

Received _____

Examined _____

SEWER UTILITIES

U# SWR 418

2023
ANNUAL REPORT
OF

California Utilities Service, Inc.

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

P.O. Box 5100, Salinas, CA 93915
(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.
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.

SEWER UTILITIES

California Utilities Service, Inc.

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

P.O. Box 5100, Salinas, CA 93915

(Official mailing address, Phone Number, and Email)

Highway 68 and Corral De Tierra Areas of Monterey County

(Service area-town and county)

GENERAL INFORMATION

RETURN ORIGINAL
TO COMMISSION
NO PHOTOCOPIES

- 1 If a corporation show:
 (A) Date of organization 2/13/1985 incorporated in the State of California
 (B) Names, titles and addresses of principal officers: Thomas R. Adcock, President
- 2 If unincorporated give the name and address of owner or of each partner:

- 3 Name, email, and telephone number of:
 (A) One person listed above to receive correspondence: Thomas R. Adcock, President
 (B) Person responsible for operations and services: Thomas R. Adcock, President
- 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:
- 6 This annual report was prepared by:
 Name of firm or consultant: N/A
 Address of firm or consultant: _____
 Email address of firm or consultant: _____
 Phone Number of firm or consultant: ()

PUBLIC HEALTH STATUS

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

Yes	No	Latest Date
X		2/1/2023
X		Dec-23
X		1/13/2022
N/A		
N/A		

- 12 List Name, Grade, and License Number of all Licensed Operators:
Lotfi Boukraa, Grade V, License Number V-29080
Thomas R. Adcock, Grade V, License Number V-36882
Adnen Chaabane, Grade V, License Number V-40761
Andrew Clarke, Grade IV, License Number IV-409960
Edward Alexandre, Grade IV, License Number IV-01103

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 sewer utilities provision of non-tariffed services using excess capacity. These decisions require sewer 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 Number	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				N/A							
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

**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	Sewer Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	5,780,488
3.1	101.1	Sewer Plant in Service - SDWBA/SRF	A-1, A-1b	-
4.1	101.2	Sewer Plant in Service - Grant Funds	A-1, A-1c	-
5.1	101.3	Sewer Plant in Service - Other	A-1	-
6.1	103	Sewer Plant Held for Future Use	A-1	-
7.1	104	Sewer Plant Purchased or Sold	A-1	-
8.1	105	Construction Work in Progress - Sewer 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	Sewer Plant Acquisition Adjustments	A-1	-
13.1		Total Utility Plant		\$ 5,780,488
14.1	108	Accumulated Depreciation of Sewer Plant	A-2	(4,884,257)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	-
16.1	108.2	Accumulated Depreciation of Sewer Plant - Grant Funds	A-2	-
17.1	108.3	Accumulated Depreciation of Sewer Plant - Other	A-2	-
18.1		Total Accumulated Depreciation/Amortization		\$(4,884,257)
19.1		Net Utility Plant		\$ 896,231
20.1				
21.1		INVESTMENTS		
22.1	121	Non-utility Property and Other Assets		
23.1	122	Accumulated Depreciation of Non-Sewer 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		8,489
31.1	132	Cash - Special Deposits		
32.1	141	Accounts Receivable - Customers		7,482
33.1	142	Receivables from Associated Companies		-
34.1	143	Accumulated Provision for Uncollectible Accounts		(3,007)
35.1	151	Materials and Supplies		2,317
36.1	174	Other Current Assets		44,619
37.1		Total current and accrued assets		\$ 59,900
38.1				
39.1	180	Deferred Charges		97,267
40.1	181	Accumulated Deferred Income Tax Assets		
41.1				
42.1		Total Assets and Other Debits		\$ 1,053,399

**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	10,000
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	-
6.2	215	Retained Earnings	A-8	(354,434)
7.2		Total corporate capital and retained earnings		\$ (344,434)
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 Associated Companies		343,013
17.2	231	Accounts Payable		491,760
18.2	232	Short-term Notes Payable		280,000
19.2	233	Customer Deposits		231
20.2	236	Taxes Accrued		41,542
21.2	237	Interest Accrued		-
22.2	241	Other Current Liabilities		103,979
23.2		Total current and accrued liabilities		\$ 1,260,524
24.2				
25.2		DEFERRED CREDITS		
26.2	252	Advances for Construction	F	-
27.2	253	Other Credits		
28.2	255	Accumulated Deferred Investment Tax - Credits		
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		27,086
30.2	283	Accumulated Deferred Income Tax Liabilities		
31.2		Total deferred credits		\$ 27,086
32.2				
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION		
34.2	265	Contributions in Aid of Construction		3,446,897
35.2	272	Accumulated Amortization of Contributions (negative number)		(3,336,674)
36.2		Net Contributions in Aid of Construction		\$ 110,223
37.2		Total Liabilities and Other Credits		\$ 1,053,399

**SCHEDULE A-1
SEWER 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	Sewer Plant in Service (Sch A-1a)	5,659,974	143,515	(23,000)	-	\$ 5,780,488
2	101.1	Sewer Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Sewer Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Sewer Plant In Service - Other					\$ -
5	103	Sewer Plant Held for Future Use					\$ -
6	104	Sewer Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Sewer 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	Sewer Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 5,659,974	\$ 143,515	\$ (23,000)	\$ -	\$ 5,780,488

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

**SCHEDULE A-1a
Account 101 - Sewer 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					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ 153,375	\$ -	\$ -	\$ -	\$ 153,375
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Sewer Source Plant					\$ -
11	320	Sewer Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Standpipes					\$ -
13	331	Sewer 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	\$ 5,506,599	\$ 143,515	\$ (23,000)	\$ -	\$ 5,627,113
21		Total sewer plant in service	\$ 5,659,974	\$ 143,515	\$ (23,000)	\$ -	\$ 5,780,488

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

SCHEDULE A-1b
Account 101.1 - Sewer 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 Sewer Source Plant					\$ -
11	320	Sewer Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes		N/A			#VALUE!
13	331	Sewer 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 sewer plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

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

SCHEDULE A-1c
Account 101.2 - Sewer 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 Sewer Source Plant					\$ -
11	320	Sewer Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Sewer 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 sewer 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 Sewer Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Sewer Plant - Grant Funds (d)	Accumulated Depreciation of Sewer Plant - Other (e)	Accumulated Depreciation of Non-Sewer Utility Property (f)
1	Balance in reserves at beginning of year	4,868,337				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	2,114				
4	(b) Charged to Account 403	36,806				
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	\$ 38,920	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(23,000)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (23,000)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 4,884,257	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.00%	
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					
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	X				

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 Stock	10,000	1.00	10,000	\$ 10,000		\$ -
2					\$ -		\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5					\$ -		\$ -
6				Total	\$ 10,000		\$ -

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		N/A					
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	The Adcock Family Irrevocable Wastewater Trust	10,000		
2				
3				
4				
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	Credit:	
3	Net Income NA	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Debit:	
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		
2	NA	
3		
4		
5	Total	\$ -

SCHEDULE A-8		
Account 215 - Retained Earnings (Corporations Only)		
Line No	Item (a)	Amount (b)
1	Balance beginning of year	(492,407)
2	Add: Credits	
3	Net income	137,974
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 137,974
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	\$ (354,434)

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	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-10
Account 224 - Long-Term Debt

Line No.	Lender, CPUC Order No. (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			N/A				
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	2,235,070
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	1,921,982
6	403	Depreciation Expense	A-2	36,806
7	407	SDWBA/SRF Loan Amortization Expense	A-2	-
8	408	Taxes Other Than Income Taxes	B-3	99,089
9	409	State Corporate Income Tax Expense	B-3	16,937
10	410	Federal Corporate Income Tax Expense	B-3	36,679
11		Total operating revenue deductions		\$ 2,111,493
12		Total utility operating income		\$ 123,577
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-4	71,749
16	426	Miscellaneous Non-Utility Expense	B-4	40
17	427	Interest Expense (excluding SDWBA)	B-5	57,312
18	427	Interest Expense (SDWBA)	B-5	-
19		Total other income and deductions		\$ 14,397
20		Net income / <Loss>		\$ 137,974

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		SEWER SERVICE REVENUES	
2	460	Unmetered sewer revenue	
3		460.1 Residential, Single-family, Multiple Dwelling Units	2,158,024
4		460.2 Commercial and Miscellaneous	
5		460.3 Large Sewer Users	
6		460.4 Safe Drinking Water Bond/SRF Surcharge	
7		460.5 Other Unmetered Revenue - Surcharges	58,931
8		Subtotal	\$ 2,216,955
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 sewer revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	
19		470.2 Commercial and Multi-residential Master Metered	
20		470.3 Large Sewer Users	
21		470.4 Safe Drinking Water Bond Surcharge	
22		470.5 Other Metered Revenues	
23		Subtotal	\$ -
24		Total sewer service revenues	\$ 2,216,955
25			
26	480	Other sewer revenue	18,115
27		Total Operating Revenues	\$ 2,235,070

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 Sewer	
4	615	Power	114,089
5	618	Other Volume Related Expenses	2,360
6		Total volume related expenses	\$ 116,449
7			
8		NON-VOLUME RELATED EXPENSES	
9	630	Employee Labor	244,614
10	640	Materials	29,423
11	650	Contract Work	242,484
12	660	Transportation Expense	119,911
13	664	Other Plant Maintenance Expenses	76,354
14		Total non-volume related expenses	\$ 712,787
15		Total plant operation and maintenance exp.	\$ 829,236
16			
17		ADMINISTRATIVE AND GENERAL EXPENSES	
18	670	Office Salaries	225,310
19	671	Management Salaries	184,744
20	674	Employee Pensions and Benefits	307,791
21	676	Uncollectible Accounts Expense	
22	678	Office Services and Rentals	20,929
23	681	Office Supplies and Expenses	40,989
24	682	Professional Services	170,470
25	684	Insurance	108,286
26	688	Regulatory Compliance Expense	18,115
27	689	General Expenses	16,113
28		Total administrative and general expenses	\$ 1,092,746
29	800	Expenses Capitalized - Credit (Optional)	
30	900	Clearing Accounts (Optional)	
31		Net administrative and general expense	\$ 1,092,746
32		Total Operating Expenses	\$ 1,921,982

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)
		Sewer (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	20,401		\$ 20,401
3	408.2 Payroll taxes	38,066		\$ 38,066
4	408.3 Other taxes and licenses	40,623		\$ 40,623
5	Total taxes other than income taxes	\$ 99,089	\$ -	\$ 99,089
6				
7	409 State corporate income tax	16,937		\$ 16,937
8	410 Federal corporate income tax	36,679		\$ 36,679
9	Total income taxes	\$ 53,616	\$ -	\$ 53,616
10				
11	Total	\$ 152,705	\$ -	\$ 152,705

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	Interest and Dividend Income	377	
2	Late Charge Income & Reimbursed Expense	15,468	
3	Prior Year Income and Expenses	55,904	
4	Non Utility Expense		40
5		\$ 71,749	\$ 40

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):	
3	STD	57,312
4		
5		
6		
7		
8		
9		
10		\$ 57,312

SCHEDULE F - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	
Additions during year	N/A
Subtotal - Beginning balance plus additions during year	\$ -
Refunds	
Transfers to Acct. 271 - 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		
3/4-in		
1-in		
-in		1,115
-in		
-in		
Total	-	1,115

SCHEDULE H - METER TESTING DATA	
Number of meters tested during year	
1 Used, before repair	N/A
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		1,115	1,115		8	8	-	1,123
Industrial/Commercial			-			-	-	-
Irrigation			-			-	-	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)			-			-	-	-
Other (specify)			-			-	-	-
			-			-	-	-
Total	-	1,115	1,115	-	8	8	-	1,123

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					Totals
				4"	6"	8"	Other sizes 10" - 12"	
Concrete			Cast Iron					-
Earth	1	14,000,000	Welded steel					-
Wood			Standard screw					-
Steel			Cement-asbestos		1,542	27,786	11,041	40,369
Other			Plastic	295	11,703	5,866	16,812	34,676
			Other (VCP)		5,139	2,957		8,096
								-
								-
Total	1	14,000,000	Total	295	18,384	36,609	27,853	83,141

SCHEDULE L
FOR ALL SEWER 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: _____ N/A _____
 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

**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: _____ **N/A** _____
 Address: _____
 Account Number: _____
 Date Opened: _____

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

	AMOUNT
Balance at beginning of year	\$ _____
Deposits during the year	\$ _____
Interest earned for calendar year	\$ _____
Withdrawals from this account	\$ _____
Balance at end of year	\$ _____

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

DECLARATION

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

I, the undersigned _____ Thomas R. Adcock, President
Officer, Partner, or Owner (Please Print)

of _____
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/ Thomas R. Adcock
Signature

(831) 424-0442
Telephone Number

4/29/2024
Date

SCHEDULE A-1a - SEWER PLANT IN SERVICE

Line	Acct	Title of Account	Balance Beg of Year	Plt Additions During year	Plt Retirements During year	Other Debits or (Credits)	Balance End of year
		NON DEPRECIABLE PLANT					
	301 000	Intangible plant	53,810				53,810
	303 000	Land	99,566				99,566
		Total Non Depreciable Plant	153,375	-	-	-	153,375
		DEPRECIABLE PLANT					
	304 000	Structures	187,504	6,971	(3,000)		191,475
	305 100	Mains - Collection systems	1,348,083				1,348,083
	305 200	Manholes	176,270				176,270
	305 300	Cleanouts	4,536				4,536
	305 400	Laterals	683,181				683,181
	307 100	Transmission	257,382				257,382
	307 200	Manholes	47,450				47,450
	307 300	Laterals	1,000				1,000
	307 400	Structures	22,641				22,641
	307 500	Force mains, transmission	38,621				38,621
	307 600	Pump equipment	53,921				53,921
	311 100	Ponds - water storage	201,647				201,647
	311 200	Sumps - Treatment plant	9,044				9,044
	311 300	Treatment Plant	7,112				7,112
	311 400	Mains - Treatment plant	20,287				20,287
	311 500	Structures	45,368				45,368
	311 600	Storage	147				147
	311 900	Other Assets	31,319				31,319
	312 100	Concrete - sumps and tanks	331,964				331,964
	312 200	Piping	260,086				260,086
	312 310	Treatment Plant	26,788				26,788
	312 320	Pumping and Electrical	706,061				706,061
	312 330	Standby generator	5,659				5,659
	312 340	Chlorine & Chem. Treat. Equipment	13,471				13,471
	312 350	Sludge System	159,415				159,415
	312 400	Treatment Building	123,115				123,115
	312 410	Freshwater supply	-				-
	312 420	Fire Protection system	6,000				6,000
	312 430	Roads and fencing	20,267				20,267
	312 500	Laboratory equipment	282				282
	320 100	Mains - Force mains	25,056				25,056
	320 200	Sumps - Force mains	-				-
	320 300	Pumps - Force mains	-				-
	320 400	Sprayfield improvements	426,192	127,934	(20,000)		534,126
	339 000	Other equipment	139,576				139,576
	339 100	Spray Field Tools	22,793	8,609			31,402
	340 200	Other Equipment - SCADA	17,116				17,116
	340 000	Office	32,249				32,249
	341 000	Transportation Equipment	54,995				54,995
		Total Depreciable Plant	5,506,599	143,515	(23,000)	-	5,627,113
		Total Sewer Plant	5,659,974	143,515	(23,000)	-	5,780,488