

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 162W

2013
ANNUAL REPORT
OF

Great Oaks Water Company

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

PO Box 23490

San Jose, California 95153

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copy of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2014**, 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 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 a calendar year, from January 1, 2013, through December 31, 2013. 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.

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

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

1. 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 2013

NAME OF UTILITY Great Oaks Water Company PHONE (408) 227-9540
 PERSON RESPONSIBLE FOR THIS REPORT Ron Ceolla

	<u>1/1/13</u>	<u>12/31/13</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	8,000	8,000	8,000
2 Land and Land Rights	140,546	140,546	140,546
3 Depreciable Plant	<u>38,078,967</u>	<u>39,018,847</u>	<u>38,548,907</u>
4 Gross Plant in Service	38,227,513	39,167,392	38,697,452
5 Less: Accumulated Depreciation	<u>(18,902,600)</u>	<u>(19,939,396)</u>	<u>(19,420,998)</u>
6 Net Water Plant in Service	19,324,913	19,227,996	19,276,455
7 Water Plant Held for Future Use	0	0	0
8 Construction Work in Progress	88,637	309,512	199,074
9 Materials and Supplies	0	0	0
10 Less: Advances for Construction	(6,290,258)	(6,043,739)	(6,166,999)
11 Less: Contributions in Aid of Construction	(2,855,682)	(2,738,516)	(2,797,099)
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>(76,396)</u>	<u>(76,396)</u>	<u>(76,396)</u>
13 Net Plant Investment	<u>10,191,214</u>	<u>10,678,857</u>	<u>10,435,036</u>
CAPITALIZATION			
14 Common Stock	360,110	360,110	360,110
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	347,324	347,324	347,324
17 Retained Earnings (includes non-regulated income) - S Corp	0	139,986	69,993
18 Retained Earnings (includes non-regulated income) - C Corp	<u>26,516,823</u>	<u>29,671,552</u>	<u>28,094,187</u>
19 Common Stock and Equity (Lines 14 through 17)	27,224,258	30,518,972	28,871,615
20 Preferred Stock	0	0	0
21 Long-Term Debt	0	0	0
22 Notes Payable	0	0	0
23 Total Capitalization (Lines 18 through 21)	<u>27,224,258</u>	<u>30,518,972</u>	<u>28,871,615</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2013

NAME OF UTILITY Great Oaks Water Company PHONE (408) 227-9540

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	10,053
24 Fire Protection Revenue	79,571
25 Irrigation Revenue (consolidated with metered water revenues)	0
26 Metered Water Revenue	<u>15,682,310</u>
27 Total Operating Revenue	<u>15,771,934</u>
28 Operating Expenses	11,622,097
29 Depreciation Expense (Composite Rate = <u>2.76%</u>)	1,067,153
30 Amortization Of CIAC and Property Losses	<u>(150,562)</u>
31 Property Taxes	156,242
32 Taxes Other Than Income Taxes	<u>126,783</u>
33 Total Operating Revenue Deduction Before Taxes	12,821,713
34 California Corp. Franchise Tax	44,253
35 Federal Corporate Income Tax	<u>(27,113)</u>
36 Total Operating Revenue Deduction After Taxes	<u>12,838,853</u>
37 Net Operating Income (Loss) - California Water Operations	2,933,081
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>357,279</u>
39 Income Available for Fixed Charges	3,290,360
40 Interest Expense	<u>374</u>
41 Net Income (Loss) Before Dividends	3,289,986
42 Preferred Stock Dividends	<u>0</u>
43 Net Income (Loss) Available for Common Stock	<u><u>3,289,986</u></u>

OTHER DATA

44 Refunds of Advances for Construction	246,519
45 Total Payroll Charged to Operating Expenses	<u>2,093,096</u>
46 Purchased Water	<u>0</u>
47 Power	<u>759,509</u>
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	<u>0</u>
b. Pre-TRA 1986 Advances for Construction	<u>0</u>
c. Post TRA 1986 Contributions in Aid of Construction	<u>0</u>
d. Post TRA 1986 Advances for Construction	<u>0</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		20,490	20,572	20,531
50 Flat Rate Service Connections		0	0	0
51 Total Active Service Connections		<u>20,490</u>	<u>20,572</u>	<u>20,531</u>

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

Calendar Year 2013

NAME OF UTILITY Great Oaks Water Company PHONE (408) 227-9540

PERSON RESPONSIBLE FOR THIS REPORT Ron Ceolla
(Prepared from Information in the 2013 Annual Report)

	<u>1/1/2013</u>	<u>12/31/2013</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
2 Land and Land Rights			
3 Depreciable Plant			
4 Gross Plant in Service			
5 Less: Accumulated Depreciation			
6 Net Water Plant in Service			
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies			
10 Less: Advances for Construction	<u>()</u>	<u>()</u>	<u>()</u>
11 Less: Contributions in Aid of Construction	<u>()</u>	<u>()</u>	<u>()</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>()</u>	<u>()</u>	<u>()</u>
13 Net Plant Investment	<u> </u>	<u> </u>	<u> </u>
CAPITALIZATION			
14 Common Stock	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital			
17 Retained Earnings			
18 Common Stock and Equity (Lines 14 through 17)			
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u> </u>	<u> </u>	<u> </u>

Note:

INCOME STATEMENT AND OTHER DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2013

NAME OF UTILITY Great Oaks Water Company PHONE (408) 227-9540

		Annual Amount
INCOME STATEMENT		
23	Unmetered Water Revenue	N/A
24	Fire Protection Revenue	_____
25	Irrigation Revenue	_____
26	Metered Water Revenue	_____
27	Total Operating Revenue	_____
28	<u>Operating Expenses</u>	_____
29	Depreciation Expense (Composite Rate _____)	_____
30	Amortization and Property Losses	_____
31	Property Taxes	_____
32	Taxes Other Than Income Taxes	_____
33	Total Operating Revenue Deduction Before Taxes	_____
34	California Corp. Franchise Tax	_____
35	Federal Corporate Income Tax	_____
36	Total Operating Revenue Deduction After Taxes	_____
37	Net Operating Income (Loss) - California Water Operations	_____
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	_____
39	Income Available for Fixed Charges	_____
40	Interest Expense	_____
41	Net Income (Loss) Before Dividends	_____
42	Preferred Stock Dividends	_____
43	Net Income (Loss) Available for Common Stock	_____

OTHER DATA		
44	Refunds of Advances for Construction	_____
45	Total Payroll Charged to Operating Expenses	_____
46	Purchased Water	_____
47	Power	_____
48	Class A Water Companies Only:	
	a. Pre-TRA 1986 Contributions in Aid of Construction	_____
	b. Pre-TRA 1986 Advances for Construction	_____
	c. Post TRA 1986 Contributions in Aid of Construction	_____
	d. Post TRA 1986 Advances for Construction	_____

				Annual Average
	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	Jan. 1	Dec. 31	
49	Metered Service Connections	_____	_____	_____
50	Flat Rate Service Connections	_____	_____	_____
51	Total Active Service Connections	_____	_____	_____

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	N/A
2	
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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	Wireless communications transmission - Clearwire	Passive	15,927	521.001	1,200	521.002	N/A	221	527.000	77,035	101.342
2	Wireless communications transmission - Metro-PCS	Passive	21,329	521.001	0	521.002	N/A	320	527.000	0	101.342
3	Wireless communications transmission - T-Mobile	Passive	21,600	521.001	2,400	521.002	N/A	288	527.000	0	101.342
4	Total		58,856		3,600			829		77,035	

GENERAL INFORMATION

1. Name under which utility is doing business: Great Oaks Water Company

2. Official mailing address: PO Box 23490, San Jose, California 95153

3. Name and title of person to whom correspondence should be addressed: John W. S. Roeder, Chairman & CEO Telephone: (408) 227-9540

4. Address where accounting records are maintained: 20 Great Oaks Boulevard, Suite 120, San Jose, California 95119

5. Service Area (Refer to district reports if applicable): Southeast San Jose and Santa Clara County areas including Coyote & East Almaden Valleys

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: John Roeder, CEO Telephone: (408) 227-9540
Address: Same as above

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) Great Oaks Water Company
Organized under laws of (state) California Date: April 1959

Principal Officers:
Name: John W. S. Roeder Title: Chairman & CEO
Name: Timothy Guster Title: Secretary & General Counsel
Name: Ron Ceolla Title: Treasurer & CFO
Name: _____ Title: _____

8. Names of associated companies: Great Oaks Water LLC

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: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ 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:
SEE ATTACHED LIST ON FOLLOWING PAGE

12. List Name, Address, and Phone Number of your company's external auditor:
Name: Wright Ford Young & Company Telephone: (949) 910-2727
Address: 16140 Sand Canyon Avenue, Irvine, California 92618

13. This annual report was prepared by:
Name of firm or consultant: Prepared internally.
Address of firm or consultant: _____
Phone Number of firm or consultant: ()

Great Oaks Water Certified Operators

Distribution

Name	Cert #	Grade	Expires
Jared Ajlouny	34723	D4	8/1/2014
Justin Bullock	32480	D1	4/1/2016
Mike Carey	28205	D5	4/1/2016
Chuck Croom	16475	D3	9/1/2016
Sam Cruz	29310	D2	7/1/2014
Bobby Dartez	16477	D5	12/1/2015
Ben Newmeyer	28070	D2	1/1/2015
John Roeder	16479	D4	4/1/2016
Corey Rondeau	16474	D4	9/1/2015
Chris Cogliandro	43115	D1	11/1/2016
Kevin Dullea	43113	D1	11/1/2016
Andy White	43114	D1	11/1/2016
Lorenzo Arce	31671	D4	12/1/2014
Rob Taber	42979	D1	11/1/2016

Treatment

Name	Cert #	Grade	Expires
Chuck Croom	27087	T1	1/1/2015
Bobby Dartez	26086	T2	6/1/2013
Ben Newmeyer	30126	T1	8/1/2014
Mike Carey	34282	T1	4/1/2015
Lorenzo Arce	27651	T2	7/1/2014
Jared Ajlouny	34281	T1	4/1/2015

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	39,476,904	38,316,149
3	107	Utility plant adjustments			
4		Total utility plant		39,476,904	38,316,149
5	250	Reserve for depreciation of utility plant	A-3	19,939,396	18,902,600
6	251	Reserve for amortization of limited term utility investments	A-3		
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3		
8		Total utility plant reserves		19,939,396	18,902,600
9		Total utility plant less reserves		19,537,508	19,413,550
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	A-2		
13	253	Reserve for depreciation and amortization of other property	A-3		
14		Other physical property less reserve			
15	111	Investments in associated companies	A-4	2,893,260	2,893,260
16	112	Other investments	A-5	13,282,414	9,683,687
17	113	Sinking funds	A-6		
18	114	Miscellaneous special funds	A-7		
19		Total investments and fund accounts		16,175,675	12,576,947
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		3,195,454	5,244,759
23	121	Special deposits	A-8		
24	122	Working funds			
25	123	Temporary cash investments (currently SCVWD funds held)			
26	124	Notes receivable	A-9	4,578,246	1,672,458
27	125	Accounts receivable		1,883,971	1,516,446
28	126	Receivables from associated companies	A-10	2,204	121,000
29	131	Materials and supplies			
30	132	Prepayments	A-11	351,879	190,597
31	133	Other current and accrued assets	A-12	998,515	2,590,379
32		Total current and accrued assets		11,010,269	11,335,639
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	A-13		
36	141	Extraordinary property losses	A-14		
37	142	Preliminary survey and investigation charges			
38	143	Clearing accounts			
39	145	Other work in progress			
40	146	Other deferred debits	A-15		
41		Total deferred debits		0	0
42		Total assets and other debits		46,723,451	43,326,136

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)
1		I. CORPORATE CAPITAL AND SURPLUS			
2	200	Common capital stock	A-18	360,110	360,110
3	201	Preferred capital stock	A-18	0	0
4	202	Stock liability for conversion			
5	203	Premiums and assessments on capital stock	A-19	349,539	349,539
6	150	Discount on capital stock	A-16		
7	151	Capital stock expense	A-17	(2,236)	(2,236)
8	270	Capital surplus	A-20	21	21
9	271	Earned surplus - S Corp	A-21	139,986	0
10	271	Earned surplus - C Corp	A-21	29,671,552	26,516,823
11		Total corporate capital and surplus		30,518,972	27,224,258
12					
13		II. PROPRIETARY CAPITAL			
14	204	Proprietary capital (Individual or partnership)	A-22		
15	205	Undistributed profits of proprietorship or partnership	A-23		
16		Total proprietary capital			
17					
18		III. LONG-TERM DEBT			
19	210	Bonds	A-24		
20	211	Receivers' certificates			
21	212	Advances from associated companies	A-25		
22	213	Miscellaneous long-term debt	A-26		
23		Total long-term debt			
24					
25		IV. CURRENT AND ACCRUED LIABILITIES			
26	220	Notes payable	A-28		
27	221	Notes receivable discounted			
28	222	Accounts payable		112,781	111,542
29	223	Payables to associated companies	A-29		
30	224	Dividends declared			
31	225	Matured long-term debt			
32	226	Matured interest			
33	227	Customers' deposits		54,137	47,163
34	228	Taxes accrued	A-31	56,316	5,471
35	229	Interest accrued			
36	230	Other current and accrued liabilities	A-30	5,374,503	960,730
37		Total current and accrued liabilities		5,597,737	1,124,906
38					
39		V. DEFERRED CREDITS			
40	240	Unamortized premium on debt	A-13		
41	241	Advances for construction	A-32	6,043,739	6,290,258
42	242	Other deferred credits	A-33	842,381	4,291,560
43	243	Long-term Defined Benefit Pension Liability		982,107	1,539,472
44		Total deferred credits		7,868,227	12,121,290
45					
46		VI. RESERVES			
47	254	Reserve for uncollectible accounts	A-34		
48	255	Insurance reserve	A-34		
49	256	Injuries and damages reserve	A-34		
50	257	Employees' provident reserve	A-34		
51	258	Other reserves	A-34		
52		Total reserves			
53					
54		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
55	265	Contributions in aid of construction	A-35	2,738,516	2,855,682
56		Total liabilities and other credits		46,723,451	43,326,136

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	15,771,934
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	11,622,097
6	503	Depreciation	A-3	1,067,153
5	265	Less: CIAC		150,562
6	503	Depreciation (net of CIAC)		916,591
7	504	Amortization of limited-term utility investments	A-3	
8	505	Amortization of utility plant acquisition adjustments	A-3	
9	506	Property losses chargeable to operations	B-3	
10	507	Taxes	B-4	300,165
11		Total operating revenue deductions		12,838,853
12		Net operating revenues		2,933,081
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		2,933,081
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	B-6	15,315
19	522	Revenue from lease of other physical property		
20	523	Dividend revenues		317,612
21	524	Interest revenues		63,594
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	B-7	0
24	527	Nonoperating revenue deductions - Dr.	B-8	(8,680)
25	528	Gain (Loss) On Sale Of Funds/Stock		
26		Total other income		387,842
27		Net income before income deductions		3,320,923
28				
29		III. INCOME DEDUCTIONS		
30	530	Interest on long-term debt		
31	531	Amortization of debt discount and expense		
32	532	Amortization of premium on debt - Cr.		
33	533	Taxes assumed on interest		
34	534	Interest on debt to associated companies		
35	535	Other interest charges	B-9	374
36	536	Interest charged to construction - Cr.		
37	537	Miscellaneous amortization		
38	538	Miscellaneous income deductions	B-10	30,563
39		Total income deductions		30,937
40		Net income		3,289,986
41				
42		IV. DISPOSITION OF NET INCOME		
43	540	Miscellaneous reservations of net income		0
44				
45		Balance transferred to Earned Surplus or		3,289,986
46		Proprietary Accounts scheduled on page 21		
47				

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)	38,227,513	976,781	(36,902)	0	39,167,392
2	100 - 2	Utility plant leased to others					
3	100 - 3	Construction work in progress	88,637	1,248,414		(1,027,539)	309,512
4	100 - 4	Utility plant held for future use (Sch A-1c)					
5	100 - 5	Utility plant acquisition adjustments					
6	100 - 6	Utility plant in process of reclassification					
7		Total utility plant	38,316,149	2,225,196	(36,902)	(1,027,539)	39,476,904

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					
3	302	Franchises and consents (Schedule A-1b)					
4	303	Other intangible plant	8,000	0	0	0	8,000
5		Total intangible plant	8,000	0	0	0	8,000
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	140,546	0	0	0	140,546
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and improvements	865	0	0	0	865
12	312	Collecting and impounding reservoirs					
13	313	Lake, river and other intakes					
14	314	Springs and tunnels					
15	315	Wells	2,178,391	8,437	0	0	2,186,828
16	316	Supply mains					
17	317	Other source of supply plant					
18		Total source of supply plant	2,179,256	8,437	0	0	2,187,693
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	1,193	0	0	0	1,193
22	322	Boiler plant equipment					
23	323	Other power production equipment	251,277	0	0	0	251,277
24	324	Pumping equipment	1,980,914	1,301	0	0	1,982,215
25	325	Other pumping plant	89,076	0	0	0	89,076
26		Total pumping plant	2,322,460	1,301	0	0	2,323,760
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements					
30	332	Water treatment equipment	74,630	0	0	0	74,630
31		Total water treatment plant	74,630	0	0	0	74,630

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	1,511	0	0	0	1,511
34	342	Reservoirs and tanks	2,374,325	58,346	0	0	2,432,671
35	343	Transmission and distribution mains	22,089,475	233,106	0	0	22,322,581
36	344	Fire mains	16,884	0	0	0	16,884
37	345	Services	4,545,270	48,460	0	0	4,593,729
38	346	Meters	1,370,700	345,215	(20,245)	0	1,695,670
39	347	Meter installations	32,520	0	0	0	32,520
40	348	Hydrants	592,775	0	0	0	592,775
41	349	Other transmission and distribution plant					
42		Total transmission and distribution plant	31,023,460	685,126	(20,245)	0	31,688,341
43							
44		VII. GENERAL PLANT					
45	371	Structures and improvements	542,710	0	0	0	542,710
46	372	Office furniture and equipment	1,396,582	113,937	0	0	1,510,520
47	373	Transportation equipment	363,433	167,231	(16,657)	0	514,006
48	374	Stores equipment					
49	375	Laboratory equipment					
50	376	Communication equipment	6,681	0	0	0	6,681
51	377	Power operated equipment	129,485	0	0	0	129,485
52	378	Tools, shop and garage equipment	40,270	750	0	0	41,020
53	379	Other general plant					
54		Total general plant	2,479,161	281,918	(16,657)	0	2,744,422
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other tangible property					
58	391	Utility plant purchased					
59	392	Utility plant sold					
60		Total undistributed items	0	0	0	0	0
61		Total utility plant in service	38,227,513	976,781	(36,902)	0	39,167,392

SCHEDULE A-1b
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Amount at Which Carried In Account ¹ (e)
1	NONE		
2			
3			
4			
5	Total		

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	NONE			
2				
3				
4				
5				
6				
7				
8				
9	Total			0

SCHEDULE A-2
Account 110 - Other Physical Property

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total	

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2013 (c)	Balance 1/1/2013 (d)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	39,167,392	38,227,513
3		Construction Work in Progress	309,512	88,637
4		General Office Prorate		
5		Total Gross Plant (Line 2 + Line 3 + Line 4)	39,476,904	38,316,149
6		Less Accumulated Depreciation		
7		Plant in Service	19,939,396	18,902,600
8		General Office Prorate		
9		Total Accumulated Depreciation (Line 7 + Line 8)	19,939,396	18,902,600
10		Less Other Reserves		
11		Deferred Income Taxes		
12		Deferred Investment Tax Credit		
13		Other Reserves		
14		Total Other Reserves (Line 11 + Line 12 + Line 13)	0	0
15		Less Adjustments		
16		Contributions in Aid of Construction	2,738,516	2,855,682
17		Advances for Construction	6,043,739	6,290,258
18		Other		
19		Total Adjustments (Line 16 + Line 17 + Line 18)	8,782,255	9,145,940
20		Add Materials and Supplies		
21		Add Working Cash (From Schedule A-1d(2))	1,797,931	1,660,144
22		TOTAL RATE BASE	12,553,184	11,927,753
23		=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21		
Working Cash				
24		Determination of Operational Cash Requirement		
25		1. Operating Expenses, Excl Taxes, Depr. & Uncoll.	11,600,701	10,590,330
26		2. Purchased Power & Commodity for Resale*	7,426,584	6,554,100
27		3. Meter Revenues: Bimonthly Billing	15,682,310	13,937,362
28		4. Other Revenues: Flat Rate Monthly Billing	0	0
29		5. Total Revenues (3 + 4)	15,682,310	13,937,362
30		6. Ratio - Flat Rate to Total Revenues (4 / 5)	0.0000	0.0000
31		7. 5/24 x Line 1 x (100% - Line 6)	2,416,813	2,206,319
32		8. 1/24 x Line 1 x Line 6	0	0
33		9. 1/12 x Line 2	618,882	546,175
34		10. Operational Cash Requirement (7 + 8 - 9)	1,797,931	1,660,144
		* 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 (GL)	18,902,600			
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	1,067,153			
4	(b) Charged to Account 265				
	Sub-total depreciation	1,067,153			
5	(c) Charged to clearing accounts				
6	(d) Salvage recovered	27,893			
7	(e) All other credits ⁽²⁾				
8	Total credits	1,095,046			
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	36,902			
11	(b) Cost of removal	21,347			
12	(c) All other debits ⁽³⁾				
13	Total debits	58,249			
14	Balance in reserve at end of year	19,939,396			
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				2.76%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19					
20					
21					
22					
23					
24					
25					
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS:				
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					
2	311	Structures and improvements	865	0	0	0	865
3	312	Collecting and impounding reservoirs					
4	313	Lake, river and other intakes					
5	314	Springs and tunnels					
6	315	Wells	961,307	73,117	0	0	1,034,424
7	316	Supply mains					
8	317	Other source of supply plant					
9		Total source of supply plant	962,172	73,117	0	0	1,035,289
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	1,193	0	0	0	1,193
13	322	Boiler plant equipment					
14	323	Other power production equipment	158,511	7,338	0	0	165,849
15	324	Pumping equipment	761,021	84,217	0	0	845,238
16	325	Other pumping plant	89,076	0	0	0	89,076
17		Total pumping plant	1,009,800	91,555	0	0	1,101,355
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements					
21	332	Water treatment equipment	75,339	(709)	0	0	74,630
22		Total water treatment plant	75,339	(709)	0	0	74,630
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements	1,511	0	0	0	1,511
26	342	Reservoirs and tanks	963,027	64,415	0	0	1,027,442
27	343	Transmission and distribution mains	9,745,638	511,357	0	0	10,256,995
28	344	Fire mains	11,946	388	0	0	12,334
29	345	Services	3,239,800	119,744	0	0	3,359,544
30	346	Meters	952,706	59,403	(20,245)	(2,672)	989,192
31	347	Meter installations	29,873	70	0	0	29,943
32	348	Hydrants	173,034	710	0	0	173,744
33	349	Other transmission and distribution plant					
34		Total trans. and distribution plant	15,117,535	756,087	(20,245)	(2,672)	15,850,705
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	427,449	55,231	0	0	482,680
38	372	Office furniture and equipment	961,009	47,344	0	0	1,008,353
39	373	Transportation equipment	230,621	38,561	(16,657)	9,218	261,743
40	374	Stores equipment					
41	375	Laboratory equipment					
42	376	Communication equipment	6,681	0	0	0	6,681
43	377	Power operated equipment	83,483	5,468	0	0	88,951
44	378	Tools, shop and garage equipment	28,510	499	0	0	29,009
45	379	Other general plant					
46	390	Other tangible property					
47	391	Water plant purchased					
48		Total general plant	1,737,753	147,103	(16,657)	9,218	1,877,417
49		Total	18,902,600	1,067,153	(36,902)	6,546	19,939,396

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	Sole Member	Great Oaks Water LLC		2,893,260			
2							
3							
4							
5							
6							
7		Totals ¹		2,893,260			

1 The total should agree with the balance at the end of the year in Account 111 on page 13.

SCHEDULE A-5
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance End of Year (b)
1	Non-utility real estate	5,392,220
2	Corporate stocks & mutual funds	7,885,750
3	6570P LLC	4,444
4		
5		
6		
7		
8		
9	Total	13,282,414

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	Totals					

SCHEDULE A-7
Account 114 - Miscellaneous Special Funds

Line No.		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	Totals					

SCHEDULE A-8
Account 121 - Special Deposits

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5			
6	Total		

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	Roeder Holdings, LLC	12/31/2010	12/31/2019	838,296	1.60%	13,599	13,599
2	Roeder Holdings, LLC	11/9/2010	11/9/2019	716,966	1.59%	11,558	11,558
3	Employee	10/28/2009	10/28/2014	108,983	5.00%	5,487	5,487
4	Consultant	1/31/2013	8/10/2014	4,000	0.00%	0	0
5	Hale-Campbell Properties LLC	2/1/2013	6/30/2015	2,800,000	2.00%	28,500	28,500
6	John WS Roeder	12/31/2013	3/31/2014	110,000	0.00%	0	0
7				4,578,246		59,145	59,145

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	Great Oaks Water LLC	2,204	0.00%	0	0
2					
3					
4					
5					
6					
7					
8					
9					
10	Totals	2,204	0.00%	0	0

SCHEDULE A-11
Account 132 - Prepayments

Line No.	Item (a)	Amount (b)
1	Prepaid/overpaid bills	43,373
2	State Income Taxes Prepaid	94,579
3	Federal Income Taxes Prepaid	213,927
4		
5		
6		
7		
8		
9		
10	TOTALS	351,879

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

Line No.	Item (a)	Amount (b)
1	Balancing Account Asset	2,358
2	Other Receivables	11,885
3	Deferred Rental Income	2,164
4	Regulatory Asset	982,107
5		
6		
7		
8		
9		
10	Total	998,515

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	NONE								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									

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		
2		
3		
4		
5		
6	Total	0

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	NONE	
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	Common	600
2	Preferred	1,636
3	TOTAL	2,236

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	100,000	\$5.00	72,022	\$360,110		
2	Non Voting Preferred	200,000	\$5.00	0	\$0		
3	Voting Preferred	100,000	\$2.50	0	\$0		
4							
5							
6	Totals	400,000			\$360,110		\$0

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	The John W.S. Roeder Continuing Trust	27,211		
2				
3	John WS Roeder	44,811		
4				
5				
6				
7				
8				
9	Total number of shares	72,022	Total number of shares	0

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

Line No.	Class of Stock (a)	Balance End of Year (b)
1	Common	\$349,539
2		
3		
4		
5		
6		
7		
8		
9	Total	\$349,539

Note: Reflects the 2010 reclassification of residual premium of voting and non voting preferred stock related to the 2009 redemption of Trust A stock

SCHEDULE A-20

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$21
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		
8		
9		
10	Total debits	
11	Balance end of year	\$21

SCHEDULE A-21

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	26,516,823
2		CREDITS	
3	400	Credit balance transferred from income account - S Corp	3,289,986
4	401	Miscellaneous credits to surplus (detail)	
5	371	Close out C Corp 2009 and 2010 dividends paid to earned surplus	67,640
6	371	Close out C Corp deferred tax assets and liabilities to earned surplus	2,562,881
7	380	Unrealized Gain - Investments - AOCI	591,847
8		Total credits	6,512,354
9		DEBITS	
10	410	Debit balance transferred from income account	
11	411	Dividend appropriations - Preferred stock	
12	412	Dividend appropriations - Common stock	
13	413	Miscellaneous reservations of surplus	
14	414	Miscellaneous debits to surplus (detail)	
15	380	Unrealized (Loss) - Investments - AOCI	
16	371	Close out C Corp 2009 and 2010 dividends paid to earned surplus	67,640
17	371	S Corp 2013 Distributions	3,150,000
18		Total debits	3,217,640
19		Balance end of year	29,811,537

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

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	N/A
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	N/A
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	NONE									
2										
3										
4										
5										
6										
7										
8	Totals									

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

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: **NONE**
 Name: _____
 Address: _____
 Phone Number: _____
 Date Hired: _____

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

3. Summary of the trust bank account activities showing:

Balance at beginning of year	\$	
Deposits during the year	\$	
Withdrawals made for loan payments	\$	
Other withdrawals from this account	\$	
Balance at end of year	\$	

4. Account information:
 Bank Name: _____
 Account Number: _____
 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					
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	NONE				
2					
3					
4					
5	Totals				

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	NONE							
2								
3								
4								
5								
6								
7								
8	Totals							

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	NONE				
2					
3					
4					
5	Totals				

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	NONE						
2							
3							
4							
5							
6							
7	Total			0		0	0

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	NONE				
2					
3					
4					
5					
6					
7	Total	0		0	0

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

Line No.	Description (a)	Balance End of Year (c)
1	Pump Taxes Payable	395,613
2	Pump Taxes Interest Due	191,783
3	City Taxes Payable	50,652
4	Due to AFLAC - Employee Withholdings	1,268
5	Payroll Payable	68,907
6	Vacation Payable	37,603
7	Pension Plan Payable	388,000
8	PUC Regulatory Fee Payable	57,250
9	San Jose Franchise Fee Payable	19,549
10	Due To GOW LLC	4,576
11	Garnishments Payable	100
12	Notes Payable - Short Term	4,000,000
13	Other Current Liabilities & Suspense	159,200
14		
15		
16	Total	5,374,503

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 show 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 instruction5) (a)	Balance Beginning Of Year		Taxes Charged During Year (d)	Paid During Year (e)	(PY adj accrual to actual) 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		156,242	(156,242)		0	
2	State Corporation Franchise Tax	0		52,933	0		52,933	
3	State Unemployment Insurance Tax	2,264		6,676	(8,940)		0	
4	Other State And Local Taxes	0		0	0		0	
5	Federal Unemployment Insurance Tax	225		840	(1,065)		0	
6	Fed. Ins. Contr. Act (Old Age Retire.)	0		0	0		0	
7	Other Federal Payroll Taxes	2,982		124,724	(124,323)		3,382	
8	Federal Income Taxes	0		0	0		0	
9	Licenses	0		4,246	(4,246)		0	
10								
11								
12								
13								
14	Totals	5,471	0	345,662	(294,817)	0	56,316	0

(1) Federal & State income tax on CIAC & Advances

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance Beginning Of Year		6,290,258
2	Additions During Year		0
3	Subtotal - Beginning Balance Plus Additions During Year		6,290,258
4	Charges During Year		
5	Refunds		
6	Percentage Of Revenue Basis		
7	Proportionate Cost Basis	246,519	
8	Present Worth Basis		
9	Total Refunds		246,519
10	Transfers to Acct 265 - Contributions in Aid of Construction		
11	Due To Expiration Of Contracts		
12	Due To Present Worth Discount		
13	Total Transfers To Acct. 265		0
14	Securities Exchanged for Contracts (enter detail below)		
15	Subtotal - Charges During Year		
16	Balance End Of Year		6,043,739

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)
17	Common Stock N/A			
18	Preferred Stock			
19	Bonds			
20	Other (describe)			
21				
22				

SCHEDULE A-33
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance End of Year (b)
1	Developers Deposits	111,185
2	FIN 48 Reserve	76,396
3	Water Contamination Proceeds	654,800
4		
5		
6	Total	842,381

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	0.00	Uncollectibles	21,396	502.775	21,396	0
2							
3							
4							
5							
6							
7	Totals	0		21,396		21,396	0

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)	Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance Beginning Of Year	2,855,682	2,829,748	25,934		
2	Add: Credits To Account During Year					
3	Contributions Received During Year	33,396	33,396	0		
4	Other Credits*					
5	Total Credits	33,396	33,396	0	0	0
6	Deduct: Debits To Account During Year					
7	Depreciation Charges For Year	150,562	150,562			
8	Nondepreciable Donated Property Retired					
9	Other Debits*					
10	Total Debits	150,562	150,562	0	0	0
11	Balance End Of Year	2,738,516	2,712,582	25,934	0	0

*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 (Brackets) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers	15,682,310	13,937,362	1,744,948
3		601.1 Commercial sales			
4		601.2 Industrial sales			
5		601.3 Sales to public authorities			
6		Sub-total	15,682,310	13,937,362	1,744,948
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	0	0	0
12	603	Sales to irrigation customers			
13		603.1 Metered sales			
14		603.2 Unmetered sales			
15		Sub-total	0	0	0
16	604	Private fire protection service	79,571	76,263	3,308
17	605	Public fire protection service			0
18	606	Sales to other water utilities for resale			
19	607	Sales to governmental agencies by contracts			
20	608	Interdepartmental sales			
21	609	Other sales or service			
22		Sub-total	79,571	76,263	3,308
23		Total water service revenues	15,761,881	14,013,625	1,748,256
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	10,053	8,900	1,153
26	612	Rent from water property			
27	613	Interdepartmental rents			
28	614	Other water revenues-book balancing accts			0
29		Total other water revenues	10,053	8,900	1,153
30	501	Total operating revenues	15,771,934	14,022,525	1,749,410

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

Line No.	Location (a)	Operating Revenues (b)
1	Operations not within incorporated cities ¹	100,060
2		
3		
4		
5	Operations within incorporated territory	
6	City or town of San Jose	15,671,875
7	City or town of	
8	City or town of	
9	City or town of	
10	City or town of	
11		
12		
13		
14		15,771,934

¹ Should be segregated to operating districts.

SCHEDULE B-2

Account 502 - Operating Expenses - 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 [Brackets] (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation - Pump Tax			6,667,074	5,791,247	875,827	
3	701	Operation supervision and engineering	A	B				
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B	19,708	20,958	(1,250)	
6	703	Miscellaneous expenses	A					
7	704	Purchased water	A	B	C			
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				
12	708	Maintenance of collect and impound reservoirs	A					
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A					
15	710	Maintenance of springs and tunnels	A					
16	711	Maintenance of wells	A		88,814	84,276	4,538	
17	712	Maintenance of supply mains	A					
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense			6,775,597	5,896,482	879,115	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	99,767	117,677	(17,910)	
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			0	
28	725	Miscellaneous expenses	A		9,854	10,479	(625)	
29	726	Fuel or power purchased for pumping	A	B	C	759,509	762,853	(3,344)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B				
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B				
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B	1,406	1,689	(283)	
36	733	Maintenance of other pumping plant	A	B				
37		Total pumping expenses			870,536	892,697	(22,161)	

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 [Brackets] (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B				
41	741	Operation supervision, labor and expenses			C			
42	742	Operation labor and expenses	A					
43	743	Miscellaneous expenses	A	B				
44	744	Chemicals and filtering materials	A	B				
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				
47	746	Maintenance of structures and equipment			C			
48	747	Maintenance of structures and improvements	A	B				
49	748	Maintenance of water treatment equipment	A	B				
50		Total water treatment expenses				0	0	0
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		161,117	166,278	(5,161)
54	751	Operation supervision, labor and expenses			C			
55	752	Storage facilities expenses	A					
56	752	Operation labor and expenses		B				
57	753	Transmission and distribution lines expenses	A					
58	754	Meter expenses	A			192,058	208,611	(16,553)
59	755	Customer installations expenses	A					
60	756	Miscellaneous expenses	A			9,854	10,479	(625)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		237,482	249,881	(12,399)
63	758	Maintenance of structures and plant			C			
64	759	Maintenance of structures and improvements	A	B				
65	760	Maintenance of reservoirs and tanks	A	B				
66	761	Maintenance of trans. and distribution mains	A			124,673	60,228	64,445
67	761	Maintenance of mains		B				
68	762	Maintenance of fire mains	A					
69	763	Maintenance of services	A			55,187	62,474	(7,287)
70	763	Maintenance of other trans. and distribution plant		B				
71	764	Maintenance of meters	A			0	0	0
72	765	Maintenance of hydrants	A			54,581	47,979	6,602
73	766	Maintenance of miscellaneous plant	A					
74		Total transmission and distribution expenses				834,952	805,929	29,023

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 [Brackets] (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B	194,210	208,013	(13,803)	
78	771	Superv., meter read., other customer acct expenses						
79	772	Meter reading expenses	A	B	81,603	80,336	1,267	
80	773	Customer records and collection expenses	A		518,087	518,683	(596)	
81	773	Customer records and accounts expenses		B				
82	774	Miscellaneous customer accounts expenses	A					
83	775	Uncollectible accounts	A	B	21,396	22,885	(1,489)	
84		Total customer account expenses			815,296	829,916	(14,621)	
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				
88	781	Sales expenses						
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			0	0	0	
94		VII. ADMIN. AND GENERAL EXPENSES						
95		Operation						
96	791	Administrative and general salaries	A	B	509,225	487,664	21,561	
97	792	Office supplies and other expenses	A	B	61,748	55,040	6,708	
98	793	Property insurance	A		84,084	83,425	659	
99	793	Property insurance, injuries and damages		B				
100	794	Injuries and damages	A		39,565	31,971	7,594	
101	795	Employees' pensions and benefits	A	B	548,125	370,459	177,666	
102	796	Franchise requirements	A	B	270,903	245,216	25,687	
103	797	Regulatory commission expenses	A	B	275,542	257,661	17,881	
104	798	Outside services employed	A		205,323	193,465	11,858	
105	798	Miscellaneous other general expenses		B				
106	798	Miscellaneous other general operation expenses						
107	799	Miscellaneous general expenses	A		71,235	78,442	(7,207)	
108		Maintenance						
109	805	Maintenance of general plant	A	B	97,478	83,681	13,797	
110		Total administrative and general expenses			2,163,228	1,887,024	276,204	
111		VIII. MISCELLANEOUS						
112	800	Rate Case Expense	A	B	(14,241)	124,951	(139,192)	
113	811	Rents	A	B	176,731	176,730	0	
114	812	Administrative expenses transferred - Cr.	A	B				
115	813	Duplicate charges - Cr.	A	B				
116	901	General Clearing	A	B	0	(514)	514	
117		Total miscellaneous			162,489	301,167	(138,678)	
118		Total operating expenses			11,622,097	10,613,215	1,008,882	

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

Line No.	Description (a)	Amount
1	NONE	
2		
3		
4		
5		
6		
7		
8	Total	0

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 35.
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)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Acct 521 & 527) (d)	Other (Account 62X) (e)	Capitalized (Omit Account) (f)
1	Taxes On Real And Personal Property	159,150	156,242	2,907		
2	State Corporation Franchise Tax	52,933	44,253	8,680		
3	Federal Income Tax	(27,113)	(27,113)	0		
4	Other State And Local Taxes	63	63	0		
5	Federal Unemployment Insurance Tax, FICA, SUI, Fees	126,720	126,720	0		
6	Federal Insurance Contributions Act					
7	Other Federal Taxes					
8						
9						
10						
11						
12						
13						
14	Totals	311,753	300,165	11,587	0	0

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 15	3,289,986
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5		
6	Less: S Corporation Net Income Taxed As Personal Income For Each S Corporation Shareholder	(3,289,986)
7	Shareholders' Estimated Federal Personal Income Tax = \$1,129,557	
8	Shareholders' Estimated State Personal Income Tax = \$437,568	
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal Tax Net Income	0
31	Computation of Tax:	
32	Calculated Tax	0
33		
34		
35	Tax Per Return (estimated)	0

SCHEDULE B-6
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Non-Utility Rental Income	95,476	(80,161)	15,315
2				
3				
4				
5	Totals	95,476	(80,161)	15,315

SCHEDULE B-7
Account 526 - Miscellaneous Nonoperating Revenue

Line No.	Description (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8	Totals	0

SCHEDULE B-8
Account 527 - Nonoperating Revenue Deductions (Dr.)

Line No.	Description (a)	Amount (b)
1	Federal Income Tax Expense - Non Operating	0
2	State Income Tax Expense - Non Operating	8,680
3		
4		
5	Total	8,680

SCHEDULE B-9
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	Interest Paid To Customers - Deposits	308
2	Other Interest Expense	66
3		
4	Total	374

SCHEDULE B-10
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	Penalties	120
2	Airplane	20,266
3	Other Miscellaneous Expense	10,178
4		
5	Total	30,563

SCHEDULE C-1

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

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

Line No.

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 X

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	NONE		
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)	End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source Of Supply		
2	Employees - Pumping		
3	Employees - Water Treatment		
4	Employees - Transmission And Distribution	11	751,181
5	Employees - Customer Account	5	326,821
6	Employees - Sales		
7	Employees - Administrative		
8	General Officers	3	1,385,461
9	General Office		
10	Totals	19	2,463,463

SCHEDULE C-4
Record of Accidents During Year

Line No.	Date of Accident (a)	To Persons					To Property			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	1/3/2013		1			1				
2	11/22/2013		1			1				
3	7/30/2013						1			\$1,323
4	12/7/2013						1	\$9,218		
5	Totals	0	2	0	0	2	2	\$9,218	0	\$1,323

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	NFIB	600
2	Silicon Valley Tax Payers' Association, Inc.	100
3		
4		
5		
6		
7		
8		
9	TOTAL	700

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	None
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.

1	John W.S. Roeder	225,000
2		
3		
4		
5		
6		

SCHEDULE D-1
Sources of Supply and Water Developed

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	NONE								
2									
3									
4									
5									
WELLS							Annual Quantities Pumped AF (Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity GPM (Unit) ²			
6			19			26,900	11,429		
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	NONE								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased From		NONE						
17	Annual Quantities Purchased						(Unit chosen) ²		
18									
19									

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

¹ Average depth to water surface below ground surface.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

SCHEDULE D-2
Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting Reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution Reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	6	6,228,000	
12	Concrete	1	30,000	
13	Totals	7	6,258,000	

SCHEDULE D-3 Description of Transmission and Distribution Facilities

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

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined Conduit								
4									
5	Totals	0	0	0	0	0	0	0	0

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

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined Conduit								
9									
10	Totals	0	0	0	0	0	0	0	0

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted Steel									
16	Standard Screw									
17	Screw Or Welded Casing									
18	Cement - Asbestos						4,157		64,130	156,940
19	Welded Steel- DIP			34		68	5,918		186,481	176,377
20	Wood									
21	Other (specify) PVC					61	47,263		13,424	69,151
22	Totals	0	0	34	0	129	57,338	0	264,035	402,468

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron								
24	Cast Iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted Steel								
28	Standard Screw								
29	Screw Or Welded Casing								
30	Cement - Asbestos	41,192	85,751		468				352,638
31	Welded Steel- DIP	44,293	102,448		43,690	13,281	9,563		582,051
32	Wood								
33	Other (specify) PVC	4,320	13,057		827				148,042
34	Totals	89,805	201,256	0	44,985	13,281	9,563	0	1,082,894

**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	19,803	19,854		
Commercial	285	305		
Industrial	34	41		
Public Authorities	154	155		
Irrigation	176	178		
Other (specify): Schools	34	34		
Agriculture	4	5		
Subtotal	20,490	20,572		
Private Fire Connections			296	310
Public Fire Hydrants				
Total	20,490	20,572	296	310

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4 - in	18,813	
3/4 - in	467	
1 - in	524	
1.5 - in	220	
2 - in	429	
3 - in	56	
4 - in	40	
6 - in	12	
8 - in	8	
10 - in	3	
12 - in	0	
Total	20,572	0

**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 . . .	
2. Used, before repair	11
3. Used, after repair	2
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	6,905
2. More than 10, but less than 15 years	2,730
3. More than 15 years	10,937
TOTAL (= current active svc connections)	20,572

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in CCF (Unit Chosen)¹

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Commercial & Residential	313,451	245,402	245,925	335,435	266,002	370,143	537,307	2,313,665
Industrial	4,453	4,564	5,976	8,828	9,337	9,724	12,099	54,981
Public Authorities (& Schools)	8,822	10,254	13,840	30,369	43,959	51,106	67,319	225,669
Irrigation	7,473	5,976	7,543	24,915	17,515	26,798	43,258	133,478
Other (specify): Agriculture	4	2	11	85	93	151	176	522
Total	334,203	266,198	273,295	399,632	336,906	457,922	660,159	2,728,315

Classification of Service	During Current Year						Subtotal	Total	Prior Year
	August	September	October	November	December	Subtotal	Total	Prior Year	
Commercial & Residential	467,601	456,736	456,807	289,764	289,737	1,960,645	4,274,310	4,191,609	
Industrial	11,314	10,374	10,680	6,971	5,168	44,507	99,488	96,477	
Public authorities	56,228	51,404	46,667	24,634	17,365	196,298	421,967	402,262	
Irrigation	47,714	26,055	50,408	15,126	12,259	151,562	285,040	286,344	
Other (specify): Agriculture	16,186	520	96	33	24	16,859	17,381	421	
Total	599,043	545,089	564,658	336,528	324,553	2,369,871	5,098,186	4,977,113	

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

Total acres irrigated agriculture 513

Total population served 96,717

SCHEDULE D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?
Answer: Yes X No _____
2. Are you having routine laboratory tests made of water served to your consumers?
Answer: Yes X No _____
3. Do you have a permit from the State Board of Public Health for operation of your water system?
Answer: Yes X No _____
4. Date of permit: 6/1/1960
5. If permit is "temporary", what is the expiration date? _____
6. If you do not hold a permit, has an application been made for such permit?
Answer: Yes _____ No _____
7. If so, on what date? _____

SCHEDULE D-9
Statement of Material Financial Interest

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

N/A

SCHEDULE E-1
Balancing, Memorandum & Reserve 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: Pump Tax - Non Agricultural	PUC code 792.5	105,919	867,277	693,260	(239)			280,174
2	Balancing: Pump Tax - Agricultural	PUC code 792.5	22	2,068	24	(1)			2,067
3	Balancing: Purchased Power	PUC code 792.5	(7,414)		34,575	31			(42,020)
4	Balancing: Interim Rates True Up - 9/1/09 To 3/1/11	Decision 10-11-034	(16,029)			19	3,077		(12,972)
5	Balancing: M-WRAM - Conservation vs. Uniform Rates - 5/9/11 To 2/11/12	W-4910	(145,876)			105	117,309		(28,672)
6	Balancing: 2009 & 2010 Audit Costs	Decision 10-12-057	(97,002)			68	108,229		11,159
7	Balancing: Aggregate (Under) Over Collections	PUC code 792.5	(48,105)			28	45,416		(2,717)
8	Balancing: M-WRAM - Conservation vs. Uniform Rates - 4/16/12 To 1/7/13	Decision 10-11-034	(278,075)			297	230,845		(47,526)
9	Balancing: 2009 GRC DPAD Calc & Mgmt Lbr Alloc To Non Utility Activity	Decision 13-11-009	(276,351)			60	7,658		(268,753)
10	Memorandum: Monterey WRAM - Conservation Rates vs. Uniform Rates	Decision 10-11-034	0	(225,493)		189			(225,682)
11	Memorandum: Contamination Proceeds	Decision 10-10-018	654,800						654,800
12	Memorandum: Santa Clara Valley Water District Litigation Costs	W-4534	(2,526,919)		6,464	3,498			(2,536,880)
13	Memorandum: 2011 Audit Costs	Decision 10-12-057	(48,538)			68			(48,606)
14	Memorandum: 2012 Audit Costs	Decision 10-12-057	0		46,000	32			(46,032)
15	Memorandum: City of San Jose Litigation Costs	Decision 10-11-034	(874)			1			(875)
16	Memorandum: Low Income Lost Revenue	W-4594	(70,966)		183,595	249			(254,811)
17	Totals		(2,755,409)	643,852	963,919	4,407	512,535	0	(2,567,347)

Note 1: For Columns d, e, f, g, & h, provide those amounts booked in the current year.

* Over (Under) Collection

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:

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.

See attached page 54A

2. Participation rate for Year 2013 (as a percent of total customers served) was 11.8%

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

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:

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.

2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.

3. Cost of each program. Please see Schedule E-1.

4. The degree of participation in each district by customer group. Tiered rates participation is 100% of single family residential customers.

Rule No.22

LOW INCOME CUSTOMER ASSISTANCE PROGRAM (LICAP) (N)

A. GENERAL

The purpose of the Low Income Customer Assistance Program (LICAP) is to provide qualifying residential applicants with reduced water service charges. Application for the rate may be made by any residential customer entitled to the Pacific Gas and Electric (PG&E) California Alternate Rates for Energy program (CARE) and who is billed in the same manner as being billed by PG&E. (Those customers who are individually metered by PG&E but receive water service through a master meter will not be eligible for this program.)

B. CERTIFICATION

Application for the LICAP will consist of completing an application as provided by the Company and will require the providing of a copy of a current PG&E bill showing eligibility for the CARE program. Certification will apply for 12 months. At the end of the 12 month period, reapplication meeting the same requirements of the original application will be required.

C. NOTIFICATION

The Company will notify all customers of the availability of the program two times a year using an insert in the bi-monthly water bill.

D. WATER SERVICE CHARGE REDUCTION

Qualified customers will receive a 50% reduction in the bi-monthly service charge currently in effect as authorized by the California Public Utilities Commission.

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. 177-W

Alan J. Gardner

Date Filed MAY 24 2006

Decision No.

NAME
Chief Operating Officer

Effective JUL - 1 2006

Resolution No. W 4594

PAGE 55

Schedule E- 4
Report on Affiliate Transactions

Affiliate includes all related companies including but not limited to Parent, Affiliates, and Subsidiaries.

INSTRUCTIONS:

* For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules.

* For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:

1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:

- (a) services provided by regulated water utility to any affiliated company;
- (b) services provided by any affiliated company to regulated water utility;
- (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company;
- (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility;
- (e) employees transferred from regulated water utility to any affiliated company;
- (f) employees transferred from any affiliated company to regulated water utility; and
- (g) financing arrangements and transactions between regulated water utility and any affiliated company.

Note 1:

On May 15, 2008, Great Oaks Water, LLC purchased an office building at 20 Great Oaks Blvd, San Jose. There has been minimal time spent by employees of Great Oaks Water Company for maintenance and management on behalf of the LLC, unless it was directly charged to the LLC and not included in the utility expenses. Time and expense has been expended and charged either to the LLC directly or to Great Oaks Water Company for the tenant improvements for the office space Great Oaks Water Company occupied as of May 15, 2009.

All employee hours expended for Great Oaks Water, LLC represent excess available time of employees on an as-needed basis, doing any required subsidiary work within their regular eight-hour day. Water company operations have always taken precedence. To the best of everyone's ability, LLC efforts have been scheduled around water company needs, or else postponed. No time has been spent that has reduced the level of water service in any way or resulted in any additional costs to the water company.

Note 2:

The company holds two notes receivable from Roeder Holdings LLC totaling \$1,555,262 (see schedule A-9). Roeder Holdings LLC is 85% owned by the same shareholder that owns 62% of Great Oaks Water Company.

Great Oaks Water Company

Compliance Plan for Affiliate Transactions and the Use of Regulated Assets for Non-Tariffed Utility Services

Great Oaks Water Company (Great Oaks) submits this Compliance Plan pursuant to California Public Utilities Commission (Commission) Decision (D.) 10-10-019, Appendix A, Rule VIII.C.

1. List of Affiliates. In 2013, Great Oaks had one (1) affiliate, Great Oaks Water LLC. Great Oaks Water LLC owns the real property and building at 20 Great Oaks Boulevard, San José, CA in which Great Oaks maintains its offices, customer service operations, and limited field service operations and maintenance facilities. Great Oaks is a tenant in the building and, as such, pays rent to Great Oaks Water LLC. To the extent that any Great Oaks' employees are involved in any activity of Great Oaks Water LLC, Great Oaks maintains records of such activities, including time records.

In early 2014, Great Oaks caused the formation of GOW Corporation as a corporate entity and as part of a reorganization plan for Great Oaks. In 2014, Great Oaks and GOW Corporation will seek authorization from the Commission to implement the reorganization plan to separate regulated assets, liabilities, and operations from non-regulated assets, liabilities, and operations.

2. Compliance Procedures. Great Oaks maintains the procedures described below to assure compliance with Commission Rules under D.10-10-019.

3. Description of Compliance Mechanisms and Procedures. Great Oaks has long maintained records of hourly employee activity on non-regulated matters and has presented such information in rate-setting proceedings. In 2013, Great Oaks entered into a settlement agreement with the Commission's Division of Ratepayer Advocates (DRA) with respect to the issues presented in the limited rehearing of Great Oaks' 2009 General Rate Case. As part of the settlement, Great Oaks agreed: (a) to identify and explain all transactions with corporate affiliates involving utility employees or assets, or resulting in costs included in revenue requirement over the prior five years; (b) include all documentation, including a list of all such contracts, and accounting detail necessary to demonstrate that any services provided by Great Oaks' officers or employees to corporate affiliates are reimbursed at fully allocated costs; and (c) to the extent Great Oaks uses assets or employees included in revenue requirement for unregulated activities, identify, document, and account for all such activities, including all costs and resulting revenue, and provide a list of contracts over the prior five years. In furtherance of this agreement, Great Oaks developed and implemented appropriate management and accounting internal controls to identify, quantify, and record in the books of

account the time and other resources Great Oaks' employees spend on non-regulated activities.

Verification

I verify that the mechanisms and procedures described above are adequate to ensure that Great Oaks is not utilizing any affiliates covered or not covered by the Commission's Rules as a conduit to circumvent any such Rules.

Date: March 31, 2014

_____/s/_____

John Roeder
Chief Executive Officer

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

NONE

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: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

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

\$ _____

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total		

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
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:

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					
				NONE			
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
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

NONE

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:

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 John W S Roeder
Officer, Partner, or Owner (Please Print)

of Great Oaks Water 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, 2013, through December 31, 2013.

Chairman & CEO
Title (Please Print)

/s/
Signature

(408) 227.9540
Telephone Number

4/15/2014
Date

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