

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

Advice Letter Cover Sheet

Utility Name: California American Water
District: Monterey Wastewater
CPUC Utility #: U210W
Advice Letter #: 72-S
Tier 1 2 3 Compliance
Authorization Decision 21-11-018
Description: 2023 Step Rate – Monterey Wastewater

Date Mailed to Service List: November 15, 2022
Protest Deadline (20th Day): December 5, 2022
Review Deadline (30th Day): December 15, 2022
Requested Effective Date: January 1, 2023
Rate Impact: \$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

Utility Contact: Jonathan Morse

Phone: 916-568-4237

Email: Jonathan.morse@amwater.com

DWA Contact: Tariff Unit

Phone: (415) 703-1133

Email: Water.Division@cpuc.ca.gov

DWA USE ONLY

<u>DATE</u>	<u>STAFF</u>	<u>COMMENTS</u>
_____	_____	_____
_____	_____	_____

[] APPROVED

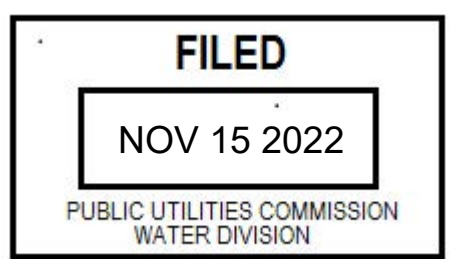
[] WITHDRAWN

[] REJECTED

Signature: _____

Comments: _____

Date: _____



520 Capitol Mall, Suite 630
Sacramento, CA 95814
www.amwater.com

P (916) 568-4237

November 15, 2022

ADVICE LETTER NO. 72-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 Monterey Wastewater Service Area.

Background:

The purpose of this advice letter filing is to request approval of the 2023 Escalation Year rates for the Monterey Wastewater Service Area 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 Monterey Wastewater Service Area, including Active and Passive Systems, 2023 Escalation Year increase.

As shown the earnings test and workpapers for the twelve months ended September 30, 2022, the Monterey Wastewater Service Area earned a rate of return of -9.23% on a recorded basis and 7.42% on a “pro forma” basis. The most recent authorized rate of return per D.18-03-035 was 7.61% adjusted to 7.83% to match the designated pro forma period.

In compliance with D.21-11-018, California American Water requests approval of all submitted tariff revisions.

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 grounds¹ are:

1. The utility did not properly serve or give notice of the AL;

¹ G.O. 96-B, General Rule 7.4.2

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, 3rd floor
California Public Utilities Commission,
505 Van Ness Avenue, San Francisco, CA 94102
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

sarah.leeper@amwater.com

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

Chase Grady
Associate Rates & Regulatory Analyst

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
XXXXX-W	Schedule SA Monterey Waste Water District Tariff Area ACTIVE SEWER SERVICE Sheet 1	317-S
XXXXX-W	Schedule SA Monterey Waste Water District Tariff Area ACTIVE SEWER SERVICE Sheet 3	318-S
XXXXX-W	Schedule SP Monterey Waste Water District Tariff Area PASSIVE SEWER SERVICE Sheet 1	319-S
XXXXX-W	Schedule No. WW-FEES Wastewater Service LATE PAYMENT FEES, RECONNECTION FEES, AND FACILITIES FEES Sheet 1	321-S
XXXXX-W	Schedule No. WW-CAP All Wastewater Services CUSTOMER ASSISTANCE PROGRAM Sheet 1	320-S

Schedule SA
Monterey Waste Water District Tariff Area
ACTIVE SEWER SERVICE

Sheet 1

APPLICABILITY

Applicable to all Active Sewer Services.

TERRITORY

The systems at Las Palmas, Pasadera, Carmel Valley Ranch and Indian Springs

RATES

<u>Las Palmas:</u>	<u>Per Service Per Month</u>	(l)	
Service Charge Residential.....	\$133.32		
Service Charge for School (5 EDUs)	\$666.65		
Service Charge for Small Office Park (6 EDUs)	\$800.01		
Service Charge for Golf Course (4 EDUs)	\$533.34		
 <u>Pasadera:</u>			
Service Charge Residential.....	\$133.32		
 <u>Carmel Valley Ranch:</u>			
Service Charge Residential.....	\$133.32		
Service Charge for Hotel (144 EDUs)	\$19,200.05		
 <u>Indian Springs:</u>			
Service Charge for Residential and Small Commercial	\$133.32	(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 Public Utilities Commission Reimbursement Fee set forth on Schedule No. UF.

2. A late charge will be imposed per Schedule WW-FEES.

2. 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.

3. Per Advice letter 69-S, the under-collected balance in the Monterey Wastewater Consolidated Expense Balancing Account will be recovered through a monthly connection surcharge of \$0.3534 over 24 months beginning March 4, 2022.

(Continued)

(TO BE INSERTED BY UTILITY)	ISSUED BY	(TO BE INSERTED BY C.P.U.C.)
Advice 72-S	J. T. LINAM	Date Filed _____
Decision	DIRECTOR - Rates & Regulatory	Effective _____
		Resolution _____

Schedule SA
Monterey Waste Water District Tariff Area
ACTIVE SEWER SERVICE

Sheet 3

APPLICABILITY

Applicable to the Society for the Prevention of Cruelty to Animals for Monterey County, Inc. ("SPCA") Sewer Service in the Pasadera area.

TERRITORY

The point of service connection between California American Water and SPCA in the Pasadera area.

RATES

<u>Contracted Property:</u>	<u>Service Charge per Month</u>	
SPCA (25 EDUs).....	\$3,333.10	(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.
2. 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:

3. All bills are subject to the Public Utilities Commission Reimbursement Fee set forth on Schedule No. UF.
4. A late charge will be imposed per Schedule WW-FEES.
5. 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.
6. Per Advice Letter 69-S, the under-collected balance in the Monterey Wastewater Consolidated Expense Balancing Account will be recovered through a monthly connection surcharge of \$0.3534 over 24 months beginning March 4, 2022.

(Continued)

<u>(TO BE INSERTED BY UTILITY)</u>	<u>ISSUED BY</u>	<u>(TO BE INSERTED BY C.P.U.C.)</u>
Advice 72-S	J. T. LINAM	Date Filed _____
Decision	DIRECTOR - Rates & Regulatory	Effective _____
		Resolution _____

Schedule SP
Monterey Waste Water District Tariff Area
PASSIVE SEWER SERVICE

Sheet 1

APPLICABILITY

Applicable to all Passive Sewer Services.

TERRITORY

The systems at White Oaks, Spreckels, Village Green and Oak Hills

RATES

Oak Hills: Per Service Per Month
Service Charge for Residential and Small Commercial \$88.71

Spreckels:
Service Charge for Residential and Small Commercial \$88.71
Service Charge for School \$133.05
Service Charge for Large Commercial (4 or more Employees) \$177.41
Service Charge for Industrial \$532.25

White Oaks: Per Service Per Month
Service Charge for Residential \$88.71

Village Green:
Service Charge for Residential \$88.71

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.
2. 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 Public Utilities Commission Reimbursement Fee set forth on Schedule No. UF.
2. A late charge will be imposed per Schedule WW-FEES.
3. 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.
4. Per Advice Letter 69-S, the under-collected balance in the Monterey Wastewater Consolidated Expense Balancing Account will be recovered through a monthly connection surcharge of \$0.3534 over 24 months beginning March 4, 2022.

(Continued)

Table with 3 columns: (TO BE INSERTED BY UTILITY), ISSUED BY, (TO BE INSERTED BY C.P.U.C.)

Schedule No. WW-FEES

Sheet 1

Wastewater Service

LATE PAYMENT FEES, RECONNECTION FEES, AND FACILITIES FEES

APPLICABILITY

Applicable to all sewer service.

TERRITORY

Subdivision of Oak Hills and Indian Springs, the community of Speckels, in the vicinity of Salinas, Monterey County, and Monterey County. Dunnigan, along both sides of Interstate 5, between County Roads on the north and County Road 9 on the south Yolo County.

RATES

1. Late Payment Fee: A late charge of 1.5% on unpaid balance will be assessed and customers will be notified on the monthly issued bill that the 1.5% late fee will be applied to any account that is not paid before the past due date shown on the bill. The fee shall be applied at the time a late payment notice is issued. If the customer pays the balance on the date the late payment notice is mailed, then that assessed fee will be forgiven. The fee shall be assessed on all open balances regardless of whether it is an initial or subsequent bill when a total balance has not been paid or there should have been a shut off for non-payment agreement. All bills shall be subject to the PUC reimbursement fee as set forth in Schedule No. UF.
2. Reconnection Fee: Where service has been discontinued for violation of these rules or nonpayment of bills, the utility may charge \$10.00 for reconnection of service during regular work hours or \$175.00 for reconnection of service at other than regular working hours when the customer has requested that the reconnection be made at other than regular working hours. If payment is received after 3:00PM, service will not be restored until the next business day. All bills shall be subject to the PUC reimbursement fee as set forth in Schedule No. UF.
3. Per Advice Letter 72-S, a surcharge of \$1.59 for the Customer Assistance Program ("CAP") Balancing Account will be collected from all non-low-income water and wastewater customers. (T)(I)

(Continued)

(TO BE INSERTED BY UTILITY)		ISSUED BY	(TO BE INSERTED BY C.P.U.C.)	
Advice	72-S	J. T. LINAM	Date Filed	_____
Decision		DIRECTOR - Rates & Regulatory	Effective	_____
			Resolution	_____

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

Sheet 1

APPLICABILITY

Applicable to Monterey County - Active and Passive Sewer Services.

TERRITORY

The Monterey County Systems of Las Palmas, Pasadera, Carmel Valley Ranch, Indian Springs, White Oaks, Spreckels, Village Greens, and Oak Hills.

RATES

Active Sewer Service

<u>Las Palmas:</u>	<u>Per Service Per Month</u>	
Service Charge Residential.....	\$86.66	(l)
<u>Pasadera:</u>		
Service Charge Residential.....	\$86.66	
<u>Carmel Valley Ranch:</u>		
Service Charge Residential.....	\$86.66	
<u>Indian Springs:</u>		
Service Charge for Residential	\$86.66	(l)

Passive Sewer Service

<u>Oak Hills:</u>	<u>Per Service Per Month</u>	
Service Charge for Residential.....	\$70.97	(l)
<u>Spreckels:</u>		
Service Charge for Residential	\$70.97	
<u>White Oaks:</u>		
Service Charge for Residential	\$70.97	
<u>Village Greens:</u>		
Service Charge for Residential.....	\$70.97	(l)

(Continued)

(TO BE INSERTED BY UTILITY) Advice 72-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

BY MAIL:

Joe Lucido 25417 Boots Road Monterey, CA 93940	Los Angeles Docket Office California Public Utilities Commission 320 West 4th Street, Suite 500 Los Angeles, CA 90013	
Alco Water Service 249 Williams Road Salinas, CA 93901	Monterey Regional Water Pollution Control Agency (MRWPCA) 5 Harris Court Road. Bldg D. Monterey, CA 93940	Monterey Peninsula Water Mgmt Dist. Chief Financial Officer P.O. Box 85 Monterey, CA 93942
Yazdan Emrani, P.E. Deputy Pub Works Director – Operations Monterey County DPW 168 W. Alisal Street, 2nd floor Salinas, CA 93901-2680	City of Pacific Grove c/o Community Development Department Attention: Sarah Hardgrave 300 Forest Ave., 2nd floor Pacific Grove, CA 93950	City of Pacific Grove City Attorney/City Hall 300 Forest Ave 2nd floor Pacific Grove, CA 93950
Ann Camel City Clerk City of Salinas 200 Lincoln Avenue Salinas, CA 93901	City of Sand City City Hall California & Sylvan Avenues Sand City, CA 93955 Attn: City Clerk	Deborah Mall, City Attorney City of Monterey 512 Pierce Street Monterey, CA 93940
Karen Crouch City Clerk, Carmel-By-The-Sea PO Box CC Carmel-by-the-Sea, CA 93921	Darryl D. Kenyon Monterey Commercial Property Owners Association P.O. Box 1953 Monterey, CA 93942	Irvin L. Grant Deputy County Counsel County of Monterey 168 W. Alisal Street, 3rd floor Salinas, CA 93901-2680
Marc J. Del Piero 4062 El Bosque Drive Pebble Beach, CA 93953-3011	Vibeke Norgaard City Attorney of Sand City P.O. Box 183 Carmel, CA 93921	

MONTEREY WASTEWATER DISTRICT SERVICE LIST
CALIFORNIA-AMERICAN WATER COMPANY

BY E-MAIL:

Richard Rauschmeier
California Public Utilities Commission
DRA - Water Branch, Rm 4209
505 Van Ness Ave
San Francisco, CA 94102
rra@cpuc.ca.gov

City of Del Rey Oaks
City Hall
650 Canyon Del Rey Road
Del Rey Oaks, CA 93940
Attn: City Clerk
citymanager@delreyoaks.org
kminami@delreyoaks.org

City of Seaside, City Hall
Attn: City Clerk
Seaside, CA
dhodgson@ci.seaside.ca.us
to'halloran@ci.seaside.ca.us

David C. Laredo and Fran Farina
DeLay & Laredo
606 Forest Ave
Pacific Grove, CA 93950
dave@laredolaw.net
fran@laredolaw.net

Jon Giffen
City Attorney
City of Carmel-By-The-Sea
P.O. Box 805
Carmel-By-The-Sea, CA 93921
jgiffen@kaglaw.net

Brent Reitz
Capital Services
P.O. Box 1767
Pebble Beach CA 93953
reitzb@pebblebeach.com

Monterey Peninsula Water Mgmt Dist.
Chief Financial Officer
P.O. Box 85
Monterey, CA 93942
suresh@mpwmd.net

Ms. Lisa Bilir
California Public Utilities Commission
Division of Ratepayer Advocates
505 Van Ness Avenue
San Francisco, CA 94102

Bernardo R. Garcia
PO Box 37
San Clemente, CA 92674-0037
uwua@redhabanero.com

George Riley
Citizens for Public Water
1198 Castro Road
Monterey, CA 91940
georgetriley@gmail.com

Mike Niccum
General Manager
Pebble Beach Community Services District
3101 Forest Lake Road
Pebble Beach, CA 93953
mniccum@pbcsd.org

Carmel Area Wastewater District
3945 Rio Road
Carmel, CA 93923
buikema@cawd.org

Lloyd Lowery Jr.
Noland, Hammerly, Etienne & Hoss P.C.
333 Salinas St
PO Box 2510
Salinas, CA 93902-2510
lflowrey@neh.com

David Heuck
Accounting
2700 17 Mile Drive
Pebble Beach, CA 93953
heuckd@pebblebeach.com

Arlene Tavani
Monterey Peninsula Water Mgmt Dist.
Executive Assistant
arlene@mpwmd.net

Division of Ratepayer Advocates
California Public Utilities Commission
dra_water_al@cpuc.ca.gov

Laura L. Krannawitter
California Public Utilities Commission
Executive Division, Rm 5303
505 Van Ness Avenue
San Francisco, CA 94102
llk@cpuc.ca.gov

Jim Heisinger
P.O. Box 5427
Carmel, CA 93921
hbm@carmellaw.com

City of Monterey
City Hall
Monterey, CA 93940
Attn: City Clerk
connolly@ci.monterey.ca.us

Gail T. Borkowski, Clerk of the Board
County of Monterey
P.O. Box 1728
Salinas, CA 93902
boydap@co.monterey.ca.us

City of Salinas
Vanessa W. Vallarta – City Attorney
200 Lincoln Avenue
Salinas, CA 93901
vanessav@ci.salinas.ca.us
chrisc@ci.salinas.ca.us

John K. Hawks
Executive Director
California Water Association
601 Van Ness Avenue, Suite 2047
San Francisco, CA 94102-3200
jhawks_cwa@comcast.net
Sheri Damon
City of Seaside, City Attorney
440 Harcourt Avenue
Seaside, CA 93955
cityatty@ix.netcom.com

CALIFORNIA-AMERICAN WATER COMPANY
ADVICE LETTER 72-S
SUPPORTING DOCUMENTATION FOR STAFF

Monterey Wastewater – 2023 Step Rates
TABLE OF CONTENTS

	<u>Page</u>
Revenue and Rate Design	100
Summary of Earnings.....	200
Supporting Documents.....	300
Customer Assistance Program (CAP) Surcharge Calculation.....	400
D. 21-11-018 Ordering Paragraphs	500
Cancelled Tariffs	600

CALIFORNIA-AMERICAN WATER COMPANY
 MONTEREY WASTEWATER
 SUMMARY OF EARNINGS AND RATE OF RETURN
 DOLLARS IN THOUSANDS

1542

Wkpr.: 100

Line No.	2022 AL 69-S	12 Months Ended Sept. 2022 Recorded ⁽¹⁾	2022 Pro Forma	Reference for Pro Forma Adjustments	Reference for Authorized
Operating Revenues					
1	3,698.6	3,204.1	3,666.7	Wkpr. 103, Ln 1	Wkpr. 200-A, 200-B
Operating Expenses					
2	1,158.0	1,165.2	1,158.0		Wkpr. 200-A, 200-B
3	0.0	0.0	0.0		Wkpr. 200-A, 200-B
4	196.1	418.7	196.1	Wkpr. 103, Ln 4	Wkpr. 200-A, 200-B
5	286.3	331.1	286.3	Wkpr. 103 Ln 13	Wkpr. 200-A, 200-B
6	321.2	428.0	321.2		Wkpr. 200-A, 200-B
7	219.9	190.1	219.9		Wkpr. 200-A, 200-B
8	0.0	0.0	0.0		Wkpr. 200-A, 200-B
9	24.5	12.2	24.5		Wkpr. 200-A, 200-B
10	18.9	16.4	18.8		Wkpr. 200-A, 200-B
11	40.7	47.8	40.7		Wkpr. 200-A, 200-B
12a	13.6	54.8	13.6		Wkpr. 200-A, 200-B
12b	189.5	206.2	189.5		Wkpr. 200-A, 200-B
12c	108.8	71.0	108.8		Wkpr. 200-A, 200-B
13	9.2	8.4	9.2		Wkpr. 200-A, 200-B
14	23.6	11.8	23.6		Wkpr. 200-A, 200-B
15	297.0	215.8	297.0		Wkpr. 200-A, 200-B
16	78.4	193.7	78.4		Wkpr. 200-A, 200-B
17	0.0	0.0	0.0		Wkpr. 200-A, 200-B
18	19.1	19.1	19.1		Wkpr. 200-A, 200-B
19	0.0	0.0	0.0		Wkpr. 200-A, 200-B
20	0.0				
21	0.0	0.0	0.0		Wkpr. 200-A, 200-B
22	318.0	228.3	228.3		Wkpr. 200-A, 200-B
23	104.4	215.3	104.4		Wkpr. 200-A, 200-B
23	16.6	-64.6	20.2		Wkpr. 200-A, 200-B
24	-0.2	-189.9	7.8		Wkpr. 200-A, 200-B
25	3,443.5	3,579.3	3,365.2		Sum Ln 2:24
26	255.0	-375.3	301.5		Ln 1 - Ln 25
27	3,351.3	4,064.4	4,064.4		Wkpr. 200-A, 200-B
28	7.61%	-9.23%	7.42%		Wkpr. 200-A, 200-B
29	3,408.2	3,817.5	3,318.5		Sum Ln 2:22 - Ln 10

⁽¹⁾Workpaper 104

**CALIFORNIA-AMERICAN WATER COMPANY
 MONTEREY WASTEWATER
 ADJUSTMENT TO ADOPTED RATE OF RETURN**

1542 Wkpr.: 101

Line No.	DESCRIPTION		
1	2022 ADOPTED NET REVENUE	Workpaper 100, Ln 26	\$255.0
	<u>RATE BASE:</u>		
2	ADOPTED RATE BASE FOR 2021	AL 69-S	\$2,982.3
3	ADOPTED RATE BASE FOR 2022	Workpaper 100 Ln.27	\$3,351.3
4	DIFFERENCE	Ln 3 - Ln 2	\$369.0
	<u>STEP RATE BASE:</u>		
5	2022 ADJUSTED TO 9-30-22	Ln 4 x .75	\$276.7
6	2021 Rate Base	Ln 2	\$2,982.3
7	ADJUSTED RATE BASE	Ln 5 + Ln 6	\$3,259.1
8	ADJUSTED RATE OF RETURN	Ln 1 / Ln 7	7.83%

**CALIFORNIA-AMERICAN WATER
 MONTEREY WASTEWATER
 CALCULATION OF OVER/UNDER EARNINGS ADJUSTMENT
 DOLLARS IN THOUSANDS**

1542 Wkpr.: 102

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNTS</u>
1	PRO FORMA RATE BASE	Workpaper 100 Ln.27	\$4,064.4
2	ADJUSTED RATE OF RETURN	Workpaper 101, Ln 8	7.83%
3	ADJUSTED NET OPERATING REVENUES	Ln 1 x Ln 2	\$318.1
4	PRO FORMA NET OPERATING REVENUES	Workpaper 100, Ln 26	\$301.5
5	NET (OVER)/UNDER OPERATING REVENUES	Ln 3 - Ln 4	\$16.6
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	\$21.1

**CALIFORNIA-AMERICAN WATER
 MONTEREY WASTEWATER
 RESULTS OF OPERATIONS PRO FORMA ADJUSTMENTS
 DOLLARS IN THOUSANDS**

1542

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	3,666.7	Workpaper 105, Ln 16
2	Adopted Revenues		<u>3,698.6</u>	Workpaper 100, Ln 1
3	Revenue Adjustment		(31.9)	
	Pumping Power:			
4	Normalized calculation	Pump	196.1	Workpaper 106, Ln 1
5	Adopted Power	Wkpaper	<u>196.1</u>	Workpaper 100, Ln 4
6	Pumping Power Adjustment		0.0	
	Uncollectibles:			
7	Revenue Adjustment	See above	(31.9)	Ln 3
8	Adopted Uncollectible	Revs.	<u>0.5117%</u>	Workpaper 113, Ln 9
9	Uncollectibles Adjustment		(0.2)	
	Franchise Fees:			
10	Revenue Adjustment	See above	(31.9)	Ln 3
11	Adopted Franchise Fee	Revs.	<u>0.00%</u>	Workpaper 113, Ln 46
12	Franchise Fees Adjustment		0.0	
	Chemicals:			
13	Normalized calculation	Chem	286.3	Workpaper 107, Ln 1
14	Adopted Chemicals	Wkpaper	<u>286.3</u>	Workpaper 100, Ln 5
15	Other Operation and Maintenance Adjustment		0.0	
	Depreciation Expense:			
16	Recorded Depreciation Expense		228.3	Workpaper 104
17	Adopted Depreciation		<u>318.0</u>	Workpaper 100, Ln 21
18	Depreciation Expense Adjustment		(89.7)	
	Rate Base:			
19	Recorded Wt. Avg. Rate Base	RateBase	4,064.4	Workpaper 110
20	Adopted Wt Avg Rate Base	Wkpaper	<u>3,351.3</u>	Workpaper 100, Ln 27
21	Rate Base Adjustments		713.1	

CALIFORNIA-AMERICAN WATER
 MONTEREY WASTEWATER
 TWELVE MONTHS RECORDED DATA
 SEPTEMBER 2022

1542

Wkpr.: 104

OPERATING REVENUES								Total
Water								3,203,874
Other								177
TOTAL REVENUES								3,204,051
	MONTEREY WASTEWATER	GO		Allocation %		GO * Allocation %		
OPERATIONS AND MAINT EXP:								
Labor	1,052,530		8,409,193	1.34%		112,661	1,165,191	
Purchased Water	-		(3)	1.34%		(0)	(0)	
Purchased Power	418,714		-	1.34%		-	418,714	
Chemicals	331,139		-	1.34%		-	331,139	
Operation Expense	426,664		99,869	1.34%		1,338	428,002	
Maintenance (excluding Amort Tank Pa	189,977		5,937	1.34%		80	190,056	
Amortization of Tank Painting	-		-	1.34%		-	-	
Customer Accounting	10,389		133,944	1.34%		1,795	12,184	
Uncollectible Expense	-		2,352,462	1.34%		31,517	31,517	
Insurance	20,074		2,072,591	1.34%		27,767	47,842	
Pension and OPEB	62,325		(563,664)	1.34%		(7,552)	54,774	
Group Insurance	199,263		520,692	1.34%		6,976	206,239	
Benefits other than pension	59,821		835,641	1.34%		11,195	71,016	
Regulatory Expenses	-		624,121	1.34%		8,362	8,362	
Rents	2,754		671,934	1.34%		9,002	11,757	
Other Administrative & General	182,822		2,459,245	1.34%		32,948	215,769	
Service Company Costs	-		14,456,836	1.34%		193,684	193,684	
Citizens Acquisition Premium	-		0	1.34%		-	-	
Depreciation	143,312		6,344,370	1.34%		84,998	228,310	
General Taxes	205,569		726,998	1.34%		9,740	215,309	
TOTAL OPERATING EXPENSES								3,829,864

CALIFORNIA-AMERICAN WATER
 MONTEREY WASTE WATER DISTRICT
 PROFORMA OPERATING REVENUE UNDER STANDARD RATE DESIGN

Wkpr.: 105

SEWER SERVICE -- MONTEREY COUNTY

Line No.	RESIDENTIAL SERVICE CHARGE:	Recorded Average Services		2022 Adopted Rates ⁽¹⁾		(\$000) Revenues
	Area					
						<u>Per Month</u>
1	Pasadera, Carmel Valley, Indian Springs					
2	& Las Palmas Residential & Sm. Commercial	1,534	@	\$127.66	=	\$2,350.2
3	Indian Springs	164	@	\$127.66	=	\$251.7
	<u>Las Palmas Commercial/Municipal</u>					
4	Hotel (144 EDUs)	1	@	\$18,384.21	=	\$220.6
5	School (5 EDUs)	1		\$638.32	=	\$7.7
6	Small Office Park (6 EDUs)	1		\$766.01	=	\$9.2
7	Golf Course (4 EDUs)	1		\$510.68	=	\$6.1
	SPCA (25 EDUs)	1		\$3,191.47	=	\$38.3
8	Total Service Charge	<u>1,704</u>				\$2,883.8

SEWER SERVICE -- OAK HILL, SPRECKELS, WHITE OAKS, VILLAGE GREENS

Line No.		Recorded Average Services		2022 Adopted Rates ⁽¹⁾		(\$000) Revenues
						<u>Per Month</u>
9	Oak Hills (per month) Residential & Sm. Commercial	426	@	\$84.22	=	\$430.9
	Spreckels					
10	Residential & Sm. Commercial	243	@	\$84.22	=	\$245.8
11	School	4		\$126.31	=	\$5.9
12	Commercial with 4 or more employees	7		\$168.42	=	\$14.1
13	Industrial	4		\$505.28	=	\$24.3
	White Oaks and Village Green					<u>Per Month</u>
14	Residential & Sm. Commercial	61	@	\$84.22	=	\$61.6
15	Total Service Charge	746				\$782.7
	Other Revenue					\$0.2
16	TOTAL REVENUES	2,449				<u>\$3,666.7</u>

(1) Per AL 69-S 2022 Monterey WW Step Rates

CALIFORNIA-AMERICAN WATER COMPANY
MONTEREY WASTE WATER DISTRICT
PUMPING POWER

Wkpr.: 106

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>		<u>Metered</u>
	<u>Calculation Pro Forma Water Production</u>			
1	Adopted Purchased Power	Workpaper 100, Ln 4	\$	196.1

CALIFORNIA-AMERICAN WATER COMPANY
MONTEREY WASTE WATER DISTRICT
CHEMICALS AND FILTERING MATERIALS

Wkpr.: 107

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
1	Adopted Chemical Cost	Workpaper 100 Ln 5	\$ 286.3

CALIFORNIA-AMERICAN WATER
 MONTEREY WASTEWATER
 CALCULATION OF INCOME TAXES

1542

Wkpr.: 109

LINE NO.		Adopted	Reference	Recorded	Pro Forma
	Operating Revenues				
1	Revenues	3,698.6	Workpaper 100, Ln1	3,204.1	3,666.7
	Deductions:				
2	O & M expenses less Uncollectibles & Franchise Fees	3,408.2	Workpaper 100, Ln 29 * 2.51%	3,817.5	3,318.5
3	Uncollectibles	18.9	Workpaper 100, Ln 10	16.4	18.8
4	Domestic Prod Activity Deduct	-		0.0	0.0
5		-			
6	R/M Interest ⁽¹⁾	84.1	Workpaper 100, Ln 27 * 2.51%	102.0	102.0
7	Non-Deductible Meals	(0.6)		(0.6)	(0.6)
8	Previous year CCFT	(1.2)	Wkpr. 200-A, 200-B	-1.2	16.6
	Total Operating Deductions				
10	State	3,510.6	(Lns 2 thru 7)	3,935.3	3,438.7
11	Federal	3,510.6	Lns 10 - Ln 4	3,935.3	3,438.7
12	Taxable Net-State	188.0	Ln 1 - Ln 10	(731.2)	228.0
13	S.C.F.T. @ 8.84%	16.6	Ln 12 * 8.84%	(64.6)	20.2
	Less:				
14	Deferred Taxes	-	Wkpr. 200-A, 200-B	-	-
15	STATE INCOME TAXES	16.6	Ln 13 - Ln 14	(64.6)	20.2
16	Taxable Net-Federal	189.2	Ln 1 - Ln 8 - Ln 11	(730.0)	211.4
17	F.I.T. @ 21.00%	39.7	Ln 16 * 21%	(153.3)	44.4
	Less:				
18	Deferred Taxes	-	Wkpr. 200-A, 200-B	0.0	0.0
19	Amort Excess Deferred Taxes	(36.6)	Wkpr. 200-A, 200-B	(36.6)	(36.6)
20	FEDERAL INCOME TAX	3.1	Sum Ln 17:19	(189.9)	7.8
21	TOTAL TAXES ON INCOME	19.7	Ln 15 + Ln 20	(254.5)	27.9

(1) See Workpaper 117

CALIFORNIA-AMERICAN WATER
 MONTEREY WASTEWATER 1542
 RATE BASE
 13 MONTH WEIGHTED AVERAGE

Wkpr.: 110

<u>Ln</u> <u>No.</u>	<u>Description</u>		<u>Utility Plant</u> <u>In Service</u>	<u>Materials &</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	18,776,376	41,956	139,863	318,329	(9,465,826)	-	-	(5,221,727)	-	(727,453)	
2	October	2021	18,789,959	35,580	139,863	318,329	(9,487,513)	-	-	(5,209,607)	-	(724,152)	
3	November	2021	18,856,499	39,541	139,863	318,329	(9,517,009)	-	-	(5,197,486)	-	(720,850)	
4	December	2021	18,809,773	30,167	139,863	318,329	(9,480,991)	-	-	(5,185,366)	-	(717,549)	
5	January	2022	18,835,320	36,671	129,558	328,389	(9,511,409)	-	-	(5,172,839)	-	(714,023)	
6	February	2022	18,902,126	45,118	129,558	328,389	(9,542,345)	-	-	(5,160,313)	-	(710,497)	
7	March	2022	18,998,893	42,995	129,558	328,389	(9,564,412)	-	-	(5,147,786)	-	(706,971)	
8	April	2022	19,141,425	29,586	129,558	328,389	(9,485,353)	-	-	(5,135,259)	-	(703,445)	
9	May	2022	18,956,930	49,956	129,558	328,389	(9,513,463)	-	-	(5,122,733)	-	(699,919)	
10	June	2022	18,819,374	26,313	129,558	328,389	(9,376,846)	-	-	(5,110,206)	-	(696,393)	
11	July	2022	18,816,251	43,452	129,558	328,389	(9,310,478)	-	-	(5,097,679)	-	(692,867)	
12	August	2022	18,847,808	34,459	129,558	328,389	(9,342,286)	-	-	(5,085,152)	-	(689,341)	
13	September	2022	18,908,524	62,412	129,558	328,389	(9,378,375)	-	-	(5,067,748)	-	(685,815)	
Total Lines 1 thru 13			245,459,258	518,206	1,725,474	4,228,818	(122,976,307)	-	-	(66,913,901)	-	(9,189,275)	
Less 1/2 Lines 1 & 13			(18,842,450)	(52,184)	(134,711)	(323,359)	9,422,100	-	-	5,144,738	-	706,634	
Total			226,616,809	466,022	1,590,763	3,905,458	(113,554,207)	-	-	(61,769,164)	-	(8,482,641)	
Wtd Avg Balance			18,884,734	38,835	132,564	325,455	(9,462,851)	-	-	(5,147,430)	-	(706,887)	4,064,420

* Used Adopted amount from D. 21-11-018. See Workpaper 215

**CALIFORNIA-AMERICAN WATER
 MONTEREY WASTEWATER
 PLANT IN SERVICE
 HISTORICAL DATA**

1542

Wkpr.: 111

<u>Ln</u>					<u>Total</u>
<u>No.</u>	<u>Description</u>		<u>Plant In Serv</u>	<u>CWIP</u>	<u>District</u>
1	September	2021	18,679,014	97,362	18,776,376
2	October	2021	18,709,971	79,989	18,789,959
3	November	2021	18,720,441	136,058	18,856,499
4	December	2021	18,749,615	60,158	18,809,773
5	January	2022	18,750,498	84,821	18,835,320
6	February	2022	18,776,692	125,434	18,902,126
7	March	2022	18,793,071	205,823	18,998,893
8	April	2022	18,709,266	432,158	19,141,425
9	May	2022	18,666,306	290,625	18,956,930
10	June	2022	18,488,534	330,840	18,819,374
11	July	2022	18,524,896	291,354	18,816,251
12	August	2022	18,521,745	326,063	18,847,808
13	September	2022	18,522,474	386,050	18,908,524

Workpaper 300

Workpaper 301

**CALIFORNIA-AMERICAN WATER
MONTEREY WASTEWATER
DEPRECIATION RESERVE
HISTORICAL DATA**

1542

Wkpr.: 112

<u>Ln</u>				<u>Total</u>
<u>No.</u>	<u>Description</u>		<u>Deprec Reserv</u>	<u>District</u>
1	September	2021	9,465,826	9,465,826
2	October	2021	9,487,513	9,487,513
3	November	2021	9,517,009	9,517,009
4	December	2021	9,480,991	9,480,991
5	January	2022	9,511,409	9,511,409
6	February	2022	9,542,345	9,542,345
7	March	2022	9,564,412	9,564,412
8	April	2022	9,485,353	9,485,353
9	May	2022	9,513,463	9,513,463
10	June	2022	9,376,846	9,376,846
11	July	2022	9,310,478	9,310,478
12	August	2022	9,342,286	9,342,286
13	September	2022	9,378,375	9,378,375

**CALIFORNIA-AMERICAN WATER
 MONTEREY WASTEWATER
 CALCULATION OF COMPOSITE INFLATION AND OTHER FACTORS**

1542

Wkpr.: 113

Ln No.	Description	2022	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	RESTATEMENT FACTOR	0.996800	Ln 5 + 1
7	Labor	8.10%	
8	CPI-U	8.20%	Workpaper 304
9	Uncollectible Rate	0.5117%	Wkpr. 200-A, 200-B
10	Franchise Rate	0.00%	
11	Customer Growth Factor	0.03%	Workpaper 305

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

CALIFORNIA-AMERICAN WATER
 MONTEREY WASTEWATER
 CALCULATION OF 2023 STEP INCREASE
 DOLLARS IN THOUSANDS

1542

Wkpr.: 114

Line No.	2022 Escalation (per earnings test)	Inflation Factor	2023 Attrition (if full step allowed)	2023 Attrition (per earnings test)
Operating Revenues				
1	Water Service	3,698.6	Workpaper 115, Ln 5 and Ln 7	3,870.1
Operating Expenses				
2	Labor	1,158.0	Labor	1,252.1
3	Purchased Water	0.0	Not escalated	0.0
4	Purchased Power	196.1	Not escalated	196.1
5	Chemicals	286.3	Composite Non-Labor 60%/Compensation 40%	285.5
6	Operation Expense	321.2	Composite Non-Labor 60%/Compensation 40%	320.2
7	Maintenance (excluding Amort Tank Paint)	219.9	Composite Non-Labor 60%/Compensation 40%	219.3
8	Amortization of Tank Painting	0.0	Composite Non-Labor 60%/Compensation 40%	0.0
9	Customer Accounting	24.5	Composite Non-Labor 60%/Compensation 40%	24.4
10	Uncollectible Expense	18.9	Adopted Uncollectible Percentage	19.8
11	Insurance	40.7	CPI-U (Previous 12 months)	44.0
12a	Pension and OPEB	13.6	Not escalated	13.6
12b	Group Insurance	189.5	CPI-U (Previous 12 months)	205.0
12c	Benefits other than Pension	108.8	CPI-U (Previous 12 months)	117.8
13	Regulatory Expenses	9.2	Composite Non-Labor 60%/Compensation 40%	9.2
14	Rents	23.6	CPI-U (Previous 12 months)	25.5
15	Other Administrative & General	297.0	Composite Non-Labor 60%/Compensation 40%	296.1
16	Service Company Costs	78.4	Composite Non-Labor 60%/Compensation 40%	78.2
17	Citizens Acquisition Premium	0.0	Adopted	0.0
18	General Office Return on Rate Base	19.1	Adopted	19.8
19	Return on and of UPAA	0.0	Adopted	0.0
20	Earnings Test Adjustment	0.0	Calculated as applicable	0.0
21	San Clemente Dam	0.0	Adopted	0.0
22	Depreciation	318.0	Adopted	332.9
23	General Taxes	104.4	Composite Non-Labor 60%/Compensation 40%	104.1
24	State Income Taxes	16.6	Workpaper 116. Ln 14	18.9
25	Federal Income Taxes	-0.2	Workpaper 116. Ln 19	4.4
26	Total Expenses	3,443.5	Sum (Ln 2 : Ln 25)	3,587.0
27	Net Operating Revenue	255.0	Ln 1 - Ln 26	283.1
28	Rate Base	3,351.3	Line 33	3,720.3
29	Rate of Return	7.61%	Ln 27 / Ln 28	7.61%
30	Revenue Requirement		Workpaper 115, Ln 4 and Ln 6	171.5
31	% Revenue Requirement		Workpaper 115, Ln 8	4.64%
32	Operating expenses less uncollectibles	3,408.2	Sum Ln 2:23 - Ln10	3,543.8
33	Authorized 2022 Rate Base	3,351.3	Wkpr. 200-A, 200-B	
34	Authorized 2021 Rate Base	2,982.3		
35	Difference	369.0		
36	2023 Rate Base Authorized	3,720.3		
37	Authorized 2022 Depreciation	318.0	Wkpr. 200-A, 200-B	
38	Authorized 2021 Depreciation	303.0		
39	Difference	14.9		
40	2023 Depreciation Authorized	332.9		
Inflation Factors				
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	Workpaper 113	-	
46	Customer Growth Rate	Workpaper 113	0.0262%	

**CALIFORNIA-AMERICAN WATER
 MONTEREY WASTEWATER
 CALCULATION OF 2023 REVENUE REQUIREMENT
 DOLLARS IN THOUSANDS**

1542 Wkpr.: 115

Line No.		2023 Escalation	Reference
1	WEIGHTED AVERAGE RATE BASE	3,351	Workpaper 114, Ln 33
2	RATE OF RETURN REQUESTED	7.61%	Workpaper 114, Ln 29
3	UTILITY REVENUE REQUIREMENT 2022 AUTHORIZED	3,699	Workpaper 114, Ln 1
4	FULL STEP - ADDITIONAL REQUIRED	172	
5	FULL STEP - TOTAL REVENUE REQ.	3,870	
	PERCENT INCREASE		
6	ADJUSTED - ADDITIONAL REQUIRED	172	Ln 4
7	ADJUSTED - TOTAL REVENUE REQ.	3,870	Ln 7 + Ln 8
8	PERCENT INCREASE (ANNUALLY)	4.64%	Ln 6 / Ln 3

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

1542

Wkpr.: 116

Line No.	Description		2023 (if full step allowed)	2023 (per earnings test)	Reference
1	Revenues		\$3,870.1	\$3,870.1	Workpaper 114, Ln 1
	Deductions				
2	Operating Exps less Uncollectibles		\$3,543.8	\$3,543.8	Workpaper 114, Ln 32
3	Uncollectibles		\$19.8	\$19.8	Workpaper 114, Ln 10
4	Domestic Prod Activity Deduct		\$0.0	\$0.0	
5	R/M Interest ⁽¹⁾	2.51%	\$93.4	\$93.4	Workpaper 114, Ln 28 x 2.51%
6	Non-Deductible Meals		(\$0.6)	(\$0.6)	Wkpr. 200-A, 200-B
7	Previous Year CCFT		\$16.6	\$16.6	Workpaper 114, Ln 24
8	Franchise Fees		\$0.0	\$0.0	
	Total Operating Revenue Deductions				
9	State		\$3,656.4	\$3,656.4	(Sum Lns 2:8) - Ln 4 - Ln 7
10	Federal		\$3,656.4	\$3,656.4	Ln 9 - Ln 4
11	Taxable Net-State		\$213.7	\$213.7	Ln 1 - Ln 9
12	S.C.F.T. @ 8.84%	8.84%	\$18.89	\$18.89	Ln 11 x 8.84%
	Less:				
13	Deferred Taxes		\$0.0	\$0.0	Wkpr. 200-A, 200-B
14	STATE INCOME TAXES		\$18.89	\$18.9	Ln 12 - Ln 13
15	Taxable Net-Federal		\$197.1	\$197.1	Ln 1 - Ln 7 - Ln 10
16	F.I.T. @ 21.00%	21.00%	\$41.4	\$41.4	Ln 16 x 21%
	Less:				
17	Deferred Taxes		\$0.0	\$0.0	Wkpr. 200-A, 200-B
18	Amort Excess Deferred Taxes		(\$37.0)	(\$37.0)	Wkpr. 200-A, 200-B
19	FEDERAL INCOME TAX		\$4.4	\$4.4	Sum Ln 16:18
20	TOTAL TAXES ON INCOME		\$23.3	\$23.3	Ln 14 + Ln 19

(1) Workpaper 117

**CALIFORNIA-AMERICAN WATER DISTRICT
 MONTEREY WASTEWATER
 DOLLARS IN THOUSANDS
 NET TO GROSS**

Wkpr: 117

Line	Item		Weighted Cost / Total	Reference
	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%		
Debt Net to Gross Multiplier				
1	Uncollectible %	0.51170%		Workpaper 101, Ln 35
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
Equity Net to Gross Multiplier				
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
CENTRAL DIVISION
REVENUE REQUIREMENT CALCULATION**

Wkpr: 118

	Summary by Area	# Cust.	EDU	EDU Equivalents
	Residential			
	Dunnigan	0		
Passive	Village Greens - Passive	22	1.0	22
Passive	White Oaks - Passive	39	1.0	39
Passive	Oak Hills -Passive	434	1.0	434
Passive	Spreckels - Passive	234	1.0	234
Active	Pasadera - Active	246	1.0	246
Active	Las Palmas - Active	997	1.0	997
Active	Carmel Valley Ranch - Active	301	1.0	301
Active	Indian Springs - Active	167	1.0	167
	Total Residential	2,440		2,440
	Commercial			
	Dunnigan	0		
Passive	Spreckels - Passive	27	2.0	54.00
Active	Pasadera - Active	14	1.0	14.00
Active	Las Palmas - Active	1	6.0	6.00
	Industrial			
Passive	Spreckels - Passive	4	6.0	24.00
	Public Authority			
Passive	Spreckels - Passive	3	1.5	4.50
Active	Las Palmas - Active	0	5	0.00
	Golf			
Active	Las Palmas - Active	1	4	4.00
	Hotel			
Active	Carmel Valley Ranch - Active	1	144	144.00
	Total	2,491		2,691

See workpaper 306

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

Monterey Waste Water

2023

Proposed Rev Req't Less Other Revenue, Labor, Pumped Power, Chemicals, Waste Disposal	\$2,007,891	
Projected Dwelling Unit Equivalents	2,691	
Monthly Charge	\$62.19	
	Active	Passive
Pumped Power	\$188,238	\$7,843
Chemicals	\$285,453	\$0
Waste Disposal	\$128,502	\$0
Labor	\$1,001,718	\$250,430
Total	\$1,603,911	\$258,273
	TRUE	
Projected Dwelling Unit Equivalents	1,879	812
Labor, Power, Chemicals, Waste Disposal Monthly Charge	\$71.13	\$26.52
Total Monthly Charge	\$133.32	\$88.71

ACTIVE & PASSIVE LIMITED CONSOLIDATION		
Passive Customer Rates (1)	Passive Customer Rates (1)	Proposed Rates
	2022	2023
Passive Customers:		
Village Greens		
Residential	\$84.22	\$88.71
White Oaks		
Residential	\$84.22	\$88.71
Oak Hills		
Residential /Sm Commercial	\$84.22	\$88.71
Spreckels		
Residential / Small Commercial	\$84.22	\$88.71
Large Commerical	\$168.42	\$177.41
Industrial	\$505.28	\$532.25
Public Authority	\$126.31	\$133.05
Active Customer Rates (1)		
Active Customers:		
Pasadera		
Residential	\$127.66	\$133.32
Commercial	\$127.66	\$133.32
Las Palmas		
Residential	\$127.66	\$133.32
Golf Courses (4 EDU's)	\$510.68	\$533.34
Commercial (6 EDU's)	\$766.01	\$800.01
Public Authority 5EDU's)	\$638.32	\$666.65
Carmel Valley Ranch		
Residential	\$127.66	\$133.32
Hotel (144 EDU's)	\$18,384.21	\$19,200.05
Indian Springs		
Residential	\$127.66	\$133.32
Small Commercial	\$127.66	\$133.32

Customer Count	Monthly Collection
22	\$1,951.68
39	\$3,459.80
434	\$38,501.41
234	\$20,758.83
27	\$4,790.06
4	\$2,128.98
3	\$399.14
246	\$32,797.69
14	\$1,866.54
997	\$132,923.97
1	\$533.34
1	\$800.01
0	\$0.00
301	\$40,130.51
1	\$19,200.05
167	\$22,265.10
Total Customer Revenue	\$3,870,085.25
Check to 2023 Rev Req't	\$3,870,074.79
Over/(Under)	\$10.46
% Difference	0.00%

(1) Workpaper 306

CALIFORNIA-AMERICAN WATER COMPANY
 MONTEREY WASTE WATER DISTRICT
 CALCULATION OF STEP RATES
 SEWER SERVICE

Wkpr.: 120

		CURRENT RATES	INCREASE ⁽¹⁾	NEW RATES	NEW RATES
		2022 Monthly Current Quantity Rates ⁽¹⁾	Increase	2023 Step	2023 LIRA Step
Schedule No. SP	Line No. Description	[a]	[b]	[c]	
	Sewer Service			[a] x [1 + b]	
	<u>Oak Hills</u>				
1	Service Charge for Residential and Sm. Commercial	\$84.22	5.34%	\$88.71	\$70.97
	<u>Speckles</u>				
2	Service Charge for Residential and Sm. Commercial	\$84.22	5.34%	\$88.71	\$70.97
3	Service Charge for School	\$126.31	5.34%	\$133.05	
4	Service Charge for Commercial with 4 or more Employees	\$168.42	5.34%	\$177.41	
5	Service Charge for Industrial	\$505.28	5.34%	\$532.25	
6	White Oaks and Village Green	\$84.22	5.34%	\$88.71	

		CURRENT RATES ⁽¹⁾	INCREASE ⁽²⁾	NEW RATES	NEW RATES
		2022 Monthly Current Quantity Rates ⁽²⁾	Increase	2023 Step	LIRA 2023 Step
Schedule No. SA	Line No. Description	[a]	[b]	[c]	
	Sewer Service			[a] x [1 + b]	
	<u>Residential Service Charge</u>				
1	Pasadera, Carmel Valley, Indian Springs	\$127.66	4.44%	\$133.32	\$86.66
2	Indian Springs	\$127.66	4.44%	\$133.32	\$86.66
3	Service Charge for Residential and Sm. Commercial	\$127.66	4.44%	\$133.32	\$86.66
4	SPCA (25 EDUs)	\$3,191.47	4.44%	\$3,333.10	
	<u>Las Palmas Commercial/Municipal Service Charge</u>				
5	Residential Service Charge	\$127.66	4.44%	\$133.32	\$86.66
6	Hotel (144 EDUs)	\$18,384.21	4.44%	\$19,200.05	
7	School (5 EDUs)	\$638.32	4.44%	\$666.65	
8	Small Office Park (6EDUs)	\$766.01	4.44%	\$800.01	
9	Golf Course (4 EDUs)	\$510.68	4.44%	\$533.34	

(1) Workpaper 501
 (2) Workpaper 503

**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
State Income Taxes		0.0			0.0	0.0		
Federal income Taxes	1,463.8	1,463.8	(381.7)	1,082.1	1,073.0	(40.0)	1,033.1	1,137.7
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
Average Rate Base		0.0			0.0	0.0		
Return on 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
	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
Metered Water Customers:								
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
Metered Water Customers:								
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
Metered Water Customers:								
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 \$)				
Metered Water Customers								
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	-	-	-	-	-	-	-	-
Total Metered Revenues	70,036.1	70,036.1	(1,738.1)	68,297.9	68,297.9	621.8	68,919.7	72,099.9
Other Revenues								
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
Total Operating Revenues	70,479.4	70,479.4		68,629.8	68,629.8		69,323.7	72,506.9
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 \$)				
Metered Water Customers								
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	-	-	-	-	-	-	-	-
Total Metered Revenues	67,885.6	67,885.6	3,317.9	71,203.5	71,272.6	827.3	72,099.9	74,760.1
Other Revenues								
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
Total Operating Revenues	68,328.9	68,328.9		71,535.4	71,604.5		72,503.9	75,167.1
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 \$)				
Payroll Expense								
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
TOTAL OPERATION EXPENSES		6974.8	6974.8	(248.5)	6700.4	6661.6	2,353.7	9012.3	9398.9
Present Rates									
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
Proposed Rates									
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									
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
Total		6,974.8	6,974.8	(274.3)	6,700.4	6,661.6	2,350.7	9,012.3	9,398.9

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 \$)				
Maintenance Expenses									
SS Maintenance of Structures and Impr	707	-	-	-	-	-	-	-	-
SS Maint of Collecting and Imp Resrv	708	-	-	-	-	-	-	-	-
Source of Supply - Lakes, Rivers	709	-	-	-	-	-	-	-	-
Source of Supply - Springs	710	-	-	-	-	-	-	-	-
SS Maintenance of Wells	711	-	-	-	-	-	-	-	-
SS Maintenance of Supply Mains	712	-	-	-	-	-	-	-	-
SS Maintenance of Other Source of Supply	713	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
TOTAL MAINTENANCE EXPENSES		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
Total		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
TOTAL A&G EXPENSES		<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
TOTAL GENERAL OFFICE EXPENSES		<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	-	-	-	-	-	-	-	-
Total Other Taxes		2,830.4	2,830.4	104.3	2,934.8	2,946.8	(46.4)	2,900.3	3,032.3
Other Tax Expense per customer									
Present Rates									
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		-	-	-	-	-	-	-	-
Proposed Rates									
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		-	-	-	-	-	-	-	-
Ad Valorem Taxes Calculation:									
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%

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

(PROPOSED 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	68,085.7	68,085.7	3,462.8	71,548.5	71,617.4	1,121.9	72,739.3	75,633.2
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	701.7	701.7	(329.1)	372.5	321.6	2,441.2	2,762.8	3,264.7
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	(28.9)	(28.9)	(0.7)	(29.6)	(29.6)	0.7	(28.8)	(29.5)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	53,909.6	53,909.6	2,494.3	56,403.9	56,506.9	1,148.9	57,655.8	59,653.0
State	53,909.6	53,909.6	2,494.3	56,403.9	56,506.9	1,148.9	57,655.8	59,653.0
Taxable Income - State	14,176.0	14,176.0	968.6	15,144.6	15,110.5	(27.1)	15,083.4	15,980.2
State Income Tax @ (see below)	1,253.2	1,253.2	85.6	1,338.8	1,335.8	(2.4)	1,333.4	1,412.6
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,253.2	1,253.2	85.6	1,338.8	1,335.8	(2.4)	1,333.4	1,412.6
Taxable Income - Federal	11,914.8	11,914.8	1,282.9	13,197.6	13,170.5	(137.3)	13,033.2	14,646.8
Federal Income Tax @ (See below)	2,502.1	2,502.1	269.4	2,771.5	2,765.8	(28.8)	2,737.0	3,075.8
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	1,814.0	1,814.0	269.4	2,083.4	2,077.7	(28.8)	2,048.9	2,386.3
TOTAL TAXES ON INCOME	3,067.2	3,067.2	269.4	3,422.2	3,413.5	(28.8)	3,382.3	3,798.9
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
WEIGHTED DEPRECIATION RESERVE	125,976.3	125,976.3	(38.1)	125,938.2	125,989.2	(28.8)	125,960.4

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
WEIGHTED DEPRECIATION RESERVE	135,447.5	135,447.5	(48.4)	135,399.1	135,480.0	(69.2)	135,420.7

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
SUBTOTAL	391,906.4	391,906.4	7,580.6	399,486.9	399,069.7	107.5	399,177.2
LESS DEDUCTIONS FROM RATE BASE							
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)
SUBTOTAL DEDUCTIONS	(170,325.0)	(170,325.0)	108.9	(170,216.1)	(170,296.9)	4.3	(170,292.6)
WEIGHTED AVERAGE RATE BASE	221,581.4	221,581.4	7,689.5	229,270.9	228,772.7	111.8	228,884.6
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
SUBTOTAL	410,462.3	410,462.3	9,139.0	419,601.3	418,924.8	(1,326.6)	417,598.2
LESS DEDUCTIONS FROM RATE BASE							
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)
SUBTOTAL DEDUCTIONS	(179,334.6)	(179,334.6)	185.5	(179,149.0)	(179,264.3)	(63.8)	(179,328.0)
WEIGHTED AVERAGE RATE BASE	231,127.8	231,127.8	9,324.5	240,452.3	239,660.5	(1,390.4)	238,270.2
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

	UPIS	Adjustments	UPIS Adj
Sep-21	18,679,014.00		18,679,014.00
Oct-21	18,709,970.70		18,709,970.70
Nov-21	18,720,441.04		18,720,441.04
Dec-21	18,749,615.31		18,749,615.31
Jan-22	18,750,498.39		18,750,498.39
Feb-22	18,776,692.15		18,776,692.15
Mar-22	18,793,070.51		18,793,070.51
Apr-22	18,709,266.45		18,709,266.45
May-22	18,666,305.89		18,666,305.89
Jun-22	18,488,533.86		18,488,533.86
Jul-22	18,524,896.48		18,524,896.48
Aug-22	18,521,745.32		18,521,745.32
Sep-22	18,522,474.21		18,522,474.21

	CWIP	Adjustments	CWIP Adj
Sep-21	97,361.79		97,361.79
Oct-21	79,988.52		79,988.52
Nov-21	136,058.33		136,058.33
Dec-21	60,157.55		60,157.55
Jan-22	84,821.12		84,821.12
Feb-22	125,434.16		125,434.16
Mar-22	205,822.58		205,822.58
Apr-22	432,158.19		432,158.19
May-22	290,624.54		290,624.54
Jun-22	330,840.42		330,840.42
Jul-22	291,354.38		291,354.38
Aug-22	326,062.81		326,062.81
Sep-22	386,049.74		386,049.74

	DEPR	Adjustments	DEPR Adj
Sep-21	(9,465,825.68)		(9,465,825.68)
Oct-21	(9,487,512.55)		(9,487,512.55)
Nov-21	(9,517,008.90)		(9,517,008.90)
Dec-21	(9,480,991.46)		(9,480,991.46)
Jan-22	(9,511,409.44)		(9,511,409.44)
Feb-22	(9,542,344.99)		(9,542,344.99)
Mar-22	(9,564,412.44)		(9,564,412.44)
Apr-22	(9,485,353.35)		(9,485,353.35)
May-22	(9,513,463.26)		(9,513,463.26)
Jun-22	(9,376,845.77)		(9,376,845.77)
Jul-22	(9,310,478.30)		(9,310,478.30)
Aug-22	(9,342,285.83)		(9,342,285.83)
Sep-22	(9,378,375.03)		(9,378,375.03)

	CIAC	Adjustments	CIAC Adj
Sep-21	(5,221,727.04)		(5,221,727.04)
Oct-21	(5,209,606.76)		(5,209,606.76)
Nov-21	(5,197,486.48)		(5,197,486.48)
Dec-21	(5,185,366.20)		(5,185,366.20)
Jan-22	(5,172,839.46)		(5,172,839.46)
Feb-22	(5,160,312.72)		(5,160,312.72)
Mar-22	(5,147,785.98)		(5,147,785.98)
Apr-22	(5,135,259.24)		(5,135,259.24)
May-22	(5,122,732.50)		(5,122,732.50)
Jun-22	(5,110,205.76)		(5,110,205.76)
Jul-22	(5,097,679.02)		(5,097,679.02)
Aug-22	(5,085,152.28)		(5,085,152.28)
Sep-22	(5,067,748.03)		(5,067,748.03)

	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%
------	-------

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

2023	-3.40%
------	--------

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

CPI Index	8.20%
-----------	-------

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%

Customer Growth	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
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
CAP Participants

WKpr 404

		1	2	26	27	28	29	30	31	32	33	34	35	36	37
District #	District	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Avg Trend (2021-2022)		
1530	San Diego County District	4154	4130	4088	4049	4037	4004	3992	3954	3923	3899	3862	4042		
1540	Monterey County District	3113	3092	3067	3041	3017	2996	2964	3646	3571	3539	3498	3243		
1540	Monterey County District														
1540	Monterey County District														
1542	Monterey County District	55	47	54	54	53	53	54	66	77	78	77	57		
1543	Monterey - Ralph Lane	5	5	5	5	5	5	5	6	6	6	5	5		
1548	Monterey - Toro	7	7	7	7	7	7	7	8	8	8	8	7		
1551	Ventura County District	1048	1175	1160	1297	1299	1290	1284	1270	1517	1502	1479	1136		
1552	LA-Baldwin Hills	536	594	589	651	648	644	641	636	733	731	726	574		
1553	LA-Duarte	1358	1507	1497	1607	1603	1598	1598	1584	1840	1822	1814	1446		
1554	LA-San Marino	1721	1916	1904	2087	2075	2067	2063	2050	2411	2396	2379	1858		
1555	Monterey - Ambler	12	12	12	12	12	12	12	15	14	14	14	12		
1560	Sacramento Total	7632	7592	7551	7500	7493	7433	7392	8640	8541	8511	9146	7836		
	Sacramento District	7607	7568	7527	7476	7469	7408	7367	8615	8519	8490	9126			
1561	Larkfield District	161	161	159	158	158	157	155	196	191	189	189	163		
1563	Dunnigan W	18	18	18	18	18	19	19	19	18	17	16			
1564	Geyserville	7	6	6	6	6	6	6	6	4	4	4			
1565	Meadowbrook	81	80	81	81	82	81	79	78	71	70	69	103		
1559	Bellflower														
1557	Rio Plaza	55	93	94	125	125	125	123	123	165	164	164	80		
1566	Fruitridge	505	504	505	502	501	502	500	679	677	676	676	531		
1567	Hillview	90	90	89	93	93	92	92	91	91	89	88	89		
	East Pasadena														
	Piru														
													21,182		

**CALIFORNIA-AMERICAN WATER COMPANY
ONGOING CAP SURCHARGE**

WKpr 405

Estimated Customer Assistance Discount Per Participants By District



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	\$ -			

END END END END END END



**California American Water
Proposed Rates**

WKpr 406

District Code	1560
District Name	Sacramento District
Abbreviations	SAC

	100 Gallons
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

100 Gallons	Avg Consumption in Tier	Rates	Low Income Discount rat	Discount Amount
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

District Code	1565
District Name	Meadowbrook
Abbreviations	MEAD

	100 Gallons
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

100 Gallons	Avg Consumption in Tier	Rates	Low Income Discount rat	Discount Amount
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

District Code	1566
District Name	Fruitridge
Abbreviations	FRTR

	100 Gallons
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

100 Gallons	Avg Consumption in Tier	Rates	Low Income Discount rat	Discount Amount
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

District Code	1561
District Name	Larkfield District
Abbreviations	LKD

	100 Gallons
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

100 Gallons	Avg Consumption in Tier	Rates	Low Income Discount rat	Discount Amount
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

District Code	1551
District Name	Ventura County District
Abbreviations	VEN

	100 Gallons
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

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	0.6945	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

District Code	1530
District Name	San Diego County District
Abbreviations	SDC

100 Gallons	
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

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	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

District Code	1552
District Name	LA-Baldwin Hills
Abbreviations	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

District Code	1553
District Name	LA-Duarte
Abbreviations	LACD

	100 Gallons
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

District Code	1554
District Name	LA-San Marino
Abbreviations	LACS

	100 Gallons
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

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	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

District Code	1548
District Name	Monterey - Toro
Abbreviations	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

District Code	1555
District Name	Monterey - Ambler
Abbreviations	ABLR

WKpr 413

	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	32.3	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

	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	

Chualar

WKpr 413

	100 Gallons
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

100 Gallons	Avg Consumption in Tier	Rates	Low Income Discount rat	Discount Amount
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

District Code	1549
District Name	Monterey - Garrapata
0	GRPA

	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	

District Code	1540
District Name	Monterey County District
Abbreviations	MOC

Main

	100 Gallons
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

100 Gallons	Avg Consumption in Tier	Rates	Low Income Discount rat	Discount Amount
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

100 Gallons	
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

100 Gallons	Avg Consumption in Tier	Rates	Low Income Discount rat	Discount Amount
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

100 Gallons	
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

100 Gallons	Avg Consumption in Tier	Rates	Low Income Discount rat	Discount Amount
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	

District Code	1542
District Name	Monterey Wastewater
Abbreviations	MOWW

WasteWater

Passive Customer Rates	Proposed Rates		Low Income Discount rat	Discount Amount
Passive Customers:				
Village Greens				
Residential	97.30	1	20%	19.46
White Oaks				
Residential	57.40	1	20%	11.48
Oak Hills				
Residential /Sm Commercial	57.40	1	20%	11.48
Spreckels				
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	1551	(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
TOTALS		(2,420,653.30)	76,190.01	(2,344,463.29)	(2,331,583.44)	(12,879.85)	Sept-Oct2022 Interest
					(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

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.

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. 317-S
Cal. P.U.C. Sheet No. 303-S

Schedule SA
Monterey Waste Water District Tariff Area
ACTIVE SEWER SERVICE

Sheet 1

APPLICABILITY

Applicable to all Active Sewer Services.

TERRITORY

The systems at Las Palmas, Pasadera, Carmel Valley Ranch and Indian Springs

RATES

<u>Las Palmas:</u>	<u>Per Service Per Month</u>	(I)	
Service Charge Residential.....	\$127.66		
Service Charge for School (5 EDUs)	\$638.32		
Service Charge for Small Office Park (6 EDUs)	\$766.01		
Service Charge for Golf Course (4 EDUs)	\$510.68		
 <u>Pasadera:</u>			
Service Charge Residential.....	\$127.66		
 <u>Carmel Valley Ranch:</u>			
Service Charge Residential.....	\$127.66		
Service Charge for Hotel (144 EDUs)	\$18,384.21		
 <u>Indian Springs:</u>			
Service Charge for Residential and Small Commercial	\$127.66	(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 Public Utilities Commission Reimbursement Fee set forth on Schedule No. UF.

2. A late charge will be imposed per Schedule WW-FEES.

2. 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.

3. Per Advice letter 69-S, the under-collected balance in the Monterey Wastewater Consolidated Expense Balancing Account will be recovered through a monthly connection surcharge of \$0.3534 over 24 months beginning March 4, 2022. (C)
(C)

(Continued)

(TO BE INSERTED BY UTILITY)	ISSUED BY	(TO BE INSERTED BY C.P.U.C.)
Advice 69-S	J. T. LINAM	Date Filed <u>January 18, 2022</u>
Decision	DIRECTOR - Rates & Regulatory	Effective <u>March 4, 2022</u>
		Resolution <u>Canceled</u>

CALIFORNIA-AMERICAN WATER COMPANY

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

Cancelling Revised
Revised

Cal. P.U.C. Sheet No. 318-S
Cal. P.U.C. Sheet No. 305-S

Schedule SA
Monterey Waste Water District Tariff Area
ACTIVE SEWER SERVICE

Sheet 3

APPLICABILITY

Applicable to the Society for the Prevention of Cruelty to Animals for Monterey County, Inc. ("SPCA") Sewer Service in the Pasadera area.

TERRITORY

The point of service connection between California American Water and SPCA in the Pasadera area.

RATES

<u>Contracted Property:</u>	<u>Service Charge per Month</u>	
SPCA (25 EDUs).....	\$3,191.47	(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.
2. 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:

3. All bills are subject to the Public Utilities Commission Reimbursement Fee set forth on Schedule No. UF.
4. A late charge will be imposed per Schedule WW-FEES.
5. 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.
6. Per Advice Letter 69-S, the under-collected balance in the Monterey Wastewater Consolidated Expense Balancing Account will be recovered through a monthly connection surcharge of \$0.3534 over 24 months beginning March 4, 2022. (C)
(C)

(Continued)

<u>(TO BE INSERTED BY UTILITY)</u>	<u>ISSUED BY</u>	<u>(TO BE INSERTED BY C.P.U.C.)</u>
Advice 69-S	J. T. LINAM	Date Filed <u>January 18, 2022</u>
Decision	DIRECTOR - Rates & Regulatory	Effective <u>March 4, 2022</u>
		Resolution <u>Canceled</u>

CALIFORNIA-AMERICAN WATER COMPANY

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

Cancelling Revised
Revised

Cal. P.U.C. Sheet No. 319-S
Cal. P.U.C. Sheet No. 307-S

Schedule SP
Monterey Waste Water District Tariff Area
PASSIVE SEWER SERVICE

Sheet 1

APPLICABILITY

Applicable to all Passive Sewer Services.

TERRITORY

The systems at White Oaks, Spreckels, Village Green and Oak Hills

RATES

<u>Oak Hills:</u>	<u>Per Service Per Month</u>	
Service Charge for Residential and Small Commercial	\$84.22	(I)
<u>Spreckels:</u>		
Service Charge for Residential and Small Commercial	\$84.22	
Service Charge for School	\$126.31	
Service Charge for Large Commercial (4 or more Employees)	\$168.42	
Service Charge for Industrial.....	\$505.28	
<u>White Oaks:</u>	<u>Per Service Per Month</u>	
Service Charge for Residential	\$84.22	
<u>Village Green:</u>		
Service Charge for Residential	\$84.22	(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.
2. 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 Public Utilities Commission Reimbursement Fee set forth on Schedule No. UF.
2. A late charge will be imposed per Schedule WW-FEES.
3. 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.
4. Per Advice Letter 69-S, the under-collected balance in the Monterey Wastewater Consolidated Expense Balancing Account will be recovered through a monthly connection surcharge of \$0.3534 over 24 months beginning March 4, 2022. (C)
(C)
(C)

(Continued)

<u>(TO BE INSERTED BY UTILITY)</u>		<u>ISSUED BY</u>	<u>(TO BE INSERTED BY C.P.U.C.)</u>	
Advice	69-S	J. T. LINAM	Date Filed	<u>January 18, 2022</u>
Decision		DIRECTOR - Rates & Regulatory	Effective	<u>March 4, 2022</u>
			Resolution	<u>Canceled</u>

CALIFORNIA-AMERICAN WATER COMPANY

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

Cancelling Revised
Revised

Cal. P.U.C. Sheet No. 321-S
Cal. P.U.C. Sheet No. 310-S

Schedule No. WW-FEES
Wastewater Service

Sheet 1

LATE PAYMENT FEES, RECONNECTION FEES, AND FACILITIES FEES

APPLICABILITY

Applicable to all sewer service.

TERRITORY

Subdivision of Oak Hills and Indian Springs, the community of Speckels, in the vicinity of Salinas, Monterey County, and Monterey County. Dunnigan, along both sides of Interstate 5, between County Roads on the north and County Road 9 on the south Yolo County.

RATES

1. Late Payment Fee: A late charge of 1.5% on unpaid balance will be assessed and customers will be notified on the monthly issued bill that the 1.5% late fee will be applied to any account that is not paid before the past due date shown on the bill. The fee shall be applied at the time a late payment notice is issued. If the customer pays the balance on the date the late payment notice is mailed, then that assessed fee will be forgiven. The fee shall be assessed on all open balances regardless of whether it is an initial or subsequent bill when a total balance has not been paid or there should have been a shut off for non-payment agreement. All bills shall be subject to the PUC reimbursement fee as set forth in Schedule No. UF.
2. Reconnection Fee: Where service has been discontinued for violation of these rules or nonpayment of bills, the utility may charge \$10.00 for reconnection of service during regular work hours or \$175.00 for reconnection of service at other than regular working hours when the customer has requested that the reconnection be made at other than regular working hours. If payment is received after 3:00PM, service will not be restored until the next business day. All bills shall be subject to the PUC reimbursement fee as set forth in Schedule No. UF.
3. Per Advice Letter 69-S, a surcharge of \$1.30 for the Customer Assistance Program ("CAP") Balancing Account will be collected from all non-low-income water and wastewater customers. (C)
(D)

(Continued)

(TO BE INSERTED BY UTILITY)	ISSUED BY	(TO BE INSERTED BY C.P.U.C.)
Advice 69-S	J. T. LINAM	Date Filed <u>January 18, 2022</u>
Decision	DIRECTOR - Rates & Regulatory	Effective <u>March 4, 2022</u>
		Resolution <u>Canceled</u>

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

Sheet 1

APPLICABILITY

Applicable to Monterey County - Active and Passive Sewer Services. (T)

TERRITORY

The Monterey County Systems of Las Palmas, Pasadera, Carmel Valley Ranch, Indian Springs, White Oaks, Spreckels, Village Greens, and Oak Hills. (T)

RATES

Active Sewer Service

<u>Las Palmas:</u>	<u>Per Service Per Month</u>	
Service Charge Residential.....	\$82.98	(I)
<u>Pasadera:</u>		
Service Charge Residential.....	\$82.98	
<u>Carmel Valley Ranch:</u>		
Service Charge Residential.....	\$82.98	
<u>Indian Springs:</u>		
Service Charge for Residential	\$82.98	(I)

Passive Sewer Service

<u>Oak Hills:</u>	<u>Per Service Per Month</u>	
Service Charge for Residential.....	\$67.38	(I)
<u>Spreckels:</u>		
Service Charge for Residential	\$67.38	
<u>White Oaks:</u>		
Service Charge for Residential	\$67.38	
<u>Village Greens:</u>		
Service Charge for Residential.....	\$67.38	(I)

(Continued)

(TO BE INSERTED BY UTILITY)

ISSUED BY

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

Advice 69-S

J. T. LINAM

Date Filed January 18, 2022

Decision

DIRECTOR - Rates & Regulatory

Effective March 4, 2022

Resolution Canceled