

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# WTR 206

2024
ANNUAL REPORT
OF

Alisal Water Corporation

Alco Water Service

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

249 Williams Road, Salinas, CA 93905

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. Fiscal year reports will not be accepted.

GENERAL INFORMATION

1. Name under which utility is doing business: Alisal Water Corporation DBA Alco Water Service
2. Official mailing address, Phone Number, and Email:
249 Williams Road, Salinas, CA 93905
3. Name and title of person to whom correspondence should be addressed to: Thomas R. Adcock, President Email: 249 Williams Road, Salina
Telephone: (831) 424-0441
4. Address where accounting records are maintained:
249 Williams Road, Salinas, CA 93905
5. Service Areas and County (Refer to district reports if applicable): Eastern Portion of Salinas and Rosehart Industrial Park
6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Thomas R. Adcock, President Email: tom@alcowater.com
Address: 249 Williams Road, Salinas, CA 93905 Telephone: (831) 424-0441
7. OWNERSHIP. Check and fill in appropriate line:
- | | | |
|-------------------------------------|---|-------------------------------------|
| <input type="checkbox"/> | Individual (name of owner) | _____ |
| <input type="checkbox"/> | Partnership (name of partner) | _____ |
| <input type="checkbox"/> | Partnership (name of partner) | _____ |
| <input type="checkbox"/> | Partnership (name of partner) | _____ |
| <input checked="" type="checkbox"/> | Corporation (corporate name) | <u>Alisal Water Corporation</u> |
| <input type="checkbox"/> | Subchapter S Corp (stockholders' names) | _____ |
| Organized under laws of (state) | | <u>California</u> Date: <u>1950</u> |
- Principal Officers:
- | | |
|---------------------------------|------------------------------------|
| Name: <u>Thomas R. Adcock</u> | Title: <u>President</u> |
| Name: <u>N. Patricia Adcock</u> | Title: <u>Secretary/ Treasurer</u> |
| Name: _____ | Title: _____ |
| Name: _____ | Title: _____ |
8. Names of associated companies: California Utilities Service, Inc.
9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
- | | |
|------------------|-------------|
| Name: <u>N/A</u> | Date: _____ |
| Name: _____ | Date: _____ |
| Name: _____ | Date: _____ |
| Name: _____ | Date: _____ |
10. Use the space below for supplementary information or explanations concerning this report:
N/A
11. List Name, Grade, and License Number of all Licensed Operators:
See Attachment 1
12. This annual report was prepared by:
- | | |
|--------------------------------------|------------|
| Name of firm or consultant: | <u>N/A</u> |
| Address of firm or consultant: | <u>N/A</u> |
| Email address of firm or consultant: | _____ |
| Phone Number of firm or consultant: | <u>()</u> |

I N S T R U C T I O N S

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2024

Name of Utility: Alisal Water Corporation

Telephone: (831) 424-0441

Person Responsible for this Report: Thomas R. Adcock

UTILITY PLANT DATA

	Jan. 1	Dec. 31	Average
1 Utility Plant	\$ 47,136,243	\$ 47,784,396	\$ 47,460,320
2 Accumulated Depreciation/Amortization	(21,745,088)	(22,948,711)	(22,346,899)
3 Net Utility Plant	25,391,155	24,835,685	25,113,420
4 Advances for Construction	4,829,926	4,807,764	4,818,845
5 Contributions in Aid of Construction	10,388,356	10,767,775	10,578,065
6 Accumulated Deferred Taxes	1,702,796	1,756,489	1,729,643

7
8
9

10 CAPITALIZATION

11 Common Stock	89,063	89,063	89,063
12 Preferred Stock & Other Paid in Capital	615,905	615,905	615,905
13 Retained Earnings	5,749,351	5,928,586	5,838,968
14 Total Corporate Capital and Retained Earnings	6,454,318	6,633,554	6,543,936
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	4,983,925	4,055,000	4,519,463

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2024

Name of Utility: Alisal Water Corporation

Telephone: (831) 424-0441

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 9,171,976
2 Operating Expenses	6,685,609
3 Depreciation	966,778
4 SDWBA Loan Amortization Expense	-
5 Taxes	626,477
6 Utility Operating Income	893,113
7 Non-Utility Income	151,344
8 Interest Expense	795,323
9 Net Income	179,235

OPERATING EXPENSES DATA

12 Purchased Water	-
13 Power	1,221,882
14 Other Volume Related Expenses	5,794
15 Non-Volume Related Expenses	2,332,201
16 Administrative and General Expenses	3,125,733

OTHER DATA

	Jan. 1	Dec. 31	Annual Average
20 <u>Active Service Connections</u> (Exc. Fire Protect.) <u>X</u>			
21			
22 Metered Service Connections	9,147	9,156	9,152
23 Flat Rate Service Connections	-	-	-
24 Total Active Service Connections	9,147	9,156	9,152

Note 1: Pursuant to Alisal Water Corporation's last GRC, D.12-05-003 and Alisal's Advice Letter No. 157 (Rate Base Offset), Alisal's total operating revenues should have been \$8,597,831. However, due to the requirements of Senate Bill X7-7 (SBX7-7) and California Governor's Order No. B-37-16, "Making Water Conservation a California Way of Life", which require a minimum 20% water usage reduction in average per-connection water usage as compared to the 10-year average water usage per connection from 2001 to 2010, Alisal's successful compliance with those governmental requirements has resulted in a reduction of potable water sold of 333,871 CCF, or 17.26% as compared with its last GRC adopted quantities for potable water sales (1,934,600 ccf). Alisal's highly successful conservation efforts have come at a significant financial cost to Alisal, resulting in a reduction of \$831,539 in Alisal's 2024 total operating revenues that Alisal was authorized to collect pursuant to its last GRC and Advice Letter No. 157. From the time the conservation regulations took effect through the end of 2024, the financial loss to Alisal has been a cumulative total of <\$9,017,459>. This loss in Alisal's operating revenue is due to the highly successful ongoing conservation efforts that have been made in response to the required water usage reduction goals (a cumulative total of 3,620,597 ccf of water has been saved by Alisal and its customers for the State of California).

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 2024:

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											
5											
6											
7											
8											
9											
10			N/A								
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

SCHEDULE A
COMPARATIVE BALANCE SHEET
Assets and Other Debits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1.1		UTILITY PLANT			
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	45,975,206	45,253,123
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, A-1d	807,345	807,345
7.1	104	Water Plant Purchased or Sold	A-1	-	-
8.1	105	Construction Work in Progress - Water Plant	A-1	861,540	935,470
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	140,305	140,305
13.1		Total Utility Plant		\$ 47,784,396	\$ 47,136,243
14.1	108	Accumulated Depreciation of Water Plant	A-3	(22,948,711)	(21,745,088)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18.1		Total Accumulated Depreciation/Amortization		\$ (22,948,711)	\$ (21,745,088)
19.1		Net Utility Plant		\$ 24,835,685	\$ 25,391,155
20.1					
21.1		INVESTMENTS			
22.1	121	Non-utility Property and Other Assets	A-2	24,342	24,342
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24.1		Net non-utility property		\$ 24,342	\$ 24,342
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	-	-
27.1		Total Investments		\$ 24,342	\$ 24,342
28.1					
29.1		CURRENT AND ACCRUED ASSETS			
30.1	131	Cash	A-6	928,034	290,193
31.1	132	Cash - Special Deposits	A-7	791,543	745,223
32.1	141	Accounts Receivable - Customers	A-8	501,804	783,502
33.1	142	Receivables from Associated Companies	A-9	309,031	343,013
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	(43,731)	(43,731)
35.1	151	Materials and Supplies	A-11	31,404	28,695
36.1	174	Other Current Assets	A-12	113,878	80,612
37.1		Total current and accrued assets		\$ 2,631,964	\$ 2,227,506
38.1					
39.1	180	Deferred Charges	A-13	2,247,364	2,988,914
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		Total Assets and Other Debits		\$ 29,739,355	\$ 30,631,918

SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1.2		CORPORATE CAPITAL AND RETAINED EARNINGS			
2.2	201	Common Stock	A-15	89,063	89,063
3.2	204	Preferred Stock	A-16	-	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5.2	211	Other Paid-in Capital	A-19	615,905	615,905
6.2	215	Retained Earnings	A-20	5,928,586	5,749,351
7.2		Total corporate capital and retained earnings		\$ 6,633,554	\$ 6,454,318
8.2					
9.2		PROPRIETARY CAPITAL			
10.2	218	Proprietary Capital	A-21	-	-
11.2					
12.2		LONG TERM DEBT			
13.2	224	Long-term Debt (Note 2)	A-22	4,055,000	4,983,925
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Associated Companies	A-23	-	-
17.2	231	Accounts Payable	A-24	1,454,676	1,190,632
18.2	232	Short-term Notes Payable (Note 2)	A-25	740,000	680,000
19.2	233	Customer Deposits	A-26	407,477	401,001
20.2	236	Taxes Accrued	A-27	165,048	164,924
21.2	237	Interest Accrued	A-28	34,246	47,591
22.2	241	Other Current Liabilities	A-29	811,123	1,181,429
23.2		Total current and accrued liabilities		\$ 3,612,571	\$ 3,665,577
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	4,807,764	4,829,926
27.2	253	Other Credits	A-31	3,938,613	4,142,484
28.2	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	1,756,489	1,702,796
30.2	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31.2		Total deferred credits		\$ 10,502,866	\$ 10,675,206
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	10,767,775	10,388,356
35.2	272	Accumulated Amortization of Contributions	A-36	(5,832,409)	(5,535,464)
36.2		Net Contributions in Aid of Construction		\$ 4,935,365	\$ 4,852,892
37.2		Total Liabilities and Other Credits		\$ 29,739,355	\$ 30,631,918

Note 2: Per the direction of the UAFCB Staff in "Management Letter and Audit Report" dated September 13, 2018 and UAB summary of finding sent on October 2, 2024, Alisal Water Corporation has reported "Demand Notes" and outstanding "attorney fees" as Long Term Debt. Alisal Water Corporation does not agree with the reporting of Demand Notes as Long Term Debt and believes that Demand Notes are to be reported as Short Term Debt per the CPUC's USOA account 232. Alisal Water Corporation believes that the method of recording Demand Notes directed by UAFCB Staff may be in contradiction to previous Commission Decisions and/ or Resolutions. Additionally, Alisal Water Corporation does not agree with reporting of outstanding attorney invoices as Long Term Debt and believes that outstanding attorney invoices should be reported in accounts payable USOA account 231. Alisal Water Corporation believes that the method of reporting outstanding attorney invoices by UAB Staff may be in contradiction to PU Code 818, as attorney's invoices for legal services are not "notes, conditional sales contracts or other evidences of indebtedness payable more than one year from the date of issue." These invoices were paid in 2024.

**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 (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	45,253,123	782,183	(60,100)	-	\$ 45,975,206
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)	807,345				\$ 807,345
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant	935,470			(73,930)	\$ 861,540
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	140,305				\$ 140,305
12		Total utility plant	\$ 47,136,243	\$ 782,183	\$ (60,100)	\$ (73,930)	\$ 47,784,396

* 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	15,341				\$ 15,341
3	303	Land	496,101				\$ 496,101
4		Total non-depreciable plant	\$ 511,442	\$ -	\$ -	\$ -	\$ 511,442
5							
6		DEPRECIABLE PLANT					
7	304	Structures	2,263,848	30,217	(7,000)		\$ 2,287,065
8	307	Wells	931,917				\$ 931,917
9	311	Pumping Equipment	4,180,674	36,766	(20,000)		\$ 4,197,440
10	317	Other Water Source Plant	129,265	2,803			\$ 132,068
11	320	Water Treatment Plant	539,182	20,681	(6,000)		\$ 553,862
12	330	Reservoirs, Tanks and Standpipes	372,395				\$ 372,395
13	331	Water Mains	22,043,815				\$ 22,043,815
14	333	Services and Meter Installations	7,197,839	375,249	(10,650)		\$ 7,562,438
15	334	Meters	3,038,428	153,323	(16,450)		\$ 3,175,301
16	335	Hydrants	35,946				\$ 35,946
17	339	Other Equipment	2,338,421	74,623			\$ 2,413,044
18	340	Office Furniture and Equipment	772,777	88,521			\$ 861,297
19	341	Transportation Equipment	897,176				\$ 897,176
20		Total depreciable plant	\$ 44,741,681	\$ 782,183	\$ (60,100)	\$ -	\$ 45,463,764
21		Total water plant in service	\$ 45,253,123	\$ 782,183	\$ (60,100)	\$ -	\$ 45,975,206

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

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	N/A				#VALUE!
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	N/A				#VALUE!
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-1d
Account 103 - Water Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1	Bardin Well	1/1/10	12/31/25	750,345
2	Laurel Heights Well	1/1/10	12/31/25	57,000
3				
4				
5				
6				
7				
8				
9				
10	Total			\$ 807,345

SCHEDULE A-2
Account 121 - Non-Utility Property and Other Assets

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Land	24,342	24,342
2			
3			
4			
5	Total	\$ 24,342	\$ 24,342

SCHEDULE A-3
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108 Accumulated Depreciation of Water Plant (b)	Account 108.1 Accumulated Amortization of SDWBA/SRF (c)	Account 108.2 Accumulated Depreciation of Water Plant - Grant Funds (d)	Account 108.3 Accumulated Depreciation of Water Plant - Other (e)	Account 122 Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	21,745,088				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	296,945				
4	(b) Charged to Account 403	966,778				
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	\$ 1,263,723	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(60,100)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (60,100)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 22,948,711	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.81	
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-3a
Account 108 - Analysis of Entries in Depreciation Reserve

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	821,173	45,509	(7,000)		\$ 859,682
2	307	Wells	587,219	18,638			\$ 605,857
3	311	Pumping Equipment	2,267,208	331,773			\$ 2,598,981
4	317	Other Water Source Plant	46,763	5,227	(20,000)		\$ 31,990
5	320	Water Treatment Plant	539,182	1,034	(6,000)		\$ 534,216
6	330	Reservoirs, Tanks and Standpipes	194,871	7,224			\$ 202,095
7	331	Water Mains	7,854,372	484,964			\$ 8,339,336
8	333	Services and Meter Installations	2,604,920	290,842	(10,650)		\$ 2,885,112
9	334	Meters	3,038,429	7,590	(16,450)		\$ 3,029,569
10	335	Hydrants	29,803	802			\$ 30,605
11	339	Other Equipment	2,215,178	70,120			\$ 2,285,298
12	340	Office Furniture and Equipment	648,794				\$ 648,794
13	341	Transportation Equipment	897,176				\$ 897,176
14		Total	\$ 21,745,088	\$ 1,263,723	\$ (60,100)	\$ -	\$ 22,948,711

SCHEDULE A-4
Account 123 - Investments in Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-5
Account 124 - Other Investments

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	N/A		
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-6
Account 131 - Cash

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand	2,250	2,250
2	131.2 Cash in Bank	287,943	925,784
3			
4			
5	Total	\$ 290,193	\$ 928,034

SCHEDULE A-7
Account 132 - Cash - Special Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SDWBA/SRF	-	-
2	Facilities Fees	-	-
3	Bond Debt Service Reserve Account	425,000	425,000
4	Bond Debt Service Payment Account	320,223	366,543
5	Total	\$ 745,223	\$ 791,543

SCHEDULE A-8
Account 141 - Accounts Receivable - Customers

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Receivable - Customers	783,502	501,804
2			
3			
4			
5	Total	\$ 783,502	\$ 501,804

SCHEDULE A-9
Account 142 - Receivables from Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	California Utilities Service, Inc.	343,013	309,031
2			
3			
4			
5	Total	\$ 343,013	\$ 309,031

SCHEDULE A-10
Account 143 - Accumulated Provision for Uncollectible Accounts

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	43,731
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ -
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ 43,731

SCHEDULE A-11 Account 151 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Materials and Supplies	28,695	31,404
2			
3			
4			
5	Total	\$ 28,695	\$ 31,404

SCHEDULE A-12 Account 174 - Other Current Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Insurance	67,932	101,387
2	Prepaid Expenses	12,680	12,491
3	Prepaid Income Tax	-	-
4	Other Current Assets	-	-
5	Total	\$ 80,612	\$ 113,878

SCHEDULE A-13 Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Bond Fees	98,552	69,165
2	Deferred Taxes	1,111,364	1,071,639
3	Balancing Accounts and Memo Accounts	1,778,999	1,106,560
4	Other	-	-
5	Total	\$ 2,988,914	\$ 2,247,364

SCHEDULE A-14 Account 181 - Accumulated Deferred Income Tax Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	N/A		
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-15
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 Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	11,250	-	11,250	89,063	\$ 89,063		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ 89,063	\$ 89,063		\$ -

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

SCHEDULE A-16
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 Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1						\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4	N/A					\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ -	\$ -		\$ -

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

SCHEDULE A-17
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 Water Trust	7,900		
2	Treasury Stock	3,350		
3				
4				
5				
6				
7				
8				
9	Total number of shares	11,250	Total number of shares	-

SCHEDULE A-18 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	
4	Accounting Adjustments N/A	
5	Total Credits	\$ -
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ -

SCHEDULE A-19 Account 211 - Other Paid in Capital (Corporations only)			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Loan Forgiveness	615,905	615,905
2			
3			
4			
5	Total	\$ 615,905	\$ 615,905

SCHEDULE A-20 Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	5,749,351
2	Add: Credits	
3	Net income	179,235
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 179,235
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	\$ 5,928,586

SCHEDULE A-21
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) N/A	
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-22
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Allstate (2007A Bonds)	5/1/07	1/1/27	2,425,000	1,745,000	7.85%	157,294	170,639
2	Allstate Bond fees(2007A B	5/1/07	1/1/27				29,387	
3	Demand Notes (Note 4)	Various	On Demand	3,050,000	3,050,000	Variable	610,000	610,000
4	Attorney Invoices			188,925	-			
5	Less: CPLTD			(680,000)	(740,000)			
6								
7								
8	Total			\$ 4,983,925	\$ 4,055,000		\$ 796,681	\$ 780,639

Note 3: Per the direction of the UAFCB Staff in "Management Letter and Audit Report" dated September 13, 2018 and UAB summary of finding sent on October 2, 2024, Alisal Water Corporation has reported "Demand Notes" and outstanding "attorney fees" as Long Term Debt. Alisal Water Corporation does not agree with the reporting of Demand Notes as Long Term Debt and believes that Demand Notes are to be reported as Short Term Debt per the CPUC's USOA account 232. Alisal Water Corporation believes that the method of recording Demand Notes directed by UAFCB Staff may be in contradiction to previous Commission Decisions and/ or Resolutions. Additionally, Alisal Water Corporation does not agree with reporting of outstanding attorney invoices as Long Term Debt and believes that outstanding attorney invoices should be reported in accounts payable USOA account 231. Alisal Water Corporation believes that the method of reporting outstanding attorney invoices by UAB Staff may be in contradiction to PU Code 818, as attorney's invoices for legal services are not "notes, conditional sales contracts or other evidences of indebtedness payable more than one year from the date of issue." These invoices have been paid in 2024.

SCHEDULE A-23
Account 230 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	N/A					
2						
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-24
Account 231 - Accounts Payable

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Various (Note 3)	1,190,632	1,454,676
2			
3			
4			
5	Total	\$ 1,190,632	\$ 1,454,676

SCHEDULE A-25
Account 232 - Short-Term Notes Payable

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Note 4							
2								
3								
4	CPLTD			680,000	740,000			
5								
6								
7								
8	Total			\$ 680,000	\$ 740,000		\$ -	\$ -

Note 4: Per the direction of the UAFCB Staff in "Management Letter and Audit Report" dated September 13, 2018, Alisal Water Corporation has reported "Demand Notes" as Long Term Debt. Alisal Water Corporation does not agree with the reporting of Demand Notes as Long Term Debt and believes that Demand Notes are to be reported as Short Term Debt per the CPUC's USOA account 232. Alisal Water Corporation believes that the method of recording Demand Notes directed by UAFCB Staff may be in contradiction to previous Commission Decisions and/ or Resolutions. Additionally, UAB requested we report Current Portion of Long Term Debt (CPLTD) in account 232.

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Deposits	401,001	407,477
2			
3			
4			
5	Total	\$ 401,001	\$ 407,477

SCHEDULE A-27
Account 236 - Taxes Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Payroll Taxes Payable	1,008	1,348
2	City of Salinas Utility Tax Payable	107,280	106,927
3	PUC Fee Payable	-	17,803
4	State and Federal Taxes Payable	56,636	38,970
5	Total	\$ 164,924	\$ 165,048

SCHEDULE A-28
Account 237 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt	47,591	34,246
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities		
4			
5	Total	\$ 47,591	\$ 34,246

SCHEDULE A-29
Account 241 - Other Current Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Payroll and PTO Accrual	329,422	315,651
2	Accrued Pension and 401(K) Payable	256,987	284,428
3	Other	-	211,045
4	Uncashed Checks	595,020	-
5	Total	\$ 1,181,429	\$ 811,123

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	4,829,926
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 4,829,926
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(22,162)
8	Present worth basis	
9	Total refunds	\$ (22,162)
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ (22,162)
16	Balance end of year	\$ 4,807,764

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Tax Gross Up - Advance for Construction	456,229	453,497
2	Deferred Revenue	246,475	214,573
3	Conservation Surcharges & PPBA	3,082,703	2,913,465
4	Accumulated Deferred Income Tax ACRS	357,077	357,077
5	Total	\$ 4,142,484	\$ 3,938,613

SCHEDULE A-32
Account 255 - Accumulated Deferred Investment Tax - Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-33
Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accumulated Deferred Income Taxes	1,702,796	1,756,489
2			
3			
4			
5	Total	\$ 1,702,796	\$ 1,756,489

SCHEDULE A-34
Account 283 - Accumulated Deferred Income Tax Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-35
Account 265 - Contributions in Aid of Construction

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 10,388,356			10,388,356	
2	Add:					
3	Contributions received during year	\$ 379,419			379,419	
4	Other credits	\$ -				
5	Total credits	\$ 379,419	\$ -	\$ -	\$ 379,419	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 10,767,775	\$ -	\$ -	\$ 10,767,775	\$ -

SCHEDULE A-36
Account 272 - Accum. Amort. of Contributions - Debit
(Note: Show beginning debit balance as positive)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	5,535,464
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	296,945
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 296,945
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 5,832,409

**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	9,171,976
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	6,685,609
6	403	Depreciation Expense	A-3	966,778
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	547,749
9	409	State Corporate Income Tax Expense	B-3	26,380
10	410	Federal Corporate Income Tax Expense	B-3	52,348
11		Total operating revenue deductions		\$ 8,278,863
12		Total utility operating income		\$ 893,113
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	151,344
16	426	Miscellaneous Non-Utility Expense	B-5	69,899
17	427	Interest Expense (excluding SDWBA)	B-6	795,323
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (713,878)
20		Net income / <Loss>		\$ 179,235

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
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	72,450	71,189	\$ 1,260
13		Subtotal	\$ 72,450	\$ 71,189	\$ 1,260
14					
15	465	Irrigation revenue	604,655	578,879	\$ 25,777
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	5,401,969	5,188,956	\$ 213,012
19		470.2 Commercial and Multi-residential Master Metered	1,710,189	1,666,704	\$ 43,485
20		470.3 Large Water Users			\$ -
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues (Note 5)	1,086,408	1,190,058	\$ (103,650)
23		Subtotal	\$ 8,198,566	\$ 8,045,718	\$ 152,847
24		Total water service revenues	\$ 8,875,671	\$ 8,695,786	\$ 179,885
25					
26	480	Other water revenue (Note 6)	296,305	306,443	\$ (10,138)
27		Total Operating Revenues	\$ 9,171,976	\$ 9,002,229	\$ 169,747

Note 5: Per the direction of the UAFCB Staff in its "Management Letter and Audit Report" dated September 13, 2018, Alisal Water Corporation has reported "Non Potable Water Sales" and "Water Revenue Accrual" as "Other Metered Revenues". Alisal Water Corporation reported these items separately in previous Annual Reports to provide additional details of water sales. A breakdown of Other Metered Revenues is summarized below:

Industrial Water Sales	\$ 5,878
Institutional Sales (Schools)	311,431
Surcharges	772,087
Water Revenue Accrual	(26,388)
Non Potable Water Sales (per Tariff Schedule No.1-NP)	23,401
Total	<u>\$ 1,086,408</u>

Note 6: Other water revenue included reconnecting service fees (\$6,420), collection of the CPUC User Reimbursement fee (\$66,824) and Late Charge Income (\$223,061) as requested by the UAB during a recent Audit.

Note 7: Pursuant to Alisal Water Corporation's last GRC, D. 12-05-003 and Alisal's Advice Letter No. 157 (Rate Base Offset), Alisal's total operating revenues should have been \$8,597,831. However, due to the requirements of Senate Bill X7-7 (SBX7-7) and California Governor's Order No. B-37-16, "Making Water Conservation a California Way of Life", which require a minimum 20% water usage reduction in average per-connection water usage as compared to the 10-year average water usage per connection from 2001 to 2010, Alisal's successful compliance with those governmental requirements has resulted in a reduction of potable water sold of 333,871 CCF, or 17.26% as compared with its last GRC adopted quantities for potable water sales (1,934,600 ccf). Alisal's highly successful conservation efforts have come at a significant financial cost to Alisal, resulting in a reduction of \$831,539 in Alisal's 2024 total operating revenues that Alisal was authorized to collect pursuant to its last GRC and Advice Letter No. 157. From the time the conservation regulations took effect through the end of 2024, the financial loss to Alisal has been a cumulative total of <\$9,017,459>. This loss in Alisal's operating revenue is due to the highly successful ongoing conservation efforts that have been made in response to the required water usage reduction goals (a cumulative total of 3,620,597 ccf of water has been saved by Alisal and its customers for the State of California).

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water			\$ -
4	615	Power	1,221,882	1,275,401	\$ (53,519)
5	618	Other Volume Related Expenses	5,794	10,233	\$ (4,439)
6		Total volume related expenses	\$ 1,227,676	\$ 1,285,634	\$ (57,958)
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	917,554	991,750	\$ (74,196)
10	640	Materials	186,060	292,336	\$ (106,276)
11	650	Contract Work	511,845	722,167	\$ (210,323)
12	660	Transportation Expense	538,325	524,970	\$ 13,356
13	664	Other Plant Maintenance Expenses	178,416	163,950	\$ 14,466
14		Total non-volume related expenses	\$ 2,332,201	\$ 2,695,174	\$ (362,973)
15		Total plant operation and maintenance exp.	\$ 3,559,876	\$ 3,980,807	\$ (420,931)
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	674,775	665,957	\$ 8,818
19	671	Management Salaries (Note 8)	-	-	\$ -
20	674	Employee Pensions and Benefits	957,889	900,560	\$ 57,329
21	676	Uncollectible Accounts Expense	-	-	\$ -
22	678	Office Services and Rentals	170,618	142,252	\$ 28,366
23	681	Office Supplies and Expenses	214,295	203,133	\$ 11,162
24	682	Professional Services (Note 8)	463,099	635,284	\$ (172,184)
25	684	Insurance	297,080	316,195	\$ (19,114)
26	688	Regulatory Compliance Expense	66,825	77,641	\$ (10,817)
27	689	General Expenses (Note 8)	281,151	262,075	\$ 19,076
28		Total administrative and general expenses	\$ 3,125,733	\$ 3,203,095	\$ (77,363)
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 3,125,733	\$ 3,203,095	\$ (77,363)
32		Total Operating Expenses	\$ 6,685,609	\$ 7,183,903	\$ (498,294)

Note 8: Per the direction of the UAFCB Staff in "Management Letter and Audit Report" dated September 13, 2018, Alisal Water Corporation has reported the compensation of the President and Corporate Secretary/Treasurer as Professional Services and General Expenses, respectively. Alisal Water Corporation does not agree with the reporting of the compensation of the President and Corporate Secretary/ Treasurer under these accounts. Alisal Water Corporation had previously reported, and continues to believe, that the compensation of its President and Corporate Secretary/ Treasurer should be considered Management Salaries per the CPUC's USOA account 671. Alisal Water Corporation believes that the method of recording Management Salaries, Professional Services and General Expenses as directed by UAFCB Staff in its "Management Letter and Audit Report" dated September 13, 2018, may be in contradiction with previous Commission Decisions and/ or Resolutions. Accordingly, Alisal Water Corporation is providing for reference, that the President's compensation in 2024 was \$348,026, of which \$17,422 was capitalized, for a net expense of \$331,005. The Corporate Secretary/ Treasurer's compensation in 2024 was \$121,332.

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	114,935		\$ 114,935
3	408.2 Payroll taxes	129,880		\$ 129,880
4	408.3 Other taxes and licenses	302,933		\$ 302,933
5	Total taxes other than income taxes	\$ 547,749	\$ -	\$ 547,749
6				
7	409 State corporate income tax	26,380		\$ 26,380
8	410 Federal corporate income tax	52,348		\$ 52,348
9	Total income taxes	\$ 78,728	\$ -	\$ 78,728
10				
11	Total	\$ 626,477	\$ -	\$ 626,477

SCHEDULE B-4
Reconciliation of Reported Net Income for Federal Income Taxes

- 1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
- 2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax amount the group members.
- 3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 27	179,235
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Plus:	
5	Income Tax PUC Basis	78,728
6	PUC Depreciation	966,778
7	Non deductible Income & Expenses	15,981
8	Subtotal	1,240,722
9		
10	Less:	
11	Tax Depreciation	(976,795)
12	Taxable Main Extension Refunds	(24,798)
13	Deferred Revenue CIAC	(38,738)
14	State Income Taxes	(26,380)
15		
16		
17	Estimated Taxable Income	174,011

SCHEDULE B-5
Accounts 421 and 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Interest and Dividend Income	69,545	
2	Reimbursed Expenses & Other Income & Expenses Prior Year	43,061	
	Miscellaneous Revenue - Taxable CIAC	38,738	
3	Non Tariffed Expenses		37,804
4	Non Utility Expenses		32,095
5	Total	\$ 151,344	\$ 69,899

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3	Short Term Debt and Customer Deposit Interest (Note 9)	8,935
4	Long Term Debt Interest (Note 11)	786,388
5		
6		
7		
8		
9		
10	Total	\$ 795,323

Note 9: Per the direction of the UAFCB Staff in "Management Letter and Audit Report" dated September 13, 2018, Alisal Water Corporation has reported "Demand Notes" as Long Term Debt. Alisal Water Corporation does not agree with the reporting of Demand Notes as Long Term Debt and believes that Demand Notes are to be reported as Short Term Debt per the CPUC's USOA account 232. Alisal Water Corporation believes that the method of recording Demand Notes directed by UAFCB Staff may be in contradiction to previous Commission Decisions and/ or Resolutions.

SCHEDULE C-1
Compensation of Individual Proprietor, Partners and Employees Included in Expenses

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor		917,554	67,635	\$ 985,189
2	670	Office salaries		674,775		\$ 674,775
3	671	Management salaries (Note 10)				\$ -
4						\$ -
5						\$ -
6		Total	-	\$ 1,592,329	\$ 67,635	\$ 1,659,964

Note 10: Per the direction of the UAFCB Staff in "Management Letter and Audit Report" dated September 13, 2018, Alisal Water Corporation has reported compensation of the President and Corporate Secretary/Treasurer as Professional Services and General Expenses, respectively. Alisal Water Corporation does not agree with the reporting of the compensation of the President and Corporate Secretary/ Treasurer under these accounts. Alisal Water Corporation had previously reported, and continues to believe, that the compensation of its President and Corporate Secretary/ Treasurer should be considered Management Salaries per the CPUC's USOA account 671. Alisal Water Corporation believes that the method of recording Management Salaries, Professional Services and General Expenses as directed by UAFCB Staff in its "Management Letter and Audit Report" dated September 13, 2018, may be in contradiction with previous Commission Decisions and/ or Resolutions. Accordingly, Alisal Water Corporation is providing for reference, that the President's compensation in 2024 was \$348,026, of which \$17,422 was capitalized, for a net expense of \$331,005. The Corporate Secretary/ Treasurer's compensation in 2024 was \$121,332.

SCHEDULE C-2
Loans to Directors, Officers, or Shareholders

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.								
2.								
3.								
4.			N/A					
5.								
6.								
7.	Total		\$ -					

SCHEDULE C-3
Engineering and Management Fees and Expenses, etc., During Year

Line No.	<p>Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.</p>		
1.	<p>Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes: _____ No: _____ X</p> <p>(If the answer is in the affirmative, make appropriate replies to the following questions)*</p>		
2.	<p>Name of each organization or person that was a party to such a contract or agreement.</p>		
3.	<p>Date of original contract or agreement: _____</p>		
4.	<p>Date of each supplement or agreement: _____</p>		
5.	<p>Amount of compensation paid during the year for supervision or management:</p>		\$ _____
6.	<p>To whom paid: _____</p>		
7.	<p>Nature of payment (salary, traveling expenses, etc.): _____</p>		
8.	<p>Amounts paid for each class of service: _____</p>		
9.	<p>Basis for determination of such amounts: _____</p>		
10.	<p>Distribution of payments:</p> <p>(a) Charged to operating expenses</p> <p>(b) Charged to capital amounts</p> <p>(c) Charged to other account</p> <p style="padding-left: 20px;">Total</p>		<p>Amount</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ -</p>
11.	<p>Distribution of charges to operating expenses by primary accounts:</p> <p>Number and Title of Account:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p style="padding-left: 20px;">Total</p>		<p>Amount</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ -</p>
12.	<p>What relationship, if any, exists between respondent and supervisory and/or managing concerns?</p>		
<p>* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.</p>			

<div style="text-align: center;"> SCHEDULE D-1 Sources of Supply and Water Developed </div>									
STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right Claim Capacity		Diversions Max. Min.			
1									
2									
3			N/A						
4									
5									
WELLS								Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6									
7		Attachement 2							
8									
9									
10									
TUNNELS AND SPRINGS					FLOW IN(Unit) ²			Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number		Maximum	Minimum			
11									
12									
13			N/A						
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased							(Unit chosen) ²	
18									
19	N/A								
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface.</p> <p>2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>									

<div style="text-align: center;"> SCHEDULE D-2 Description of Storage Facilities </div>				
Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete	3	150,000	
13	Total	3	150,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume				N/A				
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume			N/A					-
8	Lined conduit								-
9									-
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos			1,075		37,134	75,994	450	52,014	29,605
19	Welded steel									
20	Wood									
21	Other - Plastic						8,542		81,326	67,843
22	Total	-	-	1,075	-	37,134	84,536	450	133,340	97,448

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								24"	30"	
23	Cast Iron									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	2,540	16,003							214,815
31	Welded steel									-
32	Wood									-
33	Other - Plastic	5,672	79,991		21,369	20,790		2,203	13,880	301,616
34	Total	8,212	95,994	-	21,369	20,790	-	2,203	13,880	516,431

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	53	50		
3/4 - in	3,948	3,951		
1 - in	3,324	3,362		
1 1/4 - in	-	-		
1 1/2 - in	1,575	1,544		
2 - in	181	183		
3 - in	38	38		
4 - in	20	20		
6 - in	6	6		
Other 8 & 10 - in	2	2		
Total	9,147	9,156	-	-

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	50	
3/4 - in	3,951	4,001
1 - in	3,362	3,324
1 1/2 - in	1,544	1,587
2 - in	183	197
3 - in	38	38
4 - in	20	63
6 - in	6	129
8 - in	2	10
10 - in	-	4
Total	9,156	9,353

SCHEDULE D-6 Meter Testing Data	
Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	0
2. Used, before repair	0
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
Number of Meters in Service Since Last Test	
1. Ten years or less	4947
2. More than 10, but less than 15 years	3925
3. More than 15 years	275

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in <u>CCF</u> (Unit Chosen) ¹								
	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	69,607	68,981	63,277	72,867	77,220	95,842	98,583	546,377
Commercial and Multi-residential	32,661	34,297	30,462	33,122	34,188	41,423	40,015	246,168
Large water users								-
Public authorities								-
Irrigation	3,075	1,645	1,534	4,303	8,527	14,749	22,033	55,866
Other	3,215	2,564	2,121	3,334	4,580	5,588	5,042	26,444
Total	108,558	107,487	97,394	113,626	124,515	157,602	165,673	874,855
	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Single-family residential	94,376	94,436	88,690	82,065	70,318	429,885	976,262	965,351
Commercial and Multi-residential	38,870	42,996	37,930	39,966	32,005	191,767	437,935	424,338
Large water users						-	-	-
Public authorities						-	-	-
Irrigation	20,794	20,949	16,412	12,428	4,692	75,275	131,141	120,922
Other	5,242	6,822	6,452	5,758	4,073	28,347	54,791	58,687
Total	159,282	165,203	149,484	140,217	111,088	725,274	1,600,129	1,569,298

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated: _____

Total population served: 56,253

SCHEDULE D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	Yes
2. Are you having routine laboratory tests made of water served to your consumers?	Yes
3. Do you have a permit from the State Board of Public Health for operation of your water system?	Yes
4. Date of permit: 9/9/71	
5. If permit is "temporary", what is the expiration date?	
6. If you do not hold a permit, has an application been made for such permit? N/A	7. If so, on what date?

SCHEDULE D-9
Statement of Material Financial Interest

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

Other than the employment by the utility of its corporate President and corporate Secretary, no material financial interest, hereinafter as defined, existed between the utility and any director, nominee for election to director or officer thereof or any person or other legal entity being the recorded owner or known by the utility to be the beneficial owner of securities having 10% or more voting power in the utility, involving the purchase of materials and equipment, or the contracting, arranging or paying for construction, maintenance work or service of any kind of which the utility has been a party during the year covered by this annual report or to which the utility proposed, at the conclusion of such year to become a party.

SCHEDULE E-1
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: _____ **N/A**

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 E-2
FACILITIES FEES DATA

Class B: Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

Class C: Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: _____
Address: _____
Account Number: _____
Date Opened: _____

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

A. Commercial

NAME	AMOUNT
	\$
N/A	\$
	\$
	\$

B. Residential

NAME	AMOUNT
	\$
	\$
	\$
	\$

3. Summary of the bank account activities showing:

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 _____ Alisal Water Corporation
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, 2024 through December 31, 2024.

President
Title (Please Print)

/s/ Thomas R. Adcock
Signature

(831) 424-0441
Telephone Number

4/30/25
Date

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Alisal Water Corporation
2024 CPUC Annual Report
GENERAL INFORMANTION

11. List Name, Grade, and License Number of all Licensed Operators:

<u>Name:</u>	<u>Treatment License #</u>	<u>Treatment Grade</u>	<u>Distribution License #</u>	<u>Distribution Grade</u>
Thomas R. Adcock	17011	T-4	22462	D-4
Matt Best	26798	T-1	29577	D-2
Lotfi Boukraa	33877	T-2	39196	D-4
Adnen Chaabane	29685	T-4	35212	D-4
Andrew Clarke	28759	T-2	30053	D-4
Eddie Takashima	41734	T-2	49925	D-2

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SCHEDULE D-1
Source of Supply and Water Developed

WELLS				Depth to Water (Note 2)	Pumping Capacity (GPM) (Note 4)	Annual Quantities Pumped (MG)	Remarks
At Plant (Name or Number)	Location	Number	Dimension				
Alma Well (Note 3)	Alma Street, Salinas		10"	220	962	0.031	Standby Source
Bardin Well	Bardin Road, Salinas		16"	NA	NA	-	Drilled In 2007
Laurel Heights Well	St. Regis Way, Salinas		NA	NA	NA	-	
County Well	E. Laurel Drive, Salinas		10"	148	1710	392.925	
Alisal High School Well	Burke Street, Salinas		16"	226	2484	175.44	
Las Casitas Well	Las Casitas Drive, Salinas		16"	216	2401	181.268	
Santana Well	Garner Ave, Salinas		16"	236	2152	191.001	
Boronda Well (Note 1)	Boronda Road, Salinas		16"	314	1992	27.426	Standby Source
Kilbreth Well	Kilbreth Avenue, Salinas		16"	244	2407	133.157	
Verona Well	Verona Court, Salinas		16"	216	2480	156.2	
Nogal Well (Note 1)	Nogal Drive, Salinas		16"	214	1521	0.595	Standby Source
Rosehart Well	Rosehart Way, Salinas		12"	188	190	1.944	

*

Note 1: The water produced by these sources was for flushing and testing purposes. No water from this standby source was pumped into the potable water system.

Note 2: Water levels are provided for pumping water levels recorded on 9/19/24 and 9/27/24.

Note 3: Alma Well was transferred to a standby source on 6/30/14.

Note 4: Please note that the listed pumping capacities of these wells are not the total well production capacities, which are higher, but are only the capacities of each well using its existing installed pump and motor.

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Performance Standards Results

1. Telephone Performance Standards

The Utility does not have an automatic call distribution system (ACD) and therefore, does not have the ability to track call answering service level or abandoned call rate. However, the Utility strives to answer all calls received during Normal Business Hours by a live person on or before the third ring, which is between 3 and 10 seconds.

2. Billing Performance Standards

A. Bill Rendering

In year 2024, 100% of bills were rendered within 7 calendar days of the scheduled billing date.

B. Bill Accuracy

In year 2024, 0.08218% of bills were found inaccurate after being sent to customers.

C. Payment Posting Errors

In year 2024, 0.0851% of payments were posted incorrectly due to the Utility's error.

D. Final Read and Final Bill

In year 2024, 100% of final bills were provided within 14 calendar days of the final meter read.

3. Meter Reading Performance Standards

In year 2024, 1.324% of scheduled meter readings were not performed due to various reasons, including but not limited to, meter blocked by car, weather related, unsafe for meter reader to access, etc.. In each case, meter estimations were made and all customers were billed.

4. Work Completion Performance Standards

A. Scheduled Appointments

In year 2024, 0% of scheduled appointments were missed.

B. Customer Requested Work

In year 2024, 0% of customer-requested work was not completed on or before the scheduled date.