

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# 168-W

**2012
ANNUAL REPORT
OF**

SAN JOSE WATER COMPANY

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

110 WEST TAYLOR STREET

SAN JOSE, CALIFORNIA 95110

(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2012**

REPORT MUST BE FILED NOT LATER THAN APRIL 2, 2013

TABLE OF CONTENTS

	<u>Page</u>
General Instructions	4
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	5
Balance Sheet Data and Capitalization	6
Income Statement and Other Related Data	7
Balance Sheet Data and Capitalization - Excluding Non-Regulated Activities	8
Income Statement and Other Related Data - Excluding Non-Regulated Activities	9
Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities	10
Excess Capacity and Non-Tariffed Services	11
General Information	12
Schedule A - Comparative Balance Sheets - Assets and Other Debits	13
Schedule A - Comparative Balance Sheets - Liabilities and Other Credits	14
Schedule B - Income Account for the Year	15
Schedule A-1 - Account 100 - Utility Plant	16
Schedule A-1a - Account 100.1 - Utility Plant in Service	16 - 17
Schedule A-1b - Account 302 - Franchises and Consents	17
Schedule A-1c - Account 100.4 - Utility Plant Held for Future Use	18
Schedule A-2 - Account 110 - Other Physical Property	18
Schedule A-1d - Rate Base and Working Cash	19
Schedule A-3 - Accounts 250 to 253, Inclusive - Depreciation and Amortization Reserves	20
Schedule A-3a - Account 250 - Analysis of Entries in Depreciation Reserve	21
Schedule A-4 - Account 111 - Investment in Associated companies	22
Schedule A-5 - Account 112 - Other Investments	22
Schedule A-6 - Account 113 - Sinking Funds	22
Schedule A-7 - Account 114 - Miscellaneous Special Funds	23
Schedule A-8 - Account 121 - Special Deposits	23
Schedule A-9 - Account 124 - Notes Receivable	23
Schedule A-10 - Account 126 - Receivables for Associated Companies	24
Schedule A-11 - Account 132 - Prepayments	24
Schedule A-12 - Account 133 - Other Current and Accrued Assets	24
Schedule A-13 - Accounts 140 and 240 - Unamortized Debt Discount and Expense and Unamortized Premium on E	25
Schedule A-14 - Account 141 - Extraordinary Property Losses	26

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-15 - Account 146 - Other Deferred Debits	26
Schedule A-16 - Account 150 - Discount on Capital Stock	26
Schedule A-17 - Account 151 - Capital Stock Expense	26
Schedule A-18 - Accounts 200 and 201 - Capital Stock	27
Schedule A-18a - Record of Stockholders at End of Year	27
Schedule A-19 - Account 203 - Premiums and Assessments on Capital Stock	27
Schedule A-20 - Account 270 - Capital Surplus (For Use by Corporations Only)	28
Schedule A-21 - Account 271 - Earned Surplus (For Use by Corporations Only)	28
Schedule A-22 - Account 204 - Propriety Capital (Sole Proprietor or Partnership)	29
Schedule A-23 - Account 205 - Undistributed Profits of Proprietorship or Partnership)	29
Schedule A-24 - Account 210 - Bonds	30
Schedule A-24 (a) - Class A Water Companies - Safe Drinking Water Bond Act Data	31
Schedule A-25 - Account 212 - Advances from Associated Companies	32
Schedule A-26 - Account 213 - Miscellaneous Long Term Debt	32
Schedule A-27 - Securities Issued or Assumed During Year	32
Schedule A-28 - Account 220 - Notes Payable	33
Schedule A-29 - Account 223 - Payables to Associated Companies	33
Schedule A-30 - Account 230 - Other Current and Accrued Liabilities	33
Schedule A-31 - Account 228 - Accrued and Prepaid Taxes	34
Schedule A-32 - Account 241 - Advances for Construction	35
Schedule A-33 - Account 242 - Other Deferred Credits	36
Schedule A-34 - Accounts 254 to 258, Inclusive - Miscellaneous Reserves	36
Schedule A-35 - Account 265 - Contributions in Aid of Construction	37
Schedule B-1 - Account 501 - Operating Revenues	38
Schedule B-1a - Operating Revenues Apportioned to Cities and Towns	38
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	39-41
Schedule B-3 - Account 506 - Property Losses Chargeable to Operations	42
Schedule B-4 - Account 507 - Taxes Charged During Year	42
Schedule B-5 - Reconciliation of Reported Net Income with Taxable Income for Federal Taxes	43
Schedule B-6 - Account 521 - Income from Non-utility Operations	44
Schedule B-7 - Account 526 - Miscellaneous Non-operating Revenue	44

TABLE OF CONTENTS

	<u>Page</u>
Schedule B-8 - Account 527 - Non-operating Revenue Deductions (Dr.)	44
Schedule B-9 - Account 535 - Other Interest Charges	44
Schedule B-10 - Miscellaneous Income Deductions	44
Schedule C-1 - Engineering and Management Fees and Expenses, etc., During Year	45
Schedule C-2 - Compensation of Individual Proprietor or Partner	46
Schedule C-3 - Employees and Their Compensation	46
Schedule C-4 - Record of Accidents During Year	46
Schedule C-5 - Expenditures for Political Purposes	47
Schedule C-6 - Loans to Directors, or Officers, or Shareholders	47
Schedule C-7 - Bonuses Paid to Executives & Officers	47
Schedule D-1 - Sources of Supply and Water Developed	48
Schedule D-2 - Description of Storage Facilities	48
Schedule D-3 - Description of Transmission and Distribution Facilities	49
Schedule D-4 - Number of Active Service Connections	50
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	50
Schedule D-6 - Meter Testing Data	50
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	51
Schedule D-8 - Status with State Board of Public Health	52
Schedule D-9 - Statement of Material Financial Interest	52
Schedule E-1 - Balancing & Memorandum Accounts	53
Schedule E-2 - Description of Low-Income Rate Assistance Program(s)	54
Schedule E-3 - Description of Water Conservation Program(s)	54
Schedule E-4 - Report on Affiliated Transactions	55
All Water Utilities - Safe Drinking Water Bond Act / State Revolving Fund Data	56-59
Facilities Fees Data	60
Declaration	61
Index	62

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN APRIL 2, 2013**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 60, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2012, through December 31, 2012. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 12, Item 12, of this report.

INSTRUCTIONS

**FOR PREPARATION OF
SELECTED FINANCIAL DATA SHEET
FOR ALL WATER UTILITIES**

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

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2012

Name of Utility: SAN JOSE WATER COMPANY Telephone: 408-279-7900

Person Responsible for this Report: PALLE JENSEN

	<u>1/1/2012</u>	<u>12/31/2012</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	1,040,137	1,040,137	1,040,137
2 Land and Land Rights	8,446,017	9,597,113	9,021,565
3 Depreciable Plant	998,331,959	1,088,450,378	1,043,391,168
4 Gross Plant in Service	1,007,818,113	1,099,087,627	1,053,452,870
5 Less: Accumulated Depreciation	(334,056,897)	(360,346,239)	(347,201,568)
6 Net Water Plant in Service	673,761,216	738,741,388	706,251,302
7 Water Plant Held for Future Use	272,345	272,345	272,345
8 Construction Work in Progress	17,415,427	23,023,329	20,219,378
9 Materials and Supplies	620,973	731,135	676,054
10 Less: Advances for Construction	(66,189,941)	(67,055,123)	(66,622,532)
11 Less: Contributions in Aid of Construction	(106,512,364)	(109,020,626)	(107,766,495)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(1,494,600)	(1,434,600)	(1,464,600)
13 Net Plant Investment	<u>517,873,056</u>	<u>585,257,850</u>	<u>551,565,453</u>
CAPITALIZATION			
14 Common Stock	6	6	6
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	32,393,645	58,536,353	45,464,999
17 Retained Earnings	195,034,478	210,969,188	203,001,833
18 Common Stock and Equity (Lines 14 through 17)	<u>227,428,129</u>	<u>279,511,727</u>	<u>279,511,727</u>
19 Preferred Stock	-	-	-
20 Long-Term Debt	252,327,447	252,187,810	252,257,628
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	<u>479,755,576</u>	<u>521,693,357</u>	<u>500,724,466</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2012

Name of Utility: SAN JOSE WATER COMPANY Telephone: 408-279-7900

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	258,703
24 Fire Protection Revenue	2,679,259
25 Irrigation Revenue	
26 Metered Water Revenue	236,417,397
27 Total Operating Revenue	239,355,359
28 <u>Operating Expenses</u>	
29 Depreciation Expense (Composite Rate: <u>3.50%</u>)	29,725,152
30 Amortization and Property Losses	16,339
31 Property Taxes	5,698,301
32 Taxes Other Than Income Taxes	3,052,359
33 Total Operating Revenue Deduction Before Taxes	190,456,516
34 California Corp. Franchise Tax	3,201,473
35 Federal Corporate Income Tax	11,535,833
36 Total Operating Revenue Deduction After Taxes	205,193,822
37 Net Operating Income (Loss) - California Water Operations	34,161,537
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	4,163,899
39 Income Available for Fixed Charges	38,325,436
40 Interest Expense	(15,786,121)
41 Net Income (Loss) Before Dividends	22,539,315
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	22,539,315

OTHER DATA	Annual Amount
44 Refunds of Advances for Construction	2,008,768
45 Total Payroll Charged to Operating Expenses	24,743,869
46 Purchased Water	62,794,315
47 Power	5,137,615
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	9,333,533
b. Pre-TRA 1986 Advances for Construction	4,484,049
c. Post TRA 1986 Contributions in Aid of Construction	99,687,092
d. Post TRA 1986 Advances for Construction	62,571,038

<u>Active Service Connections</u> (Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections	218,408	218,934	218,671
50 Flat Rate Service Connections	3,526	3,548	3,537
51 Total Active Service Connections	221,934	222,482	222,208

BALANCE SHEET AND CAPITALIZATION DATA Adjusted to Exclude Non-Regulated Activity

Calendar Year 2012

Name of Utility: SAN JOSE WATER COMPANY

Telephone: 408-279-7900

Person Responsible for this Report: PALLE JENSEN

	<u>1/1/2012</u>	<u>12/31/2012</u>	<u>Average</u>
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Note: _____

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50 Flat Rate Service Connections		3,526	3,548	3,537
51 Total Active Service Connections		221,934	222,482	222,208

Notes to Adjusted Selected Financial Data

Instructions: Provide reasons for each adjustment to the Selected Financial Data due to non-regulated activities. Detail this information by name of line item (Gross Plant, Operating Revenues, etc.), account number, dollar amount, and by point in time (end of year, beginning of year, or average).

1	_____
2	_____
3	_____
4	_____
5	_____
6	_____
7	_____
8	_____
9	_____
10	_____
11	_____
12	_____
13	_____
14	_____
15	_____
16	_____
17	_____
18	_____
19	_____
20	_____

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2012:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non- tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non- tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Billing Contract with City of San Jose	Active	\$15,113	526							
2	Telecom Leases	Passive	\$939,838	526							
3	Backflow Testing Service for South Bay Water Recycling Program	Active	\$3,468	526							
4	City of Cupertino Water System Lease	Active	\$3,006,016	526							
5	Maintenance Services for City of San Jose Municipal Water System	Active	\$527,227	526							
6	Miscellaneous Services for City of San Jose Municipal Water System	Active	\$1,163	526							
7	Meter Shop Testing Service	Active	\$13,100	526							
8	Total		\$4,505,925								
9											

1. Activities presented in A.03-05-035 and authorized in D.04-08-054

GENERAL INFORMATION

1. Name under which utility is doing business: SAN JOSE WATER COMPANY
2. Official mailing address:
110 West Taylor Street, San Jose, California 95110
3. Name and title of person to whom correspondence should be addressed:
Palle Jensen, Senior Vice President Telephone: (408-279-7970)
4. Address where accounting records are maintained:
110 West Taylor Street, San Jose, California 95110
5. Service Area (Refer to district reports if applicable) Portions of Cupertino, San Jose and Santa Clara, and in Campbell, Lost Gatos, Monte Sereno, Saratoga and contiguous territory in the County of Santa Clara.
6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)

Name: Robert Day Telephone: 408-279-7922
Address: 1265 South Bascom Avenue, San Jose, California 95128

7. OWNERSHIP. Check and fill in appropriate line:

- | | | |
|-------------------------------------|---------------------------------|---|
| <input type="checkbox"/> | Individual (name of owner) | _____ |
| <input type="checkbox"/> | Partnership (name of partner) | _____ |
| <input type="checkbox"/> | Partnership (name of partner) | _____ |
| <input type="checkbox"/> | Partnership (name of partner) | _____ |
| <input checked="" type="checkbox"/> | Corporation (corporate name) | <u>San Jose Water Company</u> |
| | Organized under laws of (state) | <u>California</u> Date: <u>October 24, 1931</u> |

Principal Officers:

Name: <u>W.R. Roth</u>	Title: <u>President & Chief Executive Officer</u>
Name: <u>R.S. Yoo</u>	Title: <u>Chief Operating Officer</u>
Name: <u>G.J. Belhumeur</u>	Title: <u>Senior Vice President</u>
Name: <u>P. Jensen</u>	Title: <u>Senior Vice President</u>
Name: <u>D.R. Drysdale</u>	Title: <u>Vice President</u>
Name: <u>J. Lynch</u>	Title: <u>Chief Financial Officer</u>
Name: <u>S. Papazian</u>	Title: <u>Corporate Secretary</u>
Name: <u>W. Walker</u>	Title: <u>Controller</u>

8. Names of associated companies: SJW Corp., SJW Land Company, SJW TX Water, Inc., Texas Water Alliance Limited.
9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
Name: N/A Date: _____
10. Use the space below for supplementary information or explanations concerning this report:

11. List Name, Grade, and License Number of all Licensed Operators:
Please see attached list

12. List Name, Address, and Phone Number of your company's external auditor:
Name: KPMG SVO Telephone: 408-367-5764
Address: Mission Towers, Suite 100 3975 S. Freedom Circle Drive, Santa Clara, California 95054

Employee		Grade	License Number	
10006	D1	Distribution Grade 1	37847	6/1/2013
10014	D1	Distribution Grade 1	32123	1/1/2013
10019	D1	Distribution Grade 1	38170	11/1/2013
10049	D1	Distribution Grade 1	34135	4/1/2014
10051	D1	Distribution Grade 1	19149	8/1/2012
10059	D1	Distribution Grade 1	17774	7/1/2012
10075	D1	Distribution Grade 1	30583	6/1/2012
10095	D1	Distribution Grade 1	19114	6/1/2012
10096	D1	Distribution Grade 1	19129	4/1/2013
10149	D1	Distribution Grade 1	30597	6/1/2012
10164	D1	Distribution Grade 1	19137	6/1/2012
10189	D1	Distribution Grade 1	19151	12/1/2011
10196	D1	Distribution Grade 1	19131	6/1/2012
10201	D1	Distribution Grade 1	19138	1/1/2012
10203	D1	Distribution Grade 1	33104	6/1/2010
10217	D1	Distribution Grade 1	32372	4/1/2013
10218	D1	Distribution Grade 1	19118	3/1/2013
10272	D1	Distribution Grade 1	19141	11/1/2013
10276	D1	Distribution Grade 1	19135	11/1/2011
10284	D1	Distribution Grade 1	28210	12/1/2013
10296	D1	Distribution Grade 1	19147	4/1/2012
10297	D1	Distribution Grade 1	36485	8/1/2012
10311	D1	Distribution Grade 1	19132	1/1/2012
10354	D1	Distribution Grade 1	29674	8/1/2014
10362	D1	Distribution Grade 1	35478	12/1/2011
10376	D1	Distribution Grade 1	19155	4/1/2012
10380	D1	Distribution Grade 1	19121	4/1/2012
10389	D1	Distribution Grade 1	37565	5/1/2013
10414	D1	Distribution Grade 1	34762	6/1/2011
10425	D1	Distribution Grade 1	19150	11/1/2011
10467	D1	Distribution Grade 1	32727	4/1/2013
10495	D1	Distribution Grade 1	31441	8/1/2012
10503	D1	Distribution Grade 1	31908	12/1/2012
10520	D1	Distribution Grade 1	35586	3/1/2012
10529	D1	Distribution Grade 1	23906	9/1/2012
10530	D1	Distribution Grade 1	29996	12/1/2014
10559	D1	Distribution Grade 1	37804	5/1/2013
10572	D1	Distribution Grade 1	36661	10/1/2012
10580	D1	Distribution Grade 1	19139	12/1/2012
10585	D1	Distribution Grade 1	19133	12/1/2013
10589	D1	Distribution Grade 1	19136	1/1/2013
10619	D1	Distribution Grade 1	19120	4/1/2012
10624	D1	Distribution Grade 1	35379	11/1/2011
10626	D1	Distribution Grade 1	27308	3/1/2013
10631	D1	Distribution Grade 1	18621	8/1/2012
10632	D1	Distribution Grade 1	25654	12/1/2012
10635	D1	Distribution Grade 1	34811	7/1/2014
10655	D1	Distribution Grade 1	19130	4/1/2012
10656	D1	Distribution Grade 1	28878	3/1/2014
10694	D1	Distribution Grade 1	37210	12/1/2012
10698	D1	Distribution Grade 1	33416	10/1/2010
10699	D1	Distribution Grade 1	33488	11/1/2013
10729	D1	Distribution Grade 1	39048	12/1/2013
10784	D1	Distribution Grade 1	37446	5/1/2013

10833	D1	Distribution Grade 1		11/1/2014
10842	D1	Distribution Grade 1	38007	6/1/2013
10893	D1	Distribution Grade 1	37009	10/1/2012
11095	D1	Distribution Grade 1		5/1/2014
11103	D1	Distribution Grade 1		5/1/2015
11113	D1	Distribution Grade 1		11/1/2014
11130	D1	Distribution Grade 1		11/1/2014
11151	D1	Distribution Grade 1	39461	5/1/2014
10043	D2	Distribution Grade 2	21056	12/1/2012
10073	D2	Distribution Grade 2	32348	4/1/2013
10091	D2	Distribution Grade 2	29722	1/1/2013
10110	D2	Distribution Grade 2	35068	10/1/2011
10121	D2	Distribution Grade 2	27860	9/1/2013
10150	D2	Distribution Grade 2	3178	5/1/2012
10199	D2	Distribution Grade 2	30394	5/1/2013
10207	D2	Distribution Grade 2	29054	6/1/2014
10250	D2	Distribution Grade 2	27673	10/1/2011
10309	D2	Distribution Grade 2	29183	6/1/2014
10317	D2	Distribution Grade 2	34270	4/1/2014
10353	D2	Distribution Grade 2		11/1/2014
10381	D2	Distribution Grade 2	4247	4/1/2012
10383	D2	Distribution Grade 2	14422	7/1/2012
10434	D2	Distribution Grade 2	31515	4/1/2012
10521	D2	Distribution Grade 2	19148	4/1/2013
10533	D2	Distribution Grade 2	31643	12/1/2012
10594	D2	Distribution Grade 2	36568	4/1/2015
10686	D2	Distribution Grade 2	35569	2/1/2012
10695	D2	Distribution Grade 2	32032	12/1/2012
10778	D2	Distribution Grade 2	33835	5/1/2013
10845	D2	Distribution Grade 2		11/1/2014
10872	D2	Distribution Grade 2	29256	6/1/2014
10888	D2	Distribution Grade 2	36730	11/1/2014
11063	D2	Distribution Grade 2		11/1/2014
11068	D2	Distribution Grade 2	32013	10/1/2011
11101	D2	Distribution Grade 2		11/1/2014
10056	D3	Distribution Grade 3	6434	3/1/2012
10138	D3	Distribution Grade 3	28744	9/1/2013
10257	D3	Distribution Grade 3	19192	10/1/2012
10551	D3	Distribution Grade 3	34403	9/1/2011
10560	D3	Distribution Grade 3	29793	1/1/2015
10563	D3	Distribution Grade 3	32062	11/1/2011
11071	D3	Distribution Grade 3	14988	7/1/2011
11129	D3	Distribution Grade 3		4/1/2013
10072	D4	Distribution Grade 4	4643	5/1/2012
10155	D4	Distribution Grade 4	19107	7/1/2014
10253	D4	Distribution Grade 4	4244	3/1/2012
10273	D4	Distribution Grade 4	14990	5/1/2013
10500	D4	Distribution Grade 4	19110	11/1/2011
10511	D4	Distribution Grade 4	27690	11/1/2012
10593	D4	Distribution Grade 4	19109	12/1/2011
10878	D4	Distribution Grade 4	32459	6/1/2014
10617	D5	Distribution Grade 5	19106	12/1/2013
10634	D5	Distribution Grade 5	30227	4/1/2013
10240	T1	Treatment Grade 1	13097	6/1/2014
10686	T1	Treatment Grade 1	17548	12/1/2010

10072	T2	Treatment Grade 2	13299	9/1/2014
10121	T2	Treatment Grade 2		3/1/2013
10138	T2	Treatment Grade 2	25611	1/1/2013
10257	T2	Treatment Grade 2	27123	1/1/2012
10309	T2	Treatment Grade 2	32599	1/1/2014
10354	T2	Treatment Grade 2		1/1/2015
10381	T2	Treatment Grade 2	10962	10/1/2013
10494	T2	Treatment Grade 2	13701	3/1/2014
10511	T2	Treatment Grade 2	30838	7/1/2012
10521	T2	Treatment Grade 2	28247	1/1/2013
10625	T2	Treatment Grade 2	29903	7/1/2011
10656	T2	Treatment Grade 2		7/1/2014
10778	T2	Treatment Grade 2	30817	7/1/2012
10878	T2	Treatment Grade 2	31537	2/1/2013
11068	T2	Treatment Grade 2	28328	1/1/2012
11089	T2	Treatment Grade 2	36582	10/1/2012
11113	T2	Treatment Grade 2		3/1/2013
11151	T2	Treatment Grade 2	32993	5/1/2014
10049	T3	Treatment Grade 3	31889	3/1/2013
10056	T3	Treatment Grade 3	17579	5/1/2014
10059	T3	Treatment Grade 3	21136	8/1/2012
10073	T3	Treatment Grade 3	11893	12/1/2011
10091	T3	Treatment Grade 3	28163	9/1/2013
10099	T3	Treatment Grade 3	8634	5/1/2011
10150	T3	Treatment Grade 3	10446	6/1/2013
10155	T3	Treatment Grade 3	24146	11/1/2011
10163	T3	Treatment Grade 3	14092	12/1/2011
10207	T3	Treatment Grade 3	24597	12/1/2012
10223	T3	Treatment Grade 3	18738	12/1/2011
10247	T3	Treatment Grade 3	22380	8/1/2013
10356	T3	Treatment Grade 3	13899	5/1/2013
10383	T3	Treatment Grade 3	7857	3/1/2014
10500	T3	Treatment Grade 3	19341	5/1/2014
10529	T3	Treatment Grade 3	11902	3/1/2013
10533	T3	Treatment Grade 3		6/1/2014
10560	T3	Treatment Grade 3	28428	11/1/2014
10563	T3	Treatment Grade 3	27629	10/1/2013
10593	T3	Treatment Grade 3	16342	12/1/2011
10623	T3	Treatment Grade 3	26689	9/1/2011
10634	T3	Treatment Grade 3	26501	8/1/2012
10638	T3	Treatment Grade 3	10436	10/1/2011
11071	T3	Treatment Grade 3	7595	11/1/2010
11129	T3	Treatment Grade 3		3/1/2014
10209	T4	Treatment Grade 4	18267	5/1/2013
10253	T4	Treatment Grade 4	13873	4/1/2011
10273	T5	Treatment Grade 5	16578	1/1/2013
10617	T5	Treatment Grade 5	12102	10/1/2011

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility plant	A-1	1,122,383,301	1,025,505,885
3	107	Utility plant adjustments			
4		Total utility plant		1,122,383,301	1,025,505,885
5	250	Reserve for depreciation of utility plant	A-3	359,915,950	333,642,947
6	251	Reserve for amortization of limited term utility investments	A-3	430,290	413,951
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3		
8		Total utility plant reserves		360,346,240	334,056,898
9		Total utility plant less reserves		762,037,061	691,448,987
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	A-2	248,674	248,674
13	253	Reserve for depreciation and amortization of other property	A-3		
14		Other physical property less reserve			248,674
15	111	Investments in associated companies	A-4		
16	112	Other investments	A-5	4,204,917	4,507,522
17	113	Sinking funds	A-6		
18	114	Miscellaneous special funds	A-7		
19		Total investments and fund accounts		4,453,591	4,756,196
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		1,131,092	3,370,060
23	121	Special deposits	A-8	175,416	167,453
24	122	Working funds		3,750	3,750
25	123	Temporary cash investments			0
26	124	Notes receivable	A-9	-	0
27	125	Accounts receivable		12,047,564	12,474,502
28	126	Receivables from associated companies	A-10	18,255,000	0
29	131	Materials and supplies		731,135	620,973
30	132	Prepayments	A-11	29,310,090	27,694,941
31	133	Other current and accrued assets	A-12	15,852,000	14,985,000
32		Total current and accrued assets		77,506,048	59,316,679
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	A-13	3,193,725	3,408,733
36	141	Extraordinary property losses	A-14	-	0
37	142	Preliminary survey and investigation charges		203,331	14,777
38	143	Clearing accounts		2	2
39	145	Other work in progress		220,543	486,303
40	146	Other deferred debits	A-15	131,071,022	125,714,352
41		Total deferred debits		134,688,624	129,624,167
42		Total assets and other debits		978,685,324	885,146,030

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
43		I. CORPORATE CAPITAL AND SURPLUS			
44	200	Common capital stock	A-18	6	6
45	201	Preferred capital stock	A-18	-	0
46	202	Stock liability for conversion			
47	203	Premiums and assessments on capital stock	A-19		0
48	150	Discount on capital stock	A-16	()	0
49	151	Capital stock expense	A-17	()	0
50	270	Capital surplus	A-20	58,536,353	32,393,645
51	271	Earned surplus	A-21	210,969,188	195,034,478
52		Total corporate capital and surplus		269,505,547	227,428,129
53					
54		II. PROPRIETARY CAPITAL			
55	204	Proprietary capital (Individual or partnership)	A-22	-	0
56	205	Undistributed profits of proprietorship or partnership	A-23	-	0
57		Total proprietary capital			0
58					
59		III. LONG-TERM DEBT			
60	210	Bonds	A-24	-	
61	211	Receivers' certificates			
62	212	Advances from associated companies	A-25	-	
63	213	Miscellaneous long-term debt	A-26	252,187,810	252,327,447
64		Total long-term debt		252,187,810	252,327,447
65					
66		IV. CURRENT AND ACCRUED LIABILITIES			
67	220	Notes payable	A-28	14,393,630	136,264
68	221	Notes receivable discounted			
69	222	Accounts payable		7,508,691	6,741,407
70	223	Payables to associated companies	A-29	688,120	144,647
71	224	Dividends declared			
72	225	Matured long-term debt			
73	226	Matured interest			
74	227	Customers' deposits		1,228,985	1,130,502
75	228	Taxes accrued	A-31	(78,677)	(4,651,008)
76	229	Interest accrued		5,013,219	5,021,945
77	230	Other current and accrued liabilities	A-30	86,916,230	80,381,495
78		Total current and accrued liabilities		115,670,198	88,905,250
79					
80		V. DEFERRED CREDITS			
81	240	Unamortized premium on debt	A-13		
82	241	Advances for construction	A-32	67,055,123	66,189,941
83	242	Other deferred credits	A-33	164,517,833	143,013,012
84		Total deferred credits		231,572,956	209,202,953
85					
86		VI. RESERVES			
87	254	Reserve for uncollectible accounts	A-34	215,000	215,000
88	255	Insurance reserve	A-34		0
89	256	Injuries and damages reserve	A-34	271,184	241,368
90	257	Employees' provident reserve	A-34	242,003	313,519
91	258	Other reserves	A-34	-	0
92		Total reserves		728,187	769,887
93					
94		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
95	265	Contributions in aid of construction	A-35	109,020,626	106,512,364
96		Total liabilities and other credits		978,685,324	885,146,030

SCHEDULE B
Income Account for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating revenues	B-1	239,355,359
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	151,964,364
6	503	Depreciation	A-3	29,725,152
7	504	Amortization of limited-term utility investments	A-3	16,339
8	505	Amortization of utility plant acquisition adjustments	A-3	
9	506	Property losses chargeable to operations	B-3	
10	507	Taxes	B-4	23,487,967
11		Total operating revenue deductions		205,193,822
12		Net operating revenues		34,161,537
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		34,161,537
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	B-6	-
19	522	Revenue from lease of other physical property		
20	523	Dividend revenues		
21	524	Interest revenues		306,585
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	B-7	4,053,430
24	527	Nonoperating revenue deductions - Dr.	B-8	(20,333)
25		Total other income		4,339,683
26		Net income before income deductions		38,501,219
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		16,474,000
30	531	Amortization of debt discount and expense	A-13	213,729
31	532	Amortization of premium on debt - Cr.		
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		
34	535	Other interest charges	B-9	11,611
35	536	Interest charged to construction - Cr.		(913,220)
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	B-8, B-10, C-5	175,783
38		Total income deductions		15,961,903
39		Net income		22,539,315
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous reservations of net income		
43				
44		Balance transferred to Earned Surplus or		
45		Proprietary Accounts scheduled on A-21		22,539,315

SCHEDULE A-1
Account 100 - Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	100 - 1	Utility plant in service (Schedule A-1a)	1,009,786,046	99,565,381	7,940,129	(440,178)	1,100,971,120
2	100 - 2	Utility plant leased to others	-				
3	100 - 3	Construction work in progress	17,415,427	5,607,902			23,023,329
4	100 - 4	Utility plant held for future use (Sch A-1c)	272,345	-	-	-	272,345
5	100 - 5	Utility plant acquisition adjustments	(1,967,932)	84,439			(1,883,493)
6	100 - 6	Utility plant in process of reclassification	-				
7		Total utility plant	1,025,505,886	105,257,722	7,940,129	(440,178)	1,122,383,301

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	68,129				68,129
3	302	Franchises and consents (Schedule A-1b)	2,413				2,413
4	303	Other intangible plant	969,594				969,594
5		Total intangible plant	1,040,137				1,040,137
6							0
7		II. LANDED CAPITAL					
8	306	Land and land rights	8,446,017	1,343,827		(192,731)	9,597,113
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and improvements	2,143,961	58,126			2,202,087
12	312	Collecting and impounding reservoirs	14,128,143	-			14,128,143
13	313	Lake, river and other intakes	4,017,787	544,345	1,000		4,563,132
14	314	Springs and tunnels					0
15	315	Wells	12,172,549	1,168,642	150,970		13,492,161
16	316	Supply mains	19,603,034				19,603,034
17	317	Other source of supply plant	346,082				346,082
18		Total source of supply plant	52,411,556	1,771,113	151,970	-	54,334,639
19							0
20		IV. PUMPING PLANT					
21	321	Structures and improvements	11,921,399	1,348,734	15,936	(1,302)	13,284,767
22	322	Boiler plant equipment					0
23	323	Other power production equipment	1,224,668	2,456			1,227,124
24	324	Pumping equipment	59,355,252	7,223,873	537,504	(241,337)	66,875,292
25	325	Other pumping plant	5,031,577	404,733	1,184,456		6,620,766
26		Total pumping plant	77,532,896	8,979,796	1,737,896	(242,639)	88,007,949
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	9,409,935	29,261			9,439,196
30	332	Water treatment equipment	22,465,234	83,385	65,232		22,613,851
31		Total water treatment plant	31,875,168	112,646	65,232	-	32,053,046

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and improvements	11,347,129	1,415,298			12,762,427
34	342	Reservoirs and tanks	46,264,762	5,363,425	476,634		52,104,821
35	343	Transmission and distribution mains	491,748,777	55,184,355	2,008,879	26,159	548,968,170
36	344	Fire mains					
37	345	Services	142,695,116	13,045,698	109,897	(30,470)	155,820,241
38	346	Meters	18,885,318	2,261,725	978,175		22,125,218
39	347	Meter installations	7,859,272	964,887	24,543	(942)	8,847,760
40	348	Hydrants	49,772,082	4,118,550	190,412	445	54,081,489
41	349	Other transmission and distribution plant	1,086,026				1,086,026
42		Total transmission and distribution plant	769,658,482	82,353,938	3,788,540	(4,808)	855,796,152
43							-
44		VII. GENERAL PLANT					-
45	371	Structures and improvements	29,969,293	496,531	100,000		30,565,824
46	372	Office furniture and equipment	24,108,267	2,171,733	1,043,306		27,323,306
47	373	Transportation equipment	8,856,007	692,291	614,134		10,162,432
48	374	Stores equipment	464,866	201,672	4,710		671,248
49	375	Laboratory equipment					-
50	376	Communication equipment	1,943,391	264,509	196,064		2,403,964
51	377	Power operated equipment	1,485,330	870,490	33,988		2,389,808
52	378	Tools, shop and garage equipment	1,715,611	286,590	204,289		2,206,490
53	379	Other general plant	305,427	20,245			325,672
54		Total general plant	68,848,193	5,004,061	2,196,491	-	76,048,745
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other tangible property					
58	391	Utility plant purchased					
59	392	Utility plant sold					
60		Total undistributed items					
61		Total utility plant in service	1,009,786,045	99,565,381	7,940,129	(440,178)	1,100,971,119

SCHEDULE A-1b
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account ¹ (e)
1	Santa Clara County	2005	15	1952	162
2	City of Saratoga	1957	perpetual	1957	383
3	City of Monte Sereno	1957	perpetual	1957	967
4	City of Cupertino	1958	perpetual	1958	902
5	Total				2,414

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

SCHEDULE A-1c
Account 100.4 - Utility Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	Lot #310 Mckean	1993		272,345
2				
3	Total			

SCHEDULE A-2
Account 110 - Other Physical Property

Line No	Name and Description of Property (a)	Book Value End of Year (b)
1	Lot #221 Needles	28,106
2	Lot #127 Spring	256
3	Lot #234 Calle Margarita	3,769
4	Lot #247 St. John	10,304
5	Lot #248 18th St.	17,394
6	Lot #268 Metcalf	200
7	Proprietary membership	38,000
8	Lot #209A Bryan Ave	16,404
9	Lot #209B Almaden Rd.	15,584
10	Lot #244 Lakewood Station	211
11	Lot #150,143 Los Gatos Creek	48,285
12	Lot #61 Beadsley Gulch	555
13	Lot #34,35,8 Beckwith	4,776
14	Lot #8 Lexington	458
15	Lot #277 David Avenue	2,585
16	Lot #280 Merrimac	3,015
17	Lot #279 Springfield	2,585
18	Lot #218 McCoy	5,087
19	Lot #178 Silver Oak	551
20	Lot #209A Via Deste	24,535
21	Lot #174 Story Rd.	1,867
22	Lot #85R Cavanaugh	4,626
23	Lot #47R Ryland	9,672
24	Lot #29 Los Gatos Watershed	1,759
25	Lot #51R Moody Gulch	8,089
26	Total	248,674

**SCHEDULE A-1d
RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2012 (c)	Balance 1/1/2012 (d)
RATE BASE				
1		Utility Plant		
2		Plant in Service	1,100,971,120	1,009,786,046
3		Construction Work in Progress	23,023,329	17,415,427
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	1,123,994,449	1,027,201,473
6		Less Accumulated Depreciation and Amortization		
7		Plant in Service	359,915,950	333,642,947
8		Amortization	430,290	413,951
9		Total Accumulated Depreciation (=Line 7 + Line 8)	360,346,240	334,056,898
10		Less Other Reserves		
11		Deferred Income Taxes	-	134,134,835
12		Less Prepaid Deferred Investment Taxes	(27,692,234)	(26,063,407)
13		Deferred Investment Tax Credit	1,434,600	1,494,600
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)		109,566,028
15		Less Adjustments		
16		Contributions in Aid of Construction	109,020,626	106,512,363
17		Advances for Construction	67,055,123	66,189,940
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	176,075,748	172,702,303
20		Add Materials and Supplies	731,135	620,973
21		Add Working Cash (=Line 34)	23,320,447	20,919,429
22		TOTAL RATE BASE	611,624,043	432,416,646
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	151,964,364	132,574,168
26		Purchased Power & Commodity for Resale*	91,827,751	76,864,851
27		Meter Revenues: Bimonthly Billing	232,867,783	214,320,994
28		Other Revenues: Flat Rate Monthly Billing	6,487,575	2,897,977
29		Total Revenues (=Line 27 + Line 28)	239,355,359	217,218,971
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.02710	0.01334
31		5/24 x Line 25 x (100% - Line 30)	30,801,139	27,251,137
32		1/24 x Line 25 x Line 30	171,621	73,696
33		1/12 x Line 26	7,652,313	6,405,404
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	23,320,447	20,919,429
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-3
Accounts 250 to 253, Inclusive - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	333,642,947	413,951		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	30,355,087	16,339		
4	(b) Charged to Account 265	3,706,148			
5	(c) Charged to clearing accounts	853,706			
6	(d) Salvage recovered	401,448			
7	(e) All other credits ⁽²⁾	271,592			
8	Total credits	35,587,982	16,339		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	-7,940,129			
11	(b) Cost of removal	-1,344,875			
12	(c) All other debits ⁽³⁾	-29,975			
13	Total debits	-9,314,979			
14	Balance in reserve at end of year	359,915,950	430,290		
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.50%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS GIS and SDWFR Depreciation				
19					
20	(3) Adjustments for refundable funded retirements and ARO's/immaterial difference				
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	()			
37	(b) Liberalized	()			
38	(1) Double declining balance	()			
39	(2) ACRS	()			
40	(3) MACRS	()			
41	(4) Others	()			
42	(c) Both straight line and liberalized	(X)			

SCHEDULE A-3a

Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT	See Attached				
2	311	Structures and improvements					
3	312	Collecting and impounding reservoirs					
4	313	Lake, river and other intakes					
5	314	Springs and tunnels					
6	315	Wells					
7	316	Supply mains					
8	317	Other source of supply plant					
9		Total source of supply plant					
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements					
13	322	Boiler plant equipment					
14	323	Other power production equipment					
15	324	Pumping equipment					
16	325	Other pumping plant					
17		Total pumping plant					
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements					
21	332	Water treatment equipment					
22		Total water treatment plant					
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements					
26	342	Reservoirs and tanks					
27	343	Transmission and distribution mains					
28	344	Fire mains					
29	345	Services					
30	346	Meters					
31	347	Meter installations					
32	348	Hydrants					
33	349	Other transmission and distribution plant					
34		Total trans. and distribution plant					
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements					
38	372	Office furniture and equipment					
39	373	Transportation equipment					
40	374	Stores equipment					
41	375	Laboratory equipment					
42	376	Communication equipment					
43	377	Power operated equipment					
44	378	Tools, shop and garage equipment					
45	379	Other general plant					
46	390	Other tangible property					
47	391	Water plant purchased					
48		Total general plant					
49		Total					

start_month	end_month	depr_summary2
01/2012	12/2012	311 - Structures & Improvements
01/2012	12/2012	311 - Structures & Improvements
01/2012	12/2012	311 - Structures & Improvements
01/2012	12/2012	312 - Collect & Impound Reservoirs
01/2012	12/2012	313 - Lake, River, & Other Intakes
01/2012	12/2012	315 - Wells
01/2012	12/2012	316 - Supply Mains
01/2012	12/2012	316 - Supply Mains
01/2012	12/2012	316 - Supply Mains
01/2012	12/2012	316 - Supply Mains
01/2012	12/2012	316 - Supply Mains
01/2012	12/2012	316 - Supply Mains
01/2012	12/2012	317 - Other Source of Supply Plant
01/2012	12/2012	321 - Structures & Improvements
01/2012	12/2012	321 - Structures & Improvements
01/2012	12/2012	321 - Structures & Improvements
01/2012	12/2012	321 - Structures & Improvements
01/2012	12/2012	321 - Structures & Improvements
01/2012	12/2012	323 - Other Power Prod Equip
01/2012	12/2012	323 - Other Power Prod Equip
01/2012	12/2012	324 - Pumping Equipment
01/2012	12/2012	325 - Other Pumping Plant
01/2012	12/2012	325 - Other Pumping Plant
01/2012	12/2012	325 - Other Pumping Plant
01/2012	12/2012	325 - Other Pumping Plant
01/2012	12/2012	331 - Structures & Improvements
01/2012	12/2012	331 - Structures & Improvements
01/2012	12/2012	331 - Structures & Improvements
01/2012	12/2012	331 - Structures & Improvements
01/2012	12/2012	332 - Water Treatment Equipment
01/2012	12/2012	332 - Water Treatment Equipment
01/2012	12/2012	341 - Structures & Improvements
01/2012	12/2012	341 - Structures & Improvements
01/2012	12/2012	341 - Structures & Improvements
01/2012	12/2012	341 - Structures & Improvements
01/2012	12/2012	342 - Reservoirs & Tanks
01/2012	12/2012	342 - Reservoirs & Tanks
01/2012	12/2012	342 - Reservoirs & Tanks
01/2012	12/2012	342 - Reservoirs & Tanks
01/2012	12/2012	343 - Trans & Distr Mains
01/2012	12/2012	343 - Trans & Distr Mains
01/2012	12/2012	343 - Trans & Distr Mains
01/2012	12/2012	343 - Trans & Distr Mains
01/2012	12/2012	343 - Trans & Distr Mains
01/2012	12/2012	343 - Trans & Distr Mains
01/2012	12/2012	343 - Trans & Distr Mains
01/2012	12/2012	343 - Trans & Distr Mains
01/2012	12/2012	343 - Trans & Distr Mains
01/2012	12/2012	345 - Services
01/2012	12/2012	345 - Services

01/2012	12/2012	346 - Meters
01/2012	12/2012	346 - Meters
01/2012	12/2012	347 - Meter Installations
01/2012	12/2012	348 - Hydrants
01/2012	12/2012	349 - Other T&D Plant
01/2012	12/2012	371 - Structures & Improvements
01/2012	12/2012	371 - Structures & Improvements
01/2012	12/2012	371 - Structures & Improvements
01/2012	12/2012	371 - Structures & Improvements
01/2012	12/2012	371 - Structures & Improvements
01/2012	12/2012	371 - Structures & Improvements
01/2012	12/2012	371 - Structures & Improvements
01/2012	12/2012	372 - Office Furniture & Equipment
01/2012	12/2012	372 - Office Furniture & Equipment
01/2012	12/2012	372 - Office Furniture & Equipment
01/2012	12/2012	372 - Office Furniture & Equipment
01/2012	12/2012	372 - Office Furniture & Equipment
01/2012	12/2012	372 - Office Furniture & Equipment
01/2012	12/2012	373 - Transportation Equipment
01/2012	12/2012	373 - Transportation Equipment
01/2012	12/2012	374 - Stores Equipment
01/2012	12/2012	376 - Communication Equipment
01/2012	12/2012	377 - Power Operated Equipment
01/2012	12/2012	378 - Tools, Shop, & Garage Equip
01/2012	12/2012	378 - Tools, Shop, & Garage Equip
01/2012	12/2012	379 - Other General Plant

depr_group	begin_bal	provision	retirements	cost_of_remo
3111 SS S&I Roads	48719.66	18248.52	0	0
3112 SS S&I Frame Buildings	25282.22	3090.48	0	0
3113 SS S&I Misc & Yard	271217.21	85539.84	0	0
3120 SS Collecting/Impound Res	3318251.99	142025.3	0	0
3130 SS Lake, River & Other Intake	761330.61	103853.4	-1000	0
3150 SS Wells	4317709.23	542480	-150970.26	0
3161 SS Mains CI/DICL 8" & Over	730708.1	424462.1	0	0
3162 SS Mains CI/DICL 4"	117.66	10.92	0	0
3163 SS Mains Steel 16" & Over	-232996.99	231027.1	0	0
3164 SS Mains Steel 6" to 16"	460167.33	54445.44	0	0
3165 SS Mains Redwood Flume	4458.93	1154.56	0	0
3166 SS Mains Steel 2"	3638.7	401.36	0	0
3170 Other Source of Supply Plant	42481.16	3478.32	0	0
3211 PP S&I Roads & Concrete Bldg.	1160760.18	89256.24	-3528.05	-61.38
3212 PP S&I Fiberglass	420321.27	107231.6	0	0
3213 PP S&I Steel Bldgs. & Fences	584247.53	28321.08	0	0
3214 PP S&I Frame & Bulkheads	312867.22	8010.48	-7821.52	-2457.6
3215 PP S&I Misc & Yard Impr.	3223639.12	359550	-4586.68	-56479.53
3230 Other Power Prod Equip	104610	34617.72	0	0
3231 Hydro-Turbine Power Prod Equip	0	12858.6	0	0
3240 Pumping Plant Equipment	12151459.72	2551959	-537504.08	-198359.43
3251 Misc. Pumping Plant	524298.28	67534.32	-181617.1	0
3254 Telemetry Other Pump Plant	2584679.39	77055.6	-935175.02	0
325H Comp. Hardware Pump Plant	295145.85	55516.8	-67663.73	0
325S Comp. Software Pump Plant	881282.77	239726	0	0
3311 WT S&I Filter Plant	2297610.03	275292.5	0	0
3312 WT S&I Fences	28818.07	20578.44	0	0
3313 WT S&I Frame Buildings	294215.21	36777	0	0
3314 WT S&I Miscellaneous	707818.16	109839.2	0	0
3321 WT Equip Filter Plant	3239222.69	347552.3	-22331.38	-1200
3322 WT Equip Purification Sys	6926715.85	678817	-42900.53	-4824.79
3411 TD S&I Roads	566567.12	27110.4	0	0
3412 TD S&I Fences	281341.83	14629.44	0	-643.15
3413 TD S&I Frame Building	104539.31	15033.84	0	0
3414 TD S&I Misc.Yard Improve	5127779.56	452966	0	-3382.46
3421 TD Res&Tank Earth-Gunite Lined	2367379.67	213870.1	-6522.1	-14236.22
3422 TD Res&Tanks Concrete	620354.21	61466.52	-53668.26	0
3423 TD Res&Tanks Steel	9525039.39	1512367	-416444.07	-156702.36
3424 TD Res&Tanks Redwood	471734.14	88314.36	0	0
3431 TD Mains CI/DICL 6" +(Non-Pot)	0	68647.2	0	0
3431 TD Mains CI/DICL 6" and over	87025566.2	9592528	-970347.29	-338507.66
3432 TD Mains CI 4" to 5"(Non-Pot)	0	0	0	0
3432 TD Mains CI/DICL 4" to 5"	802486.25	153843.5	-37373.99	-43831.84
3433 TD Mains CI/DICL under 4"	196728.41	24859.08	-1020.06	-5064.58
3434 TD Mains Asbestos Cement	20405756.61	640280.8	-242689.63	-67124.22
3435 TD Mains All other 6" & over	51846885.81	1855116	-718014.06	-373013.47
3435 TD Mains Others 6"+ (Non-Pot)	0	1286.64	0	0
3436 TD Mains All other 4" to 5"	1275542.62	61009.8	-26260.56	-41182.91
3437 TD Mains All other under 4"	622814.36	83249.04	-13172.91	-12935.83
3451 Metered Services	44622985.45	4967957	-39129.83	94360.41
3452 Fire Services	9501028.45	1264651	-70766.7	-10303.37

3460 Meters (Non-Potable)	8096.37	839.12	0	0
3460 Meters (Potable)	899825.64	411926.6	-978175.05	0
3470 Meter Installations	1395925.21	149564.3	-24542.81	0
3480 Hydrants	22754835.01	2061532	-190412.07	-96565.94
3490 Other T & D Plant	111093.32	18367.56	0	0
3711 General S&I Concrete	441635.05	46337.4	0	0
3712 General S&I Brick & Frame	1895785.93	443346.5	0	-5033.53
3713 General S&I Chain Link Fence	88454.38	16168.56	0	0
3714 General S&I Steel Buildings	1023559.38	170327.8	-2000	0
3715 General S&I Bulkheads	86103.16	4393.92	0	0
3716 General S&I Misc. & Yard Impr	2864911.26	535230.5	-98000	-2850
3717 General S&I Plastic Buildings	5709	701.04	0	0
3722 Filing Cabinets	122310.06	8015.16	0	0
3723 Office Furniture	424358.94	91548	0	0
3725 Electronic Equip & Misc	367181.83	81473.64	-3285.39	0
372G GIS	2652034.27	118093.8	0	0
372H Computer Hardware General	5162694.72	670542.6	-874659.25	82.5
372S Computer Software General	5679251.71	1158781	-165361.49	0
3730 Transportation Equipment	3451781.02	771273.3	-248819	-1802.87
373A Automobiles (Cars only)	438969.04	119338.2	-365314.53	-2782.13
3740 Stores Equipment	119119.44	22865.23	-4710.27	0
3760 Communication Equipment	1215167.48	148634.9	-196064.09	27.06
3770 Power Operated Equipment	280681.72	97080.31	-33988.43	0
3781 Field Tools	632592.69	64243.44	-139130.32	0
3782 Miscellaneous Tools	437058.26	25991.4	-65158.36	0
3790 Other General Plant	230426.18	25764.74	0	0

salv_credits	transfers	gain_loss	end_bal
0	0	0	66968.18
0	0	0	28372.7
0	0	0	356757.1
0	0	0	3460277
0	0	0	864184
0	0	0	4709219
0	0	0	1155170
0	0	0	128.58
0	0	0	-1969.87
0	0	0	514612.8
0	0	0	5613.49
0	0	0	4040.06
0	0	0	45959.48
0	0	0	1246427
0	0	0	527552.9
0	0	0	612568.6
0	0	0	310598.6
0	0	0	3522123
0	0	0	139227.7
0	0	0	12858.6
0	13100	0	13980656
0	0	0	410215.5
0	0	0	1726560
0	0	0	282998.9
0	0	0	1121009
0	0	0	2572903
0	0	0	49396.51
0	0	0	330992.2
0	0	0	817657.4
0	0	0	3563244
0	0	0	7557807
0	0	0	593677.5
0	0	0	295328.1
0	0	0	119573.2
0	0	0	5577363
0	0	0	2560491
0	0	0	628152.5
0	0	0	10464260
0	0	0	560048.5
0	33689.78	0	102337
0	-8706.38	0	95300532
0	0	0	0
0	0	0	875123.9
0	0	0	215502.9
0	695.72	0	20736919
0	18993.74	0	52629968
0	0	0	1286.64
0	0	0	1269109
0	0	0	679954.7
0	-3.76	0	49646169
0	9821.7	0	10694431

0	0	0	8935.49
236852.77	0	0	570429.9
0	-2.66	0	1520944
0	16692.09	0	24546082
0	0	0	129460.9
0	0	0	487972.5
0	0	0	2334099
0	0	0	104622.9
0	0	0	1191887
0	0	0	90497.08
0	0	0	3299292
0	0	0	6410.04
0	0	0	130325.2
0	0	0	515906.9
0	0	0	445370.1
0	0	0	2770128
13543.49	0	0	4972204
139.02	0	0	6672811
53060.44	0	0	4025493
81881.57	0	0	272092.2
0	0	0	137274.4
0	0	0	1167765
8316.62	0	0	352090.2
6274.58	0	0	563980.4
1380	0	0	399271.3
0	0	0	256190.9

SCHEDULE A-4
Account 111 - Investments in Associated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Par Value End of Year (c)	Ledger Value End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1		NONE					
2							
3							
4							
5							
6							
7		Total ¹					

1 The total should agree with the balance at the end of the year in Account 111 on page 5.

SCHEDULE A-5
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance End of Year (b)
1	Cupertino Water System Lease (net)	\$ 4,204,917
2		
3		
4		
5		
6		
7		
8		
9	Total	

SCHEDULE A-6
Account 113 - Sinking Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9	Total					

SCHEDULE A-7
Account 114 - Miscellaneous Special Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9	Total					

SCHEDULE A-8
Account 121 - Special Deposits

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
1	Well Fargo Bank NA	SDWSRF Trust Accounts	174,357
2		PAB	59
3		PBOP	1,000
4			
5			
6	Total		175,416

SCHEDULE A-9
Account 124 - Notes Receivable

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (g)	Interest Received During Year (g)
1							
2							
3							
4							
5							
6	Total						

SCHEDULE A-10
Account 126 - Receivables from Associated Companies

Line No.	Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
1	SJW Land Co	600,000	N/A	10,613	10,613
2	SJW Corp.	17,655,000	N/A	286,214	286,214
3					
4					
5					
6					
7					
8					
9					
10	Total	18,255,000		296,827	296,827

SCHEDULE A-11
Account 132 - Prepayments

Line No.	Item (a)	Amount (b)
1	Insurance	\$ 822,429
2	Rent	\$ (45,000)
3	Taxes - Other	\$ 56,399
4	Taxes - Income	\$ 27,748,634
5	Misc.	\$ 727,628
6		
7		
8		
9		
10	Total	\$ 29,310,090

SCHEDULE A-12
Account 133 - Other Current and Accrued Assets

Line No.	Item (a)	Amount (b)
1	Unbilled Revenue	\$ 15,852,000
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ 15,852,000

SCHEDULE A-13

Accounts 140 and 240 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium or Debt, particulars of discount and expense of premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 531, Amortization of Debt Discount and Expense, or credited to Account 532, Amortization of Premium on Debt-Credit.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	Senior Notes Series A	20,000,000	276,589	08-31-92	07-01-22	97,348	9,271		88,077
2	B	30,000,000	484,576	11-01-93	01-01-24	1,579,240	131,596		1,447,644
3	C	10,000,000	197,409	11-01-93	11-01-20	64,617	7,312		57,305
4	D	15,000,000	184,617	01-01-96	01-01-26	86,155	6,153		80,002
5	E	15,000,000	208,543	12-01-98	12-01-28	117,458	6,944		110,514
6	F	20,000,000	101,294	09-24-01	09-01-31	66,588	3,386		63,202
7	G	20,000,000	119,904	09-02-03	09-01-33	86,597	3,997		82,600
8	H	20,000,000	198,310	01-23-07	01-01-37	165,259	6,610		158,649
9	I	20,000,000	126,418	12-17-07	12-17-37	115,403	4,438		110,965
10	J	10,000,000	35,750	02-02-09	02-01-24	28,806	2,384		26,422
11	K	20,000,000	93,233	05-15-09	05-15-39	85,204	3,108		82,096
12	PAB	50,000,000	855,908	06-16-10	06-01-40	811,928	28,530		783,398
13	Other Long Term Debt SDWSRF	1,634,522	25,534	06-01-05	05-01-25	17,130	-	(1,278)	15,852
14	Other Long Term Debt SDWSRF	962,161	-	06-01-08	05-01-28	-	-		
15	Other Long Term Debt	-	-			87,000	-		87,000
16									
17									
18						3,408,732	213,729	(1,278)	3,193,725

SCHEDULE A-14
Account 141 - Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of year (f)
				Account Charged (d)	Amount (e)	
1	NONE					
2						
3						
4	Total					

SCHEDULE A-15
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance End of year (b)
1	Congress Springs Trade Mark	3,858.94
2	Regulatory Asset - Pensions	113,633,739
3	Regulatory Asset - Income Taxes	8,711,532
4	Regulatory Asset - Asset Retirement Obligation	3,048,778
5	Regulatory Asset - Vacation	2,111,000
6	Other Deferred Charges	12,501
7	Regulatory Asset - Balancing Accounts	3,549,614
8	Total	131,071,022

SCHEDULE A-16
Account 150 - Discount on Capital Stock

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1		
2		
3	Total	

SCHEDULE A-17
Account 151- Capital Stock Expense

1. Report the balance at end of year of capital stock expense for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1		
2		
3	Total	

SCHEDULE A-18
Accounts 200 and 201- Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Total Par Value ² Outstanding End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common Stock	3,000,000	6.25	1	6.25		
2							
3							
4							
5							
6	Total		6.25				

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

² If shares of stock have no par value, show value assigned to stock outstanding.

SCHEDULE A-18a
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	SJW Corp	1		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	1	Total number of shares	

SCHEDULE A-19
Account 203 - Premiums and Assessments on Capital Stock

Line No.	Class of Stock (a)	Balance End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9	Total	

SCHEDULE A-20
Account 270 - Capital Surplus (For use by Corporations only)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	32,393,645
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	-
6	DEBITS (Give nature of each debit and state account credited)	
7	Paid in Capital	25,000,000
8	Stock-based compensation SJW Corp	462,617
9	ESPP	680,091
	Non-Restricted Options Exercised	
10	Total debits	26,142,708
11	Balance end of year	58,536,353

SCHEDULE A-21
Account 271 - Earned Surplus (For use by Corporations only)

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	195,034,478
2		CREDITS	
3	400	Credit balance transferred from income account	22,539,315
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	22,539,315
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	6,500,000
12	414	Miscellaneous debits to surplus (specify)	104,605
13			
14		Total debits	6,604,605
15		Balance end of year	210,969,188

SCHEDULE A-22
Account 204 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Additional investments during year	
5	Other credits (specify)	
6		
7	Total credits	
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (specify)	
12		
13	Total debits	
14	Balance end of year	

SCHEDULE A-23
Account 205 - Undistributed Profits
of Proprietorship or Partnership
(The use of this account is optional)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Other credits (specify)	
5		
6	Total credits	
7	DEBITS	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (specify)	
11		
12	Total debits	
13	Balance end of year	

SCHEDULE A-24
Account 210 - Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ per Balance Sheet (e)	Rate of Interest (f)	Sinking Fund Added in Current Year (g)	Cost of Issuance (h)	Interest Accrued During Year (i)	Interest Paid During Year (j)
1										
2										
3										
4										
5										
6										
7										
8	Total									

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

SCHEDULE A-24 (a)
CLASS A WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA

Loan #1

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12-month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:
 Name: Wells Fargo Bank NA
 Address: 333 Market Street, 18th Floor, MACAO119-181, San Francisco, CA 94105
 Phone Number: 415-371-3353
 Date Hired: 12/13/04 with amendment signed on 6/28/06

2. Total surcharge collected from customers during the 12 month reporting period: \$ 142,425

3. Summary of the trust bank account activities showing:

Balance at beginning of year	\$	<u>136,537.20</u>
Deposits during the year	\$	<u>190,224.81</u>
Withdrawals made for loan payments	\$	<u>190,215.78</u>
Other withdrawals from this account	\$	
Balance at end of year	\$	<u>136,546.23</u>

4. Account information:
 Bank Name: Wells Fargo Bank NA
 Account Number: Reserve Fund 16798601 Debt Service Fund 16798600
 Date Opened: _____

5. Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	311	Pumping equipment					
9	317	Other water source plant					
10	320	Water treatment plant	2,382,520				2,382,520
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

SCHEDULE A-24 (a)
CLASS A WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA
Loan #2

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12-month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:
Name: Wells Fargo Bank NA
Address: 333 Market Street, 18th Floor, MACAO119-181, San Francisco, CA 94105
Phone Number: 415-371-3353
Date Hired: 09/01/06 with amendment signed 02/20/07

2. Total surcharge collected from customers during the 12 month reporting period: \$ 72,364

3. Summary of the trust bank account activities showing:

Balance at beginning of year	\$	<u>30,917.13</u>
Deposits during the year	\$	<u>75,796.22</u>
Withdrawals made for loan payments	\$	<u>68,902.14</u>
Other withdrawals from this account	\$	
Balance at end of year	\$	<u>37,811.21</u>

4. Account information:
Bank Name: Wells Fargo Bank NA
Account Number: Reserve Fund 20868301 Debt Service Fund 20868300
Date Opened: _____

5. Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	311	Pumping equipment					
9	317	Other water source plant					
10	320	Water treatment plant	1,069,265				1,069,265
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

SCHEDULE A-25
Account 212 - Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2					
3					
4					
5	Total				

SCHEDULE A-26
Account 213 - Miscellaneous Long Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Series A Senior Notes		07-01-22	20,000,000	20,000,000	8.58%	1,716,000	1,716,000
2	Series B Senior Notes		01-01-24	30,000,000	30,000,000	7.37%	2,211,000	2,211,000
3	Series C Senior Notes		11-01-20	10,000,000	10,000,000	9.45%	945,000	945,000
4	Series D Senior Notes		01-01-26	15,000,000	15,000,000	7.15%	1,072,500	1,072,500
5	Series E Senior Notes		12-01-28	15,000,000	15,000,000	6.81%	1,021,500	1,021,500
6	Series F Senior Notes		09-01-31	20,000,000	20,000,000	7.20%	1,440,000	1,440,000
7	Series G Senior Notes		09-01-33	20,000,000	20,000,000	5.93%	1,186,000	1,186,000
8	Series H Senior Notes		01-01-37	20,000,000	20,000,000	5.71%	1,142,000	1,142,000
9	Series I Senior Notes		12-17-37	20,000,000	20,000,000	5.93%	1,186,000	1,186,000
10	Series J Senior Notes		02-01-24	10,000,000	10,000,000	6.54%	654,000	654,000
11	Series K Senior Notes		05-01-39	20,000,000	20,000,000	6.75%	1,350,000	1,350,000
12	PAB		06-01-40	50,000,000	50,000,000	5.10%	2,550,000	2,550,000
13	SDWSRF Loan		05-01-25	2,006,782	1,363,295	2.39%	35,338	53,816
14	SDWSRF Loan		05-1-28	1,069,265	824,515	2.60%	22,732	23,031
15								
16								
17								
18	Total			253,076,047.00	252,187,810.00		16,532,070.68	16,550,847

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

SCHEDULE A-27
Securities Issued or Assumed During Year

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
1					
2					
3					
4					
5	Total				

SCHEDULE A-28
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	SDWSRF 1			46,558	2.39%	35,338	53,816
2	SDWSRF 2			47,072	2.60%	22,732	23,031
3	Wells Fargo Line of Credit			14,300,000	various	10,050	3,969
4							
5							
6							
7	Total			14,393,630		68,121	80,815

SCHEDULE A-29
Account 223 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2					
3					
4					
5					
6					
7	Total				

SCHEDULE A-30
Account 230 - Other Current and Accrued Liabilities

Line No.	Description (a)	Balance End of Year (b)
1	Salaries & Wages	2,528,159
2	Pump Taxes	1,340,497
3	Audit & Legal Fees	141,463
4	Purchased Water	3,413,873
5	Utilities user tax - San Jose	647,766
6	Cost Order advance payments	112,350
7	Unidentified customer overpayments	707
8	Other current and accrued liabilities	736,304
9	Power accrual	315,498
10	P.U.C. surcharge	918,858
11	Retirement Plan Employer	76,760,753
12		
13		
14		
15		
16	Total	86,916,230

SCHEDULE A-31
Account 228 - Accrued and Prepaid Taxes

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied and charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 32, for a distribution of taxes charged, column (d) according to utility departments and accounts.
7. **Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.**

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	0	-	5,932,806	5,940,471	(7,665)	0	-
2	State corporation franchise tax (1)	(346,222)	-	3,201,473	3,236,121	398,644	(779,514)	-
3	State unemployment insurance tax	610	-	86,613	86,304	-	919	-
4	Other state and local taxes	512,929	21,820	643,984	585,274	-	567,824	25,634
5	Federal unemployment insurance tax	185	-	16,261	16,228	-	218	-
6	Fed. ins. constr. act (old age retire.)	(0)	-	2,315,250	2,315,347	-	(97)	-
7	Other federal taxes		-	-	-	-	-	-
8	Federal income taxes (1)	(4,894,803)	-	11,535,833	-	6,641,036	(6)	-
9	Local franchise tax- Cupertino Lease	78,854	-	89,583	79,938	-	88,500	-
10	Fed. Income taxes - Cupertino Lease (1)	-	-	702,000	-	702,000	-	-
11	State corporation franchise tax- Cupertino Lease (1)	(2,562)	-	195,000	145,300	3,659	43,479	-
12	Property tax - Cupertino Lease	0	30,298	61,530	61,063	-	0	30,765
13	Payroll tax - Cupertino Lease	-	-	9,275	9,275	-	-	-
14	Total	(4,651,008)	52,118	24,789,608	12,475,321	7,737,674	(78,677)	56,399

(1) Adjustment related to ITC amortization, deferred income tax, tax on CIAC &

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)	Amount (c)
1	Balance beginning of year		66,189,940
2	Additions during year		7,212,696
3	Subtotal - Beginning balance plus additions during year		73,402,636
4	Charges during year		
5	Refunds		
6	Percentage of revenue basis	1,535.36	
7	Proportionate cost basis 40 year	2,213,129.67	
8	Present worth basis		
9	Total refunds		2,214,665
10	Transfers to Acct 265 - Contributions in Aid of Construction		
11	Contribution in Aid of Construction	4,104,718	
12	Reserve for depreciation - salvage	84,280	
13	Construction Work in Progress	(56,149)	
14	Total transfers to Acct. 265		4,132,848
15	Securities Exchanged for Contracts (enter detail below)		
16	Subtotal - Charges during year		
17	Balance end of year		67,055,123

If stock, bonds, etc., were issued in exchange for construction advance contracts give details below:

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
18	Common stock			
19	Preferred stock			
20	Bonds			
21	Other (describe)			
22				
23				

SCHEDULE A-33
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance End of Year (b)
1	Deferred Income Tax	-
2	Investment Tax Credit	1,434,600
3	Deferred Revenue	1,136,632
4	Regulatory Liability - Income Taxes	565,911
5	Deferred Compensation	157,258,289
6	LT Tax Uncertainty Payable	2,316,000
7	Regulatory Liability - Asset Retirement Obligation	1,806,401
8		-
9	Total	164,517,833

SCHEDULE A-34
Accounts 254 to 258, Inclusive - Miscellaneous Reserves

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
1	254	215,000	Bad debt write off	478,878	775	413,197	
2					125	65,681	215,000
3	256	241,368	Inj. & damage	39,500	794	69,316	271,184
4	257	313,519	Post Retir. Contr.	215,845	795	144,329	242,003
5	258	0			131		
6					103		
7	Total	769,887		734,222		692,523	728,187

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

Instructions for Preparation of Schedule of Contributions in Aid of Construction:

¹ The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1995 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account 250 - Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account 250. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

² That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.

³ That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	106,512,363	106,493,706	18,657		
2	Add: Credits to account during year					
3	Contributions received during year	6,214,384	6,214,384			
4	Other credits*					
5	Total credits	6,214,384	6,214,384			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	3,706,121	3,706,121			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	109,020,626	109,001,969	18,657		

*Indicate nature of these items and show the accounts affected by the contra entries.

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	218,721,966	201,528,357	17,193,609
4		601.2 Industrial sales	732,014	727,888	4,127
5		601.3 Sales to public authorities	10,347,592	9,639,311	708,280
6		Sub-total	229,801,572	211,895,556	17,906,016
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales			
9		602.2 Industrial sales			
10		602.3 Sales to public authorities			
11		Sub-total			
12	603	Sales to irrigation customers			
13		603.1 Metered sales			
14		603.2 Unmetered sales			
15		Sub-total			
16	604	Private fire protection service	2,679,259	2,662,641	16,618
17	605	Public fire protection service		-	
18	606	Sales to other water utilities for resale	1,190,869	1,124,640	66,229
19	607	Sales to governmental agencies by contracts			
20	608	Interdepartmental sales			
21	609	Other sales or service	1,875,342	1,300,797	574,545
22		Sub-total	5,745,470	5,088,079	657,391
23		Total water service revenues	235,547,042	216,983,635	18,563,407
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	258,703	229,836	28,867
26	612	Rent from water property	-	5,500	(5,500)
27	613	Interdepartmental rents			
28	614	Other water revenues Balancing/Memo Accts	3,549,614		3,549,614
29		Total other water revenues	3,808,317	235,336	3,572,981
30	501	Total operating revenues	239,355,359	217,218,971	22,136,388

SCHEDULE B-1a
Operating Revenues Apportioned to Cities and Towns

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	County of Santa Clara	14,020,851
33		
34		
35	Operations within incorporated territory	
36	City or town of San Jose	175,932,893
37	City or town of Campbell	11,658,668
38	City or town of Cupertino	6,822,748
39	City or town of Los Gatos	13,304,616
40	City or town of Monte Sereno	2,050,030
41	City or town of Saratoga	15,561,448
42	City or town of Santa Clara	4,106
43		
44		239,355,359

ated to operating districts.

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		200,860	200,356	504
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		152,323	92,958	59,364
6	703	Miscellaneous expenses	A			684,130	696,325	(12,195)
7	704	Purchased water	A	B	C	62,794,315	51,187,050	11,607,265
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B				
10	706	Maintenance of structures and facilities			C			
11	707	Maintenance of structures and improvements	A	B		68,130	61,585	6,545
12	708	Maintenance of collect and impound reservoirs	A			3,274	26,098	(22,824)
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A			21,588	34,717	(13,128)
15	710	Maintenance of springs and tunnels	A					
16	711	Maintenance of wells	A			10,060	7,162	2,898
17	712	Maintenance of supply mains	A					
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense				63,934,679	52,306,251	11,628,428
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		441,877	380,040	61,837
23	721	Operation supervision labor and expense			C			
24	722	Power production labor and expense	A					
25	722	Power production labor, expenses and fuel		B				
26	723	Fuel for power production	A					
27	724	Pumping labor and expenses	A	B		1,267,480	1,145,393	122,086
28	725	Miscellaneous expenses	A			1,471,852	1,207,504	264,348
29	726	Fuel or power purchased for pumping	A	B	C	5,137,615	4,721,907	415,708
29	727	Ground water extraction charge	A	B	C	23,895,822	20,955,894	2,939,928
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		111,513	120,305	(8,792)
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		131,052	57,850	73,202
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		635,081	858,240	(223,160)
36	733	Maintenance of other pumping plant	A	B		9,673	24,010	(14,337)
38		Total pumping expenses				33,101,964	29,471,143	3,630,821

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
39		III. WATER TREATMENT EXPENSES						
40		Operation						
41	741	Operation supervision and engineering	A	B		536,120	547,340	(11,220)
42	741	Operation supervision, labor and expenses			C			
43	742	Operation labor and expenses	A			1,089,595	1,138,027	(48,432)
44	743	Miscellaneous expenses	A	B		817,491	854,279	(36,788)
45	744	Chemicals and filtering materials	A	B		315,732	360,205	(44,473)
46		Maintenance						
47	746	Maintenance supervision and engineering	A	B		37,641	68,904	(31,263)
48	746	Maintenance of structures and equipment			C			
49	747	Maintenance of structures and improvements	A	B				
50	748	Maintenance of water treatment equipment	A	B		108,111	140,307	(32,196)
51		Total water treatment expenses				2,904,690	3,109,062	(204,372)
52		IV. TRANS. AND DIST. EXPENSES						
53		Operation						
54	751	Operation supervision and engineering	A	B		387,638	450,863	(63,225)
55	751	Operation supervision, labor and expenses			C			
56	752	Storage facilities expenses	A			54,171	63,735	(9,563)
57	752	Operation labor and expenses		B				
58	753	Transmission and distribution lines expenses	A			794,843	877,787	(82,944)
59	754	Meter expenses	A			36,598	107,892	(71,295)
60	755	Customer installations expenses	A					
61	756	Miscellaneous expenses	A			2,307,292	2,412,562	(105,270)
62		Maintenance						
63	758	Maintenance supervision and engineering	A	B		961,038	781,223	179,815
64	758	Maintenance of structures and plant			C			
65	759	Maintenance of structures and improvements	A	B		315,945	285,052	30,893
66	760	Maintenance of reservoirs and tanks	A	B		84,400	126,522	(42,123)
67	761	Maintenance of trans. and distribution mains	A			3,756,938	3,509,566	247,372
68	761	Maintenance of mains		B				
69	762	Maintenance of fire mains	A					
70	763	Maintenance of services	A			943,121	1,079,595	(136,474)
71	763	Maintenance of other trans. and distribution plant		B				
72	764	Maintenance of meters	A			525,208	555,018	(29,810)
73	765	Maintenance of hydrants	A			535,235	562,078	(26,843)
74	766	Maintenance of miscellaneous plant	A			3,794,103	3,772,456	21,647
75		Total transmission and distribution expenses				14,496,530	14,584,350	(87,820)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		403,457	392,225	11,231
78	771	Superv., meter read., other customer acct expenses			C			
79	772	Meter reading expenses	A	B		1,173,029	1,253,924	(80,895)
80	773	Customer records and collection expenses	A			4,083,115	4,103,038	(19,923)
81	773	Customer records and accounts expenses		B				
82	774	Miscellaneous customer accounts expenses	A			2,576,818	1,436,771	1,140,047
83	775	Uncollectible accounts	A	B	C	413,197	329,593	83,604
84		Total customer account expenses				8,649,615	7,515,550	1,134,065
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				
88	781	Sales expenses			C			
89	782	Demonstrating and selling expenses	A					
90	783	Advertising expenses	A					
91	784	Miscellaneous sales expenses	A					
92	785	Merchandising, jobbing and contract work	A					
93		Total sales expenses				-	-	
94		VII. ADMIN. AND GENERAL EXPENSES						
95		Operation						
96	791	Administrative and general salaries	A	B	C	7,027,039	7,056,232	(29,193)
97	792	Office supplies and other expenses	A	B	C	1,010,934	1,027,071	(16,137)
98	793	Property insurance	A			949,963	753,082	196,881
99	793	Property insurance, injuries and damages		B	C			
100	794	Injuries and damages	A					
101	795	Employees' pensions and benefits	A	B	C	17,986,104	15,700,879	2,285,225
102	796	Franchise requirements	A	B	C			
103	797	Regulatory commission expenses	A	B	C	3,861,637	3,272,259	589,378
104	798	Outside services employed	A			1,708,068	1,824,475	(116,408)
105	798	Miscellaneous other general expenses		B				
106	798	Miscellaneous other general operation expenses			C			
107	799	Miscellaneous general expenses	A			2,225,685	2,052,614	173,072
108		Maintenance						
109	805	Maintenance of general plant	A	B	C	726,198	609,785	116,413
110		Total administrative and general expenses				35,495,628	32,296,398	3,199,230
111		VIII. MISCELLANEOUS						
112	811	Rents	A	B	C	378,836	367,838	10,998
113	812	Administrative expenses transferred - Cr.	A	B	C	(6,997,578)	(7,076,425)	78,847
114	813	Duplicate charges - Cr.	A	B	C			-
115		Total miscellaneous				(6,618,742)	(6,708,586)	89,845
116		Total operating expenses				151,964,364	132,574,168	19,390,197

SCHEDULE B-3
Account 506 - Property Losses Chargeable to Operations

Line No.	Description (a)	Amount
1		
2		
3		
4		
5		
6		
7		
8	Total	

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 24.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	DISTRIBUTION OF TAXES CHARGED					
		Total Taxes Charged During Year (b)	Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)	Capitalized (Omit Account) (f)
14	Taxes on real and personal property	5,932,806	5,822,183	110,623	-	-	-
15	State corp. franchise tax	3,201,473	3,201,473	-	-	-	-
16	State unemployment insurance tax	86,613	76,099	-	875	8,588	1,051
17	Other state and local taxes	643,984	643,984	-	-	-	-
18	Federal unemployment insurance tax	16,261	13,430	-	235	2,313	283
19	Federal insurance contributions act	2,315,250	2,084,342	-	19,213	188,604	23,091
20	Other federal taxes	-	-	-	-	-	-
21	Federal income tax	11,535,833	11,535,833	-	-	-	-
22	Franchise tax- Cupertino Lease	89,583	-	-	-	-	89,583
23	Federal income tax - Cupertino Lease	702,000	-	-	-	-	702,000
24	State corp. franchise tax - Cupertino Lease	195,000	-	-	-	-	195,000
25	Property tax - Cupertino Lease	61,530	-	-	-	-	61,530
26	Payroll tax - Cupertino Lease	9,275	-	-	-	-	9,275
27	Total	24,789,608	23,377,344	110,623	20,323	199,505	1,081,813

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

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

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4.....	22,539,315
	Reconciling amounts (list first additional income and unallowable deductions, followed by additional deductions and non-taxable income):	0
	Add:	0
2	Federal Income Tax	12,237,833
3	Provision for doubtful accounts	303,143
4	Dues	98,302
5	Non-deductible retirement expenses	10,473,483
6	Non-deductible equity compensation expense	428,844
7	California Franchise Tax current year, per books	3,396,473
8	Non-deductible meals, entertainment & travel	106,218
9	Taxable contributions & advances	1,339,436
10	Amortization of debt reacquisition cost per books	213,730
11	Book Tax Depreciation in Excess of Federal	(43,074,454)
12	Non-deductible and In-Kind deductible contributions	14,500
13	Retirement Proceeds	68,623
14	Executive Deferred Compensation Accrual	195,283
15	Uninsured losses accrued	271,184
16	Non-deductible ESPP expense	63,428
17	Amortization of lease concession fee per books	272,000
18	Penalties	10,770
19	Non-deductible Sec 162M compensation	0
	Deduct:	0
20	Uninsured losses paid	241,368
21	Bad Debts written off	256,810
22	Contribution to Pension Plan & Pension Payments	10,468,031
23	California Franchise Tax prior year	2,636,043
24	Loss on dispositions (ACRS/MACRS property)	2,116,227
25	Imputed Interest on post 6/12/96 contracts	660,761
26	Def. revenue	263,020
27	Deductible equity compensation expense	818,344
28	Amortization of lease concession fee per tax	339,977
29	Cost of retirement	325,849
30	IRC Mfg. 199 deduction	0
31	Amortization of debt reacquisition cost per tax	92,074
32	Federal tax net loss.....	(9,260,393)
	Computation of tax:	
33	Tax at 35%	(3,241,137)
34	Tax per return (1)	(3,241,137)

Group members included in consolidated Federal tax return:

Name	2012 Tax
SJW Corp. (1)	(1,005,903)
SJW Land Co. (1)	865,404
SJW TX Water, Inc (1)	310,920
TWA (1)	(314,065)

Tax allocated to each group member based on separate company taxable income.

(1) Estimate only - tax returns are on extension and not yet completed.

SCHEDULE B-6				
Account 521 - Income from Nonutility Operations				
Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1				
2				
3				
4				
5	Total			

SCHEDULE B-7		
Account 526 - Miscellaneous Nonoperating Revenue		
Line No.	Description (a)	Amount (b)
1	Lease telecommunication	892,339
2	Amort. Def. Rev. for CIAC 1987-2000	263,020
3	Billing Service for City of San Jose "Recycle Plus" program	3,907
4	Billing Service for City of Milpitas	
5	Sale of non-utility property	
6	Lease Cupertino Water System	1,643,859
7	Maintenance Contract for City of San Jose	290,149
8	Miscellaneous	960,156
9		
	Total	4,053,430

SCHEDULE B-8		
Account 527 - Nonoperating Revenue Deductions (Dr.)		
Line No.	Description	Amount (b)
1	Miscellaneous	20,333
2		
3		
4		
5		
	Total	

SCHEDULE B-9		
Account 535 - Other Interest Charges		
Line No.	Description (a)	Amount (b)
1		
2	Line of Credit	11,510
3	US Treasury	45
4	CA Franchise Tax interest	57
	Total	11,611

SCHEDULE B-10		
Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1		
2		
3	See Attached	161,283
4		
5		

SCHEDULE C-1

Engineering and Management Fees and Expenses, etc., During Year

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

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile? (If the word "none" truly states the fact it should be given as the answer to this inquiry.)

Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1			
2			
3			
4			
5			
6	Total		

SCHEDULE C-3

Employees and Their Compensation

(Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply	7	627,585
2	Employees - Pumping	26	2,252,869
3	Employees - Water treatment	21	1,807,559
4	Employees - Transmission and distribution	127	8,904,600
5	Employees - Customer account	48	3,831,288
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	7	2,786,075
9	General office	42	3,905,471
10	Total	278	24,115,447

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					Date of Accident (g)	TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)		Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)			Number (h)	Amount (i)	Number (j)	Amount (k)
1	1/31/2012		1			1	1/10/2012	1	\$499.00		
2	3/20/2012		1			1	2/1/2012			1	\$ 827
3	4/5/2012		2			2	2/18/2012	1	\$1,699.00		
4	4/18/2012		1			1	2/19/2012	1	\$1,583.60		
5	4/25/2013		1			1	2/21/2012			1	\$ 742
6	5/2/2012		1			1	2/24/2012	1	\$998.00		
7	5/3/2012		1			1	2/28/2012	1	\$209.00		
8	5/8/2012		1			1	3/12/2012	1	\$549.00		
9	5/10/2012		1			1	3/14/2012	1	\$1,000.00		
10	5/11/2012		1			1	3/20/2012	1	\$625.00		
11	5/14/2012		1			1	4/3/2012			1	\$ 1,567
12	5/31/2012		1			1	4/18/2012	1	\$1,140.00		
13	6/4/2012		1			1	4/20/2012	1	\$975.00		
14	6/25/2012		1			1	5/16/2012	1	\$2,275.00		
15	6/26/2012		1			1	5/30/2012	1	\$3,831.79		
16	7/10/2012		1			1	5/31/2012	1	\$525.00		
17	7/19/2012		1			1	6/26/2012	1	\$1,588.00	1	\$ 8,011
18	8/17/2012		1			1	7/20/2012	1	\$2,685.37		
19	8/29/2012		1			1	8/7/2013	1	\$133.00		
20	9/18/2012		1			1	8/8/2012	1	\$773.82		
21	9/20/2012		1			1	8/27/2012	1	\$2,464.32		
22	10/17/2012		1			1	8/28/2012	1	\$7,006.91	1	\$ 4,736
23	10/30/2012		1			1	9/7/2012	1	\$51.28		
24	10/31/2012		2			2	10/3/2012	1	\$934.44		
25	11/7/2012		1			1	10/10/2012	1	\$2,050.00		
26	11/30/2012		2			2	10/12/2012	1	\$700.00		
27	12/18/2012		1			1	10/15/2012	1	\$65.00		
28	12/27/2012		1			1	10/16/2012	1	\$500.00		
29						0	10/28/2012	1	\$211.78		
30						0	11/7/2012	1	\$942.50		
31						0	11/14/2012	1	\$504.53		
32						0	11/20/2012	1	\$635.52		
33						0	12/20/2012	1	\$1,678.67		
Totals		0	31	0	0	31		30	\$38,834.53	5	\$ 15,883

1. Accidents to employees not on duty should be included in "Public" accidents.

**SCHEDULE C-5
Expenditures for Political Purposes**

Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	Barbara Keegan for Water District	City	250
2	Chad Walsh for Assembly 2012	Local	500
3	ChamberPAC FPPC820668	Local	3,500
4	Coto for Senate	Local	500
5	Elect David Ginsborg for Water	Local	500
6	Elect Tam Troung for City Council	Local	500
7	Friends of Patrick Kwok	Local	500
8	Jim Beall for Senate 2012	Local	500
9	Nai Hsueh for Water Board	Local	250
10	Neighbors for Robert Braustein	Local	750
11	Paul Fong for Assembly 2012	Local	500
12	Re-elect Ash Kalra to City Council	Local	500
13	Re-elect Rose Herrera	Local	500
14	Safe Clean Water for Future Yes on Measure B	Local	2,000
15	Silicon Valley Latino Democrat	Local	2,500
16	The Committee to Elect Johnny	Local	750
17	Total Political		14,500
18			

**SCHEDULE C-6
Loans to Directors, or Officers, or Shareholders**

Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	
2	
3	
4	
5	
6	

**SCHEDULE C-7
Bonuses Paid to Executives & Officers**

Show hereunder the amount of bonuses paid to Executives and Officers, both cash and non-cash. List by the name of each Executive or Officer receiving the bonus, the dollar value of that bonus, and a description of the bonus if it is non-cash.

				Non-Cash	
		Cash Value (1)		Valule (2)	
1	Avila- Walker	Controller	\$15,000		\$4,807
2	Belhumeur	Senior Vice President of Operations	\$40,000		\$43,293
3	Drysdale	Vice President	\$30,000		\$12,079
4	Giordano	Vice President	\$30,000		\$12,079
5	Jensen	Senior Vice President of Regulatory Affairs	\$40,000		\$12,079
6	Lynch	CFO, Treasurer	\$75,000		\$36,264
7	Papazian	Corporate Secretary	\$20,000		\$12,079
8	Roth	President & CEO	\$166,317		\$287,386
9	Yoo	Chief Operating Officer	\$50,000		\$73,569

1. STI Short Term Cash Incentive Award
2. Stock Awards Value Realized on Vesting

SCHEDULE D-1 Sources of Supply and Water Developed									
STREAMS				FLOW IN MG ²				Annual Quantities Diverted MG ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Almaden Pipe	Alamito	Almaden Intake					0	
2	Saratoga Filter	Saratoga	Congress Springs					224	
3	Montevina	Los Gatos	Ryland Intake					2184.3	
4									
5								2408.3	
WELLS							Annual Quantities Pumped MG ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6	Bascom	San Jose					685.694		
7	Berryessa	San Jose					0.221		
8	Branham	San Jose					0		
9	Breeding	San Jose					168.95		
10	Bryan	San Jose					0		
11	Buena Vista	San Jose					1675.129		
12	Cottage Grove	San Jose					0.491		
13	Cropley	San Jose					0		
14	David	San Jose					0		
15	Delmas	San Jose					0		
16	Gish	San Jose					1.956		
17	Grant	San Jose					722.198		
18	Home	San Jose					0.211		
19	Jackson	San Jose					0		
20	Mabury	San Jose					0		
21	Main Station	San Jose					0		
22	Malone	San Jose					0		
23	Meridian	San Jose					102.95		
24	Merrimac	San Jose					0		
25	Needles	San Jose					0		
26	Ridgeley	San Jose					0		
27	Senter	San Jose					67.659		
28	Seventeen St.	San Jose					854.828		
29	Springfield	San Jose					0		
30	San Tomas	San Jose					0		
31	Sterling	San Jose					0		
32	3-Mile	San Jose					666.639		
33	Twelve St.	San Jose					2573.743		
34	Tully	San Jose					1228.679		
35	Virginia	San Jose					20.634		
36	Williams	San Jose					2003.801		
37	Willow Glen Wy	San Jose					1167.58		
38	Will Wool	San Jose					1428.425		
TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
39									
40									
41									
42									
43									
Purchased Water for Resale									
44	Purchased from	Santa Clara Valley Water District							
45	Annual quantities purchased	30443.912 MG			(Unit chosen) ²				
46									
47									
<small>* State ditch, pipe line, reservoir, etc., with name, if any. ¹ Average depth to water surface below ground surface. ² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</small>									

SCHEDULE D-2 Description of Storage Facilities				
Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			SEE ATTACHED
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total			

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	196,494	197,019		
Commercial	20,196	20,169		
Industrial	56	55		
Public authorities	1,380	1,368		
Other Water Utility	39	39		
Recycled Water	81	117		
Misc.	163	168		
Subtotal	218,409	218,935		
Private fire connections	-	-	3,526	3,548
Public fire hydrants				
Total	218,409	218,935	3,526	3,548

SCHEDULE D-5				
Number of Meters and Services on Pipe Systems at End of Year				
Size	Meters	Size	Services	
3/4-in	178,498	1/2-in Installation		
1-in	32,642	3/4-in "		178,944
1-1/2-in	5,985	1-in s		33,256
2-in	8,546	1-in sp		
3-in	709	1-1/4in S		
4-in	350	" Sp		
6-in	82	1-1/2in S		6,216
8-in	22	" Sp		
10-in	7	2-in S		6,263
Reclaimed water 1"	2	2-in Sp		
Reclaimed water 1-1/2"	4	Misc Svcs & Singles		277
Reclaimed water 2"	66	3-in S		1,514
Reclaimed water 3"	19	2x2 manf=3"		
Reclaimed water 4"	21	4-in S		1,585
Reclaimed water 6"	1	6-in S		1,712
Reclaimed water 8"	3	8-in S		1,019
Reclaimed water 10"	1	10-in S		170
		12-in S		15
Total	<u>226,958</u>			<u>230,971</u>

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	1,316
2. Used, before repair	2,197
3. Used, after repair	3,022
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	122,325
2. More than 10, but less than 15 years	31,543
3. More than 15 years	73,083

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in CCF's¹

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	2,535,133	2,159,622	2,142,475	1,955,694	2,307,483	2,843,342	3,854,767	17,798,516
Business	1,354,126	1,333,130	1,199,922	1,284,809	1,378,603	1,708,002	1,841,620	10,100,212
Industrial	12,899	17,223	13,936	15,586	14,701	18,187	16,559	109,091
Public authorities	117,185	109,434	104,443	105,179	225,401	358,272	416,848	1,436,762
Resale	18,052	19,448	16,128	19,411	26,575	44,834	65,000	209,448
Other (specify)	519	1,324	3,665	1,820	1,895	4,132	6,549	19,904
Total	4,037,914	3,640,181	3,480,569	3,382,499	3,954,658	4,976,769	6,201,343	29,673,933

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	3,603,585	3,948,753	3,352,664	3,274,524	2,419,218	16,598,744	34,397,260	32,167,587
Business	2,005,958	1,856,395	1,840,663	1,594,450	1,545,805	8,843,271	18,943,483	18,022,664
Industrial	20,421	15,630	20,528	15,852	20,359	92,790	201,881	212,179
Public authorities	411,735	341,860	271,016	161,934	86,666	1,273,211	2,709,973	2,592,897
Resale	33,845	49,143	39,503	28,015	18,295	168,801	378,249	334,481
Other (specify)	6,259	9,735	3,969	4,714	1,498	26,175	46,079	34,889
Total	6,081,803	6,221,516	5,528,343	5,079,489	4,091,841	27,002,992	56,676,925	53,364,697

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

Total acres irrigated _____

Total population served _____ 1,044,400

SCHEDULE E-1
Balancing and Memorandum Accounts

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Balancing Account	Pending (2008)	\$287,111	\$0	\$0	\$631	0	0	\$287,742
2	Balancing Account	Pending (2009)	\$720,901	\$0	\$0	\$1,584	0	0	\$722,485
3	Balancing Account	Pending (2010)	(\$3,607,704)	\$0	\$0	(\$7,945)	0	0	(\$3,615,649)
4	Balancing Account	Pending (2011)	(\$1,086,264)	\$0	\$0	(\$2,393)	0	0	(\$1,088,657)
5									
6	<u>Memo-Balancing Acct</u>								
7	Purchased Power	Pending	\$0	\$0	\$1,229,688	(\$1,109)	0	0	(\$1,230,797)
8	Purchased Power	Pending	\$0	\$0	\$157,505	(\$142)	0	0	(\$157,647)
9	Purchased Power	Pending	\$0	\$0	(\$175,750)	\$158	0	0	\$175,908
10	Purchased Power	Pending	\$0	\$0	(\$33,406)	\$30	0	0	\$33,436
11	Purchased Power	Pending	\$0	\$0	\$89,105	(\$80)	0	0	(\$89,185)
12	Purchased Power	Pending	\$0	\$0	\$13,481	(\$12)	0	0	(\$13,493)
13	Purchased Power	Pending	\$0	\$0	\$22,732	(\$18)	0	0	(\$22,750)
14	Purchased Power	Pending	\$0	\$0	(\$16,841)	\$10	0	0	\$16,851
15	Purchased Water	AL429	\$0	\$4,054,026	\$3,282,081	\$561	0	0	\$772,506
16	Pump Tax	AL429	\$0	\$4,397,210	\$1,945,102	\$2,367	0	0	\$2,454,475
17	Purchased Water	AL439	\$0	\$1,559,134	\$1,903,199	(\$371)	0	0	(\$344,436)
18	Pump Tax	AL439	\$0	\$1,692,652	\$1,325,280	\$35	0	0	\$367,407
17	WRAP Discount	AL356 & AL370	\$0	\$510,910	\$844,881	(\$266)	0	0	(\$334,237)
18	SRF Loan I Surcharge	AL364	\$0	\$142,425	\$126,833	(\$35)	0	0	\$15,557
19	SRF Loan II Surcharge	AL392	\$0	\$72,364	\$68,906	(\$3)	0	0	\$3,455
20	City of SJ Franchise Surcharge		\$0	\$0	\$9,769	(\$9)	0	0	(\$9,778)
21	Pension Balancing Account	D.09-11-032	\$0	\$0	\$3,379,057	(\$282)	0	0	(\$3,379,339)
22	MCRAM Surcharge Balance	AL 437	\$0	\$0	\$878,024	(\$27)	0	0	(\$878,051)
23									
24	<u>Memorandum Acct</u>								
25	Calero Tank	D.97-07-047	(\$356,465)	\$0	\$0	(\$782)	0	0	(\$357,247)
26	Water Conservation Oil	D.08-02-036	(\$50,322)	\$0	\$0	(\$110)	0	0	(\$50,432)
27	Monterey WRAM	D.08-08-030	(\$363,068)	\$0	\$103,857	(\$1,254)			(\$468,179)
28	MCMA	AL 407-D	(\$11,114)	\$0	\$0	(\$22)			(\$11,136)
29	MCRAM II	AL 419-B	\$1,081,555	\$0	\$0	\$2,382	0	0	\$1,083,937
30	Taylor Building Exp	D.08-10-018	(\$747,228)	\$0	\$0	(\$1,649)	0	0	(\$748,877)
31	Intervenor Compensation	D.09-05-014,016 & 017	(\$60,694)	\$0	\$16,951	(\$147)	0	0	(\$77,792)
32	OEEM Capital	AL 412	(\$28,266)	\$0	\$14,717	(\$80)	0	0	(\$43,063)
33	OEEM Expenses	AL 412	(\$32,907)	\$0	\$0	(\$76)	0	0	(\$32,983)
34	Cost of Capital	D.09-12-019	\$852,562	\$0	\$0	\$1,880	0	0	\$854,442
35	Cost of Capital	D.10-10-035	(\$50,940)	\$0	\$34,330	(\$172)	0	0	(\$28,481)
36	Cost of Capital	AL 436	\$0	\$0	\$1,466,552	(\$2,236)	0	0	(\$1,468,788)
37	Research, Dev and Demo (RSP)	AL418	(\$2,878)	\$0	\$0	(\$10)	0	0	(\$2,888)
38	Water Quality	D.09-11-032	(\$9,626)	\$0	\$50,000	(\$67)	0	0	(\$59,693)
39	Data Sharing Cost	D.11-05-020, AL 431	\$0	\$0	\$40,042	(\$36)	0	0	(\$40,078)

1. For Columns d, e, f, g & h provide those amounts booked in the current year.
2. The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment

during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.

Schedule E- 2
Description of Low-Income Rate Assistance Program(s)

For all low income rate assistance programs offered by water utility, provide detailed responses to the following items:

SJWC's General Rate Case Decision D.04-08-054 adopted a settlement agreement between the Office of Ratepayer Advocates (ORA) and SJWC which allowed SJWC to implement a Water Rate Assistance Payer (WRAP) for low income customers which provides a 15% discount on the total water bill for the customers eligible for the program based on the same income qualification guidelines as is use by PG&E's CARE program (175% of federal poverty level). The program automatically qualifies customers already part of PG&E's CARE program, while customers without PG&E service in their name qualify by providing income verification in accordance with the program guidelines. The program also extends eligibility to customers in mobile homes behind master-meters. In order to fund this program SJWC charges a monthly surcharge of \$0.20 per bill. The surcharge is identified separately on the customer bill and is applied to all SJWC customers who are not recipients of the WRAP program benefits. In accordance with the Settlement Agreement adopted in D.04-08-054, SJWC also maintains a WRAP balancing account to which all revenue and expenses associated with the program will be booked for later recovery or refund.

As of December 31, 2012, 24,213 of SJWC's low income households are participants in the program which represents 11% of total customers served and 12.3% of residential customers served.

Please see Schedule E-1 for detail of WRAP balancing account authorized to record expenses incurred and revenues collected for low income rate assistance program.

Schedule E- 3
Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

San Jose Water Company (SJWC) offers a comprehensive water conservation program to its customers. The program includes services that are offered directly by SJWC such as water audits, as well as programs offered through the wholesale water agency, the Santa Clara Valley Water District (SCVWD). SCVWD offers conservation programs that are the most cost effective and sensible to offer at a regional level, such as rebates for high efficiency toilets and washing machines. These rebates are available to SJWC customers who are made aware of them through advertisements, bill inserts, each agency's website, and in person during water audits or at the customer service office.

The water audit program is an excellent way for customers to learn how to reduce their consumption, as well as identify and fix any leaks they may have. It also allows SJWC to directly interface with its customers. SJWC also prepares customer bill inserts throughout the year, including one sent in the spring promoting "Water Awareness Night" and the water audit program. In the fall, SJWC and SCVWD coordinate to jointly prepare a bill insert that focuses on reduction of outdoor water use. This "fall back" insert reminds customers to turn off their irrigation systems in the wet winter months.

In addition to the conservation programs, SJWC is engaged in a significant effort to expand the use of recycled water. SJWC is building new recycled water pipelines to extend the South Bay Water Recycling (SBWR) system. The Company is also paying for the design and construction of customer retrofits that are needed to connect new customers to the recycled water pipeline. This project is critical in the overall effort to reduce dependence on potable water supplies. The conservation expenses are part of Customer Account expenses. In accordance with the Commission's guidelines for rate design 50% of Customer Account expenses is recovered in the service charge and 50% in the quantity rate.

Schedule E-4 Report on Affiliate Transactions				
Line No.		SJW Corp.	SJ Land Company	SJWTX Water, Inc.
1	(a) Description of Services Provided by Regulated Water Utility To Affiliated Companies	Support for G&A, Accounting, Maintenance and Vehicles (\$573,727)	None	Support for G&A, Accounting and Engineering functions (\$410,398)
2	(b) Description of Services Provided by Affiliated Companies to Regulated Water Utility	None	None	None
3	(c) Assets Transferred from Regulated Utility to Affiliated Companies	None	None	None
4	(d) Assets Transferred to Regulated Utility from Affiliated Companies	None	None	None
5	(e) Employees Transferred from Regulated Utility to Affiliated Companies	None	None	None
6	(f) Employees Transferred to Regulated Utility from Affiliated Companies	None	None	None
7	(g) Financing Arrangements and Transactions between Regulated Utility and Affiliated Companies	None	None	None
8				

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: Wells Fargo Bank NA
 Address: 333 Market Street, 18th Floor, MACAO119-181, San Francisco, CA 94105
 Phone Number: 415-371-3353
 Account Number: Reserve Fund 16798601 Debt Service Fund 16798600
 Date Hired: 12/13/04 with amendment signed on 6/28/06

2. Total surcharge collected from customers during the 12 month reporting period:

\$ 142,425

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 x 3/4 inch	965	0.04
3/4 inch	173,640	0.04
1 inch	33,334	0.07
1 1/2 inch	3,924	0.15
2 inch	4,846	0.23
3 inch	1,373	0.42
4 inch	413	0.69
6 inch	187	1.37
8 inch	33	2.19
10 inch	7	3.15
Number of Flat Rate Customers		
Total	218,722	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 136,537.20
Deposits during the year	<u>190,215.31</u>
Interest earned for calendar year	<u>9.50</u>
Withdrawals from this account	<u>190,215.78</u>
Balance at end of year	<u>136,546.23</u>

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

Scheduled principal and interest payments

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: Wells Fargo Bank NA
 Address: 333 Market Street, 18th Floor, MACAO119-181, San Francisco, CA 94105
 Phone Number: 415-371-3353
 Account Number: Reserve Fund 20868301 Debt Service Fund 20868300
 Date Hired: 09/01/06 with amendment signed on 02/20/07

2. Total surcharge collected from customers during the 12 month reporting period:

\$ 72,364

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 x 3/4 inch	965	0.02
3/4 inch	173640	0.02
1 inch	33334	0.02
1 1/2 inch	3924	0.06
2 inch	4846	0.09
3 inch	1373	0.18
4 inch	413	0.32
6 inch	187	0.67
8 inch	33	1.08
10 inch	7	1.55
Number of Flat Rate Customers		
Total	218722	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 30,917.13
Deposits during the year	<u>75,794.07</u>
Interest earned for calendar year	<u>2.15</u>
Withdrawals from this account	<u>68,902.14</u>

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

Scheduled principal and interest payments

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant	2,382,520				2,382,520
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant	1,069,265				1,069,265
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

FACILITIES FEES DATA

Please provide the following information relating to Facilities Fees for districts or subsidiaries servicing 2,000 or fewer connections for the calendar year. (Per D.91-04-068)

1. Trust Account Information: N/A

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

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

I, the undersigned _____ W.R Roth and Chief Executive Officer
President

of _____ San Jose Wate Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2012, through December 31, 2012.

President, Chief Executive Officer
Title (Please Print)

/S/ Richard Roth
Signature

408-279-7900
Telephone Number

March 29, 2013
Date

INDEX

	<u>PAGE</u>		<u>PAGE</u>
Accidents	46	Operating expenses	39-41
Acres irrigated	51	Operating revenues	38
Advances from associated companies	32	Organization and control	12
Advances for construction	35	Other deferred credits	36
Affiliate Transactions	55	Other deferred debits	26
Assets	13	Other income	15
Assets in special funds	22	Other investments	22
Balance Sheet	13-14	Other physical property	18
Balancing & Memorandum Accounts	53	Payables to associated companies	33
Bonds	30	Political expenditures	47
Bonuses	47	Population served	51
Capital stock	27	Premium on capital stock	27
Capital surplus	28	Prepayments	24
Contributions in aid of construction	37	Proprietary capital	29
Depreciation and amortization reserves	20-21	Purchased water for resale	48
Declaration	61	Rate Base	19
Discount on capital stock	26	Receivables from associated companies	24
Discount and expense on funded debt	25	Revenues apportioned to cities	38
Dividends declared	27	SDWBA Loan Data	56-59
Earned surplus	28	Securities issued or assumed	32
		Selected Financial Data Excluding Non-Regulated Activity	8-10
Employees and their compensation	46	Service connections	50
Engineering and management fees	45	Sinking funds	22
Excess Capacity and Non-Tariffed Services	11	Sources of supply and water developed	48
Facilities Fees	60	Special deposits	23
Franchises	17	Status with Board of Health	52
Income account	15	Stockholders	27
Income deductions	15	Storage facilities	48
Investments in associated companies	22	Taxes	42
Liabilities	14	Transmission and distribution facilities	49
Loans to officers, directors, or shareholders	47	Unamortized debt discount and expense	25
Low Income Rate Assistance Program	54	Unamortized premium on debt	25
Management compensation	45	Undistributed profits	29
Meters and services	50	Utility plant	16
Miscellaneous long-term debt	32	Utility plant in service	16-17
Miscellaneous reserves	36	Utility plant held for future use	18
Miscellaneous special funds	23	Water delivered to metered customers	51
Notes payable	33	Water Conservation Program(s)	54
Notes receivable	23	Working Cash	19
Officers	12		