\$52.17	\$41.74
9	For 1-1/2 inch meter	\$98.83	\$104.34	\$83.47
10	For 2-inch meter	\$158.13	\$166.95	\$133.56
11	For 3-inch meter	\$296.49	\$313.02	\$250.42
12	For 4-inch meter	\$494.15	\$521.71	\$417.36
13	For 6-inch meter	\$988.31	\$1,043.41	\$834.73
14	For 8-inch meter	\$1,581.29	\$1,669.46	\$1,335.57
15	For 10-inch meter	\$2,273.11	\$2,399.84	\$1,919.87
18	For 12-inch meter	\$0.00	\$0.00	\$0.00



**FRUITRIDGE SERVICE AREA**

Line No.	Description	NEW RATES Per 100 CF	Rate Conversion Factor (1 / 7.48)	=	Schedule No. ND-1	Schedule No. CA-CAP
					NEW RATES PER 100 GAL (CGL)	NEW RATES PER 100 GAL (CGL)
<b>Quantity Rates</b>						
	All Metered Customers					
	For all water delivered	\$1.9614	x 0.1337	=	\$0.2622	\$0.2098

**Flat Rates**

Flat Rate Customers  
 For a single residential unit, not exceeding  
 10,000 sq ft  
 (a) For ea additional single-family unit on the  
 same premise or served by the same  
 connection  
 (b) For ea 100 sq. ft of premises in excess of  
 10,000 sq. ft  
 For ea auto service station

Flat Rate	Schedule No. CA-CAP
\$60.27	\$48.22
\$37.70	
\$1.0305	
\$124.22	

Line No.	Description	CURRENT RATES <sup>(1)</sup>	Schedule No. ND-1	CA-CAP
			NEW RATES	NEW RATES
<b>Meter Rates</b>				
6	For 5/8 x 3/4-inch meter	\$15.58	\$16.98	\$13.59
7	For 3/4-inch meter	\$23.40	\$25.51	\$20.41
8	For 1-inch meter	\$38.98	\$42.49	\$33.99
9	For 1-1/2 inch meter	\$77.92	\$84.93	\$67.95
10	For 2-inch meter	\$124.69	\$135.91	\$108.73
11	For 3-inch meter	\$233.77	\$254.80	\$203.84
12	For 4-inch meter	\$389.66	\$424.73	\$339.78
13	For 6-inch meter	\$779.32	\$849.46	\$679.57

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

**2021 @ PRESENT RATES**

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		CAW EXCEEDS ADOPTED AUTHORIZED	TEST	ADOPTED
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		YEAR 2021	YEAR 2022
Operating Revenues	70,479.4	70,479.4	(1,849.6)	68,629.8	68,629.8	693.9	69,323.7	72,506.9
Operation & Maintenance Exp		0.0			0.0			
Labor	8,092.0	8,092.0	1,358.8	9,450.8	9,423.8	(693.7)	8,730.1	8,979.2
Purchased Water	1,160.1	1,160.1	(12.5)	1,147.6	1,160.1	(12.5)	1,147.6	1,163.2
Purchased Power	2,498.8	2,498.8	25.9	2,524.8	2,524.8	(105.3)	2,419.4	2,472.7
Chemicals	381.0	381.0	(0.0)	381.0	381.0	(0.0)	381.0	389.4
Operation Expense	1,865.4	1,865.4	1.0	1,866.4	1,866.4	58.9	1,925.2	1,721.3
Maintenance (excluding Amort Tank Painting)	1,814.6	1,814.6	267.2	2,081.7	2,051.2	30.5	2,081.7	2,122.7
Amortization of Tank Painting	718.4	718.4	0.0	718.4	718.4	0.0	718.4	658.2
Customer Accounting	357.2	357.2	66.2	423.4	423.4	(28.6)	394.8	403.7
Uncollectible Expense	712.3	712.3	(355.0)	357.3	306.0	2,438.2	2,744.3	3,248.7
Insurance	546.2	546.2	345.7	891.9	891.9	(303.8)	588.1	601.1
Pensions and Benefits	1,947.9	1,947.9	205.6	2,153.5	2,211.4	(135.5)	2,075.9	2,173.3
Regulatory Expenses	215.0	215.0	(98.2)	116.7	125.5	202.7	328.1	328.1
Rents	737.9	737.9	97.9	835.8	835.8	(98.9)	736.8	754.5
Other Administrative & General	3,512.9	3,512.9	28.4	3,541.2	3,576.0	174.9	3,751.0	3,859.7
Service Company Costs	2,796.9	2,796.9	(23.7)	2,773.2	2,796.9	(7.2)	2,789.7	2,849.9
Citizens Acquisition Premium	896.0	896.0	0.0	896.0	896.0	0.0	896.0	900.4
General Office Return on Rate Base	652.7	652.7	55.0	707.7	752.3	(75.2)	677.1	702.9
Return on and of UPAA	652.9	652.9	210.4	863.2	863.2	(210.4)	652.9	637.8
Sam Clemente Dam	6,245.4	6,245.4	0.0	6,245.4	6,245.4	0.0	6,245.4	6,245.4
Total O&M expenses	35,803.5	35,803.5	2,172.7	37,976.1	38,049.5	1,234.1	39,283.6	40,212.0
Depreciation	9,753.6	9,753.6	(0.9)	9,752.7	9,782.5	(45.3)	9,737.2	10,441.7
General Taxes	2,830.4	2,830.4	104.3	2,934.8	2,946.8	(46.4)	2,900.3	3,032.3
Total Operating Expenses	48,387.5	48,387.5	2,276.1	50,663.6	50,778.7	1,142.4	51,921.1	53,686.0
Income Before Income Taxes	22,091.9	22,091.9	(4,125.7)	17,966.2	17,851.1	(448.5)	17,402.5	18,820.9
		0.0			0.0	0.0		
State Income Taxes	1,463.8	1,463.8	(381.7)	1,082.1	1,073.0	(40.0)	1,033.1	1,137.7
Federal Income Taxes	2,314.5	2,314.5	(840.8)	1,473.7	1,453.6	(118.1)	1,335.5	1,733.1
Total Income Taxes	3,778.3	3,778.3	(1,222.5)	2,555.8	2,526.6	(158.0)	2,368.6	2,870.8
Utility Operating Income	18,313.6	18,313.6	(2,903.2)	15,410.4	15,324.5	(290.5)	15,034.0	15,950.1
		0.0			0.0	0.0		
Average Rate Base	221,581.4	221,581.4	7,689.5	229,270.9	228,772.8	111.8	228,884.6	238,270.2
Return on Rate Base	8.26%	8.26%	-1.54%	6.72%	6.70%	-0.13%	6.57%	6.69%

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

**2021 @ PROPOSED RATES**

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		CAW EXCEEDS ADOPTED AUTHORIZED	TEST	ADOPTED
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		YEAR 2021	YEAR 2022
Operating Revenues	68,085.7	68,085.7	3,462.8	71,548.5	71,617.4	1,121.9	72,739.3	75,633.2
Operation & Maintenance Exp		0.0			0.0			
Labor	8,092.0	8,092.0	1,358.8	9,450.8	9,423.8	(693.7)	8,730.1	8,979.2
Purchased Water	1,160.1	1,160.1	(12.5)	1,147.6	1,160.1	(12.5)	1,147.6	1,163.2
Purchased Power	2,498.8	2,498.8	25.9	2,524.8	2,524.8	(105.3)	2,419.4	2,472.7
Chemicals	381.0	381.0	(0.0)	381.0	381.0	(0.0)	381.0	389.4
Operation Expense	1,865.4	1,865.4	1.0	1,866.4	1,866.4	58.9	1,925.2	1,721.3
Maintenance (excluding Amort Tank Painting)	1,814.6	1,814.6	267.2	2,081.7	2,051.2	30.5	2,081.7	2,122.7
Amortization of Tank Painting	718.4	718.4	0.0	718.4	718.4	0.0	718.4	658.2
Customer Accounting	357.2	357.2	66.2	423.4	423.4	(28.6)	394.8	403.7
Uncollectible Expense	701.7	701.7	(329.1)	372.5	321.6	2,441.2	2,762.8	3,264.7
Insurance	546.2	546.2	345.7	891.9	891.9	(303.8)	588.1	601.1
Pensions and Benefits	1,947.9	1,947.9	205.6	2,153.5	2,211.4	(135.5)	2,075.9	2,173.3
Regulatory Expenses	215.0	215.0	(98.2)	116.7	125.5	202.7	328.1	328.1
Rents	737.9	737.9	97.9	835.8	835.8	(98.9)	736.8	754.5
Other Administrative & General	3,512.9	3,512.9	28.4	3,541.2	3,576.0	174.9	3,751.0	3,859.7
Service Company Costs	2,796.9	2,796.9	(23.7)	2,773.2	2,796.9	(7.2)	2,789.7	2,849.9
Citizens Acquisition Premium	896.0	896.0	0.0	896.0	896.0	0.0	896.0	900.4
General Office Return on Rate Base	652.7	652.7	55.0	707.7	752.3	(75.2)	677.1	702.9
Return on and of UPAA	652.9	652.9	210.4	863.2	863.2	(210.4)	652.9	637.8
Sam Clemente Dam	6,245.4	6,245.4	0.0	6,245.4	6,245.4	0.0	6,245.4	6,245.4
Total O&M expenses	35,792.8	35,792.8	2,198.5	37,991.3	38,065.0	1,237.1	39,302.1	40,228.0
Depreciation	9,753.6	9,753.6	(0.9)	9,752.7	9,782.5	(45.3)	9,737.2	10,441.7
General Taxes	2,830.4	2,830.4	104.3	2,934.8	2,946.8	(46.4)	2,900.3	3,032.3
Total Operating Expenses	48,376.9	48,376.9	2,301.9	50,678.8	50,794.3	1,145.4	51,939.7	53,701.9
Income Before Income Taxes	19,708.8	19,708.8	1,160.9	20,869.7	20,823.1	(23.5)	20,799.6	21,931.3
State Income Taxes		0.0			0.0	0.0		
Federal Income Taxes	1,253.2	1,253.2	85.6	1,338.8	1,335.8	(2.4)	1,333.4	1,412.6
Total Income Taxes	3,067.2	3,067.2	355.0	3,422.2	3,413.5	(31.2)	3,382.3	3,798.9
Utility Operating Income	16,641.6	16,641.6	805.9	17,447.5	17,409.6	7.7	17,417.3	18,132.4
Average Rate Base	221,581.4	221,581.4	7,689.5	229,270.9	228,772.8	111.8	228,884.6	238,270.2
Return on Rate Base	7.51%	7.51%	0.10%	7.61%	7.61%	0.00%	7.61%	7.61%

REVENUE 3 4 5 6

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

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
<b>Metered Water Customers:</b>								
Residential	62.5	62.5	1.7	64.2	64.2	0.5	64.7	64.7
Multiresidential	301.5	301.5	-	301.5	301.5	(6.3)	295.2	295.2
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	367.8	367.8	8.3	376.1	376.1	(61.4)	314.7	314.7
Industrial	2,876.0	2,876.0	-	2,876.0	2,876.0	(1,846.4)	1,029.6	1,029.6
Public Authority	388.0	388.0	42.4	430.3	430.3	(70.7)	359.6	359.6
Sales for Resale	585.0	585.0	-	585.0	585.0	(11.5)	573.5	573.5
Other	-	-	-	-	-	-	-	-
Golf Courses	-	-	-	-	-	-	-	-
Construction	182.7	182.7	-	182.7	182.7	(3.7)	179.1	179.1
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	-	-	-	-	-	-	-	-
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
	0	-	-	-	-	-	-	-
TOTAL	100.7	100.7	2.6	103.3	103.3	(6.1)	97.2	97.2

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

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
<b>Metered Water Customers:</b>								
Residential	33,988.0	33,988.0	-	33,988.0	33,988.0	-	33,988.0	33,988.0
Multiresidential	1,658.0	1,658.0	-	1,658.0	1,658.0	-	1,658.0	1,658.0
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	3,382.0	3,382.0	-	3,382.0	3,382.0	-	3,382.0	3,382.0
Industrial	5.0	5.0	-	5.0	5.0	-	5.0	5.0
Public Authority	507.0	507.0	-	507.0	507.0	-	507.0	507.0
Sales for Resale	2.0	2.0	-	2.0	2.0	-	2.0	2.0
Other	-	-	-	-	-	-	-	-
Golf Courses	-	-	-	-	-	-	-	-
Construction	29.0	29.0	-	29.0	29.0	-	29.0	29.0
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,008.0	1,008.0	-	1,008.0	1,008.0	3.0	1,011.0	1,012.0
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
TOTAL	40,579.0	40,579.0	-	40,579.0	40,579.0	3.0	40,582.0	40,583.0

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

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
<b>Metered Water Customers:</b>								
Residential	2,123.4	2,123.4	-	2,181.3	2,181.3	-	2,198.5	2,198.5
Multiresidential	499.8	499.8	-	499.8	499.8	(1,691.9)	489.4	489.4
Multiresidential (Mstr Mtr)	0.0	0.0	-	0.0	0.0	(499.8)	0.0	0.0
Commercial	1,243.9	1,243.9	28.0	1,271.9	1,271.9	1,064.2	1,064.2	1,064.2
Industrial	14.4	14.4	-	14.4	14.4	(1,266.8)	5.1	5.1
Public Authority	196.7	196.7	21.5	218.2	218.2	167.9	182.3	182.3
Sales for Resale	1.2	1.2	-	1.2	1.2	(217.0)	1.1	1.1
Other	0.0	0.0	-	0.0	0.0	(1.2)	0.0	0.0
Golf Courses	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Construction	5.3	5.3	-	5.3	5.3	5.2	5.2	5.2
Irrigation Gravity	0.0	0.0	-	0.0	0.0	(5.3)	0.0	0.0
Irrigation Pressure	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Private Fire Mandated	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Public Fire	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Hotel	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Residential Flat	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial (Flat)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Unmetered	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	4,084.7	4,084.7	107.3	4,192.0	4,192.0	3,945.9	3,945.9	3,945.9

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

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
	(Thousands of \$)			(Thousands of \$)				
<b>Metered Water Customers</b>								
Residential	38,942.4	38,942.4	(928.1)	38,014.3	38,014.3	233.8	38,248.1	40,878.4
Multiresidential	6,145.1	6,145.1	(131.0)	6,014.1	6,014.1	67.5	6,081.6	6,444.5
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	19,943.2	19,943.2	(765.5)	19,177.6	19,177.6	409.0	19,586.6	19,343.2
Industrial	214.5	214.5	(13.2)	201.2	201.2	(104.5)	96.7	95.7
Public Authority	3,561.7	3,561.7	129.1	3,690.8	3,690.8	45.2	3,735.9	3,770.0
Sales for Resale	10.6	10.6	(0.2)	10.4	10.4	0.2	10.6	15.9
Other	-	-	-	-	-	-	-	-
Golf Courses	-	-	-	-	-	-	-	-
Construction	236.7	236.7	(3.8)	232.9	232.9	4.4	237.3	297.5
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	314.0	314.0	(25.3)	288.7	288.7	(36.4)	252.3	527.6
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	668.0	668.0	-	668.0	668.0	2.7	670.7	727.1
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
<b>Total Metered Revenues</b>	<b>70,036.1</b>	<b>70,036.1</b>	<b>(1,738.1)</b>	<b>68,297.9</b>	<b>68,297.9</b>	<b>621.8</b>	<b>68,919.7</b>	<b>72,099.9</b>
<b>Other Revenues</b>								
Method 5 Revenues	0.0	0.0	-	17.5	17.5	-	17.5	20.5
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	73.9	73.9	-	70.3	70.3	-	43.0	43.0
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	369.4	369.4	-	244.0	244.0	-	343.4	343.4
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Subtotal Other Revenues	443.3	443.3	-	331.9	331.9	-	403.9	407.0
<b>Total Operating Revenues</b>	<b>70,479.4</b>	<b>70,479.4</b>		<b>68,629.8</b>	<b>68,629.8</b>		<b>69,323.7</b>	<b>72,506.9</b>
Revenues per Avg Customer	1,736.8	1,736.8		1,691.3	1,691.3		1,708.2	1,786.6

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

(AT Proposed RATES)

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
	(Thousands of \$)			(Thousands of \$)				
<b>Metered Water Customers</b>								
Residential	37,506.8	37,506.8	2,077.7	39,584.5	39,623.0	1,255.5	40,878.4	42,398.5
Multiresidential	5,994.4	5,994.4	199.3	6,193.8	6,200.0	244.5	6,444.5	6,685.6
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	19,322.9	19,322.9	683.7	20,006.6	20,026.6	(683.4)	19,343.2	20,065.4
Industrial	204.2	204.2	3.4	207.6	207.8	(112.2)	95.7	99.2
Public Authority	3,529.4	3,529.4	377.1	3,906.5	3,910.4	(140.4)	3,770.0	3,910.9
Sales for Resale	14.3	14.3	0.2	14.5	14.5	1.4	15.9	16.4
Other	-	-	-	-	-	-	-	-
Golf Courses	-	-	-	-	-	-	-	-
Construction	282.3	282.3	1.9	284.1	284.4	13.1	297.5	309.5
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	314.1	314.1	(25.3)	288.7	288.7	238.9	527.6	547.4
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	717.2	717.2	-	717.2	717.2	9.9	727.1	727.1
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
<b>Total Metered Revenues</b>	<b>67,885.6</b>	<b>67,885.6</b>	<b>3,317.9</b>	<b>71,203.5</b>	<b>71,272.6</b>	<b>827.3</b>	<b>72,099.9</b>	<b>74,760.1</b>
<b>Other Revenues</b>								
Method 5 Revenues	0.0	0.0	-	17.5	17.5	-	17.5	20.5
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	73.9	73.9	-	70.3	70.3	-	43.0	43.0
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	369.4	369.4	-	244.0	244.0	-	343.4	343.4
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Subtotal Other Revenues	443.3	443.3	-	331.9	331.9	-	403.9	407.0
<b>Total Operating Revenues</b>	<b>68,328.9</b>	<b>68,328.9</b>		<b>71,535.4</b>	<b>71,604.5</b>		<b>72,503.9</b>	<b>75,167.1</b>
Revenues per Avg Customer	1.7	1.7		1.8	1.8		1.8	1.9



EXPENSES

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

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
	(Thousands of \$)			(Thousands of \$)				
<b>Payroll Expense</b>								
Salaries	9,120.7	9,120.7	927.7	10,048.4	10,023.8	(785.8)	9,238.0	9,504.5
Overtime	1,316.3	1,316.3	85.8	1,402.2	1,395.5	5.8	1,401.3	1,438.8
Total Salaries	10,437.0	10,437.0	1,013.5	11,450.5	11,419.3	(780.0)	10,639.2	10,943.3
Capitalized Payroll	(2,345.0)	(2,345.0)	345.3	(1,999.7)	(1,995.5)	86.3	(1,909.1)	(1,964.1)
Total Net Payroll	8,092.0	8,092.0	1,358.8	9,450.8	9,423.8	(693.7)	8,730.1	8,979.2

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY  
CENTRAL DIVISION  
OPERATING EXPENSE

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED	
		ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
		(Thousands of \$)			(Thousands of \$)				
SS Operation Labor and Expenses	702	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SS Miscellaneous Expenses	703	67.6	67.6	0.0	67.6	67.6	(0.0)	67.6	140.0
SS Purchased Water	704	1160.1	1160.1	(12.5)	1147.6	1160.1	(12.5)	1147.6	1163.2
PP Power production Labor and Exp	722	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Pumping Labor and Expenses	724	0.0	0.0	-	0.0	0.0	-	0.0	0.0
PP Miscellaneous Expenses	725	337.7	337.7	0.0	337.7	337.7	0.0	337.7	345.1
PP Fuel or Power Purchased for Pumping	726	2498.8	2498.8	25.9	2524.8	2524.8	(105.3)	2419.4	2472.7
WT Operation Labor and Expenses	742	59.6	59.6	0.0	59.6	59.6	0.0	59.6	60.9
WT Miscellaneous Expenses	743	530.4	530.4	0.1	530.4	530.4	37.3	567.7	579.4
WT Chemicals and Filtering Materials	744	381.0	381.0	(0.0)	381.0	381.0	(0.0)	381.0	389.4
TD Storage Facilities Expenses	752	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Transmission and Distribution	753	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Meter Expenses	754	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	870.1	870.1	0.9	871.0	871.0	21.5	892.5	595.8
CA Meter Reading Expenses	772	0.0	0.0	-	0.0	0.0	-	0.0	0.0
CA Customer Records and Collection	773	120.2	120.2	7.7	127.8	127.8	0.8	128.6	131.6
CA Miscellaneous Customer Account	774	237.0	237.0	58.5	295.5	295.5	(29.4)	266.2	272.1
CA Uncollectible Accounts	775	701.7	701.7	(329.1)	372.5	321.6	2,441.2	2,762.8	3,264.7
Other Divisional & Capex Related O&M		0.0	0.0	-	0.0	0.0	-	0.0	0.0
<b>TOTAL OPERATION EXPENSES</b>		<b>6974.8</b>	<b>6974.8</b>	<b>(248.5)</b>	<b>6700.4</b>	<b>6661.6</b>	<b>2,353.7</b>	<b>9012.3</b>	<b>9398.9</b>
<b>Present Rates</b>									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		360.6	360.6	(3.3)	357.3	306.0	48.7	354.7	371.0
Leak Adjustments		351.7	351.7	(351.7)	-	-	2,389.5	2,389.5	2,877.7
Total Uncollectibles		712.3	712.3	(355.0)	357.3	306.0	2,438.2	2,744.3	3,248.7
<b>Proposed Rates</b>									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		350.0	350.0	351.7	372.5	321.6	-	373.3	387.0
Leak Adjustments		351.7	351.7	(351.7)	-	-	-	2,389.5	2,877.7
Total Uncollectibles		701.7	701.7		372.5	321.6		2,762.8	3,264.7
Purchased Water		1,160.1	1,160.1	(12.5)	1,147.6	1,160.1	(12.5)	1,147.6	1,163.2
Purchased Power		2,498.8	2,498.8	25.9	2,524.8	2,524.8	(105.3)	2,419.4	2,472.7
Chemicals		381.0	381.0	(0.0)	381.0	381.0	(0.0)	381.0	389.4
Uncollectibles		701.7	701.7	(329.1)	372.5	295.5	2,467.3	2,762.8	3,264.7
Other Operating Expense		2,233.2	2,233.2	41.3	2,274.6	2,300.2	1.2	2,301.5	2,109.0
<b>Total</b>		<b>6,974.8</b>	<b>6,974.8</b>	<b>(274.3)</b>	<b>6,700.4</b>	<b>6,661.6</b>	<b>2,350.7</b>	<b>9,012.3</b>	<b>9,398.9</b>

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

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED	
		ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
		(Thousands of \$)			(Thousands of \$)				
<b>Maintenance Expenses</b>									
SS Maintenance of Structures and Impr	707	-	-	-	-	-	-	-	-
SS Maint of Collecting and Imp Resrv	708	-	-	-	-	-	-	-	-
Source of Supply - Lakes, Rivers	709	-	-	-	-	-	-	-	-
Source of Supply - Springs	710	-	-	-	-	-	-	-	-
SS Maintenance of Wells	711	-	-	-	-	-	-	-	-
SS Maintenance of Supply Mains	712	-	-	-	-	-	-	-	-
SS Maintenance of Other Source of Supply	713	640.7	640.7	(8.3)	632.4	640.9	(8.6)	632.4	641.4
PP Maintenance of Structures and Impr	730	-	-	-	-	-	-	-	-
PP Maintenance of Power Production	731	-	-	-	-	-	-	-	-
PP Maintenance of Other Pumping	733	114.6	114.6	0.0	114.7	114.7	0.0	114.7	117.2
WT Maintenance of Structures and Impr	747	-	-	-	-	-	-	-	-
WT Maintenance of Wter Treatment	748	110.3	110.3	0.0	110.3	110.3	0.0	110.3	112.8
TD Maintenance of Reservoirs and Tanks	759	-	-	-	-	-	-	-	-
TD Maintenance of Transmission and Distr	761	48.2	48.2	-	48.2	48.2	-	48.2	49.3
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	50.1	50.1	0.0	50.1	50.1	0.0	50.1	51.2
TD Maintenance of Meters	764	0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.1
TD Maintenance of Hydrants	765	-	-	-	-	-	-	-	-
TD Maintenance of Miscellaneous Plant	766	1,568.9	1,568.9	-	1,844.4	1,805.3	39.1	1,844.4	1,809.0
<b>TOTAL MAINTENANCE EXPENSES</b>		2,533.0	2,533.0	267.2	2,800.1	2,769.6	30.5	2,800.1	2,780.9
Tank Painting		718.4	718.4	-	718.4	718.4	-	718.4	658.2
Other Maintenance		1,814.6	1,814.6	(267.2)	2,081.7	2,051.2	(30.5)	2,081.7	2,122.7
<b>Total</b>		2,533.0	2,533.0	(267.2)	2,800.1	2,769.6	(30.5)	2,800.1	2,780.9

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

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED	
		ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
		(Thousands of \$)			(Thousands of \$)				
AG Admin and General Salaries	791	0.0	0.0	-	0.0	0.0	-	0.0	0.0
AG Office Supplies and Other Exp	792	73.9	73.9	2.8	76.6	76.6	(3.1)	73.5	75.2
AG Property Insurance	793	152.7	152.7	315.98	468.7	468.7	(305.3)	163.4	167.0
AG Injuries and Damages	794	393.5	393.5	29.7	423.2	423.2	1.4	424.7	434.0
AG Employees' Pensions and Benefits	795	1947.9	1947.9	205.6	2153.5	2211.4	(135.5)	2075.9	2173.3
AG Regulatory Commission Expenses	797	215.0	215.0	(98.24)	116.7	125.5	202.7	328.1	328.1
AG Outside Services Employed	798	853.0	853.0	186.7	1039.8	1042.8	(27.1)	1015.7	1028.7
AG Miscellaneous General Expenses	799	2472.4	2472.4	(166.8)	2305.6	2337.4	204.5	2541.9	2633.2
AG Maintenance of General Plant	805	113.6	113.6	5.7	119.3	119.3	0.6	119.8	122.5
AG Rents	811	737.9	737.9	97.9	835.8	835.8	(98.9)	736.8	754.5
<b>TOTAL A&amp;G EXPENSES</b>		<u>6,959.8</u>	<u>6,959.8</u>	<u>579.4</u>	<u>7,539.2</u>	<u>7,640.6</u>	<u>(160.7)</u>	<u>7,479.9</u>	<u>7,716.6</u>
Service Company Costs		2,796.9	2,796.9	(23.7)	2,773.2	2,796.9	(7.2)	2,789.7	2,849.9
General Office Return on Rate Base		652.7	652.7	55.0	707.7	752.3	(75.2)	677.1	702.9
Citizens Acquisition Premium		896.0	896.0	-	896.0	896.0	-	896.0	900.4
<b>TOTAL GENERAL OFFICE EXPENSES</b>		<u>4,345.5</u>	<u>4,345.5</u>	<u>31.3</u>	<u>4,376.9</u>	<u>4,445.2</u>	<u>(82.4)</u>	<u>4,362.8</u>	<u>4,453.1</u>

**TAXES OTHER THAN INCOME**

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

ITEM	PUC Account No.	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED	
		ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
		(Thousands of \$)			(Thousands of \$)				
Ad Valorem	507	2,173.8	2,173.8	17.3	2,191.1	2,203.9	(23.5)	2,180.4	2,295.5
Franchise Taxes	507	1.3	1.3	(1.3)	-	1.3	(1.3)	-	-
Payroll Taxes	507	621.1	621.1	88.2	709.3	707.2	(21.6)	685.6	701.7
Other	507	34.3	34.3	0.0	34.3	34.3	0.0	34.3	35.1
Non-Utility	538	-	-	-	-	-	-	-	-
<b>Total Other Taxes</b>		<b>2,830.4</b>	<b>2,830.4</b>	<b>104.3</b>	<b>2,934.8</b>	<b>2,946.8</b>	<b>(46.4)</b>	<b>2,900.3</b>	<b>3,032.3</b>
Other Tax Expense per customer									
<b>Present Rates</b>									
Revenues		70,479.4	70,479.4	(1,849.6)	68,629.8	68,629.8	693.9	69,323.7	72,506.9
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
<b>Proposed Rates</b>									
Revenues		68,085.7	68,085.7	3,462.8	71,548.5	71,617.4	1,121.9	72,739.3	75,633.2
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
<b>Ad Valorem Taxes Calculation:</b>									
Beginning Taxable Plant		211,796.0	211,796.0	821.8	212,617.9	213,927.3	(1,560.6)	212,366.6	215,879.3
Ending Taxable Plant		215,228.0	215,228.0	2,512.9	217,740.9	219,015.8	(3,136.5)	215,879.3	234,985.6
Ad Valorem Rate		1.010%	1.010%	0.01006	1.006%	1.006%	0.0	1.010%	0.928%
Ad Valorem Taxes		2,173.8	2,173.8	16.78	2,191.1	2,203.9	(0.09)	2,180.4	2,180.4

## TAXES ON INCOME

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

(PRESENT RATES)

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
	(Thousands of \$)			(Thousands of \$)				
Operating Revenues	70,479.4	70,479.4	(1,849.6)	68,629.8	68,629.8	693.9	69,323.7	72,506.9
Operating Revenue Deductions:								
Operating Exps less uncollectibles	35,091.2	35,091.2	2,527.7	37,618.8	37,743.4	(1,204.1)	36,539.3	36,963.2
Uncollectibles	712.3	712.3	(355.0)	357.3	306.0	2,438.2	2,744.3	3,248.7
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	9,753.6	9,753.6	(0.9)	9,752.7	9,782.5	(45.3)	9,737.2	10,441.7
Interest Expense	5,561.7	5,561.7	193.0	5,754.7	5,742.2	2.8	5,745.0	5,980.6
General Taxes	2,830.4	2,830.4	104.3	2,934.8	2,946.8	(46.4)	2,900.3	3,032.3
Non-deductible Meals Reserved	(28.9)	(28.9)	(0.7)	(29.6)	(29.6)	0.7	(28.8)	(29.5)
	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	53,920.3	53,920.3	2,468.4	56,388.7	56,491.3	1,146.0	57,637.3	59,637.1
State	53,920.3	53,920.3	2,468.4	56,388.7	56,491.3	1,146.0	57,637.3	59,637.1
Taxable Income - State	16,559.1	16,559.1	(4,318.0)	12,241.1	12,138.5	(452.1)	11,686.4	12,869.8
State Income Tax @ (see below)	1,463.8	1,463.8	(381.7)	1,082.1	1,073.0	(40.0)	1,033.1	1,137.7
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,463.8	1,463.8	(381.7)	1,082.1	1,073.0	(40.0)	1,033.1	1,137.7
Taxable Income - Federal	14,297.8	14,297.8	(4,003.7)	10,294.1	10,198.4	(562.3)	9,636.2	11,536.5
Federal Income Tax @ (See below)	3,002.5	3,002.5	(840.8)	2,161.8	2,141.7	(118.1)	2,023.6	2,422.7
Less: Amort Deferred Federal ITC	(32.1)	(32.1)	-	(32.1)	(32.1)	-	(32.1)	(32.1)
Less: Amort Excess Deferred Taxes	(656.0)	(656.0)	-	(656.0)	(656.0)	-	(656.0)	(657.5)
FEDERAL INCOME TAX	2,314.5	2,314.5	-	1,473.7	1,453.6	-	1,335.5	1,733.1
TOTAL TAXES ON INCOME	3,778.3	3,778.3	-	2,555.8	2,526.6	-	2,368.6	2,870.8
State Income Tax Rate	8.84%	8.84%	-	8.84%	8.84%	-	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	-	21.00%	21.00%	-	21.00%	21.00%



PLANT IN SERVICE, DEPRECIATION, RATE BASE

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

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED TEST YEAR 2021
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	377,360.5	377,360.5	(674.6)	376,685.8	377,952.2	(1,141.9)	376,810.3
Gross Additions During Year	12,428.4	12,428.4	1,606.6	14,035.0	14,036.4	(1,594.8)	12,441.6
Retirements	203.5	203.5	40.7	244.2	244.2	(44.6)	199.6
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	12,224.9	12,224.9	1,565.9	13,790.8	13,792.2	(1,550.2)	12,242.1
Construction Work in Progress Beg. Bal.	1,609.1	1,609.1	1,429.4	3,038.5	1,609.1	1,429.4	3,038.5
Construction Work in Progress End Bal.	3,962.9	3,962.9	1,371.3	5,334.2	3,905.1	1,443.3	5,348.4
Net Change During Year - CWIP	2,353.9	2,353.9	(58.1)	2,295.8	2,296.0	14.0	2,310.0
Total Beg. Utility Plant and CWIP	378,969.6	378,969.6	754.7	379,724.3	379,561.3	287.5	379,848.8
Net Additions - Total	14,578.7	14,578.7	1,507.8	16,086.6	16,088.2	(1,536.2)	14,552.0
6 Year Average Weighting Factor	36%	36%	2%	37%	36%	1.65%	37%
Weighted Average Utility Plant	384,155.2	384,155.2	1,556.5	385,711.7	385,283.9	(18.8)	385,265.1



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

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED ESCALATION YEAR 2022
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		
	(Thousands of \$)			(Thousands of \$)			
Plant in Service Beg. of Year	389,585.4	389,585.4	891.3	390,476.6	391,744.5	(2,692.1)	389,052.4
Gross Additions During Year	28,221.5	28,221.5	1,702.1	29,923.6	29,806.3	(1,633.6)	28,172.6
Retirements	435.4	435.4	38.2	473.6	471.9	(41.6)	430.4
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	27,786.1	27,786.1	1,663.9	29,450.0	29,334.3	(1,592.1)	27,742.3
Construction Work in Progress Beg. Bal.	3,962.9	3,962.9	1,371.3	5,334.2	3,905.1	1,443.3	5,348.4
Construction Work in Progress End Bal.	3,434.9	3,434.9	1,820.5	5,255.4	3,816.6	1,030.0	4,846.6
Net Change During Year - CWIP	(528.0)	(528.0)	449.3	(78.8)	(88.5)	(413.3)	(501.8)
Total Beg. Utility Plant and CWIP	393,548.3	393,548.3	2,262.6	395,810.8	395,649.6	(1,248.7)	394,400.8
Net Additions - Total	27,258.0	27,258.0	2,113.2	29,371.2	29,245.8	(2,005.4)	27,240.4
6 Year Average Weighting Factor	36%	36%	2%	37%	36%	1.65%	37%
Weighted Average Utility Plant	403,244.0	403,244.0	3,498.8	406,742.8	406,052.3	(1,512.6)	404,539.7

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

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED TEST YEAR 2021
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	121,565.6	121,565.6	(21.2)	121,544.4	121,581.3	(26.1)	121,555.2
Annual Accrual Including Contribution Depreciation'	9,844.2	9,844.2	5.1	9,849.2	9,879.2	(50.4)	9,828.7
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	203.5 (317.8)	203.5 (317.8)	40.7 -	244.2 (317.8)	244.2 (317.8)	(44.6) -	199.6 (317.8)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	9,322.9	9,322.9	(35.6)	9,287.3	9,317.2	(5.8)	9,311.4
6 Year Average Weighting Factor	47%	47%	0%	47%	47%	-	47%
Weighted Average Depreciation	4,410.7	4,410.7	(16.9)	4,393.8	4,408.0	(2.8)	4,405.2
<b>WEIGHTED DEPRECIATION RESERVE</b>	<b>125,976.3</b>	<b>125,976.3</b>	<b>(38.1)</b>	<b>125,938.2</b>	<b>125,989.2</b>	<b>(28.8)</b>	<b>125,960.4</b>

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

	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED ESCALATION YEAR 2022
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		
	(Thousands of \$)			(Thousands of \$)			
Depreciation Reserve Beg. of Year	130,888.6	130,888.6	(56.9)	130,831.7	130,898.5	(31.9)	130,866.6
Annual Accrual Including Contribution Depreciation'	10,439.6	10,439.6	56.1	10,495.7	10,523.8	(99.4)	10,424.4
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	435.4	435.4	38.2	473.6	471.9	(41.6)	430.4
Depreciation Reserve Adjustment for Plant Adjustment	(367.8)	(367.8)	-	(367.8)	(367.8)	-	(367.8)
	-	-	-	-	-	-	-
Net Accrual	9,636.4	9,636.4	17.9	9,654.3	9,684.1	(57.8)	9,626.2
6 Year Average Weighting Factor	47%	47%	0%	47%	47%	0.0	47%
Weighted Average Depreciation	4,559.0	4,559.0	8.5	4,567.4	4,581.5	(27.4)	4,554.2
<b>WEIGHTED DEPRECIATION RESERVE</b>	<b>135,447.5</b>	<b>135,447.5</b>	<b>(48.4)</b>	<b>135,399.1</b>	<b>135,480.0</b>	<b>(69.2)</b>	<b>135,420.7</b>

TABLE L-1

CALIFORNIA-AMERICAN WATER COMPANY  
CENTRAL DIVISION

WEIGHTED AVERAGE RATE BASE TEST YEAR

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED TEST YEAR 2021
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	384,155.2	384,155.2	1,556.5	385,711.7	385,283.9	(18.8)	385,265.1
Materials and Supplies	281.4	281.4	-	281.4	281.4	-	281.4
Working Cash, Operational	4,098.0	4,098.0	4,085.9	8,183.9	8,183.9	-	8,183.9
Working Cash, Lead Lag	3,371.8	3,371.8	1,938.2	5,310.0	5,320.6	126.4	5,446.9
<b>SUBTOTAL</b>	<b>391,906.4</b>	<b>391,906.4</b>	<b>7,580.6</b>	<b>399,486.9</b>	<b>399,069.7</b>	<b>107.5</b>	<b>399,177.2</b>
<b>LESS DEDUCTIONS FROM RATE BASE</b>							
Weighted Average Depreciation Reserve	(125,976.3)	(125,976.3)	38.1	(125,938.2)	(125,989.2)	28.8	(125,960.4)
Advances for Construction	(879.7)	(879.7)	-	(879.7)	(879.7)	-	(879.7)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(18,285.9)	(18,285.9)	-	(18,285.9)	(18,285.9)	-	(18,285.9)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(19,715.0)	(19,715.0)	59.2	(19,655.9)	(19,676.5)	(17.1)	(19,693.6)
Accumulated Deferred State Income Taxes	(5,468.0)	(5,468.0)	11.6	(5,456.4)	(5,465.6)	(7.4)	(5,473.0)
<b>SUBTOTAL DEDUCTIONS</b>	<b>(170,325.0)</b>	<b>(170,325.0)</b>	<b>108.9</b>	<b>(170,216.1)</b>	<b>(170,296.9)</b>	<b>4.3</b>	<b>(170,292.6)</b>
<b>WEIGHTED AVERAGE RATE BASE</b>	<b>221,581.4</b>	<b>221,581.4</b>	<b>7,689.5</b>	<b>229,270.9</b>	<b>228,772.7</b>	<b>111.8</b>	<b>228,884.6</b>
Weighted Cost of Debt	2.51%	2.51%		2.51%	2.51%		2.51%
Rate Making Interest	5,561.7	5,561.7	193.0	5,754.7	5,742.2	2.8	5,745.0

TABLE L-2

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

ITEM	Cal-PA		UTILITY EXCEEDS BRANCH DIFFERENCE	CAW		UTILITY EXCEEDS ADOPTED AUTHORIZED	ADOPTED ESCALATION YEAR 2022
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		
	(Thousands of \$)			(Thousands of \$)			
Weighted Average Utility Plant in Service	403,244.0	403,244.0	3,498.8	406,742.8	406,052.3	(1,512.6)	404,539.7
Materials and Supplies	287.5	287.5	-	287.5	287.5	-	287.5
Working Cash, Operational	3,439.7	3,439.7	3,573.0	7,012.7	7,012.7	-	7,012.7
Working Cash, Lead Lag	3,491.1	3,491.1	2,067.2	5,558.2	5,572.2	186.0	5,758.2
<b>SUBTOTAL</b>	<b>410,462.3</b>	<b>410,462.3</b>	<b>9,139.0</b>	<b>419,601.3</b>	<b>418,924.8</b>	<b>(1,326.6)</b>	<b>417,598.2</b>
<b>LESS DEDUCTIONS FROM RATE BASE</b>							
Weighted Average Depreciation Reserve	(135,447.5)	(135,447.5)	48.4	(135,399.1)	(135,480.0)	59.2	(135,420.7)
Advances for Construction	(848.2)	(848.2)	-	(848.2)	(848.2)	-	(848.2)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(17,856.5)	(17,856.5)	-	(17,856.5)	(17,856.5)	-	(17,856.5)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(19,575.3)	(19,575.3)	126.7	(19,448.6)	(19,472.5)	(84.2)	(19,556.8)
Accumulated Deferred State Income Taxes	(5,607.0)	(5,607.0)	10.4	(5,596.6)	(5,607.0)	(38.8)	(5,645.8)
<b>SUBTOTAL DEDUCTIONS</b>	<b>(179,334.6)</b>	<b>(179,334.6)</b>	<b>185.5</b>	<b>(179,149.0)</b>	<b>(179,264.3)</b>	<b>(63.8)</b>	<b>(179,328.0)</b>
<b>WEIGHTED AVERAGE RATE BASE</b>	<b>231,127.8</b>	<b>231,127.8</b>	<b>9,324.5</b>	<b>240,452.3</b>	<b>239,660.5</b>	<b>(1,390.4)</b>	<b>238,270.2</b>
Weighted Cost of Debt	2.51%	2.51%		2.51%	2.51%		2.51%
Rate Making Interest	5,801.3	5,801.3	234.0	6,035.4	6,015.5	(34.9)	5,980.6

**Adjustments**

	<b>West Placer Special Facilities Fees</b>		
	<b>UPIS</b>	<b>115-600002-05&amp;08</b>	<b>UPIS Adj</b>
Sep-21	445,173,658.74	(6,121,543.80)	439,052,114.94
Oct-21	445,712,379.31	(6,121,543.80)	439,590,835.51
Nov-21	445,899,512.83	(6,121,543.80)	439,777,969.03
Dec-21	445,956,156.83	(6,121,543.80)	439,834,613.03
Jan-22	446,531,719.29	(6,121,543.80)	440,410,175.49
Feb-22	447,032,862.49	(6,121,543.80)	440,911,318.69
Mar-22	447,405,695.78	(6,121,543.80)	441,284,151.98
Apr-22	447,814,041.54	(6,121,543.80)	441,692,497.74
May-22	447,723,016.61	(6,121,543.80)	441,601,472.81
Jun-22	448,474,232.80	(6,121,543.80)	442,352,689.00
Jul-22	448,886,420.61	(6,121,543.80)	442,764,876.81
Aug-22	461,298,187.75	(15,591,193.80)	445,706,993.95
Sep-22	461,620,609.29	(15,591,193.80)	446,029,415.49

<b>Adjustments</b>			
West Placer Units of Capacity			
	<b>CWIP</b>	115-600002-10	<b>CWIP Adj</b>
Sep-21	30,744,216.82	-	30,744,216.82
Oct-21	34,244,129.25	-	34,244,129.25
Nov-21	36,391,316.48	-	36,391,316.48
Dec-21	34,825,769.07	-	34,825,769.07
Jan-22	36,390,002.21	-	36,390,002.21
Feb-22	37,906,653.66	-	37,906,653.66
Mar-22	43,728,650.31	(3,371,600.00)	40,357,050.31
Apr-22	51,108,119.03	(9,469,650.00)	41,638,469.03
May-22	54,590,952.37	(9,469,650.00)	45,121,302.37
Jun-22	58,755,251.03	(9,469,650.00)	49,285,601.03
Jul-22	62,771,415.63	(9,469,650.00)	53,301,765.63
Aug-22	53,760,894.95	-	53,760,894.95
Sep-22	56,785,531.15	-	56,785,531.15

		<b>Adjustments</b>				
		West Placer Special Facilities Fees	West Placer Special Facilities Fees	West Placer Units of Capacity - CIAC		
		I15-600002-05 & I15-600002-08	I15-600002-08 & I15-600002-09	I15-600002-10		
	<b>DEPR</b>				<b>DEPR Adj</b>	
Sep-21	(172,003,874.67)	1,008,403.43	(327,705.66)	-	(171,323,176.90)	
Oct-21	(172,645,563.54)	1,023,149.36	(320,166.56)	-	(171,942,580.74)	
Nov-21	(173,357,499.47)	1,037,424.54	(345,666.81)	-	(172,665,741.74)	
Dec-21	(172,164,395.46)	1,048,567.29	25,116.99	-	(171,090,711.18)	
Jan-22	(173,011,041.78)	1,057,809.67	(29,184.63)	-	(171,982,416.74)	
Feb-22	(173,925,265.17)	1,072,098.50	(624,981.00)	-	(173,478,147.67)	
Mar-22	(174,949,090.64)	1,086,408.52	(626,847.80)	-	(174,489,529.92)	
Apr-22	(175,624,348.12)	1,100,354.05	(644,234.78)	-	(175,168,228.85)	
May-22	(176,291,905.01)	1,106,627.47	(646,023.28)	-	(175,831,300.82)	
Jun-22	(177,286,633.61)	1,120,681.65	(647,824.54)	-	(176,813,776.50)	
Jul-22	(178,250,463.56)	1,134,622.38	(654,374.05)	-	(177,770,215.23)	
Aug-22	(179,148,344.28)	1,148,799.86	(656,245.92)	-	(178,655,790.34)	
Sep-22	(180,192,407.00)	1,163,074.79	(658,123.44)	(4,894,607.17)	(184,582,062.82)	



**Adjustments****West Placer Special Facilities Fees**

	<b>CIAC</b>		<b>CIAC Adj</b>
Sep-21	(49,009,175.43)	5,369,238.55	(43,639,936.88)
Oct-21	(49,275,729.48)	5,675,787.95	(43,599,941.53)
Nov-21	(51,209,789.32)	6,128,726.15	(45,081,063.17)
Dec-21	(47,705,495.16)	3,977,615.15	(43,727,880.01)
Jan-22	(51,805,631.77)	5,626,196.95	(46,179,434.82)
Feb-22	(51,919,485.50)	5,646,504.35	(46,272,981.15)
Mar-22	(55,451,886.50)	9,293,387.75	(46,158,498.75)
Apr-22	(56,093,184.04)	10,023,786.55	(46,069,397.49)
May-22	(56,129,080.00)	10,199,139.75	(45,929,940.25)
Jun-22	(56,828,944.51)	10,925,297.15	(45,903,647.36)
Jul-22	(57,108,762.70)	11,278,984.55	(45,829,778.15)
Aug-22	(57,366,870.92)	11,651,836.75	(45,715,034.17)
Sep-22	(57,614,205.43)	12,038,627.35	(45,575,578.08)

	Forecasted Inflation			
	Labor		Non-Labor	
	22-Oct	22-Sep	22-Oct	22-Sep
2023	8.10%	8.10%	-3.40%	-1.70%

Non Labor Inflation Rate

2023	4.30%
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Compensation Per Hour  
Annual Rate of Change  
Non-farm Business Sector

2023	-3.40%
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Note: Information taken from Cal PA's October 2022 Memorandum Letter.

CPI Index	8.20%
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Note: Information taken from Bureau of Labor Statistics September 2022 Report

Authorized Labor Inflation Factors Per D. 21-11-018 p. 49

2021	3.00%
2022	3.00%
2023	3.00%

<b>Customer Growth</b>	2014	2015	2016	2017	2018	
D. 21-11-018						
Central	40,498	40,600	40,581	40,494	40,579	
		0.25%	-0.05%	-0.21%	0.21%	0.05%
Southern	70,034	70,067	70,339	70,505	70,685	
		0.05%	0.39%	0.24%	0.26%	0.23%
Northern	61,257	61,495	62,086	63,227	64,023	
		0.39%	0.96%	1.84%	1.26%	1.11%
MOWW	2,490	2,538	2,525	2,515	2,492	
		1.93%	-0.51%	-0.40%	-0.91%	0.03%
Total	174,279	174,700	175,531	176,741	177,779	
		0.24%	0.48%	0.69%	0.59%	0.50%

**CALIFORNIA AMERICAN WATER COMPANY  
 NORTHERN DIVISION - LARKFIELD DISTRICT  
 APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA**

Note: Based on Actual October 1, 2020 through September 30, 2021 recorded data

**Single Family Residential Consumption by Tier<sup>(1)(2)</sup>**

	<b>ccf</b>	<b>Adopted Calendar Yr 2021</b>	<b>Recorded 10/1/20 - 9/30/21</b>	<b>% Change</b>	<b>Source:</b>
Tier 1		107,573	104,801	-2.6%	Adopted Consumption is from 2019 GRC
Tier 2		84,536	82,358	-2.6%	
Tier 3		10,144	9,883	-2.6%	
Tier 4		9,088	8,854	-2.6%	
Total		211,341	205,895	-2.6%	
		-	-		

**Commercial Consumption**

	<b>ccf</b>	<b>Adopted Calendar Yr 2021</b>	<b>Recorded 10/1/20 - 9/30/21</b>	<b>% Change</b>	<b>Source:</b>
Total		121,889	118,126	-3.1%	Adopted Consumption is from 2019 GRC

**Industrial Consumption**

	<b>ccf</b>	<b>Adopted Calendar Yr 2021</b>	<b>Recorded 10/1/20 - 9/30/21</b>	<b>% Change</b>	<b>Source:</b>
Total		0	0	0.0%	Adopted Consumption is from 2019 GRC

**Public Authority Consumption**

	<b>ccf</b>	<b>Adopted Calendar Yr 2021</b>	<b>Recorded 10/1/20 - 9/30/21</b>	<b>% Change</b>	<b>Source:</b>
Total		3,268	1,346	-58.8%	Adopted Consumption is from 2019 GRC

<b>System Total</b>	<b>336,498</b>	<b>325,367</b>	<b>-3.3%</b>
	0	-	

1) Includes low income

2) This is actual recorded data for the period and has been adjusted to correspond to the necessary data by block adopted by the new rate design approved in D.21-11-018

**CALIFORNIA AMERICAN WATER COMPANY**  
**NORTHERN DIVISION - MEADOWBROOK SERVICE AREA**  
**APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA**

Note: Based on Actual October 1, 2020 through September 30, 2021 recorded data

<b>Single Family Residential Consumption by Tier<sup>(1)(2)</sup></b>
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	ccf	Adopted Calendar Yr 2021	Recorded 10/1/20 - 9/30/21	% Change
Tier 1		170,080	180,341	6.0%
Tier 2		84,547	89,647	6.0%
Tier 3		74,348	78,834	6.0%
Tier 4			0	0.0%
<b>Total</b>		<b>328,975</b>	<b>348,821</b>	<b>6.0%</b>

**Source:**

Adopted Consumption is from 2019 GRC

<b>Commercial Consumption</b>
-------------------------------

	ccf	Adopted Calendar Yr 2021	Recorded 10/1/20 - 9/30/21	% Change
<b>Total</b>		<b>86,852</b>	<b>78,011</b>	<b>-10.2%</b>

Adopted Consumption is from 2019 GRC

<b>Industrial Consumption</b>
-------------------------------

	ccf	Adopted Calendar Yr 2021	Recorded 10/1/20 - 9/30/21	% Change
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0.0%</b>

Adopted Consumption is from 2019 GRC

<b>Public Authority Consumption</b>
-------------------------------------

	ccf	Adopted Calendar Yr 2021	Recorded 10/1/20 - 9/30/21	% Change
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0.0%</b>

Adopted Consumption is from 2019 GRC

<b>System Total</b>		<b>415,827</b>	<b>426,832</b>	<b>2.6%</b>
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1) Includes low income

2) This is actual recorded data for the period and has been adjusted to correspond to the necessary data by block adopted by the new rate design approved in D.21-11-018

CALIFORNIA AMERICAN WATER COMPANY

NORTHERN DIVISION - SACRAMENTO

APPENDIX B: CONSUMPTION ADJUSTMENT MECHANISM (CAM) - ALL DATA

Note: Based on Actual October 1, 2020 through September 30, 2021 recorded data

Single Family Residential Consumption by Tier <sup>(1)(2)</sup>						
ccf	Sacramento Adopted Usage	Hillview Adopted Usage	Adopted Calendar Yr 2021	Recorded 10/1/20 - 9/30/21	% Change	
Tier 1	4,778,187	74,994	4,853,181	4,763,500	-1.8%	
Tier 2	1,617,233	25,383	1,642,615	1,612,262	-1.8%	
Tier 3	955,637	14,999	970,636	952,700	-1.8%	
Tier 4					0.0%	
<b>Total</b>	<b>7,351,057</b>	<b>115,375</b>	<b>7,466,432</b>	<b>7,328,462</b>	<b>-1.8%</b>	

Commercial Consumption						
ccf	Sacramento Adopted Usage	Hillview Adopted Usage	Adopted Calendar Yr 2021	Recorded 10/1/20 - 9/30/21	% Change	
<b>Total</b>	<b>3,907,781</b>	<b>47,501</b>	<b>3,955,282</b>	<b>2,852,844</b>	<b>-27.9%</b>	

Industrial Consumption						
ccf	Sacramento Adopted Usage	Hillview Adopted Usage	Adopted Calendar Yr 2021	Recorded 10/1/20 - 9/30/21	% Change	
<b>Total</b>	<b>213,489</b>	<b>78,672</b>	<b>292,161</b>	<b>568,797</b>	<b>94.7%</b>	

Public Authority Consumption						
ccf	Sacramento Adopted Usage	Hillview Adopted Usage	Adopted Calendar Yr 2021	Recorded 10/1/20 - 9/30/21	% Change	
<b>Total</b>	<b>892,535</b>	<b>0</b>	<b>892,535</b>	<b>1,108,736</b>	<b>24.2%</b>	

<b>System Total</b>	<b>12,364,862</b>	<b>241,548</b>	<b>12,606,410</b>	<b>11,858,839</b>	<b>-5.9%</b>	
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Source:

Adopted Consumption is from 2019 GRC

Adopted Consumption is from 2019 GRC

Adopted Consumption is from 2019 GRC

Adopted Consumption is from 2019 GRC

1) Includes low income

2) This is actual recorded data for the period and has been adjusted to correspond to the necessary data by block adopted by the new rate design approved in D.21-11-018

California American Water  
 2019 General Rate Case  
 Settlement Charts for Average # Customers by Class

2019 GRC Sacramento Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	55,772	55,994	222	55,772	55,914	56,056
Commercial	5,107	5,137	30	5,107	5,120	5,133
Public Authority	349	341	(8)	349	350	351
Industrial	55	55	0	55	55	55
Private Fire Protection Service	867	867	0	895	906	917
Residential Fire Protection Service	108	108	0	108	108	108
Unmetered	1	1	0	1	1	1
Total Active	62,259	62,503	244	62,287	62,454	62,621

2019 GRC Larkfield Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	2,042	2,042	0	2,042	2,042	2,042
Commercial	327	327	0	327	327	327
Public Authority	3	3	0	3	3	3
Private Fire Protection Service	50	50	0	50	50	50
Total Active	2,422	2,422	0	2,421	2,421	2,421

2019 GRC Meadowbrook Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	1,617	1,617	0	1,617	1,617	1,617
Commercial	58	58	0	58	58	58
Private Fire Protection Service	13	13	0	21	24	27
Total Active	1,688	1,688	0	1,696	1,699	1,702

2019 GRC Fruitridge Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	1,206	1,206	0	1,206	1,206	1,206
Commercial	339	339	0	339	339	339
Industrial	37	37	0	37	37	37
Residential Fire Protection Service	37	37	0	37	37	37
Residential Flat	3,176	3,176	0	3,176	3,176	3,176
Total Active	4,795	4,795	0	4,795	4,795	4,795

2019 GRC Dunnigan WW Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Mobile Home Residential (Sewer)	119	119	0	119	119	119
Recreational Vehicle (Sewer)	0	0	0	0	0	0
Commercial (Sewer)	2	2	0	2	2	2

**CALIFORNIA AMERICAN WATER COMPANY  
2019 GENERAL RATE CASE  
ADOPTED SYSTEM DELIVERY BY SOURCE**

Wkpr: 310

System Delivery (CCF)	System	2021	2022
	San Diego County	4,361,586	4,375,715
	Baldwin Hills	1,277,934	1,277,889
	Duarte	2,356,044	2,365,776
	San Marino	4,236,538	4,241,245
	Sacramento	13,124,968	13,157,140
	Larkfield	364,747	364,747
	Fruitridge	821,707	821,707
	Monterey Main	4,029,115	4,029,115
	Ventura County	6,476,761	6,502,702
<b>Total Purchased Water</b>			
	San Diego County	4,361,586	4,375,715
	Baldwin Hills	331,747	331,735
	Duarte	0	0
	San Marino	418,716	419,182
	Sacramento	2,589,556	2,595,904
	Larkfield	138,166	138,166
	Fruitridge	51,410	51,410
	Monterey Main	0	0
	Ventura County	6,476,761	6,502,702
<b>Total Pumped Water</b>			
	San Diego County	0	0
	Baldwin Hills	946,187	946,154
	Duarte	2,356,044	2,365,776
	San Marino	3,817,821	3,822,063
	Sacramento	10,535,412	10,561,236
	Larkfield	226,581	226,581
	Fruitridge	770,296	770,296
	Monterey Main	4,029,115	4,029,115
	Ventura County	0	0
<b>Non-Revenue Water</b>			
	San Diego County	267,984	267,984
	Baldwin Hills	102,787	102,787
	Duarte	233,446	233,446
	San Marino	330,342	330,342
	Sacramento	760,106	760,106
	Larkfield	28,249	28,249
	Fruitridge	273,086	273,086
	Monterey Main	274,528	274,528
	Ventura County	394,331	394,331
<b>Total Metered Sales</b>			
	San Diego County	4,093,602	4,107,731
	Baldwin Hills	1,175,147	1,175,102
	Duarte	2,122,598	2,132,330
	San Marino	3,906,196	3,910,903
	Sacramento	12,364,862	12,397,034
	Larkfield	336,498	336,498
	Fruitridge	548,621	548,621
	Monterey Main	3,754,587	3,754,587
	Ventura County	6,082,430	6,108,371



**CALIFORNIA AMERICAN WATER**  
**2019 GENERAL RATE CASE**  
**ADOPTED QUANTITIES - PURCHASED WATER**

Wkpr: 311

<b>SACRAMENTO DISTRICT</b>		<b>2021</b>	
<u>Adopted Purchased Water Quantities (AF)</u>			
City of Sacramento		3,100	
Sacramento County Water Agency		33	
Placer County Water Agency		1,054	
Sac Suburban		2,251	
Total Purchased Water (AF)		<u>6,438</u>	
Total Water Production		32,629	
Ratio Purch Wtr to Water Prod.		19.73%	
<u>Adopted Water Fix Rates</u>			
	Rate		
City of Sacramento (per month)	\$ 1,218.76	\$	14,625
Placer County Meter Standby	\$ 23,264.89	\$	279,179
Placer County Renewal/Replacement CHG	\$ 21,078.00	\$	252,936
<b>Adopted Water Fixed Rate Expense</b>		<b>\$</b>	<b>546,740</b>
<u>Adopted Purchased Water Variable Rates</u>			
	Rate		
City of Sacramento (Per AF)	\$ 672.50	\$	2,084,558
Sacramento County Water Agency (Per AF)	\$ 531.41	\$	17,339
Placer County Water Agency (Per AF)	\$ 124.71	\$	131,432
Sac Suburban (Per AF)	\$ 98.08	\$	220,815
Sac Suburban Water Delivery Charge (Per AF)	\$ 256.44	\$	577,342
<b>Adopted Purchased Water Expense</b>		<b>\$</b>	<b>3,031,485</b>
<b>Total Purchased Water Expense</b>		<b>\$</b>	<b>3,578,225</b>

<b>LARKFIELD DISTRICT</b>		<b>2021</b>	
<u>Adopted Purchased Water Quantities</u>			
Sonoma County (AF)		317.19	
Total Water Production (AF)		837.34	
<u>Adopted Purchased Water Rate</u>			
	Rate		
Sonoma County Variable Rate (per AF)	\$ 1,350	\$	428,051
Sonoma County Fixed Rate	\$ 180	\$	2,160
<b>Total Purchased Water Expense</b>		<b>\$</b>	<b>430,211</b>

**CALIFORNIA-AMERICAN WATER COMPANY  
ONGOING CAP SURCHARGE  
RECOVERY IN YR 2023 - 2024**

**WKpr 401**

**SUMMARY**

**Reference**

2022 Projected Surcharge Undercollection (Oct - Dec)	\$ 233,131	WKpr 402 - 403
2023 Projected CAP Discounts	\$ 4,151,092	WKpr 403
2024 Projected CAP Discounts	\$ 4,151,092	WKpr 403
Total Proj. CAP Discounts & Under Collection Recovery	\$ 8,535,316	
CAP Balancing Account Balance	\$ (2,344,463)	WKpr 416
Total	\$ 6,190,853	
Proposed Amortization Period	24 months	
Total Customers/Connections	182,912	2023 Avg Customers excl. fire service
LESS CAP Program Participants	(21,182)	Average participants as of September 2022
Grand Total Customers	161,730	
Flat Surcharge per customer per month	\$ 1.59	=Total Acct Bal/Grand Total Customers/24



District #	District Name	Special Category	Abbreviations	CAP Surcredit	2023 CAP Participants	2024 CAP Participants	2023 Projected CAP Discounts	2024 Projected CAP Discounts	
1501	CAW Corporate		CGO	\$ -	-	-	\$ -	\$ -	
1530	San Diego County District		SDC	\$ 15.16	4,042	4,042	\$ 735,272	\$ 735,272	12 months
1540	Monterey County District	Main	MOC	\$ 23.23	3,243	3,243	\$ 904,038	\$ 904,038	12 months
1542	Monterey Wastewater		MOWW	\$ 11.48	57	57	\$ 7,852	\$ 7,852	12 months
1543	Monterey - Ralph Lane		CEN SAT	\$ 21.37	5	5	\$ 1,282	\$ 1,282	
1548	Monterey - Toro		CEN SAT	\$ 21.37	7	7	\$ 1,795	\$ 1,795	12 months
1549	Monterey - Garrapata		CEN SAT	\$ 21.37					12 months
1550	Los Angeles County District		LAC	\$ -					12 months
1551	Ventura County District		VEN	\$ 22.32	1,136	1,136	\$ 304,280	\$ 304,280	12 months
1552	LA-Baldwin Hills		LACB	\$ 16.44	574	574	\$ 113,268	\$ 113,268	12 months
1553	LA-Duarte		LACD	\$ 17.77	1,446	1,446	\$ 308,289	\$ 308,289	12 months
1554	LA-San Marino		LACS	\$ 20.44	1,858	1,858	\$ 455,721	\$ 455,721	12 months
1555	Monterey - Ambler		CEN SAT	\$ 21.37	12	12	\$ 3,077	\$ 3,077	12 months
1560	Sacramento District		SAC	\$ 12.66	7,836	7,836	\$ 1,190,238	\$ 1,190,238	12 months
1561	Larkfield District		LKD	\$ 16.14	163	163	\$ 31,570	\$ 31,570	12 months
1562	Dunnigan WW		DUWW	\$ -					12 months
1563	Dunnigan	Sacramento District	DUNN	\$ 12.66	-	-	\$ -	\$ -	12 months
1564	Geyserville	Sacramento District	GEYS	\$ 12.66	-	-	\$ -	\$ -	12 months
1565	Meadowbrook		NORTH	\$ 7.26	103	103	\$ 8,979	\$ 8,979	12 months
1559	Bellflower		BLFL	\$ -	-	-	\$ -	\$ -	12 months
1557	Rio Plaza		LACD	\$ 17.77	80	80	\$ 17,056	\$ 17,056	12 months
1566	Fruitridge		NORTH	\$ 8.61	531	531	\$ 54,856	\$ 54,856	12 months
1567	Hillview		NORTH	\$ 12.66	89	89	\$ 13,519	\$ 13,519	12 months

END	END	END	END	END	END	END	END	END	END
							4,151,092.29	4,151,092.29	



**CALIFORNIA-AMERICAN WATER COMPANY**  
**ONGOING CAP SURCHARGE**  
**Estimated Customer Assistance Discount Per Participants By District**

WKpr 405



District #	District Name	Special Category	Abbreviati	CAP Surcredit	Blank	Blank	Blank
1501	CAW Corporate		CGO	\$ -			
1530	San Diego County District		SDC	\$ 15.16			
1540	Monterey County District	Main	MOC	\$ 23.23			
1542	Monterey Wastewater		MOWW	\$ 11.48			
1548	Monterey - Toro	Central Satellites	CEN SAT	\$ 21.37			
1549	Monterey - Garrapata	Central Satellites	CEN SAT	\$ 21.37			
1550	Los Angeles County District		LAC	\$ -			
1551	Ventura County District		VEN	\$ 22.32			
1552	LA-Baldwin Hills		LACB	\$ 16.44			
1553	LA-Duarte		LACD	\$ 17.77			
1554	LA-San Marino		LACS	\$ 20.44			
1555	Monterey - Ambler	Central Satellites	CEN SAT	\$ 21.37			
1560	Sacramento District		SAC	\$ 12.66			
1561	Larkfield District		LKD	\$ 16.14			
1562	Dunnigan WW		DUWW	\$ -			
1563	Dunnigan	Sacramento District	DUNN	\$ 12.66			
1564	Geyserville	Sacramento District	GEYS	\$ 12.66			
1565	Meadowbrook		NORTH	\$ 7.26			
1559	Bellflower	Southern Division	BLFL	\$ -			
1557	Rio Plaza	Southern Division	LACD	\$ 17.77			
1566	Fruitridge		NORTH	\$ 8.61			
1567	Hillview	Sacramento District	NORTH	\$ 12.66			
1540	Monterey County District	Ralph Lane	CEN SAT	\$ 21.37			
1540	Monterey County District	Hidden Hills	MOC	\$ 23.23			
1540	Monterey County District	Bishop	MOC	\$ 23.23			
1540	Monterey County District	Chualar	CEN SAT	\$ -			

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**California American Water  
Proposed Rates**

**WKpr 406**

<b>District Code</b>	1560
<b>District Name</b>	Sacramento District
<b>Abbreviations</b>	SAC

	<b>100 Gallons</b>
Projected Average Consumption	83.94
Consumptions allowed in Tier 1	74.8
Consumptions allowed in Tier 2	74.8
Consumptions allowed in Tier 3	0
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	20.025	20%	4.01
Tier 1	74.8	0.4970	20%	7.44
Tier 2	9.1	0.6663	20%	1.22
Tier 3	0	0.8442	0%	-
Tier 4	0	-	0%	-
Tier 5	0	-	0%	-
Sum	83.94	22.03	60%	12.66
Check	83.94	22.03	60%	
	TRUE	TRUE	TRUE	

California American Water  
Proposed Rates

WKpr 406

<b>District Code</b>	1565
<b>District Name</b>	Meadowbrook
<b>Abbreviations</b>	MEAD

	<b>100 Gallons</b>
Projected Average Consumption	126.82
Consumptions allowed in Tier 1	34
Consumptions allowed in Tier 2	24
Consumptions allowed in Tier 3	0
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	20.868	20%	4.17
Tier 1	34	0.2608	20%	1.77
Tier 2	24	0.2745	20%	1.32
Tier 3	0.00	0.3060	0%	-
Tier 4	0	-	0%	-
Tier 5	68.8	-	0%	-
Sum	126.82	21.71	60%	7.26
Check	126.82	21.71	60%	
	TRUE	TRUE	TRUE	



**California American Water  
Proposed Rates**

**WKpr 406**

<b>District Code</b>	1566
<b>District Name</b>	Fruitridge
<b>Abbreviations</b>	FRTR

	<b>100 Gallons</b>
Projected Average Consumption	99.4
Consumptions allowed in Tier 1	100000
Consumptions allowed in Tier 2	0
Consumptions allowed in Tier 3	0
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	16.981	20%	3.40
Tier 1	99.4	0.2622	20%	5.21
Tier 2	0	0.2622	20%	-
Tier 3	0	0.2622	0%	-
Tier 4	0	-	0%	-
Tier 5	0	-	0%	-
Sum	99.4	17.768	60%	8.61
Check	99.4	17.768	60%	
	TRUE	TRUE	TRUE	

**California American Water  
Proposed Rates**

**WKpr 407**

<b>District Code</b>	1561
<b>District Name</b>	Larkfield District
<b>Abbreviations</b>	LKD

<b>100 Gallons</b>	
Projected Average Consumption	64.52
Consumptions allowed in Tier 1	37.4
Consumptions allowed in Tier 2	97.5
Consumptions allowed in Tier 3	55.5
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	17.992	20%	3.60
Tier 1	37.4	0.9552	20%	7.15
Tier 2	27.12	0.9950	20%	5.40
Tier 3	0	1.1443	0%	-
Tier 4	0	1.2985	0%	-
Tier 5	0	-	0%	-
Sum	64.52	22.39	60%	16.14
Check	64.52	22.39	60%	
	TRUE	TRUE	TRUE	

**California American Water  
Proposed Rates**

**WKpr 408**

<b>District Code</b>	1551
<b>District Name</b>	Ventura County District
<b>Abbreviations</b>	VEN

	<b>100 Gallons</b>
Projected Average Consumption	120.31
Consumptions allowed in Tier 1	85
Consumptions allowed in Tier 2	50
Consumptions allowed in Tier 3	163
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	17.317	20%	3.46
Tier 1	85	0.6945	20%	11.81
Tier 2	35.31	0.9984	20%	7.05
Tier 3	0	1.1460	0%	-
Tier 4	0	1.2875	0%	-
Tier 5	0	-	0%	-
Sum	120.31	21.44	60%	22.32
Check	120.31	21.44	60%	
	TRUE	TRUE	TRUE	

**California American Water  
Proposed Rates**

**WKpr 409**

<b>District Code</b>	1530
<b>District Name</b>	San Diego County District
<b>Abbreviations</b>	SDC

<b>100 Gallons</b>	
Projected Average Consumption	65.49
Consumptions allowed in Tier 1	85
Consumptions allowed in Tier 2	50
Consumptions allowed in Tier 3	163
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	17.317	20%	3.46
Tier 1	65.49	0.8929	20%	11.70
Tier 2	0	1.2836	20%	-
Tier 3	0	1.4733	0%	-
Tier 4	0	1.6553	0%	-
Tier 5	0	-	0%	-
Sum	65.49	22.62	60%	15.16
Check	65.49	22.62	60%	
	TRUE	TRUE	TRUE	

California American Water  
Proposed Rates

WKpr 410

<b>District Code</b>	1552
<b>District Name</b>	LA-Baldwin Hills
<b>Abbreviations</b>	LACB

	100 Gallons
Projected Average Consumption	100.72
Consumptions allowed in Tier 1	85
Consumptions allowed in Tier 2	50
Consumptions allowed in Tier 3	163
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

100 Gallons	Avg Consumption in Tier	Rates	Low Income Discount rat	Discount Amount
Meter Charge (5/8")	1	17.317	20%	3.46
Tier 1	85	0.6032	20%	10.25
Tier 2	15.7	0.8671	20%	2.73
Tier 3	0	0.9953	0%	-
Tier 4	0	1.1182	0%	-
Tier 5	0	-	0%	-
Sum	100.7	20.901	60%	16.44
Check	100.7	20.901	60%	
	TRUE	TRUE	TRUE	

California American Water  
Proposed Rates

WKpr 411

<b>District Code</b>	1553
<b>District Name</b>	LA-Duarte
<b>Abbreviations</b>	LACD

	<b>100 Gallons</b>
Projected Average Consumption	117.82
Consumptions allowed in Tier 1	85
Consumptions allowed in Tier 2	50
Consumptions allowed in Tier 3	163
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

100 Gallons	Avg Consumption in Tier	Rates	Low Income Discount rat	Discount Amount
Meter Charge (5/8")	1	17.317	20%	3.46
Tier 1	85	0.5411	20%	9.20
Tier 2	32.8	0.7778	20%	5.11
Tier 3	0	0.8928	0%	-
Tier 4	0	1.0030	0%	-
Tier 5	0	-	0%	-
Sum	117.82	20.53	60%	17.77
Check	117.82	20.53	60%	
	TRUE	TRUE	TRUE	

California American Water  
Proposed Rates

WKpr 412

<b>District Code</b>	1554
<b>District Name</b>	LA-San Marino
<b>Abbreviations</b>	LACS

	<b>100 Gallons</b>
Projected Average Consumption	139.75
Consumptions allowed in Tier 1	85
Consumptions allowed in Tier 2	50
Consumptions allowed in Tier 3	163
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	17.317	20%	3.46
Tier 1	85	0.5411	20%	9.20
Tier 2	50	0.7778	20%	7.78
Tier 3	4.75	0.8928	0%	-
Tier 4	0	1.0030	0%	-
Tier 5	0	-	0%	-
Sum	139.75	20.53	60%	20.44
Check	139.75	20.53	60%	
	TRUE	TRUE	TRUE	

California American Water  
Proposed Rates

WKpr 413

<b>District Code</b>	1548
<b>District Name</b>	Monterey - Toro
<b>Abbreviations</b>	TORO

	100 Gallons
Projected Average Consumption	92.26
Consumptions allowed in Tier 1	60
Consumptions allowed in Tier 2	75
Consumptions allowed in Tier 3	651
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

100 Gallons	Avg Consumption in Tier	Rates	Low Income Discount rat	Discount Amount
Meter Charge (5/8")	1	15.738	20%	3.15
Tier 1	60	0.8007	20%	9.61
Tier 2	32.26	1.3343	20%	8.61
Tier 3	0	1.6012	0%	-
Tier 4	0	2.3352	0%	-
Tier 5	0	-	0%	-
Sum	92.26	21.81	60%	21.37
Check	92.26	21.81	60%	
	TRUE	TRUE	TRUE	



**Ambler Park**

<b>District Code</b>	1555
<b>District Name</b>	Monterey - Ambler
<b>Abbreviations</b>	ABLR

**WKpr 413**

	<b>100 Gallons</b>
Projected Average Consumption	92.26
Consumptions allowed in Tier 1	60
Consumptions allowed in Tier 2	75
Consumptions allowed in Tier 3	651
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	15.738	20%	3.15
Tier 1	60	0.8007	20%	9.61
Tier 2	32.3	1.3343	20%	8.61
Tier 3	0	1.6012	0%	-
Tier 4	0	2.3352	0%	-
Tier 5	0	-	0%	-
Sum	92.26	21.81	60%	21.37
Check	92.26	21.81	60%	
	TRUE	TRUE	TRUE	

**Ralph Lane**

**WKpr 413**

	<b>100 Gallons</b>
Projected Average Consumption	92.26
Consumptions allowed in Tier 1	60
Consumptions allowed in Tier 2	75
Consumptions allowed in Tier 3	651
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	15.738	20%	3.15
Tier 1	60	0.8007	20%	9.61
Tier 2	32.26	1.3343	20%	8.61
Tier 3	0	1.6012	0%	-
Tier 4	0	2.3352	0%	-
Tier 5	0	-	0%	-
Sum	92.26	21.81	60%	21.37
Check	92.26	21.81	60%	
	TRUE	TRUE	TRUE	

**Chualar**

**WKpr 413**

	<b>100 Gallons</b>
Projected Average Consumption	135.07
Consumptions allowed in Tier 1	0
Consumptions allowed in Tier 2	0
Consumptions allowed in Tier 3	0
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	30.026		-
Tier 1	0.00	0.1150		-
Tier 2	0	0.1150		-
Tier 3	0	0.1150		-
Tier 4	0	-		-
Tier 5	135.1	-		-
Sum	135.07	30.37	0%	-
Check	135.07	30.37		
	TRUE	TRUE	TRUE	

**Garrapata**

**WKpr 413**

<b>District Code</b>	1549
<b>District Name</b>	Monterey - Garrapata
<b>0</b>	GRPA

	<b>100 Gallons</b>
Projected Average Consumption	92.26
Consumptions allowed in Tier 1	60
Consumptions allowed in Tier 2	75
Consumptions allowed in Tier 3	651
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	15.738	20%	3.15
Tier 1	60	0.8007	20%	9.61
Tier 2	32.26	1.3343	20%	8.61
Tier 3	0	1.6012	0%	-
Tier 4	0	2.3352	0%	-
Tier 5	0	-	0%	-
Sum	92.26	21.81	60%	21.37
Check	92.26	21.81	60%	
	TRUE	TRUE	TRUE	

<b>District Code</b>	1540
<b>District Name</b>	Monterey County District
<b>Abbreviations</b>	MOC

**Main**

	<b>100 Gallons</b>
Projected Average Consumption	38.44
Consumptions allowed in Tier 1	29.9
Consumptions allowed in Tier 2	29.9
Consumptions allowed in Tier 3	54.5
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	29.748	30%	8.92
Tier 1	29.90	1.1166	30%	10.02
Tier 2	8.54	1.6750	30%	4.29
Tier 3	0	4.4665	30%	-
Tier 4	0	6.6998	0%	-
Tier 5	0	-	0%	-
Sum	38.44	43.71	120%	23.23
Check	38.44	43.71	120%	
	TRUE	TRUE	TRUE	

**Hidden Hills**

WKpr 414

<b>100 Gallons</b>	
Projected Average Consumption	38.44
Consumptions allowed in Tier 1	29.9
Consumptions allowed in Tier 2	29.9
Consumptions allowed in Tier 3	54.5
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	29.748	30%	8.92
Tier 1	29.90	1.1166	30%	10.02
Tier 2	8.54	1.6750	30%	4.29
Tier 3	0	4.4665	30%	-
Tier 4	0	6.6998	0%	-
Tier 5	0	-	0%	-
Sum	38.44	43.71	120%	23.23
Check	38.44	43.71	120%	
		TRUE	TRUE	

**Bishop**

<b>100 Gallons</b>	
Projected Average Consumption	38.44
Consumptions allowed in Tier 1	29.9
Consumptions allowed in Tier 2	29.9
Consumptions allowed in Tier 3	54.5
Consumptions allowed in Tier 4	0
Consumptions allowed in Tier 5	0

<b>100 Gallons</b>	<b>Avg Consumption in Tier</b>	<b>Rates</b>	<b>Low Income Discount rat</b>	<b>Discount Amount</b>
Meter Charge (5/8")	1	29.748	30%	8.92
Tier 1	29.90	1.1166	30%	10.02
Tier 2	8.54	1.6750	30%	4.29
Tier 3	0	4.4665	30%	-
Tier 4	0	6.6998	0%	-
Tier 5	0	-	0%	-
Sum	38.44	43.71	120%	23.23
Check	38.44	43.71	120%	
		TRUE	TRUE	

<b>District Code</b>	1542
<b>District Name</b>	Monterey Wastewater
<b>Abbreviations</b>	MOWW

WasteWater

Passive Customer Rates	Proposed Rates		Low Income Discount rat	Discount Amount
<b>Passive Customers:</b>				
<b>Village Greens</b>				
Residential	97.30	1	20%	19.46
<b>White Oaks</b>				
Residential	57.40	1	20%	11.48
<b>Oak Hills</b>				
Residential /Sm Commercial	57.40	1	20%	11.48
<b>Spreckels</b>				
Residential / Small Commercial	57.40	1	20%	11.48
Large Commerical	114.79			
Industrial	344.38			
Public Authority	86.09			

**California American Water Company**  
**Account Reconciliation**  
**Customer Assistance Program (FKA Low Income Program)**  
**Account Number 18680164**  
**October 31, 2022**

District	Profit Center	Expense	Interest	Net Balance	GL Balance	Variance	Comments
San Diego	1530	869,622.72	57,919.90	927,542.62	922,765.82	4,776.80	Sept-Oct2022 Interest
	Ventura	(1,626,256.72)	(48,317.71)	(1,674,574.43)	(1,665,740.21)	(8,834.22)	Sept-Oct2022 Interest
Sacramento	1560	(908,894.32)	45,272.95	(863,621.37)	(773,218.86)	(4,711.84)	Sept-Oct2022 Interest
	1562				(4,737.35)		Dunnigan WW
	1563				(3,545.86)		
	1564				(19,221.82)		
	1565				(58,185.64)		
					(858,909.53)		
Larkfield	1561	(119,065.85)	(1,093.71)	(120,159.56)	(119,522.87)	(636.69)	Sept-Oct2022 Interest
Monterey	1540				(446,560.01)		
	1541				(1,606.67)		
	1542				(55,583.24)		
	1543				814.49		
	1548				(45,117.66)		
	1549				(4,682.49)		
	1555				(48,249.92)		
	1501				1.81		Pacific Grove
		(581,815.07)	(22,445.41)	(604,260.48)	(600,983.69)	(3,276.79)	Sept-Oct2022 Interest
LA	1550				(855,051.06)		
	1552				(445,844.87)		
	1553				913,336.57		
	1554				402,048.17		
		(30,815.21)	45,238.83	14,423.62	14,488.81	(65.19)	Sept-Oct2022 Interest
Rio	1557	7,856.78	38.85	7,895.63	7,861.93	33.70	Sept-Oct2022 Interest
Fruitridge	1566	(13,294.08)	(224.52)	(13,518.60)	(13,444.93)	(73.67)	Sept-Oct2022 Interest
Hillview	1567	(17,991.55)	(199.17)	(18,190.72)	(18,098.77)	(91.95)	Sept-Oct2022 Interest
<b>TOTALS</b>		<b>(2,420,653.30)</b>	<b>76,190.01</b>	<b>(2,344,463.29)</b>	<b>(2,331,583.44)</b>	<b>(12,879.85)</b>	<i>Sept-Oct2022 Interest</i>
					(0.00)	(0.00)	

*This account aggregates surcharges from customers and issues customer credits to others. We reclass it quarterly for GAAP reporting purposes.*

**A)** There is a regular timing variance on recording interest, because the reconciliation is performed on the second month of the quarter, while quarterly interest is recorded on the third month of the quarter.



18. It is reasonable for Cal-Am to eliminate its annual and quarterly reports that are duplicative of the reporting requirements in GO 103-A.

19. It is reasonable for Cal-Am to provide further details about the surcharges applied to customers' bills in each district, including the customer bill impacts related to the surcharges and the improvements and efficiencies each surcharge is intended to fund, for review in its next GRC.

20. Cal-Am should use its conservation budget to match any funds San Marino receives from the MWD program, assist San Marino City staff with applying for and reporting program(s) to MWD, work with San Marino to implement a community outreach program to educate and inform residents on the programs and classes they can participate in to lower indoor and outdoor water use to reduce their monthly water bills and meet with the City of San Marino prior to Cal-Am's next GRC filing to discuss potential new projects or infrastructure improvements that would further benefit the San Marino water system.

21. Cal-Am should continue collecting the MPWMD user fee in this GRC cycle, and remit the amount collected to MPWMD to fund environmental mitigation projects, conservation activities, and other water-related services.

22. This proceeding should be closed.

## **O R D E R**

**IT IS ORDERED** that:

1. California America Water Company is authorized to increase its rates to recover the revenue requirements, as follows: \$271,997,880 in 2021; \$280,125,100 in 2022; and \$287,820,100 in 2023.

2. The Settlement reached between California American Water Company (Cal-Am), the Public Advocates Office of the California Public Utilities Commission, and the Cities of Duarte, San Marino, and Thousand Oaks, which

incorporates the two partial settlements reached between Cal-Am and Las Palmas Wastewater Committee and Cal-Am and the Monterey Peninsula Water Management District, is attached and incorporated hereto as Appendix B, and is approved and adopted, as modified in this Decision.

3. No later than 30 days following the issuance of this Decision, California American Water Company (Cal-Am) shall file its Tier 1 General Rate Case implementation advice letter, including updated tariffs as necessary to reflect all of the agreements related to capital expenditures and projects in the Los Angeles County, San Diego County, Ventura County, Central Division, Monterey County Wastewater, Sacramento County, and Larkfield Districts reached between the Public Advocates Office of the California Public Utilities Commission; the Cities of Duarte, San Marino, and Thousand Oaks; the Las Palmas Wastewater Committee; the Monterey Peninsula Water Management District; and Cal-Am. Given the timing of the issuance of the decision, the 2021 authorized rates and tariff changes shall be implemented concurrently with California American Water's escalation filing for attrition year 2022.

4. California-American Water Company (Cal-Am) is authorized to revise tariff schedules and to concurrently cancel its present schedules for such service upon the effective date of its 2022 escalation filing. The revision of tariff schedules for authorized rates in 2021 shall be included and subsumed in Cal-Am's escalation filing for attrition year 2022.

5. Decision 07-05-062 requires escalation filings to be filed no later than 45 days prior to the start of the escalation year. In light of the effective date of this decision, California-American Water Company shall submit its 2022 escalation advice letters within 60 days from the effective date of this decision. The 2022 escalation advice letters shall be effective 45 days from the date of filing.

6. California-American Water Company shall submit its 2023 escalation advice letters no later than 45 days prior to their effective date on January 1, 2023.

7. The Annual Consumption Adjustment Mechanism (ACAM) filings for 2022 shall be filed concurrently with the 2022 Escalation filings via Tier 2 advice letters as approved in Settlement 1. The ACAM filings shall be submitted 60 days from the effective date of this decision. Upon approval of the Tier 2 advice letter, California American Water will file a Tier 1 advice letter to implement new rates effective 45 days after the Tier 2 filing.

8. The Annual Consumption Adjustment Mechanism (ACAM) filings for 2022 shall be filed concurrently with the 2022 Escalation filings via Tier 2 advice letters as approved in Settlement 1. The ACAM filings shall be submitted 60 days from the effective date of this decision. Upon approval of the Tier 2 advice letter, California American Water will file a Tier 1 advice letter to implement new rates effective 45 days after the Tier 2 filing.

9. California American Water Company shall not recover any costs associated with its proposed Bellflower acquisition until or unless it is ultimately approved by the Commission.

10. California American Water Company shall continue to regularly share data with electric investor-owned utilities to identify customers that may be

A.19-07-004 ALJ/CS8/jnf

eligible to enroll in its low-income assistance programs, pursuant to Decision 21-06-015.

11. California American Water Company shall prepare a Portable Generator Planning Study to consider alternatives to installing stationary generators at its facilities and budget \$150,000 or \$50,000 per Division, as a planning study expense in Test Year 2021 to complete this portable generator planning study.

12. California American Water Company shall not seek recovery of costs associated with drilling a new well at the Sand City Desalination Plant.

13. California American Water Company shall coordinate with Monterey Peninsula Water Management District to identify and prioritize projects to improve service and lower costs in the Monterey District prior to filing its next General Rate Case application.

14. California American Water Company shall consolidate its Southern Division as agreed to in Section 12.1 of the Settlement and shall design its Southern Division rates so customers with median and below-median consumption will not see more than the average system-wide increase in monthly bills.

15. California American Water Company shall recover the 2017 Larkfield Wildfire related costs, net of received insurance claims, on a statewide basis.

16. California American Water Company shall seek recovery of any wildfire-related costs incurred after May 31, 2019, on a statewide basis, pursuant to the provisions adopted in Decision 19-07-015.

17. In its next General Rate Case application, California American Water Company shall report details on the surcharges in each district, the customer bill impacts related to the surcharges, and the improvements and efficiencies each surcharge is intended to fund.

A.19-07-004 ALJ/CS8/jnf

18. California American Water Company (Cal-Am) shall use conservation budget funds to match any funds San Marino receives from the Metropolitan Water District of Southern California (MWD) incentive program, assist San Marino City staff with applying for and reporting program(s) to MWD, work with San Marino to implement a community outreach program to educate and inform residents on the programs and classes they can participate in to lower indoor and outdoor water use to reduce their monthly water bills, and meet with the City of San Marino prior to Cal-Am's next General Rate Case filing to discuss potential new projects or infrastructure improvements that would benefit the San Marino water system.

19. California American Water Company shall continue collecting the Monterey Peninsula Water Management District user fee during this General Rate Case cycle to support environmental mitigation, water conservation, and other water service-related programs that were authorized in Decision 17-01-013.

20. Application 19-07-004 is closed.

This order is effective today.

Dated November 18, 2021, at San Francisco, California.

MARYBEL BATJER

President

MARTHA GUZMAN ACEVES

CLIFFORD RECHTSCHAFFEN

GENEVIEVE SHIROMA

DARCIE HOUCK

Commissioners

**CALIFORNIA-AMERICAN WATER COMPANY**

655 W. Broadway, Suite 1410  
San Diego, CA 92101

Cancelling Revised  
Revised

Cal. P.U.C. Sheet No. 323-S  
Cal. P.U.C. Sheet No. 309-S

Schedule WW-DU-1  
Dunnigan District Sewer Tariff Area  
GENERAL FLAT RATE SERVICE

Sheet 1

**APPLICABILITY**

Applicable to all sewer service.

**TERRITORY**

Dunnigan, along both sides of Interstate 5, between County Roads 2 on the north and County Road 9 on the south, Yolo County.

**RATES**

Per Service Connection

Per Month

For each Mobile Home residential unit	\$37.93	(l)
For each Recreational Vehicle unit	\$37.93	
For Commercial Business Unit	\$37.93	(l)

**SPECIAL CONDITIONS**

General Items

1. Qualifying customers can receive a discount on their bill. Customers must apply with the Company for acceptance into the Customer Assistance Program. For additional details, please see Tariff Schedule WW-CAP.
1. In accordance with Section 2714 of the Public Utilities Code and Commission Resolution No. 3976, if a tenant in a rental unit leaves owing the utility, service to subsequent tenants in that unit will, at the Utility's option, be furnished on the account of the landlord or property owner.

**Fees and Surcharges**

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
2. A late charge will be imposed per Schedule WW-FEES.
3. Bills will be rendered in advance of the period for which service will be provided.
4. A surcharge for the Customer Assistance Program (CAP) program is applied to each California American Water customer bill. Please refer to tariff WW-FEES for charges and details.
5. Per D.18-12-021 a meter-based bill credit for the 2020 Excess Plant Accumulated Deferred Income Tax a credit of \$0.13 per month will be refunded to customers over the 12-month period beginning November 1, 2021.

(Continued)

(TO BE INSERTED BY UTILITY)

ISSUED BY

(TO BE INSERTED BY C.P.U.C.)

Advice 70-S

J. T. LINAM

Date Filed January 18, 2022

Decision

DIRECTOR - Rates & Regulatory

Effective March 4, 2022

Resolution Canceled

**CALIFORNIA-AMERICAN WATER COMPANY**

Original

Cal. P.U.C. Sheet No.

324-S

655 W. Broadway, Suite 1410

San Diego, CA 92101

Schedule No. WW-CAP  
 All Wastewater Services  
CUSTOMER ASSISTANCE PROGRAM

Sheet 2

**APPLICABILITY**

Applicable to Dunnigan Wastewater service.

(N)

**TERRITORY**

Dunnigan, along both sides of Interstate 5, between County Roads 2 on the north and County Road 9 on the south, Yolo County.

**RATES**

	<u>Per Service Connection</u>
	<u>Per Month</u>
For each Mobile Home residential unit	\$30.35
For each Recreational Vehicle unit	\$30.35

(N)

(Continued)

(TO BE INSERTED BY UTILITY)

ISSUED BY

(TO BE INSERTED BY C.P.U.C.)

Advice 70-S

J. T. LINAM

Date Filed January 18, 2022

Decision

DIRECTOR - Rates & Regulatory

Effective March 4, 2022

Resolution Canceled

Schedule No. WW-CAP  
All Wastewater Services  
CUSTOMER ASSISTANCE PROGRAM

Sheet 3

SPECIAL CONDITIONS APPLICABLE TO CUSTOMER ASSISTANCE PROGRAM:

(L)

General Items:

1. Customer Assistance Program (CAP): As reflected in this tariff, qualifying customers receive a surcredit, as noted above, per month per qualifying residential customer. Customers must apply with the Company for acceptance into the Customer Assistance program. Qualification criteria are outlined below. This program is also known as the H2O Help to Others Program.
  - a. CAP Household: A CAP Household is a household where the total gross income from all sources, including total income from all persons living full-time in the household is less than shown on the table below based on the number of persons in the household. Total gross income shall include both taxable and non-taxable income. Persons who are claimed as a dependent on another person's income tax return are not eligible for this program. The California American Water bill must be in the customer's name.

Household Size	CARE & Energy Savings Assistance Program (CAP)
1-2	\$34,840
3	\$43,920
4	\$53,000
5	\$62,080
6	\$71,160
7	\$80,160
8	\$89,320
Each Additional person	\$9,080
Household Size	CARE & Energy Savings Assistance Program (CAP)

- b. Application and Eligibility Declaration: An application and eligibility declaration on a form authorized by the Commission is required for each request for service under this schedule. Renewal of a customer's eligibility declaration will be required every two years and may be required on an annual basis. Customers are only eligible to receive service under this rate schedule at one residential location at any one time, and the rate applies only to the customer's permanent primary residence. This schedule is not applicable where, in the opinion of the Company, either the accommodation or the occupancy is transitory. Customers may self-certify and may be requested to present documentation verifying participation in a customer assistance program.
  - c. Commencement of Rate: Eligible customers shall be billed on this schedule commencing no later than one billing period after receipt and approval of the customer's application by the Company.

(L)

(Continued)

(TO BE INSERTED BY UTILITY)

ISSUED BY

(TO BE INSERTED BY C.P.U.C.)

Advice 70-S

J. T. LINAM

Date Filed January 18, 2022

Decision

DIRECTOR - Rates & Regulatory

Effective March 4, 2022

Resolution Canceled