

Received _____
Examined _____

CLASS D
WATER UTILITIES

U# _____

2023
ANNUAL REPORT
OF

Lake Alpine Water Company, Inc.

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

PO Box 5013 Bear Valley, CA 95223

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2024, with:**

CALIFORNIA PUBLIC UTILITIES COMMISSION

WATER DIVISION

ATTN: BRUCE DEBERRY

505 VAN NESS AVENUE, ROOM 3200

SAN FRANCISCO, CALIFORNIA 94102-3298

bmd@cpuc.ca.gov

water.division@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 22 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate. When entering dollar amounts, enter whole dollars.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2023 through December 31, 2023. Fiscal year reports will not be accepted.

CLASS D WATER UTILITIES
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

Lake Alpine Water Company, Inc.

(Name under which corporation, partnership or individual is doing business)

PO Box 5013 Bear Valley, CA 95223

(Official mailing address)

Bear Valley Subdivision 1 in Alpine County

(Service Area - Town and County)

Telephone Number: _____ 209-753-2409 **Fax Number:** _____ NA

Email Address: _____ info@lakealpinewater.com

GENERAL INFORMATION

(Attach a supplementary statement, if necessary)

RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:
(A) Date of organization 06.01.1964 incorporated in the State of California

(B) Names, titles and addresses of principal officers: Bridget Fraser, Secretary, 2940 Fir Ave, Morro Bay, CA
Charles Toeniskoetter, President, 1960 The Alameda, San Jose, CA 95126

2. If unincorporated provide the name and address of the owner(s) or the partners:

3. Name, title, email, and telephone number of:
(A) One person listed above to receive correspondence: Bridget Fraser, Secretary, 805-772-5034
(B) Person responsible for operations and services: Kimi Johnson, General Manager, 209-753-2409

4. Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) No
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?

5. State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

PUBLIC HEALTH STATUS

- 6. Has state or local health department inspection been made during the year?
- 7. Are routine laboratory tests of water being made?
- 8. Has state health department water supply permit been obtained? (Indicate date)
- 9. If no permit has been obtained, state whether application has been made and when.
- 10. Show expiration date if state permit is temporary.

Yes	No	Latest Date
X		08.17.2023
X		biweekly
X		10.19.2018

11. List Name, Grade, and License Number of all Licensed Operators:
Steven Schnitter T3: 36617 and D3: 44201
Colton Nevin T1: 45834 and D1: 54315
Kimi Johnson T2: 41351 and D2: 49502

12. This annual report was prepared by:
Name of firm or consultant: _____
Address of firm or consultant: _____
Email address of firm or consultant: _____
Phone Number of firm or consultant: _____

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2023:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row No.	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1											
2	NA										
3											
4											
5											
6											
7											
8											
9											
10											

**SCHEDULE A
BALANCE SHEET
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1.1		UTILITY PLANT		
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	4,301,130
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	2,413,362
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-
5.1	101.3	Water Plant in Service - Other	A-1	-
6.1	103	Water Plant Held for Future Use	A-1	-
7.1	104	Water Plant Purchased or Sold	A-1	-
8.1	105	Construction Work in Progress - Water Plant	A-1	161,511
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-
11.1	105.3	Construction Work in Progress - Other	A-1	-
12.1	114	Water Plant Acquisition Adjustments	A-1	-
13.1		Total Utility Plant		\$ 6,876,003
14.1	108	Accumulated Depreciation of Water Plant	A-2	(1,930,627)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	(1,870,374)
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-2	-
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-2	(415,368)
18.1		Total Accumulated Depreciation/Amortization		\$ (4,216,369)
19.1		Net Utility Plant		\$ 2,659,634
20.1				
21.1		INVESTMENTS		
22.1	121	Non-utility Property and Other Assets		-
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-2	-
24.1		Net non-utility property		\$ -
25.1	123	Investments in Affiliated Companies		-
26.1	124	Other Investments		-
27.1		Total Investments		\$ -
28.1				
29.1		CURRENT AND ACCRUED ASSETS		
30.1	131	Cash		5,514
31.1	132	Cash - Special Deposits		189,207
32.1	141	Accounts Receivable - Customers		11,933
33.1	142	Receivables from Affiliated Companies		-
34.1	143	Accumulated Provision for Uncollectible Accounts		-
35.1	151	Materials and Supplies		-
36.1	174	Other Current Assets		-
37.1		Total current and accrued assets		\$ 206,654
38.1				
39.1	180	Deferred Charges		22,763
40.1	181	Accumulated Deferred Income Tax Assets		
41.1				
42.1		Total Assets and Other Debits		\$ 2,889,051

**SCHEDULE A
BALANCE SHEET
Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1.2		CORPORATE CAPITAL AND RETAINED EARNINGS		
2.2	201	Common Stock	A-3	100,000
3.2	204	Preferred Stock	A-4	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	-
5.2	211	Other Paid-in Capital	A-7	156,480
6.2	215	Retained Earnings	A-8	1,227,164
7.2		Total corporate capital and retained earnings		\$ 1,483,644
8.2				
9.2		PROPRIETARY CAPITAL		
10.2	218	Proprietary Capital	A-9	-
11.2				
12.2		LONG TERM DEBT		
13.2	224	Long-term Debt	A-10	755,110
14.2				
15.2		CURRENT AND ACCRUED LIABILITIES		
16.2	230	Payables to Affiliated Companies		-
17.2	231	Accounts Payable		89,317
18.2	232	Short-term Notes Payable		94,384
19.2	233	Customer Deposits		-
20.2	236	Taxes Accrued		2,363
21.2	237	Interest Accrued		
22.2	241	Other Current Liabilities		
23.2		Total current and accrued liabilities		\$ 186,064
24.2				
25.2		DEFERRED CREDITS		
26.2	252	Advances for Construction		-
27.2	253	Other Credits		
28.2	255	Accumulated Deferred Investment Tax - Credits		
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		194,008
30.2	283	Accumulated Deferred Income Tax Liabilities		
31.2		Total deferred credits		\$ 194,008
32.2				
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION		
34.2	265	Contributions in Aid of Construction		550,011
35.2	272	Accumulated Amortization of Contributions (negative number)		(279,786)
36.2		Net Contributions in Aid of Construction		\$ 270,225
37.2		Total Liabilities and Other Credits		\$ 2,889,051

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Sch A-1a)	3,811,312	522,253	(32,435)	-	\$ 4,301,130
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	2,413,362	-	-	-	\$ 2,413,362
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)					\$ -
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant	258,355	152,059	(248,903)		\$ 161,511
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 6,483,029	\$ 674,312	\$ (281,338)	\$ -	\$ 6,876,003

* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-1a
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	415,368	25,381			\$ 440,749
3	303	Land	28,433				\$ 28,433
4		Total non-depreciable plant	\$ 443,801	\$ 25,381	\$ -	\$ -	\$ 469,182
5							
6		DEPRECIABLE PLANT					
7	304	Structures	238,650	83,491	(13,165)		\$ 308,976
8	307	Wells	-				\$ -
9	311	Pumping Equipment	71,297	26,714			\$ 98,011
10	317	Other Water Source Plant	166,437				\$ 166,437
11	320	Water Treatment Plant	391,005	304,373			\$ 695,378
12	330	Reservoirs, Tanks and Standpipes	627,083	36,339	(7,748)		\$ 655,674
13	331	Water Mains	785,393	5,524			\$ 790,917
14	333	Services and Meter Installations	278,856	12,003			\$ 290,859
15	334	Meters	120,682	2,758			\$ 123,440
16	335	Hydrants	295,829	13,369			\$ 309,198
17	339	Other Equipment	228,345	11,603	(200)		\$ 239,748
18	340	Office Furniture and Equipment	33,248	698			\$ 33,946
19	341	Transportation Equipment	130,686		(11,322)		\$ 119,364
20		Total depreciable plant	\$ 3,367,511	\$ 496,872	\$ (32,435)	\$ -	\$ 3,831,948
21		Total water plant in service	\$ 3,811,312	\$ 522,253	\$ (32,435)	\$ -	\$ 4,301,130

* Debit or credit entries should be explained by footnotes or supplementary schedules

Footnotes:

SCHEDULE A-1b
Account 101.1 - Water Plant in Service - SDWBA/SRF

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures	494,244				\$ 494,244
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant	1,919,118				\$ 1,919,118
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ 2,413,362	\$ -	\$ -	\$ -	\$ 2,413,362
21		Total water plant in service	\$ 2,413,362	\$ -	\$ -	\$ -	\$ 2,413,362

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1c
Account 101.2 - Water Plant in Service - Grant Funds

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-2
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	1,811,518	1,749,702		415,368	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	14,880				
4	(b) Charged to Account 403	104,229				
5	(c) Charged to Account 407		120,672			
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 119,109	\$ 120,672	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,930,627	\$ 1,870,374	\$ -	\$ 415,368	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.72%	
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20						
21	(3) EXPLANATION OF ALL OTHER CREDITS:					
22						
23						
24						
25						
26	(4) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(5) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line		x			
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized					

SCHEDULE A-3
Account 201 - Common Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common	10,000	10.00	10,000	\$ 100,000		\$ -
2					\$ -		\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5					\$ -		\$ -
6				Total	\$ 100,000		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-4
Account 204 - Preferred Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1							
2							
3							
4							
5							
6				Total	\$ -		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-5
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Charles Toeniskoetter	2,750		
2	Steve Hallgrimson	2,250		
3	C. Bruce Orvis III	3,220		
4	Paula D. Orvis	1,780		
5				
6				
7				
8				
9	Total number of shares	10,000	Total number of shares	-

SCHEDULE A-6		
Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net Income	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Less: Debits	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ -

SCHEDULE A-7		
Account 211 - Other Paid in Capital (Corporations only)		
Line No.	Description of Items (a)	Balance End of Year (b)
1	Property developed by owners and owned by corporation	156,480
2		
3		
4		
5	Total	\$ 156,480

SCHEDULE A-8		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	1,161,323
2	Add: Credits	
3	Net income	65,841
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 65,841
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	-
15	Balance end of year	\$ 1,227,164

SCHEDULE A-9
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail):	
6		
7		
8	Total Credits	\$ -
9	Less: Debits	
10	Net losses	
11	218.1 Proprietary Drawings	
12	Other debits (detail):	
13		
14		
15	Total Debits	\$ -
16	Balance end of year	\$ -

SCHEDULE A-10
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	SDWSRF	12.1.2004	7.1.2028	635,864	2.39%	17,620	17,620
2	Shareholder loans	5.1.2023	11.30.2027	119,246	6.50%	5,203	4,419
3							
4							
5							
6							
7							
8	Total			\$ 755,110		\$ 22,823	\$ 22,039

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	879,239
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	514,566
6	403	Depreciation Expense	A-2	104,229
7	407	SDWBA Loan Amortization Expense	A-2	120,672
8	408	Taxes Other Than Income Taxes	B-3	37,230
9	409	State Corporate Income Tax Expense	B-3	8,163
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 784,860
12		Total utility operating income		\$ 94,379
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-4	67
16	426	Miscellaneous Non-Utility Expense	B-4	-
17	427	Interest Expense (excluding SDWBA)	B-5	10,986
18	427	Interest Expense (SDWBA)	B-5	17,620
19		Total other income and deductions		\$ (28,539)
20		Net income / <Loss>		\$ 65,841

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		WATER SERVICE REVENUES	
2	460	Unmetered water revenue	
3		460.1 Residential, Single-family, Multiple Dwelling Units	-
4		460.2 Commercial and Miscellaneous	-
5		460.3 Large Water Users	-
6		460.4 Safe Drinking Water Bond Surcharge	-
7		460.5 Other Unmetered Revenue	-
8		Subtotal	\$ -
9			
10	462	Fire protection and hydrant revenue	
11		462.1 Public Fire Protection	-
12		462.2 Private Fire Protection	5,159
13		Subtotal	\$ 5,159
14			
15	465	Irrigation revenue	-
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	595,608
19		470.2 Commercial and Multi-residential Master Metered	115,076
20		470.3 Large Water Users	10,132
21		470.4 Safe Drinking Water Bond Surcharge	151,979
22		470.5 Other Metered Revenues	-
23		Subtotal	\$ 872,795
24		Total water service revenues	\$ 877,954
25			
26	480	Other water revenue	1,285
27		Total Operating Revenues	\$ 879,239

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		PLANT OPERATION AND MAINTENANCE EXPENSES	
2		VOLUME RELATED EXPENSES	
3	610	Purchased Water	-
4	615	Power	38,041
5	618	Other Volume Related Expenses	46,602
6		Total volume related expenses	\$ 84,643
7			
8		NON-VOLUME RELATED EXPENSES	
9	630	Employee Labor	156,063
10	640	Materials	12,265
11	650	Contract Work	17,609
12	660	Transportation Expense	7,474
13	664	Other Plant Maintenance Expenses	1,729
14		Total non-volume related expenses	\$ 195,140
15		Total plant operation and maintenance exp.	\$ 279,783
16			
17		ADMINISTRATIVE AND GENERAL EXPENSES	
18	670	Office Salaries	71,063
19	671	Management Salaries	12,000
20	674	Employee Pensions and Benefits	49,830
21	676	Uncollectible Accounts Expense	-
22	678	Office Services and Rentals	4,857
23	681	Office Supplies and Expenses	12,427
24	682	Professional Services	14,422
25	684	Insurance	30,283
26	688	Regulatory Compliance Expense	27,355
27	689	General Expenses	12,546
28		Total administrative and general expenses	\$ 234,783
29	800	Expenses Capitalized - Credit (Optional)	-
30	900	Clearing Accounts (Optional)	-
31		Net administrative and general expense	\$ 234,783
32		Total Operating Expenses	\$ 514,566

SCHEDULE B-3
Accounts 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	17,741	-	\$ 17,741
3	408.2 Payroll taxes	17,341	-	\$ 17,341
4	408.3 Other taxes and licenses	2,148	-	\$ 2,148
5	Total taxes other than income taxes	\$ 37,230	\$ -	\$ 37,230
6				
7	409 State corporate income tax	8,163	-	\$ 8,163
8	410 Federal corporate income tax	-	-	\$ -
9	Total income taxes	\$ 8,163	\$ -	\$ 8,163
10				
11	Total	\$ 45,393	\$ -	\$ 45,393

SCHEDULE B-4
Accounts 421, 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Non-Utility Income Acct. 421 (b)	Miscellaneous Non-Utility Expense Acct. 426 (c)
1	payroll tax refund	35	-
2	zoom class action settlement	32	-
3			
4			
5	Total	\$ 67	\$ -

SCHEDULE B-5
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	17,620
2	Interest on other (give details below):	
3	shareholder loans for capital improvements	10,986
4		
5		
6		
7		
8		
9		
10	Total	\$ 28,606

SCHEDULE F - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	-
Additions during year	-
Subtotal - Beginning balance plus additions during year	\$ -
Refunds	-
Transfers to Acct. 265 - Contributions in Aid of Construction	-
Balance end of year	\$ -

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in	473	473
3/4-in	10	10
1-in	4	4
1.5-in	2	2
2-in	1	2
3-in	-	1
4-in	1	4
6-in	-	1
Total	491	497

SCHEDULE H - METER TESTING DATA	
Number of meters tested during year	
1 Used, before repair	-
2 Used, after repair	1
3 Fast, requiring refund	-
Numbers of meters in service requiring test per General Order No. 103	40

SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	471		471	4		4	475	-
Industrial/Commercial	14		14			-	14	-
Irrigation	2		2			-	2	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)		6	6			-	-	6
Other (specify)			-			-	-	-
			-			-	-	-
Total	487	6	493	4	-	4	491	6

NOTE: Total connections (metered plus flat) should agree with total services in Schedule G.

SCHEDULE J - STORAGE FACILITIES			SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)					
Description	No.	Combined capacity in gallons	Description	2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)	Totals
				Concrete	-		Cast Iron	
Earth	-		Welded steel					-
Wood	2	300,000	Standard screw					-
Steel	1	300,000	Cement-asbestos			24,840	16,310	41,150
Other	-		Plastic	4,000				4,000
			Galvanized Steel	7,190	6,480			13,670
								-
								-
Total	3	600,000	Total	11,190	6,480	24,840	16,310	58,820

SCHEDULE L
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: California Bank & Trust
 Address: 520 Capitol Mall, Suite 100, Sacramento, CA 95814-4714
 Phone Number: 916-341-4800
 Account Number: 1030123689
 Date Hired: 01.19.2005

2. Total surcharge collected from customers during the 12 month reporting period:

\$ 151,979

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	473	\$ 24.07
3/4 inch	10	\$ 24.07
1 inch	4	\$ 40.12
1 1/2 inch	2	\$ 80.23
2 inch	1	\$ 128.38
3 inch	-	-
4 inch	1	\$ 401.15
6 inch	-	-
Number of Flat Rate Customers	-	\$ -
Total	491	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 171,052
Add: Surcharge collections	151,979
Interest earned	1,267
Other deposits	-
Less: Loan payments	(152,503)
Bank charges	(135)
Other withdrawals	
Balance at end of year	\$ 171,661

4. Reason for other deposits/withdrawals

NA

5. Total Accumulated Reserve: \$ 152,503

**SCHEDULE M
FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2023, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name:	<u>Bank of Stockton</u>
Address:	<u>PO Box 1110 Stockton, CA 95201</u>
Account Number:	<u>2114437001</u>
Date Opened:	<u>07.01.2023</u>

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

<u>NAME</u>	<u>AMOUNT</u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>

B. Residential

<u>NAME</u>	<u>AMOUNT</u>
<u>Lot 85 for Brad Schoettgen</u>	\$ <u>11,657</u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>

3. Summary of the bank account activities showing:

	<u>AMOUNT</u>
Balance at beginning of year	\$ <u>-</u>
Deposits during the year	\$ <u>11,657</u>
Interest earned for calendar year	\$ <u>-</u>
Withdrawals from this account	\$ <u>11,657</u>
Balance at end of year	\$ <u>-</u>

4. Reason or Purpose of Withdrawal from this bank account:

Facilities fees were used immediately for capital improvements.

