

Received _____
Examined _____

CLASS D
WATER UTILITIES

U# _____

2023
ANNUAL REPORT
OF

WEST SAN MARTIN WATER WORKS, INC.

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

1005 HIGHLAND AVENUE, SAN MARTIN, CA 95046

(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)

WEST SAN MARTIN WATER WORKS, INC.

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

1005 HIGHLAND AVENUE, SAN MARTIN, CA 95046

(Official mailing address)

WEST SAN MARTIN, SAN MARTIN, SANTA CLARA COUNTY

(Service Area - Town and County)

Telephone Number: _____ (408) 683-2098 **Fax Number:** _____

Email Address: _____ b.ukestad@wsmwater.com

GENERAL INFORMATION

(Attach a supplementary statement, if necessary)
RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:
(A) Date of organization November 22, 1967 incorporated in the State of CALIFORNIA
(B) Names, titles and addresses of principal officers: BRIAN UKESTAD, PRESIDENT;
ROBERT UKESTAD, VICE PRESIDENT; ROYANNE UKESTAD, SECRETARY

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

3. Name, title, and telephone number of:
(A) One person listed above to receive correspondence: BRIAN UKESTAD, (408) 683-2098
(B) Person responsible for operations and services: BRIAN UKESTAD, (408) 683-2098

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	6/24/22
X		
X		9/12/94

11. List Name, Grade, and License Number of all Licensed Operators:
BRIAN UKESTAD: GRADE D-2, LICENSE No. 43072; GRADE T-2, LICENSE No. 38399

12. This annual report was prepared by:

Name of firm or consultant: West San Martin Water Works, Inc.
Address of firm or consultant: 1005 Highland Ave
Phone Number of firm or consultant: 408-683-2098

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											
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	2,299,947
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-
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	-
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		\$ 2,299,947
14.1	108	Accumulated Depreciation of Water Plant	A-2	(1,492,038)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	-
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	-
18.1		Total Accumulated Depreciation/Amortization		\$ (1,492,038)
19.1		Net Utility Plant		\$ 807,909
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		369,335
31.1	132	Cash - Special Deposits		
32.1	141	Accounts Receivable - Customers		90,472
33.1	142	Receivables from Affiliated Companies		
34.1	143	Accumulated Provision for Uncollectible Accounts		
35.1	151	Materials and Supplies		8,423
36.1	174	Other Current Assets		5,544
37.1		Total current and accrued assets		\$ 473,774
38.1				
39.1	180	Deferred Charges		6,522
40.1	181	Accumulated Deferred Income Tax Assets		28,595
41.1				
42.1		Total Assets and Other Debits		\$ 1,316,800

**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	-
3.2	204	Preferred Stock	A-4	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	563,445
5.2	211	Other Paid-in Capital	A-7	-
6.2	215	Retained Earnings	A-8	-
7.2		Total corporate capital and retained earnings		\$ 563,445
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	-
14.2				
15.2		CURRENT AND ACCRUED LIABILITIES		
16.2	230	Payables to Affiliated Companies		
17.2	231	Accounts Payable		24,236
18.2	232	Short-term Notes Payable		
19.2	233	Customer Deposits		
20.2	236	Taxes Accrued		
21.2	237	Interest Accrued		
22.2	241	Other Current Liabilities		
23.2		Total current and accrued liabilities		\$ 24,236
24.2				
25.2		DEFERRED CREDITS		
26.2	252	Advances for Construction		151,468
27.2	253	Other Credits		
28.2	255	Accumulated Deferred Investment Tax - Credits		
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		
30.2	283	Accumulated Deferred Income Tax Liabilities		65,435
31.2		Total deferred credits		\$ 216,903
32.2				
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION		
34.2	265	Contributions in Aid of Construction		1,517,372
35.2	272	Accumulated Amortization of Contributions (negative number)		(1,005,156)
36.2		Net Contributions in Aid of Construction		\$ 512,216
37.2		Total Liabilities and Other Credits		\$ 1,316,800

**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)	2,259,067	40,880	-	-	\$ 2,299,947
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
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					\$ -
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	\$ 2,259,067	\$ 40,880	\$ -	\$ -	\$ 2,299,947

* 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	4,272				\$ 4,272
3	303	Land	4,030				\$ 4,030
4		Total non-depreciable plant	\$ 8,302	\$ -	\$ -	\$ -	\$ 8,302
5							
6		DEPRECIABLE PLANT					
7	304	Structures	10,569				\$ 10,569
8	307	Wells	183,122				\$ 183,122
9	311	Pumping Equipment	176,882	16,738			\$ 193,620
10	317	Other Water Source Plant	-				\$ -
11	320	Water Treatment Plant	1,435				\$ 1,435
12	330	Reservoirs, Tanks and Standpipes	161,761				\$ 161,761
13	331	Water Mains	1,463,981				\$ 1,463,981
14	333	Services and Meter Installations	76,879				\$ 76,879
15	334	Meters	84,763	24,142			\$ 108,905
16	335	Hydrants	37,432				\$ 37,432
17	339	Other Equipment	25,223				\$ 25,223
18	340	Office Furniture and Equipment	14,734				\$ 14,734
19	341	Transportation Equipment	13,984				\$ 13,984
20		Total depreciable plant	\$ 2,250,765	\$ 40,880	\$ -	\$ -	\$ 2,291,645
21		Total water plant in service	\$ 2,259,067	\$ 40,880	\$ -	\$ -	\$ 2,299,947

* 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					\$ -
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-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	1,728,787				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	43,270				
4	(b) Charged to Account 403	22,712				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 65,982	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits prior period adjustments	(302,731)				
15	Total debits	\$ (302,731)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,492,038	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					
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					\$ -		\$ -
2					\$ -		\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5					\$ -		\$ -
6				Total	\$ -		\$ -

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	NONE						
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		PREFERRED STOCK		
	Name (a)	Number Shares (b)	Name (c)	Number Shares (d)	
1	ROBERT UKESTAD	600			
2	ROYANNE UKESTAD	600			
3					
4					
5					
6					
7					
8					
9	Total number of shares		1,200	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	578,758
2	Add: Credits	
3	Net Income	117
4	Accounting Adjustments, Prior Retained Earnings	44,570
5	Total Credits	\$ 44,687
6	Less: Debits	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	(60,000)
10	Total Debits	\$ (60,000)
11	Balance end of year	\$ 563,445

SCHEDULE A-7		
Account 211 - Other Paid in Capital (Corporations only)		
Line No.	Description of Items (a)	Balance End of Year (b)
1		
2		
3		
4		
5	Total	\$ -

SCHEDULE A-8		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ -
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	\$ -

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							
2							
3							
4							
5							
6							
7							
8			Total	\$ -		\$ -	\$ -

**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	587,976
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	332,646
6	403	Depreciation Expense	A-2	22,712
7	407	SDWBA Loan Amortization Expense	A-2	-
8	408	Taxes Other Than Income Taxes	B-3	231,660
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 587,819
12		Total utility operating income		\$ 157
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-4	-
16	426	Miscellaneous Non-Utility Expense	B-4	-
17	427	Interest Expense (excluding SDWBA)	B-5	40
18	427	Interest Expense (SDWBA)	B-5	-
19		Total other income and deductions		\$ (40)
20		Net income / <Loss>		\$ 117

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	
13		Subtotal	\$ -
14			
15	465	Irrigation revenue	
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	580,208
19		470.2 Commercial and Multi-residential Master Metered	
20		470.3 Large Water Users	
21		470.4 Safe Drinking Water Bond Surcharge	
22		470.5 Other Metered Revenues	2,573
23		Subtotal	\$ 582,781
24		Total water service revenues	\$ 582,781
25			
26	480	Other water revenue	5,196
27		Total Operating Revenues	\$ 587,976

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	106,281
5	618	Other Volume Related Expenses	
6		Total volume related expenses	\$ 106,281
7			
8		NON-VOLUME RELATED EXPENSES	
9	630	Employee Labor	-
10	640	Materials	1,312
11	650	Contract Work	56,567
12	660	Transportation Expense	1,013
13	664	Other Plant Maintenance Expenses	
14		Total non-volume related expenses	\$ 58,891
15		Total plant operation and maintenance exp.	\$ 165,173
16			
17		ADMINISTRATIVE AND GENERAL EXPENSES	
18	670	Office Salaries	69,550
19	671	Management Salaries	30,000
20	674	Employee Pensions and Benefits	9,500
21	676	Uncollectible Accounts Expense	
22	678	Office Services and Rentals	2,300
23	681	Office Supplies and Expenses	12,757
24	682	Professional Services	11,431
25	684	Insurance	8,628
26	688	Regulatory Compliance Expense	5,196
27	689	General Expenses	18,112
28		Total administrative and general expenses	\$ 167,474
29	800	Expenses Capitalized - Credit (Optional)	
30	900	Clearing Accounts (Optional)	
31		Net administrative and general expense	\$ 167,474
32		Total Operating Expenses	\$ 332,646

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			\$ -
3	408.2 Payroll taxes	55,995		\$ 55,995
4	408.3 Other taxes and licenses	174,865		\$ 174,865
5	Total taxes other than income taxes	\$ 230,860	\$ -	\$ 230,860
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 231,660	\$ -	\$ 231,660

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			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE B-5
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	40
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ 40

SCHEDULE C - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS					
Location	No.	Diam. Inch	Depth to Water Feet	Pumping Capacity (g.p.m.)	Annual Quantities Pumped
CHESTER & SEWELL ST.	1	12		340	12,885
COLONY & COX AVE.	1	10		300	100,562
MONTEREY ROAD	1	10		400	34,507
					147,954 ccf
OTHER					
Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
Purchased water (unit)			Annual Quantity		
Supplier:					

SCHEDULE D - WATER DELIVERED TO METERED CUSTOMERS			
(If figures are available) (specify unit)			
Classification of Service	Month of Year		Total for Year
	Maximum	Minimum	
Residential	August	March	108,708
Commercial	August	February	21,585
Industrial	March	January	959
Fire Protection			-
Irrigation	August	April	1,296
Other (specify)	August	April	956
Total			133,504

SCHEDULE E - EMPLOYEES AND THEIR COMPENSATION						
Line	Acct	Account	Number at End of Year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
1	630	Employee Labor				\$ -
2	670	Office salaries	1	69,550		\$ 69,550
3	671	Management salaries	1	30,000		\$ 30,000
4		Total	2	\$ 99,550	\$ -	\$ 99,550

SCHEDULE F - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	150,913
Additions during year	555
Subtotal - Beginning balance plus additions during year	\$ 151,468
Refunds	
Transfers to Acct. 265 - Contributions in Aid of Construction	
Balance end of year	\$ 151,468

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in	119	119
3/4-in	2	2
1-in	83	83
1.5-in	50	50
2-in	68	68
3-in	3	3
4-in	2	2
Total	327	327

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

SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	254		254	5		5	259	-
Industrial/Commercial	54		54	1		1	55	-
Irrigation	7		7	1		1	8	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)			-			-	-	-
Other (specify)	4		4			-	4	-
			-			-	-	-
Total	319	-	319	7	-	7	326	-

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		Totals
							6"	8"	
Concrete	4	550,000	Cast Iron				1,230	2,590	3,820
Earth			Welded steel						-
Wood			Standard screw						-
Steel			Cement-asbestos				9,900	24,214	34,114
Other			Plastic	2,350		540	13,543	23,621	40,054
			Other (specify)			100			100
									-
Total	4	550,000	Total	2,350	-	640	24,673		78,088

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: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

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

\$ _____ -

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total		-

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____ -

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

**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>CAPITAL ONE DIRECT BANKING</u>
Address:	<u>P.O. BOX 4197 HOUSTON, TX 77210-4197</u>
Account Number:	<u>8312733685</u>
Date Opened:	<u>40203</u>

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

A. Commercial

NAME	AMOUNT
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____

B. Residential

NAME	AMOUNT
13375 Santa Teresa Blvd	\$ 6,224
2080 Llano Ln	\$ 3,890
779-47-008	\$ 1,555
	\$ _____
	\$ _____

3. Summary of the bank account activities showing:

	AMOUNT
Balance at beginning of year	\$ 109,127
Deposits during the year	\$ 19,510
Interest earned for calendar year	\$ 113
Withdrawals from this account	\$ 584
Balance at end of year	\$ 128,166

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

METER REGISTERS.

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ **BRIAN UKESTAD**
Officer, Partner, or Owner (Please Print)

of _____ **WEST SAN MARTIN WATER WORKS, INC.**
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2023 through December 31, 2023.

_____ **PRESIDENT**
Title (Please Print)

_____ **/s/ BRIAN UKESTAD**
Signature

_____ **(408) 683-2098**
Telephone Number

_____ **June 3, 2024**
Date