

MEMORANDUM

TO: City Council
FROM: City Manager
DATE: February 2, 2021
SUBJECT: Comments on Agenda Items, Meeting of February 9, 2021

ITEM 4.A. (Special Items). Mark Reyes, who recently became Captain of the Temple Sheriff Station, will be introduced to the City Council.

ITEM 4.B. (Special Items). Tom Love, General Manager of the Upper San Gabriel Valley Municipal Water District (USGVMWD), and Jennifer Santana, Member of the USGVMWD Board of Directors representing Division 5 (which includes Duarte), will provide an update on the region's water supplies and other USGVMWD activities.

ITEM 4.C. (Special Items). Representatives from the California Department of Resources Recycling and Recovery, better known as "CalRecycle", will present an update on the state's current regulatory framework for waste management, recycling, and waste reduction programs, specifically focusing on the organic waste disposal reduction and surplus food provisions in SB 1383.

ITEM 10.F. (Consent Calendar). Staff is recommending that the City Council authorize the Notice of Completion for the City Hall Building Roof Replacement Project. The project's total cost was \$103,990.

ITEM 10.G. (Consent Calendar). Staff is recommending that the City Council award the contract for the FY 2020-21 Citywide Concrete Repair Project to FS Contractors in the amount of \$137,274.25, to be funded through Measure R monies. In addition to making needed repairs to concrete throughout the City, the Project will also include comprehensive repairs to the sidewalk area south of the tennis courts at Royal Oaks Park. The Project is included in the FY 2020-21 budget.

ITEM 12. (Council Bill). Staff is recommending that the City Council consider Urgency Ordinance 21-O-01, which would establish limitations on third-party food delivery fees charged to retail food establishments. As an Urgency Ordinance, approval requires a 4/5 vote, and the Ordinance would take effect immediately.

The Urgency Ordinance, as proposed, would enact provisions similar to those enacted by numerous other jurisdictions in Los Angeles County and throughout the state. Specially, the Ordinance would cap a "Delivery Fee" (as defined) to fifteen percent (15%) of the Purchase Price of an Online Order. The "Purchase Price" is defined as the price, as listed on the menu of the Retail Food Establishment on the Third-Party Food Delivery Service's website or mobile application or, if no price is set by the Retail Food Establishment on the Third-Party Food Delivery Service's website or mobile application, the price listed on the Retail Food Establishment's own menu, less any coupons or discounts.

The ordinance likewise puts a cap of an additional five percent (5%) on fees, commission, or other costs, and requires that any discretionary tip amount be paid directly to the delivery person, prohibiting "forced shares" by the Delivery Service of discretionary tip amounts. The ordinance also prohibits charges not related to the delivery of food or beverage items.

Also included is a disclosure requirement, by which the Delivery Service must advise delivery customers of the delivery fee, costs and commissions, other fees, and any forced or "automatic" gratuity amount. This provision is designed to assure transparency in the charging and collection of fees, and to prevent gouging or "ad hoc" charging practices.

ITEM 13.A. (Business Items). Staff is recommending that the City Council consider several potential assistance programs and/or services to Duarte residents and businesses impacted by the COVID-19 pandemic. This report, which staff developed based on City Council direction provided at the meeting of December 8, 2020, provides five (5) options for the Council to consider, including small business assistance, emergency rental assistance, residential utility subsidies, food resources, and counseling/mental health services. Each option includes a discussion for how the particular program and/or service could be administered. (Note that this item was continued from the City Council meeting of January 26th.)

ITEM 13.B. (Business Items). Staff is recommending that the City Council approve the proposed "Settlement Agreement Between California-American Water Company, Public Advocates Office, City of Duarte, City of San Marino, and City of Thousand Oaks." If approved, the settlement would resolve the dispute over California American's ("Cal-Am") 2019 General Rate Case. The City of Duarte, on behalf of its ratepayers, filed a protest of Cal-AM's Rate Case to pursue several objectives, including: to protect users at the lower water consumption levels; to draw attention to emergency preparedness measures for continuity of water service; and to prevent the absorption by Duarte ratepayers of costs for Cal-Am's acquisition of the Bellflower water system.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Daniel Jordan", with a horizontal line extending to the left.

Dr. Daniel Jordan
City Manager

MINUTES

JOINT CITY COUNCIL/CITY COUNCIL AS SUCCESSOR AGENCY TO DISSOLVED REDEVELOPMENT AGENCY/HOUSING AUTHORITY/COMMUNITY FACILITIES FINANCING AUTHORITY OF THE CITY OF DUARTE REGULAR MEETING – JANUARY 26, 2021

NOTE: Due to the state and local State of Emergency resulting from the threat of Novel Coronavirus (COVID-19), Governor Newsom has issued Executive Order N-29-20 in which Section 3 supersedes Paragraph 11 of Executive Order N-25-20 (issued on March 12, 2020) addressing Brown Act regulations. This new order states that the City does not need to make a physical location available for members of the public to observe a public meeting and offer public comment. The Order allows the City to hold City Council meetings via teleconferencing and allows for members of the public to observe and address the meeting electronically.

To follow the new Order issued by the Governor, the City Council meeting was closed to the public. Members of the public were able to participate on Zoom, and view/listen to the live City Council meeting broadcast on the City's website. Public comments were submitted electronically by emailing duarteinfo@accessduarte.com before or during the meeting, prior to the close of public comment. Emailed public comments were read into the record.

CALL TO ORDER

The City Council/City Council as Successor Agency to Dissolved Redevelopment Agency/Housing Authority/Community Facilities Financing Authority of the City of Duarte met in a regular meeting by teleconference in the Council Chambers, 1600 Huntington Drive, Duarte, California. Mayor Pro Tem Finlay called the meeting to order at 7:03 p.m.

RECORDATION OF ATTENDANCE

The following were in attendance:

PRESENT: Finlay, Lewis, Paras-Caracci, Schulz, Truong

ABSENT: Kang, Urias

ADMINISTRATIVE STAFF PRESENT: City Manager
Jordan, City Attorney Cosgrove

PLEDGE TO THE FLAG ADOPTION OF AGENDA

Truong led the Pledge of Allegiance to the Flag.

Paras-Caracci moved, Schulz seconded to adopt the Agenda, as amended to continue Business Item 10 (Options for assistance programs) to a future meeting, and carried by the following Roll Call vote:

AYES: Paras-Caracci, Lewis, Schulz, Truong, Finlay

NOES: None

ABSENT: Kang, Urias

SPECIAL ITEMS Mayor's Youth Council update

Faith Peoples and Elizabeth Perez, Mayor's Youth Council, presented an update of recent programs and upcoming Teen Center events.

Recognition – Mike Tarr

Craig Hensley, Gerard Batista, and City Council thanked Mike Tarr for his 20 years of service with the City as Senior Maintenance Technician, expressed appreciation for his dedication and hard work, congratulated him on his retirement, and presented him with a plaque.

Presentation – Duarte Chamber Quarterly Report

Sheryl Lefmann presented the Duarte Chamber of Commerce Quarterly Report for October-December 2020, and provided information about legislative update, membership, new website, and upcoming events.

Presentation – Foothill Unity Center

Betty McWilliams, Raina Martinez, and Tashera Taylor presented information about Foothill Unity Center's programs, services, and forty years of helping neighbors, provided a virtual tour of the Center, and discussed adjustments made during the COVID pandemic.

Presentation – Santa Anita Family YMCA

Carol Pfannkuche, Executive Director, presented a PowerPoint "Serving the Duarte Community Together" highlighting programs offered by Santa Anita Family YMCA, as well as the YMCA's COVID response and impact, and welcomed the opportunity to partner with the City and Foothill Unity.

Public Safety Status Report

Brian Villalobos presented the monthly Public Safety report, stated since Captain Flores retired, our new Captain at Temple Station is Captain Mark Reyes, and provided an update on recent crime trends and Measure H grant funds.

Monthly Financial Report

Dan Jordan presented the monthly Financial Report, noted the mid-year budget will be presented at the second meeting in February, and answered questions about sales tax and rate of return on investments.

Schulz asked if we could highlight the benefits of the sales tax measure to the City's residents. Finlay asked if the Chamber newsletter could include an article thanking citizens and shoppers for passing the tax measure in March, and showing how the tax has been spent. Finlay discussed fees charged for delivery such as Door Dash, asked if we could look at the impact to restaurants, check with the Chamber, and see what other cities are doing, with a report back.

ANNOUNCEMENTS

Victor Benavides, Chamber of Commerce, announced membership drive, upcoming business seminar series, and virtual multi-Chamber mixer.

Victoria Rocha announced upcoming community events and programs, and invited residents to apply for the vacancy on the Planning Commission.

ORAL COMMUNICATIONS

None.

CONSENT CALENDAR

Truong moved, Paras-Caracci seconded to adopt the Consent Calendar, as follows, and carried by the following Roll Call vote:

Approve Items A, B, C, F, G, H.

Receive and File Items D, E.

AYES: Paras-Caracci, Lewis, Schulz, Truong, Finlay

NOES: None

ABSENT: Kang, Urias

ITEM F – RESOLUTION 21-02
Accept Tobacco Grant Funds

Council Bill 21-R-02 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUARTE ACCEPTING GRANT FUNDS IN THE AMOUNT OF \$210,785 FROM THE STATE OF CALIFORNIA DEPARTMENT OF JUSTICE, OFFICE OF ATTORNEY GENERAL, THE TOBACCO LAW ENFORCEMENT GRANT PROGRAM, DURING FY 20-21 AND FY 21-22

BUSINESS ITEM

Options – Assistance Programs
(Continued to a future meeting)

The item to consider recommendations pertaining to options for providing additional assistance programs and/or services to Duarte residents and businesses impacted by the COVID-19 pandemic was continued to a future meeting.

ITEMS FROM CITY COUNCIL/
CITY MANAGER

COSGROVE: Stated the agreement negotiated with CalAm regarding the rate increase will be on the next Agenda.

SCHULZ: Thanked all who wished her daughter happy birthday, asked that the information from the YMCA and Foothill Unity Center be placed on our website, and that the materials be available at the Teen Center and Senior Center, and asked if a notice or the City newsletter could include an alert about stimulus checks being sent.

LEWIS: Wished happy birthday to Schulz' daughter and to his son, and stated stimulus checks can be tracked on the IRS website.

TRUONG: Asked if the phone number for COVID vaccination can be added to our social media, asked if there could be a discussion about City resources for seniors, perhaps providing transportation for vaccinations, and wished happy birthday to Schulz' daughter and Paras-Caracci's son.

PARAS-CARACCI: Asked that the meeting be adjourned in memory of Betty Sandford.

FINLAY: Asked that the meeting also be adjourned in memory of Frank Filutze.

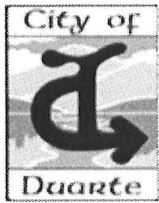
ADJOURNMENT

The meeting was adjourned at 9:18 p.m. in memory of Betty Sandford and Frank Filutze.

Mayor Pro Tem Margaret Finlay

City Clerk

1/26/21



City of Duarte

Council Warrant Register By Vendor By Fund

Payment Dates 1/28/2021 - 2/10/2021

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Fund: 100 - GENERAL FUND					
Vendor: 1570 - A1 MAINTENANCE SERVICES CA					
100-1410-7810	A1 MAINTENANCE SERVICES	Las Brisas Sweeping 1/2021	195788		61.00
100-1410-7810	A1 MAINTENANCE SERVICES	Las Posadas Sweeping 1/2021	195789		61.00
Vendor 1570 - A1 MAINTENANCE SERVICES CA Total:					122.00
Vendor: 5086 - ACCO ENGINEERED SYSTEMS					
100-1610-7652	ACCO ENGINEERED SYSTEMS	Teen Ctr HVAC Contract (3 Months)	20065582		1,001.50
100-1610-7652	ACCO ENGINEERED SYSTEMS	HVAC Contract-CH/CC/SC (3 Months)	20065583		3,296.75
Vendor 5086 - ACCO ENGINEERED SYSTEMS Total:					4,298.25
Vendor: 2061 - AIR-TRO INC					
100-1610-7652	AIR-TRO INC	Museum HVAC Routine Call	406295		186.00
100-1610-7652	AIR-TRO INC	ROP Bldg HVAC Routine Call	406296		368.00
100-1610-7652	AIR-TRO INC	Public Safety HVAC Routine C	406512		88.00
Vendor 2061 - AIR-TRO INC Total:					642.00
Vendor: 5561 - ALBERTOS PLUMBING					
100-1610-7652	ALBERTOS PLUMBING	FC Tankless Water Heater (4) Service	681440		1,160.00
100-1610-7652	ALBERTOS PLUMBING	CC Leaking Pipe Repair/Tankless Water Heater Svc	681439		1,565.00
Vendor 5561 - ALBERTOS PLUMBING Total:					2,725.00
Vendor: 6212 - ARDURRA GROUP INC					
100-1405-7967	ARDURRA GROUP INC	P.W. Inspections-2137 Hunt Dr 12/2020	8883		2,700.00
100-1405-7967	ARDURRA GROUP INC	P.W. Inspections-City of Hope Traffic Signals 12/2	8883-12021		6,210.00
Vendor 6212 - ARDURRA GROUP INC Total:					8,910.00
Vendor: 6066 - AZUSA PACIFIC UNIVERSITY					
100-1205-7980	AZUSA PACIFIC UNIVERSITY	CalVIP CBO Youth Mentoring 8/1/20 - 12/31/20	PGB013-05	201914-Other Expenses-Cal V	11,901.44
Vendor 6066 - AZUSA PACIFIC UNIVERSITY Total:					11,901.44
Vendor: 6062 - BROADCAST MUSIC INC					
100-1605-7980	BROADCAST MUSIC INC	Music License 1/1/2021 - 12/31/2021	INV9975938		368.00
Vendor 6062 - BROADCAST MUSIC INC Total:					368.00
Vendor: 6006 - BRYAN URIAS					
100-1005-7649	BRYAN URIAS	Council Vehicle Allowance	2/2021		75.00
Vendor 6006 - BRYAN URIAS Total:					75.00
Vendor: 4838 - BURKE, WILLIAMS & SORENSEN LLP					
100-1015-7682	BURKE, WILLIAMS & SORENSEN	Labor Legal 12/2020*	263288		632.50
Vendor 4838 - BURKE, WILLIAMS & SORENSEN LLP Total:					632.50
Vendor: 5654 - CALIBER COMMERCIAL POOL SERVICE					
100-1610-7616	CALIBER COMMERCIAL POOL	Competition Pool Chemical Boost Pump New Motor	21260102		1,624.67
Vendor 5654 - CALIBER COMMERCIAL POOL SERVICE Total:					1,624.67
Vendor: 5720 - CANON SOLUTIONS AMERICA INC					
100-1825-7631	CANON SOLUTIONS AMERICA	CH (2) Copier Maintenance 12/16/20 - 1/15/21	4035147176		270.01

Council Warrant Register By Vendor

Payment Dates: 1/28/2021 - 2/10/2021

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
100-1825-7631	CANON SOLUTIONS AMERICA	SC Copier Maintenance 12/16/20 - 1/15/21	4035147177		15.27
Vendor 5720 - CANON SOLUTIONS AMERICA INC Total:					285.28
Vendor: 0028 - CATHERINE BRATTA					
100-1825-7674	CATHERINE BRATTA	Health Insurance Reimbursement	2/2021		435.00
Vendor 0028 - CATHERINE BRATTA Total:					435.00
Vendor: 5140 - CINTAS CORPORATION #693					
100-1610-7636	CINTAS CORPORATION #693	Facility Maintenance Uniform	4070010749		35.00
100-1610-7636	CINTAS CORPORATION #693	Facility Maintenance Uniform	4070529392		40.97
100-1610-7636	CINTAS CORPORATION #693	Facility Maintenance Uniform	4071329891		198.01
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	4071329891		21.04
100-1610-7636	CINTAS CORPORATION #693	Facility Maintenance Uniform	4072088550		39.16
Vendor 5140 - CINTAS CORPORATION #693 Total:					334.18
Vendor: 0903 - CITY OF MONROVIA					
100-1610-7650	CITY OF MONROVIA	Fuel-Facility Maintenance 12/2020	2101254		379.43
100-1410-7650	CITY OF MONROVIA	Fuel-Field Services 12/2020	2101255		627.88
100-1605-7650	CITY OF MONROVIA	Fuel-Parks & Recreation 12/2020	2101256		100.89
100-1205-7650	CITY OF MONROVIA	Fuel-Public Safety 12/2020	2101257		966.95
100-1205-7781	CITY OF MONROVIA	Fuel-Sheriff's Dept 12/2020	2101258		3,964.25
Vendor 0903 - CITY OF MONROVIA Total:					6,039.40
Vendor: 6123 - CLIMATEC LLC					
100-1405-8100	CLIMATEC LLC	Infrastructure Modernization Project	16	202017-Infrastructure Moder	252,500.00
100-2127	CLIMATEC LLC	Retention	16	202017- Retention Infrastruct	-12,625.00
Vendor 6123 - CLIMATEC LLC Total:					239,875.00
Vendor: 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS					
100-1405-7801	COUNTY OF LOS ANGELES DEP	Industrial Waste Inspections 12/2020	21011103570		606.44
Vendor 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS Total:					606.44
Vendor: 0692 - COUNTY OF LOS ANGELES REGISTRAR-RECORDER					
100-1010-7651	COUNTY OF LOS ANGELES RE	11/2020 Election Candidate Statements	21-3047		356.18
Vendor 0692 - COUNTY OF LOS ANGELES REGISTRAR-RECORDER Total:					356.18
Vendor: 5501 - DATA TICKET INC					
100-1205-7761	DATA TICKET INC	Parking Citation Processing 12/2020	121108		958.19
100-1205-7761	DATA TICKET INC	Admin Citation Processing 12/2020	120507		107.84
Vendor 5501 - DATA TICKET INC Total:					1,066.03
Vendor: 6064 - DE LAGE LANDEN FINANCIAL SERVICES INC					
100-1815-7630	DE LAGE LANDEN FINANCIAL	iMac Lease Pymt 18 of 24	70897025		1,015.63
Vendor 6064 - DE LAGE LANDEN FINANCIAL SERVICES INC Total:					1,015.63
Vendor: T4371 - DONNA PACKER					
100-4816	DONNA PACKER	Refund-SC Yoga Class	2000187.005		21.62
Vendor T4371 - DONNA PACKER Total:					21.62
Vendor: 0568 - DUARTE PUBLIC ACCESS INC					
100-1020-7720	DUARTE PUBLIC ACCESS INC	DCTV Operating Expenses FY21 Pymt 1 of 2	1052021		14,000.00
Vendor 0568 - DUARTE PUBLIC ACCESS INC Total:					14,000.00
Vendor: 0311 - DUARTE RECREATION PETTY CASH					
100-1605-7728	DUARTE RECREATION PETTY C	AmeriCorps MLK Speaker Gift	1282021	202107-Duarte's Promise-Exp	54.95
100-1605-7730	DUARTE RECREATION PETTY C	Santa Suit Cleaning	1282021		23.00
100-1605-7733	DUARTE RECREATION PETTY C	SC Virtual Valentine's Event Raffle Prizes	1282021		100.00
Vendor 0311 - DUARTE RECREATION PETTY CASH Total:					177.95

Council Warrant Register By Vendor

Payment Dates: 1/28/2021 - 2/10/2021

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 1533 - EFREN CASTRO					
100-1825-7674	EFREN CASTRO	Health Insurance Reimbursement	2/2021		566.00
Vendor 1533 - EFREN CASTRO Total:					566.00
Vendor: T2196 - ELIZABETH NOWAK REILLY					
100-1010-7651	ELIZABETH NOWAK REILLY	Actual Candidate Statement Printing	1252021		-118.73
100-2120	ELIZABETH NOWAK REILLY	Candidate Statement Printing Deposit	1252021		200.00
Vendor T2196 - ELIZABETH NOWAK REILLY Total:					81.27
Vendor: 6189 - ENTERPRISE FM TRUST					
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 28 Lease/Maint 1/1/2021 - 1/31/2021	FBN4123438		591.64
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 22 Lease/Maint 1/1/2021 - 1/31/2021	FBN4123438		431.65
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 18 Lease/Maint 1/1/2021 - 1/31/2021	FBN4123438		574.64
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 30 Lease/Maint 1/1/2021 - 1/31/2021	FBN4123438		584.85
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 23 Lease/Maint 1/1/2021 - 1/31/2021	FBN4123438		433.48
Vendor 6189 - ENTERPRISE FM TRUST Total:					2,616.26
Vendor: 1482 - ERWIN MENDEZ					
100-1205-7650	ERWIN MENDEZ	Reimbursement for PS Vehicle Tow	117310		190.00
Vendor 1482 - ERWIN MENDEZ Total:					190.00
Vendor: 1357 - EXECUTIVE ELEVATOR INC					
100-1610-7652	EXECUTIVE ELEVATOR INC	SC Elevator Maintenance 12/2020	91696		135.00
Vendor 1357 - EXECUTIVE ELEVATOR INC Total:					135.00
Vendor: 4690 - FULLER ENGINEERING INC					
100-1610-7617	FULLER ENGINEERING INC	Pool Chemicals	142958		536.48
Vendor 4690 - FULLER ENGINEERING INC Total:					536.48
Vendor: 0124 - GINNY JOYCE BELBA					
100-1825-7674	GINNY JOYCE BELBA	Health Insurance Reimbursement	2/2021		218.00
Vendor 0124 - GINNY JOYCE BELBA Total:					218.00
Vendor: 5347 - GRANICUS INC					
100-1020-7722	GRANICUS INC	Civica Website Hosting 1/19/21 - 2/18/21	135850		755.64
Vendor 5347 - GRANICUS INC Total:					755.64
Vendor: 0788 - HOME DEPOT CREDIT SERVICES					
100-1610-7618	HOME DEPOT CREDIT SERVIC	Fitness Ctr Repairs	4754509		95.51
100-1610-7618	HOME DEPOT CREDIT SERVIC	Paint Supplies	3530098		119.21
100-1610-7618	HOME DEPOT CREDIT SERVIC	Santa Sleigh Supplies	9144367		39.41
100-1410-7980	HOME DEPOT CREDIT SERVIC	Shop & Truck Tools	6014475		851.37
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Lights	5303067		28.40
100-1610-7618	HOME DEPOT CREDIT SERVIC	Fitness Ctr Baseboard Replacement	3908655		43.88
100-1610-7618	HOME DEPOT CREDIT SERVIC	Fitness Ctr Baseboard Replacement	3956758		98.23
100-1610-7618	HOME DEPOT CREDIT SERVIC	Safety Supplies	8542165		55.10
Vendor 0788 - HOME DEPOT CREDIT SERVICES Total:					1,331.11
Vendor: 3821 - JACQUELINE BURCKHARD					
100-1825-7674	JACQUELINE BURCKHARD	Health Insurance Reimbursement	2/2021		218.00
Vendor 3821 - JACQUELINE BURCKHARD Total:					218.00

Council Warrant Register By Vendor

Payment Dates: 1/28/2021 - 2/10/2021

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 0128 - JIM KIRCHNER					
100-1825-7674	JIM KIRCHNER	Health Insurance Reimbursement	2/2021		435.00
Vendor 0128 - JIM KIRCHNER Total:					435.00
Vendor: 6204 - JODY ERRANDI SCHULZ					
100-1010-7651	JODY ERRANDI SCHULZ	Actual Candidate Statement Printing	1252021		-237.45
100-2120	JODY ERRANDI SCHULZ	Candidate Statement Printing Deposit	1252021		400.00
100-1005-7644	JODY ERRANDI SCHULZ	Council Vehicle Allowance	2/2021		75.00
Vendor 6204 - JODY ERRANDI SCHULZ Total:					237.55
Vendor: 5299 - JOSEPH A MARTINEZ					
100-1610-7652	JOSEPH A MARTINEZ	Senior Ctr Floor Repairs	INV0267		390.00
Vendor 5299 - JOSEPH A MARTINEZ Total:					390.00
Vendor: 1592 - KRISTEN PETERSEN					
100-1020-7711	KRISTEN PETERSEN	Service Award Gift Card	1192021		75.00
Vendor 1592 - KRISTEN PETERSEN Total:					75.00
Vendor: 0139 - LEAGUE OF CALIFORNIA CITIES					
100-1025-7699	LEAGUE OF CALIFORNIA CITIES	FY21 Memebership Dues	640641		8,896.00
Vendor 0139 - LEAGUE OF CALIFORNIA CITIES Total:					8,896.00
Vendor: 5761 - LIFE STORAGE #530					
100-1405-7800	LIFE STORAGE #530	Building Plans Storage 2/1/21 - 3/1/21	63876		267.00
100-1405-7800	LIFE STORAGE #530	Building Plans Storage 2/1/21 - 3/1/21	63877		247.00
Vendor 5761 - LIFE STORAGE #530 Total:					514.00
Vendor: 5060 - LINDA HENDERSON					
100-1825-7674	LINDA HENDERSON	Health Insurance Reimbursement	2/2021		435.00
Vendor 5060 - LINDA HENDERSON Total:					435.00
Vendor: 5698 - LUDECKE PROPERTY MANAGEMENT INC					
100-1020-7710	LUDECKE PROPERTY MANAGE	Chamber Lease 1/2021	1735-Huntplaz-0121		1,600.00
100-1020-7710	LUDECKE PROPERTY MANAGE	Chamber Lease 2/2021	1735-huntplaz-0221		1,600.00
Vendor 5698 - LUDECKE PROPERTY MANAGEMENT INC Total:					3,200.00
Vendor: 5868 - MAINTEX INC					
100-1610-7618	MAINTEX INC	Janitorial Supplies	820000-01		1.05
100-1610-7618	MAINTEX INC	Janitorial Supplies	824196-00		83.58
100-1610-7618	MAINTEX INC	Janitorial Supplies	824197-00		83.58
100-1610-7618	MAINTEX INC	Janitorial Supplies	824198-00		125.35
Vendor 5868 - MAINTEX INC Total:					293.56
Vendor: 0285 - MARGARET FINLAY					
100-1005-7642	MARGARET FINLAY	Council Vehicle Allowance	2/2021		75.00
Vendor 0285 - MARGARET FINLAY Total:					75.00
Vendor: 1042 - MICHAEL TARR					
100-1825-7674	MICHAEL TARR	Health Insurance Reimbursement	2/2021		566.00
Vendor 1042 - MICHAEL TARR Total:					566.00
Vendor: 2461 - MVP, LLC					
100-1205-7787	MVP, LLC	Public Safety Lease	2/2021		12,039.00
Vendor 2461 - MVP, LLC Total:					12,039.00
Vendor: 6209 - NBL TWO WAY RADIO COMMUNICATIONS					
100-1205-8100	NBL TWO WAY RADIO COMM	Thermal Imaging Camera	91001		1,433.30
100-1205-7615	NBL TWO WAY RADIO COMM	Radio Parts & Service	92003		1,100.58
Vendor 6209 - NBL TWO WAY RADIO COMMUNICATIONS Total:					2,533.88

Council Warrant Register By Vendor

Payment Dates: 1/28/2021 - 2/10/2021

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 5845 - NEC FINANCIAL SERVICES LLC					
100-1815-7830	NEC FINANCIAL SERVICES LLC	Mitel Phone System Pymt 37 of 60	11921-37		1,340.10
Vendor 5845 - NEC FINANCIAL SERVICES LLC Total:					1,340.10
Vendor: 1197 - PAMELA ROMERO					
100-1605-7002	PAMELA ROMERO	CPR Stipend	2/2021		76.92
Vendor 1197 - PAMELA ROMERO Total:					76.92
Vendor: 5166 - POOL & ELECTRICAL PRODUCTS INC					
100-1610-7616	POOL & ELECTRICAL PRODUC	Pool Vacuum Manifold	21112453		62.82
100-1610-7616	POOL & ELECTRICAL PRODUC	Pool Vacuum Handle	21112825		33.84
100-1610-7616	POOL & ELECTRICAL PRODUC	Paid in Error (Check 215810)	21113145-cm		-63.58
100-1610-7617	POOL & ELECTRICAL PRODUC	Pool Chemicals	21113301		195.76
100-1610-7617	POOL & ELECTRICAL PRODUC	Pool Chemicals	21113303		8.00
Vendor 5166 - POOL & ELECTRICAL PRODUCTS INC Total:					236.84
Vendor: 2466 - POST ALARM SYSTEMS					
100-1610-7652	POST ALARM SYSTEMS	Teen Ctr Alarm Batteries	1339479		219.00
Vendor 2466 - POST ALARM SYSTEMS Total:					219.00
Vendor: 6176 - QUADIENT LEASING USA INC					
100-1825-7630	QUADIENT LEASING USA INC	Postage Machine Lease 2/23/21 - 5/22/21	N8689216		707.12
Vendor 6176 - QUADIENT LEASING USA INC Total:					707.12
Vendor: 5837 - RELATION INSURANCE SERVICES					
100-1605-7728	RELATION INSURANCE SERVIC	AmeriCorps Health Insurance 2/2021	T454-C-0221	202107-Duarte's Promise-Exp	1,819.90
Vendor 5837 - RELATION INSURANCE SERVICES Total:					1,819.90
Vendor: 5263 - SAMUEL KANG					
100-1005-7648	SAMUEL KANG	Council Vehicle Allowance	2/2021		75.00
Vendor 5263 - SAMUEL KANG Total:					75.00
Vendor: 6137 - SESAC					
100-1605-7980	SESAC	Music License 1/1/21 - 12/31/21	10446319		483.00
Vendor 6137 - SESAC Total:					483.00
Vendor: 0202 - SHAFFER AWARDS					
100-1010-7980	SHAFFER AWARDS	(2) Plaque Engraving	5891		48.16
Vendor 0202 - SHAFFER AWARDS Total:					48.16
Vendor: 0529 - SOUTHERN CALIFORNIA ASSOCIATION OF GOVERNMENTS					
100-1025-7698	SOUTHERN CALIFORNIA ASSO	FY21 Membership Dues	10222020		2,398.00
Vendor 0529 - SOUTHERN CALIFORNIA ASSOCIATION OF GOVERNMENTS Total:					2,398.00
Vendor: 2688 - STAPLES ADVANTAGE					
100-1405-7614	STAPLES ADVANTAGE	Office Supplies	3466807531		24.02
100-1405-7614	STAPLES ADVANTAGE	Office Supplies	3466884134		27.55
100-1405-7614	STAPLES ADVANTAGE	Office Supplies	3466884135		19.83
100-1010-7614	STAPLES ADVANTAGE	Office Supplies	3466955981		62.39
Vendor 2688 - STAPLES ADVANTAGE Total:					133.79
Vendor: 0083 - STEVE ESBENSHADE					
100-1825-7674	STEVE ESBENSHADE	Health Insurance Reimbursement	2/2021		218.00
Vendor 0083 - STEVE ESBENSHADE Total:					218.00
Vendor: 5556 - STU NEWMAYER					
100-1605-7733	STU NEWMAYER	SC Virtual Valentine's Program 2/10/2021	21021		200.00
Vendor 5556 - STU NEWMAYER Total:					200.00
Vendor: 4241 - THE SAUCE CREATIVE SERVICES CORP					
100-1605-7739	THE SAUCE CREATIVE SERVICE	Halloween Drive Thru Banner	4489		300.00
Vendor 4241 - THE SAUCE CREATIVE SERVICES CORP Total:					300.00

Council Warrant Register By Vendor

Payment Dates: 1/28/2021 - 2/10/2021

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 5866 - T-MOBILE					
100-1205-7655	T-MOBILE	Emergency Asset Tracking 12/21/20 - 1/20/21	1212021		12.60
Vendor 5866 - T-MOBILE Total:					12.60
Vendor: 6100 - TONEY LEWIS					
100-1005-7650	TONEY LEWIS	Council Vehicle Allowance	2/2021		75.00
Vendor 6100 - TONEY LEWIS Total:					75.00
Vendor: 0567 - TZEITEL PARAS-CARACCI					
100-1005-7646	TZEITEL PARAS-CARACCI	Council Vehicle Allowance	2/2021		75.00
Vendor 0567 - TZEITEL PARAS-CARACCI Total:					75.00
Vendor: 4484 - U.S. BANK					
100-1405-7613	U.S. BANK	Hightail-Lg Data Format Transfer	1252021CH		15.99
100-1405-7980	U.S. BANK	Street Sign Sales (Shopify)	1252021CH		116.90
100-1020-7712	U.S. BANK	Hootsuite 1/2/2021 - 2/1/2021	1252021DJ		14.99
100-1020-7712	U.S. BANK	Spotify	1252021DJ		9.99
100-1020-7726	U.S. BANK	Adobe Creative Cloud	1252021KP		34.99
100-1405-7612	U.S. BANK	Adobe Creative Cloud	1252021KP		101.94
100-1605-7733	U.S. BANK	SC Netflix	1252021KP		8.81
100-1605-7735	U.S. BANK	TC Netflix	1252021KP		13.99
100-1805-7610	U.S. BANK	Employee Staff Meeting 12/30/20 (T-Burgers)	1252021KP		65.07
100-1805-7980	U.S. BANK	Microsoft 365 12/27/20 - 1/26/21	1252021KP		12.00
100-1810-7671	U.S. BANK	Assistant/Associate Planner Job Ad (APA CA)	1252021KP		90.00
100-1810-7671	U.S. BANK	Assistant/Associate Planner Job Ad (Western City)	1252021KP		300.00
100-1815-7632	U.S. BANK	HR/Michell-Adobe Acropro	1252021KP		14.99
100-1815-7632	U.S. BANK	Finance Webinar 1/7/21 - 2/6/21 (Zoom)	1252021KP		80.00
100-1815-7632	U.S. BANK	Adobe Creative Cloud	1252021KP		314.91
100-1815-7830	U.S. BANK	SC Elevator 911-Vonage	1252021KP		23.95
100-1825-7614	U.S. BANK	1099 Forms/Envelopes (Amazon)	1252021KP		108.96
100-1605-7730	U.S. BANK	Return-Santa Sleigh String Lights (Amazon)	1252021ME		-83.74
100-1605-7733	U.S. BANK	SC Flower Wrapping Paper (Amazon)	1252021ME		35.94
100-1605-7733	U.S. BANK	Cables (Amazon)	1252021ME		35.26
100-1605-7733	U.S. BANK	SC Bingo Cards (Amazon)	1252021ME		34.11
100-1605-7733	U.S. BANK	SC Red Heart Balloons (Amazon)	1252021ME		168.57
100-1605-7733	U.S. BANK	SC Green Bingo Flags (Amazo	1252021ME		54.86
100-1605-7735	U.S. BANK	MLK T-Shirts (Amazon)	1252021ME		290.01
100-1605-7980	U.S. BANK	Staff Meeting Breakfast 1/21/21 (T-Burgers)	1252021ME		58.30
100-1610-7616	U.S. BANK	Pool Test Kits (SCP Distributor	1252021ME		264.17
100-1610-7618	U.S. BANK	Protective Face Shields (Amazon)	1252021ME		62.84
100-1610-7618	U.S. BANK	Pool Lane Ratchet (Recreonics Inc)	1252021ME		38.94
100-1810-7980	U.S. BANK	Lysol Disinfecting Wipes (Amazon)	1252021ME		591.96
100-2121	U.S. BANK	Error Manuel Enriquez Personal Charge	1252021ME		23.66
Vendor 4484 - U.S. BANK Total:					2,902.36
Vendor: 6208 - VAN DERMEDEN MADDUX LAW CORPORATION					
100-1015-7682	VAN DERMEDEN MADDUX LA	Investigation Legal Cost	16402		4,544.91
Vendor 6208 - VAN DERMEDEN MADDUX LAW CORPORATION Total:					4,544.91

Council Warrant Register By Vendor

Payment Dates: 1/28/2021 - 2/10/2021

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Vendor: 6196 - VINH TRUONG					
100-1005-7643	VINH TRUONG	Council Vehicle Allowance	2/2021		75.00
Vendor 6196 - VINH TRUONG Total:					75.00
Vendor: 0237 - WAXIE SANITARY SUPPLY					
100-1610-7618	WAXIE SANITARY SUPPLY	Janitorial Supplies	79729430		77.88
Vendor 0237 - WAXIE SANITARY SUPPLY Total:					77.88
Vendor: 5992 - WESTERN EXTERMINATOR COMPANY					
100-1610-7652	WESTERN EXTERMINATOR CO	Pest Control Services-Cnty Ctr 12/2020	7058746		60.00
100-1610-7652	WESTERN EXTERMINATOR CO	Pest Control Services-City Hall 12/2020	7058747		60.00
100-1610-7652	WESTERN EXTERMINATOR CO	Pest Control Services-FC/Pool 12/2020	7058757		60.00
100-1610-7652	WESTERN EXTERMINATOR CO	Pest Control Services-Senior Ctr 12/2020	7058758		60.00
100-1610-7652	WESTERN EXTERMINATOR CO	Pest Control Services-Teen Ctr 12/2020	7058771		60.00
Vendor 5992 - WESTERN EXTERMINATOR COMPANY Total:					300.00
Vendor: 4797 - WEX BANK					
100-1410-7650	WEX BANK	Fuel-CNG 12/1/20 - 12/31/20	69324930		66.03
Vendor 4797 - WEX BANK Total:					66.03
Fund 100 - GENERAL FUND Total:					348,233.93
Fund: 220 - GAS TAX FUN					
Vendor: 5820 - BUCKNAM INFRASTRUCTURE GROUP INC					
220-2205-8100	BUCKNAM INFRASTRUCTURE	Pavement Management Update 12/1/20 - 12/31/20	352-04.01		554.00
Vendor 5820 - BUCKNAM INFRASTRUCTURE GROUP INC Total:					554.00
Vendor: 3957 - JCL TRAFFIC SERVICES					
220-2220-7980	JCL TRAFFIC SERVICES	Misc Signs	107359		196.14
Vendor 3957 - JCL TRAFFIC SERVICES Total:					196.14
Fund 220 - GAS TAX FUN Total:					750.14
Fund: 240 - LIGHTING AND LANDSCAPE DISTRICT FUND					
Vendor: 1570 - A1 MAINTENANCE SERVICES CA					
240-2426-7810	A1 MAINTENANCE SERVICES	Grocery Outlet Sweeping 1/2021	195787		784.00
Vendor 1570 - A1 MAINTENANCE SERVICES CA Total:					784.00
Vendor: 1997 - COUNTY OF LOS ANGELES AGRIC COMM/R/WTS & MEASURES					
240-2410-7663	COUNTY OF LOS ANGELES AG	Turf Median Gopher Control 11/2020	1083P		446.32
Vendor 1997 - COUNTY OF LOS ANGELES AGRIC COMM/R/WTS & MEASURES Total:					446.32
Vendor: 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS					
240-2405-7890	COUNTY OF LOS ANGELES DEP	Monitor Traffic Signals Thru Kits 12/2020	21011103624		207.24
240-2405-7890	COUNTY OF LOS ANGELES DEP	210 Fwy/Buena Vista Timing Sheet 12/2020	21011103638		1,358.86
Vendor 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS Total:					1,566.10
Fund 240 - LIGHTING AND LANDSCAPE DISTRICT FUND Total:					2,796.42
Fund: 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)					
Vendor: 5438 - LDM ASSOCIATES INC					
260-2605-8061	LDM ASSOCIATES INC	FY21 CDBG City Hall ADA Improvements 12/2020	6939	202102-CDBG ADA Improv	100.00
260-2605-7965	LDM ASSOCIATES INC	LACDA Small Business Grant Program 12/2020	6940	202108- CDBG- Professional S	350.00
Vendor 5438 - LDM ASSOCIATES INC Total:					450.00
Fund 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) Total:					450.00

Council Warrant Register By Vendor

Payment Dates: 1/28/2021 - 2/10/2021

Account Number	Vendor Name	Description (Item)	Payable Number	Project Account Key	Amount
Fund: 320 - AIR QUALITY MANAGEMENT FUND (AQMD)					
Vendor: 6189 - ENTERPRISE FM TRUST					
320-3205-8013	ENTERPRISE FM TRUST	Vehicle 31 Lease/Maint 1/1/2021 - 1/31/2021	FBN4123438		560.71
Vendor 6189 - ENTERPRISE FM TRUST Total:					560.71
Fund 320 - AIR QUALITY MANAGEMENT FUND (AQMD) Total:					560.71
Fund: 440 - PROPOSITION A TRANSIT FUND					
Vendor: 0903 - CITY OF MONROVIA					
440-4405-7650	CITY OF MONROVIA	Fuel-Transportation Dept 12/2020	2101259		35.23
Vendor 0903 - CITY OF MONROVIA Total:					35.23
Vendor: 3192 - FOOTHILL TRANSIT					
440-4405-8013	FOOTHILL TRANSIT	22nd Payment of 3rd Bus 1/2021	F2802-0121		3,887.05
440-4405-7960	FOOTHILL TRANSIT	Duarte Local Service 12/2020	SI007889		27,819.73
Vendor 3192 - FOOTHILL TRANSIT Total:					31,706.78
Vendor: 5307 - SUPERIOR PROPERTY SERVICES INC					
440-4405-7814	SUPERIOR PROPERTY SERVICE	Citywide Graffiti Removal 12/2020	16502		767.47
Vendor 5307 - SUPERIOR PROPERTY SERVICES INC Total:					767.47
Fund 440 - PROPOSITION A TRANSIT FUND Total:					32,509.48
Fund: 460 - PROPOSITION C TRANSIT FUND					
Vendor: 3192 - FOOTHILL TRANSIT					
460-4605-8013	FOOTHILL TRANSIT	22nd Payment of 3rd Bus 1/2021	F2802-0121		3,180.31
460-4605-7960	FOOTHILL TRANSIT	Duarte Local Service 12/2020	SI007889		22,761.60
Vendor 3192 - FOOTHILL TRANSIT Total:					25,941.91
Vendor: 5307 - SUPERIOR PROPERTY SERVICES INC					
460-4605-7814	SUPERIOR PROPERTY SERVICE	Citywide Graffiti Removal 12/2020	16502		627.93
Vendor 5307 - SUPERIOR PROPERTY SERVICES INC Total:					627.93
Fund 460 - PROPOSITION C TRANSIT FUND Total:					26,569.84
Fund: 470 - MEASURE R LR TRANSIT FUND					
Vendor: 4484 - U.S. BANK					
470-4705-8060	U.S. BANK	Replacing Mailboxes-Concrete Repair Project	1252021CH		1,580.51
Vendor 4484 - U.S. BANK Total:					1,580.51
Fund 470 - MEASURE R LR TRANSIT FUND Total:					1,580.51
Fund: 490 - MEASURE W (WATER/STORMWATER)					
Vendor: 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS					
490-4905-7980	COUNTY OF LOS ANGELES DEP	Catch Basin (Hunt Dr) Repair 12/2020	21011103641		1,668.38
Vendor 2028 - COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS Total:					1,668.38
Fund 490 - MEASURE W (WATER/STORMWATER) Total:					1,668.38
Grand Total:					415,119.41

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL FUND	348,233.93
220 - GAS TAX FUN	750.14
240 - LIGHTING AND LANDSCAPE DISTRICT FUND	2,796.42
260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDB	450.00
320 - AIR QUALITY MANAGEMENT FUND (AQMD)	560.71
440 - PROPOSITION A TRANSIT FUND	32,509.48
460 - PROPOSITION C TRANSIT FUND	26,569.84
470 - MEASURE R LR TRANSIT FUND	1,580.51
490 - MEASURE W (WATER/STORMWATER)	1,668.38
Grand Total:	415,119.41

Account Summary

Account Number	Account Name	Payment Amount
100-1005-7642	Travel & Exp - Finlay	75.00
100-1005-7643	Travel & Exp - Truong	75.00
100-1005-7644	Travel & Exp - Schulz	75.00
100-1005-7646	Travel & Exp - Paras	75.00
100-1005-7648	Travel & Exp - Kang	75.00
100-1005-7649	Travel & Exp - Urias	75.00
100-1005-7650	Travel & Exp - Lewis	75.00
100-1010-7614	Office Supplies	62.39
100-1010-7651	Election Services	0.00
100-1010-7980	Other Expenses	48.16
100-1015-7682	Labor Counsel Legal	5,177.41
100-1020-7710	Chamber Of Commerce	3,200.00
100-1020-7711	Employee Recognition C	75.00
100-1020-7712	Community Information	24.98
100-1020-7720	DCTV	14,000.00
100-1020-7722	City Web Site	755.64
100-1020-7726	Council Cablecasting	34.99
100-1025-7698	SCAG	2,398.00
100-1025-7699	League Of Calif Cities	8,896.00
100-1205-7615	Emergency Supplies	1,100.58
100-1205-7650	Vehicle Maintenance	1,156.95
100-1205-7655	Emergency Services	12.60
100-1205-7761	Parking Ticket Collect	1,066.03
100-1205-7781	Contract Law Enforceme	3,964.25
100-1205-7787	Public Safety Cntr Lease	12,039.00
100-1205-7980	Other Expenses	11,901.44
100-1205-8100	Other Capital Acquisitio	1,433.30
100-1405-7612	Publications and Dues	101.94
100-1405-7613	Duplications And Photos	15.99
100-1405-7614	Office Supplies	71.40
100-1405-7800	Building Department Ser	514.00
100-1405-7801	Industrial Waste Inspecti	606.44
100-1405-7967	Public Works Inspection	8,910.00
100-1405-7980	Other Expenses	116.90
100-1405-8100	Other Capital Improvem	252,500.00
100-1410-7650	Vehicle Maintenance	693.91
100-1410-7810	Street Sweeping	122.00
100-1410-7980	Other Expenses	851.37
100-1605-7002	Regular Salaries	76.92
100-1605-7650	Vehicle Maintenance	100.89
100-1605-7728	Americorp's VIP Progra	1,874.85
100-1605-7730	Special Events	-60.74
100-1605-7733	Senior Center	637.55
100-1605-7735	Teen Center	304.00

Account Summary

Account Number	Account Name	Payment Amount
100-1605-7739	Publicity	300.00
100-1605-7980	Other Expenses	909.30
100-1610-7616	Pool Supplies	1,921.92
100-1610-7617	Pool Chemicals	740.24
100-1610-7618	Building Supplies	952.96
100-1610-7636	Uniforms	313.14
100-1610-7650	Vehicle Maintenance	379.43
100-1610-7652	Building Maint Services	8,730.29
100-1805-7610	Travel, Mtgs & Conf	65.07
100-1805-7980	Other Expenses	12.00
100-1810-7671	Recruiting Advertisemen	390.00
100-1810-7980	Other Expenses	591.96
100-1815-7630	Equipment Lease	1,015.63
100-1815-7632	Software Maintenance	409.90
100-1815-7830	Telephones	1,364.05
100-1825-7614	Office Supplies	108.96
100-1825-7630	Equipment Lease	707.12
100-1825-7631	Equipment Maintenance	285.28
100-1825-7674	Retiree Health Insurance	3,091.00
100-1830-8100	Vehicle Replacement (Ca	2,616.26
100-2120	Refundable Deposits	600.00
100-2121	Pass Through Deposits	23.66
100-2127	Retention Payable	-12,625.00
100-4816	Senior Recreation Class	21.62
220-2205-8100	Other Capital Improvem	554.00
220-2220-7980	Other Expenses	196.14
240-2405-7890	Repairs-Traffic Signal	1,566.10
240-2410-7663	Other Serv-Medians	446.32
240-2426-7810	Street Sweeping	784.00
260-2605-7965	Professional Services	350.00
260-2605-8061	ADA Curb Ramps (Capita	100.00
320-3205-8013	Vehicles (Capital)	560.71
440-4405-7650	Vehicle Maintenance	35.23
440-4405-7814	Graffiti Removal	767.47
440-4405-7960	Foothill Transit Operatio	27,819.73
440-4405-8013	Vehicles (Capital)	3,887.05
460-4605-7814	Graffiti Removal	627.93
460-4605-7960	Foothill Tranist Operatio	22,761.60
460-4605-8013	Vehicles (Capital)	3,180.31
470-4705-8060	Sidewalk/Concrete Repa	1,580.51
490-4905-7980	Other Expenses	1,668.38
Grand Total:		415,119.41

Project Account Summary

Project Account Key	Payment Amount
None	161,018.12
201914-Other Expenses-Cal VIP	11,901.44
202017- Retention Infrastructure Modernization Pro	-12,625.00
202017-Infrastructure Modernization Program	252,500.00
202102-CDBG ADA Improv	100.00
202107-Duarte's Promise-Expense	1,874.85
202108- CDBG- Professional Services	350.00
Grand Total:	415,119.41



City of Duarte

Council Warrant Register By Account

By Fund

Payment Dates 1/28/2021 - 2/21/2021

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
Fund: 100 - GENERAL FUND					
100-1025-7698	SOUTHERN CALIFORNIA ASSO	FY21 Membership Dues	215857		2,398.00
100-1605-7739	THE SAUCE CREATIVE SERVICE	Halloween Drive Thru Banner	934		300.00
100-1610-7616	POOL & ELECTRICAL PRODUC	Pool Vacuum Manifold	215853		62.82
100-1610-7618	HOME DEPOT CREDIT SERVIC	Fitness Ctr Repairs	EFT10987		95.51
100-1610-7618	HOME DEPOT CREDIT SERVIC	Paint Supplies	EFT10987		119.21
100-1610-7636	CINTAS CORPORATION #693	Facility Maintenance Uniform	215834		35.00
100-1610-7618	HOME DEPOT CREDIT SERVIC	Santa Sleigh Supplies	EFT10987		39.41
100-1610-7616	POOL & ELECTRICAL PRODUC	Pool Vacuum Handle	215853		33.84
100-1610-7618	MAINTEX INC	Janitorial Supplies	927		1.05
100-1410-7980	HOME DEPOT CREDIT SERVIC	Shop & Truck Tools	EFT10987		851.37
100-1610-7636	CINTAS CORPORATION #693	Facility Maintenance Uniform	215834		40.97
100-1610-7618	HOME DEPOT CREDIT SERVIC	Facility Lights	EFT10987		28.40
100-1020-7710	LUDECKE PROPERTY MANAGE	Chamber Lease 1/2021	215846		1,600.00
100-1610-7652	EXECUTIVE ELEVATOR INC	SC Elevator Maintenance 12/2020	215840		135.00
100-1610-7636	CINTAS CORPORATION #693	Facility Maintenance Uniform	215834		198.01
100-1610-7652	CINTAS CORPORATION #693	Logo Mats	215834		21.04
100-1610-7616	POOL & ELECTRICAL PRODUC	Paid in Error (Check 215810)	215853		-63.58
100-1610-7618	HOME DEPOT CREDIT SERVIC	Fitness Ctr Baseboard Replacement	EFT10987		43.88
100-1610-7618	HOME DEPOT CREDIT SERVIC	Fitness Ctr Baseboard Replacement	EFT10987		98.23
100-1610-7652	POST ALARM SYSTEMS	Teen Ctr Alarm Batteries	930		219.00
100-1610-7652	WESTERN EXTERMINATOR CO	Pest Control Services-Cmty Ctr 12/2020	215861		60.00
100-1610-7652	WESTERN EXTERMINATOR CO	Pest Control Services-City Hall 12/2020	215861		60.00
100-1610-7652	WESTERN EXTERMINATOR CO	Pest Control Services-FC/Pool 12/2020	215861		60.00
100-1610-7652	WESTERN EXTERMINATOR CO	Pest Control Services-Senior Ctr 12/2020	215861		60.00
100-1610-7652	WESTERN EXTERMINATOR CO	Pest Control Services-Teen Ctr 12/2020	215861		60.00
100-1205-7980	AZUSA PACIFIC UNIVERSITY	CalVIP CBO Youth Mentoring 8/1/20 - 12/31/20	215827	201914-Other Expenses-Cal V	11,901.44
100-1605-7980	SESAC	Music License 1/1/21 - 12/31/21	215855		483.00
100-1610-7652	ACCO ENGINEERED SYSTEMS	Teen Ctr HVAC Contract (3 Months)	215824		1,001.50
100-1610-7652	ACCO ENGINEERED SYSTEMS	HVAC Contract-CH/CC/SC (3 Months)	215824		3,296.75
100-1025-7699	LEAGUE OF CALIFORNIA CITIE	FY21 Memembership Dues	215845		8,896.00
100-1605-7980	BROADCAST MUSIC INC	Music License 1/1/2021 - 12/31/2021	215830		368.00
100-1605-7002	PAMELA ROMERO	CPR Stipend	933		76.92
100-1610-7617	POOL & ELECTRICAL PRODUC	Pool Chemicals	215853		195.76
100-1610-7617	POOL & ELECTRICAL PRODUC	Pool Chemicals	215853		8.00
100-1610-7618	HOME DEPOT CREDIT SERVIC	Safety Supplies	EFT10987		55.10
100-1020-7720	DUARTE PUBLIC ACCESS INC	DCTV Operating Expenses FY21 Pymt 1 of 2	914		14,000.00
100-1610-7617	FULLER ENGINEERING INC	Pool Chemicals	215841		536.48
100-1610-7636	CINTAS CORPORATION #693	Facility Maintenance Uniform	215834		39.16
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 23 Lease/Maint 1/1/2021 - 1/31/2021	EFT10965		433.48

Council Warrant Register By Account

Payment Dates: 1/28/2021 - 2/21/2021

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 18 Lease/Maint 1/1/2021 - 1/31/2021	EFT10965		574.64
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 22 Lease/Maint 1/1/2021 - 1/31/2021	EFT10965		431.65
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 30 Lease/Maint 1/1/2021 - 1/31/2021	EFT10965		584.85
100-1830-8100	ENTERPRISE FM TRUST	Vehicle 28 Lease/Maint 1/1/2021 - 1/31/2021	EFT10965		591.64
100-1015-7682	BURKE, WILLIAMS & SORENSE	Labor Legal 12/2020*	917		632.50
100-1610-7652	AIR-TRO INC	Museum HVAC Routine Call	215825		186.00
100-1610-7652	AIR-TRO INC	ROP Bldg HVAC Routine Call	215825		368.00
100-1610-7618	WAXIE SANITARY SUPPLY	Janitorial Supplies	944		77.88
100-1015-7682	VAN DERMYDEN MADDUX LA	Investigation Legal Cost	215860		4,544.91
100-1610-7652	JOSEPH A MARTINEZ	Senior Ctr Floor Repairs	215847		390.00
100-1405-7801	COUNTY OF LOS ANGELES DEP	Industrial Waste Inspections 12/2020	215837		606.44
100-1405-7967	ARDURRA GROUP INC	P.W. Inspections-2137 Hunt Dr 12/2020	915		2,700.00
100-1405-7967	ARDURRA GROUP INC	P.W. Inspections-City of Hope Traffic Signals 12/2	915		6,210.00
100-1405-7614	STAPLES ADVANTAGE	Office Supplies	936		24.02
100-1610-7616	CALIBER COMMERCIAL POOL	Competition Pool Chemical Boost Pump New Motor	215832		1,624.67
100-1010-7651	COUNTY OF LOS ANGELES RE	11/2020 Election Candidate Statements	215838		356.18
100-1405-7614	STAPLES ADVANTAGE	Office Supplies	936		27.55
100-1405-7614	STAPLES ADVANTAGE	Office Supplies	936		19.83
100-1610-7652	ALBERTOS PLUMBING	FC Tankless Water Heater (4) Service	215826		1,160.00
100-1610-7618	MAINTEX INC	Janitorial Supplies	927		83.58
100-1610-7618	MAINTEX INC	Janitorial Supplies	927		83.58
100-1610-7618	MAINTEX INC	Janitorial Supplies	927		125.35
100-1605-7728	RELATION INSURANCE SERVIC	AmeriCorps Health Insurance 2/2021	932	202107-Duarte's Promise-Exp	1,819.90
100-1610-7650	CITY OF MONROVIA	Fuel-Facility Maintenance 12/2020	215848		379.43
100-1410-7650	CITY OF MONROVIA	Fuel-Field Services 12/2020	215848		627.88
100-1605-7650	CITY OF MONROVIA	Fuel-Parks & Recreation 12/2020	215848		100.89
100-1205-7650	CITY OF MONROVIA	Fuel-Public Safety 12/2020	215848		966.95
100-1205-7781	CITY OF MONROVIA	Fuel-Sheriff's Dept 12/2020	215848		3,964.25
100-1605-7733	STU NEWMAYER	SC Virtual Valentine's Program 2/10/2021	215850		200.00
100-1010-7614	STAPLES ADVANTAGE	Office Supplies	936		62.39
100-1610-7652	AIR-TRO INC	Public Safety HVAC Routine C	215825		88.00
100-1410-7810	A1 MAINTENANCE SERVICES	Las Brisas Sweeping 1/2021	215823		61.00
100-1410-7810	A1 MAINTENANCE SERVICES	Las Posadas Sweeping 1/2021	215823		61.00
100-1610-7652	ALBERTOS PLUMBING	CC Leaking Pipe Repair/Tankless Water Heater Srv	215826		1,565.00
100-1825-7631	CANON SOLUTIONS AMERICA	CH (2) Copier Maintenance 12/16/20 - 1/15/21	215833		270.01
100-1825-7631	CANON SOLUTIONS AMERICA	SC Copier Maintenance 12/16/20 - 1/15/21	215833		15.27
100-1010-7980	SHAFFER AWARDS	(2) Plaque Engraving	215856		48.16
100-1205-8100	NBL TWO WAY RADIO COMM	Thermal Imaging Camera	215849		1,433.30
100-1020-7711	KRISTEN PETERSEN	Service Award Gift Card	215852		75.00
100-1020-7722	GRANICUS INC	Civica Website Hosting 1/19/21 - 2/18/21	923		755.64
100-1815-7830	NEC FINANCIAL SERVICES LLC	Mitel Phone System Pymt 37 of 60	EFT10964		1,340.10
100-1205-7615	NBL TWO WAY RADIO COMM	Radio Parts & Service	215849		1,100.58

Council Warrant Register By Account

Payment Dates: 1/28/2021 - 2/21/2021

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1205-7761	DATA TICKET INC	Parking Citation Processing 12/2020	919		958.19
100-1205-7655	T-MOBILE	Emergency Asset Tracking 12/21/20 - 1/20/21	215859		12.60
100-1020-7710	LUDECKE PROPERTY MANAGE	Chamber Lease 2/2021	215846		1,600.00
100-1205-7787	MVP, LLC	Public Safety Lease	928		12,039.00
100-1825-7630	QUADIENT LEASING USA INC	Postage Machine Lease 2/23/21 - 5/22/21	215854		707.12
100-1010-7651	ELIZABETH NOWAK REILLY	Actual Candidate Statement Printing	931		-118.73
100-1010-7651	JODY ERRANDI SCHULZ	Actual Candidate Statement Printing	935		-237.45
100-2120	JODY ERRANDI SCHULZ	Candidate Statement Printing Deposit	935		400.00
100-2120	ELIZABETH NOWAK REILLY	Candidate Statement Printing Deposit	931		200.00
100-1405-7613	U.S. BANK	Hightail-Lg Data Format Transfer	939		15.99
100-1405-7980	U.S. BANK	Street Sign Sales (Shopify)	939		116.90
100-1020-7712	U.S. BANK	Spotify	940		9.99
100-1020-7712	U.S. BANK	Hootsuite 1/2/2021 - 2/1/202	940		14.99
100-1020-7726	U.S. BANK	Adobe Creative Cloud	941		34.99
100-1405-7612	U.S. BANK	Adobe Creative Cloud	941		101.94
100-1605-7733	U.S. BANK	SC Netflix	941		8.81
100-1605-7735	U.S. BANK	TC Netflix	941		13.99
100-1805-7610	U.S. BANK	Employee Staff Meeting 12/30/20 (T-Burgers)	941		65.07
100-1805-7980	U.S. BANK	Microsoft 365 12/27/20 - 1/26/21	941		12.00
100-1810-7671	U.S. BANK	Assistant/Associate Planner Job Ad (APA CA)	941		90.00
100-1810-7671	U.S. BANK	Assistant/Associate Planner Job Ad (Western City)	941		300.00
100-1815-7632	U.S. BANK	HR/Michell-Adobe Acropro	941		14.99
100-1815-7632	U.S. BANK	Finance Webinar 1/7/21 - 2/6/21 (Zoom)	941		80.00
100-1815-7632	U.S. BANK	Adobe Creative Cloud	941		314.91
100-1815-7830	U.S. BANK	SC Elevator 911-Vonage	941		23.95
100-1825-7614	U.S. BANK	1099 Forms/Envelopes (Amazon)	941		108.96
100-1605-7730	U.S. BANK	Return-Santa Sleigh String Lights (Amazon)	942		-83.74
100-1605-7733	U.S. BANK	SC Green Bingo Flags (Amazo	942		54.86
100-1605-7733	U.S. BANK	SC Red Heart Balloons (Amazon)	942		168.57
100-1605-7733	U.S. BANK	SC Flower Wrapping Paper (Amazon)	942		35.94
100-1605-7733	U.S. BANK	Cables (Amazon)	942		35.26
100-1605-7733	U.S. BANK	SC Bingo Cards (Amazon)	942		34.11
100-1605-7735	U.S. BANK	MLK T-Shirts (Amazon)	942		290.01
100-1605-7980	U.S. BANK	Staff Meeting Breakfast 1/21/21 (T-Burgers)	942		58.30
100-1610-7616	U.S. BANK	Pool Test Kits (SCP Distributor	942		264.17
100-1610-7618	U.S. BANK	Protective Face Shields (Amazon)	942		62.84
100-1610-7618	U.S. BANK	Pool Lane Ratchet (Recreonics Inc)	942		38.94
100-1810-7980	U.S. BANK	Lysol Disinfecting Wipes (Amazon)	942		591.96
100-2121	U.S. BANK	Error Manuel Enriquez Personal Charge	942		23.66
100-1005-7642	MARGARET FINLAY	Council Vehicle Allowance	921		75.00
100-1005-7643	VINH TRUONG	Council Vehicle Allowance	938		75.00

Council Warrant Register By Account

Payment Dates: 1/28/2021 - 2/21/2021

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
100-1005-7644	JODY ERRANDI SCHULZ	Council Vehicle Allowance	935		75.00
100-1005-7646	TZEITEL PARAS-CARACCI	Council Vehicle Allowance	929		75.00
100-1005-7648	SAMUEL KANG	Council Vehicle Allowance	215843		75.00
100-1005-7649	BRYAN URIAS	Council Vehicle Allowance	943		75.00
100-1005-7650	TONEY LEWIS	Council Vehicle Allowance	926		75.00
100-1825-7674	LINDA HENDERSON	Health Insurance Reimbursement	924		435.00
100-1825-7674	MICHAEL TARR	Health Insurance Reimbursement	937		566.00
100-1825-7674	JIM KIRCHNER	Health Insurance Reimbursement	215844		435.00
100-1825-7674	GINNY JOYCE BELBA	Health Insurance Reimbursement	215828		218.00
100-1825-7674	STEVE ESBENSHADE	Health Insurance Reimbursement	920		218.00
100-1825-7674	CATHERINE BRATTA	Health Insurance Reimbursement	215829		435.00
100-1825-7674	EFREN CASTRO	Health Insurance Reimbursement	918		566.00
100-1825-7674	JACQUELINE BURCKHARD	Health Insurance Reimbursement	916		218.00
100-1205-7761	DATA TICKET INC	Admin Citation Processing 12/2020	919		107.84
100-1605-7728	DUARTE RECREATION PETTY C	AmeriCorps MLK Speaker Gift	215839	202107-Duarte's Promise-Exp	54.95
100-1605-7730	DUARTE RECREATION PETTY C	Santa Suit Cleaning	215839		23.00
100-1605-7733	DUARTE RECREATION PETTY C	SC Virtual Valentine's Event Raffle Prizes	215839		100.00
100-1410-7650	WEX BANK	Fuel-CNG 12/1/20 - 12/31/20	EFT10981		66.03
100-1405-8100	CLIMATEC LLC	Infrastructure Modernization Project	215835	202017-Infrastructure Moder	252,500.00
100-2127	CLIMATEC LLC	Retention	215835	202017- Retention Infrastruct	-12,625.00
100-4816	DONNA PACKER	Refund-SC Yoga Class	215851		21.62
100-1405-7800	LIFE STORAGE #530	Building Plans Storage 2/1/21 - 3/1/21	EFT10990		267.00
100-1405-7800	LIFE STORAGE #530	Building Plans Storage 2/1/21 - 3/1/21	EFT10991		247.00
100-1815-7630	DE LAGE LANDEN FINANCIAL	iMac Lease Pymt 18 of 24	EFT10992		1,015.63
100-1205-7650	ERWIN MENDEZ	Reimbursement for PS Vehicle Tow	215822		190.00
Fund 100 - GENERAL FUND Total:					348,233.93
Fund: 220 - GAS TAX FUN					
220-2205-8100	BUCKNAM INFRASTRUCTURE	Pavement Management Update 12/1/20 - 12/31/20	215831		554.00
220-2220-7980	JCL TRAFFIC SERVICES	Misc Signs	215842		196.14
Fund 220 - GAS TAX FUN Total:					750.14
Fund: 240 - LIGHTING AND LANDSCAPE DISTRICT FUND					
240-2410-7663	COUNTY OF LOS ANGELES AG	Turf Median Gopher Control 11/2020	215836		446.32
240-2405-7890	COUNTY OF LOS ANGELES DEP	Monitor Traffic Signals Thru Kits 12/2020	215837		207.24
240-2405-7890	COUNTY OF LOS ANGELES DEP	210 Fwy/Buena Vista Timing Sheet 12/2020	215837		1,358.86
240-2426-7810	A1 MAINTENANCE SERVICES	Grocery Outlet Sweeping 1/2021	215823		784.00
Fund 240 - LIGHTING AND LANDSCAPE DISTRICT FUND Total:					2,796.42
Fund: 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)					
260-2605-8061	LDM ASSOCIATES INC	FY21 CDBG City Hall ADA Improvements 12/2020	925	202102-CDBG ADA Improv	100.00
260-2605-7965	LDM ASSOCIATES INC	LACDA Small Business Grant Program 12/2020	925	202108- CDBG- Professional S	350.00
Fund 260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) Total:					450.00

Council Warrant Register By Account

Payment Dates: 1/28/2021 - 2/21/2021

Account Number	Vendor Name	Description (Item)	Payment Number	Project Account Key	Amount
Fund: 320 - AIR QUALITY MANAGEMENT FUND (AQMD)					
320-3205-8013	ENTERPRISE FM TRUST	Vehicle 31 Lease/Maint 1/1/2021 - 1/31/2021	EFT10965		560.71
Fund 320 - AIR QUALITY MANAGEMENT FUND (AQMD) Total:					560.71
Fund: 440 - PROPOSITION A TRANSIT FUND					
440-4405-8013	FOOTHILL TRANSIT	22nd Payment of 3rd Bus 1/2021	922		3,887.05
440-4405-7814	SUPERIOR PROPERTY SERVICE	Citywide Graffiti Removal 12/2020	215858		767.47
440-4405-7650	CITY OF MONROVIA	Fuel-Transportation Dept 12/2020	215848		35.23
440-4405-7960	FOOTHILL TRANSIT	Duarte Local Service 12/2020	922		27,819.73
Fund 440 - PROPOSITION A TRANSIT FUND Total:					32,509.48
Fund: 460 - PROPOSITION C TRANSIT FUND					
460-4605-8013	FOOTHILL TRANSIT	22nd Payment of 3rd Bus 1/2021	922		3,180.31
460-4605-7814	SUPERIOR PROPERTY SERVICE	Citywide Graffiti Removal 12/2020	215858		627.93
460-4605-7960	FOOTHILL TRANSIT	Duarte Local Service 12/2020	922		22,761.60
Fund 460 - PROPOSITION C TRANSIT FUND Total:					26,569.84
Fund: 470 - MEASURE R LR TRANSIT FUND					
470-4705-8060	U.S. BANK	Replacing Mailboxes-Concrete Repair Project	939		1,580.51
Fund 470 - MEASURE R LR TRANSIT FUND Total:					1,580.51
Fund: 490 - MEASURE W (WATER/STORMWATER)					
490-4905-7980	COUNTY OF LOS ANGELES DEP	Catch Basin (Hunt Dr) Repair 12/2020	215837		1,668.38
Fund 490 - MEASURE W (WATER/STORMWATER) Total:					1,668.38
Grand Total:					415,119.41

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL FUND	348,233.93
220 - GAS TAX FUN	750.14
240 - LIGHTING AND LANDSCAPE DISTRICT FUND	2,796.42
260 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDB	450.00
320 - AIR QUALITY MANAGEMENT FUND (AQMD)	560.71
440 - PROPOSITION A TRANSIT FUND	32,509.48
460 - PROPOSITION C TRANSIT FUND	26,569.84
470 - MEASURE R LR TRANSIT FUND	1,580.51
490 - MEASURE W (WATER/STORMWATER)	1,668.38
Grand Total:	415,119.41

Account Summary

Account Number	Account Name	Payment Amount
100-1005-7642	Travel & Exp - Finlay	75.00
100-1005-7643	Travel & Exp - Truong	75.00
100-1005-7644	Travel & Exp - Schulz	75.00
100-1005-7646	Travel & Exp - Paras	75.00
100-1005-7648	Travel & Exp - Kang	75.00
100-1005-7649	Travel & Exp - Urias	75.00
100-1005-7650	Travel & Exp - Lewis	75.00
100-1010-7614	Office Supplies	62.39
100-1010-7651	Election Services	0.00
100-1010-7980	Other Expenses	48.16
100-1015-7682	Labor Counsel Legal	5,177.41
100-1020-7710	Chamber Of Commerce	3,200.00
100-1020-7711	Employee Recognition C	75.00
100-1020-7712	Community Information	24.98
100-1020-7720	DCTV	14,000.00
100-1020-7722	City Web Site	755.64
100-1020-7726	Council Cablecasting	34.99
100-1025-7698	SCAG	2,398.00
100-1025-7699	League Of Calif Cities	8,896.00
100-1205-7615	Emergency Supplies	1,100.58
100-1205-7650	Vehicle Maintenance	1,156.95
100-1205-7655	Emergency Services	12.60
100-1205-7761	Parking Ticket Collect	1,066.03
100-1205-7781	Contract Law Enforceme	3,964.25
100-1205-7787	Public Safety Cntr Lease	12,039.00
100-1205-7980	Other Expenses	11,901.44
100-1205-8100	Other Capital Acquisitio	1,433.30
100-1405-7612	Publications and Dues	101.94
100-1405-7613	Duplications And Photos	15.99
100-1405-7614	Office Supplies	71.40
100-1405-7800	Building Department Ser	514.00
100-1405-7801	Industrial Waste Inspecti	606.44
100-1405-7967	Public Works Inspection	8,910.00
100-1405-7980	Other Expenses	116.90
100-1405-8100	Other Capital Improvem	252,500.00
100-1410-7650	Vehicle Maintenance	693.91
100-1410-7810	Street Sweeping	122.00
100-1410-7980	Other Expenses	851.37
100-1605-7002	Regular Salaries	76.92
100-1605-7650	Vehicle Maintenance	100.89
100-1605-7728	Americorp's VIP Progra	1,874.85
100-1605-7730	Special Events	-60.74
100-1605-7733	Senior Center	637.55
100-1605-7735	Teen Center	304.00

Account Summary

Account Number	Account Name	Payment Amount
100-1605-7739	Publicity	300.00
100-1605-7980	Other Expenses	909.30
100-1610-7616	Pool Supplies	1,921.92
100-1610-7617	Pool Chemicals	740.24
100-1610-7618	Building Supplies	952.96
100-1610-7636	Uniforms	313.14
100-1610-7650	Vehicle Maintenance	379.43
100-1610-7652	Building Maint Services	8,730.29
100-1805-7610	Travel, Mtgs & Conf	65.07
100-1805-7980	Other Expenses	12.00
100-1810-7671	Recruiting Advertisemen	390.00
100-1810-7980	Other Expenses	591.96
100-1815-7630	Equipment Lease	1,015.63
100-1815-7632	Software Maintenance	409.90
100-1815-7830	Telephones	1,364.05
100-1825-7614	Office Supplies	108.96
100-1825-7630	Equipment Lease	707.12
100-1825-7631	Equipment Maintenance	285.28
100-1825-7674	Retiree Health Insurance	3,091.00
100-1830-8100	Vehicle Replacement (Ca	2,616.26
100-2120	Refundable Deposits	600.00
100-2121	Pass Through Deposits	23.66
100-2127	Retention Payable	-12,625.00
100-4816	Senior Recreation Class	21.62
220-2205-8100	Other Capital Improvem	554.00
220-2220-7980	Other Expenses	196.14
240-2405-7890	Repairs-Traffic Signal	1,566.10
240-2410-7663	Other Serv-Medians	446.32
240-2426-7810	Street Sweeping	784.00
260-2605-7965	Professional Services	350.00
260-2605-8061	ADA Curb Ramps (Capita	100.00
320-3205-8013	Vehicles (Capital)	560.71
440-4405-7650	Vehicle Maintenance	35.23
440-4405-7814	Graffiti Removal	767.47
440-4405-7960	Foothill Transit Operatio	27,819.73
440-4405-8013	Vehicles (Capital)	3,887.05
460-4605-7814	Graffiti Removal	627.93
460-4605-7960	Foothill Tranist Operatio	22,761.60
460-4605-8013	Vehicles (Capital)	3,180.31
470-4705-8060	Sidewalk/Concrete Repa	1,580.51
490-4905-7980	Other Expenses	1,668.38
	Grand Total:	415,119.41

Project Account Summary

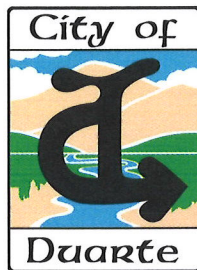
Project Account Key	Payment Amount
None	161,018.12
201914-Other Expenses-Cal VIP	11,901.44
202017- Retention Infrastructure Modernization Pro	-12,625.00
202017-Infrastructure Modernization Program	252,500.00
202102-CDBG ADA Improv	100.00
202107-Duarte's Promise-Expense	1,874.85
202108- CDBG- Professional Services	350.00
	Grand Total:
	415,119.41



COMMUNITY DEVELOPMENT STATUS REPORT FEBRUARY 2021

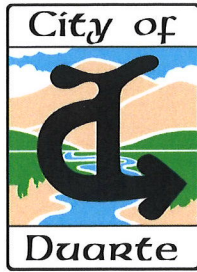
PROJECT/PROGRAM	STATUS
<u>IN PROCESS</u>	
Slow Streets Program	In the first round of sign installation 63 signs have been installed. Signs will be added to second side to increase visibility. Weekly installs continuing.
New Traffic Signals	Work on new traffic signals at the City of Hope began September 1. New signal on Duarte Road at Circle Rd. in process. Median changes on Duarte Rd. are included in this project. Signals at Duarte Rd. at Village Rd. and Buena Vista at Village Rd. to follow in the next 12 months.
<u>DEVELOPMENT</u>	
New Hope Village	New 150 room hotel. Permits were issued in early June. Framing and utilities in process. Winter 2021-22 completion expected.
Esperanza at Duarte Station 1700 Business Center Dr.	Former Woodward building has been demolished. MBK submitted for building plan check on the 344 unit project. Grading started February 8. Esperanza chosen by MBK as project name.
The Residences at Duarte Station 1750 Business Center Dr.	MBK, developer of Building A has been purchased this property. The 292 unit building will be a second phase scheduled for 2022.
The Huntington (1413 Huntington Drive)	A 161 unit mixed use project. In construction. Framing near completion; stucco drywall in process. Late 2021 completion expected.
City of Hope	Working with the City of Hope on various projects in process, such as: north parking lot (approx. 1,000 spaces) construction to begin in September; Radial Imaging Center (9,000 s.f. building, in construction); infrastructure improvements, including three new traffic lights Summer 2020, Circle Rd. and Duarte Rd. first intersection; Medical Office Building completed recently completed; Duarte Outpatient Clinic (DOC), recently approved and is in plan check. It is an 8 story, 350,000 square foot building; and several other upcoming projects.
Wyndham Hawthorn Suites Hotel (1230 Huntington Drive)	The project was approved. It is a two phase project with a total of 178 rooms with 72 in the first phase. Demo completed. Staff has met with new Architect on working drawings.
Verizon Cell Tower Construction 2701 Royal Oaks Drive	Project completed. Parking lot project will begin soon.

PROJECT/PROGRAM		STATUS
New Commercial Building 2137 Huntington	Grading has started. This will be a commercial building, Bright Smile Dental and retail space.	
<u>PUBLIC WORKS</u>		
Royal Oaks Extension Parking Lot Upgrade	ADA upgrades to Royal Oaks Parking Lot Extension. R&R of existing asphalt, new ADA compliant sidewalk around the parking lot, additional stalls, and landscape upgrades. Project 95% complete.	
Buena Vista & Kellwil Traffic Signal Design	KOA will start the PS&E services for the warranted traffic signal at Buena Vista & Kellwil. The PS&E phase will be completed by the end of February 2021.	
Town Center Sidewalk and Lighting Improvements	In design phase.	
City Hall Courtyard Design	Draft engineer’s plans completed. Had several meetings with Landscape Architect. Council input session early 2021.	
Central – 210 Traffic Signal	In process, Cal Trans has delayed start until February or March. Paid for by Caltrans. City working with County on Buena Vista signal upgrades.	
<u>Climatec</u>		
Solar Panels	Completed.	
Solar Thermal	Completed.	
HVAC	Completed.	
Irrigation Controls	95% complete.	
LED Lighting	90% complete.	
Building Controls	Completed.	
Building Lighting	Completed.	



**PARKS AND RECREATION
STATUS REPORT
February 2021**

PROJECT/PROGRAM		STATUS
<u>PARKS AND TRAILS</u>		
Statewide Park Development and Community Revitalization Program	Back in August of 2019, the Department submitted a grant application for the third round of the Statewide Park Development and Community Revitalization Program, Resolution 19-R-17. However, since the proposal was not awarded that round, the Department will be resubmitting its application for the fourth round – in which \$395.3 million is available. If awarded, the grant would fund the renovation of the Royal Park playground structure and surfacing, and a brand new splashpad and restroom on the extension side. Award notifications are expected in early fall.	
<u>YOUTH AND SENIOR PROGRAMS</u>		
Virtual Senior Valentine’s Party	The Duarte Senior Center invites seniors 55+ to join the Virtual Valentine’s Party scheduled for Wednesday, February 10 th from 5 - 6PM. The evening will include music, love, and comedy from Stu and Laurie, a husband and wife duo. Additionally, some sweet raffle prizes will be up for grabs throughout the party. To register, visit accessduarte.com	
<u>SPECIAL EVENTS</u>		
Spread the Love Crafts & Baking Box	Looking to get your child involved in some heart pounding fun? This entire month, the Department is selling a Spread the Love Crafts & Baking Box. Along with step by step directions, each box contains enough supplies for one child to make five different projects, including some heartfelt crafts, a little baking, and canvas art! Once children have completed all projects, they’ll have everything they need to spread some love throughout their household. This box can be ordered at accessduarte.com , under “Special Events” on the Department’s webpage.	



Agenda Item:	_____
CM Review:	
Fiscal Review:	

AGENDA REPORT

MEETING DATE: February 9, 2021

TO: Mayor and Members of the City Council

FROM: Manuel Enriquez, Director of Parks and Recreation

SUBJECT: Notice of Completion: Roof Replacement for City Hall Building Project – Project 20-9

RECOMMENDATION: Staff recommends City Council authorize the Notice of Completion for the Roof Replacement for the City Hall Building Project in the final amount of \$103,990.00

FISCAL IMPACT: The total cost of the project is \$103,990.00 from the General Fund (100-1610-8100).

BACKGROUND

On September 22, 2020, City Council awarded Commercial Waterproofing Systems, Inc. the contract for the Roof Replacement of the City Hall Building Project. The project ensued after City Hall experienced various leaks, most notably in the City Manager's Office, during the last rainfall back in spring of 2020.

The project consisted of the removal of the existing Cal Shake tiles, replacement of any damaged plywood, installation of new concrete tiles that match the recent roof replacement of the Duarte Senior Center and the esthetic of the Civic Center buildings, custom flashing to edges of the solar panels, and a workmanship warranty.

Originally, the project required a budget amendment in the amount of \$110,398.00 from the City's General Fund. However, the actual cost for the replacement of damaged plywood came in under the anticipated contracted amount, resulting in a credit of \$6,408.00. Thus, the final project total amount is \$103,990.00.

RECOMMENDATION

Staff recommends City Council authorize the Notice of Completion for the Roof Replacement for the City Hall Building Project in the final amount of \$103,990.00.

FISCAL IMPACT

The total cost of the project is \$103,990.00 from the General Fund (100-1610-8100).

ATTACHMENTS

Attachment A: Project Completion Photos

ATTACHMENT A





Agenda Item:	
CM Review:	
Fiscal Review:	

AGENDA REPORT

MEETING DATE: February 9, 2021

TO: Mayor and Members of the City Council

FROM: Craig Hensley, Community Development Director

BY: Teresa Renteria, Assistant Civil Engineer

SUBJECT: Award of Contract for Citywide Concrete Repair Project Fiscal Year FY 2020-2021; Project No. 21-5

RECOMMENDATION: Award the Citywide Concrete Repair Project to FS Contractors – FY 2020-2021; Project No. 21-5

FISCAL IMPACT: This project is funded with Measure R funds, \$137,274.25

BACKGROUND

Throughout the years, city staff has annually surveyed the City's sidewalks, curbs, and gutters. The surveys are conducted citywide to proactively identify sidewalk accessibility and potential risks. Inspections and repairs are inextricably linked; therefore, these inspection practices have identified sidewalk surface irregularities such as cracks, spalling, and changes in level that are planned for restoration. In addition to the city's basic inspection practices, staff assesses problems reported by citizens or identified as a result of a tripping hazard.

The annual Concrete Repair Project consists of the removal and replacement of concrete sidewalks, curb, gutters, driveway approaches, and curb ramps that have been damaged by tree roots or other factors that pose a hazard to pedestrians or vehicular travel.

This annual project has improved the accessibility and safety for pedestrians and significantly reduced the number of trip and fall claims in the City of Duarte, thereby becoming an integral part of the City's Risk Management Plan.

DISCUSSION/ANALYSIS

The specifications for the Project were made available and the Project was published in accordance with the Duarte Municipal Code (DMC) Section 2.36.060.

On January 19, 2021, the bids were submitted electronically. The results are as follow:

1. FS Contractors, Inc.	\$100,973.75
2. Gentry Brothers, Inc.	\$106,777.50
3. Martinez Landscape Co., Inc.	\$110,780.50
4. Martinez Concrete, Inc.	\$114,812.75
5. I.E. General Engineering, Inc.	\$131,785.50
6. SDC Engineering, Inc.	\$136,815.88
7. TVR Contruction Engineering, LLC	\$138,095.50
8. Vido Samarzich, Inc.	\$142,143.00
9. CT&T Concrete Paving, Inc.	\$145,959.00
10. EBS General Engineering, Inc	\$153,788.00
11. Towo Enterprise, Inc.	\$155,080.00
12. Alfaro Communications Construction, Inc.	\$157,735.50
13. DASH Construction Company, Inc.	\$165,208.50
14. ONYX Paving Company, Inc.	\$196,000.00

In addition to general repairs throughout the City, Staff proposes to add a needed sidewalk repair to the contract. There is a damaged asphalt sidewalk directly to the south of the tennis courts at Royal Oaks Park. This sidewalk area is also a portion of the bike trail and is a hazard. Since the bid for the general work is well below the \$150,000 set aside in the budget, Staff requested that the contractor provide a price for this work. This work will include complete sidewalk repair, new curb and handicapped ramp and a new access ramp at Vineyard to replace the damaged ramp. The cost for this work is \$36,300.50. If approved, the changes would increase the project cost from \$100,973.75 to \$137,274.25.

The lowest responsible and responsive bidder, FS Contractors, Inc. has successfully completed work in the past for the City of Duarte and their federal and state license status has been verified by staff.

RECOMMENDATION

That City Council award the Citywide Concrete Repair Project – FY 2020-2021 contract to FS Contractors, Inc in the total amount of \$137,274.25.

FISCAL IMPACT

This project is funded with Measure R funds, \$137,274.25.

ATTACHMENTS

Attachment A: Project Locations

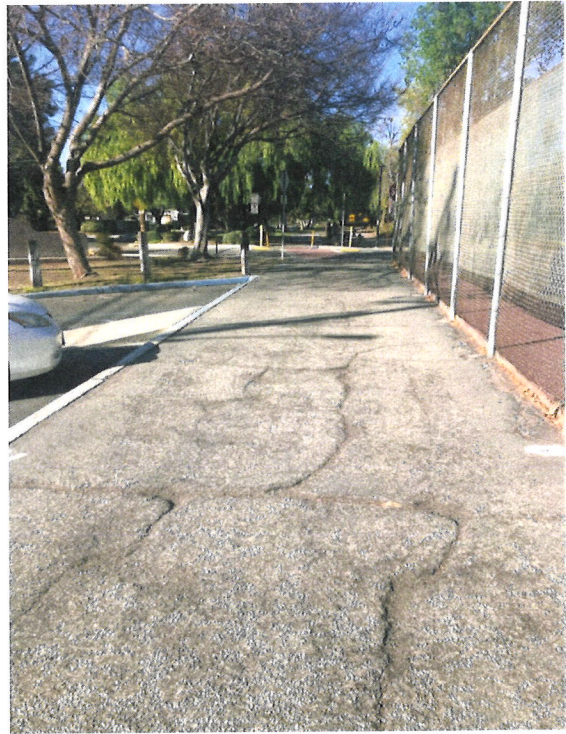
Attachment B: Existing Condition Pictures – Royal Oaks Tennis Court Sidewalk

Attachment A

PROJECT LOCATIONS

	ADDRESS	LOCATION
1	2160 HUNTINGTON	AROUND FICUS TREE
2	2222 HUNTINGTON	AT DRIVEWAY ENTRANCE
3	HUNTINGTON DR AT AMBERWOOD	SOUTHWEST CORNER
4	ACROSS 1925 HUNTINGTON	A & B
5	3428 TANNENCREST	
6	3521 BROOKRIDGE	
7	3513 BROOKRIDGE	
8	3490 DEERLANE	
9	3484 AND 3476 DEERLANE	
10	BETWEEN 3461 AND 3473 DEERLANE	
11	3473 DEERLANE	
12	3408 DEERLANE	
13	ACROSS 3408 DEERLANE	
14	3329 CONATA	
15	SAGEHURST AT DEERLANE	NORTHEAST CORNER
16	SAGEHURST AT DEERLANE	WEST CURBLINE
17	3396 DEERLANE	
18	3459 CONATA	
19	3446 MARKWOOD	ON CONATA SIDE
20	3450 MARKWOOD	
21	ACROSS 3450 MARKWOOD	
22	3403 MARKWOOD	
23	3520 CONATA	
24	3540 CONATA	
25	3318 BROOKRIDGE	
26	3302 BROOKRIDGE	
27	3249 BROOKRIDGE	
28	3248 CONATA	
29	411 MOUNTAINCREST	
30	ACROOS 411 MOUNTAINCREST	
31	506 MOUNTAINCREST	
32	3309 ELDA	
33	709 GREENBANK	
34	324 OPAL CANYON	
35	1819 AND 1825 DELFORD	
36	ENCANTO PARKWAY	AT 3RD LIGHT POLE SOUTH OF HACIENDA
37	MOUNTAIN AT EUCLID	
38	ROYAL OAKS AT SANTA TERESITA	ENTRANCE
39	ROYAL OAKS PARK	AT TENNIS COURTS

Attachment B





Agenda Item: _____
CM Review: _____
Fiscal Review: _____

AGENDA REPORT

MEETING DATE: February 9, 2021

TO: Mayor and Members of the City Council

FROM: David B. Cosgrove, City Attorney
Daniel Jordan, City Manager

SUBJECT: Food Delivery service Fee Limitations; Urgency Ordinance

RECOMMENDATION: Consider any public comment or testimony, and assuming same supports the purposes and findings stated in the Ordinance and the supporting administrative record, approve Urgency Ordinance No. 21-O-01, imposing fee caps on Delivery Services for food and beverage deliveries during times of impacts from the COVID-19 pandemic. Upon 4/5 passage, the ordinance would take effect immediately.

FISCAL IMPACT: None Anticipated

BACKGROUND

At the regular City Council meeting of January 26, 2021, City Council requested staff to investigate the possibility of an urgency ordinance regulating the amount of delivery fees and other charges restaurant carry out and delivery service providers might charge to both the restaurants utilizing their services, and the customers to whom deliveries are made. In the wake of restaurant operational restrictions as part of the overall effort to combat the spread of COVID-19, the necessity and demand for such services has increased dramatically, as indoor dining options have all but disappeared under the force of state, county, and local emergency orders. Unfortunately, this increased demand has also resulted in aggressive charging practices by delivery service providers, that have eaten into the financial feasibility of already struggling restaurants to use this helpful means of keeping a sustainable level of business going through the pandemic.

Staff has surveyed other jurisdictions who have enacted similar measures, as Council requested. The results of that survey, and a summary chart of other cities and other agencies who have enacted similar measures, is attached hereto. The breadth of other agencies who have stepped in to regulate in this area demonstrates the pervasiveness of the practices Council asked staff to address, and the urgency of taking some action on them.

DISCUSSION/ANALYSIS

Staff therefore has prepared an Urgency Ordinance, presented tonight for Council's consideration. Under the proposed measure, a "Delivery Fee" (as defined) may not exceed fifteen percent (15%) of the Purchase Price of an Online Order. The "Purchase Price" is defined as the price, as listed

on the menu of the by the Retail Food Establishment on the Third-Party Food Delivery Service's website or mobile application or, if no price is set by the Retail Food Establishment on the Third-Party Food Delivery Service's website or mobile application, the price listed on the Retail Food Establishment's own menu, less any coupons or discounts. The ordinance likewise puts a cap of an additional five percent (5%) on fees, commission, or other costs, and requires that any discretionary tip amount be paid directly to the delivery person, prohibiting "forced shares" by the Delivery Service of discretionary tip amounts. The ordinance likewise prohibits charges not related to the delivery of food or beverage items.

Also included is a disclosure requirement, by which the Delivery Service must advise delivery customers of the delivery fee, costs and commissions, other fees, and any forced or "automatic" gratuity amount. This provision is designed to assure transparency in the charging and collection of fees, and prevent gouging or "ad hoc" charging practices.

The ordinance is presented as an urgency measure, following the unprecedented challenges presented by the COVID-19 pandemic generally, and its impact on the restaurant and food and beverage industry specifically. A survey from the National Restaurant Association found that the COVID-19 pandemic has caused four in 10 retail food establishments to close nationwide, and some will never open again. Further, nationwide eight million restaurant employees have been laid off or furloughed, which represents two out of every three restaurant jobs. Generally, fee caps are intended to help struggling restaurants that have come to depend upon third-party food delivery services during the COVID-19 pandemic. Even before the emergence of the COVID-19 virus, some retail food establishments publicly decried the fees and commissions, which can be as high as 30% per order and cover costs such as advertising, driver pay, insurance costs, securing personal protective equipment for delivery people, and managing orders. With prohibitions on indoor dining, and in some instances all restaurant business save for carry out and delivery, these higher fees have created burdens on already-diminished revenue streams for this important segment of the local business community.

Further, the ordinance's restrictions are tied to the COVID-19 emergency itself. Section 2(E) of the ordinance "sunset" the effectiveness of the measure upon the expiration of the COVID-19 emergency declaration, unless extended by City Council, or the Emergency Services Director. Other findings supporting the urgency needs for the measure are listed in the findings section of the ordinance itself.

Enforcement of the measure is by civil action, with an attorney's fees award provision, to prevent the expected smaller amounts at stake from proving prohibitive to resort to judicial processes for compliance. More useful, perhaps, the ordinance also incorporates a "notice and opportunity to cure" provision, that will allow aggrieved parties and Delivery Services to identify and correct, violations before they escalate to more formal legal remedies.

RECOMMENDATION

Consider any public comment or testimony, and assuming same supports the purposes and findings stated in the Ordinance and the supporting administrative record, approve Urgency Ordinance No. 21, imposing fee caps on Delivery Services for food and beverage deliveries during times of impacts from the COVID-19 pandemic. Upon 4/5 passage, the ordinance would take effect

immediately.

ATTACHMENTS

Attachment A – Survey Chart of Regulatory Measures by Other Jurisdictions

Attachment B—Urgency Ordinance No. 21-O-01.

Third-Party Food Delivery Service Fee Cap Comparison Chart

City or County	Cap on Delivery Fee	Other Fees or Charges	Required Disclosures	Gratuity	Enforcement	Type of Action	Codified	Effective Date	General Law or Charter
Alameda County	15%	Must charge "menu" price	Fees Gratuities Discounts offered	Must go to delivery person	Civil action Recoverable attorneys' fees	Urgency Ordinance	No	09-22-2020	Charter
Alhambra	15%	Total fees cannot exceed 20%	Purchase price Fees Gratuities	Must go to delivery person	Civil action Recoverable attorneys' fees	Urgency Ordinance	No	12-17-2020	Charter
Berkeley	10%	Other fees cannot exceed 5% Must charge "menu" price	Purchase Price Delivery Fee Other fees Gratuities	Must go to delivery person	Civil action Recoverable attorneys' fees	Urgency Ordinance	Yes	07-07-2020	Charter

City or County	Cap on Delivery Fee	Other Fees or Charges	Required Disclosures	Gratuity	Enforcement	Type of Action	Codified	Effective Date	General Law or Charter
Danville	15%	Other fees cannot exceed 10%	None	Must go to delivery person	Civil action Recoverable attorneys' fees	Urgency Ordinance	No	12-25-2020	General law
Fremont	15%	N/A	Fees Gratuities Discounts offered	N/A	Civil action Recoverable attorneys' fees Misdemeanor Infraction Administrative Citation	Executive Order of the Director of Emergency Services	No	07-23-2020	General law
Fresno	15%	Other fees cannot exceed 5% Must charge "menu" price	N/A	Must go to delivery person	Misdemeanor Administrative Citation	Emergency Ordinance	Yes	09-17-2020	Charter

City or County	Cap on Delivery Fee	Other Fees or Charges	Required Disclosures	Gratuity	Enforcement	Type of Action	Codified	Effective Date	General Law or Charter
Glendale	N/A	Total fees cannot exceed 15%	Fees Gratuities Discounts offered	Retail food establishment may charge gratuities	Civil action Recoverable attorneys' fees Misdemeanor Administrative citation	Resolution	No	06-03-2020	Charter
Hayward	N/A	Total fees cannot exceed 15%	N/A	N/A	Civil action Recoverable attorneys' fees Misdemeanor	Emergency Ordinance	No	09-22-2020	Charter
Livermore	N/A	Total fees cannot exceed 15%	Fees Gratuities Discounts offered	N/A	Civil action Recoverable attorneys' fees	Order of the Director of Emergency Services	No	08-12-2020	General law

City or County	Cap on Delivery Fee	Other Fees or Charges	Required Disclosures	Gratuity	Enforcement	Type of Action	Codified	Effective Date	General Law or Charter
Los Angeles (City); second version	15%	Other fees cannot exceed 5% Must charge "menu" price	Purchase price Delivery fee Other fees Gratuities	Must go to delivery person	Civil action Recoverable attorneys' fees Misdemeanor	Urgency Ordinance	Yes	10-16-2020	Charter
Los Angeles (County)	15%	Total fees cannot exceed 20%	Purchase price Fees Gratuities	Compensation to delivery person cannot be reduced as a result of the caps	Civil action Recoverable attorneys' fees	Ordinance (Board of Supervisors)	Yes	09-03-2020	Charter
Millbrae	15%	Fees charged to the retail food establishment cannot exceed 10% Must charge "menu" price	Fees Gratuities Discounts offered	Must go to delivery person Compensation to delivery person cannot be reduced as a result of the caps	Civil action Recoverable attorneys' fees Misdemeanor Infraction Administrative Citation	Urgency Ordinance	No	10-03-2020	General law

City or County	Cap on Delivery Fee	Other Fees or Charges	Required Disclosures	Gratuity	Enforcement	Type of Action	Codified	Effective Date	General Law or Charter
Milpitas	15%	Other fees cannot exceed 10% Up to 3% may be charged for credit card processing fees	Fees Gratuities Discounts offered	Must go to delivery person Compensation to delivery person cannot be reduced as a result of the caps	Civil action Recoverable attorneys' fees	Urgency Ordinance	No	10-20-2020	General law
Oakland	15%	Retail food establishment cannot be charged any other fees, except credit card processing fees	N/A	N/A	Civil action Recoverable attorneys' fees Civil monetary penalties	Ordinance	Yes	07-28-2020	Charter
Palm Springs	15%	Other fees cannot exceed 5% Must charge "menu" price	Purchase Price Delivery Fee Other fees Gratuities	Must go to delivery person	Civil action Recoverable attorneys' fees	Urgency Ordinance	No	10-08-2020	Charter

City or County	Cap on Delivery Fee	Other Fees or Charges	Required Disclosures	Gratuity	Enforcement	Type of Action	Codified	Effective Date	General Law or Charter
Pasadena	15%	Total fees cannot exceed 20%	Purchase price Fees Gratuities	Must go to delivery person Compensation to delivery person cannot be reduced as a result of the caps	Civil action Recoverable attorneys' fees	Resolution Ratifying the Supplement to the Declaration of Local Emergency	No	07-20-2020	Charter
San Diego	15%	Other fees cannot exceed 3%	N/A	N/A	N/A	Executive Order by the Mayor	No	01-25-2021	Charter
San Francisco (City and County)	N/A	Total fees cannot exceed 15%	N/A	N/A	Civil action Recoverable attorneys' fees	Supplement to Mayoral Proclamation Declaring a Local Emergency	No	04-13-2020	Charter
San Jose	15%	Total fees cannot exceed 18%	N/A	Compensation to delivery person cannot be reduced as a result of the caps	Not specified in Ordinance Municipal Code states an ordinance violation is a misdemeanor	Urgency Ordinance	No	12-15-2020	Charter

City or County	Cap on Delivery Fee	Other Fees or Charges	Required Disclosures	Gratuity	Enforcement	Type of Action	Codified	Effective Date	General Law or Charter
San Leandro	N/A	Total fees cannot exceed 15%	N/A	N/A	Civil action Recoverable attorneys' fees	Declaration of the Director of Emergency Services	No	07-13-2020	Charter
Santa Clara	N/A	Total fees cannot exceed 15%	Fees Gratuities Discounts offered	Must go to delivery person Compensation to delivery person cannot be reduced as a result of the caps	Civil Action Recoverable attorneys' fees	Emergency Ordinance	No	09-01-2020	Charter
Santa Cruz	N/A	Total fees cannot exceed 15%	N/A	N/A	Civil Action Recoverable attorneys' fees	Executive Order of the Emergency Services Director	No	04-16-2020	Charter
Santa Monica	15%	Other fees cannot exceed 5%	N/A	N/A	Civil Action Recoverable attorneys' fees Miscemeanor Administrative Citation	Supplement to the Executive Order of the Director of Emergency Services	No	05-26-2020	Charter

City or County	Cap on Delivery Fee	Other Fees or Charges	Required Disclosures	Gratuity	Enforcement	Type of Action	Codified	Effective Date	General Law or Charter
South Pasadena	15%	Total fees cannot exceed 20%	Purchase price Fees Gratuities	Compensation to delivery person cannot be reduced as a result of the caps	Civil action Recoverable attorneys' fees	Resolution to adopt by reference LA County's Ordinance	No	08-05-2020	General law
West Hollywood	15%	Other fees cannot exceed 10%	N/A	N/A	N/A	Urgency Ordinance	No	06-15-2020	General law

URGENCY ORDINANCE NO.

AN URGENCY ORDINANCE OF THE CITY COUNCIL OF
THE CITY OF DUARTE ESTABLISHING LIMITATIONS OF
THIRD-PARTY FOOD DELIVERY FEES

WHEREAS, international, national, state, and local health and governmental authorities are responding to an outbreak of respiratory disease caused by a novel coronavirus named "SARS-CoV-2" and the disease it causes has been named "Coronavirus Disease 2019," abbreviated COVID-19 ("COVID-19"); and

WHEREAS, on March 4, 2020, the Governor of the State of California declared a State of Emergency in response to COVID-19; and

WHEREAS, on March 13, 2020, the President of the United States declared a National Emergency due to the continuing spread and the effects of COVID-19; and

WHEREAS, on March 17, 2020, the Director of Emergency Services for the City of Duarte proclaimed the existence of a local emergency due to the spread and potential further spread of COVID-19, which the City Council for the City of Duarte ratified at its regular meeting on March 24, 2020; and

WHEREAS, as of January 31, 2021, the Los Angeles County Department of Public Health reported 1,116,892 laboratory confirmed cases of COVID-19 in Los Angeles County, which included 2,099 laboratory confirmed cases in the City of Duarte; and

WHEREAS, pursuant to Government Code Sections 36934 and 36937, a city may adopt an urgency ordinance for the immediate preservation of the public peace, health, or safety; and

WHEREAS, various orders issued by the Governor of the State of California and the California Department of Public Health regarding COVID-19 and the COVID-19 pandemic prohibited retail food establishments throughout the County of Los Angeles, including within the City of Duarte, from providing indoor or on-site dining, which prohibitions led to a substantial increase in the use of third-party food delivery services, and reports of high delivery fees tending to have the effect of discouraging the use of said third-party delivery services; and

WHEREAS, in the interest of public health and safety, as affected by the emergency caused by the spread of COVID-19, pursuant to the authority provided in Chapter 2.32.010 of the Duarte Municipal Code, the Director of Emergency Services recommends the City Council of the City of Duarte issue this ordinance related to the protection of life and property; and

WHEREAS, the City Council has carefully reviewed and considered all of the evidence, including the staff report and public comments presented; and

WHEREAS, the City Council finds that approval of this ordinance would accomplish the following:

1. Make the use of third-party delivery services more affordable, thereby enabling an increase in their use by consumers and reducing the potential for spread of the COVID-19 virus from both on-site dining and increased numbers of people traveling away from home to pick up food from retail food establishments.
2. Reduce the economic impacts to retail food establishments and food consumers.

WHEREAS, this ordinance is exempt from the requirements of the California Environmental Quality Act ("CEQA") pursuant to State CEQA Guidelines, as it is not a "project" and has no potential to result in a direct or reasonably foreseeable indirect physical change to the environment because it is merely the formation of an organization. (14 Cal. Code Regs. § 15378(a).) Further, this ordinance is exempt from CEQA because there is no possibility that this ordinance or its implementation would have a significant negative effect on the environment. (14 Cal. Code Regs. § 15061(b)(3).) The City Clerk shall cause a Notice of Exemption to be filed as authorized by CEQA and the State CEQA Guidelines.

NOW THEREFORE, IN LIGHT OF ALL OF THE FOREGOING, THE CITY COUNCIL OF THE CITY OF DUARTE DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. FINDINGS. That the findings and determinations reflected in the Recitals above are true and correct, and are incorporated herein by this reference.

SECTION 2. ADOPTION OF LIMITS ON THIRD-PARTY DELIVERY SERVICES.

A. DEFINITIONS.

For purposes of this Ordinance, the following definitions apply.

1. "City" means the City of Duarte.
2. "Delivery Fee" means a fee charged by a Third-Party Food Delivery Service for providing a Retail Food Establishment with a service that delivers food and beverages from such establishment to customers. The term does not include any other fee or cost that may be charged by a Third-Party Food Delivery Service to a Retail Food Establishment, such as fees for listing or advertising the Retail Food Establishment on the Third-Party Food Delivery Service platform or fees related to processing the online order, including, but not limited to, service fees, fees for facilitating Online Orders for pick-up, and credit card processing fees.

3. "Online Order" means an order placed by a customer through or with the assistance of a platform provided by a Third-Party Food Delivery Service, including a telephone order, for delivery or pick-up within the City.
4. "Purchase Price" means the price, as listed on the menu of the by the Retail Food Establishment on the Third-Party Food Delivery Service's website or mobile application or, if no price is set by the Retail Food Establishment on the Third-Party Food Delivery Service's website or mobile application, the price listed on the Retail Food Establishment's own menu, for the items contained in an Online Order, minus any applicable coupon or promotional discount provided to the customer by the Retail Food Establishment through the Third-Party Food Delivery Service. This definition does not include taxes, gratuities, and any other fees or costs that may make up the total amount charged to the customer of an Online Order.
5. "Retail Food Establishment" means a restaurant, delicatessen, bakery, coffee shop, or other eat-in or carry-out service of processed or prepared raw or ready-to-eat food or beverages.
6. "Third-Party Food Delivery Service" means any website, mobile application, or other internet-based service that offers or arranges for the sale of food and beverages prepared by, and the delivery or pick-up of food and beverages from, no fewer than 20 Retail Food Establishments located in the City that are each owned and operated by different persons or entities.

B. PROHIBITIONS.

1. It shall be unlawful for a Third-Party Food Delivery Service to charge a Retail Food Establishment a Delivery Fee that totals more than fifteen (15) percent of the Purchase Price of each Online Order.
2. It shall be unlawful for a Third-Party Food Delivery Service to charge a Retail Food Establishment any amount designated as a Delivery Fee for an Online Order that does not involve the delivery of food or beverages.
3. It shall be unlawful for a Third-Party Food Delivery Service to charge a Retail Food Establishment any combination of fees, commissions, or costs, in addition to or part from the Delivery Fee, for the Retail Food Establishment's use of the Third-Party Food Delivery Service that is greater than five (5) percent of the Purchase Price of each Online Order.
4. It shall be unlawful for a Third-Party Food Delivery Service to charge a Retail Food Establishment any fee, commission, or cost that is to be paid to the Third-Party Food Delivery Service, other than as permitted in Subsections 1 through 3, above.

5. It shall be unlawful for a Third-Party Food Delivery Service to charge a customer any Purchase Price for a food or beverage item that is higher than the price set by the Retail Food Establishment on the Third-Party Food Delivery Service's website or mobile application or, if no price is set by the Retail Food Establishment on the Third-Party Food Delivery Service's website or mobile application, the price listed on the Retail Food Establishment's own menu.

6. It shall be unlawful for a Third-Party Food Delivery service to retain any portion of amounts designated as a tip or gratuity to the delivery person who performs the delivery. Any tip or gratuity amount, in its entirety, shall be paid by the Third-Party Delivery Service to the person delivering the food or beverages.

C. DISCLOSURES.

The Third-Party Food Delivery Service shall disclose to the customer an accurate, clearly identified, and itemized cost breakdown of each transaction, including, but not limited to the following:

1. The Purchase Price of the food and beverages at the cost listed on the Retail Food Establishment's menu;
2. The Delivery Fee charged to the Retail Food Establishment;
3. Each fee, commission, or cost, other than the Delivery Fee, charged to the Retail Food Establishment;
4. Each fee, commission, or cost, other than the Delivery Fee or the Purchase Price of the food, charged to the customer by the Third-Party Food Delivery Service; and
5. Any required or automatic tip or gratuity that will be paid to the person delivering the food or beverages.

D. ENFORCEMENT.

A violation of this Ordinance shall subject the violator to the following:

1. A civil action in the Superior Court of the State of California to recover all actual damages resulting from a violation of this Ordinance;
2. Reasonable attorneys' fees and costs awarded by a court to a plaintiff that prevails in an action against a Third-Party Food Delivery Service. If a plaintiff fails to prevail against a Third-Party Food Delivery Service, a court may award reasonable attorneys' fees and costs to the Third-Party Food Delivery Service upon a determination by the court that the plaintiff's action was frivolous.

3. A civil action in the Superior Court of the State of California alleging a violation of any provision of this Ordinance shall commence only after the following requirements have been met:

a. Written notice is provided to the Third-Party Food Delivery Service of the provisions of this Ordinance alleged to have been violated and the facts to support the alleged violation; and

b. The Third-Party Food Delivery Service is provided fifteen (15) days from the date of the written notice to cure any alleged violation.

c. Notwithstanding any provision of this Ordinance, or any other ordinance or provision of the Duarte Municipal Code to the contrary, no criminal penalties shall attach for a violation of this Ordinance.

E. SUNSET.

This Ordinance shall automatically sunset on at the expiration/termination of the March 17, 2020 proclamation of local emergency for the COVID-19 pandemic, unless extended by the City Council or the Emergency Services Director.

SECTION 3. SEVERABILITY. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is held for any reason to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have adopted this Ordinance and each section, subsection, clause, phrase or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases or portions be declared invalid or unconstitutional.

SECTION 4. URGENCY. This Ordinance is declared to be an Urgency Ordinance by authority conferred on the City Council of the City of Duarte by Government Code sections 8634, 36934, and 36937, and shall be in full force and effect immediately upon its adoption by a four-fifths vote of the City Council. Facts supporting the urgency include:

1. Many consumers and retail food establishments use third-party food delivery services, and due to the high fees imposed by third-party food delivery services (ranging from 12 to 30 percent), retail food establishments must increase food prices to stay in business. Residents who rely on food delivery may not be able to absorb increased food prices.
2. Some retail food establishments being charged high fees struggle to remain financially viable. Retail food establishments, particularly those that are small businesses with few locations, have limited bargaining power to negotiate lower fees with third-party food delivery services given the high market saturation of third-party food delivery services and the dire financial straits small business

retail food establishments are facing in the COVID-19 pandemic. If these retail food establishments close, their workers will lose employment, which affects their ability to provide for their families.

3. During this period when on-site dining is restricted, it is in the interest of protecting the public health and safety to limit third-party food delivery service fees and to do so immediately, given the strains on retail food establishments and customers, as well as the likelihood that dining limitations are likely to extend beyond the time that many retail food establishments can remain in business.
4. Restricting retail food establishments to takeout and delivery offerings, with limited outdoor dining and decreased capacity, has placed a sudden and severe financial strain on many retail food establishments, particularly those that are small businesses operating on thin margins, adding to financial pressures in the industry that predate the COVID-19 pandemic.

SECTION 5. CERTIFICATION AND PUBLICATION. The City Clerk shall certify as to the adoption of this Ordinance and shall cause this Ordinance to be posted in the manner provided for in the Duarte Municipal Code.

SECTION 6. EFFECTIVE DATE. This Ordinance, as an urgency ordinance for the immediate preservation of the public peace, health, or safety, shall take effect immediately upon its passage and adoption by not less than a four-fifths vote pursuant to California Government Code Section 36937(b).

PASSED, APPROVED, AND ADOPTED this ___ day of _____ 2021.

Mayor Bryan Urias

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF DUARTE)

I, Marla Akana, City Clerk of the City of Duarte, County of Los Angeles, State of California, hereby attest to the above signature and certify that Ordinance No. _____ was adopted by the City Council of said City of Duarte at a regular meeting of said Council held on the 9th day of February, 2021, by the following Roll Call vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:

City Clerk Marla Akana
City of Duarte, California



Agenda Item: _____

CM Review: 8

Fiscal Review: _____

AGENDA REPORT

MEETING DATE: January 12, 2021

TO: Mayor and Members of the City Council

FROM: Daniel Jordan, City Manager

BY: Daniel Jordan, City Manager
Victoria Rocha, Assistant to the City Manager

SUBJECT: Options for providing additional assistance programs and/or services to Duarte residents and businesses impacted by the COVID-19 pandemic

RECOMMENDATION: It is recommended that the City Council consider several potential assistance programs and/or resources, and provide direction to staff on the desired program(s)/service(s) to pursue, as well as the level of funding to dedicate to these program(s)/service(s)

FISCAL IMPACT: The fiscal impact will depend on the amount of funding allocated, as well as the source(s) of that funding, which could include General Fund reserves, funds diverted from already-budgeted projects, and/or non-General Fund sources (i.e., CDBG funds)

BACKGROUND

On March 4, 2020, Governor Gavin Newsom proclaimed a state of emergency in the State of California due to the COVID-19 pandemic. Since the March 4th declaration, Governor Newsom and the Los Angeles County Health Officer have issued several Executive Orders and Public Health Orders limiting in-person activities and group gatherings, requiring persons to wear face coverings, and temporarily limiting, restricting, or closing the operation of “non-essential” businesses.

In response to the pandemic, the Duarte City Council initiated several programs, including:

- Street sweeping and overnight parking restrictions were not enforced from March until September;
- Providing hundreds of Duarte-branded masks to residents on a first-come, first-serve basis. Additionally, Council Members Kang and Truong acquired outside donations and personally donated personal protective equipment (PPE) to residents;
- Passing a resolution on May 12, 2020, waiving dog license penalties fees for the fiscal year;
- Paying over \$1,000 per week since June for City staff to work at Foothill Unity Center to assist in food and clothing collection and distribution due to increased need;
- Creating, in a joint venture with the Duarte Chamber of Commerce, the “Duarte Stronger

Together” banner program, providing signage to businesses that signals to the community that the business is open and ready to serve;

- Implementing an expedited temporary use permit process for qualifying businesses to offer outdoor dining and curbside pick-up services;
- Mayor Urias, alongside City staff, facilitated a regional food distribution in partnership with the L.A. County Food Bank and local labor unions;
- Approving an urgency ordinance on July 28, 2020 requiring (with certain exceptions) face coverings in public areas to protect high-risk populations and reduce the spread of COVID-19;
- Allocating \$97,824 in federal Community Development Block Grant (CDBG-CV) funds for a Duarte Small Business Grant program, administered by the Los Angeles County Development Authority (LACDA), which has supported nine Duarte businesses to hire or retain staff; and
- Launching the Duarte Slow Streets program to give residents greater access to safer open spaces and outdoor recreational activities while more people are working and learning at home.

The City also has and continues to promote State and County resources on the City website under “What You Need to Know About COVID-19” and on City social media including information on:

- COVID-19 testing locations
- Business aid programs
- Food resources
- Tenant, homeowner, and landlord support
- Utility relief
- Mental health assistance

In light of the most recent State and County COVID-19 Health Orders, the City Council, at its meeting on December 8, 2020, directed staff to provide a report discussing potential additional social and/or business assistance for those impacted by the pandemic.

DISCUSSION/ANALYSIS

The following provides a list of potential assistance projects and/or services for the City Council to consider, and includes discussion of how the project/service could be administered:

1. Enhancement of the Small Business Grant program

As noted above, CDBG-CV funds provided nine Duarte businesses with grants of roughly \$10,000 to create or retain jobs for low- and moderate-income persons per the requirements of the U.S. Department of Housing and Urban Development (HUD). Funding provided by HUD is quite restrictive and administratively burdensome due to strict eligibility requirements and high levels of financial review, reporting requirements, and recordkeeping.

To expand this program to make additional grants, the City could re-direct its unused CDBG funds (approximately \$400,000), which are currently allocated for Americans with Disabilities Act (ADA)-compliant improvements at City Hall. It is important to note, however, that it has taken three years of saving annual CDBG funds to accumulate this \$400,000, and the current

project will still require some General Fund monies to complete. Moreover, the needed ADA updates to City Hall will be further deferred. (City staff is researching whether additional CDBG-CV funds have been allocated to Duarte in the most recent COVID appropriation passed by Congress.)

Alternatively, the City could expand the Small Business Grant program using non-CDBG funds (i.e., the General Fund), potentially allowing for less restrictive requirements and expansion to a wider array of Duarte businesses. Additionally, different funding amounts could be considered to maximize funds allocated to the program. For example, the City of Whittier created tiered award amounts based on the sales tax generated by different types and sizes of businesses.

Administration: If using CDBG funding, staff recommends maintaining the current structure and partnership with LACDA and the City's CDBG contractor, MDG/LDM Associates, Inc. If using monies from the General Fund, staff recommends partnering with MDG/LDM Associates, Inc. to implement a new Duarte Small Business Grant program with different parameters that loosen the eligibility requirements.

2. Emergency Rental Assistance

An emergency rental assistance program may be offered to Duarte's low- and moderate-income residents experiencing financial hardship due to the COVID-19 pandemic. Emergency rental assistance may be a grant in a specified amount per household. The landlord would be paid directly on behalf of the eligible household.

Administration: Foothill Unity Center and the Santa Anita Family YMCA are potential community partners that could conduct the intake and screening of participants based on eligibility to include proof of Duarte residency and loss of income or notice of unpaid rent.

3. Residential Utility Subsidy

Residential utility subsidies could include payment of water, gas, and/or electric bills in arrears due to reduction or loss of income caused by COVID-19 or payment to a broadband service to increase a household's internet capacity for COVID-19 related virtual home schooling.

Administration: Foothill Unity Center and the Santa Anita Family YMCA are potential community partners that could conduct the intake and screening of participants based on eligibility to include proof of Duarte residency and loss of income or notice of unpaid bills. Duarte Unified School District (DUSD) could assist in identifying, and potentially with screening, households with inadequate internet for distance learning.

4. Food Resources

The City could consider partnering with local area restaurants for meal voucher programs or purchase cards for the local food retailers to assist eligible households. Eligibility requirements would need to be defined (low income, show proof of loss of income, seniors, etc.). Partnering with local restaurants may require a request for proposals process for restaurants to detail how many meals they could produce daily/weekly, the cost and for what length of time (weeks, months, etc.). Similar programs were created in Los Angeles and Pasadena.

Administration: Depending on the demographic served, DUSD, Duarte Parks & Recreation staff and Foothill Unity could assist in identifying eligible participants.

5. Counseling and Mental Health Services

News and updates about COVID-19 may trigger anxiety, panic, frustration and depression. Los Angeles County Department of Mental Health offers a 24/7 help line to receive mental health support, resources, and referrals. Due to concerns around wait times, some cities are partnering with outside telehealth counseling services providers.

Administration: Talkspace, a telehealth counseling service provider, has reached out to City staff about potential partnership. To ensure that an acquisition process is fair and reasonable, staff can also go through an RFP process to screen other qualified providers.

This is not an exhaustive list of potential programs but the programs listed are found to be the most common in other communities and meet the basic needs of those impacted by the COVID-19 pandemic.

In addition to the local partners identified, if greater administrative capacity was required, several contractors work on the implementation of above programs. For example, MDG/LDM Associates, Inc., which assists the City of Duarte in CDBG program administration, also assists in implementing other municipal program, often in partnership with other private contractors. An RFP process for any of the programs could yield applications from other potential partners.

Programs such as rent assistance and business support need to be allocated large sums of funding to be effective which diminishes the number of individuals and families that can receive help. Duarte's business support program was allocated about \$90,000 which was only able to assist nine organizations. The \$10,000 that each business received is invaluable in keeping doors open and maintaining jobs which props up Duarte's overall economy, but if the Council desires to impact a larger amount of people, then purchasing gift cards for local restaurants or widening Foothill Unity's capacity to provide food assistance may be a preferred approach. City staff also anticipates that any partner will require a 10-20 percent administrative fee which should be calculated into any potential allocation decisions

RECOMMENDATION

It is recommended that the City Council consider several potential assistance programs and/or resources, and provide direction to staff on the desired program(s)/service(s) to pursue, as well as the level of funding to dedicate to these program(s)/service(s).

FISCAL IMPACT

The fiscal impact will depend on the amount of funding allocated, as well as the source(s) of that funding, which could include General Fund reserves, funding diverted from already-budgeted projects, and/or non-General Fund sources (i.e., CDBG funds).



Agenda Item:	_____
CM Review:	<u>8</u>
Fiscal Review:	_____

AGENDA REPORT

MEETING DATE: February 9, 2021

TO: Mayor and Members of the City Council

FROM: David B. Cosgrove, City Attorney

SUBJECT: Cal-Am General Rate Case Settlement Agreement

RECOMMENDATION: Consider and approve the proposed “Settlement Agreement Between California-American Water Company, Public Advocates Office, City Of Duarte, City Of San Marino And City Of Thousand Oaks” resolving the Cal-Am General Rate Case.

FISCAL IMPACT: Potential indirect impacts to City as water user from higher water rate payments due to increases in water charges, depending upon use.

BACKGROUND:

On July 1, 2019, California American Water Company (“Cal-Am”) filed its cyclical General Rate Case, California Public Utilities Commission Proceeding No. 19-07-004. Among other things, Cal-Am sought higher rates, changes in the “tier breakpoints” of usage amounts that would trigger differential increases in unit rates, “pass-through” of costs from acquiring the Bellflower system to its ratepayers, and a consolidation of various of its service districts throughout Southern California into a single district.

On behalf of its ratepayers, Duarte filed a protest. Duarte’s objectives were to protect users at the lower consumption levels, draw attention to emergency preparedness measures for continuity of water service in the event of earthquake or other disaster, and prevent the absorption by Duarte ratepayers of costs for Cal-Am’s acquisition of the Bellflower water system, whose deferred maintenance costs Duarte had nothing to do with. Cal-Am was responsive to such issues, and Duarte, along with the Office of Public Advocates and a number of other protesting cities, have negotiated and presented to the CPUC an agreement, titled, “Settlement Agreement Between California-American Water Company, Public Advocates Office, City Of Duarte, City Of San Marino And City Of Thousand Oaks,” which is now presented to City Council for its approval.

DISCUSSION/ANALYSIS

The rate case involved a broad number of issues, including cost and revenue matters throughout Cal-Am’s service areas in Northern California. The pertinent issues to Duarte, and raised by the City in its protest, and their resolution, are summarized below:

1. Percentage of Revenue Requirements to Come from Fixed Charges. At bottom,

much of the general rate case involves calculating the revenues needed by the utility to sustain its service and infrastructure, then allocating those revenue needs to the rate base. Rates generally fall into two categories: usage based rates (i.e., those fluctuating with the amount of water used), and fixed charges, which represent other fees charged. As water conservation measures progress, and the utility's fixed costs and revenue requirements escalate, there is economic pressure to have these fixed charges bear more of the overall revenue requirement. Cal-Am had originally requested fixed charges to bear 30% of revenue requirements for the Duarte service area. Duarte favored a lower percentage, so Duarte users could reap the financial benefits of responsible water conservation measures. We were successful in reducing this to 20%. (Northern California users have a 30% fixed charge ratio.)

2. Bellflower Water System Acquisition Costs. Cal-Am had proposed cost recovery for costs it would have incurred in acquiring, and upgrading, the Bellflower water system. That acquisition was the subject of a different CPUC proceeding, and implicated difficult issues of the proper valuation of the costs of the system being acquired. Duarte feared that Cal-Am, while following statutory policies favoring consolidation of smaller water systems, may have been seeking to pass marginal costs of doing so to Duarte ratepayers, who saw no direct benefit from the acquisition, and who had no voice in deferred maintenance of that system, which may have increased its long-term costs to the system. Ultimately, the CPUC denied Cal-Am's request for approval to acquire the Bellflower system¹, so such costs will not be passed on to Duarte users. (Cal-Am is appealing this ruling, and if it is overturned, the issue of allocation of such costs may return.)

3. Emergency Preparedness. Duarte raised questions regarding Cal-Am's resiliency to provide water service to Duarte residents in the event of earthquake, or other catastrophic occurrence. Duarte urged consideration of a program for portable generators to be available to move from site to site in the event of water well outages, and Cal-Am committed to fund and prepare a Portable Generator Planning Study. Cal-Am also provided funding for a demonstration project, which the City is administering through the local Rotary Club, of purchasing and providing water storage barrels, for households to keep emergency water supplies on hand, in the event of service outages. Cal-Am also clarified its capital improvement plans, and time frames, for infrastructure improvement projects that will directly impact Duarte users.

4. Southern California Service Area Consolidation. One change proposed by Cal-Am in the rate case was consolidation, for accounting and infrastructure management purposes, of its various Southern California service areas, into a single district. Duarte favored this proposal, since from a parochial standpoint, and because of incrementally higher local water production costs in the Duarte service area, actually resulted in smaller overall rate increases, than would otherwise have been sought with the service areas kept separate. The Settlement Agreement approves this consolidation.

5. Tier Break Points. Cal-Am's unit water rate is based on 100 gallons of usage (CGL), and there are four (4) tiers, escalating by usage. The issue of "break points" relates to the amount of usage that triggers the next highest rate. Duarte's concern here was to try to keep the

¹See, CPUC Proceeding No. A-18-09-013.

lower tiers' "break points" high, to protect the lower quantity users, who make up most of the residential households who are most likely to be impacted by increased rates. The first trigger point (between tier 1 and 2) had been 82.2 CGL, and will be improving, moving to 85. Duarte had sought a higher level of 95.5, but given the levels among other service areas, and recognizing Cal-Am's need for a certain level of consistency among consolidated districts, 85 was the compromise figure.

Notwithstanding the issues Duarte was able to improve through its efforts on the measures described above, the resolution of the General Rate Case will still, and predictably, result in net water rate increases. A chart summarizing these increases is attached.

RECOMMENDATION

Consider any public comment or testimony, and approve "Settlement Agreement Between California-American Water Company, Public Advocates Office, City Of Duarte, City Of San Marino And City Of Thousand Oaks."

ATTACHMENTS:

1. Chart of Adjusted Rates
2. Settlement Agreement Between California-American Water Company, Public Advocates Office, City Of Duarte, City Of San Marino And City Of Thousand Oaks

LA - Duarte Current	
# Days in Billing period:	30
Locality	Duarte
Low Income Ratepayer Assistance (LIRA)	No
Meter Size	5/8 x 3/4"
Estimated consumption (CGL's)	117.81
Customer Class	Residential

LA - Duarte Proposed	
# Days in Billing period:	30
Locality	Duarte
Low Income Ratepayer Assistance (LIRA)	No
Meter Size	5/8 x 3/4"
Estimated consumption (CGL's)	117.81
Customer Class	Residential

LA - Duarte Current			
Water Service Charge	5/8 x 3/4"		\$10.66
Water Usage Charge:	Rate/Unit	Units (per CGL)	Charge
Tier 1	82.00	\$0.3982	\$32.65
Tier 2	35.81	\$0.5076	\$18.18
Tier 3	0.00	\$0.6121	\$0.00
Tier 4	0.00	\$0.9305	\$0.00
Total Usage Charge (100 Gal)	117.81		\$50.83
Subtotal Base Bill			\$61.49
Surcharges:	Units	Rates	Surcharge
Conservation	117.81	\$0.0094	\$1.10
CEBA	117.81	\$0.0152	\$1.79
LIRA	Flat	\$1.81	\$1.81
WRAM/MCBA	117.81	\$0.0844	\$9.94
Purchased Water	117.81	\$0.0990	\$11.66
High Cost Fund	Flat	\$0.0000	\$0.00
Subtotal Surcharges			\$26.31
Taxes and Fees:		Rates	Charge
Commission Surcharge		1.43%	\$1.24
License Tax		0.00%	\$0.00
Franchise Fee		2.00%	\$1.73
Subtotal Taxes & Fees			\$2.97
Total Bill			\$90.78

LA - Duarte Settlement			
Water Service Charge	5/8 x 3/4"		\$16.35
Water Usage Charge:	Rate/Unit	Units (per CGL)	Charge
Tier 1	85.00	\$0.4623	\$39.29
Tier 2	32.81	\$0.6645	\$21.80
Tier 3	0.00	\$0.7628	\$0.00
Tier 4	0.00	\$0.8569	\$0.00
Total Usage Charge (100 Gal)	117.81		\$61.10
Subtotal Base Bill			\$77.44
Surcharges:*	Units	Rates	Surcharge
Conservation	117.81	\$0.0000	\$0.00
CEBA	117.81	-\$0.0118	-\$1.39
LIRA	Flat	\$1.50	\$1.4962
WRAM/MCBA	117.81	\$0.1124	\$13.24
Purchased Water	117.81	\$0.0000	\$0.00
High Cost Fund	Flat	\$0.0000	\$0.00
Subtotal Surcharges			\$13.34
Taxes and Fees:		Rates	Charge
Commission Surcharge		1.43%	\$1.30
License Tax		0.00%	\$0.00
Franchise Fee		2.00%	\$1.82
Subtotal Taxes & Fees			\$3.11
Total Bill			\$93.90

*Surcharges presented in LA - Duarte Settlement scenario based on assumptions at time of settlement filing and are subject to change based on final Decision

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

Application of California-American Water Company (U210W) for Authorization to Increase its Revenues for Water Service by \$25,999,900 or 10.60% in the year 2021, by \$9,752,500 or 3.59% in the year 2022, and by \$10,754,500 or 3.82% in the year 2023.

A.19-07-004
(Filed July 1, 2019)

**SETTLEMENT AGREEMENT BETWEEN CALIFORNIA-AMERICAN WATER
COMPANY, PUBLIC ADVOCATES OFFICE, CITY OF DUARTE, CITY OF SAN
MARINO AND CITY OF THOUSAND OAKS**

Richard Svindland
California-American Water Company
655 W. Broadway, Suite 1410
San Diego, CA 92101
(619) 446-4761
Richard.Svindland@amwater.com

For: California-American Water Company

B. Tilden Kim
Richards, Watson & Gershon
350 South Grand Avenue, 37th Fl.
Los Angeles, CA 90071
(213) 626-8484
tkim@rwglaw.com

Attorney for City of San Marino

Kerriann Sheppard
California Public Utilities Commission
300 Capitol Mall, 4th Floor
Sacramento, CA 95814
(916) 327-6771
kerriann.sheppard@cpuc.ca.gov

Attorney for the
The Public Advocates Office

Christopher Rendall-Jackson
Downey Brand, LLP
455 Market Street, Suite 1500
San Francisco, CA 94105
(415) 848-4800
CRendall-Jackson@DowneyBrand.com

Attorney for City of Thousand Oaks

David B. Cosgrove, Esq.
Rutan & Tucker LLP
611 Anton Boulevard, Suite 1400
Costa Mesa, CA 92626
(714) 641-5100
dcosgrove@rutan.com

Attorney for City of Duarte

January 22, 2021

TABLE OF CONTENTS

	Page
1. GENERAL PROVISIONS	1
2. SUMMARY OF SETTLEMENT	2
3. CUSTOMERS AND SALES.....	4
3.1. Forecasted Number of Customer Meters	4
3.2. Forecasted Consumption Per Connection	5
4. REVENUES AND RATE DESIGN	6
4.1. Service Charge	7
4.2. Tier Break Points and SQR Ratios.....	9
4.3. Southern Division Purchased Water Cost Consolidation	12
4.4. Low-Income Rate Assistance Program.....	13
4.5. Other Revenue	14
5. EXPENSES.....	15
5.1. Purchased Water (Acct 704)	15
5.2. Purchased Power (Acct 726).....	16
5.3. Outside Services (Acct 798)	17
5.4. Rents (Acct 811)	19
5.5. Regulatory Commission Expenses (Acct 797)	20
5.6. CA Uncollectible Accounts (Acct 775) [Excluding Leak Adjustments].....	22
5.7. Other Administrative & General (“A&G”) (Accts 792-805)	23
5.8. Transmission and Distribution (Accts 752-766) (excluding Planning Studies and System Maps expense, Planning Studies expense and Tank Maintenance expense addressed in separate sections below]	25
5.9. CA Miscellaneous Customer Accounts Expenses (Acct 774).....	26
5.10. Operating Expenses for Acquired Systems.....	28
5.11. Conservation	29
5.12. Leak Adjustments	30
5.13. Planning Studies and System Mapping Expenses	31
5.14. Tank Maintenance Expense	32
5.15. Insurance Other Than Group (Account 793)	33
6. GENERAL OFFICE ALLOCATION	34
6.1. Allocation of CAW General Office to Hawaii American Water Company	34

TABLE OF CONTENTS (continued)

	Page
7. LABOR.....	35
7.1. Wage Escalation.....	35
7.2. Salaries and Wages – Capitalization Rate	36
7.3. Salaries and Wages – New Employees	37
7.4. Supervisor Pay Differential.....	37
7.5. Labor Overtime	38
7.6. Performance Based Compensation	39
8. PLANT ISSUES	39
8.1. Los Angeles County District Projects.....	39
8.1.1. Non-Disputed Projects	39
8.1.2. Project I15-500009 (Previously IP-0550-118) – LA Santa Fe Well Replacement (CARRY-OVER)	40
8.1.3. Project I15-500032 – Winston Well Redrill and Treatment (CARRY-OVER).....	41
8.1.4. Project I15-500036 – Longden Well Redrill and Rehabilitation (CARRY-OVER).....	42
8.1.5. Project I15-500030 (Previously IP-0550-38) – Oswego Well Replacement and Treatment (CARRY-OVER).....	43
8.1.6. Project I15-500006 - Lamanda Well Redrill Project	44
8.1.7. Project I15-500066 – Main Replacement Program (PROPOSED)	45
8.1.8. Project I15-500071 – Tank Rehabilitation and Seismic Upgrades Program (2022-2026) (PROPOSED).....	46
8.1.9. Project I15-500067 – Annual Well Installation and Replacement Program (2022-2026) (PROPOSED).....	47
8.1.10. Project Code I15-500065 – Standby Generator Improvement Program (2021-2026) (PROPOSED).....	48
8.1.11. Recurring Projects (RP)	49
8.2. San Diego County District.....	49
8.2.1. Non-Disputed Projects	49
8.2.2. Project I15-300010 – Replace 16’ Transmission Main along the Silver Strand – Project A-X (CARRY-OVER)	50
8.3. Ventura County District.....	51
8.3.1. Non-Disputed Projects	51
8.3.2. Project I15-510055 – Standby Generator Improvements (PROPOSED)	52

TABLE OF CONTENTS
(continued)

	Page
8.3.3. Project I15-510049 – Academy Turnout Rehabilitation (PROPOSED)	53
8.3.4. Project I15-510041 Pump Station Replacement and Rehabilitation Project (2021-2026) (PROPOSED)	54
8.3.5. Project I15-510054 Tank Rehabilitation and Seismic Upgrades Program (2022-2026) (PROPOSED).....	54
8.3.6. Recurring Projects (RP)	55
8.4. Central Division District	56
8.4.1. Non-Disputed Projects	56
8.4.2. Project I15-400131 – Well Rehabilitation Program (2021-2026) (PROPOSED)	58
8.4.3. Project I15-400128 – SCADA Maintenance and Improvements Program (2021-2026) (PROPOSED).....	58
8.4.4. Project I15-400129 – Tank Rehabilitation Program (2021-2026) (PROPOSED)	59
8.4.5. Project I15-400140 – Standby Generator Improvement Program (2021-2026) (PROPOSED)	60
8.4.6. Project I15-400130 – Carmel Woods #1 and #2 Tank Replacement (PROPOSED)	60
8.4.7. Project I15-400124 – Huckleberry Hydropneumatic Tank Replacement (PLANNED)	61
8.5. Monterey County Wastewater District	62
8.5.1. Non-Disputed Projects	62
8.5.2. Project I15-420003 – Las Palmas Moving Bed Bioreactor (MBBR) Installation (PROPOSED)	62
8.6. Sacramento County District.....	63
8.6.1. Non-Disputed Projects	63
8.6.2. Project I15-600094 – Nut Plains Well PFOA Treatment (COMPLETED).....	65
8.6.3. Project I15-600072 – Sacramento District Main Replacement (COMPLETED).....	65
8.6.4. Project I15-600101 – Standby Generator Improvements Program (2021-2026) (PROPOSED)	66
8.6.5. Project I15-600032 – Walerga Road Bridge Pipeline (ADVICE LETTER)	67
8.6.6. Project I15-600102 – Service Saddle Replacement Program (2021-2026) (PROPOSED)	68

TABLE OF CONTENTS
(continued)

	Page
8.6.7. Project I15-600103 –Suburban Rosemont Hydraulic Improvement	68
8.6.8. Project I15-600099 –Well Rehabilitation Program (2021-2026) (PROPOSED)	69
8.6.9. Recurring Projects (RP)	69
8.7. Larkfield District.....	70
8.7.1. Non-Disputed Projects	70
8.7.2. Project I15-610015 – Larkfield Main Replacement Program (PROPOSED)	71
8.7.3. Project I15-610018 – Larkfield Tank Rehabilitation and Seismic Upgrades (PROPOSED)	71
8.7.4. Project I15-610002 – Faught Road Well (ADVICE LETTER).....	72
8.7.5. Project I15-610014 – Larkfield Wildfire Recovery (Facilities) & Project I15-610023 – Larkfield Wildfire Recovery (Meters & Services).....	73
8.8. Recurring Projects – Corporate General Office.....	74
8.9. Used and Useful Assets	74
8.9.1. Facilities Addressed in D.18-12-021	74
8.9.2. “TBD” Land Identified in D.18-12-021.....	75
8.10. Construction Work In Progress (“CWIP”)	76
9. TAXES.....	77
9.1. Income Taxes	77
9.2. Income Taxes – Excess Accumulated Deferred Income Tax (“EADIT”).....	78
9.3. Income Taxes – Deferred Taxes in Ratebase – Repairs	79
9.4. Taxes Other Than Income.....	80
10. RATE BASE.....	80
10.1. Inclusion of Meadowbrook Utility Plant Acquisition Adjustment	80
10.2. Depreciation.....	81
10.3. Allowance for Working Cash	81
11. MEMORANDUM AND BALANCING ACCOUNTS.....	83
11.1. Consolidated Expense Balancing Account	83
11.2. NOAA/ESA Memorandum Account	86
11.3. San Clemente Dam Balancing Account.....	87
11.4. WRAM/MCBA.....	87
11.5. ESA Memorandum Account.....	88

TABLE OF CONTENTS
(continued)

	Page
11.6. School Lead Testing Memorandum Account	89
11.7. Two-Way Tax Memorandum Account.....	90
11.8. LIRA Balancing Account	91
11.9. California American Water Conservation Surcharge Balancing Account	91
11.10. Coastal Water Project Memorandum Account	92
11.11. Credit Card Memorandum Account.....	93
11.12. Water Contamination Litigation Expense Memorandum Account	93
11.13. Catastrophic Event Memorandum Account.....	94
11.14. Seaside Basin Adjudication Balancing Account.....	94
11.15. Seaside Groundwater Basin Memorandum Account.....	95
11.16. Seaside Groundwater Basin Balancing Account	96
11.17. Group Insurance Balancing Account	96
11.18. Pension Balancing Account	97
11.19. OPEB Balancing Account.....	97
11.20. Old Monterey-Style WRAM Balancing Account.....	98
11.21. Emergency Rationing Costs Incurred by California American Water Memorandum Account	98
11.22. Purchased Water, Purchased Power and Pump Tax Balancing Accounts	99
11.23. Monterey Wastewater Purchased Power Expense Balancing Account	99
11.24. Monterey Cease and Desist Order Memorandum Account	100
11.25. Affiliate Transaction Memorandum Account.....	100
11.26. GRC Interim Rate True-Up Memorandum Account	101
11.27. Cost of Capital Interim Rate Memorandum Account	102
11.28. Statewide Non-Revenue Water Action Plan Memorandum Account.....	102
11.29. Monterey Leak Adjustments Memorandum Account.....	103
11.30. Sand City Desalination Plant Purchased Water Balancing Account	103
11.31. Conservation / Rationing Memorandum Account	104
11.32. Chromium 6 Memorandum Account.....	105
11.33. Garrapata Service Area Memorandum and Balancing Accounts	106
11.34. Garrapata SDWSRF Loan Repayment Balancing Account.....	107
11.35. Monterey One-Way Leak Adjustment Balancing Account	107
11.36. West Placer Memorandum Account	108

TABLE OF CONTENTS
(continued)

	Page
11.37. SGMA Memorandum Account.....	108
11.38. The Memorandum Account for Environmental Improvement and Compliance Issues for Acquisitions.....	109
11.39. Dunnigan Consulting Memorandum Account.....	109
11.40. Water-Energy Nexus Program Memorandum Account.....	110
11.41. Request to Close Memo and Balancing Accounts Before Next GRC	110
12. SPECIAL REQUESTS	112
12.1. Special Request #1: Southern Division Tariff Area Consolidation.....	112
12.2. Special Request #2: Catastrophic Event Cost Impact Normalization.....	113
12.3. Special Request #3 – Acquisition Contingency Memorandum Account.....	114
12.4. Special Request #4: Leak Adjustment Policy and Recovery	115
12.5. Special Request #5 – WRAM/MCBA Cap.....	115
12.6. Special Request #6 – Incentivizing Taxable Grants, Contributions and Advances.....	116
12.7. Special Request #7: Alignment and Simplification of District Specific Tariffs.....	117
12.8. Special Request #8: Meadowbrook Rate Design Consolidation Deferral	118
12.9. Special Request #9: Rate Case Expense Recovery	118
12.10. Special Request #10: Subsequent Rate Changes	119
12.11. Special Request #11: Acquisition Revenue Requirement Normalization	119
12.12. Special Request #12 – ACAM.....	120
12.13. Special Request #13: Consolidating Conservation Program Statewide	121
12.14. Special Request #14: Elimination of Duplicative or Unnecessary Reporting.....	122
12.15. Special Request #15: Proposed Operational Tariff Modifications	122
12.16. Special Request #16: Lead Service Line Replacement Program.....	124
12.17. Special Request #17 – High-Cost Fund for Active Wastewater Customers.....	124
13. OTHER ISSUES	125
13.1. Safety	125
13.2. Water Quality.....	126
13.3. Customer Service	127
13.4. Compliance with Ordering Paragraphs in D.18-12-021	127
13.5. 100-Day Update for Workpapers.....	128

TABLE OF CONTENTS
(continued)

	Page
13.6. Regulatory Compliance	128
13.7. Cap on Surcharges	129
13.8. Earnings Test for Surcharges	129
13.9. CAW – San Marino Joint Conservation Program.....	130

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

Application of California-American Water Company (U210W) for Authorization to Increase its Revenues for Water Service by \$25,999,900 or 10.60% in the year 2021, by \$9,752,500 or 3.59% in the year 2022, and by \$10,754,500 or 3.82% in the year 2023.

A.19-07-004
(Filed July 1, 2019)

**SETTLEMENT AGREEMENT BETWEEN CALIFORNIA-AMERICAN WATER
COMPANY, PUBLIC ADVOCATES OFFICE, CITY OF DUARTE, CITY OF SAN
MARINO AND CITY OF THOUSAND OAKS**

1. GENERAL PROVISIONS

Pursuant to Article 12 of the Rules of Practice and Procedure of the California Public Utilities Commission ("Commission"), California-American Water Company ("CAW" or "Company") and the Public Advocates Office ("Cal Advocates") have agreed on the terms of this settlement agreement (the "Settlement Agreement"), which they now submit for approval. This Settlement Agreement embodies the entire understanding and agreement of the Parties with respect to the matters described herein.

City of Duarte ("Duarte"), City of San Marino ("San Marino") and City of Thousand Oaks ("Thousand Oaks")¹ also actively participated in confidential settlement discussions on certain issues, and it is the Parties' understanding that the staff of Duarte and Thousand Oaks, respectively, are planning to recommend support for specific aspects of the Settlement Agreement.² The Parties have been informed that these recommendations will soon be brought before their respective governing bodies, and the official outcome will be conveyed to the service list.

The Parties, desiring to avoid the expense, inconvenience, and the uncertainty attendant to litigation of matters in dispute between them, have agreed on this Settlement Agreement, which they now submit for approval.

¹ Hereinafter, CAW, Cal Advocates, Duarte, San Marino and Thousand Oaks are referred to as the "Parties."

² Duarte staff plans to recommend joining section 4.1, 4.2, 8.1.10, 12.11, 13.1 and 13.7 of the Settlement Agreement. San Marino joins section 13.9 of the Settlement Agreement. Thousand Oaks staff plans to recommend joining sections 4.1, 4.2 and 4.3 of the Settlement Agreement.

Because the Settlement Agreement represents a compromise by them, the Parties have entered into each stipulation contained in the Settlement Agreement on the basis that its approval by the Commission not be construed as an admission or concession by any Party regarding any fact or matter of law in dispute in this proceeding. Furthermore, the Parties intend that the approval of this Settlement Agreement by the Commission not be construed as a precedent or statement of policy of any kind for or against any Party in any current or future proceeding. (See Rule 12.5, Commission's Rules of Practice and Procedure.)

The Parties agree that no signatory to the Settlement Agreement assumes any personal liability as a result of their agreement. All rights and remedies of the Parties are limited to those available before the Commission. Furthermore, the Settlement Agreement is being presented as an integrated package such that the Parties are agreeing to the Settlement Agreement as a whole, as opposed to agreeing to specific elements of the Settlement Agreement. If the Commission adopts the Settlement Agreement with modification, all the Parties must consent to the modifications or the Settlement Agreement is void and all Parties reserve all rights set forth in Rule 12.4 of the Commission's Rules of Practice and Procedure. As between the Parties, this Settlement Agreement may be amended or changed only by a written agreement signed by the Parties.

This Settlement Agreement may be executed in counterparts, each of which shall be deemed an original, and the counterparts together shall constitute one and the same instrument. Each of the Parties hereto and their respective counsel and advocates have contributed to the preparation of this Settlement Agreement. Accordingly, the Parties agree that no provision of this Settlement Agreement shall be construed against any Party because that Party or its counsel drafted the provision. The Parties agree to use their best efforts to obtain Commission approval of the Settlement Agreement. The Parties shall request that the Commission approve the Settlement Agreement without change and find the Settlement Agreement to be reasonable, consistent with the law, and in the public interest.

2. SUMMARY OF SETTLEMENT

The Settlement Agreement addresses the new rates to be established for CAW's service areas in the Larkfield, Los Angeles County, Monterey County Water, Monterey Wastewater, Sacramento, San Diego County, and Ventura County districts for calendar year 2021, and sets parameters to file for escalation and attrition allowances in 2022 and 2023. As part of the Settlement Agreement, CAW and Cal Advocates have agreed to most of the significant elements of the General Rate Case ("GRC") revenue requirement and rate design, including Southern Division tariff area consolidation.

The Settlement Agreement also addresses CAW's settlements with various intervenors. Specifically, the Settlement Agreement addresses settlements on rate design and Southern Division consolidation with respect to Duarte, Thousand Oaks and San Marino.³

³ San Marino has agreed not to oppose the resolutions on rate design and Southern Division consolidation.

The Settlement Agreement is supported by the comprehensive record in this proceeding. As part of this GRC, the Parties have submitted extensive testimony concerning the issues that are the subject of the Settlement Agreement, including, but not limited to, CAW's direct testimony submitted with the application, Cal Advocates' Report, testimony submitted by intervenors like San Marino and Duarte, and CAW's rebuttal testimony.

The tables attached to the Settlement Agreement set forth the original positions of the Parties on various elements of revenue requirement and the settlement terms.

The Settlement Agreement is in the public interest and is consistent with the goals and objectives identified in Attachment A to Decision ("D.") 16-12-026:

1. CAW and Cal Advocates' agreements on revenue requirement, operations and maintenance costs, capital investments and rate design are consistent with Public Utilities ("Pub. Util.") Code § 451 which requires that investor-owned water utilities provide safe and reliable water supply and delivery at just and reasonable rates.

Cal Advocates' agreements on CAW's proposed rate design with strong conservation signals and proposed conservation budget to foster CAW's and its customers commitment to conservation is consistent with the objectives of (1) promoting efficient use of water and (2) providing conservation incentives for customers and utilities consistent with the Commission's and state policies. CAW additionally proposes implementation of Advanced Metering Infrastructure ("AMI")) beginning in 2022, which CAW believes will also promote the objectives of more efficient and effective water conservation. Cal Advocates did not oppose CAW's AMI proposal and, consistent with its testimony, Cal Advocates only provided recommendations on projects where funding was specifically designated in the test year. CAW also proposed expanding its Hardship Assistance Program statewide to be funded 50/50 by shareholders and ratepayers and implemented in coordination with local United Way offices. Cal Advocates agreed to the inclusion of the ratepayer portion of costs in the revenue requirement request.

2. CAW and Cal Advocates' agreements on forecasted customers and sales, rate design, consolidation of CAW's Southern Division (Special Request #1), recovery of costs recorded in CAW's Catastrophic Event Memorandum Account (Special Request #2), and the alignment and simplification of district specific tariffs (Special Request #7) and operational rules (Special Request #15), among other items, is consistent with the objectives of (1) simplifying rate design, customer notices, and customer bills while providing necessary information for customers to make wise choices about their use, and transparent information about water service costs and the regulatory process, (2) aligning cost recovery with revenue requirement in balance with the Commission's and the state's public policy goals, (3) providing protections for low-income customers consistent with the Commission's and state policies, (4) providing CAW with the opportunity for timely recovery of its revenue requirement, (5) aligns utility risk and return in a way that affords the utility an opportunity to attract capital for investment on reasonable terms, (6) balances investment, conservation, and affordability; and (7) improving sales forecasting methodology.

3. CAW and Cal Advocates' agreements on rate design are consistent with the objectives of (1) reducing or eliminating the causes of high Water Revenue Adjustment Mechanism/Modified Cost Balancing Account ("WRAM/MCBA") surcharges and extended recovery periods, including through realigning revenue recovery to increase the percentage of revenues recovered from fixed as compared to variable rates, and (2) amortization of current reasonably incurred balances in WRAM/MCBA and drought-related revenue shortfall mechanisms.

3. CUSTOMERS AND SALES

3.1. Forecasted Number of Customer Meters

CAW REQUEST:

CAW forecasted the number of customer meters by using the average of recorded meter counts for December 31, 2017 and December 31, 2018, then applying a 50% weighting factor to the annual meter growth in year 2019, and then adding the total annual projected growth to forecast years 2020 and 2021. CAW projected all the meter growth to be in the smallest size meter for all customer classes. Furthermore, CAW included Riolo Vineyards customer growth in its Sacramento Districts and eliminated growth for Rio Del Oro due to a shift in its development schedule.

CAL ADVOCATES' POSITION:

Cal Advocates used the customer meter count as of December 31, 2018 and added 100% of the projected customer growth for 2019 and 2020, and 50% of the projected customer growth for 2021. Cal Advocates used five years historical meter growth for allocation of meter growth to different meter sizes. Furthermore, Cal Advocates applied housing forecasts for both Riolo Vineyards and Rio Del Oro for residential customer growth and used CPUC Common Forecasting Methodology for commercial and public authority. Further, Cal Advocates recommended the number of Private Fire Protection Services ("PFPS") should be projected by adding the average five years growth to the existing number of meters.

CAW REBUTTAL:

CAW argued that Cal Advocates' methodology is flawed because it does not recognize there are two primary avenues for customer growth: (1) acquisitions; and (2) organic growth. Cal Advocates' methodology would reflect acquisitions as organic growth thus skewing meter allocation of actual future organic growth.

RESOLUTION:

CAW and Cal Advocates agree to utilize CAW's projected number of customers as set forth below. For the projected meter count, CAW and Cal Advocates agree to utilize the meter count as of December 31, 2018 for the basis and CAW's methodology in the Results of Operations Model ("RO Model") to calculate total projected meter counts. CAW and Cal Advocates also agree all residential meter growth will be in 5/8x3/4 to 1-inch residential fire protection services ("RFPS") and non-residential meter growth will be allocated based on December 31, 2018 recorded meter allocation. CAW and Cal Advocates further agree to project PFPS by adding the

average five years growth to the existing number of meters. The projected number of customer meters by size are set forth in Attachment A-2.

Further, consistent with efforts to accurately reflect meter distribution in acquisition systems as identified in CAW's rebuttal, and in order to incorporate impacts of flat-rate to metered-rate conversion efforts and length of service ("LOS") meter changeouts in the newly acquired Fruitridge service territory, CAW and Cal Advocates agree that CAW shall incorporate actual meter counts in step rate advice letter filings for escalation years 2022 and 2023. CAW will incorporate meter counts based on actual number of meters by meter size as of September 30th of the filing year (i.e. September 30th, 2021 for 2022 step filing and September 30th, 2022 for 2023 step filing). Pursuant to the standard escalation methodology adopted in the Rate Case Plan, incorporation of Fruitridge meter count will not impact authorized revenue requirement in the step rate filings, but only allocation of that authorized revenue requirement.⁴

REFERENCES:

California-American Water Company's (U-210-W) Update to General Rate Case Application, filed October 14, 2019 ("Application 100-Day Update"), Attachment 1, Ch. 3, p. 1, Tables 3.1 – 3.6 (PDF) pp. 86-93, 208-215, 312-319, 427-434, 564-571, 686-693, 799-806; Exh. CAW-11, *Direct Testimony of Bahman Pourtaherian*, dated July 1, 2019 ("Pourtaherian Direct"), pp. 9-11, 52-53; Exh. CAW-2, *Direct Testimony of Christopher Cook*, dated July 1, 2019 ("Cook Direct"), Sections III, IV and V, pp. 4-15; Exh. CAW-5, *Direct Testimony of Garry Hofer, Public Version*, dated July 1, 2019 ("Hofer Public Direct"), Section III.A., pp. 5-6; Exh. CAW-7, *Direct Testimony of David Mitchell*, dated July 1, 2019 ("Mitchell Direct"), pp. 2-3, Section II, Attachment 2; Exh. Cal Advocates-10, *Report and Recommendations on Revenues, Rate Design, and Special Requests* (Cal Advocates), dated February 14, 2020 ("Rose Testimony"), pp. 2-2 to 2-11, 3-12; Exh. CAW-24, *Rebuttal Testimony of Bahman Pourtaherian*, dated March 30, 2020 ("Pourtaherian Rebuttal"), pp. 10-12.

3.2. Forecasted Consumption Per Connection

CAW REQUEST:

CAW used the consumption forecast developed by its consultant M-Cubed which set the base average sales to weather-normalized 2018 average sales in the case of the residential, commercial, public authority, and irrigation classes, and to the most recent three-year average of sales per customer for the other classes. The base average sales were then adjusted for (1) continuing drought rebound, (2) changes in marginal water cost, and (3) changes in income.

CAL ADVOCATES' POSITION:

Cal Advocates recommended reducing M-Cubed's drought rebound for Sacramento by 1.9%, Monterey residential by 2.7%, Monterey commercial by 2.2%, and Monterey public authority by 9.9%.

⁴ Per the transitional rate design for Fruitridge Vista, as included in the GRC filing, the pre-acquisition rate design will be maintained and rates will be increased by 9% annually from 2019 through 2023. The transitional rate design was not opposed by Cal Advocates in the GRC proceeding.

CAW REBUTTAL:

CAW agrees with Cal Advocates on the importance of accurately projecting the demand forecast to avoid over-forecasting demand. CAW agreed that one of the largest uncertainties in future water sales is the rate at which demand will recover from the recent drought. An examination of the 2019 actual sales concluded that the forecast model over forecasted demand on a weather adjusted basis by 2%, 4%, and 8% for the Northern, Central, and Southern Divisions, respectively. A comparative exhibit was included as Attachment 3 to the rebuttal testimony of Jeffrey Linam. As a result, CAW's rebuttal position recommended using the 2019 actual use per customer for the residential customer class for the Central, Northern, and Southern Divisions. Also, due to the current economic environment, CAW recommends a 6% reduction to the user per customer forecasts for all commercial and public authority customer classes. The 6% reduction was supported by CAW consultant, David Mitchell, who references a study by M.Cubed of the 2008-09 recession and impacts on non-residential sales.

RESOLUTION:

CAW and Cal Advocates agree to use a lower rebound percentage consistent with the direct testimony of Cal Advocates and rebuttal testimony of CAW. For all districts, the rebound percentages initially proposed by CAW in forecasting 2021 consumption will be reduced by two percentage points. For example, the 9% rebound percentage for the Northern Districts will be reduced to 7% consistent with Cal Advocates' testimony. The rebound percentage in the Central District of 4% will be reduced to 2% and the rebound percentage in the Southern Districts of 7% will be reduced to 5% consistent with CAW's Rebuttal Testimony. CAW and Cal Advocates agree to this approach for all districts and customer classes with the exception of the residential customer class in the Duarte, Ventura, and Central Satellite districts, where demand will be set at the 50% drought rebound forecast provided in the rebuttal testimony of David Mitchell, and the Monterey district where residential demand will be set based on 2019 actual.

Tables set forth set forth in Attachments A-3 and A-4 presents the consumption per connection and total consumption by customer class respectively for each service area.

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 3, p. 1, Tables 3.7 – 3.12 (PDF) pp. 86, 94-99, 208, 216-221, 427, 435-440, 564, 572-577, 686, 694-700, 799, 807-813; Exh. CAW-11, Pourtaherian Direct, pp. 11-12; Exh. CAW-7, Mitchell Direct, pp. 2-3, Attachment 2; Exh. CAW-6, *Direct Testimony of Jeffrey T. Linam*, dated July 1, 2019 ("Linam Direct"), pp. 108-109; Exh. Cal Advocates-10, Rose Direct, pp. 2-11 to 2-22; Exh. CAW-24, Pourtaherian Rebuttal, pp. 10-12; Exh. CAW- 21, *Rebuttal Testimony of David Mitchell*, dated March 30, 2020 ("Mitchell Rebuttal"), pp. 1-14; Exh. CAW-25, *Joint Rebuttal Testimony of David P. Stephenson and John K. Hawks*, dated March 30, 2020 ("Stephenson and Hawks Rebuttal"), pp. 32-41, Exh. CAW-20, Exh. CAW-20, *Rebuttal Testimony of Jeffrey T. Linam, Errata Version*, dated July 13, 2020 ("Linam Errata Rebuttal"), pp. 40-41, Attachment 3.

4. REVENUES AND RATE DESIGN

4.1. Service Charge

CAW REQUEST:

CAW proposed to collect 30% of revenue requirement through fixed service charges in all districts except in Meadowbrook where CAW proposed collecting 40% of the revenue requirement through fixed service charges. Furthermore, CAW requested to close Monterey's meter ratios gap by 50% between the current ratios and the standard residential meter ratios that were established in D.16-12-003. As part of special request No. 15 CAW requested to charge RFPS customers based on actual meter size and provide them with a meter-based surcredit to simplify the bills.

CAL ADVOCATES' POSITION:

Cal Advocates agrees with CAW's position of collecting 30% of revenue requirement from meter charges for all districts except San Diego, Ventura, and Meadowbrook. In the San Diego and Ventura districts, Cal Advocates argues that shifting to collect 20% of revenue requirement in meter charges provides a more gradual transition than shifting to 30% recovery. In the Meadowbrook service area, Cal Advocates agrees with CAW's request to collect 40% of revenue requirement through service charges as this is a reduction from the current 50% collection in that service area. Further, Cal Advocates agrees with CAW's position to shift meter ratio's in Monterey towards the standard meter ratios, provided that there are no changes to commodity rates that further shift the revenue recovery to customers with smaller meter size and lower use. Further, Cal Advocates does not oppose CAW's request regarding to changes to RFPS.

CAW REBUTTAL:

CAW argues that reducing the revenue requirement collected through service charges to 20% in the San Diego and Ventura would increase revenue recovery through WRAM surcharges and the proposed 30% collection should be adopted. CAW also requested to include RFPS in its calculation of meter charges by using the midpoint meter ratios instead of increasing those rates by the revenue requirement percentage of increase

RESOLUTION:

CAW and Cal Advocates agree on collecting 30% of revenue requirement from meter charges in the Northern and Central Divisions and collecting 20% of revenue requirement from meter charges in the Southern Division. CAW and Cal Advocates also agree to CAW's proposed meter ratios for Monterey County as set forth below. CAW and Cal Advocates additionally agree to CAW's proposal to include RFPS in the meter charge calculation using the midpoint meter ratios, as set forth below. Duarte and Thousand Oaks agree to this resolution as to the Southern Division.

Monterey Meter Ratio

Meter Size	D.86-05-064 Ratio	D.16-12-003 Ratio	Proposed Ratio 2019 GRC
5/8"	1.0	1.0	1.00
3/4"	1.5	1.8	1.63
1"	2.5	3.5	3.00
1 1/2"	5.0	11.0	7.99
2"	8.0	18.7	13.36
3"	15.0	35.1	25.05
4"	25.0	61.4	43.22
6"	50.0	131.6	90.82
8"	80.0	210.6	145.31

Meter equivalent for Residential Fire Protection Services

All Districts Except Monterey	
Meter Size RFPS	Meter Equivalent
5/8x3/4 to 1 inch	1.75
5/8x3/4 to 1 1/2-inch	3
5/8x3/4 to 2 inch	4.5
3/4 to 1 inch	2
3/4 to 1 1/2 inch	3.25
3/4 to 2 inch	4.75
1 to 1 1/2-inch	3.75
1 to 2-inch	5.25
1 1/2 to 2-inch	6.5
Monterey	
Meter Size RFPS	Meter Equivalent
5/8x3/4 inch to 3/4	1.315
3/4 inch to 1 inch	2.315
1 inch to 1 1/2 inch	5.495
1 1/2 inch to 2 inch	10.675
2 inch to 3 inch	19.205
3 inch to 4 inch	34.135
4 inch to 6 inch	67.02
6 inch to 8 inch	118.065

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 10, (PDF) pp. 13, 15, 17, 19, 21, 23, 25, 178-196, 292-304, 405-407, 520-549, 655-676, 782-787, 897-901; Exh. CAW-5, Hofer Public Direct, pp. 118-120; Exh. CAW-11, Pourtaherian Direct, pp. 46-55, Attachments 3, 5; Exh. CAW-7, Mitchell Direct, pp. 5-13, Attachment 3; Exh. Cal Advocates-10, Rose Testimony, pp. 1-3 to 1-4, 4-1 to 4-8, 5-37; Exh. MPWMD-2, *Direct Testimony of Stephanie Locke*, dated February 27, 2020 (“Locke Testimony”), pp. 16-17; Exh. CAW-24, Pourtaherian Rebuttal, pp. 24-36, Attachments 2, 3, 4.

4.2. Tier Break Points and SQR Ratios

CAW REQUEST:

CAW requested the following tier break points and SQR Ratios in the Northern, Southern, and Central Divisions:

Tier Break Points:

Northern Division:

- Sacramento Rate design remains in place until the next GRC
- Tier 1 is set at winter median use
- Tier 2 median summer use
- Tier 3 to capture 3-5% of consumption
- Tier 4 the remaining consumption

Central Division:

- Elimination of the fifth tier on the rate design
- No change in central Satellite rate design

Southern Division:

- Tier 1 is set at winter mean of Ventura
- Tier 2 is set at summer mean of Ventura
- Tier 3 to capture 3-5 % of consumption
- Tier 4 to capture the remaining consumption

CAW used the following parameters, from the settlement with Cal Advocates in A.10-07-007, to set its SQR Ratios in the Northern, Southern, and Central Divisions, except for Monterey County:

Tier one is set at 70-90% of SQR

Tier two is set at 100 % of SQR

Tier three is set at 115-150% of SQR

Tier 4 is set at 170-200% of SQR while ensuring that no more than 10% of consumption revenues are covered in Tier 4

Monterey County:

Tier 1: 100%

Tier 2: 150%

Tier 3: 400%

Tier 4: 600%

CAL ADVOCATES' POSITION:

Cal Advocates recommended keeping Monterey County on the current five-tiered rate structure and using a four-tier rate structure for all other Districts with following criteria:

Tier 1 breakpoint = median winter use;
Tier 2 breakpoint = 75% of water use in first two tiers;
Central Satellite Tier 2 breakpoint = 105 CGLs
Tier 3 breakpoint = 95% of water use in first three tiers;
Duarte Tier 3 breakpoint = 700 CGLs,.

Tier 4 breakpoint (Monterey only) = 97% of water use in the first four tiers;

Cal Advocates recommended for all Districts except Duarte and Monterey County, the Commission should utilize the following step-ups in commodity rates:

Tier 1 = 60% of SQR;
Tier 2 = 90% of SQR;
Tier 3 = 180% of SQR or greater;
Tier 4 = goal-seek to determine the % of SQR necessary to maintain revenue neutrality;

Duarte:

Tier 3: 151%
Tier 4: 200%

Monterey County:

Tier 1: 100%
Tier 2: 150%
Tier 3: 350%
Tier 4: 650%
Tier 5: 800%

CAW REBUTTAL:

In rebuttal testimony, CAW reassessed its request to change the rate design for its Sacramento District at this time. Due to a delay in the prior GRC decision, D.18-12-021, the new rate design for Sacramento customers was not implemented until May of 2019. In rebuttal testimony, CAW provided evidence that the current rate design is having the intended effect of reducing consumption and argued that based on customer feedback and short timeframe since implementation, the currently effective rate design for Northern Division should remain in place for this GRC cycle.

RESOLUTION:

CAW and Cal Advocates agree to the rate design proposed in CAW's Direct Testimony and Rebuttal Testimony with any necessary adjustments so that median usage customers (and below) see no more than the average system wide increase in rates. The tables set forth below provide

the tier break points and SQR Ratios for the Northern, Southern, and Central Divisions. Duarte and Thousand Oaks agree to this resolution as to the Southern Division.

Sacramento				
	Tire Breakpoint (CGL)	Percentage of SQR	Percentage of Water within Tier	% of volumetric Revenue within Tier
Tier 1	74.8	86%	65%	56.1%
Tier 2	149.6	115%	22%	24.9%
Tier 3		147%	13%	19.0%
Meadowbrook				
	Tire Breakpoint (CGL)	Percentage of SQR	Percentage of Water within Tier	% of volumetric Revenue within Tier
Tier 1	34	95%	52%	51.7%
Tier 2	58	100%	26%	25.7%
Tier 3		115%	23%	22.6%
Larkfield				
	Tire Breakpoint (CGL)	Percentage of SQR	Percentage of Water within Tier	% of volumetric Revenue within Tier
Tier 1	37.4	96%	51%	48.9%
Tier 2	134.9	100%	40%	40.0%
Tier 3	190.4	115%	5%	5.5%
Tier 4		130.5	4%	5.6%

Southern Division				
	Tier Breakpoint (CGL)	Percentage of SQR	Percentage of Water within Tier	% of volumetric Revenue within Tier
Tier 1	85.00	80.0%	59.15%	47.32%
Tier 2	135.00	115.0%	15.60%	17.94%
Tier 3	298.00	132.0%	16.59%	21.90%
Tier 4		148.3%	8.66%	12.84%

Monterey County - Single Family			
	Tier Break Point (CGL)	Percentage of SQR	Percentage of Water Within Tier
Tier 1	29.9	100%	62.90%
Tier 2	59.8	150%	22.50%
Tier 3	114.3	400%	9.40%
Tier 4		600%	5.20%

Monterey County - Multi Family			
	Tier Break Point (CGL)	Percentage of SQR	Percentage of Water Within Tier
Tier 1	18.7	100%	62.80%
Tier 2	37.4	150%	25.60%
Tier 3	50.9	400%	5.70%
Tier 4		600%	5.90%

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 10, (PDF) pp. 13, 15, 17, 19, 21, 23, 25, 178-196, 292-304, 405-407, 520-549, 655-676, 782-787, 897-901; Exh. CAW-11, Pourtaherian Direct, Section IX, pp. 39-53, Attachment 5; Exh. Cal Advocates-10, Rose Testimony, Ch. 4; Exh. Duarte-1, *Direct Testimony of John Fasana*, dated February 28, 2020 (“Fasana Direct”), pp. 6-7; Exh. MPWMD-2, Locke Testimony, pp. 16-17; Exh. MPWMD-3, Exh. MPWMD-3, *Direct Testimony of David J. Stoldt*, dated February 27, 2020 (“Stoldt Direct”), p. 16; Exh. CAW-24, Pourtaherian Rebuttal, Section VI, Attachment 5; Exh. CAW- 21, Mitchell Rebuttal, pp. 25-27.

4.3. Southern Division Purchased Water Cost Consolidation

CAW REQUEST:

In conjunction with the Southern Division consolidation proposal outlined in Special Request #1, CAW proposed to consolidate purchased water cost of the Southern Division per the table below. Purchased water costs not consolidated would remain in the identified district.

Percentage of Purchased Water Consolidated	
San Diego	50%
Ventura	70%
Los Angeles- Baldwin Hills	50%
Los Angeles- Duarte	100%
Los Angeles- San Marino	100%

CAL ADVOCATES’ POSITION:

Cal Advocates outlined various scenarios including consolidating more than 50% of purchased water into the Southern Division’s revenue requirement for Baldwin Hills and/or San Diego.

CAW REBUTTAL:

CAW did not address this issue in rebuttal testimony.

RESOLUTION:

CAW, Cal Advocates, Thousand Oaks agree to CAW's request for partial purchased water cost consolidation in the Southern Division with minor adjustments, as set forth below. CAW, Cal Advocates, and Thousand Oaks also agree that the same methodology should be used in filing any purchased water offsets for the Southern Division.

Percentage of Purchased Water Consolidated	
San Diego	40%
Ventura	70%
Los Angeles- Baldwin Hills	70%
Los Angeles- Duarte	100%
Los Angeles- San Marino	100%

REFERENCES:

Exh. CAW-06, Linam Direct, pp. 13-38, Attachment 4; Exh. Cal Advocates-10, Rose Testimony, pp. 5-3 to 5-20, Attachments 2, 6; Exh. CAW-20, Linam Errata Rebuttal, pp. 42-56.

4.4. Low-Income Rate Assistance Program**CAW REQUEST:**

CAW proposes to continue implementing its existing Low-Income Rate Assistance ("LIRA") program.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission should authorize CAW to continue its existing LIRA program.

CAW REBUTTAL:

CAW did not address this issue in rebuttal testimony.

RESOLUTION:

The CAW and Cal Advocates agree that CAW should be authorized to continue its existing LIRA program as authorized by the Commission. The existing LIRA program, which provides a 20% discount on the meter charge and tier 1 and 2 volumetric charges, would continue for all districts except the Monterey District. For the Monterey District, a discount of 30% on the meter charge and tier 1, 2 and 3 volumetric charges would apply. Previously, the Monterey District's LIRA discount applied to the meter charge and tier 1 through 4 volumetric charges. CAW and Cal Advocates agree that with the recommended elimination of the 5th tier, it is appropriate to apply the discount to the first three tiers. Consumption in the 4th tier under the proposed rate

design would be similar to that of the prior 5th tier and so it would be appropriate to apply the LIRA discount to the first three tiers in this rate case.

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 10, (PDF) pp. 13, 15, 17, 19, 21, 23, 25, 178-196, 292-304, 405-407, 520-549, 655-676, 782-787, 897-901; Exh. CAW-10, *Direct Testimony of Patrick Pilz*, dated July 1, 2019 (“Pilz Direct”), Section V; Exh. Cal Advocates-10, Rose Testimony, pp. 4-26 to 4-27; Exh. MPWMD-2, Locke Testimony, p. 15; Exh. LPWC-1, *Testimony of The Las Palmas Wastewater Committee* (“Senger Testimony”), p. 3; Exh. CAW-23, *Rebuttal Testimony of Patrick Pilz*, dated March 30, 2020 (“Pilz Rebuttal”), Section VI.

4.5. Other Revenue

CAW REQUEST:

CAW used the five years recorded average to forecast other revenues except in instances where five years of data is not available. The Method 5 Revenue is calculated by the RO Model.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended utilizing a five-year average of recorded revenues, escalated each year using CAW’s escalation factors, to determine projected revenue for all other revenue sources, except for Method 5 Revenue, Miscellaneous Revenue, and Private Fire Protection Services. Cal Advocates forecasts miscellaneous revenue by increasing the 2018 recorded amount by the same percentage as Cal Am’s requested revenue requirement increase. Cal Advocates also recommended the Commission adopt CAW’s projected Method 5 revenues. Finally, Cal Advocates recommended inclusion of escalated revenue from one unmetered customer in the Sacramento district.

CAW REBUTTAL:

CAW argues it is inappropriate to use escalation factors intended for use on expenses to forecast revenue categories. CAW further argues that an increase in revenue requirement does not necessarily lead to an increase in miscellaneous revenues, so these items should not be tied together. Finally, CAW agrees to the revenues from the unmetered Sacramento customer should be included in other revenues, but that it should not be escalated as the contract provides for a set monthly amount that will not increase over the life of the contract.

RESOLUTION:

CAW and Cal Advocates agree to forecast Other Revenues (excluding Method 5 revenues) based on recorded 2018 revenue for antenna leases, a three-year recorded average (2016-2018) for Miscellaneous Revenue, and inclusion of \$62,771 per year for the Sacramento unmetered customer, reflecting CAW’s contractual agreement with the unmetered customer.

REFERENCES:

Application 100-Day Update, Ch. 3, Tables 3.16 - 3.22, (PDF) pp. 12, 14, 16, 18, 20, 22, 24, 86-87, 103-128, 208-209, 225-239, 312-313, 329-353, 427-428, 446-468, 564-565, 581-604, 686-687, 706-729, 799-800, 817-841; Exh. CAW-11, Pourtaherian Direct, p. 16; Exh. Cal Advocates-10, Rose Testimony, pp. 3-9 to 3-10; Exh. CAW-24, Pourtaherian Rebuttal, pp. 15-20.

5. EXPENSES

5.1. Purchased Water (Acct 704)

CAW REQUEST:

CAW multiplied either 2018 or 2019 water rates with total forecasted water production for each water wholesaler in all districts except the Central Division. CAW's forecast was based on estimated total water production, district operations assessments of sources and uses of produced and purchased water, and the current prices and assessments from water provider agencies. For the Central Division, the costs projected for the test year reflect the Marina Coastal Wheeler fee and the five-year average of Watermaster assessment, escalated for inflation. Additionally, the purchased water contains costs related to the Sand City Desalination plant in the Monterey County district of the Central Division.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that water rates should be escalated by the average annual percentage increase in purchased water rates experienced over the past five years (2014 - 2018). Any year-on-year water rate increase of 100% and higher were excluded from the calculated five-year average as being unlikely to be recurring and are considered as a one-time increase. Escalated water rates were applied to forecasted water production to arrive at the total forecasted purchased water expense.

CAW REBUTTAL:

In its rebuttal testimony, CAW argued that Cal Advocates' proposed methodology is not consistent with the Revised Rate Case Plan for Class A Water Utilities.

RESOLUTION:

CAW and Cal Advocates agree to adopt Cal Advocates' methodology to include projected wholesale purchased water rate increases in the estimated Test Year 2021 Purchased Water expense, with the exclusion of purchased water expenses related to the Pure Water Monterey Purchased Water Agreement as described below. No additional escalation is included for escalation years 2022 and 2023. Wholesale water offsets for 2022 and 2023 will be implemented via offset advice letters as authorized by Pub. Util. Code § 792.5 and General Order ("GO") 96-B. Future purchased water offsets related to Pure Water Monterey Purchased Water Agreement in the Monterey Main service area will be implemented via purchased water offset with a separately identified surcharge. Please refer to the tables below.

Purchased Water 704		CAW 100-Day		CALPA Report		Difference		2021 Settlement
CENTRAL DIVISION								
Monterey	\$	1,147,505	\$	1,159,958	\$	12,453	\$	1,147,505
WASTEWATER								
Monterey Wastewater	\$	-	\$	-	\$	-	\$	-

**SOUTHERN
DIVISION**

Los Angeles	\$	10,391,968	\$	14,055,492	\$	3,663,524	\$	10,319,689
San Diego	\$	19,955,885	\$	24,594,954	\$	4,639,069	\$	22,509,631
Ventura	\$	23,984,828	\$	26,538,220	\$	2,553,392	\$	25,242,700

**NORTHERN
DIVISION**

Sacramento	\$	3,399,030	\$	3,793,100	\$	394,071	\$	3,578,225
Larkfield	\$	390,360	\$	464,402	\$	74,042	\$	430,211
Total	\$	59,269,576	\$	70,606,127	\$	11,336,551	\$	63,227,962

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 4, Table 4.3 (PDF) pp. 32-33, 137-138, 249-250, 362-363, 478-479, 614-615, 739-740, 852-853; Exh. CAW-11, Pourtaherian Direct, pp. 17-18; Exh. Cal Advocates-6E, *Errata of Public Advocates Office Prepared Testimony of Anusha Nagesh, Report and Recommendations on Operations and Maintenance and Administrative and General and Expenses, Labor Expenses, Balancing and Memorandum Accounts and Special Requests#2, 3 and 13, Public Version*, dated February 14, 2020 (“Nagesh Errata Public Testimony”), pp. 3-5, Attachment 1; Exh. CAW- 22, *Rebuttal Testimony of Stephen (Wes) Owens, Public Version*, dated March 30, 2020 (“Owens Public Rebuttal”), pp. 7-12.

5.2. Purchased Power (Acct 726)

CAW REQUEST:

CAW multiplied the historical power rates (kwh/ccf) based upon 2018 data with the forecasted power usage and water production to calculate the purchased power expense for each district.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended escalating 2018 power rates by the average annual percentage increase in power rates experienced over the past five years (2014 - 2018).

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates’ recommendation on the Purchased Power expense and identified an error in the calculation of the year-over-year percentage increases to the power rates.

RESOLUTION:

CAW and Cal Advocates agree to adopt Cal Advocates’ forecasting methodology of escalating the 2018 power rates by the average annual percentage increase in power rates experienced over the past five years (2014 - 2018). CAW and Cal Advocates further agree to incorporate the correction identified in CAW’s rebuttal testimony regarding the calculation of the year-over-year percentage increases to the power rates. The final Purchased Power expense forecast will be based on authorized production. Please refer to the tables below.

Purchased Power 726	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
<i>CENTRAL DIVISION</i>				
Monterey	\$ 2,524,752	\$ 2,498,829	\$ (25,923)	\$ 2,419,441
<i>WASTEWATER</i>				
Monterey	\$ -	\$ -	\$ -	\$ -
<i>Wastewater</i>				
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ 2,070,383	\$ 2,030,492	\$ (39,891)	\$ 1,922,222
San Diego	\$ 1,633	\$ 2,970	\$ 1,337	\$ 1,476
Ventura	\$ 286,847	\$ 303,482	\$ 16,634	\$ 292,473
<i>NORTHERN DIVISION</i>				
Sacramento	\$ 2,509,884	\$ 2,584,438	\$ 74,554	\$ 2,558,591
Larkfield	\$ 102,270	\$ 111,937	\$ 9,667	\$ 109,869
Total	\$ 7,495,769	\$ 7,532,148	\$ 36,379	\$ 7,304,071

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 4, Table 4.3 (PDF) pp. 32-33, 137-138, 249-250, 362-363, 478-479, 614-615, 739-740, 852-853; Exh. CAW-11, Pourtaherian Direct, pp. 18-19; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 2, 5-7, Attachment 1; Exh. CAW- 22, Owens Public Rebuttal, pp. 12-13.

5.3. Outside Services (Acct 798)

CAW REQUEST:

CAW calculated the forecasted Outside Services expense using a five-year (2014 - 2018) inflation adjusted average of recorded data.

CAL ADVOCATES' POSITION:

Cal Advocates recommended four adjustments to CAW's forecast. First, Cal Advocates recommended removing recorded costs for Los Padres Dam Long Term Study as it was already amortized in rates. Second, Cal Advocates recommended removing costs for arc-flash studies from recorded expense as they will not recur in 2021-2023. Third, Cal Advocates recommended removing mis-categorized Regulatory expenses from the recorded expenses. Lastly, Cal Advocates recommended removing temporary employee expenses from the recorded expenses as these have been declining and because CAW is requesting new employees.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with each of Cal Advocates' recommendations on the Outside Services expense, except for the recommended removal of miscategorized recorded regulatory expense items (an adjustment for which was already made in CAW's 100-Day Update submittal).

RESOLUTION:

CAW and Cal Advocates agree to adopt Cal Advocates' recommendation to remove recorded costs for the Los Padres Dam Long Term Study. CAW and Cal Advocates agree to retain the costs for arc-flash studies in the recorded expenses as originally proposed by CAW. CAW and Cal Advocates agree to remove the miscategorized recorded regulatory expense agreed to in CAW's rebuttal testimony and incorporated into its 100-Day Update submittal. CAW and Cal Advocates agree to adopt a Temporary Employee expense forecast of \$88,250 based on increased headcount, which represents a compromise between CAW's forecast of \$98,940 and Cal Advocates' forecast of \$77,570. Please refer to the tables below.

A&G Outside Services 798 CENTRAL DIVISION	CAW 100-Day	CALPA Report	Difference	2021 Settlement
Monterey	\$ 1,039,771	\$ 853,047	\$ (186,724)	\$ 1,015,714
WASTEWATER Monterey Wastewater	\$ 143,013	\$ 131,466	\$ (11,547)	\$ 139,984
SOUTHERN DIVISION Los Angeles	\$ 306,034	\$ 277,453	\$ (28,581)	\$ 304,190
San Diego	\$ 168,816	\$ 159,782	\$ (9,034)	\$ 155,981
Ventura	\$ 227,915	\$ 219,148	\$ (8,767)	\$ 215,459
NORTHERN DIVISION Sacramento	\$ 731,618	\$ 703,073	\$ (28,545)	\$ 691,060
Larkfield	\$ 29,890	\$ 28,886	\$ (1,004)	\$ 28,464
Total	\$ 2,647,055	\$ 2,372,855	\$ (274,200)	\$ 2,550,850

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 4, Table 4.5 (PDF) pp. 36-37, 141-142, 253-254, 366-367, 482-483, 618-619, 743-744, 856-857; Exh. CAW- 9, *Direct Testimony of Stephen (Wes) Owens, Public Version*, dated July 1, 2019 (“Owens Public Direct”), pp. 29-30; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 2, 7-11, Attachment 1; Exh. CAW- 22, Owens Public Rebuttal, pp. 14-15.

5.4. Rents (Acct 811)**CAW REQUEST:**

CAW used a five-year inflation adjusted average (2014 - 2018) to estimate rents in all districts with certain adjustments. Lease costs per the executed lease agreements were used for the corporate office in San Diego, the legal office in San Francisco, and the operations center in Imperial Beach. CAW also included an adjustment in the 2021 expense for its corporate headquarters interim transition plan and a forecasted rent expense for the administrative and operations office building for the Hillview Water Company.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended denying funding for certain relocation and interim office costs relating to the proposed corporate headquarters relocation plan. Cal Advocates also recommended removing single-entry equipment leases from the recorded expenses. Cal Advocates also recommended removing miscategorized regulatory commission expense items.

CAW REBUTTAL:

In its rebuttal testimony, CAW described progress on the proposed corporate headquarters relocation and described the need for relocation of employees in the Sacramento Beloit facility. CAW further disagreed with the removal of single-entry equipment leases.

RESOLUTION:

CAW and Cal Advocates agree that CAW will not include lease expenses and capitalized tenant improvements relating to the proposed corporate headquarters relocation plan in the forecasted Rents expense for Test Year 2021, but instead will include such expenses, if such are incurred, in a future General Rate Case. CAW and Cal Advocates also agree to retain recorded single-entry lease expenses in the recorded expenses used for the forecast. CAW and Cal Advocates agree to remove the miscategorized recorded regulatory expense agreed to in CAW’s rebuttal testimony and incorporated into CAW’s 100-Day Update submittal. Please refer to the tables below.

Rents 811	CAW 100-Day	CALPA Report	Difference	2021 Settlement
CENTRAL DIVISION Monterey	\$ 835,767	\$ 737,878	\$ (97,889)	
				\$ 736,818

WASTEWATER							
Monterey Wastewater	\$	31,351	\$	26,019	\$	(5,332)	\$ 22,354
SOUTHERN DIVISION							
Los Angeles	\$	215,732	\$	142,520	\$	(73,212)	\$ 141,728
San Diego	\$	344,831	\$	292,603	\$	(52,228)	\$ 292,038
Ventura	\$	473,967	\$	423,282	\$	(50,684)	\$ 422,734
NORTHERN DIVISION							
Sacramento	\$	465,592	\$	300,559	\$	(165,033)	\$ 298,773
Larkfield	\$	41,389	\$	35,587	\$	(5,802)	\$ 35,524
Total	\$	2,408,629	\$	1,958,450	\$	(450,179)	\$ 1,949,969

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 4, Table 4.5 (PDF) pp. 36-37, 141-142, 253-254, 366-367, 482-483, 618-619, 743-744, 856-857; Exh. CAW-3, Crooks Direct, pp. 243-245; Exh. CAW- 9, Owens Public Direct, pp. 31-32; Exh. 14, *Direct Testimony of Richard C. Svindland*, dated July 1, 2019 (“Svindland Direct”), p. 11; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 2, 11-15; Exh. CAW-17, *Rebuttal Testimony of Ian C. Crooks, Errata Version*, dated July 13, 2020, (“Crooks Errata Rebuttal”), p. 34; Exh. CAW- 22, Owens Public Rebuttal, pp. 15-16.

5.5. Regulatory Commission Expenses (Acct 797)

CAW REQUEST:

CAW proposed a total Regulatory Commission expense budget of \$5,192,979 for three years (2021-2023) or \$1,730,993 annually (if amortized equally) based on evaluation of historical

proceedings, current rates for outside counsel, increasing costs related to printing and mailing of customer notices, increasing regulatory proceedings, and increased use of regulatory consultants.

CAL ADVOCATES' POSITION:

Cal Advocates recommended using a three-year recorded inflation adjusted average (2015 – 2017), representing CAW's most recently completed General Rate Case cycle, with certain adjustments. Cal Advocates recommended reducing the budget for legal consultant costs by \$131,413 based on previously approved legal staff. Cal Advocates also recommended removing certain incorrectly recorded expenses from recorded years. Cal Advocates additionally recommended removing 50% of the compensation study costs from recorded years. In total, Cal Advocates recommends a total Regulatory Commission expense budget of \$3,226,558 for the three years (2021-2023) or \$1,051,780 per year.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' use of the historical GRC cycle as the historical period does not account for increases to customer noticing, printing, and mailing nor increases related to regulatory consultants that were not utilized during the historical cycle. CAW further disagrees with the additional adjustments to historical costs made by Cal Advocates as those historical costs were necessary and appropriately accounted for.

RESOLUTION:

CAW and Cal Advocates agree to use the three-year recorded inflation adjusted average from the last completed GRC cycle (2015-2017) as the baseline for the forecasted Test Year Regulatory Commission expense. From this baseline figure, CAW and Cal Advocates agree to add an additional incremental expense for consulting expenses incurred in the current GRC cycle (2018-2020) that were not incurred in the last completed GRC cycle. Based on this methodology, CAW and Cal Advocates agree to adopt a total forecasted Test Year 2021 Regulatory Commission expense of \$1,500,060. Please refer to the tables below.

A&G Regulatory Commission Expense 797 CENTRAL DIVISION Monterey	CAW ⁵ 100-Day	CALPA Report	Difference	2021 Settlement
\$ 116,744	\$ 214,981	\$ 98,237		\$ 328,122

WASTEWATER

⁵ As described in Section 12.9, with Special Request #9 CAW requested that the authorized level of rate case expense be amortized over 27 months instead of 36 months with three months of recovery (or \$536,891) in the test year with the remaining amount recovered equally in the Escalation and Attrition years. Because of this amortization CAW's original Test Year requested recovery of \$536,981 is lower than the Cal Advocate's recommended recovery of \$988,674 even though CAW's request was \$1,610,674 on an annualized basis.

A&G Regulatory Commission Expense 797	CAW ⁵ 100-Day	CALPA Report	Difference	2021 Settlement
Monterey Wastewater	\$ 6,360	\$ 11,711	\$ 5,351	\$ 8,937
<i>SOUTHERN DIVISION</i> Los Angeles	\$ 87,314	\$ 160,786	\$ 73,472	\$ 245,405
San Diego	\$ 62,288	\$ 114,701	\$ 52,414	\$ 175,067
Ventura	\$ 60,447	\$ 111,312	\$ 50,865	\$ 169,893
<i>NORTHERN DIVISION</i> Sacramento	\$ 196,821	\$ 362,441	\$ 165,620	\$ 553,188
Larkfield	\$ 6,920	\$ 12,742	\$ 5,823	\$ 19,448
Total	\$ 536,891	\$ 988,674	\$ 451,782	\$ 1,500,060

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 4, Table 4.5 (PDF) pp. 36-37, 141-142, 253-254, 366-367, 482-483, 618-619, 743-744, 856-857; Exh. CAW- 9, Owens Public Direct, pp. 24-29; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 2, 15-20; Exh. CAW- 22, Owens Public Rebuttal, pp. 16-27.

5.6. CA Uncollectible Accounts (Acct 775) [Excluding Leak Adjustments]

CAW REQUEST:

CAW forecasted the Uncollectible expense using a five-year (2014 - 2018) average of the annual uncollectible rate. To calculate uncollectible expense for Test Year 2021, CAW multiplied the

calculated historical uncollectible rate by forecasted revenues. CAW then made adjustments to account for the removal of leak adjustments based on its Special Request #4.

CAL ADVOCATES' POSITION:

Cal Advocates asserted that the calculations in CAW's Results of Operations ("RO") Model did not match the methodology identified by CAW in its direct testimony. Therefore, Cal Advocates recommended adopting an uncollectible rate of 0.5117%.

CAW REBUTTAL:

In its rebuttal testimony, CAW agreed with Cal Advocates on its recommendation to use an uncollectible rate of 0.5117%.

RESOLUTION:

CAW and Cal Advocates agree to adopt Cal Advocates' recommended uncollectible rate of 0.5117%.

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 4, Table 4.3 (PDF) pp. 32-33, 137-138, 249-250, 362-363, 478-479, 614-615, 739-740, 852-853; Exh. CAW- 9, Owens Public Direct, pp. 12-13; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 3, 21, Attachment 1; Exh. CAW- 22, Owens Public Rebuttal, p. 27.

5.7. Other Administrative & General ("A&G") (Accts 792-805)

CAW REQUEST:

CAW uses an inflation adjusted five-year average (2014 - 2018) to forecast Other A&G expenses, with certain adjustments made relating to sampling monitoring system ("SAMS") modules, transportation leases, and incremental expenses related to acquisitions of the Rio Plaza, Fruitridge Vista, Hillview Water, and Bellflower Municipal Water systems.

CAL ADVOCATES' POSITION:

Cal Advocates recommended certain reductions to the A&G Miscellaneous General expenses relating to transportation leases based on new annual leases. Cal Advocates also recommended removing certain recorded SAMS costs to avoid double recovery of those costs. Cal Advocates also recommended removal of customer satisfaction radio expenses from the recorded costs. Cal Advocates also recommended reducing the recorded California Public Radio expenses by 50%. Finally, Cal Advocates recommended certain State Water Resources Control Board ("SWRCB") drinking water fees be removed from recorded data as these fees should have been recorded at Account 766.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendations regarding the A&G Miscellaneous General expenses, except that it agreed to remove the identified recorded SAMS costs and agreed to re-categorize the recorded SWRCB drinking water fees expenses.

RESOLUTION:

CAW and Cal Advocates agree to adopt a figure of \$2,623,000 for transportation leases, based approximately on a sum of (1) anticipated future 2021 commitments of \$2,375,000 related to leases effective as of December 31, 2018 and (2) 2.5 years (2019, 2020, and half of 2021) of new commitments at a rate of \$99,387 per year. CAW and Cal Advocates agree that the recorded SAMS expenses identified should be removed from recorded costs and the recorded SWRCB fees should be re-categorized to Account 766. CAW and Cal Advocates agree to remove 50% of customer satisfaction radio expenses and 50% of recorded California Public Radio expenses. Finally, CAW and Cal Advocates agree that incremental expenses related to the Bellflower acquisition should only be included if that acquisition is ultimately approved by the Commission. Please refer to the tables below.

A&G Misc 792-805 (Exclude 793,797 & Conservation) <i>CENTRAL DIVISION</i>	CAW 100-Day	CALPA Report	Difference	2021 Settlement
Monterey	\$ 6,117,999	\$ 5,553,648	\$ (564,351)	\$ 5,950,891
<i>WASTEWATER</i> Monterey Wastewater	\$ 643,187	\$ 625,194	\$ (17,993)	\$ 599,970
<i>SOUTHERN DIVISION</i> Los Angeles	\$ 3,104,064	\$ 2,748,817	\$ (355,246)	\$ 2,826,840
San Diego	\$ 1,529,571	\$ 1,465,573	\$ (63,998)	\$ 1,503,087
Ventura	\$ 1,502,007	\$ 1,434,908	\$ (67,099)	\$ 1,482,791
<i>NORTHERN DIVISION</i> Sacramento	\$ 7,975,927	\$ 7,299,563	\$ (676,364)	\$ 7,790,875
Larkfield	\$ 347,962	\$ 324,754	\$ (23,208)	\$ 342,704
Total	\$ 21,220,716	\$ 19,452,456	\$ (1,768,260)	\$ 20,497,274

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 4, Table 4.5 (PDF) pp. 36-37, 141-142, 253-254, 366-367, 482-483, 618-619, 743-744, 856-857; Exh. CAW- 9, Owens Public Direct, pp. 29-30; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 2, 22-26, 31-32, Attachment 1; Exh. CAW- 22C, *Rebuttal Testimony of Stephen (Wes) Owens, Confidential Version*, dated July 1, 2019 (“Owens Confidential Rebuttal”), pp. 27-34, 37, Confidential Attachment 1, Attachment 2.

5.8. Transmission and Distribution (Accts 752-766) (excluding Planning Studies and System Maps expense, Planning Studies expense and Tank Maintenance expense addressed in separate sections below]

CAW REQUEST:

CAW forecasted Transmission and Distribution expenses using a recorded five-year (2014 - 2018) inflation-adjusted average with deviations from this methodology for estimated SWRCB drinking water fees. Deviations from the five-year average methodology for SWRCB expenses were based on new fee schedules adopted in September of 2017.

CAL ADVOCATES’ POSITION:

Cal Advocates asserted that the methodology used in CAW’s RO Model to forecast SWRCB drinking water fees did not match CAW’s testimony and disproportionately increased the forecast. Cal Advocates recommended that certain recorded costs for GPS equipment should be removed as an expense and instead capitalized. Cal Advocates recommended removing all recorded expenses beyond one standard deviation and reclassifying wrongly recorded SWRCB drinking water fees. Finally, Cal Advocates recommended certain wrongly recorded SWRCB drinking water fees should be reclassified to Account 766.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates’ recommended adjustments relating to the SWRCB drinking water fees as Cal Advocates’ 5-year average methodology diminishes the impact of the fee structure change that occurred in late 2017. CAW further disagreed with Cal Advocates’ methodology to exclude expense outliers that lie outside one standard deviation. CAW agreed that certain GPS expenses should have been capitalized, and that certain wrongly recorded SWRCB drinking water fees should be reclassified.

RESOLUTION:

Based on additional information provided in Rebuttal, CAW and Cal Advocates agree to adopt CAW’s methodology for Transmission and Distribution expenses with respect to SWRCB drinking water fees and standard escalation for all other miscellaneous items included in this account. CAW and Cal Advocates further agree that certain GPS expenses identified by Cal Advocates should be removed from expense and capitalized and that certain wrongly recorded SWRCB drinking water fees identified by Cal Advocates will be reclassified.

T&D Misc
(Excluding
CPS/GIS & Tank
Painting)

CAW

CALPA

Test Year 2021

752-766 CENTRAL DIVISION	100-Day	Report	Difference	Settlement
Monterey	\$ 1,459,850	\$ 1,184,127	\$ (275,723)	\$ 1,459,460
WASTEWATER Monterey Wastewater	\$ 74,801	\$ 75,172	\$ 370	\$ 74,771
SOUTHERN DIVISION Los Angeles	\$ 732,169	\$ 727,983	\$ (4,186)	\$ 731,878
San Diego	\$ 154,312	\$ 149,802	\$ (4,510)	\$ 154,104
Ventura	\$ 167,284	\$ 163,498	\$ (3,786)	\$ 167,083
NORTHERN DIVISION Sacramento	\$ 825,386	\$ 838,814	\$ 13,428	\$ 824,729
Larkfield	\$ 33,875	\$ 33,178	\$ (696)	\$ 33,852
Total	\$ 3,447,677	\$ 3,172,574	\$ (275,103)	\$ 3,445,876

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 4, Table 4.4 (PDF) pp. 34-35, 139-140, 251-252, 364-365, 480-481, 616-617, 741-742, 854-855; Exh. CAW-3, *Direct Testimony of Ian C. Crooks*, dated July 1, 2019 (“Crooks Direct”), pp. 240-261, Attachment 3; Exh. CAW- 9, Owens Public Direct, pp. 10-12; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 2, 28-29, Attachments 1, 37-38; Exh. CAW- 22, Owens Public Rebuttal, pp. 35-36.

5.9. CA Miscellaneous Customer Accounts Expenses (Acct 774)

CAW REQUEST:

CAW forecasted CA Miscellaneous Customer Accounts expenses using a recorded five-year (2014 - 2018) inflation-adjusted average.

CAL ADVOCATES' POSITION:

Cal Advocates asserted that CAW's methodology did not account for declining postage expenses and therefore recommended reducing the adopted postage expense by \$256,929 from CAW's estimate for a total Cal Advocates' forecasted postage expense of \$633,570 in 2021.

CAW REBUTTAL:

In its rebuttal testimony, CAW agreed that the original estimate of postage expense of \$890,499 was not justified by recent recorded expenses, however CAW disagreed with Cal Advocates' argument that the declining trend would continue. CAW recommended a revised postal expense forecast of \$750,000, based on CAW's approximate two-year recorded expenses from 2018 (\$753,500) to 2019 (\$745,400).

RESOLUTION:

CAW and Cal Advocates agree to adopt a Test Year 2021 postal expense of \$750,000 based on CAW's approximate two-year recorded expenses from 2018-2019.

Customer Accounts 774 <i>CENTRAL DIVISION</i>	CAW 100-Day	CALPA Report	Difference	2021 Settlement
Monterey	\$ 295,548	\$ 237,002	\$ (58,546)	\$ 266,197
<i>WASTEWATER</i> Monterey Wastewater	\$ 29,073	\$ 25,884	\$ (3,189)	\$ 20,263
<i>SOUTHERN DIVISION</i> Los Angeles	\$ 246,974	\$ 203,187	\$ (43,787)	\$ 225,022
San Diego	\$ 181,216	\$ 149,980	\$ (31,237)	\$ 165,556
Ventura	\$ 165,095	\$ 134,782	\$ (30,313)	\$ 149,898
<i>NORTHERN DIVISION</i> Sacramento	\$ 502,531	\$ 403,828	\$ (98,703)	

					\$ 453,048
Larkfield	\$	20,463	\$	16,993	\$ (3,470)
					\$ 18,723
Total	\$	1,440,900	\$	1,171,655	\$ (269,245)
					\$ 1,298,707

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 4, Table 4.3 (PDF) pp. 32-33, 137-138, 249-250, 362-363, 478-479, 614-615, 739-740, 852-853; Exh. CAW- 9, Owens Public Direct, pp. 12-13; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 3, 30-31, Attachment 1, 39; Exh. CAW- 22, Owens Public Rebuttal, pp. 36-37.

5.10. Operating Expenses for Acquired Systems

CAW REQUEST:

CAW included a deviation in its forecast for Other A&G expenses to account for additional operating expenses due to the acquisitions of pending or authorized Rio Plaza, Fruitridge Vista, Hillview, and Bellflower water systems. CAW included forecasts for specific expenses as well as additional miscellaneous O&M expense outside of regular production expenses, which it forecasted based on the historical miscellaneous O&M expense for these systems.

CAL ADVOCATES' POSITION:

In its RO Model, Cal Advocates excluded certain forecasts proposed by CAW and eliminated all Bellflower-related operating expenses.

CAW REBUTTAL:

In its rebuttal testimony, CAW identified the deviations in Cal Advocates' RO Model and disagreed with each of the adjustments.

RESOLUTION:

CAW and Cal Advocates agree to adopt CAW's forecasted incremental operating expenses for Fruitridge Vista, Rio Plaza, and Hillview acquisitions as reflected in CAW's 100 Day Update. CAW and Cal Advocates agree to remove incremental operating expenses for the Bellflower system to reflect the Proposed Decision in CAW's Bellflower acquisition proceeding A.18-09-013 issued on March 30, 2020. However, if the final decision in proceeding A.18-09-013 instead authorizes CAW to acquire the Bellflower system, then the final decision in this GRC shall include the incremental operating expenses for the Bellflower system.

REFERENCES:

Application 100-Day Update, (PDF) pp. 4-5, 133, 245, 359, 408, 419-420, 427, 474, 527, 534, 550, 554-556, 564, 610, 670-671, 735, 848, 904-905; Exh. CAW- 9, Owens Public Direct, pp. 50-69; Exh. CAW-11, Pourtaherian Direct, Sections IV, V, and IX; Exh. CAW-5, Hofer Direct, Section VII; Exh. CAW- 22, Owens Public Rebuttal, pp. 41-45, Attachment 4.

5.11. Conservation

CAW REQUEST:

CAW requested a total three-year conservation expense budget of \$5,950,305 for all districts, or \$4,957,453 if the Commission approves CAW's Special Request #13 for a statewide consolidated conservation budget versus individual non-consolidated budgets.

CAL ADVOCATES' POSITION:

Cal Advocates recommended including the conservation budget in base rates as part of revenue requirements and closing related balancing accounts starting in Test Year 2021. Cal Advocates also recommended removing certain conservation staff positions from the budget to avoid double counting. Based on these adjustments, Cal Advocates recommended a three-year conservation budget of \$3,946,573, or \$1,315,524 on an annual basis.

CAL REBUTTAL:

In its rebuttal testimony, CAW noted that Cal Advocates' recommendation to include conservation budget in base rates conflicted with the ability to shift funding among years and districts under Special Request #13. Regarding the double counting of conservation staff, CAW acknowledged this issue and indicated that it was addressed in its 100-Day Update submittal by removing the conservation labor from its labor forecast, leaving these expenses as part of the conservation budget.

RESOLUTION:

CAW and Cal Advocates agree to include conservation positions in the labor forecast and remove them from the conservation budget, as recommended by Cal Advocates. CAW and Cal Advocates agree to include the conservation budget in base rates at the General Office level with allocation to the District level based on non-contested conservation budgets. CAW and Cal Advocates agree that CAW will have flexibility and discretion to utilize conservation budget where needed, and within the three-year rate case cycle, similar to other forecasted capital or expense budgets. The Monterey District is the sole district where the approved conservation funding will need to be spent within that district only. There will be flexibility and discretion to utilize the conservation budget where needed and within the three-year rate case cycle but only within the Monterey District for those approved funds. CAW and Cal Advocates agree to eliminate the conservation funding surcharge and close the California American Water Conservation Surcharge Balancing Account effective December 31, 2020. However, as discussed in Section 11.9 of the Settlement Agreement, CAW and Cal Advocates agree that any trailing interest charges associated with the Conservation Surcharge Balancing Accounts up to approval of the GRC implementation advice letter filing will be transferred to the Consolidated Expense Balancing Account ("CEBA"). Because CAW does not foresee any penalties or fines related to statutory conservation targets during this GRC cycle (2021-2023), CAW and Cal Advocates agree that the issue of whether conservation budgets can be used to pay for such penalties and fines will be deferred to a future GRC or a separate industry-wide proceeding.

Conservation (3
Year)

CAW

CALPA

2021-2023

	100-Day	Report	Difference	Settlement
<i>CENTRAL DIVISION</i>				
Monterey	\$ 1,845,397	\$ 901,864	\$ (943,533)	\$ 901,864
<i>WASTEWATER</i>				
Monterey Wastewater		\$ 55,752	\$ 55,752	\$ 55,752
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ 698,327	\$ 624,217	\$ (74,110)	\$ 624,217
San Diego	\$ 600,548	\$ 477,607	\$ (122,942)	\$ 477,607
Ventura	\$ 745,914	\$ 468,886	\$ (277,028)	\$ 468,886
<i>NORTHERN DIVISION</i>				
Sacramento	\$ 1,256,071	\$ 1,374,487	\$ 118,416	\$ 1,374,487
Larkfield	\$ 72,115	\$ 43,761	\$ (28,354)	\$ 43,761
Total	\$ 5,218,372	\$ 3,946,572	\$ (1,271,800)	\$ 3,946,572

* Conservation Expenses were not included in the base rate in the 100 Day Update filing; instead it was proposed as a surcharge per D.18-12-021.

REFERENCES:

Application 100-Day Update, Attachment 1, (PDF) pp. 179-187, 190-196, 293-304, 521-549, 656-676, 783-787, 898-901; Exh. CAW-10, Pilz Direct, pp. 2-15, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, p. 3, 32-33, 90-91; Exh. MPWMD-2, Locke Testimony, pp. 3-17, Attachment 1; Exh. San Marino-1, *Direct Testimony of Steve Talt on behalf of the City of San Marino*, dated February 28, 2020 (Talt Testimony), pp. 3-5; Exh. CAW-23, Pilz Rebuttal, pp. 2-9.

5.12. Leak Adjustments

CAW REQUEST:

CAW forecasted Test Year 2021 leak adjustment expenses based on recorded 2018 data and estimated approximately \$2.7 million in Test Year 2021 leak adjustments if its request to implement AMI is adopted, or \$3.25 million in Test Year 2021 leak adjustments if its request to implement AMI is denied. CAW's request to recover leak adjustment expenses be recorded in the WRAM/MCBA and Cal Advocates' response are addressed separately in the discussion of Special Request #4 below.

CAL ADVOCATES' POSITION:

Cal Advocates recommended reducing CAW's forecast of Test Year 2021 leak adjustment expenses by 7% to account for the fact that CAW adopted a revised leak adjustment policy. Cal Advocates also argued that since leak adjustments can elevate CAW's corporate image shareholders should cover 50% of the forecasted leak adjustment costs.

CAW REBUTTAL:

In its rebuttal testimony, CAW argued that the company follows a clear set of criteria in compliance with a Commission approved leak adjustment policy and therefore a 7% reduction is not warranted. CAW further argued providing leak adjustments does not elevate CAW's corporate image, and can even lead to negative press, and thus a 50% reduction is not warranted.

RESOLUTION:

CAW and Cal Advocates agree that CAW's proposed \$2.7 million leak adjustment forecast, based on 2018 adjustments, is consistent with revised leak adjustment policy and therefore a 7% reduction is not necessary at this time. CAW and Cal Advocates agree to a statewide leak adjustment forecast of \$2.7 million consistent with Cal Advocates not opposing AMI implementation and removing the 5th tier in the Monterey District. CAW and Cal Advocates agree that the \$2.7 million be included in base rates for test year 2021. CAW and Cal Advocates agree that adjustments provided to customers that are inconsistent with CAW's established policy will not be recovered in rates.

Leak Adjustment	2015		2016		2017	
	Authorized	Recorded	Authorized	Recorded	Authorized	Recorded
Monterey County District	\$3,182,639	\$3,726,854	\$3,285,630	\$3,764,402	\$3,298,399	\$3,584,757
All Others	59,186	115,989	62,108	438,982	65,176	639,484
Total	\$3,241,825	\$3,842,844	\$3,347,738	\$4,203,384	\$3,363,575	\$4,224,241
Leak Adjustment	2018		2019		2021 Test Year Proposed *	
	Authorized	Recorded	Authorized	Recorded	CAW	
Monterey County District	\$2,370,879	\$2,389,527	\$2,370,879	\$2,922,605	\$2,389,527	
All Others	77,441	309,117	77,441	435,535	309,117	
Total	\$2,448,320	\$2,698,644	\$2,448,320	\$3,358,141	\$2,698,644	
* CAW proposal based on adoption of AMI						

REFERENCES:

Application 100-Day Update, Attachment 1, (PDF) pp. 104, 107, 110, Exh. CAW-6, Linam Direct, pp. 51-59, Attachment 4; Exh. CAW-2, Cook Direct, pp. 10-14, Attachment 1; Exh. CAW-9, Owens Public Direct, pp. 35-48, Attachments 7, 9; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 34-36, Attachments 42, 43; Exh. Cal Advocates-10, Rose Testimony, pp. 5-20 to 5-23; Exh. CAW-16, *Rebuttal Testimony of Christopher Cook*, dated March 30, 2020 ("Cook Rebuttal"), pp. 4-7; Exh. CAW-20, Linam Errata Rebuttal, pp. 70-72; Exh. CAW- 22, Owens Public Rebuttal, pp. 67-68.

5.13. Planning Studies and System Mapping Expenses

CAW REQUEST:

CAW forecasted Planning Studies expenses relating to Urban Water Management Plans, Water Infrastructure Act – Risk Assessments and Emergency Response Plans, the Wildfire Risk Assessment and Emergency Plan, the Corporate Headquarters Transition and Relocation Study, the Ventura Water Storage Tank Seismic Study, the Ventura SCADA Master Plan, the Ventura Integrated Water Supply Master Plan, the Ventura Solar Power Study for Tank Sites, the Ventura Calleguas Municipal Water District Peak Study, the Ventura Turnout Pressure Regulating Valves Hydropower Study, the Monterey SCADA Master Plan, the Los Angeles Water Storage Tank

Seismic Study, the Los Angeles Well Master Plan, the San Diego Alternative Source of Supply Study, and system mapping activities. Forecasted System Mapping budgets are based on supporting CAW's asset records management staff to maintain system plans, maps, drawings, and other records as required by regulations.

CAL ADVOCATES' POSITION:

As addressed in Sections 8.1.10, 8.3.2, 8.4.6, and 8.7.4, Cal Advocates recommended CAW prepare a Portable Generator Planning Study to consider alternatives other than installing stationary generators. Cal Advocates recommended that this study could be prepared using internal CAW resources and would not require additional planning study expenses.

CAW REBUTTAL:

As addressed in Sections 8.1.10, 8.3.2, 8.4.6, and 8.7.4, CAW disagreed with Cal Advocates' recommendation to delay spending on the Standby Generator Improvement Programs and, therefore, disagreed with the need for a Portable Generator Planning Study.

RESOLUTION:

As discussed in Sections 8.1.10, 8.3.2, 8.4.6, and 8.7.4, CAW and Cal Advocates agree that as an alternative to CAW's proposed Standby Generator Improvement capital programs, CAW will prepare a Portable Generator Planning Study to consider alternatives other than installing stationary generators. The estimated budget for this study is \$50,000 per Division, or \$150,000 in total, and will be included as a Planning Study expense in TY 2021. Planning Studies and System Mapping budgets are provided in Attachment B-6.

REFERENCES:

Application 100-Day Update, Attachment 1, (PDF) pp. 132, 244, 473, 609, 734, 847; Exh. CAW-3, Crooks Direct, pp. 240-257, Attachment 3; Exh. Cal Advocates-9C, *Public Advocates Office Prepared Testimony of Cameron Reed, Report and Recommendations on California American Water Company's Safety, Water Quality, Service Quality and Compliance with Commission Rules, CONFIDENTIAL Version*, dated February 14, 2020 ("Reed CONFIDENTIAL Testimony"), pp. 20-25, Exhibits C-4 to C-10.

5.14. Tank Maintenance Expense

CAW REQUEST:

CAW proposes certain tank improvement projects, including tank painting expenses, as part of its tank maintenance program. Tank projects are identified through consulting studies which provide details on the integrity and condition of the tank inspected, when they should be inspected next, and estimates of project costs.

CAL ADVOCATES' POSITION:

Cal Advocates does not take a position on the prudence or reasonableness of projects scheduled for completion in 2023. Cal Advocates recommends adjustments to the tank maintenance budgets for Lower Wikiup Tank #1 and North Wikiup Tank #2 to account for overlap with capital improvements captured Tank Rehabilitation and Seismic Upgrades capital project in

Larkfield. Cal Advocates further recommends disallowance of tank maintenance expense for the Upper Wikiup Tank #1 as this tank was destroyed in the Tubbs fire. Finally, Cal Advocates recommends the Commission disallow the Industrial Tank #2 budget as the most recent tank inspection report recommended that no improvements were needed.

CAW REBUTTAL:

In its rebuttal testimony, CAW accepted Cal Advocates' recommended Tank Maintenance Expense adjustments and disallowances.

RESOLUTION:

CAW and Cal Advocates agree to adopt CAW's tank maintenance budgets including all adjustments and disallowances recommended by Cal Advocates. Adjusted tank maintenance projects and budgets are provided in Attachment B-5.

REFERENCES:

Application 100-Day Update, Attachment 1, (PDF) pp. 132, 244, 473, 609, 734, 847; Exh. CAW-3, Crooks Direct, pp. 258-261.

5.15. Insurance Other Than Group (Account 793)

CAW REQUEST:

CAW developed Insurance Other Than Group ("IOTG") forecasts based on historical costs increased by standard escalation factors, except for Property Insurance which was increased by escalation factors provided by the company's broker. In addition to the historical IOTG coverages, CAW proposed funding of \$4.225 million^{225M} for the three-year period of 2021-2023 for an earthquake insurance policy that would provide coverage for underground assets that do not reside on fee simple parcels or properties. The proposed policy would pay out based on the magnitude earthquake and the size of the loss sustained.

CAL ADVOCATES' POSITION:

Cal Advocates argued that CAW's requested earthquake insurance policy is unreasonable because CAW Northern and Central Divisions have lower risks of significant earthquakes, the proposed insurance policy would not cover most earthquakes, and the policy will not adequately mitigate the financial risks significant earthquakes present in CAW's Southern Districts. For these reasons, Cal Advocates recommends the Commission deny funding for the earthquake insurance policy premium.

CAW REBUTTAL:

In rebuttal testimony CAW argued that Cal Advocates analysis is based entirely on what earthquakes have occurred in the past, but that feasibility of the policy should also consider other factors such as earthquake distance from the site in question and other seismological information to project potential maximum expected ground motions.

RESOLUTION:

CAW and Cal Advocates agree that CAW will remove its request for recovery of earthquake insurance premiums in this GRC but reserves the right to make a similar request in a subsequent proceeding.

Insurance 793-794	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
<i>CENTRAL DIVISION</i>				
Monterey	\$ 891,936	\$ 546,227	\$ (345,709)	\$ 588,113
<i>WASTEWATER</i>				
Monterey Wastewater	\$ 66,199	\$ 48,153	\$ (18,046)	\$ 38,564
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ 623,280	\$ 356,497	\$ (266,783)	\$ 377,010
San Diego	\$ 423,000	\$ 245,334	\$ (177,666)	\$ 260,898
Ventura	\$ 404,471	\$ 231,216	\$ (173,255)	\$ 247,159
<i>NORTHERN DIVISION</i>				
Sacramento	\$ 1,441,060	\$ 879,904	\$ (561,156)	\$ 928,838
Larkfield	\$ 56,414	\$ 35,353	\$ (21,061)	\$ 38,406
Total	\$ 3,906,361	\$ 2,342,684	\$ (1,563,676)	\$ 2,478,988

REFERENCES:

Exh. CAW-9, Owens Public Direct, pp. 20-22; Exh. Cal Advocates-9C, Reed Confidential Testimony, pp. 9-20; Exh. CAW-22, Owens Public Rebuttal, pp. 37-40, Attachment 3.

6. GENERAL OFFICE ALLOCATION**6.1. Allocation of CAW General Office to Hawaii American Water Company****CAW REQUEST:**

In CAW workpapers the projected future expense associated with labor hours charged to Hawaii American Water Company ("HAWC") are removed from forecasted CAW revenue requirement through application of the capitalization percentage to the labor and labor-related expenses, as the Hawaii hours are treated as capitalized hours.

CAL ADVOCATES' POSITION:

Cal Advocates recommended certain adjustments to allocation of CAW General Office expenses to account for services being provided to CAW's affiliate HAWC. First, Cal Advocates recommended that 6% of CAW's General Office Labor expenses be allocated to HAWC (90% expensed, 10% capitalized), based on customer count. Second, Cal Advocates recommended that 6% of CAW's other General Office expenses be allocated to HAWC. Lastly, Cal Advocates recommended that to account for infrastructure that is used in support of HAWC, the Commission should reduce CAW's General Office 2021 and 2022 utility plant in service balance for ratemaking purposes by \$2.9 million and \$3.2 million, respectively.

CAW REBUTTAL:

In its rebuttal, with respect to the allocation of Labor expenses, CAW argued that the appropriate allocation is already made for Labor in its RO Model. With respect to the allocation of other General Office expenses and utility plant in service, CAW argued that an allocation factor of 0.71% based on proportional General Office hours to HAWC would be more appropriate.

RESOLUTION:

CAW and Cal Advocates agree to include \$650,000 of General Office allocation to HAWC as an offset addressing the General Office Labor, other expenses, and utility plant in service. CAW and Cal Advocates agree to remove the associated adjustment from the capitalized labor forecast. CAW will provide all employees information and expanded training pertaining to the process and importance of accurately recording time for cost allocation purposes. As part of its next GRC, CAW will provide a copy of the information provided to all employees pertaining to recording time and cost allocation. As part of its next GRC, CAW will provide a summary of employee time recorded to operations outside of California-regulated operations for the period 2019-2021. As part of its next GRC, CAW will also provide a detailed summary of the specific General Office expenses and assets that are appropriately allocated to operations outside of California-regulated operations.

REFERENCES:

Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 36-44, Attachment 44; Exh. Cal Advocates-8, *Public Advocates Office Prepared Testimony of Richard Rauschmeier, Report and Recommendations on General Office Rate Base, Special Request #9 and #11*, dated February 14, 2020 ("Rauschmeier Testimony"), pp. 7-9, Attachments 1-3; Exh. CAW- 22, Owens Public Rebuttal, pp. 46-53, Attachment 7.

7. LABOR

7.1. Wage Escalation

CAW REQUEST:

CAW forecasted employee payroll for 2021 by indexing the 2019 payroll by the union contract agreement rate of 2.5% for per year for union employees. Non-union hourly and exempt wage escalation was forecasted at 2.9% in 2020 and 3.0% in 2021.

CAL ADVOCATES' POSITION:

Cal Advocates recommended using the same wage escalation rates for both union and non-union employees of 2.25% in 2020 and 2.50% in 2021. This results in reducing CAW's Test Year 2021 payroll and wages budget by approximately \$186,688.

CAW REBUTTAL:

CAW argued that Cal Advocates' recommendation to use the same escalation factors for all employees disregards wage escalation factors utilized in negotiated labor agreements and fails to acknowledge the additional premiums included in union agreements that are not available to non-union exempt employees.

RESOLUTION:

CAW and Cal Advocates agree to utilize an escalation factor for union employees based on the negotiated agreements as provided in CAW's 100-Day Update submittal and the Rebuttal Testimony of Garry Hofer. CAW and Cal Advocates agree to apply the union escalation factors (both escalation increases and timing of increases) similarly to union-equivalent employees based in non-union service areas. For purposes of determining authorized revenue requirement, and for ratemaking purposes, CAW agrees to exclude non-union salary increase of 3% annually effective with the date of this Settlement Agreement through December 31, 2021 in response to the COVID-19 pandemic and the associated economic challenges. CAW and Cal Advocates agree that salary escalation for both union and non-union employees will continue in the 2022 and 2023 step filings.

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 4, (PDF) pp. 28, 36-37, 44-45, 131, 141-142, 149-150, 243, 253-254, 263-264, 357, 366-367, 376-377, 472, 482-483, 492-493, 608, 618-619, 626-627, 733, 743-744, 753-754, 846, 856-857, 868-869; Exh. CAW- 9, Owens Public Direct, pp. 14-23; Exh. CAW-5, Hofer Direct, pp. 61-64, Attachments A, B; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 38-44; Exh. CAW-19, *Rebuttal Testimony of Garry Hofer*, dated March 30, 2020 ("Hofer Rebuttal"), pp. 3-5, Attachments 1-4.

7.2. Salaries and Wages – Capitalization Rate

CAW REQUEST

CAW estimated the capitalization rates for salaries and wages based upon a three-year historical average from 2016 - 2018. These capitalization rates are used to allocate total compensation between expensed and capitalized salaries and payroll costs.

CAL ADVOCATES' POSITION:

Cal Advocates asserted that the capitalization rate in RO Model (hardcoded 14%) did not match the three-year average (10%) stated in CAW's testimony.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with the recommendations set forth by Cal Advocates regarding the appropriate capitalization rate and asserted that Cal Advocates' application of the methodology was erroneous.

RESOLUTION:

CAW and Cal Advocates agree to adopt CAW's methodology for the capitalization rate for salaries and wages based on the three-year historical average from 2016-2018.

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 4, (PDF) pp. 29, 44-45, 132, 149-150, 244, 263-264, 358, 376-377, 473, 492-493, 609, 626-627, 734, 753-754, 847, 868-869; Exh. CAW- 9, Owens Public Direct, pp. 19-23; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 44-45; Exh. CAW- 22, Owens Public Rebuttal, pp. 53-56.

7.3. Salaries and Wages – New Employees

CAW REQUEST:

In its labor forecasts, CAW anticipated a total of “26 additional positions” which includes ten positions hired after year 2015, nine positions related to acquisition of Fruitridge and Hillview systems, and the remaining seven vacant positions for operational needs for Test Year 2021. CAW disagrees with Cal Advocates' recommended adjustments.

CAL ADVOCATES' POSITION:

Cal Advocates asserted that CAW's forecast double-counted a Financial Analyst II B position and recommended removing the duplicate position from rates. Cal Advocates also recommended removing ten of the new employee positions that Cal Advocates believes were not requested in CAW's testimony.

CAW REBUTTAL:

In its rebuttal testimony, CAW argued that the “duplicate” FA IIB position identified by Cal Advocates was a separate FA IIB position that had been converted to an Operations Specialist position and had been filled. CAW further argued that there were nine vacant positions included in forecasted labor and not ten as stated by Cal Advocates.

RESOLUTION:

CAW and Cal Advocates agree to authorize the Financial Analyst II B identified by Cal Advocates as this was not a "duplicate" position as this position has been filled. CAW and Cal Advocates agree to remove recovery for the nine positions that were vacant at the time of the GRC filing.

REFERENCES:

Exh. CAW-5, Hofer Direct, pp. 61-63, Attachments A, B; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 45-48; Exh. CAW-19, Hofer Rebuttal, pp. 6-9.

7.4. Supervisor Pay Differential

CAW REQUEST:

CAW forecasted increased pay for Supervisor positions to create incentive for union employees to take those positions.

CAL ADVOCATES' POSITION:

Cal Advocates did not expressly address this issue in its testimony but did remove the related forecasted expense from rates in the RO Model.

CAW REBUTTAL:

In its rebuttal testimony, CAW emphasized the challenges involved in enticing union employees to accept supervisor roles.

RESOLUTION:

Although Cal Advocates and CAW do not dispute the need to create a wage differential for supervisor positions to incentivize union employees to assume these roles, CAW agrees to withdraw requested cost recovery associated with this issue in this GRC cycle. CAW agrees to monitor the employment and economic impacts associated with the COVID-19 pandemic and the associated economic challenges and propose appropriate measures (including Salary Differential) as needed in a future GRC.

REFERENCES:

Exh. CAW-19, Hofer Rebuttal, pp. 10-11.

7.5. Labor Overtime

CAW REQUEST:

CAW estimated labor overtime expenses by multiplying 1.5 to 2 times the forecasted wage rates with the three-year average of the recorded overtime hours by eligible employee positions from 2016-2018 in each district.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the forecast for the Test Year 2021 labor overtime expense should be decreased by 5.39% to account for increasing headcount.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendations regarding the labor overtime expense and asserted that there was no direct correlation and little evidentiary support between total employee count and overtime expense that Cal Advocates used to make its recommendation.

RESOLUTION:

CAW and Cal Advocates agree to adopt CAW's forecast of labor overtime expense.

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 4, Table 4.8, (PDF) pp. 29, 44-45, 132, 149-150, 244, 263-264, 358, 376-377, 473, 492-493, 609, 626-627, 734, 753-754, 847, 868-869; Exh. CAW-5, Hofer Direct, pp. 61-64, Attachments A, B; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 48-49, Attachment 51; Exh. CAW-19, Hofer Rebuttal, p. 9.

7.6. Performance Based Compensation

CAW REQUEST:

CAW forecasted expenses for its Annual Performance Plan (“APP”) short-term incentive program and its Long-Term Performance Plan (“LTPP”) long-term incentive program for its employees.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended disallowing 50% of APP expenses and disallowing 100% of LTPP expenses.

CAW REBUTTAL:

In its rebuttal testimony, CAW argued that performance-based compensation is an important component of total compensation that benefits customers and should be authorized for cost recovery.

RESOLUTION:

In consideration of the current COVID-19 pandemic and the associated economic challenges, CAW accepts Cal Advocates’ recommendation for equal sharing of APP expenses relating to Employee Bonuses and Incentives Programs with Shareholders and maintaining the previously authorized shareholder funding of LTPP in CAW’s prior GRC in D.18-12-021. Therefore, CAW and Cal Advocates agree to authorize 50% of APP expenses for union employees, 50% of APP expenses for non-union employees, 50% of the Performance Stock Units (“PSU”) under the LTPP and 0% of the Restricted Stock Units (“RSU”) under the LTPP.

REFERENCES:

Exh. CAW-5, Hofer Direct, pp. 64-68; Exh. CAW-8C, *Direct Testimony of Robert V. Mustich, CONFIDENTIAL Version*, dated July 1, 2019 (“Mustich CONFIDENTIAL Direct”), pp. 7-12, Confidential Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 49-53, Attachments 52, 53; Exh. CAW-19, Hofer Rebuttal, pp. 12-24.

8. PLANT ISSUES

8.1. Los Angeles County District Projects

8.1.1. Non-Disputed Projects

Cal Advocates does not dispute CAW’s recovery for the following Capital Projects:

- Project I15-500022 – Lemon Well (COMPLETED)
- Project I15-500039 – Main Replacement Program (2015-2017) – Project A-6 Baldwin Hills; Project A-3 Duarte; Project A-4 Duarte (COMPLETED)
- Project I15-500028 – Duarte – Lemon Domestic Reservoir Improvements (COMPLETED)
- Project I15-500042 – Purchase Groundwater Rights Annually (COMPLETED)
- Project I15-500052 – Retired Fairfax Tank – Project B-2 Baldwin Hills (COMPLETED)

- Project I15-500055 (Previously IP-0550-35) – Tank Rehabilitation Program (COMPLETED)
- Investment Project I15-500021 – LA Rosemead Reservoir Reconstruction (CARRY-OVER)
- Project I15-500022 (Previously IP-0550-170) – Crownhaven Well – Duarte Supply Improvement (CARRY-OVER)
- Project I15-500037 – Combine Domestic Irrigation System in Duarte (CARRY-OVER)
- Investment Project IP-0550-158 – LA Spinks Reservoir Booster Station Improvements (CARRY-OVER)
- Project I15-500048 – Arlington Well TCE Treatment – Project A-3 Baldwin Hills (CARRY-OVER)
- Project I15-500038 – Booster Station Upgrades – Project A-4 Baldwin Hills; Project A-5 Baldwin Hills; Project A-5 Duarte (CARRY-OVER)
- Project I15-500041 – SCADA System Upgrade (CARRY-OVER)
- Project I15-500050 – Patton Tank Reconstruction and Rehabilitation – Project B-X San Marino (CARRY-OVER)
- Project I15-500051 – Oak Knoll Residential Rehabilitation – Project B-X San Marino (CARRY-OVER/CANCELLED)
- Project I15-500058 – Tier 4 Compliance – Standby Power (CARRY-OVER)
- Project I15-500060 – Rosemead Operations Center Reconstruction (CARRY-OVER)
- Project I15-500062 – Mission View Well 2 Treatment (CARRY-OVER)
- Project I15-500057 – Main Improvement and Replacement Program (2018-2020) (CARRY-OVER)
- Project I15-510069 – Booster Station Upgrades Program (2021-2026) (PROPOSED)
- Project I15-500068 – SCADA Maintenance and Improvement Program (2021-2026) (PROPOSED)
- Project I15-500070 – Annual Well Rehabilitation Program (2021-2026) (PROPOSED)
- Project I15-500072 – Tank Replacement Program (2021-2026) (PROPOSED)
- Project I15-500054 – Chromium VI Water Treatment

San Marino also supports Project I15-500057 and Project I15-510069 which includes projects that will benefit customers in the City of San Marino.

8.1.2. Project I15-500009 (Previously IP-0550-118) – LA Santa Fe Well Replacement (CARRY-OVER)

CAW REQUEST:

Replacement of the Santa Fe well was approved in A.10-07-007 and work initiated. However, due to external delays, this project was not completed.

CAL ADVOCATES' POSITION:

Cal Advocates does not dispute the need for this project. However, as this project has been approved in past rate cases but not yet completed, the timing of completion is uncertain. Therefore, Cal Advocates recommends the Commission temporarily suspend funding of these

projects until CAW demonstrates the projects are complete and providing service to ratepayers. Therefore, this project should be removed from forecasted rate base in this GRC.

CAW REBUTTAL:

This project was previously approved and the need for this project is not disputed by Cal Advocates. However, CAW disagrees with Cal Advocates' recommendation to seek recovery of project costs when complete in subsequent GRC proceedings. CAW believes this previously approved and undisputed project should be included for cost recovery in this GRC cycle.

RESOLUTION:

Cal Advocates does not oppose this capital project but has concerns regarding the feasibility of completion schedule and potential for alternatives. Therefore, to the extent CAW's proposed projects are not included in the forecasted budget for Test Years 2021 and 2022, Cal Advocates supports the operational flexibility of CAW pursuing any and all necessary capital projects and supports all reasonable and prudent costs being recovered in the customer rates established in a subsequent GRC. CAW and Cal Advocates agree that for the purposes of determining rate base for 2021, 2022, and 2023, in this proceeding and for this rate case cycle only, the spend on these projects will not be included in rate base (or in the revenue requirements). In lieu of including the proposed accumulated spend in rate base, CAW and Cal Advocates agree that CAW will be able to capitalize the carrying cost (AFUDC) of the project's reasonable and prudent costs into the project's overall cost from January 1, 2021 up until the time the project is completed and in service and then capture separately in an off book regulatory account the carry cost of the project from the time it is completed until it goes into rates and rate base. During construction, AFUDC will be calculated based on the weighted average authorized cost of debt in effect for the relevant time period. Once in service but before allowed into rate base, AFUDC will be calculated based on the authorized average authorized cost of debt in effect for the relevant time period.

REFERENCES:

Application, Capital Projects Workpapers, Tab 12; Application 100-Day Update, Attachment 3, (PDF) pp. 914, 935; Exh. CAW-3, Crooks Direct, pp. 29-30, Attachment 1; Exh. Cal Advocates-5, *Public Advocates Office Prepared Testimony of Justin Menda, Report and Recommendations on California-American Water Company's Proposed Plant, Depreciation and Special Request #16, PUBLIC Version*, dated February 14, 2020 ("Menda Public Testimony") p. 95-96; Exh. CAW-17, Crooks Errata Rebuttal, pp. 21-22.

8.1.3. Project I15-500032 – Winston Well Redrill and Treatment (CARRY-OVER)

CAW REQUEST:

Redrill of the Winston Well was approved in A.10-07-007, and work was initiated. However, due to external delays this project was not completed. The total estimated cost for this previously approved, carry-over capital investment project is \$2,520,000 for the drilling of a replacement well and possibly installing treatment, depending on water quality analysis results. This project will aid in meeting system demands and State Drinking Water regulations.

CAL ADVOCATES' POSITION:

Cal Advocates does not dispute the need for this project, however, as this project has been approved in past rate cases but not yet completed, the timing of completion is uncertain. Therefore, Cal Advocates recommends the Commission temporarily suspend funding of this project until CAW can demonstrate the project is complete and providing service to ratepayers. Therefore, this project should be removed from forecasted rate base in this GRC.

CAW REBUTTAL:

This project was previously approved and the need for this project is not disputed by Cal Advocates. However, CAW disagrees with Cal Advocates' recommendation to seek recovery of project costs when complete in subsequent GRC proceedings. CAW believes this previously approved and undisputed project should be included for cost recovery in this GRC cycle.

RESOLUTION:

Cal Advocates does not oppose this capital project but has concerns regarding the feasibility of the completion schedule and potential for alternatives. Therefore, to the extent CAW's proposed project is not included in the forecasted budget for Test Years 2021 and 2022, Cal Advocates supports the operational flexibility of CAW pursuing any and all necessary capital projects and supports all reasonable and prudent costs being recovered in the customer rates established in a subsequent GRC. CAW and Cal Advocates agree that for the purposes of determining rate base for 2021, 2022, and 2023, in this proceeding and for this rate case cycle only, the spend on this project will not be included in rate base (or in the revenue requirements). In lieu of including the proposed accumulated spend in rate base, CAW and Cal Advocates agree CAW will be able to capitalize the carrying cost (AFUDC) of the project's reasonable and prudent costs into the project's overall cost from January 1, 2021 up until the time the project is completed and in service and then capture separately in an off book regulatory account the carry cost of the project from the time it is completed until it goes into rates and rate base. During construction, AFUDC will be calculated based on the weighted average authorized cost of debt in effect for the relevant time period. Once in service but before allowed into rate base, AFUDC will be calculated based on the authorized average authorized cost of debt in effect for the relevant time period.

REFERENCES:

Application, Capital Projects Workpapers, Tab 17; Application 100-Day Update, Attachment 3, (PDF) pp. 913, 941; Exh. CAW-3, Crooks Direct, pp. 33-34, Attachment 1; Exh. Cal Advocates-5, Menda Public Testimony, pp. 95-96; Exh. CAW-17, Crooks Errata Rebuttal, pp. 21-22.

8.1.4. Project I15-500036 – Longden Well Redrill and Rehabilitation (CARRY-OVER)

CAW REQUEST:

Redrill and rehabilitation of the Longden Well was approved in A.13-07-002, and work was initiated. However, due to external delays this project was not completed. This is a previously approved, carry-over capital investment project with a budget of \$3,565,113. This project is necessary to address the deficit in source of supply for the San Marino water system. The well is currently off-line due to PCE and nitrate contamination and cannot be operated unless treatment for PCE and nitrate contamination is installed. This project is presently underway in the design and permitting phase with target completion by the end of 2022.

CAL ADVOCATES' POSITION:

Cal Advocates does not dispute the need for this project. However, as this project has been approved in past rate cases but not yet completed, the timing of completion is uncertain. Therefore, Cal Advocates recommends the Commission should temporarily suspend funding of this project until CAW can demonstrate that the project is complete and providing service to ratepayers. Therefore, this project should be removed from forecasted rate base in this GRC.

CAW REBUTTAL:

This project was previously approved and the need for this project is not disputed by Cal Advocates. However, CAW disagrees with Cal Advocates' recommendation to seek recovery of project costs when complete in subsequent GRC proceedings. CAW believes these previously approved, and undisputed, projects should be included for cost recovery in this GRC cycle.

RESOLUTION:

Cal Advocates does not oppose this capital project but has concerns regarding the feasibility of the completion schedule and potential for alternatives. Therefore, to the extent CAW's proposed project is not included in the forecasted budget for Test Years 2021 and 2022, Cal Advocates supports the operational flexibility of CAW pursuing any and all necessary capital projects and supports all reasonable and prudent costs being recovered in the customer rates established in a subsequent GRC. CAW and Cal Advocates agree that for the purposes of determining rate base for 2021, 2022, and 2023, in this proceeding and for this rate case cycle only, the spend on this project will not be included in rate base (or in the revenue requirements). In lieu of including the proposed accumulated spend in rate base, CAW and Cal Advocates agree that CAW will be able to capitalize the carrying cost (AFUDC) of the project's reasonable and prudent costs into the project's overall cost from January 1, 2021 up until the time the project is completed and in service and then capture separately in an off-book regulatory account the carry cost of the project from the time it is completed until it goes into rates and rate base. During construction, AFUDC will be calculated based on the weighted average authorized cost of debt in effect for the relevant time period. Once in service but before allowed into rate base, AFUDC will be calculated based on the authorized average authorized cost of debt in effect for the relevant time period.

REFERENCES:

Application, Capital Projects Workpapers, Tab 18; Application 100-Day Update, p. 7, Attachment 3, (PDF) pp. 915, 936; Exh. CAW-3, Crooks Direct, pp. 34-36, Attachment 1; Exh. Cal Advocates-4, *Public Advocates Office Prepared Testimony of Daphne Goldberg, Report and Recommendations on Recorded Plant, Construction work in Progress and Special Request #14, PUBLIC Version*, dated February 14, 2020 ("Goldberg Public Testimony"), Attachment 5; Exh. Cal Advocates-5, Menda Public Testimony, pp. 95-96; Exh. CAW-17, Crooks Errata Rebuttal, pp. 21-22.

8.1.5. Project I15-500030 (Previously IP-0550-38) – Oswego Well Replacement and Treatment (CARRY-OVER)

CAW REQUEST:

Oswego Well Replacement and Treatment was approved in A.10-07-007, and work was initiated. However, due to external delays this project was not completed. In order to continue providing a reliable source of supply and minimize the dependence on purchase water purveyors, CAW proposes to install treatment at this contaminated well in order to meet system demands and State Drinking Water regulations. The project is currently under design and is expected to be completed in 2021 with a budget of \$1,482,308.

CAL ADVOCATES' POSITION:

Cal Advocates does not dispute the need for this project. However, as this project has been approved in past rate cases but not yet completed, the timing of completion is uncertain. Therefore, Cal Advocates recommends the Commission should temporarily suspend funding of this project until CAW can demonstrate that the project is complete and providing service to ratepayers. Therefore, this project should be removed from forecasted rate base in this GRC.

CAW REBUTTAL:

This project was previously approved and the need for the project is not disputed by Cal Advocates. However, CAW disagrees with Cal Advocates' recommendation to seek recovery of project costs when complete in subsequent GRC proceedings. CAW believes this previously approved and undisputed project should be included for cost recovery in this GRC cycle.

RESOLUTION:

Cal Advocates does not oppose this capital project but has concerns regarding the feasibility of the completion schedule and potential for alternatives. Therefore, to the extent CAW's proposed project is not included in the forecasted budget for Test Years 2021 and 2022, Cal Advocates supports the operational flexibility of CAW pursuing any and all necessary capital projects and supports all reasonable and prudent costs being recovered in the customer rates established in a subsequent GRC. CAW and Cal Advocates agree that for the purposes of determining rate base for 2021, 2022, and 2023, in this proceeding and for this rate case cycle only, the spend on this project will not be included in rate base (or in the revenue requirements). In lieu of including the proposed accumulated spend in rate base, CAW and Cal Advocates agree that CAW will be able to capitalize the carrying cost (AFUDC) of the project's reasonable and prudent costs into the project's overall cost from January 1, 2021 up until the time the project is completed and in service and then capture separately in an off-book regulatory account the carry cost of the project from the time it is completed until it goes into rates and rate base. During construction, AFUDC will be calculated based on the weighted average authorized cost of debt in effect for the relevant time period. Once in service but before allowed into rate base, AFUDC will be calculated based on the authorized average authorized cost of debt in effect for the relevant time period.

REFERENCES:

Application, Capital Projects Workpapers, Tab 16; Application 100-Day Update, Attachment 3, (PDF) pp. 913, 935; Exh. CAW-3, Crooks Direct, pp. 39-40, Attachment 1; Exh. Cal Advocates-4, Goldberg Public Testimony, Attachment 7; Exh. Cal Advocates-5, Menda Public Testimony, pp. 95-96; Exh. CAW-17, Crooks Errata Rebuttal, pp. 21-22.

8.1.6. Project I15-500006 - Lamanda Well Redrill Project

CAW REQUEST:

Re-drilling of the previously approved Lamanda Well began in June of 2017. During the drilling process contractors encountered difficulty maintaining pressure against the borehole wall, which was partially caused by permit conditions that did not allow 24-hour drilling operations. After alternative remediation techniques failed and drilling was ceased in August of 2017. As the San Marino service area continues to see a decline in well production capacity CAW continues to seek a new site for the proposed Lamanda well and thus requested to keep project expenditures in CWIP pending project completion.

CAL ADVOCATES' POSITION:

CAW made a poor business decision when it proceeded with the Lamanda well re-drilling and assumed the technical risks associated with the project. It is well within the expertise of CAW, its contractors, advisors, engineers, and consultants, to evaluate actual site and permit conditions. Ratepayers should not pay for cost of a project that was poorly executed and that will not become used and useful.

CAW REBUTTAL:

CAW argued costs should be recovered in the future when a replacement location and new well is complete and in service. Replacing the Lamanda well is important to maintain adequate and reliable water supply. Further, CAW believes it is important not to look at wells as discrete projects based on specific property locations, but instead take a holistic view that all wells make up the water supply portfolio for a district.

RESOLUTION:

CAW and Cal Advocates agree that \$96,200 of design costs incurred should be amortized over this GRC cycle (2021-2023) as this project was designed under the same contract as other wells in this area. This common design effort led to common project specifications and economies of scale that benefited other designs completed under the same contract. Additionally, CAW and Cal Advocates agree that \$68,000 of costs incurred for demolition of the existing well should be authorized for treatment as cost of removal as this work was not necessitated by the well redrill failure, but rather was necessary to abandon the existing well. The remaining project costs totaling \$810,800, will not be included in rate base and will not be recovered from ratepayers.

REFERENCES:

Exh. CAW-3, Crooks Direct, pp. 42-44; Exh. Cal Advocates-5, Menda Public Testimony, pp. 91-92, 95; Exh. CAW-17, Crooks Errata Rebuttal, p. 22.

8.1.7. Project I15-500066 – Main Replacement Program (PROPOSED)

CAW REQUEST:

CAW proposes to continue the planned, prioritized, and regular replacement of the mains which have either been identified as needing to be replaced through the Condition Based Assessment (“CBA”) or through hydraulic analysis of the systems. Nearly 30 miles of mains have been identified throughout the Los Angeles County District for replacement, including replacing 23 miles for fire protection standards and forecasted customer demands and seven miles due to high likelihood of failure and consequence factors. Projected budget for this project is \$10,800,000 for 2021-2023.

CAL ADVOCATES’ POSITION:

For the Main Replacement Program project in the Los Angeles District, CAW plans to replace mains based on project candidates prioritized by the CBA reports (as part of the Comprehensive Planning Studies). CAW has had prior experience with a similar type of projects. Since CAW is replacing existing mains and has had prior experience with main replacement, a contingency of 15% should be used for this project.

CAW REBUTTAL:

CAW did not address this project in rebuttal.

RESOLUTION:

CAW and Cal Advocates agree to use 15% contingency for Main Replacement Projects as recommended by Cal Advocates. CAW and CAW agree to total capital expenditure as provided in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 29; Exh. CAW-3, Crooks Direct, pp. 162-165, Attachment 1; Exh. CAW-5, Hofer Public Direct, pp 29-31, 33-34; Exh. CAW-9, Owens Public Direct, pp. 71-72; Exh. Cal Advocates-5C*Public Advocates Office Prepared Testimony of Justin Menda, Report and Recommendations on California-American Water Company’s Proposed Plant, Depreciation and Special Request #16, CONFIDENTIAL Version*, dated February 14, 2020 (“Menda CONFIDENTIAL Testimony”), pp. 2, 27-28, 90-91; Exh. CAW-17, Crooks Errata Rebuttal, pp. 28-29.

8.1.8. Project I15-500071 – Tank Rehabilitation and Seismic Upgrades Program (2022-2026) (PROPOSED)

CAW REQUEST:

A series of tank assessments conducted over the past decade by outside consultants resulted in a maintenance and replacement program which included all tanks. Additionally, seismic upgrades are planned to begin in 2022 and extend into 2023 at projected total costs of \$800,000.

CAL ADVOCATES’ POSITION:

Cal Advocates argued the Commission should not allow the proposed 2022 budget of \$409,200 for seismic upgrades to the existing tanks. Funding for the seismic upgrades should not be allowed until CAW completes the seismic study for its existing tanks to get a better understanding of the necessary upgrades for the tanks. In addition, the costs for the five-year

anniversary tank maintenance should be handled as a deferred tank improvement cost rather than a capital cost.

CAW REBUTTAL:

While CAW agrees and plans to complete a seismic study in 2021 to refine the scope and cost of seismic improvements to tanks identified, when the study is complete in 2021, CAW will have sufficient time to perform seismic upgrades in 2022.

RESOLUTION:

CAW agrees to complete a seismic study on tanks in the Los Angeles County District prior to initiating seismic upgrades to tanks. The proposed project and cost recovery will be deferred to the next GRC.

REFERENCES:

Application, Capital Projects Workpapers, Tab 34; Exh. CAW-3, Crooks Direct, pp. 103, 162, 167–169, Attachment 1; Exh. CAW-5, Hofer Public Direct, pp. 28-29; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 91–94, 96; Exh. Cal Advocates-9, *Public Advocates Office Prepared Testimony of Cameron Reed, Report and Recommendations on California American Water Company’s Safety, Water Quality, Service Quality and Compliance with Commission Rules, Public Version*, dated February 14, 2020 (“Reed Public Testimony”) pp. 39-41; Exh. Duarte-1, Attachment Duarte 9; Exh. CAW-17, Crooks Errata Rebuttal, pp.28-30.

8.1.9. Project I15-500067 – Annual Well Installation and Replacement Program (2022-2026) (PROPOSED)

CAW REQUEST:

New well installation and/or replacement is needed throughout the Los Angeles County District to continue to meet current demands and projected increases in demands. This well installation and replacement program will: 1) increase system reliability; 2) maintain system capacity; 3) avoid catastrophic failures; 4) minimize potential violations issued by the CDPH; 5) extend the useful life of the well facilities; 6) improve operability; 7) improve site aesthetics; 8) improve site safety; 9) increase customer satisfaction; and, 10) decrease future unanticipated costs. The projected budget for this project is \$4,000,000 through 2023.

CAL ADVOCATES’ POSITION:

The Commission should not approve this project because the project candidates being proposed are already being handled through previously approved carryover projects.

CAW REBUTTAL:

CAW argues this project is necessary due to the existing difficulty in meet Maximum Day Demands (“MDD”) in two of the Los Angeles systems including Duarte and San Marino. This proposed Well Installation and Replacement program provides for a robust well supply replacement program drilling strategy to support the development/replacement of sources in order to achieve these goals.

RESOLUTION:

CAW agrees to adopt Cal Advocates' position on this contested project and remove the 2022 forecasted budget in this GRC cycle. CAW has agreed with San Marino to request this capital project in the next GRC.

REFERENCES:

Application, Capital Projects Workpapers, Tab 30; Exh. CAW-3, Crooks Direct, pp. 44, 162, 169–171 and Attachment 1; Exh. CAW-9, Owens Public Direct, p. 73; Exh. Cal Advocates-4C, *Public Advocates Office Prepared Testimony of Daphne Goldberg, Report and Recommendations on Recorded Plant, Construction work in Progress and Special Request #14, CONFIDENTIAL Version*, dated February 14, 2020 (“Goldberg CONFIDENTIAL Testimony”), pp. 19–20 and 54; Exh. Cal Advocates-5, Menda Public Testimony, pp. 91–92 and 95-96; Exh. Duarte-1, Attachment Duarte 9; Exh. CAW-17, Crooks Errata Rebuttal, pp. 22-23 and 25-28; Exh. CAW-22, Owens Public Rebuttal, p. 64.

8.1.10. Project Code I15-500065 – Standby Generator Improvement Program (2021-2026) (PROPOSED)

CAW REQUEST:

With the increase in Power Safety Power Shutoff (“PSPS”) events and power outages, CAW proposes to install generators at sites within the Los Angeles County District to provide uninterrupted water supply and continued customer service. This project is a continuation of the previous Tier 4 Compliance Standby Power Project (I15-500058).

CAL ADVOCATES' POSITION:

Cal Advocates argues the Commission should not authorize this project because the generators should not be installed at this time. The Commission should direct CAW to conduct a portable generator and power shutoff study as described in the testimony of Cal Advocates' witness, Cameron Reed.

CAW REBUTTAL:

CAW argues the project is necessary to address emergency power to critical infrastructure.

RESOLUTION:

CAW agrees to incorporate Cal Advocates' proposed scope and budget modifications. Additionally, CAW and Cal Advocates agree that CAW will prepare a Portable Generator Planning Study to consider alternatives other than installing stationary generators. The estimated budget for this study is \$50,000 per Division, or \$150,000 in total, and will be included as a Planning Study expense in TY 2021. Duarte agrees with this resolution.

REFERENCES:

Application, Capital Projects Workpapers, Tab 28; Exh. CAW-3, Crooks Direct, pp. 162, 174–176, Attachment 1; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 2, 26, 90-91, 94, 96; Exh. Cal Advocates-9C, Reed CONFIDENTIAL Testimony, pp. 3-4, 20-26; Exh. Duarte-1, Attachment Duarte 9; Exh. CAW-17, Crooks Errata Rebuttal, pp. 27-28; Exh. CAW-19, Hofer Rebuttal, pp. 34-37.

8.1.11. Recurring Projects (RP)

CAW REQUEST:

The total estimated direct capex cost of the Los Angeles County District Recurring Projects for 2021 of \$4,427,083 and for 2022 of \$4,629,874 is reasonable.

CAL ADVOCATES' POSITION:

Cal Advocates agreed with the need for the Los Angeles County District Recurring Projects but recommended a reduced total direct cost for the Recurring Projects for 2021 of \$4,212,876 and for 2022 of \$4,410,929. Approximately \$137,593 in 2021 and \$139,822 in 2022 of the Recurring Project budget recommended by Cal Advocates is for the Bellflower system.

CAW REBUTTAL:

CAW argued that the requested Recurring Project budget is justified based on anticipated increases in on-going routine and emergency capital maintenance costs.

RESOLUTION:

Cal Advocates and CAW agree to adopt Cal Advocates' recommended budgets with the following total Los Angeles County District Recurring Project direct cost capital amounts: 2021 - \$4,212,876; and 2022 - \$4,410,929. Cal Advocates and CAW also agree that these annual amounts shall be reflected in each respective year's Utility Plant In Service ("UPIS"). The \$137,593 in 2021 and \$139,822 in 2022 allocated for the Bellflower system should be contingent on the Commission approving CAW's request to purchase the Bellflower Municipal Water system (A.18-09-013). Finally, Cal Advocates agrees to allow CAW management of the overall bottom-line Recurring Project budget by district, with flexibility to allocate different spending levels to specific Recurring Project line items, consistent with the authority provided in D.18-12-021.

REFERENCES:

Exh. CAW-3, Crooks Direct, pp.19-28, Attachment 2; Exh. Cal Advocates-5, Menda Public Testimony, pp. 2, 8-9, 89-91, 96-97; Exh. CAW-17, Crooks Errata Rebuttal, pp. 3-5, 8-10.

8.2. San Diego County District

8.2.1. Non-Disputed Projects

The following are Capital Projects for which CAW's recovery of was not disputed:

- Project I15-300002 – Small Main Replacement Program (COMPLETED)
- Project I15-300011 – Upgrade SCADA System (COMPLETED)

- Project I15-300006 – San Diego PRV Modernization Program (CARRY-OVER)
- Project I15-300008 – Replace 2,450’ of 18” Main in Elm Avenue – Project A-2 (CARRY-OVER)
- Project I15-300015 – Palm Avenue Main Replacement (CARRY-OVER)
- Project I15-300002 – Small Main Replacement Program (CARRY-OVER)
- Project I15-300014 – Coronado Reliability Study and Transbay Assessment (CARRY-OVER)
- Project I15-300018 – SCADA System Upgrades (PROPOSED)
- Project I15-300021 – Strand Two Way Pump Station (PROPOSED)
- Project I15-300022 – Remove NAB Abandoned Pump Station Vault (PROPOSED)
- Project I15-300024 – Main Replacement Program (2021-2026) (PROPOSED)
- Recurring Projects R15-30A through R15-30R

8.2.2. Project I15-300010 – Replace 16’ Transmission Main along the Silver Strand – Project A-X (CARRY-OVER)

CAW REQUEST:

To complete this carry-over project, CAW is now proposing additional design and permitting expenditures for the entire project in this GRC. The total estimated cost for this carry-over capital investment project is now approximately \$26,500,000. The estimated capital expenditures by year are as follows:

Year	Annual Capital Expenditure Estimate
2018	\$471,140
2019	\$1,900,000
2020	\$6,500,000
2021	\$3,000,000
2022	\$4,000,000
2023	\$5,000,000
2024	\$5,628,863

This capital investment project is a continuation of a previously approved project and in this request the remaining phase (Phase B) would be implemented as part of the 2021 to 2023 GRC time frame with completion in 2024.

CAL ADVOCATES’ POSITION:

Cal Advocates asserts the Commission should reduce CAW's proposed funding by the difference between the 2018-2019 funding previously approved in rates and the amount CAW planned on spending in 2018-2019. Based on this reduction Cal Advocates recommended the Commission only allow \$1,016,140 for the 2021-2022 period for this project.

CAW REBUTTAL:

CAW argues this project is underway and is moving along more rapidly than it did initially. The need to replace the main is of high importance because of the recent main breaks that have occurred on the over 100-year-old pipeline. Further, due to recent main breaks CAW is aggressively moving forward to complete design and permitting on the remaining Phase B, with bidding to follow in the third quarter of 2020. Further, the portion of the main located within the City of Imperial Beach is under construction and is currently anticipated to be completed during the third quarter of 2020. Thus, CAW recommends the Commission continue to keep this project fully funded as originally proposed.

RESOLUTION:

After review of supplemental information provided by CAW in rebuttal testimony on the need for full funding for the transmission main, Cal Advocates agrees that this capital project should include the additional funding. Cal Advocates and CAW agree on a total capital expenditure for this capital project as provided in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 102; Application 100-Day Update, p. 7
Attachment 3, (PDF) pp. 921, 936; Exh. CAW-3, Crooks Direct, pp. 111–116, Attachment 1;
Exh. Cal Advocates-5, Menda Public Testimony, pp. 100–102; Exh. CAW-17, Crooks Errata
Rebuttal, pp. 30-32.

8.3. Ventura County District

8.3.1. Non-Disputed Projects

The following are Capital Projects for which CAW's recovery of was not disputed:

- Project 05510018 – Moorpark Reservoir Rehabilitation (COMPLETED)
- Project 05510094 – Potrero #1 Reservoir Rehabilitation (COMPLETED)
- Project I15-510014 (Previously IP-0551-79) – Ventura Improvements to CMWD
Interconnections (COMPLETED)
- Project I15-5100002 (Previously IP-0551-100) – Improve Low Pressure in Gainsborough
(COMPLETED)
- Project I15-510034 – SCADA System Upgrade (COMPLETED)

- Project I15-510021 (Previously IP-0551-96) – 1,200’ of Main in Rolling Oaks & Los Padres Drives (COMPLETE, CARRY-OVER, CANCELLED)
- Project I15-510026 – Los Robles Booster Station Replacement (CARRY-OVER)
- Project I15-510027 – Mayfield Booster Station Upgrade (CARRY-OVER)
- Project I15-510028 – Replace 1,400’ of 10” Main to Los Posas Tanks – Project B-1 (CARRY-OVER)
- Project I15-510030 – Springwood Booster Station Upgrade (CARRY-OVER)
- Project I15-510031 – Wildwood Hydro Booster Station Upgrade (CARRY-OVER)
- Project I15-510032 – White Stallion Domestic Booster Station Replacement (CARRY-OVER)
- Project I15-510033 – Wildwood Booster Station Upgrade (CARRY-OVER)
- Project I15-510017 (Previously IP-0551-88) – Connect 12” Main Hillcrest and Lawrence Drive (CARRY-OVER)
- Project I15-510040 – Tier 4 Compliance and Standby Power (CARRY-OVER)
- Project I15-510042 – SCADA Maintenance and Improvement Program (2022-2023) (PROPOSED)
- Project I15-510042 – Springwood Gradient Main Replacement (PROPOSED)
- Project I15-510044 – Los Robles PRVs (PROPOSED)
- Project I15-510053 – Ventura Freeway Crossing (PROPOSED)
- Project I15-510045 – Replace 1,000’ of 4” Main at the St. Charles Oaks Apartment (PROPOSED)

8.3.2. Project I15-510055 – Standby Generator Improvements (PROPOSED)

CAW REQUEST:

With the increase in PSPS events and power outages, CAW proposes to install generators at sites within the Ventura District to provide uninterrupted water supply and continued customer service during such outages.

CAL ADVOCATES' POSITION:

The Commission should not allow CAW's proposed 2021-2022 budget for the identified project because the generators should not be installed at this time. The Commission should direct CAW to conduct a portable generator and power shutoff study.

CAW REBUTTAL:

CAW argues that fixed emergency generators with Automatic Transfer Switches ("ATS") will drastically reduce power loss at sites providing water during power outage events, and significantly support fire flow needs to the fire department and essential infrastructure, such as hospitals. It is therefore prudent to have fixed emergency generators at key facility sites and the proposed project should be approved.

RESOLUTION:

CAW agrees to incorporate Cal Advocates' proposed scope and budget modifications. Additionally, CAW and Cal Advocates agree that CAW will prepare a Portable Generator Planning Study to consider alternatives other than installing stationary generators. The estimated budget for this study is \$50,000 per Division, or \$150,000 in total, and will be included as a Planning Study expense in TY 2021.

REFERENCES:

Application, Capital Projects Workpapers, Tab 128; Exh. CAW-3, Crooks Direct, pp. 183, 186–188, Attachment 1; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 2, 24-26, 80, 86–88; Exh. Cal Advocates-9C, Reed CONFIDENTIAL Testimony, pp. 3-4, 20-26; Exh. CAW-17, Crooks Errata Rebuttal, pp. 20-21.

8.3.3. Project I15-510049 – Academy Turnout Rehabilitation (PROPOSED)

CAW REQUEST:

CAW proposes to rehabilitate the Academy Turnout, which is an additional interconnection with Calleguas Municipal Water District ("CMWD"), to increase the resiliency of the system. This proposed project includes the upgrades necessary to put the turnout back into service. Doing so would allow conveyance of water from CMWD to the Ventura Water District Thousand Oaks service area at a projected project budget of \$450,000.

CAL ADVOCATES' POSITION:

Cal Advocates contends the Commission should not authorize the project to bring the Academy Turnout back into service because the current system capacity is able to meet the system demand adequately.

CAW REBUTTAL:

CAW argues the Academy Turnout is in a unique area in the system that provides better redundancy and increased resiliency and the project should be approved to bring the facility back on line.

RESOLUTION:

Upon further review of this project and system demand, CAW agrees with Cal Advocates' recommendation to not include this project in this rate case.

REFERENCES:

Application, Capital Projects Workpapers, Tab 125; Exh. CAW-3, Crooks Direct, pp. 183, 189–190, Attachment 1; Exh. CAW-5, Hofer Public Direct, p. 8; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 80, 85–86, 88; Exh. CAW-17, Crooks Errata Rebuttal, p. 21.

8.3.4. Project I15-510041 Pump Station Replacement and Rehabilitation Project (2021-2026) (PROPOSED)

CAW REQUEST:

As part of the 2019 Ventura County District CPS, CAW completed an assessment of the booster pump stations in the District. A desktop assessment identified the most critical pump stations, those that were either old or had known deficiencies, and were candidates for replacement and/or rehabilitation. CAW requests \$3,900,000 for 2021 through 2023 to complete the identified projects.

CAL ADVOCATES' POSITION:

Cal Advocates does not dispute the need for this project but argues the Commission should only authorize a budget for 2021-2022 and should reduce the approved budget to remove installation of permanent generators from the scope of the project. Cal Advocates recommends that the Commission should only allow a total of \$1,882,342 in 2021-2022 for this project.

CAW REBUTTAL:

In rebuttal testimony CAW accepted Cal Advocates' recommended scope and budget modifications.

RESOLUTION:

As described in rebuttal testimony, CAW agrees with Cal Advocates' proposed budget modifications. Cal Advocates and CAW agree to a total capital expenditure for this project as provided in Attachment C-4.

REFERENCES:

Application, Capital Projects, Workpapers, Tab 120; Exh. CAW-3, Crooks Direct, pp. 182-184, Attachment 1; Exh. CAW-5, Hofer Public Direct, p.76; Exh. CAW-9, Owens Public Direct, pp. 74-76; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 79-80, 83-85, 87; Exh. CAW-17, Crooks Errata Rebuttal, p. 3.

8.3.5. Project I15-510054 Tank Rehabilitation and Seismic Upgrades Program (2022-2026) (PROPOSED)

CAW REQUEST:

A series of inspections conducted by an outside consultant resulted in a maintenance and replacement program, including seismic upgrades, for steel and concrete tanks located throughout the Ventura District service area. The actual seismic upgrades will be determined

through a separate study to be completed in 2021. CAW requests \$2,400,000 for 2022 through 2023 to complete the identified projects.

CAL ADVOCATES' POSITION:

Cal Advocates does not dispute the need for this project but argues the Commission should only authorize a budget for 2022 and should reduce the approved budget for 2022 because funding for seismic improvements should not be allowed until CAW completes the associated tank seismic study. Cal Advocates recommends that the Commission should only allow \$231,000 in 2022 for this project.

CAW REBUTTAL:

In rebuttal testimony CAW accepted Cal Advocates' recommended scope and budget modifications.

RESOLUTION:

As described in rebuttal testimony, CAW agrees with Cal Advocates' proposed budget modifications. Cal Advocates and CAW agree to a total capital expenditure for this project as provided in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 127; Exh. CAW-3, Crooks Direct, pp. 183, 185-186, Attachment 1; Exh. CAW-5, Hofer Public Direct, pp. 28-29; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 79-82, 87; Exh. CAW-17, Crooks Errata Rebuttal, p. 3.

8.3.6. Recurring Projects (RP)

CAW REQUEST:

The total estimated direct cost of the Ventura County District Recurring Projects for 2021 of \$3,490,760 and for 2022 of \$3,650,998 is reasonable.

CAL ADVOCATES' POSITION:

Cal Advocates agreed with the need for the Ventura County District Recurring Projects but recommended a reduced total direct cost for the Recurring Projects for 2021 of \$3,196,651 and for 2022 of \$3,347,442.

CAW REBUTTAL:

CAW argued that the requested Recurring Projects budget is justified based on anticipated increases in on-going routine and emergency capital maintenance costs.

RESOLUTION:

Cal Advocates and CAW agree to adopt Cal Advocates' recommended budgets with following total Ventura County District Recurring Project direct cost capital amounts: 2021 - \$3,196,651; and 2022 - \$3,347,442. Cal Advocates and CAW also agree that these annual amounts shall be reflected in each respective year's UPIS. Finally, Cal Advocates agrees to allow CAW to manage the overall bottom-line Recurring Project budget by district, with flexibility to allocate different spending levels to specific Recurring Project line items, consistent with the authority

provided in D.18-12-021.

REFERENCES:

Exh. CAW-3, Crooks Direct pp.19-28, Attachment 2; Exh. Cal Advocates-5, Menda Public Testimony, pp. 2, 8-9, 12-17, 78-80, 87-88; Exh. CAW-17 Crooks Errata Rebuttal, pp. 3-5, 7-10.

8.4. Central Division District

8.4.1. Non-Disputed Projects

The following are Capital Projects for which CAW's Recovery of was not disputed:

- Project I15-400006 (Previously IP-0540-101) – Ryan Ranch Intertie (COMPLETED)
- Project I15-400093 – Well Rehabilitation (2015-2017) (COMPLETED)
- Project I15-400095 – Fire Flow Improvement Program (COMPLETED)
- Project I15-400015 (Previously IP-0540-155) – Chualar 150K Gallon Tank (COMPLETED)
- Project I15-400094 – Ralph Lane Well Redrill (COMPLETED)
- Project I15-400091 – Monterey Service Line Replacement Program (2015-2020) (COMPLETED)
- Project I15-400092 – Monterey Valve and PRV Replacement Program (2015-2020) (COMPLETED)
- Project I15-480007 – Altitude Valve for Corte Cordillera Tank (COMPLETED)
- Project I15-400089 – Main Replacement Program (2015-2017) (COMPLETED)
- Project I15-400090 – Booster Station Rehabilitation Program (2015-2017) (COMPLETED)
- Project I15-400096 – Annual Program – SCADA Upgrade (2015-2017) (COMPLETED)
- Project I15-480012 – SCADA Enhancements (COMPLETED)
- Project I15-400097 – Interconnect RR, HH, Bishop (CARRY-OVER)
- Project I15-400118 – Annual Program – Valves and PRVs (2018-2020) (CARRY-OVER)

- Project I15-400121 – Annual Program – Main Replacement Annual Program (2018-2020) (CARRY-OVER)
- Project I15-400119 – Annual Program – Fire Protection (2018-2020) (CARRY-OVER)
- Project I15-400120 – Annual Program – Pump Station Rehabilitation Program (2018-2020) (CARRY-OVER)
- Project I15-400096 – Annual Program – SCADA Upgrade (2018-2020) (CARRY-OVER)
- Project I15-400123 – Annual Program – Well Rehabilitation and Replacement (2018-2020) (CARRY-OVER)
- Project I15-400110 – Phase 1 BIRP Improvements (CARRY-OVER)
- Project I15-400113 – Carola #1 Tank Replacement (CARRY-OVER)
- Project I15-400114 – Chualar #1 Tank Replacement (CARRY-OVER)
- Project I15-400109 – Los Padres Dam Facilities Improvements (CARRY-OVER)
- Project I15-400108 – Standby Power/Emergency Generators (CARRY-OVER)
- Project I15-480010 – Toro Booster Station Replacement (CARRY-OVER)
- Project I15-400125 – Main Replacement Program (2021-2026) (PROPOSED)
- Project I15-400126 – Fire Protection Program (2021-2026) (PROPOSED)
- Project I15-400127 – Pump Station Rehabilitation Program (2021-2026) (PROPOSED)
- Project I15-400135 – Arc Flash Mitigation (PROPOSED)
- Project I15-400133 – Phase 2 BIRP Improvements (PROPOSED)
- Project I15-400136 – Ambler Water Treatment Solids Residual Handling (PROPOSED)
- Project I15-400141 – New Carmel Valley Well (PROPOSED)
- Project I15-400143 – Forest Lake Pump Station (PROPOSED)
- Project I15-490001 – Garrapata Slide Recovery (PLANNED)
- Project I15-400117 – Los Padres Dam DSOD (PLANNED)
- Project I15-400122 – Los Padres Dam NMFS MOA Requirements (PLANNED)
- Recurring Projects R15-40A through R15-40R

8.4.2. Project I15-400131 – Well Rehabilitation Program (2021-2026) (PROPOSED)

CAW REQUEST:

This proposed investment project of planned well rehabilitation, well replacement, and well additions is a continuation of the well rehabilitation program adopted by the Commission in the 2013 GRC and the 2016 GRC, with the additional scope of replacing wells if the initial well evaluation indicates that rehabilitation is not viable, and adding wells if the production is not sufficient to serve the system demands. The proposed project budget is \$3,000,000 for 2021-2023.

CAL ADVOCATES' POSITION:

Cal Advocates argued the Commission should reduce CAW's total proposed budget of \$2,046,000 in 2021-2022 to \$1,128,733 because the actual summation of project costs is less than CAW's request. In addition, one of the project candidates of this program should be denied because it is not needed at this time.

CAW REBUTTAL:

CAW argues that the well needs identified in the workpaper are only a partial representation of the Monterey system needs and that there is ample support for a well-funded and continuous program to improve the wells in the Carmel Valley, along with the other water supply wells in Monterey.

RESOLUTION:

CAW agrees to incorporate Cal Advocates' proposed budget modifications as reflected in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 62; Exh. CAW-2, Cook Direct, p. 9; Exh. CAW-3, Crooks Direct, pp. 193, 197–199, Attachment 1; Exh. Cal Advocates-5, Menda CONFIDENTIAL Testimony, pp. 55–60, 69; Exh. MPWMD-1, Lear Testimony, pp. 7, 10-11; Exh. CAW-16, Cook Rebuttal, p. 2; Exh. CAW-17, Crooks Errata Rebuttal, pp. 14-15.

8.4.3. Project I15-400128 – SCADA Maintenance and Improvements Program (2021-2026) (PROPOSED)

CAW REQUEST:

This proposed investment program is a continuation of an investment project approved by the Commission in previous GRCs for ongoing replacement of SCADA equipment within the Central Division. CAW submits a proposed budget of \$1,800,000 for new equipment and system upgrades from 2021 through 2023.

CAL ADVOCATES' POSITION:

Cal Advocates argues that specific projects identified by CAW for the period 2021-2026 is \$1,959,049. Since all the proposed project candidates can be completed for \$1,959,049, only \$1,959,049 should be allowed at this time for the 2021-2026 period. Due to the listed projects

sum being 1,959,049 for 2021-2026 the Commission should only allow \$829,337 for the 2021-2022 period for I15-400128.

CAW REBUTTAL:

The SCADA Maintenance and Improvements Program not only includes the costs of the projects listed in the workpapers, but also includes estimated annual costs of \$300,000 for upgrades of communication equipment, PLC's, and servers that are the backbone of a robust and reliable SCADA system. After including this additional spend, plus the proposed project budgets as described, the budget of \$1,227,600 for 2021-2022 as proposed by CAW is the appropriate funding level for this program.

RESOLUTION:

Based on additional clarification and information provided in rebuttal testimony CAW and Cal Advocates agree to adopt CAW's forecast for this project as reflected in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 59; Exh. CAW-3, Crooks Direct, pp. 193, 199–200, Attachment 1; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 55-56, 61–63, 70; Exh. CAW-17, Crooks Errata Rebuttal, pp. 12-13.

**8.4.4. Project I15-400129 – Tank Rehabilitation Program
(2021-2026) (PROPOSED)**

CAW REQUEST:

Storage tanks require maintenance in order to remain in proper working condition and ensure safe and reliable service to customers. There are approximately 120 storage tank facilities in the Monterey District to help provide adequate supply of water to customers. The proposed project is necessary to ensure that the storage facilities remain reliable and costly failures are avoided.

CAL ADVOCATES' POSITION:

Cal Advocates contends the Commission should reduce CAW's proposed budget due to 1) total direct project cost of all the proposed project candidates being less than CAW's total proposed 2021-2026 budget; 2) the costs for the five-year anniversary tank maintenance should be handled as a deferred tank improvement cost rather than a capital cost; and 3) removing the duplicate tank painting costs. Cal Advocates recommends that the Commission should only allow \$522,823 for 2021-2022.

CAW REBUTTAL:

In rebuttal testimony, CAW accepted Cal Advocates' recommended budget modifications.

RESOLUTION:

As described in rebuttal testimony, CAW agrees with Cal Advocates' proposed budget modifications. Cal Advocates and CAW agree to a total capital expenditure for this project as provided in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 60; Exh. CAW-3, Crooks Direct, pp. 193, 200–201, Attachment 1; Exh. CAW-5, Hofer Public Direct, pp. 28-29; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 55-56, 64–70; Exh. Cal Advocates-9, Reed Public Testimony, pp. 39-41; Exh. CAW-17, Crooks Errata Rebuttal, pp. 2-3.

8.4.5. Project I15-400140 – Standby Generator Improvement Program (2021-2026) (PROPOSED)

CAW REQUEST:

With the increase in PSPS events and power outages, CAW proposes to install and upgrade generators to provide backup power to pump stations and treatment facilities. The backup power program is intended to increase system reliability, maintain system capacity, avoid catastrophic failures, protect public health, improve operability, increase customer satisfaction, and decrease future unanticipated costs.

CAL ADVOCATES' POSITION:

Cal Advocates argues the Commission should reduce the proposed 2021-2022 budget for standby generators to allow funding for only portable generators at this time since, according to the 2019 Comprehensive Planning Study, only two pressure zones have insufficient standby power. The Commission should reduce the proposed 2021-2022 budget from \$716,100 to \$280,000 for standby generators to allow funding for only portable generators at this time. The Commission should direct CAW to conduct a portable generator and power shutoff study.

CAW REBUTTAL:

CAW argues that the need for additional stationary and portable generators is based on the review and analysis in Comprehensive Planning Studies and is necessary to provide reliable service. Further, reliance on portable generators is incredibly labor intensive, inefficient, and restrictive. Therefore, CAW recommends the Commission fully approve the requested funding level.

RESOLUTION:

CAW agrees to adopt Cal Advocates' budget modifications to reflect funding for only portable generators at this time. CAW and Cal Advocates agree that as an alternative to CAW's proposed Standby Generator Improvement capital program, CAW will prepare a Portable Generator Planning Study to consider alternatives other than installing stationary generators. The estimated budget for this study is \$50,000 per Division and will be included as a Planning Study expense item. CAW and Cal Advocates agree to remove the forecasted capital budget in this GRC cycle.

REFERENCES:

Application, Capital Projects Workpapers, Tab 69; Exh. CAW-3, Crooks Direct, pp. 193, 201–202, Attachment 1; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 55-56, 63–64, 70; Exh. Cal Advocates-9C, Reed CONFIDENTIAL Testimony, pp. 3-4, 20-26; Exh. CAW-17, Crooks Errata Rebuttal, pp. 15-17.

8.4.6. Project I15-400130 – Carmel Woods #1 and #2 Tank Replacement (PROPOSED)

CAW REQUEST:

This proposed project is for replacement of Carmel Woods Tanks #1 and #2, which are 50,000-gallon concrete storage tanks that are leaking and have reached the end of their useful life. This project will provide CAW with improved system reliability and maintenance access. It will also improve the drainage issues at the existing site and reduce CAW's reliance on the aging concrete tanks.

CAL ADVOCATES' POSITION:

Cal Advocates argued the Commission should not allow this project as the total storage volume for the existing two tanks (Carmel Woods Tanks 1 and 2) is not necessary at this time to meet the storage demands for the respective pressure zone.

CAW REBUTTAL:

CAW argues that the two 50,000 gallon concrete tanks at the Carmel Woods site need to be replaced in order to provide redundant storage capacity for the pressure zone and pumping redundancy at the Carmel Woods site and the project should be approved.

RESOLUTION:

CAW agrees to defer this project to a future GRC.

REFERENCES:

Application, Capital Projects Workpapers, Tab 61; Exh. CAW-3, Crooks Direct, pp. 193, 204–205, Attachment 1; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 56, 60-61, 69–70; Exh. CAW-17, Crooks Errata Rebuttal, pp. 13-14.

8.4.7. Project I15-400124 – Huckleberry Hydropneumatic Tank Replacement (PLANNED)

CAW REQUEST:

This is a carry-over project previously identified by CAW to replace an existing hydropneumatic tank that has reached the end of its useful life and is showing signs of rust and decay.

CAL ADVOCATES' POSITION:

Cal Advocates argued the Commission should reduce the proposed direct project cost to replace a hydropneumatic tank for the Huckleberry Pneumatic pressure zone from \$1,200,000 to \$399,000 in 2020 due to an incorrect cost estimate, which was based on construction of a storage tank rather than an installation of a hydropneumatic tank.

CAW REBUTTAL:

In rebuttal testimony, CAW agreed with Cal Advocates' recommendation to approve \$399,000 in 2020.

RESOLUTION:

As provided in rebuttal testimony, CAW agrees with Cal Advocates' recommended total capital expenditure as provided in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 54; Application 100-Day Update, p.9, Attachment 3, (PDF) pp. 924, 940; Exh. CAW-3, Crooks Direct, p. 143, Attachment 1; Exh. CAW-9, Owens Public Direct, Attachment 1; Exh. Cal Advocates-4, Goldberg Public Testimony, Attachment 7; Exh. Cal Advocates-5, Menda Public Testimony, p. 69-70; Exh. CAW-17, Crooks Errata Rebuttal, p.3.

8.5. Monterey County Wastewater District

8.5.1. Non-Disputed Projects

CAW's recovery of the following projects was not disputed:

- Project I15-420004 – Spreckles Boulevard Main Replacement (PROPOSED)
- Recurring Projects R15-42B through R15-42R

8.5.2. Project I15-420003 – Las Palmas Moving Bed Bioreactor (MBBR) Installation (PROPOSED)

CAW REQUEST:

CAW proposes to retrofit the Las Palmas Ranch Wastewater Treatment Plant ("WWTP") with MBBR. The scope of this project involves removing existing trickling filter towers, converting secondary clarifiers 1 and 2 into process tanks that house floating media (moving bed bioreactor), installing coarse and medium bubble aeration and blowers, and installing retention screens at the outlet of each secondary clarifier to keep media in tank.

CAL ADVOCATES' POSITION:

Cal Advocates argues the Commission should reduce the proposed direct project cost for in the Las Palmas Ranch Wastewater Treatment Plant from \$204,600 to \$154,308 in 2022 to remove redundant contingency project costs.

CAW REBUTTAL:

In rebuttal testimony, CAW agreed to Cal Advocates' proposed budget modifications.

RESOLUTION:

CAW agrees with Cal Advocates' recommended total capital expenditure as provided in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 72; Exh. CAW-2, Cook Direct, pp. 15-17; Exh. CAW-3, Crooks Direct, pp. 213–215, Attachment 1; Exh. CAW-6, Linam Direct, p. 91; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 72, 75–77; Exh. CAW-16, Cook Rebuttal, pp. 7-8; Exh. CAW-17, Crooks Errata Rebuttal, pp. 2-3.

8.6. Sacramento County District

8.6.1. Non-Disputed Projects

The following are Capital Projects for which CAW's recovery of was not disputed:

- Project I15-600075 – Antelope Backyard Main Replacement Program (COMPLETED)
- Project I15-600076 – Isleton Chemical Building Enclosure Construction (COMPLETED)
- Project I15-600074 – Sacramento District Beloit Office Solar Project (COMPLETED)
- Project I15-600070 – Lincoln Oaks SCADA Improvements at SSWD Interconnection (COMPLETED)
- Project I15-600058 – Sacramento Distract Annual SCADA Maintenance Program (COMPLETED)
- Project I15-600077 – Isleton Pumped Storage Tank and Booster Station (COMPLETED)
- Project I15-600034 – Water (Well) Treatment Improvements (2013-2014) (COMPLETED)
- Project I15-600038 – SCADA Upgrades (2012-2013) (COMPLETED)
- Project I15-600040 – Walnut Grove Permanent Sewer Connection (COMPLETED)
- Project I15-600055 – Lincoln Oaks Tank BPS Well AS (COMPLETED)
- Project I15-600035 – Lincoln Oaks PCE/VOC Study (COMPLETED)
- Project I15-600063 – Walnut Grove System Tank Construction (COMPLETED)
- Project I15-600071 – Sacramento District Annual Well Rehabilitation Program (2015-2017) (COMPLETED)
- Project I15-600051 – Arden Intertie (CARRY-OVER)
- Project I15-600067 – Isleton Distribution System Improvement (CARRY-OVER)
- Project I15-600073 – Antelope Storage Tank – Design Permitting (COMPLETED/CANCELLED)

- Project I15-600072 – Sacramento District Main Replacement Program (CARRY-OVER)
- Project I15-600071 – Sacramento District Annual Well Rehabilitation Program (CARRY-OVER)
- Project I15-600068 – SCADA Maintenance (CARRY-OVER)
- Project I15-600082 – Sacramento District Standby Generators Improvement (CARRY-OVER)
- Project I15-600066 – Suburban-Rosemont Route 50 Crossing (CARRY-OVER)
- Project I15-600083 – Sacramento District Backyard Main Replacement Program (CARRY-OVER)
- Project I15-600088 – Sacramento District Water Quality Monitoring Program (CARRY-OVER)
- Project I15-600064 – Lincoln Oaks Wellhead Treatment (COMPLETED/CANCELLED)
- Project I15-600072 – Sacramento District Main Replacement Program (PROPOSED)
- Project I15-600098 – Well Installation and Replacement Program (2021-2026) (PROPOSED)
- Project I15-600100 – SCADA Maintenance and Improvements Program (2021-2026) (PROPOSED)
- Project I15-600104 – Security Park Booster Pump Station (PROPOSED)
- Project I15-600105 – Fruitridge Vista Metering (PROPOSED)
- Project I15-650002 – Meadowbrook Storage Project (PROPOSED)
- Project I15-640001 – Geyserville Storage Project (PROPOSED)
- Project I15-600081 – Sacramento Chromium-VI Water Treatment (PLANNED)
- Project I15-630001 – Dunnigan Chromium -VI Water Treatment (COMPLETED)
- Project I15-630003 – Dunnigan Water System Improvements (MEMO ACCOUNT)
- Project I15-620002 – Dunnigan Wastewater Improvements Project (MEMO ACCOUNT)

**8.6.2. Project I15-600094 – Nut Plains Well PFOA Treatment
(COMPLETED)**

CAW REQUEST:

This investment project was needed to reduce the levels of Perfluorooctanoic acid (“PFOA”) and Perfluorooctanesulfonic acid (“PFOS”) in drinking water served to customers in CAW’s Suburban-Rosemont service area such that the levels are less than the 70 parts per trillion suggested by the U.S. Environmental Protection Agency (“EPA”) in a health advisory issued on May 25, 2016. This previously approved project was completed in Fall 2017 for a total cost of \$1,292,899.

CAL ADVOCATES’ POSITION:

Cal Advocates does not dispute the need for this project but argues the Commission should not authorize cost recovery at this time because CAW has filed a claim that the U.S. Air Force is responsible for the contamination and should pay for treatment related to the groundwater contamination necessitating the treatment project.

CAW REBUTTAL:

CAW argues that Cal Advocates’ position punishes CAW for trying to recover costs from the Air Force. Further, there is no guarantee that CAW will obtain any recovery on its suit, and if it does, it is uncertain when the recovery will be received and in what amount. Due to the indeterminant time frame of the lawsuit the Commission should approve full cost recovery for this project at this time.

RESOLUTION:

Based upon no objection to the need for the project, as it was approved in the 2016 GRC, and as there is an indeterminate timeframe for pending litigation, CAW and Cal Advocates agree that costs related to the Nut Plains Well PFAS Treatment (I15-6000094) should be included in rate base. In the event CAW does obtain monetary recovery through litigation to recover Nut Plains treatment facility costs, the Company agrees to seek approval to allocate any net proceeds after all costs have been determined, in accordance with D.10-10-018. CAW will file a Tier 2 Advice Letter seeking approval of its proposed allocation within 90 days of receipt of proceeds from any final damage award or settlement.

REFERENCES:

Application 100-Day Update, Attachment 3, (PDF) p. 912; Exh. CAW-3, Crooks Direct, pp. 89-90; Exh. CAW-5, Hofer Public Direct, pp. 3-4; Exh. Cal Advocates-4, Goldberg Public Testimony, pp. 9, 23-24; Exh. CAW-17, Crooks Errata Rebuttal, p. 12; Exh. CAW-22, Owens Public Rebuttal, pp. 57-58.

**8.6.3. Project I15-600072 – Sacramento District Main
Replacement (COMPLETED)**

CAW REQUEST:

This capital IP is a continuation of a main replacement program across the entire Sacramento County District. It is recognized that miscellaneous, geographically distinct sections of water main within the nine service areas of the Sacramento District require replacement, upsizing, and/or looping to improve water pressures, water quality, and system reliability and redundancy.

CAL ADVOCATES' POSITION:

Cal Advocates argued that since CAW is replacing existing mains and has prior experience with main replacement, a contingency of 15% should be used for this project.

CAW REBUTTAL:

CAW did not address this project in rebuttal.

RESOLUTION:

CAW and Cal Advocates agree to use 15% contingency for Main Replacement Projects as recommended by Cal Advocates. CAW and Cal Advocates agree to total capital expenditure as provided in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 82; Application 100-Day Update, Attachment 3, (PDF) pp. 910, 912, 934; Exh. CAW-3, Crooks Direct, pp. 90-91, 133-134, 216-217, Attachment 1; Exh. CAW-5, Hofer Public Direct, pp. 29-30, 33-34; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 2, 27-28.

8.6.4. Project I15-600101 – Standby Generator Improvements Program (2021-2026) (PROPOSED)

CAW REQUEST:

With the increase in PSPS events and power outages, CAW proposes to install generators in Sacramento County District to provide more reliable water service. Projects were identified in the 2016 Generator Planning Report, commissioned by CAW, which included a schedule of generator replacements/relocations and estimated costs. Additional systems have been added to the Sacramento County District since the report was published and the needs of these systems were evaluated based off criteria used in the 2016 Generator Planning Report.

CAL ADVOCATES' POSITION:

Cal Advocates argued the Commission should reduce CAW's proposed 2021-2022 budget from \$1,227,600 to \$404,167 because only three of the eleven proposed generator project candidates should be constructed and two generators should be relocated as mentioned in the 2016 Cal Am Generator Master Plan. Additionally, the Commission should direct CAW to conduct a portable generator and power shutoff study.

CAW REBUTTAL:

CAW does not agree with Cal Advocates' proposed reduction in budget as the generator program was developed to provide generators in the district for purposes of: (1) increased system resiliency and reliability during power outages and shutoffs for sites that do not have generators currently; (2) replacing generators nearing or at the end of their useful lives of 20-25 years; (3)

phasing out old generators that do not meet newer air quality standards; and/or (4) improving safety for our employees by reducing risks associated with handling generators during emergencies and power interruptions.

RESOLUTION:

CAW agrees to incorporate Cal Advocates' proposed scope and budget modifications. Additionally, CAW and Cal Advocates agree that CAW will prepare an updated Portable Generator Planning Study to optimize and consider alternatives other than installing stationary generators. The estimated budget for this study is \$50,000 per Division, or \$150,000 in total, and will be included as a Planning Study expense in TY 2021 as shown in Attachment B-6.

REFERENCES:

Application, Capital Projects Workpapers, Tab 92; Exh. CAW-3, Crooks Direct, pp. 215, 222–223, Attachment 1; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 33-38, 42, Attachment 2; Exh. Cal Advocates-9C, Reed CONFIDENTIAL Testimony, pp. 3-4, 20-26; Exh. CAW-17, Crooks Errata Rebuttal, pp.10-11.

**8.6.5. Project I15-600032 – Walerga Road Bridge Pipeline
(ADVICE LETTER)**

CAW REQUEST:

CAW proposes to abandon the existing water pipeline and install the new pipeline located within the box girder of the new bridge. The total direct cost estimated for this investment project is \$1,500,000.

CAL ADVOCATES' POSITION:

Cal Advocates argued that because CAW is already accounting for the cost of I15-600032 in its workpapers, CAW should not be able to recover funding for I15-600032 through an advice letter.

CAW REBUTTAL:

Since Cal Advocates does not recommend adjusting or removing this project, CAW agrees that a future Advice Letter filing is not necessary for cost recovery. As further noted by Cal Advocates, the cost of this project is included in the projected revenue requirement in the CAW's RO Model.

RESOLUTION:

As addressed in rebuttal testimony, CAW agrees with Cal Advocates' position that since this project is included in forecasted capital expenditures in this GRC, and because it is not disputed, it should not be recovered through a future advice letter filing.

REFERENCES:

Application, Capital Projects Workpapers, Tab 78; Application 100-Day Update, Attachment 3, (PDF) pp. 921, 938; Exh. CAW-3, Crooks Direct, pp. 151–152, Attachment 1; Exh. Cal Advocates-4, Goldberg Public Testimony, Attachment 7; Exh. Cal Advocates-5, Menda Public Testimony, pp. 2,4, 29–30; Exh. CAW-22, Owens Public Rebuttal, p. 66.

8.6.6. Project I15-600102 – Service Saddle Replacement Program (2021-2026) (PROPOSED)

CAW REQUEST:

CAW proposes this capital improvement program to replace single strap saddles in a manner that minimizes repair work, proactively addresses associated leaks, and provides for greater customer satisfaction. The total direct costs estimate for this program is \$4,500,000 for the three years 2021-2023, or \$1,500,000 per year.

CAL ADVOCATES' POSITION:

Cal Advocates does not dispute the need for this project. However, Cal Advocates recommends the Commission reduce the proposed 2021-2022 budget for saddle service replacement based on the historical annual number of saddle services replaced in the Sacramento district. After modifying the annual budget to reflect the historical annual replacement rate for service saddles, Cal Advocates recommends the Commission should approve \$1,553,640 for the 2021-2022 period for I15-600102.

CAW REBUTTAL:

CAW argued that the proposed plan would provide for increased annual saddle replacements over historical averages and these additional planned replacements will ultimately reduce higher cost emergency replacements and allow CAW to improve system reliability, renew aging infrastructure, and increase the level of service to the customer.

RESOLUTION:

CAW agrees to incorporate Cal Advocates' proposed scope and budget modifications as reflected in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 93; Exh. CAW-3, Crooks Direct, p. 215, 224, Attachment 1; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 33-34, 40-42; Exh. CAW-17, Crooks Errata Rebuttal, p.11.

8.6.7. Project I15-600103 –Suburban Rosemont Hydraulic Improvement

CAW REQUEST:

CAW proposes this project to create a separate pressure zone for the eastern end of the service area by designing and constructing a booster pump station and pressure sustaining valves with vaults to physically separate the area in the eastern portion of the system. This will address water supply issues and constraints in the Suburban-Rosemont service area. The total direct costs estimate for this program is \$3,450,000 for the three years 2021-2023.

CAL ADVOCATES' POSITION:

Cal Advocates does not dispute the need for this project but recommends a reduced budget to remove redundant contingency project costs. The Commission should reduce CAW's proposed direct cost for the proposed Suburban Rosemont Hydraulics Improvements project to \$1,496,377 in the 2021-2022 period to remove redundant contingency project costs.

CAW REBUTTAL:

In rebuttal testimony, CAW agreed to Cal Advocates' proposed budget modifications.

RESOLUTION:

CAW agrees with Cal Advocates' recommended total capital expenditure as provided in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 94; Exh. CAW-3, Crooks Direct, pp. 215, 225-226, Attachment 1; Exh. CAW-5, Hofer Public Direct, pp. 3-4; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 33-34, 38-39, 42; Exh. CAW-17, Crooks Errata Rebuttal, p. 2.

8.6.8. Project I15-600099 –Well Rehabilitation Program (2021-2026) (PROPOSED)

CAW REQUEST:

CAW proposed this program to fund well rehabilitation projects that will increase system reliability, maintain system capacity, avoid catastrophic failures, minimize potential violations issued by the DDW, extend the useful life of the well facilities, improve operability, improve site safety, increase customer satisfaction, and decrease future unanticipated costs associated with rapid failure. The total direct costs estimate for this program is \$4,500,000 for the three years 2021-2023, or \$1,500,000 per year.

CAL ADVOCATES' POSITION:

Cal Advocates does not dispute the need for this project, but recommends the Commission reduce CAW's total 2021-2022 proposed budget to rehabilitate existing wells since six of the proposed projects were recently completed. Cal Advocates recommends a total direct cost budget of \$2,877,839 for 2021-2022.

CAW REBUTTAL:

In rebuttal testimony, CAW agreed to Cal Advocates' proposed budget modifications.

RESOLUTION:

CAW agrees with Cal Advocates' recommended total capital expenditure as provided in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 90; Exh. CAW-3, Crooks Direct, pp. 215, 220-221, Attachment 1; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 33-34, 41-42; Exh. CAW-17, Crooks Errata Rebuttal, p. 2.

8.6.9. Recurring Projects (RP)

CAW REQUEST:

The total estimated direct cost of the Sacramento County District Recurring Projects for 2021 of \$4,393,166 and for 2022 of \$4,499,442 is reasonable.

CAL ADVOCATES' POSITION:

Cal Advocates agreed with the need for the Sacramento County District Recurring Projects but recommended a reduced total direct cost for the Recurring Projects for 2021 of \$3,421,639 and for 2022 of \$3,503,514.

CAW REBUTTAL:

CAW argued that the requested Recurring Projects budget is justified based on anticipated increases in on-going routine and emergency capital maintenance costs.

RESOLUTION:

Cal Advocates and CAW agree to adopt Cal Advocates' recommended budgets with following total Sacramento District Recurring Project direct cost amounts: 2021 - \$3,421,639; and 2022 - \$3,503,514. Cal Advocates and CAW also agree that these annual amounts shall be reflected in each respective year's UPIS. Finally, Cal Advocates agrees to allow CAW to manage the overall bottom-line Recurring Project budget by district, with flexibility to allocate different spending levels to specific Recurring Project line items, consistent with the authority provided in D.18-12-021.

REFERENCES:

Exh. CAW-3, Crooks Direct, pp.19-28, Attachment 2; Exh. Cal Advocates-5, Menda Public Testimony, pp. 2, 8-16, 32-34, 41-42; Exh. CAW-17, Crooks Errata Rebuttal, pp. 3-7, 35.

8.7. Larkfield District

8.7.1. Non-Disputed Projects

The following are Capital Projects for which CAW's recovery of was not disputed:

- Project I15-610009 – Londonberry Drive Creek Crossing (CARRY-OVER)
- Project I15-610012 – Backwash Tank at the Larkfield WTP Replacement (CARRY-OVER)
- Project I15-610016 – Larkfield Well Rehabilitation and Maintenance Program (PROPOSED)
- Project I15-610017 – Larkfield SCADA Improvement Program (PROPOSED)
- Project I15-610019 – Larkfield Generator Projects (PROPOSED)
- Project I15-610020 – Larkfield Emergency Interconnection with Windsor (PROPOSED)
- Project I15-610021 – Larkfield Water Storage at WTP (PROPOSED)

- Project I15-610022 – Wikiup Drive Main Replacement and Pump (PROPOSED)
- Recurring Projects R15-61A through R15-61R

8.7.2. Project I15-610015 – Larkfield Main Replacement Program (PROPOSED)

CAW REQUEST:

The project allows for a planned and prioritized method for replacing mains which have been identified in the 2019 Sonoma County District Comprehensive Planning Study and Buried Infrastructure Condition Based Assessment.

CAL ADVOCATES' POSITION:

Cal Advocates asserted the Commission should reduce the proposed 2021-2022 Main Replacement Program project budget from \$2,046,000 to \$1,110,797 to prioritize the main replacement projects highlighted in CAW's 2018 Conditional Based Assessment report.

CAW REBUTTAL:

In rebuttal testimony, CAW agreed with Cal Advocates' proposed budget and scope modifications.

RESOLUTION:

CAW agrees with Cal Advocates' recommended total capital expenditure as reflected in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 44; Exh. CAW-3, Crooks Direct, pp. 231–232, Attachment 1; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 2, 27-28, 44–46, 53; Exh. CAW-17, Crooks Errata Rebuttal, p. 2.

8.7.3. Project I15-610018 – Larkfield Tank Rehabilitation and Seismic Upgrades (PROPOSED)

CAW REQUEST:

CAW proposes a tank rehabilitation and seismic upgrade project with a cost of \$818,400. The first step in the program is preparing a detailed structural evaluation to identify and design seismic upgrades specific to each tank. The upgrades will be implemented during the scheduled maintenance cycles. The projects will improve overall system reliability and seismic code compliance.

CAL ADVOCATES' POSITION:

Cal Advocates contends the Commission should reduce CAW's proposed tank rehabilitation and seismic upgrades cost to offset duplicative costs that should be included in the deferred tank maintenance expense budget from \$818,400 to \$359,161 in the 2021-2022 period to account for

1) removing the tank painting costs; 2) the five-year anniversary tank maintenance costs should be handled as a deferred tank improvement cost rather than a capital cost; and 3) removing the redundant project contingency from the project cost.

CAW REBUTTAL:

In rebuttal testimony, CAW agreed with Cal Advocates' proposed budget and scope modifications.

RESOLUTION:

CAW agrees with Cal Advocates' recommended total capital expenditure as reflected in Attachment C-4.

REFERENCES:

Application, Capital Projects Workpapers, Tab 7; Exh. CAW-3, Crooks Direct, p. 231, 235, Attachment 1; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 1, 5-7, 44-45, 47- 53, 66; Exh. Cal Advocates-9, Reed Public Testimony, pp. 39-41; Exh. CAW-17, Crooks Errata Rebuttal, p. 2.

8.7.4. Project I15-610002 – Faught Road Well (ADVICE LETTER)

CAW REQUEST:

This recommended and previously-approved capital investment project includes the construction of a 150 gpm production well and 1,500-feet of 6-inch raw water main from the well to the Larkfield water treatment plant. The total costs estimated for the remainder of the investment project will be within with the total approved budget of \$2,504,133.

CAL ADVOCATES' POSITION:

Cal Advocates argued the Commission should not authorize CAW's request for continuation of the Faught Road Well advice letter project. This project is not necessary at this time. The Commission should no longer classify this project as an advice letter. If CAW decides to pursue this project in the future, it should request recovery of the completed project costs in a GRC.

CAW REBUTTAL:

CAW agrees that due to the 2017 Tubbs Fire, there has been a reduction in demand, and that the project can be postponed for the time being. However, CAW will retain this Advice Letter project, and reserves the right to pursue this project in the future, in response to changing water demands and sources of supply.

RESOLUTION:

Based on information provided in rebuttal, Cal Advocates does not oppose this capital project but has concerns regarding the feasibility of completion schedule. Therefore, to the extent CAW's proposed projects are not included in the forecasted budget for Test Years 2021 and 2022, Cal Advocates supports the operational flexibility of CAW pursuing any and all necessary capital projects and supports all reasonable and prudent costs being recovered in the customer rates established in a subsequent General Rate Case. CAW and Cal Advocates agree that for the

purposes of determining rate base for 2021, 2022, and 2023, in this proceeding and for this rate case cycle only, the spend on these projects will not be included in rate base (or in the revenue requirements).

REFERENCES:

Application 100-Day Update, Attachment 3, (PDF) pp. 912 and 938; Exh. CAW-3, Crooks Direct, pp. 152–153, Attachment 1; Exh. CAW-9, Owens Public Direct, Attachment 1; Exh. Cal Advocates-4, Goldberg Public Testimony, pp. 11, 14, 37–40, 48; Exh. CAW-17, Crooks Errata Rebuttal, p. 12; Exh. CAW-22, Owens Public Rebuttal, p. 61.

8.7.5. Project I15-610014 – Larkfield Wildfire Recovery (Facilities) & Project I15-610023 – Larkfield Wildfire Recovery (Meters & Services)

CAW REQUEST:

The October 2017 Tubbs Fire destroyed homes and businesses comprising nearly 25 percent of the water system customers and caused significant water system infrastructure losses to the water distribution and delivery system. This project is necessary for the CAW customers in this service area to rebuild and occupy their properties in a timely manner. The expected cost of the recovery work is estimated at \$7.5 million, including project costs through December 2018 of \$4.05 million.

CAL ADVOCATES' POSITION:

Cal Advocates argued the Commission should not allow \$7,500,000 in 2020 for the improvements planned for the district as a result of the Tubbs fire in 2017 until CAW receives recovery from associated insurance claims.

CAW REBUTTAL:

In rebuttal testimony, CAW provided updated information regarding the Larkfield Wildfire insurance claim. Specifically, on March 12, 2020, the Company signed off on the final insurance claim; and on March 20, 2020, was advised that the insurer was in agreement. In total, the claim provided \$1,206,275.92 related to lost or damaged assets, and \$70,433.00 related to lost revenues. Further, this was considered the final “sign off” of the insurance claim and no additional reimbursement is forthcoming.

RESOLUTION:

Based on this updated information, CAW and Cal Advocates agree that the portion of the insurance claim related to lost or damaged assets should be netted against the total project cost and the net forecasted capital spend should be allowed for inclusion in rate base. Based on this adjustment, Cal Advocates and CAW agree to a total capital expenditure for this project as set forth in Attachment C-4. (Please also see Section 11.13 for discussion on the resolution of the costs recorded to the Catastrophic Event Memorandum Account (“CEMA”) and Section 12.2 for a discussion regarding Special Request #2 on the CEMA cost allocation.)

REFERENCES:

Application, Capital Projects Workpapers, Tab 3; Application 100-Day Update, Attachment 3, (PDF) pp. 925, 940; Exh. CAW-3, Crooks Direct, pp. 160–161, Attachment 1; Exh. CAW-6, Linam Direct, pp. 39-40; Exh. CAW-14, Svindland Direct, pp. 16-18; Exh. Cal Advocates-4, Goldberg Public Testimony, pp 10, 12, 28-30, 47, 59; Exh. Cal Advocates-5C, Menda CONFIDENTIAL Testimony, pp. 53, 107; Exh. Cal Advocates-6, Nagesh Errata Public Testimony, pp. 76, 83-86, Attachment 69; Exh. CAW-17, Crooks Errata Rebuttal, pp. 38-40; Exh. CAW-22, Owens Public Rebuttal, pp. 59-60; Exh, CAW-25, Stephenson and Hawks Rebuttal, pp. 60-64.

8.8. Recurring Projects – Corporate General Office

CAW REQUEST:

The total estimated direct cost of the Corporate General Office Recurring Projects for 2021 of \$5,494,844 and for 2022 of \$5,632,153 is reasonable.

CAL ADVOCATES' POSITION:

Cal Advocates does not dispute the recovery of historical spend in this category and agreed with the need and proposed direct cost budgets for the Recurring Projects. However, Cal Advocates recommended that CAW separate all costs for unique software application projects into separately identifiable Investment Projects ("IP") in future rate case filings.

CAW REBUTTAL:

CAW argues that including Enterprise Solution costs under the Recurring Projects budget does not impair the Commission's ability to examine the need for and cost of planned capital projects, however, Cal Am accepts the recommendation to separately identify costs for unique software application projects and present them as separate programs and projects.

RESOLUTION:

CAW and Cal Advocates agree to the adopt CAW's forecasted direct capital spend as follows: 2021 - \$5,494,844; and 2022 - \$5,632,153. Cal Advocates and CAW also agree that these annual amounts shall be reflected in each respective year's UPIS. Finally, Cal Advocates agrees to allow CAW to manage the overall bottom-line Recurring Project budget by district, with flexibility to allocate different spending levels to specific Recurring Project line items, consistent with the authority provided in D.18-12-021.

REFERENCES:

Exh. CAW-3, Crooks Direct pp.19-28, Attachment 2; Exh. Cal Advocates 5, Menda Public Testimony, pp. 17-23; Exh. CAW-17, Crooks Errata Rebuttal, pp. 32-34.

8.9. Used and Useful Assets

8.9.1. Facilities Addressed in D.18-12-021

CAW REQUEST:

In D.18-12-021 the Commission identified certain plant facilities, and associated parcels of land, that were no longer providing used and useful service and so should be removed from rate base. In this GRC, CAW requested authorization to include some of those identified facilities, and associated parcels of land, in rate base as they were either required by other regulatory agencies, the associated land was home to facilities that continued to be used and useful, or there is a plan in place to bring the facilities back into service in this GRC cycle. CAW further recommended some of the facilities identified in D.18-12-021 would be retired in and reflected as such in the RO Model.

CAL ADVOCATES' POSITION:

Cal Advocates did not dispute the inclusion of Category 1 land in rate base and did not dispute reflecting certain facilities as retired in the RO Model. Cal Advocates did recommend the Commission deny CAW's request to include the Roanoke and Fish Canyon facilities in rate base as there is uncertainty as to whether these facilities will be returned to used and useful service in this GRC cycle. Finally, Cal Advocates identified the Scotland Well, Wittkop Well, and Sutter Gold Well as wells that had been disconnected or destroyed in 2019 and should be removed from rate base.

CAW REBUTTAL:

In rebuttal testimony, CAW agreed with Cal Advocates regarding removal of the Scotland Well, Wittkop Well, and Sutter Gold well from rate base and noted that retirement of these facilities was reflected in CAW's 100-Day Update. CAW continued to argue that the Fish Passage and Roanoke facilities would be returned to service in this GRC cycle and thus should be included in rate base.

RESOLUTION:

CAW and Cal Advocates agree that the Scotland Well, Wittkop Well, and Sutter Gold Well facilities should be retired and reflected as such in rate base. CAW and Cal Advocates do not dispute the potential future need for the Fish Passage Well, Roanoke Well, and associated land, but do agree that timeline for return to used and useful service is uncertain and so they should not be included in rate base in this GRC cycle. However, as there is a definite plan for returning the facilities to use CAW and Cal Advocates agree to move the assets to USOA Account #100-4: Utility Plant Held for Future Use for this GRC cycle. See Attachment C-5 for resolution by asset.

REFERENCES:

Application 100-Day Update, p. 6 Attachment 1, (PDF) pp. 50-54, 161-165, 275-279, 388-392, 502-506, 638-642, 765-769, 880-884; Exh. CAW-9, Owens Public Direct, pp. 69-79; Exh. Cal Advocates-4C, Goldberg CONFIDENTIAL Testimony, pp. 6-23; Exh. CAW-17, Crooks Errata Rebuttal, pp. 23, 27, 29; Exh. CAW-22, Owens Public Rebuttal, pp. 56-57.

8.9.2. "TBD" Land Identified in D.18-12-021

CAW REQUEST:

In D.18-12-021 the Commission determined that CAW failed to meet its burden of proof to demonstrate the used and useful status of certain land (referred to as "TBD" property) amounting

to \$1,135,370 and excluded the balance from Plant and Rate Base. In this GRC filing, CAW grouped the land into the categories: 1) “Used and Useful” (\$803,165); 2) “Vacant Property – Future Well Site” (\$264,811); 3) “Vacant Property – Well Abandoned” (\$16,922); 4) “Vacant Property – Well Inactive” (\$47,412), and 5) “Not Used and Useful” (\$3,060). CAW requested land in the first two categories be included in rate base and land in the remaining three categories be included in utility plant not in service and thus not included in rate base.

CAL ADVOCATES’ POSITION:

Cal Advocates agreed that CAW was able to account for the “TBD” property totaling \$1,135,370 and did not dispute inclusion of property in the “Used and Useful” category in rate base.

However, Cal Advocates argued that land in the “Vacant Property – Future Well Site” category should not be included in rate base as it is not currently providing used and useful service.

CAW REBUTTAL:

In rebuttal testimony, CAW disagreed with Cal Advocates’ exclusion of land needed for future well sites and further argued that if the Commission did exclude such land from rate base it should be brought back into rate base at fair market value at the time it became used and useful.

RESOLUTION:

CAW and Cal Advocates agree that the \$803,165 categorized as “Used and Useful” should be authorized for inclusion in rate base. CAW and Cal Advocates do not dispute the potential future need for the land categorized as “Vacant Property – Future Well Site” totaling \$264,811 but do agree that timeline for return to used and useful service is uncertain and so they should not be included in rate base in this GRC cycle. However, as there is a definite plan for returning the facilities to use CAW and Cal Advocates agree to move the assets to USOA Account #100-4: Utility Plant Held for Future Use for this GRC cycle. Remaining “TBD” property, totaling \$67,394, should be moved out of utility plant in service. See Attachment C-5 for resolution by parcel.

REFERENCES:

Exh. CAW-9, Owens Public Direct, pp. 69-79; Exh. Cal Advocates-4C, Goldberg CONFIDENTIAL Testimony, pp. 6-23; Exh. CAW-17, Crooks Errata Rebuttal, pp.23, 29; Exh. CAW-22, Owens Public Rebuttal, pp. 56-57.

8.10. Construction Work In Progress (“CWIP”)

CAW REQUEST:

CAW includes CWIP in utility plant assets included in rate base and forecasts CWIP based on the latest year-end amount of CWIP that is appropriate for ratemaking purposes. CAW then adds in forecasted spend for capital projects and deducts total amount of expenditures on projects moved to plant in service in the forecasted year of completion.

CAL ADVOCATES’ POSITION:

Cal Advocates does not dispute inclusion of CWIP in rate base, but recommends the CWIP balance should be adjusted to remove any projects which 1) have not been in progress since

2017; 2) is an abandoned project; and 3) are tracked in a memorandum account already earning a return on costs incurred.

CAW REBUTTAL:

CAW disputes exclusion of the specific projects categorized as “not in progress since 2017” and addresses each project. CAW further disputes the exclusion of the project categorized as “abandoned” (Lamanda Redrill). CAW agrees that projects tracked in a memorandum account earning a return should be excluded from CWIP.

RESOLUTION:

Cal Am and Cal Advocates agree to the CWIP budget proposed by CAW with the following reductions: \$409,000 associated with Recurring Project Budgets, \$975,000 related to the Lamanda Well Redrill, and \$3,041,783 related to the Larkfield Wildfire Recovery Project. For identified Recurring Project Budgets CAW and Cal Advocates do not dispute that associated work was completed and is used and useful, only that the costs should not be included in CWIP as of 12/31/2018. The CWIP of \$349,250 related to the carryover projects in the Los Angeles County District that are removed from rate base in this GRC (Los Angeles Santa Fe Well, Winston Well, Longden Well, Oswego Well) will be excluded from the CWIP as it accrues AFUDC from January 1, 2021. For Larkfield Wildfire Recovery Projects CAW and Cal Advocates do not dispute the need for the project, only that the project should be excluded from CWIP as it accrues AFUDC.

REFERENCES:

Application 100-Day Update, pp. 1, 6, Attachment 1, (PDF) pp.51-52, 162-163, 276-277, 389-390, 503-504, 639-640, 766-767, 881-882 and Attachment 2, Exh. CAW-9, Owens Public Direct, pp. 55, 58; Exh. CAW-11, Pourtaherian Direct, pp. 20-22, 27-28; Exh. Cal Advocates-4, Goldberg Public Testimony, pp. 50-60; Exh. CAW-17, Crooks Errata Rebuttal, pp. 35-40; Exh. CAW-22, Owens Public Rebuttal, pp. 3, 61-66.

9. TAXES

9.1. Income Taxes

CAW REQUEST:

CAW included as a deduction for its 2021 federal income tax (“FIT”) expense the amount of its 2020 California Corporate Franchise Tax (“CCFT”). CAW utilized a projected 2020 estimate to calculate this deduction. Various escalation factors, assumptions, and calculations were applied to the recorded data or separate specific adjustments were developed using other assumptions to arrive at the projected test year level of revenues and expenses.

CAL ADVOCATES’ POSITION:

Cal Advocates recommend instead that the Commission should utilize a CCFT deduction based on the actual amount customers will fund in authorized 2020 rates to estimate the 2021 FIT expense. This results in a reduction of approximately \$17,173 from CAW’s forecast.

CAW REBUTTAL:

In its rebuttal testimony, CAW argued that use of forecasted CCFT deduction is more accurate and supported by Commission precedent.

RESOLUTION:

CAW and Cal Advocates agree to adopt Cal Advocates' recommendation to implement a CCFT deduction based on the 2020 Commission-authorized CCFT amount.

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 6, Tables 6.1, 6.2 (PDF) pp. 13, 15, 17, 19, 21, 23, 25, 85, 155-160, 207, 269-274, 311, 382-387, 426, 498-501, 563, 632-637, 685, 759-764, 798, 874-879; Exh. CAW-15, *Direct Testimony of John R. Wilde*, dated July 1, 2019 ("Wilde Direct"), pp. 2-18, Attachment 1; Exh. Cal Advocates-1, *Public Advocates Office Prepared Testimony of Prashanta Adhikari, Report and Recommendations on Taxes*, dated February 14, 2020 ("Adhikari Testimony"), pp. 1-3; Exh. CAW-26, *Rebuttal Testimony of John R. Wilde*, dated March 30, 2020 ("Wilde Rebuttal"), pp. 1-3.

9.2. Income Taxes – Excess Accumulated Deferred Income Tax ("EADIT")

CAW REQUEST: The Tax Cuts and Jobs Act ("TCJA"), which became law on December 22, 2017, contains many provisions that substantially modify the Internal Revenue Code. The two significant changes impacting the calculation of income taxes being the change in the federal tax rate from 35% to 21%, and the loss of bonus depreciation deductions. The federal rate change resulted in a remeasurement of CAW's accumulated deferred income tax resulting in a net excess balance as of the enactment date of the TCJA legislation. CAW requests that the components of the EADIT related to TCJA be amortized as follows:

- 1) In compliance with D.18-12-021, CAW was ordered to amortize in rates the plant-related EADIT for 2018, 2019 and 2020 through separate Tier 3 advice letters. Resolution W-5215 approved amortization of the 2018 amount beginning in 2020. CAW filed Advice Letter No. 1300 on June 30, 2020 to request amortization of the 2019 amount. CAW reflects amortization of the 2019 and 2020 amounts in calendar year 2021 and 2022, respectively.
- 2) In compliance with D.18-12-021, CAW was ordered to amortize in rates the non-plant related EADIT estimated in A.16-07-002 over 24 months. CAW filed Advice Letter No. 1246 on July 1, 2019, which was approved effective August 1, 2019. CAW reflects amortization of these amounts over 24 months ending July 31, 2021.
- 3) CAW requests to amortize the additional non-plant EADIT over 36 months between January 1, 2021 and December 31, 2023.
- 4) CAW requests EADIT relating to assets contained within PowerTax be used to produce the Annual Rate Adjustment Method ("ARAM") amortization. For Construction Work in Progress ("CWIP"), Customer Advances for Construction CAC and Internal Revenue Code Section 481(a) assets, CAW requests a straight-line 20-year amortization. CAW completed the PowerTax software implementation and restructuring of the ADIT record necessary to perform the ARAM calculation for amortization of plant-related EADIT. The ARAM is a normalized method of accounting for ADIT that over the useful life of the underlying asset or liability accrues the ADIT balance based on the statutory tax rate

enacted for that tax year and reverses the ADIT balance using the calculated average tax rate.

- 5) CAW requests EADIT related to the San Clemente Dam be amortized by netting it against the regulatory balancing account and reducing the annual revenue requirement. (see Section 11.3 of the Settlement Agreement for additional information). Similarly, CAW requests EADIT related to the Citizen UPAA be amortized by netting it against the regulatory balancing account and reducing the annual revenue requirement.

CAL ADVOCATES' POSITION:

Cal Advocates did not address the Company's proposed recommendation for the amortization of the EADIT.

CAW REBUTTAL:

CAW did not address this item in rebuttal testimony.

RESOLUTION:

CAW and Cal Advocates do not dispute the proposal made by CAW and agree that CAW's proposal should be adopted as by the Commission including use of ARAM calculations for establishing amortization of assets contained within PowerTax.

REFERENCES:

Exh. CAW-15, Wilde Direct, pp. 7-8.

9.3. Income Taxes – Deferred Taxes in Ratebase – Repairs

CAW REQUEST:

In the current GRC filing, CAW included in tax depreciation a deduction related to taxable repairs applicable to certain replacement property. CAW incorporated the impact of the repairs deduction in the deferred income tax liability that is reflected in rate base. The basis for the calculation of the repairs deduction was to multiply the CAW's projected replacement plant additions for the years 2019 through 2023 by the 10 year average ratio (2008-2017) of the actual tax repairs deduction to replacement plant additions taken on the filed tax returns.

CAL ADVOCATES' POSITION:

Cal Advocates did not address the Company's inclusion a deduction related to taxable repairs in tax depreciation.

CAW REBUTTAL:

CAW reported that the Internal Revenue Service has not issued it a private letter ruling since its direct testimony was filed and that it is not aware of any issues that would require a modification to the application of the IRS normalization rules in accounting for deferred income taxes including excess deferred income taxes in this proceeding.

RESOLUTION:

CAW and Cal Advocates do not dispute the repairs deduction and methodology used by CAW in determining rate base.

REFERENCES:

Exh. CAW-15, Wilde Direct, p. 3; Exh. CAW-26, Wilde Rebuttal, p. 4.

9.4. Taxes Other Than Income

CAW REQUEST:

CAW estimated its Payroll Tax expenses using the same tax rates and cap as were used in its previous General Rate Case. Additionally, CAW proposed to include an \$84-per-employee penalty for the California Unemployment Insurance Fund as a result of a previous state deficit to the Federal fund. CAW also set forth forecasts of Franchise Fees and Ad Valorem Taxes.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission should remove CAW's inclusion of an \$84 per-employee penalty for the California Unemployment Insurance Fund because there was not a deficit at the time of its testimony and that it was projecting a positive balance by the end of 2020. Cal Advocates did not oppose CAW's other forecasts of Franchise Fees and Ad Valorem Taxes.

CAW REBUTTAL:

In its rebuttal testimony, CAW agreed with Cal Advocates' recommendation but recommended that the adjustment be made based on the final head count authorized in this proceeding.

RESOLUTION:

In consideration of current COVID-19 pandemic and the associated economic challenges, CAW and Cal Advocates agree to adopt the expenses for the \$84-per-employee penalty for the California Unemployment Insurance Fund.

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 5, Table 5.1 (PDF) pp. 13, 15, 17, 19, 21, 23, 25, 26, 46-49, 151-154, 265-268, 378-381, 494-497, 628-631, 755-758, 870-873; Exh. Cal Advocates-1, Adhikari Testimony, pp. 4-6; Exh. CAW-26, Wilde Rebuttal, pp. 3-4.

10. RATE BASE

10.1. Inclusion of Meadowbrook Utility Plant Acquisition Adjustment

CAW REQUEST:

CAW requested to include the Utility Plant Acquisition Adjustment ("UPAA") associated with its Meadowbrook acquisition into rate base. The Company did not include this UPAA in its Utility Plant in Service amount so a separate addition for the Meadowbrook UPAA revenue requirement is necessary. After the preliminary UPAA is adjusted for taxes, the amount of UPAA was \$1,869,520. This amount is being amortized in rates over a 40-year period beginning

on January 1, 2018 which is the first date the Meadowbrook approved rate base began to be fully recovered in the revenue requirement. This treatment is consistent with D.16-12-014 and D.18-12-021.

CAL ADVOCATES' POSITION:

Cal Advocates did not directly address this issue in its testimony.

RESOLUTION:

CAW and Cal Advocates do not dispute CAW's request to include the Meadowbrook UPAA in rate base.

REFERENCES:

Exh. CAW-4, *Direct Testimony of Jeffrey M. Dana, Errata Version*, dated July 13, 2020 ("Dana Errata Direct"), pp. 31-32, Attachment 3.

10.2. Depreciation

CAW REQUEST:

CAW used the straight-line, average life group remaining life depreciation system to calculate the annual and accrued depreciation.

CAL ADVOCATES' POSITION:

Cal Advocates did not oppose CAW's proposed depreciation rates. Any differences between CAW and the Cal Advocates' proposed depreciation expense were due to differences in forecasted depreciable plant in service, which is dependent on recommended plant additions. Cal Advocates noted that when CAW provides a new depreciation study as part of its 2022 GRC, CAW should also provide the future depreciation study information identified in D.18-12-021.

RESOLUTION:

CAW and Cal Advocates agree to adopt CAW's proposed depreciation rates. The depreciation rates by account by district are provided in Attachment C-1.

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 8, Tables 8.1-8.2, (PDF) pp. 13, 15, 17, 19, 21, 23, 25, 26, 57-61, 168-172, 282-286, 395-399, 509-513, 645-649, 772-776, 887-891; Exh. CAW-11, Pourtaherian Direct, p. 19; Exh. Cal Advocates-5, Menda Public Testimony, Ch. 10, pp. 110-111.

10.3. Allowance for Working Cash

CAW REQUEST:

CAW's proposed allowance for working cash was comprised of two categories: operational working cash and lead lag. To calculate these items, CAW prepared a lead-lag study using the methodologies outlined in Standard Practice U-16-W. Additionally, CAW proposed to include specific regulatory assets, net of regulatory liabilities, in operational working cash.

CAL ADVOCATES' POSITION:

For the purposes of calculating allowance for working cash allowance, Cal Advocates recommended that the Commission should exclude surcharge accounts and miscellaneous receivables for operational working capital. Cal Advocates also recommended that the Commission should remove non-expense and non-cash items, such as Commission fees, franchise tax, estimated depreciation expense, and estimated deferred federal and state income taxes from CAW's proposed working cash allowance related to lead lag.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendations regarding exclusion of non-cash and non-expense items and further recommended including certain regulatory assets in the calculation of operational working cash allowance and including non-expense and non-cash items in calculation of allowance for working cash related to lead lag. However, CAW did not oppose Cal Advocates' recommendation of removing two non-expense items (franchise fees and Commission fees) from calculating allowance for working cash related to lead lag.

RESOLUTION:

CAW and Cal Advocates agree to remove the specific regulatory assets, net of regulatory liabilities (and all net of deferred income taxes) from the calculation of operational working cash allowance, as identified on page 28 of the Direct Testimony of Bahman Pourtaherian:

SAP Account	Account Description
18680155	Reg Asset- Consulting Fees
18680156	Reg Asset- Water Energy Nexus Deferred Costs
18680162	Reg Asset- Closing Costs
18680164	Reg Asset - Low Income Program Costs
18680171	Sand City Desal Plant Pur Wtr Bal Acct
18680195	Reg Asset - Purch Power & Water Balancing Acct
18680200	Reg Asset - Authorized Balancing Account
18680201	RA - Earthquake Insurance (3 Year Term)
18680205	Reg Asset – ICBA
18689900	Reg Asset – Other
25632900	Reg Liab - PBOP Tracker
25633000	Reg Liab - Pension Tracker
25634700	Reg Liab - Interim Rates
25689900	Reg Liab – Other

CAW and Cal Advocates have disagreed with the inclusion of deferred income taxes, depreciation expenses, and uncollectible expenses within the Lead Lag calculation of allowance for working cash. CAW recommends inclusion and Cal Advocates argues against it. The same issue, inclusion of the non-expense and non-cash items was addressed in the California Water Company's GRC (A.18-07-001) in D.20-12-007 issued in that proceeding (Section 4.5, pp. 35-

38; Conclusions of Law 21-23; Ordering Paragraphs 20-21). CAW and Cal Advocates agree for this GRC cycle to adopt the same methodology approved in D.20-12-007, which provides for inclusion of non-expense and non-cash items in the calculation of allowance for working cash.

REFERENCES:

Application 100-Day Update, Attachment 1, Ch. 9, Table 9.1, (PDF) pp. 63-64, 174-175, 288-289, 401-402, 515-516, 651-652, 778-779, 893-894; Exh. CAW-11, Pourtaherian Direct, Section VIII, pp. 28, 33-41, Attachment 1; Exh. Cal Advocates-2, *Public Advocates Office Prepared Testimony of Mukunda Dawadi, Report and Recommendations on Rate Base and Special Request #6 and #10*, dated February 14, 2020 (“Dawadi Testimony”), pp. 2-9, Attachments 1, 2; Exh. CAW-24, Pourtaherian Rebuttal, Section III, pp. 1-10, Attachment 1.

11. MEMORANDUM AND BALANCING ACCOUNTS

11.1. Consolidated Expense Balancing Account

CAW REQUEST:

The purpose of the Consolidated Expense Balancing Account (“CEBA”) is to consolidate the amortization of Commission-approved balancing and memorandum accounts where appropriate. CAW requested that it be allowed to continue the current balancing account authorized by the Commission in D.18-12-021 and to recover any additional incremental balances added or refund any over collections (separately, as addressed in Section 12.7 of the Settlement Agreement, CAW and Cal Advocates agree to the consolidation of the CEBA accounts to align with consolidated tariff areas (e.g. Southern Division, Northern Division, Monterey Service Area and Central Satellite Service Area).

CAL ADVOCATES’ POSITION:

Cal Advocates asserted that CAW failed to calculate CEBA surcharge net of refundable amounts and that CAW failed to exclude amounts previously authorized or pending in other proceedings.

CAW REBUTTAL:

In its rebuttal testimony, CAW asserted that Cal Advocates mistakenly calculated the CEBA balance. CAW made other adjustments to the CEBA balance relating to specific balance and memorandum accounts for a final amount to be transferred of \$13,157,756.

RESOLUTION:

Cal Advocates and CAW agree with CAW’s request to continue to keep this account open and to amortize the final CEBA balance once it is determined. The final balance to be amortized as part of the CEBA is dependent on the disposition of all other balancing and memorandum accounts to be transferred into the CEBA in this proceeding. Specifically, CAW and Cal Advocates agree to the transfer of \$12,639,314 to the CEBA for recovery from the following balancing and memorandum accounts:

Balancing or Memorandum Account to be Transferred to the CEBA	CAW Rebuttal Position	Settlement Position	Settlement Section
WRAM/MCBA	\$(685,367)	\$(633,317)	11.4
ESA Memo Account	\$(1,172,144)	\$(653,702)	11.5
School Lead Testing Memo Account	\$(9,101)	\$(9,101)	11.6
Two-Way Tax Memo Account	\$(104,563)	\$(104,563)	11.7
Conservation Surcharge Balancing Account	\$(874,755)	\$(874,755)	11.9
Coastal Water Project Memo Account	\$(517,107)	\$(621,185)	11.10
Credit Card Memo Account	\$(23,390)	\$(23,390)	11.11
Catastrophic Event Memo Account	\$(241,233)	\$(235,392)	11.13
Seaside Basin Adjudication Balancing Account	\$0	\$0	11.14
Seaside Groundwater Basin Balancing Account	\$305,284	\$305,284	11.16
Group Insurance Balancing Account	\$(962,078)	\$(962,078)	11.17
Pension Balancing Account	\$1,788,719	\$1,788,719	11.18
OPEB Balancing Account	\$1,553,996	\$1,553,996	11.19
Old Monterey-Style WRAM Balancing Account	\$(33,835)	\$(33,835)	11.20
Monterey WW Purchased Power Expense Balancing Account	\$(172,642)	\$(172,642)	11.23
Monterey Cease and Desist Order Memo Account	\$(6,084,320)	\$(6,084,320)	11.24
Affiliate Transaction Memo Account	\$91,413	\$91,413	11.25

Balancing or Memorandum Account to be Transferred to the CEBA	CAW Rebuttal Position	Settlement Position	Settlement Section
Statewide Non-Revenue Water Action Plan Memo Account	\$(2,718)	\$(2,718)	11.28
Monterey Leak Adjustment Memo Account	\$(3,408,710)	\$(3,408,710)	11.29
Sand City Desalination Plant Purchased Water Balancing Account	\$(441,128)	\$(441,128)	11.30
Conservation/Rationing Memo Account	\$(48,252)	\$(48,252)	11.31
Chromium 6 Memo Account	\$(1,043,811)	\$(1,043,811)	11.32
SGMA Memo Account	\$(315,928)	\$(315,928)	11.37
Dunnigan Consulting Memo Account	\$(465,336)	\$(465,336)	11.39
Water-Energy Nexus Memo Account	\$(286,962)	\$(286,962)	11.40
Total	\$(13,157,726)	\$(12,681,713)	

Additionally, CAW and Cal Advocates agree that the following accounts should be closed and any trailing interest charges up to the date of the approval of the GRC implementation advice letter will also be transferred to the CEBA for recovery. At this time, CAW and Cal Advocates agree that the following accounts should be closed:

- Two-Way Tax Memo Account – Bonus Depreciation and Tax Change Components
- Seaside Basin Adjudication Balancing Account
- Seaside Groundwater Basin Memo Account
- Old Monterey Style Revenue Adjustment Mechanism (WRAM) Balancing Account
- GRC Interim Rate True-Up Memo Account
- Cost of Capital Interim Rate Memo Account
- Statewide Non-Revenue Water Action Plan Memo Account
- Monterey Leak Adjustments Memo Account
- Sand City Desalination Plant Purchased Water Balancing Account
- Conservation/Rationing Memo Account
- Garrapata Service Area Memorandum and Balancing Accounts
- Monterey One-Way Leak Adjustment Balancing Account

Finally, as addressed in Section 11.9 of the Settlement Agreement, CAW and Cal Advocates agree that the Conservation Surcharge Balancing Account should be closed as of December 31, 2020 because CAW and Cal Advocates agree that for this GRC cycle conservation expenses should be recovered through base rates (see Section 5.14 of the Settlement Agreement). Per Ordering Paragraph 41 of D.18-12-021, CAW will file a Tier 2 advice letter no later than 45 days after December 31, 2020 providing an accounting of conservation funds spent with supporting documentation, as well as a proposal to refund to customers any unspent funds or collect authorized revenues not billed through the CEBA. CAW and Cal Advocates agree that any trailing interest charges associated with the Conservation Surcharge Balancing Accounts up to approval of the GRC implementation advice letter filing will be transferred to the CEBA.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 3-30, Attachments 1, 2; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-82 Attachments 55-69; Ex. Cal Advocates-10, Rose Testimony, p. 5-27; Exh. CAW-18, *Rebuttal Testimony of Jeffrey M. Dana, Errata Version*, dated July 13, 2020 (“Dana Errata Rebuttal”), pp. 2-24, Attachments 1-9.

11.2. NOAA/ESA Memorandum Account

CAW REQUEST:

The purpose of the National Oceanic and Atmospheric (“NOAA”)/Endangered Species Act (“ESA”) Memorandum Account is to track compliance payments made by CAW to NOAA or its designated payee for ESA mitigation. CAW did not request recovery of the account balance in this GRC but did request to continue to keep this account open. Recovery of annual payments shall be through a Tier 2 advice letter. CAW was granted authority to continue this account and to continue seeking recovery of annual payments in D.18-12-021.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended that the Commission should close this account effective December 31, 2021 based on the fact the SWRCB has issued a revised Cease and Desist Order (Order WR 2016-0016) stating that the deadline for compliance would be December 31, 2021, and based on completion of capital project I15-400049: Los Padres Dam Fish Passage Project and the Cal Advocates’ recommendation to approve cost recovery.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates’ recommendations and argued that this account should remain open because a water supply solution will likely not be complete by December 31, 2021 due to circumstances beyond the control of the Company and, therefore, compliance payments may be required past that date.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open and recovery of annual payments shall continue to be through a Tier 2 advice letter.

REFERENCES:

Application 100-Day Update, p. 5; Exh. CAW-3, Crooks Direct, pp. 153-157; Exh. CAW-4, Dana Errata Direct, pp. 3-4, Attachment 1; Exh. Cal Advocates-4, Goldberg Testimony, pp. 41-43, Attachments 2, 3; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 70-71, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, p. 20; Exh. 22, Owens Public Rebuttal, p. 61.

11.3. San Clemente Dam Balancing Account

CAW REQUEST:

The Commission in D.12-06-040 authorized the Carmel River Reroute and San Clemente Dam Removal Project beginning July 1, 2012. The purpose of the San Clemente Dam Balancing Account is to track authorized permitting and compliance review and preliminary engineering pre-construction costs transferred from the prior Memorandum Account, interim dam and environmental safety measure costs, actual expenditures for the project, authorized cost of capital, offset by any surcharge recoveries collected, and public contributions. CAW requested to recover the balance consistent with Commission directions in D.18-12-021.

CAL ADVOCATES' POSITION:

Cal Advocates did not directly address this account in its testimony.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open. The annual revenue requirement in base rates will be reduced from \$7,921,008 to \$6,245,448 starting in 2021 due to the impact of making a one-time \$15,849,268 adjustment to reduce the under collection upon a final decision. This one-time adjustment is to credit customers for the impact of a reduction in accumulated deferred income taxes associated with a reduction in the Federal income tax rate as approved by the 2017 Tax Cut and Jobs Act (see Section 9.2 of the Settlement Agreement).

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 4-7, Attachments 1-2; Exh. CAW-15, Wilde Direct, pp. 5, 8; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, p. 55, Attachments 55, 56, 69.

11.4. WRAM/MCBA

CAW REQUEST:

The WRAM balancing account tracks the difference between the total Commission-authorized fixed costs recovered in the quantity charge revenues and the total fixed cost revenues actually recovered through the quantity charge based on actual sales. The MCBA captures the difference between the total variable cost quantity charge revenues received from customers and the actual payments made to service providers for costs associated with purchased water, purchased power, and pump taxes. CAW has made several requests related to the WRAM/MCBA Balancing Accounts in this proceeding. CAW requested to continue the account and to recover the quantity rate revenues not billed due to the October 2017 wildfires in the Larkfield District. CAW states

that while the lost revenues were authorized as part of the approval of Advice Letter 1198, CAW has waited to request through this GRC the ability to recover these costs from customers statewide through the CEBA in order to lessen the impact to the remaining Larkfield customers. Additionally, Special Request #7 requests the consolidation of WRAM/MCBA accounts to align with consolidated tariff areas (see Section 12.7 of the Settlement Agreement) and Special Request #4 requests recovery of leak adjustments through the WRAM (see Section 12.4 of the Settlement Agreement).

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission should postpone CAW's request to recover all costs and lost revenue related to the 2017 Larkfield Wildfires until all insurance proceeds are determined and reported. Cal Advocates also asserted that recovery of a portion of the balance has already been previously authorized in CAW's Advice Letter 1198 in 2018.

CAW REBUTTAL:

In its rebuttal testimony, CAW indicated that it gave the final sign off on the 2017 Larkfield Wildfire insurance proceeds and that the insurer was in agreement, thereby finalizing the insurance recovery component. Therefore, CAW recommended that the actual recovered insurance proceeds be applied. While CAW agrees with Cal Advocates that the portion of the WRAM/MCBA balance attributable to the customers impacted by the 2017 wildfire had been previously authorized in Advice Letter 1198, CAW's request is that this balance be approved for transfer to the CEBA for recovery from all customers on a statewide basis.

RESOLUTION:

CAW and Cal Advocates agree with CAW's requested disposition and recovery of 2017 Larkfield wildfire related account through the CEBA on a statewide basis. It is agreed that \$633,317 related to the under-collected balances as of May 31, 2019 should be transferred to the CEBA to be collected from all CAW customers on a statewide basis. Issues involving related requests in specific Special Requests are addressed in Section 12 of this Settlement Agreement. CAW and Cal Advocates agree that any additional quantity revenues associated with the customers impacted by the 2017 Larkfield wildfires should be transferred to the CEBA for review in the next GRC.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 7-8, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 75-76, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 5, 13, Attachment 4.

11.5. ESA Memorandum Account

CAW REQUEST:

The ESA Memorandum Account was again authorized in D.18-12-021 for the Monterey County District. It tracks costs incurred complying with ESA requirements, but does not include ESA compliance costs associated with the San Clemente Dam that are tracked in the San Clemente

Dam Balancing Account. CAW requested to continue the account and transfer the balance of \$(1,172,144) to the Monterey District CEBA.

CAL ADVOCATES' POSITION:

Cal Advocates recommended removing certain costs to avoid double recovery, including removing \$1,113,876 related to the Los Padres Dam Fish Passage Project and removing the beginning balance of \$1,223,662 previously authorized for recovery in CAW's last General Rate Case. Accordingly, Cal Advocates recommended an adjusted transfer balance of \$569,960. Cal Advocates also recommended closing the account.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendations to remove costs of \$1,223,662 that Cal Advocates alleged were previously recovered. Regarding the Los Padres Dam Fish Passage Project, CAW agreed to remove \$615,755 from the memorandum account balance in light of Cal Advocates' testimony that these costs had been substantiated and should be approved for inclusion in utility plant in service as being included in CAW's capital project request, but disagreed with Cal Advocates' remaining recommendations on that issue. CAW also disagreed with Cal Advocates' recommendation to close this account.

RESOLUTION:

CAW and Cal Advocates agree CAW should remove the \$615,755 of Los Padres Dam Fish Passage Project costs included in CAW's capital project request, as agreed to in its rebuttal testimony. This adjustment brings the May 31, 2019 under collected balance down to \$1,172,144. CAW further agrees that the additional \$518,442 credit offset entry identified in Cal Advocates' testimony will be removed from requested ESA Memorandum Account recovery. This adjustment brings the May 31, 2019 under collected balance down to \$653,702 which will be transferred to the CEBA for recovery from Monterey District customers. CAW and Cal Advocates agree that no other adjustment should be made to CAW's requested transfer balance for this account. CAW and Cal Advocates agree with CAW's request to keep this account open.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 8-9, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 71-72, Attachments 55, 56; Exh. CAW-18, Dana Errata Rebuttal, pp. 5, 9-11, Attachment 2.

11.6. School Lead Testing Memorandum Account

CAW REQUEST:

The School Lead Testing Memorandum Account tracks incremental expenses associated with conducting lead monitoring and testing at kindergarten through 12th grade schools in its service area. The testing is required by the SWRCB Division of Drinking Water's issuance of Permit Amendment No. 2017 PA-Schools. CAW requested to continue the account and to transfer the account balance of \$(9,101) to the CEBA for recovery.

CAL ADVOCATES' POSITION:

Cal Advocates did not object to CAW's request.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open and to transfer the under collected account balance of \$(9,101) to the CEBA as CAW requested.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 9, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 78, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, p. 6.

11.7. Two-Way Tax Memorandum Account

CAW REQUEST:

The Two-Way Tax Memorandum Account ("TMA") was established by Ordering Paragraph 18 of D.18-12-021 and tracks: 1) changes in permanent tax items and rate effects; 2) differences between tax expenses authorized and tax expenses incurred from mandatory and elective tax law changes, tax accounting changes tax procedural changes or tax policy changes; 3) the Excess protected Accumulated Deferred Income Tax ("ADIT") until the end of 2018; and 4) bonus depreciation for the limited assets where eligibility for bonus depreciation is uncertain because construction began before a contract for them was signed before Sep. 27, 2017. CAW requested to close this account and transfer the account balance of \$(104,563).

CAW believes a TMA is no longer necessary and requests that the Commission eliminate the TMA for CAW's 2021 test year GRC cycle. If the Commission disagrees with CAW and believes that a TMA is necessary for the 2021 GRC cycle, CAW proposes that the Commission reaffirm that the TMA is not intended to be a true-up mechanism for taxes (and thus is not intended to track the differences between forecasted and actual tax deductions that are caused by factors outside of tax and are unrelated to changes in tax law, tax accounting methods, tax procedures, or tax policy), but is intended to track the revenue impact of changes in tax law, tax accounting methods, tax procedures, and tax policy. Such a reaffirmation would be consistent with the Commission's long-standing policy of not trueing-up differences between forecasted and actual tax deductions, as articulated by the Commission in OII 24 and in D.17-05-013. Accordingly, the differences, positive or negative, between forecasted and actual tax expenses caused by derivative factors outside of tax and unrelated to changes in tax law, tax accounting methods, tax procedures, or tax policy would continue to flow to CAW's bottom line for each taxable year, consistent with the Commission's longstanding policy.

CAL ADVOCATES' POSITION:

Cal Advocates did not specifically address this account in its testimony.

RESOLUTION:

CAW and Cal Advocates agree that the components of the TMA related to the excess ADIT pay back should continue. CAW and Cal Advocates further agree to close the bonus depreciation

and other tax changes components of this account as of December 31, 2020 and to transfer the \$104,563 under collected account balance to the CEBA.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 9-10, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, Attachments, 55, 56; Exh. CAW-18, Dana Errata Rebuttal, p. 5-6.

11.8. LIRA Balancing Account

CAW REQUEST:

The Low-Income Ratepayer Assistance Program (“LIRA”) Balancing Account tracks revenues and recoveries associated with the LIRA offered in each district. The LIRA was adopted in D.15-04-007 and continued in D.18-12-021. CAW requested to continue the account under the terms and conditions as agreed to in the settlement agreement approved in D.15-04-007, which includes annual adjustments to the surcharge to ensure ongoing recovery of any over- or under-collected balances.

CAL ADVOCATES’ POSITION:

Cal Advocates did not object to CAW’s request.

RESOLUTION:

CAW and Cal Advocates agree with CAW’s request to continue to keep this account open and to continue following the approved annual adjustment process for establishing surcharges.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 10, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 77, Attachments 55, 56.

11.9. California American Water Conservation Surcharge Balancing Account

CAW REQUEST:

The California American Water Conservation Surcharge (“CAWCS”) Balancing Account is a one-way balancing account approved to track conservation-related expenses and surcharges associated with CAW’s conservation efforts. The CAWCS is currently in effect for all districts. CAW requested to continue the account and transfer the account balance of (\$874,755) to the CEBA.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended closing the account and instead include CAW’s conservation budget in base rates. Cal Advocates also recommended transferring a balance of (\$388,209) to the CEBA.

CAW REBUTTAL:

In its rebuttal testimony, CAW stated that it could close this account if the conservation budget were included in base rates. CAW disagreed with Cal Advocates’ recommendations regarding

the amount to be transferred because Cal Advocates' recommendation did not account for authorized transfers.

RESOLUTION:

CAW and Cal Advocates agree to close this account as of December 31, 2020 and transfer the \$874,755 under collected account balance, with interest through the transfer date, to the CEBA. The account balance of \$874,755 reflects transfers to the CEBA authorized by past Commission decisions. In accordance with D.18-12-021, CAW will file a Tier 2 advice letter no later than 45 days after December 31, 2020 providing an accounting of conservation funds spent with supporting documentation, as well as a proposal to refund to customers any unspent funds through the CEBA. CAW and Cal Advocates agree that any trailing interest charges associated with the Conservation Surcharge Balancing Accounts up to approval of the GRC implementation advice letter filing will be transferred to the CEBA. (See Section 11.1 of this Settlement Agreement for reference to the CEBA and Section 5.4 for the discussion of the inclusion of CAW's conservation costs in base rates).

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 10-11, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 72-73, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, p. 6, 21, Attachment 8.

11.10. Coastal Water Project Memorandum Account

CAW REQUEST:

The Commission granted the Coastal Water Project ("CWP") Memorandum Account in Ordering Paragraph 6 of D.03-09-022. This account tracks costs associated with the development of a new water supply in the Monterey County District. The account needs to remain open until resolution of all legal issues occurs, consistent with D.10-08-008. Included in this memorandum account is the revenue requirement (depreciation, cost of capital and taxes) of the Monterey Pipeline and Pump Station from the time it was finished in January 2019 until it goes into rates in accordance with Standard Practice 27. CAW requested to continue the account and transfer the account balance of \$(492,509) for AFUDC through June 6, 2019 and \$(536,149) for depreciation.

CAL ADVOCATES' POSITION:

Cal Advocates recommended closing the account and transferring an account balance of \$(409,877) for AFUDC through May 31, 2019 and \$(107,230) for depreciation.

CAW REBUTTAL:

In its rebuttal testimony, CAW acknowledged that the \$492,509 for AFUDC covers May 1, 2019 to June 6, 2019. By including the period of June 1 to June 6, 2019, no AFUDC will need to be addressed in the next GRC. CAW agreed deferred depreciation can be adjusted down to \$(107,230) as recommended by Cal Advocates, if May 31, 2019 (rather than June 6, 2019) is used.

RESOLUTION:

CAW and Cal Advocates agree to transfer \$492,509 of AFUDC from May 1, 2019 to June 6, 2019 to the CEBA. CAW and Cal Advocates also agree to transfer deferred depreciation of \$128,676 from May 1, 2019 to June 6, 2019 to the CEBA. Transfers should include all interest through the transfer date. Once transferred, these components of the Coastal Water Project can close. The account remains open for Regional Desal Plant costs.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 11, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 74-75, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 5, 15-16.

11.11. Credit Card Memorandum Account

CAW REQUEST:

The Credit Card Memorandum Account was established by D.18-12-021 and tracks the credit card fees that have been waived for customers offset by the cost savings that may result with the use of a credit card. CAW requested to continue the account and transfer the account balance of \$(23,390).

CAL ADVOCATES' POSITION:

Cal Advocates recommended closing the account but did not object to recovery of the account balance.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open and to transfer the account balance to the CEBA as CAW requested.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 12, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 75, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, p. 6.

11.12. Water Contamination Litigation Expense Memorandum Account

CAW REQUEST:

The Water Contamination Litigation Expense ("WCLE") Memorandum Account tracks costs associated with litigating water contamination legal cases in CAW's Districts. The WCLE Memorandum Account was granted in Commission Resolution W-4084, March 26, 1998. It authorized all water utilities to establish a Memorandum Account to track water contamination litigation expenses and to recover reasonable expenses in a subsequent GRC proceeding. CAW requested to continue to keep the account open.

CAL ADVOCATES' POSITION:

Cal Advocates did not object to CAW's request.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to keep the account open. There is no amount to recover as of May 31, 2019.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 12-13, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 78, Attachments 55, 56.

11.13. Catastrophic Event Memorandum Account

CAW REQUEST:

The purpose of the CEMA is to recover costs associated with the restoration of service and CAW facilities affected by a catastrophic event declared a disaster or state of emergency by competent federal or state authorities, which could include drought related costs not otherwise covered by the drought Memorandum Account. The balance in the CEMA will be recovered in rates after Commission review and audit of the recorded CEMA balance. The authority to establish this account was granted in Commission Resolution E-3228, July 24, 1991, and D.18-12-021 authorized its continuance. CAW requested to continue to keep the account open and transfer the balance in this account.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the existing account balance should not be recovered until all pending insurance claims have been settled. Cal Advocates did not object to keeping the account open.

CAW REBUTTAL:

In its rebuttal testimony, CAW provided additional information regarding the final insurance reimbursement and agreed with a transfer of \$(241,233) based on accounting for settled insurance claims.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open and to transfer the \$235,392 under collected balance to the CEBA. This amount reflects both the Larkfield wildfire insurance settlement and customers who have reestablished service with CAW.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 13-15, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 76, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 6, 22.

11.14. Seaside Basin Adjudication Balancing Account

CAW REQUEST:

The Seaside Basin Adjudication Balancing (“SABA”) Account tracks the amortization of costs and related interest on the unamortized balance of costs incurred to litigate and secure Seaside Basin water rights in the Monterey County District as granted in D.09-07-021. In accordance with Advice Letter 778, effective July 19, 2009, a meter surcharge is assessed on customers in the Monterey Main, Hidden Hills, Ryan Ranch, and Bishop areas to recover \$2,755,960 over a ten-year period. This account accrues interest at the 90-day commercial rate. CAW requested that this account remain open to continue tracking the interest and surcharge collections consistent with D.18-12-021.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended closing the account and transferring the balance to the CEBA.

CAW REBUTTAL:

In its rebuttal testimony, CAW stated that all balances had been recovered in surcharges, therefore no transfer is necessary. CAW also agreed that this account should be closed.

RESOLUTION:

CAW and Cal Advocates agree that this account has been fully recovered through its own separate surcharge, the balance is \$0 and no transfer is needed. This account may be closed.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 15 Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, Attachments 55, 56; Exh. CAW-18, Dana Errata Rebuttal, pp. 5, 16-17.

11.15. Seaside Groundwater Basin Memorandum Account

CAW REQUEST:

The purpose of the Seaside Groundwater Basin Memorandum Account (“SGBMA”) is to track payments made to the Seaside Basin Water Master for replenishment water. CAW requested continued authorization to file an advice letter to reestablish the memorandum account when it expects to incur costs from the Seaside Basin Watermaster in the future and to subsequently transfer outstanding balances, if any, to the CEBA for refund or recovery.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended closing the account and indicated that the Commission previously denied CAW’s request to keep it open in D.18-12-021.

CAW REBUTTAL:

In its rebuttal testimony, CAW acknowledged that this account is currently closed but sought authorization to request to reopen it by filing a Tier 2 advice letter in the future if needed.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request for authorization to file a Tier 2 advice letter to reestablish the memorandum account when it expects to incur costs from the Seaside Basin

Watermaster in the future and to subsequently transfer outstanding balances, if any, to the CEBA for refund or recovery.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 15-16, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-60, Attachments 55, 56; Exh. CAW-18, Dana Errata Rebuttal, pp. 6, 17.

11.16. Seaside Groundwater Basin Balancing Account

CAW REQUEST:

The Seaside Groundwater Basin Balancing Account (“SGBBA”) tracks costs associated with annual administrative and other payments made to the Seaside Basin Water Master, as well as recovery of such payments from customers in the Monterey County District. The SGBBA was authorized in D.09-07-021. CAW requested authorization for this account to remain open and to transfer outstanding balances incurred to the CEBA for refund or recovery.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended transferring a balance of \$305,284, a reduction based on the prior approval of CAW’s Advice Letter 1226 in Resolution W-5197.

CAW REBUTTAL:

CAW agrees with Cal Advocates' recommendation to transfer the balance of \$305,284.

RESOLUTION:

CAW and Cal Advocates agree for CAW to continue to keep this account open and to transfer the over collected balance of \$305,284 to the CEBA.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 16, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 76, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 2-3, 6.

11.17. Group Insurance Balancing Account

CAW REQUEST:

The Group Insurance Balancing Account captures the difference between authorized recovery and actual costs. It was first adopted in D.18-12-021. CAW requested to continue the account and transfer the account balance of \$(962,078).

CAL ADVOCATES’ POSITION:

Cal Advocates did not object to CAW’s request.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open and to transfer the under collected account balance to the CEBA as CAW requested.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 16-17, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, Attachments 55, 56; Exh. CAW-18, Dana Errata Rebuttal, p. 6.

11.18. Pension Balancing Account

CAW REQUEST:

The Pension Balancing Account tracks the difference between Commission-authorized pensions and actual pension payments – including payments to avoid at risk status – for all Districts served by the Company. CAW requested to continue the account and transfer the account balance of \$1,788,719 to the CEBA.

CAL ADVOCATES' POSITION:

Cal Advocates did not object to CAW's request.

RESOLUTION:

CAW and Cal Advocates do not dispute CAW's request to continue to keep this account open to track the difference between Commission-authorized pensions and actual pension payments, including payments to avoid at risk status, and to transfer the over collected account balance to the CEBA as CAW requested (*see* table provided in Section 11.1 of the Settlement Agreement).

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 17, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, Attachments 55, 56; Exh. CAW-18, Dana Errata Rebuttal, p. 6.

11.19. OPEB Balancing Account

CAW REQUEST:

The Other Post-Employment Benefits ("OPEB") Balancing Account tracks the difference between Commission-authorized OPEB costs and actual OPEB payments for all CAW Districts. CAW requested to continue the account and transfer the account balance of \$1,553,996.

CAL ADVOCATES' POSITION:

Cal Advocates did not object to CAW's request.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open and to transfer the over collected account balance to the CEBA as CAW requested (*See* table provided in Section 11.1 of the Settlement Agreement).

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 17-18, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, Attachments 55, 56; Exh. CAW-18, Dana Errata Rebuttal, p. 6.

11.20. Old Monterey-Style WRAM Balancing Account

CAW REQUEST:

The Old Monterey-Style WRAM (“OMSWRAM”) Balancing Account was first approved in D.96-12-050 in conjunction with the rate design effective in the Monterey District at that time. This OMSWRAM account differs from the new WRAM account adopted in D.09-07-021, in that its purpose was to track the difference between revenues that would have been collected under the Commission’s standard rate design and the tiered conservation rate design actually implemented in Monterey. CAW requested to close the account and transfer the account balance of \$(33,835).

CAL ADVOCATES’ POSITION:

Cal Advocates recommended closing the account and argued that CAW should not be allowed to recover interest charges tracked after CAW’s previous GRC D.18-12-021 was issued on December 20, 2018 because CAW delayed in requesting recovery. Therefore, Cal Advocates recommended to transfer a balance of \$(28,616).

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates’ recommendation to reduce the amount to be transferred because D.18-12-021 only approved balances and interest through May 31, 2016, which left additional unrecovered interest in the account.

RESOLUTION:

CAW and Cal Advocates agree with CAW’s request to close this account and to transfer the account balance to the CEBA as CAW requested, along with all interest through the transfer date (See table provided in Section 11.1 of the Settlement Agreement).

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 18, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-61, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 6, 17-18.

11.21. Emergency Rationing Costs Incurred by California American Water Memorandum Account

CAW REQUEST:

The Emergency Rationing Costs Memorandum Account tracks increased expenses that CAW would incur in its Monterey County District in the event that rationing is implemented under MPWMD’s Regulation XV and/or Ordinance No. 92. Regulation XV is an expanded water conservation and standby water-rationing plan whose implementation requires both CAW and MPWMD to engage in activities to promote, monitor and enforce its terms. This account was approved as Special Condition #9 in D.06-11-050. The account was again approved by the

Partial Settlement on Revenue Issues adopted in D.15-04-007 and in D.18-12-021. No costs have been incurred in this account. CAW requested to continue the account.

CAL ADVOCATES' POSITION:

Cal Advocates did not object to CAW's request.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 18-19, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 77, Attachments 55, 56.

11.22. Purchased Water, Purchased Power and Pump Tax Balancing Accounts

CAW REQUEST:

The Purchased Water, Purchased Power and Pump Tax Balancing Accounts track certain production expense-related items that could severely deter utilities from achieving their authorized earnings. CAW requested to continue to keep the account open.

CAL ADVOCATES' POSITION:

Cal Advocates did not object to CAW's request.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 19-20, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 80, Attachments 55, 56.

11.23. Monterey Wastewater Purchased Power Expense Balancing Account

CAW REQUEST:

The Purchased Power Expense Balancing Account tracks changes in power costs that are beyond CAW's control for its Monterey Wastewater District. CAW requested to continue the account and transfer the account balance of \$(172,642).

CAL ADVOCATES' POSITION:

Cal Advocates did not object to CAW's request.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to keep this account open and to transfer the under collected account balance to the CEBA as CAW requested (See table provided in Section 11.1 of the Settlement Agreement).

REFERENCES:

Exh. CAW-4, Dana Errata, p. 20, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 78, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, p. 6.

11.24. Monterey Cease and Desist Order Memorandum Account

CAW REQUEST:

In Resolution W-4824, the Commission granted CAW a memorandum account to track the costs it incurs to address the SWRCB Cease and Desist Order (“CDO”) for unauthorized diversion of water from the Carmel River in the Monterey County District and any other such costs. In D.15-04-007, the Commission also adopted the settlement which established a subaccount within the CDO Memorandum Account to track any penalties or fines that may be assessed as a result of a violation of the SWRCB CDO. CAW requested to continue the account and transfer the account balance of \$(6,084,320).

CAL ADVOCATES’ POSITION:

Cal Advocates recommended a reduction of \$613,507 from CAW’s request because the \$613,507 was previously authorized by D.18-12-021 and recommends authorization of the \$5,470,813 balance for recovery. Cal Advocates also recommended closing the account due to the December 31, 2021 deadline set in the revised SWRCB CDO.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates’ recommendation to reduce the balance to be transferred because the \$613,507 was previously transferred as authorized by D.18-12-021. CAW also disagreed with Cal Advocates’ recommendation to close the account because CAW does not believe it will be able to comply with the December 31, 2021 deadline.

RESOLUTION:

CAW and Cal Advocates agree that the \$613,607 May 31, 2016 balance was appropriately transferred to the CEBA on December 31, 2018 per D.18-12-021 as shown in Attachment 1 to Rebuttal Testimony of Jeffrey M. Dana and that the May 31, 2019 balance of \$6,084,320 represents the correct under collected balance of newly incurred charges to be transferred to the CEBA in this case. This account will remain open.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 20-21, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 61-62, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 5, 7-8, Attachment 1.

11.25. Affiliate Transaction Memorandum Account

CAW REQUEST:

The Affiliate Transaction Memorandum Account was established in Ordering Paragraph 8 of D.10-10-019. The purpose of the account is to track fees paid to CAW for the transfer, assignment, or employment of an employee by an affiliate, in accordance with Affiliate

Transaction Rule IV.D.2. CAW requested to continue the account and transfer the account balance of \$91,413.

CAL ADVOCATES' POSITION:

Cal Advocates asserted that the total account balance to be transferred should be \$739,067. Cal Advocates agreed that the account should be kept open.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendations regarding the appropriate account balance to be transferred and provided Cal Advocates with a corrected data response that tie directly to the \$91,413.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to keep this account open and to transfer the over collected account balance to the CEBA as CAW requested (*See* table provided in Section 11.1 of the Settlement Agreement).

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 21-22, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 81-82, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 6-7, 22-23, Attachment 9.

11.26. GRC Interim Rate True-Up Memorandum Account

CAW REQUEST:

The purpose of the GRC Interim Rate True-up Memorandum Account is to track the difference between what was billed in 2018 and 2019 and what should have been billed under the authorized rates per D.18-12-021 for 2018 and the approved 2019 step rate filing for 2019. D.18-12-021 and the 2019 step rate filing already factored in reductions for the new federal tax rate under the Tax Cuts and Jobs Act ("TCJA") and the lower cost of capital. To calculate this amount, the Company computes all 2018 and 2019 bills using the newly authorized rates and compares the amount to what was actually billed. Until this computation is done, an estimate is developed which will be trued up. Once the re-computation of the 2018 and 2019 bills is done, CAW will file an advice letter for a surcredit or surcharge to refund or bill customers for the final calculated amount in this account. CAW requested to continue to keep this account for the re-computation and for future GRCs.

CAL ADVOCATES' POSITION:

Cal Advocates did not object to the request.

CAW REBUTTAL:

In rebuttal testimony, CAW identified this account as one that can be closed.

RESOLUTION:

CAW and Cal Advocates agree to close this account.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 22, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 69-70, Attachments 55, 56; Exh. CAW-18, Dana Errata Rebuttal, p. 24.

11.27. Cost of Capital Interim Rate Memorandum Account

CAW REQUEST:

The Cost of Capital Interim Rate Memorandum Account captures extra amounts billed in 2018 in the revenue requirement to be refunded to customers based on the lower cost of capital adopted for 2018-2020. Since the lower cost of capital was factored into the revenue requirement pursuant to D.18-12-021 and the 2019 step rate filing, the amounts captured in this account have been transferred to the GRC Interim Rate True-Up Memorandum Account. CAW requested that this account remain open for future tracking of cost of capital if necessary.

CAL ADVOCATES' POSITION:

Cal Advocates recommended closing the account.

CAW REBUTTAL:

In its rebuttal testimony, CAW agreed that this account should be closed.

RESOLUTION:

CAW and Cal Advocates agree to close this account and transfer any remaining interest through the date of transfer to the CEBA (See table provided in Section 11.1 of the Settlement Agreement).

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 22-23, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 69-70, Attachments 55, 56; Exh. CAW-18, Dana Errata Rebuttal, p. 20.

11.28. Statewide Non-Revenue Water Action Plan Memorandum Account

CAW REQUEST:

The purpose of the Statewide Non-Revenue Water Action Plan Memorandum Account is to track the costs of engineering, financial evaluation, and studies of measures costs to reduce non-revenue water in each district as approved in CAW's Advice Letter 969. CAW requested to close the account and transfer the account balance of \$(2,718).

CAL ADVOCATES' POSITION:

Cal Advocates did not object to CAW's request.

CAW REBUTTAL:

In its rebuttal testimony, CAW noted a typo indicating the balance was \$(2,178) in an attachment in Cal Advocates' testimony and reiterated that the correct balance is \$(2,718) (See table provided in Section 11.1 of the Settlement Agreement).

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to close this account and to transfer the under collected account balance of \$(2,718) to the CEBA as CAW requested.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 23, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 79, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 6, 23.

11.29. Monterey Leak Adjustments Memorandum Account

CAW REQUEST:

On June 27, 2013, the Commission approved Resolution W-4951, which granted a Leak Adjustment Memorandum Account ("LAMA") to track leak adjustments in the Monterey District starting February 26, 2013 (the date Advice Letter 991 was filed) up until December 31, 2014, when leak adjustments were included in base rates. CAW requested to close the account and transfer the account balance of \$(3,412,468).

CAL ADVOCATES' POSITION:

Cal Advocates recommended accounting for the error rate of 5.24% and to deny recovery of any interest tracked after December 31, 2014, if any. Therefore, Cal Advocates recommended closing the account and transferring an account balance of \$(3,165,698).

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendations regarding the error rate and instead identified a cumulative impact of misstated adjustments of \$3,758. CAW also asserted that the requested LAMA balance did not include interest. Therefore, CAW recommended that the Commission transfer an adjusted LAMA balance of \$(3,408,710) based on the removal of the \$3,758 in misstated adjustments.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to close this account and to transfer the under collected adjusted account balance of \$(3,408,710) to the CEBA as CAW requested in its rebuttal testimony.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 23-24, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 62-63, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 6, 18; Exh. CAW- 22, Owens Public Rebuttal, pp. 67-68.

11.30. Sand City Desalination Plant Purchased Water Balancing Account

CAW REQUEST:

The Sand City Desalination Plant Purchased Water Balancing Account was established through D.13-04-015. D.18-12-021 added Sand City costs after January 1, 2018 to purchased water costs in Monterey. CAW recovered the May 31, 2016 account balance but requested authorization to transfer the remaining balance from May 31, 2016 until December 31, 2017 and accrued interest from May 31, 2016 until the date that it will be transferred to the CEBA in this proceeding. This is necessary as the transfer to the CEBA in the last GRC did not cover the activity and interest after May 31, 2016. CAW requested to close the account and transfer the account balance of \$(441,128).

CAL ADVOCATES' POSITION:

Cal Advocates recommended closing the account and transferring an account balance of \$238,929 based on CAW's application testimony Attachment 1 of Jeffrey Dana's testimony.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendations regarding the amount to be transferred because Cal Advocates' calculation did not take into account activity after May 31, 2019 and revised amount to under collection of \$441,128.

RESOLUTION:

CAW and Cal Advocates agree to transfer the May 31, 2019 under collected balance of \$441,128 to the CEBA. This reflects the fact that \$680,057 was credited back to customers through the interim rate process in 2019 as shown in Attachment 6 of the Rebuttal Testimony of Jeffrey M. Dana. CAW and Cal Advocates agree to close the account after transfer of the balance, including interest through the date of the transfer to the CEBA.

REFERENCES:

Application 100-Day Update, p.5; Exh. CAW-4, Dana Errata Direct, p. 24, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 59, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 5, 16, Attachment 6.

11.31. Conservation / Rationing Memorandum Account

CAW REQUEST:

The purpose of the Conservation / Rationing Memorandum Account is to track all expenses incurred by the Company to activate Rule 14.1 and or Schedule 14.1 that have not been considered in a GRC or other proceeding. The authority to establish this account was granted in Resolution W-4976. CAW requested to close the account and transfer the account balance of \$(48,252).

CAL ADVOCATES' POSITION:

Cal Advocates recommended closing the account and denying recovery of all costs due to the lifting of the emergency drought declaration by the Governor on April 7, 2017.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendation to deny recovery of all costs in this account because it would disallow recovery on interest from March 2018 through December 2018 in contravention of D.94-06-033.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to close this account and to transfer the under collected account balance to the CEBA as CAW requested. The balance represents interest from March to December 2018 that has yet to be recovered.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 24-25, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 64-65, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 6, 19.

11.32. Chromium 6 Memorandum Account

CAW REQUEST:

The purpose of the Los Angeles County District and Sacramento District Chromium 6 Memorandum Accounts is to track the incremental costs incurred to comply with the final Chromium 6 maximum contaminant level or drinking water standard adopted by the California Department of Public Health. It also tracks the revenue requirement of Chromium 6 from the date of completion through the date it is put into rates. CAW requested to continue the account until the entire balance can be refunded or recovered, and to transfer the account balance.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission adjust the account balance to account for amounts previously authorized in Resolution W-5212, resulting in a balance of \$(1,043,811) to be transferred. Cal Advocates also recommended that CAW should remove any AFUDC included in the forecasted plant for the Dunnigan and Sacramento Districts for Test Year 2021. Cal Advocates also recommended that the Commission should add the depreciation amounts recovered through surcharges to CAW's depreciation reserve as a deduction from rate base. Lastly, Cal Advocates recommended closing the account as the related projects (I15-500054 in the Los Angeles District, I15-600081 in the Sacramento District, and I15-630001 in the Sacramento District) have all been completed, or will be completed in this GRC cycle, and cost recovery for these projects is not disputed.

CAW REBUTTAL:

In its rebuttal testimony, CAW agreed with the adjustments to the account balance due to Resolution W-5212. However, CAW asserted that the AFUDC should not be removed from the Dunnigan District and that the depreciation amounts should be added only in certain circumstances. CAW asserted that the Commission should keep the account open.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to keep this account open and to transfer the account balance of \$(1,043,811) to the CEBA as CAW agreed to in its rebuttal testimony. However, CAW and Cal Advocates agree incremental costs beyond trailing interest have not booked since the Sacramento/Dunnigan Chromium VI projects were included in rate base effective January 1, 2020 and additional costs beyond trailing interest will not be booked to this account in the future. CAW and Cal Advocates agree that the AFUDC of \$45,753 should not be reduced from the forecasted plant in the Dunnigan District. CAW and Cal Advocates also agree that depreciation expense from January 1, 2019 to May 31, 2019 could be added to the depreciation reserve once collected, if the reserve has not already forecasted it in.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 25, Attachment 1; Exh. Cal Advocates-4, Goldberg Testimony, pp. 27-28, 36-37; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 66, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 5, 13-15, Attachment 5; Exh. CAW-22, Owens Rebuttal, p. 59.

11.33. Garrapata Service Area Memorandum and Balancing Accounts

CAW REQUEST:

CAW's Garrapata service area has three memorandum accounts and eight balancing accounts which are designed to recover costs not anticipated in rates: (1) Unanticipated Repair Cost Memorandum Account, (2) Infrastructure Act Memorandum Account, (3) Water Contamination Litigation Expense Memorandum Account, (4) Purchase Power Balancing Account, (5) Purchase Water Balancing Account, (6) Pump Tax Balancing Account, (7) Payroll Balancing Account, (8) Payroll Taxes Balancing Account, (9) Contract Labor Balancing Account, (10) Water Quality Balancing Account, and (11) California Department of Public Health User Fees Balancing Account. CAW requested to continue to keep the accounts open.

CAL ADVOCATES' POSITION:

Cal Advocates did not object to CAW's request.

CAW REBUTTAL:

In rebuttal testimony, CAW agreed the Garrapata Service Area Memorandum and Balancing Accounts may be closed.

RESOLUTION:

CAW and Cal Advocates agree the following accounts may be closed: (1) Unanticipated Repair Cost Memorandum Account, (2) Infrastructure Act Memorandum Account, (3) Water Contamination Litigation Expense Memorandum Account, (4) Purchase Power Balancing Account, (5) Purchase Water Balancing Account, (6) Pump Tax Balancing Account, (7) Payroll Balancing Account, (8) Payroll Taxes Balancing Account, (9) Contract Labor Balancing Account, (10) Water Quality Balancing Account, and (11) California Department of Public Health User Fees Balancing Account.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 26-27, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 79, Attachments 55, 56; Exh. CAW-18, Dana Errata Rebuttal, p. 24.

11.34. Garrapata SDWSRF Loan Repayment Balancing Account

CAW REQUEST:

The purpose of the Garrapata Safe Drinking Water State Revolving Fund (“SDWSRF”) account is to track recovery of the balance on the SDWSRF loan provided under the American Recovery and Reinvestment Act of SDWSRF projects authorized by Resolution W-4788. CAW requested to continue to keep this account open.

CAL ADVOCATES’ POSITION:

Cal Advocates did not object to CAW’s request.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 27, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 79-80, Attachments 55, 56.

11.35. Monterey One-Way Leak Adjustment Balancing Account

CAW REQUEST:

The Monterey One-Way Leak Adjustment Balancing Account captures extra amounts factored into the revenue requirement for the Monterey District but not given to customers for leak adjustments. The amount factored into the revenue requirement for 2018-2020 is \$2,370,879. The leak adjustments granted in 2018 were \$2,389,527. Therefore, there was no balance that needed to be transferred. CAW requested to close the account.

CAL ADVOCATES’ POSITION:

Cal Advocates did not address this account in its testimony but recommended that leak adjustments be recovered as part of base rates, thus eliminating the need for this balancing account.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to close this account starting in 2021. The balance in this account is \$0.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 27-28, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, Attachments 55, 56, Attachments 55, 56; Exh. CAW-18, Dana Errata Rebuttal, p. 24.

11.36. West Placer Memorandum Account

CAW REQUEST:

The purpose of the West Placer Memorandum Account is to track the construction costs, allowance for funds used during construction and post construction carrying costs at the Commission's authorized pre-tax rate of return, and the Special Facilities Fees collected from developers in the West Placer County service area of the Sacramento District. The Company was granted authority to maintain its Memorandum Account in D.13-10-003. CAW requested to continue to keep the account open.

CAL ADVOCATES' POSITION:

Cal Advocates did not object to CAW's request.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 28, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 80, Attachments 55, 56.

11.37. SGMA Memorandum Account

CAW REQUEST:

The Sustainable Groundwater Management Act ("SGMA") Memorandum Account records costs of complying with the new SGMA regulations which could not be accurately forecasted at the time of D.18-12-021 and requires specific cost accounting procedures detailed in that decision. CAW requested to continue to keep the account open and to transfer the account balance of \$(315,928).

CAL ADVOCATES' POSITION:

Cal Advocates did not object to continuing the account but recommended to transfer an account balance of \$(316,456) instead.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with the account balance recommended by Cal Advocates, which proposed to transfer \$608 more of an under collection than in the account as of May 31, 2019. CAW believes the \$608 may be a difference in interest calculation.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open and to transfer the under collected account balance to the CEBA as CAW requested (See table provided in Section 11.1 of the Settlement Agreement).

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 28-29, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 81, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 6, 23-24.

11.38. The Memorandum Account for Environmental Improvement and Compliance Issues for Acquisitions

CAW REQUEST:

The original purpose of the Environmental Improvement and Compliance Issues Memorandum Account was to track costs associated with required improvements related to environmental and compliance issues in the Dunnigan service territory. CAW requested to continue to keep this account open.

CAL ADVOCATES' POSITION:

Cal Advocates recommended closing the account because CAW has now been operating the Dunnigan water system for a few years and understands the system requirements.

CAW REBUTTAL:

This account is no longer specific to the Dunnigan acquisition. It is for environmental improvements and compliance issues for utilities that are acquired by CAW.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, pp. 29, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 67, Attachments 55, 56; Exh. CAW-18, Dana Errata Rebuttal, p. 19.

11.39. Dunnigan Consulting Memorandum Account

CAW REQUEST:

The purpose of the account is to track consulting costs resulting from the settlement between CAW, Grant Park Development, and the Office of Ratepayer Advocates, Cal Advocates' predecessor, adopted by the Commission in Ordering Paragraph 3 of D.15-11-012, for a period of six years with monthly compensation of \$12,500 following the close of the transaction. CAW requested to continue the account and transfer the account balance of \$(465,336).

CAL ADVOCATES' POSITION:

Cal Advocates recommended adjusting the transfer balance to \$(343,736) to account for balances previously authorized in CAW's last General Rate Case decision and because consultant costs exceeded what was authorized by the Commission. Cal Advocates also recommended that the Commission order CAW to close this memorandum account effective November 5, 2021.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendations regarding the adjustments to the transfer balance because it did not account for authorized transfers. CAW also disagreed with Cal Advocates' recommendation regarding the appropriate closure date of the account because the six years of payments tracked by the account started after the close of the acquisition, not on November 5, 2015, when the decision approving the acquisition issued.

RESOLUTION:

CAW and Cal Advocates agree that the \$85,584 May 31, 2016 balance was appropriately transferred to the CEBA on March 31, 2019 per D.18-12-021 as shown in Attachment 3 of the Rebuttal Testimony of Jeffrey M. Dana and that the May 31, 2019 balance of \$465,336 represents the correct under collected balance of newly incurred charges to be transferred to the CEBA in this case. This account will remain open until the end of the 6-year contract.

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 30, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 67-68, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 5, 11-12, Attachment 3.

11.40. Water-Energy Nexus Program Memorandum Account

CAW REQUEST:

The purpose of the Water-Energy Nexus Program Memorandum Account is to track expenses for water-energy nexus projects. CAW requested to continue the account and transfer the account balance of \$(286,962).

CAL ADVOCATES' POSITION:

Cal Advocates recommended adjusting the transfer balance to \$(277,633) and to close the memorandum account.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendation to disallow costs that were properly booked to the account and disagreed with Cal Advocates' recommendation to close the account because it benefits ratepayers.

RESOLUTION:

CAW and Cal Advocates agree with CAW's request to continue to keep this account open and to transfer the under collected account balance to the CEBA as CAW requested (See table provided in Section 11.1 of the Settlement Agreement).

REFERENCES:

Exh. CAW-4, Dana Errata Direct, p. 30, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 54-59, 68-69, Attachments 55, 56, 69; Exh. CAW-18, Dana Errata Rebuttal, pp. 6, 19-20, Attachment 7.

11.41. Request to Close Memo and Balancing Accounts Before Next GRC

CAL ADVOCATES' POSITION:

Cal Advocates argued that CAW has too many regulatory accounts and recommended the number of accounts be reduced.

CAW REBUTTAL:

CAW already requested that the Commission close a number of memo and balancing accounts and to transfer any remaining interest balances, through the date of the transfer, to the CEBA for recovery and to close the accounts. In addition, CAW proposed that for other accounts it be allowed to file a Tier 2 advice letter to request closing those accounts and transfer any remaining balances to the CEBA for recovery.

RESOLUTION:

CAW and Cal Advocates agree that the twelve surcharge accounts listed below should be closed and that any trailing interest charges up to the date of the approval of the GRC implementation advice letter will also be transferred to the CEBA for recovery.

1. Two-Way Tax Memo Account – Bonus Depreciation and Tax Change Components
2. Seaside Basin Adjudication Balancing Account
3. Seaside Groundwater Basin Memo Account
4. Old Monterey Style Revenue Adjustment Mechanism (WRAM) Balancing Account
5. GRC Interim Rate True-Up Memo Account
6. Cost of Capital Interim Rate Memo Account
7. Statewide Non-Revenue Water Action Plan Memo Account
8. Monterey Leak Adjustments Memo Account
9. Sand City Desalination Plant Purchased Water Balancing Account
10. Conservation/Rationing Memo Account
11. Garrapata Service Area Memorandum and Balancing Accounts
12. Monterey One-Way Leak Adjustment Balancing Account

CAW and Cal Advocates agree that the Conservation Surcharge Balancing Account should be closed as of December 31, 2020 because CAW and Cal Advocates agree that for this GRC cycle conservation expenses should be recovered through base rates.

CAW and Cal Advocates agree that CAW may file a Tier 2 advice letter before filing of the next GRC application to close accounts that are no longer necessary. These accounts may include the Dunnigan Consulting Memo Account, the Monterey District Pre-2015 Residential and Non-Residential WRAM/MCBA Balancing Account, and the Chromium 6 Memo and Balancing Account.

REFERENCES:

Exh. Cal Advocates-6EC, *Errata of Public Advocates Office Prepared Testimony of Anusha Nagesh, Report and Recommendations on Operations and Maintenance and Administrative and General and Expenses, Labor Expenses, Balancing and Memorandum Accounts and Special Requests#2, 3 and 13, CONFIDENTIAL Version*, dated February 14, 2020 (“Nagesh Errata CONFIDENTIAL Testimony”), pp. 58-75, Attachments 55, 57, 60, 61-65; Exh. CAW-18, Dana Errata Rebuttal, pp. 7-21, Attachments 2, 6, 7; Exh. 20, Linam Errata Rebuttal, pp. 30-32.

12. SPECIAL REQUESTS

12.1. Special Request #1: Southern Division Tariff Area Consolidation

CAW REQUEST:

CAW requested Commission authorization to consolidate its Los Angeles County, Ventura County, and San Diego County Districts to create a single Southern California Division tariff area.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended that if the Commission authorized consolidation of revenue requirements in the proposed Southern Division, then it should authorize the consolidation of no more than the revenue requirements and tariff pricing that CAW proposed. Cal Advocates recommended instead that the tier breakpoints for each district should be based on the specific consumption of each of the current five districts in Southern California. Cal Advocates also recommended that the Commission authorize a rate design that does not significantly increase bills for median water use for any district and maintains strong conservation signals in each district. Cal Advocates also argues that the Commission should impute a savings of at least 0.761% on the proposed consolidated Southern Division revenue requirement.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with both Cal Advocates’ proposed rate design and bill recommendations because applying Cal Advocates’ tier breakpoints, usage per tier, and meter charge recovery creates several unintended and harmful consequences. CAW also disagrees with Cal Advocates’ proposal to impute savings of at least 0.761% on the proposed consolidated Southern Division revenue requirement as retroactive ratemaking and in conflict with the Water Action Plan, among other issues.

RESOLUTION:

CAW and Cal Advocates agree to Southern Division consolidation with the rate design proposed by CAW in its direct and rebuttal testimony with additional adjustments so that median usage customers (and below) see no more than the average system wide increase in rates.

Consolidating the revenue requirement and rate design will help ensure that all low-income customers receive essential water at or near the same overall price. The price paid for water service currently continues to be district specific in Southern California without recognition of the more global nature of poverty and how a localized water bill impacts low-income customers differently by area. Additional details on the Southern Division rate design are referenced is

Sections 4.1 through 4.3 of the Settlement Agreement. CAW and Cal Advocates agree not to apply Cal Advocates' proposal for imputed savings as a result of the consolidation of the Southern Division.

REFERENCES:

Application, p. 10; Exh. CAW-6, Linam Direct, pp. 13-38, Attachment 4; Exh. Cal Advocates-10, Rose Testimony, pp. 5-1 to 5-20, Attachments 2, 6; Exh. Duarte-1, Fasana Direct, p. 7, Attachment Duarte-07; Exh. San Marino-1, Talt Testimony, pp. 2-3; Exh. CAW-20, Linam Errata Rebuttal, pp. 41-56.

12.2. Special Request #2: Catastrophic Event Cost Impact Normalization

CAW REQUEST:

CAW requested that the cost recovery associated with recent and future catastrophic event costs be done on a stateside basis. CAW also requested to resolve certain costs and impacts associated with the October 2017 wildfires that impacted CAW's Larkfield District.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission deny CAW's request to recover recent and future catastrophic event costs on a statewide basis because the Commission should not pre-determine recovery of unknown future costs. Cal Advocates also recommended that the Commission should postpone recovery of all 2017 Larkfield Wildfire related costs until insurance claims are settled.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendations to deny the request to recover recent and future catastrophic event costs on a statewide basis and noted that D.19-07-015 approved recovery of costs recorded to the CEMA "across each utility's entire customer base" and required specific tariff changes. CAW also indicated that it gave the final sign off on the 2017 Larkfield Wildfire insurance proceeds and that the insurer was in agreement, thereby finalizing the insurance recovery component. Therefore, CAW recommended that the actual recovered insurance proceeds be applied as a credit to the CEMA account.

RESOLUTION:

CAW and Cal Advocates agree that the Commission should authorize CAW's proposed recovery of expenses relating to the 2017 Larkfield Wildfires net of received insurance claims, as described in CAW's rebuttal testimony. CAW and Cal Advocates agree that wildfire related costs recorded to the CEMA after May 31, 2019 will be reviewed in the next GRC for recovery on a statewide basis. Similarly, approved 2018-2020 lost quantity revenues will be reviewed in the next GRC for recovery through the CEBA on a statewide basis. Lastly, CAW and Cal Advocates agree that statewide allocation of future catastrophic event (CEMA) costs will follow the provisions set forth in D.19-07-015.

REFERENCES:

Application, p. 10; Exh. CAW-6, Linam Direct, pp. 38-46, Attachment 3; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, Ch. 4, pp. 83-91, Attachments 70-72; Exh. CAW-20, Linam Errata Rebuttal, pp. 56-61.

12.3. Special Request #3 – Acquisition Contingency Memorandum Account

CAW REQUEST:

CAW requests establishment of the Acquisition Contingency Memorandum Account (“ACMA”) to record the difference between revenues billed at current rates based on pre-acquisition rate base for customers of acquired water system and revenues that would have been billed based on the new, post-acquisition rate base and revenue requirement. This would apply to any acquisition subsequently approved by the Commission after a decision is issued in this GRC. CAW also requests authorization to file a Tier 2 advice letter to recover any balance in the account on an annual basis.

The GRC process is on a three-year future test year cycle with approval and integration of acquisitions not always coinciding with the regulatory calendar of the authorized test year. CAW seeks to track lost revenues in the ACMA given the acquisitions have been approved as being in the public interest by the Commission. CAW further believes SWRCB and Commission policy directives to encourage the acquisition of small and/or troubled water systems supports the reasonableness of its request.

CAL ADVOCATES’ POSITION:

Cal Advocates argues that the Commission should reject CAW’s request because most acquisitions are not events outside of the utility’s control, which is a precondition for authorizing memorandum account treatment. Further, the Commission should stop the proliferation of surcharge accounts.

CAW REBUTTAL:

Water system acquisitions are not routine events but are events of exceptional nature not under CAW’s unilateral control, a fact the Commission has recognized on multiple occasions in granting memorandum accounts. CAW must first negotiate with the seller. That can take years and may not result in an agreement. Then CAW must obtain Commission approval of the acquisition, a process that can take multiple years as well. Because of the varying time it takes to secure Commission approval of applications, it does not appear possible to time acquisitions to correspond to the rate case cycles. Moreover, even if it were, delaying acquisitions so they can be included in the next rate case could place customers in potential harm.

RESOLUTION:

CAW agrees to withdraw its request but reserves the right to make a similar request within specific acquisition related proceedings.

REFERENCES:

Application, p. 10; Exh. CAW-6, Linam Direct, pp. 46-51; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, Ch. 5, pp. 87-89; Exh. CAW-20, Linam Errata Rebuttal, pp. 61-70, Attachment 4.

12.4. Special Request #4: Leak Adjustment Policy and Recovery

CAW REQUEST:

CAW requested to continue to implement its leak adjustment policy, but to move recovery of leak adjustments from base rates, as adjusted by the one-way Leak Adjustment Balancing Account (“LABA”), into the WRAM and to close the existing LABA.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended that the Commission deny CAW’s Special Request #4 and maintain the current oversight of leak adjustments in the GRC process.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates’ recommendations and arguments because there would be multiple benefits associated with recovering leak adjustments through the WRAM. CAW acknowledged that if the Commission wants to require recovery of leak adjustments to be reviewed in a GRC, then they should be evaluated appropriately and forecasted as part of CAW’s revenue requirement.

RESOLUTION:

CAW and Cal Advocates agree to include leak adjustments as an operating expense in base rates. CAW and Cal Advocates also agree CAW should close the LABA. (See reference to closing the LABA is Section 11.1 of the Settlement Agreement).

REFERENCES:

Application, pp. 10-11; Exh. CAW-6, Linam Direct, pp. 51-59; Exh. Cal Advocates-10, Rose Testimony, pp. 5-2, 5-20 to 5-23; Exh. CAW-20, Linam Errata Rebuttal, pp. 70-72.

12.5. Special Request #5 – WRAM/MCBA Cap

CAW REQUEST:

CAW requested that the current 15% cap on the annual amortization of the WRAM/MCBA, temporarily authorized by D.18-12-021, be increased to 25%, effective for balances amortized after January 1, 2021. CAW argues that it be given the opportunity to collect the existing WRAM/MCBA balances over this rate case cycle to limit future surcharges.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended that the Commission deny CAW's Special Request #5 because the previous 10% cap is not arbitrary, the cap does not inhibit conservation, and changes to cap would not solve inter-generational inequity problem.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendations and arguments regarding Special Request #5. CAW also modified its request to instead maintain the existing 15% cap on the annual amortization of the WRAM/MCBA authorized by D.18-12-021 based upon updated data regarding WRAM/MCBA balances. CAW revised its recommendation to maintain the existing 15% cap on the annual amortization of the WRAM/MCBA, authorized by D.18-12-021, while increasing the cap to 20% for the Central Satellite, Ventura and Baldwin Hills Districts only.

RESOLUTION:

CAW and Cal Advocates agree to maintain the existing 15% cap of the authorized revenue requirement for recovery of the under-collected WRAM/MCBA balances authorized in D.18-12-021 for this general rate case period only.

REFERENCES:

Application, p. 11; Exh. CAW-6, Linam Direct, pp. 59-67, Attachments 5, 6; Exh. Cal Advocates-10, Rose Testimony, pp. 5-23 to 5-26; Exh. MPWMD-3, Stoldt Direct, p. 16; Exh. CAW-20, Linam Errata Rebuttal, pp. 72-79.

12.6. Special Request #6 – Incentivizing Taxable Grants, Contributions and Advances

CAW REQUEST:

CAW requested Commission approval to recover the federal tax imposed on contributions-in-aid-of-construction and advances for construction pursuant to the Tax Cuts and Jobs Act through rate base. Additionally, CAW requested that to the extent that grants received are taxable, the tax portion be included in rate base.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission reject CAW's request to ratebase taxes on contributions and advances because the request is contrary to the Commission's long-standing principle that the person who causes the tax should pay the tax. Cal Advocates also recommended that the Commission reject CAW's request to ratebase taxes on grants and instead treat them as operating expenses.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendations. CAW also proposed a modification of Special Request #6 with respect to the treatment of contributions and advances relating to the Placer Vineyards and Riolo Vineyards developments.

RESOLUTION:

CAW and Cal Advocates agree the application for approval and receipt of grant funding cannot be easily forecasted and included in GRC forecasts. Therefore, CAW and Cal Advocates agree that the tax gross up associated with the federal and state government grants should be recovered through a tier 2 rate base offset Advice Letter, so that the recovery only begins when the project is complete and the grant funding is received. The tax gross up would be addressed in the rate base offset filing as an adjustment to deferred taxes.

CAW and Cal Advocates agree that the continued use of Method 5 for new development is appropriate and CAW withdraws its requested change for all new development. However, effective January 1, 2021 through completion of the developments, CAW and Cal Advocates agree to an ongoing adjustment to deferred taxes as described below to address the gross up on the contribution and advances limited to the Placer Vineyard and Riolo Vineyard developments in the Sacramento district. This limited adjustment is intended to reflect the agreement between CAW and the Placer Vineyards Development Group (“PVDG”) executed in August 2015, or 28 months prior to TCJA. Prior to execution of the agreement the PVDG were in discussions with the Placer County Water Agency, a contiguous water agency, as a potential water supplier to the new development. The agreement, which was based in large part on pre-TCJA treatment of contributions and advances, was executed to ensure CAW would remain the water supplier for the development. Under this limited treatment Method 5 gross up would still apply to the service connection component of all contributions and advances, consistent with pre-TCJA treatment and Method 3 would apply for all non-service components contributions of Placer Vineyard and Riolo Vineyard developments.

REFERENCES:

Application, p. 11; Exh. CAW-6, Linam Direct, pp. 67-70; Exh. Cal Advocates-2, Dawadi Testimony, Ch. 2, pp. 10-16, Attachment 3; Exh. CAW- 22, Owens Public Rebuttal, pp. 68-74, Attachment 5.

12.7. Special Request #7: Alignment and Simplification of District Specific Tariffs

CAW REQUEST:

CAW requested authorization from the Commission to reduce the number of WRAM/MCBAs to align better with its current and proposed consolidated tariffs. CAW also requested to consolidate the CEBA for the Southern Division and Northern Division. Specifically, CAW requested to (1) establish a single WRAM/MCBA, a single WRAM/MCBA surcharge, a single CEBA, and a single CEBA surcharge for its Southern Division; (2) establish a single WRAM/MCBA, a single WRAM/MCBA surcharge, a single CEBA, and a single CEBA surcharge for its Northern Division; and (3) fold Toro and Ambler pre-2018 WRAM/MCBA balances into the existing Central Satellite WRAM/MCBA. Meadowbrook and Hillview customers will be included under the Northern Division WRAM/MCBA and CEBA.

CAL ADVOCATES’ POSITION:

For the portions of CAW’s Special Request #7 relating to the Northern Division and Central Satellite District, Cal Advocates did not oppose CAW’s requests. However, for the Southern Division, Cal Advocates recommended that the Commission should only authorize CAW’s

request if the Commission authorizes the consolidation of revenue requirements for the Southern Division.

RESOLUTION:

CAW and Cal Advocates agreed that the Commission should grant Special Request #7 in its entirety.

REFERENCES:

Application, p. 11; Exh. CAW-6, Linam Direct, pp. 70-79; Exh. Cal Advocates-10, Rose Testimony, p. 5-27.

12.8. Special Request #8: Meadowbrook Rate Design Consolidation Deferral

CAW REQUEST:

CAW requested to delay certain elements of the approved consolidation of Meadowbrook customers onto the Northern Division tariff and rates in D.16-12-014. Specifically, CAW sought to change moving Meadowbrook customers onto the Sacramento District rates. Rather, CAW sought a separate, stand-alone rate design for Meadowbrook customers that mirrors the three-tier rate design for the Sacramento District customers but is set based on the specific consumption profile of the Meadowbrook District.

CAL ADVOCATES' POSITION:

Cal Advocates agrees with CAW's proposal contingent on adopting Cal Advocates' Meadowbrook rate design proposal instead, which is based on a four-tiered rate structure with recommended tier breakpoints and step-ups in commodity rates as detailed in Cal Advocates' testimony.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendation to predicate the granting of Special Request #8 on Cal Advocates' proposed rate design, moving Meadowbrook from two to four tiers, which CAW did not agree with.

RESOLUTION:

CAW and Cal Advocates agree that the Commission should grant Special Request #8, using the Meadowbrook District rate design agreed to in this Settlement Agreement. See Sections 4.1 and 4.2 of the Settlement Agreement for the agreed upon rate design parameters for the Meadowbrook District.

REFERENCES:

Application, p. 12; Exh. CAW-6, Linam Direct, pp. 76-83; Exh. Cal Advocates-10, Rose Testimony, pp. 5-27 to 5-28; Exh. CAW-20, Linam Errata Rebuttal, pp. 77-78.

12.9. Special Request #9: Rate Case Expense Recovery

CAW REQUEST:

CAW requested that the authorized level of rate case expense be amortized over 27 months instead of 36 months in order to better match costs incurred with recovery of those expenses. CAW proposed that the recovery be authorized for three months of the test year with the remaining amount recovered equally in the Escalation and Attrition years.

CAL ADVOCATES' POSITION:

Cal Advocates argued that the special request should be denied as it deviates from the Revised Rate Case Plan and that it should instead be pursued in an industry-wide rulemaking.

CAW REBUTTAL:

In rebuttal testimony, CAW disagreed with Cal Advocates' position because its request is tailored to CAW specifically and aligns costs with recoveries on a discrete issue where it is justified.

RESOLUTION:

CAW agrees to withdraw its Special Request #9 as part of this Settlement Agreement.

REFERENCES:

Application, p. 12; Exh. CAW-6, Linam Direct, pp. 80-81; Exh. Cal Advocates-8, Rauschmeier Testimony, Ch. 1, pp. 1-7; Exh. CAW-20, Linam Errata Rebuttal, pp. 78-80.

12.10. Special Request #10: Subsequent Rate Changes

CAW REQUEST:

CAW requested explicit Commission authorization to incorporate into new rates any rate changes that occurred after this proceeding opened and acknowledgment that these changes will also need to be placed into present rates for the determination of the actual rate increase caused by this application in this proceeding.

CAL ADVOCATES' POSITION:

Cal Advocates agreed with CAW's Special Request #10.

RESOLUTION:

CAW and Cal Advocates agree that the Commission should grant Special Request #10. The Commission's final decision should incorporate all rate changes that have occurred since the proceeding was opened into the present rates for purposes of comparing against the newly adopted or proposed rates.

REFERENCES:

Application, p. 12; Exh. CAW-6, Linam Direct, pp. 81-86; Exh. Cal Advocates-2, Dawadi Testimony, pp. 17-22.

12.11. Special Request #11: Acquisition Revenue Requirement Normalization

CAW REQUEST:

CAW requested authorization to normalize the rate base of the four recently authorized or pending acquisitions by spreading the utility plant acquisition adjustment (“UPAA”) related to those acquisitions either partially (for Bellflower) or entirely (for Rio Plaza, Fruitridge, and Hillview). This rate base normalization would be accomplished by determining the revenue requirement associated with the UPAA and allocating this revenue requirement to each district.

CAL ADVOCATES’ POSITION:

Cal Advocates agreed with CAW’s request for normalization assuming that the original purchase price is found reasonable. However, Cal Advocates requested that the Commission reduce the UPAA associated with the Bellflower acquisition by \$8 million.

CAW REBUTTAL:

In its rebuttal testimony, CAW agreed with Cal Advocates’ position that the request to spread the UPAA across all ratemaking areas in order to achieve the largest scale economies possible is consistent with the California legislation that initially authorized a UPAA for ratemaking purposes. However, CAW disagreed with Cal Advocates’ recommendation to reduce the UPAA associated with the acquisition of the Bellflower system. Additionally, CAW provided updated information regarding the Commission’s approval of its acquisition of the Hillview water system in D.19-11-003.

RESOLUTION:

CAW and Cal Advocates agree to allocate the UPAA across all ratemaking areas for the acquisitions of Fruitridge Vista, Rio Plaza, and Hillview. CAW and Cal Advocates agree to remove costs associated with the Bellflower acquisition and that inclusion would be reflected based on the final decision in that proceeding such that if the acquisition is approved prior to a Decision in this GRC the settlement will be updated accordingly. If the acquisition is approved subsequent to a Decision in this GRC, Cal Am may file a Tier 2 advice letter to incorporate approval into authorized rates. If the acquisition is denied, no action is necessary. *See* Section 5.11 of the Settlement Agreement for the assumptions regarding incremental operating expenses for these acquisitions. Duarte agrees with this resolution.

REFERENCES:

Application, p. 12; Exh. CAW-6, Linam Direct, pp. 83-84; Exh. CAW-9, Owens Public Direct, pp. 55-63; Exh. Cal Advocates-8, Rauschmeier Testimony, Ch. 2, pp. 4 - 6; Exh. Duarte -1, Fasana Direct, pp. 7-8; Exh. CAW- 22, Owens Public Rebuttal, pp. 75-77.

12.12. Special Request #12 – ACAM

CAW REQUEST:

CAW requested that the Commission: 1) make permanent the pilot Annual Consumption Adjustment Mechanism (“ACAM”) in the Monterey County District authorized under the settlement agreement approved in D.18-05-027, and 2) establish a similar ACAM pilot program for CAW’s Northern Division.

CAL ADVOCATES’ POSITION:

Cal Advocates recommended that the Commission should deny CAW's request to make the Monterey County District pilot ACAM permanent and also deny CAW's request to establish a pilot ACAM in the Northern Division.

CAW REBUTTAL:

Sales forecasts are difficult to predict on a three-year scale and sales reconciliation mechanisms like the ACAM are an appropriate tool to update water demand. The ACAM is intended to update water demand using the most up-to-date information regarding the actual usage patterns of customers. The ACAM is also potential solution to address WRAM/MCBA balances.

RESOLUTION:

Given D.20-08-047, the Commission's interest in accurate sales forecasting, and potential consumption changes as a result of the COVID-19 public health crisis, CAW and Cal Advocates agree to incorporate the existing ACAM mechanism in the Monterey District per the joint settlement of CAW, Cal Advocates and MPWMD in A.15-07-019 and to incorporate the adjustment as part of the step and attrition filings for all districts, excluding the Fruitridge sub-system in the Northern Division, for 2022 and 2023 and for setting test year rates for the Monterey District.

REFERENCES:

Application, p. 13; Exh. CAW-6, Linam Direct, pp. 84-91, Attachments 7, 8; Exh. Cal Advocates-10, Rose Testimony, pp. 5-29 to 5-35; Exh. MPWMD-3, Stoldt Direct, pp. 17- Exh. CAW-20, Linam Errata Rebuttal, pp. 80-88.

12.13. Special Request #13: Consolidating Conservation Program Statewide

CAW REQUEST:

CAW proposed to consolidate its conservation program into a statewide, rather than district, funded program where up to 50% of individually authorized conservation budget funds can be shifted between different service areas.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission approve Special Request #13 contingent upon (1) conservation costs being placed in base rates, (2) surcharge accounts for conservation costs being closed, and (3) the prohibition on CAW utilizing conservation funds to pay penalties or fines.

CAW REBUTTAL:

In rebuttal testimony, CAW emphasized that flexibility with conservation funds and rate tools is essential.

RESOLUTION:

CAW agrees to withdraw its Special Request #13 as part of this Settlement Agreement. See Sections 5.12 and 11.9 of the Settlement Agreement for additional information.

REFERENCES:

Application, p. 13; Exh. CAW-10, Pilz Direct, pp. 23-25, Attachment 1; Exh. Cal Advocates-6E, Nagesh Errata Public Testimony, pp. 90-96, Attachment 73; Exh. CAW-23, Pilz Rebuttal, pp. 4-11.

12.14. Special Request #14: Elimination of Duplicative or Unnecessary Reporting

CAW REQUEST:

CAW requested authorization to eliminate duplicative or unnecessary reporting by the elimination of (1) the Monterey District rebate and audit reports required by D.09-05-029, and (2) the customer complaint reports required by D.06-11-050. CAW already reports on both, rebate water savings figures and customer service performance metrics per GO-103A, annually in its PUC report filings. CAW's demonstrated success at reducing the number for formal and informal complaints received through the Commission's Consumer Affairs Branch supports this request.

CAL ADVOCATES' POSITION:

Cal Advocates did not oppose Special Request #14.

CAW REBUTTAL:

In rebuttal testimony, CAW noted that in addition to the customer complaint reporting being duplicative of the customer service reporting required as part of GO 103-A, the Commission's Consumer Affairs Branch has consistent, regular contact with regulated utilities, including CAW.

RESOLUTION:

CAW and Cal Advocates agree that the Commission should grant Special Request #14.

REFERENCES:

Application, p. 13; Exh. CAW-10, Pilz Direct, pp. 25-30; Exh. Cal Advocates-4, Goldberg Public Testimony, pp. 61-65; Exh. MPWMD-2, Locke Testimony, p. 16; Exh. CAW-23, Pilz Rebuttal, pp. 13-14.

12.15. Special Request #15: Proposed Operational Tariff Modifications

CAW REQUEST:

CAW requested a number of operational tariff modifications intended to improve the customer experience by clarifying responsibilities between the customer and the Company and by reducing inequities between customers. The proposed operational tariff modifications related to (1) the AMR/AMI Opt-Out Program, (2) the Residential Fire Protection Service Multi-Use Customer Discount, (3) Tariff Rule 10 regarding bill errors, (4) Tariff Rule 18 regarding meter errors, (5) Schedule CA-4 and CA-4H regarding Private Fire Services, (6) changes to Tariff CA-FEES to eliminate the connection fee, and (7) a new statewide metered construction service meter tariff.

CAL ADVOCATES' POSITION:

Cal Advocates did not oppose several of the tariff modifications, but argued that for any authorized tariff modifications that result in collection of revenues, the Commission should require CAW to report the revenues in recorded data in step filings, in GRCs, and any other reports of recorded revenue. Cal Advocates recommended that the Commission should deny the rule modifications requested for Rule 10 and Rule 18 that limit customers' ability to collect refunds for billing errors when the date of the billing error is known. Cal Advocates also recommended that the Commission should deny the requested tariff modification to construction meters that requires customers to pay outstanding balances in full before the customer's deposit is returned. Instead, Cal Advocates argued that the Commission should allow customers to deduct outstanding balances from deposits.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendations described above regarding the proposed operational tariff modifications. As to the construction meter tariff, CAW noted the unique challenges associated with incentivizing contractors to return meters and how CAW's proposal will provide the Company with the ability to replace the meter if it is not returned. CAW also described how booking new service connection fees to CIAC benefits customers.

RESOLUTION:

CAW and Cal Advocates agreed to resolve certain aspects of CAW's request as described below.

Regarding the AMI/AMR opt out tariff revisions, CAW and Cal Advocates agree to the following:

1. CAW will offer customers the option to opt out of AMI before installing AMI meters. Customers who choose to opt out prior to AMI installation will not be charged the \$70.00 initial fee provided on the Schedule No. CA-OUT exemplary tariff, however these customers will be charged the \$13.00 monthly charge upon full implementation of billing with AMI meters.
2. CAW will file a Tier 1 AL to make Schedule No. CA-OUT effective no more than 90 days prior to the start of billing utilizing AMI meters.
3. CAW and Cal Advocates agree that revenues generated through the charges provided in Schedule No. CA-OUT should be treated as Other Revenue, however due to the anticipated timing of AMI implementation in late 2023 CAW and Cal Advocates agree that any revenues received through the opt out tariff will be minimal in this GRC cycle (2021-2023) and cannot be accurately forecasted for inclusion in authorized revenue requirement.

Regarding revenue from new service connection fees, CAW and Cal Advocates agree that connection charges paid by new customers should be considered contributions in aid of construction ("CIAC") that offset the costs for the new service connection.

Regarding revenue from forfeitures of construction meter deposits CAW and Cal Advocates agree that construction meter deposits are intended to provide an incentive for customers to return construction meters and to offset the capital costs of replacement customer meters in instances where those meters are not returned. When forfeited these deposits should not be

offset against the unpaid bill and should instead be booked to CIAC upon forfeiture, thus offsetting the cost of a replacement meter.

Regarding CAW's requested modifications to Rule 10 and Rule 18, CAW agrees to withdraw its request without prejudice.

REFERENCES:

Application, p. 13; Exh. CAW-5, Hofer Direct, pp. 115-125; Exh. Owens Public Direct, Attachment 5; Exh. Cal Advocates-10, Rose Testimony, pp. 5-36 to 5-40, Attachments 7-9; Exh. MPWMD-3, Stoldt Direct, p. 17; Exh. CAW-19, Hofer Rebuttal, pp. 31-34; Exh. CAW- 22, Owens Public Rebuttal, pp. 77-79.

12.16. Special Request #16: Lead Service Line Replacement Program

CAW REQUEST:

CAW requested authorization to create a Lead Service Line Replacement Program as part of its ongoing main replacement program that would replace the entire lead portion of the service line (both Company and customer-owned) when service lines containing lead are discovered.

CAL ADVOCATES' POSITION:

Cal Advocates did not oppose CAW's request. Contingent upon approving this request, the Commission should require CAW to maintain detailed records pertaining to all lead service line replacements, including the location, length, and cost of each customer-owned service line replaced. In addition, the rate treatment of the potential costs incurred from the proposed Lead Service Line Replacement Program should be handled in the next rate case when CAW has information on the potential cost spent due to the proposed program.

RESOLUTION:

CAW and Cal Advocates do not dispute that the Commission should grant Special Request #16. CAW will maintain detailed records pertaining to all lead service line replacements, including the location, length, and cost of each customer-owned service line replaced.

REFERENCES:

Application, p. 13; Exh. CAW-5, Hofer Direct, pp. 29-34, Attachment D; Exh. CAW-9, Owens Public Direct, pp. 45-47; Exh. Cal Advocates-5, Menda Public Testimony, pp. 103-109, Attachment 11.

12.17. Special Request #17 – High-Cost Fund for Active Wastewater Customers

CAW REQUEST:

CAW requested the establishment of a high-cost fund for its active wastewater service in the Central Division, where rates are significantly higher than those for the passive customers. CAW believes based on the High Cost and Affordability Screening Framework that a high-cost fund is appropriate and costs for the active systems are expected to increase over time as the

facilities are in need of significant investment. Specifically, CAW proposed that all non-low-income CAW customers (water and wastewater) that are not in the high-cost area have a flat surcharge of \$0.29 per month added to their bills to fund an offset to the high-cost area.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that the Commission deny request as it is substantially the same as the one denied in the last GRC and this request requires CAW's water customers to subsidize CAW's active wastewater customers.

CAW REBUTTAL:

In its rebuttal testimony, CAW disagreed with Cal Advocates' recommendations to deny Special Request #17 and provides an examination of adjustments to the wastewater LIRA program and possible re-allocations changes that could mitigate the impact to its active wastewater customers.

RESOLUTION:

CAW agrees to withdraw its request for a high-cost fund in this general rate case.

Cal Advocates agrees not to oppose the joint settlement between CAW and LPWC to change the allocation of costs between active and passive wastewater customers in Monterey County and water and wastewater customers overall.

REFERENCES:

Application, p. 14; Exh. CAW-6, Linam Direct, pp. 91-94, Attachment 9; Exh. CAW-2, Cook Direct, p. 17; Exh. Cal Advocates-10, Rose Testimony, pp. 5-40 to 5-41; Exh. CAW-20, Linam Errata Rebuttal, pp. 88-94, Attachment 6; Exh. LPWC-1, Senger Testimony, pp. 2-3; Exh. CAW-16, Cook Rebuttal, pp. 7-11, Attachment 1.

13. OTHER ISSUES

13.1. Safety

CAW POSITION:

CAW considers safety to be a core value, as well as a strategy. CAW has numerous programs and processes in place to support employee safety, security of CAW's assets, and emergency response.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that CAW should updated its Emergency Response Plans ("ERPs") to complete actions 19, 20, 21, 22, and 23. Cal Advocates also recommended that CAW should resume conducting and documenting annual emergency evacuations. Cal Advocates also recommended that CAW should improve emergency preparedness with a comprehensive new portable generator program. Cal Advocates therefore recommended that the Commission deny CAW's requests for capital investments for standby generator programs.

CAW REBUTTAL:

In its rebuttal testimony, CAW indicated that it has updated its ERPs and has been conducting evacuation drills. CAW disagreed with Cal Advocates' recommendations regarding portable generators.

RESOLUTION:

CAW and Cal Advocates agree that concerns related to CAW ERP and documentation of annual emergency evacuations were addressed in CAW's rebuttal testimony. Duarte agrees with this resolution.

CAW agrees to Cal Advocates' recommended modifications to the scope and budget for the Standby Generator Improvements Program as outlined in Sections 8.1.10, 8.3.2, 8.4.6, and 8.7.4. CAW further agrees to prepare a Portable Generator Planning Study prior to the 2022 GRC filing to determine a comprehensive strategy for deployment of portable generators at a budget of \$150,000 in Test Year 2021.

REFERENCES:

Exh. CAW-5, Hofer Direct, pp. 34-52; Reed Confidential Testimony, Ch. 1, pp. 1-26; Exh. CAW-19, Hofer Rebuttal, pp. 23-27.

13.2. Water Quality

CAW POSITION:

CAW must now inspect tanks on a semi-annual basis due to an August 15, 2018, EPA compliance order. CAW has been working to implement and enhance their sampling and monitoring system ("SAMS") to design an iOS and Android app that will allow water system operators to enter field data into the app in real time so that the data is immediately accessible. This will provide near-real time status of all water quality samples. The system also prepares the monthly and quarterly DDW reports using data uploaded over the course of a month from laboratories, reducing the chance of human errors, and expediting the process for report preparation. SAMS will streamline the Company's water sample testing and reporting process, and help ensure environmental compliance.

CAL ADVOCATES' POSITION:

Cal Advocates recommended approving CAW's request for biannual tank inspections. Cal Advocates noted inconsistencies with CAW's Consumer Confidence Reports ("CCRs"). Cal Advocates recommended steps to ensure that sampling and monitoring standards are not missed in the future and are incorporated into the SAMS program. Cal Advocates did not oppose CAW's request for three SAMS modules, including cost recovery.

CAW REBUTTAL:

In its rebuttal testimony, CAW raised certain issues with respect to the use of drones for biannual tank inspections. CAW also acknowledged that there was a typo in the prior CCRs but has corrected it. CAW agreed with Cal Advocates' recommendations regarding the SAMS program.

RESOLUTION:

CAW and Cal Advocates agree to adopt CAW's requested cost recovery for bi-annual tank inspections. CAW and Cal Advocates further agree that CAW will continue to incorporate unmanned drone inspections, including inspection of vent screens and tank hatches where feasible. Finally, CAW and Cal Advocates agree that a notification system for water quality sampling and reporting will be incorporated into the SAMS program and the companywide Horizon Laboratory Information Management System.

REFERENCES:

Exh. CAW-5, Hofer Direct, pp. 16-29, Attachment A; Exh. Cal Advocates-9, Reed Public Testimony, Ch. 2, pp. 27-35; Exh. CAW-19, Hofer Rebuttal, pp. 27-31.

13.3. Customer Service

CAW POSITION:

CAW provided an overview of the CAW Customer Service team, a summary of customer inquiries and complaints received from 2016 to 2018, and a description of specific changes and initiatives CAW implemented that had an impact on customer satisfaction.

CAL ADVOCATES' POSITION:

Cal Advocates recommended that CAW should reduce its abandoned call rate below the 5% standard established in GO 103-A. Cal Advocates also recommended that CAW should increase its percentage of bills rendered in seven days to be consistently above 99% and meet the standard established in GO 103-A. Cal Advocates found that CAW has a generally reasonable rate of customer complaints and inquiries.

CAW REBUTTAL:

In its rebuttal testimony, CAW described how lagging customer service metrics in 2018 could be partially attributed to extensive technology upgrades being implemented, including a new Interactive Voice Response ("IVR") system. Since that time, the Company has taken steps to improve customer service metrics as evidenced by improved metrics in 2019.

RESOLUTION:

CAW and Cal Advocates agree that CAW has taken action to improve customer service metrics from 2018 performance levels and that these metrics should again be reviewed in the next GRC scheduled to be filed in July 2022 for the 2024 test year.

REFERENCES:

Exh. CAW-10, Pilz Direct, pp. 15-19; Exh. Cal Advocates-9, Reed Public Testimony, pp. 32-38; Exh. CAW-23, Pilz Rebuttal, pp. 9-11.

13.4. Compliance with Ordering Paragraphs in D.18-12-021

CAW REQUEST:

CAW demonstrated that it has complied with Ordering Paragraphs 21 and 22 and rehabilitated Lower Pasadera Tank, Upper Pasadera Tank #1, Upper Pasadera Tank #2, Huckleberry Tank #2,

Boots Tank, Forest Lake Tank #2, and High Meadows Tank #1 as ordered by the Commission in D.18-12-021. CAW provided such information in this GRC as directed by those Ordering Paragraphs in D.18-12-021.

CAL ADVOCATES' POSITION:

Cal Advocates agreed with CAW's compliance with Ordering Paragraphs 21 and 22 of D.18-12-021.

RESOLUTION:

CAW and Cal Advocates agree that CAW has complied with Ordering Paragraphs 21 and 22 of D.18-12-021.

REFERENCES:

Exh. CAW- 9, Owens Public Direct, pp. 69-79; Exh. Cal Advocates-9, Reed Public Testimony, pp. 39-41.

13.5. 100-Day Update for Workpapers

CAW REQUEST:

CAW requested that the 100-Day Update should be used as the base template for decision workpapers for the final decision in this proceeding.

CAL ADVOCATES' POSITION:

Cal Advocates did not expressly address this issue in its testimony.

RESOLUTION:

CAW and Cal Advocates stipulate to using the 100-Day Update as the baseline workpapers to develop forecasted rates and revenue requirements.

REFERENCES:

Exh. CAW- 22, Owens Public Rebuttal, pp. 2-7.

13.6. Regulatory Compliance

CAW REQUEST:

CAW performed a comprehensive review of all compliance items, including fully documenting the results and actions taken to ensure all historical compliance items have been addressed. CAW has an established protocol in place to identify, upload, assign responsibility, track, and semi-annually review all known compliance items to ensure they are addressed appropriately and timely resolved to ensure regulatory compliance.

CAL ADVOCATES' POSITION:

Cal Advocates did not expressly address this issue in its testimony.

RESOLUTION:

CAW and Cal Advocates do not dispute that CAW has provided appropriate documentation to demonstrate compliance and that the process established by CAW to ensure compliance is reasonable. The documentation provided in Attachment 1 to the Direct Testimony of CAW's witness, Wes Owens is comprehensive of known compliance items. CAW and Cal Advocates agree that it is appropriate to remove the items shown as "completed" from the list to be provided in the next GRC.

REFERENCES:

Exh. CAW-9, Owens Public Direct, pp. 32-35 and Attachment 1.

13.7. Cap on Surcharges

CAL ADVOCATES' POSITION:

To provide greater certainty and transparency, Cal Advocates argued that the Commission should limit the surcharges CAW can collect on residential customer bills to 20% of the total bill.

CAW REBUTTAL:

CAW never tried to hide customer bill impacts and would prefer prudently incurred costs be recovered through base rates. Deferring cost recovery via surcharge results in significant financial harm to the utility. However, the revenue required to recover Commission-authorized prudent and necessary costs is often recovered through surcharges, based on longstanding Commission policy to not only address the uncertainty of costs such as purchased power, purchased water, pump taxes, and other taxes; but also to recover many other types of costs that must be tracked in Memorandum Accounts, including such items as extraordinary events, expensable costs related to new water quality regulations, and changes in items such as tax rates.

RESOLUTION:

CAW agrees to cap surcharges to 20% of the total bill for the 2021 test year. For the Monterey District, the 20% cap applies but only with adjustments made to exclude water supply related surcharges and for the Hillview District the impact of the existing SRF surcharge. Interim rates would be excluded from the forecast of surcharges and the 20% cap, since interim rates cannot be determined at this time. Additionally, any surcharge recovery above the 20% cap would be deferred for future recovery in rates. This settlement does not preclude CAW from opposing any proposal to include any cap in any other proceeding. Duarte agrees with this resolution.

REFERENCES:

Exh. Cal Advocates-7, Parker Testimony, pp. 9-11; Exh. BRECA-1, Testimony of Gay Jones, dated February 28, 2020 ("Jones Testimony"), pp. 2-3; Exh. CAW-25, Stephenson and Hawks Rebuttal, pp. 9-25.

13.8. Earnings Test for Surcharges

CAL ADVOCATES' POSITION:

Cal Advocates recommended that prior to authorizing recovery of any surcharge account the Commission should implement an earnings test to be assured that recovery of the account balance would not produce a rate of return higher than authorized.

CAW REBUTTAL:

The earnings test was properly eliminated by D.06-04-037, which was issued in R.01-12-009. As explained in D.06-04-037, the earnings test was intended "to address a related problem with the balancing account procedures which occurred when a utility failed to file a general rate case application every three years, yet continued to seek balancing account treatment beyond the rate case cycle." The rate case plan eliminated this problem and there have been no changed circumstances to warrant revisiting the applicability of the earnings test.

RESOLUTION:

Cal Advocates agrees to withdraw its requested earnings test for surcharges without prejudice.

REFERENCES:

Exh. Cal Advocates-7, Parker Testimony, pp. 11-13; Exh. CAW-25, Stephenson and Hawks Rebuttal, pp. 25-32.

13.9. CAW – San Marino Joint Conservation Program

SAN MARINO'S POSITION:

San Marino is concerned about CAW's proposed water rate increases and that CAW's estimate of rate increases for San Marino exceeds its rate increases statewide.

CAW REBUTTAL:

San Marino and Duarte customers have the lowest rate because their purchased water costs are consolidated. The only reason that San Marino customers have a higher bill is due to their higher consumption level, which is the highest usage statewide. For example, an average customer in San Marino uses 142.6 CGL, which is more than twice that of the average San Diego customer at 66.8 CGL.

RESOLUTION:

The consolidated Southern Division rate design produces service charges that are consistent across all service areas and quantity rates that vary based on allocation of purchased water costs such that all districts receive the same quantity rate and a subset of districts, San Diego, Ventura, LA - Baldwin Hills, receive an additional purchase water charge, while the remainder, Duarte and San Marino do not. San Marino and Duarte customers will have the lowest forecasted rate for the rate case cycle based on the consolidated purchased water allocation methodology and rate design, as set forth above in Sections 4.2, 4.3 and 12.1.

CAW posits that a primary driver of the larger bill increase for San Marino customers in comparison to the other Southern Division districts is higher water consumption. Since this increase can be mitigated by increased conservation, CAW and San Marino agree to a joint conservation program as follows:

1. The Metropolitan Water District of Southern California (“MWD”) provides a Member Funded Agency Administered Incentive Program (“MAA”) for commercial and residential rebates. The MAA Program is funded by MWD and administered by respective member agencies, and retail agencies. Incentives are based on contract terms between MWD, member agencies, retail agencies, or up to the project cost whichever is lesser.
2. Through MWD’s MAA Program, San Marino, for fiscal year 2020/21 and fiscal year 2021/22, has a total allocation of \$22,000 (2 year budget at once) to be used for both commercial and residential device-based projects, customized with documented water savings projects, customized with non-documented water savings projects, and customized with non-documented water savings in disadvantaged communities’ projects.
3. CAW shall match dollar-for-dollar any funds that San Marino receives from the MWD MAA Program and assist City staff with the application/reporting of the program(s) to MWD. The MAA Program allows flexibility for San Marino and CAW to implement projects specific to the service area and explore innovative water-savings projects.
4. CAW shall implement, in conjunction with the San Marino, a multi-pronged conservation community outreach program to the residents of San Marino including one, all or some combination of the following: auto dial phone call, customer e-mail and/or customer letter, press release, social media posts, informational door-hangers, city and CAW employee talking points and website postings. Outreach messaging would educate and inform the residents of San Marino/CAW’s customers on the numerous programs and classes (webinars) they are eligible to take advantage of; how they can lower their indoor and outdoor water use and how they can lower their monthly water bill.
5. CAW and San Marino will meet prior to the filing of CAW’s 2022 GRC (*i.e.*, for years 2024, 2025, and 2026) to discuss proposed new projects or infrastructure improvements that would benefit the San Marino water system based on, including but not limited to CAW’s Comprehensive Planning Study for Los Angeles.

REFERENCES:

Exh. San Marino-1, Talt Testimony, pp.1-5; Exh. CAW-24, Pourtaherian Rebuttal, p.46.

Dated: _____, 2021

By:

California-American Water Company

Dated: _____, 2021

By:

The Public Advocates Office

Dated: _____, 2021

By:

City of San Marino

Dated: _____, 2021

By:

____Subject to Approval _____
City of Thousand Oaks

Dated: _____, 2021

By:

____Subject to Approval _____
City of Duarte

Dated: January 22, 2021

By: 

California-American Water Company

Dated: _____, 2021

By: _____
The Public Advocates Office

Dated: _____, 2021

By: _____
City of San Marino

Dated: _____, 2021

By: _____
City of Thousand Oaks

Dated: _____, 2021

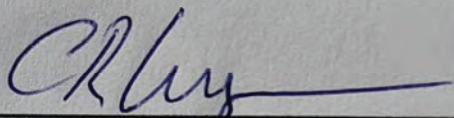
By: _____
City of Duarte

Dated: _____, 2021

By:

California-American Water Company

Dated: JAN 22, 2021

By: 

The Public Advocates Office

Dated: _____, 2021

By:

City of San Marino

Dated: _____, 2021

By:

City of Thousand Oaks

Dated: _____, 2021

By:

City of Duarte

Dated: _____, 2021

By:

California-American Water Company

Dated: _____, 2021

By:

The Public Advocates Office

Dated: 1 - 22, 2021

By:



City of San Marino

Dated: _____, 2021

By:

City of Thousand Oaks

Dated: _____, 2021

By:

City of Duarte

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment A-1 For Settlement

Average Customers by Class

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

2019 GRC Monterey County Main Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	32,939	32,939	0	32,939	32,939	32,939
Multiresidential	1,658	1,658	0	1,658	1,658	1,658
Commercial	3,351	3,351	0	3,351	3,351	3,351
Industrial	5	5	0	5	5	5
Public Authority	503	503	0	503	503	503
Sales for Resale	2	2	0	2	2	2
Construction	29	29	0	29	29	29
Private Fire Protection Service	1,002	1,002	0	1,002	1,002	1,002
Total Active	39,489	39,489	0	39,489	39,489	39,489

2019 GRC Central Satellite Systems Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	871	871	0	871	871	871
Commercial	25	25	0	25	25	25
Industrial	0	0	0	0	0	0
Public Authority	2	2	0	2	2	2
Other	0	0	0	0	0	0
Private Fire Protection Service	6	6	0	9	10	11
Total Active	904	904	0	907	908	909

2019 GRC Chualar Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	178	178	0	178	178	178
Commercial	6	6	0	6	6	6
Public Authority	2	2	0	2	2	2
Total Active	186	186	0	186	186	186

2019 GRC Monterey Wastewater Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Residential (Sewer - Active)	1,298	1,298	0	1,298	1,298	1,298
Residential & Small Commercial (Sewer - Active)	413	413	0	413	413	413
Residential & Small Commercial (Sewer - Passive)	729	729	0	729	729	729
Commercial (Sewer - Active)	15	15	0	15	15	15
Large Commercial (Sewer - Passive)	27	27	0	27	27	27
Hotel (Sewer - Active)	1	1	0	1	1	1
Industrial (Sewer - Passive)	4	4	0	4	4	4
Public Authority (School) (Sewer - Passive)	4	4	0	4	4	4
Golf Course (Sewer - Active)	1	1	0	1	1	1
Total Customers	2,492	2,492	0	2,492	2,492	2,492

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

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

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

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

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

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

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

2019 GRC San Diego Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	19,020	19,020	0	19,020	19,122	19,224
Commercial	2,047	2,047	0	2,047	2,049	2,051
Public Authority	310	310	0	310	309	307
Other	21	21	0	21	23	24
Private Fire Protection Service	395	395	0	403	406	409
Total Active	21,793	21,793	0	21,801	21,909	22,015

2019 GRC Ventura Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	19,288	19,288	0	19,288	19,294	19,299
Commercial	1,159	1,159	0	1,159	1,176	1,193
Public Authority	189	189	0	189	188	188
Industrial	181	181	0	181	183	186
Private Fire Protection Service	332	332	0	332	332	332
Total Active	21,149	21,149	0	21,149	21,173	21,198

2019 GRC Baldwin Hills Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	5,567	5,567	0	5,567	5,569	5,570
Commercial	598	598	0	598	597	596
Public Authority	25	25	0	25	25	24
Industrial	3	3	0	3	3	3
Other	0	0	0	0	0	0
Private Fire Protection Service	38	38	0	38	38	38
Total Active	6,231	6,231	0	6,231	6,232	6,231

2019 GRC Duarte Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	8,840	8,840	0	7,101	7,107	7,113
Multiresidential	35	35	0			
Commercial	684	684	0	641	643	646
Public Authority	127	127	0	124	123	123
Industrial	16	16	0	16	16	16
Irrigation	0	0	0	0	0	0
Other	6	6	0	3	4	4
Residential Fire Protection Service	80	80	0			
Private Fire Protection Service	145	145	0	153	156	159
Total Active	9,933	9,933	0	8,038	8,049	8,061

2019 GRC San Marino Average # Customers	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	12,609	12,609	0	12,609	12,624	12,639
Commercial	1,384	1,384	0	1,384	1,387	1,389
Industrial	37	37	0	37	36	34
Public Authority	138	138	0	138	138	137
Other	22	22	0	22	23	23
Private Fire Protection Service	195	195	0	203	206	209
Total Active	14,385	14,385	0	14,393	14,414	14,431

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment A-2 For Settlement

Average Customers by Meter Size

California American Water
2019 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

2019 GRC Northern Division	Sacramento			Larkfield		
	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Escalation Year 2023 Settlement	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
<u>General Metered</u>						
5/8 x 3/4"	53,602	53,604	53,606	1,376	1,376	1,376
3/4"	1,513	1,513	1,513	251	251	251
1"	2,358	2,362	2,366	158	158	158
1-1/2"	807	809	811	200	200	200
2"	1,940	1,945	1,950	38	38	38
3"	16	16	16	4	4	4
4"	79	79	80	4	4	4
6"	23	23	23	1	1	1
8"	8	8	8	0	0	0
10"	1	1	1	0	0	0
12"	0	0	0	0	0	0
Total General Metered	60,347	60,360	60,374	2,032	2,032	2,032
<u>Private Fire Protection Service</u>						
1 1/2" - inch connection	0	0	0	1	1	1
4 - inch connection	115	116	117	15	15	15
6 - inch connection	301	305	309	26	26	26
8 - inch connection	423	428	434	7	7	7
10 - inch connection	46	47	48	1	1	1
12 - inch connection	9	9	10	0	0	0
Hydrants	108	108	108	0	0	0
Total PFS	1,002	1,013	1,026	50	50	50
<u>Residential Fire Protection Service</u>						
5/8 x 3/4" RES to 1" RES MFS	1,054	1,196	1,338	172	172	172
5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0	0	0	0
5/8 x 3/4" RES to 2" RES MFS	0	0	0	0	0	0
3/4" RES to 1" RES MFS	0	0	0	172	172	172
3/4" RES to 1-1/2" RES MFS	0	0	0	0	0	0
3/4" RES to 2" RES MFS	0	0	0	0	0	0
1" RES to 1-1/2" RES MFS	0	0	0	0	0	0
1" RES to 2" RES MFS	0	0	0	0	0	0
1-1/2" RES to 2" RES MFS	0	0	0	0	0	0
Total RFPS	1,054	1,196	1,338	344	344	344
<u>Residential Flat</u>						
Grand Total	62,403	62,569	62,738	2,426	2,426	2,426

California American Water
2019 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

2019 GRC Northern Division	Meadowbrook			Fruitridge		
	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
<u>General Metered</u>						
5/8 x 3/4"	1,598	1,598	1,598	0	0	0
3/4"	0	0	0	91	91	91
1"	87	87	87	1,115	1,115	1,115
1-1/2"	2	2	2	177	177	177
2"	9	9	9	162	162	162
3"	4	4	4	26	26	26
4"	9	9	9	7	7	7
6"	0	0	0	4	4	4
8"	0	0	0	0	0	0
10"	0	0	0	0	0	0
12"	0	0	0	0	0	0
Total General Metered	1,709	1,709	1,709	1,582	1,582	1,582
<u>Private Fire Protection Service</u>						
1 1/2" - inch connection	0	0	0	0	0	0
4 - inch connection	0	0	0	8	8	8
6 - inch connection	11	13	15	21	21	21
8 - inch connection	10	11	12	0	0	0
10 - inch connection	0	0	0	0	0	0
12 - inch connection	0	0	0	0	0	0
Hydrants	0	0	0	0	0	0
Total PFS	21	24	27	29	29	29
<u>Residential Fire Protection Service</u>						
5/8 x 3/4" RES to 1" RES MFS	0	0	0	0	0	0
5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0	0	0	0
5/8 x 3/4" RES to 2" RES MFS	0	0	0	0	0	0
3/4" RES to 1" RES MFS	0	0	0	0	0	0
3/4" RES to 1-1/2" RES MFS	0	0	0	0	0	0
3/4" RES to 2" RES MFS	0	0	0	0	0	0
1" RES to 1-1/2" RES MFS	0	0	0	0	0	0
1" RES to 2" RES MFS	0	0	0	0	0	0
1-1/2" RES to 2" RES MFS	0	0	0	0	0	0
Total RFPS	0	0	0	0	0	0
Residential Flat				3,176	3,176	3,176
Grand Total	1,730	1,733	1,736	4,787	4,787	4,787

California American Water
2019 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

2019 GRC Central Division	Monterey County Main			Central Satellite Systems		
	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Escalation Year 2023 Settlement	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
<u>General Metered</u>						
5/8 x 3/4"	31,319	31,319	31,319	266	266	266
3/4"	217	217	217	11	11	11
1"	4,911	4,911	4,911	440	440	440
1-1/2"	812	812	812	136	136	136
2"	602	602	602	40	40	40
3"	63	63	63	1	1	1
4"	25	25	25	3	3	3
6"	14	14	14	0	0	0
8"	14	14	14	0	0	0
10"	0	0	0	0	0	0
12"	0	0	0	0	0	0
Total General Metered	37,977	37,977	37,977	897	897	897
<u>Private Fire Protection Service</u>						
1" - inch connection	29	29	29	0	0	0
1 1/2" - inch connection	2	2	2	0	0	0
2" - inch connection	3	3	3	0	0	0
4 - inch connection	401	401	401	3	3	4
6 - inch connection	256	256	256	5	5	6
8 - inch connection	104	104	104	0	0	0
10 - inch connection	2	2	2	0	0	0
12 - inch connection	0	0	0	0	0	0
Hydrants	205	205	205	2	2	2
Total PFS	1,002	1,002	1,002	10	10	12
<u>Residential Fire Protection Service</u>						
5/8 x 3/4" RES to 1" RES MFS	36	36	36	3	3	3
5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0	0	0	0
5/8 x 3/4" RES to 2" RES MFS	0	0	0	0	0	0
3/4" RES to 1" RES MFS	420	420	420	2	2	2
3/4" RES to 1-1/2" RES MFS	0	0	0	0	0	0
3/4" RES to 2" RES MFS	0	0	0	0	0	0
1" RES to 1-1/2" RES MFS	56	56	56	0	0	0
1" RES to 2" RES MFS	0	0	0	0	0	0
1-1/2" RES to 2" RES MFS	6	6	6	0	0	0
6" Reduced to 4"	1	1	1			
8" Reduced to 6"	1	1	1			
Total RFPS	520	520	520	5	5	5
Grand Total	39,499	39,499	39,499	912	912	914

California American Water
2019 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

2019 GRC Central Division	Chualar		
	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
<u>General Metered</u>			
5/8 x 3/4"	183	183	183
3/4"	0	0	0
1"	0	0	0
1-1/2"	0	0	0
2"	8	8	8
3"	0	0	0
4"	0	0	0
6"	0	0	0
8"	0	0	0
10"	0	0	0
12"	0	0	0
Total General Metered	191	191	191
<u>Private Fire Protection Service</u>			
1" - inch connection	0	0	0
1 1/2" - inch connection	0	0	0
2" - inch connection	0	0	0
4 - inch connection	0	0	0
6 - inch connection	0	0	0
8 - inch connection	0	0	0
10 - inch connection	0	0	0
12 - inch connection	0	0	0
Hydrants	0	0	0
Total PFS	0	0	0
<u>Residential Fire Protection Service</u>			
5/8 x 3/4" RES to 1" RES MFS			
5/8 x 3/4" RES to 1-1/2" RES MFS			
5/8 x 3/4" RES to 2" RES MFS			
3/4" RES to 1" RES MFS			
3/4" RES to 1-1/2" RES MFS			
3/4" RES to 2" RES MFS			
1" RES to 1-1/2" RES MFS			
1" RES to 2" RES MFS			
1-1/2" RES to 2" RES MFS			
6" Reduced to 4"			
8" Reduced to 6"			
Total RFPS	0	0	0
Grand Total	191	191	191

California American Water
2019 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

2019 GRC Southern Division	Baldwin Hills			Duarte		
	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Escalation Year 2023 Settlement	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
<u>General Metered</u>						
5/8 x 3/4"	4,082	4,082	4,081	5,992	5,992	5,993
3/4"	0	0	0	515	515	515
1"	1,973	1,973	1,972	675	675	676
1-1/2"	65	65	65	257	257	258
2"	80	80	80	390	390	391
3"	3	3	3	30	31	31
4"	5	5	5	10	10	10
6"	0	0	0	3	3	3
8"	1	1	1	5	5	5
10"	0	0	0	0	0	0
12"	0	0	0	0	0	0
Total General Metered	6,209	6,209	6,207	7,877	7,878	7,882
<u>Private Fire Protection Service</u>						
1" - inch connection	0	0	0	0	0	0
1 1/2" - inch connection	0	0	0	0	0	0
2" - inch connection	0	0	0	0	0	0
4 - inch connection	7	7	7	28	29	30
6 - inch connection	23	23	23	41	42	43
8 - inch connection	8	8	8	42	43	44
10 - inch connection	0	0	0	2	2	2
12 - inch connection	0	0	0	0	0	0
Hydrants	0	0	0	39	40	41
Total PFS	38	38	38	152	156	160
<u>Residential Fire Protection Service</u>						
5/8 x 3/4" RES to 1" RES MFS	5	7	8	53	59	65
5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0	0	0	0
5/8 x 3/4" RES to 2" RES MFS	0	0	0	0	0	0
3/4" RES to 1" RES MFS	0	0	0	0	0	0
3/4" RES to 1-1/2" RES MFS	0	0	0	0	0	0
3/4" RES to 2" RES MFS	0	0	0	0	0	0
1" RES to 1-1/2" RES MFS	0	0	0	0	0	0
1" RES to 2" RES MFS	0	0	0	0	0	0
1-1/2" RES to 2" RES MFS	0	0	0	0	0	0
6" Reduced to 4"	0	0	0	0	0	0
8" Reduced to 6"	0	0	0	0	0	0
Total RFPS	5	7	8	53	59	65
Grand Total	6,252	6,254	6,253	8,082	8,093	8,107

California American Water
2019 General Rate Case
Adopted Quantities - Average # Customers by Meter Size

2019 GRC Southern Division	San Marino		
	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
<u>General Metered</u>			
5/8 x 3/4"	7,638	7,639	7,640
3/4"	0	0	0
1"	4,968	4,969	4,970
1-1/2"	950	950	949
2"	589	589	587
3"	34	35	35
4"	16	16	16
6"	5	5	5
8"	0	0	0
10"	2	2	2
12"	0	0	0
Total General Metered	14,202	14,205	14,204
<u>Private Fire Protection Service</u>			
1" - inch connection	0	0	0
1 1/2" - inch connection	0	0	0
2" - inch connection	0	0	0
4 - inch connection	61	62	63
6 - inch connection	78	79	80
8 - inch connection	55	56	57
10 - inch connection	8	8	9
12 - inch connection	0	0	0
Hydrants	0	0	0
Total PFS	202	205	209
<u>Residential Fire Protection Service</u>			
5/8 x 3/4" RES to 1" RES MFS	0	0	0
5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0
5/8 x 3/4" RES to 2" RES MFS	0	0	0
3/4" RES to 1" RES MFS	0	0	0
3/4" RES to 1-1/2" RES MFS	0	0	0
3/4" RES to 2" RES MFS	0	0	0
1" RES to 1-1/2" RES MFS	0	0	0
1" RES to 2" RES MFS	38	53	68
1-1/2" RES to 2" RES MFS	0	0	0
6" Reduced to 4"	0	0	0
8" Reduced to 6"	0	0	0
Total RFPS	38	53	68
Grand Total	14,442	14,463	14,481

California American Water

2019 General Rate Case

Adopted Quantities - Average # Customers by Meter Size

2019 GRC Southern	San Diego			Ventura		
	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
<u>General Metered</u>						
5/8 x 3/4"	17,537	17,538	17,540	17,066	17,070	17,075
3/4"	59	59	59	19	19	19
1"	1,970	1,970	1,971	2,631	2,632	2,634
1-1/2"	535	535	534	275	278	280
2"	696	696	697	735	744	753
3"	19	21	21	57	58	59
4"	6	6	6	68	69	69
6"	15	15	15	18	18	19
8"	3	3	3	2	2	2
10"	1	1	1	0	0	0
12"	0	0	0	0	0	0
Total General Metered	20,841	20,844	20,847	20,871	20,890	20,910
<u>Private Fire Protection Service</u>						
1" - inch connection	0	0	0	0	0	0
1 1/2" - inch connection	0	0	0	0	0	0
2" - inch connection	0	0	0	0	0	0
4 - inch connection	138	139	140	85	85	85
6 - inch connection	56	57	57	133	133	133
8 - inch connection	18	19	19	95	95	95
10 - inch connection	5	5	5	15	15	15
12 - inch connection	1	1	1	1	1	1
Hydrants	186	187	188	3	3	3
Total PFS	404	408	410	332	332	332
<u>Residential Fire Protection Service</u>						
5/8 x 3/4" RES to 1" RES MFS	474	533	593	1	1	1
5/8 x 3/4" RES to 1-1/2" RES MFS	0	0	0	0	0	0
5/8 x 3/4" RES to 2" RES MFS	0	0	0	0	0	0
3/4" RES to 1" RES MFS	287	330	372	0	0	0
3/4" RES to 1-1/2" RES MFS	0	0	0	0	0	0
3/4" RES to 2" RES MFS	0	0	0	0	0	0
1" RES to 1-1/2" RES MFS	0	0	0	0	0	0
1" RES to 2" RES MFS	0	0	0	16	22	27
1-1/2" RES to 2" RES MFS	0	0	0	0	0	0
6" Reduced to 4"	0	0	0	0	0	0
8" Reduced to 6"	0	0	0	0	0	0
Total RFPS	761	863	965	17	23	28
Grand Total	22,006	22,115	22,222	21,220	21,245	21,270

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment A-3 For Settlement

Annual Consumption per Customer

California American Water
2019 General Rate Case
Settlement Charts for Consumption / Customer

2019 GRC Sacramento Consumption / Customer (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	137.4	134.8	(2.6)	134.7	134.7	134.7
Commercial	823.7	823.7	0.0	807.2	807.2	807.2
Public Authority	2,609.6	2,609.6	0.0	2,557.4	2,557.4	2,557.4
Industrial	217,845.6	217,845.6	0.0	213,488.7	213,488.7	213,488.7

2019 GRC Larkfield Consumption / Customer (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	105.6	105.6	0.0	103.5	103.5	103.5
Commercial	380.4	380.4	0.0	372.7	372.7	372.7
Public Authority	1,111.5	1,111.5	0.0	1,089.3	1,089.3	1,089.3

2019 GRC Meadowbrook Consumption / Customer (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	208	208	0.0	203	203	203
Commercial	1,528	1,528	0.0	1,497	1,497	1,497

2019 GRC Fruitridge Consumption / Customer (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	159	159	0.0	159	159	159
Commercial	350	350	0.0	350	350	350
Industrial	6,420	6,420	0.0	6,420	6,420	6,420
Residential Flat	182	182	0.0	182	182	182

2019 GRC San Diego County Consumption / Customer (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	107.2	107.2	0.0	105.1	105.1	105.1
Commercial	786.6	786.6	0.0	770.8	770.8	770.8
Public Authority	1,585.1	1,585.1	0.0	1,553.4	1,553.4	1,553.4
Other	1,746.9	1,746.9	0.0	1,712.0	1,712.0	1,712.0

2019 GRC Ventura County Consumption / Customer (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	203.1	203.1	0.0	193.0	193.0	193.0
Commercial	1,194.3	1,194.3	0.0	1,170.4	1,170.4	1,170.4
Industrial	3,517.5	3,517.5	0.0	3,447.1	3,447.1	3,447.1
Public Authority	2,048.4	2,048.4	0.0	2,007.4	2,007.4	2,007.4

California American Water
2019 General Rate Case
Settlement Charts for Consumption / Customer

2019 GRC Baldwin Hills Consumption / Customer (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	164.9	164.9	0.0	161.6	161.6	161.6
Commercial	367.9	367.9	0.0	367.9	367.9	367.9
Industrial	6,781.2	6,781.2	0.0	6,645.6	6,645.6	6,645.6
Public Authority	1,457.5	1,457.5	0.0	1,428.4	1,428.4	1,428.4

2019 GRC Duarte Consumption / Customer (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	197.6	197.6	0.0	189.0	189.0	189.0
Commercial	1,103.1	1,103.1	0.0	1,081.0	1,081.0	1,081.0
Industrial	1,145.8	1,145.8	0.0	1,122.8	1,122.8	1,122.8
Public Authority	1,229.6	1,229.6	0.0	1,205.0	1,205.0	1,205.0
Other	7,796.7	7,796.7	0.0	7,640.7	7,640.7	7,640.7

2019 GRC San Marino Consumption / Customer (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	228.8	228.8	0.0	224.2	224.2	224.2
Commercial	670.0	670.0	0.0	656.6	656.6	656.6
Industrial	990.2	990.2	0.0	970.4	970.4	970.4
Public Authority	940.8	940.8	0.0	922.0	922.0	922.0
Other	351.3	351.3	0.0	344.2	344.2	344.2

2019 GRC Monterey County Main Total Consumption (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	60.8	59.2	(1.6)	61.7	61.7	61.7
Multiresidential	301.5	301.5	-	295.2	295.2	295.2
Commercial	373.0	364.8	(8.2)	311.2	311.2	311.2
Industrial	2,876.0	2,876.0	-	1,029.7	1,029.7	1,029.7
Public Authority	428.4	386.0	(42.4)	357.5	357.5	357.5
Sales for Resale	585.1	585.1	-	573.4	573.4	573.4
Construction	182.7	182.7	-	179.1	179.1	179.1

2019 GRC Central Satellite Systems Consumption / Customer (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	159.0	154.7	(4.3)	148.0	148.0	148.0
Commercial	826.3	808.1	(18.2)	808.0	808.0	808.0
Public Authority	736.9	663.9	(73.0)	664.0	664.0	664.0

2019 GRC Chualar Consumption / Customer (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Total Metered						
Residential	221.1	221.1	0.0	216.7	216.7	216.7
Commercial	193.2	193.2	0.0	189.4	189.4	189.4
Public Authority	600.5	600.5	0.0	588.4	588.4	588.4

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment A-4 For Settlement

Total Consumption

California American Water
2019 General Rate Case
Settlement Charts for Consumption

2019 GRC Sacramento Annual Consumption (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Residential	7,616,453	7,503,856	(112,597)	7,466,432	7,485,552	7,504,673
Commercial	4,035,033	4,059,744	24,711	3,955,282	3,965,776	3,976,270
Industrial	296,518	296,518	0	292,161	292,161	292,161
Public Authority	910,750	889,874	(20,876)	892,535	895,093	897,650
Total Consumption	12,858,754	12,749,992	(108,762)	12,606,410	12,638,582	12,670,754

2019 GRC Larkfield Annual Consumption (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Residential	215,654	215,654	0	211,341	211,341	211,341
Commercial	124,377	124,377	0	121,889	121,889	121,889
Public Authority	3,335	3,335	0	3,268	3,268	3,268
Total Consumption	343,366	343,366	0	336,498	336,498	336,498

2019 GRC Meadowbrook Annual Consumption (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Residential	335,689	335,689	0	328,975	328,975	328,975
Commercial	88,624	88,624	0	86,852	86,852	86,852
Total Consumption	424,313	424,313	0	415,827	415,827	415,827

2019 GRC Fruitridge Annual Consumption (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Residential	192,305	192,305	0	192,305	192,305	192,305
Commercial	118,772	118,772	0	118,772	118,772	118,772
Industrial	237,544	237,544	0	237,544	237,544	237,544
Residential Flat	576,914	576,914	0	576,914	576,914	576,914
Total Consumption	1,125,535	1,125,535	0	1,125,535	1,125,535	1,125,535

2019 GRC San Diego County Annual Consumption (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Residential	2,038,973	2,038,973	0	1,998,194	2,008,910	2,019,626
Commercial	1,610,111	1,610,111	0	1,577,909	1,579,451	1,580,992
Public Authority	491,376	491,376	0	481,548	479,995	476,888
Other	36,685	36,685	0	35,951	39,375	41,087
Total Consumption	4,177,145	4,177,145	0	4,093,602	4,107,731	4,118,593

2019 GRC Ventura County Annual Consumption (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Residential	3,918,211	3,918,211	0	3,722,584	3,723,742	3,724,707
Commercial	1,384,201	1,384,201	0	1,356,517	1,376,414	1,396,311
Industrial	636,663	636,663	0	623,930	630,824	641,166
Public Authority	387,141	387,141	0	379,399	377,391	377,391
Total Consumption	6,326,216	6,326,216	0	6,082,430	6,108,371	6,139,575

California American Water
2019 General Rate Case
Settlement Charts for Consumption

2019 GRC Baldwin Hills Annual Consumption (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Residential	917,842	917,842	0	899,485	899,808	899,970
Commercial	220,015	220,015	0	220,015	219,647	219,279
Industrial	20,344	20,344	0	19,937	19,937	19,937
Public Authority	36,438	36,438	0	35,710	35,710	34,281
Total Consumption	1,194,639	1,194,639	0	1,175,147	1,175,102	1,173,467

2019 GRC Duarte Annual Consumption (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Residential	1,382,912	1,382,912	0	1,326,265	1,327,399	1,328,533
Commercial	715,953	715,953	0	701,922	704,084	707,327
Industrial	18,332	18,332	0	17,966	17,966	17,966
Public Authority	152,475	152,475	0	149,425	148,220	148,220
Other	23,390	23,390	0	22,922	30,563	30,563
Total Consumption	2,293,062	2,293,062	0	2,218,500	2,228,232	2,232,609

2019 GRC San Marino Annual Consumption (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Residential	2,884,446	2,884,446	0	2,826,757	2,830,120	2,833,483
Commercial	927,270	927,270	0	908,725	910,694	912,008
Industrial	36,637	36,637	0	35,904	34,934	32,993
Public Authority	129,834	129,834	0	127,237	127,237	126,315
Other	7,728	7,728	0	7,573	7,918	7,918
Total Consumption	3,985,915	3,985,915	0	3,906,196	3,910,903	3,912,717

2019 GRC Monterey County Main Annual Consumption (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Residential	2,003,459	1,949,365	(54,094)	2,031,019	2,031,019	2,031,019
Multiresidential	499,829	499,829	0	489,392	489,392	489,392
Commercial	1,250,088	1,222,586	(27,502)	1,042,865	1,042,865	1,042,865
Industrial	14,380	14,380	0	5,148	5,148	5,148
Public Authority	215,498	194,164	(21,334)	179,823	179,823	179,823
Sales for Resale	1,170	1,170	0	1,147	1,147	1,147
Construction	5,299	5,299	0	5,193	5,193	5,193
Total Active	3,989,723	3,886,793	(102,930)	3,754,587	3,754,587	3,754,587

2019 GRC Central Satellite Systems Annual Consumption (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Residential	138,446	134,708	(3,738)	128,908	128,908	128,908
Commercial	20,657	20,203	(454)	20,200	20,200	20,200
Public Authority	1,474	1,328	(146)	1,328	1,328	1,328
Total Active	160,577	156,239	(4,338)	150,436	150,436	150,436

2019 GRC Chualar Annual Consumption (CCF)	2021 CAW 100-Day	2021 Cal-PA Report	Difference	Test Year 2021 Settlement	Escalation Year 2022 Settlement	Attrition Year 2023 Settlement
Residential	39,355	39,355	0	38,568	38,568	38,568
Commercial	1,159	1,159	0	1,136	1,136	1,136
Public Authority	1,201	1,201	0	1,177	1,177	1,177
Total Active	41,715	41,715	0	40,881	40,881	40,881

California American Water
2019 General Rate Case
NRW CCF Amounts per Settlement

Forecast Non-Revenue Water (NRW) CCF	2021 CAW 100-Day	2021 Cal-PA Report	Test Year 2021 Settlement	Settlement NRW %	System Delivery
Larkfield	28,249	28,249	28,249	7.7%	364,747
Baldwin Hill	102,787	102,787	102,787	8.0%	1,277,934
Durarte	233,446	233,446	233,446	9.5%	2,451,946
San Marino	330,342	330,342	330,342	7.8%	4,236,538
Fruitridge	273,086	273,086	273,086	19.5%	1,398,621
Monterey Main	274,528	274,528	274,528	6.8%	4,029,115
Sacramento	784,889	784,889	784,889	5.9%	13,391,299
San Diego County	267,984	267,984	267,984	6.1%	4,361,586
Ventura County	394,331	394,331	394,331	6.1%	6,476,761

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment A-5 For Settlement

Water Production and System Delivery

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

System Delivery (CCF)	System	2021
	San Diego County	4,361,586
	Baldwin Hills	1,277,934
	Duarte	2,356,044
	San Marino	4,236,538
	Sacramento	13,124,968
	Larkfield	364,747
	Fruitridge	821,707
	Monterey Main	4,029,115
	Ventura County	6,476,761
Total Purchased Water	San Diego County	4,361,586
	Baldwin Hills	331,747
	Duarte	0
	San Marino	418,716
	Sacramento	2,589,556
	Larkfield	138,166
	Fruitridge	51,410
	Monterey Main	0
	Ventura County	6,476,761
Total Pumped Water	San Diego County	0
	Baldwin Hills	946,187
	Duarte	2,356,044
	San Marino	3,817,821
	Sacramento	10,535,412
	Larkfield	226,581
	Fruitridge	770,296
	Monterey Main	4,029,115
	Ventura County	0
Non-Revenue Water	San Diego County	267,984
	Baldwin Hills	102,787
	Duarte	233,446
	San Marino	330,342
	Sacramento	760,106
	Larkfield	28,249
	Fruitridge	273,086
	Monterey Main	274,528
	Ventura County	394,331
Total Metered Sales	San Diego County	4,093,602
	Baldwin Hills	1,175,147
	Duarte	2,122,598
	San Marino	3,906,196
	Sacramento	12,364,862
	Larkfield	336,498
	Fruitridge	548,621
	Monterey Main	3,754,587
	Ventura County	6,082,430

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment B-1 For Settlement

Purchased Water Adopted Quantities

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

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

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

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

SAN DIEGO DISTRICT		2021	
<u>Adopted Purchased Water Quantities</u>			
City of San Diego		10,012.82	
Total Water Production (AF)		10,012.82	
<u>Adopted Purchased Water Rate</u>		Rate	
City of San Diego Variable Rate (per AF)		\$ 2,248	\$ 22,509,631
Total Purchased Water Expense			\$ 22,509,631

VENTURA DISTRICT		2021	
<u>Adopted Purchased Water Quantities</u>			
Calleguas Municipal Water District (AF)	14,868.60		
Total Water Production (AF)	14,868.60		
<u>Adopted Purchased Water Variable Cost</u>		Rate	
Calleguas Total Tier 1 Rate (per AF)	\$ 1,541	\$	22,909,832
Calleguas Total Tier 2 Rate (per AF)	\$ 1,591	\$	-
Total Variable Rate Cost		\$	22,909,832
 <u>Adopted Purchased Water Fixed Rate</u>			
Readiness to Service (per month)	\$ 84,460	\$	1,013,519
Capacity Reservation Charge (per month)	\$ 109,946	\$	1,319,349
Total Fixed Rate Cost		\$	2,332,868
Total Purchased Water Expense		\$	25,242,700

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

LOS ANGELES DISTRICT		2021
BALDWIN HILLS		
<u>Water Production in AF</u>		
Pumping Rights		2,175
Purchased Water from MWD		759
Total Production		2,934
<u>Purchased Water Rates</u>		
West Basin Municipal Water District (per AF)		\$1,510
Capacity/Reservation Charges (West Basin)(per month)		\$1,838
Monthly Water Service Charge (West Basin)(per month)		\$548
Central Basin Watermaster Administrative Body Service Fee		\$2,097
Central Basin Watermaster Water Rights Panel (Annually)		\$1,841
Central Basin Assessment (per AF)		\$0.40
Central Basin Membership Dues		\$50
Water Replenishment District (per AF)		\$387
<u>Purchased Water Costs</u>		
West Basin Municipal Water District		\$1,145,777
Capacity/Reservation Charges (West Basin)		\$22,060
Monthly Water Service Charge (West Basin)		\$6,573
Central Basin Watermaster Administrative Body Service Fee		\$2,097
Central Basin Watermaster Water Rights Panel (Annually)		\$1,841
Central Basin Assessment (per AF)		\$870
Central Basin Membership Dues		\$50
Water Replenishment District (per AF)		\$841,943
Total Purchased Water Expense		\$2,021,210

LOS ANGELES DISTRICT		2021
DUARTE		
<u>Water Production in AF</u>		
Main Basin Safe Yield (AF)		130,000
Safe Yield Rate		1.84634%
Surface Diversion Rights (AF)		1,672
Duarte Safe Yield Rights (AF)		2,400
Total Pumping Rights (AF)		4,072
Transfer From(+) San Marino		-
Replenishment Water (AF)		1,574
<u>Purchased Water Rates</u>		
Main San Gabriel WaterMaster Administration Assessment Fee (per AF)	\$	15.00
Main San Gabriel WaterMaster RDA Fee (per AF)	\$	175.00
Main San Gabriel Basin Watermaster In Lieu Fee (per AF)	\$	10.00
Replenishment Water Assessment (per AF)	\$	1,181.11
San Gabriel Valley Water Assoc Assessment (per month)	\$	1,325.34
San Gabriel River Water Committee (monthly)	\$	2,927.85
City of Monrovia - 4" Meter Monthly Standby Fee (Monthly)	\$	654.67
San Gabriel Basin Water Quality Authority (Bi Annual)	\$	18,245.00
<u>Purchased Water Costs</u>		
Main San Gabriel Water Master Total		\$1,129,231
Replenishment Costs		\$1,858,962
San Gabriel Valley Water Assoc Assessment		\$2,651
San Gabriel River Water Committee		\$35,134
City of Monrovia - 4" Meter Monthly Standby Fee		\$7,856
San Gabriel Basin Water Quality Authority		\$36,490
Total Purchased Water Expense		\$3,070,323

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

LOS ANGELES DISTRICT		2021
SAN MARINO		
<u>Water Production in AF</u>		
Main Basin Safe Yield (AF)		130,000
Safe Yield Rate		4.03204%
San Marino Safe Yield (AF)		5,242
Raymond Basin		1,609
Prescriptive Pumping Right (AF) from Adams Ranch Purchase		100
MWD Via City of San Marino Tier 1		961
MWD Via City of San Marino Tier 2		-
Replenishment Water (AF)		1,814
Savanah Memorial Park Leased Rights		14
Total Water Production		9,740
<u>Purchased Water Fixed Rates</u>		
MWD Capacity Charge (per month)	\$	6,748.80
MWD Readiness to Serve Charge (per month)	\$	1,908.95
City of Pasadena (4 - 2" Meters) Meter Charges(Bi-Monthly)	\$	169.75
City of South Pasadena Meter Charges (4 meters) (Bi-Monthly)	\$	3,134.16
Raymond Basin Management Fee (Annual)	\$	45,820.96
Savanah Memorial Park Leased Rights (AF)	\$	907.13
<u>Purchased Water Volumetric Rates</u>		
Replenishment Water Assessment (per AF)	\$	1,181.11
Main San Gabriel WaterMaster RDA (per AF)	\$	175.00
Main San Gabriel WaterMaster In Lieu Assessment (per AF)	\$	10.00
Main San Gabriel WaterMaster Administration Assessment (per AF)	\$	15.00
MWD - San Marino Tier 1 (per AF)	\$	1,114.04
San Gabriel Basin Water Quality Authority (per AF)	\$	39,843.50
<u>Purchased Water Costs</u>		
MWD Capacity Charge	\$	80,985.60
MWD Readiness to Serve Charge	\$	22,907.40
MWD Quantity Charge	\$	1,070,592.44
San Gabriel Basin Water Quality Authority	\$	79,687.00
City of Pasadena (4 - 2" Meters) Meter Charges	\$	1,018.50
City of South Pasadena Meter Charges (4 meters)	\$	18,804.96
Raymond Basin Management Fee	\$	45,820.96
Replenishment Water Assessment	\$	2,142,652.54
Main San Gabriel Water Master Administration	\$	1,752,950.55
Savanah Memorial Park Leased Rights (AF)	\$	12,736.11
Total Purchased Water Expense	\$	5,228,156.06

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment B-2 For Settlement

Purchased Power Adopted Quantities

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

	Sacramento	Larkfield
2019 GRC Northern Division Purchased Power	Test Year 2021 Settlement	Test Year 2021 Settlement
Cost per KWH	0.1525	0.2586
KWH/CCF	1.1804	1.1648
System Delivery (ccf)	14,213,005	364,747
Forecasted kwh	16,777,646.57	424,859.19
Power Expense	\$ 2,558,591	\$ 109,869

	Monterey
2019 GRC Central Division Purchased Power	Test Year 2021 Settlement
Cost per KWH	0.2015
KWH/CCF	2.9801
System Delivery (ccf)	4,145,466
Forecasted kwh	12,353,886.16
Power Expense	\$ 2,489,308

	Ventura	San Diego	LA Total
2019 GRC Central Division Purchased Power	Test Year 2021 Settlement	Test Year 2021 Settlement	Test Year 2021 Settlement
Cost per KWH	0.1733	0.3446	0.131
KWH/CCF	0.2606	0.0010	1.8402
System Delivery (ccf)	6,476,761	4,361,586	7,973,936
Forecasted kwh	1,687,668.48	4,283.86	14,673,449.69
Power Expense	\$ 292,473	\$ 1,476	\$ 1,922,222

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment B-3 For Settlement

Labor and Benefits

California American Water
2019 General Rate Case
Settlement Tables for Labor

CENTRAL DIVISION - Monterey Labor Test Year 2021	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
Reg	\$ 9,342,120	\$ 8,795,406	\$ (546,714)	\$ 8,862,383
Cap Cr	\$ (1,907,083)	\$ (2,300,189)	\$ (393,105)	\$ (1,829,709)
OT	\$ 1,402,160	\$ 1,316,327	\$ (85,833)	\$ 1,401,287
APP	\$ 720,002	\$ 299,801	\$ (420,201)	\$ 344,341
APP Cr	\$ (166,318)	\$ (44,799)	\$ 121,519	\$ (79,431)
LTIP Options	\$ 9,411	\$ -	\$ (9,411)	\$ 4,734
LTIP RSUs	\$ 56,397	\$ -	\$ (56,397)	\$ -
Severance	\$ -	\$ -	\$ -	\$ -
Total	\$ 9,456,689	\$ 8,066,546	\$ (1,390,143)	\$ 8,703,606

WASTEWATER - Monterey Wastewater Labor Test Year 2021	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
Reg	\$ 1,096,835	\$ 1,075,939	\$ (20,896)	\$ 1,021,637
Cap Cr	\$ (44,746)	\$ (41,844)	\$ 2,902	\$ (21,116)
OT	\$ 94,164	\$ 88,412	\$ (5,752)	\$ 93,944
APP	\$ 57,273	\$ 29,804	\$ (27,469)	\$ 23,029
APP Cr	\$ (6,844)	\$ (1,283)	\$ 5,561	\$ (1,633)
LTIP Options	\$ 513	\$ -	\$ (513)	\$ 129
LTIP RSUs	\$ 3,072	\$ -	\$ (3,072)	\$ -
Severance	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,200,267	\$ 1,151,029	\$ (49,239)	\$ 1,115,991

SOUTHERN DIVISION - Los Angeles Labor Test Year 2021	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
Reg	\$ 4,249,453	\$ 4,100,569	\$ (148,885)	\$ 4,149,066
Cap Cr	\$ (1,085,887)	\$ (1,050,917)	\$ 34,970	\$ (1,059,112)
OT	\$ 212,210	\$ 200,965	\$ (11,245)	\$ 213,923
APP	\$ 386,976	\$ 157,777	\$ (229,199)	\$ 187,828
APP Cr	\$ (115,668)	\$ (29,221)	\$ 86,447	\$ (55,725)
LTIP Options	\$ 7,039	\$ -	\$ (7,039)	\$ 3,540
LTIP RSUs	\$ 42,180	\$ -	\$ (42,180)	\$ -
Severance	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,696,304	\$ 3,379,172	\$ (317,132)	\$ 3,439,521

SOUTHERN DIVISION - San Diego Labor Test Year 2021	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
Reg	\$ 2,967,219	\$ 2,876,415	\$ (90,804)	\$ 2,906,770
Cap Cr	\$ (1,114,667)	\$ (1,123,918)	\$ (9,250)	\$ (1,104,773)
OT	\$ 129,783	\$ 122,815	\$ (6,968)	\$ 130,861
APP	\$ 296,726	\$ 110,857	\$ (185,869)	\$ 144,830
APP Cr	\$ (104,551)	\$ (27,118)	\$ 77,433	\$ (50,978)
LTIP Options	\$ 5,021	\$ -	\$ (5,021)	\$ 2,526
LTIP RSUs	\$ 30,090	\$ -	\$ (30,090)	\$ -
Severance	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,209,621	\$ 1,959,051	\$ (250,571)	\$ 2,029,236

SOUTHERN DIVISION - Ventura Labor Test Year 2021	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
Reg	\$ 2,442,676	\$ 2,360,691	\$ (81,985)	\$ 2,397,739
Cap Cr	\$ (726,968)	\$ (758,014)	\$ (31,046)	\$ (712,355)
OT	\$ 176,661	\$ 166,005	\$ (10,656)	\$ 176,908
APP	\$ 252,460	\$ 95,460	\$ (157,000)	\$ 122,773
APP Cr	\$ (77,484)	\$ (17,132)	\$ 60,353	\$ (37,361)
LTIP Options	\$ 4,873	\$ -	\$ (4,873)	\$ 2,451
LTIP RSUs	\$ 29,201	\$ -	\$ (29,201)	\$ -
Severance	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,101,419	\$ 1,847,010	\$ (254,409)	\$ 1,950,154

NORTHERN DIVISION - Sacramento Labor Test Year 2021	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
Reg	\$ 9,198,734	\$ 8,526,865	\$ (671,868)	\$ 8,612,690
Cap Cr	\$ (2,002,283)	\$ (1,973,277)	\$ 29,006	\$ (1,897,848)
OT	\$ 433,931	\$ 407,456	\$ (26,476)	\$ 433,307
APP	\$ 855,706	\$ 320,383	\$ (535,323)	\$ 406,573
APP Cr	\$ (239,955)	\$ (53,255)	\$ 186,700	\$ (114,305)
LTIP Options	\$ 15,867	\$ -	\$ (15,867)	\$ 7,981
LTIP RSUs	\$ 95,082	\$ -	\$ (95,082)	\$ -
Severance	\$ -	\$ -	\$ -	\$ -
Total	\$ 8,357,082	\$ 7,228,173	\$ (1,128,909)	\$ 7,448,398

NORTHERN DIVISION - Larkfield Labor Test Year 2021	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
Reg	\$ 639,566	\$ 619,453	\$ (20,113)	\$ 631,001
Cap Cr	\$ (129,663)	\$ (169,252)	\$ (39,589)	\$ (127,582)
OT	\$ 37,712	\$ 35,694	\$ (2,018)	\$ 37,956
APP	\$ 51,033	\$ 19,172	\$ (31,860)	\$ 24,839
APP Cr	\$ (11,515)	\$ (3,300)	\$ 8,215	\$ (5,559)
LTIP Options	\$ 558	\$ -	\$ (558)	\$ 281
LTIP RSUs	\$ 3,343	\$ -	\$ (3,343)	\$ -
Severance	\$ -	\$ -	\$ -	\$ -
Total	\$ 591,033	\$ 501,768	\$ (89,265)	\$ 560,935

California American Water
2019 General Rate Case
Settlement Tables for Pension & OPEB

Pension Expense Test Year 2021	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
<i>CENTRAL DIVISION</i>				
Monterey	\$ 566,546	\$ 565,344	\$ (1,202)	\$ 567,004
<i>WASTEWATER</i>				
Monterey Wastewater	\$ 91,681	\$ 91,984	\$ 303	\$ 89,601
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ 226,497	\$ 224,403	\$ (2,095)	\$ 226,839
San Diego	\$ 199,056	\$ 197,789	\$ (1,267)	\$ 199,300
Ventura	\$ 130,324	\$ 128,714	\$ (1,611)	\$ 130,561
<i>NORTHERN DIVISION</i>				
Sacramento	\$ 364,434	\$ 358,719	\$ (5,715)	\$ 365,206
Larkfield	\$ 34,060	\$ 33,992	\$ (68)	\$ 34,087
Total	\$ 1,612,599	\$ 1,600,944	\$ (11,655)	\$ 1,612,599

Pension Capitalized Credits Test Year 2021	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
<i>CENTRAL DIVISION</i>				
Monterey	\$ (69,176)	\$ (80,911)	\$ (11,735)	\$ (69,317)
<i>WASTEWATER</i>				
Monterey Wastewater	\$ (1,292)	\$ (1,046)	\$ 246	\$ (651)
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ (42,235)	\$ (34,480)	\$ 7,754	\$ (42,340)
San Diego	\$ (57,890)	\$ (48,975)	\$ 8,915	\$ (57,965)
Ventura	\$ (25,436)	\$ (23,255)	\$ 2,180	\$ (25,509)
<i>NORTHERN DIVISION</i>				
Sacramento	\$ (58,805)	\$ (50,616)	\$ 8,189	\$ (59,043)
Larkfield	\$ (4,760)	\$ (5,682)	\$ (923)	\$ (4,768)
Total	\$ (259,593)	\$ (244,966)	\$ 14,627	\$ (259,593)

PBOP Expense Test Year 2021	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
<i>CENTRAL DIVISION</i>				
Monterey	\$ (407,543)	\$ (363,413)	\$ 44,130	\$ (407,672)
<i>WASTEWATER</i>				
Monterey Wastewater	\$ (75,868)	\$ (67,806)	\$ 8,062	\$ (75,282)
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ (178,020)	\$ (158,382)	\$ 19,638	\$ (178,116)
San Diego	\$ (111,138)	\$ (98,800)	\$ 12,338	\$ (111,207)
Ventura	\$ (73,452)	\$ (65,106)	\$ 8,346	\$ (73,519)
<i>NORTHERN DIVISION</i>				
Sacramento	\$ (206,013)	\$ (181,831)	\$ 24,182	\$ (206,231)
Larkfield	\$ (13,732)	\$ (12,215)	\$ 1,517	\$ (13,739)
Total	\$ (1,065,766)	\$ (947,553)	\$ 118,213	\$ (1,065,766)

PBOP Capitalized Credits Test Year 2021	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
<i>CENTRAL DIVISION</i>				
Monterey	\$ (5,425)	\$ (7,152)	\$ (1,727)	\$ (5,430)
<i>WASTEWATER</i>				
Monterey Wastewater	\$ (47)	\$ (39)	\$ 8	\$ (24)
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ (3,632)	\$ (3,085)	\$ 547	\$ (3,636)
San Diego	\$ (4,091)	\$ (3,612)	\$ 480	\$ (4,094)
Ventura	\$ (1,596)	\$ (1,582)	\$ 14	\$ (1,599)
<i>NORTHERN DIVISION</i>				
Sacramento	\$ (3,369)	\$ (3,146)	\$ 223	\$ (3,378)
Larkfield	\$ (231)	\$ (296)	\$ (65)	\$ (231)
Total	\$ (18,391)	\$ (18,912)	\$ (521)	\$ (18,391)

Group Insurance Expense Test Year 2021	CAW 100-Day	CALPA Report	Difference	Test Year 2021 Settlement
<i>CENTRAL DIVISION</i>				
Monterey	\$ 1,604,017	\$ 1,526,846	\$ (77,171)	\$ 1,548,151
<i>WASTEWATER</i>				
Monterey Wastewater	\$ 190,664	\$ 189,057	\$ (1,607)	\$ 182,330
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ 726,855	\$ 705,364	\$ (21,492)	\$ 720,849
San Diego	\$ 550,497	\$ 557,826	\$ 7,329	\$ 568,873
Ventura	\$ 388,767	\$ 392,754	\$ 3,987	\$ 403,474
<i>NORTHERN DIVISION</i>				
Sacramento	\$ 1,421,740	\$ 1,324,257	\$ (97,483)	\$ 1,359,164
Larkfield	\$ 115,295	\$ 113,547	\$ (1,748)	\$ 114,774
Total	\$ 4,997,834	\$ 4,809,650	\$ (188,184)	\$ 4,897,615

Group Insurance Capitalized Credits Test Year 2021	2021 100-Day	2021 Report	Difference	Test Year 2021 Settlement
<i>CENTRAL DIVISION</i>				
Monterey	\$ (244,602)	\$ (323,963)	\$ (79,361)	\$ (236,284)
<i>WASTEWATER</i>				
Monterey Wastewater	\$ (5,432)	\$ (5,085)	\$ 347	\$ (2,632)
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ (163,283)	\$ (158,494)	\$ 4,788	\$ (160,999)
San Diego	\$ (188,880)	\$ (199,171)	\$ (10,291)	\$ (194,937)
Ventura	\$ (93,666)	\$ (104,101)	\$ (10,435)	\$ (95,308)
<i>NORTHERN DIVISION</i>				
Sacramento	\$ (262,303)	\$ (262,500)	\$ (197)	\$ (252,060)
Larkfield	\$ (19,126)	\$ (27,310)	\$ (8,184)	\$ (18,938)
Total	\$ (977,293)	\$ (1,080,624)	\$ (103,331)	\$ (961,159)

Other Benefits Test Year 2021	2021 100-Day	2021 Report	Difference	Test Year 2021 Settlement
<i>CENTRAL DIVISION</i>				
Monterey	\$ 709,694	\$ 631,129	\$ (78,565)	\$ 679,413
<i>WASTEWATER</i>				
Monterey Wastewater	\$ 109,395	\$ 107,553	\$ (1,842)	\$ 103,197
<i>SOUTHERN DIVISION</i>				
Los Angeles	\$ 322,313	\$ 310,060	\$ (12,253)	\$ 320,150
San Diego	\$ 179,905	\$ 170,494	\$ (9,411)	\$ 179,502
Ventura	\$ 196,530	\$ 186,082	\$ (10,448)	\$ 196,602
<i>NORTHERN DIVISION</i>				
Sacramento	\$ 751,153	\$ 688,782	\$ (62,371)	\$ 718,068
Larkfield	\$ 52,934	\$ 48,691	\$ (4,243)	\$ 52,342
Total	\$ 2,321,923	\$ 2,142,790	\$ (179,133)	\$ 2,249,274

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment B-4 For Settlement

Hawaii American Water Allocation

California American Water
2019 General Rate Case
Settlement Tables for Hawaii Allocation

Labor			
Labor Expense	64%	\$	318,950
Labor Capitalized	36%	\$	181,050
Total	100%	\$	500,000

O&M		
NARUC #	NARUC Description	Test Year 2021
792	AG Office Supplies and Other Expenses	\$ 15,413
799	AG Miscellaneous General Expenses	\$ 85,216
703	SS Miscellaneous Expenses	\$ 7
743	WT Miscellaneous Expenses	\$ 2
774	CA Miscellaneous Customer Accounts Expenses	\$ 1,694
811	AG Rents	\$ 47,669
Total		\$ 150,000

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment B-5 For Settlement

Deferred Tank Maintenance

CALIFORNIA AMERICAN WATER
2019 GENERAL RATE CASE
TANK PAINTING SCHEDULE

District	Tank Name	Amortization Period	Amount (\$)	Amortization		Amortization 2021
				Period (in Months)	Monthly Amortization (\$)	
San Diego	Montgomery Tank	07/01/09 06/30/19	122,395.12	120	1,019.96	-
San Diego	Montgomery 5 year Inspection	01/01/16 12/31/20	3,965.00	60	66.08	-
San Diego	Montgomery Tank Painting	04/01/18 03/31/23	17,877.74	60	297.96	4,469.40
San Diego	Highland Tank Inspection 2018	12/01/18 11/30/23	5,900.00	60	98.33	2,261.59
San Diego	Highland Tank - Clean and paint exterior	07/01/21 06/30/31	261,000.00	120	2,175.00	247,950.00
San Diego	Highland Tank - Clean and paint interior	07/01/21 06/30/31	365,400.00	120	3,045.00	347,130.00
San Diego	Highland Tank - Engineering and inspections	07/01/21 06/30/31	57,420.00	120	478.50	54,549.00
San Diego	Montgomery Tank	07/01/20 06/30/25	4,640.00	60	77.33	3,248.06
San Diego Total Amortization						659,608.05
Monterey	Segunda Tank 1.5MG Painting	07/01/11 06/30/21	385,366.38	120	3,211.39	-
Monterey	Rancho Fiesta Tank Inspection AS	07/01/15 06/30/20	1,200.00	60	20.00	-
Monterey	Presidio 2 Tank Rehab	05/01/13 04/30/23	148,883.57	120	1,240.70	19,851.20
Monterey	Cypress 2 Tank Painting	09/01/11 08/31/21	196,346.20	120	1,636.22	-
Monterey	Mt Devon Tank Painting	09/01/11 08/31/21	155,281.13	120	1,294.01	-
Monterey	Presidio #2 Tank Rehab	12/01/12 11/30/22	110,460.50	120	920.50	10,125.50
Monterey	Aguaquito 1 Tank Rehab	02/01/13 01/31/23	179,184.55	120	1,493.20	20,904.80
Monterey	Pebble Beach #3 Tank Painting	01/01/14 12/31/23	103,344.97	120	861.21	20,669.04
Monterey	Carola #1 Tank Painting	04/01/18 03/31/23	190,368.67	60	3,172.81	47,592.15
Monterey	Lower Los Tulares Tank Painting	01/01/14 12/31/23	107,124.05	120	892.70	21,424.80
Monterey	Hilby Tank Inspections	03/01/14 02/28/19	19,629.08	60	327.15	-
Monterey	Upper Pasadera 1 Tank Painting	08/01/14 07/31/19	3,528.42	60	58.81	-
Monterey	Lower Pasadena Tank Rehab	12/01/15 11/30/25	203,589.49	120	1,696.58	81,435.84
Monterey	Upper Pasader #1 Tank Rehab	12/01/15 11/30/25	44,528.37	120	371.07	17,440.29
Monterey	Upper Padadera #2 Tank Rehab	12/01/15 11/30/25	201,413.26	120	1,678.44	78,886.68
Monterey	Huckleberry #2 Tank Rehab	12/01/15 11/30/25	57,280.47	120	477.34	22,434.98
Monterey	Aguaquito #2 anniversary inspection	01/01/16 12/31/20	2,266.50	60	37.78	-
Monterey	Carmel Woods #3 anniversary inspection	01/01/16 12/31/20	2,266.50	60	37.78	-
Monterey	Carola #2 inspection	01/01/16 12/31/20	47,690.24	60	794.84	-
Monterey	Cypress 2 - Anniversary Inspection	01/01/16 12/31/20	2,266.50	60	37.78	-
Monterey	Forest Lake #3 inspection	01/01/16 12/31/20	3,654.50	60	60.91	-
Monterey	Huckleberry #3 anniversary inspection	01/01/16 12/31/20	2,266.50	60	37.78	-
Monterey	La Rancheria #2 inspection	01/01/16 12/31/20	11,106.00	60	185.10	-
Monterey	Lower Los Tulares Anniversary Inspection	01/01/16 12/31/20	2,266.50	60	37.78	-
Monterey	Mt. Devon Tank Anniversary Inspection	01/01/16 12/31/20	2,266.50	60	37.78	-
Monterey	Pacific Meadows Tank Inspection	01/01/16 12/31/20	3,284.50	60	54.74	-
Monterey	Pebble Beach #2 Inspection	01/01/16 12/31/20	16,202.48	60	270.04	-
Monterey	Pebble Beach #3 Anniversary Inspection	01/01/16 12/31/20	2,266.50	60	37.78	-
Monterey	Presidio #2 anniversary inspection	01/01/16 12/31/20	2,266.50	60	37.78	-
Monterey	Presidio #1 inspection	01/01/16 12/31/20	12,227.89	60	203.80	-
Monterey	Rio Vista #2 tank inspection	01/01/16 12/31/20	3,099.50	60	51.66	-
Monterey	Segunda #1 anniversary inspection	01/01/16 12/31/20	2,266.50	60	37.78	-
Monterey	Lower Waldon tank inspection	01/01/16 12/31/20	3,099.50	60	51.66	-
Monterey	Boots Road Tank Inspection	01/01/16 12/31/20	193,196.35	60	3,219.94	-
Monterey	Carmel Views Tank Inspection	01/01/16 12/31/20	3,099.50	60	51.66	-
Monterey	Viejo Tank Inspection	01/01/16 12/31/20	3,470.00	60	57.83	-
Monterey	Boots Tank Painting	10/01/16 09/30/26	45,969.02	120	383.08	21,835.56
Monterey	Forrest Lake 1 Tank Inspection	05/01/16 04/30/21	71,168.07	60	1,186.13	-
Monterey	Fairways 1 Tank Inspection	03/01/16 02/28/21	12,562.50	60	209.38	-
Monterey	Highway meadows 1 Tank Inspection	03/01/16 02/28/21	275,156.30	60	4,585.94	-
Monterey	Stirrup Tank Inspection	03/01/16 02/28/21	66,147.16	60	1,102.45	-
Monterey	Forest Lake #1 Tank Painting	04/01/16 03/31/26	641,371.94	120	5,344.77	272,583.27
Monterey	High Meadows #1 Tank Painting	04/01/16 03/31/26	118,221.48	120	985.18	50,244.18
Monterey	Huckleberry Hill #2 Tank Painting	11/01/16 10/31/26	381,777.64	120	3,181.48	184,525.84
Monterey	Stirrup Tank Painting	04/01/18 03/31/23	175,092.65	60	2,918.21	43,773.15
Monterey	Pasadera Upper #1 Tank Painting	06/01/16 05/31/26	165,148.04	120	1,376.23	72,940.19
Monterey	Pasadera Upper #2 Tank Painting	06/01/16 05/31/26	1,068.19	120	8.90	471.70
Monterey	Pasadera Lower Tank Painting	04/01/16 03/31/26	62,926.56	120	524.39	26,743.89
Monterey	Viejo Tank Painting	04/01/16 03/31/26	7,665.83	120	63.88	3,257.88
Monterey	Carmel Views Tank Painting	04/01/16 03/31/26	2,630.17	120	21.92	1,117.92
Monterey	Fairways Tank #2 Inspection	09/01/18 08/31/23	8,006.50	60	133.44	2,668.80
Monterey	Fairways Tank #3 Inspection	09/01/18 08/31/23	7,656.50	60	127.61	2,552.20
Monterey	Upper Airways Tank - Inspection	09/01/18 08/31/23	7,656.50	60	127.61	2,552.20
Monterey	Hilby Tank #1 Inspection	09/01/18 08/31/23	3,900.00	60	65.00	1,300.00
Monterey	Hilby Tank # 2 - Inspection	09/01/18 08/31/23	3,900.00	60	65.00	1,300.00
Monterey	Presidio #1 - Tank Painting	02/01/19 01/31/29	300,000.00	120	2,500.00	225,000.00
Monterey	Pebble Beach #2 - Tank Painting	02/01/19 01/31/29	300,000.00	120	2,500.00	225,000.00
Monterey	Carola #1 - Tank Painting	02/01/19 01/31/29	300,000.00	120	2,500.00	225,000.00
Monterey	Hillby #1 - Tank Painting	01/01/20 12/31/29	300,000.00	120	2,500.00	255,000.00
Monterey	Hillby #2 - Tank Painting	01/01/20 12/31/29	300,000.00	120	2,500.00	255,000.00
Monterey	Ranchitos #2 - Tank Painting	01/01/20 12/31/29	300,000.00	120	2,500.00	255,000.00
Monterey	Fairways #1 - Tank Painting	01/01/21 12/31/30	300,000.00	120	2,500.00	285,000.00
Monterey	Fairways #2 - Tank Painting	01/01/21 12/31/30	300,000.00	120	2,500.00	285,000.00
Monterey	Fairways #3 - Tank Painting	01/01/21 12/31/30	300,000.00	120	2,500.00	285,000.00
Monterey	Airways Upper - Tank Painting	01/01/21 12/31/30	300,000.00	120	2,500.00	285,000.00
Monterey	Aguaquito #1 - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00

District	Tank Name	Amortization Period	Amount (\$)	Amortization		Amortization 2021
				Period (in Months)	Monthly Amortization (\$)	
Monterey	Airways, Lower - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Boyd - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Carmel Valley Ranch - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Carmel Woods #1 - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Carmel Woods #2 - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Country Club Heights - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Crest Canyon - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Del Mesa - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Eddy Rd (Vista Hermosa) - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Forest Lake #1 - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Los Tulares Upper - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Mercurio - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Middle Canyon #2 - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Middle Canyon Upper - Tank Evaluation	07/01/19 06/30/24	3,000.00	60	50.00	1,500.00
Monterey	Rancho Fiesta Lower - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Pebble Beach #1 - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Quil Meadows - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Rancho Fiesta Upper - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Rio Vista #1 - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Rio Vista #3 - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Robles Lower - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Robles Upper - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Segunda #2 - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Tierra Grande Lower - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Tierra Grande Middle - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Tierra Grande Upper - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Toyon #1 Lower - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Toyon #1 Upper - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Withers #3 - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey	Withers #4 - Tank Evaluation	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey Total Amortization						3,664,732.06
Monterey ex Garrapata	Garrapata Tank Inspection	05/01/13 04/30/28	26,615.99	180	147.87	11,238.12
Monterey ex Garrapata	Corral Tank Inspection	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey ex Garrapata	Log Cabin Tank Inspection	07/01/20 06/30/25	3,000.00	60	50.00	2,100.00
Monterey ex Garrapata Total Amortization						15,438.12
Los Angeles	Bliss Cyn Reservoir	05/01/13 04/30/23	16,192.09	120	134.93	2,158.88
Los Angeles	Angeles Mesa Tank	01/01/13 12/31/22	44,240.00	120	368.67	4,424.04
Los Angeles	Homeland Tank	01/01/13 12/31/22	20,980.00	120	174.83	2,097.96
Los Angeles	Fish Canyon Tank	01/01/13 12/31/22	18,179.86	120	151.50	1,818.00
Los Angeles	High Mesa Tank	01/01/13 12/31/22	77,857.04	120	648.81	7,785.72
Los Angeles	Starpine Tank Prog Maint	01/01/13 12/31/22	113,156.34	120	942.97	11,315.64
Los Angeles	Oak Knoll Program Maintenance	04/01/14 03/31/24	311,425.86	120	2,595.22	70,070.94
Los Angeles	Garth Program Maintenance	05/01/13 04/30/23	35,773.01	120	298.11	4,769.76
Los Angeles	Vineyard Tank 1st Anniv Inspection	01/01/16 12/31/20	3,793.00	60	63.22	-
Los Angeles	Oak Knoll 1st Anniv Inspection	01/01/16 12/31/20	1,758.00	60	29.30	-
Los Angeles	Garth Tank Anniv Inspection	01/01/16 12/31/20	3,978.00	60	66.30	-
Los Angeles	LaManda (San Marino – Upper) 1.6MG	04/01/18 03/31/23	215,797.12	60	3,596.62	53,949.30
Los Angeles	Danfield Tank Inspection	04/01/18 03/31/23	7,350.00	60	122.50	1,837.50
Los Angeles	Bliss Canyon (Duarte) .3MG Tank Inspection	04/01/18 03/31/23	4,698.71	60	78.31	1,174.65
Los Angeles	Olympiad (Baldwin Hills) 1.25MG	07/01/20 06/30/25	4,320.00	60	72.00	3,024.00
Los Angeles	Spinks (Duarte) 1MG	07/01/19 06/30/24	13,735.00	60	228.92	6,867.40
Los Angeles	Oak Knoll (San Marino – Upper) 2.5MG	07/01/19 06/30/24	4,320.00	60	72.00	2,160.00
Los Angeles	Danford (San Marino – Upper) 2.01MG	07/01/19 06/30/24	7,214.40	60	120.24	3,607.20
Los Angeles	Mt Vernon (Baldwin Hills) 1.25MG	07/01/19 06/30/24	4,320.00	60	72.00	2,160.00
Los Angeles	Garth (Baldwin Hills) 1MG	07/01/19 06/30/24	11,110.00	60	185.17	5,554.90
Los Angeles	Scott (Duarte) 1.5MG	07/01/19 06/30/24	4,320.00	60	72.00	2,160.00
Los Angeles	Patton (San Marino)	07/01/19 06/30/24	4,320.00	60	72.00	2,160.00
Los Angeles	LaManda (San Marino – Upper) 1.6MG	06/01/19 05/31/24	4,320.00	60	72.00	2,160.00
Los Angeles	Fish Canyon (Duarte) .5MG	07/01/19 06/30/24	10,530.00	60	175.50	5,265.00
Los Angeles	Lemon (Duarte) 1.5MG	07/01/20 06/30/25	4,160.00	60	69.33	2,912.06
Los Angeles	Longden (San Marino -Lower) 1.2MG	07/01/19 06/30/24	4,320.00	60	72.00	2,160.00
Los Angeles	High Mesa (Duarte) .3 MG	07/01/19 06/30/24	4,160.00	60	69.33	2,080.10
Los Angeles	Rosemead (San Marino - Lower) .75MG	11/01/20 10/31/25	4,320.00	60	72.00	3,024.00
Los Angeles	Longden (San Marino -Lower) 1.2MG	07/01/21 06/30/31	108,000.00	120	900.00	102,600.00
Los Angeles	Spinks (Duarte) 1MG	07/01/21 06/30/31	27,000.00	120	225.00	25,650.00
Los Angeles	Scott (Duarte) 1.5MG	07/01/21 06/30/31	14,580.00	120	121.50	13,851.00
Los Angeles	Starpine (Duarte) .34MG	07/01/19 06/30/24	11,110.00	60	185.17	5,554.90
Los Angeles	Homeland (Baldwin Hills) 1MG	07/01/19 06/30/24	11,110.00	60	185.17	5,554.90
Los Angeles	Angeles Mesa (Baldwin Hills) 3.7MG	03/01/19 02/29/24	77,300.00	60	1,288.33	38,650.10
Los Angeles	Spinks (Duarte) 1MG	07/01/22 06/30/27	2,800.00	60	46.67	-
Los Angeles	Bliss Canyon (Duarte) .3MG	07/01/19 06/30/24	3,920.00	60	65.33	1,960.10
Los Angeles	Scott (Duarte) 1.5MG	07/01/22 06/30/27	2,800.00	60	46.67	-

District	Tank Name	Amortization Period	Amount (\$)	Amortization	Monthly	Amortization 2021
				Period (in Months)		
	Los Angeles Total Amortization					400,518.05
Ventura	Las Posas #2 Tank 585K Gal	01/01/11 12/31/20	11,915.80	120	99.30	-
Ventura	Vil-Ind Tank #2 Paint/Rehab	06/01/09 05/31/19	630,999.41	120	5,258.33	-
Ventura	Vill- Deer Ridge-300K Tank	05/01/09 04/30/19	85,128.70	120	709.41	-
Ventura	Los Robles #1	10/01/16 09/30/21	1,087.99	60	18.13	-
Ventura	DFRD MAINT - GREENRIDGE TANK A	02/01/14 01/31/24	547.45	120	4.56	114.00
Ventura	Ind Park #2 Tank	02/01/14 01/31/24	950.79	120	7.92	198.00
Ventura	Los Robles #2	09/01/11 08/31/21	250,837.66	120	2,090.31	-
Ventura	Wildwood Tank Rehab	04/01/12 03/31/22	30,016.29	120	250.14	750.42
Ventura	White Stallion Repaint	09/01/11 08/31/21	178,447.32	120	1,487.06	-
Ventura	Orbis Tank Interior Painting	09/01/11 08/31/21	272,747.31	120	2,272.89	-
Ventura	Los Posas #1 Rehab	03/01/12 02/28/22	198,329.20	120	1,652.74	3,305.48
Ventura	Janss Tank	03/01/12 02/28/22	25,403.11	120	211.69	423.38
Ventura	Orbis Tank Rehab	04/01/12 03/31/22	236,900.00	120	1,974.17	5,922.51
Ventura	Wildwood Tank	03/01/14 02/29/24	276,920.11	120	2,307.67	59,999.42
Ventura	Orbis Tank 1 Yr Inspection	02/01/14 01/31/24	1,715.00	120	14.29	357.25
Ventura	Los Robles #1 Inspection	02/01/16 01/31/21	1,755.00	60	29.25	-
Ventura	Wildwood Inspection	04/01/15 03/31/20	2,775.00	60	46.25	-
Ventura	Industrial Park 1 Inspection	04/01/15 03/31/20	3,965.00	60	66.08	-
Ventura	Industrial Park 2 Inspection	04/01/15 03/31/20	5,690.00	60	94.83	-
Ventura	Deer Ridge Inspection	04/01/15 03/31/20	4,579.00	60	76.32	-
Ventura	Potrero 2 Inspection	05/01/15 04/30/20	5,690.00	60	94.83	-
Ventura	Janns Inspection	12/01/15 11/30/25	889,384.70	120	7,411.54	348,342.38
Ventura	Janss-Tank Rehab & Painting	07/01/16 06/30/26	882,408.00	120	7,353.40	397,083.60
Ventura	Shopping Center #2-5 yr Tank Inspection	08/01/18 07/31/23	4,200.00	60	70.00	1,330.00
Ventura	Greenridge-5 yr Tank Inspection	08/01/18 07/31/23	3,200.00	60	53.33	1,013.27
Ventura	Las Posas #1-5 yr Tank Inspection	08/01/18 07/31/23	4,480.00	60	74.67	1,418.73
Ventura	White Stallion-5 yr Tank Inspection	08/01/18 07/31/23	2,900.00	60	48.33	918.27
Ventura	Potrero #1-5 yr Tank Inspection	08/01/18 07/31/23	3,900.00	60	65.00	1,235.00
Ventura	Janss-2 yr Anniversary Tank Inspection	08/01/18 07/31/23	2,100.00	60	35.00	665.00
Ventura	Los Robles #2-5 yr Tank Inspection	08/01/18 07/31/23	3,700.00	60	61.67	1,171.73
Ventura	Las Posas #2-5 yr Tank Inspection	08/01/18 07/31/23	3,400.00	60	56.67	1,076.73
Ventura	Dos Vientos IIA-5 yr Tank Inspection	08/01/18 07/31/23	4,160.00	60	69.33	1,317.27
Ventura	Dos Vientos IIB-5 yr Tank Inspection	08/01/18 07/31/23	4,493.00	60	74.88	1,422.72
Ventura	Dos Vientos IIII-5 yr Tank Inspection	08/01/18 07/31/23	4,852.00	60	80.87	1,536.53
Ventura	Pace-5 yr Tank Inspection	07/01/19 06/30/24	4,320.00	60	72.00	2,160.00
Ventura	Moorpark-5 yr Tank Inspection	07/01/19 06/30/24	4,320.00	60	72.00	2,160.00
Ventura	Los Robles #1-1 yr Anniversary Tank Inspection	07/01/15 06/30/20	4,320.00	60	72.00	-
Ventura	Orbis-5 yr Tank Inspection	02/01/19 01/31/24	4,480.00	60	74.67	2,239.90
Ventura	Wildwood-5 yr Tank Inspection	04/01/20 03/31/25	4,640.00	60	77.33	3,248.06
Ventura	Industrial Park #1-5 yr Tank Inspection	07/01/15 06/30/20	4,640.00	60	77.33	-
Ventura	Industrial Park #2-5 yr Tank Inspection	07/01/15 06/30/20	4,640.00	60	77.33	-
Ventura	Potrero #2-5 yr Tank Inspection	05/01/20 04/30/25	4,320.00	60	72.00	3,024.00
Ventura	Los Robles #1-5 yr Anniversary Tank Inspection	07/01/19 06/30/24	4,320.00	60	72.00	2,160.00
Ventura	Los Robles #1-Tank Repaint	07/01/14 06/30/24	42,000.00	120	350.00	10,500.00
Ventura	Industrial Tank #1-5 yr Tank Inspection	07/01/20 06/30/25	5,000.00	60	83.33	3,500.06
Ventura	Industrial Tank #2-5 yr Tank Inspection	07/01/20 06/30/25	5,000.00	60	83.33	3,500.06
Ventura	Industrial Tank #2-Repaint	01/01/21 12/31/25	-	60	-	-
Ventura	Deer Ridge-5 yr Tank Inspection	04/01/20 03/31/25	5,000.00	60	83.33	3,500.06
Ventura	Deer Ridge-Tank Repaint	01/01/21 12/31/25	125,000.00	60	2,083.33	112,500.02
	Los Angeles Total Amortization					978,093.85
Sacramento	Countryside BW Tank	02/01/11 01/31/21	227,252.08	120.00	1,893.77	-
Sacramento	Parksite TP BW #1 Tank	04/01/11 03/31/21	112,316.66	120.00	935.97	-
Sacramento	Security Park Tank #1	03/01/11 02/28/21	114,450.18	120.00	953.75	-
Sacramento	Isleton Elevated Tank	12/01/14 11/30/19	5,021.60	60.00	83.69	-
Sacramento	Isleton 5th St	12/01/14 11/30/19	3,328.85	60.00	55.48	-
Sacramento	Walnut Grove BW Tank	12/01/14 11/30/19	327.50	60.00	5.46	-
Sacramento	Vintage South Tank (2016 Paint)	08/01/16 07/31/26	456,376.96	120.00	3,803.14	209,172.70
Sacramento	Cook Riolo Tank Inspection	04/01/16 03/31/21	2,961.00	60.00	49.35	-
Sacramento	Walerga 1st Year Anniversary Inspection	07/01/16 06/30/21	1,758.00	60.00	29.30	-
Sacramento	Dunnigan Tank Inspection	01/01/19 12/31/23	114.65	60.00	1.91	57.35
Sacramento	Countryside Treatment Plant - Engineering	04/01/18 03/31/23	3,383.09	60.00	56.38	845.70
Sacramento	Parksite Treatment Plant Tank #2	04/01/18 03/31/23	3,607.78	60.00	60.13	901.95
Sacramento	Security Park Tank #1	04/01/18 03/31/23	11,455.88	60.00	190.93	2,863.95
Sacramento	Mather - Engineering	04/01/18 03/31/23	9,163.00	60.00	152.72	2,290.80
Sacramento	Rosevill Road Tank	04/01/18 03/31/23	4,163.69	60.00	69.39	1,040.85
Sacramento	Mather - Tank Painting	12/01/18 11/30/28	1,247,530.68	120.00	10,396.09	862,875.47
Sacramento	Roseparade Tank Inspection	12/01/18 11/30/28	5,100.00	120.00	42.50	3,527.50
Sacramento	Parksite Treatment Plant 1 - Tank Painting	10/01/19 09/30/29	138,010.00	120.00	1,150.08	103,507.60
Sacramento	Parksite Treatment Plant 2 - Tank Painting	10/01/19 09/30/29	860,000.00	120.00	7,166.67	644,999.90
Sacramento	Mather - Anniversary Inspection	11/01/19 10/31/24	2,527.00	60.00	42.12	1,263.40
Sacramento	Countryside Treatment Plant - Tank Painting	12/01/19 11/30/29	1,473,000.00	120.00	12,275.00	1,104,750.00
Sacramento	Parksite Tanks - Anniversary Inspection	10/01/20 09/30/25	4,101.00	60.00	68.35	2,870.70
Sacramento	Countryside Treatment Plant - Anniversary Inspection	12/01/20 11/30/25	2,578.00	60.00	42.97	1,804.54
Sacramento	Cook Riolo - Update Inspection	07/01/21 06/30/26	4,300.00	60.00	71.67	3,869.98
Sacramento	Countryside Backwash Tank - Update Inspection	07/01/21 06/30/26	4,101.00	60.00	68.35	3,690.90
Sacramento	Isleton Backwash - Update Inspection	07/01/21 06/30/26	4,700.00	60.00	78.33	4,230.02
Sacramento	Isleton Recovery - Update Inspection	07/01/21 06/30/26	4,700.00	60.00	78.33	4,230.02
Sacramento	Parksite Backwash No. 1 - Update Inspection	07/01/21 06/30/26	4,101.00	60.00	68.35	3,690.90
Sacramento	Walerga Tank Inspection	07/01/21 06/30/26	4,300.00	60.00	71.67	3,869.98
Sacramento	Parksite Backwash No. 2 - Tank Painting	10/01/21 09/30/31	140,000.00	120.00	1,166.67	132,999.98
Sacramento	Vintage Backwash Tank - Tank Painting	10/01/21 09/30/31	270,000.00	120.00	2,250.00	256,500.00
Sacramento	Lincoln Oaks Tank Inspection	07/01/22 06/30/27	4,700.00	60.00	78.33	-
Sacramento	Rose Parade Backwash - Update Inspection	07/01/22 06/30/27	4,300.00	60.00	71.67	-
Sacramento	Roseville Road - Update Inspection	07/01/22 06/30/27	4,700.00	60.00	78.33	-
Sacramento	Security Park Tank #1 Inspection	07/01/22 06/30/27	4,300.00	60.00	71.67	-
Sacramento	Walnut Grove BW Tank Inspection	07/01/22 06/30/27	4,700.00	60.00	78.33	-
Sacramento	Chianti Tank #1 Inspection	01/01/19 12/31/23	3,078.85	60.00	51.31	1,539.55

District	Tank Name	Amortization Period	Amount (\$)	Amortization	Monthly	Amortization 2021
				Period (in Months)		
	Sacramento Total Amortization					3,357,393.74
Larkfield	Upper Wikiup Tank #2	05/01/11 04/30/21	88,371.10	120	736.43	-
Larkfield	North Wikiup #1 tank project	01/01/14 12/31/23	164,868.94	120	1373.91	32,973.84
Larkfield	Larkfield North Wikiup 2	12/01/14 11/30/19	4,126.44	60	68.77	-
Larkfield	Larkfield Lower Wikiup	12/01/14 11/30/19	4,257.44	60	70.96	-
Larkfield	Larkfield Backwash Tank Inspection	05/01/16 04/30/21	4,113.05	60	68.55	-
Larkfield	Larkfield Tank Study 2017	08/01/17 07/31/27	135,396.00	120	1128.3	75,596.10
Larkfield	Lower Wikiup (1) - Tank Painting	10/01/22 09/30/32	114,445.63	120	953.71	-
Larkfield	Upper Wikiup (2) - Update Inspection	07/01/22 06/30/27	4,300.00	60	71.67	-
Larkfield	Upper Wikiup (1) - Update Inspection	07/01/22 06/30/27	-	60	0	-
Larkfield	Lower Wikiup (2) - Update Inspection	07/01/22 06/30/27	4,700.00	60	78.33	-
Larkfield	North Wikiup (2) - Update Inspection	07/01/22 06/30/27	94,598.00	60	78.33	-
Larkfield	North Wikiup (1) - Update Inspection	07/01/22 06/30/27	5,100.00	60	85	-
	Larkfield Total Amortization					108,569.94

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment B-6 For Settlement

Planning Studies and Mapping

Planning Studies and System Maps Costs					
District	Description	2020	2021	2022	2023
CA-Corporate	Portable Generator and Power Shutoff Study		\$150,000		
CA-Corporate Total		\$0	\$150,000	\$0	\$0
San Diego	Urban Water Management Plan	\$20,000	\$20,000		
	Water Infrastructure Act Risk & Resiliency Assessment	\$20,000	\$20,000		
	Alternative Source of Supply Study		\$100,000	\$400,000	\$400,000
	Maintenance of System Maps		\$46,503	\$47,898	\$49,332
San Diego Total		\$40,000	\$186,503	\$447,898	\$449,332
Sacramento	Urban Water Management Plan	\$20,000	\$25,000		
	Water Infrastructure Act Risk & Resiliency Assessment	\$40,000	\$165,000		
	Wildfire Risk Assessment and Emergency Plan		\$52,000	\$52,000	
	Maintenance of System Maps		\$129,920	\$133,818	\$137,823
Sacramento Total		\$60,000	\$371,920	\$185,818	\$137,823
Larkfield	Water Infrastructure Act Risk & Resiliency Assessment		\$20,000		
	Wildfire Risk Assessment and Emergency Plan		\$24,000	\$24,000	
	Maintenance of System Maps		\$5,118	\$5,271	\$5,429
Larkfield Total			\$49,118	\$29,271	\$5,429
Los Angeles	Urban Water Management Plan	\$22,500	\$22,500		
	Water Infrastructure Act Risk & Resiliency Assessment	\$20,000	\$95,000		
	Wildfire Risk Assessment and Emergency Plan		\$65,000	\$65,000	
	Tank Seismic Assessments		\$500,000		
	Well Master Plan		\$150,000		
	Maintenance of System Maps		\$61,368	\$63,209	\$65,101
Los Angeles Total		\$42,500	\$893,868	\$128,209	\$65,101
Ventura	Urban Water Management Plan	\$20,000	\$20,000		
	Water Infrastructure Act Risk & Resiliency Assessment	\$20,000	\$20,000		
	Wildfire Risk Assessment and Emergency Plan		\$140,000	\$140,000	
	Water Storage Tank Seismic Study		\$700,000		
	SCADA Master Plan		\$50,000		
	Integrated Water Supply (IWS) Master Plan		\$550,000		
	Solar Power Study at Tank Sites			\$125,000	

Planning Studies and System Maps Costs					
District	Description	2020	2021	2022	2023
	Turnout PRV Hydropower Study				\$125,000
	CMWD Peak Supply Study		\$75,000		
	Maintenance of System Maps		\$43,574	\$44,881	\$46,225
Ventura Total		\$40,000	\$1,598,574	\$309,881	\$171,225
Monterey	Urban Water Management Plan	\$25,000	\$25,000		
	Water Infrastructure Act Risk & Resiliency Assessment	\$25,000	\$25,000		
	Wildfire Risk Assessment and Emergency Plan		\$260,000	\$260,000	
	SCADA Master Plan		\$222,250		
	Maintenance of System Maps		\$92,417	\$95,189	\$98,038
Monterey Total		\$50,000	\$624,667	\$355,189	\$98,038

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment C-1 For Settlement

Depreciation Rates

California American Water
2019 General Rate Case
Settlement Charts for Depreciation Rate

Unique Identifier	District #	District Name	Power Plant Subaccount	Power Plant Subaccount Description	CAW Depreciation Rate (Calculated)	CALPA Depreciation Rate	Depreciation rate used in RO Model
1501-304500	1501	CAW Corporate	304500	Struct & Imp-General	3.76%	3.76%	3.76%
1501-304620	1501	CAW Corporate	304620	Struct & Imp-Leasehold	3.22%	3.22%	3.22%
1501-339600	1501	CAW Corporate	339600	Other P/E-CPs	33.30%	33.30%	33.30%
1501-340100	1501	CAW Corporate	340100	Office Furniture & Equip	2.70%	2.70%	2.70%
1501-340200	1501	CAW Corporate	340200	Comp & Periph Equip	8.25%	8.25%	8.25%
1501-340300	1501	CAW Corporate	340300	Computer Software	15.20%	15.20%	15.20%
1501-340310	1501	CAW Corporate	340310	Comp Software Mainframe	5.49%	5.49%	5.49%
1501-340500	1501	CAW Corporate	340500	Other Office Equipment	87.03%	87.03%	87.03%
1501-343000	1501	CAW Corporate	343000	Tools,Shop,Garage Equip	1.14%	1.14%	1.14%
1501-346200	1501	CAW Corporate	346200	Comm Equip Telephone	5.45%	5.45%	5.45%
1501-347000	1501	CAW Corporate	347000	Misc Equipment	1.56%	1.56%	1.56%
1501-348000	1501	CAW Corporate	348000	Other Tangible Property	2.03%	2.03%	2.03%
1530-304200	1530	San Diego County District	304200	Struct & Imp-Pumping	6.84%	6.84%	6.84%
1530-304500	1530	San Diego County District	304500	Struct & Imp-General	2.33%	2.33%	2.33%
1530-304600	1530	San Diego County District	304600	Struct & Imp-Offices	4.09%	4.09%	4.09%
1530-304700	1530	San Diego County District	304700	Struct & Imp-Store,Shop,Gar	3.85%	3.85%	3.85%
1530-309000	1530	San Diego County District	309000	Supply Mains	-0.04%	-0.04%	-0.04%
1530-311200	1530	San Diego County District	311200	Pump Eqp Electric	7.65%	7.65%	7.65%
1530-330000	1530	San Diego County District	330000	Dist Reservoirs & Standpipes	2.44%	2.44%	2.44%
1530-330200	1530	San Diego County District	330200	Ground Level Tanks	2.70%	2.70%	2.70%
1530-331100	1530	San Diego County District	331100	TD Mains 4in & Less	1.70%	1.70%	1.70%
1530-331200	1530	San Diego County District	331200	TD Mains 6in to 8in	1.57%	1.57%	1.57%
1530-331300	1530	San Diego County District	331300	TD Mains 10in to 16in	1.75%	1.75%	1.75%
1530-331400	1530	San Diego County District	331400	TD Mains 18in & Grtr	1.78%	1.78%	1.78%
1530-333000	1530	San Diego County District	333000	Services	2.42%	2.42%	2.42%
1530-334100	1530	San Diego County District	334100	Meters	4.83%	4.83%	4.83%
1530-334200	1530	San Diego County District	334200	Meter Installations	-1.49%	-1.49%	-1.49%
1530-334300	1530	San Diego County District	334300	Meter Vaults	2.51%	2.51%	2.51%
1530-335000	1530	San Diego County District	335000	Hydrants	1.91%	1.91%	1.91%
1530-339600	1530	San Diego County District	339600	Other P/E-CPs	33.30%	33.30%	33.30%
1530-340100	1530	San Diego County District	340100	Office Furniture & Equip	3.84%	3.84%	3.84%
1530-340200	1530	San Diego County District	340200	Comp & Periph Equip	8.19%	8.19%	8.19%
1530-340300	1530	San Diego County District	340300	Computer Software	1.64%	1.64%	1.64%
1530-340500	1530	San Diego County District	340500	Other Office Equipment	3.22%	3.22%	3.22%
1530-341200	1530	San Diego County District	341200	Trans Equip Hvy Duty Trks	-0.36%	-0.36%	-0.36%
1530-341400	1530	San Diego County District	341400	Trans Equip Other	6.68%	6.68%	6.68%
1530-343000	1530	San Diego County District	343000	Tools,Shop,Garage Equip	2.57%	2.57%	2.57%
1530-345000	1530	San Diego County District	345000	Power Operated Equipment	0.55%	0.55%	0.55%
1530-346100	1530	San Diego County District	346100	Comm Equip Non-Telephone	1.98%	1.98%	1.98%
1530-346190	1530	San Diego County District	346190	Remote Control & Instrument	4.75%	4.75%	4.75%
1530-347000	1530	San Diego County District	347000	Misc Equipment	10.46%	10.46%	10.46%
1530-348000	1530	San Diego County District	348000	Other Tangible Property	3.85%	3.85%	3.85%
1540-304100	1540	Monterey County District	304100	Struct & Imp-Supply	2.69%	2.69%	2.69%
1540-304200	1540	Monterey County District	304200	Struct & Imp-Pumping	1.54%	1.54%	1.54%
1540-304300	1540	Monterey County District	304300	Struct & Imp-Treatment	1.77%	1.77%	1.77%
1540-304400	1540	Monterey County District	304400	Struct & Imp-T&D	3.91%	3.91%	3.91%
1540-304500	1540	Monterey County District	304500	Struct & Imp-General	1.98%	1.98%	1.98%
1540-304600	1540	Monterey County District	304600	Struct & Imp-Offices	3.07%	3.07%	3.07%
1540-304700	1540	Monterey County District	304700	Struct & Imp-Store,Shop,Gar	1.86%	1.86%	1.86%
1540-304800	1540	Monterey County District	304800	Struct & Imp-Misc	6.89%	6.89%	6.89%
1540-305000	1540	Monterey County District	305000	Collect & Impound Reservoirs	8.79%	8.79%	8.79%
1540-306000	1540	Monterey County District	306000	Lake, River & Other Intakes	1.09%	1.09%	1.09%
1540-307000	1540	Monterey County District	307000	Wells & Springs	4.80%	4.80%	4.80%
1540-309000	1540	Monterey County District	309000	Supply Mains	2.47%	2.47%	2.47%
1540-310000	1540	Monterey County District	310000	Power Generation Equip	3.69%	3.69%	3.69%
1540-311200	1540	Monterey County District	311200	Pump Eqp Electric	3.44%	3.44%	3.44%
1540-311300	1540	Monterey County District	311300	Pump Eqp Diesel	3.17%	3.17%	3.17%
1540-311400	1540	Monterey County District	311400	Pump Eqp Hydraulic	3.69%	3.69%	3.69%
1540-311500	1540	Monterey County District	311500	Pump Eqp Other	4.09%	4.09%	4.09%
1540-320100	1540	Monterey County District	320100	WT Equip Non-Media	2.17%	2.17%	2.17%
1540-320200	1540	Monterey County District	320200	WT Equip Filter Media	10.11%	10.11%	10.11%
1540-330000	1540	Monterey County District	330000	Dist Reservoirs & Standpipes	1.74%	1.74%	1.74%
1540-330200	1540	Monterey County District	330200	Ground Level Tanks	2.40%	2.40%	2.40%
1540-331100	1540	Monterey County District	331100	TD Mains 4in & Less	2.36%	2.36%	2.36%
1540-331200	1540	Monterey County District	331200	TD Mains 6in to 8in	2.14%	2.14%	2.14%
1540-331300	1540	Monterey County District	331300	TD Mains 10in to 16in	2.30%	2.30%	2.30%
1540-331400	1540	Monterey County District	331400	TD Mains 18in & Grtr	2.28%	2.28%	2.28%
1540-333000	1540	Monterey County District	333000	Services	2.24%	2.24%	2.24%
1540-334100	1540	Monterey County District	334100	Meters	4.23%	4.23%	4.23%
1540-334300	1540	Monterey County District	334300	Meter Vaults	2.30%	2.30%	2.30%
1540-335000	1540	Monterey County District	335000	Hydrants	2.33%	2.33%	2.33%
1540-339600	1540	Monterey County District	339600	Other P/E-CPs	33.30%	33.30%	33.30%
1540-340100	1540	Monterey County District	340100	Office Furniture & Equip	4.55%	4.55%	4.55%
1540-340200	1540	Monterey County District	340200	Comp & Periph Equip	9.22%	9.22%	9.22%
1540-340300	1540	Monterey County District	340300	Computer Software	0.76%	0.76%	0.76%
1540-340500	1540	Monterey County District	340500	Other Office Equipment	4.04%	4.04%	4.04%
1540-341100	1540	Monterey County District	341100	Trans Equip Lt Duty Trks	-0.48%	-0.48%	-0.48%
1540-341200	1540	Monterey County District	341200	Trans Equip Hvy Duty Trks	-0.27%	-0.27%	-0.27%
1540-341400	1540	Monterey County District	341400	Trans Equip Other	8.30%	8.30%	8.30%
1540-343000	1540	Monterey County District	343000	Tools,Shop,Garage Equip	2.46%	2.46%	2.46%

1540-344000	1540	Monterey County District	344000	Laboratory Equipment	2.31%	2.31%	2.31%
1540-345000	1540	Monterey County District	345000	Power Operated Equipment	0.75%	0.75%	0.75%
1540-346100	1540	Monterey County District	346100	Comm Equip Non-Telephone	3.14%	3.14%	3.14%
1540-346190	1540	Monterey County District	346190	Remote Control & Instrument	4.74%	4.74%	4.74%
1540-346200	1540	Monterey County District	346200	Comm Equip Telephone	4.21%	4.21%	4.21%
1540-347000	1540	Monterey County District	347000	Misc Equipment	6.59%	6.59%	6.59%
1542-354400	1542	Monterey Wastewater	354400	WW Struct & Imp Treatment	1.85%	1.85%	1.85%
1542-355400	1542	Monterey Wastewater	355400	WW Pwr Gen Equip Treatment	4.71%	4.71%	4.71%
1542-360000	1542	Monterey Wastewater	360000	WW Collection Sewers Forced	2.74%	2.74%	2.74%
1542-361100	1542	Monterey Wastewater	361100	WW Collecting Mains	1.70%	1.70%	1.70%
1542-363000	1542	Monterey Wastewater	363000	WW Services Sewer	2.45%	2.45%	2.45%
1542-370000	1542	Monterey Wastewater	370000	WW Receiving Wells	5.40%	5.40%	5.40%
1542-371100	1542	Monterey Wastewater	371100	WW Pump Equip Elect	3.04%	3.04%	3.04%
1542-371200	1542	Monterey Wastewater	371200	WW Pump Equip Oth Pwr	6.12%	6.12%	6.12%
1542-380000	1542	Monterey Wastewater	380000	WW TD Equipment	2.85%	2.85%	2.85%
1542-380100	1542	Monterey Wastewater	380100	WW TD Equip Sed Tanks/Acc	1.23%	1.23%	1.23%
1542-380200	1542	Monterey Wastewater	380200	WW TD Equip Sludge/Effl Rmv	2.46%	2.46%	2.46%
1542-380300	1542	Monterey Wastewater	380300	WW TD Equip Sludge Dry/Filt	2.28%	2.28%	2.28%
1542-380450	1542	Monterey Wastewater	380450	WW TD Equip Oth Sew Rem	2.56%	2.56%	2.56%
1542-380600	1542	Monterey Wastewater	380600	WW TD Equip Oth Disp	2.58%	2.58%	2.58%
1542-380625	1542	Monterey Wastewater	380625	WW TD Equip Gen Trmt	1.48%	1.48%	1.48%
1542-381000	1542	Monterey Wastewater	381000	WW Plant Sewers	1.15%	1.15%	1.15%
1542-382000	1542	Monterey Wastewater	382000	WW Outfall Sewer Lines	2.41%	2.41%	2.41%
1542-389100	1542	Monterey Wastewater	389100	WW Oth Plt & Misc Eqp Intang	1.02%	1.02%	1.02%
1542-389600	1542	Monterey Wastewater	389600	WW Other P/E - CPS	2.48%	2.48%	2.48%
1542-390000	1542	Monterey Wastewater	390000	WW Office Furniture & Equip	-109.16%	-109.16%	-109.16%
1542-391200	1542	Monterey Wastewater	391200	WW Trans Equip Hvy Dty Trks	3.63%	3.63%	3.63%
1542-393000	1542	Monterey Wastewater	393000	WW Tool Shop & Garage Equip	3.97%	3.97%	3.97%
1542-394000	1542	Monterey Wastewater	394000	WW Laboratory Equipment	0.82%	0.82%	0.82%
1542-395000	1542	Monterey Wastewater	395000	WW Power Operated Equip	2.01%	2.01%	2.01%
1542-396000	1542	Monterey Wastewater	396000	WW Communication Equip	6.02%	6.02%	6.02%
1542-397000	1542	Monterey Wastewater	397000	WW Misc Equipment	4.96%	4.96%	4.96%
1550-304100	1550	Los Angeles County District	304100	Struct & Imp-Supply	4.27%	4.27%	4.27%
1550-304200	1550	Los Angeles County District	304200	Struct & Imp-Pumping	4.24%	4.24%	4.24%
1550-304300	1550	Los Angeles County District	304300	Struct & Imp-Treatment	1.18%	1.18%	1.18%
1550-304400	1550	Los Angeles County District	304400	Struct & Imp-T&D	4.89%	4.89%	4.89%
1550-304500	1550	Los Angeles County District	304500	Struct & Imp-General	2.50%	2.50%	2.50%
1550-304600	1550	Los Angeles County District	304600	Struct & Imp-Offices	3.74%	3.74%	3.74%
1550-304700	1550	Los Angeles County District	304700	Struct & Imp-Store,Shop,Gar	3.63%	3.63%	3.63%
1550-305000	1550	Los Angeles County District	305000	Collect & Impound Reservoirs	1.36%	1.36%	1.36%
1550-306000	1550	Los Angeles County District	306000	Lake, River & Other Intakes	2.52%	2.52%	2.52%
1550-307000	1550	Los Angeles County District	307000	Wells & Springs	3.29%	3.29%	3.29%
1550-309000	1550	Los Angeles County District	309000	Supply Mains	1.64%	1.64%	1.64%
1550-311200	1550	Los Angeles County District	311200	Pump Eqp Electric	3.26%	3.26%	3.26%
1550-320100	1550	Los Angeles County District	320100	WT Equip Non-Media	1.68%	1.68%	1.68%
1550-330000	1550	Los Angeles County District	330000	Dist Reservoirs & Standpipes	1.24%	1.24%	1.24%
1550-331001	1550	Los Angeles County District	331001	T&D Mains	2.03%	2.03%	2.03%
1550-331100	1550	Los Angeles County District	331100	TD Mains 4in & Less	1.67%	1.67%	1.67%
1550-331200	1550	Los Angeles County District	331200	TD Mains 6in to 8in	1.74%	1.74%	1.74%
1550-331300	1550	Los Angeles County District	331300	TD Mains 10in to 16in	1.71%	1.71%	1.71%
1550-331400	1550	Los Angeles County District	331400	TD Mains 18in & Grtr	1.95%	1.95%	1.95%
1550-333000	1550	Los Angeles County District	333000	Services	2.88%	2.88%	2.88%
1550-334100	1550	Los Angeles County District	334100	Meters	4.55%	4.55%	4.55%
1550-334200	1550	Los Angeles County District	334200	Meter Installations	4.39%	4.39%	4.39%
1550-334300	1550	Los Angeles County District	334300	Meter Vaults	2.52%	2.52%	2.52%
1550-335000	1550	Los Angeles County District	335000	Hydrants	2.20%	2.20%	2.20%
1550-339600	1550	Los Angeles County District	339600	Other P/E-CPS	33.30%	33.30%	33.30%
1550-340100	1550	Los Angeles County District	340100	Office Furniture & Equip	4.74%	4.74%	4.74%
1550-340200	1550	Los Angeles County District	340200	Comp & Periph Equip	8.19%	8.19%	8.19%
1550-340300	1550	Los Angeles County District	340300	Computer Software	10.63%	10.63%	10.63%
1550-340500	1550	Los Angeles County District	340500	Other Office Equipment	5.11%	5.11%	5.11%
1550-341100	1550	Los Angeles County District	341100	Trans Equip Lt Duty Trks	-1.81%	-1.81%	-1.81%
1550-341200	1550	Los Angeles County District	341200	Trans Equip Hvy Duty Trks	-22.62%	-22.62%	-22.62%
1550-341300	1550	Los Angeles County District	341300	Trans Equip Autos	-0.76%	-0.76%	-0.76%
1550-341400	1550	Los Angeles County District	341400	Trans Equip Other	8.60%	8.60%	8.60%
1550-342000	1550	Los Angeles County District	342000	Stores Equipment	0.79%	0.79%	0.79%
1550-343000	1550	Los Angeles County District	343000	Tools,Shop,Garage Equip	2.22%	2.22%	2.22%
1550-346100	1550	Los Angeles County District	346100	Comm Equip Non-Telephone	1.88%	1.88%	1.88%
1550-346190	1550	Los Angeles County District	346190	Remote Control & Instrument	6.45%	6.45%	6.45%
1550-348000	1550	Los Angeles County District	348000	Other Tangible Property	0.08%	0.08%	0.08%
1551-304100	1551	Ventura County District	304100	Struct & Imp-Supply	2.65%	2.65%	2.65%
1551-304200	1551	Ventura County District	304200	Struct & Imp-Pumping	1.60%	1.60%	1.60%
1551-304400	1551	Ventura County District	304400	Struct & Imp-T&D	2.53%	2.53%	2.53%
1551-304500	1551	Ventura County District	304500	Struct & Imp-General	3.06%	3.06%	3.06%
1551-304600	1551	Ventura County District	304600	Struct & Imp-Offices	2.80%	2.80%	2.80%
1551-304620	1551	Ventura County District	304620	Struct & Imp-Leasehold	3.56%	3.56%	3.56%
1551-306000	1551	Ventura County District	306000	Lake, River & Other Intakes	3.19%	3.19%	3.19%
1551-309000	1551	Ventura County District	309000	Supply Mains	1.64%	1.64%	1.64%
1551-311200	1551	Ventura County District	311200	Pump Eqp Electric	3.67%	3.67%	3.67%
1551-320100	1551	Ventura County District	320100	WT Equip Non-Media	2.37%	2.37%	2.37%
1551-330000	1551	Ventura County District	330000	Dist Reservoirs & Standpipes	1.47%	1.47%	1.47%
1551-330200	1551	Ventura County District	330200	Ground Level Tanks	2.51%	2.51%	2.51%
1551-331100	1551	Ventura County District	331100	TD Mains 4in & Less	1.65%	1.65%	1.65%
1551-331200	1551	Ventura County District	331200	TD Mains 6in to 8in	1.61%	1.61%	1.61%
1551-331300	1551	Ventura County District	331300	TD Mains 10in to 16in	1.61%	1.61%	1.61%
1551-332000	1551	Ventura County District	332000	Fire Mains	1.77%	1.77%	1.77%
1551-333000	1551	Ventura County District	333000	Services	3.30%	3.30%	3.30%

1551-334100	1551	Ventura County District	334100	Meters	4.76%	4.76%	4.76%
1551-334200	1551	Ventura County District	334200	Meter Installations	4.89%	4.89%	4.89%
1551-335000	1551	Ventura County District	335000	Hydrants	3.12%	3.12%	3.12%
1551-339600	1551	Ventura County District	339600	Other P/E-CPS	33.30%	33.30%	33.30%
1551-340100	1551	Ventura County District	340100	Office Furniture & Equip	3.57%	3.57%	3.57%
1551-340200	1551	Ventura County District	340200	Comp & Periph Equip	4.93%	4.93%	4.93%
1551-340300	1551	Ventura County District	340300	Computer Software	-1.48%	-1.48%	-1.48%
1551-340500	1551	Ventura County District	340500	Other Office Equipment	4.39%	4.39%	4.39%
1551-342000	1551	Ventura County District	342000	Stores Equipment	2.91%	2.91%	2.91%
1551-343000	1551	Ventura County District	343000	Tools,Shop,Garage Equip	2.78%	2.78%	2.78%
1551-346190	1551	Ventura County District	346190	Remote Control & Instrument	6.03%	6.03%	6.03%
1551-347000	1551	Ventura County District	347000	Misc Equipment	6.66%	6.66%	6.66%
1551-348000	1551	Ventura County District	348000	Other Tangible Property	4.82%	4.82%	4.82%
1560-304100	1560	Sacramento District	304100	Struct & Imp-Supply	2.75%	2.75%	2.75%
1560-304200	1560	Sacramento District	304200	Struct & Imp-Pumping	1.57%	1.57%	1.57%
1560-304300	1560	Sacramento District	304300	Struct & Imp-Treatment	1.90%	1.90%	1.90%
1560-304400	1560	Sacramento District	304400	Struct & Imp-T&D	2.63%	2.63%	2.63%
1560-304500	1560	Sacramento District	304500	Struct & Imp-General	2.06%	2.06%	2.06%
1560-304700	1560	Sacramento District	304700	Struct & Imp-Store,Shop,Gar	2.60%	2.60%	2.60%
1560-306000	1560	Sacramento District	306000	Lake, River & Other Intakes	3.91%	3.91%	3.91%
1560-307000	1560	Sacramento District	307000	Wells & Springs	2.76%	2.76%	2.76%
1560-309000	1560	Sacramento District	309000	Supply Mains	1.82%	1.82%	1.82%
1560-310000	1560	Sacramento District	310000	Power Generation Equip	4.06%	4.06%	4.06%
1560-311200	1560	Sacramento District	311200	Pump Eqp Electric	3.81%	3.81%	3.81%
1560-311400	1560	Sacramento District	311400	Pump Eqp Hydraulic	4.00%	4.00%	4.00%
1560-311500	1560	Sacramento District	311500	Pump Eqp Other	4.14%	4.14%	4.14%
1560-320100	1560	Sacramento District	320100	WT Equip Non-Media	2.20%	2.20%	2.20%
1560-320200	1560	Sacramento District	320200	WT Equip Filter Media	1.14%	1.14%	1.14%
1560-330000	1560	Sacramento District	330000	Dist Reservoirs & Standpipes	1.27%	1.27%	1.27%
1560-330002	1560	Sacramento District	330002	Tank Original Painting	1.79%	1.79%	1.79%
1560-330200	1560	Sacramento District	330200	Ground Level Tanks	2.81%	2.81%	2.81%
1560-330300	1560	Sacramento District	330300	Below Ground Tanks	2.81%	2.81%	2.81%
1560-331001	1560	Sacramento District	331001	T&D Mains	2.65%	2.65%	2.65%
1560-331100	1560	Sacramento District	331100	TD Mains 4in & Less	1.57%	1.57%	1.57%
1560-331200	1560	Sacramento District	331200	TD Mains 6in to 8in	1.73%	1.73%	1.73%
1560-331300	1560	Sacramento District	331300	TD Mains 10in to 16in	1.77%	1.77%	1.77%
1560-331400	1560	Sacramento District	331400	TD Mains 18in & Grtr	1.72%	1.72%	1.72%
1560-332000	1560	Sacramento District	332000	Fire Mains	1.73%	1.73%	1.73%
1560-333000	1560	Sacramento District	333000	Services	2.24%	2.24%	2.24%
1560-334100	1560	Sacramento District	334100	Meters	5.37%	5.37%	5.37%
1560-334200	1560	Sacramento District	334200	Meter Installations	5.19%	5.19%	5.19%
1560-335000	1560	Sacramento District	335000	Hydrants	2.11%	2.11%	2.11%
1560-339600	1560	Sacramento District	339600	Other P/E-CPS	33.30%	33.30%	33.30%
1560-340100	1560	Sacramento District	340100	Office Furniture & Equip	2.41%	2.41%	2.41%
1560-340200	1560	Sacramento District	340200	Comp & Periph Equip	6.88%	6.88%	6.88%
1560-340300	1560	Sacramento District	340300	Computer Software	-7.88%	-7.88%	-7.88%
1560-340500	1560	Sacramento District	340500	Other Office Equipment	82.76%	82.76%	82.76%
1560-341100	1560	Sacramento District	341100	Trans Equip Lt Duty Trks	-0.31%	-0.31%	-0.31%
1560-341200	1560	Sacramento District	341200	Trans Equip Hvy Duty Trks	-0.69%	-0.69%	-0.69%
1560-343000	1560	Sacramento District	343000	Tools,Shop,Garage Equip	2.37%	2.37%	2.37%
1560-344000	1560	Sacramento District	344000	Laboratory Equipment	2.97%	2.97%	2.97%
1560-345000	1560	Sacramento District	345000	Power Operated Equipment	3.23%	3.23%	3.23%
1560-346100	1560	Sacramento District	346100	Comm Equip Non-Telephone	1.48%	1.48%	1.48%
1560-346190	1560	Sacramento District	346190	Remote Control & Instrument	5.57%	5.57%	5.57%
1560-346200	1560	Sacramento District	346200	Comm Equip Telephone	3.01%	3.01%	3.01%
1560-347000	1560	Sacramento District	347000	Misc Equipment	4.42%	4.42%	4.42%
1560-348000	1560	Sacramento District	348000	Other Tangible Property	5.00%	5.00%	5.00%
1561-304100	1561	Larkfield District	304100	Struct & Imp-Supply	2.57%	2.57%	2.57%
1561-304200	1561	Larkfield District	304200	Struct & Imp-Pumping	0.35%	0.35%	0.35%
1561-304300	1561	Larkfield District	304300	Struct & Imp-Treatment	1.59%	1.59%	1.59%
1561-304400	1561	Larkfield District	304400	Struct & Imp-T&D	2.62%	2.62%	2.62%
1561-304500	1561	Larkfield District	304500	Struct & Imp-General	4.22%	4.22%	4.22%
1561-304600	1561	Larkfield District	304600	Struct & Imp-Offices	7.33%	7.33%	7.33%
1561-307000	1561	Larkfield District	307000	Wells & Springs	3.28%	3.28%	3.28%
1561-309000	1561	Larkfield District	309000	Supply Mains	1.92%	1.92%	1.92%
1561-310000	1561	Larkfield District	310000	Power Generation Equip	7.72%	7.72%	7.72%
1561-311200	1561	Larkfield District	311200	Pump Eqp Electric	3.81%	3.81%	3.81%
1561-311400	1561	Larkfield District	311400	Pump Eqp Hydraulic	4.09%	4.09%	4.09%
1561-320100	1561	Larkfield District	320100	WT Equip Non-Media	2.58%	2.58%	2.58%
1561-320200	1561	Larkfield District	320200	WT Equip Filter Media	13.20%	13.20%	13.20%
1561-330000	1561	Larkfield District	330000	Dist Reservoirs & Standpipes	1.54%	1.54%	1.54%
1561-330100	1561	Larkfield District	330100	Elevated Tanks & Standpipes	4.28%	4.28%	4.28%
1561-330200	1561	Larkfield District	330200	Ground Level Tanks	2.67%	2.67%	2.67%
1561-331001	1561	Larkfield District	331001	T&D Mains	-9.75%	-9.75%	-9.75%
1561-331100	1561	Larkfield District	331100	TD Mains 4in & Less	2.40%	2.40%	2.40%
1561-331200	1561	Larkfield District	331200	TD Mains 6in to 8in	2.12%	2.12%	2.12%
1561-331300	1561	Larkfield District	331300	TD Mains 10in to 16in	2.11%	2.11%	2.11%
1561-332000	1561	Larkfield District	332000	Fire Mains	1.80%	1.80%	1.80%
1561-333000	1561	Larkfield District	333000	Services	2.90%	2.90%	2.90%
1561-334100	1561	Larkfield District	334100	Meters	5.82%	5.82%	5.82%
1561-335000	1561	Larkfield District	335000	Hydrants	2.20%	2.20%	2.20%
1561-339600	1561	Larkfield District	339600	Other P/E-CPS	33.30%	33.30%	33.30%
1561-340100	1561	Larkfield District	340100	Office Furniture & Equip	2.93%	2.93%	2.93%
1561-340200	1561	Larkfield District	340200	Comp & Periph Equip	3.41%	3.41%	3.41%
1561-343000	1561	Larkfield District	343000	Tools,Shop,Garage Equip	2.86%	2.86%	2.86%
1561-344000	1561	Larkfield District	344000	Laboratory Equipment	2.34%	2.34%	2.34%
1561-345000	1561	Larkfield District	345000	Power Operated Equipment	3.22%	3.22%	3.22%

1561-346100	1561	Larkfield District	346100	Comm Equip Non-Telephone	-1.66%	-1.66%	-1.66%
1561-346190	1561	Larkfield District	346190	Remote Control & Instrument	4.38%	4.38%	4.38%
1561-347000	1561	Larkfield District	347000	Misc Equipment	10.74%	10.74%	10.74%
1561-348000	1561	Larkfield District	348000	Other Tangible Property	3.41%	3.41%	3.41%

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment C-2 For Settlement

Overhead by District

California American Water
2019 General Rate Case
Settlement Charts for Engineering OH

Corporate Total Engineering OH	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total Engineering OH 2019	\$ 826,880	\$ 686,628	\$ (140,253)	\$ 682,307
Total Engineering OH 2020	\$ 529,804	\$ 581,265	\$ 51,461	\$ 563,662
Total Engineering OH 2021	\$ 531,641	\$ 705,003	\$ 173,362	\$ 573,939
Total Engineering OH 2022	\$ 380,140	\$ 503,689	\$ 123,549	\$ 435,962
Total Engineering OH	\$ 2,268,465	\$ 2,476,584	\$ 208,119	\$ 2,255,870

San Diego Total Engineering OH	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total Engineering OH 2019	\$ 742,834	\$ 880,403	\$ 137,569	\$ 746,952
Total Engineering OH 2020	\$ 814,228	\$ 1,031,954	\$ 217,726	\$ 866,264
Total Engineering OH 2021	\$ 520,150	\$ 442,287	\$ (77,863)	\$ 561,534
Total Engineering OH 2022	\$ 475,460	\$ 308,037	\$ (167,423)	\$ 545,278
Total Engineering OH	\$ 2,552,672	\$ 2,662,681	\$ 110,009	\$ 2,720,028

Central Division Total Engineering OH	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total Engineering OH 2019	\$ 1,671,391	\$ 2,038,598	\$ 367,208	\$ 1,729,588
Total Engineering OH 2020	\$ 1,109,635	\$ 1,363,799	\$ 254,164	\$ 1,144,828
Total Engineering OH 2021	\$ 1,287,017	\$ 1,509,153	\$ 222,136	\$ 1,249,392
Total Engineering OH 2022	\$ 1,646,354	\$ 1,987,591	\$ 341,237	\$ 1,735,749
Total Engineering OH	\$ 5,714,397	\$ 6,899,142	\$ 1,184,745	\$ 5,859,557

Monterey WW Total Engineering OH	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total Engineering OH 2019	\$ 26,688	\$ 31,630	\$ 4,942	\$ 26,836
Total Engineering OH 2020	\$ 20,791	\$ 26,350	\$ 5,559	\$ 22,119
Total Engineering OH 2021	\$ 41,168	\$ 54,592	\$ 13,424	\$ 44,443
Total Engineering OH 2022	\$ 49,190	\$ 60,680	\$ 11,490	\$ 52,520
Total Engineering OH	\$ 137,836	\$ 173,252	\$ 35,416	\$ 145,919

California American Water
2019 General Rate Case
Settlement Charts for Engineering OH

Los Angeles Total Engineering OH	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total Engineering OH 2019	\$ 1,793,856	\$ 2,030,682	\$ 236,826	\$ 1,722,871
Total Engineering OH 2020	\$ 1,477,220	\$ 1,491,102	\$ 13,882	\$ 1,251,691
Total Engineering OH 2021	\$ 1,422,444	\$ 1,452,574	\$ 30,129	\$ 1,182,532
Total Engineering OH 2022	\$ 1,100,911	\$ 979,538	\$ (121,373)	\$ 847,827
Total Engineering OH	\$ 5,794,431	\$ 5,953,896	\$ 159,464	\$ 5,004,922

Ventura Total Engineering OH	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total Engineering OH 2019	\$ 803,784	\$ 952,641	\$ 148,857	\$ 808,240
Total Engineering OH 2020	\$ 717,592	\$ 909,477	\$ 191,885	\$ 763,452
Total Engineering OH 2021	\$ 497,098	\$ 571,586	\$ 74,488	\$ 465,325
Total Engineering OH 2022	\$ 671,803	\$ 685,128	\$ 13,325	\$ 593,004
Total Engineering OH	\$ 2,690,278	\$ 3,118,833	\$ 428,556	\$ 2,630,021

Sacramento Total Engineering OH	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total Engineering OH 2019	\$ 1,522,575	\$ 1,804,549	\$ 281,974	\$ 1,531,016
Total Engineering OH 2020	\$ 1,255,604	\$ 1,502,850	\$ 247,246	\$ 1,261,553
Total Engineering OH 2021	\$ 1,496,089	\$ 1,692,688	\$ 196,599	\$ 1,378,469
Total Engineering OH 2022	\$ 1,252,750	\$ 1,434,432	\$ 181,682	\$ 1,241,907
Total Engineering OH	\$ 5,527,018	\$ 6,434,519	\$ 907,501	\$ 5,412,945

Larkfield Total Engineering OH	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total Engineering OH 2019	\$ 153,744	\$ 117,898	\$ (35,846)	\$ 154,596
Total Engineering OH 2020	\$ 129,459	\$ 164,076	\$ 34,617	\$ 137,732
Total Engineering OH 2021	\$ 433,052	\$ 484,810	\$ 51,758	\$ 394,681
Total Engineering OH 2022	\$ 319,491	\$ 360,975	\$ 41,484	\$ 312,437
Total Engineering OH	\$ 1,035,745	\$ 1,127,758	\$ 92,013	\$ 999,446

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment C-3 For Settlement

Disputed Capital Expenditure Comparison

California American Water
2019 General Rate Case
Settlement Charts for Disputed Projects Total 2019-2022

Disputed Projects - Direct CAPEX	Project Description	CAW 100-Day	Cal-PA Report	Difference	Settlement
R1580Q220	Process Plant Facilities and Equip	\$ 250,519	\$ 135,880	\$ (114,639)	\$ 135,880
R1580Q221	Process Plant Facilities and Equip	\$ 255,482	\$ 137,593	\$ (117,889)	\$ 137,593
R1580Q222	Process Plant Facilities and Equip	\$ 260,628	\$ 139,822	\$ (120,807)	\$ 139,822
R1551Q121	Process Plant Facilities and Equip	\$ 339,334	\$ 45,225	\$ (294,108)	\$ 45,225
R1551Q122	Process Plant Facilities and Equip	\$ 349,514	\$ 45,958	\$ (303,556)	\$ 45,958
R1581Q220	Process Plant Facilities and Equip	\$ 95,576	\$ 1,083	\$ (94,493)	\$ 1,083
R1581Q221	Process Plant Facilities and Equip	\$ 97,414	\$ 1,096	\$ (96,318)	\$ 1,096
R1581Q222	Process Plant Facilities and Equip	\$ 99,252	\$ 1,114	\$ (98,138)	\$ 1,114
R1582Q220	Process Plant Facilities and Equip	\$ 440,477	\$ 84,869	\$ (355,608)	\$ 84,869
R1582Q221	Process Plant Facilities and Equip	\$ 449,299	\$ 85,938	\$ (363,361)	\$ 85,938
R1582Q222	Process Plant Facilities and Equip	\$ 458,305	\$ 87,330	\$ (370,975)	\$ 87,330
R1583Q320	Process Plant Facilities and Equip	\$ 421,637	\$ 20,451	\$ (401,187)	\$ 20,451
R1583Q321	Process Plant Facilities and Equip	\$ 429,908	\$ 20,708	\$ (409,200)	\$ 20,708
R1583Q322	Process Plant Facilities and Equip	\$ 438,363	\$ 21,044	\$ (417,319)	\$ 21,044
R1562B121	Mains-Replaced / Restored	\$ 9,466	\$ 550	\$ (8,915)	\$ 550
R1562B122	Mains-Replaced / Restored	\$ 9,750	\$ 559	\$ (9,190)	\$ 559
R1562F121	Hydrants Valves and Manholes-Rep	\$ 4,687	\$ 272	\$ (4,414)	\$ 272
R1562F122	Hydrants Valves and Manholes-Rep	\$ 4,828	\$ 277	\$ (4,551)	\$ 277
R1562H121	Services and Laterals-Replaced	\$ 4,687	\$ 272	\$ (4,414)	\$ 272
R1562H122	Services and Laterals-Replaced	\$ 4,828	\$ 277	\$ (4,551)	\$ 277
R1562L121	SCADA Equipment and Systems	\$ 4,687	\$ 272	\$ (4,414)	\$ 4,687
R1562L122	SCADA Equipment and Systems	\$ 4,828	\$ 277	\$ (4,551)	\$ 4,828
R1562P121	Tools and Equipment	\$ 9,466	\$ 550	\$ (8,915)	\$ 550
R1562P122	Tools and Equipment	\$ 9,750	\$ 559	\$ (9,190)	\$ 559
R1562Q121	Process Plant Facilities and Equip	\$ 66,260	\$ 3,852	\$ (62,408)	\$ 3,852
R1562Q122	Process Plant Facilities and Equip	\$ 68,248	\$ 3,914	\$ (64,333)	\$ 3,914
R1565Q121	Process Plant Facilities and Equip	\$ 195,288	\$ 89,803	\$ (105,485)	\$ 89,803
R1565Q122	Process Plant Facilities and Equip	\$ 202,525	\$ 91,258	\$ (111,267)	\$ 91,258
I15300010	SD-Replace 52,000 Ft of 16" Main- the Stran	\$ 14,399,000	\$ 8,870,140	\$ (5,528,860)	\$ 14,399,000
I15500009	LA-Duarte - Redrill Santa Fe Well	\$ 1,944,800	\$ -	\$ (1,944,800)	\$ -
I15500030	LA-Oswego Well Redrill and Trtmt	\$ 1,385,958	\$ (0)	\$ (1,385,958)	\$ (0)
I15500032	LA-Winston Well Redrill/Treatment	\$ 2,357,416	\$ (0)	\$ (2,357,416)	\$ (0)
I15500036	LA-Rehab/Redrill Longden Well	\$ 3,252,533	\$ (0)	\$ (3,252,533)	\$ (0)
I15500065	LA-Standby Generator Improvement Program (2021-2026)	\$ 1,636,800	\$ -	\$ (1,636,800)	\$ -
I15500067	LA-Well Installation and Replacement Program (2021-2026)	\$ 1,023,000	\$ -	\$ (1,023,000)	\$ -
I15500071	LA-Tank Rehabilitation and Seismic Upgrades Program (2022-2026)	\$ 409,200	\$ -	\$ (409,200)	\$ -
I15510041	VEN-Pump Station Replacement and Rehabilitation Program (2021-2026)	\$ 2,659,800	\$ 1,882,342	\$ (777,458)	\$ 1,882,342
I15510049	VEN-Academy Turnout Rehabilitation	\$ 92,070	\$ -	\$ (92,070)	\$ -
I15510054	VEN-Tank Rehabilitation and Seismic Upgrades Program (2022-2026)	\$ 1,227,600	\$ 231,000	\$ (996,600)	\$ 231,000
I15510055	VEN-Standby Generator Improvements	\$ 511,500	\$ -	\$ (511,500)	\$ -
I15400124	MRY-Huckleberry Hydropneumatic Tank Replc	\$ 367,148	\$ 399,000	\$ 31,852	\$ 399,000
I15400128	MRY-SCADA Maintenance and Improvements Program (2021-2026)	\$ 1,227,600	\$ 829,337	\$ (398,263)	\$ 1,227,600
I15400129	MRY-Tank Rehabilitation Program (2021-2026)	\$ 2,046,000	\$ 552,823	\$ (1,493,177)	\$ 552,823
I15400130	MRY-Carmel Woods #1 and #2 Tank Replacement	\$ 347,820	\$ -	\$ (347,820)	\$ -
I15400131	MRY-Well Rahabilitation Program (2021-2026)	\$ 2,046,000	\$ 1,014,167	\$ (1,031,833)	\$ 1,014,167
I15400140	MRY-Standby Generator Improvement Program (2021-2026)	\$ 716,100	\$ 280,000	\$ (436,100)	\$ 280,000
I15420003	MWW-Las Palmas MBBR Installation	\$ 204,600	\$ 154,308	\$ (50,292)	\$ 154,308
I15600099	SAC-Well Rehabilitation Program (2021-2026)	\$ 3,069,000	\$ 2,877,839	\$ (191,161)	\$ 2,877,839
I15600101	SAC-Standby Generator Improvement Program (2021-2026)	\$ 1,227,600	\$ 404,167	\$ (823,433)	\$ 404,167
I15600102	SAC-Service Saddle Replacement Program (2021-2026)	\$ 3,069,000	\$ 1,553,640	\$ (1,515,360)	\$ 1,553,640
I15600103	SAC-Suburban Rosemont Hydraulic Improvements	\$ 1,790,250	\$ 1,496,377	\$ (293,873)	\$ 1,496,377
I15610014	LRK-Larkfield Wildfire Recovery	\$ 2,784,430	\$ -	\$ (2,784,430)	\$ 1,578,154
I15610015	LRK-Main Replacement Program (2021-2026)	\$ 2,046,000	\$ 1,110,797	\$ (935,203)	\$ 1,110,797
I15610018	LRK-Tank Rehabilitation and Seismic Upgrades Program (2021-2023)	\$ 818,400	\$ 359,161	\$ (459,239)	\$ 359,161
I15610023	LRK-Larkfield Wildfire Recovery - Meters and Svcs	\$ 441,320	\$ -	\$ (441,320)	\$ 441,320
Disputed Projects - Contingency					
I15500065	LA-Standby Generator Improvement Program (2021-2026)	\$ 327,360	\$ -	\$ (327,360)	\$ -
I15500066	LA-Main Replacement Program (2021-2026)	\$ 1,473,120	\$ 1,104,840	\$ (368,280)	\$ 1,104,840
I15510055	VEN-Standby Generator Improvements	\$ 127,875	\$ -	\$ (127,875)	\$ -
I15600097	SAC-Main Replacement Program (2021-2026)	\$ 1,186,680	\$ 890,010	\$ (296,670)	\$ 890,010
I15610015	LRK-Main Replacement Program (2021-2026)	\$ 409,200	\$ 166,620	\$ (242,580)	\$ 166,620
I15610019	LRK-Standby Generator Improvement Projects	\$ 66,495	\$ 49,871	\$ (16,624)	\$ 49,871
Disputed Projects - AFUDC					
I15610014	LRK-Larkfield Wildfire Recovery	\$ 381,144	\$ -	\$ (381,144)	\$ 183,422
Total Disputed		\$ 61,676,677	\$ 25,247,243	\$ (36,429,434)	\$ 33,202,804

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment C-4 For Settlement

Strategic Capital Expenditure Plan

California American Water
2019 General Rate Case
Settlement Charts for Strategic Capital Expenditure Plan - SCEP

Corporate Total SCEP	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total SCEP 2019	\$ 7,988,619	\$ 5,397,879	\$ (2,590,740)	\$ 6,375,736
Total SCEP 2020	\$ 6,632,933	\$ 5,551,642	\$ (1,081,291)	\$ 6,550,280
Total SCEP 2021	\$ 6,026,486	\$ 6,199,848	\$ 173,362	\$ 6,068,847
Total SCEP 2022	\$ 6,012,294	\$ 6,135,842	\$ 123,549	\$ 6,068,166
Total SCEP	\$ 26,660,331	\$ 23,285,211	\$ (3,375,119)	\$ 25,063,029

San Diego Total SCEP	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total SCEP 2019	\$ 7,583,738	\$ 7,721,307	\$ 137,569	\$ 7,587,919
Total SCEP 2020	\$ 10,939,584	\$ 11,157,310	\$ 217,726	\$ 10,991,713
Total SCEP 2021	\$ 6,658,749	\$ 4,266,254	\$ (2,392,495)	\$ 6,700,195
Total SCEP 2022	\$ 8,588,536	\$ 4,101,113	\$ (4,487,423)	\$ 8,658,418
Total SCEP	\$ 33,770,607	\$ 27,245,984	\$ (6,524,623)	\$ 33,938,245

Central Division Total SCEP	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total SCEP 2019	\$ 16,521,136	\$ 17,282,694	\$ 761,559	\$ 16,975,234
Total SCEP 2020	\$ 14,439,330	\$ 14,329,562	\$ (109,769)	\$ 14,111,386
Total SCEP 2021	\$ 16,330,730	\$ 14,782,226	\$ (1,548,504)	\$ 14,751,606
Total SCEP 2022	\$ 29,844,831	\$ 27,693,435	\$ (2,151,395)	\$ 27,670,796
Total SCEP	\$ 77,136,027	\$ 74,087,917	\$ (3,048,110)	\$ 73,509,022

Monterey WW Total SCEP	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total SCEP 2019	\$ 243,717	\$ 248,659	\$ 4,942	\$ 243,867
Total SCEP 2020	\$ 246,109	\$ 251,669	\$ 5,559	\$ 247,440
Total SCEP 2021	\$ 483,545	\$ 496,969	\$ 13,424	\$ 486,825
Total SCEP 2022	\$ 839,369	\$ 793,023	\$ (46,347)	\$ 784,870
Total SCEP	\$ 1,812,740	\$ 1,790,320	\$ (22,420)	\$ 1,763,002

California American Water
2019 General Rate Case
Settlement Charts for Strategic Capital Expenditure Plan - SCEP

Los Angeles Total SCEP	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total SCEP 2019	\$ 17,107,754	\$ 16,648,005	\$ (459,749)	\$ 16,340,340
Total SCEP 2020	\$ 18,512,170	\$ 15,089,241	\$ (3,422,929)	\$ 14,849,965
Total SCEP 2021	\$ 18,096,677	\$ 14,140,955	\$ (3,955,722)	\$ 13,871,045
Total SCEP 2022	\$ 19,804,778	\$ 13,186,173	\$ (6,618,605)	\$ 13,054,561
Total SCEP	\$ 73,521,380	\$ 59,064,375	\$ (14,457,005)	\$ 58,115,911

Ventura Total SCEP	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total SCEP 2019	\$ 7,895,365	\$ 8,044,223	\$ 148,857	\$ 7,899,890
Total SCEP 2020	\$ 8,959,693	\$ 9,151,578	\$ 191,885	\$ 9,005,634
Total SCEP 2021	\$ 6,200,852	\$ 5,495,321	\$ (705,532)	\$ 5,389,111
Total SCEP 2022	\$ 12,209,197	\$ 9,437,446	\$ (2,771,751)	\$ 9,345,391
Total SCEP	\$ 35,265,108	\$ 32,128,567	\$ (3,136,541)	\$ 31,640,026

Sacramento Total SCEP	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total SCEP 2019	\$ 17,679,788	\$ 17,962,437	\$ 282,649	\$ 17,688,374
Total SCEP 2020	\$ 18,820,807	\$ 18,313,118	\$ (507,689)	\$ 18,070,267
Total SCEP 2021	\$ 22,366,605	\$ 19,910,431	\$ (2,456,174)	\$ 19,600,779
Total SCEP 2022	\$ 25,795,953	\$ 23,028,419	\$ (2,767,533)	\$ 22,840,590
Total SCEP	\$ 84,663,153	\$ 79,214,406	\$ (5,448,747)	\$ 78,200,010

Larkfield Total SCEP	CAW 100-Day	Cal-PA Report	Difference	Settlement
Total SCEP 2019	\$ 1,471,195	\$ 994,029	\$ (477,166)	\$ 1,729,757
Total SCEP 2020	\$ 1,655,555	\$ 1,690,173	\$ 34,617	\$ 1,933,061
Total SCEP 2021	\$ 5,589,603	\$ 4,788,407	\$ (801,196)	\$ 4,698,322
Total SCEP 2022	\$ 5,830,133	\$ 5,002,039	\$ (828,094)	\$ 4,953,538
Total SCEP	\$ 14,546,487	\$ 12,474,648	\$ (2,071,839)	\$ 13,314,677

Corporate

California American Water

[Summary SCEP Report - Pivot Table On WS9](#)

All Districts - 2019 General Rate Case

CH07_RO_Forecast_101

District # 1501

Row Labels	Project Description	Sum of Prior	Sum of 2019	Sum of 2020	Sum of 2021	Sum of 2022	Sum of All
CAPRPK	ITS Equipment and Systems	164,092.34	504,932	637,471	968,773	819,213	3,094,482
	Enterprise Solutions	4,959,534.48	4,719,701	4,743,871	5,051,658	5,201,723	24,676,489
CAPRPM	Security Equipment and Systems	-	85,401	28,884	-	-	114,285
CAPRPN	Offices and Operations Centers	11,305.62	0	48,140	48,416	47,230	155,091
CAPRPO	Vehicles	-	0	-	-	-	0
CAPRPP	Tools and Equipment	1,201,706.50	(16,184)	-	-	-	1,185,522
I15610014	LRK-Larkfield Wildfire Recovery	-	1,081,887	1,091,913	-	-	2,173,800
Grand Total		6,336,638.94	6,375,736	6,550,280	6,068,847	6,068,166	31,399,668

San Diego County District

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2019 General Rate Case

CH07_RO_Forecast_101

District #	1530						
Row Labels	Project Description	Sum of Prior	Sum of 2019	Sum of 2020	Sum of 2021	Sum of 2022	Sum of All
CAPRPA	Mains-New	-	40,329	43,737	44,396	43,309	171,771
CAPRPB	Mains-Replaced / Restored	-	239,502	259,747	264,107	265,370	1,028,726
CAPRPC	Mains-Unscheduled	131,502.36	140,532	152,411	253,750	254,962	933,158
CAPRPD	Mains-Relocated	-	14,234	15,437	15,687	15,761	61,119
CAPRPE	Hydrants Valves and Manholes-New	-	11,671	12,658	12,826	12,887	50,041
CAPRPF	Hydrants Valves and Manholes-Rep	14,432.41	11,671	12,658	12,826	12,887	64,474
CAPRPG	Services and Laterals-New	-	10,059	10,909	11,049	11,102	43,120
CAPRPH	Services and Laterals-Replaced	-	263,509	285,784	290,646	292,035	1,131,975
CAPRPI	Meters-New	-	8,351	9,056	9,176	9,219	35,802
CAPRPJ	Meters-Replaced	-	384,139	377,451	417,648	458,905	1,638,142
CAPRPL	SCADA Equipment and Systems	-	10,059	10,909	11,049	11,102	43,120
CAPRPM	Security Equipment and Systems	4,496.70	17,080	18,524	18,745	18,835	77,680
CAPRPN	Offices and Operations Centers	-	18,408	19,965	20,225	20,322	78,919
CAPRPP	Tools and Equipment	7,606.59	85,496	92,723	94,218	94,668	374,712
CAPRPQ	Process Plant Facilities and Equip	-	198,794	215,598	120,460	121,035	655,887
CAPRPR	Capitalized Tank Rehab/Painting	-	0	-	-	-	0
CAPRPS	Engineering Studies	-	0	-	-	-	0
D153001	Projects Funded by Others	2,272,509.55	412,983	30,576	30,167	30,648	2,776,883
I1530006	SD PRV Modernization Program	1,088,925.41	382,427	-	-	-	1,471,352
I1530008	SD-Replace 2,450 Ft of 18" Main- Elm Ave (A	378,959.44	1,463,518	919,722	-	-	2,762,200
I1530010	SD-Replace 52,000 Ft of 16" Main- the Stran	471,137.42	2,351,484	7,889,686	3,659,016	4,777,532	19,148,855
I1530011	SD-Upgrade SCADA System	182,485.09	0	-	-	-	182,485
I1530012	SD-Metering Infrastructure	-	0	-	-	-	0
I1530014	SD-Coronado Reliability Supply Project	-	210,396	357,463	-	-	567,859
I1530015	SD-Replace 500 Ft of 20" Main-Palm Ave (A-2	-	1,050,623	-	-	-	1,050,623
I1530017	SD-Small Main Repl Prgm 2018-2020	-	262,656	256,699	-	-	519,355
I1530018	SD-SCADA Improvements	-	0	-	64,166	364,137	428,303
I1530020	SD-Coronado Storage Tank and Pump Station	-	0	-	-	-	0
I1530021	SD-Strand Two-Way Pump Station	-	0	-	66,723	588,058	654,781
I1530022	SD-Remove NAB Abandoned PS Vault	-	0	-	-	-	0
I1530023	SD-Transbay Transmission Main Rehabilitation Project	-	0	-	-	-	0
I1530024	SD-Main Replacement Program (2021-2026)	-	0	-	1,283,315	1,255,645	2,538,960
Grand Total		4,552,054.97	7,587,919	10,991,713	6,700,195	8,658,418	38,490,300

Central Division

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2019 General Rate Case

CH07_RO_Forecast_101

District #	1540						
Row Labels	Project Description	Sum of Prior	Sum of 2019	Sum of 2020	Sum of 2021	Sum of 2022	Sum of All
CAPRPA	Mains-New	-	0	-	-	-	0
CAPRPB	Mains-Replaced / Restored	-	305,987	585,543	514,292	509,296	1,915,118
CAPRPC	Mains-Unscheduled	124,656.71	8,785	252,307	365,603	359,917	1,111,269
CAPRPD	Mains-Relocated	-	30,204	33,055	-	-	63,259
CAPRPE	Hydrants Valves and Manholes-New	-	0	-	-	-	0
CAPRPF	Hydrants Valves and Manholes-Rep	13,818.13	101,917	108,433	414,650	408,016	1,046,835
CAPRPG	Services and Laterals-New	-	0	-	-	-	0
CAPRPH	Services and Laterals-Replaced	-	321,212	345,895	351,667	353,346	1,372,120
CAPRPI	Meters-New	1,875.44	138	-	-	-	2,014
CAPRPJ	Meters-Replaced	-	1,572,689	1,211,072	1,218,001	1,223,818	5,225,581
CAPRPL	SCADA Equipment and Systems	-	26,837	29,188	29,672	29,814	115,511
CAPRPM	Security Equipment and Systems	-	118,804	128,505	130,638	131,262	509,209
CAPRPN	Offices and Operations Centers	-	41,636	44,809	45,504	45,722	177,671
CAPRPP	Tools and Equipment	-	55,115	59,410	60,340	60,629	235,494
CAPRPQ	Process Plant Facilities and Equip	198,148.85	450,727	1,101,280	1,132,465	1,152,702	4,035,322
CAPRPR	Capitalized Tank Rehab/Painting	128,973.51	420,329	460,004	467,887	470,122	1,947,315
CAPRPS	Engineering Studies	-	0	-	-	-	0
D154001	Projects Funded by Others	195,830.58	358,053	391,761	385,376	389,691	1,720,712
I15400001	MRY-MPWSP-Desalination Facilities	-	0	-	-	-	0
I15400022	MRY-Valley Greens Flow Control Sta	32,357.51	0	-	-	-	32,358
I15400090	MRY-Booster Station Rehab Program	150,544.91	0	-	-	-	150,545
I15400093	MRY-Well Rehabilitation Prgm 2015-2017	19.57	0	-	-	-	20
I15400096	MRY-SCADA Upgrade Program (2018-2020)	213,499.45	317,209	307,731	-	-	838,440
I15400097	MRY-Interconnect RR, HH, Bishop	-	1,882,447	4,079,250	-	-	5,961,697
I15400104	MRY-Metering Infrastructure	294,406.78	57,426	85,209	88,182	10,015,599	10,540,823
I15400106	MRY-New Well Development Program	22,962.80	80,202	51,289	-	-	154,454
I15400108	MRY-Standby Power/Emergency Generators	-	0	256,443	-	-	256,443
I15400109	MRY-Los Padres Facility Improvements	6,385.94	483,287	-	-	-	489,673
I15400110	MRY-Begonia Iron Removal Plant Improvements	-	1,371,716	-	-	-	1,371,716
I15480010	TOR-Booster Station Replacement	10,199.93	49,699	76,222	-	-	136,121
I15400105	MRY-MPWSP-Cal Am Only	-	0	-	-	-	0
I15400113	MRY-Replace Carola #1 Tank	19,719.19	423,326	414,510	-	-	857,555
I15400114	MRY-Replace Chualar Tank #1	14,264.85	690,852	-	-	-	705,117
I15400115	MRY-MPWSP-Monterey Pipeline	52,240,320.00	0	-	-	-	52,240,320
I15400116	MRY-MPWSP-Monterey Pump Station	3,976,824.00	0	-	-	-	3,976,824
I15400117	MRY-Los Padres Dam DSOD Improvements	224,692.67	273,103	-	-	-	497,796
I15400118	MRY-Valve and PRV Replc Program (2018-2020)	98,227.55	286,370	307,731	-	-	692,329
I15400119	MRY-Fire Flow Improv Program (2018-2020)	39,118.32	1,207,110	-	-	-	1,246,229
I15400120	MRY-Booster Station Rehab Program (2018-2020)	153,229.69	192,926	536,237	-	-	882,393
I15400121	MRY-Main Replacement Program (2018-2020)	1,087,212.50	2,310,266	1,678,205	-	-	5,075,683
I15400122	MRY-Los Padres Dam NMFS MOA Requirements	21,893.49	417,605	-	-	-	439,498
I15400123	MRY-Well Rehabilitation Program (2018-2020)	502,365.99	1,640,215	1,567,297	-	-	3,709,877
I15400124	MRY-Huckleberry Hydropneumatic Tank Replc	7,328.88	448,341	-	-	-	455,670
I15400125	MRY-Main Replacement Program (2021-2026)	-	0	-	3,849,944	3,766,936	7,616,880
I15400126	MRY-Fire Protection Program (2021-2026)	-	0	-	384,994	376,694	761,688
I15400127	MRY-Pump Station Rehabilitation Program (2021-2026)	-	0	-	898,320	878,952	1,777,272
I15400128	MRY-SCADA Maintenance and Improvements Program (2021-2026)	-	0	-	769,989	753,387	1,523,376
I15400129	MRY-Tank Rehabilitation Program (2021-2026)	-	0	-	346,748	339,271	686,019
I15400130	MRY-Carmel Woods #1 and #2 Tank Replacement	-	0	-	-	-	0
I15400131	MRY-Well Rehabilitation Program (2021-2026)	-	0	-	636,117	622,402	1,258,518
I15400133	MRY-Phase 2 BIRP Improvements	-	0	-	-	1,004,516	1,004,516
I15400135	MRY-Arc Flash Mitigation	-	0	-	384,994	527,371	912,365
I15400136	MRY-Ambler Water Treatment Solids Residual Handling	-	0	-	-	251,129	251,129
I15400137	MRY-Del Rey Regulating Station	-	0	-	-	346,276	346,276
I15400138	MRY-Rancho Fiesta Tanks and Pump Station	-	0	-	-	552,484	552,484
I15400140	MRY-Standby Generator Improvement Program (2021-2026)	-	0	-	351,249	-	351,249
I15400141	MRY-New Carmel Valley Well	-	0	-	641,657	1,255,645	1,897,303
I15400142	MRY-Ralph Lane Interconnect	-	0	-	-	-	0
I15400143	MRY-Forest Lake Pump Station	-	0	-	1,283,315	1,845,799	3,129,113
I15490001	GAR-Garrapata Slide Recovery	57,318.50	1,030,701	-	-	-	1,088,019
Grand Total		59,836,195.74	16,975,234	14,111,386	14,751,606	27,670,796	133,345,218

Monterey County Wastewater

California American Water

[Summary SCEP Report - Pivot Table On WS9](#)

All Districts - 2019 General Rate Case

CH07_RO_Forecast_101

District # 1542

Row Labels	Project Description	Sum of Prior	Sum of 2019	Sum of 2020	Sum of 2021	Sum of 2022	Sum of All
CAPRPB	Mains-Replaced / Restored	-	28,467	28,884	28,501	28,637	114,490
CAPRPL	SCADA Equipment and Systems	10,012.54	11,387	11,554	11,400	11,455	55,808
CAPRPP	Tools and Equipment	-	14,233	14,442	14,251	14,319	57,245
CAPRPQ	Process Plant Facilities and Equip	266,770.97	189,780	192,561	291,508	289,930	1,230,549
CAPRPS	Engineering Studies	-	0	-	-	-	0
I15420003	MWW-Las Palmas MBBR Installation	-	0	-	-	189,400	189,400
I15420004	MWW-Spreckels Blvd Main Replacement	-	0	-	141,165	251,129	392,294
Grand Total		276,783.51	243,867	247,440	486,825	784,870	2,039,785

Los Angeles County District

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2019 General Rate Case

CH07_RO_Forecast_101

District #		1550					
Row Labels	Project Description	Sum of Prior	Sum of 2019	Sum of 2020	Sum of 2021	Sum of 2022	Sum of All
CAPRPA	Mains-New	-	37,956	39,293	39,894	40,085	157,228
CAPRPB	Mains-Replaced / Restored	-	817,116	845,904	964,251	968,856	3,596,127
CAPRPC	Mains-Unscheduled	-	106,964	110,733	112,438	112,975	443,111
CAPRPD	Mains-Relocated	-	184,011	190,494	193,544	194,469	762,517
CAPRPE	Hydrants Valves and Manholes-New	-	12,654	13,099	13,267	13,330	52,350
CAPRPF	Hydrants Valves and Manholes-Rep	-	67,856	70,246	71,321	71,661	281,084
CAPRPG	Services and Laterals-New	-	12,654	13,099	13,267	13,330	52,350
CAPRPH	Services and Laterals-Replaced	-	518,678	536,952	545,537	548,143	2,149,309
CAPRPI	Meters-New	-	6,903	7,146	7,245	7,280	28,574
CAPRPJ	Meters-Replaced	-	836,602	824,538	905,292	994,721	3,561,154
CAPRPL	SCADA Equipment and Systems	-	79,366	82,162	83,458	83,857	328,844
CAPRPM	Security Equipment and Systems	-	171,357	177,394	180,183	181,044	709,979
CAPRPN	Offices and Operations Centers	-	25,307	26,199	26,534	26,660	104,700
CAPRPP	Tools and Equipment	64,379.47	69,004	71,435	72,544	72,890	350,252
CAPRPQ	Process Plant Facilities and Equip	677,896.05	1,639,950	1,015,373	1,424,187	1,423,100	6,180,505
CAPRPR	Capitalized Tank Rehab/Painting	-	0	-	-	-	0
CAPRPS	Engineering Studies	-	0	-	-	-	0
	Preliminary Survey Investigations	(2,966.29)	0	-	-	-	(2,966)
D155001	Projects Funded by Others	1,062,123.35	459,898	153,381	150,826	150,826	1,977,055
I15500006	LA-Redrill Lamanda	-	0	-	-	-	0
I15500009	LA-Duarte - Redrill Santa Fe Well	-	0	-	-	-	0
I15500020	LA-Spinks Reservoir Booster Stn Improv	494,537.13	570,958	-	-	-	1,065,495
I15500021	LA-Rosemead Tank Reconstruction	1,865,071.91	1,260,748	-	-	-	3,125,820
I15500022	LA-Duarte Water Supply Imprv Proj - Crownhaven Well	179,203.95	548,687	913,052	-	-	1,640,943
I15500030	LA-Oswego Well Redrill and Trtmt	-	0	(0)	-	-	(0)
I15500032	LA-Winston Well Redrill/Treatment	-	0	(0)	-	0	(0)
I15500036	LA-Rehab/Redrill Longden Well	-	0	-	-	(0)	(0)
I15500037	LA-Combine Domestic/Irrigation System	1,007,029.08	1,050,623	2,659,824	-	-	4,717,476
I15500038	LA-Booster Station Upgrades	1,265,716.18	749,599	951,416	-	-	2,966,730
I15500039	LA-Replace Mains	-	0	-	-	-	0
I15500041	LA-Upgrade SCADA System	-	968,570	631,702	-	-	1,600,272
I15500042	LA-Purchase Groundwater Rights	-	0	-	-	-	0
I15500048	LA-Arlington Well TCE Treatment	291,440.68	3,513,305	-	-	-	3,804,746
I15500050	LA-Patton Tank Reconstruction/Rehabilitatio	160,589.36	479,502	1,764,346	-	-	2,404,438
I15500052	LA-Retire Fairfax Tank	(78.44)	0	-	-	-	(78)
I15500054	LA-Chromium-VI Water Treatment	1,666,345.84	2,521	-	-	-	1,668,867
I15500056	LA-Metering Infrastructure	-	0	-	-	-	0
I15500057	LA-Annual Main Replacement Pgrm (2018-2020)	-	671,298	858,838	-	-	1,530,136
I15500058	LA-Tier 4 Compliance/Standby Power(A-4)	-	403,223	829,879	-	-	1,233,101
I15500060	LA-Reconstruct Rosemead Operations Ctr	-	386,138	2,063,456	2,073,443	-	4,523,037
I15500055	LA-Tank Rehab 2015-17	-	0	-	-	-	0
I15500062	LA-Mission View Well 2 Treatment (SM)	1,826,430.36	688,894	-	-	-	2,515,324
I15500065	LA-Standby Generator Improvement Program (2021-2026)	-	0	-	-	-	0
I15500066	LA-Main Replacement Program (2021-2026)	-	0	-	4,619,933	4,520,323	9,140,256
I15500067	LA-Well Installation and Replacement Program (2021-2026)	-	0	-	-	-	0
I15500068	LA-SCADA Maintenance and Improvements Program (2021-2026)	-	0	-	500,424	490,048	990,473
I15500069	LA-Pump Station and PRV Rehabilitation Program (2021-2026)	-	0	-	1,334,465	1,306,795	2,641,260
I15500070	LA-Well Rehabilitation Program (2021-2026)	-	0	-	538,992	527,371	1,066,363
I15500071	LA-Tank Rehabilitation and Seismic Upgrades Program (2022-2026)	-	0	-	-	-	0
I15500073	LA-Tank Replacement Program (2021-2026)	-	0	-	-	1,306,795	1,306,795
Grand Total		10,557,718.63	16,340,340	14,849,965	13,871,045	13,054,561	68,673,630

Ventura County District

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2019 General Rate Case

CH07_RO_Forecast_101

District # 1551

Row Labels	Project Description	Sum of Prior	Sum of 2019	Sum of 2020	Sum of 2021	Sum of 2022	Sum of All
CAPRPA	Mains-New	-	957	9,998	10,162	10,210	31,327
CAPRPB	Mains-Replaced / Restored	-	6,087	84,932	152,250	152,977	396,247
CAPRPC	Mains-Unscheduled	106,922.32	103,643	112,404	114,246	114,792	552,008
CAPRPD	Mains-Relocated	-	5,009	95,028	96,586	97,048	293,671
CAPRPE	Hydrants Valves and Manholes-New	9,281.16	5,835	28,728	29,203	29,342	102,389
CAPRPF	Hydrants Valves and Manholes-Rep	3,031.74	111,709	121,152	427,620	420,712	1,084,224
CAPRPG	Services and Laterals-New	-	4,126	32,474	32,952	33,109	102,661
CAPRPH	Services and Laterals-Replaced	-	1,377,471	1,517,460	1,543,308	1,550,679	5,988,918
CAPRPI	Meters-New	-	13,817	47,462	48,244	48,474	157,997
CAPRPJ	Meters-Replaced	18,536.20	675,138	666,090	731,467	803,724	2,894,954
CAPRPL	SCADA Equipment and Systems	87,067.08	61,114	88,678	90,173	90,604	417,637
CAPRPM	Security Equipment and Systems	-	81,767	88,678	90,173	90,604	351,223
CAPRPN	Offices and Operations Centers	-	14,368	58,700	59,688	59,973	192,730
CAPRPP	Tools and Equipment	-	20,093	53,709	54,558	54,818	183,178
CAPRPQ	Process Plant Facilities and Equip	2,652.28	89,840	433,380	49,950	49,516	625,338
CAPRPR	Capitalized Tank Rehab/Painting	-	144,570	-	-	-	144,570
CAPRPS	Engineering Studies	-	0	-	-	-	0
D155101	Projects Funded by Others	1,123,080.12	433,732	184,243	183,834	183,834	2,108,723
I15510002	VEN-Imp Low Pressure in Gainsboroug Zn	-	1,361	-	-	-	1,361
I15510014	VEN-Improv to CMWD Interconnections	338,522.02	3,047	-	-	-	341,569
I15510017	VEN-Connect 12" Main Between Hillcrest	26,006.09	693,411	-	-	-	719,417
I15510026	VEN-Replace Los Robles Booster Station	661,845.31	1,752,439	-	-	-	2,414,285
I15510027	VEN-Upgrade Mayfield Booster Station	222,542.37	438,949	879,126	-	-	1,540,618
I15510028	VEN-Replc 1,400 Ft 10" Main to Las Posas Tnk	133,133.03	514,855	1,023,518	-	-	1,671,506
I15510030	VEN-Upgrade Springwood Booster Station	118,485.55	109,737	946,347	-	-	1,174,570
I15510031	VEN-Upgrade Wildwood Hydro Booster Station	106,093.26	109,737	557,072	-	-	772,902
I15510032	VEN-Replace White Stallion Domestic Booster	108,420.50	329,212	713,804	-	-	1,151,437
I15510033	VEN-Upgrade Wildwood Booster Station	133,905.21	768,161	736,556	-	-	1,638,622
I15510034	VEN-Upgrade SCADA System	-	0	-	-	-	0
I15510038	VEN-Metering Infrastructure	74,126.75	29,703	51,586	53,422	2,183,313	2,392,151
I15510040	VEN-Tier 4 Compliance/Standby Power(A-4)	-	0	474,508	-	-	474,508
I15510037	VEN-Tank Rehab 2015-17	168,700.63	0	-	-	-	168,701
I15510041	VEN-Pump Station Replacement and Rehabilitation Program (2021-2026)	-	0	-	1,274,780	1,249,324	2,524,105
I15510042	VEN-SCADA Maintenance and Improvements Program (2021-2026)	-	0	-	346,495	339,024	685,519
I15510043	VEN-Springwood Gradient Main Replacement	-	0	-	-	653,398	653,398
I15510044	VEN-Los Robles Zone PRVs	-	0	-	-	300,563	300,563
I15510045	VEN-Charles Oaks Apartment Main Replacement	-	0	-	-	522,718	522,718
I15510049	VEN-Academy Turnout Rehabilitation	-	0	-	-	-	0
I15510053	VEN-Ventura Freeway Crossing	-	0	-	-	-	0
I15510054	VEN-Tank Rehabilitation and Seismic Upgrades Program (2022-2026)	-	0	-	-	306,633	306,633
I15510055	VEN-Standby Generator Improvements	-	0	-	-	-	0
Grand Total		3,442,351.62	7,899,890	9,005,634	5,389,111	9,345,391	35,082,378

Northern Division

(includes Sacramento, Dunnigan, Geyserville, and Meadowbrook districts listed below, and Larkfield on next page)

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2019 General Rate Case

CH07_RO_Forecast_101

District #	1560						
Row Labels	Project Description	Sum of Prior	Sum of 2019	Sum of 2020	Sum of 2021	Sum of 2022	Sum of All
CAPRPA	Mains-New	34,992.80	254,033	267,131	270,678	271,971	1,098,806
CAPRPB	Mains-Replaced / Restored	-	19,873	10,092	152,858	149,124	331,947
CAPRPC	Mains-Unscheduled	366.60	141,476	152,412	154,722	155,461	604,437
CAPRPD	Mains-Relocated	-	0	-	-	-	0
CAPRPE	Hydrants Valves and Manholes-New	-	17,414	18,151	18,366	18,454	72,385
CAPRPF	Hydrants Valves and Manholes-Rep	-	100,154	100,789	97,367	97,828	396,139
CAPRPG	Services and Laterals-New	-	42,907	46,412	47,085	47,309	183,713
CAPRPH	Services and Laterals-Replaced	7,514.61	398,696	427,449	429,647	431,696	1,695,002
CAPRPI	Meters-New	543,856.93	278,357	5,922	6,003	6,032	840,171
CAPRPJ	Meters-Replaced	490,171.43	119,021	129,713	588,193	577,883	1,904,981
CAPRPL	SCADA Equipment and Systems	20,310.11	50,491	48,010	48,722	48,954	216,487
CAPRPM	Security Equipment and Systems	-	195,786	209,733	212,910	213,927	832,356
CAPRPN	Offices and Operations Centers	-	18,275	19,275	19,532	19,625	76,708
CAPRPP	Tools and Equipment	-	45,533	38,056	29,014	29,145	141,748
CAPRPQ	Process Plant Facilities and Equip	901,759.79	1,465,376	1,924,836	1,628,054	1,631,039	7,551,065
CAPRPR	Capitalized Tank Rehab/Painting	-	77,552	78,013	80,794	81,192	317,551
CAPRPS	Engineering Studies	-	0	-	-	-	0
	Preliminary Survey Investigations	24,899.60	0	-	-	-	24,900
D156001	Projects Funded by Others	2,143,607.98	3,004,519	3,304,971	3,371,070	3,438,491	15,262,658
I15600002	SAC-West Placer - SFF	-	0	-	-	-	0
I15600007	SAC-Elverta Road Bridge Water Main	-	0	-	-	-	0
I15600032	SAC-Walerga Rd Bridge Pipe Relocation	87,661.70	838,895	889,610	-	-	1,816,166
I15600051	SAC-Arden Intertie	-	2,262,659	16,894	-	-	2,279,553
I15600054	SAC-Additional Pump Equipment (Mather)	36,816.25	0	-	-	-	36,816
I15600063	SAC-Walnut Grove Tank-Construction	-	32,616	-	-	-	32,616
I15600064	SAC-Lincoln Oaks Wellhead Treatment	163,475.85	0	-	-	-	163,476
I15600066	SAC-Suburban/Rosemont Rte 50 Pipe Crossing	241,889.09	858,092	840,223	-	-	1,940,205
I15600067	SAC-Isleton Distribution System Improvement	237,875.47	699,687	-	-	-	937,563
I15600068	SAC-SCADA Maintenance Program (2018-2020)	287,380.33	919,343	949,741	-	-	2,156,465
I15600071	SAC-Sacramento Well Rehabilitation (2018-2020)	394,799.39	329,212	4,204,013	-	-	4,928,025
I15600072	SAC-Sacramento Main Improvement Program (2018-2020)	-	1,755,797	799,686	-	-	2,555,483
I15600073	SAC-Antelope Storage Tank	-	0	-	-	-	0
I15600077	SAC-Isleton Pumped Storage Tank and Booster Station	-	25,831	-	-	-	25,831
I15600081	SAC-Chromium-VI Water Treatment	-	0	-	-	-	0
I15600082	SAC-Standby Generators Improvements	-	557,882	-	-	-	557,882
I15600083	SAC-Backyard Mains Replacement Program (2018-2020)	-	560,654	1,395,290	-	-	1,955,945
I15600088	SAC-Water Quality Monitoring Program	-	483,287	-	-	-	483,287
D156201	Projects Funded by Others	2,204.83	4,730	-	-	-	6,935
D156301	Projects Funded by Others	108,296.11	75,680	-	-	-	183,976
D156401	Projects Funded by Others	666.79	3,784	-	-	-	4,451
D156501	Projects Funded by Others	5,506.30	4,730	-	-	-	10,236
I15600095	SAC-Trtmt for 1,2,3-TCP at Meadowbrook Well	-	0	-	-	-	0
I15600097	SAC-Main Replacement Program (2021-2026)	-	0	-	3,721,613	3,641,372	7,362,984
I15600098	SAC-Well Installation and Replacement Program (2021-2026)	-	0	-	2,668,929	2,613,591	5,282,520
I15600099	SAC-Well Rehabilitation Program (2021-2026)	-	0	-	1,805,070	1,766,151	3,571,221
I15600100	SAC-SCADA Maintenance and Improvements Program (2021-2026)	-	0	-	1,000,849	980,097	1,980,945
I15600101	SAC-Standby Generator Improvement Program (2021-2026)	-	0	-	253,506	248,040	501,546
I15600102	SAC-Service Saddle Replacement Program (2021-2026)	-	0	-	1,013,332	992,321	2,005,654
I15600103	SAC-Suburban Rosemont Hydraulic Improvements	-	0	-	223,082	1,693,038	1,916,119
I15600104	SAC-Security Park Booster Pump Project	-	0	-	-	602,248	602,248
I15600105	SAC-Fruitridge Vista Metering	-	0	1,167,048	1,759,383	2,065,739	4,992,170
I15620002	DWW-Dunnigan Wastewater System Improvements	286,768.32	523,736	1,026,798	-	-	1,837,302
I15630001	DUN-Chromium-VI Water Treatment	-	0	-	-	-	0
I15630002	DUN-Dunnigan Wtr System Improvement	97,699.77	315,187	-	-	-	412,887
I15630003	DUN-Dunnigan Electrical Upgrades	12,976.22	0	-	-	-	12,976
I15640001	GEY-Geyserville Storage Project	-	0	-	-	392,039	392,039
I15650001	MEA-Meadowbrook Hydropneumatic Tanks and Eiectical Upgrades	-	1,207,110	-	-	-	1,207,110
I15650002	MEA-Meadowbrook Storage Project	-	0	-	-	627,823	627,823
Grand Total		6,131,496.27	17,688,374	18,070,267	19,600,779	22,840,590	84,331,506

Northern Division

(includes Larkfield district below)

California American Water
Summary SCEP Report - Pivot Table On WS9
All Districts - 2019 General Rate Case

CH07_RO_Forecast_101

District #		1561					
Row Labels	Project Description	Sum of Prior	Sum of 2019	Sum of 2020	Sum of 2021	Sum of 2022	Sum of All
CAPRPA	Mains-New	-	21,866	55,084	55,906	56,173	189,029
CAPRPB	Mains-Replaced / Restored	-	0	-	-	-	0
CAPRPC	Mains-Unscheduled	-	15,456	15,386	15,561	15,635	62,037
CAPRPD	Mains-Relocated	-	0	-	-	-	0
CAPRPE	Hydrants Valves and Manholes-New	-	4,051	4,033	4,007	4,026	16,116
CAPRPF	Hydrants Valves and Manholes-Rep	-	15,809	15,738	15,933	16,009	63,489
CAPRPG	Services and Laterals-New	-	2,727	2,715	2,702	2,715	10,859
CAPRPH	Services and Laterals-Replaced	-	15,809	15,738	15,933	16,009	63,489
CAPRPI	Meters-New	-	0	1,181	1,118	1,123	3,422
CAPRPJ	Meters-Replaced	-	3,162	3,148	3,168	3,183	12,660
CAPRPL	SCADA Equipment and Systems	-	7,145	7,113	7,175	7,209	28,642
CAPRPM	Security Equipment and Systems	-	21,342	21,247	21,524	21,627	85,740
CAPRPN	Offices and Operations Centers	1,064.61	3,162	3,148	3,168	3,183	13,725
CAPRPP	Tools and Equipment	-	6,719	6,689	6,709	6,741	26,858
CAPRPQ	Process Plant Facilities and Equip	284,092.98	158,090	157,380	159,892	160,656	920,111
CAPRPR	Capitalized Tank Rehab/Painting	-	0	-	-	-	0
CAPRPS	Engineering Studies	-	0	-	-	-	0
D156101	Projects Funded by Others	52,985.63	10,791	10,888	10,791	10,791	96,247
I15610002	LRK-Construct Faught Road Well	-	0	-	-	-	0
I15610009	LRK-Londonberry Drive Creek Crossing	-	169,366	224,060	675,703	-	1,069,128
I15610012	LRK-Replace Backwash Tank at WTP	115,672.15	520,672	1,120,298	-	-	1,756,642
I15610015	LRK-Main Replacement Program (2021-2026)	-	0	-	696,726	681,704	1,378,431
I15610016	LRK-Well Rehabilitation and Maintenance Program (2021-2026)	-	0	-	128,331	125,565	253,896
I15610017	LRK-SCADA Master Plan and Improvements Program (2021-2026)	-	0	-	467,063	457,378	924,441
I15610018	LRK-Tank Rehabilitation and Seismic Upgrades Program (2021-2023)	-	0	-	225,277	220,420	445,696
I15610019	LRK-Standby Generator Improvement Projects	-	0	-	-	408,085	408,085
I15610020	LRK-Windsor Emergency Interconnect	-	0	-	-	190,112	190,112
I15610021	LRK-Storage Tank at Water Treatment Plant	-	0	-	-	376,694	376,694
I15610022	LRK-Wikiup Drive Water Main Replacement	-	0	-	2,181,635	2,168,500	4,350,135
I15610023	LRK-Larkfield Wildfire Recovery - Meters and Svcs	3,041,783.00	753,590	269,217	-	-	4,064,590
Grand Total		3,495,598.37	1,729,757	1,933,061	4,698,322	4,953,538	16,810,276

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment C-5 For Settlement

Used and Useful Assets and Land Addressed in

D.18-12-021

SETTLEMENT RESOLUTION REGARDING FACILITIES ADDRESSED IN D.18-12-021

Facility	Assets	Land
<u>Monterey</u>		
Toro #3	N/A - Depreciated	UPIS
San Carlos #2	Retired	UPIS
<u>Los Angeles</u>		
Lamanda	Retired	UPIS
Oswego	Retired	UPIS
Roanoke	PHFU	PHFU
Fish Canyon	PHFU	PHFU
<u>Sacramento</u>		
Oakberry	Retired	Non-UPIS
Conrad	Retired	Non-UPIS
Chettenham	Retired	Non-UPIS
Scotland Well	Retired	Non-UPIS
Wittkop Well	Retired	Non-UPIS
Sutter Gold Well	Retired	Non-UPIS
<u>Ventura</u>		
Green Meadow Booster	Retired	UPIS

Note:

"UPIS": Utility Plant in Service

"PHFU": Plant Held for Future Use

"Non-UPIS": Non-Utility Plant in Service

**SETTLEMENT RESOLUTION REGARDING
"TBD" LAND IDENTIFIED IN D.18-12-021**

	APN	Description	Classification	Settlement Designation	Sacramento "TBD" Allocation
1	023-221-051-000	Walerga Tank	Used & Useful	UPIS	\$ 10,312
2	042-0011-001-0000	Florin Center Well (Well Abandoned-Vacant Property)	Vacant Property - Well Abandoned	Non-UPIS	\$ 1,666
3	050-0010-008-0000	55th Street Well (Well Abandoned-Vacant Property)	Vacant Property - Well Abandoned	Non-UPIS	\$ 2,235
4	050-0322-035-0000	Persimmon Well (No pump-inactive)	Vacant Property - Well Inactive	Non-UPIS	\$ 39,875
5	050-0630-008-0000	Southgate Plaza	Not Used & Useful	Non-UPIS	\$ 3,060
6	051-0242-009-0000	Conrad Well	Vacant Property - Well Abandoned	Non-UPIS	\$ 3,014
7	051-0640-049-0000	Unnamed (Future Site-Vacant Property)	Vacant Property - Future Well Site	PHFU	\$ 136,308
8	063-0011-077-0000	Jackson Highway Well	Used & Useful	UPIS	\$ 43,424
9	063-0250-128-0000	Rose Parade Treatment Plant	Used & Useful	UPIS	\$ 1,353
10	068-0111-013-0000	Explorer 1 Well (Well Abandoned-Vacant Property)	Vacant Property - Well Abandoned	Non-UPIS	\$ 3,014
11	075-0620-054-0000	Rio Bravo Well (Future Site-Vacant Property)	Vacant Property - Future Well Site	PHFU	\$ 8,442
12	077-0074-003-0000	Swansea Well	Used & Useful	UPIS	\$ 4,220
13	077-0250-030-0000	Countryside Way Well	Used & Useful	UPIS	\$ 8,442
14	077-0370-105-0000	Ellenwood Well (Future Site-Vacant Property)	Vacant Property - Future Well Site	PHFU	\$ 6,993
15	078-0311-003-0000	Woodman Well	Used & Useful	UPIS	\$ 10,251
16	115-0130-059-0000	Stockton Well (Future Site-Vacant Property)	Vacant Property - Future Well Site	PHFU	\$ 995
17	115-0130-078-0000	Power Inn 2 Well (Future Site-Vacant Property)	Vacant Property - Future Well Site	PHFU	\$ 6,921
18	115-0441-010-0000	Hemingway Well	Used & Useful	UPIS	\$ 15,680
19	115-0810-030-0000	Vintage Treatment Plant	Used & Useful	UPIS	\$ 103,738
20	115-1150-043-0000	Auberry Well	Used & Useful	UPIS	\$ 9,527
21	115-1270-024-0000	Power Inn Well	Used & Useful	UPIS	\$ 7,236
22	121-0030-057-0000	Elk Grove Well (Future Site-Vacant Property)	Vacant Property - Future Well Site	PHFU	\$ 64,534
23	142-0080-075-0000	Grove 2 Well (Abandoned/Destroyed 2008)	Vacant Property - Well Inactive	Non-UPIS	\$ 7,537
24	142-0080-122-0000	Walnut Grove Tank & Booster Site	Used & Useful	UPIS	\$ 5,081
25	142-0096-002-0000	Grove 1 Well	Used & Useful	UPIS	\$ 3,617
26	157-0040-001-0000	Isleton 2 Well (AKA H Street)	Used & Useful	UPIS	\$ 1,204
27	157-0066-003-0000	Well 3A, Well 3B, & 5th Street Treatment Plant	Used & Useful	UPIS	\$ 184,560
28	203-0060-030-0000	Prior Well	Used & Useful	UPIS	\$ 10,106
29	203-0060-086-0000	Foxpark Well	Used & Useful	UPIS	\$ 6,921
30	203-0110-092-0000	Eagle Ridge Well	Used & Useful	UPIS	\$ 8,098
31	203-0224-060-0000	Covered Wagon Well	Used & Useful	UPIS	\$ 4,181
32	203-0850-001-0000	Palmerson Well	Used & Useful	UPIS	\$ 6,925
33	203-0950-050-0000	Twin Trails Well	Used & Useful	UPIS	\$ 6,228
34	203-1270-059-0000	Esterbrook Well (Future Site-Vacant Property)	Vacant Property - Future Well Site	PHFU	\$ 6,990
35	203-1400-082-0000	Elverta Well (AKA Highland Hills)	Used & Useful	UPIS	\$ 8,170
36	203-1420-003-0000	Don Julio Well	Used & Useful	UPIS	\$ 8,581
37	203-1440-002-0000	Callystone Well (Future Site-Vacant Property)	Vacant Property - Future Well Site	PHFU	\$ 6,975
38	203-1530-024-0000	Meadowhawk Well (Future Site-Vacant Property)	Vacant Property - Future Well Site	PHFU	\$ 10,241
39	203-1650-105-0000	Falcon View Well	Used & Useful	UPIS	\$ 5,536
40	203-1690-076-0000	Pepperridge Well (Future Site-Vacant Property)	Vacant Property - Future Well Site	PHFU	\$ 5,209
41	203-1700-109-0000	Albertville Well (Future Site-Vacant Property)	Vacant Property - Future Well Site	PHFU	\$ 7,587
42	204-0582-019-0000	Sandalwood Well	Vacant Property - Well Abandoned	Non-UPIS	\$ 2,773
43	209-0163-022-0000	Treelark Well	Used & Useful	UPIS	\$ 4,719
44	209-0780-021-0000	Roseville Road Tank	Used & Useful	UPIS	\$ 65,298
45	211-0382-029-0000	Kittery Well (Well Abandoned-Vacant Property)	Vacant Property - Well Abandoned	Non-UPIS	\$ 4,220
46	220-0264-026-0000	Jeanne 2 Well (Future Site-Vacant Property)	Vacant Property - Future Well Site	PHFU	\$ 3,617
47	222-0024-020-0000	Roseville Road Well	Used & Useful	UPIS	\$ 4,712
48	222-0030-017-0000	Andrea 1 Well	Used & Useful	UPIS	\$ 9,649
49	229-0523-009-0000	Van Maren Well	Used & Useful	UPIS	\$ 7,839
50	233-0081-019-0000	Lincoln Oaks Tank	Used & Useful	UPIS	\$ 34,806
51	238-0011-035-0000	Beloit Office	Used & Useful	UPIS	\$ 120,626
52	238-0011-036-0000	Beloit Parking Lot	Used & Useful	UPIS	\$ 81,422
53	078-0190-028-0000	Easement and Building on Teichert Property	Used & Useful	UPIS	\$ 703
Note:				UPIS Sub-Total:	\$ 803,165
"UPIS": Utility Plant in Service				PHFU Sub-Total:	\$ 264,811
"PHFU": Plant Held for Future Use				Non-UPIS Sub-Total:	\$ 67,393
"Non-UPIS": Non-Utility Plant in Service				TOTAL:	\$ 1,135,370

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment D-1 For Settlement

Balancing and Memo Accounts

Balancing or Memo Account to transfer to CEBA	CAW Rebuttal Position	Cal PA Position	Settlement	Settlement Section
Water Revenue Adjustment Mechanism (WRAM) & Modified Cost Balancing Accounts (MCBA) Over/(Under) Collection	(685,367.00)	-	(633,317.00)	11.4
Endangered Species Act (ESA) Memo Account (Monterey Service Area)	(1,172,144.00)	569,960.00	(653,702.00)	11.5
School Lead Testing Memo Account	(9,101.00)	(9,101.00)	(9,101.00)	11.6
Two-way Tax Memo Account	(104,563.00)	None Provided	(104,563.00)	11.7
California American Water Conservation Surcharge (CAWCS) Balancing Account	(874,755.00)	(388,209.00)	(874,755.00)	11.9
Coastal Water Project (CWP) Memo Account	(517,107.00)	(517,106.00)	(621,185.00)	11.1
Credit Card memo Account	(23,390.00)	(23,390.00)	(23,390.00)	11.11
Catastrophic Event Memorandum Account (CEMA)	(241,233.00)	-	(235,392.00)	11.13
Seaside Basin Adjudication Balancing Account	-	(57,764.00)	-	11.14
Seaside Groundwater Basin Balancing Account	305,284.00	305,284.00	305,284.00	11.16
Group Insurance Balancing Account	(962,078.00)	(962,078.00)	(962,078.00)	11.17
Pension Balancing Account	1,788,719.00	1,788,719.00	1,788,719.00	11.18
Other Post-Employment Benefits (OPEB) Balancing Account	1,553,996.00	1,553,996.00	1,553,996.00	11.19
Old Monterey Style Water Revenue Adjustment Mechanism (WRAM) Balancing Account	(33,835.00)	(28,616.00)	(33,835.00)	11.2
Monterey WW Purchased Power Expense Balancing Account	(172,642.00)	(172,642.00)	(172,642.00)	11.23
Cease and Desist Order (CDO) Memorandum Account	(6,084,320.00)	(5,470,813.00)	(6,084,320.00)	11.24
Affiliate Transaction Rule IV.D.2 Memorandum Account	91,413.00	739,067.00	91,413.00	11.25
Statewide Non Revenue Water Action Plan Memorandum Account	(2,718.00)	(2,178.00)	(2,718.00)	11.28
Monterey Leak Adjustments Memorandum Account	(3,412,468.00)	(3,165,698.00)	(3,408,710.00)	11.29
San City Desalination Plant Purchased Water Balancing Account	(441,128.00)	238,929.00	(441,128.00)	11.3
Conservation/Rationing Memo Account	(48,252.00)	-	(48,252.00)	11.31
Chromium 6 Memo Account	(1,043,811.00)	(1,043,811.00)	(1,043,811.00)	11.32
Sustainable Groundwater Management Act Memo Account	(315,928.00)	(316,536.00)	(315,928.00)	11.37
Dunnigan Consulting Memorandum Account	(465,336.00)	(343,736.00)	(465,336.00)	11.39
Water-Energy Nexus Program Memorandum Account	(286,962.00)	(277,633.00)	(286,962.00)	11.4
Total	(13,157,726.00)	(7,583,356.00)	(12,681,713.00)	

Balancing or Memo Account to transfer to CEBA	CAW Rebuttal Position	Cal PA Position	Resolution
11.2 NOAA/ESA Memorandum Account	Keep account open	Close account 2021	Keep account open
11.3 San Clemente Dam Balancing Account	Keep account open	Not addressed	Keep account open
11.4 WRAM/MCBA			
11.5 ESA Memorandum Account			
11.6 School Lead Testing Memorandum Account			
11.7 Two-Way Tax Memorandum Account			
11.8 LIRA Balancing Account	Keep account open	No Objection	Keep account open
11.9 California American Water Conservation Surcharge Balancing Account			
11.1 Coastal Water Project Memorandum Account			
11.11. Credit Card Memorandum Account			
11.12 Water Contamination Litigation Expense memorandum Account	Keep account open	No Objection	Keep account open
11.13 Catastrophic Event Memorandum Account			
11.14 Seaside Basin Adjudication Balancing Account	Keep account open	Transfer to CEBA	Close Account
11.15 Seaside Groundwater Basin Memorandum Account	Reestablish account and transfer to CEBA through AL	Close account	Reestablish account and transfer to CEBA through AL
11.16 Seaside Groundwater Basin Balancing Account			
11.17 Group Insurance Balancing Account			
11.18 Pension Balancing Account			
11.19 OPEB Balancing Account			
11.20 Old Monterey-Style WRAM Balancing Account			
11.21 Emergency Rationing Costs Incurred by California American Water	Keep account open	No Objection	Keep account open
11.22 Purchased Water, Purchased Power and Pump Tax Balancing Accounts	Keep account open	No Objection	Keep account open
11.23 Monterey Wastewater Purchased Power Expense Balancing Account			
11.24 Monterey Cease and Desist Order Memorandum Account			
11.25 Affiliate Transaction Memorandum Account			
11.26 GRC Interim Rate True-Up Memorandum Account	Keep account open	No Objection	Keep account open
11.27 Cost of Capital Interim Rate Memorandum Account	Keep account open	Close account	Close Account
11.28 Statewide Non-Revenue Water Action Plan Memorandum Account			
11.29 Monterey Leak Adjustments Memorandum Account			
11.30 Sand City Desalination Plant Purchased Water Balancing Account			
11.31 Conservation / Rationing Memorandum Account			
11.32 Chromium 6 Memorandum Account			
11.33 Garrapata Service Area Memorandum and Balancing Account	Keep account open	No Objection	Keep account open
11.34 Garrapata SDWISRF Loan Repayment Balancing Account	Keep account open	No Objection	Keep account open
11.35 Monterey One-Way Leak Adjustment Balancing Account	Close Account	No Objection (but say to make this part of rate base)	Close Account 2021
11.36 West Placer Memorandum Account	Keep account open	No Objection	Keep account open
11.37 SGMA Memorandum Account			
11.38 Dunnigan Environmental Improvement and Compliance Issues	Keep account open	Close account	Keep account open
11.39 Dunnigan Consulting Memorandum Account			
11.40 Water-Energy Nexus Program Memorandum Account			
11.41 Request to Close Memo and Balancing Accounts Before Next GRC	No Position	CalPa said we have too many accounts and to close them	Can file more Tier 2 Als to recover costs associated with accounts

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment E-1 For Settlement

Statewide Comparison Exhibit

**CALIFORNIA AMERICAN WATER
CALIFORNIA TOTAL
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	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
Operating Revenues	252,028.4	252,028.4	(6,676.4)	245,352.0	245,239.2	8,836.1	254,075.3	272,457.3
Operation & Maintenance Exp								
Labor	24,226.7	24,226.7	3,352.9	27,579.6	27,711.7	(2,365.7)	25,346.0	26,074.3
Purchased Water	70,606.2	70,606.2	(11,336.6)	59,269.7	59,266.6	3,961.5	63,228.1	63,453.9
Purchased Power	7,725.3	7,725.3	(33.4)	7,691.8	7,690.2	(190.1)	7,500.2	7,675.8
Chemicals	1,073.8	1,073.8	(0.0)	1,073.8	1,073.8	0.0	1,073.8	1,097.4
Operation Expense	7,304.1	7,304.1	(382.9)	6,921.2	7,352.9	(169.2)	7,183.6	4,929.4
Maintenance (excluding Amort Tank Painting)	3,955.1	3,955.1	265.8	4,220.9	4,065.5	155.3	4,220.9	4,309.1
Amortization of Tank Painting	1,739.8	1,739.8	400.0	2,139.8	2,139.8	(400.0)	1,739.8	1,675.4
Customer Accounting	1,724.3	1,724.3	304.5	2,028.8	2,028.8	(142.2)	1,886.6	1,929.0
Uncollectible Expense	2,547.9	2,547.9	(1,270.4)	1,277.5	1,200.4	2,798.4	3,998.7	4,644.2
Insurance	2,342.7	2,342.7	1,563.7	3,906.4	3,778.8	(1,299.8)	2,479.0	2,531.1
Pensions and Benefits	6,261.3	6,261.3	350.0	6,611.3	6,842.0	(387.4)	6,454.6	6,758.4
Regulatory Expenses	988.7	988.7	(451.8)	536.9	577.0	923.1	1,500.1	1,500.1
Rents	1,958.4	1,958.4	450.2	2,408.6	2,360.6	(410.6)	1,950.0	2,000.7
Other Administrative & General	12,974.8	12,974.8	11.3	12,986.1	11,075.2	2,659.5	13,734.8	13,802.6
Service Company Costs	12,862.6	12,862.6	(109.0)	12,753.6	12,862.6	(109.0)	12,753.6	13,028.6
Citizens Acquisition Premium	4,251.0	4,251.0	0.0	4,251.0	4,251.0	0.0	4,251.0	4,272.0
General Office Return on Rate Base	3,001.5	3,001.5	253.0	3,254.5	3,460.0	(364.4)	3,095.5	3,213.2
Return on and of UPAA	3,177.2	3,177.2	956.0	4,133.2	4,133.2	(956.0)	3,177.2	3,104.4
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	174,966.9	174,966.9	(5,676.8)	169,290.1	168,115.5	3,703.5	171,819.0	172,245.0
Depreciation	31,445.4	31,445.4	291.5	31,737.0	31,781.2	(380.9)	31,400.3	33,809.0
General Taxes	8,514.0	8,514.0	365.8	8,879.7	8,907.4	(273.1)	8,634.3	9,235.5
Total Operating Expenses	214,926.3	214,926.3	(5,019.5)	209,906.7	208,804.1	3,049.4	211,853.5	215,289.4
Income Before Income Taxes	37,102.1	37,102.1	(1,656.9)	35,445.2	36,435.1	5,786.7	42,221.7	57,167.9
	0.0	0.0		0.0	0.0	0.0	0.0	0.0
State Income Taxes	1,827.7	1,827.7	(216.8)	1,611.0	1,703.7	555.4	2,259.1	3,479.0
Federal Income Taxes	722.1	722.1	(356.0)	366.1	558.2	1,107.9	1,666.0	4,752.1
Total Income Taxes	2,549.8	2,549.8	(572.8)	1,977.0	2,261.9	1,663.3	3,925.2	8,231.1
Utility Operating Income	34,552.3	34,552.3	(1,084.1)	33,468.2	34,173.2	4,123.4	38,296.6	48,936.8
	0.0	0.0		0.0	0.0	0.0	0.0	0.0
Average Rate Base	658,112.4	658,112.4	31,806.1	689,918.6	687,537.2	(19,905.6)	667,631.7	713,391.3
Return on Rate Base	5.25%	5.25%		4.85%	4.97%		5.74%	6.86%

**CALIFORNIA AMERICAN WATER
CALIFORNIA TOTAL
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	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
Operating Revenues	274,046.7	274,046.7	(1,422.4)	272,624.3	271,241.4	756.5	271,997.9	280,125.2
Operation & Maintenance Exp								
Labor	24,226.7	24,226.7	3,352.9	27,579.6	27,711.7	(2,365.7)	25,346.0	26,074.3
Purchased Water	70,606.2	70,606.2	(11,336.6)	59,269.7	59,266.6	3,961.5	63,228.1	63,453.9
Purchased Power	7,725.3	7,725.3	(33.4)	7,691.8	7,690.2	(190.1)	7,500.2	7,675.8
Chemicals	1,073.8	1,073.8	(0.0)	1,073.8	1,073.8	0.0	1,073.8	1,097.4
Operation Expense	7,304.1	7,304.1	(382.9)	6,921.2	7,352.9	(169.2)	7,183.6	4,929.4
Maintenance (excluding Amort Tank Painting)	3,955.1	3,955.1	265.8	4,220.9	4,065.5	155.3	4,220.9	4,309.1
Amortization of Tank Painting	1,739.8	1,739.8	400.0	2,139.8	2,139.8	(400.0)	1,739.8	1,675.4
Customer Accounting	1,724.3	1,724.3	304.5	2,028.8	2,028.8	(142.2)	1,886.6	1,929.0
Uncollectible Expense	2,661.2	2,661.2	(1,241.8)	1,419.4	1,335.3	2,756.5	4,091.9	4,683.4
Insurance	2,342.7	2,342.7	1,563.7	3,906.4	3,778.8	(1,299.8)	2,479.0	2,531.1
Pensions and Benefits	6,261.3	6,261.3	350.0	6,611.3	6,842.0	(387.4)	6,454.6	6,758.4
Regulatory Expenses	988.7	988.7	(451.8)	536.9	577.0	923.1	1,500.1	1,500.1
Rents	1,958.4	1,958.4	450.2	2,408.6	2,360.6	(410.6)	1,950.0	2,000.7
Other Administrative & General	12,974.8	12,974.8	11.3	12,986.1	11,075.2	2,659.5	13,734.8	13,802.6
Service Company Costs	12,862.6	12,862.6	(109.0)	12,753.6	12,862.6	(109.0)	12,753.6	13,028.6
Citizens Acquisition Premium	4,251.0	4,251.0	0.0	4,251.0	4,251.0	0.0	4,251.0	4,272.0
General Office Return on Rate Base	3,001.5	3,001.5	253.0	3,254.5	3,460.0	(364.4)	3,095.5	3,213.2
Return on and of UPAA	3,177.2	3,177.2	956.0	4,133.2	4,133.2	(956.0)	3,177.2	3,104.4
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	175,080.2	175,080.2	(5,648.2)	169,432.1	168,250.5	3,661.6	171,912.1	172,284.2
Depreciation	31,445.4	31,445.4	291.5	31,737.0	31,781.2	(380.9)	31,400.3	33,809.0
General Taxes	8,514.0	8,514.0	365.8	8,879.7	8,907.4	(273.1)	8,634.3	9,235.5
Total Operating Expenses	215,039.6	215,039.6	(4,990.9)	210,048.7	208,939.1	3,007.6	211,946.7	215,328.6
Income Before Income Taxes	59,007.1	59,007.1	3,568.5	62,575.5	62,302.3	(2,251.1)	60,051.2	64,796.6
	0.0	0.0		0.0	0.0	0.0	0.0	0.0
State Income Taxes	3,764.1	3,764.1	245.2	4,009.3	3,990.4	(155.2)	3,835.3	4,153.4
Federal Income Taxes	5,328.0	5,328.0	735.4	6,063.4	5,990.3	(580.1)	5,410.2	6,354.1
Total Income Taxes	9,092.2	9,092.2	980.5	10,072.7	9,980.7	(735.2)	9,245.5	10,507.5
Utility Operating Income	49,914.9	49,914.9	2,588.0	52,502.8	52,321.6	(1,515.9)	50,805.7	54,289.1
	0.0	0.0		0.0	0.0	0.0	0.0	0.0
Average Rate Base	658,112.4	658,112.4	31,806.1	689,918.6	687,537.2	(19,905.6)	667,631.7	713,391.3
Return on Rate Base	7.58%	7.58%		7.61%	7.61%		7.61%	7.61%

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment F-1 For Settlement

Comparison Exhibits

**CALIFORNIA AMERICAN WATER
NORTHERN 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	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
Operating Revenues	69,340.5	69,340.5	(2,353.2)	66,987.3	66,874.5	3,690.1	70,564.6	72,978.2
Operation & Maintenance Exp		0.0			0.0			
Labor	7,755.0	7,755.0	1,150.5	8,905.4	8,938.6	(902.4)	8,036.1	8,268.7
Purchased Water	4,257.5	4,257.5	(468.1)	3,789.4	3,780.7	227.8	4,008.4	4,015.3
Purchased Power	2,696.4	2,696.4	(84.2)	2,612.2	2,612.2	56.3	2,668.5	2,733.1
Chemicals	292.6	292.6	(0.0)	292.5	292.5	(0.0)	292.5	299.0
Operation Expense	1,560.5	1,560.5	14.3	1,574.9	1,578.1	84.1	1,662.3	1,424.8
Maintenance (excluding Amort Tank Painting)	1,008.0	1,008.0	(13.1)	994.9	933.4	61.4	994.9	1,016.8
Amortization of Tank Painting	479.9	479.9	0.0	479.9	479.9	0.0	479.9	519.1
Customer Accounting	630.5	630.5	115.6	746.1	746.1	(49.9)	696.2	711.9
Uncollectible Expense	701.5	701.5	(352.7)	348.8	348.2	92.4	440.6	469.2
Insurance	915.3	915.3	582.2	1,497.5	1,393.2	(425.9)	967.2	986.2
Pensions and Benefits	2,024.4	2,024.4	146.9	2,171.3	2,226.5	(141.2)	2,085.3	2,179.3
Regulatory Expenses	375.2	375.2	(171.4)	203.7	219.0	353.7	572.6	572.6
Rents	336.1	336.1	170.8	507.0	458.9	(124.6)	334.3	343.1
Other Administrative & General	5,528.2	5,528.2	49.2	5,577.4	4,016.6	1,926.8	5,943.3	5,970.6
Service Company Costs	4,881.1	4,881.1	(41.4)	4,839.8	4,881.1	(12.5)	4,868.6	4,973.5
Citizens Acquisition Premium	1,742.9	1,742.9	0.0	1,742.9	1,742.9	0.0	1,742.9	1,751.5
General Office Return on Rate Base	1,139.0	1,139.0	96.0	1,235.0	1,313.0	(131.3)	1,181.7	1,226.6
Return on and of UPAA	1,349.7	1,349.7	367.1	1,716.8	1,716.8	(367.1)	1,349.7	1,319.0
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	37,673.8	37,673.8	1,561.6	39,235.4	37,677.6	647.5	38,325.1	38,780.5
Depreciation	12,204.7	12,204.7	88.0	12,292.7	12,307.9	(53.2)	12,254.7	13,144.3
General Taxes	2,728.3	2,728.3	170.5	2,898.8	2,900.1	(60.7)	2,839.3	3,101.0
Total Operating Expenses	52,606.8	52,606.8	1,820.1	54,426.9	52,885.6	533.6	53,419.1	55,025.9
Income Before Income Taxes	16,733.7	16,733.7	(4,173.3)	12,560.4	13,989.0	3,156.5	17,145.5	17,952.4
State Income Taxes		0.0			0.0	0.0		
Federal income Taxes	1,023.4	1,023.4	(390.4)	633.0	761.3	283.3	1,044.5	1,079.9
Total Income Taxes	1,327.5	1,327.5	(893.8)	433.6	710.9	625.5	1,336.4	1,454.3
Utility Operating Income	2,350.9	2,350.9	(1,284.2)	1,066.7	1,472.2	908.7	2,380.9	2,534.2
	14,382.9	14,382.9	(2,889.1)	11,493.7	12,516.7	2,247.8	14,764.5	15,418.2
Average Rate Base	206,903.8	206,903.8	9,707.0	216,610.7	215,728.4	(1,958.2)	213,770.2	230,013.8
Return on Rate Base	6.95%	6.95%	-1.65%	5.31%	5.80%	1.10%	6.91%	6.70%

**CALIFORNIA AMERICAN WATER
NORTHERN 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	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
Operating Revenues	71,253.2	71,253.2	2,884.1	74,137.3	72,462.6	255.8	72,718.4	75,966.5
Operation & Maintenance Exp		0.0			0.0			
Labor	7,755.0	7,755.0	1,150.5	8,905.4	8,938.6	(902.4)	8,036.1	8,268.7
Purchased Water	4,257.5	4,257.5	(468.1)	3,789.4	3,780.7	227.8	4,008.4	4,015.3
Purchased Power	2,696.4	2,696.4	(84.2)	2,612.2	2,612.2	56.3	2,668.5	2,733.1
Chemicals	292.6	292.6	(0.0)	292.5	292.5	(0.0)	292.5	299.0
Operation Expense	1,560.5	1,560.5	14.3	1,574.9	1,578.1	84.1	1,662.3	1,424.8
Maintenance (excluding Amort Tank Painting)	1,008.0	1,008.0	(13.1)	994.9	933.4	61.4	994.9	1,016.8
Amortization of Tank Painting	479.9	479.9	0.0	479.9	479.9	0.0	479.9	519.1
Customer Accounting	630.5	630.5	115.6	746.1	746.1	(49.9)	696.2	711.9
Uncollectible Expense	710.9	710.9	(324.9)	386.0	377.3	74.7	452.0	484.5
Insurance	915.3	915.3	582.2	1,497.5	1,393.2	(425.9)	967.2	986.2
Pensions and Benefits	2,024.4	2,024.4	146.9	2,171.3	2,226.5	(141.2)	2,085.3	2,179.3
Regulatory Expenses	375.2	375.2	(171.4)	203.7	219.0	353.7	572.6	572.6
Rents	336.1	336.1	170.8	507.0	458.9	(124.6)	334.3	343.1
Other Administrative & General	5,528.2	5,528.2	49.2	5,577.4	4,016.6	1,926.8	5,943.3	5,970.6
Service Company Costs	4,881.1	4,881.1	(41.4)	4,839.8	4,881.1	(12.5)	4,868.6	4,973.5
Citizens Acquisition Premium	1,742.9	1,742.9	0.0	1,742.9	1,742.9	0.0	1,742.9	1,751.5
General Office Return on Rate Base	1,139.0	1,139.0	96.0	1,235.0	1,313.0	(131.3)	1,181.7	1,226.6
Return on and of UPAA	1,349.7	1,349.7	367.1	1,716.8	1,716.8	(367.1)	1,349.7	1,319.0
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	37,683.2	37,683.2	1,589.4	39,272.6	37,706.7	629.7	38,336.4	38,795.8
Depreciation	12,204.7	12,204.7	88.0	12,292.7	12,307.9	(53.2)	12,254.7	13,144.3
General Taxes	2,728.3	2,728.3	170.5	2,898.8	2,900.1	(60.7)	2,839.3	3,101.0
Total Operating Expenses	52,616.2	52,616.2	1,847.9	54,464.2	52,914.6	515.8	53,430.4	55,041.1
Income Before Income Taxes	18,637.0	18,637.0	1,036.2	19,673.2	19,548.0	(260.0)	19,288.0	20,925.4
		0.0			0.0	0.0		
State Income Taxes	1,191.6	1,191.6	70.2	1,261.8	1,252.7	(18.8)	1,233.9	1,342.7
Federal income Taxes	1,727.1	1,727.1	200.2	1,927.3	1,878.3	(92.0)	1,786.3	2,078.6
Total Income Taxes	2,918.8	2,918.8	270.3	3,189.1	3,131.0	(110.8)	3,020.2	3,421.4
Utility Operating Income	15,718.2	15,718.2	765.9	16,484.1	16,416.9	(149.2)	16,267.7	17,504.0
		0.0			0.0	0.0		
Average Rate Base	206,903.8	206,903.8	9,707.0	216,610.7	215,728.4	(1,958.2)	213,770.2	230,013.8
Return on Rate Base	7.60%	7.60%	0.01%	7.61%	7.61%	0.00%	7.61%	7.61%

**CALIFORNIA AMERICAN WATER
SOUTHERN 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	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
Operating Revenues	108,843.8	108,843.8	(2,432.4)	106,411.4	106,411.4	4,406.8	110,818.1	123,429.2
Operation & Maintenance Exp		0.0			0.0			
Labor	7,227.9	7,227.9	787.1	8,015.0	8,144.6	(681.3)	7,463.4	7,678.9
Purchased Water	65,188.7	65,188.7	(10,856.0)	54,332.7	54,325.9	3,746.2	58,072.0	58,275.4
Purchased Power	2,334.0	2,334.0	24.9	2,358.9	2,357.2	(141.1)	2,216.2	2,269.7
Chemicals	122.8	122.8	(0.0)	122.8	122.8	(0.0)	122.8	125.5
Operation Expense	3,567.2	3,567.2	(398.3)	3,168.9	3,597.3	(312.5)	3,284.9	1,466.1
Maintenance (excluding Amort Tank Painting)	919.0	919.0	12.1	931.1	884.9	46.2	931.1	951.7
Amortization of Tank Painting	541.5	541.5	400.0	941.5	941.5	(400.0)	541.5	498.1
Customer Accounting	704.2	704.2	119.1	823.3	823.3	(51.4)	771.9	789.2
Uncollectible Expense	1,100.0	1,100.0	(546.0)	554.0	531.3	265.3	796.6	908.0
Insurance	833.0	833.0	617.7	1,450.8	1,427.5	(542.4)	885.1	904.4
Pensions and Benefits	1,974.4	1,974.4	3.0	1,977.4	2,086.5	(89.6)	1,996.9	2,096.7
Regulatory Expenses	386.8	386.8	(176.8)	210.0	225.7	364.6	590.4	590.4
Rents	858.4	858.4	176.1	1,034.5	1,034.5	(178.0)	856.5	880.2
Other Administrative & General	3,644.4	3,644.4	(70.4)	3,574.0	3,172.1	580.5	3,752.6	3,703.8
Service Company Costs	5,032.2	5,032.2	(42.6)	4,989.6	5,032.2	(12.9)	5,019.3	5,127.5
Citizens Acquisition Premium	1,612.1	1,612.1	0.0	1,612.1	1,612.1	0.0	1,612.1	1,620.1
General Office Return on Rate Base	1,174.3	1,174.3	99.0	1,273.2	1,353.6	(135.4)	1,218.3	1,264.6
Return on and of UPAA	1,174.7	1,174.7	378.5	1,553.1	1,553.1	(378.5)	1,174.7	1,147.6
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	98,395.5	98,395.5	(9,472.5)	88,923.0	89,226.4	2,079.7	91,306.1	90,297.8
Depreciation	9,165.1	9,165.1	205.2	9,370.3	9,369.6	(264.2)	9,105.4	9,905.0
General Taxes	2,852.8	2,852.8	88.5	2,941.3	2,955.9	(162.5)	2,793.4	2,997.0
Total Operating Expenses	110,413.5	110,413.5	(9,178.9)	101,234.6	101,551.9	1,653.1	103,204.9	103,199.8
Income Before Income Taxes	(1,569.7)	(1,569.7)	6,746.5	5,176.8	4,859.5	2,753.7	7,613.2	20,229.4
State Income Taxes	(639.4)	(639.4)	564.6	(74.7)	(100.3)	283.0	182.7	1,254.2
Federal income Taxes	(2,832.6)	(2,832.6)	1,392.4	(1,440.2)	(1,503.4)	536.8	(966.6)	1,587.2
Total Income Taxes	(3,472.0)	(3,472.0)	1,957.1	(1,514.9)	(1,603.7)	819.8	(783.9)	2,841.4
Utility Operating Income	1,902.3	1,902.3	4,789.4	6,691.7	6,463.2	1,933.9	8,397.1	17,388.0
Average Rate Base	226,659.5	226,659.5	14,354.9	241,014.3	239,880.0	(17,885.5)	221,994.6	241,756.0
Return on Rate Base	0.84%	0.84%	1.94%	2.78%	2.69%	1.09%	3.78%	7.19%

**CALIFORNIA AMERICAN WATER
SOUTHERN 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	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
Operating Revenues	130,941.5	130,941.5	(7,839.0)	123,102.5	123,306.2	(315.3)	122,990.8	124,875.7
Operation & Maintenance Exp		0.0			0.0			
Labor	7,227.9	7,227.9	787.1	8,015.0	8,144.6	(681.3)	7,463.4	7,678.9
Purchased Water	65,188.7	65,188.7	(10,856.0)	54,332.7	54,325.9	3,746.2	58,072.0	58,275.4
Purchased Power	2,334.0	2,334.0	24.9	2,358.9	2,357.2	(141.1)	2,216.2	2,269.7
Chemicals	122.8	122.8	(0.0)	122.8	122.8	(0.0)	122.8	125.5
Operation Expense	3,567.2	3,567.2	(398.3)	3,168.9	3,597.3	(312.5)	3,284.9	1,466.1
Maintenance (excluding Amort Tank Painting)	919.0	919.0	12.1	931.1	884.9	46.2	931.1	951.7
Amortization of Tank Painting	541.5	541.5	400.0	941.5	941.5	(400.0)	541.5	498.1
Customer Accounting	704.2	704.2	119.1	823.3	823.3	(51.4)	771.9	789.2
Uncollectible Expense	1,212.6	1,212.6	(571.6)	640.9	619.3	239.7	859.0	915.4
Insurance	833.0	833.0	617.7	1,450.8	1,427.5	(542.4)	885.1	904.4
Pensions and Benefits	1,974.4	1,974.4	3.0	1,977.4	2,086.5	(89.6)	1,996.9	2,096.7
Regulatory Expenses	386.8	386.8	(176.8)	210.0	225.7	364.6	590.4	590.4
Rents	858.4	858.4	176.1	1,034.5	1,034.5	(178.0)	856.5	880.2
Other Administrative & General	3,644.4	3,644.4	(70.4)	3,574.0	3,172.1	580.5	3,752.6	3,703.8
Service Company Costs	5,032.2	5,032.2	(42.6)	4,989.6	5,032.2	(12.9)	5,019.3	5,127.5
Citizens Acquisition Premium	1,612.1	1,612.1	0.0	1,612.1	1,612.1	0.0	1,612.1	1,620.1
General Office Return on Rate Base	1,174.3	1,174.3	99.0	1,273.2	1,353.6	(135.4)	1,218.3	1,264.6
Return on and of UPAA	1,174.7	1,174.7	378.5	1,553.1	1,553.1	(378.5)	1,174.7	1,147.6
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	98,508.0	98,508.0	(9,498.1)	89,009.9	89,314.3	2,054.1	91,368.5	90,305.2
Depreciation	9,165.1	9,165.1	205.2	9,370.3	9,369.6	(264.2)	9,105.4	9,905.0
General Taxes	2,852.8	2,852.8	88.5	2,941.3	2,955.9	(162.5)	2,793.4	2,997.0
Total Operating Expenses	110,526.0	110,526.0	(9,204.5)	101,321.5	101,639.8	1,627.5	103,267.3	103,207.2
Income Before Income Taxes	20,415.5	20,415.5	1,365.5	21,781.0	21,666.4	(1,942.8)	19,723.6	21,668.5
		0.0			0.0	0.0		
State Income Taxes	1,304.1	1,304.1	89.0	1,393.1	1,385.5	(132.2)	1,253.3	1,381.4
Federal income Taxes	1,784.3	1,784.3	262.4	2,046.7	2,026.0	(449.5)	1,576.6	1,889.4
Total Income Taxes	3,088.4	3,088.4	351.4	3,439.8	3,411.5	(581.6)	2,829.8	3,270.8
Utility Operating Income	17,327.1	17,327.1	1,014.1	18,341.2	18,254.9	(1,361.1)	16,893.7	18,397.6
		0.0			0.0	0.0		
Average Rate Base	226,659.5	226,659.5	14,354.9	241,014.3	239,880.0	(17,885.5)	221,994.6	241,756.0
Return on Rate Base	7.64%	7.64%	-0.03%	7.61%	7.61%	0.00%	7.61%	7.61%

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

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

2021 @ PROPOSED RATES

	Cal-PA		CAW EXCEEDS BRANCH DIFFERENCE	CAW		CAW EXCEEDS ADOPTED AUTHORIZED	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION 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	1,253.2	1,253.2	85.6	1,338.8	1,335.8	(2.4)	1,333.4	1,412.6
Federal income Taxes	1,814.0	1,814.0	269.4	2,083.4	2,077.7	(28.8)	2,048.9	2,386.3
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%

CALIFORNIA AMERICAN WATER
Monterey Waste Water
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	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
Operating Revenues	3,364.7	3,364.7	(41.2)	3,323.5	3,323.5	45.4	3,368.8	3,542.9
Operation & Maintenance Exp		0.0			0.0			
Labor	1,151.8	1,151.8	56.5	1,208.3	1,204.7	(88.3)	1,116.4	1,147.5
Purchased Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchased Power	196.1	196.1	0.0	196.1	196.1	0.0	196.1	200.4
Chemicals	277.5	277.5	(0.0)	277.5	277.5	0.0	277.5	283.6
Operation Expense	311.0	311.0	0.1	311.1	311.1	0.2	311.3	317.2
Maintenance (excluding Amort Tank Painting)	213.5	213.5	(0.4)	213.2	196.0	17.1	213.1	217.8
Amortization of Tank Painting	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Customer Accounting	32.4	32.4	3.6	36.0	36.0	(12.3)	23.8	24.3
Uncollectible Expense	34.0	34.0	(16.7)	17.3	14.8	2.4	17.2	18.1
Insurance	48.2	48.2	18.0	66.2	66.2	(27.6)	38.6	39.4
Pensions and Benefits	314.6	314.6	(5.5)	309.1	317.6	(21.1)	296.5	309.1
Regulatory Expenses	11.7	11.7	(5.4)	6.4	6.8	2.1	8.9	8.9
Rents	26.0	26.0	5.3	31.4	31.4	(9.0)	22.4	22.9
Other Administrative & General	289.3	289.3	4.1	293.4	310.5	(22.6)	287.9	268.5
Service Company Costs	152.4	152.4	(1.3)	151.1	152.4	(76.4)	76.0	77.6
Citizens Acquisition Premium	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Office Return on Rate Base	35.6	35.6	3.0	38.5	41.0	(22.5)	18.4	19.1
Return on and of UPAA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	3,094.1	3,094.1	61.4	3,155.5	3,162.1	(257.9)	2,904.2	2,954.7
Depreciation	322.0	322.0	(0.7)	321.3	321.3	(18.2)	303.0	318.0
General Taxes	102.4	102.4	2.5	104.8	104.6	(3.5)	101.2	105.1
Total Operating Expenses	3,518.5	3,518.5	63.2	3,581.6	3,587.9	(279.6)	3,308.4	3,377.8
Income Before Income Taxes	(153.8)	(153.8)	(104.4)	(258.2)	(264.5)	325.0	60.5	165.2
State Income Taxes	(20.1)	(20.1)	(9.3)	(29.4)	(30.3)	29.1	(1.2)	7.2
Federal income Taxes	(87.2)	(87.2)	(13.9)	(101.1)	(102.9)	63.7	(39.3)	(22.5)
Total Income Taxes	(107.3)	(107.3)	(23.2)	(130.5)	(133.2)	92.8	(40.5)	(15.3)
Utility Operating Income	(46.5)	(46.5)	(81.2)	(127.6)	(131.2)	232.2	101.0	180.5
Average Rate Base	2,967.8	2,967.8	54.9	3,022.7	3,156.1	(173.8)	2,982.3	3,351.3
Return on Rate Base	-1.57%	-1.57%	-2.66%	-4.22%	-4.16%	7.54%	3.39%	5.39%

CALIFORNIA AMERICAN WATER
Monterey Waste Water
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	ADOPTED	
	ORIGINAL 2021	REVISION 2021		REVISION 2021	ORIGINAL 2021		TEST YEAR 2021	ESCALATION YEAR 2022
Operating Revenues	3,766.3	3,766.3	69.7	3,836.0	3,855.2	(305.8)	3,549.3	3,649.7
Operation & Maintenance Exp		0.0			0.0			
Labor	1,151.8	1,151.8	56.5	1,208.3	1,204.7	(88.3)	1,116.4	1,147.5
Purchased Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchased Power	196.1	196.1	0.0	196.1	196.1	0.0	196.1	200.4
Chemicals	277.5	277.5	(0.0)	277.5	277.5	0.0	277.5	283.6
Operation Expense	311.0	311.0	0.1	311.1	311.1	0.2	311.3	317.2
Maintenance (excluding Amort Tank Painting)	213.5	213.5	(0.4)	213.2	196.0	17.1	213.1	217.8
Amortization of Tank Painting	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Customer Accounting	32.4	32.4	3.6	36.0	36.0	(12.3)	23.8	24.3
Uncollectible Expense	36.1	36.1	(16.1)	20.0	17.2	0.9	18.1	18.7
Insurance	48.2	48.2	18.0	66.2	66.2	(27.6)	38.6	39.4
Pensions and Benefits	314.6	314.6	(5.5)	309.1	317.6	(21.1)	296.5	309.1
Regulatory Expenses	11.7	11.7	(5.4)	6.4	6.8	2.1	8.9	8.9
Rents	26.0	26.0	5.3	31.4	31.4	(9.0)	22.4	22.9
Other Administrative & General	289.3	289.3	4.1	293.4	310.5	(22.6)	287.9	268.5
Service Company Costs	152.4	152.4	(1.3)	151.1	152.4	(76.4)	76.0	77.6
Citizens Acquisition Premium	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Office Return on Rate Base	35.6	35.6	3.0	38.5	41.0	(22.5)	18.4	19.1
Return on and of UPAA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sam Clemente Dam	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total O&M expenses	3,096.2	3,096.2	62.0	3,158.2	3,164.5	(259.4)	2,905.1	2,955.2
Depreciation	322.0	322.0	(0.7)	321.3	321.3	(18.2)	303.0	318.0
General Taxes	102.4	102.4	2.5	104.8	104.6	(3.5)	101.2	105.1
Total Operating Expenses	3,520.5	3,520.5	63.8	3,584.3	3,590.3	(281.1)	3,309.3	3,378.3
Income Before Income Taxes	245.8	245.8	5.9	251.7	264.9	(24.8)	240.1	271.4
State Income Taxes	15.2	15.2	0.4	15.6	16.5	(1.8)	14.7	16.6
Federal income Taxes	2.6	2.6	3.4	6.0	8.2	(9.7)	(1.5)	(0.2)
Total Income Taxes	17.8	17.8	3.8	21.6	24.7	(11.6)	13.1	16.4
Utility Operating Income	227.9	227.9	2.1	230.1	240.2	(13.2)	227.0	255.0
Average Rate Base	2,967.8	2,967.8	54.9	3,022.7	3,156.1	(173.8)	2,982.3	3,351.3
Return on Rate Base	7.68%	7.68%	-0.07%	7.61%	7.61%	0.00%	7.61%	7.61%

EXPENSES

TABLE F-1		
CALIFORNIA-AMERICAN WATER COMPANY		
CALIFORNIA GENERAL OFFICE		
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	9,828.2	9,828.2	2,015.7	11,843.9	11,843.9	(1,598.4)	10,245.5	10,561.7
Overtime	32.5	32.5	4.3	36.8	36.7	(0.6)	36.1	36.8
Total Salaries	9,860.7	9,860.7	2,020.0	11,880.7	11,880.7	(1,599.1)	10,281.6	10,598.5
Capitalized Payroll	(3,640.3)	(3,640.3)	(363.9)	(4,004.2)	(4,004.2)	190.9	(3,813.3)	(3,927.5)
Total Net Payroll	6,220.4	6,220.4	1,656.1	7,876.5	7,876.5	(1,408.1)	6,468.4	6,671.0

TABLE F-2
CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE
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	0.2	0.2	0.0	0.2	0.2	(0.0)	0.2	0.2
SS Purchased Water	704	0.0	0.0	-	0.0	0.0	-	0.0	0.0
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	0.5	0.5	0.0	0.6	0.6	-	0.6	0.6
PP Fuel or Power Purchased for Pumping	726	0.0	0.0	-	0.0	0.0	-	0.0	0.0
WT Operation Labor and Expenses	742	0.7	0.7	0.0	0.8	0.8	-	0.8	0.8
WT Miscellaneous Expenses	743	3.7	3.7	0.2	3.9	3.9	(0.0)	3.9	4.0
WT Chemicals and Filtering Materials	744	-0.4	-0.4	(0.0)	-0.4	-0.4	-	-0.4	-0.4
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	48.0	48.0	4.1	52.1	52.1	98.2	150.3	2.0
CA Meter Reading Expenses	772	0.0	0.0	-	0.0	0.0	-	0.0	0.0
CA Customer Records and Collection	773	552.6	552.6	35.3	587.9	587.9	-	587.9	601.7
CA Miscellaneous Customer Account	774	1083.5	1083.5	269.2	1352.7	1352.7	(142.2)	1210.5	1237.2
CA Uncollectible Accounts	775	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Other Divisional & Capex Related O&M		0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL OPERATION EXPENSES		1,688.8	1,688.8	308.9	1,997.7	1,997.7	(44.0)	1,953.7	1,846.0

TABLE G-1
CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE
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	198.5	198.5	12.7	211.2	211.2	(15.4)	195.8	200.5
AG Property Insurance	793	702.3	702.3	1,453.16	2155.5	2155.5	(1,408.3)	747.1	763.6
AG Injuries and Damages	794	1042.8	1042.8	70.4	1113.2	1113.2	-	1113.2	1137.7
AG Employees' Pensions and Benefits	795	1625.9	1625.9	183.5	1809.4	1841.9	(100.5)	1741.4	1820.0
AG Regulatory Commission Expenses	797	988.7	988.7	(451.78)	536.9	577.0	923.1	1500.1	1500.1
AG Outside Services Employed	798	1219.9	1219.9	77.9	1297.8	1311.6	(131.6)	1180.1	1170.7
AG Miscellaneous General Expenses	799	1970.3	1970.3	228.6	2198.9	2182.5	(128.8)	2053.7	2095.0
AG Maintenance of General Plant	805	411.0	411.0	26.2	437.3	437.3	-	437.3	446.9
AG Rents	811	614.0	614.0	450.2	1064.1	1064.1	(458.7)	605.5	625.3
TOTAL A&G EXPENSES		<u>8,773.3</u>	<u>8,773.3</u>	<u>2,050.9</u>	<u>10,824.2</u>	<u>10,894.4</u>	<u>(1,320.2)</u>	<u>9,574.2</u>	<u>9,759.6</u>
Service Company Costs		12,862.6	12,862.6	(109.0)	12,753.6	12,862.6	(109.0)	12,753.6	13,028.6
General Office Return on Rate Base		3,001.5	3,001.5	253.0	3,254.5	3,460.0	(364.4)	3,095.5	3,213.2
Citizens Acquisition Premium		<u>4,251.0</u>	<u>4,251.0</u>	<u>-</u>	<u>4,251.0</u>	<u>4,251.0</u>	<u>-</u>	<u>4,251.0</u>	<u>4,272.0</u>
TOTAL GENERAL OFFICE EXPENSES		<u>20,115.1</u>	<u>20,115.1</u>	<u>144.0</u>	<u>20,259.1</u>	<u>20,573.6</u>	<u>(473.4)</u>	<u>20,100.2</u>	<u>20,513.8</u>

TABLE H-1
CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE
TAXES OTHER THAN INCOME

[illegible]

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1						
CALIFORNIA-AMERICAN WATER COMPANY						
CALIFORNIA GENERAL OFFICE						
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	35,590.8	35,590.8	6,592.2	42,182.9	42,652.2	(2,165.0)	40,487.2
Gross Additions During Year	6,199.8	6,199.8	(173.4)	6,026.5	6,027.2	41.7	6,068.8
Retirements	28.9	28.9	(0.8)	28.1	28.1	0.2	28.3
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	6,171.0	6,171.0	(172.6)	5,998.4	5,999.1	41.5	6,040.6
Construction Work in Progress Beg. Bal.	7,883.4	7,883.4	(1,546.8)	6,336.6	7,883.4	(1,546.8)	6,336.6
Construction Work in Progress End Bal.	7,883.4	7,883.4	(1,546.8)	6,336.6	7,883.4	(1,546.8)	6,336.6
Net Change During Year - CWIP	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.0	-
Total Beg. Utility Plant and CWIP	43,474.2	43,474.2	5,045.4	48,519.6	50,535.6	(3,711.8)	46,823.9
Net Additions - Total	6,171.0	6,171.0	(172.6)	5,998.4	5,999.1	41.5	6,040.6
6 Year Average Weighting Factor	71.47%	71.47%	-2.00%	69.47%	71.47%	-2.00%	69.47%
Weighted Average Utility Plant	47,884.6	47,884.6	4,802.1	52,686.7	54,823.2	(3,802.9)	51,020.3

TABLE J-2
CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE
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	41,404.4	41,404.4	6,776.9	48,181.3	48,651.3	(2,123.5)	46,527.8
Gross Additions During Year	6,135.8	6,135.8	(123.5)	6,012.3	5,983.0	85.2	6,068.2
Retirements	28.6	28.6	(0.6)	28.0	27.9	0.4	28.3
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	6,107.3	6,107.3	(123.0)	5,984.3	5,955.1	84.8	6,039.9
Construction Work in Progress Beg. Bal.	7,883.4	7,883.4	(1,546.8)	6,336.6	7,883.4	(1,546.8)	6,336.6
Construction Work in Progress End Bal.	7,883.4	7,883.4	(1,546.8)	6,336.6	7,883.4	(1,546.8)	6,336.6
Net Change During Year - CWIP	-	-	(0.0)	(0.0)	-	-	-
Total Beg. Utility Plant and CWIP	49,287.9	49,287.9	5,230.1	54,518.0	56,534.8	(3,670.3)	52,864.5
Net Additions - Total	6,107.3	6,107.3	(123.0)	5,984.3	5,955.1	84.8	6,039.9
6 Year Average Weighting Factor	71%	71%	-2.00%	69%	71%	-2.00%	69%
Weighted Average Utility Plant	53,652.7	53,652.7	5,022.6	58,675.3	60,790.9	(3,730.5)	57,060.4

TABLE K-1
CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE
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	11,100.1	11,100.1	(18.0)	11,082.1	11,081.1	2.5	11,083.6
Annual Accrual Including Contribution Depreciation'	3,141.6	3,141.6	(27.5)	3,114.1	3,113.7	5.1	3,118.8
Retirements/Debits to Depreciation	28.9	28.9	(0.8)	28.1	28.1	0.2	28.3
(Salvage) and Cost of Removal	-	-	-	-	-	-	-
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	3,112.7	3,112.7	(26.6)	3,086.1	3,085.6	4.9	3,090.6
6 Year Average Weighting Factor	50%	50%	0%	50%	50%	-	50%
Weighted Average Depreciation	1,556.4	1,556.4	(13.3)	1,543.0	1,542.8	2.5	1,545.3
WEIGHTED DEPRECIATION RESERVE	12,656.5	12,656.5	(31.3)	12,625.1	12,624.0	5.0	12,628.9

TABLE K-2
 CALIFORNIA-AMERICAN WATER COMPANY
 CALIFORNIA GENERAL OFFICE
 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	14,212.8	14,212.8	(44.7)	14,168.1	14,166.8	7.4	14,174.2
Annual Accrual Including Contribution Depreciation'	3,682.0	3,682.0	(40.5)	3,641.6	3,639.9	10.7	3,650.6
Retirements/Debits to Depreciation	28.6	28.6	(0.6)	28.0	27.9	0.4	28.3
(Salvage) and Cost of Removal	-	-	-	-	-	-	-
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	3,653.5	3,653.5	(39.9)	3,613.6	3,612.0	10.3	3,622.3
6 Year Average Weighting Factor	50%	50%	(0.0)	50%	50%	(0.0)	50%
Weighted Average Depreciation	1,826.7	1,826.7	(19.9)	1,806.8	1,806.0	5.1	1,811.2
WEIGHTED DEPRECIATION RESERVE	16,039.5	16,039.5	(64.6)	15,974.9	15,972.8	12.6	15,985.4

TABLE L-1
CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE
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	47,884.6	47,884.6	4,802.1	52,686.7	54,823.2	(3,802.9)	51,020.3
Materials and Supplies	11.3	11.3	-	11.3	11.3	-	11.3
Working Cash, Operational	1,298.8	1,298.8	(2,175.9)	(877.1)	(877.1)	-	(877.1)
Working Cash, Lead Lag	-	-	-	-	-	-	-
SUBTOTAL	49,194.7	49,194.7	2,626.2	51,820.8	53,957.4	(3,802.9)	50,154.5
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(12,656.5)	(12,656.5)	31.3	(12,625.1)	(12,624.0)	(5.0)	(12,628.9)
Advances for Construction	-	-	-	-	-	-	-
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	-	-	-	-	-	-	-
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(4,101.7)	(4,101.7)	(10.1)	(4,111.8)	(4,108.3)	4.5	(4,103.8)
Accumulated Deferred State Income Taxes	(1,144.1)	(1,144.1)	(9.8)	(1,154.0)	(1,152.8)	4.2	(1,148.6)
SUBTOTAL DEDUCTIONS	(17,902.3)	(17,902.3)		(17,890.9)	(17,885.1)	3.8	(17,881.3)
WEIGHTED AVERAGE RATE BASE	31,292.3	31,292.3	2,637.6	33,930.0	36,072.3	(3,799.2)	32,273.1
Weighted Cost of Debt	2.51%	2.51%		2.51%	2.51%		2.51%
Rate Making Interest	785.4	785.4	66.2	851.6	905.4	(95.4)	810.1

TABLE L-2
CALIFORNIA-AMERICAN WATER COMPANY
CALIFORNIA GENERAL OFFICE
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	53,652.7	53,652.7	5,022.6	58,675.3	60,790.9	(3,730.5)	57,060.4
Materials and Supplies	11.6	11.6	-	11.6	11.6	-	11.6
Working Cash, Operational	1,298.8	1,298.8	(3,209.0)	(1,910.2)	(1,910.2)	-	(1,910.2)
Working Cash, Lead Lag	-	-	-	-	-	-	-
SUBTOTAL	54,963.0	54,963.0	1,813.6	56,776.6	58,892.2	(3,730.5)	55,161.7
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(16,039.5)	(16,039.5)	64.6	(15,974.9)	(15,972.8)	(12.6)	(15,985.4)
Advances for Construction	-	-	-	-	-	-	-
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	-	-	-	-	-	-	-
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(4,399.9)	(4,399.9)	(20.2)	(4,420.1)	(4,419.2)	14.4	(4,404.8)
Accumulated Deferred State Income Taxes	(1,264.2)	(1,264.2)	(18.2)	(1,282.4)	(1,282.8)	10.9	(1,271.9)
SUBTOTAL DEDUCTIONS	(21,703.6)	(21,703.6)	26.2	(21,677.4)	(21,674.8)	12.7	(21,662.0)
WEIGHTED AVERAGE RATE BASE	33,259.5	33,259.5	1,839.8	35,099.2	37,217.4	(3,717.7)	33,499.7
Weighted Cost of Debt	2.51%	2.51%		2.51%	2.51%		2.51%
Rate Making Interest	834.8	834.8	46.2	881.0	934.2	(93.3)	840.8

REVENUE

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
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
Sewer Customers:								
Residential (Sewer - Active)	1298.0	1298.0	-	1298.0	1298.0	-	1298.0	1298.0
Residential & Small Commercial (Sewer - Active)	413.0	413.0	-	413.0	413.0	-	413.0	413.0
Residential & Small Commercial (Sewer - Passive)	729.0	729.0	-	729.0	729.0	-	729.0	729.0
Mobile Home Residential (Sewer)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Recreational Vehicle (Sewer)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial (Sewer - Active)	15.0	15.0	-	15.0	15.0	-	15.0	15.0
Small Commercial (Sewer - Active)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Large Commercial (Sewer - Passive)	27.0	27.0	-	27.0	27.0	-	27.0	27.0
Commercial (Sewer)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Hotel (Sewer - Active)	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Industrial (Sewer - Passive)	4.0	4.0	-	4.0	4.0	-	4.0	4.0
Public Authority (School) (Sewer - Active)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Public Authority (School) (Sewer - Passive)	4.0	4.0	-	4.0	4.0	-	4.0	4.0
Golf Course (Sewer - Active)	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Miscellaneous (Sewer - Active)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
SPCA Contract (Sewer - Active)	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
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
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	2492.0	2492.0		2492.0	2492.0		2492.0	2492.0

TABLE E-1
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
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)				
Sewer Customers								
Residential (Sewer - Active)	1,909.0	1,909.0		1,909.0	1,909.0		1,934.2	2,035.3
Residential & Small Commercial (Sewer - Active)	607.4	607.4	-	607.4	607.4	8.0	615.4	647.6
Residential & Small Commercial (Sewer - Passive)	481.4	481.4		481.4	481.4		477.2	502.1
Mobile Home Residential (Sewer)	-	-		-	-		-	-
Recreational Vehicle (Sewer)	-	-	-	-	-	-	-	-
Commercial (Sewer - Active)	29.4	29.4		29.4	29.4		29.8	31.4
Small Commercial (Sewer - Active)	-	-		-	-		-	-
Large Commercial (Sewer - Passive)	35.7	35.7	-	35.7	35.7	(0.3)	35.3	37.2
Commercial (Sewer)	-	-		-	-		-	-
Hotel (Sewer - Active)	211.8	211.8		211.8	211.8		214.6	225.8
Industrial (Sewer - Passive)	15.8	15.8	-	15.8	15.8	(0.1)	15.7	16.5
Public Authority (School) (Sewer - Active)	-	-	-	-	-	-	-	-
Public Authority (School) (Sewer - Passive)	3.0	3.0	-	3.0	3.0	(0.0)	2.9	3.1
Golf Course (Sewer - Active)	5.9	5.9	-	5.9	5.9	0.1	6.0	6.3
Miscellaneous (Sewer - Active)	-	-		-	-		-	-
SPCA Contract (Sewer - Active)	-	-	-	-	-	-	-	-
Reserved	-	-		-	-		-	-
Total Metered Revenues	3,299.5	3,299.5	-	3,299.5	3,299.5	31.8	3,331.2	3,505.3
Other Revenues								
Method 5 Revenues	-	-	-	-	-	-	-	-
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	-	-		-	-		-	-
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	65.2	65.2		24.0	24.0		37.6	37.6
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-		-	-		-	-
Subtotal Other Revenues	65.2	65.2	(41.2)	24.0	24.0	13.6	37.6	37.6
Total Operating Revenues	3,364.7	3,364.7	(41.2)	3,323.5	3,323.5	45.4	3,368.8	3,542.9
Revenues per Avg Customer	1.4	1.4		1.3	1.3		1.4	1.4

TABLE E-2
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
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 \$)				
Sewer Customers								
Residential (Sewer - Active)	2,137	2,137		2,203	2,214		2,035	2,097
Residential & Small Commercial (Sewer - Active)	680	680	21.2	701	705	(57.0)	648	667
Residential & Small Commercial (Sewer - Passive)	539	539		556	558		502	517
Mobile Home Residential (Sewer)	0	0		0	0		0	0
Recreational Vehicle (Sewer)	0	0	-	0	0	-	0	0
Commercial (Sewer - Active)	33	33		34	34		31	32
Small Commercial (Sewer - Active)	0	0		0	0		0	0
Large Commercial (Sewer - Passive)	40	40	1.2	41	41	(4.2)	37	38
Commercial (Sewer)	0	0		0	0		0	0
Hotel (Sewer - Active)	237	237		244	246		226	233
Industrial (Sewer - Passive)	18	18	0.6	18	18	(1.9)	17	17
Public Authority (School) (Sewer - Active)	0	0	-	0	0	-	0	0
Public Authority (School) (Sewer - Passive)	3	3	0.1	3	3	(0.3)	3	3
Golf Course (Sewer - Active)	7	7	0.2	7	7	(0.6)	6	6
Miscellaneous (Sewer - Active)	0	0		0	0		0	0
SPCA Contract (Sewer - Active)	0	0	-	0	0	-	0	0
Reserved	0	0	-	0	0	-	0	0
Total Metered Revenues	3,693	3,693	114.9	3,808	3,827	(322.1)	3,505	3,611
Other Revenues								
Method 5 Revenues	-	-	-	-	-	-	-	-
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	-	-	-	-	-	-	-	-
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	65.2	65.2	(41.2)	24.0	24.0	13.6	37.6	37.6
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Subtotal Other Revenues	65.2	65.2	(41.2)	24.0	24.0	13.6	37.6	37.6
	3,758.5	3,758.5	73.7	3,832.2	3,851.4	(308.5)	3,542.9	3,648.7
	1.5	1.5	0.0	1.5	1.5	(0.1)	1.4	1.5

EXPENSES

TABLE F-1
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
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	1,106.5	1,106.5	55.1	1,161.6	1,158.5	(113.3)	1,045.2	1,074.5
Overtime	88.4	88.4	5.8	94.2	93.7	0.2	93.9	96.5
Total Salaries	1,194.9	1,194.9	60.9	1,255.8	1,252.2	(113.0)	1,139.2	1,171.0
Capitalized Payroll	(43.1)	(43.1)	(4.3)	(47.5)	(47.5)	24.7	(22.7)	(23.4)
Total Net Payroll	1,151.8	1,151.8	56.5	1,208.3	1,204.7	(88.3)	1,116.4	1,147.5

TABLE F-2
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
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	1.1	1.1	0.0	1.1	1.1	(0.0)	1.1	1.1
SS Purchased Water	704	0.0	0.0	-	0.0	0.0	-	0.0	0.0
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	1.4	1.4	0.0	1.4	1.4	(0.0)	1.4	1.4
PP Fuel or Power Purchased for Pumping	726	196.1	196.1	-	196.1	196.1	-	196.1	200.4
WT Operation Labor and Expenses	742	0.1	0.1	0.0	0.1	0.1	(0.0)	0.1	0.1
WT Miscellaneous Expenses	743	305.0	305.0	0.0	305.0	305.0	(0.0)	304.9	311.6
WT Chemicals and Filtering Materials	744	277.5	277.5	(0.0)	277.5	277.5	0.0	277.5	283.6
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	3.5	3.5	0.0	3.5	3.5	0.3	3.8	3.0
CA Meter Reading Expenses	772	0.0	0.0	-	0.0	0.0	-	0.0	0.0
CA Customer Records and Collection	773	6.5	6.5	0.4	7.0	7.0	(3.5)	3.5	3.6
CA Miscellaneous Customer Account	774	25.9	25.9	3.2	29.1	29.1	(8.8)	20.3	20.7
CA Uncollectible Accounts	775	36.1	36.1	(16.1)	20.0	17.2	0.9	18.1	18.7
Other Divisional & Capex Related O&M		0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL OPERATION EXPENSES		851.0	851.0	(12.4)	838.0	835.5	(11.1)	825.9	843.7
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.4459%	0.0658%	0.5117%	0.5117%
Uncollectible		17.2	17.2	0.1	17.3	14.8	(14.8)	-	-
Leak Adjustments		16.8	16.8	(16.8)	-	-	-	-	-
Total Uncollectible		34.0	34.0	(16.7)	17.3	14.8	2.4	17.2	18.1
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.4459%	0.0658%	0.5117%	0.5117%
Uncollectible		19.3	19.3	0.7	20.0	17.2	(17.2)	-	-
Leak Adjustments		16.8	16.8	(16.8)	-	-	-	-	-
Total Uncollectible		36.1	36.1	(16.1)	20.0	17.2	-	18.1	18.7
Purchased Water		-	-	-	-	-	-	-	-
Purchased Power		196.1	196.1	-	196.1	196.1	-	196.1	200.4
Chemicals		277.5	277.5	(0.0)	277.5	277.5	0.0	277.5	283.6
Uncollectible		36.1	36.1	(16.1)	20.0	29.1	(10.9)	18.1	18.7
Other Operating Expense		341.4	341.4	3.0	344.4	332.8	1.3	334.2	341.0
Total		851.0	851.0	(13.0)	838.0	835.5	(9.6)	825.9	843.7

TABLE F-3
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
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	28.5	28.5	-	28.5	28.5	-	28.5	29.2
PP Maintenance of Structures and Impr	730	-	-	-	-	-	-	-	-
PP Maintenance of Power Production	731	-	-	-	-	-	-	-	-
PP Maintenance of Other Pumping	733	0.1	0.1	0.0	0.1	0.1	(0.0)	0.1	0.1
WT Maintenance of Structures and Impr	747	-	-	-	-	-	-	-	-
WT Maintenance of Wter Treatment	748	112.7	112.7	0.0	112.7	112.7	(0.0)	112.7	115.2
TD Maintenance of Structures and Impr	759	-	-	-	-	-	-	-	-
TD Maintenance of Reservoirs and Tanks	760	-	-	-	-	-	-	-	-
TD Maintenance of Transmission and Distr	761	-	-	-	-	-	-	-	-
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0
TD Maintenance of Meters	764	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0
TD Maintenance of Hydrants	765	-	-	-	-	-	-	-	-
TD Maintenance of Miscellaneous Plant	766	72.2	72.2	-	71.9	54.7	17.1	71.9	73.4
TOTAL MAINTENANCE EXPENSES		213.5	213.5	(0.4)	213.2	196.0	17.1	213.1	217.8
Tank Painting		-	-	-	-	-	-	-	-
Other Maintenance		213.5	213.5	0.4	213.2	196.0	(17.1)	213.1	217.8
Total		213.5	213.5	0.4	213.2	196.0	(17.1)	213.1	217.8

TABLE G-1
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
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	4.3	4.3	0.2	4.5	4.5	(1.3)	3.1	3.2
AG Property Insurance	793	8.3	8.3	17.21	25.5	25.5	(21.1)	4.5	4.5
AG Injuries and Damages	794	39.8	39.8	0.8	40.7	40.7	(6.6)	34.1	34.9
AG Employees' Pensions and Benefits	795	314.6	314.6	(5.5)	309.1	317.6	(21.1)	296.5	309.1
AG Regulatory Commission Expenses	797	11.7	11.7	(5.35)	6.4	6.8	2.1	8.9	8.9
AG Outside Services Employed	798	131.5	131.5	11.5	143.0	143.2	(3.2)	140.0	142.9
AG Miscellaneous General Expenses	799	147.4	147.4	(7.9)	139.5	156.5	(15.5)	140.9	118.6
AG Maintenance of General Plant	805	6.1	6.1	0.3	6.4	6.4	(2.6)	3.8	3.9
AG Rents	811	26.0	26.0	5.3	31.4	31.4	(9.0)	22.4	22.9
TOTAL A&G EXPENSES		689.8	689.8	16.6	706.4	732.5	(78.2)	654.3	648.8
Service Company Costs		152.4	152.4	(1.3)	151.1	152.4	(76.4)	76.0	77.6
General Office Return on Rate Base		35.6	35.6	3.0	38.5	41.0	(22.5)	18.4	19.1
Citizens Acquisition Premium		-	-	-	-	-	-	-	-
TOTAL GENERAL OFFICE EXPENSES		187.9	187.9	1.7	189.6	193.3	(98.9)	94.4	96.6

TAXES OTHER THAN INCOME

TABLE H-1									
CALIFORNIA-AMERICAN WATER COMPANY									
Monterey Waste Water									
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 \$)							
Ad Valorem	507	12.0	12.0	0.4	12.4	12.4	(0.4)	12.0	13.7
Franchise Taxes	507	0.1	0.1	(0.1)	-	0.1	(0.1)	-	-
Payroll Taxes	507	90.3	90.3	2.2	92.5	92.1	(3.0)	89.2	91.4
Other	507	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0
Non-Utility	538	-	-	-	-	-	-	-	-
Total Other Taxes		102.4	102.4	2.5	104.8	104.6	(3.5)	101.2	105.1
Other Tax Expense per customer									
<u>Present Rates</u>									
Revenues		-	-	-	-	-	-	-	-
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
<u>Proposed Rates</u>									
Revenues		-	-	-	-	-	-	-	-
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
<u>Ad Valorem Taxes Calculation:</u>									
Beginning Taxable Plant		2,286.4	2,286.4	62.6	2,349.0	2,354.0	(78.6)	2,275.4	2,798.3
Ending Taxable Plant		2,873.0	2,873.0	8.8	2,881.8	2,883.8	(85.4)	2,798.3	3,142.8
Ad Valorem Rate		0.5420%	0.5420%	0.00000	0.5420%	0.5420%	(0.0)	0.5420%	0.5420%
Ad Valorem Taxes		13.98	13.98	(0.00)	14.2	14.20	0.00	13.75	16.17

TAXES ON INCOME

TABLE I-1
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
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	3,364.7	3,364.7	(41.2)	3,323.5	3,323.5	45.4	3,368.8	3,542.9
Operating Revenue Deductions:	-	-	-	-	-	-	-	-
Operating Exps less uncollectibles	3,060.1	3,060.1	78.1	3,138.2	3,147.3	(260.3)	2,886.9	2,936.5
Uncollectibles	34.0	34.0	(16.7)	17.3	14.8	2.4	17.2	18.1
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	322.0	322.0	(0.7)	321.3	321.3	(18.2)	303.0	318.0
Interest Expense	74.5	74.5	1.4	75.9	79.2	(4.4)	74.9	84.1
General Taxes	102.4	102.4	2.5	104.8	104.6	(3.5)	101.2	105.1
Non-deductible Meals	(0.9)	(0.9)	(0.0)	(0.9)	(0.9)	0.3	(0.6)	(0.6)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	3,592.1	3,592.1	64.5	3,656.6	3,666.2	(283.6)	3,382.6	3,461.2
State	3,592.1	3,592.1	64.5	3,656.6	3,666.2	(283.6)	3,382.6	3,461.2
Taxable Income - State	(227.4)	(227.4)	(105.7)	(333.1)	(342.8)	329.0	(13.8)	81.7
State Income Tax @ (see below)	(20.1)	(20.1)	(9.3)	(29.4)	(30.3)	29.1	(1.2)	7.2
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	-	-	-	-	-	-	-	-
Taxable Income - Federal	(241.5)	(241.5)	(66.0)	(307.5)	(316.3)	303.3	(13.0)	67.0
Federal Income Tax @ (See below)	(50.7)	(50.7)	(13.9)	(64.6)	(66.4)	63.7	(2.7)	14.1
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(36.5)	(36.5)	-	(36.5)	(36.5)	-	(36.5)	(36.6)
FEDERAL INCOME TAX	(87.2)	(87.2)	-	(101.1)	(102.9)	-	(39.3)	(22.5)
TOTAL TAXES ON INCOME	(107.3)	(107.3)	-	(130.5)	(133.2)	-	(40.5)	(15.3)
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
Monterey Waste Water
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	3,766.3	3,766.3	69.7	3,836.0	3,855.2	(305.8)	3,549.3	3,649.7
Operating Revenue Deductions:	3,060.1	3,060.1	78.1	3,138.2	3,147.3	(260.3)	2,886.9	2,936.5
Operating Exps less uncollectibles	36.1	36.1	(16.1)	20.0	17.2	0.9	18.1	18.7
Uncollectibles	-	-	-	-	-	-	-	-
Domestic Production Activity Deduct	322.0	322.0	(0.7)	321.3	321.3	(18.2)	303.0	318.0
Book Depreciation	74.5	74.5	1.4	75.9	79.2	(4.4)	74.9	84.1
Interest Expense	102.4	102.4	2.5	104.8	104.6	(3.5)	101.2	105.1
General Taxes	(0.9)	(0.9)	(0.0)	(0.9)	(0.9)	0.3	(0.6)	(0.6)
Non-deductible Meals	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:	-	-	-	-	-	-	-	-
Federal	3,594.1	3,594.1	65.1	3,659.2	3,668.6	(285.1)	3,383.5	3,461.8
State	3,594.1	3,594.1	65.1	3,659.2	3,668.6	(285.1)	3,383.5	3,461.8
Taxable Income - State	172.2	172.2	4.6	176.7	186.6	(20.7)	165.8	187.9
State Income Tax @ (see below)	15.2	15.2	0.4	15.6	16.5	(1.8)	14.7	16.6
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	-	-	-	-	-	-	-	-
Taxable Income - Federal	186.3	186.3	16.1	202.4	213.0	(46.4)	166.6	173.3
Federal Income Tax @ (See below)	39.1	39.1	3.4	42.5	44.7	(9.7)	35.0	36.4
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(36.5)	(36.5)	-	(36.5)	(36.5)	-	(36.5)	(36.6)
FEDERAL INCOME TAX	2.6	2.6	-	6.0	8.2	(0.2)	(1.5)	(0.2)
TOTAL TAXES ON INCOME	17.8	17.8	-	21.6	24.7	-	13.1	16.4
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
Monterey Waste Water
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	18,086.1	18,086.1	(10.2)	18,075.8	18,075.6	1.7	18,077.3
Gross Additions During Year	353.1	353.1	(9.9)	343.2	343.3	2.4	345.7
Retirements	10.8	10.8	(0.3)	10.5	10.5	0.1	10.6
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	342.3	342.3	(9.6)	332.7	332.8	2.3	335.1
Construction Work in Progress Beg. Bal.	388.0	388.0	(111.2)	276.8	388.0	(111.2)	276.8
Construction Work in Progress End Bal.	531.8	531.8	(114.8)	417.1	528.3	(110.4)	417.9
Net Change During Year - CWIP	143.8	143.8	(3.6)	140.3	140.3	0.9	141.2
Total Beg. Utility Plant and CWIP	18,474.1	18,474.1	(121.4)	18,352.6	18,463.6	(109.5)	18,354.1
Net Additions - Total	486.1	486.1	(13.1)	473.0	473.1	3.2	476.2
6 Year Average Weighting Factor	43.71%	43.71%	-4.74%	38.97%	43.71%	-4.74%	38.97%
Weighted Average Utility Plant	18,686.5	18,686.5	(149.6)	18,537.0	18,670.4	(130.7)	18,539.7

TABLE J-2
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
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	18,428.3	18,428.3	(19.8)	18,408.6	18,408.4	4.0	18,412.3
Gross Additions During Year	745.6	745.6	(15.0)	730.6	727.9	8.8	736.6
Retirements	10.7	10.7	(0.2)	10.4	10.4	0.1	10.5
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	735.0	735.0	(14.8)	720.1	717.5	8.6	726.1
Construction Work in Progress Beg. Bal.	531.8	531.8	(114.8)	417.1	528.3	(110.4)	417.9
Construction Work in Progress End Bal.	579.3	579.3	(53.4)	525.9	636.0	(169.9)	466.2
Net Change During Year - CWIP	47.4	47.4	61.4	108.8	107.7	(59.5)	48.2
Total Beg. Utility Plant and CWIP	18,960.2	18,960.2	(134.5)	18,825.7	18,936.7	(106.4)	18,830.3
Net Additions - Total	782.4	782.4	46.6	828.9	825.2	(50.9)	774.3
6 Year Average Weighting Factor	44%	44%	-4.74%	39%	44%	-4.74%	39%
Weighted Average Utility Plant	19,302.2	19,302.2	(153.5)	19,148.7	19,297.4	(165.3)	19,132.1

TABLE K-1
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
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	9,920.7	9,920.7	0.0	9,920.7	9,920.7	(0.0)	9,920.7
Annual Accrual Including Contribution Depreciation'	432.6	432.6	(0.4)	432.2	432.2	0.1	432.2
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	10.8	10.8	(0.3)	10.5	10.5	0.1	10.6
Depreciation Reserve Adjustment for Plant Adjustment	(3.7)	(3.7)	-	(3.7)	(3.7)	-	(3.7)
	-	-	-	-	-	-	-
Net Accrual	418.0	418.0	(0.1)	417.9	417.9	(0.0)	417.9
6 Year Average Weighting Factor	47.45%	47.45%	0.00%	47.45%	47.45%	0.00%	47.45%
Weighted Average Depreciation	198.4	198.4	(0.0)	198.3	198.3	(0.0)	198.3
WEIGHTED DEPRECIATION RESERVE	10,119.0	10,119.0	0.0	10,119.0	10,119.0	(0.0)	10,119.0

TABLE K-2
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
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	10,338.7	10,338.7	(0.0)	10,338.7	10,338.7	(0.0)	10,338.6
Annual Accrual Including Contribution Depreciation'	444.5	444.5	(0.7)	443.8	443.8	0.2	444.0
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	10.7 (23.8)	10.7 (23.8)	(0.2) -	10.4 (23.8)	10.4 (23.8)	0.1 -	10.5 (23.8)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	410.0	410.0	(0.4)	409.6	409.6	0.0	409.7
6 Year Average Weighting Factor	47%	47%	0.00%	47%	47%	0.00%	47%
Weighted Average Depreciation	194.6	194.6	(0.2)	194.4	194.4	0.0	194.4
WEIGHTED DEPRECIATION RESERVE	10,533.3	10,533.3	(0.3)	10,533.0	10,533.0	0.0	10,533.0

TABLE L-1
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
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	18,686.5	18,686.5	(149.6)	18,537.0	18,670.4	(130.7)	18,539.7
Materials and Supplies	34.1	34.1	-	34.1	34.1	-	34.1
Working Cash, Operational	1.1	1.1	138.7	139.9	139.9	-	139.9
Working Cash, Lead Lag	296.6	296.6	64.8	361.3	361.7	(43.4)	318.3
SUBTOTAL	19,018.3	19,018.3	53.9	19,072.2	19,206.1	(174.1)	19,031.9
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(10,119.0)	(10,119.0)	(0.0)	(10,119.0)	(10,119.0)	0.0	(10,119.0)
Advances for Construction	-	-	-	-	-	-	-
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(5,213.0)	(5,213.0)	-	(5,213.0)	(5,213.0)	-	(5,213.0)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(567.5)	(567.5)	0.7	(566.8)	(567.1)	0.3	(566.9)
Accumulated Deferred State Income Taxes	(151.0)	(151.0)	0.3	(150.7)	(150.8)	0.1	(150.7)
SUBTOTAL DEDUCTIONS	(16,050.5)	(16,050.5)	1.0	(16,049.6)	(16,050.0)	0.4	(16,049.6)
WEIGHTED AVERAGE RATE BASE	2,967.8	2,967.8	54.9	3,022.7	3,156.1	(173.8)	2,982.3
Weighted Cost of Debt	2.51%	2.51%		2.51%	2.51%		2.51%
Rate Making Interest	74.5	74.5	1.4	75.9	79.2	(4.4)	74.9

TABLE L-2
CALIFORNIA-AMERICAN WATER COMPANY
Monterey Waste Water
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	19,302.2	19,302.2	(153.5)	19,148.7	19,297.4	(165.3)	19,132.1
Materials and Supplies	34.8	34.8	-	34.8	34.8	-	34.8
Working Cash, Operational	1.1	1.1	128.4	129.6	129.6	-	129.6
Working Cash, Lead Lag	303.2	303.2	68.2	371.4	371.9	(43.5)	328.4
SUBTOTAL	19,641.3	19,641.3	43.1	19,684.5	19,833.7	(208.9)	19,624.8
LESS DEDUCTIONS FROM RATE BASE	-	-		-	-		-
Weighted Average Depreciation Reserve	(10,533.3)	(10,533.3)	0.3	(10,533.0)	(10,533.0)	(0.0)	(10,533.0)
Advances for Construction	-	-	-	-	-	-	-
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(5,065.3)	(5,065.3)	-	(5,065.3)	(5,065.3)	-	(5,065.3)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(533.3)	(533.3)	1.0	(532.4)	(532.7)	0.2	(532.5)
Accumulated Deferred State Income Taxes	(143.1)	(143.1)	0.4	(142.7)	(142.8)	0.1	(142.8)
SUBTOTAL DEDUCTIONS	(16,275.0)	(16,275.0)	1.6	(16,273.3)	(16,273.8)	0.3	(16,273.5)
WEIGHTED AVERAGE RATE BASE	3,366.4	3,366.4	44.8	3,411.1	3,559.9	(208.6)	3,351.3
Weighted Cost of Debt	2.51%	2.51%		2.51%	2.51%		2.51%
Rate Making Interest	84.5	84.5	1.1	85.6	89.4	(5.2)	84.1

TABLE B-1 CALIFORNIA-AMERICAN WATER COMPANY SOUTHERN 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	174.2	174.2	-	174.2	174.2	(4.8)	169.4	169.3
Multiresidential	407.0	407.0	-	407.0	407.0	(407.0)	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	829.5	829.5	-	829.5	829.5	(12.0)	817.5	818.6
Industrial	3,004.1	3,004.1	-	3,004.1	3,004.1	(60.1)	2,944.0	2,956.6
Public Authority	1,518.1	1,518.1	-	1,518.1	1,518.1	(25.3)	1,492.8	1,492.4
Sales for Resale	-	-	-	-	-	-	-	-
Other	1,475.8	1,475.8	-	1,475.8	1,475.8	(31.3)	1,444.5	1,557.1
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	-	-	-	-	-	-	-	-
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	248.3	248.3	-	248.3	248.3	(4.2)	244.0	244.2

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN 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	65,324.0	65,324.0	-	65,324.0	65,324.0	(1,739.0)	63,585.0	63,716.0
Multiresidential	35.0	35.0	-	35.0	35.0	(35.0)	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	5,872.0	5,872.0	-	5,872.0	5,872.0	(43.0)	5,829.0	5,852.0
Industrial	237.0	237.0	-	237.0	237.0	-	237.0	238.0
Public Authority	789.0	789.0	-	789.0	789.0	(3.0)	786.0	783.0
Sales for Resale	-	-	-	-	-	-	-	-
Other	49.0	49.0	-	49.0	49.0	(3.0)	46.0	50.0
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	80.0	80.0	-	80.0	80.0	(80.0)	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,105.0	1,105.0	-	1,105.0	1,105.0	24.0	1,129.0	1,138.0
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
TOTAL	73,491.0	73,491.0	-	73,491.0	73,491.0	(1,879.0)	71,612.0	71,777.0

TABLE D-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN 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	11,378.4	11,378.4		11,378.4	11,378.4		10,773.3	10,790.0
Multiresidential	14.2	14.2	-	14.2	14.2	(11,378.4)	0.0	0.0
Multiresidential (Mstr Mtr)	0.0	0.0	-	0.0	0.0	(14.2)	0.0	0.0
Commercial	4,871.0	4,871.0	-	4,871.0	4,871.0	4,765.1	4,765.1	4,790.3
Industrial	712.0	712.0	-	712.0	712.0	(4,173.3)	697.7	703.7
Public Authority	1,197.8	1,197.8	-	1,197.8	1,197.8	461.3	1,173.3	1,168.6
Sales for Resale	0.0	0.0	-	0.0	0.0	(1,197.8)	0.0	0.0
Other	72.3	72.3	-	72.3	72.3	66.4	66.4	77.9
Golf Courses	0.0	0.0	-	0.0	0.0	(72.3)	0.0	0.0
Construction	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Irrigation Gravity	0.0	0.0	-	0.0	0.0	-	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
Reserved	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	18,245.7	18,245.7	-	18,245.7	18,245.7	17,475.9	17,475.9	17,530.3

TABLE E-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN 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	66,575.3	66,575.3	(1,493.6)	65,081.7	65,081.7	2,461.4	67,543.1	75,853.5
Multiresidential	25.0	25.0	-	25.0	25.0	(25.0)	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	28,628.9	28,628.9	(449.4)	28,179.5	28,179.5	1,458.8	29,638.4	32,306.2
Industrial	4,013.3	4,013.3	(54.0)	3,959.4	3,959.4	238.8	4,198.1	4,523.6
Public Authority	7,398.3	7,398.3	(115.1)	7,283.2	7,283.2	347.3	7,630.4	8,353.3
Sales for Resale	-	-	-	-	-	-	-	-
Other	349.2	349.2	(11.9)	337.3	337.3	11.1	348.4	455.7
Golf Courses	-	-	-	-	-	-	-	-
Construction	3.0	3.0	1.2	4.2	4.2	(4.2)	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	(0.6)	(0.6)	0.6	-	-	-	-	-
Private Fire	75.0	75.0	6.0	81.0	81.0	21.3	102.3	456.2
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	724.2	724.2	(0.4)	723.8	723.8	7.5	731.3	860.0
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	107,791.6	107,791.6	(2,116.5)	105,675.1	105,675.1	4,516.9	110,192.0	122,808.6
Other Revenues								
Method 5 Revenues	87.8	87.8	-	115.1	115.1	-	115.1	109.6
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	9.1	9.1	-	-	-	-	-	-
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	955.2	955.2	-	621.2	621.2	-	511.1	511.1
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Subtotal Other Revenues	1,052.2	1,052.2	-	736.3	736.3	-	626.1	620.6
Total Operating Revenues	108,843.8	108,843.8	-	106,411.4	106,411.4	-	110,818.1	123,429.2
Revenues per Avg Customer	1.5	1.5	-	1.4	1.4	-	1.5	1.7

TABLE E-2
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN 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	81,376.1	81,376.1	(4,292.4)	77,083.7	77,196.6	(1,444.1)	75,752.5	76,799.9
Multiresidential	15.5	15.5	(0.6)	14.8	14.8	(14.8)	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	33,766.8	33,766.8	(2,292.6)	31,474.2	31,531.1	600.0	32,131.1	32,796.3
Industrial	4,535.1	4,535.1	(136.8)	4,398.3	4,410.0	74.3	4,484.3	4,481.2
Public Authority	8,779.1	8,779.1	(622.3)	8,156.8	8,174.2	210.2	8,384.4	8,484.6
Sales for Resale	-	-	-	-	-	-	-	-
Other	435.7	435.7	(50.1)	385.5	386.2	31.1	417.3	469.1
Golf Courses	-	-	-	-	-	-	-	-
Construction	7.1	7.1	3.1	10.2	10.3	(10.3)	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	(1.2)	(1.2)	1.2	-	-	-	-	-
Private Fire	91.7	91.7	(0.5)	91.1	91.3	295.8	387.1	467.7
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	639.6	639.6	(0.3)	639.3	639.3	212.3	851.6	860.0
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	129,645.3	129,645.3	(7,391.3)	122,254.0	122,453.8	(45.4)	122,408.4	124,358.7
Other Revenues								
Method 5 Revenues	87.8	87.8	-	115.1	115.1	-	115.1	109.6
Contract Revenues	-	-	-	-	-	-	-	-
Antenna Leases	9.1	9.1	-	-	-	-	-	-
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	955.2	955.2	-	621.2	621.2	-	511.1	511.1
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Subtotal Other Revenues	1,052.2	1,052.2	-	736.3	736.3	-	626.1	620.6
Total Operating Revenues	129,645.3	129,645.3	-	122,990.3	122,453.8	-	122,408.4	124,358.7
Revenues per Avg Customer	1,764.1	1,764.1	-	1.7	1,666.2	-	1,709.3	1,732.6

EXPENSES

TABLE F-1									
CALIFORNIA-AMERICAN WATER COMPANY									
SOUTHERN 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	9,744.4	9,744.4	831.8	10,576.2	10,739.8	(777.8)	9,962.0	10,250.2
Overtime	489.8	489.8	28.9	518.7	522.2	(0.5)	521.7	534.9
Total Salaries	10,234.2	10,234.2	860.6	11,094.8	11,262.0	(778.3)	10,483.7	10,785.1
Capitalized Payroll	(3,006.3)	(3,006.3)	(73.5)	(3,079.8)	(3,117.4)	97.1	(3,020.3)	(3,106.2)
Total Net Payroll	7,227.9	7,227.9	787.1	8,015.0	8,144.6	(681.3)	7,463.4	7,678.9

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN 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	8.2	8.2	0.0	8.2	8.2	(0.0)	8.2	30.6
SS Purchased Water	704	65188.7	65188.7	(10,856.0)	54332.7	54325.9	3,746.2	58072.0	58275.4
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	2.6	2.6	0.0	2.6	2.6	0.0	2.6	2.7
PP Fuel or Power Purchased for Pumping	726	2334.0	2334.0	24.9	2358.9	2357.2	(141.1)	2216.2	2269.7
WT Operation Labor and Expenses	742	0.8	0.8	0.0	0.8	0.8	0.0	0.8	0.8
WT Miscellaneous Expenses	743	257.4	257.4	0.1	257.4	257.4	77.2	334.7	340.3
WT Chemicals and Filtering Materials	744	122.8	122.8	(0.0)	122.8	122.8	(0.0)	122.8	125.5
TD Storage Facilities Expenses	752	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Transmission and Distribution	753	3.5	3.5	-	3.5	3.5	-	3.5	3.6
TD Meter Expenses	754	11.5	11.5	-	11.5	11.5	-	11.5	11.8
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	3263.2	3263.2	(398.4)	2884.8	3313.2	(389.7)	2923.5	1076.3
CA Meter Reading Expenses	772	0.0	0.0	-	0.0	0.0	-	0.0	0.0
CA Customer Records and Collection	773	216.2	216.2	13.8	230.0	230.0	1.4	231.4	236.8
CA Miscellaneous Customer Account	774	487.9	487.9	105.3	593.3	593.3	(52.8)	540.5	552.4
CA Uncollectible Accounts	775	1212.6	1212.6	(571.6)	640.9	619.3	239.7	859.0	915.4
Other Divisional & Capex Related O&M		0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL OPERATION EXPENSES		73016.8	73016.8	(11,681.8)	61360.5	61757.9	3,480.8	65264.3	63833.8
Present Rates									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		557.0	557.0	(2.9)	554.0	531.3	35.7	567.1	631.6
Leak Adjustments		543.1	543.1	(543.1)	-	-	229.6	229.6	276.5
Total Uncollectibles		1,100.0	1,100.0	(546.0)	554.0	531.3	265.3	796.6	908.0
Proposed Rates									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		669.5	669.5	543.1	640.9	619.3	-	629.4	639.0
Leak Adjustments		543.1	543.1	(543.1)	-	-	-	229.6	276.5
Total Uncollectibles		1,212.6	1,212.6		640.9	619.3		859.0	915.4
Purchased Water		65,188.7	65,188.7	(10,856.0)	54,332.7	54,325.9	3,746.2	58,072.0	58,275.4
Purchased Power		2,334.0	2,334.0	24.9	2,358.9	2,357.2	(141.1)	2,216.2	2,269.7
Chemicals		122.8	122.8	(0.0)	122.8	122.8	(0.0)	122.8	125.5
Uncollectibles		1,212.6	1,212.6	(571.6)	640.9	593.3	265.7	859.0	915.4
Other Operating Expense		4,158.8	4,158.8	(253.5)	3,905.3	4,358.7	(364.3)	3,994.4	2,247.9
Total		73,016.8	73,016.8	(11,656.2)	61,360.5	61,757.9	3,506.4	65,264.3	63,833.8

TABLE F-3
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN 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	53.8	53.8	-	53.8	53.8	-	53.8	55.0
PP Maintenance of Structures and Impr	730	6.3	6.3	-	6.3	6.3	-	6.3	6.4
PP Maintenance of Power Production	731	-	-	-	-	-	-	-	-
PP Maintenance of Other Pumping	733	18.3	18.3	0.0	18.3	18.3	0.0	18.3	18.7
WT Maintenance of Structures and Impr	747	-	-	-	-	-	-	-	-
WT Maintenance of Wter Treatment	748	0.2	0.2	0.0	0.2	0.2	0.0	0.2	0.3
TD Maintenance of Structures and Impr	759	-	-	-	-	-	-	-	-
TD Maintenance of Reservoirs and Tanks	760	0.2	0.2	-	0.2	0.2	-	0.2	0.2
TD Maintenance of Transmission and Distr	761	41.4	41.4	-	41.4	41.4	-	41.4	42.3
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	30.3	30.3	0.0	30.3	30.3	0.0	30.3	30.9
TD Maintenance of Meters	764	7.1	7.1	0.0	7.1	7.1	0.0	7.1	7.3
TD Maintenance of Hydrants	765	1.8	1.8	-	1.8	1.8	-	1.8	1.8
TD Maintenance of Miscellaneous Plant	766	1,301.2	1,301.2	-	1,713.2	1,667.0	(353.8)	1,313.2	1,286.9
TOTAL MAINTENANCE EXPENSES		1,460.5	1,460.5	412.1	1,872.6	1,826.4	(353.8)	1,472.6	1,449.7
Tank Painting		541.5	541.5	(400.0)	941.5	941.5	400.0	541.5	498.1
Other Maintenance		919.0	919.0	(12.1)	931.1	884.9	(46.2)	931.1	951.7
Total		1,460.5	1,460.5	(412.1)	1,872.6	1,826.4	353.8	1,472.6	1,449.7

TABLE G-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN 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	117.6	117.6	5.0	122.6	122.6	(5.6)	117.0	119.7
AG Property Insurance	793	279.0	279.0	587.56	866.6	843.3	(545.0)	298.3	304.8
AG Injuries and Damages	794	554.0	554.0	30.1	584.2	584.2	2.6	586.8	599.7
AG Employees' Pensions and Benefits	795	1974.4	1974.4	3.0	1977.4	2086.5	(89.6)	1996.9	2096.7
AG Regulatory Commission Expenses	797	386.8	386.8	(176.75)	210.0	225.7	364.6	590.4	590.4
AG Outside Services Employed	798	656.4	656.4	46.4	702.8	692.3	(16.7)	675.6	675.7
AG Miscellaneous General Expenses	799	2675.8	2675.8	(132.0)	2543.8	2152.4	601.7	2754.0	2697.9
AG Maintenance of General Plant	805	194.6	194.6	10.3	204.9	204.9	1.0	205.9	210.4
AG Rents	811	858.4	858.4	176.1	1034.5	1034.5	(178.0)	856.5	880.2
TOTAL A&G EXPENSES		<u>7,697.1</u>	<u>7,697.1</u>	<u>549.7</u>	<u>8,246.8</u>	<u>7,946.4</u>	<u>135.1</u>	<u>8,081.5</u>	<u>8,175.6</u>
Service Company Costs		5,032.2	5,032.2	(42.6)	4,989.6	5,032.2	(12.9)	5,019.3	5,127.5
General Office Return on Rate Base		1,174.3	1,174.3	99.0	1,273.2	1,353.6	(135.4)	1,218.3	1,264.6
Citizens Acquisiiton Premium		<u>1,612.1</u>	<u>1,612.1</u>	<u>-</u>	<u>1,612.1</u>	<u>1,612.1</u>	<u>-</u>	<u>1,612.1</u>	<u>1,620.1</u>
TOTAL GENERAL OFFICE EXPENSES		<u>7,818.6</u>	<u>7,818.6</u>	<u>56.3</u>	<u>7,874.9</u>	<u>7,998.0</u>	<u>(148.3)</u>	<u>7,849.7</u>	<u>8,012.2</u>

TAXES OTHER THAN INCOME

TABLE H-1 CALIFORNIA-AMERICAN WATER COMPANY SOUTHERN 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	2,259.1	2,259.1	62.5	2,321.5	2,322.7	(152.6)	2,170.1	2,359.8
Franchise Taxes	507	2.3	2.3	(2.3)	-	2.4	(2.4)	-	-
Payroll Taxes	507	542.8	542.8	28.2	571.0	582.1	(7.5)	574.6	587.4
Other	507	48.7	48.7	0.0	48.7	48.7	0.0	48.7	49.8
Non-Utility	538	-	-	-	-	-	-	-	-
Total Other Taxes		2,852.8	2,852.8	88.5	2,941.3	2,955.9	(162.5)	2,793.4	2,997.0
Other Tax Expense per customer									
<u>Present Rates</u>									
Revenues		108,843.8	108,843.8	(2,432.4)	106,411.4	106,411.4	4,406.8	110,818.1	123,429.2
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
<u>Proposed Rates</u>									
Revenues		130,941.5	130,941.5	(7,839.0)	123,102.5	123,306.2	(315.3)	122,990.8	124,875.7
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
<u>Ad Valorem Taxes Calculation:</u>									
Beginning Taxable Plant		213,772.3	213,772.3	8,006.0	221,778.3	221,751.5	(16,710.2)	205,041.3	222,089.6
Ending Taxable Plant		232,317.4	232,317.4	18,245.8	250,563.2	250,388.4	(28,298.8)	222,089.6	235,899.6
Ad Valorem Rate		0.972%	0.972%	0.00927	0.927%	0.928%	0.0	0.977%	1.000%
Ad Valorem Taxes		2,259.1	2,259.1	121.62	2,321.5	2,322.7	(11.14)	2,170.1	2,359.8

TAXES ON INCOME

TABLE I-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN 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	108,843.8	108,843.8	(2,432.4)	106,411.4	106,411.4	4,406.8	110,818.1	123,429.2
Operating Revenue Deductions:								
Operating Exps less uncollectibles	97,295.5	97,295.5	(8,926.5)	88,369.0	88,695.0	1,814.5	90,509.5	89,389.8
Uncollectibles	1,100.0	1,100.0	(546.0)	554.0	531.3	265.3	796.6	908.0
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	9,165.1	9,165.1	205.2	9,370.3	9,369.6	(264.2)	9,105.4	9,905.0
Interest Expense	5,689.2	5,689.2	360.3	6,049.5	6,021.0	(448.9)	5,572.1	6,068.1
General Taxes	2,852.8	2,852.8	88.5	2,941.3	2,955.9	(162.5)	2,793.4	2,997.0
Non-deductible Meals	(26.1)	(26.1)	(1.2)	(27.3)	(27.3)	1.3	(25.9)	(26.5)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	116,076.6	116,076.6	(8,819.8)	107,256.8	107,545.6	1,205.5	108,751.1	109,241.4
State	116,076.6	116,076.6	(8,819.8)	107,256.8	107,545.6	1,205.5	108,751.1	109,241.4
Taxable Income - State	(7,232.8)	(7,232.8)	6,387.4	(845.4)	(1,134.2)	3,201.3	2,067.1	14,187.8
State Income Tax @ (see below)	(639.4)	(639.4)	564.6	(74.7)	(100.3)	283.0	182.7	1,254.2
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	(639.4)	(639.4)	564.6	(74.7)	(100.3)	283.0	182.7	1,254.2
Taxable Income - Federal	(8,124.0)	(8,124.0)	6,630.7	(1,493.4)	(1,794.5)	2,556.2	761.6	12,934.6
Federal Income Tax @ (See below)	(1,706.0)	(1,706.0)	1,392.4	(313.6)	(376.9)	536.8	159.9	2,716.3
Less: Amort Deferred Federal ITC	(21.2)	(21.2)	-	(21.2)	(21.2)	-	(21.2)	(21.2)
Less: Amort Excess Deferred Taxes	(1,105.3)	(1,105.3)	-	(1,105.3)	(1,105.3)	-	(1,105.3)	(1,107.8)
FEDERAL INCOME TAX	(2,832.6)	(2,832.6)	-	(1,440.2)	(1,503.4)	-	(966.6)	1,587.2
TOTAL TAXES ON INCOME	(3,472.0)	(3,472.0)	-	(1,514.9)	(1,603.7)	-	(783.9)	2,841.4
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
SOUTHERN 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	130,941.5	130,941.5	(7,839.0)	123,102.5	123,306.2	(315.3)	122,990.8	124,875.7
Operating Revenue Deductions:								
Operating Exps less uncollectibles	97,295.5	97,295.5	(8,926.5)	88,369.0	88,695.0	1,814.5	90,509.5	89,389.8
Uncollectibles	1,212.6	1,212.6	(571.6)	640.9	619.3	239.7	859.0	915.4
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	9,165.1	9,165.1	205.2	9,370.3	9,369.6	(264.2)	9,105.4	9,905.0
Interest Expense	5,689.2	5,689.2	360.3	6,049.5	6,021.0	(448.9)	5,572.1	6,068.1
General Taxes	2,852.8	2,852.8	88.5	2,941.3	2,955.9	(162.5)	2,793.4	2,997.0
Non-deductible Meals	(26.1)	(26.1)	(1.2)	(27.3)	(27.3)	1.3	(25.9)	(26.5)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:			-			-		
Federal	116,189.1	116,189.1	(8,845.4)	107,343.7	107,633.5	1,179.9	108,813.4	109,248.8
State	116,189.1	116,189.1	(8,845.4)	107,343.7	107,633.5	1,179.9	108,813.4	109,248.8
Taxable Income - State	14,752.4	14,752.4	1,006.4	15,758.8	15,672.6	(1,495.2)	14,177.4	15,626.9
State Income Tax @ (see below)	1,304.1	1,304.1	89.0	1,393.1	1,385.5	(132.2)	1,253.3	1,381.4
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,304.1	1,304.1	89.0	1,393.1	1,385.5	(132.2)	1,253.3	1,381.4
Taxable Income - Federal	13,861.2	13,861.2	1,249.7	15,110.8	15,012.3	(2,140.3)	12,872.0	14,373.7
Federal Income Tax @ (See below)	2,910.8	2,910.8	262.4	3,173.3	3,152.6	(449.5)	2,703.1	3,018.5
Less: Amort Deferred Federal ITC	(21.2)	(21.2)	-	(21.2)	(21.2)	-	(21.2)	(21.2)
Less: Amort Excess Deferred Taxes	(1,105.3)	(1,105.3)	-	(1,105.3)	(1,105.3)	-	(1,105.3)	(1,107.8)
FEDERAL INCOME TAX	1,784.3	1,784.3	-	2,046.7	2,026.0	-	1,576.6	1,889.4
TOTAL TAXES ON INCOME	3,088.4	3,088.4	-	3,439.8	3,411.5	-	2,829.8	3,270.8
State Income Tax Rate	8.84%	8.84%	-	8.84%	8.84%	-	8.84%	8.84%
Federal Income Tax Rate	21.00%	21.00%	-	21.00%	21.00%	-	21.00%	21.00%

PLANT IN SERVICE, DEPRECIATION, RATE BASE

TABLE J-1						
CALIFORNIA-AMERICAN WATER COMPANY						
NORTHERN 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	372,433.2	372,433.2	1,881.4	374,314.6	374,285.1	(11,429.3)	362,855.7
Gross Additions During Year	25,233.4	25,233.4	4,267.3	29,500.7	29,504.3	(4,884.2)	24,620.0
Retirements	624.4	624.4	117.5	741.9	742.0	(134.9)	607.1
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	24,609.0	24,609.0	4,149.8	28,758.8	28,762.2	(4,749.4)	24,012.9
Construction Work in Progress Beg. Bal.	15,818.0	15,818.0	2,364.5	18,182.5	17,046.2	(2,178.3)	14,867.9
Construction Work in Progress End Bal.	14,487.1	14,487.1	5,150.9	19,638.1	18,501.5	(2,293.3)	16,208.2
Net Change During Year - CWIP	(1,330.9)	(1,330.9)	2,786.4	1,455.6	1,455.3	(114.9)	1,340.3
Total Beg. Utility Plant and CWIP	388,251.2	388,251.2	4,245.9	392,497.1	391,331.3	(13,607.7)	377,723.6
Net Additions - Total	23,278.1	23,278.1	6,936.2	30,214.3	30,217.5	(4,864.3)	25,353.2
6 Year Average Weighting Factor	48%	48%	-1%	47%	48%	-0.75%	47%
Weighted Average Utility Plant	399,359.5	399,359.5	7,329.3	406,688.7	405,751.1	(16,119.1)	389,632.0

TABLE J-2
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN 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	397,042.2	397,042.2	6,031.2	403,073.3	403,047.3	(16,178.7)	386,868.6
Gross Additions During Year	24,732.6	24,732.6	11,956.7	36,689.3	36,547.2	(12,266.9)	24,280.3
Retirements	618.8	618.8	342.0	960.8	957.2	(352.4)	604.8
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	24,113.7	24,113.7	11,614.8	35,728.5	35,590.0	(11,914.5)	23,675.4
Construction Work in Progress Beg. Bal.	14,487.1	14,487.1	5,150.9	19,638.1	18,501.5	(2,293.3)	16,208.2
Construction Work in Progress End Bal.	16,479.3	16,479.3	7,072.0	23,551.3	22,383.3	603.1	22,986.3
Net Change During Year - CWIP	1,992.2	1,992.2	1,921.0	3,913.2	3,881.8	2,896.3	6,778.1
Total Beg. Utility Plant and CWIP	411,529.3	411,529.3	11,182.1	422,711.4	421,548.8	(18,472.0)	403,076.8
Net Additions - Total	26,105.9	26,105.9	13,535.8	39,641.7	39,471.7	(9,018.2)	30,453.5
6 Year Average Weighting Factor	48%	48%	-1%	47%	48%	-0.75%	47%
Weighted Average Utility Plant	423,987.0	423,987.0	17,344.1	441,331.1	440,384.7	(23,003.8)	417,380.9

TABLE K-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN 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	108,724.4	108,724.4	180.0	108,904.4	108,904.1	(33.3)	108,870.8
Annual Accrual Including Contribution Depreciation ¹	8,855.9	8,855.9	223.7	9,079.6	9,079.0	(273.5)	8,805.6
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	624.4 (845.0)	624.4 (845.0)	117.5 -	741.9 (845.0)	742.0 (845.0)	(134.9) -	607.1 (845.0)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	7,386.4	7,386.4	106.2	7,492.6	7,492.0	(138.6)	7,353.4
6 Year Average Weighting Factor	47%	47%	0%	47%	47%	(0.0)	47%
Weighted Average Depreciation	3,482.0	3,482.0	50.1	3,532.0	3,531.7	(97.4)	3,434.3
WEIGHTED DEPRECIATION RESERVE	112,206.3	112,206.3	230.1	112,436.4	112,435.8	(130.7)	112,305.1

TABLE K-2
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN 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	116,110.8	116,110.8	286.2	116,397.0	116,396.1	(239.9)	116,156.2
Annual Accrual Including Contribution Depreciation ¹	9,466.4	9,466.4	436.6	9,903.0	9,900.7	(499.4)	9,401.3
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	618.8 (962.8)	618.8 (962.8)	342.0 -	960.8 (962.8)	957.2 (962.8)	(352.4) -	604.8 (962.8)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	7,884.8	7,884.8	94.7	7,979.4	7,980.7	(147.0)	7,833.7
6 Year Average Weighting Factor	47%	47%	0%	47%	47%	-	47%
Weighted Average Depreciation	3,716.9	3,716.9	44.6	3,761.5	3,762.1	(69.3)	3,692.8
 WEIGHTED DEPRECIATION RESERVE	 119,827.7	 119,827.7	 330.8	 120,158.5	 120,158.2	 (309.2)	 119,849.0

TABLE L-1
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN 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	399,359.5	399,359.5	7,329.3	406,688.7	405,751.1	(16,119.1)	389,632.0
Materials and Supplies	341.5	341.5	-	341.5	341.5	-	341.5
Working Cash, Operational	3,068.5	3,068.5	6,319.8	9,388.4	9,388.4	(1,742.2)	7,646.2
Working Cash, Lead Lag	2,032.8	2,032.8	1,317.5	3,350.3	3,341.3	(196.4)	3,144.8
SUBTOTAL	404,802.3	404,802.3	14,966.6	419,768.9	418,822.2	(18,057.7)	400,764.5
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(112,206.3)	(112,206.3)	(230.1)	(112,436.4)	(112,435.8)	130.7	(112,305.1)
Advances for Construction	(6,982.1)	(6,982.1)	(403.0)	(7,385.1)	(7,385.1)	-	(7,385.1)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(30,137.5)	(30,137.5)	(284.3)	(30,421.7)	(30,421.7)	-	(30,421.7)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(22,510.4)	(22,510.4)	217.8	(22,292.6)	(22,421.3)	(27.4)	(22,448.8)
Accumulated Deferred State Income Taxes	(6,306.5)	(6,306.5)	87.9	(6,218.6)	(6,278.1)	69.0	(6,209.1)
SUBTOTAL DEDUCTIONS	(178,142.8)	(178,142.8)	(611.7)	(178,754.5)	(178,942.1)	172.2	(178,769.9)
WEIGHTED AVERAGE RATE BASE	226,659.5	226,659.5	14,354.9	241,014.3	239,880.1	(17,885.4)	221,994.6
Weighted Cost of Debt	2.51%	2.51%		2.51%	2.51%		2.51%
Rate Making Interest	5,689.2	5,689.2	360.3	6,049.5	6,021.0	(448.9)	5,572.1

TABLE L-2
CALIFORNIA-AMERICAN WATER COMPANY
SOUTHERN 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	423,987.0	423,987.0	17,344.1	441,331.1	440,384.7	(23,003.8)	417,380.9
Materials and Supplies	349.0	349.0	-	349.0	349.0	-	349.0
Working Cash, Operational	2,582.7	2,582.7	5,659.2	8,241.9	8,241.9	(1,348.9)	6,893.0
Working Cash, Lead Lag	2,197.0	2,197.0	1,400.2	3,597.2	3,605.2	(204.2)	3,401.0
SUBTOTAL	429,115.8	429,115.8	24,403.4	453,519.2	452,580.8	(24,556.9)	428,023.8
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(119,827.7)	(119,827.7)	(330.8)	(120,158.5)	(120,158.2)	309.2	(119,849.0)
Advances for Construction	(6,931.0)	(6,931.0)	(412.5)	(7,343.5)	(7,343.5)	-	(7,343.5)
Unamortized Advances (20 Yr Amort)	-	-	-	-	-	-	-
Contributions in Aid of Construction	(29,542.7)	(29,542.7)	(279.8)	(29,822.5)	(29,822.5)	-	(29,822.5)
Unamortized Contributions (20 Yr Amort)	-	-	-	-	-	-	-
Accumulated Deferred Federal Income Taxes	(22,807.5)	(22,807.5)	261.4	(22,546.1)	(22,673.3)	74.0	(22,599.4)
Accumulated Deferred State Income Taxes	(6,786.0)	(6,786.0)	81.3	(6,704.8)	(6,763.6)	110.0	(6,653.6)
SUBTOTAL DEDUCTIONS	(185,894.9)	(185,894.9)	(680.5)	(186,575.4)	(186,761.0)	493.2	(186,267.8)
WEIGHTED AVERAGE RATE BASE	243,220.9	243,220.9	23,723.0	266,943.8	265,819.8	(24,063.8)	241,756.0
Weighted Cost of Debt	2.51%	2.51%		2.51%	2.51%		2.51%
Rate Making Interest	6,104.8	6,104.8	595.4	6,700.3	6,672.1	(604.0)	6,068.1

REVENUE

TABLE B-1 CALIFORNIA-AMERICAN WATER COMPANY NORTHERN 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	130.0	130.0	2.3	132.3	132.3	(2.5)	129.8	129.8
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	734.2	734.2	(0.5)	733.8	733.8	(14.1)	719.7	719.8
Industrial	5,805.0	5,805.0	-	5,805.0	5,805.0	(47.4)	5,757.7	5,757.7
Public Authority	2,596.5	2,596.5	0.3	2,596.8	2,596.8	(51.9)	2,544.9	2,544.9
Sales for Resale	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	-	-	-	-	-	-	-	-
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	-	-	-	-	-	-	-	-
Hotel	-	-	-	-	-	-	-	-
Residential Flat	-	-	-	-	-	-	-	-
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-
TOTAL	191.0	191.0	2.2	193.2	193.2	(3.7)	189.5	189.5

TABLE C-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN 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	60,858.5	60,858.5	(222.0)	60,636.5	60,636.5	-	60,636.5	60,778.5
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	5,860.5	5,860.5	(30.0)	5,830.5	5,830.5	-	5,830.5	5,843.5
Industrial	92.0	92.0	-	92.0	92.0	-	92.0	92.0
Public Authority	344.0	344.0	8.0	352.0	352.0	-	352.0	353.0
Sales for Resale	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	145.0	145.0	-	145.0	145.0	-	145.0	145.0
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	930.0	930.0	-	930.0	930.0	36.0	966.0	980.0
Hotel	-	-	-	-	-	-	-	-
Residential Flat	3,176.0	3,176.0	-	3,176.0	3,176.0	-	3,176.0	3,176.0
Commercial (Flat)	-	-	-	-	-	-	-	-
Unmetered	1.0	1.0	-	1.0	1.0	-	1.0	1.0
Reserved	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
TOTAL	71,407.0	71,407.0	(244.0)	71,163.0	71,163.0	36.0	71,199.0	71,369.0

TABLE D-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN 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	7,911,815.0	7,911,815.0		8,024,412.0	8,024,412.0		7,870,078.0	7,889,198.0
Multiresidential	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Multiresidential (Mstr Mtr)	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Commercial	4,302,893.0	4,302,893.0	(24,711.0)	4,278,182.0	4,278,182.0	(82,239.0)	4,195,943.0	4,206,437.0
Industrial	534,062.0	534,062.0	-	534,062.0	534,062.0	(4,357.0)	529,705.0	529,705.0
Public Authority	893,209.0	893,209.0	20,876.0	914,085.0	914,085.0	(18,282.0)	895,803.0	898,361.0
Sales for Resale	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Other	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Golf Courses	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Construction	0.0	0.0	-	0.0	0.0	-	0.0	0.0
Irrigation Gravity	0.0	0.0	-	0.0	0.0	-	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
	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TOTAL	13,641,979.0	13,641,979.0	108,762.0	13,750,741.0	13,750,741.0	(259,212.0)	13,491,529.0	13,523,701.0

TABLE E-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN 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 Customers:								
Residential	39,938.8	39,938.8	(1,307.7)	38,631.1	38,565.9	2,145.5	40,711.4	42,044.6
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	20,411.3	20,411.3	(954.2)	19,457.1	19,432.7	1,084.3	20,517.0	21,121.2
Industrial	1,666.2	1,666.2	(10.9)	1,655.3	1,632.2	27.3	1,659.5	1,642.3
Public Authority	3,635.6	3,635.6	(84.9)	3,550.7	3,550.7	216.5	3,767.2	3,863.2
Sales for Resale	-	-	-	-	-	-	-	-
Other	0.4	0.4	(0.0)	0.4	0.4	0.0	0.4	0.5
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	276.9	276.9	90.5	367.5	367.5	30.5	398.0	590.0
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,278.9	1,278.9	0.2	1,279.1	1,278.9	62.3	1,341.1	1,232.4
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	67,208.2	67,208.2	(2,267.0)	64,941.1	64,828.3	3,566.4	68,394.7	70,494.2
Other Revenues								
Method 5 Revenues	51.6	51.6	0.0	51.6	51.6	-	51.6	58.1
Contract Revenues	16.1	16.1	(0.8)	15.3	15.3	-	15.3	15.3
Antenna Leases	3.6	3.6	0.6	4.2	4.2	-	4.2	4.2
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	402.6	402.6	(85.0)	317.6	317.6	103.2	420.9	420.9
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Subtotal Other Revenues	473.9	473.9	(85.1)	388.8	388.8	103.2	492.0	498.5
Total Operating Revenues	67,208.2	67,208.2	(2,267.0)	64,941.1	64,828.3	3,566.4	68,394.7	70,494.2

TABLE E-2
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN 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 Customers:								
Residential	40,830.4	40,830.4	1,915.6	42,746.0	41,719.7	258.1	41,977.8	43,742.6
Multiresidential	-	-	-	-	-	-	-	-
Multiresidential (Mstr Mtr)	-	-	-	-	-	-	-	-
Commercial	20,802.1	20,802.1	647.3	21,449.4	20,939.7	134.2	21,073.9	21,979.3
Industrial	1,603.0	1,603.0	42.6	1,645.6	1,616.5	25.9	1,642.3	1,735.9
Public Authority	3,677.2	3,677.2	236.5	3,913.7	3,813.4	38.0	3,851.4	4,022.0
Sales for Resale	-	-	-	-	-	-	-	-
Other	0.5	0.5	0.0	0.6	0.5	(0.0)	0.5	0.6
Golf Courses	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Irrigation Gravity	-	-	-	-	-	-	-	-
Irrigation Pressure	-	-	-	-	-	-	-	-
Private Fire	284.3	284.3	122.4	406.7	398.2	138.0	536.2	608.3
Private Fire Mandated	-	-	-	-	-	-	-	-
Public Fire	1,621.7	1,621.7	0.2	1,622.0	1,621.7	(404.7)	1,217.0	1,215.3
Hotel	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Total Metered Revenues	68,819.3	68,819.3	2,964.7	71,783.9	70,109.8	189.5	70,299.3	73,304.0
Non-Metered Customers	1,910.4	1,910.4		1,910.4	1,910.4		1,933.5	2,107.5
Residential Flat								
Other Revenues								
Method 5 Revenues	51.6	51.6	0.0	51.6	51.6	-	51.6	58.1
Contract Revenues	16.1	16.1	(0.8)	15.3	15.3	-	15.3	15.3
Antenna Leases	3.6	3.6	0.6	4.2	4.2	-	4.2	4.2
Additional NTPS Rev	-	-	-	-	-	-	-	-
Misc Service Revenues	402.6	402.6	(85.0)	317.6	317.6	103.2	420.9	420.9
Late Payment Penalty	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-
Leak Adjustments	-	-	-	-	-	-	-	-
DSIC	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Subtotal Other Revenues	473.9	473.9	(85.1)	388.8	388.8	103.2	492.0	498.5
Total Operating Revenues	69,293.2	69,293.2	2,879.5	72,172.7	70,498.5	292.7	70,791.3	73,802.5

EXPENSES

TABLE F-1									
CALIFORNIA-AMERICAN WATER COMPANY									
NORTHERN 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	9,510.9	9,510.9	1,173.1	10,684.1	10,722.1	(1,011.9)	9,710.2	9,993.3
Overtime	443.1	443.1	28.5	471.6	470.7	0.6	471.3	483.1
Total Salaries	9,954.1	9,954.1	1,201.6	11,155.7	11,192.8	(1,011.3)	10,181.4	10,476.5
Capitalized Payroll	(2,199.1)	(2,199.1)	(51.2)	(2,250.3)	(2,254.2)	108.9	(2,145.3)	(2,207.7)
Total Net Payroll	7,755.0	7,755.0	1,150.5	8,905.4	8,938.6	(902.4)	8,036.1	8,268.7

TABLE F-2

CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN 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	291.3	291.3	0.0	291.3	291.3	(0.0)	291.3	297.7
SS Purchased Water	704	4257.5	4257.5	(468.1)	3789.4	3780.7	227.8	4008.4	4015.3
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	19.4	19.4	0.0	19.4	19.4	0.0	19.4	19.8
PP Fuel or Power Purchased for Pumping	726	2696.4	2696.4	(84.2)	2612.2	2612.2	56.3	2668.5	2733.1
WT Operation Labor and Expenses	742	8.2	8.2	0.0	8.2	8.2	0.0	8.3	8.4
WT Miscellaneous Expenses	743	624.6	624.6	12.8	637.4	640.6	46.5	687.2	701.3
WT Chemicals and Filtering Materials	744	292.6	292.6	(0.0)	292.5	292.5	(0.0)	292.5	299.0
TD Storage Facilities Expenses	752	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Transmission and Distribution	753	0.8	0.8	-	0.8	0.8	-	0.8	0.8
TD Meter Expenses	754	0.1	0.1	-	0.1	0.1	-	0.1	0.1
TD Customer Installations Expense	755	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Miscellaneous Expenses	756	616.1	616.1	1.6	617.7	617.7	37.6	655.3	396.6
CA Meter Reading Expenses	772	0.0	0.0	-	0.0	0.0	-	0.0	0.0
CA Customer Records and Collection	773	209.7	209.7	13.4	223.1	223.1	1.3	224.4	229.7
CA Miscellaneous Customer Account	774	420.8	420.8	102.2	523.0	523.0	(51.2)	471.8	482.2
CA Uncollectible Accounts	775	710.9	710.9	(324.9)	386.0	377.3	74.7	452.0	484.5
Divisional Allocation		-	-	-	-	-	-	-	-
Total Operation Expenses		10,139.0	10,139.0	(747.4)	9,363.8	9,357.8	393.0	9,768.6	9,653.3
Presnt Rate									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		355.2	355.2	(6.4)	348.8	348.2	12.9	361.1	373.4
Leak Adjustments		346.3	346.3	(346.3)	-	-	79.6	79.6	95.8
Total Uncollectibles		701.5	701.5	(352.7)	348.8	348.2	92.4	440.6	469.2
Proposed Rate									
Uncollectible Rate		0.5117%	0.5117%	0.0090%	0.5207%	0.5207%	-0.0090%	0.5117%	0.5117%
Uncollectibles		364.6	364.6	21.4	386.0	377.3	455.5	372.4	388.7
Leak Adjustments		346.3	346.3	(346.3)	-	-	(227.8)	79.6	95.8
Total Uncollectibles		710.9	710.9	(324.9)	386.0	377.3	227.8	452.0	484.5
Purchased Water		4,257.5	4,257.5	(468.1)	3,789.4	3,780.7	227.8	4,008.4	4,015.3
Purchased Power		2,696.4	2,696.4	(84.2)	2,612.2	2,612.2	56.3	2,668.5	2,733.1
Chemicals		292.6	292.6	(0.0)	292.5	292.5	(0.0)	292.5	299.0
Uncollectibles		710.9	710.9	(324.9)	386.0	523.0	(71.0)	452.0	484.5
Other Operating Expense		2,181.6	2,181.6	102.1	2,283.7	2,149.4	197.7	2,347.1	2,121.4
Total		10,139.0	10,139.0	(775.2)	9,363.8	9,357.8	410.8	9,768.6	9,653.3

TABLE F-3
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN 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	53.1	53.1	-	53.1	53.1	-	53.1	54.3
PP Maintenance of Structures and Impr	730	-	-	-	-	-	-	-	-
PP Maintenance of Power Production	731	0.4	0.4	-	0.4	0.4	-	0.4	0.4
PP Maintenance of Other Pumping	733	127.3	127.3	0.0	127.3	127.3	0.0	127.3	130.1
WT Maintenance of Structures and Impr	747	-	-	-	-	-	-	-	-
WT Maintenance of Wter Treatment	748	132.3	132.3	0.0	132.3	132.3	0.0	132.3	135.2
TD Maintenance of Structures and Impr	759	0.0	0.0	-	0.0	0.0	-	0.0	0.0
TD Maintenance of Reservoirs and Tanks	760	0.4	0.4	-	0.4	0.4	-	0.4	0.4
TD Maintenance of Transmission and Distr	761	34.0	34.0	-	34.0	34.0	-	34.0	34.7
TD Maintenance of Fire Mains	762	-	-	-	-	-	-	-	-
TD Maintenance of Services	763	10.4	10.4	0.0	10.4	10.4	0.0	10.4	10.7
TD Maintenance of Meters	764	9.9	9.9	0.0	9.9	9.9	0.0	9.9	10.1
TD Maintenance of Hydrants	765	2.6	2.6	-	2.6	2.6	-	2.6	2.7
TD Maintenance of Miscellaneous Plant	766	1,117.4	1,117.4	-	1,104.2	1,042.8	61.4	1,104.2	1,157.3
TOTAL MAINTENANCE EXPENSES		1,487.9	1,487.9	(13.1)	1,474.7	1,413.3	61.4	1,474.7	1,535.9
Tank Painting		479.9	479.9	-	479.9	479.9	-	479.9	519.1
Other Maintenance		1,008.0	1,008.0	13.1	994.9	933.4	(61.4)	994.9	1,016.8
Total		1,487.9	1,487.9	13.1	1,474.7	1,413.3	(61.4)	1,474.7	1,535.9

TABLE G-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN 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	116.5	116.5	4.8	121.3	121.3	(5.4)	115.9	118.6
AG Property Insurance	793	370.8	370.8	551.45	922.2	818.0	(428.5)	389.5	395.8
AG Injuries and Damages	794	544.5	544.5	30.8	575.2	575.2	2.5	577.8	590.5
AG Employees' Pensions and Benefits	795	2024.4	2024.4	146.9	2171.3	2226.5	(141.2)	2085.3	2179.3
AG Regulatory Commission Expenses	797	375.2	375.2	(171.44)	203.7	219.0	353.7	572.6	572.6
AG Outside Services Employed	798	732.0	732.0	29.5	761.5	654.6	65.0	719.5	719.4
AG Miscellaneous General Expenses	799	4521.7	4521.7	4.9	4526.6	3072.7	1,866.2	4938.9	4960.0
AG Maintenance of General Plant	805	158.0	158.0	10.0	168.0	168.0	1.0	168.9	172.7
AG Rents	811	336.1	336.1	170.8	507.0	458.9	(124.6)	334.3	343.1
TOTAL A&G EXPENSES		<u>9,179.2</u>	<u>9,179.2</u>	<u>777.7</u>	<u>9,956.8</u>	<u>8,314.1</u>	<u>1,588.6</u>	<u>9,902.8</u>	<u>10,051.9</u>
Service Company Costs		4,881.1	4,881.1	(41.4)	4,839.8	4,881.1	(12.5)	4,868.6	4,973.5
General Office Return on Rate Base		1,139.0	1,139.0	96.0	1,235.0	1,313.0	(131.3)	1,181.7	1,226.6
Citizens Acquisition Premium		<u>1,742.9</u>	<u>1,742.9</u>	<u>-</u>	<u>1,742.9</u>	<u>1,742.9</u>	<u>-</u>	<u>1,742.9</u>	<u>1,751.5</u>
TOTAL GENERAL OFFICE EXPENSES		<u>7,763.0</u>	<u>7,763.0</u>	<u>54.7</u>	<u>7,817.7</u>	<u>7,937.0</u>	<u>(143.8)</u>	<u>7,793.2</u>	<u>7,951.7</u>

TAXES OTHER THAN INCOME

TABLE H-1 CALIFORNIA-AMERICAN WATER COMPANY NORTHERN 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	2,117.6	2,117.6	111.9	2,229.5	2,225.3	(30.2)	2,195.1	2,442.2
Franchise Taxes	507	2.2	2.2	(2.2)	-	2.3	(2.3)	-	-
Payroll Taxes	507	583.3	583.3	60.8	644.1	647.1	(28.2)	619.0	633.0
Other	507	25.2	25.2	0.0	25.3	25.3	0.0	25.3	25.8
Non-Utility		-	-	-	-	-	-	-	-
Total Other Taxes	538	2,728.3	2,728.3	170.5	2,898.8	2,900.1	(60.7)	2,839.3	3,101.0
Other Tax Expense per customer									
<u>Present Rates</u>									
Revenues		69,340.5	69,340.5	(2,353.2)	66,987.3	66,874.5	3,690.1	70,564.6	72,978.2
Franchise Tax Rate		-	-	-	-	-	-	-	-
Franchise Tax		-	-	-	-	-	-	-	-
<u>Proposed Rates</u>									
Revenues		71,253.2	71,253.2	2,884.1	74,137.3	72,462.6	255.8	72,718.4	75,966.5
Franchise Tax Rate		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Franchise Tax		-	-	-	-	-	-	-	-
<u>Ad Valorem Taxes Calculation:</u>									
Beginning Taxable Plant		198,251.5	198,251.5	12,075.2	210,326.6	209,760.5	(4,480.0)	205,280.5	220,446.8
Ending Taxable Plant		215,054.8	215,054.8	12,458.2	227,513.0	233,386.5	(12,939.7)	220,446.8	233,909.5
Ad Valorem Rate		0.985%	0.985%	-0.00005	0.980%	0.953%	0.0	0.996%	1.044%
Ad Valorem Taxes		2,117.6	2,117.6	(0.58)	2,229.5	2,225.3	(3.68)	2,195.1	2,442.2

TAXES ON INCOME

TABLE I-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN 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	69,340.5	69,340.5	(2,353.2)	66,987.3	66,874.5	3,690.1	70,564.6	72,978.2
Operating Revenue Deductions:	-	-	-	-	-	-	-	-
Operating Exps less uncollectibles	36,972.3	36,972.3	1,914.3	38,886.6	37,329.4	555.1	37,884.5	38,311.3
Uncollectibles	701.5	701.5	(352.7)	348.8	348.2	92.4	440.6	469.2
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	12,204.7	12,204.7	88.0	12,292.7	12,307.9	(53.2)	12,254.7	13,144.3
Interest Expense	5,193.3	5,193.3	243.6	5,436.9	5,414.8	(49.2)	5,385.6	5,773.3
General Taxes	2,728.3	2,728.3	170.5	2,898.8	2,900.1	(60.7)	2,839.3	3,101.0
Non-deductible Meals	(36.3)	(36.3)	(1.2)	(37.5)	(37.5)	1.3	(36.2)	(37.0)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:								
Federal	57,763.7	57,763.7	2,062.6	59,826.4	58,262.8	485.7	58,748.6	60,762.2
State	57,763.7	57,763.7	2,062.6	59,826.4	58,262.8	485.7	58,748.6	60,762.2
Taxable Income - State	11,576.8	11,576.8	(4,415.8)	7,161.0	8,611.7	3,204.4	11,816.0	12,216.1
State Income Tax @ (see below)	1,023.4	1,023.4	(390.4)	633.0	761.3	283.3	1,044.5	1,079.9
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,023.4	1,023.4	(390.4)	633.0	761.3	283.3	1,044.5	1,079.9
Taxable Income - Federal	10,369.0	10,369.0	(4,256.4)	6,112.6	7,433.1	2,978.4	10,411.5	10,982.1
Federal Income Tax @ (See below)	2,177.5	2,177.5	(893.8)	1,283.7	1,561.0	625.5	2,186.4	2,306.2
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(850.0)	(850.0)	-	(850.0)	(850.0)	-	(850.0)	(851.9)
FEDERAL INCOME TAX	1,327.5	1,327.5	-	433.6	710.9	-	1,336.4	1,454.3
TOTAL TAXES ON INCOME	2,350.9	2,350.9	-	1,066.7	1,472.2	-	2,380.9	2,534.2
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
NORTHERN 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	71,253.2	71,253.2	2,884.1	74,137.3	72,462.6	255.8	72,718.4	75,966.5
Operating Revenue Deductions:								
Operating Exps less uncollectibles	36,972.3	36,972.3	1,914.3	38,886.6	37,329.4	555.1	37,884.5	38,311.3
Uncollectibles	710.9	710.9	(324.9)	386.0	377.3	74.7	452.0	484.5
Domestic Production Activity Deduct	-	-	-	-	-	-	-	-
Book Depreciation	12,204.7	12,204.7	88.0	12,292.7	12,307.9	(53.2)	12,254.7	13,144.3
Interest Expense	5,193.3	5,193.3	243.6	5,436.9	5,414.8	(49.2)	5,365.6	5,773.3
General Taxes	2,728.3	2,728.3	170.5	2,898.8	2,900.1	(60.7)	2,839.3	3,101.0
Non-deductible Meals	(36.3)	(36.3)	(1.2)	(37.5)	(37.5)	1.3	(36.2)	(37.0)
Reserved	-	-	-	-	-	-	-	-
Total Operating Revenue Deductions:			-			-		
Federal	57,773.2	57,773.2	2,090.4	59,863.6	58,291.9	467.9	58,759.9	60,777.5
State	57,773.2	57,773.2	2,090.4	59,863.6	58,291.9	467.9	58,759.9	60,777.5
Taxable Income - State	13,480.0	13,480.0	793.7	14,273.7	14,170.7	(212.2)	13,958.5	15,189.1
State Income Tax @ (see below)	1,191.6	1,191.6	70.2	1,261.8	1,252.7	(18.8)	1,233.9	1,342.7
Less: Amort Deferred State ITC	-	-	-	-	-	-	-	-
STATE INCOME TAXES	1,191.6	1,191.6	70.2	1,261.8	1,252.7	(18.8)	1,233.9	1,342.7
Taxable Income - Federal	12,272.2	12,272.2	953.2	13,225.4	12,992.1	(438.2)	12,554.0	13,955.1
Federal Income Tax @ (See below)	2,577.2	2,577.2	200.2	2,777.3	2,728.3	(92.0)	2,636.3	2,930.6
Less: Amort Deferred Federal ITC	-	-	-	-	-	-	-	-
Less: Amort Excess Deferred Taxes	(850.0)	(850.0)	-	(850.0)	(850.0)	-	(850.0)	(851.9)
FEDERAL INCOME TAX	1,727.1	1,727.1		1,927.3	1,878.3		1,786.3	2,078.6
TOTAL TAXES ON INCOME	2,918.8	2,918.8		3,189.1	3,131.0		3,020.2	3,421.4
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					
NORTHERN 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	427,025.7	427,025.7	(447.1)	426,578.7	426,852.4	(1,335.9)	425,516.5
Gross Additions During Year	22,648.6	22,648.6	6,803.7	29,452.3	29,453.6	(3,101.2)	26,352.4
Retirements	512.0	512.0	243.6	755.7	755.7	(105.8)	649.9
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	22,136.5	22,136.5	6,560.1	28,696.6	28,697.9	(2,995.5)	25,702.5
Construction Work in Progress Beg. Bal.	6,732.4	6,732.4	873.9	7,606.4	7,457.5	(704.3)	6,753.2
Construction Work in Progress End Bal.	8,782.7	8,782.7	(2,672.4)	6,110.3	5,962.7	2,801.8	8,764.5
Net Change During Year - CWIP	2,050.3	2,050.3	(3,546.3)	(1,496.1)	(1,494.8)	3,506.1	2,011.3
Total Beg. Utility Plant and CWIP	433,758.2	433,758.2	426.9	434,185.0	434,309.9	(2,040.3)	432,269.6
Net Additions - Total	24,186.8	24,186.8	3,013.7	27,200.6	27,203.1	510.7	27,713.8
6 Year Average Weighting Factor	42.22%	42.22%	-0.23%	41.99%	42.18%	-2.19%	39.99%
Weighted Average Utility Plant	443,969.5	443,969.5	1,637.6	445,607.1	445,783.7	(2,431.8)	443,351.9

TABLE J-2
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN 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	447,233.9	447,233.9	8,041.4	455,275.3	455,550.3	(4,331.4)	451,219.0
Gross Additions During Year	27,530.2	27,530.2	3,257.9	30,788.1	37,376.4	(10,098.2)	27,278.2
Retirements	559.4	559.4	115.7	675.1	769.4	(215.1)	554.3
Sales and Adjustments	-	-	-	-	-	-	-
Net Additions	26,970.8	26,970.8	3,142.2	30,113.0	36,607.0	(9,883.1)	26,723.9
Construction Work in Progress Beg. Bal.	8,782.7	8,782.7	(2,672.4)	6,110.3	5,962.7	2,801.8	8,764.5
Construction Work in Progress End Bal.	9,282.9	9,282.9	(2,334.6)	6,948.3	6,787.9	2,492.5	9,280.4
Net Change During Year - CWIP	500.2	500.2	337.8	838.0	825.2	(309.3)	515.9
Total Beg. Utility Plant and CWIP	456,016.6	456,016.6	5,369.0	461,385.6	461,513.0	(1,529.6)	459,983.4
Net Additions - Total	27,471.1	27,471.1	3,479.9	30,951.0	37,432.3	(10,192.4)	27,239.8
6 Year Average Weighting Factor	43%	43%	-0.30%	42%	43%	-0.69%	42%
Weighted Average Utility Plant	467,694.0	467,694.0	6,756.8	474,450.8	477,612.5	(6,101.2)	471,511.4

TABLE K-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN 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	151,141.5	151,141.5	(764.8)	150,376.7	151,137.8	(760.8)	150,377.0
Annual Accrual Including Contribution Depreciation ¹	11,805.6	11,805.6	98.4	11,904.1	11,919.4	(62.2)	11,857.2
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	512.0	512.0	243.6	755.7	755.7	(105.8)	649.9
Depreciation Reserve Adjustment for Plant Adjustment	(272.1)	(272.1)	-	(272.1)	(272.1)	-	(272.1)
	-	-	-	-	-	-	-
Net Accrual	11,021.5	11,021.5	(145.2)	10,876.3	10,891.6	43.6	10,935.1
6 Year Average Weighting Factor	45%	45%	0%	45%	45%	(0.0)	45%
Weighted Average Depreciation	4,938.4	4,938.4	(63.3)	4,875.1	4,881.9	19.5	4,901.4
 WEIGHTED DEPRECIATION RESERVE	 156,079.9	 156,079.9	 (828.2)	 155,251.8	 156,019.8	 (741.3)	 155,278.5

TABLE K-2
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN 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	162,163.0	162,163.0	(910.0)	161,253.0	162,029.4	(717.2)	161,312.2
Annual Accrual Including Contribution Depreciation ¹	12,428.9	12,428.9	248.7	12,677.6	12,825.5	(267.8)	12,557.7
Retirements/Debits to Depreciation (Salvage) and Cost of Removal	559.4 (331.7)	559.4 (331.7)	115.7 -	675.1 (331.7)	769.4 (331.7)	(215.1) -	554.3 (331.7)
Depreciation Reserve Adjustment for Plant Adjustment	-	-	-	-	-	-	-
Net Accrual	11,537.7	11,537.7	133.1	11,670.8	11,724.4	(52.7)	11,671.7
6 Year Average Weighting Factor	45%	45%	0%	45%	45%	(0.0)	45%
Weighted Average Depreciation	5,168.3	5,168.3	55.2	5,223.5	5,247.6	(24.0)	5,223.6
WEIGHTED DEPRECIATION RESERVE	167,331.3	167,331.3	(854.8)	166,476.5	167,277.1	(741.3)	166,535.8

TABLE L-1
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN 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	443,969.5	443,969.5	1,637.6	445,607.1	445,783.7	(2,431.8)	443,351.9
Materials and Supplies	443.5	443.5	-	443.5	443.5	-	443.5
Working Cash, Operational	3,767.1	3,767.1	4,989.0	8,756.1	8,756.1	-	8,756.1
Working Cash, Lead Lag	1,605.7	1,605.7	1,735.5	3,341.2	3,295.9	(190.4)	3,105.5
SUBTOTAL	449,785.8	449,785.8	8,362.2	458,148.0	458,279.2	(2,622.2)	455,657.1
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(156,079.9)	(156,079.9)	828.2	(155,251.8)	(156,019.8)	741.3	(155,278.5)
Advances for Construction	(21,701.9)	(21,701.9)	(1.9)	(21,703.9)	(21,703.9)	-	(21,703.9)
Unamortized Advances (20 Yr Amort)	(630.7)	(630.7)	-	(630.7)	(630.7)	-	(630.7)
Contributions in Aid of Construction	(33,846.8)	(33,846.8)	(0.5)	(33,847.3)	(33,847.3)	-	(33,847.3)
Unamortized Contributions (20 Yr Amort)	(213.5)	(213.5)	-	(213.5)	(213.5)	-	(213.5)
Accumulated Deferred Federal Income Taxes	(24,248.6)	(24,248.6)	445.9	(23,802.7)	(23,971.6)	(130.1)	(24,101.7)
Accumulated Deferred State Income Taxes	(6,160.6)	(6,160.6)	73.2	(6,087.4)	(6,164.2)	52.8	(6,111.4)
SUBTOTAL DEDUCTIONS	(242,882.0)	(242,882.0)	1,344.8	(241,537.2)	(242,550.9)	664.0	(241,886.9)
WEIGHTED AVERAGE RATE BASE	206,903.8	206,903.8	9,707.0	216,610.7	215,728.4	(1,958.2)	213,770.2
Weighted Cost of Debt	2.51%	2.51%		2.51%	2.51%		2.51%
Rate Making Interest	5,193.3	5,193.3	243.6	5,436.9	5,414.8	(49.2)	5,365.6

TABLE L-2
CALIFORNIA-AMERICAN WATER COMPANY
NORTHERN 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	467,694.0	467,694.0	6,756.8	474,450.8	477,612.5	(6,101.2)	471,511.4
Materials and Supplies	453.3	453.3	-	453.3	453.3	-	453.3
Working Cash, Operational	3,410.1	3,410.1	4,733.0	8,143.0	8,143.0	(38.7)	8,104.3
Working Cash, Lead Lag	1,676.1	1,676.1	1,845.1	3,521.2	3,492.3	(468.2)	3,024.1
SUBTOTAL	473,233.4	473,233.4	13,334.9	486,568.3	489,701.2	(6,608.1)	483,093.1
LESS DEDUCTIONS FROM RATE BASE							
Weighted Average Depreciation Reserve	(167,331.3)	(167,331.3)	854.8	(166,476.5)	(167,277.1)	741.3	(166,535.8)
Advances for Construction	(24,508.1)	(24,508.1)	(2.0)	(24,510.1)	(24,510.1)	-	(24,510.1)
Unamortized Advances (20 Yr Amort)	(0.1)	(0.1)	-	(0.1)	(0.1)	-	(0.1)
Contributions in Aid of Construction	(33,875.0)	(33,875.0)	(0.5)	(33,875.5)	(33,875.5)	-	(33,875.5)
Unamortized Contributions (20 Yr Amort)	(0.6)	(0.6)	-	(0.6)	(0.6)	-	(0.6)
Accumulated Deferred Federal Income Taxes	(24,252.5)	(24,252.5)	1,042.4	(23,210.2)	(23,373.1)	789.4	(22,583.7)
Accumulated Deferred State Income Taxes	(6,023.9)	(6,023.9)	55.2	(5,968.7)	(6,042.1)	468.6	(5,573.5)
SUBTOTAL DEDUCTIONS	(255,991.6)	(255,991.6)	1,949.9	(254,041.7)	(255,078.6)	1,999.3	(253,079.3)
WEIGHTED AVERAGE RATE BASE	217,241.8	217,241.8	15,284.8	232,526.6	234,622.6	(4,608.8)	230,013.8
Weighted Cost of Debt	2.51%	2.51%		2.51%	2.51%		2.51%
Rate Making Interest	5,452.8	5,452.8	383.6	5,836.4	5,889.0	(115.7)	5,773.3

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
	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	2762.8	3264.7
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		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 Structures and Impr	759	-	-	-	-	-	-	-	-
TD Maintenance of Reservoirs and Tanks	760	-	-	-	-	-	-	-	-
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		6,959.8	6,959.8	579.4	7,539.2	7,640.6	(160.7)	7,479.9	7,716.6
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		4,345.5	4,345.5	31.3	4,376.9	4,445.2	(82.4)	4,362.8	4,453.1

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		-	-	-	-	-	-	-	-
Total Other Taxes	538	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	(28.9)	(28.9)	(0.7)	(29.6)	(29.6)	0.7	(28.8)	(29.5)
Reserved	-	-	-	-	-	-	-	-
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 Federal 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	-	2,083.4	2,077.7	-	2,048.9	2,386.3
TOTAL TAXES ON INCOME	3,067.2	3,067.2	-	3,422.2	3,413.5	-	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 ¹	9,844.2	9,844.2	5.1	9,849.2	9,879.2	(50.4)	9,828.7
Retirements/Debits to Depreciation	203.5	203.5	40.7	244.2	244.2	(44.6)	199.6
(Salvage) and Cost of Removal	(317.8)	(317.8)	-	(317.8)	(317.8)	-	(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 ¹	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	(59.2)	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

CALIFORNIA AMERICAN WATER

2019 GENERAL RATE CASE

A.19-07-004

Attachment G-1 For Settlement

Tariffs

APPLICABILITY

Applicable to all water furnished on a metered basis.

CENTRAL DIVISION TARIFF AREA RATES**Monterey Service Area – Single Family Residential****TERRITORY**

The incorporated cities of Monterey, Pacific Grove, Carmel-by-the-Sea, Del Rey Oaks, Sand City, a portion of Seaside, Hidden Hills and Ryan Ranch subdivisions, Bishop subdivision including the area known as Laguna Seca Ranch Estates, and vicinity and certain unincorporated areas in the County of Monterey.

RATES:**Quantity Rates:****Residential Customers:**

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
For the first 29.9 CGL.....	\$1.0027
For the next 29.9 CGL.....	\$1.5040
For the next 54.5 CGL.....	\$4.0108
For all water over 114.3 CGL	\$6.0162

Service Charge: General Metered

	<u>Per Meter</u> <u>Per Month</u>
For 5/8 x 3/4-inch meter.....	\$27.80
For 3/4-inch meter.....	\$45.31
For 1-inch meter.....	\$83.39
For 1-1/2-inch meter.....	\$222.08
For 2-inch meter.....	\$371.35
For 3-inch meter.....	\$696.27
For 4-inch meter.....	\$1,201.31
For 6-inch meter.....	\$2,524.37
For 8-inch meter.....	\$4,038.93

The Meter Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

CENTRAL DIVISION TARIFF AREA

SPECIAL CONDITIONS:

General Items:

Monterey Service Area

1. The boundaries in which the above rates apply are as set forth in the Preliminary Statement and delineated on the Tariff Service Area Maps filed as a part of these tariff schedules.
2. Qualifying low-income customers can receive a discount on their bill. Customers must apply with the Company for acceptance into the low-income program. For additional details, please see Tariff Schedule CA-CAP.
3. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the Company, service to subsequent tenants in that unit will, at the Company's option, be furnished on the account of the landlord or property owner.
4. **Moratorium:** In portions of the Monterey District served, in whole or part, by Carmel River diversions, and subject to the following conditions and restrictions, California-American Water Company shall deny requests for new service connections and prohibit any increased use of water at existing service addresses resulting from a change in zoning or use:
 - a. California-American Water Company shall not deny such requests or prohibit such increased use where all necessary written approvals for project construction and connection to California-American Water Company's system had been obtained prior to October 20, 2009.
 - b. California-American Water Company shall not deny the installation of additional meters at an existing service provided that the additional metering does not result in an increase in water use.
 - c. This special condition does not authorize California-American Water Company to deny service to:
 - i. the area served by the Carmel Area Wastewater District Water Entitlement pursuant to Monterey Peninsula Water Management District Ordinances 39 and 109 and Rule 23.5, prior to January 1, 2017;
 - ii. the area served by the Sand City Water Entitlement pursuant to Monterey Peninsula Water Management District Ordinance 132 and Rule 23.6;
 - iii. Security National Guaranty, Inc. under its frontloading agreement;
 - iv. a connection or increased use where an authorized official of the State Water Resources Control Board has given written approval.
 - d. California-American Water Company shall not deny a request for new service or prohibit the increased use of water at an existing service address if an authorized official of the State Water Resources Control Board has given written approval for such service or increased use.

CENTRAL DIVISION TARIFF AREA

SPECIAL CONDITIONS (Continued):

General Items:

Monterey Service Area (Continued)

4. Moratorium (Continued):

- e. This special condition shall expire at the filing by California-American Water Company of a Tier 1 advice letter with the Commission transmitting the written concurrence of the Deputy Director of Water Rights of the State Water Resources Control Board with California-American Water Company's finding that a permanent supply of water is ready to serve as a replacement for the unlawful diversions of Carmel River water.
5. Pursuant to Decision D.XX-XX-XXX and in accordance to the Preliminary Statement, the Annual Consumption Adjustment Mechanism (ACAM) provides for an annual adjustment to California American Water Monterey Service Area rates based on the 12-month actual consumption ending September 30th of the prior year.

CENTRAL DIVISION TARIFF AREA

SPECIAL CONDITIONS (Continued):

General Items:

Monterey Service Area

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
2. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of the gross revenues of each bill. The percentages are as follows:
Franchise Fees: Ryan Ranch 1.00%, City of Pacific Grove 2.00%, City of Carmel-by-the-Sea 2.00%, City of Seaside 1.00%, City of Del Rey Oaks Franchise Fee 2.00%, City of Monterey 1.00%, and unincorporated areas of Monterey County 1.00%.
Business Fees: City of Del Rey Oaks 0.11% and City of Sand City 0.12%.
3. A surcharge for the Customer Assistance Program (CAP) is applied to each California American Water customer bill. Please refer to tariff CA-FEES for charges and details.
4. Per Advice Letter 1152, a fee of 8.325%, imposed by the Monterey Peninsula Water Management District (MPWMD), will be assessed against the customer's monthly base bill to fund MPWMD's environmental mitigation, water supply, and conservation programs, as well as other activities. The fee will remain in effect until otherwise directed by the Commission. This fee is applicable to customers in the Monterey Main, Bishop, Hidden Hills and Ryan Ranch areas.
5. Per Advice Letter 1230-B, the net under-collection balance of the 2016 Residential WRAM/MCBA is \$13,079,785. The volumetric surcharge is \$0.2219 per 100 gallon over 36 months beginning March 31, 2019.
6. Per Advice Letter 1199, the net under-collection balance of the 2017 Residential WRAM/MCBA is \$X,XXX,XXX. D.21-XX-XXX sets the cap on WRAM/MCBA surcharges at 15% of the authorized revenue requirement. Rates will be established through a separate Tier 1 filing to update the tariff language and surcharge based upon the then current authorized amortization.
7. Per Advice Letter 1265-A, the net under-collected balance of the 2018 Residential WRAM/MCBA is \$XX,XXX, including interest. D.21-XX-XXX sets the cap on WRAM/MCBA surcharges at 15% of the authorized revenue requirement. Rates will be established through a separate Tier 1 filing to update the tariff language and surcharge based upon the then current authorized amortization.
8. Per Advice Letter 1291-A, the net under-collected balance of the 2019 residential WRAM/MCBA is \$X,XXX,XXX, including interest. D.21-XX-XXX sets the cap on WRAM/MCBA surcharges at 15% of the authorized revenue requirement. Rates will be established through a separate Tier 1 filing to update the tariff language and surcharge based upon the then current authorized amortization.

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS (Continued):

General Items:

Monterey Service Area (Continued)

9. In accordance with the final decision issued in Decision 16-12-003, the WRAM/MCBA balance through 2014 for the Monterey Service Area shall be recovered over five years with interest at the 90-day commercial paper rate. The surcharge is shown in the table below and will remain effective for 60 months upon approval of Advice Letter 1146-A, ending February 28, 2022.

Meter Size	Meter Surcharge
For 5/8" x 3/4" meter	\$10.08
For 3/4" meter	\$20.16
For 1" meter	\$30.23
For 1 1/2" meter	\$50.39
For 2" meter	\$80.62
For 3" meter	\$151.17
For 4" meter	\$251.95
For 6" meter	\$503.91
For 8" meter	\$806.25

10. Per Advice Letter [insert advice letter], the under-collected balance in the Monterey County District Consolidated Expense Balancing Account will be recovered through a quantity-based surcharge of \$X.XXX per 100 gallons over [YY] months effective [DATE]. This total amount will be recovered from all classes of customers.
11. Decision 12-06-040 authorized Carmel River Reroute and San Clemente Dam Removal Project costs to be included in the San Clemente Dam balancing account. Per Decision 18-12-021, California American Water will recover the regulatory asset / San Clemente Dam balancing account in base rates over a 20-year period starting January 1, 2018. Current authorized recovery of \$6,245,448 per annum is included in base rates.
12. Per Advice Letter 1311, a surcharge is applied to each bill to offset increases in purchased water costs imposed by Monterey Peninsula Water Management District (MPWMD). The offset results in a needed decrease of \$405,474 or 0.53%. The surcharge of \$0.2011 per cgl is added to the quantity charge beginning October 21, 2020.

CENTRAL DIVISION TARIFF AREA

SPECIAL CONDITIONS (Continued):
General Items:

Monterey Service Area (Continued)

13. Per D.18-12-021 a meter-based bill credit for the 2018 Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning October 17, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$1.47
3/4	\$2.21
1	\$3.68
1 1/2	\$7.35
2	\$11.77
3	\$22.06
4	\$36.77
6	\$73.54
8	\$117.66
10	\$169.14

14. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning November 1, 2020.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.21
3/4	\$0.32
1	\$0.53
1 1/2	\$1.07
2	\$1.70
3	\$3.20
4	\$5.33
6	\$10.66
8	\$17.05
10	\$24.51

APPLICABILITY

Applicable to all water furnished on a metered basis.

CENTRAL DIVISION TARIFF AREA RATES**Monterey Service Area – Multi-Family Residential****TERRITORY**

The incorporated cities of Monterey, Pacific Grove, Carmel-by-the-Sea, Del Rey Oaks, Sand City, a portion of Seaside, Hidden Hills and Ryan Ranch subdivisions, Bishop subdivision including the area known as Laguna Seca Ranch Estates, and vicinity and certain unincorporated areas in the County of Monterey.

RATES:**Quantity Rates:**

Residential Customers:	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
For the first 18.7CGL.....	\$0.7816
For the next 18.7CGL.....	\$1.1725
For the next 13.5 CGL.....	\$3.1266
For all water 50.9 over CGL.....	\$4.6899

Service Charge: General Metered

	<u>Per Meter</u> <u>Per Month</u>
For 5/8 x 3/4-inch meter	\$27.80
For 3/4-inch meter	\$45.31
For 1-inch meter	\$83.39
For 1-1/2-inch meter	\$222.08
For 2-inch meter	\$371.35
For 3-inch meter	\$696.27
For 4-inch meter	\$1,201.31
For 6-inch meter	\$2,524.37
For 8-inch meter	\$4,038.93

The Meter Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

CENTRAL DIVISION TARIFF AREA

SPECIAL CONDITIONS:

General Items:

Monterey Service Area

1. The boundaries in which the above rates apply are as set forth in the Preliminary Statement and delineated on the Tariff Service Area Maps filed as a part of these tariff schedules.
2. Multi-Use Customers (formerly Residential Fire Protection Service "R.F.P.S.") are assessed a surcredit as listed on CA-Multi-Use.
3. Qualifying low-income customers can receive a discount on their bill. Customers must apply with the Company for acceptance into the low-income program. For additional details, please see Tariff Schedule CA-CAP.
4. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the Company, service to subsequent tenants in that unit will, at the Company's option, be furnished on the account of the landlord or property owner.
5. **Moratorium:** In portions of the Monterey District served, in whole or part, by Carmel River diversions, and subject to the following conditions and restrictions, California-American Water Company shall deny requests for new service connections and prohibit any increased use of water at existing service addresses resulting from a change in zoning or use:
 - a. California-American Water Company shall not deny such requests or prohibit such increased use where all necessary written approvals for project construction and connection to California-American Water Company's system had been obtained prior to October 20, 2009.
 - b. California-American Water Company shall not deny the installation of additional meters at an existing service provided that the additional metering does not result in an increase in water use.
 - c. This special condition does not authorize California-American Water Company to deny service to:
 - i. the area served by the Carmel Area Wastewater District Water Entitlement pursuant to Monterey Peninsula Water Management District Ordinances 39 and 109 and Rule 23.5, prior to January 1, 2017;
 - ii. the area served by the Sand City Water Entitlement pursuant to Monterey Peninsula Water Management District Ordinance 132 and Rule 23.6;
 - iii. Security National Guaranty, Inc. under its frontloading agreement;
 - iv. a connection or increased use where an authorized official of the State Water Resources Control Board has given written approval.

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS:

General Items:

Monterey Service Area

5. **Moratorium (Continued):** In portions of the Monterey District served, in whole or part, by Carmel River diversions, and subject to the following conditions and restrictions, California-American Water Company shall deny requests for new service connections and prohibit any increased use of water at existing service addresses resulting from a change in zoning or use:
 - d. California-American Water Company shall not deny a request for new service or prohibit the increased use of water at an existing service address if an authorized official of the State Water Resources Control Board has given written approval for such service or increased use.
 - e. This special condition shall expire at the filing by California-American Water Company of a Tier 1 advice letter with the Commission transmitting the written concurrence of the Deputy Director of Water Rights of the State Water Resources Control Board with California-American Water Company's finding that a permanent supply of water is ready to serve as a replacement for the unlawful diversions of Carmel River water.
6. Pursuant to Decision D.XX-XX-XXX and in accordance to the Preliminary Statement, the Annual Consumption Adjustment Mechanism (ACAM) provides for an annual adjustment to California American Water Monterey Service Area rates based on the 12-month actual consumption ending September 30th of the prior year.

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS: **Fees and Surcharges:**

Monterey Service Area

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
2. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of the gross revenues of each bill. The percentages are as follows:
Franchise Fees: Ryan Ranch 1.00%, City of Pacific Grove 2.00%, City of Carmel-by-the-Sea 2.00%, City of Seaside 1.00%, City of Del Rey Oaks Franchise Fee 2.00%, City of Monterey 1.00%, and unincorporated areas of Monterey County 1.00%.
Business Fees: City of Del Rey Oaks 0.11% and City of Sand City 0.12%.
3. A surcharge for the Customer Assistance Program (CAP) is applied to each California American Water customer bill. Please refer to tariff CA-FEES for charges and details.
4. Per Advice Letter 1152, a fee of 8.325%, imposed by the Monterey Peninsula Water Management District (MPWMD), will be assessed against the customer's monthly base bill to fund MPWMD's environmental mitigation, water supply, and conservation programs, as well as other activities. The fee will remain in effect until otherwise directed by the Commission. This fee is applicable to customers in the Monterey Main, Bishop, Hidden Hills and Ryan Ranch areas.
5. Per Advice Letter 1230-B, the net under-collection balance of the 2016 Residential WRAM/MCBA is \$13,079,785. The volumetric surcharge is \$0.2219 per 100 gallon over 36 months beginning March 31, 2019.
6. Per Advice Letter 1199, the net under-collection balance of the 2017 Residential WRAM/MCBA is \$2,488,319. D.21-XX-XXX sets the cap on WRAM/MCBA surcharges at 15% of the authorized revenue requirement. Rates will be established through a separate Tier 1 filing to update the tariff language and surcharge based upon the then current authorized amortization.
7. Per Advice Letter 1265-A, the net under-collected balance of the 2018 Residential WRAM/MCBA is \$38,829, including interest. D.21-XX-XXX sets the cap on WRAM/MCBA surcharges at 15% of the authorized revenue requirement. Rates will be established through a separate Tier 1 filing to update the tariff language and surcharge based upon the then current authorized amortization.
8. Per Advice Letter 1291-A, the net under-collected balance of the 2019 residential WRAM/MCBA is \$1,238,592, including interest. D.21-XX-XXX raises the cap on WRAM/MCBA surcharges to 15% of the authorized revenue requirement. After cessation of the 2016 surcharge, a separate Tier 1 filing will be made at that time the tariff language and surcharge with the then current authorized amortization.

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS:

Fees and Surcharges:

Monterey Service Area

9. In accordance with the final decision issued in Decision 16-12-003, the WRAM/MCBA balance through 2014 for the Monterey Service Area shall be recovered over five years with interest at the 90-day commercial paper rate. The surcharge is shown in the table below and will remain effective for 60 months upon approval of Advice Letter 1146-A, ending February 28, 2022.

Meter Size	Meter Surcharge
For 5/8" x 3/4" meter	\$10.08
For 3/4" meter	\$20.16
For 1" meter	\$30.23
For 1 1/2" meter	\$50.39
For 2" meter	\$80.62
For 3" meter	\$151.17
For 4" meter	\$251.95
For 6" meter	\$503.91
For 8" meter	\$806.25

10. Per Advice Letter [insert advice letter], the under-collected balance in the Monterey County District Consolidated Expense Balancing Account will be recovered through a quantity-based surcharge of \$X.XXXX per 100 gallons over [YY] months effective [DATE]. This total amount will be recovered from all classes of customers.
11. Decision 12-06-040 authorized Carmel River Reroute and San Clemente Dam Removal Project costs to be included in the San Clemente Dam balancing account. Per Decision 18-12-021, California American Water will recover the regulatory asset / San Clemente Dam balancing account in base rates over a 20-year period starting January 1, 2018. Current authorized recovery of \$6,245,448 per annum is included in base rates.
12. Per Advice Letter 1311, a surcharge is applied to each bill to offset increases in purchased water costs imposed by Monterey Peninsula Water Management District (MPWMD). The offset results in a needed decrease of \$405,474 or 0.53%. The surcharge of \$0.2011 per cgl is added to the quantity charge beginning October 21, 2020

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS:

General Items:

Monterey Service Area

13. Per D.18-12-021 a meter-based bill credit for the 2018 Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning October 17, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$1.47
3/4	\$2.21
1	\$3.68
1 1/2	\$7.35
2	\$11.77
3	\$22.06
4	\$36.77
6	\$73.54
8	\$117.66
10	\$169.14

14. Per D.18-12-021 a meter-based bill credit for the 2018 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over the 12-month periods beginning January 21, 2020.

Meter Size	Refunds by Meter Equivalents
5/8-inch meter	\$0.30
3/4-inch meter	\$0.45
1-inch meter	\$0.75
1-1/2-inch meter	\$1.51
2-inch meter	\$2.41
3-inch meter	\$4.52
4-inch meter	\$7.53
6-inch meter	\$15.05
8-inch meter	\$24.08
10-inch meter	\$34.62

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS:

General Items:

Monterey Service Area

15. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning November 1, 2020.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.21
3/4	\$0.32
1	\$0.53
1 1/2	\$1.07
2	\$1.70
3	\$3.20
4	\$5.33
6	\$10.66
8	\$17.05
10	\$24.51

APPLICABILITY

Applicable to all water furnished on a metered basis to non-residential customers in the service areas defined below.

CENTRAL DIVISION TARIFF AREA RATES**Monterey Service Area – Non-Residential****TERRITORY**

The incorporated cities of Monterey, Pacific Grove, Carmel-by-the-Sea, Del Rey Oaks, Sand City, a portion of Seaside, Hidden Hills and Ryan Ranch subdivisions, Bishop subdivision including the area known as Laguna Seca Ranch Estates and vicinity and certain unincorporated areas in the County of Monterey.

RATES**Quantity Rates:**

Non-Residential Customers:	<u>Base Rate</u>
	<u>Per 100 gal (CGL)</u>
Division 1.....	\$1.8387
Division 2.....	\$2.0685
Division 3.....	\$2.2983
Division 4.....	\$4.5967

Service charge: General Metered:

	<u>Per Meter</u>
	<u>Per Month</u>
For 5/8 x 3/4-inch meter.....	\$30.36
For 3/4-inch meter.....	\$45.55
For 1-inch meter.....	\$75.91
For 1-1/2-inch meter.....	\$151.82
For 2-inch meter.....	\$242.92
For 3-inch meter.....	\$455.47
For 4-inch meter.....	\$759.12
For 6-inch meter.....	\$1,518.25
For 8-inch meter.....	\$2,429.19

The Meter Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

CENTRAL DIVISION TARIFF AREA

DEFINITIONS:

Monterey Service Area

1. **WATER FACTOR** - "Water Factor" shall mean a rating of water efficiency established by the U.S. Environmental Protection Agency and the U.S. Department of Energy through the Energy Star Program. The Water Factor is the number of gallons per cycle per cubic foot that the Clothes Washer uses. The lower the Water Factor, the more efficient the washer is. So, if a Clothes Washer uses 30 gallons per cycle and has a tub volume of 3.0 cubic feet, then the Water Factor is 10.0.
2. **WATER EFFICIENT ICE MACHINE** – "Water Efficient Ice Machine" shall mean a commercial ice machine that meets or exceeds Energy Star standards for air-cooled ice machines.
3. **SUPPLEMENTAL IRRIGATION SYSTEM** – "Supplemental irrigation system" shall mean irrigation systems other than natural precipitation.
4. **WATER BUDGET FEATURE** – "Water budget feature" shall mean percent up/down adjust feature such as a button or dial on an irrigation controller that permits the user to increase or decrease the runtimes or application rate as for each zone by a prescribed amount or percent, by means of one adjustment without modifying the settings for that individual zone.
5. **GEAR DRIVE ROTOR SPRINKLERS** – "Gear drive rotor sprinklers" shall mean Irrigation sprinklers with high uniformity rates and lower precipitation rates than conventional sprinkler heads or impact rotors resulting in more efficient irrigation.
6. **MULTI STREAM, MULTI TRAJECTORY ROTATING SPRINKLERS (MSMTR)** – "Multi stream, multi trajectory rotating sprinklers" shall mean slowly turning irrigation sprinklers distributing water in a number of individual streams of varying trajectories with lower precipitation rates and higher uniformity than traditional fixed spray head sprinklers.
7. **HIGH EFFICIENCY FIXED SPRAY NOZZLES** – "High efficiency fixed spray nozzles" shall mean precision irrigation spray nozzles with larger and more uniform droplet size resulting in better wind resistance, lower precipitation rates and higher irrigation efficiency.
8. **DRIP IRRIGATION** - "Drip Irrigation" shall mean a low pressure, low volume watering system that applies water slowly to plants, near or at ground level, to minimize runoff and loss to evaporation. The term "Drip Irrigation" shall have the same meaning as "Micro Irrigation" and "Trickle Irrigation."
9. **SUB SURFACE LOW VOLUME EMITTERS** – "Sub surface low volume emitters" shall mean drip or low volume, low pressure irrigation systems that deliver a low flow of water at or near the root zone of plants - measured in gallons per hour versus gallons per minute.
10. **LOW VOLUME IRRIGATION** – "Low volume irrigation" shall mean drip, low volume or Micro Spray Irrigation, includes Low volume fixed spray nozzles.
11. **Best Management Practices - "BMP"** as referenced in Section V of the Settlement attached to D.13-07-041.

CENTRAL DIVISION TARIFF AREA (Continued)

DEFINITIONS:

Monterey Service Area (Continued)

12. Customer Classification Conservation Base Rate – “CCCBR”. the “Customer Class Conservation Base Rate” (“CCCBR”) is defined as the low block or division quantity rate from each billing customer classification under conservation rates and is determined as the rate necessary to equal the billing classification revenue requirement given the defined rate design parameters.

SPECIAL CONDITIONS:

General Items:

Monterey Service Area

1. The boundaries in which the above rates apply are as set forth in the Preliminary Statement and delineated on the Tariff Service Area Maps filed as a part of these tariff schedules.
2. This non-residential rate design shall remain in effect and until ordered otherwise by the Commission.
3. Abbreviations as used in this tariff are defined above.
4. Non-residential customers billed under this tariff shall be placed into one of four divisions for billing purposes. The determination of under which Division each individual customer shall be billed will be based on the following:
 - a. Division 1: Customers that are indoor/outdoor Rate BMP-compliant and have outdoor landscape irrigation of no more than 10% of total parcel size covered by the meter (or meters) meant to serve such parcel, and excluding from the total parcel size for purposes of the 10% calculation areas of natural, non-irrigated open space. Meters designated as irrigation only meters will not be included in Division 1 regardless of the 10% parcel size allowance noted above.
 - b. Division 2: Customers that are indoor/outdoor Rate BMP-compliant and have a business where the watering is essential to the product of the business (nurseries), golf courses and government parks, ball fields, and cemeteries.
 - c. Division 3: Customers that are indoor/outdoor Rate BMP-compliant and have outdoor landscape irrigation exceeding the 10% parcel limit for Division 1, as well all Rate BMP-compliant irrigation meters, as previously noted in Special Condition 6 (a).
 - d. Division 4: Customers that are not in compliance with Rate BMPs.
5. Upon approval of the tariff all customers who respond to the request to provide self-certified Rate BMP information will be appropriately categorized into Division 1, 2, 3 or 4 immediately so that all bills issued under the new tariff reflect the provision of a completed survey.
6. Customers that are subsequently found to be non Rate BMP compliant will be given 30 days from the date of notification to achieve compliance as noted in the non-compliance letter.

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS (Continued):

General Items:

Monterey Service Area (Continued)

7. All Del Monte Forest golf courses served with emergency potable water from the connection at the Viscaino tank will be assigned an emergency allocation of 30 AF/year. Any potable use within this allotment will be billed at customer Division 1 rates. Usage above the annual allotment would be billed at customer Division 2 rates.
8. Rate BMP Compliant will be defined as follows:
 - a. Indoor Usage
 - i. Showerheads – Rain Bars, or Body Spray Nozzles shall be designed and manufactured to emit a maximum of 2.0 gallons per minute GPM.
 - ii. Public Washbasins shall emit a maximum of 0.5 GPM.
 - iii. Public Washbasins equipped with automatic shut off devices or sensor faucets shall operate with a maximum flow rate of 0.25 gallons per cycle.
 - iv. Private Washbasins (e.g.; Washbasins in hotel or motel guest rooms and hospital patient rooms) shall emit a maximum of 1.5 GPM.
 - v. All other sinks shall be restricted to flow at a maximum of 1.5 GPM.
 - vi. Ultra low flow toilets (1.6 gallons per flush (“GPF”)), High Efficiency Toilets (1.28 GPF) or Ultra High Efficiency Toilets (0.8 GPF). All toilets replaced after December 31, 2014 will have to be High Efficiency or Ultra High Efficiency
 - vii. Water efficient urinals designed to flush with a maximum of 0.5 GPF. Includes High Efficiency Urinals (0.5 GPF), pint urinals (0.125 GPF), or waterless urinals.
 - viii. Water Efficient (1.6 GPM) Pre-Rinse spray valves (as applicable), Medical and laboratory photographic, and/or X-Ray processing systems must recirculate water used in the rinse process.
 - ix. All Visitor-Serving Facilities must use Water Efficient Ice Machines
 - x. All Clothes Washers must be rated with a Water Factor of 5.0 or below. There is an exception when the existing appliance was purchased between December 31, 2005 and December 31, 2012 and rates a Water Factor of 5.1-6.0.
 - xi. Visitor-serving, Public, and Quasi-Public facilities must display placards or decals promoting water awareness and the need for conservation in visible locations in restrooms, kitchens, and dining areas.
 - xii. Visitor-serving facilities must offer towel and linen reuse programs by providing written notice in the rooms.
 - xiii. Restaurants must provide written notice that drinking water is available only upon request. Notices must be placed on tables and/or menus. Drinking water will not be provided from the Monterey Peninsula Water Resource System, unless specifically requested.
 - b. Outdoor Usage
 - i. All supplemental irrigation systems require the use of an automated irrigation controller, which must include a water budget feature and may include products, which rely on soil or weather sensors to adjust irrigation schedules.
 - ii. Turf grass areas that receive supplemental irrigation must be watered with gear drive rotor sprinklers, multi stream, multi trajectory rotating sprinklers, high efficiency fixed spray nozzles or sub surface low volume emitters.

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS (Continued):

General Items:

Monterey Service Area (Continued)

8. Rate BMP Compliant will be defined as follows: (Continued)
 - a. Outdoor Usage (Continued)
 - iii. Low volume irrigation is encouraged for landscaped areas containing trees, shrubs and groundcover. The use of standard fixed spray nozzles will not be allowed in landscape beds measuring 3' or less.
 - iv. All automated irrigation controllers must include sensors, or devices that interrupt, or delay a scheduled irrigation event due to rainfall that equals or exceeds an established threshold.
 - v. Hoses used to hand water landscaped areas must be equipped with a positive shut off device.
9. Every meter will be categorized and issued a single bill unless a customer requests that a single consolidated bill be provided and then only if the system is capable of doing so without loss of any necessary data or delays in billing.
10. **Moratorium:** In portions of the Monterey District served, in whole or part, by Carmel River diversions, and subject to the following conditions and restrictions, California-American Water Company shall deny requests for new service connections and prohibit any increased use of water at existing service addresses resulting from a change in zoning or use:
 - a. California-American Water Company shall not deny such requests or prohibit such increased use where all necessary written approvals for project construction and connection to California-American Water Company's system had been obtained prior to October 20, 2009;
 - b. California-American Water Company shall not deny the installation of additional meters at an existing service provided that the additional metering does not result in an increase in water use.
 - c. This special condition does not authorize California-American Water Company to deny service to:
 - i. the area served by the Carmel Area Wastewater District Water Entitlement pursuant to Monterey Peninsula Water Management District Ordinances 39 and 109 and Rule 23.5, prior to January 1, 2017.
 - ii. the area served by the Sand City Water Entitlement pursuant to Monterey Peninsula Water Management District Ordinance 132 and Rule 23.6;
 - iii. Security National Guaranty, Inc. under its frontloading agreement;
 - iv. a connection or increased use where an authorized official of the State Water Resources Control Board has given written approval.

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS (Continued):

General Items:

Monterey Service Area (Continued)

10. **Moratorium(Continued):** In portions of the Monterey District served, in whole or part, by Carmel River diversions, and subject to the following conditions and restrictions, California-American Water Company shall deny requests for new service connections and prohibit any increased use of water at existing service addresses resulting from a change in zoning or use:
 - e. California-American Water Company shall not deny a request for new service or prohibit the increased use of water at an existing service address if an authorized official of the State Water Resources Control Board has given written approval for such service or increased use.
 - f. This special condition shall expire at the filing by California-American Water Company of a Tier 1 advice letter with the Commission transmitting the written concurrence of the Deputy Director of Water Rights of the State Water Resources Control Board with California-American Water Company's finding that a permanent supply of water is ready to serve as a replacement for the unlawful diversions of Carmel River water
11. Customers that have heretofore been billed as mixed-use customers prior to March 1, 2017 will now be reclassified into either a multi-residential or non-residential classification. Those prior mixed use customers with a large number of individual dwelling units on large parcels will be classified as a multi-residential customer after March 1, 2017 and be billed under the same methodology as all other multi-residential customers, which is based on a block use allowance per dwelling unit. All other former mixed-use customers will be billed under the divisional billing parameters and rates for non-residential customers.
12. Pursuant to Decision D.XX-XX-XXX and in accordance to the Preliminary Statement, the Annual Consumption Adjustment Mechanism (ACAM) provides for an annual adjustment to California American Water Monterey Service Area rates based on the 12-month actual consumption ending September 30th of the prior year.

(N)
|
(N)

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS:

Fees and Surcharges:

Monterey Service Area

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
2. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of the gross revenues of each bill. The percentages are as follows:
Franchise Fees: Ryan Ranch 1.00%, City of Pacific Grove 2.00%, City of Carmel-by-the-Sea 2.00%, City of Seaside 1.00%, City of Del Rey Oaks Franchise Fee 2.00%, City of Monterey 1.00%, and unincorporated areas of Monterey County 1.00%.
Business Fees: City of Del Rey Oaks 0.11% and City of Sand City 0.12%.
3. A surcharge for the Customer Assistance Program (CAP) is applied to each California American Water customer bill. Please refer to tariff CA-FEES for charges and details.
4. Per Advice Letter 1152, a fee of 8.325%, imposed by the Monterey Peninsula Water Management District (MPWMD), will be assessed against the customer's monthly base bill to fund MPWMD's environmental mitigation, water supply, and conservation programs, as well as other activities. The fee will remain in effect until otherwise directed by the Commission. This fee is applicable to customers in the Monterey Main, Bishop, Hidden Hills and Ryan Ranch areas.
5. Per Advice Letter 1199, the balance of the 2017 non-residential WRAM/MCBA is \$2,762,923 as of December 31, 2017. The surcharge is shown in the table below and will remain effective until December 2021.

Non-Residential		
Monterey Main, Hidden Hills, Ryan Ranch, & Bishop Systems:	Surcharge per 100 gal	Months
Division 1	\$0.1363	18
Division 2	\$0.1533	18
Division 3	\$0.1703	18
Division 4	\$0.3407	18

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS:

Fees and Surcharges:

Monterey Service Area (Continued)

6. In accordance with the final decision issued in Decision 16-12-003, the WRAM/MCBA balance through 2014 for the Monterey District shall be recovered over five years with interest at the 90-day commercial paper rate. The surcharge is shown in the table below and will remain effective for 60 months upon approval of Advice Letter 1146-A, ending February 28, 2022.

Meter Size	Meter Surcharge
For 5/8" x 3/4" meter	\$4.21
For 3/4" meter	\$8.42
For 1" meter	\$12.63
For 1-1/2" meter	\$21.05
For 2" meter	\$33.68
For 3" meter	\$63.15
For 4" meter	\$102.25
For 6" meter	\$210.50
For 8" meter	\$336.80

7. Per Advice Letter 1265-A, the net under-collected balance of the 2018 Non-Residential WRAM/MCBA is \$106,180, including interest. D.21-XX-XXX sets the cap on WRAM/MCBA surcharges at 15% of the authorized revenue requirement. Rates will be established through a separate Tier 1 filing to update the tariff language and surcharge based upon the then current authorized amortization.
8. Per Advice Letter 1291-A, the net under-collected balance of the 2019 Non-Residential WRAM/MCBA is \$982,007, including interest. D.21-XX-XXX sets the cap on WRAM/MCBA surcharges at 15% of the authorized revenue requirement. Rates will be established through a separate Tier 1 filing to update the tariff language and surcharge based upon the then current authorized amortization.
9. Decision 12-06-040 authorized Carmel River Reroute and San Clemente Dam Removal Project costs to be included in the San Clemente Dam balancing account. Per Decision 18-12-021, California American Water will recover the regulatory asset / San Clemente Dam balancing account in base rates over a 20-year period starting January 1, 2018. Current authorized recovery of \$6,245,448 per annum is included in base rates.
10. Per Advice Letter [insert advice letter], the under-collected balance in the Monterey County District Consolidated Expense Balancing Account will be recovered through a quantity-based surcharge of \$X.XXXX per 100 gallons over YY months effective [DATE]. This total amount will be recovered from all classes of customers.

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS:

Fees and Surcharges:

Monterey Service Area (Continued)

11. Per D.18-12-021 a meter-based bill credit for the 2018 Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning October 17, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$ 1.47
3/4	\$ 2.21
1	\$ 3.68
1 1/2	\$ 7.35
2	\$ 11.77
3	\$ 22.06
4	\$ 36.77
6	\$ 73.54
8	\$ 117.66
10	\$ 169.14

12. Per Advice Letter 1311, a surcharge is applied to each bill to offset increases in purchased water costs imposed by Monterey Peninsula Water Management District (MPWMD). The offset results in a needed decrease of \$405,474 or 0.53%. The surcharge of \$0.2011 per cgl is added to the quantity charge beginning October 21, 2020.
13. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning November 1, 2020.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.21
3/4	\$0.32
1	\$0.53
1 1/2	\$1.07
2	\$1.70
3	\$3.20
4	\$5.33
6	\$10.66
8	\$17.05
10	\$24.51

APPLICABILITY

Applicable to all water furnished on a metered basis to miscellaneous, construction, and other water utility customers in the service areas defined below.

CENTRAL DIVISION TARIFF AREA RATES**Monterey Service Area – Other Customers****TERRITORY**

The incorporated cities of Monterey, Pacific Grove, Carmel-by-the-Sea, Del Rey Oaks, Sand City, a portion of Seaside, Hidden Hills and Ryan Ranch subdivisions, Bishop subdivision including the area known as Laguna Seca Ranch Estates and vicinity and certain unincorporated areas in the County of Monterey.

RATES**Quantity Rates:**

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
Misc. and Construction	\$3.8129
Misc. and Construction Meter Rates:	
	<u>Per Meter</u> <u>Per Month</u>
For 5/8 x 3/4-inch meter.....	\$30.36
For 3/4-inch meter.....	\$45.55
For 1-inch meter.....	\$75.91
For 1-1/2-inch meter.....	\$151.82
For 2-inch meter.....	\$242.92
For 3-inch meter.....	\$455.47
For 4-inch meter.....	\$759.12
For 6-inch meter.....	\$1,518.25
For 8-inch meter.....	\$2,429.19

The Meter Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

CENTRAL DIVISION TARIFF AREA RATES (Continued)

Monterey Service Area – Other Customers

Other Water Utility (Permanent Service)

Quantity Rates:

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
Block 1.....	\$0.6712
Block 2.....	\$1.3423
Block 3.....	\$5.3693

Other Water Utility (Temporary Service)

Quantity Rates:

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
Other Water Utility (Temporary Service)	\$0.6712

Other Water Utility (Permanent & Temporary)

Meter Rates:

	<u>Per Meter</u> <u>Per Month</u>
For 5/8 x 3/4-inch meter	\$50.61
For 3/4-inch meter	\$75.91
For 1-inch meter	\$126.52
For 1-1/2-inch meter	\$253.04
For 2-inch meter	\$404.87
For 3-inch meter	\$759.12
For 4-inch meter	\$1,265.20

The Meter Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

CENTRAL DIVISION TARIFF AREA

SPECIAL CONDITIONS:

General Items:

Monterey Service Area

1. The boundaries in which the above rates apply are as set forth in the Preliminary Statement and delineated on the Tariff Service Area Maps filed as a part of these tariff schedules.
2. Every meter will be categorized and issued a single bill unless a customer requests that a single consolidated bill be provided and then only if the system is capable of doing so without loss of any necessary data or delays in billing.
3. This rate design shall remain in effect and until ordered otherwise by the Commission.
4. Permanent Service to Other Water Utility consumption blocks are outlined as follows:
 - a. Block 1: 52 CGL's of water per residential living unit
 - b. Block 2: An additional 52 CGL's of water per residential living unit above Block 1
 - c. Block 3: All water in excess of 104 CGL's per residential living unit
5. **Moratorium:** In portions of the Monterey District served, in whole or part, by Carmel River diversions, and subject to the following conditions and restrictions, California-American Water Company shall deny requests for new service connections and prohibit any increased use of water at existing service addresses resulting from a change in zoning or use:
 - a. California-American Water Company shall not deny such requests or prohibit such increased use where all necessary written approvals for project construction and connection to California-American Water Company's system had been obtained prior to October 20, 2009;
 - b. California-American Water Company shall not deny the installation of additional meters at an existing service provided that the additional metering does not result in an increase in water use;
 - c. This special condition does not authorize California-American Water Company to deny service to:
 - i. the area served by the Carmel Area Wastewater District Water Entitlement pursuant to Monterey Peninsula Water Management District Ordinances 39 and 109 and Rule 23.5, prior to January 1, 2017;
 - ii. the area served by the Sand City Water Entitlement pursuant to Monterey Peninsula Water Management District Ordinance 132 and Rule 23.6;
 - iii. Security National Guaranty, Inc. under its frontloading agreement;
 - iv. a connection or increased use where an authorized official of the State Water Resources Control Board has given written approval.

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS:

General Items:

Monterey Service Area (Continued)

5. Moratorium (Continued):

- d. California-American Water Company shall not deny a request for new service or prohibit the increased use of water at an existing service address if an authorized official of the State Water Resources Control Board has given written approval for such service or increased use.
 - e. This special condition shall expire at the filing by California-American Water Company of a Tier 1 advice letter with the Commission transmitting the written concurrence of the Deputy Director of Water Rights of the State Water Resources Control Board with California-American Water Company's finding that a permanent supply of water is ready to serve as a replacement for the unlawful diversions of Carmel River water.
6. Pursuant to Decision D.XX-XX-XXX and in accordance to the Preliminary Statement, the Annual Consumption Adjustment Mechanism (ACAM) provides for an annual adjustment to California American Water Monterey Service Area rates based on the 12-month actual consumption ending September 30th of the prior year.

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS

Fees and Surcharges

Monterey Service Area

1. All bills are subject to the reimbursement fee set forth in Schedule No.UF
2. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of the gross revenues of each bill. The percentages are as follows:
Franchise Fees: Ryan Ranch 1.00%, City of Pacific Grove 2.00%, City of Carmel-by-the-Sea 2.00%, City of Seaside 1.00%, City of Del Rey Oaks Franchise Fee 2.00%, City of Monterey 1.00%, and unincorporated areas of Monterey County 1.00%.
Business Fees: City of Del Rey Oaks 0.11% and City of Sand City 0.12%.
3. A surcharge for the Customer Assistance Program (CAP) is applied to each California American Water customer bill. Please refer to tariff CA-FEES for charges and details.
4. Per Advice Letter 1152, a fee of 8.325%, imposed by the Monterey Peninsula Water Management District (MPWMD), will be assessed against the customer's monthly base bill to fund MPWMD's environmental mitigation, water supply, and conservation programs, as well as other activities. The fee will remain in effect until otherwise directed by the Commission. This fee is applicable to customers in the Monterey Main, Bishop, Hidden Hills and Ryan Ranch areas.
5. Per Advice Letter 1199, the balance of the 2017 non-residential WRAM/MCBA is \$2,762,923 as of December 31, 2017. The surcharge is shown in the table below and will remain effective until December 2021.

	Surcharge per 100 gal	Months
OWU-Permanent		
Block 1	\$0.0811	18
Block 2	\$0.1622	18
Block 3	\$0.6486	18
OWU-Temporary	\$0.0811	18

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS:

Fees and Surcharges:

Monterey Service Area (Continued)

6. In accordance with Decision 16-12-003, the WRAM/MCBA balance through 2014 for the Monterey Service Area shall be recovered over five years with interest at the 90-day commercial paper rate. The surcharge is shown in the table below and will remain effective for 60 months upon approval of Advice Letter 1146-A, ending February 28, 2022.

Meter Size	Meter Surcharge
For 5/8" x 3/4" meter	\$4.21
For 3/4" meter	\$8.42
For 1" meter	\$12.63
For 1-1/2" meter	\$21.05
For 2" meter	\$33.68
For 3" meter	\$63.15
For 4" meter	\$102.25
For 6" meter	\$210.50
For 8" meter	\$336.80

7. Per Advice Letter 1265-A, the net under-collected balance of the 2018 Non-Residential WRAM/MCBA is \$106,180, including interest. D.21-XX-XXX sets the cap on WRAM/MCBA surcharges at 15% of the authorized revenue requirement. Rates will be established through a separate Tier 1 filing to update the tariff language and surcharge based upon the then current authorized amortization.
8. Per Advice Letter 1291-A, the net under-collected balance of the 2019 Non-Residential WRAM/MCBA is \$982,007, including interest. D.21-XX-XXX sets the cap on WRAM/MCBA surcharges at 15% of the authorized revenue requirement. Rates will be established through a separate Tier 1 filing to update the tariff language and surcharge based upon the then current authorized amortization.
9. Per Advice Letter [insert advice letter], the under-collected balance in the Monterey County District Consolidated Expense Balancing Account will be recovered through a quantity-based surcharge of \$X.XXXX per 100 gallons over [YY] months effective [DATE]. This total amount will be recovered from all classes of customers.
10. Decision 12-06-040 authorized Carmel River Reroute and San Clemente Dam Removal Project costs to be included in the San Clemente Dam balancing account. Per Decision 18-12-021, California American Water will recover the regulatory asset / San Clemente Dam balancing account in base rates over a 20-year period starting January 1, 2018. Current authorized recovery of \$7,921,004 per annum is included in base rates.

CENTRAL DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS:

Fees and Surcharges:

Monterey Service Area (Continued)

11. Per Advice Letter 1311, a surcharge is applied to each bill to offset increases in purchased water costs imposed by Monterey Peninsula Water Management District (MPWMD). The offset results in a needed decrease of \$405,474 or 0.53%. The surcharge of \$0.2011 per cgl is added to the quantity charge beginning October 21, 2020.
12. Per D.18-12-021 a meter-based bill credit for the 2018 Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning October 17, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$1.47
3/4	\$2.21
1	\$3.68
1 1/2	\$7.35
2	\$11.77
3	\$22.06
4	\$36.77
6	\$73.54
8	\$117.66
10	\$169.14

13. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over the 12-months periods beginning November 1, 2020.

Meter Size	Refunds by Meter Equivalents
5/8x3/4inch meter	\$0.21
3/4-inch meter	\$0.32
1-inch meter	\$0.53
1-1/2-inch meter	\$1.07
2-inch meter	\$1.70
3-inch meter	\$3.20
4-inch meter	\$5.33
6-inch meter	\$10.66
8-inch meter	\$17.05
10-inch meter	\$24.51

APPLICABILITY

Applicable to all water furnished on a metered basis.

CENTRAL DIVISION TARIFF AREA RATES:**Central Satellite Service Area - Amber Park, Toro, Ralph Lane, Garrapata****TERRITORY**

Toro sub-unit, Monterey County, Ambler Park Subdivision, Oaks subdivision, Rim Rock subdivision, Rancho El Toro Country Club (located nine miles southwest of Salinas), Chualar sub-units, Ralph Lane, and vicinity. The unincorporated communities, subdivisions, and adjacent areas generally known as Garrapata and vicinity.

RATES:**Quantity Rates:**

Residential Customers:		<u>Base Rate</u>
		<u>Per 100 gal (CGL)</u>
For the first 59.8 CGL.....		\$0.6753
For the next 74.8 CGL.....		\$1.1253
For the next 650.8 CGL.....		\$1.3504
For all water over 785.4 CGL.....		\$1.9694
All Other Customers:		
For all water delivered, per CGL.....		\$1.1253
Service Charge: General Metered		
		<u>Per Meter</u>
		<u>Per Month</u>
For 5/8 x 3/4-inch meter.....		\$14.58
For 3/4-inch meter.....		\$21.87
For 1-inch meter.....		\$36.45
For 1-1/2-inch meter.....		\$72.89
For 2-inch meter.....		\$116.62
For 3-inch meter.....		\$218.65
For 4-inch meter.....		\$364.43
For 6-inch meter.....		\$728.86
For 8-inch meter.....		\$1,166.18

The Meter Charge is a readiness-to-serve charge applicable to all metered service and to which is added to the charge for water furnished, which is based on Quantity Rates.

CENTRAL SATELLITE TARIFF AREA (Continued):

Chualar Service Area

RATES:

Residential Customers:

Base Rate

Per 100 gal (CGL)

For all water delivered, per CGL..... \$0.0995

Meter Charge for all sizes..... \$25.98

Public Schools:

For all water delivered, per CGL..... \$0.0995

Meter Charge for all sizes..... \$25.98

(L)

(L)

CENTRAL DIVISION TARIFF AREA

SPECIAL CONDITIONS:

General Items:

ALL CENTRAL SATELLITE TARIFF AREA

1. Qualifying low-income customers can receive a discount on their bill. Customers must apply with the Company for acceptance into the low-income program. For additional details, please see Tariff Schedule CA-CAP.
2. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing California American Water money, service to subsequent tenants in that unit will, at California American Water's option, be furnished on the account of the landlord or property owner.
3. In accordance with the Preliminary Statements, the cost allocation for the Central Satellite Tariff Area established in the GRC process is based on an inflationary increase.
4. Chualar's rates are inflated in each General Rate Case based on the five-year average Consumer Price Index. Chualar's total revenue is deducted from Central Division's revenue requirement and the remaining amounts is collected from the other Central Satellite and the Monterey Service Areas.
5. Pursuant to Decision D.18-05-027 and in accordance to the Preliminary Statement, the Annual Consumption Adjustment Mechanism (ACAM) provides for an annual adjustment to California American Water Central Satellite Tariff Area rates based on the 12-month actual consumption ending September 30th of the prior year. The Chualar Service Area is excluded from the ACAM.

Fees and Surcharges:

ALL CENTRAL SATELLITE TARIFF AREA

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF
2. A 1.00% surcharge is included on each bill to collect franchise taxes and/or business license fees paid to Monterey County. The amount collected is based on a percentage of the gross revenues of each bill.
3. A surcharge for the Customer Assistance Program (CAP) program is applied to each California American Water customer bill. Please refer to tariff CA-FEES for charges and details.
4. Per Advice Letter [insert advice letter], the under-collected balance in the Central Division Consolidated Expense Balancing Account will be recovered through a quantity based surcharge of \$[insert final amount] per 100 gallons over [insert period] effective [date]. This total amount will be recovered from all classes of customers except for Chualar customers.

SPECIAL CONDITIONS**Fees and Surcharges (Continued):****ALL CENTRAL SATELLITE TARIFF AREA (Continued)**

5. Central Satellite Systems Water Revenue Adjustment Mechanism (WRAM) and Modified Cost Balancing Account (MCBA) Surcharge

D.21-XX-XXX authorized a single surcharge for recovery of the under-collected balance in the Central Division WRAM/MCBA through a quantity-based surcharge of \$X.XXXX. D.21-XX-XXX set the annual cap on WRAM/MCBA surcharges at 15% of the authorized revenue requirement excluding Chualar customers.

6. Per D.18-12-021 a meter-based bill credit for the 2018 Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning October 17, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.87
3/4	\$1.30
1	\$2.17
1-1/2	\$4.33
2	\$6.93
3	\$13.00
4	\$21.66
6	\$43.32
8	\$69.32
10	\$99.65

7. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning November 1, 2020.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.29
3/4	\$0.44
1	\$0.73
1 1/2	\$1.46
2	\$2.34
3	\$4.39
4	\$7.31
6	\$14.62
8	\$23.40
10	\$33.63

8.

SPECIAL CONDITIONS (Continued)
Fees and Surcharges (Continued):

Garrapata Service Area Only

1. The Safe Drinking Water State Revolving Fund (SDWSRF) surcharge is in addition to the water bill. This surcharge must be identified on each bill. The surcharge is specifically for the repayment of a loan under the American Recovery and Reinvestment Act for SDWSRF projects authorized by Resolution W-4788, dated September 24, 2009. The surcharge to repay the loan will last until the loan is fully paid. The surcharge rates are subject to periodic adjustment. The monthly surcharge is \$16.62 for years 1-10; and \$15.11 for years 11-19 of the repayment period. The surcharge revenues shall be tracked separately and shall be used only for the repayment for the SDWSRF loan described in Resolution W-4788. This surcharge only applies to customers in the Garrapata service area.

APPLICABILITY

Applicable to all metered water service.

NORTHERN DIVISION TARIFF AREA RATES

Sacramento Service Area

TERRITORY

The unincorporated communities, subdivisions, and adjacent areas generally known as Cordova, Rosemont, Parkway Estates, Lindale, Foothill Farms, Arlington Heights, Linwood, Loretto Heights, Arden Highlands, Arden Estates and Sunrise Security Park, and Ox-Bow. A part of the City of Citrus Heights and the communities of Antelope and Sabre City in Sacramento and Placer counties. The city of Isleton and vicinity and the unincorporated community of Walnut Grove in Sacramento County. The lower southwestern portion of Placer County, including the areas Known as Morgan Creek, Doyle Ranch, Sun Valley Oaks, and Riolo Greens. Dunnigan, along both sides of Interstate 5, between County Roads 2 on the north and County Road 9 on the south, Yolo County. Geyserville and vicinity, Sonoma County. Hillview: Coarsegold Highlands, Raymond, and subdivision in and near Oakhurst, Madera County.

RATES

Quantity Rates:

	<u>Base Rate</u> <u>Per 100 (CGL)</u>	
<u>Residential Customers:</u>		
For the first 74.8 CGL	\$0.4005	(l)
For next 74.8 CGL.....	\$0.5369	
For all water delivered over 149.6 CGL	\$0.6802	
<u>All Other Customers:</u>		(l)
For all water delivered, per CGL.....	\$0.4668	
Service Charge: General Metered		
	<u>Per Meter</u> <u>Per Month</u>	(l)
For 5/8 x 3/4-inch meter.....	\$18.01	
For 3/4-inch meter.....	\$27.02	
For 1-inch meter.....	\$45.03	
For 1-1/2-inch meter.....	\$90.06	
For 2-inch meter.....	\$144.10	
For 3-inch meter.....	\$270.19	
For 4-inch meter.....	\$450.32	
For 6-inch meter.....	\$900.64	
For 8-inch meter.....	\$1,441.02	
For 10-inch meter.....	\$2,071.47	(l)

The Service Charge is a readiness-to-serve charge applicable to all general metered services. It is added to the charge for water furnished, which is based on Quantity Rates.

NORTHERN DIVISION TARIFF AREA RATES (Continued):

Larkfield Service Area

TERRITORY

The unincorporated areas known as the Larkfield and Wikiup subdivisions and the community of Fulton, three miles north of Santa Rosa, Sonoma County.

RATES

Quantity Rates:

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
Residential Customers:	
For the first 37.4 CGL	\$0.8173
For the next 97.5 CGL.....	\$0.8514
For the next 55.5 CGL.....	\$0.9791
For all water delivered over 190.4 CGL	\$1.1110

All Other Customers:

For all water delivered, per CGL	\$0.8514
--	----------

Service Charge: General Metered

	<u>Per Meter</u> <u>Per Month</u>
For 5/8 x 3/4-inch meter.....	\$17.77
For 3/4-inch meter.....	\$26.66
For 1-inch meter.....	\$44.43
For 1-1/2-inch meter.....	\$88.85
For 2-inch meter.....	\$142.16
For 3-inch meter.....	\$266.56
For 4-inch meter.....	\$444.26
For 6-inch meter.....	\$888.52
For 8-inch meter.....	\$1,421.64
For 10-inch meter.....	\$2,043.60

The Service Charge is a readiness-to-serve charge applicable to all general metered services. It is added to the charge for water furnished, which is based on the Quantity Rates.

NORTHERN DIVISION TARIFF AREA RATES (Continued):

Meadowbrook Service Area

TERRITORY

The unincorporated area known as Meadowbrook Tract, including Nos. 1 and 2, located approximately 1-1/2 miles northwest of the city of Merced, Merced County.

RATES

Quantity Rates:

<u>All Customers:</u>	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
For the first 34 CGL	\$0.2230
For the next 24 CGL.....	\$0.2347
For all water delivered over 58 CGL.....	\$0.2616

Service Charge: General Metered

	<u>Per Meter</u> <u>Per Month</u>
For 5/8 x 3/4-inch meter.....	\$18.58
For 3/4-inch meter.....	\$27.87
For 1-inch meter.....	\$46.45
For 1-1/2-inch meter.....	\$92.90
For 2-inch meter.....	\$148.63
For 3-inch meter.....	\$278.69
For 4-inch meter.....	\$464.48
For 6-inch meter.....	\$928.96

The Service Charge is a readiness-to-serve charge, which is applicable to all general metered services and to which is added the charge for water used computed at the Quantity Rates.

NORTHERN DIVISION TARIFF AREA RATES (Continued):

Fruitridge Vista Service Area

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The unincorporated areas known as Fruitridge Vista Units, Sandra Heights Pacific Terrace Units, Bowling Green Units, and all immediately adjoining territory in Sacramento County including all territory contiguous to the southerly limits of the City of Sacramento.

RATES

Quantity Rates:

	<u>Base Rate</u>	<u>Base Rate</u>
Metered Service Customers:	<u>(CCF)</u>	<u>(CGL)</u>
For all water used per CGL	\$1.6509	\$0.2207

Service Charge: Metered Service

	<u>Per Meter</u>
	<u>Per Month</u>
For 5/8x3/4-inch meter.....	\$14.29
For 3/4-inch meter.....	\$21.47
For 1-inch meter.....	\$35.76
For 1-1/2-inch meter.....	\$71.49
For 2-inch meter.....	\$114.39
For 3-inch meter.....	\$214.46
For 4-inch meter.....	\$357.49
For 6-inch meter.....	\$714.97

The Service Charge is a readiness-to-serve charge, which is applicable to all general metered services and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
2. All bills are subject to the surcharge set forth in Schedule No. CDPH.

NORTHERN DIVISION TARIFF AREA RATES (Continued):

Fruitridge Vista Service Area

APPLICABILITY

Applicable to flat rate water service furnished on a monthly basis.

TERRITORY

In the unincorporated areas known as Fruitridge Vistas Units, Sandra Heights, Pacific Terrace Units, Bowling Green Units, and all immediately adjoining territory in Sacramento County including all territory contiguous to the southerly limits of the City of Sacramento.

FLAT RATES

Per Service Connection
Per Month

- | | |
|---|----------|
| 1. For a single residential unit, including premises not exceeding 10,000 sq. ft. in area | \$50.73 |
| a.) For each additional single-family unit on the same premise and served from the same service connection | \$31.73 |
| b.) For each 100 sq. ft. of premises in excess of 10,000 sq. ft. | \$0.8673 |
| 2. For each automobile service station, including car wash rack, where service connection is not larger than one inch in diameter | \$104.55 |

NORTHERN DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS

General Items

All Northern Division

1. Qualifying low-income customers can receive a discount on their bill. Customers must apply with the Company for acceptance into the low-income program. For additional details, please see Tariff Schedule CA-CAP.
2. Multi-Use Customers (formerly Residential Fire Protection Service "R.F.P.S.") are assessed a surcredit as listed on CA-Multi-Use.
3. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the Company, service to subsequent tenants in that unit will, at the Company's option, be furnished on the account of the landlord or property owner

Sacramento, Meadowbrook, and Larkfield Tariff Areas

1. Pursuant to Decision D.XX-XX-XXX and in accordance to the Preliminary Statement, the Annual Consumption Adjustment Mechanism (ACAM) pilot provides for an annual adjustment to California American Water Northern Division District rates based on the 12-month actual consumption ending September 30th of the prior year.

(N)

|

(N)

Fruitridge Vista Service Area

1. Fruitridge Vista Flat Rate apply to a service connection not larger than one inch in diameter.
2. If the utility so elects, a meter shall be installed, and water served under Schedule ND-1 Fruitridge Vista General Metered Service.

Fees and Surcharges

All Northern Division

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
2. A surcharge for the Customer Assistance Program (CAP) is applied to each California American Water customer bill. Please refer to tariff CA-FEES for charges and details.
3. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of gross revenues of each bill. The percentage is 2.00% to Sacramento County, Placer County, City of Rancho Cordova, and Larkfield Sonoma County respectively.
4. Per Advice Letter [insert advice letter], the under-collected balance in the Northern Division Consolidated Expense Balancing Account (CEBA) will be recovered through a quantity- based surcharge of \$X.XXXX per 100 gallons over 12 months effective January 1, 2021. The total amount will be recovered from all classes of customers. The surcharge does not apply to Fruitridge Vista Customers.

NORTHERN DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS (Continued): **Fees and Surcharges**

All Northern Division Tariff Area (Continued):

5. A surcharge is included in each bill to recover the net under-collection in the Water Revenue Adjustment Mechanism (WRAM) and Modified Cost Balancing Account (MCBA). D.21-XX-XXX sets the cap on WRAM/MCBA surcharges at 15% of the authorized revenue requirement. For the period ending December 31, 2020, the net under-collection totals \$X,XXX,XXX including interest. The surcharge is \$X.XXX per 100 gallons and will remain effective for [XX] months. Surcharge does not apply to Fruitridge Vista Customers.

Sacramento And Meadowbrook Tariff Areas

1. Per D.16-12-014, a surcharge of \$0.26 to recover the \$575,000 portion of the purchase price associated with CIAC will be recovered over 36 months beginning January 1, 2018.
2. Per D.18-12-021 a meter-based bill credit for the 2018 Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning October 17, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$1.51
3/4	\$2.27
1	\$3.78
1 1/2	\$7.55
2	\$12.08
3	\$22.65
4	\$37.76
6	\$75.51
8	\$120.82
10	\$173.68

3. Per Advice Letter 1270-B, the balance accrued in the Sacramento Chromium-6 Memorandum Account will be recovered through a quantity-based surcharge of \$0.0097 per 100 gallons for a 12-month period. The effective date for the surcharge is January 1, 2020.

NORTHERN DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS (Continued):
Fees and Surcharges

Sacramento And Meadowbrook Tariff Areas (Continued)

4. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning November 1, 2020.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.16
3/4	\$0.23
1	\$0.39
1 1/2	\$0.78
2	\$1.25
3	\$2.35
4	\$3.91
6	\$7.83
8	\$12.52
10	\$18.00
12	\$25.83

Larkfield Tariff Area

4. Per D.18-12-021 a meter-based bill credit for the 2018 Excess Unprotected Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning October 17, 2019.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$1.58
3/4	\$2.37
1	\$3.94
1 1/2	\$7.89
2	\$12.62
3	\$23.66
4	\$39.44
6	\$78.88
8	\$126.21
10	\$181.42

NORTHERN DIVISION TARIFF AREA (Continued):

SPECIAL CONDITIONS (Continued):
Fees and Surcharges

Larkfield Service Area (Continued)

2. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning November 1, 2020.

Meter Size	Refunds by Meter Equivalents
5/8 x 3/4	\$0.32
3/4	\$0.48
1	\$0.80
1 1/2	\$1.59
2	\$2.55
3	\$4.78
4	\$7.96
6	\$15.92
8	\$25.47
10	\$36.61

Meadowbrook Service Area

1. Per Advice Letter 1166, the total transaction cost of \$61,002.13 will be recovered through a meter surcharge from all customers over 36 months.

Meter Size	Refunds by Meter Equivalents
5/8" x 3/4"	\$0.81
3/4"	\$0.81
1"	\$2.01
1-1/2"	\$4.03
2"	\$6.44
3"	\$12.08
4"	\$20.14
6"	\$40.28

APPLICABILITY

Applicable to all tank truck water sales.

NORTHERN DIVISION TARIFF AREA RATES

Hillview Service Area

TERRITORY

Hillview Service Area including Coarsegold Highlands, Raymond, and subdivisions in and near Oakhurst, Madera County.

RATES

	<u>Per 1 CCF</u>	<u>Per 1 CGL</u>
	(100 cu. ft.)	(100 gal.)
A fee charge	\$4.1577	\$0.5558

SPECIAL CONDITIONS

1. All bills subject to reimbursement fee set forth on Schedule No. UF.

APPLICABILITY

Applicable to all metered water service.

SOUTHERN DIVISION TARIFF AREA RATES**Los Angeles Service Area – Duarte, San Marino, Rio Plaza****TERRITORY**

Duarte Service Area consisting of Bradbury, Duarte, portions of Irwindale, Monrovia, and vicinity, Los Angeles County. San Marino Service Area consisting of San Marino, Rosemead, portion of San Gabriel, Temple City, Adams Ranch, vicinity, Los Angeles. Rio Plaza subdivision and vicinity located northeast of El Rio section of the City of Oxnard, Ventura County.

RATES**Quantity Rates:**

	<u>Total Base Rate</u> <u>Per 100 gal (CGL)</u>
<u>Residential Customers:</u>	
For the first 85.0 CGL	\$0.4622
For next 50.0 CGL	\$0.6645
For next 163.0 CGL	\$0.7627
For all water delivered over 298.0 CGL	\$0.8569
<u>All Other Customers:</u>	
For all water delivered, per CGL	\$0.6645

Los Angeles Service Area – Baldwin Hill Service Area**TERRITORY**

Baldwin Hills Service Area consisting of Baldwin Hills, Windsor Hills, View Park, Ladera Heights, and Vicinity, Los Angeles County.

RATES**Quantity Rates:**

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>	<u>Purchased Water</u> <u>Per 100 gal (CGL)</u>	<u>Total Base Rate</u> <u>Per 100 gal (CGL)</u>
<u>Residential Customers:</u>			
For the first 85.0 CGL	\$0.4622	\$0.0552	\$0.5174
For next 50.0 CGL	\$0.6645	\$0.0793	\$0.7438
For next 163.0 CGL	\$0.7627	\$0.0911	\$0.8538
For all water delivered over 298.0 CGL	\$0.8569	\$0.1023	\$0.9592
<u>All Other Customers:</u>			
For all water delivered, per CGL	\$0.6645	\$0.0793	\$0.7438

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

Ventura Service Area

TERRITORY

Portions of Thousand Oaks, Newbury Park, an area adjacent Camarillo, and vicinity, Ventura County.

RATES

Quantity Rates:

	<u>Base Rate</u>	<u>Purchased Water</u>	<u>Total Base Rate</u>
<u>Residential Customers:</u>	<u>Per 100 gal (CGL)</u>	<u>Per 100 gal (CGL)</u>	<u>Per 100 gal (CGL)</u>
For the first 85.0 CGL	\$0.4622	\$0.1331	\$0.5954
For next 50.0 CGL	\$0.6645	\$0.1914	\$0.8559
For next 163.0 CGL	\$0.7627	\$0.2197	\$0.9824
For all water delivered over 298.0 CGL	\$0.8569	\$0.2468	\$1.1037

All Other Customers:

For all water delivered, per CGL	\$0.6645	\$0.1914	\$0.8559
----------------------------------	----------	----------	----------

San Diego Service Area

TERRITORY

Coronado, Imperial Beach, and portions of San Diego, and vicinity San Diego County.

RATES

Quantity Rates:

	<u>Base Rate</u>	<u>Purchased Water</u>	<u>Total Base Rate</u>
<u>Residential Customers:</u>	<u>Per 100 gal (CGL)</u>	<u>Per 100 gal (CGL)</u>	<u>Per 100 gal (CGL)</u>
For the first 85.0 CGL	\$0.4622	\$0.3528	\$0.8151
For next 50.0 CGL	\$0.6645	\$0.5072	\$1.1717
For next 163.0 CGL	\$0.7627	\$0.5822	\$1.3449
For all water delivered over 298.0 CGL	\$0.8569	\$0.6541	\$1.5110

All Other Customers:

For all water delivered, per CGL	\$0.6645	\$0.5072	\$1.1717
----------------------------------	----------	----------	----------

SOUTHERN DIVISION TARIFF AREA RATES (Continued):

All Southern Division Tariff Area

Service Charge: General Metered

	<u>Per Meter</u>
	<u>Per Month</u>
For 5/8 x 3/4-inch meter.....	\$16.35
For 3/4-inch meter.....	\$24.52
For 1-inch meter.....	\$40.86
For 1-1/2-inch meter.....	\$81.73
For 2-inch meter.....	\$130.76
For 3-inch meter.....	\$245.18
For 4-inch meter.....	\$408.64
For 6-inch meter.....	\$817.28
For 8-inch meter.....	\$1,307.65
For 10-inch meter.....	\$1,879.74

The Service Charge is a readiness-to-serve charge, which is applicable to all general metered services and to which is added the charge for water used computed at the Quantity Rates.

SOUTHERN DIVISION TARIFF AREA

SPECIAL CONDITIONS

General Items

All Southern Division Tariff Area

1. Qualifying low-income customers can receive a discount on their bill. Customers must apply with the Company for acceptance into the low-income program. For additional details, please see Tariff Schedule CA-CAP.
2. Multi-Use Customers (formerly Residential Fire Protection Service "R.F.P.S.") are assessed a surcredit as listed on CA-Multi-Use.
3. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the Company, service to subsequent tenants in that unit will, at the Company's option, be furnished on the account of the landlord or property owner.
4. Pursuant to Decision D.XX-XX-XXX and in accordance to the Preliminary Statement, the Annual Consumption Adjustment Mechanism (ACAM) pilot provides for an annual adjustment to California American Water Southern Division District rates based on the 12-month actual consumption ending September 30th of the prior year.

Fees and Surcharges

All Southern Division Tariff Area

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
2. A surcharge for the Customer Assistance Program (CAP) are applied to each California American Water customer bill. Please refer to tariff CA-FEES for charges and details.
3. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of the gross revenues of each bill. The percentages are as follows:
Business License Fee: City of San Marino 2.00%, City of San Gabriel 2.001%, City of Rosemead 1.183%, County of Los Angeles 2.00%; City of Duarte 2.0%, and City of Bradbury 1.959%,
Franchise taxes: Baldwin Hills District are 2.00%, Ventura County 2.00% and City of San Diego and City of Imperial Beach 2.00% per customer on a monthly.
4. A surcharge is included in each bill to recover the net under-collection in the Water Revenue Adjustment Mechanism (WRAM) and Modified Cost Balancing Account (MCBA). D.21-XX-XXX sets the cap on WRAM/MCBA surcharges at 15% of the authorized revenue requirement. For the period ending December 31, 2020, the net under-collection totals \$X,XXX,XXX including interest. The surcharge is \$X.XXX per 100 gallons and will remain effective for [YY] months.

SOUTHERN DIVISION TARIFF AREA (Continued)

SPECIAL CONDITIONS (Continued):
Fees and Surcharges:

All Southern Division Tariff Area (Continued)

5. Per Advice Letter [insert advice letter], the under- collected balance in the Southern Division Tariff Area Consolidated Expense Balancing Account (CEBA) will be recovered through a quantity based surcharge of \$X.XXXX per 100 gallons over yy months effective [Date]. The total amount will be recovered from all classes of customers except Rio Plaza customers.

APPLICABILITY

Applicable to individually metered and flat rate residential customers, qualified non-profit group living facilities, qualified agricultural employee housing facilities, and migrant farm worker housing centers where the customer meets all the special conditions of this schedule.

TERRITORY

All territories served by California American Water Company

RATES:

Northern Division:

Sacramento Service Area

Quantity Rates:

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
For the first 74.8 CGL	\$0.3204
For next 74.8 CGL.....	\$0.4295
For all water delivered over 149.6 CGL.....	\$0.6802

Service Charge: General Metered

	<u>Per Meter</u> <u>Per Month</u>
For 5/8 x 3/4-inch meter.....	\$14.41
For 3/4-inch meter.....	\$21.62
For 1-inch meter.....	\$36.03
For 1-1/2-inch meter.....	\$72.05
For 2-inch meter.....	\$115.28
For 3-inch meter.....	\$216.15
For 4-inch meter.....	\$360.26
For 6-inch meter.....	\$720.51
For 8-inch meter.....	\$1,152.82
For 10-inch meter.....	\$1,657.17
For 12-inch meter.....	\$2,679.76

Larkfield Service Area

Quantity Rates:

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
For the first 37.4 CGL	\$0.6539
For the next 97.5 CGL	\$0.6811
For the next 55.5 CGL	\$0.7833
For all water delivered over 190.4 CGL.....	\$1.1110

RATES (Continued):

Northern Division (Continued):

Larkfield District (Continued)

Service Charge: General Metered

	<u>Per Meter</u> <u>Per Month</u>
For 5/8 x 3/4-inch meter.....	\$14.22
For 3/4-inch meter.....	\$21.32
For 1-inch meter.....	\$35.54
For 1-1/2-inch meter.....	\$71.08
For 2-inch meter.....	\$113.73
For 3-inch meter.....	\$213.25
For 4-inch meter.....	\$355.41
For 6-inch meter.....	\$710.82
For 8-inch meter.....	\$1,137.31

Fruitridge Vista Service Area

Quantity Rates:

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
For all water used	0.1766

Service Charge: General Metered

	<u>Per Meter</u> <u>Per Month</u>
For 5/8 x 3/4-inch meter.....	\$11.43
For 3/4-inch meter.....	\$17.18
For 1-inch meter.....	\$28.61
For 1-1/2-inch meter.....	\$57.19
For 2-inch meter.....	\$91.51
For 3-inch meter.....	\$171.57
For 4-inch meter.....	\$285.99
For 6-inch meter.....	\$571.98

Flat Rate:

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
For a single residential unit, including premises not exceeding 10,000 sq. ft in area.....	\$40.59

RATES (Continued):

Northern Division (Continued):

Meadowbrook Service Area

Quantity Rates:

	<u>Base Rate</u>
	<u>Per 100 gal (CGL)</u>
For the first 34 CGL.....	\$0.1784
For all water delivered over 24 CGL.....	\$0.1878
For all water delivered over 58 CGL.....	\$0.2616

Service Charge: General Metered

	<u>Per Meter</u>
	<u>Per Month</u>
For 5/8 to 3/4-inch meter.....	\$14.86
For 3/4-inch meter.....	\$22.30
For 1-inch meter.....	\$37.16
For 1-1/2-inch meter.....	\$74.32
For 2-inch meter.....	\$118.91
For 3-inch meter.....	\$222.95
For 4-inch meter.....	\$371.59
For 6-inch meter.....	\$743.17

RATES:

Central Division:

Monterey Service Area

Quantity Rates:

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
For the first 29.9 CGL.....	\$0.7019
For the next 29.9 CGL.....	\$1.0528
For the next 44.9 CGL.....	\$2.8075
For the next 67.3 CGL.....	\$6.0162

Service Charge: General Metered

	<u>Per Meter</u> <u>Per Month</u>
For 5/8 x 3/4-inch meter.....	\$19.46
For 3/4-inch meter.....	\$31.71
For 1-inch meter.....	\$58.37
For 1-1/2-inch meter.....	\$155.46
For 2-inch meter.....	\$259.94
For 3-inch meter.....	\$487.39
For 4-inch meter.....	\$840.92
For 6-inch meter.....	\$1,767.06
For 8-inch meter.....	\$2,827.25

Central Satellite Service Areas -- Ambler Park, Toro, Ralph Lane, Garrapata

Quantity Rates:

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
For the first 59.8 CGL.....	\$0.5402
For the next 74.8 CGL.....	\$0.9003
For the next 650.8 CGL.....	\$1.0803
For all water over 785.4 CGL.....	\$1.9694

RATES (Continued):

Central Division (Continued):

Central Satellite Service Areas -- Ambler Park, Toro, Ralph Lane, Garrapata (Continued)

Service Charge: General Metered

	<u>Per Meter</u>
	<u>Per Month</u>
For 5/8 x 3/4-inch meter.....	\$11.66
For 3/4-inch meter.....	\$17.50
For 1-inch meter.....	\$29.16
For 1-1/2-inch meter.....	\$58.31
For 2-inch meter.....	\$93.29
For 3-inch meter.....	\$174.92
For 4-inch meter.....	\$291.54
For 6-inch meter.....	\$583.09
For 8-inch meter.....	\$932.94

RATES:

Southern Division:

Los Angeles Service Areas – Duarte, San Marino, Rio Plaza

RATES

Quantity Rates:

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
For the first 85 CGL.....	\$0.3698
For the next 50 CGL.....	\$0.5316
For the next 163 CGL.....	\$0.6102
For all water delivered over 298 CGL.....	\$0.8569

Los Angeles Service Area – Baldwin Hills

Quantity Rates:

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
For the first 85 CGL.....	\$0.4139
For the next 50 CGL.....	\$0.5950
For the next 163 CGL.....	\$0.6830
For all water delivered over 298 CGL.....	\$0.9592

Ventura Service Area

Quantity Rates:

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
For the first 85 CGL.....	\$0.4763
For the next 50 CGL.....	\$0.6847
For the next 163 CGL.....	\$0.7859
For all water delivered over 298 CGL.....	\$1.1037

San Diego Service Area

Quantity Rates:

Residential Customers:

	<u>Base Rate</u> <u>Per 100 gal (CGL)</u>
For the first 85 CGL.....	\$0.6521
For the next 50 CGL.....	\$0.9373
For the next 163 CGL.....	\$1.0759
For all water delivered over 298 CGL.....	\$1.5110

RATES (Continued):

All Southern Division Tariff Area (Continued):

Service Charge: General Metered

	<u>Per Meter</u>
	<u>Per Month</u>
For 5/8 x 3/4-inch meter.....	\$13.08
For 3/4-inch meter.....	\$19.61
For 1-inch meter.....	\$32.69
For 1-1/2-inch meter.....	\$65.38
For 2-inch meter.....	\$104.61
For 3-inch meter.....	\$196.15
For 4-inch meter.....	\$326.91
For 6-inch meter.....	\$653.82
For 8-inch meter.....	\$1,046.12
For 10-inch meter.....	\$1,503.79

SPECIAL CONDITIONS APPLICABLE TO CUSTOMER ASSISTANCE PROGRAM

General Items:

1. **Customer Assistance Program (CAP):** As reflected in this tariff, qualifying customers receive a surcredit, as noted above, per month per qualifying residential customer. Customers must apply with the Company for acceptance into the Customer Assistance Program. Qualification criteria are outlined below. This program is also known as the H2O Help to Others Program. Effective June 1, 2020 to May 31, 2021.
 - a. **CAP Household:** A CAP Household is a household where the total gross income from all sources, including total income from all persons living full-time in the household, is less than shown on the table below based on the number of persons in the household. Total gross income shall include both taxable and non-taxable income. Persons who are claimed as a dependent on another person's income tax return are not eligible for this program. The California American Water bill must be in the customer's name.

Household Size	CARE & Energy Savings Assistance Program (CAP)
1-2	\$34,480
3	\$43,440
4	\$52,400
5	\$61,360
6	\$70,320
7	\$79,280
8	\$88,240
Each Additional person	\$8,960

- b. **Application and Eligibility Declaration:** An application and eligibility declaration on a form authorized by the Commission is required for each request for service under this schedule. Renewal of a customer's eligibility declaration will be required every two years and may be required on an annual basis. Customers are only eligible to receive service under this rate schedule at one residential location at any one time, and the rate applies only to the customer's permanent primary residence. This schedule is not applicable where, in the opinion of the Company, either the accommodation or the occupancy is transitory. Customers may self-certify and may be requested to present documentation verifying participation in a Customer Assistance Program.

SPECIAL CONDITIONS APPLICABLE TO CUSTOMER ASSISTANCE PROGRAM (Continued):

General Items:

1. **Customer Assistance Program (CAP)** (Continued):

- c. **Commencement of Rate:** Eligible customers shall be billed on this schedule commencing no later than one billing period after receipt and approval of the customer's application by the Company.
- d. **Verification:** Information provided by the applicant is subject to verification by the Company. Refusal or failure of a customer to provide documentation of eligibility acceptable to the Company, upon the request of the Company, shall result in removal from this rate schedule.
- e. **Notice from Customer:** It is the customer's responsibility to notify the Company if there is a change in the customer's eligibility status. Notification should be made within 30 days of the customer's change in eligibility.
- f. Customers may be re-billed for periods of ineligibility under the applicable rate schedule

2. **Customer Assistance Program (CAP) for Migrant Farm Worker Housing Centers (MFHC):** Consistent with Assembly Bill (AB) 868, signed on September 21, 2004, and with California Public Utilities Commission Decision No. 08-03-022, the low-income discount shall be offered to non-profit farm worker housing centers, including those not managed by the Office of Migrant Services (OMS). Qualifying facilities receive a surcredit equal to the applicable Low-Income monthly discount in the service area per qualifying housing unit. Customers must apply with the Company for acceptance into the low-income program. Qualification criteria are outlined below. This program is also known as the H2O Help to Others Program.

- a. **CAP for MFWHC:** An MFWHC applying for acceptance into the program must meet the requirements listed below:
 - 1. The facility must provide pursuant to section 50710 of the Health and Safety Code or meet the definition in Subdivision (b) of Section 1140.4 of the Labor Code and have an exemption from local property taxes pursuant to Subdivision (g) of Section 214 of the Revenue and Taxation Code.
 - 2. The facility must provide a copy of current contract with the Office of Migrant Services, or a copy of tax-exempt documentation.

SPECIAL CONDITIONS APPLICABLE TO CUSTOMER ASSISTANCE PROGRAM (Continued):

General Items:

3. **Customer Assistance Program (CAP) for Nonprofit Group Living Facilities:** Group living facilities, homeless shelters, hospices and women's shelters may be eligible for the low-income discount. Qualifying facilities receive a surcredit equal to the applicable Low-Income monthly discount in the service area per qualifying housing unit. Customers must apply with the Company for acceptance into the low-income program. Qualification criteria are outlined below. This program is also known as the H2O Help to Others Program.
 - a. **CAP for Nonprofit Group Living Facilities:** A nonprofit group living facility applying for acceptance into the program must meet the following requirements:
 1. The organization operating the facility must provide a copy of the 501(c) (3) document certifying tax-exempt status.
 2. All California American Water accounts must be in the name of the organization holding the tax-exempt status.
 3. All of the residents or clients (including family units) occupying the facility at any given time must individually meet current income eligibility requirements as shown in Section 1 of this tariff schedule.
 - b. Facilities that are not eligible for the program:
 1. Nonprofit facilities providing social services only.
 2. Group living facilities providing no other service than a place to live.
 3. Government owned or operated facilities.
 4. Government-subsidized facilities providing lodging only.

SPECIAL CONDITIONS APPLICABLE TO CUSTOMER ASSISTANCE PROGRAM (Continued):

General Items:

3. **Customer Assistance Program (CAP) for Nonprofit Group Living Facilities:** (Continued)

c. Additional requirements:

Group living facilities must provide special-needs social services such as meals or rehabilitation and may have satellite facilities in the name of one licensed organization that meet the same requirements as the main facility. Group living facilities include transitional housing such as drug rehabilitation centers or halfway houses, short-or long-term – care facilities, group homes for the physically or mentally Challenged and other nonprofit group living facilities.

Homeless shelters, hospices and women's shelters must provide lodging as the primary Function, must be open for operation with at least six beds for a minimum of 180 days and/or nights per year and may also have satellite facilities in the name of one licensed organization that meet the same requirements as the main facility.

Separate applications must be filed for each type of facility (a homeless shelter, a women's shelter, a hospice or group living facility), even if they are under one licensed organization.

Fees and Surcharges:

1. Please reference each district's Tariff Schedule 1 for a list of applicable fees and surcharges. Customer Assistance customers are exempt from the Customer Assistance Program ("CAP") Balancing Account surcharge.

Reference	Account	Tariff
A	Territory Served by Utility	XXXX-W
B	Types and Classes of Service	XXXX-W
C	Description of Service	XXXX-W
D	Procedure to Obtain Service	XXXX-W
E	Symbols	XXXX-W
F	Affiliate Transaction Rule IV.D.2 Memorandum Account (ATRMEMO)	XXXX-W
G	Catastrophic Event Memorandum Account (CEMA)	XXXX-W
I	Cease and Desist Order Memorandum Account (CDOMA)	XXXX-W
J	Cease and Desist Order - Penalties and Fines Memorandum Account	XXXX-W
K	Chromium-6 Memorandum Account – Sacramento Service Area	XXXX-W
L	Consolidated Expense Balancing Account	XXXX-W
M	Emergency Rationing Costs Incurred by CAW Memorandum Account	XXXX-W
N	Endangered Species Act (ESA) Memorandum Account (Monterey Service Area)	XXXX-W
P	Garrapata Service Area - SDWSRF Loan Repayment Balancing Account	XXXX-W
R	Customer Assistance Program (CAP) Balancing Account	XXXX-W
S	NOAA_ESA Memorandum Account	XXXX-W
T	Other Post-Employment Benefits Balancing Account	XXXX-W
U	Pension Balancing Account (PBA)	XXXX-W
V	San Clemente Dam Balancing Account	XXXX-W
W	Coastal Water Project Memorandum Account	XXXX-W
Y	Seaside Groundwater Basin Balancing Account	XXXX-W
Z	Water Contamination Litigation Expense Memorandum Account (WCLEMA)	XXXX-W
AA	West Placer Memorandum Account	XXXX-W
AB	Water Revenue Adjustment Mechanism/Modification Cost Balancing Account (WRAM/MCBA)	XXXX-W, XXXX-W, XXXX-W, XXXX-W
AD	Water Cost of Capital Mechanism (WCCM)	XXXX-W
AE	Credit Card Fees Memorandum Account	XXXX-W
AF	Purchased Water, Purchased Power and Pump Tax BA	XXXX-W
AG	School Lead Testing Memorandum Account (SLTMA)	XXXX-W
AH	The Memorandum Account for Environmental Improvement and Compliance Issues for Acquisitions	XXXX-W
AI	Dunnigan Consulting Memorandum Account	XXXX-W
AJ	Water-Energy Nexus Program Memorandum Account (WENMA)	XXXX-W

Reference	Account	Tariff
AK	Special Facilities Fee Memorandum Account	XXXX-W, XXXX-W
AL	Monterey Service Area Pre-2015 Residential Water Revenue Adjustment Mechanism/Modified Cost Balancing Account ("WRAM/MCBA") Under-Collection/Recovery Balancing Account	XXXX-W
AM	Monterey Service Area Pre-2015 Non-Residential Water Revenue Adjustment Mechanism/Modified Cost Balancing Account ("WRAM/MCBA") Under-Collection/Recovery Balancing Account	XXXX-W
AN	Public Safety Power Shut-Off Memorandum Account (PSPSMA)	XXXX-W, XXXX-W
AO	2019 General Rate Case Interim Rate True-up Memorandum Account	XXXX-W
AR	Sustainable Groundwater Management Act Memorandum Account (SGMA)	XXXX-W
AS	Group Insurance Balancing Account (GIBA)	XXXX-W
AT	Rio Plaza Groundwater Management Memorandum Account	XXXX-W
AU	Rio Plaza Transaction Memorandum Account	XXXX-W
AV	MPSWP Phase 1 Project Cost Memorandum Account (PCMA)	XXXX-W
AW	MPSWP Operations and Maintenance Memorandum Account (MOMMA)	XXXX-W
AZ	Monterey Wastewater Purchased Power Balancing Account	XXXX-W
BC	Fruitridge Vista Meter Installation Memorandum Account (FVMIMA)	XXXX-W
BD	Fruitridge Vista Transaction Memorandum Account (FVTMA)	XXXX-W
BE	Sacramento District Voluntary Conservation or Mandatory Rationing Account (VCMRMA)	XXXX-W
BF	Hillview Service Area Memorandum and Balancing Accounts	XXXX-W
BG	Hillview Memorandum Account for Deferred Taxes (HMADIT)	XXXX-W
BH	Fruitridge Vista Multifamily Meter Retrofit Memorandum Account (MFMRA)	XXXX-W (P)
BI	Central Satellite – Cost Allocation Tariff	XXXX-W (N)
BJ	Central Satellite – Chualar System – Tariff Rate Design	XXXX-W (N)
BK	Larkfield Consolidation Tariff	XXXX-W (N)
BL	Annual Consumption Adjustment Mechanism	XXXX-W (N)

A. Territory Served by the Utility

The area in which service is or will be furnished by this utility under its main extension rule is described below and is delineated on the service area maps shown on or attached to the tariff sheets following:

<u>Service Area</u>	<u>County</u>	<u>Principal Communities Served in Whole or in Part</u>	
Southern Division	San Diego, Los Angeles, Ventura	Coronado, Imperial Beach, City of San Diego; and certain contiguous areas.	(C)
		Baldwin Hills, Windsor Hills, View Park, Ladera Heights; and certain contiguous areas. Bradbury, Duarte, Irwindale, Monrovia; and certain contiguous areas; and the Rio Plaza section of Oxnard, Ventura County. San Marino, San Gabriel, Rosemead, Temple City; and certain contiguous areas. Thousand Oaks, Newbury Park, Camarillo; and certain contiguous areas.	(C)
Central Division	Monterey	Monterey, Pacific Grove, Carmel-by-the-Sea, Del Rey Oaks, Sand City, Seaside, Laguna Seca Ranch Estates; Corral de Tierra Canyon and certain contiguous areas. Central Satellites include Ambler Park subdivision, Oaks subdivision, Rim Rock subdivision, Rancho El Toro Country Club, Ralph Lane and Chualar sub-units and certain contiguous areas. Toro sub-unit and certain contiguous areas. The unincorporated communities, subdivisions and adjacent areas generally known as Garrapata; and certain contiguous areas	
Northern Division	Sacramento, Placer, Sonoma, Merced, Yolo, Madera	Arden, Antelope, Lincoln Oaks, Suburban, Parkway, Sunrise, Walnut Grove, Isleton, West Placer County, Cordova, Rosemont, Lindale, Foothill Farms, Arlington Heights, Linwood, Loretto Heights, Citrus Heights, Sabre City, Morgan Creek, Doyle Ranch, Sun Valley Oaks, Riolo Greens, Larkfield, Wikiup, Fulton, Geyserville, Dunnigan, Meadowbrook, Oxbow; and certain contiguous areas.	(C)
		The unincorporated areas known as Fruitridge Vista Units, Sandra Heights Pacific Terrace Units, Bowling Green Units, and all immediately adjoining territory in Sacramento County including all territory contiguous to the southerly limits of the City of Sacramento. Coarsegold Highlands and vicinity, the community of Raymond and vicinity, and various subdivisions in and around the community of Oakhurst.	(C)

B. Types and Classes of Service

The types and classes of service furnished are set forth in each rate schedule under the designation "Applicability".

C. Description of Service

The characteristics of the service furnished are indicated in Rule No. 2, Description of Service.

D. Procedure to Obtain Service

Service as described herein will be furnished to any person or corporation whose premises are within the utility's service area, provided application is made in accordance with Rule No. 3, Application for Service; credit is established as required in Rule No. 6, Establishment and Re-establishment of Credit; Customer's piping and valves are installed as required in Rule No. 16, Service Connections, Meters, and Customer's Facilities, under "Customer's Responsibility"; and a contract is signed in those certain circumstances specified in Rule No. 4, Contracts.

Where an extension of the utility's mains is necessary Rule No. 15, Main Extensions, applies, and if the project is of a temporary or speculative nature, Rule No. 13, Temporary Service, is applicable.

Applicants for service and customers must also conform to and comply with the other established rules as provided herein.

E. Symbols

Whenever tariff sheets are refiled, changes will be identified by the following symbols:

- (C) To signify changed listing, rule or condition which may affect rates or charges.
- (D) To signify discontinued material, including listing, rate, rule or condition.
- (I) To signify increase.
- (L) To signify material relocated from or to another part of tariff schedules with no change in text, rate, rule or condition.
- (N) To signify new material including listing, rate, rule, or condition.
- (P) To signify new material subject to change under a pending application or advice letter.
- (R) To signify reduction.
- (T) To signify change in wording of text but not change in rate, rule or condition.

F. Affiliate Transaction Rule IV.D.2 Memorandum Account (“ATRMEMO”)

1. PURPOSE:

The purpose of the Affiliate Transaction Rule IV.D.2 Memorandum Account (“ATRMEMO”) is to track the fees paid to the utility for the transfer, assignment, or employment of an employee by an affiliate in compliance with Affiliate Transaction Rule IV.D.2. California American Water was granted authority to establish this memorandum account by Ordering Paragraph 8 of Decision (D.) 10-10-019, which adopted the Rules for Water and Sewer Utilities Regarding Affiliate Transactions and the Use of Regulated Assets for Non-Tariffed Utility Services. California American Water was granted authority to continue this account in Decision (D.) 21-XX-XXX.

(T)

2. APPLICABILITY:

All areas served by California American Water.

3. ACCOUNTING PROCEDURE:

Rule IV.D.2 provides that fees paid shall be accounted for in a separate memorandum account which tracks them for future ratemaking treatment either on an annual basis, or as otherwise necessary to ensure that the utility’s ratepayers receive the fees.

- a. A credit entry will be made to a regulatory liability account for transfer fees.
- b. A debit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account’s (CEBA) upon Commission approval.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, ATRMEMO balances shall be transferred to the district CEBA’s for refund. California American Water will apply the fees, proportionally based upon the customer service connections, to the applicable district(s) affected by such transfer, assignment or employment.

G. Catastrophic Event Memorandum Account ("CEMA")

1. PURPOSE:

The purpose of the CEMA is to recover the costs resulting from a catastrophic event declared a disaster or state of emergency by competent federal or state authorities. These costs can include but are not limited to expenses related to the restoration of service and California American Water facilities affected by the catastrophic event. These costs may also include but are not limited to cost for implementing customer protections for all disasters in which the Governor of California or the President of the United States has declared a state of emergency. California American Water was granted authority for this account in CPUC Resolution E-3238, dated July 24, 1991.

Should a disaster occur, California American Water will inform the Executive Director of the CPUC by letter within 30 days after the catastrophic event that California American Water has started booking costs in the CEMA.

The letter shall specify the declared disaster, date, time, location, service area affected, impact on California American Water's facilities, and an estimate of the extraordinary costs expected to be incurred, with costs due to expenses and capital items shown separately.

California American Water shall not record any capital costs or expenses incurred prior to the start of the declared disaster or state of emergency, as identified by the appropriate Authorities, pursuant to Government Code Sections 8558, 8588, and 8625, or comparable federal authority.

Descriptions of the terms and definitions used in this section are found in Rule 1.

Per Decision D.19-07-015, California American Water will track the associated costs from each segregated event in its Catastrophic Event Memorandum Account.

2. APPLICABILITY:

The CEMA balance will be recovered from all customer classes from the utility's customer base, except those specifically excluded by the CPUC.

3. CEMA RATES:

The CEMA does not currently have a rate component. Any balance in the CEMA will be recovered in rates after CPUC review and audit of the recorded CEMA balance.

4. ACCOUNTING PROCEDURE:

Upon declaration of a disaster or state of emergency, California American Water shall maintain the CEMA from the date of the event causing the disaster occurred by making entries to this account at the end of each month as follows:

- a. A debit entry for each qualifying event equal to the amounts recorded in California American Water's Operations and Maintenance, and Administrative and General Expense Accounts that were incurred as a result of the disaster and related events.

G. Catastrophic Event Memorandum Account (“CEMA”) (continued)

b. A debit entry equal to:

1. Depreciation expense on the average of the beginning and the end-of-month balance of plant installed to restore service to customers, or to replace, repair, or restore any plant or facilities, or to comply with government agency orders, in connection with events declared disasters, at one-twelfth the annual depreciation rates approved by the CPUC for these plant accounts; plus
2. The return on investment on the average of the beginning and the end-of- month balance of plant installed to restore service to customers or replace, repair, or restore any plant or facilities, or to comply with government agency orders, in connection with events declared disasters, at one-twelfth of the annual rate of return on investment last adopted for California American Water by the CPUC; plus
3. The return on the appropriate allowance for working capital using calculations last adopted by the CPUC, and the return in Section 4.b.2 above; plus
4. The return on net cost of removal of facilities required as a result of the disaster and related events, using the rate of return in Section 4.b.2 above; less
5. The return on the average of beginning and end-of-month accumulated depreciation, and on average accumulated net deferred taxes on income resulting from the normalization of federal tax depreciation, using the rate of return in Section 4.b.2 above.

c. A debit entry equal to federal and state taxes based on income associated with Section 4.b.2 above, calculated at marginal tax rates currently in effect. This will include all applicable statutory adjustments. For federal and state taxes, this will conform to normalization requirements as applicable. Interest cost will be at the percentage of net investment last adopted by the CPUC with respect to California American Water.

d. A credit entry to transfer all or a portion of the balance in this CEMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.

e. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the entries from Section 4.a through 4.c above, at a rate equal to one twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release or its successor. Entries in items 4.a and 4.b above, shall be made net of the appropriate insurance proceeds. Items 4.a, 4.b, and the appropriate determinants of item 4.c above, in any month, shall be pro-rated to reflect the latest jurisdictional allocation factors.

(L)

5. FINANCIAL REPORTING:

California American Water may, at its discretion, record the balance in the CEMA as a deferred debit on its balance sheet with entries to the appropriate income statement accounts, as necessary.

(L)

I. Cease and Desist Order Memorandum Account ("CDOMA")

1. PURPOSE:

The purpose of the Cease and Desist Order Memorandum Account ("CDOMA") is to track outside legal counsel; experts needed to represent California American Water in administrative proceedings; temporary legal measures regarding stays of the CDO; court appeals related to any final CDO adopted by the SWRCB; challenges, clarifications, and/or compliance with the CDO including any additional or more stringent conservation and reporting activities, the development and obtainment of water supply and water rights; and any and all other immediate activities beyond those approved in the general rate case related to the CDO to address the State Water Resources Control Board ("SWRCB") Cease and Desist Order for unauthorized diversion of water from the Carmel River in the Monterey Service Area. California American Water was granted authority to continue this balancing in Decision (D.) 21-XX-XXX.

(T)

2. APPLICABILITY:

The Monterey Service Area which includes Monterey Main, Bishop, Hidden Hills, and Ryan Ranch.

3. ACCOUNTING PROCEDURE:

The following entries will be recorded to the memorandum account:

- a. A debit entry will be created each month to record expenses associated with the SWRCB CDO.
- b. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day non-financial Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- c. A credit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account's (CEBA) upon Commission approval.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate district CEBA's for recovery/refund.

J. Cease and Desist Order Penalties and Fines Memorandum Account

1. PURPOSE:

The purpose of the Cease and Desist Order Penalties and Fines Memorandum Account is to track all penalties and fines that could be assessed as a result of a violation of the State Water Resources Control Board ("SWRCB") Cease and Desist Order for unauthorized diversion of water from the Carmel River in the Monterey Service Area. California American Water was granted authority to continue this account in Decision (D.) 21-XX-XXX.

(T)

2. APPLICABILITY:

The Monterey Service Area

3. ACCOUNTING PROCEDURE:

The following entries will be recorded to the memorandum account:

- a. A debit entry will be created each month to record any assessed penalties and fines associated with the SWRCB CDO.
- b. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day non-financial Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- c. A credit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account's (CEBA) upon Commission approval.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate district CEBA's for recovery/refund.

K. Chromium-6 Memorandum Account (Hexavalent Chromium) Memorandum Accounts

1. PURPOSE:

The purpose of the Sacramento Service Area Chromium-6 Memorandum Account is to track the incremental costs incurred to comply with the final Chromium-6 Maximum Contaminant Level (MCL) or drinking water standard adopted by the California Department of Public Health (CDPH). California-American Water Company (California American Water) may begin tracking incremental costs in these accounts once a final drinking water standard is adopted by the CDPH and may request recovery of the tracked costs through a one-time Tier 3 advice letter per district, or through its next GRC, according to the procedures described below.

2. APPLICABILITY:

Applicable to the Sacramento Service Area, including the Dunnigan service area. The Sacramento Service Area Chromium-6 memo account is to remain open per Resolution W-5212.

3. RATES:

The Sacramento Service Area Chromium-6 Memorandum Account has no rate component.

4. ACCOUNTING PROCEDURE:

After a final drinking water standard for Chromium-6 is adopted by the CDPH, California American Water shall make the entries described below. The "incremental costs" that may be tracked in these accounts include: engineering, design, permitting, construction, capital carrying, labor, overhead, operations and maintenance, one-time and ongoing operational and monitoring expenditures for treatment most suited to a particular site or sites; potential acquisition expenditures of purchasing land to construct treatment facilities, and/or expenditures related to well abandonment as a cost-effective strategy for compliance, and capital related costs (including return on investment, income taxes, ad valorem tax, depreciation, and other taxes and fees) that are over and above those that the Commission has approved for recovery through base rates. California American Water may not track in this memo account costs that can be reasonably forecasted for inclusion in California American Water's next general rate case application, to be filed in May 2016 (i.e. California American Water may not include in these memorandum accounts costs and revenue requirement expected to be incurred starting in January 1, 2018, the beginning of the GRC cycle following A.13-07-002).

- a. A debit or credit entry equal to incremental expenses for compliance with the final drinking water standard, as described above;
- b. A debit or credit entry equal to the incremental revenue requirement of each operationally in-service and closed to plant capital investment for compliance with the final drinking water standard (including return on investment, income taxes, ad valorem tax, depreciation, and other taxes and fees), as described above;
- c. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.
- d. Account balances will be amortized as part of a general rate case or via advice letter, at the Company's discretion, per Standard Practice U-27-W.

K. Chromium-6 Memorandum Account (Hexavalent Chromium) Memorandum Account (D)(T)
(continued):

5. EFFECTIVE DATE:

The Chromium-6 Memorandum Account is effective the date the California Department of Public Health's final Chromium-6 drinking water standard regulation is approved by the Office of Administrative Law. (D)(T)

6. REGULATORY PROCEDURE:

- a. Required justifications: For each capital project, California American Water will provide detailed justifications that contain least-cost analyses considering all feasible alternatives, including but not limited to blending, removing the well from active status, and Best Available Technologies ("BATs") for chromium-6 treatment as specified in Title 22, California Code of Regulations. The need to maintain the affected well's active status, thus requiring capital investment, must be supported with consideration of the district's available water supply resources, including new supply projects authorized in the 2013 GRC.
- b. For recovery through an advice letter: California American Water may only file one Tier 3 advice letter per district. When the last capital project in a district is nearing completion (operationally in-service and closed to plant), approximately one month before an advice letter seeking recovery is filed, California American Water will confer with the Office of Ratepayer Advocates to alert it of the advice letter filing, and begin providing the data supporting both the capital projects and expenses in the memo accounts for which recovery will be requested. The advice letter will request (a) inclusion of the revenue requirements for the authorized projects in rates going forward, and (b) a surcharge to recover the incremental revenue requirement and expenses tracked in the memo accounts.
- c. For recovery in a GRC: To the extent that incremental Chromium-6 costs are not included in the beginning plant balance for the next GRC, or are not otherwise recovered, California American Water may request cost recovery in the next GRC. In that event, California American Water shall note the request in the Chromium-6 Memorandum Account for tracking purposes. (D)(T)

L. Consolidated Expense Balancing Account (“CEBA”)

1. PURPOSE:

The purpose of the Consolidated Expense Balancing Account is to consolidate the amortization of Commission approved balancing and memorandum accounts where appropriate. California American Water was granted authority to continue this balancing account in Decision (D.) 21-XX-XXX. (C)

2. APPLICABILITY:

Applicable all service areas served by California American Water, excluding Chualar and Rio Plaza. (C)

3. ACCOUNTING PROCEDURE:

The following entries will be recorded to the CEBA:

- a. Authorized balancing or memorandum account under collections will be credited from the current account and debited to the CEBA.
- b. Authorized balancing or memorandum account over collections will be debited from the current account and credited to the CEBA.
- c. Any surcharge collections will be applied as a credit to the overall balance.
- d. Any surcredits will be applied as a debit to the overall balance.
- e. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

4. RATEMAKING PROCEDURE:

The CEBA is recoverable through a Tier 1 advice letter filing. If the net CEBA balance after incremental transfers is under collected, the account will be amortized by applying a uniform volumetric surcharge. If the net CEBA balance after incremental transfers is over collected, the net over collection shall be amortized and credited to the service charge of all customers, based upon the meter equivalent size of the service connection.

M. Emergency Rationing Costs Incurred by CAW Memorandum Account

1. PURPOSE:

The purpose of this memorandum account is to track increased expenses that California American Water would incur in its Monterey Service Area in the event that rationing is implemented under the Monterey Peninsula Water Management District's (MPWMD) Ordinance No. 92. Ordinance No. 92 is an expanded water conservation and standby water-rationing plan whose implementation requires both California American Water and MPWMD to engage in activities to promote, monitor and enforce its terms. The account shall also capture costs of MPWMD that are considered reasonable and prudent. California American Water was granted authority to continue this account in Decision (D.) 21-XX-XXX. (T)

2. APPLICABILITY:

The Monterey Service Area which includes Monterey Main, Hidden Hills, Ryan Ranch, and Bishop.

3. ACCOUNTING PROCEDURE:

Upon implementation of rationing, California American Water shall maintain the account from the date of declaration by making entries at the end of each month as follows:

- a. A debit entry to record expenses associated with the emergency rationing.
- b. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day non-financial Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- c. A credit entry to transfer all or a portion of the balance in this account to other adjustment clauses for future rate recovery, as may be approved by the CPUC.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision.

N. Endangered Species Act (“ESA”) Memorandum Account

1. PURPOSE:

The purpose of the ESA Memorandum Account (“ESA”) is to track costs incurred for compliance with ESA requirements, except for ESA compliance costs associated with the San Clemente Dam. California American Water was granted authority to continue its memorandum account for ESA costs in Decision D. 21-XX-XXX.

(T)

2. APPLICABILITY:

The Monterey Service Area which includes Monterey Main, Bishop, Hidden Hills and Ryan Ranch.

3. ACCOUNTING PROCEDURE:

The following entries will be recorded to the memorandum account:

- a. A debit entry equal to the costs associated with ESA compliance.
- b. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day non-financial Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- c. Fines related to ESA may not be tracked in this account.
- d. A credit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account's (“CEBA”) upon Commission approval.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate district CEBA's for recovery/refund.

P. Safe Drinking Water State Revolving Fund (SDWSRF) Loan Repayment Balancing Account.

1. PURPOSE:

The purpose of the SDWSRF Loan Repayment Balancing Account is to track recovery of the balance on the SDWSRF loan provided under the American Recovery and Reinvestment Act of SDWSRF projects authorized by Resolution W-4788, dated September 24, 2009.

2. APPLICABILITY:

Applicable to the Garrapata Service Area of the Central Satellites within the Central Division.

3. ACCOUNTING PROCEDURE:

California American Water shall use a balancing account to track revenues collected through the SDWSRF surcharge, and payments, included interest, on the SDWSRF loan.

The surcharge rates to repay the loan shall last until the loan is fully paid.

- a. A credit entry will be made to a regulatory liability account for surcharges collected.
- b. A debit entry will be made in the same account for payments on the loan.

4. RATEMAKING PROCEDURE:

The cost of the capital improvements financed through the surcharge shall be excluded from rate base of ratemaking purposes. Changes in future surcharge rates, or refunds, shall be accomplished by advice letter subject to review and approval.

R. Customer Assistance Program ("CAP") Balancing Account

1. PURPOSE:

The purpose of the CAP Balancing Account is to track the CAP discounts provided, the CAP surcharges collected, and to adjust the CAP surcharges on January 1 of each year. The surcharge will be applicable to all non-low-income water and wastewater customers. California American Water was granted authority to continue this account in Decision (D.) 21-XX-XXX. (T)

2. APPLICABILITY:

All areas served by California American Water.

3. ANNUAL SURCHARGE ADJUSTMENT:

The surcharge will be evaluated and adjusted annually in the annual Step Rate filings and will reflect:

- a. A forecast of the December 31st balance in the CAP for the current year that reflects:
 - i. The most recent recorded balance;
 - ii. The assumption that the proportion of CAP to non- CAP residential enrollment in September will remain constant as a proportion of adopted numbers for October through December; and
 - iii. The assumption that current CAP surcharges will be applied to the estimated non-CAP portion of adopted sales (adopted sales minus estimated CAP sales based on the proportion of CAP to non- CAP residential customers in September), plus interest; and
- b. A forecast of the December 31 balance in the CAP for the following year that reflects:
 - i. The assumption that the proportion of CAP to non- CAP residential enrollment in September of the previous year will remain constant as a proportion of adopted numbers; and
 - ii. The assumption that the new surcharges will be applied to the estimated non-CAP portion of adopted sales (adopted sales minus estimated CAP sales based on the proportion of CAP to non-CAP residential customers in September of the previous year), plus interest.

R. Customer Assistance Program ("CAP") Balancing Account (continued):

4. ACCOUNTING PROCEDURE:

The following entries will be recorded continued with the date of Decision (D.) 21-XX-XXX: (T)

- a. A debit entry equal to the recorded customer discounts.
- b. A credit entry equal to the surcharges collected from the customers not qualified to participate in the CAP.
- c. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day non-financial Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

5. RATEMAKING PROCEDURE:

Low income discount of 20%, for all districts except for the Monterey Service Area within Central Division, shall be applied to all monthly service fees, the tier one billed usage amount and the tier two usage amount. A low-income discount of 30% for Monterey Service Area shall be applied to all monthly service fees, and the first three tiers billed usage. Surcharges will be evaluated and adjusted annually in the annual Step Rate filings to ensure appropriate collection.

S. National Oceanic and Atmospheric Administration Endangered Species Act ("NOAA/ESA") Memorandum Account

1. PURPOSE:

The purpose of the NOAA Memorandum Account is to track compliance payments made by California American Water to the United States Department of Commerce National Oceanic Atmospheric Administration ("NOAA"), or its designated payee, for Federal Endangered Species Act ("ESA") mitigation. Recovery of these annual payments shall be through a Tier 2 advice letter. California American Water was granted authority to continue this account and to continue seeking recovery of future annual payments in Decision (D.) 21-XX-XXX. California American Water may also file a Tier 3 advice letter to request costs, other than annual payments, related to the extension of the NOAA agreement beyond 2016 be included in the account.

(T)

2. APPLICABILITY:

The Monterey Service Area which includes Monterey Main

3. ACCOUNTING PROCEDURE:

The following entries shall be recorded to the memorandum account:

- a. A debit entry equal to each compliance payment made in connection with the NOAA settlement.
- b. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- c. A credit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account's (CEBA) upon Commission approval.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate district's CEBA.

T. Other Post-Employment Benefits Balancing Account ("OPEBBA")

1. PURPOSE:

The purpose of the Other Post-Employment Benefits Balancing Account ("OPEBBA") is to track the difference between Commission-authorized Other Post-Employment Benefits ("OPEB") costs and actual OPEB payments calculated according Federal Accounting Standard 106. California American Water was granted authority to continue this account in Decision (D.) 21-XX-XXX. (T)

2. APPLICABILITY:

All areas served by California American Water

3. ACCOUNTING PROCEDURE:

The following entries shall be recorded to the balancing account:

- a. The OPEBBA shall be calculated monthly. The calculation shall be the expense difference of the adopted costs and the actual required payments.
- b. A debit or credit entry will be created each month to record the expense difference discussed above.
- c. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- d. A credit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account's ("CEBA") upon Commission approval.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the balancing account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate district CEBA's for recovery/refund.

U. Pension Balancing Account ("PBA")

1. PURPOSE:

The purpose of the Pension Balancing Account ("PBA") is to track the difference between Commission-authorized pension costs and actual pension payments calculated according to ERISA. California American Water was granted authority to continue this account in Decision (D.) 21-XX-XXX.

(T)

2. APPLICABILITY:

All areas served by California American Water

3. ACCOUNTING PROCEDURE:

The following entries shall be recorded to the balancing account:

- a. The PBA shall be calculated monthly. The calculation shall be the expense difference of the adopted costs and the actual required payments.
- b. A debit or credit entry will be created each month to record the expense difference discussed above.
- c. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- d. A credit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account's (CEBA) upon Commission approval.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the balancing account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate district CEBA's for recovery/refund.

V. San Clemente Dam Balancing Account

1. PURPOSE:

The purpose of the San Clemente Dam Balancing Account is to track all the authorized and actual expenditures as they are incurred for the Carmel River Reroute and San Clemente Dam Removal Project as authorized in D.12-06-040 and AL 955, effective July 1, 2012. This includes, but it not limited to, incurred pre-construction costs, permitting, compliance review and preliminary engineering costs, construction costs, interim dam and environmental safety measures, post-construction mitigation measures, and other application costs.

2. APPLICABILITY:

Applicable to the Monterey Service Area which includes Monterey Main, Bishop, Hidden Hills, and Ryan Ranch

3. ACCOUNTING PROCEDURE:

California American Water was granted authority to establish a balancing account which will track actual expenditures for the project as they are incurred. The construction cost cap is \$49 million, excluding the pre-construction costs and its related interest, interim dam safety and environmental costs for annual drawdowns and post- construction mitigation costs. The actual balance of the balancing account, less accumulated amortization and associated deferred taxes, will be authorized to earn a return based on the currently authorized cost of capital. The balance at that point will remain in the regulatory asset/balancing account and will continue to be collected over the remainder of the twenty year collection period using an updated levelized revenue requirement based on the ending net regulatory asset/balancing account balance, the current authorized cost of capital, the remaining years in the twenty year recovery period, projected deferred taxes, uncollectible account expenses and taxes. The levelized revenue requirement set in base rates may still need to be adjusted periodically for changes in authorized cost of capital or for other items that may be delayed into the account such as the tax benefits of the land donation.

- a. A debit entry will be made for project costs and their associated cost of capital.
- b. A credit will be made for the portion of collection that represents amortization of project costs. Amortization is calculated subtracting cost of capital, taxes and uncollectable accounts expenses from the total surcharges billed.

4. RATEMAKING PROCEDURE:

Decision 12-06-040 authorized Carmel River Reroute and San Clemente Dam Removal Project costs to be included in the San Clemente Dam balancing account. Per Decision (D.) 21-XX-XXX, California American Water will recover the regulatory asset / San Clemente Dam balancing account in base rates over a 20-year period starting January 1, 2018. Current authorized recovery of \$6,245,448 per annum is included in base rates.

W. Coastal Water Project Memorandum Account

1. PURPOSE:

The purpose of the Coastal Water Project Memorandum Account is to track costs associated with the development of a new water supply in the Monterey Service Area. California American Water was granted a memorandum account in Decision No. 03-09-022. Per Decision No. 11-09-039 interest is to accrue at 4%.

2. APPLICABILITY:

The Monterey Service Area which includes Monterey Main, Hidden Hills, Bishop, and Ryan Ranch

3. ACCOUNTING PROCEDURE:

The following entries will be recorded to the memorandum account:

- a. A debit entry equal to the amount of costs associated with the Coastal Water Project.
- b. A credit entry equal to the amount of surcharge collected to offset the costs associated with the Coastal Water Project.
- c. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to 4%.

4. RATEMAKING PROCEDURE:

In accordance with Decision (D). 21-XX-XXX there is currently no ratemaking component to the memorandum account. The Special Request 1 Surcharge shall remain at the 15% level until the full amount authorized for preconstruction costs is collected. (T)

Y. Seaside Groundwater Basin Balancing Account (“SGBA”)

(L)(T)

1. PURPOSE:

The SGBA tracks costs associated with Administrative and other payments made to the Seaside Basin Water Master, as well as recovery of such payments from customers in the Monterey Service Area. California American Water was granted authority to continue this account in Decision (D.) 18-12-021.

(T)

2. APPLICABILITY:

The Monterey Service Area, which includes Monterey Main, Hidden Hills, Bishop and Ryan Ranch

(T)

3. ACCOUNTING PROCEDURE:

The following entries will be recorded to the balancing account:

- a. A debit entry equal to the actual costs associated with the administrative and other payments made to the Seaside Basin Water Master.
- b. A credit entry equal to the amount of costs authorized in the revenue requirement per the general rate case.
- c. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day non-financial Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the balancing account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate district Consolidated Expense Balancing Account (“CEBA”) for recovery/refund.

(C)
(L)

Z. Water Contamination Litigation Expense Memorandum Account (“WCLEMA”)

1. PURPOSE:

The purpose of the WCLEMA is to track costs associated with litigating water contamination legal cases. California American Water was granted authority to continue this account in Decision (D.) 21-XX-XXX.

(T)

2. APPLICABILITY:

All customers in the Sacramento and Los Angeles Districts.

3. ACCOUNTING PROCEDURE:

The following entries shall be recorded to the memorandum account:

- a. A debit entry will be recorded expenses associated with the WCLEMA.
- b. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day non-financial Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- c. A credit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account (CEBA) upon Commission approval.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate district CEBA's for recovery/refund.

AA. West Placer Memorandum Account

1. PURPOSE:

The purpose of the West Placer Memorandum Account is to track the construction costs, allowance for funds used during construction and post construction carrying costs at the Commission's authorized pre-tax rate of return, and the Special Facilities Fees collected from developers in the West Placer County service area of the Sacramento Service Area within the Northern Division. California American Water was granted authority to maintain its memorandum account in Decision (D.) 21-XX-XXX.

(T)

2. APPLICABILITY:

Applicable to the Sacramento Service Area within the Northern Division.

3. ACCOUNTING PROCEDURE:

The following entries shall be recorded to the memorandum account:

- a. A debit entry equal to construction costs and AFUDC and post construction carrying costs at the Commission's authorized pre-tax rate of return.
- b. A credit entry to capture any Special Facility Fees collected from developers.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Any balances in this account should be resolved as part of a general rate case and any over collection must be treated as a credit against the Sacramento Service Area rate base.

AB. Water Revenue Adjustment Mechanism/Modification Cost Balancing Account (“WRAM/MCBA”)

1. PURPOSE:

The purpose of the WRAM Balancing Account is to track the differences between recorded and Commission authorized water revenues. The MCBA tracks the differences between recorded and Commission authorized amounts for purchased water, power, and pump taxes. The Commission has determined that these mechanisms are appropriate in coordination with increasing block rate structures and increased conservation activities.

2. APPLICABILITY:

Applicable customers in the following areas –Southern Division (Los Angeles Service Area, San Diego Service Area, Ventura Service Area), Northern Division, and Central Division Service Areas. The WRAM/MCBA excludes Chualar in the Central Satellite Service Area within the Central Division, Fruitridge Vista within the Northern Division, and Rio Plaza within the Southern Division.

3. DEFINITIONS:

- a. Non-WRAM revenue is all revenue excluded from the WRAM account, including metered service charges, sale for resale customers, private fire service, private hydrant service, irrigation service, flat rate residential service, and other unmetered miscellaneous revenue.
- b. In addition, surcharges and surcredits, unless specifically included in adopted revenue requirement, are excluded from WRAM accounting.
- c. WRAM-eligible revenue is all revenue not excluded in 3.a, above. Generally, WRAM eligible revenue results from potable quantity charges to permanent residential, commercial, industrial and public authority customers.
- d. Recorded WRAM-eligible revenue is the amount of revenue billed to applicable customers in a particular period.
- e. Adopted WRAM-eligible revenue is the amount of usage- related revenue necessary in conjunction with authorized non- WRAM revenue to generate the adopted revenue requirement.

4. ACCOUNTING PROCEDURE:

- a. The following entries will be recorded to each area’s WRAM Balancing Account monthly and added to the prior accumulated monthly balance:
 - i. Recorded WRAM-eligible revenue
 - ii. Adopted WRAM-eligible revenue
 - iii. Total net WRAM balance = (i) minus (ii)

**AB. Water Revenue Adjustment Mechanism / Modified Cost Balancing Account
("WRAM/MCBA") (continued)**

(L)(T)

4. ACCOUNTING PROCEDURE (continued):

b. The following entries will be recorded to each area's MCBA monthly and added to the prior accumulated monthly balance:

- i. Recorded purchased water cost, if applicable
- ii. Adopted purchased water cost, if applicable
- iii. Difference between (i) and (ii)
- iv. Recorded purchased power cost and pump taxes
- v. Adopted purchased power cost and pump taxes
- vi. Difference between (iv) and (v)
- vii. Total net MCBA balance = (iii) + (vi)

c. Total net WRAM/MCBA balance = (a) + (b)

d. In addition to the above and only for the Monterey Service Area, a Non-Revenue Water Penalty/Reward Program shall be included with the WRAM balancing account as follows:

- i. Calculate the actual non-revenue water for the period by determining the difference between each service area's production and each service area's consumption, in acre feet.
- ii. Adopted non-revenue water for each area shall be the targeted amounts.
- iii. A 5.0%-7.0% deadband will provide a cushion between the non-revenue water targets and the triggering of the penalty/reward mechanism. Multiply the target amounts by 1.05%
- iv. If the actual non-revenue water is less than the adopted non-revenue water, subtract (i) from (ii) and multiply the difference by \$1,820.30 per AF. This total amount is a reward and represents an under-collection (debit balance).
- v. If the actual non-revenue water is less than the lower 5.0% deadband threshold in (iii) and multiply the difference by \$ 1,820.30 per AF. This is a reward earned (debit balance) for the amount below the 5.0% deadband.
- vi. If the actual non-revenue water is greater than the adopted upper 7.0% deadband threshold in (iii) above, subtract (i) from (iii) and multiply the difference by \$ 1,820.30 per AF. This is a penalty and represents an overcollection (credit balance).
- vii. If non-revenue water falls within the 5.0%-7.0% deadband in (iii), neither a penalty nor a reward will be accrued.

(T)

e. Drought surcharge rates, penalties and fines assessed to customers in connection with Schedule 14.1.1 for the Monterey Service Area or Schedule 14.1 for all other districts will be tracked in the WRAM.

(L)

**AB. Water Revenue Adjustment Mechanism / Modified Cost Balancing Account
("WRAM/MCBA") (continued)**

5. RATEMAKING PROCEDURE:

- a. By November 30th of each year, California American Water will provide Division of Water and Audits a written report on the status of the WRAM and MCBAs (with a copy to CAL PA). The written report will include a section on the WRAM in each district showing the net accumulated balance as of December 31st of the preceding calendar year. The written report will also include a section on the MCBA in each district showing the net accumulated balance as of December 31st of the preceding calendar year. If this report shows that the combined net accumulated balance for the WRAM and MCBA in any district exceeds 2% of the district's total recorded revenue requirement for the prior calendar year, California American Water will file an advice letter March 31st that amortizes the combined balance:
- b. Recovery of under-collections and refunds of over-collections will be passed on to ratepayers through either volumetric surcharges or surcredits.

**6. MONTEREY SPECIFIC WRAM/MCBA ITEMS
SAND CITY DESALINATION PLANT EXPENSES**

- a. D.18-12-021 authorized (1) the elimination of the Sand City Desalination Plant Purchased Water Balancing Account and (2) that all costs for the San City production facility be included in Monterey Service Area base rates and any change in the appropriate cost applicable to the customers be tracked in the MCBA.

1. PURPOSE:

Sand City Desalination Plant expenses will be treated as any other purchased water cost, including flow through to the Monterey MCBA per D. 21-XX-XXX.

2. APPLICABILITY:

The Monterey Service Area

3. ACCOUNTING PROCEDURE

The authorized price per acre foot is determined as follows:

Repair Costs	\$242,458
Other O&M Costs	\$24,667
Purchased Power	\$152,421
Property Taxes	<u>\$73,324</u>
Total Variable Cost	<u>\$492,870</u>
Fixed Cost	<u>\$414,677</u>
Total Cost	<u>\$907,548</u>
Divided by AF	300
Price per AF	\$3,025

**AB. Water Revenue Adjustment Mechanism / Modified Cost Balancing Account ("WRAM/MCBA")
(continued)**

SAND CITY DESALINATION PLANT EXPENSES (continued):

The following entries shall be recorded to the balancing account:

- a. A debit entry equal to the authorized price per acre foot above, multiplied by the actual number of acre feet delivered, less any amounts delivered to Moratorium Exception Service Tariff customers.
- b. A credit entry equal to the amount of surcharges collected to offset the costs.
- c. An annual true-up entry for actual purchased power costs.
- d. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day non-financial Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor

4. RATEMAKING PROCEDURE:

- a. Fixed Cost: this amount shall not change for each year over the period of time water is purchased and delivered to the Monterey Service Area for use by District customers, shall not be subject to further review, escalation, or modification, and may in no way be increased to reflect any other cost related to the Sand City Desalination Plant.

CENTRAL SATELLITE WRAM/MCBA

- a. D.21-XX-XXX authorized consolidation of the WRAM/MCBA and associated balances for Ambler, Garrapata, Ralph Lane, and Toro into the Central Satellite Service Area within the Central Division.

AD. Water Cost of Capital Adjustment Mechanism

1. PURPOSE:

The purpose of the Water Cost of Capital Adjustment Mechanism is to provide for an automatic adjustments, up or down as the case may be, to a water utility's adopted return on equity for 2009 (and thus its overall rate of return on rate base for 2009) for years 2010 and 2011 only if there is a positive or negative difference of more than 100 basis points between the then current 12-month October 1 through September 30 average Moody's utility bond rates and a benchmark.

2. APPLICABILITY:

All districts of California American Water

3. ACCOUNTING PROCEDURE:

California American Water was granted authority to maintain this adjustment mechanism adopted in Appendix A of Decision (D.) 18-03-035 extended application for 2018, 2019, 2020.

- a. The initial benchmark is equal to the average interest rate of Moody's Aa utility bonds for AA or A credit-rated utilities or higher, or Moody's Baa utility bonds for BBB+ credit-rated utilities or lower for the period October 1, 2007 to September 30, 2008. The subsequent October 1 through September 30 average also would be based on the foregoing parameters.
 - b. If the 100 basis point "deadband" (a range of change in interest rates that may occur without automatically triggering a change in embedded long-term debt and preferred stock costs and return on equities) is exceeded, California American Water's return on equity will be adjusted by one half of the difference between the benchmark and the October 1 to September 30 average.
 - c. In any year where the 12-month October through September average adjustment, that average becomes the new benchmark.
 - d. If the 100 basis point "deadband" is exceeded, California American Water will file a Tier 2 advice letter by October 15 that updates return on equity and related rate adjustments to become effective on January 1 of the following year. The advice letter would also update long-term debt and preferred stock costs to reflect actual August month-end embedded costs in that year and forecasted interest rates for variable long-term debt and new long-term debt and preferred stock-scheduled to be issued.
 - e. California American Water's capital structure, as adopted for base year 2009, shall not be adjusted.
4. Work papers outlining the calculations relating to the change in return on equity, long-term debt costs, preferred stock costs and resulting changes in rates to become effective on the following January 1 are required to accompany the advice letter.

AE. Credit Card Fee Memorandum Account

1. PURPOSE:

In accordance with Decision (D.) 18-12-021 Credit Card Fee Memorandum Account (CCFMA) is to track the fees that have been waived as well as the cost savings that result from the use of a credit card compared to the costs associated with bank fees and lock box fees.

2. APPLICABILITY:

Applicable to all non-low-income customers served by California American Water. In accordance with AB 1180 the costs of the pilot program are not applicable to low-income customers.

3. ACCOUNTING PROCEDURE:

- a. The following entries will be recorded monthly in the CCFMA:
 1. Debit the CCFMA for costs associated with implementing the pilot program, using the appropriate WBS element
 2. Debit the CCFMA for the costs of the waived transaction fees for utilizing bill payment options, including but not limited to credit card, debit card, and prepaid card bill payment options, using the appropriate WBS elements
 3. The decision states that cost savings from this program will also be included in and reduce this account balance. Under the pilot program the Company will track types of billing and payment used, volume of customer shut-off notices and shut-offs, and lockbox payments at a minimum. The Company will work through quantifying these cost savings.
 4. The CCFMA will accrue interest at the 90-day commercial paper rate
 5. The CCFMA will be recorded by district
 6. The duration of the pilot program is limited to the Company's current rate case cycle, which ends on 12/31/2020.
 7. The estimated amount of the deferral through 12/31/2020 is less than \$100,000
 8. The program is anticipated to begin in 2019

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to this memorandum account.

AF. Purchased Water, Purchased Power and Pump Tax Balancing Account

1. PURPOSE:

The purpose of the Purchased Water, Purchased Power and Pump Tax Balancing Account is to track differences in the aforementioned expenses based upon changes in recorded unit prices versus adopted. California American Water was granted authority to maintain this balancing account in Decision (D.) 21-XX-XXX.

(T)

2. APPLICABILITY:

Not currently applicable to any California American Water Service Areas.

3. ACCOUNTING PROCEDURE:

With the approval of the MCBA in D.15-04-007, expense entries past December 31, 2014 will no longer be recorded to the account. However, prior balances will remain and interest will continue to accrue until all balances are transferred. The entries are as follows:

- a. A debit entry will be created each month until December 31, 2014 to record expenses associated with the account. The expenses are determined as follows:
 - i. Difference between recorded unit cost for purchased water and adopted, including service charges
 - ii. Multiply difference in (i) by recorded quantities
 - iii. Difference between recorded unit cost for purchased power and pump taxes and adopted
 - iv. Multiply difference in (iii) by recorded quantities
 - v. Total net balance = (ii) + (iv)
- b. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- c. A credit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account's ("CEBA") upon Commission approval.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the balancing account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate district CEBA's for recovery/refund.

AG. School Lead Testing Memorandum Account

California-American Water Company (Cal-Am) shall maintain a School Lead Testing Memorandum Account (SLTMA) to track incremental expenses associated with conducting Lead tests at K-12 grade schools, within Cal-Am's service territory, that request this service.

The SLTMA is being established pursuant to the Amendment to the Domestic Water Supply permits issued by the State Water Resources Control Board's Division of Drinking Water (DDW) to Cal-Am on or after January 17, 2017.

1. PURPOSE:

The purpose of the SLTMA is to track the incremental expenses (not already reflected in authorized rates) for customer outreach, and other incremental operation costs, including but not limited to, legal costs, Operations and Maintenance expenses, Administrative and General expenses that are unforeseen and directly associated with complying and implementing the School Lead Testing Program.

2. APPLICABILITY:

All areas served by California American Water.

3. ACCOUNTING PROCEDURE:

The SLTMA shall include, but will not be limited to:

- a. Incremental and necessary labor or contracted labor costs associated with the following: planning and coordinating with K-12 schools to develop individual sampling plans; collecting and submitting samples to laboratories; and administering other program requirements, including assisting the school with interpretation of laboratory results and advice on remediation.
- b. Laboratory fees for all Lead sampling and reporting of results to DDW and the school, and all laboratory coordination and instructions.
- c. Incremental customer outreach costs that are necessary in coordination with the local school district, local community and local official, in compliance with DDW's school Lead Testing Program.
- d. Interest shall accrue to the SLTMA on a monthly basis by applying a rate equal to one-twelfth of the 90-day Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate district CEBA's for recovery/refund.

AH. The Memorandum Account for Environmental Improvements and Compliance Issues for Acquisitions.

1. PURPOSE:

The purpose of the account is to track costs associated with required improvements related to environmental and compliance issues in the Dunnigan, Geyserville, Meadowbrook, Rio Plaza, and Fruitridge Vista and Hillview service territories. Example of such costs include, but are not limited to, nitrate mitigation, installation of geosynthetic liners, repair of a cracked surface seal on the main well, construction of a back-up well and back-up electrical power source to maintain minimum pressure in the event of failure in grid power. This account excluded costs related to hexavalent chromium mitigation since there is a separate memorandum account for those costs.

2. APPLICABILITY:

California American Water's Hillview Service Areas; Fruitridge Vista Service Areas; Sacramento Service Area – Dunnigan, Geyserville, and Meadowbrook Service Areas; Los Angeles County District – Rio Plaza, in the City of Oxnard, Ventura County

3. ACCOUNTING PROCEDURE:

- a. A debit entry will be created to capture costs associated with the account.
- b. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day non-financial Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- c. A credit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account's ("CEBA") upon Commission approval.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate District CEBA's for recovery/fund.

AI. Dunnigan Consulting Memorandum Account

1. PURPOSE:

The purpose of the account is to track consulting costs resulting from the settlement between California American Water, Grant Park Development, and Cal PA Public Advocated Office for a period of six years following the close of the transaction.

2. APPLICABILITY:

California American Water's Sacramento – Dunnigan Service Area in the Northern Division.

3. ACCOUNTING PROCEDURE:

- a. A debit entry will be created to capture costs associated with the account.
- b. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day non-financial Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- c. A credit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account's (CEBA) upon Commission approval.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate district CEBA's for recovery/refund.

AJ. Water-Energy Nexus Memorandum Account (“WENMA”)

1. PURPOSE:

The purpose of the Water-Energy Nexus Memorandum Account (WENMA) is to track expenses for water-energy nexus projects.

2. APPLICABILITY:

All areas served by California American Water

3. RATES:

There is no rate component with the establishment of the Memorandum Account.

4. ACCOUNTING PROCEDURE:

The following entries shall be recorded to the memorandum account:

- a. A debit entry equal to the costs incurred on the water-energy nexus related projects.
- b. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- c. A credit entry will be made to transfer the balances to the appropriate account for the applicable district.

5. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Requests for recovery of the balance may be processed through a Tier 3 advice letter or the utility's next general rate case as ordered in D.15-09-023. Upon Commission review and approval, balances shall be transferred to the appropriate account for the applicable district.

AK. Special Facilities Fee Memorandum Account

1. PURPOSE:

The Memorandum Account will be used to record all of the costs associated with purchasing additional capacity from Placer County Water Agency (PCWA). These costs will be offset by the total amount of the contributions made to the company by customers. If Cal-Am's customer in the service area's potable surface water demand reaches the Maximum Delivery Rate of 80 percent or Maximum Day Demand, Cal-Am can purchase additional capacity to accommodate the increased volume and flows. In addition, it will include all earnings from the allowance for funds used during construction (AFUDC).

2. APPLICABILITY:

This schedule is applicable to the West Placer Service Area designated in the 2015 water purchase agreement with Placer County Water Agency in Cal-Am's Sacramento District.

3. RATES:

- a. The cost of a Unit of Capacity from PCWA is as follows:

Component:	Amount for first 3,000 Connections	Amount after first 3,000 Connections
Treatment	\$10,096	\$10,096
Storage	\$0	\$0
Transmission	\$5,136	\$5,136
Planning	\$88	\$88
Transmission	\$563	\$0
Total	\$15,883	\$15,320

- b. The water connection charges for residential and non-residential customers is given in Special Facilities Fee Schedule, West Placer Service Area Unit of Capacity Charge.

4. ACCOUNTING PROCEDURE:

- a. The following entries shall be recorded to the memorandum account:

1. A credit entry equal to the Facilities Fees received for each new service connection in the West Placer County Service Area.
2. A debit entry equal to the costs incurred for purchasing additional water capacity from PCWA.
3. A debit or credit entry equal to the interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day Commercial paper, as reported in the Federal Reserve Statistical Release, H. 15 or its successor.
4. A credit entry will be made to transfer the balances to the appropriate account for the applicable district.

AK. Special Facility Fee Memorandum Account (Continued)

4. RATEMAKING PROCEDURE:

The PCWA's assumed meter size and capacity require for a typical Zone 1 dwelling units is 5/8 inch with a maximum day demand of 1,150 gallons (Unit of Capacity). The Maximum Day Demand shall be increased by 1,150 gallons per day, and the Maximum Delivery Rate shall be increased by 0.80 gallons per minute, for each unit of additional capacity purchased by Cal-Am.

AL. Monterey Service Area Pre-2015 Residential Water Revenue Adjustment Mechanism/Modified Cost Balancing Account ("WRAM/MCBA") undercollection/recovery Balancing Account

1. PURPOSE:

The purpose of the WRAM/MCBA pre-2015 Residential undercollection/recovery Balancing Account is to track the recovery of the \$28.3 million (\$32.8 million authorized in Decision 16-12-003 minus \$4.5 million collected from the existing surcharges) authorized for the residential customers by the Commission to be recovered by the authorized monthly meter surcharge over a 5-year period beginning on the date of approval of the tariffs by the Commission.

2. APPLICABILITY:

Applicable to residential and multi-residential customers in the Monterey Service Area which includes Monterey Main, Bishop, Hidden Hills, and Ryan Ranch.

3. ACCOUNTING PROCEDURE:

The following entries shall be recorded to the balancing account and added to the prior accumulated monthly balance:

- a. A debit entry to record the Commission authorized \$32.8 million under-collection of pre-2015 WRAM/MCBA balances applicable to residential customers.
- b. A credit entry to record any amounts the Commission orders to be placed in this account from previous authorized surcharges applicable to recoveries of pre-2015 WRAM/MCBA balances recovered after July 1, 2015.
- c. A monthly credit entry to record the amounts recovered from residential customers.
- d. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day non-financial Commercial Paper, as reported and updated monthly in the Federal Reserve Statistical Release, H.15 or its successor.
- e. The monthly meter surcharges noted below will cease at the earlier of 60-month from the Commission approval date of the required tier 2 advice letter or once the balance in the account reaches zero.

4. RATEMAKING PROCEDURE:

In accordance with Commission Decision D.16-12-003, and the approval of Advice Letter No. 1146 effective January 29, 2017, a meter surcharge based on the applicable meter capacity ratio between meter sizes will be placed on the bills of all residential and multi-residential customers until such time as the entire initial balance of \$28.3 million is recovered, but shall not exceed 60 months. The account will accrue interest per item 3d above.

AM. Monterey Service Area Pre-2015 Non-Residential Water Revenue Adjustment Mechanism/Modified Cost Balancing Account ("WRAM/MCBA") undercollection/recovery Balancing Account

1. PURPOSE:

The purpose of the WRAM/MCBA pre-2015 Non-Residential undercollection/recovery Balancing Account is to track the recovery of the \$3.5 million (\$7.0 million authorized in Decision 16-12-003 minus \$3.5 million collected from the existing surcharges) authorized for the non-residential customers by the Commission to be recovered by the authorized monthly meter surcharge over a 5-year period beginning on the date of approval of the tariffs by the Commission.

2. APPLICABILITY:

Applicable to non-residential customers in the Monterey Service Area which includes Monterey Main, Bishop, Hidden Hills, and Ryan Ranch.

3. ACCOUNTING PROCEDURE:

The following entries shall be recorded to the balancing account and added to the prior accumulated monthly balance:

- a. A debit entry to record the Commission authorized \$7.0 million under-collection of pre-2015 WRAM/MCBA balances applicable to non-residential customers.
- b. A credit entry to record any amounts the Commission orders to be placed in this account from previous authorized surcharges applicable to recoveries of pre-2015 WRAM/MCBA balances recovered after July 1, 2015.
- c. A monthly credit entry to record the amounts recovered from non-residential customers.
- d. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day non-financial Commercial Paper, as reported and updated monthly in the Federal Reserve Statistical Release, H.15 or its successor.
- e. The monthly meter surcharges noted below will cease at the earlier of 60-month from the Commission approval date of the required tier 2 advice letter or once the balance in the account reaches zero

4. RATEMAKING PROCEDURE:

In accordance with Commission Decision D.16-12-003, and the approval of Advice Letter No. 1146 effective January 29, 2017, a meter surcharge based on the applicable meter capacity ratio between meter sizes will be placed on the bills of all non-residential customers until such time as the entire initial balance of \$3.5 million is recovered but shall not exceed 60 months. The account will accrue interest per item 3d above.

AN. Public Safety Power Shut-Off Memorandum Account (PSPSMA)

1. PURPOSE:

The purpose of the PSPSMA is to record the incremental Operation and Maintenance (O&M) expenses and carrying costs of the new facilities costs, that are not otherwise covered in California American Water's revenue requirement, to address public safety needs in the event of a proposed or declared Public Safety Power Shut-Off (PSPS) event by any of the electric utilities that provide electric service to California American Water's ratemaking areas, including advanced preparation costs.

2. APPLICABILITY:

Incremental O&M costs California American Water expect to incur include, but are not limited to the following:

- Purchased fuel for generators;
- Service contracts for generator maintenance, inspection and repair

Incremental plant investment California American Water expects to make include, but are not limited to the following:

- Generator costs;
- Automatic transfer switch costs;
- SCADA integration costs (i.e. programming to incorporate generator into SCADA system for remote monitoring and data acquisition);
- Equipment installation costs;
- Generator site preparation costs (i.e. cabling, hook ups, electrical box panel switches, and ancillary equipment to properly operate generators);
- Engineering and design costs;
- Project Management costs;
- Permitting costs

The PSPSMA shall only be used to track costs associated with potential and declared Public Safety Power Shut-off events. Costs that are duplicative or requested in a general rate case shall not be recorded.

3. RATES:

The memorandum account currently has no rate component.

4. ACCOUNTING PROCEDURE:

Expenditure Entries:

- a. A debit entry shall be made to the PSPSMA to record all PSPS-related costs including but not limited, purchased fuel for generators and service contracts.

AN. Public Safety Power Shut-Offs Memorandum Account (PSPSMA) (Continued):

Revenue Requirement Entries:

- a. Amounts equal to the revenue requirements of each capital expenditures at California American Water's authorized rate of return and related expenses (including return, income taxes, ad valorem tax, depreciation, and other taxes and fees).

Interest:

- b. Interest shall accrue on the PSPSMA on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

2. EFFECTIVE DATE:

The PSPSMA shall have the effective date of December 19, 2019.

3. DISPOSITION:

Disposition of amounts recorded in the PSPSMA shall be determined in California American Water's next General Rate Case application or by as otherwise determined by the Commission, if the account's cumulative balance exceeds 2% of California American Water's adopted gross revenues.

AO. 2019 General Rate Case Interim Rate True-Up Memorandum Account

1. PURPOSE:

The purpose of the General Rate Case Interim Rate True-Up Memorandum Account is to track the differences between revenues billed at interim rates and revenues that should have been billed under the final rates granted in D. 21-XX-XXX. (C)

2. APPLICABILITY:

Applicable to all service areas served by California American Water.

3. ACCOUNTING PROCEDURE:

The difference in revenues resulting from revenues billed under Interim rates effective January 1, 2021 pursuant to Advice Letter XXXX and revenue that should have billed had the final rates in D. 21-XX-XXX been in place January 1, 2021 should be treated as follows (including interest at the 90-day commercial paper rate). (C)

- a. A debit entry based on the final rates granted in D. 21-XX-XXX (C)
- b. A credit entry based on the Interim Rates paid by customers.
- c. The difference between the two shall be the balance of the account.

AR. Sustainable Groundwater Management Act Memorandum Account (SGMA)

1. PURPOSE:

The SGMA Memorandum Account will track the cost of complying with the Sustainable Groundwater Management Act Regulations signed into law September 16, 2014, which set forth a framework for regulating groundwater. Cal-Am will track every cost that Cal-Am records in the SGMA Memorandum Account, identify each cost incurred, the purpose of each cost, and an explanation of why the costs are necessary. In addition, Cal-Am may also book cost of employees who spend less than 5% of their time related to the SGMA, with a general explanation of work. Cal-Am will provide any additional information for employees that spend more than 5% of their time on the SGMA, identifying each of these employees by their employee identification number, position title, the number of hours the employee worked, and the purpose of the work performed.

2. APPLICABILITY:

All areas served by California American Water.

3. ACCOUNTING PROCEDURE:

California-American Water Company shall maintain the SGMA by making entries at the end of each month as follows:

- a. A debit entry shall be made to the SGMA to record any expense incurred.
- b. A debit entry shall be made to the SGMA to record any employee spending less than 5% of their time on SGMA compliance
- c. A debit entry shall be made to the SGMA to record any employee that spends more than 5% of their time complying with the SGMA.
- d. Interest shall accrue to the SGMA on a monthly basis by applying a rate equal to one-twelfth of the 3-month non-financial Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Request for recovery of any balance are to be processed according to the General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balanced shall be transferred to the appropriate district CEBA for recovery/refund.

AS. Group Insurance Balancing Account ("GIBA")

1. PURPOSE:

The purpose of the Group Insurance Balancing Account ("GIBA") is to track the difference between Commission-authorized net Company costs on a per employee basis and the actual level of net Company costs incurred on a per employee basis in relation to group insurance costs. California American Water was granted authority to establish this account in Decision D.21-XX-XXX.

(C)
(D)

2. APPLICABILITY:

All areas served by California American Water.

3. ACCOUNTING PROCEDURE:

The following entries shall be recorded to the balancing account:

- a. The GIBA shall be calculated monthly. The calculation shall be the expense difference of the net approved costs and the net actual costs incurred on a per employee basis. Net group insurance costs are defined as total incurred costs less all reimbursements from those participating in the plan as adjusted for capitalized costs.
- b. A debit or credit entry will be created each month to record the expense difference discussed above.
- c. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the balancing account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate district CEBA's for recovery/refund.

AT. Rio Plaza Groundwater Management Memorandum Account

(T)

1. PURPOSE:

The purpose of this memorandum account is to recover the cost associated with Fox Canyon Groundwater Management Agency (GMA) Ordinance Code restricting the quantities pumped and surcharging production in excess of those amounts or the purchase of in lieu water to avoid the payment of the surcharges. The authority to establish this account was granted by Commission Decision No 94-06-033, June 22, 1994.

2. APPLICABILITY:

Applicable to the Rio Plaza – Service Area of the Los Angeles District of California American Water.

3. ACCOUNTING PROCEDURE:

California American Water may maintain a memorandum account for its expenses and other recovery/reimbursements in connection with the GMA Ordinance Code. These expenses must be additional or incremental to those allowed in California American Water last general rate case proceeding. California American Water shall make entries to this account at the end of each month as follows:

- a. Debit entries equal to the incremental or additional amounts recorded in California American Water administrative and general expense accounts that were incurred as a result of the exceeding their production under the terms of the GMA Ordinance Code.
- b. Credit or Debit entries equal to the average balances in the memorandum account in accordance with the 90-day commercial paper rate.
- c. Credit entries equal to the proceeds received by California American Water from customer billings authorized by the Commission.

In addition, the water utility shall file an advice letter to the Commission detailing the charges to this account for cost recovery from the customers. Recovery of a memorandum account requires full justification of all expenses and a recorded earnings test for the calendar period during which the expense was incurred. Recovery of memorandum accounts should be spread across all utility service that have benefitted from the actions that resulted from the money spent and booked to the memorandum account.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to this memorandum account.

AU. Rio Plaza Transaction Memorandum Account

California-American Water Company request to establish a Rio Plaza Transaction Memorandum Account.

1. PURPOSE:

The purpose of this advice letter filing is to request the Rio Plaza Transaction Memorandum Account to track all costs resulting from the purchase of Rio Plaza Water Company, Inc. Examples of such costs include, but are not limited to, outside legal expenses, engineering, surveying, the appraisal, and other professional activities necessary to complete the transaction, including costs associated with the noticing of customers.

2. APPLICABILITY:

Applicable to the Rio Plaza Service Area of the Los Angeles District of California American Water.

3. ACCOUNTING PROCEDURE:

California-American Water Company shall maintain the Rio Plaza Transaction Memo Account by making entries at the end of each month as follows:

- a. A debit entry will be created to capture costs associated with the account.
- b. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day non-financial Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- c. A credit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account (CEBA) upon Commission approval.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate district CEBA's for recovery/refund.

AV. MPWSP Phase 1 Project Cost Memorandum Account

California-American Water Company requests to establish a MPWSP Phase 1 Project Cost Memorandum Account (PCMA).

1. PURPOSE:

The purpose of the PCMA is to record and track the capital cost associated with the desalination plant and the Remaining California-American Water Only Facilities (Phase 1 project) as approved in D.18-09-017. The PCMA will track capital costs and the allocated portion of the Construction Funding Charge in separate subaccounts for the desalination plant and remaining California-American Water-Only facilities, in order to calculate the Allowance for Funds Used During Construction (AFUDC). AFUDC will be calculated monthly based on the capital costs net of the construction funding charge collections. The PCMA will also track and record the revenue requirement and related financing costs for any portion of Phase 1 Costs placed in service prior to the Commission approving the costs to be included in plant in service and recovered in base rates.

2. APPLICABILITY:

The Monterey Service Area, which includes Monterey Main, Hidden Hills, Bishop and Ryan Ranch.

3. ACCOUNTING PROCEDURE:

California-American Water Company shall maintain the PCMA by making entries at the end of each month as follows:

- a. A debit entry shall be made to the PCMA at the end of each month to record the incremental project/capital cost. Separate subaccounts will record costs for the desalination plant and remaining California-American Water-Only facilities.
- b. A credit entry shall be made to the PCMA at the end of each month to record collections of the Construction Funding Charge allocated by subaccount to the desalination plant and remaining California-American Water-Only facilities.
- c. A credit/debit entry shall be made to the PCMA for AFUDC based on the net balance.
- d. A debit entry shall be made to the PCMA at the end of each month to record any revenue requirement including financing costs that may occur in between the time the cost are placed In-Service and prior to the Commission approval of base rates.
- e. Interest shall accrue monthly to the PCMA on any recorded revenue requirement from item 3.d. above on a monthly basis by applying a rate equal to one-twelfth of the 3-month non-financial Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

4. EFFECTIVE DATE:

The PCMA shall go into effect on December 31, 2018, per D.18-09-17.

5. RATEMAKING PROCEDURE:

In accordance with D.18-09-017 a tier 2 Advice Letter will be filed that will reflect Revenue Requirement to put into rates associated with the PCMA.

AW. MPWSP Operations and Maintenance Memorandum Account

California-American Water Company requests to establish a MPWSP Operations and Maintenance Memorandum Account (MOMMA).

1. **PURPOSE:** The MOMMA is established in compliance with Ordering Paragraph 20 of D.18-09-017 and will track the differences between estimated costs adopted through the Tier 2 advice letter process and actual Operations and Maintenance (“O&M”) costs incurred during the period of time from the beginning of operation of the plant until the time an estimate of future costs is determined as part of a future general rate case application. It is assumed that O&M costs during plant startup will be capitalized as part of the project costs. However, if for accounting reasons certain O&M costs are required to be expensed, those costs will also be tracked in the MOMMA.
2. **APPLICABILITY:** The Monterey Service Area, which includes Monterey Main, Bishop, Hidden Hills and Ryan Ranch.
3. **ACCOUNTING PROCEDURE:** California-American Water Company shall maintain the MOMMA by making entries at the end of each month as follows:
 - a. A debit entry shall be made to the MOMMA at the end of each month to record the actual O&M cost.
 - b. A credit entry shall be made to the MOMMA at the end of each month to record the estimated O&M cost.
 - c. A debit entry shall be made to the MOMMA at the end of the month for any O&M cost that are not capitalized as part of the project costs.
 - d. Interest shall accrue to the MOMMA on a monthly basis by applying a rate equal to one-twelfth of the 3-month non-financial Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.
4. **EFFECTIVE DATE:** The MOMMA shall go into effect on December 31, 2018, per D.18-09-17, to reflect all above-mentioned O&M Cost.
5. **RATEMAKING PROCEDURE:** In accordance with D.18-09-017 a Tier 2 Advice Letter will be filed to place into rates the estimated O&M costs associated with the Phase 1 project. Any balances recorded to the MOMMA as well as future O&M costs will be addressed in the following general rate case proceeding.

AZ. Monterey Wastewater Purchased Power Balancing Account

1. PURPOSE:

The purpose of the Purchased Power Balancing Account is to track the differences in the expense based upon charges in recorded until prices versus adopted. Monterey Wastewater does not have an MCBA but does have an incremental cost balancing account (ICBA) for purchased power. The ICBA captures the difference between the authorized price and actual price charged. The key distinction between the two mechanisms is the ICBA only tracks price differentials and the MCBA tracks both the price and the quantity differentials. California-American Water was granted authority to maintain this balancing account in Decision (D.) 21-XX-XXX.

(T)

2. APPLICABILITY

All Monterey Wastewater Customers

3. ACCOUNTING PROCEDURE:

The following entries shall be recorded to the memorandum account:

- a. A debit entry will be created each month to record expenses associated with the account.
- b. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90-day commercial paper, as reported in the Federal Reserve Statistical, H. 15 its successor.
- c. A credit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account's (CEBA) upon Commission approval.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the balancing account.

BC. Fruitridge Vista Meter Installation Memorandum Account (FVMIMA)

1. PURPOSE:

The purpose of the FVMIMA is to record the incremental Operation and Maintenance (O&M) expenses and the revenue requirement of facilities associated with meter installation in the Fruitridge Vista service area during 2020. Costs include, but are not limited to, incremental O&M expenses, meter costs, service installation and replacement costs, engineering and design costs, project management costs, and permitting costs. California American Water was granted authority to establish this account in Decision 19-12-038.

2. APPLICABILITY:

The FVMIMA shall only be used to track costs associated with meter installation costs in the Fruitridge Vista service area incurred in 2020.

3. RATEMAKING PROCEDURE:

The memorandum account currently has no rate component.

4. ACCOUNTING PROCEDURE:

Expenditure Entries:

- a. A debit entry shall be made to the FVMIMA to record all incremental O&M-related costs.

Revenue Requirement Entries:

- b. Debit entries will also be made for amounts equal to the revenue requirements of each capital expenditure at California American Water's authorized rate of return and related expenses (including return, income taxes, ad valorem tax, depreciation, and other taxes and fees).

Interest:

- c. Interest shall accrue on the FVMIMA on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

4. EFFECTIVE DATE:

The FVMIMA shall have the effective date of February 04, 2020.

5. DISPOSITION:

Disposition of amounts recorded in the FVMIMA shall be determined through a Tier 3 advice letter filing or in California American Water's next General Rate Case application or as otherwise determined by the Commission. Upon Commission review and approval, balances shall be transferred to the appropriate district's CEBA for recovery/refund.

BD. Fruitridge Vista Transaction Memorandum Account (FVTMA)

1. PURPOSE:

The purpose of the FVTMA is to record and track transactional costs associated with the purchase of Fruitridge Vista Water Company. Examples of such costs include but are not limited to expenses for: outside legal services, engineering, surveying, the appraisal, customer noticing, and other professional activities necessary to complete the transaction. Decision 19-12-038 granted California-American Water authority to establish the FVTMA.

2. APPLICABILITY:

California-American Water's Fruitridge Vista Service Area.

3. ACCOUNTING PROCEDURE:

California-American Water shall maintain the FVTMA by making entries at the end of each month as follows:

- a. A debit entry will be created to capture transaction costs associated with the acquisition of Fruitridge Vista Water Company.
- b. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90 day non-financial Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
- c. A credit entry will be made to transfer the balances to the appropriate district Consolidated Expense Balancing Account's (CEBA) upon Commission approval.

4. RATEMAKING PROCEDURE:

The memorandum account currently has no rate component.

5. DISPOSITION:

Disposition of amounts recorded in the FVTMA shall be determined through a Tier 3 advice letter filing or in California American Water's next General Rate Case application or as otherwise determined by the Commission. Upon Commission review and approval, balances shall be transferred to the appropriate district's CEBA for recovery/refund.

BE. Sacramento District Voluntary Conservation or Mandatory Rationing Memorandum Account.

1. Purpose:

The purpose of this Voluntary Conservation or Mandatory Rationing Memorandum Account (VCMRMA) is to track impacts of voluntary conservation or mandatory rationing on variable expenses for purchase water, pump tax and power for future disposition in the Sacramento Service Area. The commission has determined that this mechanism is appropriate in coordination with increasing water conservation activities or mandatory rationing required by outside governmental agencies or entities. D.18-12-021 authorized continuation of the account with the modification that the account, exclude lost revenues associated with reduced sales from being recorded in the account.

2. APPLICABILITY:

Applicable to the Sacramento Service Area, excluding Private and Public fire protection.

3. ACCOUNTING PROCEDURE:

California-American Water Company shall maintain the VCRAMA by making entries at the end of each month as follows:

- a. Most recent adopted variable expense for purchase water, pump tax and power.
- b. Actual recorded variable expenses.
- c. Total net VCRAMA balance (a-d)
- d. A negative (-) balance in the memorandum account reflects a utility over collection to be refunded, while a positive balance reflects a utility under collection to be recovered in rates.
- e. The Company will record the accumulated VCRAMA balance monthly, by adding its entry in section d above to the prior accumulated monthly balance.
- f. Interest shall accrue on a monthly basis by applying a rate equal to one-twelfth of the 3-month non-financial Commercial Paper, as reported in the Federal reserve statistical Release, to the average of the beginning-of-month and the end-of-month balances.
- g. Before seeking recovery of the VCRAMA balance, the balance shall be reduced by an amount equal to a 20-basis point reduction in the most recently adopted return on equity.

4. RATEMAKING PROCEDURE:

There is currently no ratemaking component to the memorandum account. Request for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval; balances shall be transferred to the appropriate the Sacramento Service Area CEBA for recovery/refund.

BF. Hillview Service Area

Memorandum Accounts:

The following memorandum accounts were originally established by Hillview Water Company and are only applicable to the Hillview service area. The purpose of these accounts is to recover costs not anticipated in rates. The balance in these accounts will be recovered in rates after CPUC review and audit of the reasonableness of the costs recorded therein. The accounts are listed with the authorizing CPUC Resolution, Decision or Public Utilities Code (PU Code). Additional description can be found in the authorizing document (s)

1. Unanticipated Repair Cost Memorandum Account (URCMA), Decision 92-03-093, dated March 31, 1992.
2. Infrastructure Act Memorandum Account (IAMA), Decision 06-05-041, dated May 25, 2006 and PU Code 789. Note: This account is established to track gains on real property.
3. Water Contamination Litigation Expense Memorandum Account, Resolution W-4094, dated March 26, 1998.

Balancing Accounts:

The following balancing accounts were originally established by Hillview Water Company and are only applicable to the Hillview service area. The purpose of these accounts is to track changes in costs for the named expense category. The balance in these accounts will be recovered in rates after CPUC review and audit of the costs recorded therein. The accounts are listed with the authorizing CPUC Resolution, Decision or Public Utilities Code (PU Code).

1. CoBank Loan Repayment Balancing Account for Taxes Due on Grant Funds Received

PURPOSE: The purpose of the CoBank Loan Repayment Balancing Account is to track recovery of the balance on the loan provided for income taxes and related costs caused by the receipt of grant funds as authorized by Resolution W-5190 dated May 16, 2019.

ACCOUNTING PROCEDURE: California American Water shall use a balancing account to track revenues collected through the loan surcharge, and payments, including interest on the CoBank loan. The surcharge rates to repay the loan shall until the loan is fully paid. Changes in future surcharge rates, or refunds, shall be accomplished by advice letter subject to review and approval.

BG. Hillview Memorandum Account for Deferred Income Taxes (HMADIT)

1. PURPOSE

The purpose of the HMADIT is to record and track for recovery the increase in deferred income taxes caused by the purchase of Hillview Water Company over the 40 years following the purchase (6/24/2020). Decision 19-11-003 granted California-American Water authority to establish the HMADIT.

2. APPLICABILITY

California-American Water's Hillview Service Area.

3. ACCOUNTING PROCEDURE:

The following entries will be recorded to the memorandum account:

- a. A debit entry will be created to capture increase in accumulated deferred income taxes (ADIT) related to acquisition of Hillview Water Company at time of close.
- b. A credit entry for amortization of Hillview ADIT through authorized rates as determined in California-American Water General Rate Case (GRC) proceedings.

4. RATEMAKING PROCEDURE:

Recovery of the forecasted increase in deferred taxes authorized in D.19-11-003 is incorporated into forecasted base rates in GRC Application 19-07-004. Requests for recovery of any balance are to be processed according to General Order 96-B and Standard Practices or otherwise determined in a Commission decision. Upon Commission review and approval, balances shall be transferred to the appropriate District CEBA's for recovery/fund.

BI. Central Division-Satellite System - Cost Allocation Tariff

(N)

1. OVERVIEW:

As requested by California American Water A.19-07-004 and Pursuant to D. 21-XX-XXX, the test year revenue requirement for the Central-Satellite Division, including Chualar, will be established by escalating the Central-Satellite Division and Chualar revenue requirement by the lower of the total Monterey County District revenue requirement increase or the applicable annual compounded Consumer Price Index (CPI). Additionally, as per many decisions for the Monterey County District, the entire revenue requirement of all the various systems have been consolidated for ratemaking purposes, resulting in only one cost of service and summary of earnings for the entire Monterey District. Based on the fully consolidated revenue requirement, a cost allocation process to develop rates for the Satellite systems has to be established.

2. EFFECTIVE DATE/DUARTION:

The Central-Satellite Cost Allocation process was established effective January 1, 2021 by the Commission and shall be effective until modified by further Commission action.

3. PURPOSE:

The application of the CPI to determine the test year revenue requirement for the Chualar tariff area has been in effect for many years, recognizing the unique socioeconomic issues of the Chualar service area. As the costs for the other Central-Satellite Division become separated from the water supply issues on the Monterey Peninsula, it is appropriate that the cost allocation follow a similar approach.

4. APPLICABILITY:

Applicable to California American Water's Central-Satellite Division, which includes customers in Ambler, Toro, Ralph Lane, Garrapata and Chualar.

5. ACCOUNTING PROCEDURE:

The revenue in the Monterey Main system (total system minus the satellite systems) must be captured and accounted for separately from the revenues in the satellite systems. Within the Satellite systems- the revenues for Chualar must be kept separate from the revenues of the remainder of the satellite systems.

(N)

BI. Central Division-Satellite System - Cost Allocation Tariff (Continued)

(N)

6. RATEMAKING PROCEDURE:

The revenue requirements for the entire Central Division water system must first be determined in any rate change process (GRC and Advice Letter). To develop the cost of service at present rates in a proposed Test, Escalation or Attrition year, the revenues for the three separate rate areas (Monterey Main, Chualar, remainder of Satellite Systems) must be developed by multiplying the then present rates by the Test, Escalation or Attrition year average customers and projected annual average consumption. For Test Year purposes, the total revenues at present rates in the Satellite systems, including Chualar, will be escalated by the lower of the overall Central Division system proposed increase, or the CPI projected increase for the Test Year. Subtracting the projected proposed rate revenues of the Chualar system and other Satellite systems from the total Central Division revenue requirement will produce the Monterey Main system projected revenue requirement.

This same process will be followed for all Escalation and Attrition year purposes, wherein the lower of the Annual CPI or the overall Central Division authorized rate increase will be used to escalate the satellite system revenue requirements.

(N)

BJ. Central Division - Chualar System – Tariff Rate Design

(N)

1. OVERVIEW:

The Chualar service area in the Central Division was acquired from the County of Monterey in 2003 and approved by the Commission in Resolution W-4365 (approving California American Water Advice Letter No.565). According to the California State Water Resources Control Board, Chualar is a disadvantaged community ("DAC") defined as "community with a median household income (MHI) less than 80% of the Statewide average." At the time of acquisition, the Chualar service area had a rate design comprised of a high monthly service fee and a small quantity rate charge (one design for all customers except public schools which had its own rate design. Part of the approved acquisition authorized the rates in the Chualar area to transition to the Monterey Main rate design over a 5 year period. Once the Monterey rate design was noticed in Advice Letter 654 to place the Chualar service area on a Monterey style rates design with tiered rates and a low service charge, a significant protest was lodged by the Chualar customers. A negotiation mediated by the Water Division took place and it was agreed upon by all parties, that the Chualar rate design would continually remain in place and only a CPI adder would ever be placed annually on the rates effective for the prior year.

2. EFFECTIVE DATE/DURATION:

This rate design process was effectuated by the approval of Advice Letter 654-A (December 21, 2006) and has remained in place in each and every GRC henceforth.

3. PURPOSE:

The purpose of this statement is to ensure that, unless changed by Commission order, the rates in the Chualar area will remain on the same rate design on only be inflated by annual changes in CPI.

4. APPLICABILITY:

Applicable to California American Water's Chualar service area.

5. ACCOUNTING PROCEDURE:

The revenue in the Chualar service area must be kept separate from the revenues of the remainder of the satellite systems.

6. RATEMAKING PROCEDURE:

The revenue requirement in the Chualar area will be established by multiplying the present rates annually increased by the actual and projected CPI to the adopted annual consumption and average annual customers.

(N)

BK. Larkfield Consolidation Tariff

(N)

1. OVERVIEW:

Pursuant to D. 18-12-021, the revenue requirement for Larkfield customers within California American Water's Northern Division will remain constant at the level in effect at the time of consolidation (Test Year 2018) with any additional awarded revenue requirements to be collected in rates from the fully consolidated Northern Division. Future Larkfield tariff rates could differ due to changes to the projected average consumption per customer and other rate design modifications.

2. EFFECTIVE DATE/DURATION:

The Larkfield Consolidation Tariff was established effective January 1, 2018 by the Commission shall be effective until modified by further Commission action.

3. PURPOSE:

The purpose of this mechanism is to support rate stabilization for the Larkfield District. The combined revenue requirement, over time, will better allocate the cost of service over a broader customer base, thus reducing the impact of operation, maintenance, and administrative costs in small single Districts. Over time the proposal is to have a single rate tariff for all service areas in the Northern Division, including the Larkfield service area.

4. APPLICABILITY:

Applicable to California American Water's Larkfield customers as well those of the fully consolidation Northern Division.

5. ACCOUNTING PROCEDURE:

Revenues generated from this tariff consolidation will be accounted for exactly as any other revenues with only the revenues generated by the Larkfield Service Area tariff being credited to the Larkfield service area, with all revenue generated by the allocated portion of the of the stand-alone revenue requirement being accounted for in the consolidated Northern Division.

6. RATEMAKING PROCEDURE:

Based on the Larkfield Consolidation Tariff, the Commission approves a continual, set revenue requirement for the Larkfield District of \$3,116,375, as set in Advice Letter 1234-A.

(N)

BK. Larkfield Consolidation Tariff (Continued)

(N)

6. RATEMAKING PROCEDURE (Continued):

This \$3.1 million revenue requirement will not increase for the Larkfield service area, until such time as the Commission approved full consolidation into the Northern Division. This full consolidation should be requested by California American Water as such time when the current rates in the Northern Division approach those in the Larkfield service area.

Until full consolidation into the Northern Division is approved, a cost of service and summary of earnings for the Larkfield service area will need to be performed in each GRC. Additionally, annual step rate filings will determine the revenue requirement necessary for the Larkfield service area based on the difference between the true stand-alone revenue requirement and the approved \$3.1 million revenue requirement. All amounts that exceed the actual Larkfield service area revenue requirement will be transferred to the revenue requirement of the Northern Division for collection in the Northern Division consolidated rates.

The rates in Larkfield service area will be set annually based on the set revenue requirement of \$3.1 million and the Commission determined annual consumption and number of customers. Rates can and will changes annually to recover the \$3.1 million revenue requirements as determined by the changed in authorized consumption and average customers.

(N)

BL. Annual Consumption Adjustment Mechanism ("ACAM")

(N)

1. PURPOSE:

The purpose of the Annual Consumption Adjustment Mechanism ("ACAM") is to adjust rates annually based on the previous year's actual water consumption in order to stabilize revenues and moderate future Water Revenue Adjustment Mechanism ("WRAM")/Modified Cost Balancing Account ("MCBA") balances. D.18-05-027, established the ACAM for California American Water's Monterey Service Area as a pilot program effective January 1, 2019. Per D.21-XX-XXX the ACAM is a permanent program for the Monterey Service Area and a pilot program for all other service areas to be evaluated in the subsequent GRC.

2. APPLICABILITY:

Applicable to California American Water's Central, Northern, and Southern Divisions. The Fruitridge Vista and Chualar service areas are excluded.

3. RATES:

The ACAM annually adjusts volumetric rates based on actual water sales.

4. REGULATORY PROCESS:

- a. California American Water will file a Tier 2 advice letter on or before November 15.
- b. The advice letter will provide actual recorded monthly consumption by classification and by tier from October 1 of the prior year through September 30 of the current year, along with the legal and court ordered production limitations, covered by the ACAM for the applicable service areas in the Northern, Central, and Southern Divisions.
- c. Upon approval of the Tier 2 advice letter, California American Water will file a Tier 1 advice letter to implement new rates January 1 of the subsequent year. The approved data will then replace the adopted quantities beginning January 1 of the subsequent year and be used for future rate adjustments during that year.

5. RATEMAKING PROCEDURE:

California American Water will include ACAM results in implementation of test year and attrition year filings.

(N)

APPLICABILITY

Applicable to all water service furnished for privately owned fire protection system.

TERRITORY

All territories served by California American Water Company

RATES

Northern Division

	<u>Per Month</u>
<u>Fruitridge Vista Service Area</u>	
For each 1-inch connection or smaller	\$9.43
For each 1-1/2-inch connection or smaller	\$14.15
For each 2-inch connection	\$18.87
For each 3-inch connection	\$28.30
For each 4-inch connection	\$37.73
For each 6-inch connection	\$56.60
<u>Larkfield Service Area</u>	
For each 1 1/2-inch connection or smaller	\$39.88
For each 4-inch connection or smaller	\$42.53
For each 6-inch connection	\$66.90
For each 8-inch connection	\$92.02
For each 10-inch connection	\$118.20
<u>Sacramento Service Area</u>	
For each 4-inch connection or smaller	\$56.01
For each 6-inch connection	\$90.25
For each 8-inch connection	\$125.74
For each 10-inch connection	\$159.70
For each 12-inch connection	\$223.38
<u>Meadowbrook Service Area</u>	
For each 4-inch connection or smaller	\$16.28
For each 6-inch connection	\$24.42
For each 8-inch connection	\$32.54

RATES: (continued)

Central Division		<u>Per Month</u>	
<u>Monterey Service Area</u>			
For each 1-inch connection or smaller	\$32.90		(T)
For each 1 1/2-inch connection or smaller	\$40.94		
For each 2-inch connection or smaller	\$42.21		
For each 3-inch connection or smaller	\$44.73		
For each 4-inch connection or smaller	\$47.26		
For each 6-inch connection or smaller	\$79.29		
For each 8-inch connection or smaller	\$113.63		
For each 10-inch connection or smaller	\$150.58		
<u>Central Satellite Service Area – Ambler Park, Toro, Ralph Lane, Garrapata</u>			
For each 4-inch connection	\$47.26		(T)
For each 6-inch connection	\$79.29		
Southern Division			
<u>Los Angeles Service Area</u>			
For each 1-inch connection or smaller	\$47.05		
For each 1 1/2-inch connection or smaller	\$48.06		
For each 4-inch connection or smaller	\$48.06		
For each 6-inch connection or smaller	\$75.19		
For each 8-inch connection or smaller	\$103.08		
For each 10-inch connection or smaller	\$132.03		
For each 12-inch connection or smaller	\$177.33		
<u>San Diego Service Area</u>			
For each 4-inch connection or smaller	\$43.28		
For each 6-inch connection	\$71.66		
For each 8-inch connection	\$100.25		
For each 10-inch connection	\$133.00		
For each 12-inch connection	\$185.75		
<u>Ventura Service Area</u>			
For each 4-inch connection or smaller	\$46.58		
For each 6-inch connection	\$72.97		
For each 8-inch connection	\$100.11		
For each 10-inch connection	\$128.32		
For each 12-inch connection	\$172.88		

SPECIAL CONDITIONS:

General Items:

California American Water Service Areas

1. The fire protection service and connection shall be installed by the Utility's or under the Utility's direction. Cost of the entire fire protection installation shall be paid for by the applicant. Such payment shall not be subject to refund.
2. If the distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity will be installed by the utility at the cost of the applicant. Such cost shall not be subject of refund.
3. The installation housing the detector type check valve and meter and appurtenances there to shall be in a location mutually agreeable to the applicant and the utility. Normally, such installation shall be located on the premises of applicant, adjacent to the property line. The expense of maintaining the fire protection facilities on the applicant's premises (including the vault, meter, detector, type check valves, backflow device and appurtenances) shall be paid for by the applicant.
4. The utility will supply only such water at such pressure as may be available from time to time as a result of its normal operation of the system.
5. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
6. Any unauthorized use of water other than fire protection purposes, charges shall be made therefore under Schedule No. 1 General Metered Service for the applicable district, at the regular established rate for general metered service, including applicable surcharges, and/or may be grounds for the Utility discontinuing the fire protection service without liability to the Utility.
7. All facilities paid for by the applicant, excluding the connection at the main and any service pipe located in a public right-of-way, shall be the sole property of the applicant. The Utility and its duly authorized agents shall have the right to ingress to and egress from the premises for all purposes relating to said facilities
8. The minimum diameter will be 1 inch, and maximum diameter will be the diameter of the main to which the service is connected.
9. Service hereunder if for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction. All facilities are to be installed according to the Utility's specifications and maintained to the Utility's satisfaction. The Utility may require the installation of a backflow prevention device and a standard protection against theft, leakage or waste of water
10. No structure shall be built over the fire protection service and the customer shall maintain and safeguard the area occupied by the service from traffic and other hazardous conditions. The customer will be responsible for any damage to the fire protection service facilities.

SPECIAL CONDITIONS

APPLICABLE TO MONTEREY SERVICE AREA(continued):

(T)

1. Customers who use Cal-Am's system to provide for fire flow, but do not receive their domestic supply from Cal-Am, will pay a special Private Fire Service rate equal to either the higher of the standard rate for their size service or a rate equal to the sum of the standard monthly Service Charges that would be billed for all the properties served by the Private Fire Service if they did receive domestic service. All fire service to non-domestic customers will be considered private fire service. If a new public fire hydrant is required to be installed for a non-domestic customer and other customers will benefit, no fee will be charged.
2. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of the gross revenues of each bill. The percentages are as follows:
Franchise Fees: Ryan Ranch 1.00%, City of Pacific Grove 2.00%, City of Carmel-by-the-Sea 2.00%, City of Seaside 1.00%, City of Del Rey Oaks Franchise Fee 2.00%, City of Monterey 1.00%, and unincorporated areas of Monterey Service Area 1.00%.
Business Fees: City of Del Rey Oaks 0.11% and City of San Diego 0.12%

(T)

(T)

Private Fire Service Surcredit:

SPECIAL CONDITIONS FOR MONTEREY SERVICE AREA

(T)

3. Per D.18-12-021 a meter-based bill credit for Excess Non-Plant Deferred Income Tax will be refunded to customers over a 24-month period beginning October 17, 2019.

For each 1-inch service	\$1.27
For each 1-1/2-inch service	\$0.89
For each 2-inch service	\$0.91
For each 3-inch service	\$1.06
For each 4-inch service	\$1.16
For each 6-inch service	\$2.01
For each 8-inch service	\$3.04
For each 10-inch service	\$5.99
Hydrant	\$0.99

SPECIAL CONDITIONS (Continued):
Fees and Surcharge/Surcredit:

Monterey Service Area (Continued)

4. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning July 31, 2020.

For each 1-inch service	\$0.18
For each 1-1/2-inch service	\$0.13
For each 2-inch service	\$0.13
For each 3-inch service	\$0.15
For each 4-inch service	\$0.17
For each 6-inch service	\$0.29
For each 8-inch service	\$0.44
For each 10-inch service	\$0.87
Hydrant	\$0.14

San Diego Service Area

1. A Surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of gross revenues of each bill. The percentage is 2% to City of San Diego and the City of Imperial Beach.
2. Per D.18-12-021 a meter-based bill surcharge for the 2016 GRC Interim Rate True-up to be collected from customers over 24-month period.

Private Fire Service Surcharge

For each 4-inch service	\$ 1.21
For each 6-inch service	\$ 2.24
For each 8-inch service	\$ 3.25
For each 10-inch service	\$ 4.51
For each 12-inch service	\$ 6.44

Hydrant	\$ 0.67
---------	---------

3. Per D.18-12-021 a meter-based bill credit for 2018 Excess Non-Plant Deferred Income Tax will be refunded to customers over a 24-month period beginning October 17, 2019.

For each 4-inch service	\$6.83
For each 6-inch service	\$12.62
For each 8-inch service	\$18.30
For each 10-inch service	\$25.38

Hydrant	\$3.76
---------	--------

SPECIAL CONDITIONS (Continued):
Fees and Surcharge/Surcredit:

San Diego Service Area (Continued)

4. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning July 31, 2020.

For each 4-inch service	\$0.24
For each 6-inch service	\$0.45
For each 8-inch service	\$0.65
For each 10-inch service	\$0.90
Hydrant	\$0.13

Ventura Service Area

1. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is 2.0% based on gross revenues before taxes and PUC fees for the County of Ventura and the City of Thousand Oaks.
2. Per D.18-12-021 a meter-based bill surcharge for the 2016 GRC Interim Rate True-up to be collected from customers over a 12-month period.

Private Fire Service Surcharge

For each 4-inch service	\$ 1.62
For each 6-inch service	\$ 2.60
For each 8-inch service	\$ 3.60
For each 10-inch service	\$ 4.63
For each 12-inch service	\$ 6.10
Hydrant	\$ 1.13

3. Per D.18-12-021 a meter-based bill credit for 2018 Excess Non-Plant Deferred Income Tax will be refunded to customers over a 24-month period beginning October 17, 2019.

For each 4-inch service	\$5.90
For each 6-inch service	\$9.46
For each 8-inch service	\$13.09
For each 10-inch service	\$16.83

SPECIAL CONDITIONS (Continued):
Fees and Surcharge/Surcredit:

Ventura Service Area (Continued)

4. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning July 31, 2020.

For each 4-inch service	\$0.45
For each 6-inch service	\$0.71
For each 8-inch service	\$0.99
For each 10-inch service	\$1.27

Los Angeles Service Area

1. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of the gross revenues of each bill. The percentages are as follows: City of San Marino 2.00%; City of San Gabriel 2.001%; City of Rosemead 1.183%; County of Los Angeles 2.00%; City of Duarte 2.00%; and City of Bradbury 1.959%. Franchise taxes in the Baldwin Hills District are 2.00% per customer on a monthly basis.
2. Per D.18-12-021 a meter-based bill credit for 2018 Excess Non-Plant Deferred Income Tax will be refunded to customers over a 24-month period beginning October 17, 2019.

For each 4-inch service	\$4.81
For each 6-inch service	\$7.67
For each 8-inch service	\$10.59
For each 10-inch service	\$13.59
Hydrant	\$3.12

3. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning July 31, 2020.

For each 4-inch service	\$0.68
For each 6-inch service	\$1.09
For each 8-inch service	\$1.51
For each 10-inch service	\$1.93
Hydrant	\$0.44

SPECIAL CONDITIONS (Continued):
Fees and Surcharge/Surcredit:

Larkfield Service Area

1. A surcharge is included on each bill to collect franchise fees and/or business license fees paid to the County of Sonoma. The amount collected is based on a percentage of the gross revenues of each bill. The percentage is as follows: Larkfield Franchise Fee – 2.00%
2. Per D.18-12-021 a meter-based bill surcharge for the 2016 GRC Interim Rate True-up will be collected from customers over a 24-month period.

Private Fire Service Surcharge

For each 4-inch service	\$4.08
For each 6-inch service	\$4.92
For each 8-inch service	\$8.02
For each 10-inch service	\$11.19
For each 12-inch service	\$14.48

3. Per D.18-12-021 a meter-based bill credit for 2018 Excess Non-Plant Deferred Income Tax will be refunded to customers over a 24-month period beginning October 17, 2019.

For each 4-inch service	\$2.30
For each 6-inch service	\$2.77
For each 8-inch service	\$4.52
For each 10-inch service	\$6.30
For each 12-inch service	\$8.16

4. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning July 31, 2020.

For each 1-1/2-inch service	\$0.46
For each 4-inch service	\$0.56
For each 6-inch service	\$0.91
For each 8-inch service	\$1.27
For each 10-inch service	\$2.37

Rio Plaza Service Area

1. As authorized by the California Public Utilities Commission all bills are subject to a 12-month surcharge of \$2.88 per month offsetting Fox Canyon Groundwater Management Agency pumping fee for exceeding the groundwater allocation for 2018 a total of \$17,996.

SPECIAL CONDITIONS (Continued):
Fees and Surcharge/Surcredit:

Sacramento Service Area

1. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of gross revenues of each bill. The percentage is 2.00% to Sacramento County, Placer County, and City of Rancho Cordova respectively.
2. Per D.18-12-021 a meter-based bill credit for 2018 Excess Non-Plant Deferred Income Tax will be refunded to customers over a 24-month period beginning October 17, 2019.

For each 4-inch service	\$6.25
For each 6-inch service	\$10.49
For each 8-inch service	\$14.88
For each 10-inch service	\$18.23
For each 12-inch service	\$20.52

3. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Related Accumulated Deferred Income Tax will be refunded to customers over 12-months beginning July 31, 2020.

For each 4-inch service	\$0.65
For each 6-inch service	\$1.09
For each 8-inch service	\$1.54
For each 10-inch service	\$1.89
For each 12-inch service	\$2.13

(C)

APPLICABILITY

Applicable to all water service furnished for fire hydrant service.

TERRITORY

All territories served by California American Water Company

RATES

	<u>Per month</u>
San Diego District	
Private Fire Hydrant Service Installed at Cost of Applicant: For each Fire Hydrant Installed	\$30.20
Monterey Service Area	
Private Fire Hydrant Service Installed at Cost of Applicant: For each Fire Hydrant Installed	\$36.36
All Other Districts	
Private Fire Hydrant Service Installed at Cost of Applicant: For each Fire Hydrant Installed	\$33.28

SPECIAL CONDITIONS

General Items:

All Service Areas

1. The fire protection service and connection shall be installed by the Utility or under the Utility's direction. Cost of the entire fire protection installation shall be paid for by the applicant. Such payment shall not be subject to refund.
2. The installation housing the detector type check valve and meter and appurtenances thereto shall be in a location mutually agreeable to the applicant and the Utility. Normally, such installation shall be located on the premises of applicant, adjacent to the property line. The expense of maintaining all facilities which are the sole property of the applicant (including the vault, meter, detector type check valves, backflow device and appurtenances) shall be paid for by the applicant.
3. All facilities paid for by the applicant, excluding the connection at the main and any service pipe located in a public right-of-way, shall be the sole property of the applicant. The Utility and its duly authorized agents shall have the right to ingress and to egress from the premises for all purposes relating to said facilities.
4. The minimum diameter will be 6 inches, and the maximum diameter will be the diameter of the main to which the service is connected.
5. If distribution main of adequate size to serve a private fire protection system in addition to all other normal services does not exist in the street or alley adjacent to the premises to be served, then a main from the nearest existing main of adequate capacity shall be installed by the Utility, or under the Utility's direction, and cost paid by the applicant. Such payment shall not be subject to refund.
6. Service hereunder is for private fire hydrant service which no connections for other than fire protection purposes are allowed, and which are regularly inspected by the underwriters having jurisdiction. All facilities are to be installed according to the Utility's specifications and maintained to the Utility's satisfaction. The Utility may require the installation of a backflow prevention device and a standard detector type meter approved by the Insurance Services Offices for protection against theft, leakage or waste of water.
7. No structure shall be built over the fire protection service and the customer shall maintain and safeguard the area occupied by the service from traffic and other hazardous conditions. The customer will be responsible for any damage to the fire protection service facilities.
8. Subject to the approval of the Utility, any change in the location or construction of the fire protection service as may be requested by public authority or the customer will be made by the Utility following payment to the Utility of the entire cost of such change.

SPECIAL CONDITIONS(Continued):

General Items:

All Service Areas (Continued):

8. Any unauthorized use of water other than fire protection purposes, charges shall be made therefore under Schedule No. 1 General Metered Service for the applicable district, at the regular established rate for general metered service, including applicable surcharges, and/or may be grounds for the Utility discontinuing the fire protection service without liability to the Utility.
9. All bills are subject to the reimbursement fee set forth on Schedule No. U.F.

Fees and Surcharges:

Monterey Service Area:

1. Customers who use Cal-Am's system to provide for fire flow, but do not receive their domestic Supply from Cal-Am, will pay a special Private Fire Service rate equal to either the higher of the standard rate for their size service or a rate equal to the sum of the standard monthly Service Charges that would be billed for all the properties served by the Private Fire Service if they did receive domestic service. All fire service to non-domestic customers will be considered private fire service. If a new public fire hydrant is required to be installed for a non-domestic customer and other customers will benefit, no fee will be charged.
2. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of the gross revenues of each bill. The percentage are as follows:
Franchise Fees: Ryan Ranch 1.00%, City of Pacific Grove 2.00%, City of Carmel-by-the-Sea 2.00%, City of Seaside 1.00%, City of Del Rey Oaks Franchise Fee 2.00%, City of Monterey 1.00%, and unincorporated areas of Monterey Service Area 1.00%.
Business Fees: City of Del Rey Oaks 0.11% and City of Sand City 0.12%

Central Satellite Service Area

1. 1.00% surcharge is included on each bill to collect franchise taxes and/or business license fees paid to Monterey County. The amount collected is based on a percentage of the gross revenues of each bill

(N)

|

(N)

SPECIAL CONDITIONS (Continued)

Fees and Surcharges:

San Diego Service Area

3. A Surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of gross revenues of each bill. The percentage is 2.0% to City of San Diego and the City of Imperial Beach.

Ventura Service Area

4. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is 2.0% based on gross revenues before taxes and PUC fees for the County of Ventura and the City of Thousand Oaks.

Los Angeles Service Area

5. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of the gross revenues of each bill. The percentages are as follows: City of San Marino 2.00%; City of San Gabriel 2.001%; City of Rosemead 1.183%; County of Los Angeles 2.00%; City of Duarte 2.00%; and City of Bradbury 1.959%. Franchise taxes in the Baldwin Hills District are 2.00% per customer on a monthly basis.

Larkfield Service Area

6. A surcharge is included on each bill to collect franchise fees and/or business license fees paid to the County of Sonoma. The amount collected is based on a percentage of the gross revenues of each bill. The percentage is as follows: Larkfield Franchise Fee – 1.00%

Sacramento Service Area

7. A surcharge is included on each bill to collect franchise taxes and/or business license fees paid to various municipalities. The amount collected is based on a percentage of gross revenues of each bill. The percentage is 2.00% to Sacramento County, Placer County, and City of Rancho Cordova respectively.

E. INCOME TAX COMPONENT OF CONTRIBUTIONS AND ADVANCES PROVISION

(L)

1. Contributions is Aid of Construction (CIAC) and Advances for Construction (AIC) shall include, but are not limited to, cash, services, facilities, labor, property, and income taxes thereon provided by a person or agency to the utility. The value of all contributions and advances shall be based on the utility's estimates. Contributions and advances shall consist of two components for the purpose of recording transactions as follows:
 - a. Income Tax Component, and
 - b. The balance of the contribution or advance.
2. The Income Tax Component shall be calculated by multiplying the following tax factors times the appropriate portion of the contribution or advance:
 - a. For CIAC: 19.80%
 - b. For AIC: 20.93%
3. The tax factors are established by using Method 5 as set forth in Decision No. 87-09-026 in I. 86-11-019.
4. The formula to compute Method 5 includes the following factors:
 - a. Corporate tax rate of: 21%
 - b. Franchise tax rate of: 8.84%
 - c. A discount rate of: 7.61%
 - d. A pre-tax rate of return of: 9.59%
5. The Income Tax Component factor has been derived from the federal and state corporate income tax rates and will remain in effect until changes to those rates would increase or decrease the gross-up rate by five percentage points or more as reflected in Ordering Paragraph No. 7 of I. 86-11-019/D. 87-09-026. When and if that occurs, the utility will file and advice letter showing the new rates and cancel out this sheet.
6. In the event that the Utility collects a gross-up using an incremental tax rate that is more than its incremental tax rate as determined on a taxable year basis, without consideration of a tax credit or tax loss carry forward, the difference between what was and what should have been collected will be refunded to the Applicant.

(L)

APPLICABILITY

Applicable to all service areas.

TERRITORY

All territories served by California American Water Company

RATES

1. Late Payment Fee: A late charge of 1.5% on unpaid balance will be assessed 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. Untested Backflow Fees: Where the utility elects to have an untested backflow assembly tested and, if needed, repaired or replaced, all charges incurred by the utility from third party service providers will be added to the customer bill of the account of record, and shall become due and payable as any other charge, including being part of any unpaid balance subject to late fees and discontinuance of service for non-payment.
4. Per D.12-XX-XXX, a surcharge of \$x.xxx for the Customer Assistance Program ("CAP")
Balancing Account will be collected from all non-low-income water and wastewater customers.

(D)
(N)
(N)

APPLICABILITY

Applicable to all Multi-Use Customers (Formerly RFPS). Multi-Use customer are Residential customers who have upsized their meter in order to meet fire codes.

TERRITORY

Applicable to all territories served by California American Water Company

RATES**Northern Division:****Sacramento Tariff Area**

Meter Surcredit	Per Meter
	Per Month
For 1-inch residential meter fire protection service (RFPS) customers	\$13.51
For 1 1/2-inch residential meter fire protection service (RFPS) customers	\$36.03
For 2-inch residential meter fire protection service (RFPS) customers	\$63.04

Larkfield Tariff Area

Meter Surcredit	Per Meter
	Per Month
For 3/4" to 1-inch residential meter fire protection service (RFPS) customers	\$8.89
For 5/8 x 3/4" to 1-inch residential meter fire protection service (RFPS) customers	\$13.33
For 1 1/2-inch residential meter fire protection service (RFPS) customers	\$22.21

Central Division:**Monterey County District**

Meter Surcredit	Per Meter
	Per Month
For 3/4-inch residential meter fire protection service (RFPS) customers.....	\$8.76
For 1-inch residential meter fire protection service (RFPS) customers.....	\$19.04
For 1 1/2-inch residential meter fire protection service (RFPS) customers.....	\$69.35
For 2-inch residential meter fire protection service (RFPS) customers.....	\$74.63
For 3-inch residential meter fire protection service (RFPS) customers.....	\$162.46
For 4-inch residential meter fire protection service (RFPS) customers.....	\$252.52
For 6-inch residential meter fire protection service (RFPS) customers.....	\$661.53
For 8-inch residential meter fire protection service (RFPS) customers.....	\$757.28

RATES (Continued)

Central Division (Continued)

Central Satellites Tariff Area

	Per Meter
Meter Surcredit	Per Month
For 5/8 x 3/4" to 1-inch residential meter fire protection service (RFPS) customers	\$ 10.93
For 3/4" to 1-inch residential meter fire protection service (RFPS) customers	\$ 7.29
For 5/8 x 3/4" to 1 1/2-inch residential meter fire protection service (RFPS) customers	\$ 29.15
For 5/8 x 3/4" to 2-inch residential meter fire protection service (RFPS) customers	\$ 51.02

Southern Division:

Southern Division Tariff Area

	<u>Per Meter</u>
Meter Surcredit	<u>Per Month</u>
For 5/8 x 3/4" to 1-inch residential meter fire protection service (RFPS) customers	\$ 12.26
For 5/8 x 3/4" to 2-inch residential meter fire protection service (RFPS) customers	\$ 57.21
For 3/4" to 1-inch residential meter fire protection service (RFPS) customers	\$ 8.17
For 1-inch to 2-inch residential meter fire protection service (RFPS) customers	\$ 44.95

APPLICABILITY

Applicable to all temporary water service furnished for customers engaged in construction and temporary activities within the utility service area. Note that construction meters may also be referred to as hydrant meters.

TERRITORY

This Schedule is applicable to the entire service territory served by the Utility.

RATES

Customers engaged in construction and temporary activities within all service areas except for the Monterey service area tariff area will be billed monthly at the non-residential quantity rate.

Customers engaged in construction and temporary activities within in the Monterey service area tariff area will be billed monthly according to Schedule No. MO-10.

SPECIAL CONDITIONS

1. Where it is necessary to obtain a temporary or construction meter, the customer will be required to sign an agreement and deposit \$3,000 for a construction meter.
2. If hardware is lost, stolen, damaged beyond repair, the customer will forfeit their entire deposit. If the meter is returned damaged, but can be repaired, the utility will return to the customer their deposit, less the cost of any repairs other than those due to normal depreciation.
3. If the utility requires the customer to provide the reading each month through approved communication method, it is the customer's responsibility to do so each month. Customers that do not communicate the meter reading each month will have their usage estimated.
4. Any outstanding balance must be paid in full before deposit is returned. Balance cannot be deducted from deposit.
5. In the event of failure to provide a meter read for a period of:
 - a. Two months, meter may be removed and agreement revoked (if utility is unable to contact customer).
 - b. Six months, the meter will be considered abandoned, and deposit forfeited.
6. Meter can only be used in locations approved by the local fire department and utility; and meter cannot be relocated without utility approval. Persons found using water from a utility hydrant from an unapproved utility location will receive a warning letter and citation. A second citation may result in the suspension of all hydrant use permits issued to that customer for a period of six months.
7. Once water passes through meter it is no longer potable unless otherwise deemed potable by water utility.
8. Water taken from a utility hydrant may not be transported out of the utility's designated service area unless authorized by California American Water in writing.
9. Meter must be inspected annually by utility. Customer must make the meter available for inspection upon request.

SPECIAL CONDITIONS (Continued)

10. Any BPA provided by customer must be approved by the utility and tested according to requirements set forth by the Division of Drinking Water by a certified backflow specialist. Fee for testing is the responsibility of customer.
11. Utility will require customer to apply for a permanent service to obtain potable water to a premise. This tariff gives customer no implied rights for obtaining building permits and permanent extensions to serve customers are to be made under Rule 15.
12. Meter is not to be used for fire protection such as fire sprinkler or on-site fire hydrants. This tariff does not imply that any fire protection standards required by local or state authorities are met.
13. It is the customer's duty to notify the local fire protection agency of any connection to a fire hydrant and to disclose the intended use of water.
14. Failure of a customer to use proper spanner wrenches on the utility's fire hydrant operating nut, or any damage to the water distribution system by the customer, can result in the immediate termination of service and use of the meter. The costs for making repairs to the damaged facilities shall be borne by the customer.
15. Water used without a meter is water theft and customer can be held accountable in accordance with California Penal Code 498. Persons found using water from a utility hydrant location without the use of proper metering equipment will receive a warning letter and citation. A second citation may result in the suspension of all hydrant use permits issued to that customer for a period of six months. Additionally, copies of the citations will be sent to the local law enforcement authorities and the fire department will be notified that all hydrant use permits have been revoked.

APPLICABILITY

This surcharge applies to all water bills rendered under all tariff rate schedules authorized by the Commission.

TERRITORY

This schedule is applicable within the entire territory served by the utility.

RATES

A 1.43% surcharge shall be added to all customer bills.

*In 1982 the Legislature established a Public Utilities Commission Reimbursement Fee to be paid by all water and sewer system corporations to fund their regulation by the Commission. Public Utilities (PU) Code Sections 401-442. The surcharge to defray the cost of that fee is ordered by the Commission under authority granted by PU Code section 403.

APPLICABILITY

Applicable to all sewer service.

TERRITORY

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

RATES

	Per Service Connection Per Month
For each Mobile Home residential unit	\$35.86
For each Recreational Vehicle unit	\$35.86
For Commercial Business Unit	\$35.86

SPECIAL CONDITIONS

General Items

1. Qualifying low-income customers can receive a discount on their bill. Customers must apply with the Company for acceptance into the low-income program. For additional details, please see Tariff Schedule CA-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.

(N)

(N)

Fees and Surcharges

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
2. A late charge will be imposed per Schedule CA-FEES.
3. Bills will be rendered in advance of the period for which service will be provided.
4. A surcharge for the Customer Assistance Program (CAP) program is applied to each California American Water customer bill. Please refer to tariff CA-FEES for charges and details.
5. Per Advice Letter [insert advice letter], the under-collected balance in the Monterey Waste Water Consolidated Expense Balancing Account will be recovered through a monthly connection surcharge of \$X.XX over XX months effective [Date].
6. Per D.18-12-021 a meter-based bill credit for the Excess Unprotected Accumulated Deferred Income Tax a credit of \$0.99 per month will be refunded to customers over the 24-month period beginning August 1, 2019.

DUNNIGAN WASTEWATER TARIFF AREA (Continued)

SPECIAL CONDITIONS

Fees and Surcharges (Continued):

6. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Accumulated Deferred Income Tax a credit of \$0.10 per month will be refunded to customers over the 12-month period beginning August 1, 2020.

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>
Service Charge Residential	\$121.75
Service Charge for School (5 EDUs).....	\$608.77
Service Charge for Small Office Park (6 EDUs)	\$730.55
Service Charge for Golf Course (4 EDUs).....	\$487.03
 <u>Pasadera:</u>	
Service Charge Residential	\$121.75
 <u>Carmel Valley Ranch:</u>	
Service Charge Residential	\$121.75
Service Charge for Hotel (144 EDUs).....	\$17,533.07
 <u>Indian Springs:</u>	
Service Charge for Residential and Small Commercial	\$121.75

SPECIAL CONDITIONS

General Items:

1. Qualifying low-income customers can receive a discount on their bill. Customers must apply with the Company for acceptance into the low-income program. For additional details, please see Tariff Schedule CA-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.

(N)

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 CA-FEES.
5. A surcharge for the Customer Assistance Program (CAP) program is applied to each California American Water customer bill. Please refer to tariff CA-FEES for charges and details.
6. Per Advice Letter [insert advice letter], the under-collected balance in the Monterey Waste Water Consolidated Expense Balancing Account will be recovered through a monthly connection surcharge of \$X.XXXX over YY months effective [Date].

(N)

SPECIAL CONDITIONS

FEES & SURCHARGES

4. Per D.18-12-021 a Sewer Tariff Rate based bill credit for the Excess Non Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Sewer Tariff Area	Refunds by Rate Equivalents
Oak Hills, Spreckels, Village Greens, White Oaks - Passive (Residential)	\$0.60
Spreckels - Public Authority	\$0.90
Spreckels - Commercial	\$1.50
Carmel Valley Ranch, Indian Springs, Las Palmas, Pasadera - Active (Residential)	\$3.00
Pasadera - Commercial	
Spreckels - Industrial	\$4.79
Pasadera - Golf	\$8.99
Las Palmas - Public Authority	\$14.98
Las Palmas - Commercial	\$29.97
SPCA - Contracted Property	\$47.95
Carmel Valley Ranch - Hotel	\$68.93

5. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2020.

Sewer Tariff Area	Refunds by Meter Equivalents
Oak Hills, Spreckels, Village Greens, White Oaks - Passive (Residential)	\$0.04
Spreckels - Public Authority	\$0.06
Spreckels - Commercial	\$0.10
Carmel Valley Ranch, Indian Springs, Las Palmas, Pasadera - Active (Residential)	\$0.19
Pasadera - Commercial	
Spreckels - Industrial	\$0.31
Pasadera - Golf	\$0.58
Las Palmas - Public Authority	\$0.97
Las Palmas - Commercial	\$1.94
SPCA - Contracted Property	\$3.10
Carmel Valley Ranch - Hotel	\$4.46

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)	\$3,554.25

SPECIAL CONDITIONS

General Items:

1. Qualifying low-income customers can receive a discount on their bill. Customers must apply with the Company for acceptance into the low-income program. For additional details, please see Tariff Schedule CA-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.

(N)

(N)

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 CA-FEES.
3. A surcharge for the Customer Assistance Program (CAP) program is applied to each California American Water customer bill. Please refer to tariff CA-FEES for charges and details
4. Per advice Letter [Insert Advice letter], the under-collected balance in the Monterey Waste Water Consolidated Expense Balancing Account will be recovered through a monthly connection surcharge of \$X.XX over 12 months effective [Date].

SPECIAL CONDITIONS
FEES & SURCHARGES (Continued)

4. Per D.18-12-021 a Sewer Tariff Rate based bill credit for the 2018 Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Sewer Tariff Area	Refunds by Rate Equivalents
Oak Hills, Spreckels, Village Greens, White Oaks - Passive (Residential)	\$0.60
Spreckels - Public Authority	\$0.90
Spreckels - Commercial	\$1.50
Carmel Valley Ranch, Indian Springs, Las Palmas, Pasadera - Active (Residential)	\$3.00
Pasadera - Commercial	
Spreckels - Industrial	\$4.79
Pasadera - Golf	\$8.99
Las Palmas - Public Authority	\$14.98
Las Palmas - Commercial	\$29.97
SPCA - Contracted Property	\$47.95
Carmel Valley Ranch - Hotel	\$68.93

5. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2020.

Sewer Tariff Area	Refunds by Meter Equivalents
Oak Hills, Spreckels, Village Greens, White Oaks - Passive (Residential)	\$0.04
Spreckels - Public Authority	\$0.06
Spreckels - Commercial	\$0.10
Carmel Valley Ranch, Indian Springs, Las Palmas, Pasadera - Active (Residential)	\$0.19
Pasadera - Commercial	
Spreckels - Industrial	\$0.31
Pasadera - Golf	\$0.58
Las Palmas - Public Authority	\$0.97
Las Palmas - Commercial	\$1.94
SPCA - Contracted Property	\$3.10
Carmel Valley Ranch - Hotel	\$4.46

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	\$79.60

<u>Spreckels:</u>	
Service Charge for Residential and Small Commercial	\$79.60
Service Charge for School	\$119.38
Service Charge for Large Commercial (4 or more Employees)	\$159.19
Service Charge for Industrial.....	\$477.57

<u>White Oaks:</u>	<u>Per Service Per Month</u>
Service Charge for Residential	\$79.60

<u>Village Green:</u>	
Service Charge for Residential	\$79.60

SPECIAL CONDITIONS

General Items

1. Qualifying low-income customers can receive a discount on their bill. Customers must apply with the Company for acceptance into the low-income program. For additional details, please see Tariff Schedule CA-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.

(N)

(N)

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 CA-FEES.
3. A surcharge for the Customer Assistance Program (CAP) program is applied to each California American Water customer bill. Please refer to tariff CA-FEES for charges and details.
4. Per Advice Letter [Insert Advice Letter], the under-collected balance in the Monterey Waste Water Consolidated Expense Balancing Account will be recovered through a monthly connection surcharge of \$X.XX over XX months effective [date].

SPECIAL CONDITIONS

FEES & SURCHARGES

4. Per D.18-12-021 a Sewer Tariff Rate based bill credit for the 2018 Excess Non-Plant Accumulated Deferred Income Tax will be refunded to customers over the 24-month period beginning August 1, 2019.

Sewer Tariff Area	Refunds by Rate Equivalents
Oak Hills, Spreckels, Village Greens, White Oaks - Passive (Residential)	\$0.60
Spreckels - Public Authority	\$0.90
Spreckels - Commercial	\$1.50
Carmel Valley Ranch, Indian Springs, Las Palmas, Pasadera - Active (Residential) Pasadera - Commercial	\$3.00
Spreckels - Industrial	\$4.79
Pasadera - Golf	\$8.99
Las Palmas - Public Authority	\$14.98
Las Palmas - Commercial	\$29.97
SPCA - Contracted Property	\$47.95
Carmel Valley Ranch - Hotel	\$68.93

5. Per D.18-12-021 a meter-based bill credit for the 2019 Excess Plant Accumulated Deferred Income Tax will be refunded to customers over the 12-month period beginning August 1, 2020.

Sewer Tariff Area	Refunds by Meter Equivalents
Oak Hills, Spreckels, Village Greens, White Oaks - Passive (Residential)	\$0.04
Spreckels - Public Authority	\$0.06
Spreckels - Commercial	\$0.10
Carmel Valley Ranch, Indian Springs, Las Palmas, Pasadera - Active (Residential) Pasadera - Commercial	\$0.19
Spreckels - Industrial	\$0.31
Pasadera - Golf	\$0.58
Las Palmas - Public Authority	\$0.97
Las Palmas - Commercial	\$1.94
SPCA - Contracted Property	\$3.10
Carmel Valley Ranch - Hotel	\$4.46

APPLICABILITY

Applicable to all Active and Passive Sewer Services.

TERRITORY

The 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.....	\$97.40
<u>Pasadera:</u>	
Service Charge Residential.....	\$97.40
<u>Carmel Valley Ranch:</u>	
Service Charge Residential.....	\$97.40
<u>Indian Springs:</u>	
Service Charge for Residential	\$97.40

Passive Sewer Service

<u>Oak Hills:</u>	<u>Per Service Per Month</u>
Service Charge for Residential.....	\$63.68
<u>Spreckels:</u>	
Service Charge for Residential	\$63.68
<u>White Oaks:</u>	
Service Charge for Residential	\$63.68
<u>Village Greens:</u>	
Service Charge for Residential.....	\$63.68

SPECIAL CONDITIONS APPLICABLE TO CUSTOMER ASSISTANCE PROGRAM (CAP):

General Items:

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

Household Size	CARE & Energy Savings Assistance Program (CAP program)
1-2	\$34,480
3	\$43,440
4	\$52,400
5	\$61,360
6	\$70,320
7	\$79,280
8	\$88,240
Each Additional person	\$8,960
Household Size	CARE & Energy Savings Assistance Program (CAP program)

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

CALIFORNIA AMERICAN WATER
2019 GENERAL RATE CASE

A.19-07-004

Attachment G-2 For Settlement
AMI/AMR Opt Out Tariff

APPLICABILITY

Applicable, in conjunction with any other applicable schedule, to all residential customers who do not wish to have a wireless, communicating meter (hereafter, "automated meter") installed at their premises. Under this program, customers may choose to receive service using an analog meter(s) (hereafter, "opt-out customers"). This schedule is applicable to customers who receive water service from California American Water.

TERRITORY

This Schedule is applicable to the entire service territory served by the Utility.

RATES

All charges and provisions of the customer's standard tariff shall apply. Opt-out customers who elect this option will also be charged as follows:

Initial Fee: \$70.00

Monthly Charge: \$13.00/month

Charges will apply following the metering equipment change from an automated meter to a non-transmitting meter. If an equipment change is not required, charges will apply following affirmative election of the opt-out option by the customer.

The initial fee is only applicable if automated metering equipment is required to be removed from the customer premises.

The initial fee and monthly charge shall be applied on a per-location, not per-meter basis.

CAW will perform a review of the costs associated with offering this Schedule within two years of the effective date to determine if the fee amounts or any other provisions need to be modified.

SPECIAL CONDITIONS

1. **Metering Equipment:** A water meter without the ability to transmit data wirelessly will be used as the opt-out meter for customers who elect this Schedule.
2. **Billing:** Customers will be billed for charges applicable under the customer's Otherwise Applicable Rate Schedule (OAS), plus the initial fee and the monthly charge described in the Rates section above. Opt-out customers will be required to pay the initial fee within 90 days. CAW may remove a customer from participating in this Opt-Out Schedule if the customer fails to pay the initial fee within 90 days of installation of the opt-out meter.
3. **Ineligibility for Certain Services:** Opt-out customers will not be eligible for certain services that are only provided using automated metering technology, such as leak detection alerts, intra-bill cycle budget alerts, and the ability to view interval water consumption data via a web portal.

SPECIAL CONDITIONS (Continued):

4. Opt-Out Provisions:
 - a. Opt-Out Election: A customer must affirmatively elect to opt-out of receiving an automated water meter by calling CAW to obtain service under this Schedule. Customers shall default to automated water meter-based service absent such an election.
 - b. Opt-In Election: At any time, Opt-out customers may opt back into receiving water service with CAW's current automated water meter.
 - c. Any non-residential entities (commercial, industrial, governmental, condominiums and other multi-unit dwellings) are not allowed to exercise the opt-out option on behalf of individual residents.
 - d. Tenants who would like to opt-out must provide a signed statement from the property owner of the premise granting permission to opt-out.
 - e. Customer Move: If the customer moves to a new location and elects to enroll in the Opt-Out Program for the new residence, the customer will need to pay the initial setup and monthly charges for that residence.