

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# 168-W

**2015
ANNUAL REPORT
OF**

SAN JOSE WATER COMPANY

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

110 WEST TAYLOR STREET

SAN JOSE, CALIFORNIA 95110

(OFFICIAL MAILING ADDRESS)

ZIP

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

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GENERAL INSTRUCTIONS

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

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

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

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2015

Name of Utility: SAN JOSE WATER COMPANY

Telephone: 408-279-7900

Person Responsible for this Report: PALLE JENSEN

	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	1,040,137	1,040,137	1,040,137
2 Land and Land Rights	15,662,318	16,032,655	15,847,487
3 Depreciable Plant	1,263,919,261	1,340,492,619	1,302,205,940
4 Gross Plant in Service	1,280,621,716	1,357,565,411	1,319,093,564
5 Less: Accumulated Depreciation	(420,804,406)	(454,717,850)	(437,761,128)
6 Net Water Plant in Service	859,817,310	902,847,561	881,332,436
7 Water Plant Held for Future Use	272,345	-	136,173
8 Construction Work in Progress	20,026,049	44,683,420	32,354,735
9 Materials and Supplies	759,423	771,498	765,461
10 Less: Advances for Construction	(70,141,632)	(72,104,059)	(71,122,846)
11 Less: Contributions in Aid of Construction	(114,596,846)	(116,304,770)	(115,450,808)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(2,637,860)	(2,710,013)	(2,673,937)
13 Net Plant Investment	<u>693,498,789</u>	<u>757,183,637</u>	<u>725,341,213</u>
CAPITALIZATION			
14 Common Stock	6	6	6
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	87,605,960	89,822,450	88,714,205
17 Retained Earnings	256,776,046	279,541,889	268,158,968
18 Common Stock and Equity (Lines 14 through 17)			
19 Preferred Stock			
20 Long-Term Debt	301,898,078	301,747,809	301,822,944
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>646,280,090</u>	<u>671,112,154</u>	<u>658,696,122</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2015

Name of Utility: SAN JOSE WATER COMPANY

Telephone: 408-279-7900

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	190,087
24 Fire Protection Revenue	3,058,281
25 Irrigation Revenue	
26 Metered Water Revenue	274,825,128
27 Total Operating Revenue	278,073,496
28 <u>Operating Expenses</u>	159,223,295
29 Depreciation Expense (Composite Rate: <u>3.39%</u>)	37,064,849
30 Amortization and Property Losses	16,339
31 Property Taxes	7,423,930
32 Taxes Other Than Income Taxes	3,021,617
33 Total Operating Revenue Deduction Before Taxes	206,750,030
34 California Corp. Franchise Tax	3,420,676
35 Federal Corporate Income Tax	18,779,341
36 Total Operating Revenue Deduction After Taxes	228,950,047
37 Net Operating Income (Loss) - California Water Operations	49,123,449
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	6,220,003
39 Income Available for Fixed Charges	55,343,452
40 Interest Expense	(18,039,322)
41 Net Income (Loss) Before Dividends	37,304,130
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	37,304,130

OTHER DATA	Annual Amount
44 Refunds of Advances for Construction	2,264,276
45 Total Payroll Charged to Operating Expenses	27,586,967
46 Purchased Water	57,965,201
47 Power	5,398,080
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	8,355,816
b. Pre-TRA 1986 Advances for Construction	3,427,231
c. Post TRA 1986 Contributions in Aid of Construction	107,948,953
d. Post TRA 1986 Advances for Construction	68,676,828

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		220,523	220,729	220,626
50 Flat Rate Service Connections		3,680	3,711	3,696
51 Total Active Service Connections		224,203	224,440	224,322

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

Calendar Year 2015

Name of Utility: SAN JOSE WATER COMPANY

Telephone: 408-279-7900

Person Responsible for this Report: PALLE JENSEN

	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>Average</u>
BALANCE SHEET DATA			
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2 Land and Land Rights	15,662,318	16,032,655	15,847,487
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7 Water Plant Held for Future Use	272,345	-	136,173
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12 Less: Accumulated Deferred Income and Investment Tax Credits	(2,637,860)	(2,710,013)	(2,673,937)
13 Net Plant Investment	<u>693,498,789</u>	<u>757,183,637</u>	<u>725,341,213</u>
 CAPITALIZATION			
14 Common Stock	<u>6</u>	<u>6</u>	<u>6</u>
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	<u>87,605,960</u>	<u>89,822,450</u>	<u>88,714,205</u>
17 Retained Earnings	<u>256,776,046</u>	<u>279,541,889</u>	<u>268,158,968</u>
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19 Preferred Stock			
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21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>646,280,090</u>	<u>671,112,154</u>	<u>658,696,122</u>

Note: _____

INCOME STATEMENT AND OTHER DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2015

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

INCOME STATEMENT

	Annual Amount
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25 Irrigation Revenue	274,825,128
26 Metered Water Revenue	278,073,496
27 Total Operating Revenue	159,223,295
28 <u>Operating Expenses</u>	37,064,849
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31 Property Taxes	3,021,617
32 Taxes Other Than Income Taxes	206,733,691
33 Total Operating Revenue Deduction Before Taxes	3,420,676
34 California Corp. Franchise Tax	18,779,341
35 Federal Corporate Income Tax	228,933,708
36 Total Operating Revenue Deduction After Taxes	49,139,788
37 Net Operating Income (Loss) - California Water Operations	6,220,003
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	55,359,791
39 Income Available for Fixed Charges	(18,039,322)
40 Interest Expense	37,320,469
41 Net Income (Loss) Before Dividends	-
42 Preferred Stock Dividends	37,320,469
43 Net Income (Loss) Available for Common Stock	37,320,469

OTHER DATA

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b. Pre-TRA 1986 Advances for Construction	3,427,231
c. Post TRA 1986 Contributions in Aid of Construction	107,948,953
d. Post TRA 1986 Advances for Construction	68,676,828

			Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31
49 Metered Service Connections		220,523	220,729
50 Flat Rate Service Connections		3,680	3,711
51 Total Active Service Connections		224,203	224,440
			220,626
			3,696
			224,322

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
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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 2015:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Telecom Leases	Passive	\$1,104,277	526							
2	Homeserv	Active	\$407,516	526							
3	City of Cupertino Water System Lease	Active	\$3,770,287	526							
4	Maintenance Services for City of San Jose Municipal Water System	Active	\$745,374	526							
5	Backflow Testing Service for South Bay Water Recycling Program	Active	\$3,088	526							
6	Miscellaneous Services for City of San Jose Municipal Water System	Active	\$2,392	526							
7	Meter Shop Testing Service	Active	\$12,170	526							
8	Total		\$6,045,104								
9											

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

GENERAL INFORMATION

1. Name under which utility is doing business: SAN JOSE WATER COMPANY
2. Official mailing address:
110 West Taylor Street, San Jose, California 95110
3. Name and title of person to whom correspondence should be addressed:
Palle Jensen, Senior Vice President Telephone: 408-279-7970
4. Address where accounting records are maintained:
110 West Taylor Street, San Jose, California 95110
5. Service Area (Refer to district reports if applicable) Portions of Cupertino, San Jose and Santa Clara, and in Campbell, Los Gatos, Monte Sereno, Saratoga and contiguous territory in the County of Santa Clara.
6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Robert Day Telephone: 408-279-7922
Address: 110 West Taylor Street, San Jose, California 95110

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

Principal Officers:

Name: <u>W.R. Roth</u>	Title: <u>President & Chief Executive Officer</u>
Name: <u>A. Walters</u>	Title: <u>Chief Administrative Officer</u>
Name: <u>P. Jensen</u>	Title: <u>Senior Vice President</u>
Name: <u>C. Giordano</u>	Title: <u>Vice President</u>
Name: <u>D.R. Drysdale</u>	Title: <u>Vice President</u>
Name: <u>J. Lynch</u>	Title: <u>Chief Financial Officer</u>
Name: <u>S. Papazian</u>	Title: <u>Corporate Secretary</u>
Name: <u>A. Gere</u>	Title: <u>Vice President</u>
Name: <u>D. Leal</u>	Title: <u>Vice President</u>
Name: <u>J. Tang</u>	Title: <u>Vice President</u>
Name: <u>W. Walker</u>	Title: <u>Controller</u>

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

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

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

SAN JOSE WATER COMPANY
Employee Certifications
As of 12/31/15

Employee Number	Course Code	Course Name	Licence Number
10006	D1	D1 Certificate	37847
10014	D1	D1 Certificate	32123
10019	D1	D1 Certificate	38170
10049	D1	D1 Certificate	34135
10051	D1	D1 Certificate	19149
10059	D1	D1 Certificate	17774
10095	D1	D1 Certificate	19114
10096	D1	D1 Certificate	19129
10149	D1	D1 Certificate	30597
10164	D1	D1 Certificate	19137
10189	D1	D1 Certificate	19151
10196	D1	D1 Certificate	19131
10201	D1	D1 Certificate	19138
10203	D1	D1 Certificate	33104
10217	D1	D1 Certificate	32372
10218	D1	D1 Certificate	19118
10276	D1	D1 Certificate	19135
10284	D1	D1 Certificate	28210
10296	D1	D1 Certificate	19147
10297	D1	D1 Certificate	36485
10354	D1	D1 Certificate	29674
10362	D1	D1 Certificate	35478
10376	D1	D1 Certificate	19155
10380	D1	D1 Certificate	19121
10414	D1	D1 Certificate	34762
10425	D1	D1 Certificate	19150
10467	D1	D1 Certificate	32727
10495	D1	D1 Certificate	31441
10503	D1	D1 Certificate	31908
10520	D1	D1 Certificate	35586
10530	D1	D1 Certificate	29996
10559	D1	D1 Certificate	37804
10572	D1	D1 Certificate	36661
10580	D1	D1 Certificate	19139
10585	D1	D1 Certificate	19133
10589	D1	D1 Certificate	19136
10619	D1	D1 Certificate	19120
10624	D1	D1 Certificate	35379
10631	D1	D1 Certificate	18621
10635	D1	D1 Certificate	34811
10655	D1	D1 Certificate	19130
10656	D1	D1 Certificate	28878
10694	D1	D1 Certificate	37210
10698	D1	D1 Certificate	33416
10699	D1	D1 Certificate	33488
10729	D1	D1 Certificate	39048
10784	D1	D1 Certificate	37446
10833	D1	D1 Certificate	
10842	D1	D1 Certificate	38007
10893	D1	D1 Certificate	37009
11095	D1	D1 Certificate	
11103	D1	D1 Certificate	
11130	D1	D1 Certificate	
10091	D2	D2 Certificate	29722
10110	D2	D2 Certificate	35068
10121	D2	D2 Certificate	27860
10150	D2	D2 Certificate	3178
10199	D2	D2 Certificate	30394
10207	D2	D2 Certificate	29054
10250	D2	D2 Certificate	27673
10309	D2	D2 Certificate	29183
10317	D2	D2 Certificate	34270

SAN JOSE WATER COMPANY
Employee Certifications
As of 12/31/15

10353	D2	D2 Certificate	
10434	D2	D2 Certificate	31515
10521	D2	D2 Certificate	19148
10533	D2	D2 Certificate	31643
10594	D2	D2 Certificate	36568
10686	D2	D2 Certificate	35569
10695	D2	D2 Certificate	32032
10778	D2	D2 Certificate	33835
10845	D2	D2 Certificate	
10888	D2	D2 Certificate	36730
11063	D2	D2 Certificate	
11068	D2	D2 Certificate	32013
11101	D2	D2 Certificate	
10138	D3	D3 Certificate	28744
10257	D3	D3 Certificate	19192
10551	D3	D3 Certificate	34403
10560	D3	D3 Certificate	29793
10563	D3	D3 Certificate	32062
11129	D3	D3 Certificate	
10155	D4	D4 Certificate	19107
10253	D4	D4 Certificate	4244
10273	D4	D4 Certificate	14990
10500	D4	D4 Certificate	19110
10511	D4	D4 Certificate	27690
10593	D4	D4 Certificate	19109
10240	T1	T1 Certificate	13097
10686	T1	T1 Certificate	17548
10121	T2	T2 Certificate	
10138	T2	T2 Certificate	25611
10257	T2	T2 Certificate	27123
10354	T2	T2 Certificate	
10511	T2	T2 Certificate	30838
10521	T2	T2 Certificate	28247
10625	T2	T2 Certificate	29903
10656	T2	T2 Certificate	
10778	T2	T2 Certificate	30817
11068	T2	T2 Certificate	28328
11089	T2	T2 Certificate	36582
10049	T3	T3 Certificate	31889
10059	T3	T3 Certificate	21136
10091	T3	T3 Certificate	28163
10099	T3	T3 Certificate	8634
10150	T3	T3 Certificate	10446
10155	T3	T3 Certificate	24146
10163	T3	T3 Certificate	14092
10207	T3	T3 Certificate	24597
10247	T3	T3 Certificate	22380
10309	T3	T3 Certificate	32599
10356	T3	T3 Certificate	13899
10500	T3	T3 Certificate	19341
10533	T3	T3 Certificate	
10560	T3	T3 Certificate	28428
10563	T3	T3 Certificate	27629
10593	T3	T3 Certificate	16342
10623	T3	T3 Certificate	26689
10638	T3	T3 Certificate	10436
11129	T3	T3 Certificate	
10209	T4	T4 Certificate	18267
10253	T4	T4 Certificate	13873
10273	T5	T5 Certificate	16578

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility plant	A-1	1,402,248,831	1,300,920,110
3	107	Utility plant adjustments		-	-
4		Total utility plant		1,402,248,831	1,300,920,110
5	250	Reserve for depreciation of utility plant	A-3	454,238,545	420,341,440
6	251	Reserve for amortization of limited term utility investments	A-3	479,305	462,966
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3		
8		Total utility plant reserves		454,717,850	420,804,406
9		Total utility plant less reserves		947,530,981	880,115,704
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	A-2	109,106	245,658
13	253	Reserve for depreciation and amortization of other property	A-3		
14		Other physical property less reserve			
15	111	Investments in associated companies	A-4		
16	112	Other investments	A-5	3,032,429	3,599,707
17	113	Sinking funds	A-6		
18	114	Miscellaneous special funds	A-7		
19		Total investments and fund accounts		3,141,535	3,845,365
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		3,266,795	862,476
23	121	Special deposits	A-8	208,839	201,852
24	122	Working funds		3,750	3,750
25	123	Temporary cash investments			
26	124	Notes receivable	A-9	-	0
27	125	Accounts receivable		16,261,350	15,159,925
28	126	Receivables from associated companies	A-10	11,706,000	11,268,000
29	131	Materials and supplies		771,498	759,423
30	132	Prepayments	A-11	27,656,137	30,741,617
31	133	Other current and accrued assets	A-12	33,485,203	34,470,516
32		Total current and accrued assets		93,359,572	93,467,559
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	A-13	3,066,014	3,301,822
36	141	Extraordinary property losses	A-14	-	0
37	142	Preliminary survey and investigation charges		275,426	248,587
38	143	Clearing accounts		-	0
39	145	Other work in progress		305,214	268,678
40	146	Other deferred debits	A-15	158,328,109	161,721,782
41		Total deferred debits		161,974,763	165,540,868
42		Total assets and other debits		1,206,006,851	1,142,969,497

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
43		I. CORPORATE CAPITAL AND SURPLUS			
44	200	Common capital stock	A-18	6	6
45	201	Preferred capital stock	A-18	-	0
46	202	Stock liability for conversion			
47	203	Premiums and assessments on capital stock	A-19		
48	150	Discount on capital stock	A-16	()	()
49	151	Capital stock expense	A-17	()	()
50	270	Capital surplus	A-20	89,822,450	87,605,960
51	271	Earned surplus	A-21	279,541,889	256,776,046
52		Total corporate capital and surplus		369,364,345	344,382,013
53					
54		II. PROPRIETARY CAPITAL			
55	204	Proprietary capital (Individual or partnership)	A-22	-	0
56	205	Undistributed profits of proprietorship or partnership	A-23	-	0
57		Total proprietary capital			
58					
59		III. LONG-TERM DEBT			
60	210	Bonds	A-24	-	0
61	211	Receivers' certificates			
62	212	Advances from associated companies	A-25	-	0
63	213	Miscellaneous long-term debt	A-26	301,747,809	301,898,078
64		Total long-term debt		301,747,809	301,898,078
65					
66		IV. CURRENT AND ACCRUED LIABILITIES			
67	220	Notes payable	A-28	29,600,862	12,298,391
68	221	Notes receivable discounted			
69	222	Accounts payable		15,428,819	6,492,365
70	223	Payables to associated companies		(361,633)	99,422
71	224	Dividends declared			
72	225	Matured long-term debt			
73	226	Matured interest			
74	227	Customers' deposits		1,436,292	1,307,655
75	228	Taxes accrued	A-31	(11,374,692)	(7,450,317)
76	229	Interest accrued		5,864,504	6,046,688
77	230	Other current and accrued liabilities	A-30	88,275,676	89,902,565
78		Total current and accrued liabilities		128,869,828	108,696,769
79					
80		V. DEFERRED CREDITS			
81	240	Unamortized premium on debt	A-13		
82	241	Advances for construction	A-32	72,104,059	70,141,632
83	242	Other deferred credits	A-33	214,660,852	202,799,847
84		Total deferred credits		286,764,911	272,941,479
85					
86		VI. RESERVES			
87	254	Reserve for uncollectible accounts	A-34	190,000	140,000
88	255	Insurance reserve	A-34		
89	256	Injuries and damages reserve	A-34	253,222	124,083
90	257	Employees' provident reserve	A-34	168,552	190,230
91	258	Other reserves	A-34	2,343,414	0
92		Total reserves		2,955,188	454,313
93					
94		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
95	265	Contributions in aid of construction	A-35	116,304,770	114,596,846
96		Total liabilities and other credits		1,206,006,851	1,142,969,497

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	278,073,496
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	159,223,295
6	503	Depreciation		37,064,849
7	504	Amortization of limited-term utility investments	A-3	16,339
8	505	Amortization of utility plant acquisition adjustments	A-3	
9	506	Property losses chargeable to operations	B-3	
10	507	Taxes	B-4	32,645,564
11		Total operating revenue deductions		228,950,047
12		Net operating revenues		49,123,449
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		49,123,449
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	B-6	-
19	522	Revenue from lease of other physical property		
20	523	Dividend revenues		
21	524	Interest revenues		289,743
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	B-7	6,365,456
24	527	Nonoperating revenue deductions - Dr.	B-8	(7,050)
25		Total other income		6,648,149
26		Net income before income deductions		55,771,598
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		19,042,618
30	531	Amortization of debt discount and expense	A-13	234,534
31	532	Amortization of premium on debt - Cr.		
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		
34	535	Other interest charges	B-9	185,159
35	536	Interest charged to construction - Cr.		(1,188,455)
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	B-10, C-5	193,612
38		Total income deductions		18,467,468
39		Net income		37,304,130
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous reservations of net income		
43				
44		Balance transferred to Earned Surplus or		
45		Proprietary Accounts scheduled on A-21		37,304,130

SCHEDULE A-1
Account 100 - Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	100 - 1	Utility plant in service (Schedule A-1a)	1,282,336,332	82,225,193	(5,438,608)	72,670	1,359,195,587
2	100 - 2	Utility plant leased to others					
3	100 - 3	Construction work in progress	20,026,049	-		24,657,371	44,683,420
4	100 - 4	Utility plant held for future use (Sch A-1c)	272,345	-	-	(272,345)	-
5	100 - 5	Utility plant acquisition adjustments	(1,714,615)	84,439			(1,630,176)
6	100 - 6	Utility plant in process of reclassification					
7		Total utility plant	1,300,920,111	82,309,632	(5,438,608)	24,457,696	1,402,248,831

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	68,129				68,129
3	302	Franchises and consents (Schedule A-1b)	2,413				2,413
4	303	Other intangible plant	969,595				969,595
5		Total intangible plant	1,040,137				1,040,137
6			0				0
7		II. LANDED CAPITAL					
8	306	Land and land rights	15,662,318	272,345	-	97,991	16,032,654
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and improvements	3,904,040	112,237	(30,783)		3,985,494
12	312	Collecting and impounding reservoirs	14,127,398	-	-		14,127,398
13	313	Lake, river and other intakes	6,115,570	514,412	-		6,629,982
14	314	Springs and tunnels	0				0
15	315	Wells	17,917,324	156,756	(76,529)		17,997,551
16	316	Supply mains	19,639,757	107,486	(31,782)		19,715,461
17	317	Other source of supply plant	346,082				346,082
18		Total source of supply plant	62,050,171	890,891	(139,094)	-	62,801,968
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	15,682,315	2,615,400	(70,771)	-	18,226,944
22	322	Boiler plant equipment	0				0
23	323	Other power production equipment	1,227,124	-			1,227,124
24	324	Pumping equipment	77,799,970	4,303,997	(564,918)	-	81,539,049
25	325	Other pumping plant	5,856,870	593,565	(252,129)		6,198,306
26		Total pumping plant	100,566,279	7,512,962	(887,818)	-	107,191,423
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	11,342,755	486,485	(229)		11,829,011
30	332	Water treatment equipment	24,845,660	681,630	(39,925)		25,487,365
31		Total water treatment plant	36,188,415	1,168,115	(40,154)	-	37,316,376

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		Structures and improvements	19,597,769	1,170,381	(1,073)	-	20,767,077
34	342	Reservoirs and tanks	74,151,188	3,880,723	(287,379)		77,744,532
35	343	Transmission and distribution mains	614,574,190	37,405,960	(1,217,971)	-	650,762,179
36	344	Fire mains					
37	345	Services	181,619,381	12,084,208	(108,835)	-	193,594,754
38	346	Meters	22,532,441	2,612,570	(744,445)		24,400,566
39	347	Meter installations	12,695,911	1,496,001	(5,378)	-	14,186,534
40	348	Hydrants	62,574,119	4,422,328	(208,726)	(25,321)	66,762,400
41	349	Other transmission and distribution plant	1,066,785	28,336	(10,671)		1,084,450
42		Total transmission and distribution plant	988,811,784	63,100,507	(2,584,478)	(25,321)	1,049,302,492
43							
44		VII. GENERAL PLANT					
45	371	Structures and improvements	33,984,045	2,761,003	(272,117)		36,472,931
46	372	Office furniture and equipment	26,956,166	5,020,112	(916,176)		31,060,102
47	373	Transportation equipment	9,744,153	1,326,423	(570,463)		10,500,113
48	374	Stores equipment	661,828	7,091	-		668,919
49	375	Laboratory equipment	0				-
50	376	Communication equipment	1,975,355	7,839	(5,445)		1,977,749
51	377	Power operated equipment	2,335,806	55,797	(5,795)		2,385,808
52	378	Tools, shop and garage equipment	1,889,516	75,681	(17,068)		1,948,129
53	379	Other general plant	470,359	26,427		-	496,786
54		Total general plant	78,017,228	9,280,373	(1,787,064)	-	85,510,537
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other tangible property					
58	391	Utility plant purchased					
59	392	Utility plant sold					
60		Total undistributed items					
61		Total utility plant in service	1,282,336,332	82,225,193	(5,438,608)	72,670	1,359,195,587

SCHEDULE A-1b
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account ¹ (e)
1	Santa Clara County	2005	15	1952	162
2	City of Saratoga	1957	perpetual	1957	383
3	City of Monte Sereno	1957	perpetual	1957	967
4	City of Cupertino	1958	perpetual	1958	901
5	Total				2,413

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

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				
2				
3	Total			

SCHEDULE A-2
Account 110 - Other Physical Property

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	Lot #127 Spring	256
2	Lot #268 Metcalf	200
3	Proprietary membership	38,000
4	Lot #209A Bryan Ave	16,403
5	Lot #209B Almaden Rd.	15,584
6	Lot #3A Los Gatos Creek	22,731
7	Lot #61 Beadsley Gulch	555
8	Lot #34,35,88,91 Beckwith	4,877
9	Lot #8 Lexington	505
10	Lot #178 Silver Creek	551
11	Lot #85R,40R Cavanaugh	4,651
12	Lot #51R Moody Gulch	4,793
13	Lot#70a Flume	-
14	Lot #173 Sterling	-
15	Total	109,106

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance 12/31/2015 (c)	Balance 1/1/2015 (d)
RATE BASE					
1		Utility Plant			
2		Plant in Service	A-1, A-1a	1,359,195,587	1,282,336,332
3		Construction Work in Progress	A-1, A-1a	44,683,420	20,026,049
4		General Office Prorate			
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)		1,403,879,007	1,302,362,381
6		Less Accumulated Depreciation and Amortization			
7		Plant in Service	A-3	454,238,545	420,341,440
8		Amortization	A-3	479,305	462,966
9		Total Accumulated Depreciation (=Line 7 + Line 8)		454,717,850	420,804,406
10		Less Other Reserves			
11		Deferred Income Taxes	A-33	205,275,700	194,535,319
12		Less Prepaid Deferred Investment Taxes	A-11	(24,227,567)	(28,531,140)
13		Deferred Investment Tax Credit	A-33	1,254,600	1,314,600
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)		182,302,733	167,318,779
15		Less Adjustments			
16		Contributions in Aid of Construction	A-35	116,304,770	114,596,846
17		Advances for Construction	A-32	72,104,059	70,141,632
18		Other			
19		Total Adjustments (=Line 16 + Line 17 + Line 18)		188,408,829	184,738,478
20		Add Materials and Supplies	A	771,498	759,423
21		Add Working Cash (=Line 34)	WC	23,976,550	21,628,575
22		TOTAL RATE BASE		603,197,643	551,888,716
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)			
Working Cash					
24		Determination of Operational Cash Requirement			
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	B-2	159,223,295	165,496,943
26		Purchased Power & Commodity for Resale*	B-2	94,431,842	106,167,228
27		Meter Revenues: Bimonthly Billing	B-1	264,182,512	249,794,116
28		Other Revenues: Flat Rate Monthly Billing	B-1	13,890,984	42,402,098
29		Total Revenues (=Line 27 + Line 28)		278,073,496	292,196,214
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		0.04995	0.14512
31		5/24 x Line 25 x (100% - Line 30)		31,514,458	29,475,173
32		1/24 x Line 25 x Line 30		331,412	1,000,671
33		1/12 x Line 26		7,869,320	8,847,269
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)		23,976,550	21,628,575
		* 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	420,341,440	462,966		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	37,660,911	16,339		
4	(b) Charged to Account 265	4,239,888			
5	(c) Charged to clearing accounts	880,155			
6	(d) Salvage recovered	292,304			
7	(e) All other credits ⁽²⁾	251,878			
8	Total credits	43,325,136	16,339		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	-5,438,608			
11	(b) Cost of removal	-3,920,061			
12	(c) All other debits ⁽³⁾	-69,362			
13	Total debits	-9,428,031			
14	Balance in reserve at end of year	454,238,545	479,305		
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.39%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS GIS and SDWFR Depreciation				
19					
20	(3) Adjustments for refundable funded retirements and ARO's/immaterial difference				
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	()			
37	(b) Liberalized	()			
38	(1) Double declining balance	()			
39	(2) ACRS	()			
40	(3) MACRS	()			
41	(4) Others	()			
42	(c) Both straight line and liberalized	(X)			

start_month	end_month	company	set_of_books	depr_summary2	depr_group	begin_bal	provision	retirements	cost_of_remo	salv_credits	transfers	gain_loss	end_bal
01/2015	12/2015	San Jose Water Company	SEC	311 - Structures & Improvements 3111 SS S&I Roads		112777.82	23152.68	0	0	0	0	0	135930.5
01/2015	12/2015	San Jose Water Company	SEC	311 - Structures & Improvements 3112 SS S&I Frame Buildings		36620.66	4061.16	0	0	0	0	0	40681.82
01/2015	12/2015	San Jose Water Company	SEC	311 - Structures & Improvements 3113 SS S&I Misc & Yard		648999.17	243997.68	-30782.49	-515.8	0	0	0	861698.56
01/2015	12/2015	San Jose Water Company	SEC	312 - Collect & Impound Reservo3120 SS Collecting/Impound Res		3743544.14	202020.96	0	0	0	0	0	3945565.1
01/2015	12/2015	San Jose Water Company	SEC	313 - Lake, River, & Other Intake 3130 SS Lake, River & Other Intake		1147144.73	189852.24	0	0	0	0	0	1336996.97
01/2015	12/2015	San Jose Water Company	SEC	315 - Wells	3150 SS Wells	5331493.1	806897.4	-76529.52	-69068	0	0	0	5992792.98
01/2015	12/2015	San Jose Water Company	SEC	316 - Supply Mains	3161 SS Mains CI/DICL 8" & Over	2020866.14	437183.4	-31781.94	-17119.2	0	0	0	2409148.4
01/2015	12/2015	San Jose Water Company	SEC	316 - Supply Mains	3162 SS Mains CI/DICL 4"	148.98	9.24	0	0	0	0	0	158.22
01/2015	12/2015	San Jose Water Company	SEC	316 - Supply Mains	3163 SS Mains Steel 16" & Over	464387.69	233681.04	0	0	0	0	0	698068.73
01/2015	12/2015	San Jose Water Company	SEC	316 - Supply Mains	3164 SS Mains Steel 6" to 16"	581011.99	54928.44	0	0	0	0	0	635940.43
01/2015	12/2015	San Jose Water Company	SEC	316 - Supply Mains	3165 SS Mains Redwood Flume	7994.29	1138.2	0	0	0	0	0	9132.49
01/2015	12/2015	San Jose Water Company	SEC	316 - Supply Mains	3166 SS Mains Steel 2"	4654.82	272.88	0	0	0	0	0	4927.7
01/2015	12/2015	San Jose Water Company	SEC	317 - Other Source of Supply Pla	3170 Other Source of Supply Plant	52916.12	3478.32	0	0	0	0	0	56394.44
01/2015	12/2015	San Jose Water Company	SEC	321 - Structures & Improvements 3211 PP S&I Roads & Concrete Bldg.		1377808.49	99651.36	-68855.71	-93505.89	0	0	0	1315098.25
01/2015	12/2015	San Jose Water Company	SEC	321 - Structures & Improvements 3212 PP S&I Fiberglass		731040.88	152172.96	0	0	0	0	0	883213.84
01/2015	12/2015	San Jose Water Company	SEC	321 - Structures & Improvements 3213 PP S&I Steel Bldgs. & Fences		636427.26	32478.12	0	0	0	0	0	668905.38
01/2015	12/2015	San Jose Water Company	SEC	321 - Structures & Improvements 3214 PP S&I Frame & Bulkheads		321905.98	14123.76	0	0	0	0	0	336029.74
01/2015	12/2015	San Jose Water Company	SEC	321 - Structures & Improvements 3215 PP S&I Misc & Yard Impr.		4115017.03	518111.64	-1915.69	-18937.4	0	0	0	4612275.58
01/2015	12/2015	San Jose Water Company	SEC	323 - Other Power Prod Equip	3230 Other Power Prod Equip	207941.16	33968.28	0	0	0	0	0	241909.44
01/2015	12/2015	San Jose Water Company	SEC	323 - Other Power Prod Equip	3231 Hydro-Turbine Power Prod Equip	38753.52	12942.48	0	0	0	0	0	51696
01/2015	12/2015	San Jose Water Company	SEC	324 - Pumping Equipment	3240 Pumping Plant Equipment	16857418.03	3439230.96	-564917.77	-590993.28	15587.35	0	0	19156325.29
01/2015	12/2015	San Jose Water Company	SEC	325 - Other Pumping Plant	3251 Misc. Pumping Plant	523472.69	62637.12	-87628.77	-108.49	0	0	0	498372.55
01/2015	12/2015	San Jose Water Company	SEC	325 - Other Pumping Plant	3254 Telemetry Other Pump Plant	1947106.14	129712.22	-164500	-21690.66	0	0	0	1890627.68
01/2015	12/2015	San Jose Water Company	SEC	325 - Other Pumping Plant	325H Comp. Hardware Pump Plant	299532.04	62042.16	0	0	0	0	0	361574.2
01/2015	12/2015	San Jose Water Company	SEC	325 - Other Pumping Plant	325S Comp. Software Pump Plant	1448972	107605.44	0	0	0	0	0	1565677.44
01/2015	12/2015	San Jose Water Company	SEC	331 - Structures & Improvements 3311 WT S&I Filter Plant		3130884.15	363006.24	0	0	0	0	0	3493890.39
01/2015	12/2015	San Jose Water Company	SEC	331 - Structures & Improvements 3312 WT S&I Fences		90869.71	21296.76	0	0	0	0	0	112166.47
01/2015	12/2015	San Jose Water Company	SEC	331 - Structures & Improvements 3313 WT S&I Frame Buildings		402273.33	44290.08	0	0	0	0	0	446563.41
01/2015	12/2015	San Jose Water Company	SEC	331 - Structures & Improvements 3314 WT S&I Miscellaneous		1036986.92	112111.92	-228.68	0	0	0	0	1148870.16
01/2015	12/2015	San Jose Water Company	SEC	332 - Water Treatment Equipmer	3321 WT Equip Filter Plant	4251428.99	363983.28	-2500	0	0	0	0	4612912.27
01/2015	12/2015	San Jose Water Company	SEC	332 - Water Treatment Equipmer	3322 WT Equip Purification Sys	8790767.97	708102.36	-37424.55	0	0	0	0	9461445.78
01/2015	12/2015	San Jose Water Company	SEC	341 - Structures & Improvements 3411 TD S&I Roads		630594.19	37882.44	0	0	0	0	0	668476.63
01/2015	12/2015	San Jose Water Company	SEC	341 - Structures & Improvements 3412 TD S&I Fences		326933.6	14480.64	-500	-810.65	0	0	0	340103.59
01/2015	12/2015	San Jose Water Company	SEC	341 - Structures & Improvements 3413 TD S&I Frame Building		77061.53	30075.6	0	0	0	0	0	107137.13
01/2015	12/2015	San Jose Water Company	SEC	341 - Structures & Improvements 3414 TD S&I Misc.Yard Improve		6592413.27	776090.16	-572.84	-94267.3	0	0	0	7273663.29
01/2015	12/2015	San Jose Water Company	SEC	342 - Reservoirs & Tanks	3421 TD Res&Tank Earth-Gunite Linec	1304859.71	337799.76	-69086.48	-1930577.77	0	0	0	-357004.78
01/2015	12/2015	San Jose Water Company	SEC	342 - Reservoirs & Tanks	3422 TD Res&Tanks Concrete	559260.17	347236.32	0	0	0	0	0	906496.49
01/2015	12/2015	San Jose Water Company	SEC	342 - Reservoirs & Tanks	3423 TD Res&Tanks Steel	12959888.95	1821532.08	-171246.01	-130496.92	0	0	0	14479678.1
01/2015	12/2015	San Jose Water Company	SEC	342 - Reservoirs & Tanks	3424 TD Res&Tanks Redwood	485445.25	106831.08	-47046.48	-59896.32	0	0	0	485333.53
01/2015	12/2015	San Jose Water Company	SEC	343 - Trans & Distr Mains	3431 TD Mains CI/DICL 6" +(Non-Pot)	934097.18	414032.28	0	0	0	0	0	1348129.46
01/2015	12/2015	San Jose Water Company	SEC	343 - Trans & Distr Mains	3431 TD Mains CI/DICL 6" and over	114871778.3	11576678	-479975	-198041.3	0	0	0	125770440.1
01/2015	12/2015	San Jose Water Company	SEC	343 - Trans & Distr Mains	3432 TD Mains CI 4" to 5"(Non-Pot)	15586.2	7704.84	0	0	0	0	0	32391.04
01/2015	12/2015	San Jose Water Company	SEC	343 - Trans & Distr Mains	3432 TD Mains CI/DICL 4" to 5"	1161053.41	265499.4	-18820.59	-13747.86	0	0	0	1393984.36
01/2015	12/2015	San Jose Water Company	SEC	343 - Trans & Distr Mains	3433 TD Mains CI/DICL under 4"	261364.42	23485.8	0	0	0	0	0	284850.22
01/2015	12/2015	San Jose Water Company	SEC	343 - Trans & Distr Mains	3434 TD Mains Asbestos Cement	21444961.49	5776596.92	-225668.69	-71736.19	6857.99	0	0	21732065.56
01/2015	12/2015	San Jose Water Company	SEC	343 - Trans & Distr Mains	3435 TD Mains All other 6" & over	54841560.6	1755954.3	-468740.13	-375598.42	0	0	0	55753176.35
01/2015	12/2015	San Jose Water Company	SEC	343 - Trans & Distr Mains	3435 TD Mains Others 6*+ (Non-Pot)	8909.04	3712.32	0	0	0	0	0	12621.36
01/2015	12/2015	San Jose Water Company	SEC	343 - Trans & Distr Mains	3436 TD Mains All other 4" to 5"	1307849.5	60013.5	-19734.73	-17507.06	0	0	0	1330621.21
01/2015	12/2015	San Jose Water Company	SEC	343 - Trans & Distr Mains	3437 TD Mains All other under 4"	803805.76	78428.4	-5032.09	-1306.11	0	0	0	875895.96
01/2015	12/2015	San Jose Water Company	SEC	345 - Services	3451 Metered Services	60466281.61	6758988.42	-13652.05	-50102.05	2732.33	0	0	67164248.26
01/2015	12/2015	San Jose Water Company	SEC	345 - Services	3452 Fire Services	13236020.76	1538300.34	-95182.73	-86887.29	33126.33	0	0	14625377.41
01/2015	12/2015	San Jose Water Company	SEC	346 - Meters	3460 Meters (Non-Potable)	10987.37	1004.16	0	0	0	0	0	11991.53
01/2015	12/2015	San Jose Water Company	SEC	346 - Meters	3460 Meters (Potable)	200532.01	457141.56	-744445.45	-1144.72	152310.52	1144.71	0	65583.63
01/2015	12/2015	San Jose Water Company	SEC	347 - Meter Installations	3470 Meter Installations	1863152.17	217303.92	-5377.54	0	0	0	0	2075078.55
01/2015	12/2015	San Jose Water Company	SEC	348 - Hydrants	3480 Hydrants	28388448.7	2476509.6	-208725.89	-71443.62	15788.99	0	0	30600577.78
01/2015	12/2015	San Jose Water Company	SEC	349 - Other T&D Plant	3490 Other T & D Plant	149872.05	17503.68	-10672.2	-9492.43	0	0	0	147211.1
01/2015	12/2015	San Jose Water Company	SEC	371 - Structures & Improvements 3711 General S&I Concrete		582170.41	51403.02	0	0	0	0	0	633573.43
01/2015	12/2015	San Jose Water Company	SEC	371 - Structures & Improvements 3712 General S&I Brick & Frame		3191038.4	502417.44	-209599.56	-31138.96	0	0	0	3452717.32
01/2015	12/2015	San Jose Water Company	SEC	371 - Structures & Improvements 3713 General S&I Chain Link Fence		138039.46	17587.38	-1524.55	0	0	0	0	154102.29
01/2015	12/2015	San Jose Water Company	SEC	371 - Structures & Improvements 3714 General S&I Steel Buildings		1496528.98	164085.9	0	0	0	0	0	1660614.88
01/2015	12/2015	San Jose Water Company	SEC	371 - Structures & Improvements 3715 General S&I Bulkheads		98799.16	3904.68	-1300	0	0	0	0	101403.84
01/2015	12/2015	San Jose Water Company	SEC	371 - Structures & Improvements 3716 General S&I Misc. & Yard Impr		4286808.26	564730.92	-59692.74	-23578.14	0	0	0	4768268.3
01/2015	12/2015	San Jose Water Company	SEC	371 - Structures & Improvements 3717 General S&I Plastic Buildings		7178.16	136.86	0	0	0	0	0	7315.02
01/2015	12/2015	San Jose Water Company	SEC	372 - Office Furniture & Equipme	3722 Filing Cabinets	145614.18	7446.84	0	0	0	0	0	153061.02
01/2015	12/2015	San Jose Water Company	SEC	372 - Office Furniture & Equipme	3723 Office Furniture	677617.54	89638.08	0	0	0	0	0	767255.62
01/2015	12/2015	San Jose Water Company	SEC	372 - Office Furniture & Equipme	3724 Typewriters, etc.	51.5	0	0	0	0	0	0	51.5
01/2015	12/2015	San Jose Water Company	SEC	372 - Office Furniture & Equipme	3725 Electronic Equip & Misc	543158.79	81739.08	-134286.4	120	0	0	0	490731.47
01/2015	12/2015	San Jose Water Company	SEC	372 - Office Furniture & Equipme	372G GIS	2981337.58	98076	0	0	0	0	0	3079413.58
01/2015	12/2015	San Jose Water Company	SEC	372 - Office Furniture & Equipme	372H Computer Hardware General	5511796.72	904606.57	-739878.04	0	1121.14	0	0	5677646.39
01/2015	12/2015	San Jose Water Company	SEC	372 - Office Furniture & Equipme	372S Computer Software General	8901240.86	997857.47	-42011.18	0	37.91	0	0	9857125.06
01/2015	12/2015	San Jose Water Company	SEC	373 - Transportation Equipment	3730 Transportation Equipment	4718747.84	799137.24	-353962.87	83126.47	0	0	0	5247048.68
01/2015	12/2015	San Jose Water Company	SEC	373 - Transportation Equipment	373A Automobiles (Cars only)	255192.54	81018.12	-216500.15	40000.66	0	0	0	159711.17
01/2015	12/2015	San Jose Water Company	SEC	374 - Stores Equipment	3740 Stores Equipment	201601.72	32117.28	0	0	0	0	0	233719
01/2015	12/2015	San Jose Water Company	SEC	376 - Communication Equipment	3760 Communication Equipment	1430094.35	128595.36	-5445.32	0	0	0	0	1553244.39
01/2015	12/2015	San Jose Water Company	SEC	377 - Power Operated Equipmen	3770 Power Operated Equipment	599388.11	141682.76	-5795.11	0	0	0	0	735275.76
01/2015	12/2015	San Jose Water Company	SEC	378 - Tools, Shop, & Garage Equ	3781 Field Tools	588424.05	80795.04	-7372.15	0	0	0	0	661846.94
01/2015	12/2015	San Jose Water Company	SEC	378 - Tools, Shop, & Garage Equ	3782 Miscellaneous Tools	415673.83	13089.36	-9695.98	0	0	0	0	419067.21
01/2015	12/2015	San Jose Water Company	SEC	379 - Other General Plant	3790 Other General Plant	307046.32	23424.48	0	0	0	0	0	330470.8
				Total		420,341,432	42,963,470	(5,438,608)	(3,979,712)	292,304	59,650	-	454,238,537

SCHEDULE A-3a

Account 250 - Analysis of Entries in Depreciation Reserve

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

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

SCHEDULE A-4
Account 111 - Investments in Associated Companies

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

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

SCHEDULE A-5
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance End of Year (b)
1	Cupertino Water System Lease (net)	\$ 3,032,429
2		
3		
4		
5		
6		
7		
8		
9	Total	

SCHEDULE A-6
Account 113 - Sinking Funds

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

SCHEDULE A-7
Account 114 - Miscellaneous Special Funds

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

SCHEDULE A-8
Account 121 - Special Deposits

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
1	Well Fargo Bank NA	SDWSRF Trust Accounts	195,133
2		PAB	6
3		PBOP	13,700
4			
5			
6	Total		208,839

SCHEDULE A-9
Account 124 - Notes Receivable

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

SCHEDULE A-10
Account 126 - Receivables from Associated Companies

Line No.	Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
1	SJW Land Co	1,325,000	2.25	13,943	13,943
2	SJW Corp.	10,381,000	2.25	270,234	270,234
3					
4					
5					
6					
7					
8					
9					
10	Total	11,706,000		284,177	284,177

SCHEDULE A-11
Account 132 - Prepayments

Line No.	Item (a)	Amount (b)
1	Insurance	\$ 896,035
2	Rent	\$ 160,000
3	Taxes - Other	\$ 13,334
4	Taxes - Income	\$ 24,214,233
5	Misc.	\$ 2,372,535
6		
7		
8		
9		
10	Total	\$ 27,656,137

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

Line No.	Item (a)	Amount (b)
1	Unbilled Revenue	\$ 16,943,000
2	Due from Ratepayers	16,542,203
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ 33,485,203

SCHEDULE A-13

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

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

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	Senior Notes Series A	20,000,000	276,589	08-31-92	07-01-22	69,535	9,272		60,263
2	B	30,000,000	484,576	11-01-93	01-01-24	1,184,452	131,595		1,052,857
3	C	10,000,000	197,409	11-01-93	11-01-20	42,681	7,311		35,370
4	D	15,000,000	184,617	01-01-96	01-01-26	67,694	6,154		61,540
5	E	15,000,000	208,543	12-01-98	12-01-28	96,628	6,943		89,685
6	F	20,000,000	101,294	09-24-01	09-01-31	56,430	3,384		53,046
7	G	20,000,000	119,904	09-02-03	09-01-33	74,606	3,997		70,609
8	H	20,000,000	198,310	01-23-07	01-01-37	145,429	6,610		138,818
9	I	20,000,000	126,418	12-17-07	12-17-37	102,089	4,442		97,647
10	J	10,000,000	35,750	02-02-09	02-01-24	21,654	2,384		19,270
11	K	20,000,000	93,233	05-15-09	05-15-39	75,879	3,106		72,773
12	L	50,000,000	855,908	06-16-14	06-01-44	625,113	20,805	0	604,308
13	PAB	50,000,000	855,908	06-16-10	06-01-40	726,338	28,531		697,807
14	Other Long Term Debt SDWSRF	1,634,522	25,534	06-01-05	05-01-25	13,295	-	(1,274)	12,021
15	Other Long Term Debt SDWSRF	962,161	-	06-01-08	05-01-28				
16		-	-				-		
17									
18						3,301,822	234,534	(1,274)	3,066,014

SCHEDULE A-14
Account 141 - Extraordinary Property Losses

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

SCHEDULE A-15
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance End of year (b)
1	Congress Springs Trade Mark	3,859
2	Regulatory Asset - Pensions	109,167,720
3	Regulatory Asset - Income Taxes	11,784,254
4	Regulatory Asset - Asset Retirement Obligation	3,308,691
5	Regulatory Asset - Vacation	2,620,920
6	Regulatory Asset-MCRAM	7,715,460
7	Regulatory Asset - Balancing Accounts/Memo Accounts	23,651,307
8	Regulatory Asset - Klein Homes Acq.	75,898
9	Total	158,328,109

SCHEDULE A-16
Account 150 - Discount on Capital Stock

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

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

SCHEDULE A-17
Account 151- Capital Stock Expense

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

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

SCHEDULE A-18
Accounts 200 and 201- Capital Stock

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

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	87,605,960
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	-
6	DEBITS (Give nature of each debit and state account credited)	
7	Paid in Capital	-
8	Stock-based compensation SJW Corp	1,174,045
9	ESPP	1,042,445
	Non-Restricted Options Exercised	
10	Total debits	2,216,490
11	Balance end of year	89,822,450

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	256,776,046
2		CREDITS	
3	400	Credit balance transferred from income account	35,417,640
4	401	Miscellaneous credits to surplus (specify)	1,886,489
5			
6		Total credits	37,304,129
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	14,000,000
12	414	Miscellaneous debits to surplus (specify)	538,286
13			
14		Total debits	14,538,286
15		Balance end of year	279,541,889

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

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

SCHEDULE A-23
Account 205 - Undistributed Profits
of Proprietorship or Partnership

(The use of this account is optional)

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

SCHEDULE A-24
Account 210 - Bonds

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

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

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

Loan #1

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

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

2. Total surcharge collected from customers during the 12 month reporting period: \$ 121,154.79

3. Summary of the trust bank account activities showing:

Balance at beginning of year	\$	136,549.81
Deposits during the year	\$	126,812.11
Withdrawals made for loan payments	\$	126,810.52
Other withdrawals from this account	\$	-
Balance at end of year	\$	136,551.40

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

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

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

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

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

1. Current Fiscal Agent:

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

2. Total surcharge collected from customers during the 12 month reporting period: \$ 70,931.89

3. Summary of the trust bank account activities showing:

Balance at beginning of year	\$	51,596.27
Deposits during the year	\$	75,887.87
Withdrawals made for loan payments	\$	68,902.14
Other withdrawals from this account	\$	
Balance at end of year	\$	58,582.00

4. Account information:

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

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

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

SCHEDULE A-25
Account 212 - Advances from Associated Companies

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

SCHEDULE A-26
Account 213 - Miscellaneous Long Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Series A Senior Notes		07-01-22	20,000,000	20,000,000	8.58%	1,716,000	1,716,000
2	Series B Senior Notes		01-01-24	30,000,000	30,000,000	7.37%	2,211,000	2,211,000
3	Series C Senior Notes		11-01-20	10,000,000	10,000,000	9.45%	945,000	945,000
4	Series D Senior Notes		01-01-26	15,000,000	15,000,000	7.15%	1,072,500	1,072,500
5	Series E Senior Notes		12-01-28	15,000,000	15,000,000	6.81%	1,021,500	1,021,500
6	Series F Senior Notes		09-01-31	20,000,000	20,000,000	7.20%	1,440,000	1,440,000
7	Series G Senior Notes		09-01-33	20,000,000	20,000,000	5.93%	1,186,000	1,186,000
8	Series H Senior Notes		01-01-37	20,000,000	20,000,000	5.71%	1,142,000	1,142,000
9	Series I Senior Notes		12-17-37	20,000,000	20,000,000	5.93%	1,186,000	1,186,000
10	Series J Senior Notes		02-01-24	10,000,000	10,000,000	6.54%	654,000	654,000
11	Series K Senior Notes		05-01-39	20,000,000	20,000,000	6.75%	1,350,000	1,350,000
12	Series L Senior Notes		07-01-44	50,000,000	50,000,000	5.14%	2,568,618	2,741,333
13	PAB		06-01-40	50,000,000	50,000,000	5.10%	2,550,000	2,549,966
14	SDWSRF Loan		05-01-25	2,006,782	1,072,031	2.39%	28,581	28,581
15	SDWSRF Loan		05-01-28	1,069,265	675,778	2.60%	19,012	19,334
16								
17								
18	Total			303,076,047	301,747,809		19,090,211	19,263,214

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

SCHEDULE A-27
Securities Issued or Assumed During Year

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

SCHEDULE A-28
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	SDWSRF 1			49,997	2.39%	28,581	28,581
2	SDWSRF 2			50,865	2.60%	19,012	19,334
3	Wells Fargo Line of Credit			29,500,000	various	184,702	193,883
4							
5							
6							
7	Total			29,600,862		232,295	241,798

SCHEDULE A-29
Account 223 - Payables to Associated Companies

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

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

Line No.	Description (a)	Balance End of Year (b)
1	Salaries & Wages	3,567,217
2	Pump Taxes	3,043,230
3	Audit & Legal Fees	112,228
4	Purchased Water	3,636,562
5	Utilities user tax - San Jose	807,083
6	Cost Order advance payments	420,730
7	Unidentified customer overpayments	37
8	Other current and accrued liabilities	121,535
9	Power accrual	457,000
10	P.U.C. surcharge	1,111,634
11	Retirement Plan Employer	74,998,420
12		
13		
14		
15		
16	Total	88,275,676

SCHEDULE A-31
Account 228 - Accrued and Prepaid Taxes

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

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	(0)	-	7,423,930	7,433,017	(9,087)	(0)	-
2	State corporation franchise tax (1)	(4,579,476)	-	3,420,676	1,989,182	(827,546)	(2,320,436)	-
3	State unemployment insurance tax	2,391	-	100,681	100,186		2,886	-
4	Other state and local taxes	584,700	(26,127)	705,431	693,885		583,453	(13,334)
5	Federal unemployment insurance tax	455		17,791	17,722		524	
6	Fed. ins. constr. act (old age retire.)	0		2,588,565	2,549,852	38,444	269	
7	Other federal taxes						-	
8	Federal income taxes (1)	(3,041,852)		18,779,341	11,792,890	13,085,835	(9,141,236)	
9	Local franchise tax- Cupertino Lease	98,818		99,610	100,074		98,354	
10	Fed. Income taxes - Cupertino Lease (1)	(883,322)		912,535	1,007,198	29,213	(1,007,198)	
11	State corporation franchise tax- Cupertino Lease (1)	367,969		252,830	278,573	(66,466)	408,692	
12	Property tax - Cupertino Lease	0	-	32,223	32,223		0	-
13	Payroll tax - Cupertino Lease	-		24,757	24,757		-	
14	Total	(7,450,317)	(26,127)	34,358,370	26,019,559	12,250,393	(11,374,692)	(13,334)

(1) Adjustment related to ITC amortization, deferred income tax, tax on CIAC & Advances, stock option grant excise & similar instruments, FIN 48 adjustments and prior year tax refund.

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)	Amount (c)
1	Balance beginning of year		70,141,632
2	Additions during year		8,662,086
3	Subtotal - Beginning balance plus additions during year		78,803,718
4	Charges during year		
5	Refunds		
6	Percentage of revenue basis	0	
7	Proportionate cost basis 40 year	2,484,980	
8	Present worth basis		
9	Total refunds		2,484,980
10	Transfers to Acct 265 - Contributions in Aid of Construction		
11	Contribution in Aid of Construction	3,877,250	
12	Reserve for depreciation - salvage	59,650	
13	Construction Work in Progress	277,779	
14	Total transfers to Acct. 265		4,214,679
15	Securities Exchanged for Contracts (enter detail below)		
16	Subtotal - Charges during year		
17	Balance end of year		72,104,059

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

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

SCHEDULE A-33
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance End of Year (b)
1	Deferred Tax	205,275,700
2	Investment Tax Credit	1,254,600
3	Deferred Revenue	1,455,413
4	Regulatory Liability - Income Taxes	3,600,031
5	LT Tax Uncertainty Payable	755,005
6	Regulatory Liability - Asset Retirement Obligation	1,960,531
7	Cupertino Drought Surcharge	359,572
8		
9	Total	214,660,852

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	140,000	Bad debt write off	478,616	775	369,671	
2					125	158,945	190,000
3	256	124,083	Inj. & damage	80,780	794	209,919	253,222
4	257	190,230	Post Retir. Contr.	125,000	795	103,322	168,552
5	258				131		
6	259	0	Reg Asset WCMA	0.00		2,343,414	2,343,414
7	Total	454,313		684,396		3,185,271	2,955,188

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

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

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

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

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

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	114,596,846	114,578,189	18,657		
2	Add: Credits to account during year					
3	Contributions received during year	5,947,812	5,947,812			
4	Other credits*	0	0			
5	Total credits	5,947,812	5,947,812			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	4,239,888	4,239,888			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	116,304,770	116,286,113	18,657		

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

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	246,560,722	233,633,046	12,927,676
4		601.2 Industrial sales	1,034,275	857,636	176,639
5		601.3 Sales to public authorities	12,082,449	11,543,607	538,842
6		Sub-total	259,677,446	246,034,289	13,643,157
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales			
9		602.2 Industrial sales			
10		602.3 Sales to public authorities			
11		Sub-total			
12	603	Sales to irrigation customers			
13		603.1 Metered sales			
14		603.2 Unmetered sales			
15		Sub-total			
16	604	Private fire protection service	3,058,281	2,857,671	200,610
17	605	Public fire protection service			
18	606	Sales to other water utilities for resale	1,032,718	1,029,380	3,338
19	607	Sales to governmental agencies by contracts			
20	608	Interdepartmental sales			
21	609	Other sales or service	3,472,348	2,730,447	741,901
22		Sub-total	7,563,347	6,617,498	945,849
23		Total water service revenues	267,240,793	252,651,787	14,589,006
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	190,087	173,441	16,646
26	612	Rent from water property	-	-	-
27	613	Interdepartmental rents			
28	614	Other water revenues Balancing/Memo Accts	10,642,616	39,370,986	(28,728,370)
29		Total other water revenues	10,832,703	39,544,427	(28,711,724)
30	501	Total operating revenues	278,073,496	292,196,214	(14,122,718)

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	County of Santa Clara	15,492,643
33		
34		
35	Operations within incorporated territory	
36	City or town of San Jose	207,818,025
37	City or town of Campbell	13,446,878
38	City or town of Cupertino	7,588,550
39	City or town of Los Gatos	15,128,993
40	City or town of Monte Sereno	2,179,200
41	City or town of Saratoga	16,414,627
42	City or town of Santa Clara	4,580
43		
44		278,073,496

¹ Should be segregated to operating districts.

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		78,853	99,139	(20,286)
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B		334,936	236,355	98,581
6	703	Miscellaneous expenses	A			671,562	643,794	27,768
7	704	Purchased water	A	B	C	57,965,201	43,926,632	14,038,569
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	968	(968)
10	706	Maintenance of structures and facilities			C			
11	707	Maintenance of structures and improvements	A	B		66,200	63,431	2,769
12	708	Maintenance of collect and impound reservoirs	A			6,745	22,752	(16,007)
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A			17,404	19,604	(2,200)
15	710	Maintenance of springs and tunnels	A					
16	711	Maintenance of wells	A			33,247	35,184	(1,937)
17	712	Maintenance of supply mains	A			403	1,434	(1,031)
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense				59,174,551	45,049,293	14,125,258
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		557,005	523,155	33,850
23	721	Operation supervision labor and expense			C			
24	722	Power production labor and expense	A					
25	722	Power production labor, expenses and fuel		B				
26	723	Fuel for power production	A					
27	724	Pumping labor and expenses	A	B		1,370,732	1,388,236	(17,504)
28	725	Miscellaneous expenses	A			1,114,879	1,163,316	(48,437)
29	726	Fuel or power purchased for pumping	A	B	C	5,398,080	9,032,745	(3,634,665)
29	727	Ground water extraction charge	A	B	C	31,068,561	53,207,851	(22,139,290)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		93,960	89,311	4,649
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		217,059	176,544	40,515
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		949,088	809,073	140,015
36	733	Maintenance of other pumping plant	A	B		6,097	7,774	(1,677)
38		Total pumping expenses				40,775,461	66,398,005	(25,622,544)

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
39		III. WATER TREATMENT EXPENSES						
40		Operation						
41	741	Operation supervision and engineering	A	B		639,817	516,347	123,470
42	741	Operation supervision, labor and expenses			C			
43	742	Operation labor and expenses	A			1,037,641	1,122,594	(84,953)
44	743	Miscellaneous expenses	A	B		1,276,435	1,180,256	96,179
45	744	Chemicals and filtering materials	A	B		284,114	464,653	(180,539)
46		Maintenance						
47	746	Maintenance supervision and engineering	A	B		128	-	128
48	746	Maintenance of structures and equipment			C	18,565	6,430	12,135
49	747	Maintenance of structures and improvements	A	B				
50	748	Maintenance of water treatment equipment	A	B		95,876	100,308	(4,432)
51		Total water treatment expenses				3,352,576	3,390,588	(38,012)
52		IV. TRANS. AND DIST. EXPENSES						
53		Operation						
54	751	Operation supervision and engineering	A	B		354,248	351,259	2,989
55	751	Operation supervision, labor and expenses			C			
56	752	Storage facilities expenses	A			65,144	15,876	49,268
57	752	Operation labor and expenses		B				
58	753	Transmission and distribution lines expenses	A			918,529	823,607	94,922
59	754	Meter expenses	A			2,385	8,058	(5,673)
60	755	Customer installations expenses	A					
61	756	Miscellaneous expenses	A			2,364,686	2,360,943	3,743
62		Maintenance						
63	758	Maintenance supervision and engineering	A	B		897,123	891,848	5,275
64	758	Maintenance of structures and plant			C			
65	759	Maintenance of structures and improvements	A	B		352,038	437,039	(85,001)
66	760	Maintenance of reservoirs and tanks	A	B		57,417	45,733	11,684
67	761	Maintenance of trans. and distribution mains	A			4,172,324	4,124,745	47,579
68	761	Maintenance of mains		B				
69	762	Maintenance of fire mains	A					
70	763	Maintenance of services	A			1,576,883	1,327,503	249,380
71	763	Maintenance of other trans. and distribution plant		B				
72	764	Maintenance of meters	A			741,414	690,533	50,881
73	765	Maintenance of hydrants	A			400,102	369,966	30,136
74	766	Maintenance of miscellaneous plant	A			4,066,788	4,345,018	(278,230)
75		Total transmission and distribution expenses				15,969,081	15,792,128	176,953

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		247,642	236,103	11,539
78	771	Superv., meter read., other customer acct expenses			C			
79	772	Meter reading expenses	A	B		1,115,744	1,177,451	(61,707)
80	773	Customer records and collection expenses	A			4,433,999	4,155,345	278,654
81	773	Customer records and accounts expenses		B				
82	774	Miscellaneous customer accounts expenses	A			942,915	1,043,277	(100,362)
83	775	Uncollectible accounts	A	B	C	369,671	287,540	82,131
84		Total customer account expenses				7,109,971	6,899,716	210,255
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				
88	781	Sales expenses			C			
89	782	Demonstrating and selling expenses	A					
90	783	Advertising expenses	A					
91	784	Miscellaneous sales expenses	A					
92	785	Merchandising, jobbing and contract work	A					
93		Total sales expenses				-	-	
94		VII. ADMIN. AND GENERAL EXPENSES						
95		Operation						
96	791	Administrative and general salaries	A	B	C	8,976,928	8,384,728	592,200
97	792	Office supplies and other expenses	A	B	C	1,374,097	1,139,425	234,672
98	793	Property insurance	A			1,297,978	1,056,943	241,035
99	793	Property insurance, injuries and damages		B	C			
100	794	Injuries and damages	A					
101	795	Employees' pensions and benefits	A	B	C	17,815,934	14,453,709	3,362,225
102	796	Franchise requirements	A	B	C			
103	797	Regulatory commission expenses	A	B	C	4,604,997	3,871,636	733,361
104	798	Outside services employed	A			2,089,420	2,168,640	(79,220)
105	798	Miscellaneous other general expenses		B				
106	798	Miscellaneous other general operation expenses			C			
107	799	Miscellaneous general expenses	A			2,733,349	2,391,744	341,605
108		Maintenance						
109	805	Maintenance of general plant	A	B	C	1,327,006	899,149	427,857
110		Total administrative and general expenses				40,219,709	34,365,974	5,853,735
111		VIII. MISCELLANEOUS						
112	811	Rents	A	B	C	485,038	485,038	-
113	812	Administrative expenses transferred - Cr.	A	B	C	(7,863,092)	(6,883,798)	(979,294)
114	813	Duplicate charges - Cr.	A	B	C			-
115		Total miscellaneous				(7,378,054)	(6,398,760)	(979,294)
116		Total operating expenses				159,223,295	165,496,943	(6,273,648)

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 34.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	DISTRIBUTION OF TAXES CHARGED					
		Total Taxes Charged During Year (b)	ment where applicable and account charged]				
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)	Capitalized (Omit Account) (f)	Other (Account 526) (g)
14	Taxes on real and personal property	7,423,930	7,283,289	140,641	-	-	-
15	State corp. franchise tax	3,420,676	3,420,676	-	-	-	-
16	State unemployment insurance tax	100,681	86,401	-	1,402	11,450	1,428
17	Other state and local taxes	705,429	705,429	-	-	-	-
18	Federal unemployment insurance tax	17,791	15,147	-	260	2,120	264
19	Federal insurance contributions act	2,588,565	2,214,640	-	36,699	299,834	37,392
20	Other federal taxes	-	-	-	-	-	-
21	Federal income tax	18,779,341	18,779,341	-	-	-	-
22	Franchise tax- Cupertino Lease	99,610	-	-	-	-	99,610
23	Federal income tax - Cupertino Lease	912,535	-	-	-	-	912,535
24	State corp. franchise tax - Cupertino Lease	252,830	-	-	-	-	252,830
25	Property tax - Cupertino Lease	32,223	-	-	-	-	32,223
26	Payroll tax - Cupertino Lease	24,757	-	-	-	-	24,757
27	Total	34,358,368	32,504,923	140,641	38,361	313,404	1,361,039

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

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

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4.....	37,304,130
	Reconciling amounts (list first additional income and unallowable deductions, followed by additional deductions and non-taxable income):	
	Add:	
2	Federal Income Tax	19,691,876
3	Provision for doubtful accounts	138,923
4	Dues	128,896
5	Non-deductible retirement expenses	9,797,941
6	Non-deductible equity compensation expense	1,137,194
7	California Franchise Tax current year, per books	3,673,507
8	Non-deductible meals, entertainment & travel	108,689
9	Taxable contributions & advances	2,755,315
10	Amortization of debt reacquisition cost per books	234,534
11	Book Depreciation in Excess of Federal	0
12	Non-deductible and In-Kind deductible contributions	11,404
13	481(a) Adjustment - Lease Amortization	663,000
14	Executive Deferred Compensation Accrual	524,662
15	Uninsured losses accrued	253,221
16	Non-deductible ESPP expense	101,255
17	Amortization of lease concession fee	271,128
18	Penalties	0
19	Reserve for Memorandum Accounts	3,621,052
	Deduct:	
20	Uninsured losses paid	124,083
21	Bad Debts written off	207,284
22	Contribution to Pension Plan & Pension Payments	9,935,477
23	California Franchise Tax prior year	(800)
24	Loss on dispositions (ACRS/MACRS property)	3,973,714
25	2015 Repairs & Maintenance Deduction	18,820,221
26	Def. revenue	327,660
27	Deductible equity compensation expense	2,554,580
28	Amortization of lease concession fee per tax	271,128
29	Cost of retirement in excess of retirement proceeds	820,289
30	481(a) Adjustment - Repairs	0
31	Amortization of debt reacquisition cost per tax	112,872
32	Federal Depreciation in Excess of Book	12,768,972
33	Section 199 Deduction	863,336
34	Subtotal.....	29,637,911
35	NOL Deduction	(21,920,918)
36	Federal tax net Income/(loss).....	7,716,993
	Computation of tax:	
37	Tax at 35%	2,700,948
38	Tax per return (1)	2,700,948

Group members included in consolidated Federal tax return:

Name	2015 Tax
SJW Corp. (1)	595,446
SJW Land Company (1)	645,617
SJWTX, Inc (1)	142,207
Texas Water Alliance Limited (1)	(436,366)

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

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

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

SCHEDULE B-7		
Account 526 - Miscellaneous Nonoperating Revenue		
Line No.	Description (a)	Amount (b)
1	Lease telecommunication	1,034,617
2	Amort. Def. Rev. for CIAC 1987-2000	327,660
3	Sale of non-utility property	1,886,489
4	Lease Cupertino Water System	2,048,289
5	Maintenance Contract for City of San Jose	627,567
6	Miscellaneous	440,834
7		
8		
9		
	Total	6,365,456

SCHEDULE B-8		
Account 527 - Nonoperating Revenue Deductions (Dr.)		
Line No.	Description	Amount (b)
1	Miscellaneous	7,050
2		
3		
4		
5		
	Total	

SCHEDULE B-9		
Account 535 - Other Interest Charges		
Line No.	Description (a)	Amount (b)
1		
2	Line of Credit	185,015
3	CA Franchise Tax interest	144
4		
	Total	185,159

SCHEDULE B-10		
Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1		
2		
3	See Attached	182,362
4		
5		

B-10 Attachment

12/31/2015

Name of Organization	Total
A Learn	2,500
Almaden Valley Counseling Service	1,000
Alzheimer's Association	100
American Cancer Society	2,500
APALI - Foothill DeAnza College Foundation	500
ASCE San Jose Branch	500
Asian Americans for Comm Involvement	1,500
Books Aloud Inc	1,000
Boys & Girls Clubs	2,000
California Waterfowl Association	1,000
Child Advocates of Silicon Valley	2,500
Children's Discovery Museum	1,000
Christmas in the Park, Inc.	500
City Lights Theater	2,000
City of San Jose	1,500
County of Santa Clara Comm on Status of	450
CreateTV San Jose	1,000
Cupertino Chamber of Commerce	1,000
Family Supportive Housing	5,000
Guadalupe River Park Conservancy	10,000
Hacienda Environmental Magnet School	2,500
Happy Hollow Foundation	7,500
HomeFirst SCC	2,500
HOPE Services	2,000
IISME(Industry Initiatives for Science)	4,300
Invision Shelter Network	1,500
Junior Achievement of Northern CA	2,000
K to College	1,000
Lakeside Community Foundation	1,000
Loaves and Fishes Family Kitchen	5,000
Marine Science Institute	2,500
Martha's Kitchen	21,369
Monroe Middle School	1,500
My Niew Red Shoes	1,000
NCBW/OBAC	1,500
P.A.R.T.I. Program	500
Preservation Council of San Jose	250
Project Cornerstone	2,500
Rebuilding Together Silicon Valley 1	10,000
Red White & Blue Charity	1,000
Rotary Club of Cupertino(Rotary Foundation)	1,750
San Jose Conservation Corp	2,500
San Jose Leadership Council/Community Leade	2,795
San Jose Museum of Art	2,500
San Jose Sports Authority	2,500
San Jose Stage Company	1,500
San Jose State University/MTI	2,500
Santa Clara City Construction Career Asso	500
Santa Clara County Fairground Mngt	1,000
Santa Clara County FireSafe Council	5,000
Santa Visits Alviso	500
School of Arts & Culture	2,500
Silicon Valley Children's Fund	1,000
Silicon Valley Council of Non profits	550
Silicon Valley Faces	1,000
Silicon Valley Leadership Group	7,318
Silicon Valley/San Jose Business Journal	2,250
SJ PublicLibrary Foun/SiliconValley Reads	1,000
SJSU /Tower Foundation	10,500
SJSU College of Engineering	2,000
SJSV Chamber of Commerce	1,750
SJWC Employees Community Fund Inc.	10,000
Stroke Awareness Foundation	1,000
UC Regents	230
VMC Foundation	1,000
West Valley Charitable Foundation	2,000
West Valley Community Service	1,250
YMCA 1	5,000
Grand Total	\$ 182,362

SCHEDULE C-2 Compensation of Individual Proprietor or Partner			
Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile? (If the word "none" truly states the fact it should be given as the answer to this inquiry.)			
Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1			
2			
3			
4			
5			
6	Total		

SCHEDULE C-3 Employees and Their Compensation (Charged to Account 502 - Operating Expenses - Schedule B-2)			
Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply	6	617,518
2	Employees - Pumping	25	2,406,578
3	Employees - Water treatment	21	1,845,679
4	Employees - Transmission and distribution	128	9,464,717
5	Employees - Customer account	50	3,905,460
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	10	6,848,929
9	General office	39	1,987,848
10	Total	279	27,076,729

SCHEDULE C-4 Record of Accidents During Year											
Line No.	Date of Accident (a)	TO PERSONS					Date of Accident (g)	TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)		Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)			Number (h)	Amount (i)	Number (j)	Amount (k)
1	1/9/15		1			1	1/2/2015	1	\$988.20		\$ -
2	1/29/15		1			1	1/9/2015			1	\$ 2,370
3	3/2/15		1			1	1/20/2015	2	\$1,427.03		\$ -
4	6/8/15		1			1	1/23/2015	1	\$3,899.95		\$ -
5	6/11/15		1			1	1/27/2015	1	\$540.97		\$ -
6	6/24/15		1			1	2/5/2015	1	\$3,955.79		\$ -
7	7/7/15		1			1	2/26/2015	1	\$160.00		\$ -
8	8/7/15		1			1	2/28/2015	1	\$8,781.58	1	\$ 6,411
9	8/10/15		1			1	3/6/2015	1	\$435.72		\$ -
10	8/26/15		1			1	3/10/2015	1	\$827.50		\$ -
11	8/27/15		1			1	4/9/2015	1	\$510.47		\$ -
12	9/3/15		1			1	5/12/2015	1	\$144.00	1	\$ 120
13	9/18/15		1			1	5/13/2015	1	\$1,917.90		\$ -
14	9/20/15		1			1	5/22/2015			1	\$ 1,158
15	10/13/15		1			1	6/2/2015	1	\$154.91		\$ -
16	10/16/15		1			1	6/11/2015	1	\$5,592.25		\$ -
17	10/23/15		1			1	6/22/2015			1	\$ 1,279
18	10/31/15		1			1	6/24/2015	1	\$1,021.22		\$ -
19	11/2/15		1			1	6/30/2015	1	\$195.00		\$ -
20	11/19/15		1			1	7/1/2015			1	\$ 2,089
21	11/24/15		1			1	7/4/2015	1	\$2,412.28		\$ -
22	12/1/15		1			1	7/10/2015	1	\$686.00		\$ -
23	12/10/15		1			1	7/20/2015	1	\$5,036.44		\$ -
24	12/14/15		1			1	7/23/2015	1	\$446.16		\$ -
25							7/27/2015	1	\$225.00		\$ -
26							8/6/2015	1	\$700.53		\$ -
27							8/10/2015	1	\$780.14		\$ -
28							8/11/2015	1	\$13,195.82		\$ -
29							8/12/2015	1	\$9,400.59	1	\$ 3,268
30							8/20/2015	1	\$187.46		\$ -
31							8/26/2015	2	\$7,086.59		\$ -
32							8/27/2015	1	\$446.16		\$ -
33							9/2/2015	1	\$683.69		\$ -
34							9/3/2015	1	\$6,791.20		\$ -
35							9/9/2015			1	\$ 3,574
36							9/15/2015	1	\$1,234.72		\$ -
37							9/22/2015	1	\$798.06		\$ -
38							11/6/2015	1	\$290.07		\$ -
39							11/19/2015	1	\$1,329.72		\$ -
40							12/1/2015	1	\$3,296.77		\$ -
41							12/5/2015	1	\$355.68		\$ -
42							12/9/2015			1	\$ 1,186
43							12/10/2015	1	\$774.93		\$ -
44							12/11/2015	1	\$540.97		\$ -
45							12/23/2015	1	\$991.18		\$ -
46											\$ -
47											\$ -
48											\$ -
49											\$ -
50											\$ -
51											\$ -
52											\$ -
53											\$ -
54											\$ -
55											\$ -
56											\$ -
Totals		0	24	0	0	24	41	\$88,242.65	9	\$ 21,454.46	

**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	Ash Kalra for CA State Assembly	Local	1,000
2	Bill Monning For Senate 2016	Local	250
3	ChamberPAC FPPC820668	Local	4,050
4	Cindy Chavez for Supervisor	City	500
5	Evanlow for Assembly 2016	Local	750
6	Jim Beall for Senate 2016	Local	500
7	Lan Diep for City Council	Local	500
8	Madison Nguyen for CA State Assembly	Local	1,500
9	Manh Nguyen for City Council	Local	1,000
10	Manh Nguyen for SJCC D4 2016	Local	600
11	Norman Kline for SJCC District	City	500
12	Re-elect Ash Kalra to City Council	Local	(500)
13	Reelect Johnny Khamis for SJCC	City	600
14			
15			
16	Total Political		\$ 11,250
17			
18			
19			
20			

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

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

1	
2	
3	
4	
5	
6	

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

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

				Non-Cash	
				Cash Value (1)	Valule (2)
1	Avila- Walker	Controller		\$25,001	\$21,200
2	Drysdale	Vice President		\$56,250	\$23,656
3	Gere	Vice President		\$50,000	\$10,971
4	Giordano	Chief Engineer		\$50,000	\$26,548
5	Jensen	Senior Vice President of Regulatory Affairs		\$123,750	\$129,461
6	Leal	Vice President		\$21,251	\$6,373
7	Lynch	CFO, Treasurer		\$116,875	\$147,881
8	Papazian	Corporate Secretary		\$43,751	\$26,548
9	Roth	President & CEO		\$253,500	\$1,541,611
10	Walters	Chief Administrative Officer		\$88,230	\$43,618

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

SCHEDULE D-1										
Sources of Supply and Water Developed										
STREAMS					FLOW IN MG ²				Annual Quantities Diverted MG ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right	Diversion		Max.	Min.		
				Claim	Capacity					
1	Almaden Pipe	Alamito	Almaden Intake						0	
2	Saratoga Filter	Saratoga	Congress Springs						63.324	
3	Montevina	Los Gatos	Ryland Intake						1489.1	
4	Howell	Los Gatos							0.8482	
5									1,553.272	
WELLS										
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			Annual Quantities Pumped MG ²	Remarks
6	Bascom	San Jose							542.498	
7	Berryessa	San Jose							0.105	
8	Branham	San Jose							0	
9	Breeding	San Jose							0	
10	Buena Vista	San Jose							944.503	
11	Cottage Grove	San Jose							758.315	
12	Cropley	San Jose							0	
13	Gish	San Jose							0	
14	Grant	San Jose							1.939	
15	Home	San Jose							0	
16	Jackson	San Jose							0	
17	Mabury	San Jose							0	
18	Malone	San Jose							552.616	
19	Meridian	San Jose							166.07	
20	Needles	San Jose							1040.356	
21	Ridgeley	San Jose							0	
22	Senter	San Jose							0.131	
23	Seventeen St.	San Jose							680.562	
24	3- Mile	San Jose							0.022	
25	Twelve St.	San Jose							2405.851	
26	Tully	San Jose							352.73	
27	Virginia	San Jose							0	
28	Williams	San Jose							3049.1	
29	Willow Glen Wy	San Jose							1060.69	
30	Will Wool	San Jose							790.539	
31								Total Wells	12,346.027	
32										
33										
34										
35										
36										
37										
38										
TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum					
39										
40										
41										
42										
43										
Purchased Water for Resale										
44	Purchased from	Santa Clara Valley Water District								
45	Annual quantities purchased	19,813.030	MG	(Unit chosen) ²						
46										
47										
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface.</p> <p>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.</p>										

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



DEFINITIONS:

Impound - Stores runoff water in a non-roofed basin created by a dam in a valley.

Distribution - Roofed basin or tank for storage and distribution of potable water.

Collection - Roofed basin or tank for storage and distribution of potable water from wells.

Pressure Tank - Used to sustain a given pressure in a zone so the booster can shut down when demands are low, not used for storage.

a. Impound

Site	Facility	Capacity (gals.)
Lake Cozzens*	Earth-filled dam	50,160,000
Lake Elzman	Earth-filled dam	2,005,000,000
Lake Kittredge*	Earth-filled dam	79,600,000
Lake McKenzie	Earth-filled dam	70,000,000
Lake Williams	Concrete dam	51,173,000
Total Impound Capacity		2,255,933,000

b. Distribution

Type	Number	Capacity (gals.)
Basins	26	150,501,000
Tanks	71	88,875,750
Total Distribution Capacity		239,376,750

c. Collection

Total Collection Capacity (gals.)	2,292,350
Total Number of Collection Tanks	18

*Water not used by Operations

STORAGE FACILITIES (cont.)

d. Pressure Tanks**

Storage Site	Capacity (gals.)
Batista	2,500
Bear Creek	80
Central	80
Chablis	81
Dow (2 pressure tanks)	160
Glenview	132
Kyburz	119
Montevina	10,000
Montgomery Highlands	119
Perie	1,000
San Ramon	10,000
Santa Rosa	165
Summit Rd. (3 pressure tanks)	150
Tybalt (5 pressure tanks)	595
Varner Ct.	119
Vista De Almaden	1,000
Wooded View	80
Total Pressure Tank Capacity	26,380

**Not included in storage capacity totals.

e. All Storage Facilities

Note: R = Replaced
P = Purchased

Code

I = Impounding
D-B = Distribution-Basin
D-T = Distribution-Tank
C = Collection
PT = Pressure Tank

Storage Site	Date Installed	#	Facility Type	Code	Capacity (Gal.)	Total Capacity (Gal.) Per Storage Site
Alamitos	8/57	2	Redwood	D-T	92,000	191,000
	10/63	3	Steel, bolted	D-T	99,000	
Almaden Valley	12/65		Earth, concrete-lined	D-B	8,896,000	8,896,000
Alum Rock	2008	3	Steel, welded	D-T	1,036,000	2,496,000
	4/61	2	Steel, welded	D-T	1,460,000	
Aztec Ridge	R 2002		Steel, bolted	D-T	150,000	150,000
Batista	2004		Steel, welded	D-T	2,020,000	2,020,000
	2004		Pressure Tank	PT	N/A	
Bascom	1927		Concrete	C	42,000	42,000
Bayview Dr.	1965		Concrete, hypalon-lined	D-B	100,000	100,000
Bear Creek	2005		Pressure tank	PT	N/A	N/A
Beatrice Cir.	1965		Concrete, hypalon-lined	D-B	100,000	100,000
Beckwith	R 1985		Steel, bolted	D-T	78,000	78,000
Belgatos	1/57	1	Earth, poly-propylene lined	D-B	4,715,000	9,485,000
	1/57	2	Earth, poly-propylene lined	D-B	4,770,000	
Big Basin	R 1998	1	Steel, bolted	D-T	391,000	
Branham	R 2010		Glass fused to-steel, bolted	C	100,000	100,000
Breeding	5/68		Steel, bolted	C	81,000	81,000
Buena Vista	2006	1	Steel, welded	C	193,350	193,350
Cahalan	6/72		Steel, welded	D-T	8,809,000	8,809,000

Storage Site	Date Installed	#	Facility Type	Code	Capacity (Gal.)	Total Capacity (Gal.) Per Storage Site
Cambrian	1890	1	Earth, gunite-lined	D-B	3,904,000	
	1921	2	Earth, gunite-lined	D-B	12,146,000	16,050,000
Canyon View	1974	1	Steel, bolted	D-T	41,000	41,000
Central	R 1994		Pressure tank	PT	N/A	N/A
Chablis	2010		Pressure tank	PT	N/A	N/A
Cheim	1984		Steel, welded	D-T	2,420,000	2,420,000
Clayton	10/72		Steel, welded	D-T	494,000	494,000
Columbine	5/63		Earth, concrete-lined	D-B		
					19,568,000	19,568,000
Cottage Grove	R 7/89		Steel, bolted	C	65,000	65,000
Cox	3/55	1	Earth, concrete-lined	D-B	5,280,000	
	3/55	2	Earth, concrete-lined	D-B	5,250,000	
	12/61	3	Earth, concrete-lined	D-B	10,057,000	20,587,000
Cristo Rey	(leased)		Steel, welded	D-T	1,976,000	1,976,000
Cropley	1963		Steel, bolted	C	81,000	81,000
Crothers	1980		Steel, welded	D-T	411,000	411,000
Cypress	R 1998		Steel, bolted	D-T	145,000	145,000
Dow	R 2003	1	Steel, welded	D-T	15,661,000	
	8/70	2	Steel	D-T	15,549,000	
	2001	1	Pressure tank	PT	N/A	
	2012	2	Pressure tank	PT	N/A	31,210,000
Dutard Heights	R 1992		Steel, bolted	D-T	253,000	253,000
Dutard	2/59		Earth, asphalt-plank-lined, membrane lined	D-B		
					5,113,000	5,113,000
Elwood	7/63	1	Steel	D-T	1,037,000	1,037,000
Fleming	1927	2	Earth, gunite-lined	D-B	2,675,000	
	7/51	3	Steel	D-T	966,000	
	10/63	4	Earth, concrete-lined	D-B	3,160,000	7,838,000
Glenview	1998		Steel, welded	D-T	179,000	
	1998		Pressure tank	PT	N/A	179,000
Graystone Heights	R 2010		Glass fused to-steel, bolted	D-T		
					42,000	42,000

Storage Site	Date Installed	#	Facility Type	Code	Capacity (Gal.)	Total Capacity (Gal.) Per Storage Site
Greenridge	R 2010	1	Steel, welded	D-T	1,523,000	3,046,000
	R 2010	2	Steel, welded	D-T	1,523,000	
Harwood Court	1980		Steel	D-T	445,000	445,000
Hickerson	4/53	1	Steel	D-T	970,000	1,948,000
	9/58	2	Steel	D-T	978,000	
High	9/64		Steel, bolted	D-T	100,000	100,000
Highlands of Los Gatos	2013		Steel, welded	D-T	279,000	279,000
Koch	7/62		Redwood	C	96,000	96,000
Kyburz	1997		Pressure tank	PT	N/A	N/A
Lake Cozzens			Earth-filled dam	I	50,160,000	50,160,000
Lake Elsmán			Earth-filled dam	I	2,005,000,000	2,005,000,000
Lake Kittredge			Earth-filled dam	I	79,600,000	79,611,000
	R 2006	1	Crosslink-Polyethylene	D-T	10,000	
	R 2006	2	Crosslink-Polyethylene	D-T	1,000	
Lake McKenzie			Earth-filled dam	I	70,000,000	70,000,000
Lake Williams			Concrete dam	I	51,173,000	51,173,000
Locust Dr.	1965		Concrete	D-B	100,000	100,000
Lumbertown	R 1994		Steel, bolted	D-T	244,000	244,000
Mabury	11/65		Steel, bolted	C	81,000	81,000
Mann	(leased)		Steel	C	187,000	187,000
Malone	2005		Glass fused to-steel, bolted	C	60,000	60,000
Mercedes	(leased)	1	Steel	D-T	1,997,000	3,994,000
	(leased)	2	Steel	D-T	1,997,000	
Meridian	R 1992		Steel, bolted	C	141,000	141,000
Miguelito	1927	1	Earth, gunite-lined	D-B	1,728,000	0
	7/52	2	Steel	D-T	64,000	
	12/62	3	Earth, concrete-lined	D-B	1,931,000	
Mireval	9/64		Steel, bolted	D-T	81,000	81,000
Montego	8/70		Steel	D-T	497,000	497,000
Montevina	1898	1	Earth, hypalon lined	D-B	1,000,000	7,242,000
	9/64	3	Steel, welded	D-T	6,242,000	
	1981	5	Pressure tank	PT	N/A	

Storage Site	Date Installed	#	Facility Type	Code	Capacity (Gal.)	Total Capacity (Gal.) Per Storage Site
Montgomery Highlands	R 2003		Steel, welded	D-T	166,000	
	2003		Pressure tank	PT	N/A	166,000
More	12/63	1	Earth,concrete-lined	D-B	11,787,000	
	6/65	2	Earth,concrete-lined	D-B	11,668,000	23,455,000
Mountain Springs	1896		Earth, gunite-lined, membrane lined	D-B	4,040,000	4,040,000
Northwood, Lower	12/64		Steel, welded	D-T	915,000	915,000
Northwood, Upper	7/65	1	Steel, welded	D-T	1,428,000	
	10/70	2	Steel, welded	D-T	1,428,000	2,856,000
Overlook	12/63	2	Steel, welded	D-T	1,020,000	
	2016	3	Concrete (in const.)	D-T	1,640,000	2,660,000
Pavilion	2010		Glass fused to-steel, bolted	D-T		
					99,000	99,000
Perie	P 1980		Steel	D-T	458,000	
	P 1980		Pressure tank	PT	N/A	458,000
Phillips	9/60		Steel, welded	D-T	477,000	477,000
Picea	1984		Steel, welded	D-T	250,000	250,000
Pike	1982		Steel, welded	D-T	179,000	179,000
Pleasant Vista	R 1990	1	Steel, bolted	D-T	203,000	203,000
Prospect	1/62		Prestressed concrete	D-T	3,936,000	3,936,000
Rainbow's End	R 2010		Glass fused to-steel, bolted	D-T		
					60,000	60,000
Ravinia	3/99		Steel, bolted	D-T	107,000	107,000
Redhill	R 1990	1	Steel, bolted	D-T	121,000	
	R 1998	2	Steel, bolted	D-T	117,000	238,000
Regnart	8/59	1	Earth, gunite-lined	D-B	10,625,000	
	2/62	2	Earth, gunite-lined	D-B	10,263,000	20,888,000
Regnart Canyon	R 1995		Steel, bolted	D-T	148,000	148,000
Regnart Heights	R 2014	1	Steel, welded	D-T	25,000	
	R 2014	2	Steel, welded	D-T	147,000	172,000
San Ramon	12/67		Pressure Tank	PT	N/A	N/A
Santa Rosa	1980		Steel	D-T	298,000	
	1991		Pressure Tank	PT	N/A	298,000

Storage Site	Date Installed	#	Facility Type	Code	Capacity (Gal.)	Total Capacity (Gal.) Per Storage Site
Saratoga Hills	R 2012	1	Steel, welded	D-T	1,425,000	2,850,000
	R 2013	2	Steel, welded	D-T	1,425,000	
Scenic Vista Res.	R 1995		Steel, bolted	D-T	162,000	162,000
Seven Mile	1871	1	Earth,gunite-lined	D-B	5,620,000	11,500,000
	3/59	2	Earth, gunite-lined	D-B	5,880,000	
Seventeenth St.	1911		Concrete	C	226,000	226,000
Summit Rd.	1965		Concrete,hyplon-lined	D-B	125,000	
	1990	1	Pressure Tank	PT	N/A	
	1990	2	Pressure Tank	PT	N/A	
	1990	3	Pressure Tank	PT	N/A	125,000
Sweigert	9/90		Steel, welded	D-T	205,000	205,000
Tank Farm	2001		Steel, bolted	D-T	96,000	96,000
Three Mile	R 1997		Steel, welded	C	140,000	140,000
Tully	R 1993		Steel, bolted	C	168,000	168,000
Twelfth Street	1988		Steel, bolted	C	207,000	207,000
Tybalt	P 1990		Steel, welded	D-T	141,000	
	R 2014		Pressure Tank	PT	N/A	
	R 2014		Pressure Tank	PT	N/A	
	R 2014		Pressure Tank	PT	N/A	
	R 2014		Pressure Tank	PT	N/A	
	R2014		Pressure Tank	PT	N/A	141,000
Varner Ct.	P 1995		Pressure Tank	PT	N/A	N/A
	1995		Steel, welded	D-T	5,750	5,750
Via Campagna	1997		Steel, bolted	D-T	450,000	450,000
Vickery	2014	1	Steel	D-T	2,214,000	
	2016	2	Steel (in const.)	D-T	6,481,000	8,695,000
View Oaks	R 1996		Steel, bolted	D-T	171,000	171,000
Vista De Almaden	P 2007		Steel, welded	D-T	95,000	
			Pressure Tank	PT	N/A	95,000
Webb Canyon	12/67		Steel	D-T	499,000	499,000

Storage Site	Date Installed	#	Facility Type	Code	Capacity (Gal.)	Total Capacity (Gal.) Per Storage Site
Williams	R 1993	2	Steel, bolted	C	132,000	332,000
	R 1994	3	Steel, bolted	C	200,000	
Willow Glen	R 2010		Glass fused to-steel, bolted	C		
					92,000	92,000
Wooded View	R 1991	1	Steel	D-T	145,000	145,000

f. Storage Totals

	<u>Number</u>	<u>Capacity (Gal.)</u>
Impounding Storage (I)	5	2,255,933,000
Distribution Storage (D-B & D-T)	97	239,376,750
Collection Storage (C)	18	2,292,350
Pressure Tank (PT)	23	N/A
Total	143	2,497,602,100

SCHEDULE D-3

"49"

DESCRIPTION OF TRANSMISSION AND DISTRIBUTION FACILITIES
B. FOOTAGE OF PIPE BY INSIDE DIAMETER IN INCHES - NOT INCLUDING SERVICE PIPING

	3/4"	1"	1-1/4"	1-1/2"	2"	2-1/2"	3"	3-1/2"	4"	4-1/2"	5"	6"	6-5/8"
Welded Steel							2,975	3,297	109,634	13,424	340	2,118,168	2,279,286
Std. Screw	372	1,583	105	1,143	116,874	544	4,105		5,241			8,485	0
Cast Iron					2,470		13,330		280,858		13,695	387,523	
Copper		655			1,822								
Transite													
Concrete							4,010		113,974			1,122,728	2,536
Plastic	0	350		620	10,466		1,000		155,828			30,014	
Polyethelene					1,588				400				0
Total	372	2,588	105	1,763	133,220	544	25,420	3,297	665,935	13,424	14,035	3,666,917	2,281,822

	7"	8"	8-5/8"	10"	10-3/4"	11"	12"	12-3/4"	13"	14"	15-1/3"	16"	16 3/4"
Welded Steel	1,864	1,073,520	180,067	365,931	56,587	489	652,511	601,075	135	5,726	386	274,301	232
Std. Screw	154	1,499		4,204	151		2,011					1,607	
Cast Iron		134,097		40,799			100,452					17,929	
Copper													
Transite													
Concrete		406,273	441,964	119,843	111,317		188,472	1,338			180	56,443	
Plastic		7,400		1,076			629					2,493	
Polyethelene		306					140						
Total	2,018	1,623,095	622,031	531,853	168,055	489	944,215	602,413	135	5,726	566	352,773	232

SCHEDULE D-3

DESCRIPTION OF TRANSMISSION AND DISTRIBUTION FACILITIES
 B. FOOTAGE OF PIPE BY INSIDE DIAMETER IN INCHES - NOT INCLUDING SERVICE PIPING

	17"	17-1/4"	18"	19"	19-1/4"	20"	20 3/4"	21"	21-1/4"	21-3/4"	22"	24"	24-3/4"	25"	25-1/4"
Welded Steel	51,103	145,315	144,757	6,648	93,021	62,687	390	6,240	49,961	1,929	5,771	83,010	16,168	120	62,415
Std. Screw			400			135									
Cast Iron			8,692			1,260						0			
Copper															
Transite															
Concrete			460									145			
Plastic						11									
Polyethelene															
Total	51,103	145,315	154,309	6,648	93,021	64,093	390	6,240	49,961	1,929	5,771	83,155	16,168	120	62,415

	25-3/4"	26"	28"	30"	31-3/8"	31-7/8"	36"	37-1/4"	37-3/8"	37-7/8"	42"	43-1/2"	48"	48-1/2"
Welded Steel	8,986	152	440	6,931			35,987	3,225	14,376	384	10,215		17,720	4,234
Std. Screw														
Cast Iron													60	
Copper														
Transite														
Concrete	132				24,648	10,612				11,647		1,443		
Plastic														
Polyethelene														
Total	9,118	152	440	6,931	24,648	10,612	35,987	3,225	14,376	12,031	10,215	1,443	17,780	4,234

TOTAL
ALL SIZES

Welded Steel	8,572,841
Std. Screw	148,613
Cast Iron	1,001,165
Copper	2,477
Transite	0
Concrete	2,618,165
Plastic	209,887
Polyethelene	2,434

343 Total 12,555,582

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	198,487	198,953		
Commercial	20,253	19,947		
Industrial	53	53		
Public authorities	1,334	1,327		
Other Water Utility	37	38		
Recycled Water	162	214		
Misc.	197	197		
Subtotal	220,523	220,729		
Private fire connections	-	-	3,680	3,711
Public fire hydrants				
Total	220,523	220,729	3,680	3,711

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year			
Size	Meters	Size	Services
3/4-in	178,266	1/2-in Installation	
1-in	33,004	3/4-in "	178,666
1-1/2-in	7,172	1-in s	33,807
2-in	8,902	1-in sp	
3-in	740	1-1/4in S	
4-in	352	" Sp	
6-in	88	1-1/2in S	7,523
8-in	22	" Sp	
10-in	7	2-in S	6,610
Reclaimed water 1"	8	2-in Sp	
Reclaimed water 1-1/2"	4	Misc Svcs & Singles	264
Reclaimed water 2"	83	3-in S	1,552
Reclaimed water 3"	19	2x2 manf=3"	
Reclaimed water 4"	22	4-in S	1,682
Reclaimed water 6"	1	6-in S	1,781
Reclaimed water 8"	3	8-in S	1,057
Reclaimed water 10"	1	10-in S	175
		12-in S	16
Total	<u><u>228,694</u></u>		<u><u>233,133</u></u>

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	1,098
2. Used, before repair	1,316
3. Used, after repair	4,982
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	139,572
2. More than 10, but less than 15 years	33,783
3. More than 15 years	55,339

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	1,991,242	1,706,075	1,781,125	1,840,925	2,135,439	1,956,298	2,253,968	13,665,072
Business	1,177,004	1,198,215	1,102,065	1,309,111	1,289,515	1,341,939	1,309,159	8,727,008
Industrial	19,348	16,587	12,850	15,422	15,147	18,652	16,178	114,184
Public authorities	90,054	81,248	126,641	162,557	184,504	232,873	228,373	1,106,250
Resale	13,575	11,635	12,854	15,699	14,435	14,470	18,461	101,129
Other (specify)	9,394	2,937	2,480	7,466	7,547	3,894	5,296	39,014
Recycled	19,108	31,329	46,625	62,162	57,517	106,030	112,084	434,855
Raw	647	464	565	745	1,689	253	10,568	14,931
Total	3,320,372	3,048,490	3,085,205	3,414,087	3,705,793	3,674,409	3,954,087	24,202,443

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	2,074,362	2,253,055	2,079,009	2,152,895	1,736,530	10,295,851	23,960,923	31,211,067
Business	1,421,778	1,351,011	1,488,505	1,266,894	1,310,747	6,838,935	15,565,943	18,174,965
Industrial	20,550	14,538	19,356	14,533	17,546	86,523	200,707	210,921
Public authorities	258,808	253,514	249,066	145,539	84,829	991,756	2,098,006	2,652,824
Resale	16,695	16,726	18,614	13,857	11,058	76,950	178,079	335,485
Other (specify)	7,056	8,782	8,562	1,042	898	26,340	65,354	89,495
Recycled	120,521	120,370	105,626	46,865	26,399	419,781	854,636	349,356
Raw	21,009	10,618	4,031	4,937	739	41,334	56,265	13,871
Total	3,940,779	4,028,614	3,972,769	3,646,562	3,188,746	18,777,470	42,979,913	53,037,984

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

Total acres irrigated _____

Total population served _____ 993,000

SCHEDULE E-1
Balancing and Memorandum Accounts

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)	
1	Balancing Account	Pending (2011)	(\$1,091,272)	\$0	\$0	(\$1,964)	0	0	(\$1,093,236)	
2	Balancing Account	Pending (2012)	(\$1,746,427)	\$0	\$0	(\$3,150)	0	0	(\$1,749,577)	
3	Balancing Account	Pending (2013)	(\$1,917,768)	\$0	\$0	(\$3,456)	0	0	(\$1,921,224)	
4	Balancing Account	Pending (2014)	\$2,476,444	\$0	\$0	\$4,464	0	0	\$2,480,908	
5										
6	<u>Memo-Balancing Acct</u>									
7	Purchased Power	Pending	\$0	\$0	\$88,705	(\$89)	0	0	(\$88,794)	
8	Purchased Power	Pending	\$0	\$0	\$89,973	(\$91)	0	0	(\$90,064)	
9	Purchased Power	Pending	\$0	\$0	\$30,905	(\$31)	0	0	(\$30,936)	
10	Purchased Power	Pending	\$0	\$0	\$88,115	(\$89)	0	0	(\$88,204)	
11	Purchased Power	Pending	\$0	\$0	\$48,481	(\$49)	0	0	(\$48,530)	
12	Purchased Power	Pending	\$0	\$0	\$205,573	(\$207)	0	0	(\$205,780)	
13	Purchased Power	Pending	\$0	\$0	\$108,168	(\$109)	0	0	(\$108,277)	
14	Purchased Power	Pending	\$0	\$0	\$50,074	(\$51)	0	0	(\$50,125)	
15	Purchased Power	Pending	\$0	\$0	\$54,085	(\$49)	0	0	(\$54,134)	
16	Purchased Power	Pending	\$0	\$0	(\$29,606)	\$14	0	0	\$29,620	
17	Purchased Water	AL450/463A	\$0	\$3,106,313	\$3,501,786	(\$395)	0	0	(\$395,868)	
18	Pump Tax	AL450/463A	\$0	\$2,620,864	\$2,197,545	\$385	0	0	\$423,704	
19	Purchased Water	AL461/463A	\$0	\$3,602,876	\$4,045,167	(\$433)	0	0	(\$442,724)	
20	Pump Tax	AL461/463A	\$0	\$3,027,188	\$2,538,543	\$444	0	0	\$489,089	
21	Purchased Water	AL74	\$0	\$3,466,536	\$4,942,336	(\$1,464)	0	0	(\$1,477,264)	
22	Pump Tax	AL74	\$0	\$2,921,393	\$2,795,283	\$6	0	0	\$126,116	
23	WRAP Discount	AL356 & AL370	\$0	\$2,813,330	\$2,480,611	\$385	0	0	\$333,104	
24	SRF Loan I Surcharge	AL364	\$0	\$121,155	\$126,811	\$39	0	0	(\$5,617)	
25	SRF Loan II Surcharge	AL392	\$0	\$70,932	\$68,992	\$3	0	0	\$1,943	
26	City of SJ Franchise Surcharge		\$0	\$0	\$11,537	(\$11)	0	0	(\$11,548)	
27	Pension Balancing Account	D.09-11-032	\$0	\$9,693,500	\$8,770,000	\$139	0	0	\$923,639	
28	Memo/BA Remaining Balances	D.14-08-006	\$0	\$0	\$3,957	(\$1)	0	0	(\$3,958)	
29										
30	<u>Memorandum Acct</u>									
31	Calero Tank	D.97-07-047	(\$358,111)	\$0	\$0	(\$648)	0	0	(\$358,759)	
32	Monterey WRAM	D.08-08-030	(\$462,530)	\$0	\$1,466,328	(\$2,463)	0	0	(\$1,931,321)	
33	MCMA	AL 456-A	(\$167,454)	\$0	\$434,928	(\$778)	0	0	(\$603,160)	
34	2014 MCRAMA Balance Recovery	AL 477	\$0	\$0	\$4,258,794	\$0	35,905	0	(\$4,222,889)	
35	Intervenor Compensation	D.09-05-014,016 & 017	(\$17,284)	\$0	\$27,328	(\$66)	0	0	(\$44,678)	
36	Cost of Capital	D.10-10-035	(\$28,553)	\$0	\$0	(\$52)	0	0	(\$28,605)	
37	Cost of Capital	AL 436	\$1,472,316	\$0	\$0	\$2,651	0	0	\$1,474,967	
38	Research, Dev and Demo (RSP)	AL418	(\$2,888)	\$0	\$0	(\$5)	0	0	(\$2,893)	
39	Water Quality	D.09-11-032	(\$60,149)	\$0	\$0	(\$108)	0	0	(\$60,257)	
40	Data Sharing Cost	D.11-05-020, AL 431	(\$40,174)	\$0	\$0	(\$72)	0	0	(\$40,246)	
41	WCMA	AL 479-A	\$0	\$0	\$19,837,519	(\$16,467)	0	0	(\$19,853,986)	
42	Drought Surcharges	AL 473-A	\$0	\$12,138,526	\$0	\$8,351	0	0	\$12,146,877	
43	Recovery of Undercollection of									
44	Balancing Accounts	D.14-08-006/AL481	(1,851,098)	\$0	\$0	(1,500)	1,261,361	\$0	(\$591,237)	
45										
46	Recovery of Undercollection of									
47	2013 GRC Interim Rates	D.14-08-006	(44,422,739)	\$0	\$0	(66,721)	\$12,343,777	\$0	(\$32,145,683)	
48										
49	Recovery of Undercollection of									
50	2013 GRC Interim Rates Rehearing	D.14-08-006/15-03-048		\$0	\$1,939,980	(1,995)	\$926,735	\$0	(\$1,015,240)	
51										
52	Refund of Overcollection of									
53	Memorandum Accounts	D.14-08-006	\$473,035	\$0	\$0	\$211	0	\$477,204	(\$3,958)	

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

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

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

SJWC's General Rate Case Decision D.04-08-054 adopted a settlement agreement between the Office of Ratepayer Advocates (ORA) and SJWC which allowed SJWC to implement a Water Rate Assistance Payer (WRAP) for low income customers which provides a 15% discount on the total water bill for the customers eligible for the program based on the same income qualification guidelines as is use by PG&E's CARE program (175% of federal poverty level). The program automatically qualifies customers already part of PG&E's CARE program, while customers without PG&E service in their name qualify by providing income verification in accordance with the program guidelines. The program also extends eligibility to customers in mobile homes behind master-meters. In order to fund this program SJWC charges a monthly surcharge of \$1.15 per bill. The surcharge is identified separately on the customer bill and is applied to all SJWC customers who are not recipients of the WRAP program benefits. In accordance with the Settlement Agreement adopted in D.04-08-054, SJWC also maintains a WRAP balancing account to which all revenue and expenses associated with the program will be booked for later recovery or refund.

As of December 31, 2015, 20,562 of SJWC's low income households are participants in the program which represents 9.32% of total customers served and 10.34% of residential customers served.

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

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

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

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
3. Cost of each program.
4. The degree of participation in each district by customer group.

Please see attached document.

Schedule E- 3

Description of Water Conservation Program(s)

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

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
3. Cost of each program.
4. The degree of participation in each district by customer group.

Response:

- 1) San Jose Water Company (SJWC) offers a comprehensive water conservation program to its customers. The program includes services that are offered directly by SJWC such as water audits, as well as programs offered through the wholesale water agency, the Santa Clara Valley Water District (SCVWD). SCVWD offers conservation programs that are the most cost effective and sensible to offer at a regional level, such as the landscape rebate program (For turf conversion and irrigation hardware upgrades) as well as rebates for high efficiency fixture replacement for toilets and washing machines. These rebates are available to SJWC customers who are made aware of them through advertisements, bill inserts, each agency's website, and in person during water audits or at the customer service office. In addition, SJWC makes available high efficiency showerheads and faucet aerators for no cost to its customers. These, as well as toilet leak detection tablets and conservation literature are all available upon request at the SCVWD headquarters or during a water audit at the customer's property.

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

Recently a new school education program was launched by SJWC. This program is an in-class curriculum for 5th grade students. The program provides a general water and water conservation related curriculum that takes approximately one week to complete. At the end of the week, students receive a unique home water audit kit. The kit has instructions for the student to perform a water audit with their parents and includes high efficiency devices that the student and parents can install at their home. In 2015, this program will reach 2,350 5th grade students. SJWC is awaiting a decision of its 2016-2018 General Rate Case (GRC) to know whether or not this program will be implemented again during the rate case period.

SJWC provides extensive information on its website regarding water conservation, water-wise landscaping and information on how to read one's meter and understand one's usage. SJWC has a video library that contains several videos that demonstrate how to read one's meter, what occurs during a water audit, and general tips on how to save water. In addition, SJWC has its own dedicated website for water-wise landscaping. This site contains a plant database with hundreds of pictures of plants that are low water use and beautiful. The site allows customers to build example landscapes and then obtain specific plant information and guidance on irrigating efficiently. The site also includes a water calculator, allowing customers to enter in the specific characteristics of their site and generate a custom irrigation schedule.

In addition to the conservation programs, SJWC is engaged in a significant effort to expand the use of recycled water. If approved in its GRC, SJWC will continue its efforts to install new recycled water pipelines that will extend the South Bay Water Recycling (SBWR) system. Also, if approved, SJWC will be paying for the design and construction of customer retrofits that are needed to connect new customers to the recycled water pipelines. This project is critical in the overall effort to reduce dependence on potable water supplies.

- 2) Conservation expenses are included in revenue requirement for all customers.

SJWC has a base water conservation budget of approximately \$130,000 per year. This budget covers things such as bill inserts, conservation promotional items and events, conservation literature, and the upkeep of the water-wise landscaping website. The labor and expenses associated with the company's water audit program is not included in this base budget. The school education program was an additional program with funding that was approved in the prior GRC. The recycled water retrofit program is considered separately within the GRC. Other programs that are run by SCVWD and available to SJWC customers are paid for through the wholesale water rates that SJWC pays to SCVWD.

- 3) The base water conservation budget for SJWC is approximately \$130,000 per year. The school education program that was approved in the GRC is approximately \$100,000 per year. Other program costs are not available since the programs are administered by SCVWD.

- 4) Participation in conservation programs by SJWC customers is high. SJWC performs approximately 3,000 water audits per year. However in 2015 we completed approximately 4,300 audits due to increased drought demand. This number has been growing in recent years and will likely continue to grow during the drought. Participation in SCVWD programs is available through SCVWD.

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

Line No.		SJW Corp.	SJW Group	TWA
1	(a) Description of Services Provided by Regulated Water Utility To Affiliated Companies	Support for G&A, Accounting, Maintenance and Vehicles (\$624,892)	None	None
2	(b) Description of Services Provided by Affiliated Companies to Regulated Water Utility	None	None	None
3	(c) Assets Transferred from Regulated Utility to Affiliated Companies	None	None	None
4	(d) Assets Transferred to Regulated Utility from Affiliated Companies	None	None	None
5	(e) Employees Transferred from Regulated Utility to Affiliated Companies	None	None	None
6	(f) Employees Transferred to Regulated Utility from Affiliated Companies	None	None	None
7	(g) Financing Arrangements and Transactions between Regulated Utility and Affiliated Companies	None	None	None
8				

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

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

1. Current Fiscal Agent:

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

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

\$ _____ \$121,154.79

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 x 3/4 inch	862	0.04
3/4 inch	174,377	0.04
1 inch	34,378	0.05
1 1/2 inch	4,056	0.10
2 inch	4,772	0.14
3 inch	1,514	0.28
4 inch	410	0.39
6 inch	177	0.98
8 inch	33	1.59
10 inch	7	2.32
Number of Flat Rate Customers		
Total	220,586	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 136,549.81
Deposits during the year	126,812.11
Interest earned for calendar year	
Withdrawals from this account	126,810.52
Balance at end of year	136,551.40

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

Scheduled principal and interest payments

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

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

1. Current Fiscal Agent:

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

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

\$ 70,932

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 x 3/4 inch	862	0.02
3/4 inch	174,377	0.02
1 inch	34,378	0.02
1 1/2 inch	4,056	0.06
2 inch	4,772	0.09
3 inch	1,514	0.18
4 inch	410	0.32
6 inch	177	0.67
8 inch	33	1.08
10 inch	7	1.55
Number of Flat Rate Customers		
Total	220,586	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 51,596.27
Deposits during the year	<u>75,887.87</u>
Interest earned for calendar year	<u>-</u>
Withdrawals from this account	<u>68,902.14</u>
Balance at end of year	<u>58,582.00</u>

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

Scheduled principal and interest payments

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

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

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

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

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

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

FACILITIES FEES DATA

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

1. Trust Account Information: N/A

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

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

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

of _____ San Jose Wate Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2015, through December 31, 2015.

Chief Executive Officer
Title (Please Print)

/S/ W.R. Roth
Signature

408-279-7900
Telephone Number

May 31, 2016
Date

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