

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 162W

2017
ANNUAL REPORT
OF

Great Oaks Water Company

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

PO Box 23490

San Jose, California 95153

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2017

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2018

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copy of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2018**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@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 70, must be signed by an officer, partner or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. Complete the supplemental schedules FIRST. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover a calendar year, from January 1, 2017, through December 31, 2017. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 12, Item 12, of this report.

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

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. For the financial data sheets that are to be adjusted to exclude non-regulated activity, manually adjust the data to exclude non-regulated activity.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2017

Name of Utility: Great Oaks Water Company Telephone: (408) 227-9540

Person Responsible for this Report: Ron Ceolla, CFO

	<u>1/1/2017</u>	<u>12/31/2017</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 45,215,389	\$ 47,071,506	\$ 46,143,447
2 Total Utility Plant Reserves	\$ 23,099,349	\$ 24,199,963	\$ 23,649,656
3 Total Utility Plant Less Reserves	\$ 22,116,040	\$ 22,871,543	\$ 22,493,791
4 Advances for Construction	\$ 5,711,437	\$ 5,454,362	\$ 5,582,899
5 Contributions in Aid of Construction	\$ 2,578,643	\$ 2,481,974	\$ 2,530,309
6 Total Accumulated Deferred Taxes	\$ 2,668,895	\$ 2,137,178	\$ 2,403,036
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	\$ 360,110	\$ 360,110	\$ 360,110
12 Preferred Capital Stock	\$ -	\$ -	\$ -
13 Earned Surplus	\$ 4,560,398	\$ 6,947,151	\$ 5,753,774
14 Total Capital Stock	\$ 5,267,832	\$ 7,654,585	\$ 6,461,209
15 Total Proprietary Capital (Individual or Partnership)	\$ -	\$ -	\$ -
16 Total Long-Term Debt	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2017

Name of Utility: Great Oaks Water Company

Telephone: (408) 227-9540

			Annual Amount
INCOME/EXPENSES DATA			
1	Operating Revenues	\$	16,952,520
2	Operating Expenses	\$	13,187,038
3	Depreciation	\$	1,059,980
4	Taxes	\$	151,146
5	Income from Nonutility Operations (net)	\$	92,396
6	Interest on Long-Term Debt	\$	260,000
7	Net Income	\$	2,386,752
8			
9	OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$	7,006,370
11	Pumping Expenses	\$	877,170
12	Water Treatment Expenses	\$	3,389
13	Transmission and Distribution Expenses	\$	1,165,270
14	Customer Account Expenses	\$	1,065,318
15	Sales Expenses	\$	-
16	Recycled Water Expenses	\$	-
17	Administrative and General Expenses	\$	2,848,287
18	Miscellaneous	\$	221,234
19	Total Operating Expenses	\$	13,187,038
20			
21	OTHER DATA		
22			Annual
23	<u>Active Service Connections</u>	(Exc. Fire Protect.)_____	Average
24			
25	Metered Service Connections	Jan. 1	Dec. 31
26	Flat Rate Service Connections	21,131	21,258
27	Total Active Service Connections	0	0
		21,131	21,258
		21,131	21,195

UTILITY PLANT AND CAPITALIZATION DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2017

Name of Utility: Great Oaks Water Company Telephone: (408) 227-9540

Person Responsible for this Report: Ron Ceolla, CFO

		<u>1/1/2017</u>	<u>12/31/2017</u>	<u>Average</u>
UTILITY PLANT DATA				
1	Total Utility Plant	\$ 45,215,389	\$ 47,071,506	\$ 46,143,447
2	Total Utility Plant Reserves	\$ 23,099,349	\$ 24,199,963	\$ 23,649,656
3	Total Utility Plant Less Reserves	\$ 22,116,040	\$ 22,871,543	\$ 22,493,791
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5	Contributions in Aid of Construction	\$ 2,578,643	\$ 2,481,974	\$ 2,530,309
6	Total Accumulated Deferred Taxes	\$ 2,668,895	\$ 2,137,178	\$ 2,403,036
7				
8				
9				
10	CAPITALIZATION			
11	Common Capital Stock	\$ 360,110	\$ 360,110	\$ 360,110
12	Preferred Capital Stock	\$ -	\$ -	\$ -
13	Earned Surplus	\$ 4,560,398	\$ 6,947,151	\$ 5,753,774
14	Total Capital Stock	\$ 5,267,832	\$ 7,654,585	\$ 6,461,209
15	Total Proprietary Capital (Individual or Partnership)	\$ -	\$ -	\$ -
16	Total Long-Term Debt	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000

INCOME, EXPENSES, AND OTHER DATA Adjusted to Exclude Non-Regulated Activity

Calendar Year 2017

Name of Utility: Great Oaks Water Company

Telephone: (408) 227-9540

			Annual Amount
INCOME/EXPENSES DATA			
1	Operating Revenues	\$	16,952,520
2	Operating Expenses	\$	13,187,038
3	Depreciation	\$	1,059,980
4	Taxes	\$	151,146
5	Income from Nonutility Operations (net)	\$	92,396
6	Interest on Long-Term Debt	\$	260,000
7	Net Income	\$	2,386,752
8			
OPERATING EXPENSES DATA			
10	Source of Supply Expense	\$	7,006,370
11	Pumping Expenses	\$	877,170
12	Water Treatment Expenses	\$	3,389
13	Transmission and Distribution Expenses	\$	1,165,270
14	Customer Account Expenses	\$	1,065,318
15	Sales Expenses	\$	-
16	Recycled Water Expenses	\$	-
17	Administrative and General Expenses	\$	2,848,287
18	Miscellaneous	\$	221,234
19	Total Operating Expenses	\$	13,187,038
20			
OTHER DATA			
23	<u>Active Service Connections</u>	(Exc. Fire Protect.)	
24			
25	Metered Service Connections	Jan. 1	Dec. 31
26	Flat Rate Service Connections	Annual Average	
27	Total Active Service Connections	21,131	21,258
		0	0
		21,131	21,258
		21,195	21,195

Notes to Adjusted Selected Financial Data

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

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

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2017:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Wireless communications transmission - Clearwire	Passive	\$ 18,464	521.001	\$ 1,200	521.002	N/A	\$ 259	527.000	\$ 77,035	101.342
2	Wireless communications transmission - T-Mobile	Passive	\$ 23,220	521.001	\$ 2,400	521.002	N/A	\$ 312	527.000	\$ -	101.342
3	Tenant Rent	Passive	\$ 28,800	521.001	\$ 1,892	521.002	N/A	\$ 404	527.000	\$ 301,303	101.371
4	HomeServe	Passive	\$ 65,720	526.000	\$ -	N/A	N/A	\$ 986	527.000	\$ -	N/A
5	Total		\$ 136,204		\$ 5,492			\$ 1,961		\$ 378,337	

GENERAL INFORMATION

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

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

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

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

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

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

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) GOW Corporation
Organized under laws of (state) Wyoming Date: 1/31/2014

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

8. Names of associated companies: GOW Corporation. See Item #7 above.

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

10. Use the space below for supplementary information or explanations concerning this report:
Principal officers listed in item #7 above are for Great Oaks Water Company.

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

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

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

Great Oaks Water Company Certified Operators

Distribution

Name	Cert #	Grade	Expires
Jared Ajlouny	34723	D5	4/1/2021
Justin Bullock	32480	D1	4/1/2019
Mike Carey	28205	D5	4/1/2019
Cameron Kamal	42590	D2	6/1/2017
Sam Cruz	29310	D2	11/1/2017
Ben Newmeyer	28070	D3	10/1/2020
John Roeder	16479	D4	4/1/2019
Chris Cogliandro	43115	D1	11/1/2019
Kevin Dullea	43113	D1	11/1/2019
Andrew White	43114	D1	11/1/2019
Lorenzo Arce	31671	D5	11/1/2018
Rob Taber	42979	D1	11/1/2019
Joel Heldebrant	45305	D1	5/1/2021
Frank Mashburn	47612	D1	11/1/2019

Treatment

Name	Cert #	Grade	Expires
Mike Carey	34282	T2	1/1/2020
Lorenzo Arce	27651	T2	7/1/2020
Jared Ajlouny	34281	T2	10/1/2020
Cameron Kamal	36957	T2	1/1/2021
Frank Mashburn	38602	T1	7/1/2019

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, A-1a	\$ 47,071,506	\$ 45,215,389
3	101	Recycled Water Utility Plant	A-1b	\$ -	\$ -
4	107	Utility plant adjustments	A-2	\$ -	\$ -
5		Total utility plant		\$ 47,071,506	\$ 45,215,389
6	250	Reserve for depreciation of utility plant	A-5	\$ 24,199,963	\$ 23,099,349
7	251	Reserve for amortization of limited term utility investments	A-5	\$ -	\$ -
8	252	Reserve for amortization of utility plant acquisition adjustment	A-5	\$ -	\$ -
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	\$ -	\$ -
10		Total utility plant reserves		\$ 24,199,963	\$ 23,099,349
11		Total utility plant less reserves		\$ 22,871,543	\$ 22,116,040
12					
13		II. INVESTMENT AND FUND ACCOUNTS			
14	110	Other physical property	A-3	\$ -	\$ -
15	253	Reserve for depreciation and amortization of other property	A-5	\$ -	\$ -
16		Other physical property less reserve		\$ -	\$ -
17	111	Investments in Affiliated Companies	A-6	\$ -	\$ -
18	112	Other Investments	A-7	\$ 11,935	\$ 11,935
19	113	Sinking Funds	A-8	\$ -	\$ -
20	114	Miscellaneous Special Funds	A-9	\$ -	\$ -
21		Total investments and fund accounts		\$ 11,935	\$ 11,935
22					
23		III. CURRENT AND ACCRUED ASSETS			
24	120	Cash	A-10	\$ 1,218,747	\$ 1,894,164
25	121	Special Deposits	A-11	\$ -	\$ -
26	122	Working Funds	A-12	\$ -	\$ -
27	123	Temporary Cash Investments (currently SCVWD funds held)	A-13	\$ -	\$ -
28	124	Notes Receivable	A-14	\$ -	\$ -
29	125	Accounts Receivable	A-15	\$ 2,187,320	\$ 1,912,706
30	126	Receivables from Affiliated Companies	A-16	\$ -	\$ -
31	131	Materials and Supplies	A-17	\$ -	\$ -
32	132	Prepayments	A-18	\$ 1,331,128	\$ 771,550
33	133	Other Current and Accrued Assets	A-19	\$ 2,891,836	\$ 2,163,380
34		Total Current and Accrued Assets		\$ 7,629,031	\$ 6,741,800
35					
36		IV. DEFERRED DEBITS			
37	140	Unamortized debt discount and expense	A-20	\$ -	\$ -
38	141	Extraordinary property losses	A-22	\$ -	\$ -
39	142	Preliminary survey and investigation charges	A-23	\$ -	\$ -
40	143	Clearing accounts	A-24	\$ -	\$ -
41	145	Other work in progress	A-25	\$ -	\$ -
42	146	Other deferred debits	A-26	\$ 722,257	\$ 772,427
43	147	Accumulated Deferred Income Tax Assets	A-27	\$ -	\$ -
44		Total Deferred Debits		\$ 722,257	\$ 772,427
45		Total Assets and Other Debits		\$ 31,234,766	\$ 29,642,203

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)
46		I. CORPORATE CAPITAL AND SURPLUS			
47	200	Common Capital Stock	A-30	\$ 360,110	\$ 360,110
48	201	Preferred Capital Stock	A-30a	\$ -	\$ -
49	202	Stock Liability for Conversion	A-31	\$ -	\$ -
50	203	Premiums and Assessments on Capital Stock	A-32	\$ 349,539	\$ 349,539
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	\$ -	\$ -
52	150	Discount on Capital Stock	A-28	\$ -	\$ -
53	151	Capital Stock Expense	A-29	\$ (2,236)	\$ (2,236)
54	270	Capital Surplus	A-34	\$ 21	\$ 21
55	271	Earned Surplus	A-35	\$ 6,947,151	\$ 4,560,398
56		Total Capital Stock		\$ 7,654,585	\$ 5,267,832
57					
58		II. PROPRIETARY CAPITAL			
59	204	Proprietary Capital	A-36	\$ -	\$ -
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	\$ -	\$ -
61		Total Proprietary Capital		\$ -	\$ -
62					
63		III. LONG-TERM DEBT			
64	210	Bonds	A-38	\$ -	\$ -
65	211	Receivers' Certificates	A-39	\$ -	\$ -
66	212	Advances from Affiliated Companies	A-40	\$ -	\$ -
67	213	Miscellaneous Long-Term Debt	A-41	\$ 4,000,000	\$ 4,000,000
68		Total Long-Term Debt		\$ 4,000,000	\$ 4,000,000
69					
70		IV. CURRENT AND ACCRUED LIABILITIES			
71	220	Notes Payable	A-43	\$ -	\$ -
72	221	Notes Receivable Discounted	A-44	\$ -	\$ -
73	222	Accounts Payable	A-45	\$ 223,811	\$ 598,285
74	223	Payables to Affiliated Companies	A-46	\$ -	\$ 908,000
75	224	Dividends Declared	A-47	\$ -	\$ -
76	225	Matured Long-Term Debt	A-48	\$ -	\$ -
77	226	Matured Interest	A-49	\$ -	\$ -
78	227	Customers' Deposits	A-50	\$ 90,676	\$ 82,187
79	228	Taxes Accrued	A-53	\$ 7,217	\$ 7,083
80	229	Interest Accrued	A-51	\$ 14,959	\$ 14,959
81	230	Other Current and Accrued Liabilities	A-52	\$ 5,346,869	\$ 4,849,095
82		Total Current and Accrued Liabilities		\$ 5,683,532	\$ 6,459,608
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	\$ -	\$ -
86	241	Advances for Construction	A-54	\$ 5,454,362	\$ 5,711,437
87	242	Other Deferred Credits	A-55	\$ 1,051,765	\$ 971,909
	243	Long-Term Defined Benefit Pension Liability	A-55a	\$ 2,771,370	\$ 1,983,878
88		Total Deferred Credits		\$ 9,277,497	\$ 8,667,224
		VI. ACCUMULATED DEFERRED TAXES			
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	\$ 2,123,360	\$ 2,650,418
	267	Accumulated Deferred Income Taxes - Other	A-59	\$ -	\$ -
	268	Accumulated Deferred Investment Tax Credits	A-60	\$ 13,818	\$ 18,477
		Total Accumulated Deferred Taxes		\$ 2,137,178	\$ 2,668,895
89					
90		VII. RESERVES			
91	254	Reserve for Uncollectible Accounts	A-56	\$ -	\$ -
92	255	Insurance Reserve	A-56	\$ -	\$ -
93	256	Injuries and Damages Reserve	A-56	\$ -	\$ -
94	257	Employees' Provident Reserve	A-56	\$ -	\$ -
95	258	Other Reserves	A-56	\$ -	\$ -
96		Total Reserves		\$ -	\$ -
97					
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
99	265	Contributions In Aid of Construction	A-57	\$ 2,481,974	\$ 2,578,643
100		Total Liabilities and Other Credits		\$ 31,234,766	\$ 29,642,203

SCHEDULE B
Income Statement 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	\$ 16,952,520
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	\$ 13,187,038
6	503	Depreciation (Net of CIAC)	A-5	\$ 1,059,980
7	504	Amortization of Limited-Term Utility Investments	A-5	\$ -
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	\$ -
9	506	Property Losses Chargeable to Operations	B-3	\$ -
10	507	Taxes	B-4	\$ 151,146
11		Total Operating Revenue Deductions		\$ 14,398,163
12		Net Operating Revenues		\$ 2,554,356
13	508	Income From Utility Plant Leased to Others	B-6	\$ -
14	510	Rent for Lease of Utility Plant	B-7	\$ -
15		Total Utility Operating Income		\$ 2,554,356
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	B-8	\$ 68,592
19	522	Revenue from lease of other physical property	B-9	\$ -
20	523	Dividend revenues	B-10	\$ 248
21	524	Interest revenues	B-11	\$ 588
22	525	Revenues from sinking and other funds	B-12	\$ -
23	526	Miscellaneous nonoperating revenues	B-13	\$ 65,720
24	527	Nonoperating revenue deductions - Dr.	B-14	\$ -
25	528	Gain (Loss) on sale of funds/stock		\$ -
26	530	Other Miscellaneous Income		\$ -
27	530	Gain (Loss) on sale of nonutility real estate		\$ -
28		Total Other Income		\$ 135,148
29		Net Income Before Income Deductions		\$ 2,689,504
30				
31		III. INCOME DEDUCTIONS		
32	530	Interest On Long-Term Debt	B-15	\$ 260,000
33	531	Amortization of Debt Discount and Expense	B-16	\$ -
34	532	Amortization of Premium On Debt - Cr.	B-17	\$ -
35	533	Taxes Assumed On Interest	B-18	\$ -
36	534	Interest on Debt to Affiliated Companies	B-19	\$ 8,470
37	535	Other Interest Charges	B-20	\$ 504
38	536	Interest Charged to Construction - Cr.	B-21	\$ -
39	537	Miscellaneous Amortization	B-22	\$ -
40	538	Miscellaneous Income Deductions	B-23	\$ 33,777
41		Total Income Deductions		\$ 302,752
42		Net Income		\$ 2,386,752
43				
44		IV. DISPOSITION OF NET INCOME		
45	540	Miscellaneous Reservations of Net Income	B-24	\$ -
46				
47		Balance Transferred To Earned Surplus or		\$ 2,386,752
48		Proprietary Accounts Scheduled On Page 21		
49				

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)	\$ 44,973,544	\$ 1,445,670	\$ (117,713)	\$ -	\$ 46,301,501
2	100 - 2	Utility Plant Leased to Others	\$ -	\$ -	\$ -	\$ -	\$ -
3	100 - 3	Construction Work in Progress	\$ 241,844	\$ 1,872,639	\$ -	\$ (1,344,478)	\$ 770,005
4	100 - 4	Utility Plant Held for Future Use	\$ -	\$ -	\$ -	\$ -	\$ -
5	100 - 5	Utility Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
6	100 - 6	Utility Plant in Process of Reclassification	\$ -	\$ -	\$ -	\$ -	\$ -
7		Total Utility Plant	\$ 45,215,389	\$ 3,318,309	\$ (117,713)	\$ (1,344,478)	\$ 47,071,506

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	\$ -	\$ -	\$ -	\$ -	\$ -
4	303	Other Intangible Plant	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
5		Total Intangible Plant	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 959,439	\$ -	\$ -	\$ -	\$ 959,439
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	\$ 865	\$ -	\$ -	\$ -	\$ 865
12	312	Collecting and Impounding Reservoirs	\$ -	\$ -	\$ -	\$ -	\$ -
13	313	Lake, River and Other Intakes	\$ -	\$ -	\$ -	\$ -	\$ -
14	314	Springs and Tunnels	\$ -	\$ -	\$ -	\$ -	\$ -
15	315	Wells	\$ 2,797,752	\$ 16,116	\$ -	\$ -	\$ 2,813,868
16	316	Supply Mains	\$ -	\$ -	\$ -	\$ -	\$ -
17	317	Other Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18		Total Source of Supply Plant	\$ 2,798,617	\$ 16,116	\$ -	\$ -	\$ 2,814,733
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	\$ 1,193	\$ -	\$ -	\$ -	\$ 1,193
22	322	Boiler Plant Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
23	323	Other Power Production Equipment	\$ 251,277	\$ -	\$ -	\$ -	\$ 251,277
24	324	Pumping Equipment	\$ 2,017,730	\$ 161,333	\$ (49,363)	\$ -	\$ 2,129,700
25	325	Other Pumping Plant	\$ 89,076	\$ -	\$ -	\$ -	\$ 89,076
26		Total Pumping Plant	\$ 2,359,275	\$ 161,333	\$ (49,363)	\$ -	\$ 2,471,245
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
30	332	Water Treatment Equipment	\$ 98,514	\$ 834	\$ -	\$ -	\$ 99,348
31		Total Water Treatment Plant	\$ 98,514	\$ 834	\$ -	\$ -	\$ 99,348

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and improvements	\$ 1,511	\$ -	\$ -	\$ -	\$ 1,511
34	342	Reservoirs and tanks	\$ 2,685,845	\$ 13,187	\$ -	\$ -	\$ 2,699,032
35	343	Transmission and distribution mains	\$ 23,757,836	\$ 306,959	\$ (6,786)	\$ -	\$ 24,058,009
36	344	Fire mains	\$ 16,884	\$ -	\$ -	\$ -	\$ 16,884
37	345	Services	\$ 4,767,796	\$ 78,498	\$ -	\$ -	\$ 4,846,294
38	346	Meters	\$ 3,093,567	\$ 231,260	\$ (9,799)	\$ -	\$ 3,315,028
39	347	Meter installations	\$ 32,520	\$ -	\$ -	\$ -	\$ 32,520
40	348	Hydrants	\$ 637,490	\$ 3,246	\$ -	\$ -	\$ 640,736
41	349	Other transmission and distribution plant	\$ -	\$ -	\$ -	\$ -	\$ -
42		Total transmission and distribution plant	\$ 34,993,448	\$ 633,149	\$ (16,584)	\$ -	\$ 35,610,013
43							
44		VII. GENERAL PLANT					
45	371	Structures and improvements	\$ 1,254,663	\$ -	\$ -	\$ -	\$ 1,254,663
46	372	Office furniture and equipment	\$ 1,664,571	\$ 98,988	\$ -	\$ -	\$ 1,763,559
47	373	Transportation equipment	\$ 530,042	\$ 239,922	\$ (45,167)	\$ -	\$ 724,797
48	374	Stores equipment	\$ -	\$ -	\$ -	\$ -	\$ -
49	375	Laboratory equipment	\$ -	\$ -	\$ -	\$ -	\$ -
50	376	Communication equipment	\$ 90,701	\$ 174,251	\$ (6,599)	\$ -	\$ 258,354
51	377	Power operated equipment	\$ 173,095	\$ 121,077	\$ -	\$ -	\$ 294,172
52	378	Tools, shop and garage equipment	\$ 43,178	\$ -	\$ -	\$ -	\$ 43,178
53	379	Other general plant	\$ -	\$ -	\$ -	\$ -	\$ -
54		Total general plant	\$ 3,756,250	\$ 634,237	\$ (51,766)	\$ -	\$ 4,338,722
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	\$ 44,973,544	\$ 1,445,670	\$ (117,713)	\$ -	\$ 46,301,501

SCHEDULE A-1b
Account 101 - Recycled Water 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	393	Recycled Water Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
2	394	Recycled Water Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
3	395	Recycled Water Depreciable Plant	\$ -	\$ -	\$ -	\$ -	\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
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)	Balance End of Year ¹ (e)
1	NONE				
2					
3					
4					
5				Total	\$ -

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

<p align="center">SCHEDULE A-1d Account 100.4 - Utility Plant Held for Future Use</p>				
Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9			Total	\$ -

<p align="center">SCHEDULE A-2 Account 107 - Utility Plant Adjustments</p>			
Line No.	Description of Utility Plant Adjustments (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5		Total	\$ -

<p align="center">SCHEDULE A-3 Account 110 - Other Physical Property</p>			
Line No	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15		Total	\$ -

**SCHEDULE A-4
RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$ 46,301,501	\$ 44,973,544
3		Construction Work in Progress	\$ 770,005	\$ 241,844
4		General Office Prorate	\$ -	\$ -
5		Total Gross Plant (Line 2 + Line 3 + Line 4)	\$ 47,071,506	\$ 45,215,389
6		Less Accumulated Depreciation		
7		Plant in Service	\$ 24,199,963	\$ 23,099,349
8		General Office Prorate	\$ -	\$ -
9		Total Accumulated Depreciation (Line 7 + Line 8)	\$ 24,199,963	\$ 23,099,349
10		Less Other Reserves		
11		Deferred Income Taxes	\$ 2,123,360	\$ 2,650,418
12		Deferred Investment Tax Credit	\$ 13,818	\$ 18,477
13		Other Reserves: FIN 48	\$ 76,396	\$ 76,396
14		Total Other Reserves (Line 11 + Line 12 + Line 13)	\$ 2,213,573	\$ 2,745,291
15		Less Adjustments		
16		Contributions In Aid of Construction	\$ 2,481,974	\$ 2,578,643
17		Advances for Construction	\$ 5,454,362	\$ 5,711,437
18		Other: Less - Deferred Tax Asset - AFC	\$ (722,257)	\$ (772,427)
19		Total Adjustments (Line 16 + Line 17 + Line 18)	\$ 7,214,079	\$ 7,517,653
20		Add Materials and Supplies	\$ -	\$ -
21		Add Working Cash (Line 34)	\$ 2,099,127	\$ 1,790,145
22		TOTAL RATE BASE	\$ 15,543,017	\$ 13,643,241
23		(= Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		
Working Cash				
24		Determination of Operational Cash Requirement		
25		1. Operating Expenses, Excluding Taxes, Depreciation. & Uncollectibles	\$ 13,152,806	\$ 11,085,365
26		2. Purchased Power & Commodity for Resale*	\$ 7,560,293	\$ 6,118,809
27		3. Meter Revenues: Bimonthly Billing	\$ 16,855,233	\$ 15,345,941
28		4. Other Revenues: Flat Rate Monthly Billing	\$ 85,136	\$ 78,523
29		5. Total Revenues (3 + 4)	\$ 16,940,370	\$ 15,424,465
30		6. Ratio - Flat Rate to Total Revenues (4 / 5)	0.0050	0.0051
31		7. 5/24 x Line 1 x (100% - Line 6)	\$ 2,726,397	\$ 2,297,694
32		8. 1/24 x Line 1 x Line 6	\$ 2,754	\$ 2,351
33		9. 1/12 x Line 2	\$ 630,024	\$ 509,901
34		10. Operational Cash Requirement (= 7 + 8 - 9)	\$ 2,099,127	\$ 1,790,145
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - 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)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year (GL)	\$ 23,099,349				
2	Add: Credits to reserves during year	\$ -				
3	(a) Charged to Account 503 ⁽¹⁾	\$ 1,215,999				
	(b) Charged to Account 504 ⁽¹⁾	\$ -				
	(c) Charged to Account 505 ⁽¹⁾	\$ -				
4	(d) Charged to Account 265 - CIAC	\$ -				
5	(e) Charged to clearing accounts	\$ -				
6	(f) Salvage recovered	\$ 15,448				
7	(g) All other credits ⁽²⁾	\$ -				
8	Total credits	\$ 1,231,447	\$ -	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	\$ 117,713				
11	(b) Cost of removal	\$ 13,119				
12	(c) All other debits ⁽³⁾	\$ -				
13	Total debits	\$ 130,833	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 24,199,963	\$ -	\$ -	\$ -	\$ -
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					2.66%
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19						
20						
21						
22						
23						
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30						
31						
32						
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	()				
37	(b) Liberalized	()				
38	(1) Double declining balance	()				
39	(2) ACRS	()				
40	(3) MACRS	()				
41	(4) Others	()				
42	(c) Both straight line and liberalized	(X)				

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	\$ 865	\$ -	\$ -	\$ -	\$ 865
3	312	Collecting and Impounding Reservoirs	\$ -	\$ -	\$ -	\$ -	\$ -
4	313	Lake, River and Other Intakes	\$ -	\$ -	\$ -	\$ -	\$ -
5	314	Springs and Tunnels	\$ -	\$ -	\$ -	\$ -	\$ -
6	315	Wells	\$ 1,251,032	\$ 93,994	\$ -	\$ -	\$ 1,345,026
7	316	Supply Mains	\$ -	\$ -	\$ -	\$ -	\$ -
8	317	Other Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
9		Total Source of Supply Plant	\$ 1,251,896	\$ 93,994	\$ -	\$ -	\$ 1,345,890
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	\$ 1,193	\$ -	\$ -	\$ -	\$ 1,193
13	322	Boiler Plant Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
14	323	Other Power Production Equipment	\$ 187,863	\$ 7,338	\$ -	\$ -	\$ 195,201
15	324	Pumping Equipment	\$ 1,100,495	\$ 87,083	\$ (49,363)	\$ -	\$ 1,138,214
16	325	Other Pumping Plant	\$ 89,076	\$ -	\$ -	\$ -	\$ 89,076
17		Total Pumping Plant	\$ 1,378,626	\$ 94,421	\$ (49,363)	\$ -	\$ 1,423,684
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
21	332	Water Treatment Equipment	\$ 76,231	\$ 1,247	\$ -	\$ -	\$ 77,478
22		Total Water Treatment Plant	\$ 76,231	\$ 1,247	\$ -	\$ -	\$ 77,478
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	\$ 1,511	\$ -	\$ -	\$ -	\$ 1,511
26	342	Reservoirs and Tanks	\$ 1,238,245	\$ 72,158	\$ -	\$ -	\$ 1,310,403
27	343	Transmission and Distribution Mains	\$ 11,838,425	\$ 549,807	\$ (6,786)	\$ -	\$ 12,381,447
28	344	Fire Mains	\$ 13,498	\$ 388	\$ -	\$ -	\$ 13,886
29	345	Services	\$ 3,727,711	\$ 125,967	\$ -	\$ -	\$ 3,853,678
30	346	Meters	\$ 1,134,797	\$ 124,779	\$ (9,799)	\$ (13,119)	\$ 1,236,658
31	347	Meter Installations	\$ 30,153	\$ 70	\$ -	\$ -	\$ 30,223
32	348	Hydrants	\$ 175,957	\$ 765	\$ -	\$ -	\$ 176,722
33	349	Other Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
34		Total Transmission and Distribution Plant	\$ 18,160,297	\$ 873,934	\$ (16,584)	\$ (13,119)	\$ 19,004,527
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	\$ 544,720	\$ 3,914	\$ -	\$ -	\$ 548,634
38	372	Office Furniture and Equipment	\$ 1,182,718	\$ 70,810	\$ -	\$ -	\$ 1,253,528
39	373	Transportation Equipment	\$ 357,110	\$ 54,193	\$ (45,167)	\$ 15,448	\$ 381,583.96
40	374	Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
41	375	Laboratory Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
42	376	Communication Equipment	\$ 9,895	\$ 13,093	\$ (6,599)	\$ -	\$ 16,389
43	377	Power Operated Equipment	\$ 107,297	\$ 9,863	\$ -	\$ -	\$ 117,160
44	378	Tools, Shop and Garage Equipment	\$ 30,558	\$ 530	\$ -	\$ -	\$ 31,088
45	379	Other General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
46	390	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -
47	391	Water Plant Purchased	\$ -	\$ -	\$ -	\$ -	\$ -
48		Total General Plant	\$ 2,232,298	\$ 152,403	\$ (51,766)	\$ 15,448	\$ 2,348,383
49		Total	\$ 23,099,349	\$ 1,215,999	\$ (117,713)	\$ 2,329	\$ 24,199,963

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Balance Beginning of Year (c)	Balance 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	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-7
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Non-utility real estate	\$ 5,067	\$ 5,067
2	Corporate stocks	\$ 6,869	\$ 6,869
3			
4			
5			
6			
7			
8			
9	Total	\$ 11,935	\$ 11,935

SCHEDULE A-8
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-9
Account 114 - Miscellaneous Special Funds

Line No.	(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-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Cash On Hand - Customer Service	\$ 626	\$ 600
2	Petty Cash	\$ 4,000	\$ 4,000
3	General Checking	\$ 730,316	\$ 353,437
4	Savings	\$ 1,158,543	\$ 859,131
5	Defined Benefit Plan Checking	\$ 679	\$ 1,579
6	Total	\$ 1,894,164	\$ 1,218,747

SCHEDULE A-11
Account 121 - Special Deposits

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

SCHEDULE A-12
Account 122 - Working Funds

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-13
Account 123 - Temporary Cash Investments

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-14
Account 124 - Notes Receivable

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance Beginning of Year (d)	Balance End of Year (e)	Interest Rate (f)	Interest Accrued During Year (g)	Interest Received During Year (h)
1	NONE							
2								
3								
4								
5								
6	Total			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-15
Account 125 - Accounts Receivable

Line No.	Acct.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customers A/R - Billed		\$ 806,516	\$ 833,349
2	Customers A/R - Unbilled		\$ 1,106,191	\$ 1,353,972
3				
4				
5	Total		\$ 1,912,706	\$ 2,187,320

SCHEDULE A-16						
Account 126 - Receivables from Affiliated Companies						
Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-17			
Account 131 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.100 Materials and Supplies - Utility		
2	131.200 Materials and Supplies - Other		
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-18			
Account 132 - Prepayments			
Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid/overpaid bills	\$ 77,461	\$ 91,480
2	State Income Taxes Prepaid	\$ 61,928	\$ 171,649
3	Federal Income Taxes Prepaid	\$ 632,160	\$ 1,067,998
4			
5			
6			
7			
8			
9			
10	Total	\$ 771,550	\$ 1,331,128

SCHEDULE A-19			
Account 133 - Other Current and Accrued Assets			
Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Balancing Account Asset	\$ 2,358	\$ 2,358
2	Other Receivables	\$ 5,432	\$ 4,423
3	Deferred Rental Income	\$ 1,637	\$ 1,837
4	Regulatory Asset	\$ 1,983,878	\$ 2,771,370
5	Deferred Tax Asset - Current	\$ 170,076	\$ 111,847
6			
7			
8			
9			
10	Total	\$ 2,163,380	\$ 2,891,836

SCHEDULE A-20
Account 140 - Unamortized Debt Discount and Expense

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Securities to Which Discount and Expense, Relates (b)	Total Discount and Expense (c)	AMORTIZATION PERIOD		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From- (d)	To- (e)				
1	NONE								\$ -
2									\$ -
3									\$ -
4									\$ -
5									\$ -
6									\$ -
7									\$ -
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18	Total					\$ -	\$ -	\$ -	\$ -

SCHEDULE A-21
Account 240 - Unamortized Premium on Debt

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Securities to Which Premium Minus Expense, Relates (b)	Total Net Premium (c)	AMORTIZATION PERIOD		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From- (d)	To- (e)				
1	NONE								\$ -
2									\$ -
3									\$ -
4									\$ -
5									\$ -
6									\$ -
7									\$ -
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18	Total					\$ -	\$ -	\$ -	\$ -

SCHEDULE A-22
Account 141 - Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	Balance Beginning Of Year (d)	Written Off During Year		Balance End of year (g)
					Account Charged (e)	Amount (f)	
1	NONE						
2							
3							
4	Total	\$ -	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-23
Account 142 - Preliminary Survey and Investigation Charges

Line No.	Description of Charges (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-24
Account 143 - Clearing Accounts

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-25
Account 145 - Other Work in Progress

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Tax - AFC	\$ 772,427	\$ 722,257
2			
3			
4			
5			
6	Total	\$ 772,427	\$ 722,257

SCHEDULE A-27
Account 147 - Accumulated Deferred Income Tax Assets

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-28
Account 150 - Discount on Capital Stock

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

Line No.	Class and Series of Stock (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3	Total	\$ -	\$ -

SCHEDULE A-29
Account 151- Capital Stock Expense

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

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

SCHEDULE A-30
Account 200 - Common 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)	Balance Beginning of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	100,000	\$5.00	72,022	\$ 360,110	\$ 360,110		
2								
3								
4								
5								
6	Total	100,000		72,022	\$ 360,110	\$ 360,110		\$ -

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

SCHEDULE A-30a
Account 201- Preferred 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)	Balance Beginning of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Non Voting Preferred	200,000	\$5.00	0	\$ -	\$ -		
2	Voting Preferred	100,000	\$2.50	0	\$ -	\$ -		
3								
4								
5								
6	Total	300,000		0	\$ -	\$ -		\$ -

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

SCHEDULE A-30b
Record of Stockholders at End of Year

Line No.	Comon Stock Name (a)	Number Shares (b)	Preferred Stock Name (c)	Number Shares (d)
1	GOW Corporation	72,022		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	72,022	Total number of shares	0

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-32

Account 203 - Premiums and Assessments on Capital Stock

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

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

SCHEDULE A-33

Account 206 - Subchapter S Corporation Accumulated Adjustments Account

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5		
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10		
11	Balance end of year	\$ -

SCHEDULE A-34**Account 270 - Capital Surplus (For use by Corporations only)**

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

SCHEDULE A-35**Account 271 - Earned Surplus (For use by Corporations only)**

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 4,560,398
2		CREDITS	
3	400	Current year credit balance transferred from income account	\$ 2,386,752
4	401	Miscellaneous credits to surplus (detail)	\$ -
5	371	Miscellaneous credits to surplus	\$ -
6	371	Miscellaneous credits to surplus	\$ -
7	371	Miscellaneous credits to surplus	\$ -
8	371	Miscellaneous credits to surplus	\$ -
9	380	Unrealized Gain - Investments - AOCI	\$ -
10		Total credits	\$ 2,386,752
11		DEBITS	
12	410	Current year debit balance transferred from income account	\$ -
13	411	Dividend appropriations - Preferred stock	\$ -
14	412	Dividend appropriations - Common stock	\$ -
15	413	Miscellaneous reservations of surplus	\$ -
16	414	Miscellaneous debits to surplus (detail)	\$ -
17	380	Unrealized (Loss) - Investments - AOCI	\$ -
18	371	Adjustments related to prior years	\$ -
19	371	Distributions	\$ -
20		Total debits	\$ -
21		Balance end of year	\$ 6,947,151

SCHEDULE A-36
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-37
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-38
Account 210 - Bonds

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

SCHEDULE A-39
Account 211 - Receivers' Certificates

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-40
Account 212 - Advances From Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	NONE					
2						
3						
4						
5	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-41
Account 213 - Miscellaneous Long-Term Debt

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

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

SCHEDULE A-42
Securities Issued or Assumed During Year

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

SCHEDULE A-43
Account 220 - Notes Payable

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

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Payable	\$ 598,285	\$ 223,811
2			
3			
4			
5	Total	\$ 598,285	\$ 223,811

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Short-term note payable	\$ 900,000	\$ -	0.00%	\$ -	\$ -
2	Accounts payable	\$ 8,000	\$ -	0.00%	\$ -	\$ -
3	Short-term note payable	\$ -	\$ -	1.18%	\$ 8,470	\$ 8,470
4						
5						
6						
7	Total	\$ 908,000	\$ -		\$ 8,470	\$ 8,470

SCHEDULE A-47
Account 224 - Dividends Declared

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-48
Account 225 - Matured Long-Term Debt

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-49
Account 226 - Matured Interest

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-50
Account 227 - Customers' Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customers' Deposits	\$ 82,187	\$ 90,676
2			
3			
4			
5	Total	\$ 82,187	\$ 90,676

SCHEDULE A-51
Account 229 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Interest Accrued on Long-Term Debt	\$ 14,959	\$ 14,959
2	Interest Accrued on Short-Term Debt		
3	Interest Accrued on Other Liabilities		
4			
5	Total	\$ 14,959	\$ 14,959

SCHEDULE A-52
Account 230 - Other Current and Accrued Liabilities

Line No.	Description (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Pump Taxes Payable	\$ 226,773	\$ 377,601
2	Pump Taxes Interest Due	\$ 191,783	\$ 191,783
3	City Taxes Payable	\$ 48,186	\$ 59,675
4	Due to AFLAC - Employee Withholdings	\$ 2,448	\$ 2,559
5	Payroll Payable	\$ 8,657	\$ 346
6	Vacation Payable	\$ 57,644	\$ 64,432
7	Pension Plan Payable	\$ 616,632	\$ 749,243
8	PUC Regulatory Fee Payable	\$ 41,371	\$ 60,948
9	San Jose Franchise Fee Payable	\$ 19,151	\$ 22,997
10	Other Current Liabilities & Suspense	\$ 3,636,451	\$ 3,817,285
11			
12			
13			
14			
15			
16	Total	\$ 4,849,095	\$ 5,346,869

SCHEDULE A-53
Account 228 - Taxes Accrued

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

Line No.	Kind of Tax (See instruction5) (a)	Balance Beginning Of Year		Taxes Charged During Year (d)	Paid During Year (e)	(PY adj accrual to actual) Adjustments (f)	Balance End Of Year	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes On Real And Personal Property	\$ -	\$ -	\$ 194,295	\$ 194,039	\$ -	\$ 255	\$ -
2	State Corporation Franchise Tax	\$ -	\$ 61,928	\$ 228,578	\$ 265,000	\$ (155,279)	\$ -	\$ 171,649
3	State Unemployment Insurance Tax	\$ -	\$ -	\$ 4,841	\$ 4,841	\$ -	\$ -	\$ -
4	Other State And Local Taxes	\$ -	\$ -	\$ 126	\$ 126	\$ -	\$ -	\$ -
5	Federal Unemployment Insurance Tax	\$ 2,268	\$ -	\$ 3,444	\$ 3,066	\$ -	\$ 2,646	\$ -
6	Fed. Ins. Contr. Act (Old Age Retire.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Other Federal Payroll Taxes	\$ 389	\$ -	\$ 152,285	\$ 152,648	\$ -	\$ 26	\$ -
8	Federal Income Taxes	\$ -	\$ 632,160	\$ (432,455)	\$ 500,000	\$ (64,162)	\$ -	\$ 1,067,998
9	Licenses	\$ -	\$ -	\$ 32,021	\$ 32,021	\$ -	\$ -	\$ -
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	State Sales & Use Tax	\$ 4,426	\$ -	\$ 4,321	\$ 4,458	\$ -	\$ 4,289	\$ -
12	Total	\$ 7,083	\$ 694,089	\$ 187,456	\$ 1,156,199	\$ (219,441)	\$ 7,217	\$ 1,239,648

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

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance Beginning Of Year	\$ 5,711,437
2	Additions During Year	\$ -
3	Subtotal - Beginning Balance Plus Additions During Year	\$ 5,711,437
4	Charges During Year	
5	Refunds	
6	Percentage Of Revenue Basis	\$ -
7	Proportionate Cost Basis	\$ 257,075
8	Present Worth Basis	\$ -
9	Total Refunds	\$ 257,075
10	Transfers to Acct 265 - Contributions in Aid of Construction	
11	Due To Expiration Of Contracts	\$ -
12	Due To Present Worth Discount	\$ -
13	Total Transfers To Acct. 265	\$ -
14	Securities Exchanged for Contracts (enter detail below)	\$ -
15	Subtotal - Charges During Year	\$ 257,075
16	Balance End Of Year	\$ 5,454,362

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

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

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Developers Deposits	\$ 136,486	\$ 204,900
2	FIN 48 Reserve	\$ 76,396	\$ 76,396
3	Water Contamination Proceeds	\$ 654,800	\$ 654,800
4	Unclaimed Customer Credit Balances	\$ 50,702	\$ 50,868
5	Deferred Rent	\$ 53,525	\$ 64,802
6	Total	\$ 971,909	\$ 1,051,765

SCHEDULE A-55a
Account 243 - Long-Term Defined Benefit Pension Liability

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Long-Term DB Pension Liability	\$ 1,983,878	\$ 2,771,370
2			
3			
4			
5	Total	\$ 1,983,878	\$ 2,771,370

SCHEDULE A-56
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	\$ -	Uncollectibles	\$ 34,231	502.775	\$ 34,231	\$ -
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ -		\$ 34,231		\$ 34,231	\$ -

SCHEDULE A-57

Account 265 - Contributions in Aid of Construction

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

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

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

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

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance Beginning Of Year	\$ 2,578,643	\$ 2,552,709	\$ 25,934		
2	Add: Credits To Account During Year					
3	Contributions Received During Year	\$ 59,350	\$ 59,350	\$ -		
4	Other Credits*	\$ -	\$ -	\$ -		
5	Total Credits	\$ 59,350	\$ 59,350	\$ -	\$ -	\$ -
6	Deduct: Debits To Account During Year					
7	Depreciation Charges For Year	\$ 156,019	\$ 156,019	\$ -		
8	Nondepreciable Donated Property Retired	\$ -	\$ -	\$ -		
9	Other Debits*	\$ -	\$ -	\$ -		
10	Total Debits	\$ 156,019	\$ 156,019	\$ -	\$ -	\$ -
11	Balance End Of Year	\$ 2,481,974	\$ 2,456,040	\$ 25,934	\$ -	\$ -

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

SCHEDULE A-58**Account 266 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Tax - Depreciation	\$ 2,650,418	\$ 2,123,360
2			
3			
4			
5	Total	\$ 2,650,418	\$ 2,123,360

SCHEDULE A-59**Account 267 - Accumulated Deferred Income Taxes - Other**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4	Total	\$ -	\$ -

SCHEDULE A-60**Account 268 - Accumulated Deferred Investment Tax Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Tax - ITC	\$ 18,477	\$ 13,818
2			
3			
4			
5	Total	\$ 18,477	\$ 13,818

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601.1.1 Residential Sales	\$ 16,855,233	\$ 15,345,941	\$ 1,509,292
4		601.1.2 Residential Low Income Discount (Debit)			
5		601.2 Commercial Sales			
6		601.3 Industrial Sales			
7		601.4 Sales To Public Authorities			
8		Sub-total	\$ 16,855,233	\$ 15,345,941	\$ 1,509,292
9	602	Unmetered Sales to General Customers			
10		601.1.1 Residential Sales			
11		601.1.2 Residential Low Income Discount (Debit)			
12		601.2 Commercial Sales			
13		601.3 Industrial Sales			
14		601.4 Sales To Public Authorities			
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales To Irrigation Customers			
17		603.1 Metered Sales			
18		603.2 Unmetered Sales			
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service	\$ 85,136	\$ 78,523	\$ 6,613
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			
23	607	Sales to Governmental Agencies by Contracts			
24	608	Interdepartmental Sales			
25	609	Other Sales or Service			
26		Sub-total	\$ 85,136	\$ 78,523	\$ 6,613
27		Total Water Service Revenues	\$ 16,940,370	\$ 15,424,465	\$ 1,515,905
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	\$ 12,150	\$ 11,588	\$ 563
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues			\$ -
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 12,150	\$ 11,588	\$ 563
36	501	Total Operating Revenues	\$ 16,952,520	\$ 15,436,052	\$ 1,516,468

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

Line No.	Location (a)	Operating Revenues (b)
1	Operations not within incorporated cities ¹	\$ 98,695
2		
3		
4		
5	Operations Within Incorporated Territory	
6	City of San Jose	\$ 16,853,825
7		
8		
9		
10		
11		
12		
13		
14		\$ 16,952,520

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 [Brackets] (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation - Pump Tax						
3	701	Operation supervision and engineering	A	B		\$ 6,848,606	\$ 5,486,003	\$ 1,362,603
4	701	Operation supervision, labor and expenses			C	\$ -	\$ -	\$ -
5	702	Operation labor and expenses	A	B		\$ 22,743	\$ 16,016	\$ 6,727
6	703	Miscellaneous expenses	A			\$ -	\$ -	\$ -
7	704	Purchased water	A	B	C	\$ -	\$ -	\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		\$ -	\$ -	\$ -
10	706	Maintenance of structures and facilities			C	\$ -	\$ -	\$ -
11	707	Maintenance of structures and improvements	A	B		\$ -	\$ -	\$ -
12	708	Maintenance of collect and impound reservoirs	A			\$ -	\$ -	\$ -
13	708	Maintenance of source of supply facilities		B		\$ -	\$ -	\$ -
14	709	Maintenance of lake, river and other intakes	A			\$ -	\$ -	\$ -
15	710	Maintenance of springs and tunnels	A			\$ -	\$ -	\$ -
16	711	Maintenance of wells	A			\$ 135,021	\$ 110,582	\$ 24,439
17	712	Maintenance of supply mains	A			\$ -	\$ -	\$ -
18	713	Maintenance of other source of supply plant	A	B		\$ -	\$ -	\$ -
19		Total source of supply expense				\$ 7,006,370	\$ 5,612,601	\$ 1,393,769
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		\$ 154,046	\$ 144,959	\$ 9,087
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		\$ -	\$ -	\$ -
28	725	Miscellaneous expenses	A			\$ 11,371	\$ 8,008	\$ 3,364
29	726	Fuel or power purchased for pumping	A	B	C	\$ 711,687	\$ 632,806	\$ 78,881
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		\$ -	\$ -	\$ -
32	729	Maintenance of structures and equipment			C	\$ -	\$ -	\$ -
33	730	Maintenance of structures and improvements	A	B		\$ -	\$ -	\$ -
34	731	Maintenance of power production equipment	A	B		\$ -	\$ -	\$ -
35	732	Maintenance of pumping equipment	A	B		\$ 66	\$ 1,507	\$ (1,441)
36	733	Maintenance of other pumping plant	A	B		\$ -	\$ -	\$ -
37		Total pumping expenses				\$ 877,170	\$ 787,280	\$ 89,891

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B	\$ -	\$ -	\$ -	
41	741	Operation supervision, labor and expenses			C	\$ -	\$ -	\$ -
42	742	Operation labor and expenses	A		\$ -	\$ -	\$ -	
43	743	Miscellaneous expenses	A	B	\$ -	\$ -	\$ -	
44	744	Chemicals and filtering materials	A	B	\$ 3,389	\$ 1,953	\$ 1,436	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	\$ -	\$ -	\$ -	
47	746	Maintenance of structures and equipment			C	\$ -	\$ -	\$ -
48	747	Maintenance of structures and improvements	A	B	\$ -	\$ -	\$ -	
49	748	Maintenance of water treatment equipment	A	B	\$ -	\$ -	\$ -	
50		Total water treatment expenses			\$ 3,389	\$ 1,953	\$ 1,436	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	\$ 258,887	\$ 250,172	\$ 8,715	
54	751	Operation supervision, labor and expenses			C	\$ -	\$ -	\$ -
55	752	Storage facilities expenses	A		\$ -	\$ -	\$ -	
56	752	Operation labor and expenses		B	\$ -	\$ -	\$ -	
57	753	Transmission and distribution lines expenses	A		\$ 196	\$ -	\$ 196	
58	754	Meter expenses	A		\$ 226,831	\$ 204,213	\$ 22,617	
59	755	Customer installations expenses	A		\$ -	\$ -	\$ -	
60	756	Miscellaneous expenses	A		\$ 11,371	\$ 8,008	\$ 3,364	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	\$ 303,578	\$ 272,011	\$ 31,568	
63	758	Maintenance of structures and plant			C	\$ -	\$ -	\$ -
64	759	Maintenance of structures and improvements	A	B	\$ -	\$ -	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	\$ -	\$ -	\$ -	
66	761	Maintenance of trans. and distribution mains	A		\$ 273,415	\$ 120,449	\$ 152,966	
67	761	Maintenance of mains		B	\$ -	\$ -	\$ -	
68	762	Maintenance of fire mains	A		\$ -	\$ -	\$ -	
69	763	Maintenance of services	A		\$ 56,530	\$ 80,702	\$ (24,172)	
70	763	Maintenance of other trans. and distribution plant		B	\$ -	\$ -	\$ -	
71	764	Maintenance of meters	A		\$ 1,486	\$ -	\$ 1,486	
72	765	Maintenance of hydrants	A		\$ 32,977	\$ 48,303	\$ (15,326)	
73	766	Maintenance of miscellaneous plant	A		\$ -	\$ -	\$ -	
74		Total transmission and distribution expenses			\$ 1,165,270	\$ 983,857	\$ 181,413	

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		\$ 296,148	\$ 277,659	\$ 18,489
78	771	Superv., meter read., other customer acct expenses			C	\$ -	\$ -	\$ -
79	772	Meter reading expenses	A	B		\$ 93,497	\$ 79,646	\$ 13,851
80	773	Customer records and collection expenses	A			\$ 641,441	\$ 636,295	\$ 5,146
81	773	Customer records and accounts expenses		B		\$ -	\$ -	\$ -
82	774	Miscellaneous customer accounts expenses	A			\$ -	\$ -	\$ -
83	775	Uncollectible accounts	A	B	C	\$ 34,231	\$ 72,527	\$ (38,296)
84		Total customer account expenses				\$ 1,065,318	\$ 1,066,128	\$ (810)
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. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				\$ -	\$ -	\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	\$ 691,211	\$ 654,271	\$ 36,940
101	792	Office supplies and other expenses	A	B	C	\$ 49,795	\$ 51,930	\$ (2,135)
102	793	Property insurance	A			\$ 79,656	\$ 79,090	\$ 566
103	793	Property insurance, injuries and damages		B	C	\$ -	\$ -	\$ -
104	794	Injuries and damages	A			\$ 49,957	\$ 52,458	\$ (2,501)
105	795	Employees' pensions and benefits	A	B	C	\$ 916,048	\$ 786,341	\$ 129,707
106	796	Franchise requirements	A	B	C	\$ 290,646	\$ 264,916	\$ 25,731
107	797	Regulatory commission expenses	A	B	C	\$ 242,119	\$ 195,218	\$ 46,902
108	798	Outside services employed	A			\$ 275,287	\$ 170,445	\$ 104,841
109	798	Miscellaneous other general expenses		B		\$ -	\$ -	\$ -
110	798	Miscellaneous other general operation expenses			C	\$ -	\$ -	\$ -
111	799	Miscellaneous general expenses	A			\$ 171,075	\$ 156,583	\$ 14,491
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	\$ 82,493	\$ 74,450	\$ 8,044
114		Total administrative and general expenses				\$ 2,848,287	\$ 2,485,702	\$ 362,585
115		IX. MISCELLANEOUS						
116	800	Rate Case Expense	A	B	C	\$ -	\$ 2,000	\$ (2,000)
117	810	Customer surcredits				\$ -	\$ -	\$ -
118	811	Rents	A	B	C	\$ 221,296	\$ 218,516	\$ 2,780
119	812	Administrative expenses transferred - Cr.	A	B	C	\$ -	\$ -	\$ -
120	813	Duplicate charges - Cr.	A	B	C	\$ -	\$ -	\$ -
121	901	General Clearing	A	B	C	\$ (62)	\$ (144)	\$ 83
122		Total miscellaneous				\$ 221,234	\$ 220,372	\$ 862
123		Total operating expenses				\$ 13,187,038	\$ 11,157,892	\$ 2,029,145

SCHEDULE B-3		
Account 506 - Property Losses Chargeable to Operations		
Line No.	Description (a)	Amount
1	NONE	
2		
3		
4		
5		
6		
7		
8	Total	\$ -

SCHEDULE B-4
Account 507 - Taxes Charged During Year

- This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
- 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.
- 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.
- 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.
- 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 39.
- Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Acct 521 & 527) (d)	Other (Account 62X) (e)	Capitalized (Omit Account) (f)
			1	Taxes On Real And Personal Property	\$ 194,295	\$ 194,295
2	State Corporation Franchise Tax	\$ 228,578	\$ 228,578	\$ -		
3	Federal Income Tax	\$ (432,455)	\$ (432,455)	\$ -		
4	Other State And Local Taxes	\$ 32	\$ 32	\$ -		
5	Federal Unemployment Insurance Tax, FICA, SUI, Fees	\$ 160,696	\$ 160,696	\$ -		
6	Federal Insurance Contributions Act	\$ -				
7	Other Federal Taxes	\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 151,146	\$ 151,146	\$ -	\$ -	

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 16	\$ 2,386,752
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5		
6	Add Back: Federal Income Tax Expense In The P&L - Operating	\$ (432,455)
7	Add Back: Federal Income Tax Expense In The P&L - Non Operating	\$ -
8	Add Back: State Income Tax Expense In The P&L - Operating	\$ 228,578
9	Add Back: State Income Tax Expense In The P&L - Non Operating	\$ -
10	Add Back: Political Contributions	\$ 2,000
11	Add Back: Penalties	\$ -
12	Add Back: Meals & Entertainment	\$ 3,738
13	Less: Deductible Rebates	\$ (126,910)
14	Less: State Income Tax Accrued - 2017	\$ (146,132)
15	Less: DPAD Allowance	\$ (48,620)
16	Less: Dividends Received Deduction	\$ (174)
17	Less: Deferred Rent - 2016	\$ (53,525)
18	Add Back: Deferred Rent - 2017	\$ 64,802
19	Less: Accrued Vacation - 2016	\$ (57,644)
20	Add Back: Accrued Vacation - 2017	\$ 64,432
21	Add Back: Accrued Vacation Paid Within 2.5 Months - 2016	\$ 6,538
22	Less: Accrued Vacation Paid Within 2.5 Months - 2017	\$ (5,613)
23	Add Back: PUC Depreciation, Net of CIAC Amortization	\$ 1,059,980
24	Less: Federal Depreciation, Net of CIAC Amortization	\$ (2,547,254)
25	Less: Labor Cost To Remove Old Water Meters Charged To Accumulated Depreciation	\$ (13,119)
26	Add Back: Salvage - Disposal Of Transportation Equipment	\$ 13,534
27	Less: Early Payment Of CY 2018 Pension Plan Net Periodic Benefit Cost (NPBC)	\$ (350,000)
28	Federal Taxable Net Income	\$ 48,908
29		
30	Computation of Tax Expense:	
31	Current Year Provision For Tax 15.0% Rate On Taxable Income Not > \$50,000	\$ 7,336
32	Current Year - Adjust 2016 year-end prepaid federal tax balance to match the 2016 income tax return	\$ 56,826
33	Deferred Tax Expense	\$ (496,617)
34	Tax Per Return (estimated)	\$ (432,455)

SCHEDULE B-6
Account 508 - Income From Utility Plant Leased to Others

Line No.	Acct.	Description of Items (a)	Amount (b)
		NONE	
1	508-1	Revenues from Plant Leased to Others	
2	508-2	Expenses of Plant Leased to Others	
3			
4			
5	Total		\$ -

SCHEDULE B-7
Account 510 - Rent For Lease of Utility Plant

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-8
Account 521 - Income From Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Non-Utility Rental Income	\$ 70,484	\$ (1,892)	\$ 68,592
2				\$ -
3				\$ -
4				\$ -
5	Total	\$ 70,484	\$ (1,892)	\$ 68,592

SCHEDULE B-9

Account 522 - Revenues from Lease of Other Physical Property

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-10

Account 523 - Dividend Revenues

Line No.	Description of Items (a)	Amount (b)
1	Dividends	\$ 248
2		
3		
4		
5	Total	\$ 248

SCHEDULE B-11

Account 524 - Interest Revenues

Line No.	Description of Items (a)	Amount (b)
1	Interest	\$ 588
2		
3		
4		
5	Total	\$ 588

SCHEDULE B-12

Account 525 - Revenues from Sinking and Other Funds

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenue

Line No.	Description (a)	Amount (b)
1	HomeServe Commissions	65,720
2		
3		
4		
5		
6		
7		
8	Total	65,720

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

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

SCHEDULE B-15
Account 530 - Interest on Long-Term Debt

Line No.	Description of Items (a)	Amount (b)
1	Interest - Long-Term Debt	260,000
2		
3		
4		
5	Total	\$ 260,000

SCHEDULE B-16
Account 531 - Amortization of Debt Discount and Expense

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-17
Account 532 - Amortization of Premium on Debt - Cr.

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-19
Account 534 - Interest on Debt to Affiliated Companies

Line No.	Description of Items (a)	Amount (b)
1	GOW Corporation	\$ 8,470
2		
3		
4		
5	Total	\$ 8,470

SCHEDULE B-20
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	Interest Paid To Customers - Deposits	\$ 497
2	Other	\$ 7
3		
4	Total	\$ 504

SCHEDULE B-21
Account 536 - Interest Charged to Construction - Cr.

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-22
Account 537 - Miscellaneous Amortization

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-23
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	Penalties	\$ -
2	Other Miscellaneous Expense	\$ 33,777
3		
4		
5	Total	\$ 33,777

SCHEDULE B-24
Account 540 - Miscellaneous Reservations of Net Income

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3

Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source Of Supply		
2	Employees - Pumping		
3	Employees - Water Treatment		
4	Employees - Transmission And Distribution	11	\$ 907,153
5	Employees - Customer Account	5	\$ 453,980
6	Employees - Sales		
7	Employees - Administrative		
8	General Officers	3	\$ 2,023,000
9	General Office		
10	Total	19	\$ 3,384,133

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	To Persons					To Property			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	1/30/2017						1	\$ 1,915		
2	3/8/2017		1			1				
3	4/3/2017						1	\$ 1,978		
4	5/17/2017						1	\$ -		
5	6/5/2017						1	\$ 2,962		
6	8/3/2017						1	\$ 166,347		
7	9/12/2017						1	\$ 1,262		
8	10/9/2017						1	\$ 631		
9	10/17/2017		1			1				
10	10/18/2017		1			1				
11	11/8/2017		1			1				
12	11/13/2017						1			
13	Various						3	\$ 29,950		
14	Total	0	4	0	0	4	11	\$ 205,045	0	\$0

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

SCHEDULE C-5

Expenditures for Political Purposes

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

1	Silicon Valley Taxpayers Association	\$	1,000
2	Oliverio for Supervisor 2018	\$	1,000
3			
4			
5			
6			
7			
8			
9	Total	\$	2,000

SCHEDULE C-6

Loans to Directors, or Officers, or Shareholders

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

1	NONE		
2			
3			
4			
5			
6	Total	\$	-

SCHEDULE C-7

Bonuses Paid to Executives & Officers

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

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

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

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

WELLS										Annual Quantities Pumped AF (Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity GPM (Unit) ²	(Unit) ²(Unit) ²		
						Max.	Min.				
6			20				22,550			8,867	
7											
8											
9											
10											

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

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

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

1 Average depth to water surface below ground surface.

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

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

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

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted Steel									
16	Standard Screw									
17	Screw Or Welded Casing									
18	Cement - Asbestos						4,157		64,354	156,961
19	Steel								42	164
20	Welded Steel									
21	Welded Steel Concrete Lined (WSCL)						3,566		64,519	34,074
22	Ductile Iron Pipe (DIP)		34			68	870		2,939	28,581
23	SOM						1,481		118,763	113,902
24	Wood									
25	Other (specify) PVC					61	51,642		18,815	72,999
26	Totals	0	0	34	0	129	61,716	0	269,432	406,681

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
27	Cast Iron								
28	Cast Iron (cement lined)								
29	Concrete								
30	Copper								
31	Riveted Steel								
32	Standard Screw								
33	Screw Or Welded Casing								
34	Cement - Asbestos	42,332	88,899		468				357,171
35	Steel	861	305						1,372
36	Welded Steel								
37	Welded Steel Concrete Lined (WSCL)	23,161	25,040		44				150,404
38	Ductile Iron Pipe (DIP)	2,168	63,460		24,712	13,281	9,563		145,676
39	SOM	18,170	17,001		13,760				283,077
40	Wood								
41	Other (specify) PVC	5,830	18,934		9,660	175			178,116
42	Totals	92,522	213,639	0	48,644	13,456	9,563	0	1,115,816

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	20,381	20,494		
Commercial	270	282		
Industrial	52	54		
Public Authorities	147	147		
Irrigation	231	231		
Other (specify): Schools	44	44		
Agriculture	6	6		
Subtotal	21,131	21,258		
Private Fire Connections			323	338
Public Fire Hydrants				
Total	21,131	21,258	323	338

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	6,064	
3/4 - in	13,373	19,493
1 - in	968	981
1.5 - in	266	282
2 - in	455	480
3 - in	65	66
4 - in	45	47
6 - in	11	15
8 - in	8	8
10 - in	3	3
12 - in	0	0
Total	21,258	21,375

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	0
2. Used, before repair	2
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	17,037
2. More than 10, but less than 15 years	3,135
3. More than 15 years	1,086
TOTAL (= current active svc connections)	21,258

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential (Single & Multi Family)	226,571	205,320	173,600	163,900	210,717	241,869	365,010	1,586,987
Commercial	18,050	20,652	25,336	20,679	23,464	33,417	30,139	171,737
Industrial	3,378	3,837	5,131	5,126	4,315	9,758	10,791	42,336
Public Authorities (& Schools)	2,661	5,933	6,311	7,180	20,045	55,176	50,873	148,179
Irrigation	5,630	1,600	3,914	5,567	15,324	27,691	41,156	100,882
Other (specify): Agriculture	10	12	34	24	93	708	756	1,637
Total	256,300	237,354	214,326	202,476	273,958	368,619	498,725	2,051,758

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential (Single & Multi Family)	354,752	323,194	270,470	277,839	215,213	1,441,468	3,028,455	2,768,042
Commercial	30,093	39,060	27,319	24,649	26,847	147,968	319,705	287,503
Industrial	11,239	13,765	9,770	7,194	6,219	48,187	90,523	77,350
Public Authorities (& Schools)	55,022	60,826	42,428	27,434	15,646	201,356	349,535	299,495
Irrigation	37,505	41,509	29,908	29,756	10,902	149,580	250,462	186,209
Other (specify): Agriculture	669	929	320	202	113	2,233	3,870	1,145
Total	489,280	479,283	380,215	367,074	274,940	1,990,792	4,042,550	3,619,744

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

Total acres irrigated agriculture 173

Total population served 102,161

SCHEDULE E-1
Balancing, Memorandum & Reserve Accounts

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance* (c)	Advice Letter (d)	Offset Revenues (e)	Offset Expenses (f)	Interest (g)	Surcharge (h)	Surcredit (i)	End of Year Balance* (j)
1	Balancing: Pump Tax - Non Agricultural	PUC code 792.5	\$ 1,024,319	\$ (1,024,319)	\$ 1,728,494	\$ 1,250,368	\$ (2,559)			\$ 480,685
2	Balancing: Pump Tax - Agricultural	PUC code 792.5	\$ 2,479	\$ (2,479)	\$ 1,811	\$ 30	\$ (9)			\$ 1,789
3	Balancing: Purchased Power	PUC code 792.5	\$ (286,913)	\$ 286,913		\$ 93,593	\$ 556			\$ (94,149)
4	Balancing: 2009 & 2010 Audit Costs	Decision 10-12-057	\$ 11,271	\$ (11,271)						\$ -
5	Balancing: 2009 GRC DPAD Calc & Mgmt Lbr Alloc To Non Utility Activity	Decision 13-11-009	\$ (14,050)	\$ 14,050						\$ -
6	Balancing: Multiple Balancing & Memorandum Accts Over (Under) Collected	Resolution W-4973	\$ (20,753)	\$ 20,753						\$ -
7	Balancing: Low Income Customer Assistance Program - 9/3/13 To 2/24/15	AL 244-W-B	\$ (90,007)				\$ 1,042			\$ (91,049)
8	Balancing: Multiple Monterey WRAM Balancing Accounts Over (Under) Collections	Advice Letter 251-W	\$ (146,207)	\$ 115,571			\$ 621	\$ 31,257		\$ 0
9	Balancing: Low Income Customer Assistance Program Surcharge (2015 GRC)	Decision 16-05-041	\$ (25,428)		\$ 107,148	\$ 157,204	\$ 409			\$ (75,894)
10	Balancing: Pension Expense Account (PEBA) (4)	Decision 16-05-041	\$ 682,318			\$ (63,368)	\$ (5,507)			\$ 751,193
11	Balancing: Recovery of Multiple Balancing & Memorandum Accts Over (Under) Collected	AL 259-W	\$ -	\$ 716,354			\$ (3,529)		\$ (685,170)	\$ 34,713
12	Recovery: M-WRAM Balancing & Memorandum Accounts (Under) Collection (AL 265-W)	AL 265-W	\$ -	\$ (462,975)			\$ 2,008	\$ 91,295		\$ (373,687)
13	Memorandum: Monterey WRAM - Conservation Rates vs. Uniform Rates	Decision 10-11-034	\$ (218,920)	\$ 347,403	\$ (217,379)		\$ 1,648			\$ (90,545)
14	Memorandum: Contamination Proceeds	Decision 10-10-018	\$ 649,181				\$ (7,389)			\$ 656,571
15	Memorandum: Santa Clara Valley Water District Litigation Costs	W-4534	\$ (2,701,994)			\$ 33,220	\$ 30,543			\$ (2,765,758)
16	Memorandum: City of San Jose Litigation Costs	Decision 10-11-034	\$ (15,862)				\$ 181			\$ (16,043)
17	Memorandum: Low Income Lost Revenue	W-4594	\$ (294,674)				\$ 3,412			\$ (298,086)
18	Memorandum: Catastrophic Event	E-3238	\$ -							\$ -
19	Memorandum: Conservation Lost Revenue & Expense (4)	Resolution W-4976	\$ (2,499,165)		\$ (755,293)	\$ (548,121)	\$ 30,554			\$ (2,736,891)
20	Totals		\$ (3,944,406)	\$ 0	\$ 864,780	\$ 922,926	\$ 51,981	\$ 122,552	\$ (685,170)	\$ (4,617,151)

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

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.

Note 3: Column d added to account for Advice Letters authorizing collection of prior and current year balances.

Note 4: Signs are flipped versus the actual memorandum account to accommodate over/(under) reporting convention.

* Over (Under) Collection

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

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

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

See attached page 64A - Tariff Sheet 794-W

2. Participation rate for Year 2017 (as a percent of total customers served) was 11.7%

3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program. Please see Schedule E-1. For terms and conditions of Low Income Customer Assistance (LICAP) Memorandum Account, please see attached page 64A.

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

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

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

See attached page 64B

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

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

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

PRELIMINARY STATEMENT
(Continued)

U. Low Income Customer Assistance Program Surcharge Balancing Account.

(N)

1. **Purpose.** The purpose of the Low Income Customer Assistance Program (LICAP) Surcharge Balancing Account (Account) is to track the differences between the recorded LICAP surcharge revenues received and the utility's recorded LICAP costs and expenses.

2. **Applicability.** The Account is applicable to all areas served. LICAP customers are exempt from Account recoveries.

3. **Accounting Procedures.**

a. The following entries shall be recorded monthly in the Account:

1. Recorded LICAP surcharge revenues.
2. Recorded LICAP discounts.
3. Recorded LICAP administrative costs and expenses.
4. Total Net Account Balance = (1) minus ((2) + (3)).
5. A positive Account balance represents a utility over-collection to be refunded, while a negative Account balance represents a utility under-collection to be recovered in rates.

b. The utility will record the accumulated Account balance by adding its entry in subsection a.4., above, to the prior accumulated monthly Account balance.

c. Interest shall accrue on a monthly basis by applying a rate equal to one-twelfth of the 90 Day Non-Financial Commercial Paper Interest Rate as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

4. **Disposition.** If the accumulated balance in the Account exceeds two percent (2%) of the total authorized revenue requirement for the prior year, the utility will file an advice letter to amortize the Account balance. If the cumulative 2% threshold is not met, the Account balance will be amortized in the utility's next General Rate Case. The recovery of under-collections or refund of over-collections will be passed on to non-LICAP customers through volumetric surcharges or surcredits.

(N)

(To be inserted by utility)
Advice Letter No. 252-W

Issued by
Timothy S. Guster
NAME

(To be inserted by Cal. P.U.C.)
Date Filed _____

Decision No. D.16-05-041

General Counsel
TITLE

Effective _____

Resolution No. _____

The following represents a list of the various conservation programs and actions of Great Oaks Water Company during calendar year 2017.

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

Schedule E- 4

Report on Affiliate Transactions

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

INSTRUCTIONS:

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

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

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

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

Note 1:

See page 65A

The following disclosures are provided with respect to 2017 affiliate transactions:

* Tax compliance services were provided by Roeder Management LLC to Great Oaks Water Company.

Great Oaks Water Company

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

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

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

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

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

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

Verification

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

Date: March 31, 2018

_____/s/_____

John Roeder

Chief Executive Officer

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

NONE

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

1. Current Fiscal Agent:

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

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

\$ _____

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____

4. Reason for other deposits/withdrawals

SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization					\$ -
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
32							
33		VI. TRANSMISSION AND DIST. PLANT					
34	341	Structures and Improvements					\$ -
35	342	Reservoirs and Tanks					\$ -
36	343	Transmission and Distribution Mains					\$ -
37	344	Fire Mains					\$ -
38	345	Services					\$ -
39	346	Meters					\$ -
40	347	Meter Installations					\$ -
41	348	Hydrants					\$ -
42	349	Other Transmission and Distribution Plant					\$ -
43		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

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)
44		VII. GENERAL PLANT					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -

Account 101 - Recycled Water Utility Plant (funded by SDWBA/SRF)

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	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

FACILITIES FEES DATA

NONE

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

1. Trust Account Information:

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

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

I, the undersigned _____ **John W S Roeder**
Officer, Partner, or Owner (Please Print)

of _____ **Great Oaks Water Company**
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2017, through December 31, 2017.

Chairman & CEO
Title (Please Print)

Signature

(408) 227-9540
Telephone Number

3/31/2018
Date

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