

## **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	36,010,188	36,472,093	(461,904)	-1.27%	-0.57%
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	4,463,798	4,129,687	334,112	8.09%	0.41%
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	14,260,101	13,275,460	984,641	7.42%	1.21%
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	70,905,918	68,185,091	2,720,827	3.99%	3.35%
Net Operating Revenue	19,149,644	13,027,246	6,122,398	47.00%	7.54%
Depreciated Rate Base	\$ 256,011,279	\$ 195,957,831	\$ 60,053,447	30.65%	73.95%
					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	58,865,808	56,604,729	2,261,078	3.99%	2.43%
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	2,964,034	2,311,748	652,285	28.22%	0.70%
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	12,551,511	11,334,795	1,216,716	10.73%	1.31%
Total Op. Exp. Before Income Taxes	84,877,529	79,319,680	5,557,849	7.01%	5.98%
Total Income Taxes	2,689,673	1,814,843	874,830	48.20%	0.94%
Total Operating Expenses	87,567,202	81,134,523	6,432,679	7.93%	6.92%
Net Operating Revenue	19,910,429	11,811,542	8,098,887	68.57%	8.71%
Depreciated Rate Base	\$ 266,182,211	\$ 193,862,862	\$ 72,319,348	37.30%	77.81%
					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	32,972,046	32,326,434	645,612	2.00%	1.11%
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	2,758,161	2,337,159	421,002	18.01%	0.72%
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	6,885,146	6,187,539	697,608	11.27%	1.20%
Total Op. Exp. Before Income Taxes	50,173,991	47,312,154	2,861,837	6.05%	4.92%
Total Income Taxes	1,692,198	577,215	1,114,982	193.17%	1.92%
Total Operating Expenses	51,866,188	47,889,369	3,976,819	8.30%	6.84%
Net Operating Revenue	15,385,762	10,238,288	5,147,473	50.28%	8.86%
Depreciated Rate Base	\$ 205,691,999	\$ 163,109,466	\$ 42,582,533	26.11%	73.26%
					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	9,725,066	9,278,300	446,766	4.82%	1.68%
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	1,108,707	1,086,100	22,607	2.08%	0.09%
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	5,798,675	5,250,100	548,575	10.45%	2.06%
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	23,261,214	21,320,700	1,940,514	9.10%	7.30%
Net Operating Revenue	6,098,619	5,270,600	828,019	15.71%	3.11%
Depreciated Rate Base	\$ 81,532,338	\$ 70,451,100	\$ 11,081,238	15.73%	41.67%
					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	89,866,044	77,896,375	11,969,669	15.37%	0.00%
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	4,879,883	4,158,959	720,924	17.33%	0.00%
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	0	0	0		0.00%
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	108,591,626	97,574,926	11,016,699	11.29%	0.00%
Net Operating Revenue	(108,591,626)	(97,574,926)	(11,016,699)	11.29%	0.00%
Depreciated Rate Base	\$ -	\$ -	\$ -		0.00%
					(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	2,346,359	2,170,600	175,759	8.10%	2.91%
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	310,461	308,200	2,261	0.73%	0.04%
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	881,149	711,700	169,449	23.81%	2.81%
Total Op. Exp. Before Income Taxes	4,556,549	4,073,400	483,149	11.86%	8.01%
Total Income Taxes	353,221	330,900	22,321	6.75%	0.37%
Total Operating Expenses	4,909,770	4,404,300	505,470	11.48%	8.38%
Net Operating Revenue	1,783,193	1,630,700	152,493	9.35%	2.53%
Depreciated Rate Base	\$ 23,839,483	\$ 21,802,000	\$ 2,037,483	9.35%	33.76%
					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	54,314,525	50,696,300	3,618,225	7.14%	4.87%
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	1,825,402	1,685,700	139,702	8.29%	0.19%
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	8,934,443	8,113,100	821,343	10.12%	1.10%
Total Op. Exp. Before Income Taxes	70,686,804	63,917,300	6,769,504	10.59%	9.10%
Total Income Taxes	1,545,935	1,616,700	(70,765)	-4.38%	-0.10%
Total Operating Expenses	72,232,739	65,534,000	6,698,739	10.22%	9.01%
Net Operating Revenue	10,827,042	8,816,700	2,010,342	22.80%	2.70%
Depreciated Rate Base	\$ 144,746,548	\$ 129,153,500	\$ 15,593,048	12.07%	20.97%
					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	18,211,142	18,987,000	(775,858)	-4.09%	-1.94%
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	2,287,855	2,129,900	157,955	7.42%	0.39%
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	5,971,504	5,480,700	490,804	8.96%	1.22%
Total Op. Exp. Before Income Taxes	31,331,887	30,686,100	645,787	2.10%	1.61%
Total Income Taxes	1,398,521	1,324,600	73,921	5.58%	0.18%
Total Operating Expenses	32,730,408	32,010,700	719,708	2.25%	1.80%
Net Operating Revenue	9,995,720	8,072,100	1,923,620	23.83%	4.80%
Depreciated Rate Base	\$ 133,632,616	\$ 107,920,000	\$ 25,712,616	23.83%	64.15%
					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	21,320,590	20,250,773	1,069,818	5.28%	3.16%
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	885,089	802,018	83,070	10.36%	0.25%
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	4,837,372	4,445,444	391,928	8.82%	1.16%
Total Op. Exp. Before Income Taxes	31,121,832	28,748,963	2,372,869	8.25%	7.00%
Total Income Taxes	539,432	589,857	(50,426)	-8.55%	-0.15%
Total Operating Expenses	31,661,264	29,338,820	2,322,443	7.92%	6.85%
Net Operating Revenue	5,458,629	4,548,946	909,684	20.00%	2.68%
Depreciated Rate Base	\$ 72,976,328	\$ 60,840,848	\$ 12,135,480	19.95%	35.81%
					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	3,094,602	2,695,400	399,202	14.81%	5.57%
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	379,005	333,700	45,305	13.58%	0.63%
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	1,195,789	1,099,600	96,189	8.75%	1.34%
Total Op. Exp. Before Income Taxes	5,838,097	5,349,900	488,197	9.13%	6.81%
Total Income Taxes	277,693	322,300	(44,607)	-13.84%	-0.62%
Total Operating Expenses	6,115,790	5,672,200	443,590	7.82%	6.19%
Net Operating Revenue	1,839,002	1,492,700	346,302	23.20%	4.83%
Depreciated Rate Base	\$ 24,585,583	\$ 19,959,100	\$ 4,626,483	23.18%	64.57%
					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	15,372,996	15,094,800	278,196	1.84%	1.04%
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	1,136,373	1,444,200	(307,827)	-21.31%	-1.15%
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	3,711,675	3,245,400	466,275	14.37%	1.74%
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	24,117,962	23,041,500	1,076,462	4.67%	4.02%
Net Operating Revenue	5,631,478	3,740,300	1,891,178	50.56%	7.06%
Depreciated Rate Base	\$ 75,287,144	\$ 53,464,400	\$ 21,822,744	40.82%	81.48%
					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	24,263,105	25,942,900	(1,679,795)	-6.47%	-3.89%
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	1,990,643	1,694,000	296,643	17.51%	0.69%
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	5,132,756	4,700,000	432,756	9.21%	1.00%
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	36,713,338	36,649,100	64,238	0.18%	0.15%
Net Operating Revenue	8,623,889	6,555,000	2,068,889	31.56%	4.79%
Depreciated Rate Base	\$ 115,292,633	\$ 87,631,200	\$ 27,661,433	31.57%	64.03%
					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	37,059,876	37,553,349	(493,473)	-1.31%	-0.89%
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	1,902,138	1,650,057	252,080	15.28%	0.46%
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	6,633,830	6,034,385	599,445	9.93%	1.09%
Total Op. Exp. Before Income Taxes	49,632,868	48,736,367	896,501	1.84%	1.63%
Total Income Taxes	817,838	716,933	100,905	14.07%	0.18%
Total Operating Expenses	50,450,706	49,453,300	997,406	2.02%	1.81%
Net Operating Revenue	7,589,027	5,695,905	1,893,123	33.24%	3.43%
Depreciated Rate Base	\$ 101,457,585	\$ 76,189,553	\$ 25,268,032	33.16%	45.82%
					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	0	13,600	(13,600)	-100.00%	-0.15%
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	1,180,878	1,206,500	(25,622)	-2.12%	-0.28%
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	0	0	0		0.00%
Total Op. Exp. Before Income Taxes	3,296,851	3,402,000	(105,149)	-3.09%	-1.17%
Total Income Taxes	1,608,124	(962,900)	2,571,024	-267.01%	28.51%
Total Operating Expenses	4,904,975	2,439,100	2,465,875	101.10%	27.34%
Net Operating Revenue	6,749,712	6,580,200	169,512	2.58%	1.88%
Depreciated Rate Base	\$ 90,236,797	\$ 87,972,300	\$ 2,264,497	2.57%	25.11%
					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	1,558,826	1,493,805	65,021	4.35%	1.48%
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	206,408	163,619	42,789	26.15%	0.98%
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	871,661	806,937	64,724	8.02%	1.48%
Total Op. Exp. Before Income Taxes	3,448,649	3,350,791	97,858	2.92%	2.23%
Total Income Taxes	156,359	118,724	37,634	31.70%	0.86%
Total Operating Expenses	3,605,008	3,469,515	135,493	3.91%	3.09%
Net Operating Revenue	1,239,518	911,261	328,257	36.02%	7.49%
Depreciated Rate Base	\$ 16,571,094	\$ 12,182,634	\$ 4,388,461	36.02%	100.18%
					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	12,163,279	11,578,743	584,537	5.05%	1.81%
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	1,355,392	1,295,254	60,139	4.64%	0.19%
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	6,869,025	6,217,808	651,218	10.47%	2.02%
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	28,156,057	25,909,878	2,246,179	8.67%	6.97%
Net Operating Revenue	7,438,946	6,299,893	1,139,054	18.08%	3.54%
Depreciated Rate Base	\$ 99,451,153	\$ 84,211,696	\$ 15,239,457	18.10%	47.31%
					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	2,434,371	2,300,443	133,928	5.82%	2.38%
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	246,686	209,154	37,532	17.94%	0.67%
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	1,070,350	967,708	102,642	10.61%	1.83%
Total Op. Exp. Before Income Taxes	4,779,210	4,478,386	300,824	6.72%	5.35%
Total Income Taxes	112,566	110,792	1,774	1.60%	0.03%
Total Operating Expenses	4,891,776	4,589,178	302,598	6.59%	5.39%
Net Operating Revenue	1,341,975	1,029,293	312,682	30.38%	5.57%
Depreciated Rate Base	\$ 17,940,837	\$ 13,760,596	\$ 4,180,242	30.38%	74.40%
					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	13,648,719	13,122,561	526,158	4.01%	1.36%
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	3,001,602	2,536,398	465,203	18.34%	1.20%
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	6,845,323	6,233,467	611,857	9.82%	1.58%
Total Op. Exp. Before Income Taxes	31,377,224	28,636,366	2,740,858	9.57%	7.07%
Total Income Taxes	1,309,598	989,347	320,252	32.37%	0.83%
Total Operating Expenses	32,686,822	29,625,713	3,061,109	10.33%	7.90%
Net Operating Revenue	11,091,903	9,119,487	1,972,416	21.63%	5.09%
Depreciated Rate Base	\$ 148,287,475	\$ 129,004,843	\$ 19,282,632	14.95%	49.77%
					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	2,095,543	2,133,900	(38,357)	-1.80%	-0.65%
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	292,829	396,200	(103,371)	-26.09%	-1.75%
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	1,147,955	1,074,700	73,255	6.82%	1.24%
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	4,545,300	4,759,500	(214,200)	-4.50%	-3.63%
Net Operating Revenue	1,004,403	1,138,800	(134,397)	-11.80%	-2.28%
Depreciated Rate Base	\$ 13,427,854	\$ 15,233,000	\$ (1,805,146)	-11.85%	-30.60%
					(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	75,647,735	70,947,073	4,700,663	6.63%	4.34%
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	2,710,463	2,487,718	222,745	8.95%	0.21%
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	13,771,815	12,558,544	1,213,270	9.66%	1.12%
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	103,895,549	94,872,820	9,022,729	9.51%	8.34%
Net Operating Revenue	16,243,754	13,365,646	2,878,108	21.53%	2.66%
Depreciated Rate Base	\$ 217,162,481	\$ 189,994,348	\$ 27,168,133	14.30%	25.10%
					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	29,424,469	26,925,100	2,499,369	9.28%	4.41%
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	2,807,706	2,369,800	437,906	18.48%	0.77%
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	9,013,115	8,098,500	914,615	11.29%	1.61%
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	50,654,860	45,296,400	5,358,460	11.83%	9.45%
Net Operating Revenue	14,553,075	11,384,600	3,168,475	27.83%	5.59%
Depreciated Rate Base	\$ 194,559,829	\$ 152,208,100	\$ 42,351,729	27.82%	74.72%
					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	925,106	953,703	(28,597)	-3.00%	-1.45%
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	109,284	58,800	50,485	85.86%	2.57%
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	1,020,908	626,801	394,107	62.88%	20.03%
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	2,523,060	1,749,164	773,896	44.24%	39.34%
Net Operating Revenue	880,157	218,028	662,129	303.69%	33.66%
Depreciated Rate Base	\$ 11,766,802	\$ 2,914,809	\$ 8,851,993	303.69%	449.98%
					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	11,877,362	11,497,534	379,828	3.30%	1.24%
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	1,034,424	999,371	35,053	3.51%	0.11%
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	7,252,965	6,815,591	437,374	6.42%	1.43%
Total Op. Exp. Before Income Taxes	26,763,833	25,066,007	1,697,826	6.77%	5.54%
Total Income Taxes	289,078	566,095	(277,017)	-48.93%	-0.90%
Total Operating Expenses	27,052,911	25,632,102	1,420,809	5.54%	4.63%
Net Operating Revenue	5,882,462	5,031,355	851,107	16.92%	2.78%
Depreciated Rate Base	\$ 78,642,543	\$ 67,264,104	\$ 11,378,439	16.92%	37.11%
					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	14,553,836	15,563,800	(1,009,964)	-6.49%	-4.58%
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	681,447	617,300	64,147	10.39%	0.29%
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	2,355,414	2,129,200	226,214	10.62%	1.03%
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	19,689,378	20,021,000	(331,622)	-1.66%	-1.50%
Net Operating Revenue	2,865,537	2,043,900	821,637	40.20%	3.72%
Depreciated Rate Base	\$ 38,309,323	\$ 27,322,900	\$ 10,986,423	40.21%	49.79%
					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	1,402,469	1,481,839	(79,370)	-5.36%	-1.96%
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	217,772	271,016	(53,244)	-19.65%	-1.31%
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	668,003	615,611	52,392	8.51%	1.29%
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	3,126,798	3,164,577	(37,779)	-1.19%	-0.93%
Net Operating Revenue	1,032,495	886,510	145,985	16.47%	3.60%
Depreciated Rate Base	\$ 13,803,415	\$ 11,869,121	\$ 1,934,294	16.30%	47.75%
					153,305 4%
Rate of Return	7.48%	7.47%	0.01%	0.13%	