

Received _____
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CLASS B and C
WATER UTILITIES

U# WTR 206

2025
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** 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, 2025 through December 31, 2025. 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: tom@alcowater.com
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:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) Alisal Water Corporation
 Subchapter S Corp (stockholders' names) _____
Organized under laws of (state) _____ Date: _____

Principal Officers:
Name: Thomas R. Adcock Title: President
Name: N. Patricia Adcock Title: Secretary/ Treasurer
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: N/A 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: N/A
Address of firm or consultant: N/A
Email address of firm or consultant: _____
Phone Number of firm or consultant: ()

INSTRUCTIONS

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 2025

Name of Utility: Alisal Water Corporation Telephone: (831) 424-0441

Person Responsible for this Report: Thomas R. Adcock

	Jan. 1	Dec. 31	Average
UTILITY PLANT DATA			
1 Utility Plant	\$ 47,784,396	\$ 48,342,484	\$ 48,063,440
2 Accumulated Depreciation/Amortization	(22,948,711)	(24,087,786)	(23,518,248)
3 Net Utility Plant	24,835,685	24,254,698	24,545,191
4 Advances for Construction	4,807,764	4,789,484	4,798,624
5 Contributions in Aid of Construction	10,767,775	10,892,157	10,829,966
6 Accumulated Deferred Taxes	1,756,489	1,869,685	1,813,087
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	89,063	89,063	89,063
12 Preferred Stock	-	-	-
13 Retained Earnings	5,928,586	6,286,331	6,107,458
14 Total Corporate Capital and Retained Earnings	6,633,554	6,991,298	6,812,426
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	4,055,000	3,950,000	4,002,500

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

Name of Utility: Alisal Water Corporation

Telephone: (831) 424-0441

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues (Note 1)	\$ 9,751,764
2	Operating Expenses	6,936,133
3	Depreciation	982,370
4	SDWBA Loan Amortization Expense	-
5	Taxes	679,119
6	Utility Operating Income	1,154,142
7	Non-Utility Income	271,101
8	Interest Expense	933,812
9	Net Income	357,745
10		
OPERATING EXPENSES DATA		
12	Purchased Water	-
13	Power	1,261,472
14	Other Volume Related Expenses	9,418
15	Non-Volume Related Expenses	2,461,977
16	Administrative and General Expenses	3,203,266
17		
OTHER DATA		
19		Annual Average
20	<u>Active Service Connections</u> (Exc. Fire Protect.)	Jan. 1 Dec. 31
21		
22	Metered Service Connections	9,148 9,160 9,154
23	Flat Rate Service Connections	214 214 214
24	Total Active Service Connections	9,362 9,374 9,368

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 342,216 CCF, or 17.69% 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 \$852,331 in Alisal's 2025 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 2025, the financial loss to Alisal has been a cumulative total of <\$9,869,790>. 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 3,962,831 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 2025:

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	46,676,317	45,975,206
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	718,517	861,540
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		\$ 48,342,484	\$ 47,784,396
14.1	108	Accumulated Depreciation of Water Plant	A-3	(24,087,786)	(22,948,711)
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		\$ (24,087,786)	\$ (22,948,711)
19.1		Net Utility Plant		\$ 24,254,698	\$ 24,835,685
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	820,979	928,034
31.1	132	Cash - Special Deposits	A-7	-	791,543
32.1	141	Accounts Receivable - Customers	A-8	830,459	501,804
33.1	142	Receivables from Associated Companies	A-9	407,756	309,031
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	(43,731)	(43,731)
35.1	151	Materials and Supplies	A-11	34,307	31,404
36.1	174	Other Current Assets	A-12	354,653	113,878
37.1		Total current and accrued assets		\$ 2,404,424	\$ 2,631,964
38.1					
39.1	180	Deferred Charges	A-13	2,133,517	2,247,364
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		Total Assets and Other Debits		\$ 28,816,981	\$ 29,739,355

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	6,286,331	5,928,586
7.2		Total corporate capital and retained earnings		\$ 6,991,298	\$ 6,633,554
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	3,950,000	4,055,000
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Affiliated Companies	A-23	-	-
17.2	231	Accounts Payable	A-24	1,333,157	1,454,676
18.2	232	Short-term Notes Payable (Note 2)	A-25	-	740,000
19.2	233	Customer Deposits	A-26	458,410	407,477
20.2	236	Taxes Accrued	A-27	120,921	165,048
21.2	237	Interest Accrued	A-28	-	34,246
22.2	241	Other Current Liabilities	A-29	643,645	811,123
23.2		Total current and accrued liabilities		\$ 2,556,133	\$ 3,612,571
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	4,789,484	4,807,764
27.2	253	Other Credits	A-31	3,905,488	3,938,613
28.2	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	1,869,685	1,756,489
30.2	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31.2		Total deferred credits		\$ 10,564,657	\$ 10,502,866
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	10,892,157	10,767,775
35.2	272	Accumulated Amortization of Contributions	A-36	(6,137,264)	(5,832,409)
36.2		Net Contributions in Aid of Construction		\$ 4,754,892	\$ 4,935,365
37.2		Total Liabilities and Other Credits		\$ 28,816,981	\$ 29,739,355

Note 2: 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

**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)	45,975,206	849,261	(148,150)	-	\$ 46,676,317
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	861,540			(143,023)	\$ 718,517
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	\$ 47,784,396	\$ 849,261	\$ (148,150)	\$ (143,023)	\$ 48,342,484

* 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	2,287,065				\$ 2,287,065
8	307	Wells	931,917				\$ 931,917
9	311	Pumping Equipment	4,197,440				\$ 4,197,440
10	317	Other Water Source Plant	132,068				\$ 132,068
11	320	Water Treatment Plant	553,862	4,770	(9,000)		\$ 549,632
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	7,562,438	747,155	(33,850)		\$ 8,275,743
15	334	Meters	3,175,301		(67,300)		\$ 3,108,001
16	335	Hydrants	35,946				\$ 35,946
17	339	Other Equipment	2,413,044	93,819	(38,000)		\$ 2,468,863
18	340	Office Furniture and Equipment	861,297	3,517			\$ 864,814
19	341	Transportation Equipment	897,176				\$ 897,176
20		Total depreciable plant	\$ 45,463,764	\$ 849,261	\$ (148,150)	\$ -	\$ 46,164,875
21		Total water plant in service	\$ 45,975,206	\$ 849,261	\$ (148,150)	\$ -	\$ 46,676,317

* 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	12/31/26	750,345
2	Laurel Heights Well	1/1/10	12/31/26	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	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	22,948,711				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	304,855				
4	(b) Charged to Account 403	982,370				
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	\$ 1,287,225	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(148,150)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (148,150)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 24,087,786	\$ -	\$ -	\$ -	\$ -
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	859,682	45,741			\$ 905,423
2	307	Wells	605,857	18,638			\$ 624,495
3	311	Pumping Equipment	2,578,981	332,437			\$ 2,911,418
4	317	Other Water Source Plant	51,990	5,283			\$ 57,273
5	320	Water Treatment Plant	534,216	2,307	(9,000)		\$ 527,523
6	330	Reservoirs, Tanks and Standpipes	202,095	7,224			\$ 209,319
7	331	Water Mains	8,339,336	462,920			\$ 8,802,256
8	333	Services and Meter Installations	2,885,112	312,400	(33,850)		\$ 3,163,662
9	334	Meters	3,029,569	15,179	(67,300)		\$ 2,977,448
10	335	Hydrants	30,605	802			\$ 31,407
11	339	Other Equipment	2,285,298	56,478	(30,000)		\$ 2,311,776
12	340	Office Furniture and Equipment	648,794	27,816	(8,000)		\$ 668,610
13	341	Transportation Equipment	897,176	-			\$ 897,176
14		Total	\$ 22,948,711	\$ 1,287,225	\$ (148,150)	\$ -	\$ 24,087,786

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	925,784	818,729
3			
4			
5	Total	\$ 928,034	\$ 820,979

**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	-
4	Bond Debt Service Payment Account	366,543	-
5	Total	\$ 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	501,804	830,459
2			
3			
4			
5	Total	\$ 501,804	\$ 830,459

SCHEDULE A-9
Account 142 - Receivables from Associated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	California Utilities Service, Inc.	309,031	407,756
2			
3			
4			
5	Total	\$ 309,031	\$ 407,756

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	31,404	34,307
2			
3			
4			
5	Total	\$ 31,404	\$ 34,307

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	101,387	239,655
2	Prepaid Expenses	12,491	33,781
3	Other Current Assets	-	81,217
4			
5	Total	\$ 113,878	\$ 354,653

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	69,165	-
2	Deferred Taxes	1,071,639	1,023,081
3	Balancing Accounts and Memo Accounts	1,106,560	1,110,436
4	Other		
5	Total	\$ 2,247,364	\$ 2,133,517

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	5,928,586
2	Add: Credits	
3	Net income	357,745
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 357,745
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	\$ 6,286,331

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	1,745,000	-	7.85%	71,918	71,918
2	Allstate Bond fees(2007A B)	5/1/07	1/1/27				69,165	
3	Demand Notes (Note 3)	Various	On Demand	3,050,000	3,950,000	Variable	787,235	787,235
4					-			
5	Less: CPLTD			(740,000)				
6								
7								
8								
			Total	\$ 4,055,000	\$ 3,950,000		\$ 928,319	\$ 859,153

Note 3: 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-23
Account 230 - Payables to Associated 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	1,454,676	1,333,157
2			
3			
4			
5	Total	\$ 1,454,676	\$ 1,333,157

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			740,000	-			
5								
6								
7								
8	Total			\$ 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	407,477	458,410
2			
3			
4			
5	Total	\$ 407,477	\$ 458,410

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	1,348	35
2	City of Salinas Utility Tax Payable	106,927	109,261
3	PUC Fee Payable	17,803	-
4	State and Federal Taxes Payable	38,970	11,626
5	Total	\$ 165,048	\$ 120,921

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	34,246	-
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities		
4			
5	Total	\$ 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	315,651	227,318
2	Accrued Pension and 401(K) Payable	284,428	262,498
3	Other	211,045	153,829
4		-	
5	Total	\$ 811,123	\$ 643,645

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	4,807,764
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 4,807,764
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(18,279)
8	Present worth basis	
9	Total refunds	\$ (18,279)
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	\$ (18,279)
16	Balance end of year	\$ 4,789,484

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	453,497	450,766
2	Deferred Revenue	214,573	184,179
3	Conservation Surcharges	2,913,465	2,913,465
4	Accumulated Deferred Income Tax ACRS	357,077	357,077
5	Total	\$ 3,938,613	\$ 3,905,488

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	N/A		
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	1,756,489	1,869,685
2			
3			
4			
5	Total	\$ 1,756,489	\$ 1,869,685

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	\$ 10,767,775			10,767,775	
2	Add:					
3	Contributions received during year	\$ 124,382			124,382	
4	Other credits	\$ -				
5	Total credits	\$ 124,382	\$ -	\$ -	\$ 124,382	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 10,892,157	\$ -	\$ -	\$ 10,892,157	\$ -

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	5,832,409
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	304,855
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	\$ 304,855
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 6,137,264

**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	9,751,764
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	6,936,133
6	403	Depreciation Expense	A-3	982,370
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	545,072
9	409	State Corporate Income Tax Expense	B-3	43,474
10	410	Federal Corporate Income Tax Expense	B-3	90,573
11		Total operating revenue deductions		\$ 8,597,622
12		Total utility operating income		\$ 1,154,142
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	271,101
16	426	Miscellaneous Non-Utility Expense	B-5	133,687
17	427	Interest Expense (excluding SDWBA)	B-6	933,812
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (796,397)
20		Net income / <Loss>		\$ 357,745

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	72,930		\$ 72,930
13		Subtotal	\$ 72,930	\$ -	\$ 72,930
14					
15	465	Irrigation revenue	618,945		\$ 618,945
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	5,761,097		\$ 5,761,097
19		470.2 Commercial and Multi-residential Master Metered	1,797,392		\$ 1,797,392
20		470.3 Large Water Users			\$ -
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues (Note 5)	1,203,299		\$ 1,203,299
23		Subtotal	\$ 8,761,788	\$ -	\$ 8,761,788
24		Total water service revenues	\$ 9,453,663	\$ -	\$ 9,453,663
25					
26	480	Other water revenue (Note 6)	298,100		\$ 298,100
27		Total Operating Revenues	\$ 9,751,764	\$ -	\$ 9,751,764

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	\$ 6,362
Institutional Sales (Schools)	330,402
Surcharges	770,487
Water Revenue Accrual	22,984
Non Potable Water Sales (per Tariff Schedule No.1-NP)	73,065
Total	\$ 1,203,299

Note 6: Other water revenue included reconnecting service fees (\$9,300), collection of the CPUC User Reimbursement fee (\$63,822) and Late Charge Income (\$224,978) 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 342,216 CCF, or 17.69% 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 \$852,331 in Alisal's 2025 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 2025, the financial loss to Alisal has been a cumulative total of <\$9,869,790>. 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 3,962,831 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	1,261,472	1,221,882	\$ 39,591
5	618	Other Volume Related Expenses	9,418	5,794	\$ 3,624
6		Total volume related expenses	\$ 1,270,890	\$ 1,227,676	\$ 43,215
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	872,672	917,554	\$ (44,883)
10	640	Materials	217,462	186,060	\$ 31,402
11	650	Contract Work	618,508	511,845	\$ 106,663
12	660	Transportation Expense	595,354	538,325	\$ 57,028
13	664	Other Plant Maintenance Expenses	157,982	178,416	\$ (20,434)
14		Total non-volume related expenses	\$ 2,461,977	\$ 2,332,201	\$ 129,777
15		Total plant operation and maintenance exp.	\$ 3,732,867	\$ 3,559,876	\$ 172,991
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	616,277	674,775	\$ (58,498)
19	671	Management Salaries/ Management Fees	-	-	\$ -
20	674	Employee Pensions and Benefits	914,300	957,889	\$ (43,589)
21	676	Uncollectible Accounts Expense	-	-	\$ -
22	678	Office Services and Rentals	148,164	170,618	\$ (22,454)
23	681	Office Supplies and Expenses	238,369	214,295	\$ 24,073
24	682	Professional Services (Note 8)	617,625	463,099	\$ 154,525
25	684	Insurance	322,588	297,080	\$ 25,508
26	688	Regulatory Compliance Expense	63,822	66,825	\$ (3,002)
27	689	General Expenses (Note 8)	282,121	281,151	\$ 970
28		Total administrative and general expenses	\$ 3,203,266	\$ 3,125,733	\$ 77,533
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 3,203,266	\$ 3,125,733	\$ 77,533
32		Total Operating Expenses	\$ 6,936,133	\$ 6,685,609	\$ 250,525

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 2025 was \$348,026, of which \$17,929 was capitalized, for a net expense of \$358,531. The Corporate Secretary/ Treasurer's compensation in 2025 was \$124,851.

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	100,951		\$ 100,951
3	408.2 Payroll taxes	125,947		\$ 125,947
4	408.3 Other taxes and licenses	318,174		\$ 318,174
5	Total taxes other than income taxes	\$ 545,072	\$ -	\$ 545,072
6				
7	409 State corporate income tax	43,474		\$ 43,474
8	410 Federal corporate income tax	90,573		\$ 90,573
9	Total income taxes	\$ 134,047	\$ -	\$ 134,047
10				
11	Total	\$ 679,119	\$ -	\$ 679,119

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	357,745
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	134,047
6	PUC Depreciation	982,370
7	Non deductible Income & Expenses	17,267
8	Subtotal	1,491,429
9		
10	Less:	
11	Tax Depreciation	(1,007,402)
12	Taxable Main Extension Refunds	(24,798)
13	Deferred Revenue CIAC	(34,284)
14	State Income Taxes	(43,474)
15		
16		
17	Estimated Taxable Income	381,471

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	33,562	
2	Reimbursed Expenses & Other Income & Expenses Prior Year	203,255	
	Miscellaneous Revenue - Taxable CIAC	34,284	
3	Non Tariffed Expenses		98,953
4	Non Utility Expenses		34,734
5	Total	\$ 271,101	\$ 133,687

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)	5,493
4	Long Term Debt Interest (Note 9)	928,319
5		
6		
7		
8		
9		
10	Total	\$ 933,812

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	11	872,672	73,332	\$ 946,004
2	670	Office salaries	10	616,277	-	\$ 616,277
3	671	Management salaries (Note 10)	2	-	-	\$ -
4						\$ -
5						\$ -
6		Total	23	\$ 1,488,949	\$ 73,332	\$ 1,562,281

Note 10: 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 2025 was \$348,026, of which \$17,929 was capitalized, for a net expense of \$358,531. The Corporate Secretary/ Treasurer's compensation in 2025 was \$124,851.

**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.	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.		
1.	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: <u> X </u> (If the answer is in the affirmative, make appropriate replies to the following questions)*		
2.	Name of each organization or person that was a party to such a contract or agreement.		
3.	Date of original contract or agreement: _____		
4.	Date of each supplement or agreement: _____		
5.	Amount of compensation paid during the year for supervision or management:		\$ _____
6.	To whom paid: _____		
7.	Nature of payment (salary, traveling expenses, etc.): _____		
8.	Amounts paid for each class of service: _____		
9.	Basis for determination of such amounts: _____		
10.	Distribution of payments:		Amount
	(a) Charged to operating expenses		\$ _____
	(b) Charged to capital amounts		\$ _____
	(c) Charged to other account		\$ _____
	Total		\$ _____
11.	Distribution of charges to operating expenses by primary accounts:		Amount
	Number and Title of Account:		\$ _____
	_____		\$ _____
	_____		\$ _____
	Total		\$ _____
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?		
* 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.			

**SCHEDULE D-1
Sources of Supply and Water Developed**

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		Diversions			
				Claim	Capacity	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				

* State ditch, pipe line, reservoir, etc., with name, if any.

¹ Average depth to water surface below ground surface.

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.

**SCHEDULE D-2
Description of Storage Facilities**

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 state otherwise)

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 state otherwise)

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				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Residential and Multiresidential	8,799	8,808		
Commercial	153	156		
Industrial	4	4		
Public authorities/ Institutional	79	78		
Irrigation	111	112		
Other (specify)				
Agriculture	2	2		
Subtotal	9,148	9,160	-	-
Private fire connections			211	211
Public fire hydrants (Note 11)			3	3
Total	9,148	9,160	214	214

Note 11: The City of Salinas owns the public fire hydrants in our service area and Alco does not charge for the hydrants. There are approximately 690 Public fire hydrants owned by the City of Salinas.

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	44	
3/4 - in	3,955	4,001
1 - in	3,394	3,324
1 1/2 - in	1,518	1,587
2 - in	184	197
3 - in	38	38
4 - in	20	63
6 - in	6	129
8 - in	1	10
10 - in	-	4
Total	9,160	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	5082
2. More than 10, but less than 15 years	3576
3. More than 15 years	502

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in CCF (or state otherwise)									
Classification	During Current Year								Subtotal
	January	February	March	April	May	June	July	Subtotal	
Residential and Multiresidential	97,407	97,234	86,737	99,229	111,998	130,123	122,794	745,522	
Commercial	5,832	6,001	5,041	6,415	6,952	7,724	7,081	45,046	
Industrial	25	25	19	57	41	86	72	325	
Public authorities/ Institutional	3,058	3,187	3,001	3,149	4,299	7,562	5,860	30,116	
Irrigation	3,557	3,284	2,703	4,016	9,913	18,429	19,658	61,560	
Other (Non Potable)	2,085	1,419	-	7,164	7,012	16,508	10,950	45,138	
Total	111,964	111,150	97,501	120,030	140,215	180,432	166,415	927,707	
Classification	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Residential and Multiresidential	130,914	134,444	111,272	107,002	101,873	585,505	1,331,027	1,332,795	
Commercial	7,693	8,035	6,624	7,055	6,147	35,554	80,600	81,402	
Industrial	134	106	54	34	35	363	688	563	
Public authorities/ Institutional	6,809	6,450	5,071	3,960	4,143	26,433	56,549	54,228	
Irrigation	18,159	19,587	14,418	7,027	2,769	61,960	123,520	131,141	
Other (Non Potable)	10,058	6,680	3,787	1,660	-	22,185	67,323	26,928	
Total	173,767	175,302	141,226	126,738	114,967	732,000	1,659,707	1,627,057	

Total acres irrigated: _____

Total population served: _____ 56,253

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, 2025 through December 31, 2025.

President
Title (Please Print)

/s/ Thomas R. Adcock
Signature

(831) 424-0441
Telephone Number

4/30/26
Date

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Alisal Water Corporation
2025 CPUC Annual Report
GENERAL INFORMANTION

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

<u>Name:</u>	Treatment <u>License #</u>	Treatment <u>Grade</u>	Distribution <u>License #</u>	Distribution <u>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
Dilan Gomez			59947	D-2

Alisal Water Corporation
2025 CPUC Annual Report
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"	190	900	0.0165	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"	140	1700	288.23	
Alisal High School Well	Burke Street, Salinas		16"	164	2400	203.472	
Las Casitas Well	Las Casitas Drive, Salinas		16"	160	2200	214.274	
Santana Well	Garner Ave, Salinas		16"	230	1800	472.584	
Boronda Well (Note 1)	Boronda Road, Salinas		16"	300	2000	50.917	Standby Source
Kilbreth Well	Kilbreth Avenue, Salinas		16"	260	2400	13.044	
Verona Well	Verona Court, Salinas		16"	240	2400	38.609	
Nogal Well (Note 1)	Nogal Drive, Salinas		16"	210	1800	0.062	Standby Source
Rosehart Well	Rosehart Way, Salinas		12"	36	200	1.965	

*

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 September 2025.

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.

Alisal Water Corporation
2025 CPUC Annual Report
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 2025, 100% of bills were rendered within 7 calendar days of the scheduled billing date.

B. Bill Accuracy

In year 2025, 0.3445% of bills were found inaccurate after being sent to customers.

C. Payment Posting Errors

In year 2025, 0.0544% of payments were posted incorrectly due to the Utility's error.

D. Final Read and Final Bill

In year 2025, 100% of final bills were provided within 14 calendar days of the final meter read.

3. Meter Reading Performance Standards

In year 2025, 2.588% 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 2025, 0% of scheduled appointments were missed.

B. Customer Requested Work

In year 2025, 0% of customer-requested work was not completed on or before the scheduled date.