

Received \_\_\_\_\_

Examined \_\_\_\_\_

**CLASS A  
WATER UTILITIES**

U# 168-W

**2013  
ANNUAL REPORT  
OF**

**SAN JOSE WATER COMPANY**

---

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

**110 WEST TAYLOR STREET**

---

**SAN JOSE, CALIFORNIA 95110**

---

(OFFICIAL MAILING ADDRESS)

ZIP

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

**REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014**

## TABLE OF CONTENTS

	Page
General Instructions	4
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	5
Balance Sheet Data and Capitalization	6
Income Statement and Other Related Data	7
Balance Sheet Data and Capitalization - Excluding Non-Regulated Activities	8
Income Statement and Other Related Data - Excluding Non-Regulated Activities	9
Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities	10
Excess Capacity and Non-Tariffed Services	11
General Information	12
Schedule A - Comparative Balance Sheets - Assets and Other Debits	13
Schedule A - Comparative Balance Sheets - Liabilities and Other Credits	14
Schedule B - Income Account for the Year	15
Schedule A-1 - Account 100 - Utility Plant	16
Schedule A-1a - Account 100.1 - Utility Plant in Service	16 - 17
Schedule A-1b - Account 302 - Franchises and Consents	17
Schedule A-1c - Account 100.4 - Utility Plant Held for Future Use	18
Schedule A-2 - Account 110 - Other Physical Property	18
Schedule A-1d - Rate Base and Working Cash	19
Schedule A-3 - Accounts 250 to 253, Inclusive - Depreciation and Amortization Reserves	20
Schedule A-3a - Account 250 - Analysis of Entries in Depreciation Reserve	21
Schedule A-4 - Account 111 - Investment in Associated companies	22
Schedule A-5 - Account 112 - Other Investments	22
Schedule A-6 - Account 113 - Sinking Funds	22
Schedule A-7 - Account 114 - Miscellaneous Special Funds	23
Schedule A-8 - Account 121 - Special Deposits	23
Schedule A-9 - Account 124 - Notes Receivable	23
Schedule A-10 - Account 126 - Receivables for Associated Companies	24
Schedule A-11 - Account 132 - Prepayments	24
Schedule A-12 - Account 133 - Other Current and Accrued Assets	24
Schedule A-13 - Accounts 140 and 240 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt	25
Schedule A-14 - Account 141 - Extraordinary Property Losses	26
Schedule A-15 - Account 146 - Other Deferred Debits	26
Schedule A-16 - Account 150 - Discount on Capital Stock	26
Schedule A-17 - Account 151 - Capital Stock Expense	26
Schedule A-18 - Accounts 200 and 201 - Capital Stock	27
Schedule A-18a - Record of Stockholders at End of Year	27
Schedule A-19 - Account 203 - Premiums and Assessments on Capital Stock	27
Schedule A-20 - Account 270 - Capital Surplus (For Use by Corporations Only)	28
Schedule A-21 - Account 271 - Earned Surplus (For Use by Corporations Only)	28

## TABLE OF CONTENTS

	Page
Schedule A-22 - Account 204 - Propriety Capital (Sole Proprietor or Partnership)	29
Schedule A-23 - Account 205 - Undistributed Profits of Proprietorship or Partnership)	29
Schedule A-24 - Account 210 - Bonds	30
Schedule A-24 (a) - Class A Water Companies - Safe Drinking Water Bond Act Data	31
Schedule A-25 - Account 212 - Advances from Associated Companies	32
Schedule A-26 - Account 213 - Miscellaneous Long Term Debt	32
Schedule A-27 - Securities Issued or Assumed During Year	32
Schedule A-28 - Account 220 - Notes Payable	33
Schedule A-29 - Account 223 - Payables to Associated Companies	33
Schedule A-30 - Account 230 - Other Current and Accrued Liabilities	33
Schedule A-31 - Account 228 - Accrued and Prepaid Taxes	34
Schedule A-32 - Account 241 - Advances for Construction	35
Schedule A-33 - Account 242 - Other Deferred Credits	36
Schedule A-34 - Accounts 254 to 258, Inclusive - Miscellaneous Reserves	36
Schedule A-35 - Account 265 - Contributions in Aid of Construction	37
Schedule B-1 - Account 501 - Operating Revenues	38
Schedule B-1a - Operating Revenues Apportioned to Cities and Towns	38
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	39-41
Schedule B-3 - Account 506 - Property Losses Chargeable to Operations	42
Schedule B-4 - Account 507 - Taxes Charged During Year	42
Schedule B-5 - Reconciliation of Reported Net Income with Taxable Income for Federal Taxes	43
Schedule B-6 - Account 521 - Income from Non-utility Operations	44
Schedule B-7 - Account 526 - Miscellaneous Non-operating Revenue	44
Schedule B-8 - Account 527 - Non-operating Revenue Deductions (Dr.)	44
Schedule B-9 - Account 535 - Other Interest Charges	44
Schedule B-10 - Miscellaneous Income Deductions	44
Schedule C-1 - Engineering and Management Fees and Expenses, etc., During Year	45
Schedule C-2 - Compensation of Individual Proprietor or Partner	46
Schedule C-3 - Employees and Their Compensation	46
Schedule C-4 - Record of Accidents During Year	46
Schedule C-5 - Expenditures for Political Purposes	47
Schedule C-6 - Loans to Directors, or Officers, or Shareholders	47
Schedule C-7 - Bonuses Paid to Executives & Officers	47
Schedule D-1 - Sources of Supply and Water Developed	48
Schedule D-2 - Description of Storage Facilities	48
Schedule D-3 - Description of Transmission and Distribution Facilities	49
Schedule D-4 - Number of Active Service Connections	50
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	50

## TABLE OF CONTENTS

	<u>Page</u>
Schedule D-6 - Meter Testing Data	50
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	51
Schedule D-8 - Status with State Board of Public Health	52
Schedule D-9 - Statement of Material Financial Interest	52
Schedule E-1 - Balancing & Memorandum Accounts	53
Schedule E-2 - Description of Low-Income Rate Assistance Program(s)	54
Schedule E-3 - Description of Water Conservation Program(s)	54
Schedule E-4 - Report on Affiliated Transactions	55
All Water Utilities - Safe Drinking Water Bond Act / State Revolving Fund Data	56-59
Facilities Fees Data	60
Declaration	61
Index	62

## GENERAL INSTRUCTIONS

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

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

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



# INCOME STATEMENT AND OTHER DATA

Calendar Year 2013

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

## INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	182,606
24 Fire Protection Revenue	2,702,508
25 Irrigation Revenue	
26 Metered Water Revenue	250,955,125
27 Total Operating Revenue	253,840,239
28 <u>Operating Expenses</u>	
29 Depreciation Expense (Composite Rate: <u>3.41%</u> )	31,162,480
30 Amortization and Property Losses	16,339
31 Property Taxes	6,358,376
32 Taxes Other Than Income Taxes	2,889,947
33 Total Operating Revenue Deduction Before Taxes	205,074,167
34 California Corp. Franchise Tax	2,668,785
35 Federal Corporate Income Tax	11,196,387
36 Total Operating Revenue Deduction After Taxes	218,939,339
37 Net Operating Income (Loss) - California Water Operations	34,900,900
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	4,470,320
39 Income Available for Fixed Charges	39,371,220
40 Interest Expense	(15,902,601)
41 Net Income (Loss) Before Dividends	23,468,619
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	23,468,619

## OTHER DATA

44 Refunds of Advances for Construction	2,086,759
45 Total Payroll Charged to Operating Expenses	25,046,626
46 Purchased Water	59,485,545
47 Power	6,916,243
48 <b>Class A Water Companies Only:</b>	
a. Pre-TRA 1986 Contributions in Aid of Construction	9,003,318
b. Pre-TRA 1986 Advances for Construction	4,121,454
c. Post TRA 1986 Contributions in Aid of Construction	101,152,456
d. Post TRA 1986 Advances for Construction	65,362,840

Active Service Connections (Exc. Fire Protect.) \_\_\_\_\_

	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections	218,934	219,777	219,356
50 Flat Rate Service Connections	3,548	3,596	3,572
51 Total Active Service Connections	222,482	223,373	222,928



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

Calendar Year 2013

Name of Utility: SAN JOSE WATER COMPANY

Telephone: 408-279-7900

Person Responsible for this Report: PALLE JENSEN

	<u>1/1/2013</u>	<u>12/31/2013</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	1,040,137	1,040,137	1,040,137
2 Land and Land Rights	9,597,113	9,694,013	9,645,563
3 Depreciable Plant	1,088,450,378	1,171,331,123	1,129,890,750
4     Gross Plant in Service	1,099,087,627	1,182,065,273	1,140,576,450
5 Less: Accumulated Depreciation	(360,346,239)	(389,094,421)	(374,720,330)
6     Net Water Plant in Service	738,741,388	792,970,852	765,856,120
7 Water Plant Held for Future Use	272,345	272,345	272,345
8 Construction Work in Progress	23,023,329	29,179,011	26,101,170
9 Materials and Supplies	731,135	711,032	721,084
10 Less: Advances for Construction	(67,055,123)	(69,484,294)	(68,269,708)
11 Less: Contributions in Aid of Construction	(109,020,626)	(110,155,775)	(109,588,201)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(1,434,600)	(1,374,600)	(1,404,600)
13 Net Plant Investment	<u>585,257,850</u>	<u>642,118,571</u>	<u>613,688,210</u>
 <b>CAPITALIZATION</b>			
14 Common Stock	<u>6</u>	<u>6</u>	<u>6</u>
15 Proprietary Capital (Individual or Partnership)	-		
16 Paid-in Capital	58,536,353	85,880,776	72,208,564
17 Retained Earnings	210,969,188	221,331,018	216,150,103
18     Common Stock and Equity (Lines 14 through 17)			
19 Preferred Stock			
20 Long-Term Debt	252,187,810	252,044,715	252,116,262
21 Notes Payable	-		
22 Total Capitalization (Lines 18 through 21)	<u>521,693,357</u>	<u>559,256,515</u>	<u>540,474,936</u>

Note: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

# INCOME STATEMENT AND OTHER DATA

## Adjusted to Exclude Non-Regulated Activity

Calendar Year 2013

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

<b>INCOME STATEMENT</b>	Annual Amount
23 Unmetered Water Revenue	182,606
24 Fire Protection Revenue	2,702,508
25 Irrigation Revenue	
26 Metered Water Revenue	250,955,125
27 Total Operating Revenue	253,840,239
28 <u>Operating Expenses</u>	
29 Depreciation Expense (Composite Rate: <u>3.41%</u> )	31,162,480
30 Amortization and Property Losses	16,339
31 Property Taxes	6,358,376
32 Taxes Other Than Income Taxes	2,889,947
33 Total Operating Revenue Deduction Before Taxes	205,074,167
34 California Corp. Franchise Tax	2,668,785
35 Federal Corporate Income Tax	11,196,387
36 Total Operating Revenue Deduction After Taxes	218,939,339
37 Net Operating Income (Loss) - California Water Operations	34,900,900
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	4,470,320
39 Income Available for Fixed Charges	39,371,220
40 Interest Expense	(15,902,601)
41 Net Income (Loss) Before Dividends	23,468,619
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	23,468,619

<b>OTHER DATA</b>	
44 Refunds of Advances for Construction	2,086,759
45 Total Payroll Charged to Operating Expenses	25,046,626
46 Purchased Water	59,485,545
47 Power	6,916,243
48 <b>Class A Water Companies Only:</b>	
a. Pre-TRA 1986 Contributions in Aid of Construction	9,003,318
b. Pre-TRA 1986 Advances for Construction	4,121,454
c. Post TRA 1986 Contributions in Aid of Construction	101,152,456
d. Post TRA 1986 Advances for Construction	65,362,840

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		218,934	219,777	219,356
50 Flat Rate Service Connections		3,548	3,596	3,572
51 Total Active Service Connections		222,482	223,373	222,928

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

### Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2013:

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	Telecom Leases	Passive	\$1,040,055	526							
2	Homeserv	Passive	\$97,826	526							
3	City of Cupertino Water System Lease	Active	\$2,964,644	526							
4	Maintenance Services for City of San Jose Municipal Water System	Active	\$793,732	526							
5	Miscellaneous Services for City of San Jose Municipal Water System	Active	\$1,223	526							
6	Meter Shop Testing Service	Active	\$6,305	526							
7	Total		\$4,903,785								

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

**GENERAL INFORMATION**

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

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

7. OWNERSHIP. Check and fill in appropriate line:

- Individual (name of owner) \_\_\_\_\_
- Partnership (name of partner) \_\_\_\_\_
- Partnership (name of partner) \_\_\_\_\_
- Partnership (name of partner) \_\_\_\_\_
- Corporation (corporate name) San Jose Water Company
- Organized under laws of (state) California Date: October 24, 1931

Principal Officers:

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

- 8. Names of associated companies: SJW Corp., SJW Land Company, SJWTX Water, Inc., Texas Water Alliance Limited.
- 9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:  
Name: N/A Date: \_\_\_\_\_
- 10. Use the space below for supplementary information or explanations concerning this report:  
\_\_\_\_\_  
\_\_\_\_\_
- 11. List Name, Grade, and License Number of all Licensed Operators:  
Please see attached list  
\_\_\_\_\_  
\_\_\_\_\_
- 12. List Name, Address, and Phone Number of your company's external auditor:  
Name: KPMG SVO Telephone: 408-367-5764  
Address: Mission Towers, Suite 100 3975 S. Freedom Circle Drive, Santa Clara, California 95054

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

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

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



**SCHEDULE A  
COMPARATIVE BALANCE SHEETS  
Assets and Other Debits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. UTILITY PLANT</b>			
2	100	Utility plant	A-1	1,211,516,628	1,122,383,301
3	107	Utility plant adjustments			
4		Total utility plant		1,211,516,628	1,122,383,301
5	250	Reserve for depreciation of utility plant	A-3	388,647,793	359,915,950
6	251	Reserve for amortization of limited term utility investments	A-3	446,629	430,290
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3		
8		Total utility plant reserves		389,094,422	360,346,240
9		Total utility plant less reserves		822,422,207	762,037,061
10					
11		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
12	110	Other physical property	A-2	248,674	248,674
13	253	Reserve for depreciation and amortization of other property	A-3		
14		Other physical property less reserve			
15	111	Investments in associated companies	A-4		
16	112	Other investments	A-5	3,902,312	4,204,917
17	113	Sinking funds	A-6		
18	114	Miscellaneous special funds	A-7		
19		Total investments and fund accounts		4,150,986	4,453,591
20					
21		<b>III. CURRENT AND ACCRUED ASSETS</b>			
22	120	Cash		114,082	1,131,092
23	121	Special deposits	A-8	182,258	175,416
24	122	Working funds		3,750	3,750
25	123	Temporary cash investments			
26	124	Notes receivable	A-9	-	0
27	125	Accounts receivable		14,234,193	12,047,564
28	126	Receivables from associated companies	A-10	16,018,000	18,255,000
29	131	Materials and supplies		711,032	731,135
30	132	Prepayments	A-11	29,121,710	29,310,090
31	133	Other current and accrued assets	A-12	17,172,000	15,852,000
32		Total current and accrued assets		77,557,025	77,506,048
33					
34		<b>IV. DEFERRED DEBITS</b>			
35	140	Unamortized debt discount and expense	A-13	2,997,519	3,193,725
36	141	Extraordinary property losses	A-14	-	0
37	142	Preliminary survey and investigation charges		203,898	203,331
38	143	Clearing accounts		-	2
39	145	Other work in progress		281,453	220,543
40	146	Other deferred debits	A-15	87,463,206	131,071,022
41		Total deferred debits		90,946,075	134,688,624
42		Total assets and other debits		995,076,293	978,685,324

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
43		<b>I. CORPORATE CAPITAL AND SURPLUS</b>			
44	200	Common capital stock	A-18	6	6
45	201	Preferred capital stock	A-18	-	0
46	202	Stock liability for conversion			
47	203	Premiums and assessments on capital stock	A-19		
48	150	Discount on capital stock	A-16	( )	( )
49	151	Capital stock expense	A-17	( )	( )
50	270	Capital surplus	A-20	85,880,776	58,536,353
51	271	Earned surplus	A-21	221,331,018	210,969,188
52		Total corporate capital and surplus		307,211,801	269,505,547
53					
54		<b>II. PROPRIETARY CAPITAL</b>			
55	204	Proprietary capital (Individual or partnership)	A-22	-	0
56	205	Undistributed profits of proprietorship or partnership	A-23	-	0
57		Total proprietary capital			
58					
59		<b>III. LONG-TERM DEBT</b>			
60	210	Bonds	A-24	-	0
61	211	Receivers' certificates			
62	212	Advances from associated companies	A-25	-	0
63	213	Miscellaneous long-term debt	A-26	252,044,715	252,187,810
64		Total long-term debt		252,044,715	252,187,810
65					
66		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
67	220	Notes payable	A-28	20,095,981	14,393,630
68	221	Notes receivable discounted			
69	222	Accounts payable		12,068,175	7,508,691
70	223	Payables to associated companies		6,995	688,120
71	224	Dividends declared			
72	225	Matured long-term debt			
73	226	Matured interest			
74	227	Customers' deposits		1,256,289	1,228,985
75	228	Taxes accrued	A-31	(1,058,758)	(78,677)
76	229	Interest accrued		5,027,293	5,013,219
77	230	Other current and accrued liabilities	A-30	60,076,278	86,916,230
78		Total current and accrued liabilities		97,472,253	115,670,198
79					
80		<b>V. DEFERRED CREDITS</b>			
81	240	Unamortized premium on debt	A-13		
82	241	Advances for construction	A-32	69,484,294	67,055,123
83	242	Other deferred credits	A-33	158,195,395	164,517,833
84		Total deferred credits		227,679,689	231,572,956
85					
86		<b>VI. RESERVES</b>			
87	254	Reserve for uncollectible accounts	A-34	160,000	215,000
88	255	Insurance reserve	A-34		
89	256	Injuries and damages reserve	A-34	136,207	271,184
90	257	Employees' provident reserve	A-34	215,854	242,003
91	258	Other reserves	A-34	-	0
92		Total reserves		512,062	728,187
93					
94		<b>VII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
95	265	Contributions in aid of construction	A-35	110,155,775	109,020,626
96		Total liabilities and other credits		995,076,293	978,685,324

**SCHEDULE B**  
**Income Account for the Year**

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>I. UTILITY OPERATING INCOME</b>		
2	501	Operating revenues	B-1	253,840,239
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	164,220,419
6	503	Depreciation	A-3	31,589,086
7	504	Amortization of limited-term utility investments	A-3	16,339
8	505	Amortization of utility plant acquisition adjustments	A-3	
9	506	Property losses chargeable to operations	B-3	
10	507	Taxes	B-4	23,113,495
11		Total operating revenue deductions		218,939,339
12		Net operating revenues		34,900,900
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		34,900,900
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from nonutility operations (Net)	B-6	-
19	522	Revenue from lease of other physical property		
20	523	Dividend revenues		
21	524	Interest revenues		353,982
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	B-7	4,338,118
24	527	Nonoperating revenue deductions - Dr.	B-8	(28,928)
25		Total other income		4,663,172
26		Net income before income deductions		39,564,072
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on long-term debt		16,474,000
30	531	Amortization of debt discount and expense	A-13	213,729
31	532	Amortization of premium on debt - Cr.		
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		
34	535	Other interest charges	B-9	120,302
35	536	Interest charged to construction - Cr.		(905,431)
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	B-10, C-5	192,851
38		Total income deductions		16,095,451
39		Net income		23,468,619
40				
41		<b>IV. DISPOSITION OF NET INCOME</b>		
42	540	Miscellaneous reservations of net income		
43				
44		Balance transferred to Earned Surplus or		
45		Proprietary Accounts scheduled on A-21		23,468,619

**SCHEDULE A-1**  
**Account 100 - Utility Plant**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	100 - 1	Utility plant in service (Schedule A-1a)	1,100,338,907	89,443,964	(5,905,402)	(13,143)	1,183,864,326
2	100 - 2	Utility plant leased to others					
3	100 - 3	Construction work in progress	23,023,329	6,155,682			29,179,011
4	100 - 4	Utility plant held for future use (Sch A-1c)	272,345	-	-	-	272,345
5	100 - 5	Utility plant acquisition adjustments	(1,883,493)	84,439			(1,799,054)
6	100 - 6	Utility plant in process of reclassification					
7		Total utility plant	1,121,751,088	95,684,085	(5,905,402)	(13,143)	1,211,516,628

**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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	68,129				68,129
3	302	Franchises and consents (Schedule A-1b)	2,413				2,413
4	303	Other intangible plant	969,595				969,595
5		Total intangible plant	1,040,137				1,040,137
6			0				0
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	9,597,113	98,080		(1,180)	9,694,013
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements	2,169,164	882,533			3,051,697
12	312	Collecting and impounding reservoirs	14,128,143	-			14,128,143
13	313	Lake, river and other intakes	4,421,697	420	-		4,422,117
14	314	Springs and tunnels	0				0
15	315	Wells	13,190,222	3,253,039	(214,971)		16,228,290
16	316	Supply mains	19,600,366	54,489	(16,245)		19,638,610
17	317	Other source of supply plant	346,082				346,082
18		Total source of supply plant	53,855,674	4,190,481	(231,216)	-	57,814,939
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	13,252,894	509,891	(90,440)	-	13,672,344
22	322	Boiler plant equipment	0				0
23	323	Other power production equipment	1,227,124	-			1,227,124
24	324	Pumping equipment	63,808,135	7,627,001	(933,843)	-	70,501,292
25	325	Other pumping plant	5,611,510	93,274	(19,558)		5,685,226
26		Total pumping plant	83,899,663	8,230,165	(1,043,842)	-	91,085,986
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	9,439,199	51,005			9,490,204
30	332	Water treatment equipment	22,483,388	460,897	(30,523)		22,913,762
31		Total water treatment plant	31,922,587	511,902	(30,523)	-	32,403,966

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and improvements	12,762,426	2,079,892	(72,968)		14,769,350
34	342	Reservoirs and tanks	51,151,553	9,268,043	(492,155)		59,927,441
35	343	Transmission and distribution mains	544,950,415	40,056,273	(1,260,901)	(10,631)	583,735,156
36	344	Fire mains					
37	345	Services	155,582,067	12,905,143	(75,083)	-	168,412,127
38	346	Meters	20,159,094	2,180,578	(812,274)		21,527,398
39	347	Meter installations	8,798,675	1,733,168	(1,672)	-	10,530,171
40	348	Hydrants	53,740,355	4,959,333	(356,357)	(1,048)	58,342,283
41	349	Other transmission and distribution plant	1,081,944				1,081,944
42		Total transmission and distribution plant	848,226,529	73,182,429	(3,071,410)	(11,679)	918,325,869
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and improvements	30,365,822	1,016,148	(94,645)		31,287,325
46	372	Office furniture and equipment	25,236,696	1,182,790	(507,658)		25,911,827
47	373	Transportation equipment	8,934,166	967,527	(904,442)		8,997,251
48	374	Stores equipment	661,828	-	-		661,828
49	375	Laboratory equipment	0				-
50	376	Communication equipment	2,011,835	850	(2,538)		2,010,146
51	377	Power operated equipment	2,321,832	6,445	-		2,328,277
52	378	Tools, shop and garage equipment	1,797,915	57,146	(19,129)		1,835,932
53	379	Other general plant	467,110	-		(284)	466,826
54		Total general plant	71,797,204	3,230,906	(1,528,412)	(284)	73,499,414
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other tangible property					
58	391	Utility plant purchased					
59	392	Utility plant sold					
60		Total undistributed items					
61		Total utility plant in service	1,100,338,907	89,443,964	(5,905,402)	(13,143)	1,183,864,326

**SCHEDULE A-1b**  
**Account 302 - Franchises and Consents**

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

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

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

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

**SCHEDULE A-2**  
**Account 110 - Other Physical Property**

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2013 (c)	Balance 1/1/2013 (d)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	1,183,864,326	1,100,338,907
3		Construction Work in Progress	29,179,011	23,023,329
4		General Office Prorate		
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	1,213,043,337	1,123,362,236
6		Less Accumulated Depreciation and Amortization		
7		Plant in Service	388,647,793	359,915,950
8		Amortization	446,629	430,290
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	389,094,422	360,346,240
10		Less Other Reserves		
11		Deferred Income Taxes	150,373,225	-
12		Less Prepaid Deferred Investment Taxes	(26,980,295)	(27,692,234)
13		Deferred Investment Tax Credit	1,374,600	1,434,600
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>		(26,257,634)
15		Less Adjustments		
16		Contributions in Aid of Construction	110,155,775	109,020,626
17		Advances for Construction	69,484,294	67,055,123
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	179,640,069	176,075,748
20		<b>Add Materials and Supplies</b>	711,032	731,135
21		<b>Add Working Cash (=Line 34)</b>	24,668,563	23,320,447
22		<b>TOTAL RATE BASE</b>	669,688,442	637,249,464
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>		
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	164,220,419	151,964,364
26		Purchased Power & Commodity for Resale*	104,301,398	91,827,751
27		Meter Revenues: Bimonthly Billing	245,936,235	232,867,783
28		Other Revenues: Flat Rate Monthly Billing	7,904,004	6,487,575
29		Total Revenues (=Line 27 + Line 28)	253,840,239	239,355,358
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.03114	0.02710
31		5/24 x Line 25 x (100% - Line 30)	33,147,286	30,801,139
32		1/24 x Line 25 x Line 30	213,060	171,621
33		1/12 x Line 26	8,691,783	7,652,313
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	24,668,563	23,320,447
		* 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	359,915,950	430,290		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 <sup>(1)</sup>	32,205,393	16,339		
4	(b) Charged to Account 265	3,857,132			
5	(c) Charged to clearing accounts	872,544			
6	(d) Salvage recovered	389,674			
7	(e) All other credits <sup>(2)</sup>	261,154			
8	Total credits	37,585,897	16,339		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	-5,905,402			
11	(b) Cost of removal	-3,053,413			
12	(c) All other debits <sup>(3)</sup>	104,761			
13	Total debits	-8,854,054			
14	Balance in reserve at end of year	388,647,793	446,629		
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.41%
17					
18	(2) EXPLANATION OF ALL OTHER CREDIT: GIS and SDWFR Depreciation				
19					
20	(3) Adjustments for refundable funded retirements and ARO's/immaterial difference				
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	( )			
37	(b) Liberalized	( )			
38	(1) Double declining balance	( )			
39	(2) ACRS	( )			
40	(3) MACRS	( )			
41	(4) Others	( )			
42	(c) Both straight line and liberalized	( X )			



**SCHEDULE A-3a**

**Account 250 - Analysis of Entries in Depreciation Reserve**

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

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

start_mont	end_mont	company	set_of_boc	begin_bal	provision	retirements	cost_of_removal	salv_credits	transfers	gain_loss	end_bal	depr_sumn	depr_group
01/2013	12/2013	San Jose \ SEC		66,968.18	22,823.52	0.00	0.00	0.00	0.00	0.00	89791.7	311	- Struc 3111 SS S&I Roads
01/2013	12/2013	San Jose \ SEC		28,372.70	4,141.80	0.00	0.00	0.00	0.00	0.00	32514.5	311	- Struc 3112 SS S&I Frame Buildings
01/2013	12/2013	San Jose \ SEC		356,757.05	113,762.88	0.00	0.00	0.00	0.00	0.00	470519.93	311	- Struc 3113 SS S&I Misc & Yard
01/2013	12/2013	San Jose \ SEC		3,460,277.27	142,012.80	0.00	0.00	0.00	0.00	0.00	3602290.1	312	- Colle 3120 SS Collecting/Impound Res
01/2013	12/2013	San Jose \ SEC		864,184.01	141,510.60	0.00	0.00	0.00	0.00	0.00	1005694.6	313	- Lake 3130 SS Lake, River & Other Intal
01/2013	12/2013	San Jose \ SEC		4,709,219.01	554,240.64	-214,970.66	-109,712.57	415.56	0.00	0.00	4939192	315	- Well 3150 SS Wells
01/2013	12/2013	San Jose \ SEC		1,155,170.18	430,407.48	0.00	0.00	0.00	0.00	0.00	1585577.7	316	- Supp 3161 SS Mains C/DICL 8" & Over
01/2013	12/2013	San Jose \ SEC		128.58	10.44	0.00	0.00	0.00	0.00	0.00	139.02	316	- Supp 3162 SS Mains C/DICL 4"
01/2013	12/2013	San Jose \ SEC		-1,969.87	233,129.64	0.00	0.00	0.00	0.00	0.00	231159.77	316	- Supp 3163 SS Mains Steel 16" & Over
01/2013	12/2013	San Jose \ SEC		514,612.77	54,758.88	-16,245.39	-29,060.32	0.00	0.00	0.00	524065.94	316	- Supp 3164 SS Mains Steel 6" to 16"
01/2013	12/2013	San Jose \ SEC		5,613.49	1,204.20	0.00	0.00	0.00	0.00	0.00	6817.69	316	- Supp 3165 SS Mains Redwood Flume
01/2013	12/2013	San Jose \ SEC		4,040.06	317.52	0.00	0.00	0.00	0.00	0.00	4357.58	316	- Supp 3166 SS Mains Steel 2"
01/2013	12/2013	San Jose \ SEC		45,959.48	3,478.32	0.00	0.00	0.00	0.00	0.00	49437.8	317	- Othe 3170 Other Source of Supply Plan
01/2013	12/2013	San Jose \ SEC		1,246,426.99	93,351.12	-5,734.21	-812.84	0.00	0.00	0.00	1333231.1	321	- Struc 3211 PP S&I Roads & Concrete B
01/2013	12/2013	San Jose \ SEC		527,552.91	120,305.28	-47,619.79	-3,979.56	29.76	0.00	0.00	596288.6	321	- Struc 3212 PP S&I Fiberglass
01/2013	12/2013	San Jose \ SEC		612,568.61	32,542.44	-349.29	-187.45	0.00	0.00	0.00	644574.31	321	- Struc 3213 PP S&I Steel Bldgs. & Fence
01/2013	12/2013	San Jose \ SEC		310,598.58	11,907.36	-5,792.00	-5,770.49	0.73	0.00	0.00	310944.18	321	- Struc 3214 PP S&I Frame & Bulkheads
01/2013	12/2013	San Jose \ SEC		3,522,122.91	449,083.68	-30,944.93	-12,359.89	0.00	0.00	0.00	3927901.8	321	- Struc 3215 PP S&I Misc & Yard Impr.
01/2013	12/2013	San Jose \ SEC		139,227.72	34,464.00	0.00	0.00	0.00	0.00	0.00	173691.72	323	- Othe 3230 Other Power Prod Equip
01/2013	12/2013	San Jose \ SEC		12,858.60	12,947.04	0.00	0.00	0.00	0.00	0.00	25805.64	323	- Othe 3231 Hydro-Turbine Power Prod E
01/2013	12/2013	San Jose \ SEC		13,980,655.69	2,822,073.12	-933,843.17	-341,080.79	5,337.10	0.00	0.00	15533142	324	- Pumj 3240 Pumping Plant Equipment
01/2013	12/2013	San Jose \ SEC		410,215.50	60,536.88	0.00	-240.81	0.00	0.00	0.00	470511.57	325	- Othe 3251 Misc. Pumping Plant
01/2013	12/2013	San Jose \ SEC		1,726,559.97	125,041.32	-2,183.88	0.00	0.00	0.00	0.00	1849417.4	325	- Othe 3254 Telemetry Other Pump Plant
01/2013	12/2013	San Jose \ SEC		282,998.92	31,887.00	-4,920.01	0.00	0.00	0.00	0.00	309965.91	325	- Othe 325H Comp. Hardware Pump Plar
01/2013	12/2013	San Jose \ SEC		1,121,008.81	179,908.08	-12,453.25	0.00	0.00	0.00	0.00	1288463.6	325	- Othe 325S Comp. Software Pump Plant
01/2013	12/2013	San Jose \ SEC		2,572,902.51	277,605.60	0.00	0.00	0.00	0.00	0.00	2850508.1	331	- Struc 3311 WT S&I Filter Plant
01/2013	12/2013	San Jose \ SEC		49,396.51	20,685.36	0.00	0.00	0.00	0.00	0.00	70081.87	331	- Struc 3312 WT S&I Fences
01/2013	12/2013	San Jose \ SEC		330,992.21	36,782.76	0.00	0.00	0.00	0.00	0.00	367774.97	331	- Struc 3313 WT S&I Frame Buildings
01/2013	12/2013	San Jose \ SEC		817,657.40	109,614.84	0.00	0.00	0.00	0.00	0.00	927272.24	331	- Struc 3314 WT S&I Miscellaneous
01/2013	12/2013	San Jose \ SEC		3,563,243.59	347,678.76	-2,933.42	0.00	0.00	0.00	0.00	3907988.9	332	- Wate 3321 WT Equip Filter Plant
01/2013	12/2013	San Jose \ SEC		7,557,807.49	660,611.16	-27,589.11	0.00	0.00	0.00	0.00	8190829.5	332	- Wate 3322 WT Equip Purification Sys
01/2013	12/2013	San Jose \ SEC		593,677.52	28,808.28	0.00	0.00	0.00	0.00	0.00	622485.8	341	- Struc 3411 TD S&I Roads
01/2013	12/2013	San Jose \ SEC		295,328.12	15,499.44	0.00	0.00	0.00	0.00	0.00	310827.56	341	- Struc 3412 TD S&I Fences
01/2013	12/2013	San Jose \ SEC		119,573.15	15,678.36	-650.00	-1,380.21	0.00	0.00	0.00	133221.3	341	- Struc 3413 TD S&I Frame Building
01/2013	12/2013	San Jose \ SEC		5,577,363.14	556,414.56	-72,318.33	-31,465.47	0.00	0.00	0.00	6029993.9	341	- Struc 3414 TD S&I Misc.Yard Improve
01/2013	12/2013	San Jose \ SEC		2,560,491.47	221,610.84	-141,312.78	-403,543.10	0.00	0.00	0.00	2237246.4	342	- Rese 3421 TD Res&Tank Earth-Gunite
01/2013	12/2013	San Jose \ SEC		628,152.47	99,935.40	-76,264.61	-247,407.25	0.00	0.00	0.00	404416.01	342	- Rese 3422 TD Res&Tanks Concrete
01/2013	12/2013	San Jose \ SEC		10,464,259.56	1,589,309.88	-220,184.77	-384,877.14	0.00	0.00	0.00	11448508	342	- Rese 3423 TD Res&Tanks Steel
01/2013	12/2013	San Jose \ SEC		560,048.50	84,406.80	-54,392.78	-102,813.55	0.00	0.00	0.00	487248.97	342	- Rese 3424 TD Res&Tanks Redwood
01/2013	12/2013	San Jose \ SEC		102,336.98	414,002.28	0.00	0.00	0.00	0.00	0.00	516339.26	343	- Tran: 3431 TD Mains C/DICL 6" +(Non-
01/2013	12/2013	San Jose \ SEC		95,300,532.47	10,153,555.84	-713,918.37	-399,716.82	0.00	73,978.92	0.00	104414432	343	- Tran: 3431 TD Mains C/DICL 6" and ov
01/2013	12/2013	San Jose \ SEC		0.00	7,786.32	0.00	0.00	0.00	0.00	0.00	7786.32	343	- Tran: 3432 TD Mains CI 4" to 5"(Non-Pi
01/2013	12/2013	San Jose \ SEC		875,123.90	205,341.96	-44,661.12	-46,182.42	0.00	16,036.51	0.00	1005658.8	343	- Tran: 3432 TD Mains C/DICL 4" to 5"
01/2013	12/2013	San Jose \ SEC		215,502.85	23,959.80	-213.86	-1,876.69	0.00	0.00	0.00	237372.1	343	- Tran: 3433 TD Mains C/DICL under 4"
01/2013	12/2013	San Jose \ SEC		20,736,919.24	596,425.68	-116,455.01	-155,233.65	0.00	757.59	0.00	21062414	343	- Tran: 3434 TD Mains Asbestos Cement
01/2013	12/2013	San Jose \ SEC		52,629,968.38	1,737,231.84	-368,017.41	-385,563.11	0.00	32,000.00	0.00	53645620	343	- Tran: 3435 TD Mains All other 6" & over
01/2013	12/2013	San Jose \ SEC		1,286.64	3,784.08	0.00	0.00	0.00	0.00	0.00	5070.72	343	- Tran: 3435 TD Mains Others 6"+ (Non-P
01/2013	12/2013	San Jose \ SEC		1,269,108.95	59,738.16	-12,956.70	-5,286.02	0.00	0.00	0.00	1310604.4	343	- Tran: 3436 TD Mains All other 4" to 5"
01/2013	12/2013	San Jose \ SEC		679,954.66	79,503.48	-4,678.58	-8,691.98	0.00	0.00	0.00	746087.58	343	- Tran: 3437 TD Mains All other under 4"
01/2013	12/2013	San Jose \ SEC		49,646,169.19	5,253,350.16	-38,799.35	-150,483.85	0.00	2,089.22	0.00	54712325	345	- Servi 3451 Metered Services
01/2013	12/2013	San Jose \ SEC		10,694,430.92	1,270,412.76	-36,283.85	-42,104.25	0.00	29,301.98	0.00	11915758	345	- Servi 3452 Fire Services

01/2013	12/2013	San Jose \ SEC	8,935.49	1,034.16	0.00	0.00	0.00	0.00	0.00	9969.65	346 - Mete	3460 Meters (Non-Potable)
01/2013	12/2013	San Jose \ SEC	570,429.94	415,591.80	-812,273.63	0.00	238,812.10	0.00	0.00	412560.21	346 - Mete	3460 Meters (Potable)
01/2013	12/2013	San Jose \ SEC	1,520,944.05	161,734.08	-1,671.91	-3,837.64	0.00	2,291.01	0.00	1679459.6	347 - Mete	3470 Meter Installations
01/2013	12/2013	San Jose \ SEC	24,546,081.53	2,202,390.96	-356,356.80	-177,748.79	0.00	17,712.55	0.00	26232079	348 - Hydr	3480 Hydrants
01/2013	12/2013	San Jose \ SEC	129,460.88	17,928.76	0.00	0.00	0.00	0.00	0.00	147389.64	349 - Othe	3490 Other T & D Plant
01/2013	12/2013	San Jose \ SEC	487,972.45	46,034.40	0.00	0.00	0.00	0.00	0.00	534006.85	371 - Struc	3711 General S&I Concrete
01/2013	12/2013	San Jose \ SEC	2,334,098.88	438,209.88	-1,000.00	0.00	0.00	0.00	0.00	2771308.8	371 - Struc	3712 General S&I Brick & Frame
01/2013	12/2013	San Jose \ SEC	104,622.94	15,938.76	0.00	0.00	0.00	0.00	0.00	120561.7	371 - Struc	3713 General S&I Chain Link Fenc
01/2013	12/2013	San Jose \ SEC	1,191,887.14	167,813.04	-10,000.00	0.00	0.00	0.00	0.00	1349700.2	371 - Struc	3714 General S&I Steel Buildings
01/2013	12/2013	San Jose \ SEC	90,497.08	4,254.48	0.00	0.00	0.00	0.00	0.00	94751.56	371 - Struc	3715 General S&I Bulkheads
01/2013	12/2013	San Jose \ SEC	3,299,291.74	548,384.76	-83,645.16	-1,996.50	0.00	0.00	0.00	3762034.8	371 - Struc	3716 General S&I Misc. & Yard Im
01/2013	12/2013	San Jose \ SEC	6,410.04	498.84	0.00	0.00	0.00	0.00	0.00	6908.88	371 - Struc	3717 General S&I Plastic Building
01/2013	12/2013	San Jose \ SEC	130,325.22	7,658.04	0.00	0.00	0.00	0.00	0.00	137983.26	372 - Offic	3722 Filing Cabinets
01/2013	12/2013	San Jose \ SEC	515,906.94	86,770.32	-4,393.60	0.00	0.00	0.00	0.00	598283.66	372 - Offic	3723 Office Furniture
01/2013	12/2013	San Jose \ SEC	51.50	0.00	0.00	0.00	0.00	0.00	0.00	51.5	372 - Offic	3724 Typewriters, etc.
01/2013	12/2013	San Jose \ SEC	445,370.08	88,606.92	-45,831.65	0.00	0.00	0.00	0.00	488145.35	372 - Offic	3725 Electronic Equip & Misc
01/2013	12/2013	San Jose \ SEC	2,770,128.10	107,348.40	0.00	0.00	0.00	0.00	0.00	2877476.5	372 - Offic	372G GIS
01/2013	12/2013	San Jose \ SEC	4,972,204.06	796,272.48	-457,433.02	0.00	0.00	0.00	0.00	5311043.5	372 - Offic	372H Computer Hardware Genera
01/2013	12/2013	San Jose \ SEC	6,672,810.52	1,151,104.68	0.00	0.00	0.00	0.00	0.00	7823915.2	372 - Offic	372S Computer Software General
01/2013	12/2013	San Jose \ SEC	4,025,492.87	782,020.32	-706,357.63	0.00	111,872.38	0.00	0.00	4213027.9	373 - Tran	3730 Transportation Equipment
01/2013	12/2013	San Jose \ SEC	272,092.18	90,523.20	-198,084.31	0.00	33,206.30	0.00	0.00	197737.37	373 - Tran	373A Automobiles (Cars only)
01/2013	12/2013	San Jose \ SEC	137,274.40	32,377.92	0.00	0.00	0.00	0.00	0.00	169652.32	374 - Store	3740 Stores Equipment
01/2013	12/2013	San Jose \ SEC	1,167,765.38	156,533.76	-2,538.06	0.00	0.00	0.00	0.00	1321761.1	376 - Com	3760 Communication Equipment
01/2013	12/2013	San Jose \ SEC	352,090.22	142,744.92	0.00	0.00	0.00	0.00	0.00	494835.14	377 - Powe	3770 Power Operated Equipment
01/2013	12/2013	San Jose \ SEC	563,980.39	74,551.08	-17,502.22	0.00	0.00	0.00	0.00	621029.25	378 - Tool	3781 Field Tools
01/2013	12/2013	San Jose \ SEC	399,271.30	18,763.56	-1,626.96	0.00	0.00	0.00	0.00	416407.9	378 - Tool	3782 Miscellaneous Tools
01/2013	12/2013	San Jose \ SEC	256,190.92	26,145.24	0.00	0.00	0.00	0.00	0.00	282336.16	379 - Othe	3790 Other General Plant
			359,915,942.18	37,126,815.20	-5,905,401.58	-3,053,413.16	389,673.93	174,167.78	0.00			

ke

.

it  
ldg.

as

Equip

:  
it  
t

Lined

Pot)  
er  
ot)

.  
'ot)

ce

ipr  
js

il

**SCHEDULE A-4**  
**Account 111 - Investments in Associated Companies**

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

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

**SCHEDULE A-5**  
**Account 112 - Other Investments**

Line No.	Name and Description of Property (a)	Balance End of Year (b)
1	Cupertino Water System Lease (net)	\$ 3,902,312
2		
3		
4		
5		
6		
7		
8		
9	Total	

**SCHEDULE A-6**  
**Account 113 - Sinking Funds**

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

**SCHEDULE A-7**  
**Account 114 - Miscellaneous Special Funds**

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

**SCHEDULE A-8**  
**Account 121 - Special Deposits**

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
1	Well Fargo Bank NA	SDWSRF Trust Accounts	181,252
2		PAB	6
3		PBOP	1,000
4			
5			
6	Total		182,258

**SCHEDULE A-9**  
**Account 124 - Notes Receivable**

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

**SCHEDULE A-10**  
**Account 126 - Receivables from Associated Companies**

Line No.	Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
1	SJW Land Co	2,376,000	N/A	20,229	20,229
2	SJW Corp.	13,642,000	N/A	1,669,392	1,669,392
3					
4					
5					
6					
7					
8					
9					
10	Total	16,018,000		1,689,621	1,689,621

**SCHEDULE A-11**  
**Account 132 - Prepayments**

Line No.	Item (a)	Amount (b)
1	Insurance	\$ 936,390
2	Rent	\$ 165,000
3	Taxes - Other	\$ 58,014
4	Taxes - Income	\$ 27,038,309
5	Misc.	\$ 923,997
6		
7		
8		
9		
10	Total	\$ 29,121,710

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

Line No.	Item (a)	Amount (b)
1	Unbilled Revenue	\$ 17,172,000
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ 17,172,000



## SCHEDULE A-13

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

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

Line No.	Designation of long-term debt (a)		Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
					From- (d)	To- (e)				
1	Senior Notes Series	A	20,000,000	276,589	08-31-92	07-01-22	88,077	9,271		78,806
2		B	30,000,000	484,576	11-01-93	01-01-24	1,447,644	131,596		1,316,048
3		C	10,000,000	197,409	11-01-93	11-01-20	57,305	7,312		49,993
4		D	15,000,000	184,617	01-01-96	01-01-26	80,002	6,154		73,848
5		E	15,000,000	208,543	12-01-98	12-01-28	110,514	6,943		103,571
6		F	20,000,000	101,294	09-24-01	09-01-31	63,202	3,386		59,816
7		G	20,000,000	119,904	09-02-03	09-01-33	82,600	3,997		78,603
8		H	20,000,000	198,310	01-23-07	01-01-37	158,649	6,610		152,039
9		I	20,000,000	126,418	12-17-07	12-17-37	110,965	4,438		106,527
10		J	10,000,000	35,750	02-02-09	02-01-24	26,422	2,384		24,038
11		K	20,000,000	93,233	05-15-09	05-15-39	82,096	3,108		78,988
12		PAB	50,000,000	855,908	06-16-10	06-01-40	783,398	28,530		754,868
13	Other Long Term Debt	SDWSRF	1,634,522	25,534	06-01-05	05-01-25	15,853	-	(1,279)	14,574
14	Other Long Term Debt	SDWSRF	962,161	-	06-01-08	05-01-28				
15	Other Long Term Debt		-	-			87,000	-	18,800	105,800
16										
17										
18							3,193,727	213,729	17,521	2,997,519

**SCHEDULE A-14**  
**Account 141 - Extraordinary Property Losses**

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

**SCHEDULE A-15**  
**Account 146 - Other Deferred Debits**

Line No.	Item (a)	Balance End of year (b)
1	Congress Springs Trade Mark	3,858
2	Regulatory Asset - Pensions	62,948,835
3	Regulatory Asset - Income Taxes	11,626,808
4	Regulatory Asset - Asset Retirement Obligation	2,924,826
5	Regulatory Asset - Vacation	2,180,000
6	Other Deferred Charges	12,501
7	Regulatory Asset - Balancing Accounts	7,690,480
8	Regulatory Asset - Klein Homes Acq.	75,898
9	Total	87,463,206

**SCHEDULE A-16**  
**Account 150 - Discount on Capital Stock**

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

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

**SCHEDULE A-17**  
**Account 151- Capital Stock Expense**

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

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

**SCHEDULE A-18**  
**Accounts 200 and 201- Capital Stock**

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

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

<sup>2</sup> If shares of stock have no par value, show value assigned to stock outstanding.

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	58,536,353
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	-
6	DEBITS (Give nature of each debit and state account credited)	
7	Paid in Capital	26,000,000
8	Stock-based compensation SJW Corp	506,016
9	ESPP	838,407
	Non-Restricted Options Exercised	
10	Total debits	27,344,423
11	Balance end of year	85,880,776

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	210,969,188
2		CREDITS	
3	400	Credit balance transferred from income account	23,468,619
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	23,468,619
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	13,000,000
12	414	Miscellaneous debits to surplus (specify)	106,789
13			
14		Total debits	13,106,789
15		Balance end of year	221,331,018

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	<b>CREDITS</b>	
3	Net income for year	
4	Other credits (specify)	
5		
6	Total credits	
7	<b>DEBITS</b>	
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 <sup>1</sup> per Balance Sheet (e)	Rate of Interest (f)	Sinking Fund Added in Current Year (g)	Cost of Issuance (h)	Interest Accrued During Year (i)	Interest Paid During Year (j)
1										
2										
3										
4										
5										
6										
7										
8	Total									

<sup>1</sup> After deduction for amount of reacquired bonds held by or for the respondent.

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

**Loan #1**

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

1. Current Fiscal Agent:  
 Name: Wells Fargo Bank NA  
 Address: 333 Market Street, 18th Floor, MACAO119-181, San Francisco, CA 94105  
 Phone Number: 415-371-3353  
 Date Hired: 12/13/04 with amendment signed on 6/28/06
2. Total surcharge collected from customers during the 12 month reporting period: \$ 147,050
3. Summary of the trust bank account activities showing:
- |                                     |    |            |
|-------------------------------------|----|------------|
| Balance at beginning of year        | \$ | 136,546.23 |
| Deposits during the year            | \$ | 126,812.72 |
| Withdrawals made for loan payments  | \$ | 126,810.52 |
| Other withdrawals from this account | \$ |            |
| Balance at end of year              | \$ | 136,548.43 |
4. Account information:  
 Bank Name: Wells Fargo Bank NA  
 Account Number: Reserve Fund 16798601 Debt Service Fund 16798600  
 Date Opened: \_\_\_\_\_
5. Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA funds:

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

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

**Loan #2**

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

1. Current Fiscal Agent:
 

Name:	Wells Fargo Bank NA
Address:	333 Market Street, 18th Floor, MACAO119-181, San Francisco, CA 94105
Phone Number:	415-371-3353
Date Hired:	09/01/06 with amendment signed 02/20/07
  
2. Total surcharge collected from customers during the 12 month reporting period: \$ 79,830
  
3. Summary of the trust bank account activities showing:
 

Balance at beginning of year	\$	37,811.21
Deposits during the year	\$	75,794.75
Withdrawals made for loan payments	\$	68,902.14
Other withdrawals from this account	\$	
Balance at end of year	\$	44,703.82
  
4. Account information:
 

Bank Name:	Wells Fargo Bank NA
Account Number:	Reserve Fund 20868301 Debt Service Fund 20868300
Date Opened:	
  
5. Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA funds:

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



**SCHEDULE A-25**  
**Account 212 - Advances from Associated Companies**

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

**SCHEDULE A-26**  
**Account 213 - Miscellaneous Long Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding <sup>1</sup> Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Series A Senior Notes		07-01-22	20,000,000	20,000,000	8.58%	1,716,000	1,716,000
2	Series B Senior Notes		01-01-24	30,000,000	30,000,000	7.37%	2,211,250	2,221,250
3	Series C Senior Notes		11-01-20	10,000,000	10,000,000	9.45%	945,000	945,000
4	Series D Senior Notes		01-01-26	15,000,000	15,000,000	7.15%	1,072,500	1,072,500
5	Series E Senior Notes		12-01-28	15,000,000	15,000,000	6.81%	1,021,500	1,021,500
6	Series F Senior Notes		09-01-31	20,000,000	20,000,000	7.20%	1,440,000	1,440,000
7	Series G Senior Notes		09-01-33	20,000,000	20,000,000	5.93%	1,186,000	1,186,000
8	Series H Senior Notes		01-01-37	20,000,000	20,000,000	5.71%	1,142,000	1,142,000
9	Series I Senior Notes		12-17-37	20,000,000	20,000,000	5.93%	1,186,000	1,186,000
10	Series J Senior Notes		02-01-24	10,000,000	10,000,000	6.54%	654,000	654,000
11	Series K Senior Notes		05-01-39	20,000,000	20,000,000	6.75%	1,350,000	1,350,000
12	PAB		06-01-40	50,000,000	50,000,000	5.10%	2,550,000	2,549,977
13	SDWSRF Loan		05-01-25	2,006,782	1,268,504	2.39%	33,139	33,139
14	SDWSRF Loan		05-1-28	1,069,265	776,211	2.60%	21,524	21,830
15								
16								
17								
18	Total			253,076,047.00	252,044,715.00		16,528,913.22	16,539,196

<sup>1</sup> After deduction for amount of reacquired debt held by or for the respondent.

**SCHEDULE A-27**  
**Securities Issued or Assumed During Year**

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

**SCHEDULE A-28**  
**Account 220 - Notes Payable**

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	SDWSRF 1			47,677	2.39%	33,139	33,139
2	SDWSRF 2			48,304	2.60%	21,524	21,830
3	Wells Fargo Line of Credit			20,000,000	various	124,059	109,703
4							
5							
6							
7	Total			20,095,981		178,722	164,672

**SCHEDULE A-29**  
**Account 223 - Payables to Associated Companies**

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

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

Line No.	Description (a)	Balance End of Year (b)
1	Salaries & Wages	2,708,902
2	Pump Taxes	3,498,824
3	Audit & Legal Fees	131,467
4	Purchased Water	3,616,932
5	Utilities user tax - San Jose	713,273
6	Cost Order advance payments	283,633
7	Unidentified customer overpayments	440
8	Other current and accrued liabilities	200,147
9	Power accrual	643,374
10	P.U.C. surcharge	977,399
11	Retirement Plan Employer	47,301,888
12		
13		
14		
15		
16	Total	60,076,278

**SCHEDULE A-31**  
**Account 228 - Accrued and Prepaid Taxes**

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

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	0	-	6,365,285	6,358,928	6,357	(0)	-
2	State corporation franchise tax (1)	(779,514)	-	2,668,785	3,529,367	223,807	(1,863,903)	-
3	State unemployment insurance tax	919	-	92,259	92,284		894	-
4	Other state and local taxes	567,824	(25,634)	627,799	607,519		588,332	(25,863)
5	Federal unemployment insurance tax	218		16,303	16,363		158	
6	Fed. ins. constr. act (old age retire.)	(97)		2,413,039	2,412,943		(1)	
7	Other federal taxes							
8	Federal income taxes (1)	(6)		11,196,387	-	11,196,388	(7)	
9	Local franchise tax- Cupertino Lease	88,500		95,283	89,480		94,303	
10	Fed. Income taxes - Cupertino Lease (1)	-		680,777	-	680,777	-	
11	State corporation franchise tax- Cupertino Lease (1)	43,479		188,618	168,000	(57,368)	121,465	
12	Property tax - Cupertino Lease	0	(30,765)	62,916	64,302		0	(32,151)
13	Payroll tax - Cupertino Lease	-		13,835	13,835		-	
14	Total	(78,677)	(56,399)	24,421,286	13,353,021	12,049,961	(1,058,758)	(58,014)

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

**SCHEDULE A-32**  
**Account 241 - Advances for Construction**

Line No.	Description (a)	Amount (b)	Amount (c)
1	Balance beginning of year		67,055,123
2	Additions during year		7,964,531
3	Subtotal - Beginning balance plus additions during year		75,019,654
4	Charges during year		
5	<b>Refunds</b>		
6	Percentage of revenue basis	0.00	
7	Proportionate cost basis 40 year	2,295,220.05	
8	Present worth basis		
9	Total refunds		2,295,220
10	<b>Transfers to Acct 265 - Contributions in Aid of Construction</b>		
11	Contribution in Aid of Construction	3,066,472	
12	Reserve for depreciation - salvage	174,168	
13	Construction Work in Progress	(500)	
14	Total transfers to Acct. 265		3,240,140
15	<b>Securities Exchanged for Contracts (enter detail below)</b>		
16	Subtotal - Charges during year		
17	Balance end of year		69,484,294

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

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

**SCHEDULE A-33**  
**Account 242 - Other Deferred Credits**

Line No.	Item (a)	Balance End of Year (b)
1	Deferred Tax	150,373,225
2	Investment Tax Credit	1,374,600
3	Deferred Revenue	1,212,880
4	Regulatory Liability - Income Taxes	3,407,381
5	LT Tax Uncertainty Payable	94,350
6	Regulatory Liability - Asset Retirement Obligation	1,732,959
7		
8		-
9	Total	158,195,395

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

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
1	254	215,000	Bad debt write off	571,180	775	405,206	
2					125	110,974	160,000
3	256	271,184	Inj. & damage	262,708	794	127,731	136,207
4	257	242,003	Post Retir. Contr.	141,936	795	115,787	215,854
5	258				131		
6					103		
7	Total	728,187		975,824		759,698	512,062

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

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

<sup>1</sup> 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.

<sup>2</sup> 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.

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

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	109,020,626	109,001,969	18,657		
2	Add: Credits to account during year					
3	Contributions received during year	4,992,240	4,992,240			
4	Other credits*					
5	Total credits	4,992,240	4,992,240			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	3,857,091	3,857,091			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	110,155,775	110,137,118	18,657		

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

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	229,680,134	218,721,966	10,958,168
4		601.2 Industrial sales	807,571	732,014	75,557
5		601.3 Sales to public authorities	11,672,832	10,347,592	1,325,240
6		Sub-total	242,160,537	229,801,572	12,358,965
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales			
9		602.2 Industrial sales			
10		602.3 Sales to public authorities			
11		Sub-total			
12	603	Sales to irrigation customers			
13		603.1 Metered sales			
14		603.2 Unmetered sales			
15		Sub-total			
16	604	Private fire protection service	2,702,508	2,679,259	23,249
17	605	Public fire protection service			
18	606	Sales to other water utilities for resale	1,302,329	1,190,869	111,460
19	607	Sales to governmental agencies by contracts			
20	608	Interdepartmental sales			
21	609	Other sales or service	2,473,369	1,875,342	598,027
22		Sub-total	6,478,206	5,745,470	732,736
23		Total water service revenues	248,638,743	235,547,042	13,091,701
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	182,606	258,703	(76,097)
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents			
28	614	Other water revenues Balancing/Memo Accts	5,018,890	3,549,614	1,469,276
29		Total other water revenues	5,201,496	3,808,317	1,393,179
30	501	Total operating revenues	253,840,239	239,355,359	14,484,880

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup>	
32	County of Santa Clara	14,781,735
33		
34		
35	Operations within incorporated territory	
36	City or town of San Jose	186,668,362
37	City or town of Campbell	12,324,465
38	City or town of Cupertino	7,109,471
39	City or town of Los Gatos	14,166,604
40	City or town of Monte Sereno	2,216,747
41	City or town of Saratoga	16,569,182
42	City or town of Santa Clara	3,673
43		
44		253,840,239

ated to operating districts.

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		142,642	200,860	(58,218)
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		168,633	152,323	16,311
6	703	Miscellaneous expenses	A			911,462	684,130	227,332
7	704	Purchased water	A	B	C	59,485,545	62,794,315	(3,308,770)
8		<b>Maintenance</b>						
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		65,595	68,130	(2,535)
12	708	Maintenance of collect and impound reservoirs	A			7,344	3,274	4,070
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A			29,541	21,588	7,953
15	710	Maintenance of springs and tunnels	A					
16	711	Maintenance of wells	A			7,831	10,060	(2,229)
17	712	Maintenance of supply mains	A			156		
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense				60,818,749	63,934,679	(3,115,930)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		516,983	441,877	75,106
23	721	Operation supervision labor and expense			C			
24	722	Power production labor and expense	A					
25	722	Power production labor, expenses and fuel		B				
26	723	Fuel for power production	A					
27	724	Pumping labor and expenses	A	B		1,314,073	1,267,480	46,593
28	725	Miscellaneous expenses	A			1,398,782	1,471,852	(73,070)
29	726	Fuel or power purchased for pumping	A	B	C	6,916,243	5,137,615	1,778,628
29	727	Ground water extraction charge	A	B	C	37,899,610	23,895,822	14,003,788
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		83,498	111,513	(28,015)
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		126,361	131,052	(4,691)
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		698,736	635,081	63,655
36	733	Maintenance of other pumping plant	A	B		8,885	9,673	(788)
38		Total pumping expenses				48,963,171	33,101,964	15,861,207



## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
39		<b>III. WATER TREATMENT EXPENSES</b>						
40		<b>Operation</b>						
41	741	Operation supervision and engineering	A	B		502,691	536,120	(33,429)
42	741	Operation supervision, labor and expenses			C			
43	742	Operation labor and expenses	A			1,287,824	1,089,595	198,229
44	743	Miscellaneous expenses	A	B		927,011	817,491	109,520
45	744	Chemicals and filtering materials	A	B		409,338	315,732	93,606
46		<b>Maintenance</b>						
47	746	Maintenance supervision and engineering	A	B		29,607	37,641	(8,034)
48	746	Maintenance of structures and equipment			C			
49	747	Maintenance of structures and improvements	A	B				
50	748	Maintenance of water treatment equipment	A	B		132,590	108,111	24,479
51		Total water treatment expenses				3,289,061	2,904,690	384,371
52		<b>IV. TRANS. AND DIST. EXPENSES</b>						
53		<b>Operation</b>						
54	751	Operation supervision and engineering	A	B		353,679	387,638	(33,959)
55	751	Operation supervision, labor and expenses			C			
56	752	Storage facilities expenses	A			39,433	54,171	(14,738)
57	752	Operation labor and expenses		B				
58	753	Transmission and distribution lines expenses	A			746,306	794,843	(48,537)
59	754	Meter expenses	A			12,267	36,598	(24,331)
60	755	Customer installations expenses	A					
61	756	Miscellaneous expenses	A			2,311,298	2,307,292	4,006
62		<b>Maintenance</b>						
63	758	Maintenance supervision and engineering	A	B		893,289	961,038	(67,749)
64	758	Maintenance of structures and plant			C			
65	759	Maintenance of structures and improvements	A	B		321,368	315,945	5,423
66	760	Maintenance of reservoirs and tanks	A	B		29,175	84,400	(55,225)
67	761	Maintenance of trans. and distribution mains	A			4,275,097	3,756,938	518,159
68	761	Maintenance of mains		B				
69	762	Maintenance of fire mains	A					
70	763	Maintenance of services	A			1,026,941	943,121	83,820
71	763	Maintenance of other trans. and distribution plant		B				
72	764	Maintenance of meters	A			631,326	525,208	106,118
73	765	Maintenance of hydrants	A			417,466	535,235	(117,769)
74	766	Maintenance of miscellaneous plant	A			3,700,162	3,794,103	(93,941)
75		<b>Total transmission and distribution expenses</b>				14,757,807	14,496,530	261,277

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		331,781	403,457	(71,676)
78	771	Superv., meter read., other customer acct expenses			C			
79	772	Meter reading expenses	A	B		1,199,982	1,173,029	26,953
80	773	Customer records and collection expenses	A			4,049,701	4,083,115	(33,414)
81	773	Customer records and accounts expenses		B				
82	774	Miscellaneous customer accounts expenses	A			1,183,155	2,576,818	(1,393,663)
83	775	Uncollectible accounts	A	B	C	399,740	413,197	(13,457)
84		Total customer account expenses				7,164,359	8,649,615	(1,485,256)
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				
88	781	Sales expenses			C			
89	782	Demonstrating and selling expenses	A					
90	783	Advertising expenses	A					
91	784	Miscellaneous sales expenses	A					
92	785	Merchandising, jobbing and contract work	A					
93		Total sales expenses				-	-	
94		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
95		<b>Operation</b>						
96	791	Administrative and general salaries	A	B	C	7,076,211	7,027,039	49,172
97	792	Office supplies and other expenses	A	B	C	950,473	1,010,934	(60,461)
98	793	Property insurance	A			1,062,522	949,963	112,559
99	793	Property insurance, injuries and damages		B	C			
100	794	Injuries and damages	A					
101	795	Employees' pensions and benefits	A	B	C	18,344,825	17,986,104	358,721
102	796	Franchise requirements	A	B	C			
103	797	Regulatory commission expenses	A	B	C	3,740,675	3,861,637	(120,962)
104	798	Outside services employed	A			1,637,982	1,708,068	(70,086)
105	798	Miscellaneous other general expenses		B				
106	798	Miscellaneous other general operation expenses			C			
107	799	Miscellaneous general expenses	A			2,182,379	2,225,685	(43,306)
108		<b>Maintenance</b>						
109	805	Maintenance of general plant	A	B	C	868,857	726,198	142,659
110		Total administrative and general expenses				35,863,924	35,495,628	368,296
111		<b>VIII. MISCELLANEOUS</b>						
112	811	Rents	A	B	C	543,788	378,836	164,952
113	812	Administrative expenses transferred - Cr.	A	B	C	(7,180,439)	(6,997,578)	(182,861)
114	813	Duplicate charges - Cr.	A	B	C			-
115		Total miscellaneous				(6,636,651)	(6,618,742)	(17,909)
116		<b>Total operating expenses</b>				164,220,419	151,964,364	12,256,056

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

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

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

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

Line No.	Kind of Tax (a)	DISTRIBUTION OF TAXES CHARGED						
		Total Taxes Charged During Year (b)	Account where applicable and account charged)				Capitalized (Omit Account) (f)	Capitalized (Omit Account) (f)
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)			
14	Taxes on real and personal property	6,365,285	6,245,932	119,354	-	-	-	
15	State corp. franchise tax	2,668,785	2,668,785	-	-	-	-	
16	State unemployment insurance tax	92,259	80,441	-	979	9,657	1,182	
17	Other state and local taxes	627,799	627,799	-	-	-	-	
18	Federal unemployment insurance tax	16,303	14,030	-	188	1,858	227	
19	Federal insurance contributions act	2,413,039	2,160,768	-	20,896	206,148	25,227	
20	Other federal taxes	-	-	-	-	-	-	
21	Federal income tax	11,196,387	11,196,387	-	-	-	-	
22	Franchise tax- Cupertino Lease	95,283	-	-	-	-	95,283	
23	Federal income tax - Cupertino Lease	680,777	-	-	-	-	680,777	
24	State corp. franchise tax - Cupertino Lease	188,618	-	-	-	-	188,618	
25	Property tax - Cupertino Lease	62,916	-	-	-	-	62,916	
26	Payroll tax - Cupertino Lease	13,835	-	-	-	-	13,835	
27	Total	24,421,286	22,994,141	119,354	22,063	217,663	1,068,066	

**SCHEDULE B-5**  
**Reconciliation of Reported Net Income With Taxable Income for Federal Taxes**

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

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4.....	23,468,619
	Reconciling amounts (list first additional income and unallowable deductions, followed by additional deductions and non-taxable income):	
	Add:	
2	Federal Income Tax	11,877,164
3	Provision for doubtful accounts	219,295
4	Dues	120,168
5	Non-deductible retirement expenses	10,177,545
6	Non-deductible equity compensation expense	405,425
7	California Franchise Tax current year, per books	2,857,403
8	Non-deductible meals, entertainment & travel	102,689
9	Taxable contributions & advances	1,822,434
10	Amortization of debt reacquisition cost per books	213,730
11	Book Depreciation in Excess of Federal	0
12	Non-deductible and In-Kind deductible contributions	192,851
13	481(a) Adjustment - Lease Amortization	662,935
14	Executive Deferred Compensation Accrual	65,980
15	Uninsured losses accrued	136,207
16	Non-deductible ESPP expense	84,139
17	Amortization of lease concession fee	272,000
18	Penalties	2,846
19	Non-deductible Sec 162M compensation	70,003
	Deduct:	
20	Uninsured losses paid	271,184
21	Bad Debts written off	303,143
22	Contribution to Pension Plan & Pension Payments	10,078,069
23	California Franchise Tax prior year	3,036,899
24	Loss on dispositions (ACRS/MACRS property)	2,688,271
25	Imputed Interest on post 6/12/96 contracts	650,776
26	Def. revenue	277,921
27	Deductible equity compensation expense	791,116
28	Amortization of lease concession fee per tax	272,000
29	Cost of retirement in excess of retirement	1,009,442
30	481(a) Adjustment - Advances	593,507
31	Amortization of debt reacquisition cost per tax	92,068
32	Federal Depreciation in Excess of Book	32,332,931
33	Federal tax net Income/(loss).....	354,105
	Computation of tax:	
34	Tax at 35%	123,937
35	Tax per return (1)	123,937

Group members included in consolidated F 2013 Tax

Name	
SJW Corp. (1)	(1,104,913)
SJW Land Company (1)	1,685,141
SJWTX, Inc (1)	(9,501)
Texas Water Alliance Limited (1)	(746,474)

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

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

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

<b>SCHEDULE B-7</b>		
<b>Account 526 - Miscellaneous Nonoperating Revenue</b>		
Line No.	Description (a)	Amount (b)
1	Lease telecommunication	994,113
2	Amort. Def. Rev. for CIAC 1987-2000	277,921
3	Billing Service for City of San Jose "Recycle Plus" program	-
4	Billing Service for City of Milpitas	
5	Sale of non-utility property	
6	Lease Cupertino Water System	1,636,831
7	Maintenance Contract for City of San Jose	387,108
8	Miscellaneous	1,042,145
9		
	Total	4,338,118

<b>SCHEDULE B-8</b>		
<b>Account 527 - Nonoperating Revenue Deductions (Dr.)</b>		
Line No.	Description	Amount (b)
1	Miscellaneous	28,928
2		
3		
4		
5		
	Total	

<b>SCHEDULE B-9</b>		
<b>Account 535 - Other Interest Charges</b>		
Line No.	Description (a)	Amount (b)
1		
2	Line of Credit	120,140
3	US Treasury	137
4	CA Franchise Tax interest	25
	Total	120,302

<b>SCHEDULE B-10</b>		
<b>Account 538 - Miscellaneous Income Deductions</b>		
Line No.	Description (a)	Amount (b)
1		
2		
3	See Attached	184,351
4		
5		



**SCHEDULE C-2**

**Compensation of Individual Proprietor or Partner**

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

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

**SCHEDULE C-3**

**Employees and Their Compensation**

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply	6	635,962
2	Employees - Pumping	26	2,458,213
3	Employees - Water treatment	21	2,032,849
4	Employees - Transmission and distribution	121	8,968,978
5	Employees - Customer account	47	3,862,911
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	8	3,023,507
9	General office	42	3,594,333
10	Total	271	24,576,753

**SCHEDULE C-4**

**Record of Accidents During Year**

Line No.	Date of Accident (a)	TO PERSONS					Date of Accident (g)	TO PROPERTY			
		Employees on Duty		Public <sup>1</sup>		Total Number (f)		Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)			Number (h)	Amount (i)	Number (j)	Amount (k)
1	1/3/2013		1			1	1/31/2013	1	\$0.00		\$ -
2	1/8/2013		1			1	2/7/2013	1	\$0.00		\$ -
3	41283		1			1	2/14/2013	1	\$9,425.82		\$ -
4	1/14/2013		1			1	2/20/2013	1	\$0.00	1	\$ 675
5	1/15/2013		1			1	2/22/2013	1	\$1,695.14		\$ -
6	1/17/2013		1			1	3/7/2013	1	\$1,570.02		\$ -
7	1/22/2013		1			1	3/10/2013	1	\$1,345.11		\$ -
8	1/24/2013		1			1	3/13/2013	1	\$0.00	1	\$ 1,146
9	2/14/2013		1			1	4/1/2013	1	\$511.00	1	\$ -
10	2/26/2013		1			1	4/17/2013	1	\$377.93		\$ -
11	3/21/2013		1			1	5/10/2013	1	\$0.00		\$ -
12	3/26/2013		1			1	5/6/2013	1			\$ -
13	4/10/2013		1			1	5/10/2013	1	\$0.00		\$ -
14	4/22/2013		1			1	5/22/2013	1	\$0.00	1	\$ 977
15	5/1/2013		1			1	6/3/2013	1	\$140.25		\$ -
16	5/3/2013		1			1	6/5/2013		\$0.00	1	\$ 927
17	5/30/2013		1			1	6/10/2013	1	\$1,843.76		\$ -
18	6/3/2013		1			1	6/12/2013	1	\$1,748.16	1	\$ -
19	6/19/2013		1			1	6/18/2013	1	\$460.62		\$ -
20	8/6/2013		1			1	6/30/2013	1	\$2,471.61		\$ -
21	9/12/2013		1			1	7/2/2013	1	\$724.81		\$ -
22	9/26/2013		1			1	7/3/2013	1	\$2,855.78		\$ -
23	9/27/2013		1			1	7/8/2013	1	\$839.45		\$ -
24	10/7/2013		1			1	7/8/2013	1	\$511.25		\$ -
25	10/28/2013		1			1	7/9/2013	1	\$0.00		\$ -
26	11/4/2013		1			1	7/26/2013	1	\$3,688.08		\$ -
27	11/14/2013		1			1	8/20/2013	1	\$991.28		\$ -
28	11/22/2013		1			1	8/26/2013	1	\$300.00		\$ -
29	12/9/2013		1			1	9/11/2013	1	\$1,026.69	1	\$ 893
30	12/24/2013		1			1	9/12/2013	1	\$0.00		\$ -
31							9/29/2013	1	\$0.00	1	\$ -
32							11/19/2013	1	\$180.58	1	\$ -
33							12/6/2013	1	\$5,148.59	1	\$ -
33							12/9/2013	1		1	\$ -
34							12/26/2013	1	\$4,451.14	1	\$ -
Totals		0	30	0	0	30		34	\$42,307.07	12	\$ 4,616.38

4,451

**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	Magdalena Carrasco	Local	500
2	Madison Nguyen	Local	500
3	De San Licardo	Local	500
4	Alvarado for Supervisor	Local	1,000
5	ChamberPAC FPPC820668	Local	4,500
6	Evanlow for Assembly 2014	Local	500
7	Friends of Don Gagliardi	Local	500
8	Re-elect Supervisor Wasserman	Local	500
9			
10	Total Political		8,500
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

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

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

1	
2	
3	
4	
5	
6	

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

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

		Non-Cash		
		Cash Value (1)	Value (2)	
1	Avila- Walker	Controller	\$17,200	\$10,716
2	Drysdale	Vice President	\$45,800	\$16,855
3	Gere	Vice President	\$0	\$0
4	Giordano	Chief Engineer	\$45,800	\$16,855
5	Jensen	Senior Vice President of Regulatory Affairs	\$73,000	\$47,710
6	Leal	Vice President	\$0	\$0
7	Lynch	CFO, Treasurer	\$91,200	\$75,641
8	Papazian	Corporate Secretary	\$34,300	\$16,855
9	Roth	President & CEO	\$201,302	\$294,288
10	Yoo	Chief Operating Officer	\$73,000	\$95,607

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



SCHEDULE D-1									
Sources of Supply and Water Developed									
STREAMS				FLOW IN MG <sup>2</sup>				Annual Quantities Diverted MG <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Almaden Pipe	Alamito	Almaden Intake					0	
2	Saratoga Filter	Saratoga	Congress Springs					143	
3	Montevina	Los Gatos	Ryland Intake					2392.7	
4									
5								2535.7	
WELLS									
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>	Annual Quantities Pumped MG <sup>2</sup>	Remarks	
6	Bascom	San Jose					1294.717		
7	Berryessa	San Jose					0.162		
8	Branham	San Jose					0		
9	Breeding	San Jose					0		
10	Bryan	San Jose					0		
11	Buena Vista	San Jose					1753.967		
12	Cottage Grove	San Jose					501.255		
13	Cropley	San Jose					0		
14	David	San Jose					0		
15	Delmas	San Jose					0		
16	Gish	San Jose					1.789		
17	Grant	San Jose					96.118		
18	Home	San Jose					0.261		
19	Jackson	San Jose					7.5		
20	Mabury	San Jose					0		
21	Main Station	San Jose					0		
22	Malone	San Jose					430.286		
23	Meridian	San Jose					913.45		
24	Merrimac	San Jose					0		
25	Needles	San Jose					178.283		
26	Ridgeley	San Jose					0		
27	Senter	San Jose					444.01		
28	Seventeen St.	San Jose					1229.807		
29	Springfield	San Jose					0		
30	San Tomas	San Jose					0		
31	Sterling	San Jose					0		
32	3- Mile	San Jose					877.206		
33	Twelve St.	San Jose					2621.463		
34	Tully	San Jose					1974.4		
35	Virginia	San Jose					0		
36	Williams	San Jose					4369.898		
37	Willow Glen Wy	San Jose					1334.92		
38	Will Wool	San Jose					1690.019		
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>				Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum				
39									
40									
41									
42									
43									
Purchased Water for Resale									
44	Purchased from	Santa Clara Valley Water District							
45	Annual quantities purchased	25,380.620 MG	(Unit chosen) <sup>2</sup>						
46									
47									

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> 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			SEE ATTACHED
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total			



<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	197,019	197,803		
Commercial	20,169	20,177		
Industrial	55	54		
Public authorities	1,368	1,361		
Other Water Utility	39	36		
Recycled Water	117	147		
Misc.	168	199		
Subtotal	218,935	219,777		
Private fire connections	-	-	3,548	3,596
Public fire hydrants				
<b>Total</b>	<b>218,935</b>	<b>219,777</b>	<b>3,548</b>	<b>3,596</b>

<b>SCHEDULE D-5</b>			
<b>Number of Meters and Services on Pipe Systems at End of Year</b>			
Size	Meters	Size	Services
3/4-in	178,512	1/2-in Installation	
1-in	32,816	3/4-in "	178,906
1-1/2-in	6,396	1-in s	33,522
2-in	8,635	1-in sp	
3-in	715	1-1/4in S	
4-in	348	" Sp	
6-in	84	1-1/2in S	6,790
8-in	22	" Sp	
10-in	7	2-in S	6,337
Reclaimed water 1"	2	2-in Sp	
Reclaimed water 1-1/2"	3	Misc Svcs & Singles	267
Reclaimed water 2"	73	3-in S	1,513
Reclaimed water 3"	19	2x2 manf=3"	
Reclaimed water 4"	22	4-in S	1,626
Reclaimed water 6"	1	6-in S	1,720
Reclaimed water 8"	3	8-in S	1,030
Reclaimed water 10"	1	10-in S	169
		12-in S	15
<b>Total</b>	<u><b>227,659</b></u>		<u><b>231,895</b></u>

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . . . .	801
2. Used, before repair . . . . .	1,349
3. Used, after repair . . . . .	3,345
4. Found fast, requiring billing adjustment . . . . .	5
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	128,626
2. More than 10, but less than 15 years . . . . .	37,762
3. More than 15 years . . . . .	61,271

## SCHEDULE D-7

### Water delivered to Metered Customers by Months and Years in CCF's<sup>1</sup>

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	2,116,788	1,781,834	1,892,715	2,048,198	2,920,237	3,183,119	3,982,163	17,925,054
Business	1,200,191	1,222,335	1,154,979	1,435,213	1,541,133	1,860,128	1,914,999	10,328,978
Industrial	14,422	17,536	14,480	12,459	24,922	22,456	18,037	124,312
Public authorities	63,594	86,187	114,629	210,981	349,970	403,010	408,575	1,636,946
Resale	11,605	13,082	13,343	22,232	44,299	50,000	46,632	201,193
Other (specify)	2,078	1,710	1,122	2,734	7,726	6,664	8,758	30,792
<b>Total</b>	<b>3,408,678</b>	<b>3,122,684</b>	<b>3,191,268</b>	<b>3,731,817</b>	<b>4,888,287</b>	<b>5,525,377</b>	<b>6,379,164</b>	<b>30,247,275</b>

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	3,631,556	3,917,289	3,328,582	3,399,023	2,818,801	17,095,251	35,020,305	34,397,260
Business	1,984,382	1,860,155	1,861,144	1,678,509	1,694,412	9,078,602	19,407,580	18,943,483
Industrial	22,824	18,133	13,588	26,046	13,914	94,505	218,817	201,881
Public authorities	383,044	366,914	284,580	234,567	117,382	1,386,487	3,023,433	2,709,973
Resale	52,212	46,778	42,143	35,907	26,372	203,412	404,605	378,249
Other (specify)	8,566	544	14,889	9,495	12,808	46,302	77,094	46,079
<b>Total</b>	<b>6,082,584</b>	<b>6,209,813</b>	<b>5,544,926</b>	<b>5,383,547</b>	<b>4,683,689</b>	<b>27,904,559</b>	<b>58,151,834</b>	<b>56,676,925</b>

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

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_ 1,044,400



**SCHEDULE E-1**  
**Balancing and Memorandum Accounts**

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Balancing Account	Pending (2008)	\$287,742	\$0	\$0	\$348	0	0	\$288,090
2	Balancing Account	Pending (2009)	\$722,485	\$0	\$0	\$864	0	0	\$723,349
3	Balancing Account	Pending (2010)	(\$3,615,649)	\$0	\$0	(\$4,344)	0	0	(\$3,619,993)
4	Balancing Account	Pending (2011)	(\$1,088,657)	\$0	\$0	(\$1,308)	0	0	(\$1,089,965)
5	Balancing Account	Pending (2012)	(\$2,620,117)	\$0	\$0	(\$3,144)	0	0	(\$2,623,261)
6									
7	<u>Memo-Balancing Acct</u>								
8	Purchased Power	Pending	\$0	\$0	\$1,865,108	(\$797)	0	0	(\$1,865,905)
9	Purchased Power	Pending	\$0	\$0	\$238,894	(\$102)	0	0	(\$238,996)
10	Purchased Power	Pending	\$0	\$0	(\$266,565)	\$114	0	0	\$266,679
11	Purchased Power	Pending	\$0	\$0	(\$50,669)	\$22	0	0	\$50,691
12	Purchased Power	Pending	\$0	\$0	\$135,148	(\$58)	0	0	(\$135,206)
13	Purchased Power	Pending	\$0	\$0	\$20,447	(\$9)	0	0	(\$20,456)
14	Purchased Power	Pending	\$0	\$0	\$38,486	(\$16)	0	0	(\$38,502)
15	Purchased Power	Pending	\$0	\$0	(\$41,224)	\$18	0	0	\$41,242
16	Purchased Water	AL429	\$0	\$4,203,789	\$3,281,650	\$286	0	0	\$922,425
17	Pump Tax	AL429	\$0	\$4,553,345	\$2,827,739	\$837	0	0	\$1,726,443
18	Purchased Water	AL439	\$0	\$3,397,579	\$3,549,539	(\$207)	0	0	(\$152,167)
19	Pump Tax	AL439	\$0	\$3,691,074	\$3,058,575	\$353	0	0	\$632,852
20	Purchased Water	AL450	\$0	\$1,790,574	\$2,035,632	(\$176)	0	0	(\$245,234)
21	Pump Tax	AL450	\$0	\$1,941,519	\$2,031,235	(\$98)	0	0	(\$89,814)
22	WRAP Discount	AL356 & AL370	\$0	\$699,164	\$2,512,747	(\$932)	0	0	(\$1,814,515)
23	SRF Loan I Surcharge	AL364	\$0	\$147,050	\$207,959	(\$28)	0	0	(\$60,938)
24	SRF Loan II Surcharge	AL392	\$0	\$79,830	\$68,910	\$9	0	0	\$10,929
25	City of SJ Franchise Surcharge		\$0	\$0	\$13,029	(\$6)	0	0	(\$13,035)
26	Pension Balancing Account	D.09-11-032	\$0	\$0	\$3,055,812	(\$115)	0	0	(\$3,055,927)
27	Klein Homes	Res. W-4745	\$0	\$0	\$75,874	(\$71)	0	0	(\$75,945)
28	MCRAM Surcharge Balance	AL 437	\$0	\$6,913	\$0	\$3	0	0	\$6,916
29									
30	<u>Memorandum Acct</u>								
31	Calero Tank	D.97-07-047	(\$357,247)	\$0	\$0	(\$432)	0	0	(\$357,679)
32	Water Conservation Oil	D.08-02-036	(\$50,432)	\$0	\$0	(\$60)	0	0	(\$50,492)
33	Monterey WRAM	D.08-08-030	(\$468,179)	\$0	(\$31,172)	(\$739)	0	0	(\$437,746)
34	MCMA	AL 407-D	(\$11,136)	\$0	\$0	(\$12)	0	0	(\$11,148)
35	MCRAM II	AL 419-B	\$1,083,937	\$0	\$0	\$1,298	0	0	\$1,085,235
36	Taylor Building Exp	D.08-10-018	(\$748,877)	\$0	\$0	(\$900)	0	0	(\$749,777)
37	Intervenor Compensation	D.09-05-014,016 & 017	(\$77,792)	\$0	\$0	(\$96)	0	0	(\$77,888)
38	OEEM Capital	AL 412	(\$43,063)	\$0	\$14,347	(\$60)	0	0	(\$57,470)
39	OEEM Expenses	AL 412	(\$32,983)	\$0	\$0	(\$36)	0	0	(\$33,019)
40	Cost of Capital	D.09-12-019	\$854,442	\$0	\$0	\$1,025	0	0	\$855,467
41	Cost of Capital	D.10-10-035	(\$28,481)	\$0	\$0	(\$108)	0	0	(\$28,517)
42	Cost of Capital	AL 436	\$1,468,788	\$0	\$0	\$1,764	0	0	\$1,470,552
43	Research, Dev and Demo (RSP)	AL418	(\$2,888)	\$0	\$0	\$0	0	0	(\$2,888)
44	Water Quality	D.09-11-032	(\$59,693)	\$0	\$9,925	(\$75)	0	0	(\$69,693)
45	Data Sharing Cost	D.11-05-020, AL 431	(\$40,078)	\$0	\$0	(\$48)	0	0	(\$40,126)

- For Columns d, e, f, g & h provide those amounts booked in the current year.
- The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.

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

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

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

As of December 31, 2013, 22,759 of SJWC's low income households are participants in the program which represents 10.3% of total customers served and 11.5% of residential customers served.

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

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

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

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

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

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

**Schedule E-4  
Report on Affiliate Transactions**

Line No.		SJW Corp.	SJ Land Company	SJWTX Water, Inc.
1	(a) Description of Services Provided by Regulated Water Utility To Affiliated Companies	Support for G&A, Accounting, Maintenance and Vehicles (\$619,315)	None	Support for G&A, Accounting and Engineering functions (\$465,500)
2	(b) Description of Services Provided by Affiliated Companies to Regulated Water Utility	None	None	
3	(c) Assets Transferred from Regulated Utility to Affiliated Companies	None	None	None
4	(d) Assets Transferred to Regulated Utility from Affiliated Companies	None	None	None
5	(e) Employees Transferred from Regulated Utility to Affiliated Companies	None	None	None
6	(f) Employees Transferred to Regulated Utility from Affiliated Companies	None	None	None
7	(g) Financing Arrangements and Transactions between Regulated Utility and Affiliated Companies	None	None	None
8				



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

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

1. Current Fiscal Agent:

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

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

\$ 147,050

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 x 3/4 inch	715	0.04
3/4 inch	176,615	0.04
1 inch	31,633	0.05
1 1/2 inch	3,702	0.10
2 inch	4,777	0.14
3 inch	1,549	0.28
4 inch	435	0.39
6 inch	171	0.98
8 inch	27	1.59
10 inch	6	2.32
Number of Flat Rate Customers		
<b>Total</b>	<b>219,630</b>	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 136,546.23
Deposits during the year	<u>126,810.52</u>
Interest earned for calendar year	<u>2.20</u>
Withdrawals from this account	<u>126,810.52</u>
Balance at end of year	<u>136,548.43</u>

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

Scheduled principal and interest payments  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

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

1. Current Fiscal Agent:

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

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

\$ 79,830

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 x 3/4 inch	715	0.02
3/4 inch	176,615	0.02
1 inch	31,633	0.02
1 1/2 inch	3,702	0.06
2 inch	4,777	0.09
3 inch	1,549	0.18
4 inch	435	0.32
6 inch	171	0.67
8 inch	27	1.08
10 inch	6	1.55
Number of Flat Rate Customers		
<b>Total</b>	<b>219,630</b>	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 37,811.21
Deposits during the year	<u>75,794.75</u>
Interest earned for calendar year	<u>-</u>
Withdrawals from this account	<u>68,902.14</u>
Balance at end of year	<u>44,703.82</u>

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

Scheduled principal and interest payments

---



---

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

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

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

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

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

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

## FACILITIES FEES DATA

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

1. Trust Account Information: N/A

Bank Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

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

**A. Commercial**

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

**B. Residential**

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

3. Summary of the bank account activities showing:

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

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

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**DECLARATION**

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

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

of \_\_\_\_\_ San Jose Wate Company  
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2013, through December 31, 2013.

\_\_\_\_\_  
President, Chief Executive Officer

Title (Please Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
408-279-7900

Telephone Number

\_\_\_\_\_  
Date

## INDEX

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