

**ATTACHMENT C**

**SUMMARY OF EARNINGS**

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

101 - Bakersfield (BK)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	90,055,562	81,212,337	8,843,225	10.89%	10.89%
Operating Expenses:					
-Purchased Water	10,797,317	10,068,611	728,705	7.24%	0.90%
-Pump Tax	1,885,641	2,299,666	(414,024)	-18.00%	-0.51%
-Purchased Power	5,609,611	5,926,596	(316,985)	-5.35%	-0.39%
-Purchased Chemicals	863,047	817,872	45,174	5.52%	0.06%
-Payroll	7,771,497	7,216,243	555,254	7.69%	0.68%
-Uncollectibles	655,868	622,090	33,778	5.43%	0.04%
-Conservation	804,948	731,800	73,148	10.00%	0.09%
-Other Operation and Maintenance	6,652,645	6,243,353	409,292	6.56%	0.50%
-Benefits	2,539,367	3,876,623	(1,337,256)	-34.50%	-1.65%
-Other Administrative and General	(1,569,752)	(1,330,762)	(238,990)	17.96%	-0.29%
Total O&M and A&G	<u>36,010,188</u>	<u>36,472,093</u>	<u>(461,904)</u>	<u>-1.27%</u>	<u>-0.57%</u>
Taxes Other Than Income:					
-Ad Valorem	2,607,965	2,366,202	241,763	10.22%	0.30%
-Business License	0	0	0		0.00%
-Local Franchise	1,202,855	1,140,980	61,875	5.42%	0.08%
-Payroll Taxes	652,978	622,504	30,474	4.90%	0.04%
Total General Taxes	<u>4,463,798</u>	<u>4,129,687</u>	<u>334,112</u>	<u>8.09%</u>	<u>0.41%</u>
Depreciation and Amortization	15,508,857	13,413,544	2,095,314	15.62%	2.58%
CSS Prorated Expenses:					
-Depreciation & Amortization	1,890,799	2,141,054	(250,254)	-11.69%	-0.31%
-O&M and A&G Prorated Expense	11,732,221	10,559,839	1,172,382	11.10%	1.44%
-General Taxes Prorated Expense	637,080	574,567	62,513	10.88%	0.08%
Total CSS Prorated Expenses	<u>14,260,101</u>	<u>13,275,460</u>	<u>984,641</u>	<u>7.42%</u>	<u>1.21%</u>
Total Op. Exp. Before Income Taxes	70,242,945	67,290,783	2,952,162	4.39%	3.64%
Total Income Taxes	662,973	894,308	(231,335)	-25.87%	-0.28%
Total Operating Expenses	<u>70,905,918</u>	<u>68,185,091</u>	<u>2,720,827</u>	<u>3.99%</u>	<u>3.35%</u>
Net Operating Revenue	<u>19,149,644</u>	<u>13,027,246</u>	<u>6,122,398</u>	<u>47.00%</u>	<u>7.54%</u>
Depreciated Rate Base	<u>\$ 256,011,279</u>	<u>\$ 195,957,831</u>	<u>\$ 60,053,447</u>	<u>30.65%</u>	<u>73.95%</u>
					8,228,139 10%
Rate of Return	7.48%	6.65%	0.83%	12.48%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

170 - Bay Area Region (BAR)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	107,477,631	92,946,065	14,531,566	15.63%	15.63%
Operating Expenses:					
-Purchased Water	43,604,168	42,706,928	897,240	2.10%	0.97%
-Pump Tax	0	0	0		0.00%
-Purchased Power	728,906	578,172	150,734	26.07%	0.16%
-Purchased Chemicals	96,949	411,990	(315,040)	-76.47%	-0.34%
-Payroll	5,639,431	4,965,938	673,493	13.56%	0.72%
-Uncollectibles	90,130	75,215	14,915	19.83%	0.02%
-Conservation	1,207,254	1,101,800	105,454	9.57%	0.11%
-Other Operation and Maintenance	5,382,343	4,382,443	999,899	22.82%	1.08%
-Benefits	1,882,574	2,213,323	(330,749)	-14.94%	-0.36%
-Other Administrative and General	234,053	168,921	65,132	38.56%	0.07%
Total O&M and A&G	<u>58,865,808</u>	<u>56,604,729</u>	<u>2,261,078</u>	<u>3.99%</u>	<u>2.43%</u>
Taxes Other Than Income:					
-Ad Valorem	2,547,775	1,928,486	619,289	32.11%	0.67%
-Business License	7,848	15,084	(7,236)	-47.97%	-0.01%
-Local Franchise	0	0	0		0.00%
-Payroll Taxes	408,411	368,178	40,233	10.93%	0.04%
Total General Taxes	<u>2,964,034</u>	<u>2,311,748</u>	<u>652,285</u>	<u>28.22%</u>	<u>0.70%</u>
Depreciation and Amortization	10,496,177	9,068,408	1,427,769	15.74%	1.54%
CSS Prorated Expenses:					
-Depreciation & Amortization	1,664,251	1,831,990	(167,738)	-9.16%	-0.18%
-O&M and A&G Prorated Expense	10,326,512	9,012,211	1,314,301	14.58%	1.41%
-General Taxes Prorated Expense	560,748	490,594	70,154	14.30%	0.08%
Total CSS Prorated Expenses	<u>12,551,511</u>	<u>11,334,795</u>	<u>1,216,716</u>	<u>10.73%</u>	<u>1.31%</u>
Total Op. Exp. Before Income Taxes	84,877,529	79,319,680	5,557,849	7.01%	5.98%
Total Income Taxes	<u>2,689,673</u>	<u>1,814,843</u>	<u>874,830</u>	<u>48.20%</u>	<u>0.94%</u>
Total Operating Expenses	<u>87,567,202</u>	<u>81,134,523</u>	<u>6,432,679</u>	<u>7.93%</u>	<u>6.92%</u>
Net Operating Revenue	<u>19,910,429</u>	<u>11,811,542</u>	<u>8,098,887</u>	<u>68.57%</u>	<u>8.71%</u>
Depreciated Rate Base	<u>\$ 266,182,211</u>	<u>\$ 193,862,862</u>	<u>\$ 72,319,348</u>	<u>37.30%</u>	<u>77.81%</u>
					11,020,775 12%
Rate of Return	7.48%	6.09%	1.39%	22.82%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

102 - Bear Gulch (BG)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	67,251,950	58,127,657	9,124,293	15.70%	15.70%
Operating Expenses:					
-Purchased Water	23,587,951	23,946,797	(358,846)	-1.50%	-0.62%
-Pump Tax	0	0	0		0.00%
-Purchased Power	1,045,470	1,051,611	(6,141)	-0.58%	-0.01%
-Purchased Chemicals	49,080	104,947	(55,867)	-53.23%	-0.10%
-Payroll	2,984,289	2,516,715	467,575	18.58%	0.80%
-Uncollectibles	38,158	35,700	2,458	6.88%	0.00%
-Conservation	628,876	571,700	57,176	10.00%	0.10%
-Other Operation and Maintenance	3,367,559	2,647,078	720,481	27.22%	1.24%
-Benefits	978,164	1,292,456	(314,293)	-24.32%	-0.54%
-Other Administrative and General	292,500	159,431	133,069	83.47%	0.23%
Total O&M and A&G	<u>32,972,046</u>	<u>32,326,434</u>	<u>645,612</u>	<u>2.00%</u>	<u>1.11%</u>
Taxes Other Than Income:					
-Ad Valorem	1,932,808	1,634,996	297,811	18.21%	0.51%
-Business License	60,430	48,011	12,420	25.87%	0.02%
-Local Franchise	550,612	466,054	84,558	18.14%	0.15%
-Payroll Taxes	214,311	188,097	26,214	13.94%	0.05%
Total General Taxes	<u>2,758,161</u>	<u>2,337,159</u>	<u>421,002</u>	<u>18.01%</u>	<u>0.72%</u>
Depreciation and Amortization	7,558,637	6,461,022	1,097,615	16.99%	1.89%
CSS Prorated Expenses:					
-Depreciation & Amortization	912,927	995,821	(82,894)	-8.32%	-0.14%
-O&M and A&G Prorated Expense	5,664,621	4,924,740	739,881	15.02%	1.27%
-General Taxes Prorated Expense	307,599	266,977	40,621	15.22%	0.07%
Total CSS Prorated Expenses	<u>6,885,146</u>	<u>6,187,539</u>	<u>697,608</u>	<u>11.27%</u>	<u>1.20%</u>
Total Op. Exp. Before Income Taxes	50,173,991	47,312,154	2,861,837	6.05%	4.92%
Total Income Taxes	<u>1,692,198</u>	<u>577,215</u>	<u>1,114,982</u>	<u>193.17%</u>	<u>1.92%</u>
Total Operating Expenses	<u>51,866,188</u>	<u>47,889,369</u>	<u>3,976,819</u>	<u>8.30%</u>	<u>6.84%</u>
Net Operating Revenue	<u>15,385,762</u>	<u>10,238,288</u>	<u>5,147,473</u>	<u>50.28%</u>	<u>8.86%</u>
Depreciated Rate Base	<u>\$ 205,691,999</u>	<u>\$ 163,109,466</u>	<u>\$ 42,582,533</u>	<u>26.11%</u>	<u>73.26%</u>
					7,657,882 13%
Rate of Return	7.48%	6.28%	1.20%	19.11%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

104 - Chico (CH)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	29,359,833	26,591,300	2,768,533	10.41%	10.41%
Operating Expenses:					
-Purchased Water	0	0	0		0.00%
-Pump Tax	0	0	0		0.00%
-Purchased Power	1,993,072	2,010,200	(17,128)	-0.85%	-0.06%
-Purchased Chemicals	134,206	128,300	5,906	4.60%	0.02%
-Payroll	3,946,691	3,432,200	514,491	14.99%	1.93%
-Uncollectibles	52,490	44,700	7,790	17.43%	0.03%
-Conservation	331,750	301,600	30,150	10.00%	0.11%
-Other Operation and Maintenance	1,909,745	1,682,100	227,645	13.53%	0.86%
-Benefits	1,293,611	1,629,800	(336,189)	-20.63%	-1.26%
-Other Administrative and General	63,501	49,400	14,101	28.54%	0.05%
Total O&M and A&G	<u>9,725,066</u>	<u>9,278,300</u>	<u>446,766</u>	<u>4.82%</u>	<u>1.68%</u>
Taxes Other Than Income:					
-Ad Valorem	791,568	796,500	(4,932)	-0.62%	-0.02%
-Business License	33,196	32,500	696	2.14%	0.00%
-Local Franchise	0	0	0		0.00%
-Payroll Taxes	283,943	257,100	26,843	10.44%	0.10%
Total General Taxes	<u>1,108,707</u>	<u>1,086,100</u>	<u>22,607</u>	<u>2.08%</u>	<u>0.09%</u>
Depreciation and Amortization	6,183,276	5,200,600	982,676	18.90%	3.70%
CSS Prorated Expenses:					
-Depreciation & Amortization	768,868	855,200	(86,332)	-10.09%	-0.32%
-O&M and A&G Prorated Expense	4,770,747	4,169,100	601,647	14.43%	2.26%
-General Taxes Prorated Expense	259,060	225,800	33,260	14.73%	0.13%
Total CSS Prorated Expenses	<u>5,798,675</u>	<u>5,250,100</u>	<u>548,575</u>	<u>10.45%</u>	<u>2.06%</u>
Total Op. Exp. Before Income Taxes	22,815,723	20,815,100	2,000,623	9.61%	7.52%
Total Income Taxes	445,491	505,600	(60,109)	-11.89%	-0.23%
Total Operating Expenses	<u>23,261,214</u>	<u>21,320,700</u>	<u>1,940,514</u>	<u>9.10%</u>	<u>7.30%</u>
Net Operating Revenue	<u>6,098,619</u>	<u>5,270,600</u>	<u>828,019</u>	<u>15.71%</u>	<u>3.11%</u>
Depreciated Rate Base	<u>\$ 81,532,338</u>	<u>\$ 70,451,100</u>	<u>\$ 11,081,238</u>	<u>15.73%</u>	<u>41.67%</u>
					1,745,654 7%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

Table 1A Comp

330 - Customer Support Services (CSS)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	0	0	0		0.00%
Operating Expenses:					
-Purchased Water	0	0	0		0.00%
-Pump Tax	0	0	0		0.00%
-Purchased Power	0	0	0		0.00%
-Purchased Chemicals	0	0	0		0.00%
-Payroll	36,193,255	29,233,601	6,959,653	23.81%	0.00%
-Uncollectibles	0	0	0		0.00%
-Conservation	0	0	0		0.00%
-Other Operation and Maintenance	5,847,346	4,713,117	1,134,229	24.07%	0.00%
-Benefits	11,670,535	15,894,253	(4,223,718)	-26.57%	0.00%
-Other Administrative and General	36,154,908	28,055,404	8,099,504	28.87%	0.00%
Total O&M and A&G	<u>89,866,044</u>	<u>77,896,375</u>	<u>11,969,669</u>	<u>15.37%</u>	<u>0.00%</u>
Taxes Other Than Income:					
-Ad Valorem	1,545,909	1,557,654	(11,745)	-0.75%	0.00%
-Business License	11,695	10,486	1,209	11.53%	0.00%
-Local Franchise	250,085	185,000	65,085	35.18%	0.00%
-Payroll Taxes	3,072,195	2,405,820	666,375	27.70%	0.00%
Total General Taxes	<u>4,879,883</u>	<u>4,158,959</u>	<u>720,924</u>	<u>17.33%</u>	<u>0.00%</u>
Depreciation and Amortization	13,845,699	15,519,592	(1,673,893)	-10.79%	0.00%
CSS Prorated Expenses:					
-Depreciation & Amortization	0	0	0		0.00%
-O&M and A&G Prorated Expense	0	0	0		N/A
-General Taxes Prorated Expense	0	0	0		N/A
Total CSS Prorated Expenses	<u>0</u>	<u>0</u>	<u>0</u>		<u>0.00%</u>
Total Op. Exp. Before Income Taxes	108,591,626	97,574,926	11,016,699	11.29%	0.00%
Total Income Taxes	0	0	0		0.00%
Total Operating Expenses	<u>108,591,626</u>	<u>97,574,926</u>	<u>11,016,699</u>	<u>11.29%</u>	<u>0.00%</u>
Net Operating Revenue	<u>(108,591,626)</u>	<u>(97,574,926)</u>	<u>(11,016,699)</u>	<u>11.29%</u>	<u>0.00%</u>
Depreciated Rate Base	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>0.00%</u>
					(12,702,338) 0%
Rate of Return	0.00%	0.00%	0.00%		

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

105 - Dixon (DIX)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	6,692,963	6,035,000	657,963	10.90%	10.90%
Operating Expenses:					
-Purchased Water	0	0	0		0.00%
-Pump Tax	0	0	0		0.00%
-Purchased Power	163,710	177,500	(13,790)	-7.77%	-0.23%
-Purchased Chemicals	12,312	13,100	(788)	-6.01%	-0.01%
-Payroll	636,889	382,900	253,989	66.33%	4.21%
-Uncollectibles	18,366	17,300	1,066	6.16%	0.02%
-Conservation	42,888	39,000	3,888	9.97%	0.06%
-Other Operation and Maintenance	632,359	676,600	(44,241)	-6.54%	-0.73%
-Benefits	208,754	237,800	(29,046)	-12.21%	-0.48%
-Other Administrative and General	631,081	626,400	4,681	0.75%	0.08%
Total O&M and A&G	<u>2,346,359</u>	<u>2,170,600</u>	<u>175,759</u>	<u>8.10%</u>	<u>2.91%</u>
Taxes Other Than Income:					
-Ad Valorem	264,708	279,500	(14,792)	-5.29%	-0.25%
-Business License	0	0	0		0.00%
-Local Franchise	0	0	0		0.00%
-Payroll Taxes	45,753	28,700	17,053	59.42%	0.28%
Total General Taxes	<u>310,461</u>	<u>308,200</u>	<u>2,261</u>	<u>0.73%</u>	<u>0.04%</u>
Depreciation and Amortization	1,018,580	882,900	135,680	15.37%	2.25%
CSS Prorated Expenses:					
-Depreciation & Amortization	116,835	115,500	1,335	1.16%	0.02%
-O&M and A&G Prorated Expense	724,949	565,700	159,249	28.15%	2.64%
-General Taxes Prorated Expense	39,366	30,500	8,866	29.07%	0.15%
Total CSS Prorated Expenses	<u>881,149</u>	<u>711,700</u>	<u>169,449</u>	<u>23.81%</u>	<u>2.81%</u>
Total Op. Exp. Before Income Taxes	4,556,549	4,073,400	483,149	11.86%	8.01%
Total Income Taxes	<u>353,221</u>	<u>330,900</u>	<u>22,321</u>	<u>6.75%</u>	<u>0.37%</u>
Total Operating Expenses	<u>4,909,770</u>	<u>4,404,300</u>	<u>505,470</u>	<u>11.48%</u>	<u>8.38%</u>
Net Operating Revenue	<u>1,783,193</u>	<u>1,630,700</u>	<u>152,493</u>	<u>9.35%</u>	<u>2.53%</u>
Depreciated Rate Base	<u>\$ 23,839,483</u>	<u>\$ 21,802,000</u>	<u>\$ 2,037,483</u>	<u>9.35%</u>	<u>33.76%</u>
					295,703 5%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

128 - Dominguez (DOM)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	83,059,781	74,350,700	8,709,081	11.71%	11.71%
Operating Expenses:					
-Purchased Water	42,851,458	37,394,800	5,456,658	14.59%	7.34%
-Pump Tax	2,146,127	4,244,200	(2,098,073)	-49.43%	-2.82%
-Purchased Power	1,056,205	785,100	271,105	34.53%	0.36%
-Purchased Chemicals	143,591	368,600	(225,009)	-61.04%	-0.30%
-Payroll	3,637,502	3,578,600	58,902	1.65%	0.08%
-Uncollectibles	122,608	108,100	14,508	13.42%	0.02%
-Conservation	948,420	862,200	86,220	10.00%	0.12%
-Other Operation and Maintenance	2,703,260	2,419,000	284,260	11.75%	0.38%
-Benefits	1,194,488	1,642,400	(447,912)	-27.27%	-0.60%
-Other Administrative and General	(489,132)	(706,700)	217,568	-30.79%	0.29%
Total O&M and A&G	<u>54,314,525</u>	<u>50,696,300</u>	<u>3,618,225</u>	<u>7.14%</u>	<u>4.87%</u>
Taxes Other Than Income:					
-Ad Valorem	1,455,760	1,320,600	135,160	10.23%	0.18%
-Business License	4,202	3,700	502	13.57%	0.00%
-Local Franchise	60,310	51,900	8,410	16.20%	0.01%
-Payroll Taxes	305,130	309,500	(4,370)	-1.41%	-0.01%
Total General Taxes	<u>1,825,402</u>	<u>1,685,700</u>	<u>139,702</u>	<u>8.29%</u>	<u>0.19%</u>
Depreciation and Amortization	5,612,433	3,422,200	2,190,233	64.00%	2.95%
CSS Prorated Expenses:					
-Depreciation & Amortization	1,184,651	1,309,200	(124,549)	-9.51%	-0.17%
-O&M and A&G Prorated Expense	7,350,640	6,453,300	897,340	13.91%	1.21%
-General Taxes Prorated Expense	399,153	350,600	48,553	13.85%	0.07%
Total CSS Prorated Expenses	<u>8,934,443</u>	<u>8,113,100</u>	<u>821,343</u>	<u>10.12%</u>	<u>1.10%</u>
Total Op. Exp. Before Income Taxes	70,686,804	63,917,300	6,769,504	10.59%	9.10%
Total Income Taxes	<u>1,545,935</u>	<u>1,616,700</u>	<u>(70,765)</u>	<u>-4.38%</u>	<u>-0.10%</u>
Total Operating Expenses	<u>72,232,739</u>	<u>65,534,000</u>	<u>6,698,739</u>	<u>10.22%</u>	<u>9.01%</u>
Net Operating Revenue	<u>10,827,042</u>	<u>8,816,700</u>	<u>2,010,342</u>	<u>22.80%</u>	<u>2.70%</u>
Depreciated Rate Base	<u>\$ 144,746,548</u>	<u>\$ 129,153,500</u>	<u>\$ 15,593,048</u>	<u>12.07%</u>	<u>20.97%</u>
					4,264,971 6%
Rate of Return	7.48%	6.83%	0.65%	9.52%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

106 - East Los Angeles (ELA)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	42,726,128	40,082,800	2,643,328	6.59%	6.59%
Operating Expenses:					
-Purchased Water	3,713,253	5,887,700	(2,174,447)	-36.93%	-5.42%
-Pump Tax	3,993,498	3,964,100	29,398	0.74%	0.07%
-Purchased Power	1,502,102	865,900	636,202	73.47%	1.59%
-Purchased Chemicals	218,006	165,100	52,906	32.04%	0.13%
-Payroll	3,816,294	3,342,900	473,394	14.16%	1.18%
-Uncollectibles	69,935	64,800	5,135	7.92%	0.01%
-Conservation	427,986	389,100	38,886	9.99%	0.10%
-Other Operation and Maintenance	3,253,016	2,709,400	543,616	20.06%	1.36%
-Benefits	1,261,588	1,679,200	(417,612)	-24.87%	-1.04%
-Other Administrative and General	(44,536)	(81,200)	36,664	-45.15%	0.09%
Total O&M and A&G	<u>18,211,142</u>	<u>18,987,000</u>	<u>(775,858)</u>	<u>-4.09%</u>	<u>-1.94%</u>
Taxes Other Than Income:					
-Ad Valorem	1,428,389	1,272,100	156,289	12.29%	0.39%
-Business License	2,300	2,400	(100)	-4.17%	0.00%
-Local Franchise	583,691	604,000	(20,309)	-3.36%	-0.05%
-Payroll Taxes	273,476	251,400	22,076	8.78%	0.06%
Total General Taxes	<u>2,287,855</u>	<u>2,129,900</u>	<u>157,955</u>	<u>7.42%</u>	<u>0.39%</u>
Depreciation and Amortization	4,861,386	4,088,500	772,886	18.90%	1.93%
CSS Prorated Expenses:					
-Depreciation & Amortization	791,784	886,500	(94,716)	-10.68%	-0.24%
-O&M and A&G Prorated Expense	4,912,939	4,356,900	556,039	12.76%	1.39%
-General Taxes Prorated Expense	266,781	237,300	29,481	12.42%	0.07%
Total CSS Prorated Expenses	<u>5,971,504</u>	<u>5,480,700</u>	<u>490,804</u>	<u>8.96%</u>	<u>1.22%</u>
Total Op. Exp. Before Income Taxes	31,331,887	30,686,100	645,787	2.10%	1.61%
Total Income Taxes	<u>1,398,521</u>	<u>1,324,600</u>	<u>73,921</u>	<u>5.58%</u>	<u>0.18%</u>
Total Operating Expenses	<u>32,730,408</u>	<u>32,010,700</u>	<u>719,708</u>	<u>2.25%</u>	<u>1.80%</u>
Net Operating Revenue	<u>9,995,720</u>	<u>8,072,100</u>	<u>1,923,620</u>	<u>23.83%</u>	<u>4.80%</u>
Depreciated Rate Base	<u>\$ 133,632,616</u>	<u>\$ 107,920,000</u>	<u>\$ 25,712,616</u>	<u>23.83%</u>	<u>64.15%</u>
					2,926,716 7%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

108 - Hermosa Redondo (HR)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	37,119,893	33,887,766	3,232,127	9.54%	9.54%
Operating Expenses:					
-Purchased Water	14,565,563	13,959,241	606,323	4.34%	1.79%
-Pump Tax	311,644	641,424	(329,780)	-51.41%	-0.97%
-Purchased Power	472,433	294,242	178,190	60.56%	0.53%
-Purchased Chemicals	26,535	60,068	(33,533)	-55.82%	-0.10%
-Payroll	2,137,533	2,077,144	60,389	2.91%	0.18%
-Uncollectibles	54,028	43,005	11,023	25.63%	0.03%
-Conservation	593,335	552,825	40,509	7.33%	0.12%
-Other Operation and Maintenance	2,028,746	1,280,817	747,929	58.39%	2.21%
-Benefits	701,964	944,500	(242,536)	-25.68%	-0.72%
-Other Administrative and General	428,810	397,507	31,303	7.87%	0.09%
Total O&M and A&G	<u>21,320,590</u>	<u>20,250,773</u>	<u>1,069,818</u>	<u>5.28%</u>	<u>3.16%</u>
Taxes Other Than Income:					
-Ad Valorem	670,348	590,059	80,289	13.61%	0.24%
-Business License	22,189	21,861	328	1.50%	0.00%
-Local Franchise	15,669	13,285	2,384	17.95%	0.01%
-Payroll Taxes	176,882	176,813	69	0.04%	0.00%
Total General Taxes	<u>885,089</u>	<u>802,018</u>	<u>83,070</u>	<u>10.36%</u>	<u>0.25%</u>
Depreciation and Amortization	4,078,781	3,250,727	828,054	25.47%	2.44%
CSS Prorated Expenses:					
-Depreciation & Amortization	641,405	724,880	(83,475)	-11.52%	-0.25%
-O&M and A&G Prorated Expense	3,979,854	3,529,265	450,588	12.77%	1.33%
-General Taxes Prorated Expense	216,113	191,299	24,814	12.97%	0.07%
Total CSS Prorated Expenses	<u>4,837,372</u>	<u>4,445,444</u>	<u>391,928</u>	<u>8.82%</u>	<u>1.16%</u>
Total Op. Exp. Before Income Taxes	31,121,832	28,748,963	2,372,869	8.25%	7.00%
Total Income Taxes	<u>539,432</u>	<u>589,857</u>	<u>(50,426)</u>	<u>-8.55%</u>	<u>-0.15%</u>
Total Operating Expenses	<u>31,661,264</u>	<u>29,338,820</u>	<u>2,322,443</u>	<u>7.92%</u>	<u>6.85%</u>
Net Operating Revenue	<u>5,458,629</u>	<u>4,548,946</u>	<u>909,684</u>	<u>20.00%</u>	<u>2.68%</u>
Depreciated Rate Base	<u>\$ 72,976,328</u>	<u>\$ 60,840,848</u>	<u>\$ 12,135,480</u>	<u>19.95%</u>	<u>35.81%</u>
					1,767,601 5%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

134 - Kern River Valley (KRV)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	7,954,792	7,164,900	789,892	11.02%	11.02%
Operating Expenses:					
-Purchased Water	14,299	20,100	(5,801)	-28.86%	-0.08%
-Pump Tax	0	0	0		0.00%
-Purchased Power	283,456	222,200	61,256	27.57%	0.85%
-Purchased Chemicals	121,896	135,800	(13,904)	-10.24%	-0.19%
-Payroll	1,002,266	949,300	52,966	5.58%	0.74%
-Uncollectibles	120,853	70,400	50,453	71.67%	0.70%
-Conservation	47,835	44,600	3,235	7.25%	0.05%
-Other Operation and Maintenance	966,143	814,800	151,343	18.57%	2.11%
-Benefits	328,514	453,100	(124,586)	-27.50%	-1.74%
-Other Administrative and General	209,341	(14,900)	224,241	-1504.97%	3.13%
Total O&M and A&G	<u>3,094,602</u>	<u>2,695,400</u>	<u>399,202</u>	<u>14.81%</u>	<u>5.57%</u>
Taxes Other Than Income:					
-Ad Valorem	238,570	203,800	34,770	17.06%	0.49%
-Business License	0	0	0		0.00%
-Local Franchise	68,509	58,900	9,609	16.31%	0.13%
-Payroll Taxes	71,927	71,000	927	1.30%	0.01%
Total General Taxes	<u>379,005</u>	<u>333,700</u>	<u>45,305</u>	<u>13.58%</u>	<u>0.63%</u>
Depreciation and Amortization	1,168,701	1,221,200	(52,499)	-4.30%	-0.73%
CSS Prorated Expenses:					
-Depreciation & Amortization	158,554	178,300	(19,746)	-11.07%	-0.28%
-O&M and A&G Prorated Expense	983,812	874,200	109,612	12.54%	1.53%
-General Taxes Prorated Expense	53,423	47,100	6,323	13.42%	0.09%
Total CSS Prorated Expenses	<u>1,195,789</u>	<u>1,099,600</u>	<u>96,189</u>	<u>8.75%</u>	<u>1.34%</u>
Total Op. Exp. Before Income Taxes	5,838,097	5,349,900	488,197	9.13%	6.81%
Total Income Taxes	<u>277,693</u>	<u>322,300</u>	<u>(44,607)</u>	<u>-13.84%</u>	<u>-0.62%</u>
Total Operating Expenses	<u>6,115,790</u>	<u>5,672,200</u>	<u>443,590</u>	<u>7.82%</u>	<u>6.19%</u>
Net Operating Revenue	<u>1,839,002</u>	<u>1,492,700</u>	<u>346,302</u>	<u>23.20%</u>	<u>4.83%</u>
Depreciated Rate Base	<u>\$ 24,585,583</u>	<u>\$ 19,959,100</u>	<u>\$ 4,626,483</u>	<u>23.18%</u>	<u>64.57%</u>
					283,966 4%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

110 - Livermore (LIV)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	29,749,441	26,781,800	2,967,641	11.08%	11.08%
Operating Expenses:					
-Purchased Water	11,084,941	11,001,100	83,841	0.76%	0.31%
-Pump Tax	0	0	0		0.00%
-Purchased Power	382,139	476,400	(94,261)	-19.79%	-0.35%
-Purchased Chemicals	113,811	95,600	18,211	19.05%	0.07%
-Payroll	1,489,732	1,251,200	238,532	19.06%	0.89%
-Uncollectibles	21,431	21,900	(469)	-2.14%	0.00%
-Conservation	524,622	476,900	47,722	10.01%	0.18%
-Other Operation and Maintenance	1,306,895	1,135,300	171,595	15.11%	0.64%
-Benefits	488,291	675,200	(186,909)	-27.68%	-0.70%
-Other Administrative and General	(38,865)	(38,800)	(65)	0.17%	0.00%
Total O&M and A&G	<u>15,372,996</u>	<u>15,094,800</u>	<u>278,196</u>	<u>1.84%</u>	<u>1.04%</u>
Taxes Other Than Income:					
-Ad Valorem	761,450	600,100	161,350	26.89%	0.60%
-Business License	267,959	750,000	(482,041)	-64.27%	-1.80%
-Local Franchise	0	0	0		0.00%
-Payroll Taxes	106,963	94,100	12,863	13.67%	0.05%
Total General Taxes	<u>1,136,373</u>	<u>1,444,200</u>	<u>(307,827)</u>	<u>-21.31%</u>	<u>-1.15%</u>
Depreciation and Amortization	3,333,467	2,726,600	606,867	22.26%	2.27%
CSS Prorated Expenses:					
-Depreciation & Amortization	492,145	524,800	(32,655)	-6.22%	-0.12%
-O&M and A&G Prorated Expense	3,053,709	2,580,000	473,709	18.36%	1.77%
-General Taxes Prorated Expense	165,822	140,600	25,222	17.94%	0.09%
Total CSS Prorated Expenses	<u>3,711,675</u>	<u>3,245,400</u>	<u>466,275</u>	<u>14.37%</u>	<u>1.74%</u>
Total Op. Exp. Before Income Taxes	23,554,511	22,511,000	1,043,511	4.64%	3.90%
Total Income Taxes	563,451	530,500	32,951	6.21%	0.12%
Total Operating Expenses	<u>24,117,962</u>	<u>23,041,500</u>	<u>1,076,462</u>	<u>4.67%</u>	<u>4.02%</u>
Net Operating Revenue	<u>5,631,478</u>	<u>3,740,300</u>	<u>1,891,178</u>	<u>50.56%</u>	<u>7.06%</u>
Depreciated Rate Base	<u>\$ 75,287,144</u>	<u>\$ 53,464,400</u>	<u>\$ 21,822,744</u>	<u>40.82%</u>	<u>81.48%</u>
					2,692,348 10%
Rate of Return	7.48%	7.00%	0.48%	6.86%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

111 - Los Altos (LAS)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	45,337,227	43,204,100	2,133,127	4.94%	4.94%
Operating Expenses:					
-Purchased Water	12,817,052	12,773,000	44,052	0.34%	0.10%
-Pump Tax	4,604,619	6,419,500	(1,814,881)	-28.27%	-4.20%
-Purchased Power	695,620	948,400	(252,780)	-26.65%	-0.59%
-Purchased Chemicals	110,126	105,100	5,026	4.78%	0.01%
-Payroll	2,449,410	2,229,500	219,910	9.86%	0.51%
-Uncollectibles	15,122	14,900	222	1.49%	0.00%
-Conservation	357,000	337,300	19,700	5.84%	0.05%
-Other Operation and Maintenance	2,340,199	1,861,400	478,799	25.72%	1.11%
-Benefits	788,437	1,136,300	(347,863)	-30.61%	-0.81%
-Other Administrative and General	85,520	117,500	(31,980)	-27.22%	-0.07%
Total O&M and A&G	<u>24,263,105</u>	<u>25,942,900</u>	<u>(1,679,795)</u>	<u>-6.47%</u>	<u>-3.89%</u>
Taxes Other Than Income:					
-Ad Valorem	1,120,597	932,300	188,297	20.20%	0.44%
-Business License	255	300	(45)	-15.00%	0.00%
-Local Franchise	694,703	594,300	100,403	16.89%	0.23%
-Payroll Taxes	175,088	167,100	7,988	4.78%	0.02%
Total General Taxes	<u>1,990,643</u>	<u>1,694,000</u>	<u>296,643</u>	<u>17.51%</u>	<u>0.69%</u>
Depreciation and Amortization	4,422,802	3,967,600	455,202	11.47%	1.05%
CSS Prorated Expenses:					
-Depreciation & Amortization	680,571	771,700	(91,129)	-11.81%	-0.21%
-O&M and A&G Prorated Expense	4,222,876	3,809,000	413,876	10.87%	0.96%
-General Taxes Prorated Expense	229,310	119,300	110,010	92.21%	0.25%
Total CSS Prorated Expenses	<u>5,132,756</u>	<u>4,700,000</u>	<u>432,756</u>	<u>9.21%</u>	<u>1.00%</u>
Total Op. Exp. Before Income Taxes	35,809,306	36,304,500	(495,194)	-1.36%	-1.15%
Total Income Taxes	904,031	344,600	559,431	162.34%	1.29%
Total Operating Expenses	<u>36,713,338</u>	<u>36,649,100</u>	<u>64,238</u>	<u>0.18%</u>	<u>0.15%</u>
Net Operating Revenue	<u>8,623,889</u>	<u>6,555,000</u>	<u>2,068,889</u>	<u>31.56%</u>	<u>4.79%</u>
Depreciated Rate Base	<u>\$ 115,292,633</u>	<u>\$ 87,631,200</u>	<u>\$ 27,661,433</u>	<u>31.57%</u>	<u>64.03%</u>
					3,271,819 8%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

172 - Los Angeles County Region (LAR)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	58,039,733	55,149,204	2,890,529	5.24%	5.24%
Operating Expenses:					
-Purchased Water	25,466,815	27,223,878	(1,757,063)	-6.45%	-3.19%
-Pump Tax	0	0	0		0.00%
-Purchased Power	3,349,399	2,773,026	576,373	20.78%	1.05%
-Purchased Chemicals	2,907	2,764	143	5.16%	0.00%
-Payroll	3,168,524	2,888,777	279,748	9.68%	0.51%
-Uncollectibles	74,750	71,878	2,872	3.99%	0.01%
-Conservation	662,625	621,550	41,076	6.61%	0.07%
-Other Operation and Maintenance	2,593,835	2,171,413	422,422	19.45%	0.77%
-Benefits	1,040,157	1,306,809	(266,652)	-20.40%	-0.48%
-Other Administrative and General	700,863	493,253	207,610	42.09%	0.38%
Total O&M and A&G	<u>37,059,876</u>	<u>37,553,349</u>	<u>(493,473)</u>	<u>-1.31%</u>	<u>-0.89%</u>
Taxes Other Than Income:					
-Ad Valorem	1,029,552	819,119	210,433	25.69%	0.38%
-Business License	3,077	2,746	331	12.04%	0.00%
-Local Franchise	612,980	584,260	28,720	4.92%	0.05%
-Payroll Taxes	256,529	243,932	12,597	5.16%	0.02%
Total General Taxes	<u>1,902,138</u>	<u>1,650,057</u>	<u>252,080</u>	<u>15.28%</u>	<u>0.46%</u>
Depreciation and Amortization	4,037,025	3,498,576	538,449	15.39%	0.98%
CSS Prorated Expenses:					
-Depreciation & Amortization	879,604	979,562	(99,958)	-10.20%	-0.18%
-O&M and A&G Prorated Expense	5,457,855	4,796,018	661,837	13.80%	1.20%
-General Taxes Prorated Expense	296,371	258,805	37,566	14.52%	0.07%
Total CSS Prorated Expenses	<u>6,633,830</u>	<u>6,034,385</u>	<u>599,445</u>	<u>9.93%</u>	<u>1.09%</u>
Total Op. Exp. Before Income Taxes	49,632,868	48,736,367	896,501	1.84%	1.63%
Total Income Taxes	<u>817,838</u>	<u>716,933</u>	<u>100,905</u>	<u>14.07%</u>	<u>0.18%</u>
Total Operating Expenses	<u>50,450,706</u>	<u>49,453,300</u>	<u>997,406</u>	<u>2.02%</u>	<u>1.81%</u>
Net Operating Revenue	<u>7,589,027</u>	<u>5,695,905</u>	<u>1,893,123</u>	<u>33.24%</u>	<u>3.43%</u>
Depreciated Rate Base	<u>\$ 101,457,585</u>	<u>\$ 76,189,553</u>	<u>\$ 25,268,032</u>	<u>33.16%</u>	<u>45.82%</u>
					2,742,909 5%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

182 - Palos Verdes Pipeline (PVP)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	11,654,687	9,019,300	2,635,387	29.22%	29.22%
Operating Expenses:					
-Purchased Water	0	0	0		0.00%
-Pump Tax	0	0	0		0.00%
-Purchased Power	0	0	0		0.00%
-Purchased Chemicals	0	0	0		0.00%
-Payroll	0	0	0		0.00%
-Uncollectibles	0	13,600	(13,600)	-100.00%	-0.15%
-Conservation	0	0	0		0.00%
-Other Operation and Maintenance	0	0	0		0.00%
-Benefits	0	0	0		0.00%
-Other Administrative and General	0	0	0		0.00%
Total O&M and A&G	<u>0</u>	<u>13,600</u>	<u>(13,600)</u>	<u>-100.00%</u>	<u>-0.15%</u>
Taxes Other Than Income:					
-Ad Valorem	1,055,578	1,100,500	(44,922)	-4.08%	-0.50%
-Business License	0	0	0		0.00%
-Local Franchise	125,300	106,000	19,300	18.21%	0.21%
-Payroll Taxes	0	0	0		0.00%
Total General Taxes	<u>1,180,878</u>	<u>1,206,500</u>	<u>(25,622)</u>	<u>-2.12%</u>	<u>-0.28%</u>
Depreciation and Amortization	2,115,973	2,181,900	(65,927)	-3.02%	-0.73%
CSS Prorated Expenses:					
-Depreciation & Amortization	0	0	0		0.00%
-O&M and A&G Prorated Expense	0	0	0		0.00%
-General Taxes Prorated Expense	0	0	0		0.00%
Total CSS Prorated Expenses	<u>0</u>	<u>0</u>	<u>0</u>		<u>0.00%</u>
Total Op. Exp. Before Income Taxes	3,296,851	3,402,000	(105,149)	-3.09%	-1.17%
Total Income Taxes	<u>1,608,124</u>	<u>(962,900)</u>	<u>2,571,024</u>	<u>-267.01%</u>	<u>28.51%</u>
Total Operating Expenses	4,904,975	2,439,100	2,465,875	101.10%	27.34%
Net Operating Revenue	<u>6,749,712</u>	<u>6,580,200</u>	<u>169,512</u>	<u>2.58%</u>	<u>1.88%</u>
Depreciated Rate Base	<u>\$ 90,236,797</u>	<u>\$ 87,972,300</u>	<u>\$ 2,264,497</u>	<u>2.57%</u>	<u>25.11%</u>
					2,629,687 29%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

112 - Marysville (MRL)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	4,844,526	4,380,776	463,749	10.59%	10.59%
Operating Expenses:					
-Purchased Water	0	0	0		0.00%
-Pump Tax	0	0	0		0.00%
-Purchased Power	167,266	149,381	17,885	11.97%	0.41%
-Purchased Chemicals	19,245	20,040	(795)	-3.97%	-0.02%
-Payroll	707,042	619,619	87,424	14.11%	2.00%
-Uncollectibles	17,940	13,977	3,963	28.35%	0.09%
-Conservation	55,151	50,100	5,051	10.08%	0.12%
-Other Operation and Maintenance	332,388	338,014	(5,625)	-1.66%	-0.13%
-Benefits	231,748	271,374	(39,626)	-14.60%	-0.90%
-Other Administrative and General	28,046	31,301	(3,254)	-10.40%	-0.07%
Total O&M and A&G	<u>1,558,826</u>	<u>1,493,805</u>	<u>65,021</u>	<u>4.35%</u>	<u>1.48%</u>
Taxes Other Than Income:					
-Ad Valorem	154,600	116,194	38,406	33.05%	0.88%
-Business License	1,004	1,028	(24)	-2.31%	0.00%
-Local Franchise	0	0	0		0.00%
-Payroll Taxes	50,804	46,398	4,406	9.50%	0.10%
Total General Taxes	<u>206,408</u>	<u>163,619</u>	<u>42,789</u>	<u>26.15%</u>	<u>0.98%</u>
Depreciation and Amortization	811,754	886,430	(74,676)	-8.42%	-1.70%
CSS Prorated Expenses:					
-Depreciation & Amortization	115,577	130,392	(14,815)	-11.36%	-0.34%
-O&M and A&G Prorated Expense	717,142	641,572	75,570	11.78%	1.73%
-General Taxes Prorated Expense	38,942	34,973	3,969	11.35%	0.09%
Total CSS Prorated Expenses	<u>871,661</u>	<u>806,937</u>	<u>64,724</u>	<u>8.02%</u>	<u>1.48%</u>
Total Op. Exp. Before Income Taxes	3,448,649	3,350,791	97,858	2.92%	2.23%
Total Income Taxes	<u>156,359</u>	<u>118,724</u>	<u>37,634</u>	<u>31.70%</u>	<u>0.86%</u>
Total Operating Expenses	<u>3,605,008</u>	<u>3,469,515</u>	<u>135,493</u>	<u>3.91%</u>	<u>3.09%</u>
Net Operating Revenue	<u>1,239,518</u>	<u>911,261</u>	<u>328,257</u>	<u>36.02%</u>	<u>7.49%</u>
Depreciated Rate Base	<u>\$ 16,571,094</u>	<u>\$ 12,182,634</u>	<u>\$ 4,388,461</u>	<u>36.02%</u>	<u>100.18%</u>
					329,621 8%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

996 - North Valley Region (CH/ORO)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	\$ 35,595,003	\$ 32,209,770	\$ 3,385,233	10.51%	10.51%
Operating Expenses:					
-Purchased Water	240,099	221,141	18,957	8.57%	0.06%
-Pump Tax	0	0	0		0.00%
-Purchased Power	2,248,228	2,257,081	(8,853)	-0.39%	-0.03%
-Purchased Chemicals	219,425	155,078	64,347	41.49%	0.20%
-Payroll	4,941,217	4,308,832	632,385	14.68%	1.96%
-Uncollectibles	77,002	67,477	9,525	14.12%	0.03%
-Conservation	378,018	343,700	34,318	9.98%	0.11%
-Other Operation and Maintenance	2,336,738	2,076,693	260,044	12.52%	0.81%
-Benefits	1,619,588	2,013,693	(394,105)	-19.57%	-1.22%
-Other Administrative and General	102,965	135,047	(32,081)	-23.76%	-0.10%
Total O&M and A&G	<u>12,163,279</u>	<u>11,578,743</u>	<u>584,537</u>	<u>5.05%</u>	<u>1.81%</u>
Taxes Other Than Income:					
-Ad Valorem	966,781	939,873	26,908	2.86%	0.08%
-Business License	33,196	32,500	696	2.14%	0.00%
-Local Franchise	0	0	0		0.00%
-Payroll Taxes	355,416	322,880	32,535	10.08%	0.10%
Total General Taxes	<u>1,355,392</u>	<u>1,295,254</u>	<u>60,139</u>	<u>4.64%</u>	<u>0.19%</u>
Depreciation and Amorization	7,211,079	6,201,682	1,009,397	16.28%	3.13%
CSS Prorated Expenses:					
-Depreciation & Amortization	910,789	1,011,140	(100,350)	-9.92%	-0.31%
-O&M and A&G Prorated Expense	5,651,357	4,939,077	712,281	14.42%	2.21%
-General Taxes Prorated Expense	306,879	267,591	39,287	14.68%	0.12%
Total CSS Prorated Expenses	<u>6,869,025</u>	<u>6,217,808</u>	<u>651,218</u>	<u>10.47%</u>	<u>2.02%</u>
Total Op. Exp. Before Income Taxes	27,598,776	25,293,486	2,305,290	9.11%	7.16%
Total Income Taxes	557,281	616,392	(59,111)	-9.59%	-0.18%
Total Operating Expenses	<u>28,156,057</u>	<u>25,909,878</u>	<u>2,246,179</u>	<u>8.67%</u>	<u>6.97%</u>
Net Operating Revenue	<u>7,438,946</u>	<u>6,299,893</u>	<u>1,139,054</u>	<u>18.08%</u>	<u>3.54%</u>
Depreciated Rate Base	<u>\$ 99,451,153</u>	<u>\$ 84,211,696</u>	<u>\$ 15,239,457</u>	<u>18.10%</u>	<u>47.31%</u>
					2,116,247 7%
Rate of Return	7.48%	7.48%	0.00%	-0.01%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

113 - Oroville (ORO)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	6,233,751	5,618,470	615,280	10.95%	10.95%
Operating Expenses:					
-Purchased Water	240,099	221,141	18,957	8.57%	0.34%
-Pump Tax	0	0	0		0.00%
-Purchased Power	255,156	246,881	8,275	3.35%	0.15%
-Purchased Chemicals	85,219	26,778	58,441	218.24%	1.04%
-Payroll	994,526	876,632	117,893	13.45%	2.10%
-Uncollectibles	20,669	22,777	(2,108)	-9.25%	-0.04%
-Conservation	46,268	42,100	4,168	9.90%	0.07%
-Other Operation and Maintenance	426,993	394,593	32,399	8.21%	0.58%
-Benefits	325,977	383,893	(57,916)	-15.09%	-1.03%
-Other Administrative and General	39,465	85,647	(46,182)	-53.92%	-0.82%
Total O&M and A&G	<u>2,434,371</u>	<u>2,300,443</u>	<u>133,928</u>	<u>5.82%</u>	<u>2.38%</u>
Taxes Other Than Income:					
-Ad Valorem	175,213	143,373	31,839	22.21%	0.57%
-Business License	0	0	0		0.00%
-Local Franchise	0	0	0		0.00%
-Payroll Taxes	71,473	65,780	5,693	8.65%	0.10%
Total General Taxes	<u>246,686</u>	<u>209,154</u>	<u>37,532</u>	<u>17.94%</u>	<u>0.67%</u>
Depreciation and Amortization	1,027,804	1,001,082	26,721	2.67%	0.48%
CSS Prorated Expenses:					
-Depreciation & Amortization	141,922	155,940	(14,018)	-8.99%	-0.25%
-O&M and A&G Prorated Expense	880,610	769,977	110,633	14.37%	1.97%
-General Taxes Prorated Expense	47,819	41,791	6,027	14.42%	0.11%
Total CSS Prorated Expenses	<u>1,070,350</u>	<u>967,708</u>	<u>102,642</u>	<u>10.61%</u>	<u>1.83%</u>
Total Op. Exp. Before Income Taxes	4,779,210	4,478,386	300,824	6.72%	5.35%
Total Income Taxes	<u>112,566</u>	<u>110,792</u>	<u>1,774</u>	<u>1.60%</u>	<u>0.03%</u>
Total Operating Expenses	<u>4,891,776</u>	<u>4,589,178</u>	<u>302,598</u>	<u>6.59%</u>	<u>5.39%</u>
Net Operating Revenue	<u>1,341,975</u>	<u>1,029,293</u>	<u>312,682</u>	<u>30.38%</u>	<u>5.57%</u>
Depreciated Rate Base	<u>\$ 17,940,837</u>	<u>\$ 13,760,596</u>	<u>\$ 4,180,242</u>	<u>30.38%</u>	<u>74.40%</u>
					373,017 7%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

171 - Salinas Valley Region (SVR)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	43,778,725	38,745,200	5,033,525	12.99%	12.99%
Operating Expenses:					
-Purchased Water	0	0	0		0.00%
-Pump Tax	86,101	76,211	9,889	12.98%	0.03%
-Purchased Power	1,855,695	1,938,076	(82,382)	-4.25%	-0.21%
-Purchased Chemicals	251,363	265,852	(14,489)	-5.45%	-0.04%
-Payroll	4,806,740	3,960,417	846,323	21.37%	2.18%
-Uncollectibles	75,252	80,742	(5,490)	-6.80%	-0.01%
-Conservation	723,284	657,500	65,784	10.01%	0.17%
-Other Operation and Maintenance	3,956,460	4,060,751	(104,291)	-2.57%	-0.27%
-Benefits	1,575,510	1,791,269	(215,759)	-12.05%	-0.56%
-Other Administrative and General	318,315	291,742	26,573	9.11%	0.07%
Total O&M and A&G	<u>13,648,719</u>	<u>13,122,561</u>	<u>526,158</u>	<u>4.01%</u>	<u>1.36%</u>
Taxes Other Than Income:					
-Ad Valorem	1,456,806	1,360,861	95,946	7.05%	0.25%
-Business License	1,043,919	743,010	300,910	40.50%	0.78%
-Local Franchise	157,272	135,289	21,983	16.25%	0.06%
-Payroll Taxes	343,604	297,239	46,365	15.60%	0.12%
Total General Taxes	<u>3,001,602</u>	<u>2,536,398</u>	<u>465,203</u>	<u>18.34%</u>	<u>1.20%</u>
Depreciation and Amortization	7,881,581	6,743,940	1,137,640	16.87%	2.94%
CSS Prorated Expenses:					
-Depreciation & Amortization	907,647	1,007,104	(99,458)	-9.88%	-0.26%
-O&M and A&G Prorated Expense	5,631,857	4,956,581	675,275	13.62%	1.74%
-General Taxes Prorated Expense	305,820	269,781	36,039	13.36%	0.09%
Total CSS Prorated Expenses	<u>6,845,323</u>	<u>6,233,467</u>	<u>611,857</u>	<u>9.82%</u>	<u>1.58%</u>
Total Op. Exp. Before Income Taxes	31,377,224	28,636,366	2,740,858	9.57%	7.07%
Total Income Taxes	<u>1,309,598</u>	<u>989,347</u>	<u>320,252</u>	<u>32.37%</u>	<u>0.83%</u>
Total Operating Expenses	<u>32,686,822</u>	<u>29,625,713</u>	<u>3,061,109</u>	<u>10.33%</u>	<u>7.90%</u>
Net Operating Revenue	<u>11,091,903</u>	<u>9,119,487</u>	<u>1,972,416</u>	<u>21.63%</u>	<u>5.09%</u>
Depreciated Rate Base	<u>\$ 148,287,475</u>	<u>\$ 129,004,843</u>	<u>\$ 19,282,632</u>	<u>14.95%</u>	<u>49.77%</u>
					3,526,254 9%
Rate of Return	7.48%	7.07%	0.41%	5.80%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

117 - Selma (SEL)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	5,549,703	5,898,300	(348,597)	-5.91%	-5.91%
Operating Expenses:					
-Purchased Water	0	0	0		0.00%
-Pump Tax	0	0	0		0.00%
-Purchased Power	379,305	470,400	(91,095)	-19.37%	-1.54%
-Purchased Chemicals	15,909	16,100	(191)	-1.18%	0.00%
-Payroll	768,189	708,200	59,989	8.47%	1.02%
-Uncollectibles	20,206	19,600	606	3.09%	0.01%
-Conservation	97,457	88,600	8,857	10.00%	0.15%
-Other Operation and Maintenance	633,779	512,300	121,479	23.71%	2.06%
-Benefits	251,790	315,400	(63,610)	-20.17%	-1.08%
-Other Administrative and General	(71,093)	3,300	(74,393)	-2254.34%	-1.26%
Total O&M and A&G	<u>2,095,543</u>	<u>2,133,900</u>	<u>(38,357)</u>	<u>-1.80%</u>	<u>-0.65%</u>
Taxes Other Than Income:					
-Ad Valorem	126,609	166,400	(39,791)	-23.91%	-0.67%
-Business License	721	700	21	3.00%	0.00%
-Local Franchise	111,067	176,000	(64,933)	-36.89%	-1.10%
-Payroll Taxes	54,432	53,100	1,332	2.51%	0.02%
Total General Taxes	<u>292,829</u>	<u>396,200</u>	<u>(103,371)</u>	<u>-26.09%</u>	<u>-1.75%</u>
Depreciation and Amortization	1,005,213	1,004,700	513	0.05%	0.01%
CSS Prorated Expenses:					
-Depreciation & Amortization	152,212	175,200	(22,988)	-13.12%	-0.39%
-O&M and A&G Prorated Expense	944,457	853,200	91,257	10.70%	1.55%
-General Taxes Prorated Expense	51,286	46,300	4,986	10.77%	0.08%
Total CSS Prorated Expenses	<u>1,147,955</u>	<u>1,074,700</u>	<u>73,255</u>	<u>6.82%</u>	<u>1.24%</u>
Total Op. Exp. Before Income Taxes	4,541,540	4,609,500	(67,960)	-1.47%	-1.15%
Total Income Taxes	3,760	150,000	(146,240)	-97.49%	-2.48%
Total Operating Expenses	<u>4,545,300</u>	<u>4,759,500</u>	<u>(214,200)</u>	<u>-4.50%</u>	<u>-3.63%</u>
Net Operating Revenue	<u>1,004,403</u>	<u>1,138,800</u>	<u>(134,397)</u>	<u>-11.80%</u>	<u>-2.28%</u>
Depreciated Rate Base	<u>\$ 13,427,854</u>	<u>\$ 15,233,000</u>	<u>\$ (1,805,146)</u>	<u>-11.85%</u>	<u>-30.60%</u>
					(319,915) -5%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

Table 1A Comp

997 - South Bay Region (DOM/HR)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	\$ 120,139,302	\$ 108,238,466	\$ 11,900,837	11.00%	11.00%
Operating Expenses:					
-Purchased Water	57,417,021	51,354,041	6,062,980	11.81%	5.60%
-Pump Tax	2,457,770	4,885,624	(2,427,853)	-49.69%	-2.24%
-Purchased Power	1,528,637	1,079,342	449,295	41.63%	0.42%
-Purchased Chemicals	170,126	428,668	(258,542)	-60.31%	-0.24%
-Payroll	5,775,035	5,655,744	119,291	2.11%	0.11%
-Uncollectibles	189,256	151,105	38,151	25.25%	0.04%
-Conservation	1,541,755	1,415,025	126,729	8.96%	0.12%
-Other Operation and Maintenance	4,732,006	3,699,817	1,032,189	27.90%	0.95%
-Benefits	1,896,452	2,586,900	(690,448)	-26.69%	-0.64%
-Other Administrative and General	(60,322)	(309,193)	248,871	-80.49%	0.23%
Total O&M and A&G	<u>75,647,735</u>	<u>70,947,073</u>	<u>4,700,663</u>	<u>6.63%</u>	<u>4.34%</u>
Taxes Other Than Income:					
-Ad Valorem	2,126,109	1,910,659	215,450	11.28%	0.20%
-Business License	26,391	25,561	830	3.25%	0.00%
-Local Franchise	75,952	65,185	10,767	16.52%	0.01%
-Payroll Taxes	482,012	486,313	(4,302)	-0.88%	0.00%
Total General Taxes	<u>2,710,463</u>	<u>2,487,718</u>	<u>222,745</u>	<u>8.95%</u>	<u>0.21%</u>
Depreciation and Amorization	9,691,214	6,672,927	3,018,287	45.23%	2.79%
CSS Prorated Expenses:					
-Depreciation & Amortization	1,826,056	2,034,080	(208,024)	-10.23%	-0.19%
-O&M and A&G Prorated Expense	11,330,493	9,982,565	1,347,928	13.50%	1.25%
-General Taxes Prorated Expense	615,266	541,899	73,367	13.54%	0.07%
Total CSS Prorated Expenses	<u>13,771,815</u>	<u>12,558,544</u>	<u>1,213,270</u>	<u>9.66%</u>	<u>1.12%</u>
Total Op. Exp. Before Income Taxes	101,821,228	92,666,263	9,154,965	9.88%	8.46%
Total Income Taxes	2,074,321	2,206,557	(132,236)	-5.99%	-0.12%
Total Operating Expenses	<u>103,895,549</u>	<u>94,872,820</u>	<u>9,022,729</u>	<u>9.51%</u>	<u>8.34%</u>
Net Operating Revenue	<u>16,243,754</u>	<u>13,365,646</u>	<u>2,878,108</u>	<u>21.53%</u>	<u>2.66%</u>
Depreciated Rate Base	<u>\$ 217,162,481</u>	<u>\$ 189,994,348</u>	<u>\$ 27,168,133</u>	<u>14.30%</u>	<u>25.10%</u>
					5,979,608 6%
Rate of Return	7.48%	7.03%	0.45%	6.33%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

119 - Stockton (STK)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	65,207,936	56,681,000	8,526,936	15.04%	15.04%
Operating Expenses:					
-Purchased Water	17,426,872	14,728,800	2,698,072	18.32%	4.76%
-Pump Tax	535,037	1,096,900	(561,863)	-51.22%	-0.99%
-Purchased Power	296,712	432,300	(135,588)	-31.36%	-0.24%
-Purchased Chemicals	17,187	24,500	(7,313)	-29.85%	-0.01%
-Payroll	5,102,388	4,587,200	515,188	11.23%	0.91%
-Uncollectibles	455,909	481,100	(25,191)	-5.24%	-0.04%
-Conservation	601,395	546,700	54,695	10.00%	0.10%
-Other Operation and Maintenance	3,166,522	2,703,000	463,522	17.15%	0.82%
-Benefits	1,672,415	2,174,800	(502,385)	-23.10%	-0.89%
-Other Administrative and General	150,031	149,800	231	0.15%	0.00%
Total O&M and A&G	<u>29,424,469</u>	<u>26,925,100</u>	<u>2,499,369</u>	<u>9.28%</u>	<u>4.41%</u>
Taxes Other Than Income:					
-Ad Valorem	2,114,826	1,759,500	355,326	20.19%	0.63%
-Business License	9,270	8,700	570	6.55%	0.00%
-Local Franchise	318,110	258,000	60,110	23.30%	0.11%
-Payroll Taxes	365,500	343,600	21,900	6.37%	0.04%
Total General Taxes	<u>2,807,706</u>	<u>2,369,800</u>	<u>437,906</u>	<u>18.48%</u>	<u>0.77%</u>
Depreciation and Amortization	8,929,994	7,451,800	1,478,194	19.84%	2.61%
CSS Prorated Expenses:					
-Depreciation & Amortization	1,195,082	1,318,500	(123,418)	-9.36%	-0.22%
-O&M and A&G Prorated Expense	7,415,365	6,431,900	983,465	15.29%	1.74%
-General Taxes Prorated Expense	402,667	348,100	54,567	15.68%	0.10%
Total CSS Prorated Expenses	<u>9,013,115</u>	<u>8,098,500</u>	<u>914,615</u>	<u>11.29%</u>	<u>1.61%</u>
Total Op. Exp. Before Income Taxes	50,175,283	44,845,200	5,330,083	11.89%	9.40%
Total Income Taxes	479,577	451,200	28,377	6.29%	0.05%
Total Operating Expenses	<u>50,654,860</u>	<u>45,296,400</u>	<u>5,358,460</u>	<u>11.83%</u>	<u>9.45%</u>
Net Operating Revenue	<u>14,553,075</u>	<u>11,384,600</u>	<u>3,168,475</u>	<u>27.83%</u>	<u>5.59%</u>
Depreciated Rate Base	<u>\$ 194,559,829</u>	<u>\$ 152,208,100</u>	<u>\$ 42,351,729</u>	<u>27.82%</u>	<u>74.72%</u>
					5,030,373 9%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

157 - Travis (TRV)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	3,403,216	1,967,192	1,436,025	73.00%	73.00%
Operating Expenses:					
-Purchased Water	0	0	0		0.00%
-Pump Tax	0	0	0		0.00%
-Purchased Power	0	0	0		0.00%
-Purchased Chemicals	0	0	0		0.00%
-Payroll	522,505	557,316	(34,811)	-6.25%	-1.77%
-Uncollectibles	0	0	0		0.00%
-Conservation	40,730	38,990	1,740	4.46%	0.09%
-Other Operation and Maintenance	152,274	271,504	(119,230)	-43.91%	-6.06%
-Benefits	171,262	6,927	164,335	2372.56%	8.35%
-Other Administrative and General	38,335	78,967	(40,632)	-51.45%	-2.07%
Total O&M and A&G	<u>925,106</u>	<u>953,703</u>	<u>(28,597)</u>	<u>-3.00%</u>	<u>-1.45%</u>
Taxes Other Than Income:					
-Ad Valorem	71,761	17,079	54,682	320.18%	2.78%
-Business License	0	0	0		0.00%
-Local Franchise	0	0	0		0.00%
-Payroll Taxes	37,523	41,721	(4,197)	-10.06%	-0.21%
Total General Taxes	<u>109,284</u>	<u>58,800</u>	<u>50,485</u>	<u>85.86%</u>	<u>2.57%</u>
Depreciation and Amortization	267,554	57,511	210,043	365.22%	10.68%
CSS Prorated Expenses:					
-Depreciation & Amortization	135,366	100,658	34,708	34.48%	1.76%
-O&M and A&G Prorated Expense	839,932	499,476	340,456	68.16%	17.31%
-General Taxes Prorated Expense	45,610	26,667	18,942	71.03%	0.96%
Total CSS Prorated Expenses	<u>1,020,908</u>	<u>626,801</u>	<u>394,107</u>	<u>62.88%</u>	<u>20.03%</u>
Total Op. Exp. Before Income Taxes	2,322,852	1,696,815	626,037	36.89%	31.82%
Total Income Taxes	200,208	52,349	147,859	282.45%	7.52%
Total Operating Expenses	<u>2,523,060</u>	<u>1,749,164</u>	<u>773,896</u>	<u>44.24%</u>	<u>39.34%</u>
Net Operating Revenue	<u>880,157</u>	<u>218,028</u>	<u>662,129</u>	<u>303.69%</u>	<u>33.66%</u>
Depreciated Rate Base	<u>\$ 11,766,802</u>	<u>\$ 2,914,809</u>	<u>\$ 8,851,993</u>	<u>303.69%</u>	<u>449.98%</u>
					1,074,713 55%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

120 - Visalia (VIS)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	32,935,373	30,663,457	2,271,916	7.41%	7.41%
Operating Expenses:					
-Purchased Water	0	0	0		0.00%
-Pump Tax	523,852	505,502	18,351	3.63%	0.06%
-Purchased Power	2,246,506	1,562,072	684,434	43.82%	2.23%
-Purchased Chemicals	119,385	100,324	19,061	19.00%	0.06%
-Payroll	4,320,590	4,339,544	(18,954)	-0.44%	-0.06%
-Uncollectibles	102,265	107,185	(4,920)	-4.59%	-0.02%
-Conservation	509,530	463,200	46,330	10.00%	0.15%
-Other Operation and Maintenance	2,464,861	2,428,454	36,407	1.50%	0.12%
-Benefits	1,416,164	1,809,292	(393,128)	-21.73%	-1.28%
-Other Administrative and General	174,209	181,962	(7,753)	-4.26%	-0.03%
Total O&M and A&G	<u>11,877,362</u>	<u>11,497,534</u>	<u>379,828</u>	<u>3.30%</u>	<u>1.24%</u>
Taxes Other Than Income:					
-Ad Valorem	724,292	673,892	50,400	7.48%	0.16%
-Business License	827	832	(5)	-0.62%	0.00%
-Local Franchise	0	0	0		0.00%
-Payroll Taxes	309,305	324,647	(15,342)	-4.73%	-0.05%
Total General Taxes	<u>1,034,424</u>	<u>999,371</u>	<u>35,053</u>	<u>3.51%</u>	<u>0.11%</u>
Depreciation and Amortization	6,599,082	5,753,511	845,571	14.70%	2.76%
CSS Prorated Expenses:					
-Depreciation & Amortization	961,697	1,095,277	(133,580)	-12.20%	-0.44%
-O&M and A&G Prorated Expense	5,967,236	5,425,234	542,003	9.99%	1.77%
-General Taxes Prorated Expense	324,031	295,080	28,951	9.81%	0.09%
Total CSS Prorated Expenses	<u>7,252,965</u>	<u>6,815,591</u>	<u>437,374</u>	<u>6.42%</u>	<u>1.43%</u>
Total Op. Exp. Before Income Taxes	26,763,833	25,066,007	1,697,826	6.77%	5.54%
Total Income Taxes	<u>289,078</u>	<u>566,095</u>	<u>(277,017)</u>	<u>-48.93%</u>	<u>-0.90%</u>
Total Operating Expenses	<u>27,052,911</u>	<u>25,632,102</u>	<u>1,420,809</u>	<u>5.54%</u>	<u>4.63%</u>
Net Operating Revenue	<u>5,882,462</u>	<u>5,031,355</u>	<u>851,107</u>	<u>16.92%</u>	<u>2.78%</u>
Depreciated Rate Base	<u>\$ 78,642,543</u>	<u>\$ 67,264,104</u>	<u>\$ 11,378,439</u>	<u>16.92%</u>	<u>37.11%</u>
					1,470,061 5%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

123 - Westlake (WLK)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	22,554,916	22,064,900	490,016	2.22%	2.22%
Operating Expenses:					
-Purchased Water	11,675,661	13,078,400	(1,402,739)	-10.73%	-6.36%
-Pump Tax	0	0	0		0.00%
-Purchased Power	313,935	271,900	42,035	15.46%	0.19%
-Purchased Chemicals	0	0	0		0.00%
-Payroll	1,071,589	888,400	183,189	20.62%	0.83%
-Uncollectibles	15,255	12,200	3,055	25.04%	0.01%
-Conservation	269,591	267,400	2,191	0.82%	0.01%
-Other Operation and Maintenance	698,077	555,100	142,977	25.76%	0.65%
-Benefits	351,236	386,600	(35,364)	-9.15%	-0.16%
-Other Administrative and General	158,492	103,800	54,692	52.69%	0.25%
Total O&M and A&G	<u>14,553,836</u>	<u>15,563,800</u>	<u>(1,009,964)</u>	<u>-6.49%</u>	<u>-4.58%</u>
Taxes Other Than Income:					
-Ad Valorem	334,088	289,900	44,188	15.24%	0.20%
-Business License	0	0	0		0.00%
-Local Franchise	270,367	260,900	9,467	3.63%	0.04%
-Payroll Taxes	76,992	66,500	10,492	15.78%	0.05%
Total General Taxes	<u>681,447</u>	<u>617,300</u>	<u>64,147</u>	<u>10.39%</u>	<u>0.29%</u>
Depreciation and Amortization	1,653,515	1,382,500	271,015	19.60%	1.23%
CSS Prorated Expenses:					
-Depreciation & Amortization	312,313	343,000	(30,687)	-8.95%	-0.14%
-O&M and A&G Prorated Expense	1,937,871	1,694,300	243,571	14.38%	1.10%
-General Taxes Prorated Expense	105,230	91,900	13,330	14.50%	0.06%
Total CSS Prorated Expenses	<u>2,355,414</u>	<u>2,129,200</u>	<u>226,214</u>	<u>10.62%</u>	<u>1.03%</u>
Total Op. Exp. Before Income Taxes	19,244,212	19,692,800	(448,588)	-2.28%	-2.03%
Total Income Taxes	445,167	328,200	116,967	35.64%	0.53%
Total Operating Expenses	<u>19,689,378</u>	<u>20,021,000</u>	<u>(331,622)</u>	<u>-1.66%</u>	<u>-1.50%</u>
Net Operating Revenue	<u>2,865,537</u>	<u>2,043,900</u>	<u>821,637</u>	<u>40.20%</u>	<u>3.72%</u>
Depreciated Rate Base	<u>\$ 38,309,323</u>	<u>\$ 27,322,900</u>	<u>\$ 10,986,423</u>	<u>40.21%</u>	<u>49.79%</u>
					1,253,807 6%
Rate of Return	7.48%	7.48%	0.00%	0.00%	

**SOE Comparison  
Proposed versus Last Adopted**

**Table 1A Comp**

121 - Willows (WIL)

Description	2023 Proposed	Last Adopted Advice Letter	Change	% Change	% Increase in Overall Rev. Req
Operating Revenues	4,159,294	4,051,088	108,206	2.67%	2.67%
Operating Expenses:					
-Purchased Water	0	0	0		0.00%
-Pump Tax	0	0	0		0.00%
-Purchased Power	116,327	95,404	20,923	21.93%	0.52%
-Purchased Chemicals	8,632	8,418	214	2.54%	0.01%
-Payroll	505,831	413,474	92,357	22.34%	2.28%
-Uncollectibles	26,506	22,893	3,613	15.78%	0.09%
-Conservation	16,468	15,000	1,468	9.79%	0.04%
-Other Operation and Maintenance	314,909	468,433	(153,524)	-32.77%	-3.79%
-Benefits	165,797	217,865	(52,068)	-23.90%	-1.29%
-Other Administrative and General	248,000	240,352	7,647	3.18%	0.19%
Total O&M and A&G	<u>1,402,469</u>	<u>1,481,839</u>	<u>(79,370)</u>	<u>-5.36%</u>	<u>-1.96%</u>
Taxes Other Than Income:					
-Ad Valorem	133,712	168,835	(35,123)	-20.80%	-0.87%
-Business License	47,733	71,553	(23,820)	-33.29%	-0.59%
-Local Franchise	0	0	0		0.00%
-Payroll Taxes	36,327	30,628	5,699	18.61%	0.14%
Total General Taxes	<u>217,772</u>	<u>271,016</u>	<u>(53,244)</u>	<u>-19.65%</u>	<u>-1.31%</u>
Depreciation and Amortization	748,474	684,696	63,778	9.31%	1.57%
CSS Prorated Expenses:					
-Depreciation & Amortization	88,573	99,231	(10,658)	-10.74%	-0.26%
-O&M and A&G Prorated Expense	549,586	489,757	59,829	12.22%	1.48%
-General Taxes Prorated Expense	29,843	26,623	3,221	12.10%	0.08%
Total CSS Prorated Expenses	<u>668,003</u>	<u>615,611</u>	<u>52,392</u>	<u>8.51%</u>	<u>1.29%</u>
Total Op. Exp. Before Income Taxes	3,036,718	3,053,162	(16,444)	-0.54%	-0.41%
Total Income Taxes	90,080	111,415	(21,335)	-19.15%	-0.53%
Total Operating Expenses	<u>3,126,798</u>	<u>3,164,577</u>	<u>(37,779)</u>	<u>-1.19%</u>	<u>-0.93%</u>
Net Operating Revenue	<u>1,032,495</u>	<u>886,510</u>	<u>145,985</u>	<u>16.47%</u>	<u>3.60%</u>
Depreciated Rate Base	<u>\$ 13,803,415</u>	<u>\$ 11,869,121</u>	<u>\$ 1,934,294</u>	<u>16.30%</u>	<u>47.75%</u>
					153,305 4%
Rate of Return	7.48%	7.47%	0.01%	0.13%	