

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 162W

2015
ANNUAL REPORT
OF

Great Oaks Water Company

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

PO Box 23490

San Jose, California 95153

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2015

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copy of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2016**, with:

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

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on Page 60, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover a calendar year, from January 1, 2015, through December 31, 2015. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 12, Item 12, of this report.

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

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

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

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2015

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

PERSON RESPONSIBLE FOR THIS REPORT Ron Ceolla

	<u>1/1/15</u>	<u>12/31/15</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	8,000	8,000	8,000
2 Land and Land Rights	141,546	141,546	141,546
3 Depreciable Plant	40,668,175	42,333,801	41,500,988
4 Gross Plant in Service	40,817,721	42,483,346	41,650,534
5 Less: Accumulated Depreciation	(20,971,597)	(22,025,067)	(21,498,332)
6 Net Water Plant in Service	19,846,124	20,458,280	20,152,202
7 Water Plant Held for Future Use	0	0	0
8 Construction Work in Progress	393,865	257,461	325,663
9 Materials and Supplies	0	0	0
10 Less: Advances for Construction	(5,973,817)	(5,968,512)	(5,971,164)
11 Less: Contributions in Aid of Construction	(2,612,154)	(2,600,304)	(2,606,229)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(76,396)	(76,396)	(76,396)
13 Net Plant Investment	<u>11,577,623</u>	<u>12,070,529</u>	<u>11,824,076</u>
CAPITALIZATION			
14 Common Stock	360,110	360,110	360,110
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	347,324	347,324	347,324
17 Retained Earnings (includes non-regulated income)	34,853,958	22,900,996	28,877,477
18 Common Stock and Equity (Lines 14 through 17)	35,561,392	23,608,430	29,584,911
19 Preferred Stock	0	0	0
20 Long-Term Debt	4,000,000	4,000,000	4,000,000
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	<u>39,561,392</u>	<u>27,608,430</u>	<u>33,584,911</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2015

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

INCOME STATEMENT	Annual Amount
24 Unmetered Water Revenue	9,675
25 Fire Protection Revenue	85,903
26 Irrigation Revenue (consolidated with metered water revenues)	0
27 Metered Water Revenue	<u>14,414,932</u>
28 Total Operating Revenue	<u>14,510,511</u>
29 Operating Expenses	11,075,049
30 Depreciation Expense (Composite Rate = <u>2.66%</u>)	1,109,659
31 Amortization Of CIAC and Property Losses	<u>(153,158)</u>
32 Property Taxes	162,843
33 Taxes Other Than Income Taxes	<u>151,667</u>
34 Total Operating Revenue Deduction Before Taxes	12,346,060
35 California Corp. Franchise Tax	18,906
36 Federal Corporate Income Tax	<u>(43,714)</u>
37 Total Operating Revenue Deduction After Taxes	<u>12,321,252</u>
38 Net Operating Income (Loss) - California Water Operations	2,189,259
39 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>521,245</u>
40 Income Available for Fixed Charges	2,710,503
41 Interest Expense	<u>260,263</u>
42 Net Income (Loss) Before Dividends	2,450,240
43 Preferred Stock Dividends	<u>0</u>
44 Net Income (Loss) Available for Common Stock	<u><u>2,450,240</u></u>

OTHER DATA

45 Refunds of Advances for Construction	250,934
46 Total Payroll Charged to Operating Expenses	<u>2,600,934</u>
47 Purchased Water	<u>0</u>
48 Power	<u>728,271</u>
49 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	<u>0</u>
b. Pre-TRA 1986 Advances for Construction	<u>0</u>
c. Post TRA 1986 Contributions in Aid of Construction	<u>0</u>
d. Post TRA 1986 Advances for Construction	<u>0</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
50 Metered Service Connections		20,695	20,874	20,785
51 Flat Rate Service Connections				0
52 Total Active Service Connections		<u>20,695</u>	<u>20,874</u>	<u>20,785</u>

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

Calendar Year 2015

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

PERSON RESPONSIBLE FOR THIS REPORT Ron Ceolla
(Prepared from Information in the 2014 Annual Report)

	<u>1/1/2015</u>	<u>12/31/2015</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
2 Land and Land Rights			
3 Depreciable Plant			
4 Gross Plant in Service			
5 Less: Accumulated Depreciation			
6 Net Water Plant in Service			
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies			
10 Less: Advances for Construction	<u>()</u>	<u>()</u>	<u>()</u>
11 Less: Contributions in Aid of Construction	<u>()</u>	<u>()</u>	<u>()</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>()</u>	<u>()</u>	<u>()</u>
13 Net Plant Investment			
CAPITALIZATION			
14 Common Stock	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital			
17 Retained Earnings			
18 Common Stock and Equity (Lines 14 through 17)			
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)			

Note:

INCOME STATEMENT AND OTHER DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2015

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

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

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

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

Notes to Adjusted Selected Financial Data

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

1	N/A
2	
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Excess Capacity and Non-Tariffed Services

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

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

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Wireless communications transmission - Clearwire	Passive	16,376	521.001	1,200	521.002	N/A	228	527.000	77,035	101.342
2	Wireless communications transmission - Metro-PCS	Passive	1,725	521.001	0	521.002	N/A	26	527.000	0	101.342
3	Wireless communications transmission - T-Mobile	Passive	22,140	521.001	2,400	521.002	N/A	296	527.000	0	101.342
4	HomeServe	Passive	48,621	526.000	0	N/A	N/A	729	527.000	0	N/A
5	Total		88,862		3,600			1,279		77,035	

GENERAL INFORMATION

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

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

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

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

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

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

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

Principal Officers:
Name: John W. S. Roeder Title: Chairman & CEO
Name: Timothy Guster Title: Secretary & General Counsel
Name: Ron Ceolla Title: Treasurer & CFO
Name: Jared Ajouny Title: Vice President - Operations

8. Names of associated companies: _____

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____

10. Use the space below for supplementary information or explanations concerning this report:

11. List Name, Grade, and License Number of all Licensed Operators:
SEE ATTACHED LIST ON FOLLOWING PAGE

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

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

Great Oaks Water Certified Operators

Distribution

Name	Cert #	Grade	Expires
Jared Ajlouny	34723	D5	4/1/2018
Justin Bullock	32480	D1	4/1/2019
Mike Carey	28205	D5	4/1/2019
Cameron Kamal	42590	D2	6/1/2017
Sam Cruz	29310	D2	11/1/2017
Ben Newmeyer	28070	D2	1/1/2018
John Roeder	16479	D4	4/1/2016
Chris Cogliandro	43115	D1	11/1/2016
Kevin Dullea	43113	D1	11/1/2016
Andy White	43114	D1	11/1/2016
Lorenzo Arce	31671	D5	11/1/2018
Rob Taber	42979	D1	11/1/2016
Joel Heldebrant	45305	D1	1/1/2018

Treatment

Name	Cert #	Grade	Expires
Ben Newmeyer	30126	T1	8/1/2017
Mike Carey	34282	T2	1/1/2017
Lorenzo Arce	27651	T2	7/1/2017
Jared Ajlouny	34281	T2	10/1/2017
Cameron Kamal	36957	T2	1/1/2018

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility plant	A-1	42,740,808	41,211,586
3	107	Utility plant adjustments			
4		Total utility plant		42,740,808	41,211,586
5	250	Reserve for depreciation of utility plant	A-3	22,025,067	20,971,597
6	251	Reserve for amortization of limited term utility investments	A-3		
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3		
8		Total utility plant reserves		22,025,067	20,971,597
9		Total utility plant less reserves		20,715,741	20,239,989
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	A-2		
13	253	Reserve for depreciation and amortization of other property	A-3		
14		Other physical property less reserve			
15	111	Investments in associated companies	A-4	0	0
16	112	Other investments	A-5	4,735,297	19,973,514
17	113	Sinking funds	A-6		
18	114	Miscellaneous special funds	A-7		
19		Total investments and fund accounts		4,735,297	19,973,514
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		1,525,739	1,697,823
23	121	Special deposits	A-8		
24	122	Working funds			
25	123	Temporary cash investments (currently SCVWD funds held)			
26	124	Notes receivable	A-9	10,380,348	6,866,401
27	125	Accounts receivable		1,850,337	1,726,777
28	126	Receivables from associated companies	A-10	0	0
29	131	Materials and supplies			
30	132	Prepayments	A-11	252,205	287,069
31	133	Other current and accrued assets	A-12	1,781,350	1,593,701
32		Total current and accrued assets		15,789,979	12,171,771
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	A-13		
36	141	Extraordinary property losses	A-14		
37	142	Preliminary survey and investigation charges			
38	143	Clearing accounts			
39	145	Other work in progress			
40	146	Other deferred debits	A-15		
41		Total deferred debits		0	0
42		Total assets and other debits		41,241,018	52,385,273

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. CORPORATE CAPITAL AND SURPLUS			
2	200	Common capital stock	A-18	360,110	360,110
3	201	Preferred capital stock	A-18	0	0
4	202	Stock liability for conversion			
5	203	Premiums and assessments on capital stock	A-19	349,539	349,539
6	150	Discount on capital stock	A-16		
7	151	Capital stock expense	A-17	(2,236)	(2,236)
8	270	Capital surplus	A-20	21	21
9	271	Earned surplus	A-21	22,900,996	34,853,958
10		Total corporate capital and surplus		23,608,430	35,561,392
11					
12		II. PROPRIETARY CAPITAL			
13	204	Proprietary capital (Individual or partnership)	A-22		
14	205	Undistributed profits of proprietorship or partnership	A-23		
15		Total proprietary capital			
16					
17		III. LONG-TERM DEBT			
18	210	Bonds	A-24		
19	211	Receivers' certificates			
20	212	Advances from associated companies	A-25		
21	213	Miscellaneous long-term debt	A-26	4,000,000	4,000,000
22		Total long-term debt		4,000,000	4,000,000
23					
24		IV. CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable	A-28		
26	221	Notes receivable discounted			
27	222	Accounts payable		65,886	151,429
28	223	Payables to associated companies	A-29		
29	224	Dividends declared			
30	225	Matured long-term debt			
31	226	Matured interest			
32	227	Customers' deposits		68,167	68,165
33	228	Taxes accrued	A-31	1,293	(47,886)
34	229	Interest accrued		14,959	0
35	230	Other current and accrued liabilities	A-30	2,347,840	1,562,132
36		Total current and accrued liabilities		2,498,146	1,733,842
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized premium on debt	A-13		
40	241	Advances for construction	A-32	5,968,512	5,973,817
41	242	Other deferred credits	A-33	865,452	953,963
42	243	Long-term Defined Benefit Pension Liability		1,700,173	1,550,106
43		Total deferred credits		8,534,137	8,477,885
44					
45		VI. RESERVES			
46	254	Reserve for uncollectible accounts	A-34		
47	255	Insurance reserve	A-34		
48	256	Injuries and damages reserve	A-34		
49	257	Employees' provident reserve	A-34		
50	258	Other reserves	A-34		
51		Total reserves			
52					
53		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
54	265	Contributions in aid of construction	A-35	2,600,304	2,612,154
55		Total liabilities and other credits		41,241,018	52,385,273

SCHEDULE B
Income Account for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating revenues	B-1	14,510,511
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	11,075,049
6	503	Depreciation	A-3	1,109,659
7	265	Less: CIAC		153,158
8	503	Depreciation (net of CIAC)		956,501
9	504	Amortization of limited-term utility investments	A-3	
10	505	Amortization of utility plant acquisition adjustments	A-3	
11	506	Property losses chargeable to operations	B-3	
12	507	Taxes	B-4	289,702
13		Total operating revenue deductions		12,321,252
14		Net operating revenues		2,189,259
15	508	Income from utility plant leased to others		
16	510	Rent for lease of utility plant		
17		Total utility operating income		2,189,259
18				
19		II. OTHER INCOME		
20	521	Income from nonutility operations (Net)	B-6	(62,028)
21	522	Revenue from lease of other physical property		
22	523	Dividend revenues		148,215
23	524	Interest revenues		222,015
24	525	Revenues from sinking and other funds		
25	526	Miscellaneous nonoperating revenues	B-7	48,621
26	527	Nonoperating revenue deductions - Dr.	B-8	(412)
27	528	Gain (Loss) on sale of funds/stock		258,454
28	530	Other Miscellaneous Income		0
29	530	Gain (Loss) on sale of nonutility real estate		0
30		Total other income		614,866
31		Net income before income deductions		2,804,124
32				
33		III. INCOME DEDUCTIONS		
34	530	Interest on long-term debt		260,000
35	531	Amortization of debt discount and expense		
36	532	Amortization of premium on debt - Cr.		
37	533	Taxes assumed on interest		
38	534	Interest on debt to associated companies		
39	535	Other interest charges	B-9	263
40	536	Interest charged to construction - Cr.		
41	537	Miscellaneous amortization		
42	538	Miscellaneous income deductions	B-10	93,621
43		Total income deductions		353,885
44		Net income		2,450,240
45				
46		IV. DISPOSITION OF NET INCOME		
47	540	Miscellaneous reservations of net income		0
48				
49		Balance transferred to Earned Surplus or		2,450,240
50		Proprietary Accounts scheduled on page 21		
51				

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)	40,817,721	1,720,804	(55,178)	0	42,483,346
2	100 - 2	Utility plant leased to others					
3	100 - 3	Construction work in progress	393,865	1,631,561		(1,767,965)	257,461
4	100 - 4	Utility plant held for future use (Sch A-1c)					
5	100 - 5	Utility plant acquisition adjustments					
6	100 - 6	Utility plant in process of reclassification					
7		Total utility plant	41,211,586	3,352,365	(55,178)	(1,767,965)	42,740,808

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization					
3	302	Franchises and consents (Schedule A-1b)					
4	303	Other intangible plant	8,000	0	0	0	8,000
5		Total intangible plant	8,000	0	0	0	8,000
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	141,546	0	0	0	141,546
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and improvements	865	0	0	0	865
12	312	Collecting and impounding reservoirs					
13	313	Lake, river and other intakes					
14	314	Springs and tunnels					
15	315	Wells	2,290,210	61,004	0	0	2,351,214
16	316	Supply mains					
17	317	Other source of supply plant					
18		Total source of supply plant	2,291,075	61,004	0	0	2,352,079
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	1,193	0	0	0	1,193
22	322	Boiler plant equipment					
23	323	Other power production equipment	251,277	0	0	0	251,277
24	324	Pumping equipment	2,003,046	0	0	0	2,003,046
25	325	Other pumping plant	89,076	0	0	0	89,076
26		Total pumping plant	2,344,591	0	0	0	2,344,591
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements					
30	332	Water treatment equipment	74,630	19,254	0	0	93,884
31		Total water treatment plant	74,630	19,254	0	0	93,884

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and improvements	1,511	0	0	0	1,511
34	342	Reservoirs and tanks	2,620,637	65,208	0	0	2,685,845
35	343	Transmission and distribution mains	22,696,113	325,141	0	0	23,021,254
36	344	Fire mains	16,884	0	0	0	16,884
37	345	Services	4,617,949	132,854	0	0	4,750,803
38	346	Meters	2,580,727	266,984	(23,649)	0	2,824,063
39	347	Meter installations	32,520	0	0	0	32,520
40	348	Hydrants	597,000	37,988	0	0	634,988
41	349	Other transmission and distribution plant					
42		Total transmission and distribution plant	33,163,342	828,175	(23,649)	0	33,967,868
43							
44		VII. GENERAL PLANT					
45	371	Structures and improvements	542,710	704,506	0	0	1,247,216
46	372	Office furniture and equipment	1,545,633	51,023	0	0	1,596,655
47	373	Transportation equipment	516,900	54,684	(31,530)	0	540,055
48	374	Stores equipment					
49	375	Laboratory equipment					
50	376	Communication equipment	6,681	0	0	0	6,681
51	377	Power operated equipment	141,594	0	0	0	141,594
52	378	Tools, shop and garage equipment	41,020	2,158	0	0	43,178
53	379	Other general plant					
54		Total general plant	2,794,538	812,370	(31,530)	0	3,575,378
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other tangible property					
58	391	Utility plant purchased					
59	392	Utility plant sold					
60		Total undistributed items	0	0	0	0	0
61		Total utility plant in service	40,817,721	1,720,804	(55,178)	0	42,483,346

SCHEDULE A-1b
Account 302 - Franchises and Consents

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

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

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9	Total			0

SCHEDULE A-2
Account 110 - Other Physical Property

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2015 (c)	Balance 1/1/2015 (d)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	42,483,346	40,817,721
3		Construction Work in Progress	257,461	393,865
4		General Office Prorate		
5		Total Gross Plant (Line 2 + Line 3 + Line 4)	42,740,808	41,211,586
6		Less Accumulated Depreciation		
7		Plant in Service	22,025,067	20,971,597
8		General Office Prorate		
9		Total Accumulated Depreciation (Line 7 + Line 8)	22,025,067	20,971,597
10		Less Other Reserves		
11		Deferred Income Taxes		
12		Deferred Investment Tax Credit		
13		Other Reserves		
14		Total Other Reserves (Line 11 + Line 12 + Line 13)	0	0
15		Less Adjustments		
16		Contributions in Aid of Construction	2,600,304	2,612,154
17		Advances for Construction	5,968,512	5,973,817
18		Other		
19		Total Adjustments (Line 16 + Line 17 + Line 18)	8,568,816	8,585,970
20		Add Materials and Supplies		
21		Add Working Cash (From Schedule A-1d(2))	1,772,383	1,891,042
22		TOTAL RATE BASE	13,919,307	13,545,061
23		=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21		
		Working Cash		
24		Determination of Operational Cash Requirement		
25		1. Operating Expenses, Excl Taxes, Depr. & Uncoll.	11,058,452	11,931,997
26		2. Purchased Power & Commodity for Resale*	6,246,516	6,993,406
27		3. Meter Revenues: Bimonthly Billing	14,414,932	15,547,737
28		4. Other Revenues: Flat Rate Monthly Billing	85,903	94,442
29		5. Total Revenues (3 + 4)	14,500,836	15,642,180
30		6. Ratio - Flat Rate to Total Revenues (4 / 5)	0.0059	0.0060
31		7. 5/24 x Line 1 x (100% - Line 6)	2,290,196	2,470,824
32		8. 1/24 x Line 1 x Line 6	2,730	3,002
33		9. 1/12 x Line 2	520,543	582,784
34		10. Operational Cash Requirement (7 + 8 - 9)	1,772,383	1,891,042
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-3

Accounts 250 to 253, Inclusive - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year (GL)	20,971,597			
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	1,109,659			
4	(b) Charged to Account 265				
	Sub-total depreciation	1,109,659			
5	(c) Charged to clearing accounts				
6	(d) Salvage recovered	31,164			
7	(e) All other credits ⁽²⁾				
8	Total credits	1,140,823			
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	55,178			
11	(b) Cost of removal	32,175			
12	(c) All other debits ⁽³⁾				
13	Total debits	87,353			
14	Balance in reserve at end of year	22,025,067			
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				2.66%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19					
20					
21					
22					
23					
24					
25					
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS:				
28					
29					
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	()			
37	(b) Liberalized	()			
38	(1) Double declining balance	()			
39	(2) ACRS	()			
40	(3) MACRS	()			
41	(4) Others	()			
42	(c) Both straight line and liberalized	(x)			

SCHEDULE A-3a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and improvements	865	0	0	0	865
3	312	Collecting and impounding reservoirs					
4	313	Lake, river and other intakes					
5	314	Springs and tunnels					
6	315	Wells	1,109,415	77,743	0	0	1,187,158
7	316	Supply mains					
8	317	Other source of supply plant					
9		Total source of supply plant	1,110,280	77,743	0	0	1,188,023
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	1,193	0	0	0	1,193
13	322	Boiler plant equipment					
14	323	Other power production equipment	173,187	7,338	0	0	180,525
15	324	Pumping equipment	929,925	85,129	0	0	1,015,054
16	325	Other pumping plant	89,076	0	0	0	89,076
17		Total pumping plant	1,193,380	92,467	0	0	1,285,847
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements					
21	332	Water treatment equipment	74,630	494	0	0	75,124
22		Total water treatment plant	74,630	494	0	0	75,124
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements	1,511	0	0	0	1,511
26	342	Reservoirs and tanks	1,095,157	71,107	0	0	1,166,264
27	343	Transmission and distribution mains	10,774,712	525,751	0	0	11,300,463
28	344	Fire mains	12,722	388	0	0	13,110
29	345	Services	3,480,242	122,753	0	0	3,602,995
30	346	Meters	985,938	104,935	(23,649)	(3,211)	1,064,013
31	347	Meter installations	30,013	70	0	0	30,083
32	348	Hydrants	174,457	738	0	0	175,195
33	349	Other transmission and distribution plant					
34		Total trans. and distribution plant	16,554,752	825,742	(23,649)	(3,211)	17,353,634
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	537,911	2,906	0	0	540,817
38	372	Office furniture and equipment	1,061,849	57,874	0	0	1,119,723
39	373	Transportation equipment	307,928	45,938	(31,530)	2,200	324,536
40	374	Stores equipment					
41	375	Laboratory equipment					
42	376	Communication equipment	6,681	0	0	0	6,681
43	377	Power operated equipment	94,674	5,979	0	0	100,653
44	378	Tools, shop and garage equipment	29,512	516	0	0	30,028
45	379	Other general plant					
46	390	Other tangible property					
47	391	Water plant purchased					
48		Total general plant	2,038,555	113,213	(31,530)	2,200	2,122,438
49		Total	20,971,597	1,109,659	(55,178)	(1,011)	22,025,067

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		Totals		0			

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

SCHEDULE A-5
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance End of Year (b)
1	Non-utility real estate	4,728,428
2	Corporate stocks	6,869
3		
4		
5		
6		
7		
8		
9	Total	4,735,297

SCHEDULE A-6
Account 113 - Sinking Funds

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

SCHEDULE A-7
Account 114 - Miscellaneous Special Funds

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

SCHEDULE A-8
Account 121 - Special Deposits

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

SCHEDULE A-9
Account 124 - Notes Receivable

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (g)	Interest Received During Year (g)
1	Roeder Holdings, LLC	12/31/2010	12/31/2019	838,296	1.60%	13,599	13,599
2	Roeder Holdings, LLC	11/9/2010	11/9/2019	716,966	1.59%	11,558	11,558
3	Regal Center, LLC	11/21/2014	11/20/2017	2,200,000	0.39%	8,580	8,580
4	Hale-Campbell Properties LLC	2/1/2013	6/30/2016	1,250,562	6.50%	119,832	119,832
5	Larry & Brenda Kine	2/14/2014	2/28/2015	0	5.00%	13,773	36,933
6	Roeder Holdings, LLC	2/4/2015	2/3/2018	500,000	0.48%	2,200	0
7	Oller	10/1/2015	6/30/2016	129,474	8.00%	3,204	0
8	DABuilders & Benson	1/30/2015	9/28/2015	198,743	9.00%	23,701	9,836
9	Woodhill Homes	10/5/2015	7/3/2016	141,636	9.00%	5,080	0
10	Woodhill Homes	12/2/2015	9/1/2016	84,044	9.00%	2,368	0
11	Woodhill Homes	12/2/2015	9/1/2016	80,634	9.00%	2,279	0
12	DA Builders LLC	12/12/2015	12/31/2017	3,604,000	2.00%	10,385	0
13	DA Builders LLC	11/25/2015	12/31/2017	635,993	5.00%	2,571	0
14	Total			10,380,348		219,129	200,338

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	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10	Totals	0	0.00%	0	0

SCHEDULE A-11
Account 132 - Prepayments

Line No.	Item (a)	Amount (b)
1	Prepaid/overpaid bills	243,164
2	State Income Taxes Prepaid	7,271
3	Federal Income Taxes Prepaid	1,770
4		
5		
6		
7		
8		
9		
10	TOTALS	252,205

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

Line No.	Item (a)	Amount (b)
1	Balancing Account Asset	2,358
2	Other Receivables	77,915
3	Deferred Rental Income	904
4	Regulatory Asset	1,700,173
5		
6		
7		
8		
9		
10	Total	1,781,350

SCHEDULE A-13

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

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

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	NONE								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									

SCHEDULE A-14
Account 141 - Extraordinary Property Losses

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

SCHEDULE A-15
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance End of year (b)
1	NONE	
2		
3		
4		
5		
6	Total	0

SCHEDULE A-16
Account 150 - Discount on Capital Stock

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

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1	NONE	
2		
3	Total	

SCHEDULE A-17
Account 151- Capital Stock Expense

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

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1	Common	600
2	Preferred	1,636
3	Total	2,236

SCHEDULE A-18
Accounts 200 and 201- Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Total Par Value ² Outstanding End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common	100,000	\$5.00	72,022	\$360,110		
2	Non Voting Preferred	200,000	\$5.00	0	\$0		
3	Voting Preferred	100,000	\$2.50	0	\$0		
4							
5							
6	Totals	400,000			\$360,110		\$0

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

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

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

Line No.	Common Stock Name (a)	Number Shares (b)	Preferred Stock Name (c)	Number Shares (d)
1	The John W.S. Roeder Continuing Trust	27,211		
2				
3	John WS Roeder	44,811		
4				
5				
6				
7				
8				
9	Total number of shares	72,022	Total number of shares	0

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

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

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

SCHEDULE A-20

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$21
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	
11	Balance end of year	\$21

SCHEDULE A-21

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	34,853,958
2		CREDITS	
3	400	Current year credit balance transferred from income account	2,450,240
4	401	Miscellaneous credits to surplus (detail)	
5	371	Miscellaneous credits to surplus	
6	371	Miscellaneous credits to surplus	
7	371	Miscellaneous credits to surplus	
8	371	Miscellaneous credits to surplus	
9	380	Unrealized Gain - Investments - AOCI	
10		Total credits	2,450,240
11		DEBITS	
12	410	Current year debit balance transferred from income account	
13	411	Dividend appropriations - Preferred stock	
14	412	Dividend appropriations - Common stock	
15	413	Miscellaneous reservations of surplus	
16	414	Miscellaneous debits to surplus (detail)	
17	380	Unrealized (Loss) - Investments - AOCI	1,262,250
18	371	Non utility cash and non utility assets transferred to parent corporation	11,960,952
19	371	S Corp distributions	1,180,000
20		Total debits	14,403,202
21		Balance end of year	22,900,996

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

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

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

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

SCHEDULE A-24
Account 210 - Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ per Balance Sheet (e)	Rate of Interest (f)	Sinking Fund Added in Current Year (g)	Cost of Issuance (h)	Interest Accrued During Year (i)	Interest Paid During Year (j)
1	NONE									
2										
3										
4										
5										
6										
7										
8	Totals									

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

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

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

1. Current Fiscal Agent: **NONE**
 Name: _____
 Address: _____
 Phone Number: _____
 Date Hired: _____

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

3. Summary of the trust bank account activities showing:

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

4. Account information:
 Bank Name: _____
 Account Number: _____
 Date Opened: _____

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

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

SCHEDULE A-25
Account 212 - Advances From Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	NONE				
2					
3					
4					
5	Totals				

SCHEDULE A-26
Account 213 - Miscellaneous Long Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Long-Term Note	10/10/2014	12/12/2028	4,000,000	4,000,000	6.50%	260,000	260,000
2								
3								
4								
5								
6								
7								
8	Totals			4,000,000	4,000,000		260,000	260,000

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

SCHEDULE A-27
Securities Issued or Assumed During Year

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
1	NONE				
2					
3					
4					
5	Totals				

SCHEDULE A-28
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	NONE						
2							
3							
4							
5							
6							
7	Total			0		0	0

SCHEDULE A-29
Account 223 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	NONE				
2					
3					
4					
5					
6					
7	Total	0		0	0

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

Line No.	Description (a)	Balance End of Year (c)
1	Pump Taxes Payable	350,128
2	Pump Taxes Interest Due	191,783
3	City Taxes Payable	46,576
4	Due to AFLAC - Employee Withholdings	2,407
5	Payroll Payable	(8,143)
6	Vacation Payable	47,453
7	Pension Plan Payable	485,470
8	PUC Regulatory Fee Payable	49,037
9	San Jose Franchise Fee Payable	18,033
10	Other Current Liabilities & Suspense	1,165,096
11	Payroll Direct Deposit Liabilities	
12		
13		
14		
15		
16	Total	2,347,840

SCHEDULE A-31
Account 228 - Accrued and Prepaid Taxes

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

Line No.	Kind of Tax (See instruction5) (a)	Balance Beginning Of Year		Taxes Charged During Year (d)	Paid During Year (e)	(PY adj accrual to actual) Adjustments (f)	Balance End Of Year	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes On Real And Personal Property	0	0	162,843	(162,843)		0	
2	State Corporation Franchise Tax	0	0	55,098	(55,098)		0	
3	State Unemployment Insurance Tax	(2,897)	0	8,442	(5,546)		0	
4	Other State And Local Taxes	(4,841)	0	7,074	(2,234)		0	
5	Federal Unemployment Insurance Tax	(397)	0	2,904	(463)		2,044	
6	Fed. Ins. Contr. Act (Old Age Retire.)	0	0	0	0		0	
7	Other Federal Payroll Taxes	(39,751)	0	146,702	(107,332)		(382)	
8	Federal Income Taxes	0	0	0	0		0	
9	Licenses	0	0	14,927	(14,927)		0	
10	Miscellaneous	(370)	0	35	(35)		(370)	
11								
12								
13								
14	Totals	(48,255)	0	398,025	(348,476)	0	1,293	0

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

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance Beginning Of Year		5,973,817
2	Additions During Year		245,629
3	Subtotal - Beginning Balance Plus Additions During Year		6,219,446
4	Charges During Year		
5	Refunds		
6	Percentage Of Revenue Basis		
7	Proportionate Cost Basis	250,934	
8	Present Worth Basis		
9	Total Refunds		250,934
10	Transfers to Acct 265 - Contributions in Aid of Construction		
11	Due To Expiration Of Contracts		
12	Due To Present Worth Discount		
13	Total Transfers To Acct. 265		0
14	Securities Exchanged for Contracts (enter detail below)		
15	Subtotal - Charges During Year		
16	Balance End Of Year		5,968,512

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

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

SCHEDULE A-33
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance End of Year (b)
1	Developers Deposits	98,047
2	FIN 48 Reserve	76,396
3	Water Contamination Proceeds	654,800
4	Deferred Rent	36,210
5		
6	Total	865,452

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

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
1	254	0.00	Uncollectibles	16,597	502.775	16,597	0
2							
3							
4							
5							
6							
7	Totals	0		16,597		16,597	0

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

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

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

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

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

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance Beginning Of Year	2,612,154	2,586,220	25,934		
2	Add: Credits To Account During Year					
3	Contributions Received During Year	141,309	141,309	0		
4	Other Credits*					
5	Total Credits	141,309	141,309	0	0	0
6	Deduct: Debits To Account During Year					
7	Depreciation Charges For Year	153,158	153,158			
8	Nondepreciable Donated Property Retired					
9	Other Debits*					
10	Total Debits	153,158	153,158	0	0	0
11	Balance End Of Year	2,600,304	2,574,370	25,934	0	0

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

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers	14,414,932	15,547,737	(1,132,805)
3		601.1 Commercial sales			
4		601.2 Industrial sales			
5		601.3 Sales to public authorities			
6		Sub-total	14,414,932	15,547,737	(1,132,805)
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales			
9		602.2 Industrial sales			
10		602.3 Sales to public authorities			
11		Sub-total	0	0	0
12	603	Sales to irrigation customers			
13		603.1 Metered sales			
14		603.2 Unmetered sales			
15		Sub-total	0	0	0
16	604	Private fire protection service	85,903	94,442	(8,539)
17	605	Public fire protection service			0
18	606	Sales to other water utilities for resale			
19	607	Sales to governmental agencies by contracts			
20	608	Interdepartmental sales			
21	609	Other sales or service			
22		Sub-total	85,903	94,442	(8,539)
23		Total water service revenues	14,500,836	15,642,180	(1,141,344)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	9,675	9,448	227
26	612	Rent from water property			
27	613	Interdepartmental rents			
28	614	Other water revenues-book balancing accts			0
29		Total other water revenues	9,675	9,448	227
30	501	Total operating revenues	14,510,511	15,651,628	(1,141,117)

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

Line No.	Location (a)	Operating Revenues (b)
1	Operations not within incorporated cities ¹	98,170
2		
3		
4		
5	Operations within incorporated territory	
6	City or town of San Jose	14,412,341
7	City or town of	
8	City or town of	
9	City or town of	
10	City or town of	
11		
12		
13		
14		14,510,511

¹ Should be segregated to operating districts.

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation - Pump Tax				5,518,245	6,161,972	(643,727)
3	701	Operation supervision and engineering	A	B				
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		17,804	17,202	602
6	703	Miscellaneous expenses	A					
7	704	Purchased water	A	B	C			
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B				
10	706	Maintenance of structures and facilities			C			
11	707	Maintenance of structures and improvements	A	B				
12	708	Maintenance of collect and impound reservoirs	A					
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A					
15	710	Maintenance of springs and tunnels	A					
16	711	Maintenance of wells	A			83,943	70,557	13,386
17	712	Maintenance of supply mains	A					
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense				5,619,993	6,249,732	(629,738)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		151,832	149,354	2,478
23	721	Operation supervision labor and expense			C			
24	722	Power production labor and expense	A					
25	722	Power production labor, expenses and fuel		B				
26	723	Fuel for power production	A					
27	724	Pumping labor and expenses	A	B				0
28	725	Miscellaneous expenses	A			8,902	8,601	301
29	726	Fuel or power purchased for pumping	A	B	C	728,271	831,434	(103,163)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B				
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B				
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		2,784	1,750	1,034
36	733	Maintenance of other pumping plant	A	B				
37		Total pumping expenses				891,789	991,139	(99,350)

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B				
41	741	Operation supervision, labor and expenses			C			
42	742	Operation labor and expenses	A					
43	743	Miscellaneous expenses	A	B				
44	744	Chemicals and filtering materials	A	B	8,242	0	8,242	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				
47	746	Maintenance of structures and equipment			C			
48	747	Maintenance of structures and improvements	A	B				
49	748	Maintenance of water treatment equipment	A	B				
50		Total water treatment expenses			8,242	0	8,242	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	255,413	274,368	(18,955)	
54	751	Operation supervision, labor and expenses			C			
55	752	Storage facilities expenses	A					
56	752	Operation labor and expenses		B				
57	753	Transmission and distribution lines expenses	A					
58	754	Meter expenses	A		205,061	173,625	31,436	
59	755	Customer installations expenses	A					
60	756	Miscellaneous expenses	A		8,902	8,601	301	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	261,113	287,946	(26,833)	
63	758	Maintenance of structures and plant			C			
64	759	Maintenance of structures and improvements	A	B				
65	760	Maintenance of reservoirs and tanks	A	B				
66	761	Maintenance of trans. and distribution mains	A		89,967	125,468	(35,502)	
67	761	Maintenance of mains		B				
68	762	Maintenance of fire mains	A					
69	763	Maintenance of services	A		64,741	103,882	(39,141)	
70	763	Maintenance of other trans. and distribution plant		B				
71	764	Maintenance of meters	A		103	0	103	
72	765	Maintenance of hydrants	A		40,214	65,193	(24,980)	
73	766	Maintenance of miscellaneous plant	A					
74		Total transmission and distribution expenses			925,512	1,039,084	(113,572)	

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B	291,367	291,079	288	
78	771	Superv., meter read., other customer acct expenses						
79	772	Meter reading expenses	A	B	82,436	77,713	4,723	
80	773	Customer records and collection expenses	A		651,558	583,548	68,010	
81	773	Customer records and accounts expenses		B				
82	774	Miscellaneous customer accounts expenses	A					
83	775	Uncollectible accounts	A	B	16,597	28,205	(11,608)	
84		Total customer account expenses			1,041,958	980,545	61,413	
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				
88	781	Sales expenses						
89	782	Demonstrating and selling expenses	A					
90	783	Advertising expenses	A					
91	784	Miscellaneous sales expenses	A					
92	785	Merchandising, jobbing and contract work	A					
93		Total sales expenses			0	0	0	
94		VII. ADMIN. AND GENERAL EXPENSES						
95		Operation						
96	791	Administrative and general salaries	A	B	656,374	644,675	11,699	
97	792	Office supplies and other expenses	A	B	53,930	49,582	4,349	
98	793	Property insurance	A		76,889	77,428	(540)	
99	793	Property insurance, injuries and damages		B				
100	794	Injuries and damages	A		49,568	46,590	2,978	
101	795	Employees' pensions and benefits	A	B	663,820	771,514	(107,694)	
102	796	Franchise requirements	A	B	250,422	278,202	(27,780)	
103	797	Regulatory commission expenses	A	B	225,423	234,833	(9,409)	
104	798	Outside services employed	A		160,416	184,179	(23,763)	
105	798	Miscellaneous other general expenses		B				
106	798	Miscellaneous other general operation expenses						
107	799	Miscellaneous general expenses	A		87,068	92,171	(5,103)	
108		Maintenance						
109	805	Maintenance of general plant	A	B	114,996	111,362	3,634	
110		Total administrative and general expenses			2,338,905	2,490,536	(151,631)	
111		VIII. MISCELLANEOUS						
112	800	Rate Case Expense	A	B	29,990	1,830	28,160	
113	811	Rents	A	B	218,516	207,337	11,179	
114	812	Administrative expenses transferred - Cr.	A	B				
115	813	Duplicate charges - Cr.	A	B				
116	901	General Clearing	A	B	144	0	144	
117		Total miscellaneous			248,650	209,167	39,484	
118		Total operating expenses			11,075,049	11,960,202	(885,153)	

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 35.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Acct 521 & 527) (d)	Other (Account 62X) (e)	Capitalized (Omit Account) (f)
1	Taxes On Real And Personal Property	189,187	162,843	26,344		
2	State Corporation Franchise Tax	19,318	18,906	412		
3	Federal Income Tax	(43,714)	(43,714)	0		
4	Other State And Local Taxes	35	35	0		
5	Federal Unemployment Insurance Tax, FICA, SUI, Fees	151,632	151,632	0		
6	Federal Insurance Contributions Act					
7	Other Federal Taxes					
8						
9						
10						
11						
12						
13						
14	Totals	316,458	289,702	26,756	0	0

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

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

Line No.	Particulars (a)	Amount (b)
1	Net Income For The Year Per Schedule B, Page 15	2,450,240
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5		
6	Less: S Corporation Net Income Taxed As Personal Income For Each S Corporation Shareholder	(2,450,240)
7	Shareholders' Estimated Federal Personal Income Tax = \$841,246	
8	Shareholders' Estimated State Personal Income Tax = \$325,882	
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal Tax Net Income	0
31	Computation of Tax:	
32	Calculated Tax	0
33		
34		
35	Tax Per Return (estimated)	0

SCHEDULE B-6
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Non-Utility Rental Income	46,352	(108,380)	(62,028)
2				
3				
4				
5	Totals	46,352	(108,380)	(62,028)

SCHEDULE B-7
Account 526 - Miscellaneous Nonoperating Revenue

Line No.	Description (a)	Amount (b)
1	HomeServe Commissions	48,621
2		
3		
4		
5		
6		
7		
8	Totals	48,621

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

Line No.	Description (a)	Amount (b)
1	Federal Income Tax Expense - Non Operating	0
2	State Income Tax Expense - Non Operating	412
3		
4		
5	Total	412

SCHEDULE B-9
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	Interest Paid To Customers - Deposits	263
2		
3		
4	Total	263

SCHEDULE B-10
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	Penalties	4
2	Airplane	1,315
3	Other Miscellaneous Expense	92,302
4		
5	Total	93,621

SCHEDULE C-2
Compensation of Individual Proprietor or Partner

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

Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1	NONE		
2			
3			
4			
5			
6	Total		

SCHEDULE C-3
Employees and Their Compensation
 (Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source Of Supply		
2	Employees - Pumping		
3	Employees - Water Treatment		
4	Employees - Transmission And Distribution	11	862,337
5	Employees - Customer Account	5	435,270
6	Employees - Sales		
7	Employees - Administrative		
8	General Officers	3	2,019,231
9	General Office		
10	Totals	19	3,316,837

SCHEDULE C-4
Record of Accidents During Year

Line No.	Date of Accident (a)	To Persons					To Property			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	1/14/2015					0		\$3,188		
2	4/1/2015		1			1				
3	5/14/2015		1			1				
4	6/26/2015		1			1				
5	Totals	0	3	0	0	3	0	\$3,188	0	\$0

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

SCHEDULE C-5 Expenditures for Political Purposes

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

1	NFIB	210
2		
3		
4		
5		
6		
7		
8		
9	TOTAL	210

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

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

1	NONE
2	
3	
4	
5	
6	

SCHEDULE C-7 Bonuses Paid to Executives & Officers

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

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

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	NONE								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped AF (Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity GPM (Unit) ²		
6			19			20,950	10,889	
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	NONE						
12							
13							
14							
15							

Purchased Water for Resale	
16	Purchased From NONE
17	Annual Quantities Purchased (Unit chosen) ²
18	
19	

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

¹ Average depth to water surface below ground surface.

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

**SCHEDULE D-2
Description of Storage Facilities**

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

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted Steel									
16	Standard Screw									
17	Screw Or Welded Casing									
18	Cement - Asbestos						4,157		64,354	156,961
19	Steel								42	164
20	Welded Steel									
21	Welded Steel Concrete Lined (WSCL)						3,566		64,519	34,074
22	Ductile Iron Pipe (DIP)			34		68	870		2,939	28,711
23	SOM						1,481		118,763	113,902
24	Wood									
25	Other (specify) PVC					61	51,642		18,693	70,694
26	Totals	0	0	34	0	129	61,716	0	269,310	404,506

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
27	Cast Iron									
28	Cast Iron (cement lined)									
29	Concrete									
30	Copper									
31	Riveted Steel									
32	Standard Screw									
33	Screw Or Welded Casing									
34	Cement - Asbestos	42,332	88,899		468					357,171
35	Steel	861	305							1,372
36	Welded Steel									
37	Welded Steel Concrete Lined (WSCL)	23,161	25,040		44					150,404
38	Ductile Iron Pipe (DIP)	2,168	63,460		24,712	13,281	9,563			145,806
39	SOM	18,170	17,001		13,760					283,077
40	Wood									
41	Other (specify) PVC	5,790	15,519		6,060					168,459
42	Totals	92,482	210,224	0	45,044	13,281	9,563	0	0	1,106,289

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	19,960	20,134		
Commercial	271	270		
Industrial	50	52		
Public Authorities	146	147		
Irrigation	220	222		
Other (specify): Schools	44	44		
Agriculture	4	5		
Subtotal	20,695	20,874		
Private Fire Connections			318	323
Public Fire Hydrants				
Total	20,695	20,874	318	323

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

Size	Meters	Services
5/8 x 3/4 - in	8,541	
3/4 - in	10,733	19,354
1 - in	791	804
1.5 - in	242	256
2 - in	445	473
3 - in	57	59
4 - in	43	45
6 - in	11	15
8 - in	8	8
10 - in	3	3
12 - in	0	0
Total	20,874	21,017

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:		
1. New, after being received . . .		0
2. Used, before repair		1
3. Used, after repair		0
4. Found fast, requiring billing adjustment		0
B. Number of Meters in Service Since Last Test		
1. Ten years or less		16,183
2. More than 10, but less than 15 years		4,103
3. More than 15 years		588
TOTAL (= current active svc connections)		20,874

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Commercial & Residential	273,957	233,416	244,951	222,859	260,267	241,019	329,742	1,806,211
Industrial	4,491	5,482	7,589	6,490	6,591	8,840	7,541	47,024
Public Authorities (& Schools)	8,115	10,502	22,452	28,771	32,622	51,718	50,809	204,989
Irrigation	8,814	6,127	11,661	14,327	16,100	17,321	20,609	94,959
Other (specify): Agriculture	8	31	44	69	52	119	167	490
Total	295,385	255,558	286,697	272,516	315,632	319,017	408,868	2,153,673

Classification of Service	During Current Year						Subtotal	Total	Prior Year
	August	September	October	November	December	Subtotal	Total	Prior Year	
Commercial & Residential	284,792	290,295	235,920	241,374	203,077	1,255,458	3,061,669	3,846,104	
Industrial	7,260	9,528	6,594	5,259	5,303	33,944	80,968	88,608	
Public authorities	46,811	51,726	37,534	19,805	7,293	163,169	368,158	380,277	
Irrigation	22,093	22,258	18,530	17,154	7,521	87,556	182,515	265,032	
Other (specify): Agriculture	126	145	99	12	6	388	878	6,227	
Total	361,082	373,952	298,677	283,604	223,200	1,540,515	3,694,188	4,586,248	

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

Total acres irrigated agriculture 168

Total population served 99,301

SCHEDULE D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?
Answer: Yes _____ No X

2. Are you having routine laboratory tests made of water served to your consumers?
Answer: Yes X No _____

3. Do you have a permit from the State Board of Public Health for operation of your water system?
Answer: Yes X No _____

4. Date of permit: 6/1/1960

5. If permit is "temporary", what is the expiration date? _____

6. If you do not hold a permit, has an application been made for such permit?
Answer: Yes _____ No _____

7. If so, on what date? _____

SCHEDULE D-9
Statement of Material Financial Interest

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

N/A

SCHEDULE E-1
Balancing, Memorandum & Reserve Accounts

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance* (c)	Less: Advice Letter (d)	Offset Revenues (e)	Offset Expenses (f)	Interest (g)	Surcharge (h)	Surcredit (i)	End of Year Balance* (j)
1	Balancing: Pump Tax - Non Agricultural	PUC code 792.5	280,512		1,405,406	1,206,821	(870)			479,968
2	Balancing: Pump Tax - Agricultural	PUC code 792.5	1,662		350	6	(4)			2,011
3	Balancing: Purchased Power	PUC code 792.5	(104,439)			90,816	364			(195,619)
4	Balancing: Interim Rates True Up - 9/1/09 To 3/1/11	Decision 10-11-034	0							0
5	Balancing: M-WRAM - Conservation vs. Uniform Rates - 5/9/11 To 2/11/12	W-4910	(28,708)				65			(28,773)
6	Balancing: 2009 & 2010 Audit Costs	Decision 10-12-057	11,173				(25)			11,199
7	Balancing: Aggregate (Under) Over Collections	PUC code 792.5	0							0
8	Balancing: M-WRAM - Conservation vs. Uniform Rates - 4/16/12 To 1/7/13	Decision 10-11-034	(15,852)				36			(15,888)
9	Balancing: 2009 GRC DPAD Calc & Mgmt Lbr Alloc To Non Utility Activity	Decision 13-11-009	(16,657)				32	2,729		(13,960)
10	Balancing: Multiple Balancing & Memorandum Accts Over (Under) Collected	Resolution W-4973	(61,517)				60	40,957		(20,620)
11	Balancing: M-WRAM - Conservation vs. Uniform Rates - 1/10/13 To 8/8/14	D.10-11-034 & D.13-05-020	(256,972)				328	171,911		(85,390)
12	Balancing: Low Income Customer Assistance Program - 9/3/13 To 2/24/15	AL 244-W-B	0	(325,830)			422	111,011		(215,241)
13	Memorandum: Monterey WRAM - Conservation Rates vs. Uniform Rates	Decision 10-11-034	(49,119)	228,638	(195,730)		273			(16,484)
14	Memorandum: Contamination Proceeds	Decision 10-10-018	644,291			698	(1,455)			645,048
15	Memorandum: Santa Clara Valley Water District Litigation Costs	W-4534	(2,541,873)			107,323	5,762			(2,654,959)
16	Memorandum: 2011 Audit Costs	Decision 10-12-057	0							0
17	Memorandum: 2012 Audit Costs	Decision 10-12-057	0							0
18	Memorandum: City of San Jose Litigation Costs	Decision 10-11-034	(876)			13,120	10			(14,006)
19	Memorandum: Low Income Lost Revenue	W-4594	(283,561)	325,830		226,505	495			(184,730)
20	Memorandum: Catastrophic Event	E-3238	0							0
21	Memorandum: Employee Health Insurance	Decision 13-05-020	0			925	0			(925)
22	Memorandum: Military Family Relief Program	Resolution W-4594	0							0
23	Memorandum: CDPH Chromium-6 Compliance	Resolution W-4965	0							0
24	Memorandum: 2010 Tax Act	Resolution L-411A	0							0
25	Memorandum: Conservation Lost Revenue & Expense (3)	Resolution W-4976	(464,089)		(3,330,737)	(2,259,992)	2,250			(1,537,085)
26	Totals		(2,886,025)	228,638	(2,120,711)	(613,778)	7,743	326,608	0	(3,845,454)

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

Note 2: Column d added to account for Advice Letters authorizing collection of prior and current year balances.

Note 3: Signs are flipped versus the actual memorandum account to accommodate over/(under) reporting convention.

* Over (Under) Collection

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

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

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

See attached page 54A - Tariff Sheet 491-W

2. Participation rate for Year 2015 (as a percent of total customers served) was 11.3%

3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program. Please see Schedule E-1. For terms and conditions of Low Income Customer Assistance (LICAP) Memorandum Account, please see attached page 54A.

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

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

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

See attached page 54B

2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used. Great Oaks does not have a separate budget for conservation programs. The WaterSmart program will be funded through rates beginning July 1, 2016, as these are appropriate operating expenses.

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

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

PRELIMINARY STATEMENT
(Continued)

G. Military Family Relief Program (MFRP) Memorandum Account (T)

1. The Company shall establish a Memorandum Account to provide for review and potential future recovery of reduced revenues resulting from implementation of its MFRP as described in Rule No. 23.

2. Charges to the Memorandum Account shall consist of MFRP credits on customer bills and the costs of publishing related notices and applications plus interest consistent with Commission Memorandum Account Procedures.

3. Credits to the Memorandum Account shall consist of amounts recovered through authorized surcharge collections plus interest consistent with Commission Memorandum Account Procedures.

4. The Company shall amortize balances in this Memorandum Account in accordance with procedures established in Commission Decision 06-04-037. (C)

H. Low Income Customer Assistance Program (LICAP) Memorandum Account (N)

1. The Company shall establish a Memorandum Account to provide for review and potential future recovery of reduced revenues resulting from implementation of its Low Income Customer Assistance Program (LICAP) as described in Rule No. 21. (N)

2. Charges to the Memorandum Account shall consist of LICAP credits on customer bills and the costs of publishing related notices and applications plus interest consistent with Commission Memorandum Account Procedures.

3. Credits to the Memorandum Account shall consist of amounts recovered through authorized surcharge collections plus interest consistent with Commission Memorandum Account Procedures.

4. The Company shall amortize balances in this Memorandum Account in accordance with procedures established in Commission Decision 06-04-037. (N)

(To be inserted by utility)

Issued By

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

Advice Letter No. 177 - W

Alan J. Gardner

Date Filed MAY 24 2005

Decision No. _____

NAME
Chief Operating Officer

Effective JUL - 1 2006

Resolution No. W 4594

The following represents a list of the various conservation programs and actions of Great Oaks Water Company during calendar year 2015.

1. Interior and Exterior Water Audits for Single Family and Multi-Family Customers: Great Oaks advises residential customers regarding Santa Clara Valley Water District's (SCVWD) free water auditing services. SCVWD communicates with Great Oaks' customers directly through print, television, movie screen and radio advertising. SCVWD provides customers participating in SCVWD's water auditing services, and Great Oaks, receive a report upon completion.
2. Plumbing Retrofit: Great Oaks distributes sink faucet aerators and, when available, low-flow showerheads, provided by SCVWD.
3. Distribution System Water Audits, Leak Detection and Repair: Great Oaks constantly monitors its distribution system for leaks, resulting in an uncommonly low 3.2% system loss.
4. Metering with Commodity Rates: All of Great Oaks' accounts are metered.
5. Large Landscape Water Audits and Incentives: SCVWD provides irrigation surveys for large landscape customers.
6. Landscape Water Conservation Requirements: Most of Great Oaks' service area is within the City of San Jose, which has landscape water conservation requirements for new construction.
7. Public Information: SCVWD distributes public information to Great Oaks' customers through its media and outreach programs. Great Oaks' water bills provide year-to-year consumption comparisons alerting customers to any changes in usage patterns.
8. School Education: On occasion, Great Oaks provides information to schools within its service area for use in discussing and promoting water conservation and water quality.
9. Commercial and Industrial Water Conservation: SCVWD makes water use audits available to commercial and industrial accounts in Great Oaks' service area upon request.
10. New Commercial and Industrial Water Use Review: The City of San Jose Building Department and Great Oaks coordinate activities for new commercial and industrial water uses. Great Oaks provides the City of San Jose (or the County of Santa Clara) with a "will serve letter," representing that Great Oaks has reviewed the new construction plans and agrees with the proposed water use of the new commercial or industrial customer.
11. Conservation Pricing, Water Service and Sewer Service: Great Oaks has been authorized to implement tiered water pricing for single-family residential customers, and has implemented such tiered water rates.
12. Landscape Water Conservation for New and Existing Single-Family Homes: See discussion for number 6, above. In addition, the City of San Jose maintains a demonstration garden and works with landscape maintenance companies to promote efficient landscaping practices within Great Oaks' service area.
13. Water Waste Prohibition: Great Oaks prohibits water waste under CPUC rules and regulations. Great Oaks is authorized to discontinue service to any customer wasting water.
14. Water Conservation Coordinator: Great Oaks has not been authorized funding for a water conservation coordinator.
15. Financial Incentives: Tiered water rates authorized by the CPUC may provide financial incentives or disincentives to single-family residential customers of Great Oaks, although the extent of such incentives or disincentives is unknown.
16. Ultra-low Flush Toilet Replacement: Great Oaks' customers may participate in the SCVWD program for ultra-low flush toilet replacement.
17. WaterSmart Software Home Water Reports: As a pilot program, through WaterSmart Software, Great Oaks provides Home Water Reports to 10,000 single-family residential customers. The Home Water Reports provide information and encourage customer participation and engagement in conservation and demand management measures.

Schedule E- 4
Report on Affiliate Transactions

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

INSTRUCTIONS:

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

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

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

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

Note 1:

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

On April 22, 2014, Great Oaks Water Company (Great Oaks) and GOW Corporation (GOW) filed Application (A.) 14-04-022 requesting authorization from the Commission for a corporate reorganization which, if approved, would result in the acquisition of Great Oaks by GOW and cause the transfer of all non-utility assets and liabilities from Great Oaks to GOW. On September 19, 2014, Great Oaks, GOW, and the Commission's Office of Ratepayer Advocates (ORA) entered into a Settlement Agreement pursuant to which the reorganization as requested in A.14-04-022 is to proceed. After a delay caused by ORA, the Commission approved the Settlement Agreement in Decision (D.) 15-03-006, issued March 12, 2015.

After that date, Great Oaks and GOW proceeded to implement the reorganization plan as approved by the Commission. The following transactions occurred pursuant to the reorganization:

- * Great Oaks and GOW entered into an Amendment to the Contribution Agreement and Plan of Reorganization, making March 12, 2015 the effective date of the reorganization.
- * Warranty Deed with Great Oaks as Grantor and GOW as Grantee for certain real property located in Ada County, Idaho.
 - ** Assignment and Assumption Agreement between Great Oaks as Assignor and GOW as Assignee pertaining to a certain lease agreement for a portion of the real property described in the aforementioned Ada County Warranty Deed.
- * Warranty Deed with Great Oaks as Grantor and GOW as Grantee for certain real property located in Boise County, Idaho.
- Warranty Deed with Great Oaks as Grantor and GOW as Grantee for certain real property located in Ada County, Idaho.
- Warranty Deed with Great Oaks as Grantor and GOW as Grantee for certain real property located in Payette County, Idaho.
 - ** Assignment and Assumption Agreement between Great Oaks as Assignor and GOW as Assignee pertaining to a certain lease agreement for a portion of the real property described in the aforementioned Payette County Warranty Deed.
- * Warranty Deed with Great Oaks as Grantor and Roeder Management LLC, a Texas limited liability corporation wholly owned by GOW, as Grantee for certain real property and improvements thereon in Dallas County, Texas.
 - ** Assignment of Lessor's Interest in Leases, Security and Other Deposits and Service Contracts and Assumption Agreement between Great Oaks as Assignor and Roeder Management LLC as Assignee pertaining to leases and other contracts associated with the real property and improvements described in the Dallas County Warranty Deed.
- * Statutory Warranty Deed with Great Oaks as Grantor and GOW as Grantee for corporation's 74% undivided interest in real property and improvements thereon located in Deschutes County, Oregon.
 - ** Assignment and Assumption Agreement pertaining to a Tenancy in Common Agreement and Leases associated with the real property and improvements described in the Deschutes County Statutory Warranty Deed.

- * Assignment and Assumption Agreement with respect to that certain loan to Roeder Holdings, LLC, dated November 9, 2010, in the original principal amount of \$716,965.96.
- * Assignment and Assumption Agreement with respect to that certain loan to Roeder Holdings, LLC, dated December 31, 2010, in the original principal amount of \$838,296.28.
- * Assignment and Assumption Agreement with respect to that certain loan to Roeder Holdings, LLC, dated February 4, 2015, in the original principal amount of \$500,000.00.
- * Assignment and Assumption Agreement with respect to that certain loan to Regal Center LLC, dated November 21, 2014, in the original principal amount of \$2,200,000.00.
- * Assignment and Assumption Agreement with respect to certain loans to DA Builders LLC in the original principal amounts of \$4,000,000.00 and \$1,100,000.00, and the Guaranties of such loans by LBKine Holdings, LLC.
- * Assignment and Assumption Agreement with respect to that certain loan to Hale-Campbell Properties LLC, dated December 4, 2015, in the original principal amount of \$1,432,061.52.
- * Assignment and Assumption Agreement with respect to that certain loan to DABuilders, LLC dba Equity Homebuilders and Drew & Megan Benson, dated January 30, 2015, in the original principal amount of \$510,000.00.
- * Assignment and Assumption Agreement with respect to: (1) that certain loan to Thomas J. and Mia L. Oller, dated October 1, 2015, in the original principal amount of \$256,164.00; (2) a certain Construction Loan Agreement by and between Corporation and Thomas J. and Mia L. Oller, dated October 1, 2015; and (3) a certain Interest Rate Lock (Set) Acknowledgement Agreement by and between Corporation and Thomas J. and Mia L. Oller, dated October 6, 2015.
- * Assignment and Assumption Agreement with respect to the various promissory notes and agreements pertaining to construction on lots at the Reed Pointe development.

In addition, the following investment accounts were transferred from Great Oaks to GOW as part of the reorganization:

1. MAPLatitude Account (Waddell & Reed Financial Advisors);
2. Mutual Funds Account (Waddell & Reed Financial Advisors);
3. Brokerage Account (Wells Fargo Advisors);
4. Brokerage Account (Wells Fargo Advisors);
5. Trinity Centre Checking Account (Wells Fargo Bank); and
6. Cash in the amount of \$1,500,000.00 from the Corporation's checking account at Wells Fargo Bank (Great Oaks retained \$20,000 to repay two (2) short-term loans of \$10,000 each to GOW and Roeder Management LLC, so that only \$1,480,000.00 in cash was transferred to GOW).

In addition, the following disclosures are provided with respect to 2015 affiliate transactions:

- * No services were provided by any affiliated company to Great Oaks.
- * No employees were transferred from Great Oaks to any affiliated company.
- * No employees were transferred from any affiliated company to Great Oaks.

Great Oaks Water Company

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

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

1. List of Affiliates. As a result of the reorganization authorized by D.15-03-006, Great Oaks has no affiliates. All of Great Oaks' stock is owned and held by GOW Corporation. Great Oaks does not anticipate the use of regulated assets, including employees, for non-tariffed activities, but will still maintain the compliance mechanisms and procedures set forth below.

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

3. Description of Compliance Mechanisms and Procedures. Great Oaks has long maintained records of hourly employee activity on non-regulated matters and has presented such information in rate-setting proceedings. In 2013, Great Oaks entered into a settlement agreement with the Commission's Division of Ratepayer Advocates (DRA) (1) with respect to the issues presented in the limited rehearing of Great Oaks' 2009 General Rate Case. As part of the settlement, Great Oaks agreed: (a) to identify and explain all transactions with corporate affiliates involving utility employees or assets, or resulting in costs included in revenue requirement over the prior five years; (b) include all documentation, including a list of all such contracts, and accounting detail necessary to demonstrate that any services provided by Great Oaks' officers or employees to corporate affiliates are reimbursed at fully allocated costs; and (c) to the extent Great Oaks uses assets or employees included in revenue requirement for unregulated activities, identify, document, and account for all such activities, including all costs and resulting revenue, and provide a list of contracts over the prior five years. In furtherance of this agreement, Great Oaks developed and implemented appropriate management and accounting internal controls to identify, quantify, and record in the books of account the time and other resources Great Oaks' employees spend on non-regulated activities.

(1) DRA is now known as the Office of Ratepayer Advocates, or ORA.

Verification

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

Date: March 31, 2016

_____/s/_____

John Roeder

Chief Executive Officer

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

NONE

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

1. Current Fiscal Agent:

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

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

\$ _____

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

3. Summary of the bank account activities showing:

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

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

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

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

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
				NONE			
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

FACILITIES FEES DATA

NONE

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

1. Trust Account Information:

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

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

A. Commercial

<u>NAME</u>	<u>AMOUNT</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

<u>NAME</u>	<u>AMOUNT</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

	<u>AMOUNT</u>
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:

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