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Examined \_\_\_\_\_

**CLASS A  
WATER UTILITIES**

U# **168-W** \_\_\_\_\_

**2019  
ANNUAL REPORT  
OF**

**San Jose Water Company**

---

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

**110 West Taylor Street**

---

**San Jose, CA 95110**

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(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2019**

**REPORT MUST BE FILED NO LATER THAN MAY 31, 2020**

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2020**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3200**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto: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 Declaration on Page 70 must be signed by an authorized 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 the calendar year from January 1, 2019, through December 31, 2019. 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 13, Item 12, of this report.

# **INSTRUCTIONS**

## **FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES**

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

Please follow the instructions below:

1. 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 2019

Name of Utility: San Jose Water Company Telephone: 408-279-7900

Person Responsible for this Report: John Tang

	<b>1/1/2019</b>	<b>12/31/2019</b>	<b>Average</b>
<b>UTILITY PLANT DATA</b>			
1 Total Utility Plant	\$ 1,792,949,008	\$ 1,912,385,070	\$ 1,852,667,039
2 Total Utility Plant Reserves	(564,918,497)	(614,865,185)	(589,891,841)
3 Total Utility Plant Less Reserves	1,228,030,512	1,297,519,885	1,262,775,198
4 Advances for Construction	75,747,986	79,834,286	77,791,136
5 Contributions in Aid of Construction	126,574,828	129,185,602	127,880,215
6 Total Accumulated Deferred Taxes	158,702,753	156,615,480	157,659,117
7			
8			
9			
<b>10 CAPITALIZATION</b>			
11 Common Capital Stock	6	6	6
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	366,735,019	378,837,810	372,786,415
14 Total Capital Stock	461,260,762	477,663,361	469,462,061
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	370,000,000	440,500,000	405,250,000

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2019

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

<b>INCOME/EXPENSES DATA</b>		Annual Amount
1	Operating Revenues	\$ 367,608,910
2	Operating Expenses	\$ 229,043,669
3	Depreciation	\$ 56,442,713
4	Taxes	\$ 24,399,868
5	Income from Nonutility Operations (net)	\$ -
6	Interest on Long-Term Debt	\$ 24,971,600
7	Net Income	\$ 39,168,128
8		
9	<b>OPERATING EXPENSES DATA</b>	
10	Source of Supply Expense	\$ 95,975,707
11	Pumping Expenses	\$ 55,661,161
12	Water Treatment Expenses	\$ 6,764,634
13	Transmission and Distribution Expenses	\$ 18,927,912
14	Customer Account Expenses	\$ 8,880,322
15	Sales Expenses	\$ -
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 51,810,377
18	Miscellaneous	\$ (8,976,443)
19	Total Operating Expenses	\$ 229,043,669
20		
21	<b>OTHER DATA</b>	
22		
23	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	Annual Average
24		
25	Metered Service Connections	222,299      222,572      222,436
26	Flat Rate Service Connections	3,966      4,030      3,998
27	Total Active Service Connections	226,265      226,602      226,434



# UTILITY PLANT AND CAPITALIZATION DATA

## Adjusted to Exclude Non-Regulated Activity

Calendar Year 2019

Name of Utility: San Jose Water Company Telephone: 408-279-7900

Person Responsible for this Report: John Tang

	<u>1/1/2019</u>	<u>12/31/2019</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Total Utility Plant	\$ 1,792,949,008	\$ 1,912,385,070	\$ 1,852,667,039
2 Total Utility Plant Reserves	\$ (564,918,497)	\$ (614,865,185)	\$ (589,891,841)
3 Total Utility Plant Less Reserves	\$ 1,228,030,512	\$ 1,297,519,885	\$ 1,262,775,198
4 Advances for Construction	\$ 75,747,986	\$ 79,834,286	\$ 77,791,136
5 Contributions in Aid of Construction	\$ 126,574,828	\$ 129,185,602	\$ 127,880,215
6 Total Accumulated Deferred Taxes	\$ 158,702,753	\$ 156,615,480	\$ 157,659,117
7			
8			
9			
10 <b>CAPITALIZATION</b>			
11 Common Capital Stock	6	6	\$ 6
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	366,735,019	378,837,810	\$ 372,786,415
14 Total Capital Stock	461,260,762	477,663,361	\$ 469,462,061
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	370,000,000	440,500,000	\$ 405,250,000

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

Calendar Year 2019

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

			Annual Amount
<b>INCOME/EXPENSES DATA</b>			
1	Operating Revenues	\$	367,608,910
2	Operating Expenses	\$	229,043,669
3	Depreciation	\$	56,442,713
4	Taxes	\$	24,399,868
5	Income from Nonutility Operations (net)	\$	-
6	Interest on Long-Term Debt	\$	24,971,600
7	Net Income	\$	39,168,128
8			
<b>OPERATING EXPENSES DATA</b>			
10	Source of Supply Expense	\$	95,975,707
11	Pumping Expenses	\$	55,661,161
12	Water Treatment Expenses	\$	6,764,634
13	Transmission and Distribution Expenses	\$	18,927,912
14	Customer Account Expenses	\$	8,880,322
15	Sales Expenses	\$	-
16	Recycled Water Expenses	\$	-
17	Administrative and General Expenses	\$	51,810,377
18	Miscellaneous	\$	(8,976,443)
19	Total Operating Expenses	\$	229,043,669
20			
<b>OTHER DATA</b>			
22			Annual Average
23	<u>Active Service Connections</u> (Exc. Fire Protect.)	Jan. 1	Dec. 31
24			
25	Metered Service Connections	222,299	222,572
26	Flat Rate Service Connections	3,966	4,030
27	Total Active Service Connections	226,265	226,602
			222,436
			3,998
			226,434

## Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities

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	None
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	

### Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2018:

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											
2											
3											
4											
5	REDACTED										
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

CONFIDENTIAL

CONFIDENTIAL INFORMATION: Submitted under the protection of Govt. Code §§6254(k), 6255(a); Evid. Code §§1060, 1061; Civ. Code §3426.1(d); Pen. Code §499c(a)(9); and Pub. Util. Code §583.

**GENERAL INFORMATION**

1. Name under which utility is doing business: SAN JOSE WATER COMPANY
2. Official mailing address:  
110 West Taylor Street, San Jose, California 95110
3. Name and title of person to whom correspondence should be addressed:  
John Tang, Vice President Telephone: 408-279-7933
4. Address where accounting records are maintained:  
110 West Taylor Street, San Jose, California 95110
5. Service Area (Refer to district reports if applicable) Portions of San Jose, Cupertino and Santa Clara, and in Campbell, Los Gatos, Monte Sereno, Saratoga and contiguous territory in the County of Santa Clara
6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
Name: Kristine Jordan Telephone: 408-279-7906  
Address: 110 West Taylor Street, San Jose, California 95110

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

Principal Officers:

Name: <u>E. Thornburg</u>	Title: <u>Chief Executive Officer</u>
Name: <u>A. Gere</u>	Title: <u>President &amp; Chief Operating Officer</u>
Name: <u>A. Walters</u>	Title: <u>Chief Administrative Officer</u>
Name: <u>P. Jensen</u>	Title: <u>Executive Vice President</u>
Name: <u>C. Giordano</u>	Title: <u>Vice President</u>
Name: <u>D.R. Drysdale</u>	Title: <u>Vice President</u>
Name: <u>J. Lynch</u>	Title: <u>Chief Financial Officer</u>
Name: <u>S. Papazian</u>	Title: <u>Corporate Secretary</u>
Name: <u>S. Orosco</u>	Title: <u>Vice President</u>
Name: <u>D. Leal</u>	Title: <u>Executive, Special Projects</u>
Name: <u>C. Rayer</u>	Title: <u>Vice President</u>
Name: <u>T. Zacharisen</u>	Title: <u>Vice President</u>
Name: <u>J. Tang</u>	Title: <u>Vice President</u>
Name: <u>W. Walker</u>	Title: <u>Vice President, Controller</u>

8. Names of associated companies: SJW Group, SJW Land Company, SJWTX, Inc., Hydro Sub, Inc., Connecticut Water Company, Avon Water Company, Heritage Village Water Company; Maine Water Company, Chester Realty, Inc. and New England Water Utility Services, Inc.
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: Connecticut Water Service, Inc. (CTWS) Date: 10/09/2019  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_

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

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

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

13. This annual report was prepared by:  
Name of firm or consultant: N/A  
Address of firm or consultant: \_\_\_\_\_  
Phone Number of firm or consultant: ( )

**SAN JOSE WATER COMPANY**

**Employee Certifications**

as of 12/31/2019

<b>Employee No.</b>	<b>License/Certification Code</b>	<b>License/Certification Description</b>	<b>License/Certification ID</b>
010006	D1	Grade 1 Water Distribution Cert	37847
010019	D2	Grade 2 Water Distribution Cert	38170
011229	D2	Grade 2 Water Distribution Cert	47315
011229	D3	Grade 3 Water Distribution Cert	47315
011229	T2	Grade 2 Water Treatment Cert	42961
011310	D2	Grade 2 Water Distribution Cert	47718
011310	T1	Grade 1 Water Treatment Cert	40025
011351	D2	Grade 2 Water Distribution Cert	46628
011351	T2	Grade 2 Water Treatment Cert	38877
011351	D3	Grade 3 Water Distribution Cert	46628
010049	T3	Grade 3 Water Treatment Cert	31889
010049	D5	Grade 5 Water Distribution Cert	34135
010051	D1	Grade 1 Water Distribution Cert	19149
011186	D2	Grade 2 Water Distribution Cert	44250
011516	D2	Grade 2 Water Distribution Cert	43580
011516	T2	Grade 2 Water Treatment Cert	43580
011247	T3	Grade 3 Water Treatment Cert	32811
011139	D2	Grade 2 Water Distribution Cert	48488
010091	T3	Grade 3 Water Treatment Cert	28163
010091	D2	Grade 2 Water Distribution Cert	29722
010091	T4	Grade 4 Water Treatment Cert	28163
010095	D1	Grade 1 Water Distribution Cert	19114
010096	D1	Grade 1 Water Distribution Cert	19129
010099	T3	Grade 3 Water Treatment Cert	8634
011291	D2	Grade 2 Water Distribution Cert	49217
011291	D3	Grade 3 Water Distribution Cert	49217
010110	D2	Grade 2 Water Distribution Cert	35068
010110	D2	Grade 2 Water Distribution Cert	35068
010121	D3	Grade 3 Water Distribution Cert	27860
010121	T2	Grade 2 Water Treatment Cert	28355
060134	D1	Grade 1 Water Distribution Cert	44741
011107	D1	Grade 1 Water Distribution Cert	45306
010845	D2	Grade 2 Water Distribution Cert	36554
010138	D3	Grade 3 Water Distribution Cert	28744
010138	T2	Grade 2 Water Treatment Cert	25611
010155	T3	Grade 3 Water Treatment Cert	24146
010155	D4	Grade 4 Water Distribution Cert	19107
011475	D3	Grade 3 Water Distribution Cert	
011475	T4	Grade 4 Water Treatment Cert	
010915	D1	Grade 1 Water Distribution Cert	40591
010729	D3	Grade 3 Water Distribution Cert	46137
010729	T2	Grade 2 Water Treatment Cert	33987
011067	D2	Grade 2 Water Distribution Cert	42473
010174	D1	Grade 1 Water Distribution Cert	46317
010189	D1	Grade 1 Water Distribution Cert	19151
011478	T2	Grade 2 Water Treatment Cert	41619
011478	D2	Grade 2 Water Distribution Cert	51542
010199	D2	Grade 2 Water Distribution Cert	30394

**SAN JOSE WATER COMPANY**

**Employee Certifications**

**as of 12/31/2019**

011234	T2	Grade 2 Water Treatment Cert	34950
011234	D3	Grade 3 Water Distribution Cert	40960
010201	D1	Grade 1 Water Distribution Cert	19138
011431	D1	Grade 1 Water Distribution Cert	
010209	T4	Grade 4 Water Treatment Cert	18267
010778	D2	Grade 2 Water Distribution Cert	33835
010778	T2	Grade 2 Water Treatment Cert	30814
010694	D1	Grade 1 Water Distribution Cert	37210
010218	D1	Grade 1 Water Distribution Cert	19118
011095	D2	Grade 2 Water Distribution Cert	39145
011095	T2	Grade 2 Water Treatment Cert	38902
011092	D1	Grade 1 Water Distribution Cert	45050
011371	D1	Grade 1 Water Distribution Cert	51952
010240	T1	Grade 1 Water Treatment Cert	13097
011534	D1	Grade 1 Water Distribution Cert	52207
011251	D3	Grade 3 Water Distribution Cert	45844
011251	T2	Grade 2 Water Treatment Cert	38471
010247	T3	Grade 3 Water Treatment Cert	22380
010247	D2	Grade 2 Water Distribution Cert	46704
010250	D2	Grade 2 Water Distribution Cert	27673
010257	T2	Grade 2 Water Treatment Cert	27123
010257	D3	Grade 3 Water Distribution Cert	19192
011151	T2	Grade 2 Water Treatment Cert	32993
011151	D3	Grade 3 Water Distribution Cert	39461
010273	T5	Grade 5 Water Treatment Cert	16578
010273	D5	Grade 5 Water Distribution Cert	14990
010276	D1	Grade 1 Water Distribution Cert	19135
010284	D1	Grade 1 Water Distribution Cert	28210
010296	D1	Grade 1 Water Distribution Cert	19147
011068	D4	Grade 4 Water Distribution Cert	32013
011068	T2	Grade 2 Water Treatment Cert	28328
010309	D5	Grade 5 Water Distribution Cert	29183
010309	T5	Grade 5 Water Treatment Cert	32599
010354	T2	Grade 2 Water Treatment Cert	33785
010354	D2	Grade 2 Water Distribution Cert	48800
010362	D1	Grade 1 Water Distribution Cert	35478
010376	D1	Grade 1 Water Distribution Cert	19155
011243	D2	Grade 2 Water Distribution Cert	47458
010389	D1	Grade 1 Water Distribution Cert	37565
010414	D1	Grade 1 Water Distribution Cert	34762
011203	T2	Grade 2 Water Treatment Cert	39023
011157	T2	Grade 2 Water Treatment Cert	3491
011157	D3	Grade 3 Water Distribution Cert	40861
010425	D1	Grade 1 Water Distribution Cert	19150
011409	T2	Grade 2 Water Treatment Cert	38939
011409	D3	Grade 3 Water Distribution Cert	50593
010434	D2	Grade 2 Water Distribution Cert	31515
011281	D1	Grade 1 Water Distribution Cert	50380
011212	D1	Grade 1 Water Distribution Cert	46279

**SAN JOSE WATER COMPANY**

**Employee Certifications**

**as of 12/31/2019**

011212	T2	Grade 2 Water Treatment Cert	38546
010467	D1	Grade 1 Water Distribution Cert	32727
011063	D2	Grade 2 Water Distribution Cert	39473
011063	T2	Grade 2 Water Treatment Cert	34596
011519	T3	Grade 3 Water Treatment Cert	42328
011378	T2	Grade 2 Water Treatment Cert	41158
010500	D5	Grade 5 Water Distribution Cert	19110
010500	T3	Grade 3 Water Treatment Cert	19341
010503	D1	Grade 1 Water Distribution Cert	31908
011312	T2	Grade 2 Water Treatment Cert	40911
010511	D5	Grade 5 Water Distribution Cert	27690
010511	T2	Grade 2 Water Treatment Cert	30838
011136	D2	Grade 2 Water Distribution Cert	43027
011136	T3	Grade 3 Water Treatment Cert	35058
010520	D1	Grade 1 Water Distribution Cert	35586
010698	D1	Grade 1 Water Distribution Cert	33416
010833	D1	Grade 1 Water Distribution Cert	40255
011484	T2	Grade 2 Water Treatment Cert	31190
011484	D3	Grade 3 Water Distribution Cert	29672
010559	D1	Grade 1 Water Distribution Cert	37804
010842	T2	Grade 2 Water Treatment Cert	38037
010842	D3	Grade 3 Water Distribution Cert	38007
010563	D5	Grade 5 Water Distribution Cert	32062
010563	T3	Grade 3 Water Treatment Cert	27629
011474	D2	Grade 2 Water Distribution Cert	
010570	D1	Grade 1 Water Distribution Cert	42386
010572	D1	Grade 1 Water Distribution Cert	36661
010578	D1	Grade 1 Water Distribution Cert	
010585	D1	Grade 1 Water Distribution Cert	19133
010589	D1	Grade 1 Water Distribution Cert	19136
010593	T3	Grade 3 Water Treatment Cert	16342
010593	D5	Grade 5 Water Distribution Cert	19109
010594	T2	Grade 2 Water Treatment Cert	34831
010594	D4	Grade 4 Water Distribution Cert	36568
060143	T2	Grade 2 Water Treatment Cert	38901
060143	D3	Grade 3 Water Distribution Cert	40606
010888	T2	Grade 2 Water Treatment Cert	41421
010888	D3	Grade 3 Water Distribution Cert	36730
011099	D1	Grade 1 Water Distribution Cert	47624
010699	D1	Grade 1 Water Distribution Cert	33488
010619	D1	Grade 1 Water Distribution Cert	19120
011130	D3	Grade 3 Water Distribution Cert	40113
010623	T3	Grade 3 Water Treatment Cert	26689
010624	D1	Grade 1 Water Distribution Cert	35379
011285	T2	Grade 2 Water Treatment Cert	36278
011285	D2	Grade 2 Water Distribution Cert	44247
010635	D1	Grade 1 Water Distribution Cert	34811
011155	D2	Grade 2 Water Distribution Cert	51236
011155	T2	Grade 2 Water Treatment Cert	43190



**SAN JOSE WATER COMPANY**  
**Employee Certifications**  
**as of 12/31/2019**

010655	D1	Grade 1 Water Distribution Cert	19130
010656	D1	Grade 1 Water Distribution Cert	28878
010656	T2	Grade 2 Water Treatment Cert	28144

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. UTILITY PLANT</b>			
2	100	Utility Plant	A-1, A-1a	1,893,918,465	1,774,482,403
3	101	Recycled Water Utility Plant	A-1b	18,466,605	18,466,605
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 1,912,385,070	\$ 1,792,949,008
6	250	Reserve for depreciation of utility plant	A-5	(611,217,715)	(561,720,945)
7	251	Reserve for amortization of limited term utility investments	A-5	(544,660)	(528,321)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	-	-
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	(3,102,810)	(2,669,231)
10		Total utility plant reserves		\$ (614,865,185)	\$ (564,918,497)
11		Total utility plant less reserves		\$ 1,297,519,885	\$ 1,228,030,512
12					
13		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
14	110	Other Physical Property	A-3	155,038	155,038
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		\$ 155,038	\$ 155,038
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	4,621,788	3,092,898
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 4,776,826	\$ 3,247,935
22					
23		<b>III. CURRENT AND ACCRUED ASSETS</b>			
24	120	Cash	A-10	7,122,195	6,373,769
25	121	Special Deposits	A-11	390,475	304,200
26	122	Working Funds	A-12	3,750	3,750
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	22,709,236	18,615,170
30	126	Receivables from Affiliated Companies	A-16	22,365,000	10,705,000
31	131	Materials and Supplies	A-17	808,432	824,173
32	132	Prepayments	A-18	4,125,120	3,056,002
33	133	Other Current and Accrued Assets	A-19	29,330,000	54,294,554
34		Total Current and Accrued Assets		\$ 86,854,207	\$ 94,176,619
35					
36		<b>IV. DEFERRED DEBITS</b>			
37	140	Unamortized Debt Discount and Expense	A-20	3,679,822	3,411,336
38	141	Extraordinary Property Losses	A-22	-	-
39	142	Preliminary Survey and Investigation Charges	A-23	590,740	626,735
40	143	Clearing Accounts	A-24	-	-
41	145	Other Work in Progress	A-25	177,372	118,748
42	146	Other Deferred Debits	A-26	126,160,147	112,571,253
43	147	Accumulated Deferred Income Tax Assets	A-27	49,814,773	43,349,545
44		Total Deferred Debits		\$ 180,422,854	\$ 160,077,616
45		Total Assets and Other Debits		\$ 1,569,573,772	\$ 1,485,532,682

**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		<b>I. CORPORATE CAPITAL AND SURPLUS</b>			
47	200	Common Capital Stock	A-30	6	6
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	-	-
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	-	-
54	270	Capital Surplus	A-34	98,825,544	94,525,736
55	271	Earned Surplus	A-35	378,837,810	366,735,019
56		Total Capital Stock		\$ 477,663,361	\$ 461,260,762
57					
58		<b>II. PROPRIETARY CAPITAL</b>			
59	204	Proprietary Capital	A-36	-	-
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-
61		Total Proprietary Capital		\$ -	\$ -
62					
63		<b>III. LONG-TERM DEBT</b>			
64	210	Bonds	A-38	-	-
65	211	Receivers' Certificates	A-39	-	-
66	212	Advances from Affiliated Companies	A-40	500,000	-
67	213	Miscellaneous Long-Term Debt	A-41	440,000,000	370,000,000
68		Total Long-Term Debt		\$ 440,500,000	\$ 370,000,000
69					
70		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
71	220	Notes Payable	A-43	61,000,000	100,000,000
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	19,801,699	23,269,179
74	223	Payables to Affiliated Companies	A-46	1,840	(2,719)
75	224	Dividends Declared	A-47	-	-
76	225	Matured Long-Term Debt	A-48	9,993,876	-
77	226	Matured Interest	A-49	-	-
78	227	Customers' Deposits	A-50	2,152,651	1,890,448
79	228	Taxes Accrued	A-53	926,972	(1,658,774)
80	229	Interest Accrued	A-51	7,572,891	6,891,005
81	230	Other Current and Accrued Liabilities	A-52	116,501,710	99,732,865
82		Total Current and Accrued Liabilities		\$ 217,951,638	\$ 230,122,005
83					
84		<b>V. DEFERRED CREDITS</b>			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	79,834,286	75,747,986
87	242	Other Deferred Credits	A-55	64,924,486	60,560,648
88		Total Deferred Credits		\$ 144,758,772	\$ 136,308,633
		<b>VI. ACCUMULATED DEFERRED TAXES</b>			
	267	Accumulated Deferred Income Taxes Liabilities	A-59	155,600,880	157,628,153
	268	Accumulated Deferred Investment Tax Credits	A-60	1,014,600	1,074,600
		Total Accumulated Deferred Taxes		\$ 156,615,480	\$ 158,702,753
89					
90		<b>VII. RESERVES</b>			
91	254	Reserve for Uncollectible Accounts	A-56	200,000	257,000
92	255	Insurance Reserve	A-56	-	-
93	256	Injuries and Damages Reserve	A-56	2,563,631	2,159,441
94	257	Employees' Provident Reserve	A-56	135,286	147,258
95	258	Other Reserves	A-56	-	-
96		Total Reserves		\$ 2,898,917	\$ 2,563,699
97					
98		<b>VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
99	265	Contributions in Aid of Construction	A-57	129,185,602	126,574,828
100		Total Liabilities and Other Credits		\$ 1,569,573,772	\$ 1,485,532,682

**SCHEDULE B**  
**Income Statement for the Year**

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>I. UTILITY OPERATING INCOME</b>		
2	501	Operating Revenues	B-1	367,608,910
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	229,043,669
6	503	Depreciation	A-5	56,426,374
7	504	Amortization of Limited-term Utility Investments	A-5	16,339
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	24,399,868
11		<b>Total Operating Revenue Deductions</b>		\$ 309,886,250
12		<b>Net Operating Revenues</b>		\$ 57,722,661
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		<b>Total Utility Operating Income</b>		\$ 57,722,661
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from Nonutility Operations (Net)	B-8	-
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	605,897
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	4,919,031
24	527	Nonoperating Revenue Deductions	B-14	(157,836)
25		<b>Total Other Income</b>		\$ 5,367,092
26		<b>Net Income before Income Deductions</b>		\$ 63,089,753
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on Long-term Debt	B-15	24,971,600
30	531	Amortization of Debt Discount and Expense	B-16	332,211
31	532	Amortization of Premium on Debt - Cr.	B-17	-
32	533	Taxes Assumed on Interest	B-18	-
33	534	Interest on Debt to Affiliated Companies	B-19	703,164
34	535	Other Interest Charges	B-20	1,309,078
35	536	Interest Charged to Construction - Cr.	B-21	(3,714,256)
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	319,827
38		<b>Total Income Deductions</b>		\$ 23,921,625
39		<b>Net Income</b>		\$ 39,168,128
40				
41		<b>IV. DISPOSITION OF NET INCOME</b>		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		<b>Balance transferred to Earned Surplus or</b>		\$ 39,168,128
45		Proprietary Accounts scheduled on pages 32-33		

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	100.1	Utility Plant in Service (Schedule A-1a)	1,711,125,949	109,769,063	(9,403,753)	2,109,660	\$ 1,813,600,919
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	64,733,312			16,876,652	\$ 81,609,964
4	100.4	Utility Plant Held for Future Use					\$ -
5	100.5	Utility Plant Acquisition Adjustments	(1,376,857)	84,440			\$ (1,292,418)
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 1,774,482,403	\$ 109,853,502	\$ (9,403,753)	\$ 18,986,313	\$ 1,893,918,465

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	68,129				\$ 68,129
3	302	Franchises and Consents	2,413				\$ 2,413
4	303	Other Intangible Plant	969,594				\$ 969,594
5		Total Intangible Plant	\$ 1,040,137	\$ -	\$ -	\$ -	\$ 1,040,137
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 16,359,726	\$ 14,000	\$ -	\$ -	\$ 16,373,726
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	11,726,035	1,804,750	-	(0)	\$ 13,530,784
12	312	Collecting and Impounding Reservoirs	14,076,883	-	-	-	\$ 14,076,883
13	313	Lake, River and Other Intakes	6,385,858	7,827	(6,959)	-	\$ 6,386,726
14	314	Springs and Tunnels	-				\$ -
15	315	Wells	32,986,172	842,308	(194,582)	0	\$ 33,633,898
16	316	Supply Mains	23,716,114	482,010	(12,363)	113,658	\$ 24,299,418
17	317	Other Source of Supply Plant	131,109	1,031,645	-	(0)	\$ 1,162,754
18		Total Source of Supply Plant	\$ 89,022,170	\$ 4,168,540	\$ (213,905)	\$ 113,658	\$ 93,090,462
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	22,215,455	441,055	(169,082)	0	\$ 22,487,428
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	1,227,124	-	(19,500)	-	\$ 1,207,624
24	324	Pumping Equipment	98,312,970	4,928,652	(1,511,809)	0	\$ 101,729,813
25	325	Other Pumping Plant	8,131,653	1,031,553	(93,914)	0	\$ 9,069,292
26		Total Pumping Plant	\$ 129,887,202	\$ 6,401,260	\$ (1,794,305)	\$ (0)	\$ 134,494,156
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	43,576,634	472,603	-	34,281	\$ 44,083,519
30	332	Water Treatment Equipment	51,780,908	2,671,997	(41,951)	(69,786)	\$ 54,341,168
31		Total Water Treatment Plant	\$ 95,357,542	\$ 3,144,600	\$ (41,951)	\$ (35,505)	\$ 98,424,687

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	27,905,428	2,468,440	(218,546)	153,920	\$ 30,309,243
34	342	Reservoirs and Tanks	107,233,025	17,802,839	(415,309)	(0)	\$ 124,620,555
35	343	Transmission and Distribution Mains	778,167,083	48,337,795	(957,610)	78,613	\$ 825,625,881
36	344	Fire Mains	-				\$ -
37	345	Services	235,752,067	14,499,608	(97,009)	48,264	\$ 250,202,931
38	346	Meters	26,362,968	1,407,323	(745,257)	-	\$ 27,025,034
39	347	Meter Installations	17,874,591	1,182,432	(118,337)	22,307	\$ 18,960,993
40	348	Hydrants	83,535,739	3,203,606	(198,937)	47,761	\$ 86,588,169
41	349	Other Transmission and Distribution Plant	1,511,636	(5,089)	(17,817)	-	\$ 1,488,731
42		Total Transmission and Distribution Plant	\$ 1,278,342,538	\$ 88,896,955	\$ (2,768,822)	\$ 350,865	\$ 1,364,821,536
43			\$ -				
44		<b>VII. GENERAL PLANT</b>	\$ -				
45	371	Structures and Improvements	40,019,874	1,330,516	(176,593)	(0)	\$ 41,173,797
46	372	Office Furniture and Equipment	31,490,521	2,694,365	(3,352,186)	171	\$ 30,832,872
47	373	Transportation Equipment	18,670,495	347,161	(971,411)	(9,744)	\$ 18,036,501
48	374	Stores Equipment	722,603	-	-	7	\$ 722,610
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	2,249,417	2,567,465	(76,669)	2,510,683	\$ 7,250,896
51	377	Power Operated Equipment	3,049,154	-	-	-	\$ 3,049,154
52	378	Tools, Shop and Garage Equipment	4,829,244	153,783	(7,911)	(2,510,683)	\$ 2,464,433
53	379	Other General Plant	544,630	50,417	-	277	\$ 595,324
54		Total General Plant	\$ 101,575,939	\$ 7,143,707	\$ (4,584,770)	\$ (9,289)	\$ 104,125,586
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other - Pension NSC	(459,304)			1,689,932	\$ 1,230,628
58	391	Utility Plant Purchased	-				\$ -
59	392	Utility Plant Sold	-				\$ -
60		Total Undistributed Items	\$ (459,304)	\$ -	\$ -	\$ 1,689,932	\$ 1,230,628
61		Total Utility Plant in Service	\$ 1,711,125,949	\$ 109,769,063	\$ (9,403,753)	\$ 2,109,660	\$ 1,813,600,919

**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	18,466,605	-	-	-	\$ 18,466,605
4		Total Recycled Water Utility Plant	\$ 18,466,605	\$ -	\$ -	\$ -	\$ 18,466,605

**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 <sup>1</sup> (e)
1	Santa Clara County	2005	15	1952	162
2	City of Saratoga	1957	perpetual	1957	383
3	City of Monte Sereno	1957	perpetual	1957	967
4	City of Cupertino	1958	perpetual	1958	901
5				Total	\$ 2,413

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

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
9	Total			\$ -

**SCHEDULE A-2**  
**Account 107 - Utility Plant Adjustments**

Line No.	Description of Utility Plant Adjustments (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-3**  
**Account 110 - Other Physical Property**

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Lot #127 Spring	256	256
2	Lot #268 Metcalf	200	200
3	Proprietary membership	38,000	38,000
4	Lot #209A Bryan Ave	16,403	16,403
5	Lot #209B Almaden Rd.	15,584	15,584
6	Lot #3A Los Gatos Creek	22,731	22,731
7	Lot #61 Beadsley Gulch	555	555
8	Lot #34,35,88,91 Beckwith	4,877	4,877
9	Lot #8 Lexington	505	505
10	Lot #178 Silver Creek	551	551
11	Lot #85R,40R Cavanee	4,651	4,651
12	Lot #51R Moody Gulch	4,793	4,793
13	Lot #244 Fleury	208	208
14	Calero McKean	45,724	45,724
15	Total	\$ 155,038	\$ 155,038



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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance 12/31/2019 (c)	Balance 1/1/2019 (d)
<b>RATE BASE</b>					
1		Utility Plant			
2		Plant in Service	A-1, A-1b	1,832,067,524	1,729,592,554
3		Construction Work in Progress	A-1	81,609,964	64,733,312
4		General Office Prorate			
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>		<b>\$ 1,913,677,488</b>	<b>\$ 1,794,325,867</b>
6		Less Accumulated Depreciation			
7		Plant in Service	A	(614,865,185)	(564,918,497)
8		General Office Prorate			
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>		<b>\$ (614,865,185)</b>	<b>\$ (564,918,497)</b>
10		Less Other Reserves			
11		Deferred Income Taxes	A-59	155,600,880	157,628,153
12		Less Prepaid Deferred Income Tax	A-27	(13,947,833)	(14,070,966)
13		Deferred Investment Tax Credit	A-60	1,014,600	1,074,600
14		Other Reserves			
15		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>		<b>\$ 142,667,647</b>	<b>\$ 144,631,787</b>
16		Less Adjustments			
17		Contributions in Aid of Construction	A-57	129,185,602	126,574,828
18		Advances for Construction	A-54	79,834,286	75,747,986
19		Other			
20		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>		<b>\$ 209,019,889</b>	<b>\$ 202,322,814</b>
21		<b>Add Materials and Supplies</b>	A-17	<b>\$ 808,432</b>	<b>\$ 824,173</b>
22		<b>Add Working Cash (=Line 35)</b>		<b>38,327,249</b>	<b>33,536,608</b>
23		<b>TOTAL RATE BASE</b>			
24		<b>(=Line 5 + Line 9 - Line 15 - Line 20 + Line 21 + Line 22)</b>		<b>\$ 986,260,448</b>	<b>\$ 916,813,551</b>
<b>Working Cash</b>					
25		<b>Determination of Operational Cash Requirement</b>			
26		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	B-2	\$ 228,713,403	\$ 224,002,306
27		Purchased Power & Commodity for Resale*	B-2	\$ 143,485,133	\$ 145,225,842
28		Meter Revenues:	B-1	\$ 393,027,097	\$ 359,655,840
29		Other Revenues:	B-1	\$ (25,418,187)	\$ 10,187,616
30		Total Revenues (=Line 28 + Line 29)		\$ 367,608,910	\$ 369,843,456
31		Ratio - Flat Rate to Total Revenues (=Line 29 / Line 30)		-0.0691	0.0275
32		5/24 x Line 25 x (100% - Line 31)		50,943,273	45,381,665
33		1/24 x Line 25 x Line 31		(658,929)	257,096
34		1/12 x Line 27		11,957,094	12,102,153
35		<b>Operational Cash Requirement (=Line 32 + Line 33 - Line 34)</b>		<b>\$ 38,327,249</b>	<b>\$ 33,536,608</b>
		* 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	\$ 561,720,945	\$ 528,321			2,669,231
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 <sup>(1)</sup>	56,764,770	16,339			433,579
	(b) Charged to Account 504 <sup>(1)</sup>					
	(c) Charged to Account 505 <sup>(1)</sup>					
4	(d) Charged to Account 265	5,179,124				
5	(e) Charged to clearing accounts	1,793,915				
6	(f) Salvage recovered	509,345				
7	(g) All other credits <sup>(2)</sup>	153,803				
8	Total credits	\$ 64,400,957	\$ 16,339	\$ -	\$ -	\$ 433,579
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(9,403,645)				
11	(b) Cost of removal	(5,388,582)				
12	(c) All other debits <sup>(3)</sup>	(111,961)				
13	Total debits	\$ (14,904,187)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 611,217,715	\$ 544,660	\$ -	\$ -	\$ 3,102,810
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					3.75%
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19	Depreciation related to SDWRF Asset					
20						
21						
22						
23						
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					
28	Current Year Adjustments and ARO Reversal					
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 (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	1,896,908	703,572	-	-	\$ 2,600,480
3	312	Collecting and Impounding Reservoirs	4,302,644	204,545	-	-	\$ 4,507,189
4	313	Lake, river and Other Intakes	1,824,251	190,691	(6,959)	(13,954)	\$ 1,994,029
5	314	Springs and Tunnels					
6	315	Wells	7,818,131	1,719,332	(194,582)	(472,834)	\$ 8,870,046
7	316	Supply Mains	5,732,347	825,631	(12,363)	-	\$ 6,545,615
8	317	Other Source of Supply Plant	(213,720)	3,930	-	-	\$ (209,790)
9		Total Source of Supply Plant	\$ 21,360,561	\$ 3,647,702	\$ (213,905)	\$ (486,788)	\$ 24,307,570
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	9,443,018	1,494,735	(169,082)	(493,002)	\$ 10,275,669
13	322	Boiler Plant Equipment					
14	323	Other Power Production Equipment	431,700	44,916	(19,500)	(3,438)	\$ 453,678
15	324	Pumping Equipment	24,419,730	4,947,683	(1,511,809)	(1,700,527)	\$ 26,155,077
16	325	Other Pumping Plant	5,024,330	718,887	(93,914)	(119,164)	\$ 5,530,140
17		Total Pumping Plant	\$ 39,318,778	\$ 7,206,221	\$ (1,794,305)	\$ (2,316,131)	\$ 42,414,563
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	6,307,400	1,846,850	-	-	\$ 8,154,250
21	332	Water Treatment Equipment	11,547,015	2,153,180	(41,951)	(182)	\$ 13,658,063
22		Total Water Treatment Plant	\$ 17,854,416	\$ 4,000,030	\$ (41,951)	\$ (182)	\$ 21,812,313
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	12,106,730	1,956,273	(218,546)	(41,365)	\$ 13,803,092
26	342	Reservoirs and Tanks	25,314,809	4,268,848	(415,309)	(599,007)	\$ 28,569,341
27	343	Transmission and Distribution Mains	249,068,357	18,231,586	(957,610)	(1,219,406)	\$ 265,122,928
28	344	Fire Mains					
29	345	Services	111,228,965	12,720,549	(97,009)	(467,217)	\$ 123,385,288
30	346	Meters	(361,156)	537,236	(745,257)	130,821	\$ (438,356)
31	347	Meter Installations	2,809,552	292,559	(118,337)	(253)	\$ 2,983,521
32	348	Hydrants	37,928,971	3,286,341	(198,937)	(103,599)	\$ 40,912,776
33	349	Other Transmission and Distribution Plant	32,294	25,644	(17,817)	(103,376)	\$ (63,254)
34		Total Transmission and Distribution Plant	\$ 438,128,523	\$ 41,319,036	\$ (2,768,822)	\$ (2,403,401)	\$ 474,275,336
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	13,093,963	1,555,354	(176,593)	(42,218)	\$ 14,430,507
38	372	Office Furniture and Equipment	19,368,246	3,550,607	(3,352,186)	6,003	\$ 19,572,669
39	373	Transportation Equipment	8,036,927	1,793,917	(971,411)	363,480	\$ 9,222,913
40	374	Stores Equipment	330,508	32,490	-	-	\$ 362,998
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	1,298,241	177,050	(76,669)	282,011	\$ 1,680,633
43	377	Power Operated Equipment	1,224,091	175,687	-	-	\$ 1,399,778
44	378	Tools, Shop and Garage Equipment	1,328,417	297,532	(7,911)	(282,011)	\$ 1,336,027
45	379	Other General Plant	396,586	24,025	-	-	\$ 420,612
46	390	Other Tangible Property	(18,315)			109	\$ (18,206)
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 45,058,665	\$ 7,606,662	\$ (4,584,770)	\$ 327,375	\$ 48,407,932
49		Total	\$ 561,720,944	\$ 63,779,651	\$ (9,403,753)	\$ (4,879,127)	\$ 611,217,715

**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			\$ -	\$ -		\$ -	\$ -

**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	Cupertino Water System Lease (net)	3,092,898	4,621,788
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ 3,092,898	\$ 4,621,788

**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		\$ -	\$ -	\$ -	\$ -	\$ -

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

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

**SCHEDULE A-10  
Account 120 - Cash**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Cash in Bank	6,373,769	7,122,195
2			
3			
4			
5	Total	\$ 6,373,769	\$ 7,122,195

**SCHEDULE A-11  
Account 121 - Special Deposits**

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance Beg of Year (c)	Balance End of Year (d)
1	Chase Bank	Collateral Deposit CD to City of San Jose	304,200	390,475
2				
3				
4				
5				
6	Total		\$ 304,200	\$ 390,475

**SCHEDULE A-12**  
**Account 122 - Working Funds**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Petty Cash	3,750	3,750
2			
3			
4			
5	Total	\$ 3,750	\$ 3,750

**SCHEDULE A-13**  
**Account 123 - Temporary Cash Investments**

Line No.	Description of Items (a)	Balance Beg of Year	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 Beg 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 Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers	18,378,184	21,966,704
2	125-2	Other Accounts Receivable	236,987	742,532
3				
4				
5	Total		\$ 18,615,170	\$ 22,709,236

**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	SJW Group	10,705,000	22,365,000	3.80%	595,036	595,036
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ 10,705,000	\$ 22,365,000		\$ 595,036	\$ 595,036

**SCHEDULE A-17**  
**Account 131 - Materials and Supplies**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	131.1 Materials and Supplies - Utility	824,173	808,432
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 824,173	\$ 808,432

**SCHEDULE A-18**  
**Account 132 - Prepayments**

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Insurance	1,017,224	1,142,548
2	Rent	170,141	167,885
3	Taxes -Other	103,003	106,001
4	Misc.	1,765,635	2,708,687
5			
6			
7			
8			
9			
10	Total	\$ 3,056,002	\$ 4,125,120

**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	Unbilled Revenue	27,385,000	29,330,000
2	Due from Ratepayers	26,909,554	-
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 54,294,554	\$ 29,330,000

**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	A	20,000,000	276,589	08-31-92	07-01-22	32,450	(9,271)	-	\$ 23,179
2	B	30,000,000	484,576	11-01-93	01-01-24	658,066	(131,596)	-	\$ 526,470
3	C	10,000,000	197,409	11-01-93	11-01-20	13,436	(7,311)	(6,124)	\$ -
4	D	15,000,000	184,617	01-01-96	01-01-26	43,079	(6,154)	-	\$ 36,925
5	E	15,000,000	208,543	12-01-98	12-01-28	68,855	(6,943)	-	\$ 61,911
6	F	20,000,000	101,294	09-24-01	09-01-31	42,887	(3,386)	-	\$ 39,501
7	G	20,000,000	119,904	09-02-03	09-01-33	58,619	(3,997)	-	\$ 54,622
8	H	20,000,000	198,310	01-23-07	01-01-37	118,987	(6,610)	-	\$ 112,376
9	I	20,000,000	126,418	12-17-07	12-17-37	84,332	(4,439)	-	\$ 79,893
10	J	10,000,000	35,750	02-02-09	02-01-24	12,118	(2,384)	-	\$ 9,734
11	K	20,000,000	93,233	05-15-09	05-15-39	63,450	(3,108)	-	\$ 60,342
12	L	50,000,000	855,908	06-16-14	06-01-44	540,519	(21,128)	-	\$ 519,391
13	M	80,000,000	606,821	03-28-19	04-01-49	-	(15,152)	606,821	\$ 591,669
14	PAB	50,000,000	855,908	06-16-10	06-01-40	612,217	(28,530)	-	\$ 583,686
15	PAB 2016	70,000,000	942,705	12-20-16	11-1-46	899,427	(32,218)	-	\$ 867,209
16	SDWSRF	1,634,522	25,534	06-01-05	05-01-25				\$ -
17	SDWSRF	962,161		06-01-08	05-01-28				\$ -
18	Line of Credit	293,452				162,896	(49,983)		\$ 112,913
19						\$ 3,411,336	\$ (332,211)	\$ 600,697	\$ 3,679,822

**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						\$ -	\$ -	\$ -	\$ -

**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 Beg 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 Beg of Year (b)	Balance End of Year (c)
1	Prelim Survey and Investigation Charges	81,920	81,920
2	Deferred Expense	339,062	355,829
3	SRF Receivable	205,753	152,991
4			
5	Total	\$ 626,735	\$ 590,740

**SCHEDULE A-24**  
**Account 143 - Clearing Accounts**

Line No.	Description of Items (a)	Balance Beg 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 Beg of Year (b)	Balance End of Year (c)
1	Other WIP	118,748	177,372
2			
3			
4			
5	Total	\$ 118,748	\$ 177,372



<b>SCHEDULE A-26</b>			
<b>Account 146 - Other Deferred Debits</b>			
Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	SALE OF PROPERTY	9,000	9,000
2	CONGRESS SPRINGS TRADEMARK	3,859	3,859
3	ORGANIZATION COSTS	117,000	-
4	REG ASSET - VACATION	1,662,999	1,955,999
5	REG ASSET - BAL/ MEMO ACCT	7,503,350	5,283,397
6	REG ASSET - PENSION NSC	374,362	982,205
7	REG ASSET - PENSIONS	66,233,270	81,187,247
8	REG ASSET - DEF'D TAX	35,725,867	35,796,872
9	REG ASSET - LONG-LIVED FA	941,547	941,547
10	Mis- Drought Surcharge	-	21
11	Total	<b>\$ 112,571,253</b>	<b>\$ 126,160,147</b>

<b>SCHEDULE A-27</b>			
<b>Account 147 - Accumulated Deferred Income Tax Assets</b>			
Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Deferred Tax Assets Non-Rate Base Related	29,278,579	35,866,939
2	Deferred Tax Assets Rate Base Related	14,070,966	13,947,833
3			
4			
5	Total	<b>\$ 43,349,545</b>	<b>\$ 49,814,773</b>

<b>SCHEDULE A-28</b>			
<b>Account 150 - Discount on Capital Stock</b>			
<p>1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.</p> <p>2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the account charged.</p>			
Line No.	Class and Series of Stock (a)	Balance Beg of Year (b)	Balance End of year (c)
1	NONE		
2			
3	Total	<b>\$ -</b>	<b>\$ -</b>

<b>SCHEDULE A-29</b>			
<b>Account 151- Capital Stock Expense</b>			
<p>1. Report the balance at end of year of capital stock expense for each class and series of capital stock.</p> <p>2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.</p>			
Line No.	Class and Series of Stock (a)	Balance Beg of Year (b)	Balance End of year (c)
1	NONE		
2			
3	Total	<b>\$ -</b>	<b>\$ -</b>

**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 <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	3,000,000	\$ 6.25	1	6.25	6.25		
2								
3								
4								
5								
6	Total				\$ 6.25	\$ 6.25		\$ -

<sup>1</sup> 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 <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	NONE							
2								
3								
4								
5								
6	Total				\$ -	\$ -		\$ -

<sup>1</sup> 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.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	SJW Group	1		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares		Total number of shares	

**SCHEDULE A-31**  
**Account 202 - Stock Liability for Conversion**

Line No.	Description of Items (a)	Balance Beg 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 Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ -	\$ -

**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	\$ 94,525,736
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	Stock -based compensation SJW Group	(2,464,144)
8	ESPP	(1,835,664)
9		
10	Total debits	\$ (4,299,808)
11	Balance end of year	\$ 98,825,544

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 366,735,019
2		CREDITS	
3	400	Credit balance transferred from income account	39,168,128
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 39,168,128
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	27,000,000
12	414	Miscellaneous debits to surplus (specify)	65,338
13			
14		Total debits	\$ 27,065,338
15		Balance end of year	\$ 378,837,810

**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 Beg of Year (e)	Balance End of Year (f)	Rate of Interest (g)	Sinking Fund Added in Current Year (h)	Cost of 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 Beg 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 Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Interco Note from SJ Land	-	500,000	3.80%	5,436	5,436
2						
3						
4						
5	Total	\$ -	\$ 500,000		\$ 5,436	\$ 5,436

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

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Series A Senior Notes		07-01-22	20,000,000	20,000,000	8.58%	1,716,000	1,716,000
2	Series B Senior Notes		01-01-24	30,000,000	30,000,000	7.37%	2,211,000	2,211,000
3	Series C Senior Notes		11-01-20	10,000,000	0	9.45%	945,000	945,000
4	Series D Senior Notes		01-01-26	15,000,000	15,000,000	7.15%	1,072,500	1,072,500
5	Series E Senior Notes		12-01-28	15,000,000	15,000,000	6.81%	1,021,500	1,021,500
6	Series F Senior Notes		09-01-31	20,000,000	20,000,000	7.20%	1,440,000	1,440,000
7	Series G Senior Notes		09-01-33	20,000,000	20,000,000	5.93%	1,186,000	1,186,000
8	Series H Senior Notes		01-01-37	20,000,000	20,000,000	5.71%	1,142,000	1,142,000
9	Series I Senior Notes		12-17-37	20,000,000	20,000,000	5.93%	1,186,000	1,186,000
10	Series J Senior Notes		02-01-24	10,000,000	10,000,000	6.54%	654,000	654,000
11	Series K Senior Notes		05-01-39	20,000,000	20,000,000	6.75%	1,350,000	1,350,000
12	Series L Senior Notes		07-01-44	50,000,000	50,000,000	5.14%	2,570,000	2,570,000
13	Series M Senior Notes		04-01-49	0	80,000,000	4.29%	2,602,600	1,744,600
14	PAB		06-01-40	50,000,000	50,000,000	5.10%	2,550,000	2,550,000
15	PAB 2016		11-01-46	70,000,000	70,000,000	4.75%	3,325,000	3,322,607
16								
17	Total			\$ 370,000,000	\$ 440,000,000		\$ 24,971,600	\$ 24,111,207

**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 Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Line of Credit Chase	6/1/16	6/1/21	100,000,000	61,000,000	various	1,282,212	1,460,720
2								
3								
4								
5								
6								
7	Total			\$ 100,000,000	\$ 61,000,000		\$ 1,282,212	\$ 1,460,720

**SCHEDULE A-44**  
**Account 221 - Notes Receivable Discounted**

Line No.	Description of Items (a)	Balance Beg 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 Beg of Year (b)	Balance End of Year (c)
1	Accounts Payable	23,269,179	19,801,699
2			
3			
4			
5	Total	\$ 23,269,179	\$ 19,801,699

**SCHEDULE A-46**  
**Account 223 - Payables to Affiliated Companies**

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Inter Company Payables net	(2,719)	1,840			
2						
3						
4						
5						
6						
7	Total	\$ (2,719)	\$ 1,840		\$ -	\$ -



**SCHEDULE A-47**  
**Account 224 - Dividends Declared**

Line No.	Description of Items (a)	Balance Beg 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 Beg of Year (b)	Balance End of Year (c)
1	Current Portion Long Term Debt	-	9,993,876
2			
3			
4			
5	Total	\$ -	\$ 9,993,876

**SCHEDULE A-49**  
**Account 226 - Matured Interest**

Line No.	Description of Items (a)	Balance Beg 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	Customer Deposits	1,890,448	2,152,651
2			
3			
4			
5	Total	\$ 1,890,448	\$ 2,152,651

**SCHEDULE A-51**  
**Account 229 - Interest Accrued**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	229-1 Interest Accrued on Long-Term Debt	6,587,725	7,448,118
2	229-2 Interest Accrued on Other Liabilities	303,280	124,773
3			
4			
5	Total	\$ 6,891,005	\$ 7,572,891

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

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Salaries & Wages	6,148,821	5,382,188
2	Pump Taxes	6,642,810	9,739,242
3	Audit & Legal Fees	195,754	374,785
4	Purchased Water	6,288,998	6,108,828
5	Utilities user tax - San Jose	1,023,266	1,209,204
6	Cost Order advance payments	190,586	271,788
7	Unidentified customer overpayments	105	106
8	Other current and accrued liabilities	1,310,955	1,602,210
9	Power accrual	511,000	553,999
10	P.U.C. surcharge	1,361,397	1,346,161
11	Retirement Plan Employer	75,098,530	88,880,930
12	Drought Surcharges-Cupertino	960,645	960,645
13	Group Insurance - Employer	-	71,624
14			
15			
16	Total	\$ 99,732,865	\$ 116,501,710

## 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 shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 48, for a distribution of taxes charged, columns (c) - (f) according to utility departments and accounts.
7. **Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.**

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	0		10,439,180	10,439,180		0	
2	State corporation franchise tax (1)	(843,883)		3,349,989	3,476,284	(1,290,495)	320,317	
3	State unemployment insurance tax	0		83,326	84,225		(899)	
4	Other state and local taxes	854,269	(103,003)	1,050,618	1,033,934		873,951	(106,001)
5	Federal unemployment insurance tax	0		18,645	18,650		(5)	
6	Fed. ins. contr. act (old age retire.)	(2)		3,129,006	3,129,008		(4)	
7	Other federal taxes	-		-	-		-	
8	Federal income taxes (1)	(1,929,787)		6,836,244	10,535,622	(4,990,083)	(639,082)	
9	Local franchise tax- Cupertino Lease	128,328		116,143	122,938		121,533	
10	Fed. Income taxes - Cupertino Lease (1)	64,319		403,947	258,197	87,036	123,033	
11	State corporation franchise tax- Cupertino Lease (1)	67,981		186,532	79,071	47,314	128,128	
12	Property tax - Cupertino Lease	-		69,762	69,762		(0)	
13	Payroll tax - Cupertino Lease	-		84,834	84,834		-	
14	Total	\$ (1,658,774)	\$ (103,003)	\$ 25,768,225	\$ 29,331,705	\$ (6,146,227)	\$ 926,972	\$ (106,001)

(1) Fed. & State income tax on CIAC & Advances

**SCHEDULE A-54**  
**Account 241 - Advances for Construction**

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	75,747,986
2	Additions during year	12,479,523
3	Subtotal - Beginning balance plus additions during year	\$ 88,227,508
4	<b>Charges during year</b>	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	2,660,390
8	Present worth basis	
9	Total refunds	\$ 2,660,390
10	<b>Transfers to Acct 265 - Contributions in Aid of Construction</b>	
11	Due to expiration of contracts	5,607,968
12	Due to present worth discount	124,864
13	Total transfers to Acct. 265	\$ 5,732,832
14	<b>Securities Exchanged for Contracts (enter detail below)</b>	
15	Subtotal - Charges during year	\$ 8,393,222
16	Balance end of year	\$ 79,834,286

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			
18	Preferred stock			
19	Bonds			
20	Other (describe)			
21				
22				

**SCHEDULE A-55**  
**Account 242 - Other Deferred Credits**

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Tax	(36,573,387)	(28,852,343)
2	Deferred Revenue	2,269,985	3,052,123
3	Regulatory Liability - Income Taxes	92,027,151	88,523,337
4	LT Tax Uncertainty Payable	1,382,011	261,225
5	Regulatory Liability - Asset Retirement Obligation	941,547	941,547
6	Due to Developers	513,340	998,597
7	Total	\$ 60,560,648	\$ 64,924,486

**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	257,000	Bad Debt Write Off	672,162	775	330,266	\$ 200,000
2					125	284,896	
3	255						
4	256	2,159,441	Inj & Damages	8,526,779	794	8,930,969	\$ 2,563,631
5	257	147,258	Post Retire. Contb	77,643	795	65,671	\$ 135,286
6	258	-	Reg Asset WCMA	10,686,782		10,686,782	\$ -
7							\$ -
8	Total	\$ 2,563,699		\$ 19,963,366		\$ 20,298,584	\$ 2,898,917

**SCHEDULE A-57**  
**Account 265 - Contributions in Aid of Construction**

Line No.	Item (a)	Total All Columns (b)	Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (e)	Non-Depreciable (f)	Depreciable (c)	Non-Depreciable (d)
1	Balance beginning of year	\$ 126,574,829	126,556,171.85	18,657		
2	Add: Credits to account during year					
3	Contributions received during year	\$ 7,766,691	7,766,691			
4	Other credits	\$ 23,176	23,176			
5	Total credits	\$ 7,789,867	\$ 7,789,867	\$ -	\$ -	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ 5,179,093	5,179,093			
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ 5,179,093	\$ 5,179,093	\$ -	\$ -	\$ -
11	Balance end of year	\$ 129,185,602	\$ 129,166,945	\$ 18,657	\$ -	\$ -


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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Income Taxes ACRS/MACRAS	157,628,153	155,600,880
2			
3			
4			
5	Total	\$ 157,628,153	\$ 155,600,880

**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	Investment Tax Credit	1,074,600	1,014,600
2			
3			
4			
5	Total	\$ 1,074,600	\$ 1,014,600

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

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	240,162,083	215,979,480	\$ 24,182,603
4		601-1.2 Residential Low Income Discount (Debit)	(2,818,504)	(2,674,813)	\$ (143,691)
5		601-2 Commercial Sales	122,685,817	115,744,182	\$ 6,941,635
6		601-3 Industrial Sales	1,226,411	1,501,683	\$ (275,272)
7		601-4 Sales to Public Authorities	17,967,198	17,358,680	\$ 608,518
8		Sub-total	\$ 379,223,006	\$ 347,909,213	\$ 31,313,793
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service	5,162,796	3,764,833	\$ 1,397,963
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale	1,702,201	1,885,481	\$ (183,280)
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	1,812,755	1,373,657	\$ 439,098
26		Sub-total	\$ 8,677,751	\$ 7,023,971	\$ 1,653,780
27		Total Water Service Revenues	\$ 387,900,757	\$ 354,933,184	\$ 32,967,573
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	3,564,881	3,541,324	\$ 23,557
30	611	Miscellaneous Service Revenues	146,439	158,485	\$ (12,046)
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	(29,129,507)	6,487,807	\$ (35,617,314)
34	615	Recycled Water Revenues	5,126,340	4,722,656	\$ 403,685
35		Total Other Water Revenues	\$ (20,291,847)	\$ 14,910,272	\$ (35,202,119)
36	501	Total operating revenues	\$ 367,608,910	\$ 369,843,456	\$ (2,234,546)

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup>	
32	County of Santa Clara	20,630,575
33		
34		
35	Operations within incorporated territory	
36	City or town of San Jose	273,743,921
37	City or town of Campbell	18,167,903
38	City or town of Cupertino	9,720,810
39	City or town of Los Gatos	20,534,041
40	City or town of Monte Sereno	3,046,506
41	City or town of Saratoga	21,760,007
42	City or town of Santa Clara	5,148
43		
44	Total	\$ 367,608,910

<sup>1</sup> Should be segregated to operating districts.



## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		890	1,050	\$ (160)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		1,223,119	1,041,142	\$ 181,976
6	703	Miscellaneous expenses	A			1,183,003	892,437	\$ 290,566
7	704	Purchased water	A	B	C	93,393,731	94,397,254	\$ (1,003,524)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		100,390	87,062	\$ 13,328
12	708	Maintenance of collect and impound reservoirs	A			53,844	22,214	\$ 31,630
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			20,730	14,809	\$ 5,921
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			-	198	\$ (198)
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		<b>Total source of supply expense</b>				\$ 95,975,707	\$ 96,456,167	\$ (480,460)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		1,112,318	1,017,316	\$ 95,002
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A					\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A					\$ -
27	724	Pumping labor and expenses	A	B		1,650,541	1,406,133	\$ 244,408
28	725	Miscellaneous expenses	A			1,362,362	1,305,613	\$ 56,748
29	726	Fuel or power purchased for pumping	A	B	C	6,244,795	6,341,720	\$ (96,925)
30	727	Ground water extraction charge	A	B	C	43,846,607	44,486,867	\$ (640,260)
31		<b>Maintenance</b>						
32	729	Maintenance supervision and engineering	A	B		1,623	3,526	\$ (1,903)
33	729	Maintenance of structures and equipment			C			\$ -
34	730	Maintenance of structures and improvements	A	B		312,461	276,052	\$ 36,409
35	731	Maintenance of power production equipment	A	B				\$ -
36	732	Maintenance of power pumping equipment	A	B		1,124,608	1,023,693	\$ 100,916
37	733	Maintenance of other pumping plant	A	B		5,845	9,664	\$ (3,820)
38		<b>Total pumping expenses</b>				\$ 55,661,161	\$ 55,870,584	\$ (209,424)

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		1,032,988	853,408	\$ 179,579
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			1,959,121	1,799,673	\$ 159,448
43	743	Miscellaneous expenses	A	B		2,793,947	2,204,759	\$ 589,188
44	744	Chemicals and filtering materials	A	B		740,477	663,004	\$ 77,474
45		<b>Maintenance</b>						
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		72,622	59,268	\$ 13,354
49	748	Maintenance of water treatment equipment	A	B		165,479	88,387	\$ 77,092
50		<b>Total water treatment expenses</b>				\$ 6,764,634	\$ 5,668,499	\$ 1,096,135
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		410,444	448,561	\$ (38,117)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			8,334	11,385	\$ (3,051)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			941,143	865,973	\$ 75,170
58	754	Meter expenses	A			30,830	-	\$ 30,830
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A			2,890,758	2,786,592	\$ 104,166
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		1,004,641	972,721	\$ 31,920
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		495,161	515,876	\$ (20,715)
65	760	Maintenance of reservoirs and tanks	A	B		214,742	58,670	\$ 156,072
66	761	Maintenance of trans. and distribution mains	A			5,194,224	5,014,269	\$ 179,954
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,386,483	1,424,115	\$ (37,632)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			987,471	889,869	\$ 97,602
72	765	Maintenance of hydrants	A			641,631	889,938	\$ (248,306)
73	766	Maintenance of miscellaneous plant	A			4,722,049	4,479,677	\$ 242,372
74		<b>Total transmission and distribution expenses</b>				\$ 18,927,912	\$ 18,357,647	\$ 570,265

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		152,146	231,726	\$ (79,580)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,272,673	1,222,635	\$ 50,038
80	773	Customer records and collection expenses	A			5,144,966	4,971,609	\$ 173,358
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,980,270	2,140,891	\$ (160,621)
83	775	Uncollectible accounts	A	B	C	330,266	374,085	\$ (43,819)
84		<b>Total customer account expenses</b>				\$ 8,880,322	\$ 8,940,946	\$ (60,624)
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B		-	-	\$ -
88	781	Sales expenses			C	-	-	\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	12,544,553	11,837,922	\$ 706,631
101	792	Office supplies and other expenses	A	B	C	2,190,529	1,904,829	\$ 285,700
102	793	Property insurance	A			1,911,471	1,362,672	\$ 548,799
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A					\$ -
105	795	Employees' pensions and benefits	A	B	C	18,643,216	17,316,955	\$ 1,326,261
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C	5,176,109	5,631,101	\$ (454,992)
108	798	Outside services employed	A			4,955,268	3,467,823	\$ 1,487,445
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			4,043,304	3,623,069	\$ 420,235
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	2,345,927	2,069,801	\$ 276,127
114		<b>Total administrative and general expenses</b>				\$ 51,810,377	\$ 47,214,172	\$ 4,596,205
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	466,013	455,795	\$ 10,218
118	812	Administrative expenses transferred - Cr.	A	B	C	(9,442,456)	(8,587,419)	\$ (855,037)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ (8,976,443)	\$ (8,131,624)	\$ (844,819)
121		<b>Total operating expenses</b>				\$ 229,043,669	\$ 224,376,392	\$ 4,667,277

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

Line No.	Description (a)	Amount
1	None	
2		
3		
4		
5		
6		
7		
8	<b>Total</b>	<b>\$ -</b>

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

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 39.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)	Capitalized (Omit Account) (f)	Other (Account 526) (g)
			1	Taxes on real and personal property	\$ 10,439,180	9,988,735	450,445
2	State corp. franchise tax	\$ 3,349,989	3,349,989				
3	State unemployment insurance tax	\$ 83,326	59,397		1,788	19,747	2,393
4	Other state and local taxes	\$ 1,050,618	1,050,618				
5	Federal unemployment insurance tax	\$ 18,645	8,288		774	8,547	1,036
6	Federal insurance contributions act	\$ 3,129,006	2,656,152		35,335	390,234	47,285
7	Other federal taxes	\$ -	-				
8	Federal income tax	\$ 6,836,244	6,836,244				
9	Franchise tax- Cupertino Lease	\$ 116,143					116,143
10	Federal income tax - Cupertino Lease	\$ 403,947	-				403,947
11	State corp. franchise tax - Cupertino Lease	\$ 186,532	-				186,532
12	Property tax - Cupertino Lease	\$ 69,762	-				69,762
13	Payroll tax - Cupertino Lease	\$ 84,834	-				84,834
14	<b>Total</b>	<b>\$ 25,768,225</b>	<b>\$ 23,949,423</b>	<b>\$ 450,445</b>	<b>\$ 37,897</b>	<b>\$ 418,529</b>	<b>\$ 911,931</b>

## 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 January 1, 2019-to- December 31, 2019.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 15 .....	39,168,128
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5	Add:	
6	Federal Income Tax	7,240,191
7	Provision for doubtful accounts	199,648
8	Dues	151,436
9	Non-deductible retirement expenses	9,381,209
10	Non-deductible compensation expense	3,104,048
11	California Franchise Tax current year, per books	3,536,521
12	Non-deductible meals, entertainment & travel	152,021
13	Taxable contributions & advances	16,139,509
14	Amortization of debt reacquisition cost per books	332,211
15	Book Depreciation in Excess of Federal	21,575,686
16	Non-deductible contributions	54,255
17	Non-deductible benefits	145,744
18	Accrued Bonus accrued	1,383,604
19	481(a) Adjustment - Accrued Bonus	427,291
20	Uninsured losses accrued	2,563,631
21	Non-deductible ESPP expense	228,028
22	Amortization of lease concession fee	272,000
23	Penalties	154,632
24		
25	Deduct:	
26	Accrued Bonus paid	2,197,000
27	Uninsured losses paid	2,159,440
28	Bad Debts written off	257,000
29	Contribution to Pension Plan & Pension Payments	10,178,165
30	California Franchise Tax prior year	4,523,060
31	Loss on dispositions (ACRS/MACRS property)	5,548,770
32	Repairs & Maintenance Deduction	15,590,032
33	Deferred Revenue from CIAC	552,409
34	Deductible equity compensation expense	1,644,936
35	Amortization of lease concession fee per tax	272,000
36	Cost of retirement in excess of retirement proceeds	665,243
37	Reserve for Memorandum Accounts	-
38	Amortization of debt reacquisition cost per tax	210,548
39	Federal Depreciation in Excess of Book	-
40	Executive Deferred Compensation Accrual	374,621
41	Stock - Excess Tax Benefit	783,840
42	Deferred Revenue - Temporary Easement	-
43		
44		
45	Federal tax net Income/(loss).....	\$ 61,252,728
46	Computation of tax:	
47	Tax at 21% Calculated Tax	12,863,073
48		
49	Tax per return (1)	

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

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

<b>SCHEDULE B-9</b>		
<b>Account 522 - Revenues from Lease of Other Physical Property</b>		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

<b>SCHEDULE B-10</b>		
<b>Account 523 - Dividend Revenues</b>		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

<b>SCHEDULE B-11</b>		
<b>Account 524 - Interest Revenues</b>		
Line No.	Description of Items (a)	Amount (b)
1	Interest Revenue	605,897
2		
3		
4		
5	Total	\$ 605,897

<b>SCHEDULE B-12</b>		
<b>Account 525 - Revenues from Sinking and Other Funds</b>		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

**SCHEDULE B-13**  
**Account 526 - Miscellaneous Nonoperating Revenues**

Line No.	Description (a)	Amount (b)
1	Lease Telecommunication	1,128,046
2	Amort. Def. Rev. for CIAC 1987-2000	552,409
3	Lease Cupertino Water System	2,048,403
4	Maintenance Contract for City of San Jose	591,550
5	Miscellaneous	598,623
6		
7		
8	Total	\$ 4,919,031

**SCHEDULE B-14**  
**Account 527 - Nonoperating Revenue Deductions**

Line No.	Description (a)	Amount (b)
1	Misc	(157,836)
2		
3		
4		
5	Total	\$ (157,836)

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

Line No.	Description of Items (a)	Amount (b)
1	Int on LTD	24,971,600
2		
3		
4		
5	Total	\$ 24,971,600

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

Line No.	Description of Items (a)	Amount (b)
1	See Schedule A-20	332,211
2		
3		
4		
5	Total	\$ 332,211



<b>SCHEDULE B-17</b> <b>Account 532 - Amortization of Premium on Debt - Cr.</b>		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

<b>SCHEDULE B-18</b> <b>Account 533 - Taxes Assumed on Interest</b>		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

<b>SCHEDULE B-19</b> <b>Account 534 - Interest on Debt to Affiliated Companies</b>		
Line No.	Description of Items (a)	Amount (b)
1	Inter Company Interest	703,164
2		
3		
4		
5	Total	\$ 703,164

<b>SCHEDULE B-20</b> <b>Account 535 - Other Interest Charges</b>		
Line No.	Description (a)	Amount (b)
1	Line of Credit	1,282,212
2	Other	26,866
3		
4		
5	Total	\$ 1,309,078

<b>SCHEDULE B-21</b>		
<b>Account 536 - Interest Charged to Construction - Cr.</b>		
Line No.	Description of Items (a)	Amount (b)
1	Capitalized Interest	(3,714,256)
2		
3		
4		
5	Total	\$ (3,714,256)

<b>SCHEDULE B-22</b>		
<b>Account 537 - Miscellaneous Amortization</b>		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

<b>SCHEDULE B-23</b>		
<b>Account 538 - Miscellaneous Income Deductions</b>		
Line No.	Description (a)	Amount (b)
1	Donations	306,832
2	Political Contributions (See Sch C-5 for detail)	12,995
3		
4		
5	Total	\$ 319,827

<b>SCHEDULE B-24</b>		
<b>Account 540 - Miscellaneous Reservations of Net Income</b>		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -



<b>SCHEDULE C-2</b>			
<b>Compensation of Individual Proprietor or Partner</b>			
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	\$ -

<b>SCHEDULE C-3</b>			
<b>Employees and Their Compensation</b>			
(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	8	777,359
2	Employees - Pumping	30	2,791,503
3	Employees - Water treatment	26	2,411,018
4	Employees - Transmission and distribution	114	10,991,728
5	Employees - Customer account	43	4,453,843
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	11	9,035,768
9	General office	51	1,858,463
10	Total	283	\$ 32,319,682

<b>SCHEDULE C-4</b>											
<b>Record of Accidents During Year</b>											
Line No.	Date of Accident (a)	TO PERSONS					Date of Accident (g)	TO PROPERTY			
		Employees on Duty		Public <sup>1</sup>		Total Number (f)		Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)			Number (h)	Amount (i)	Number (j)	Amount (k)
1	02/07/19		1			1	01/22/19	1	347		
2	02/11/19		1			1	02/04/19	1	0		
3	02/19/19		1			1	02/20/19	1	99		
4	03/07/19		1			1	02/25/19	1	57		
5	03/07/19		1			1	03/20/19	1	0		
6	03/29/19		1			1	05/02/19	1	1,000	1	2,582.75
7	04/06/19		1			1	05/06/19	1	0		
8	04/17/19		1			1	05/06/19	1	1,070		
9	04/21/19		1			1	05/17/20	1	0		
10	05/07/19		1			1	05/18/20	1	10,742		
11	06/11/19		1			1	05/21/19	1	0		
12	06/18/19		1			1	05/31/19	1	0		
13	07/16/19		1			1	06/10/19	1	0	1	2,772.00
14	07/24/19		1			1	06/12/19	1	3,261		
15	08/08/19		1			1	06/24/19	1	0		
16	08/27/19		1			1	07/08/19	1	4,714		
17	09/03/19		1			1	07/12/19	1	0	1	6,481.77
18	09/28/19		1			1	07/22/19	1	0		
19	10/21/19		1			1	07/23/19	1	0		
20	12/17/19		1			1	07/25/19	1	2,703		
21	10/31/19		1			1	08/13/19	1	1,000	1	3,675.66
22	12/01/19		1			1	08/16/19	1	0		
23	12/02/19		1			1	09/10/19	1	2,996		
24	12/17/19		1			1	10/04/19	1	15,037	1	54,034.18
25							10/28/19	1	9,885		
26							12/03/19	1	6,727		
27							12/06/19	1	0		
28							12/09/19	1	639		
29							12/09/19	1	0		
30							12/13/19	1	2,337		
	Totals	0	24	0	0	24		30	\$62,613	5	\$ 69,546

<b>SCHEDULE C-5</b>		
<b>Expenditures for Political Purposes</b>		
<p>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.)</p>		
1	CITY OF SAN JOSE	245
2	RE-ELECT DEV DAVIS 2020	600
3	LAN DIEP FOR SJ CITY COUNCIL	600
4	CORTESE FOR SENATE 2020	1,000
5	JOHNNY KHAMIS	1,000
6	BUSINESS SAN JOSE CHAMBER PAC	2,500
7	NORA CAMPOS FOR SENATE 2020	1,000
8	ARENAS FOR CITY COUNCIL DISTRI	600
9	OTTO LEE FOR SUPERVISER 2020	750
10	CAROL HOFFMAN FOR CAMPBELL CIT	500
11	SERGIO JIMENEZ FOR SJ CITY COU	600
12	ZITO FOR SAN JOSE CITY COUNCIL	600
13	MAGDALENA CARRASCO FOR SANTA C	750
14	KANSEN CHU FOR COUNTY SUPERVIS	750
15	BILL DODD FOR SENATE 2020	1,500
16	Total	\$ 12,995

<b>SCHEDULE C-6</b>		
<b>Loans to Directors, or Officers, or Shareholders</b>		
<p>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.)</p>		
1	NONE	
2		
3		
4		
5		
6	Total	\$ -

<b>SCHEDULE C-7</b>					
<b>Bonuses Paid to Executives &amp; Officers</b>					
<p>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.</p>					
	<u>Name</u>	<u>Title</u>	<u>Cash Value (1)</u>	<u>Non-Cash Value (2)</u>	
1					
2					
3		<b>REDACTED</b>			
4					
5					
6					
7					
8					
9					
10					
11					
12					

1. Short Term Cash Incentive Award and Special Cash Bonus
2. Stock Awards Value Realized on Vesting

**CONFIDENTIAL INFORMATION: Submitted under the protection of Govt. Code §§6254(k), 6255(a); Evid. Code §§1060, 1061; Civ. Code §3426.1(d); Pen. Code §499c(a)(9); and Pub. Util. Code §583.**

SCHEDULE D-1 Sources of Supply and Water Developed									
STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted MG	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Almaden Pipe	Alamito	Almaden Intake					0	
2	Saratoga Filter	Saratoga	Congress Springs					437.2	
3	Montevina	Los Gatos	Ryland Intake					4895.3	
4	Howell	Los Gatos						0.814	
5									
WELLS							Annual Quantities Pumped MG	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
6	Bascom	San Jose					500.819		
7	Berryessa	San Jose					0		
8	Branham	San Jose					0		
9	Breeding	San Jose					0		
10	Buena Vista	San Jose					1318.593		
11	Cottage Grove	San Jose					209.828		
12	Cropley	San Jose					0		
13	Gish	San Jose					4.519		
14	Grant	San Jose					348.156		
15	Home	San Jose					0		
16	Jackson	San Jose					0		
17	Mabury	San Jose					0		
18	Malone	San Jose					356.764		
19	Meridian	San Jose					696.977		
20	Needles	San Jose					235.491		
21	Ridgeley	San Jose					0		
22	Senter	San Jose					453.613		
23	Seventeen St.	San Jose					203.596		
24	3- Mile	San Jose					287.414		
25	Twelve St.	San Jose					1228.861		
26	Tully	San Jose					1313.186		
27	Virginia	San Jose					0		
28	Williams	San Jose					2451.443		
29	Willow Glen Wy	San Jose					637.11		
30	Will Wool	San Jose					412.827		
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from Santa Clara Valley Water District					MG <sup>2</sup>			
17	Annual quantities purchased					20340.986			
18									
19									

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

## Storage Facilities Overview

System Design Capacities

### Impound

Site	Facility	Capacity (gals.)
Lake Cozzens	Earth-filled dam	50,160,000
Lake Elsman	Earth-filled dam	2,005,000,000
Lake Kittredge	Earth-filled dam	79,600,000
Lake Ranch	Earth-filled dam	70,000,000
Lake Williams	Concrete dam	51,173,000
<b>Total Impound Capacity</b>	<b>5</b>	<b>2,255,933,000</b>

### Distribution

Type	Number	Capacity (gals.)
Basins	22	120,448,000
Tanks	71	102,371,500
<b>Total Distribution Capacity</b>	<b>93</b>	<b>222,819,500</b>

### Collection

<b>Total Collection Capacity</b>	<b>14</b>	<b>1,953,350</b>
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### Pressure Tanks\*\*

<b>Total Pressure Tank Capacity</b>	<b>33</b>	<b>27,450</b>
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\*\*Not included in storage capacity totals.

## Storage Facilities

System Design Capacities

### Code

I = Impounding

D-B = Distribution-Basin

D-T = Distribution-Tank

C = Collection

PT = Pressure Tank

Storage Site	Date Installed	#	Facility Type	Code	Capacity (Gal.)	Total Capacity (Gal.) Per Storage Site
Almaden Valley	1965		Earth, concrete-lined	D-B	8,896,000	8,896,000
Alum Rock	2008	3	Steel, welded	D-T	1,036,000	
	1961	2	Steel, welded	D-T	1,460,000	2,496,000
Aztec Ridge	2002		Steel, bolted	D-T	150,000	150,000
Batista	2004		Steel, welded	D-T	2,020,000	
	2004		Pressure Tank	PT	2,500	2,020,000
Bascom	1927		Concrete	C	42,000	42,000
Bayview Dr.	1965		Concrete, hypalon-lined	D-B	100,000	100,000
Bear Creek	2005		Pressure tank	PT	80	80
Beatrice Cir.	1965		Concrete, hypalon-lined	D-B	100,000	100,000
Beckwith	1985		Steel, bolted	D-T	78,000	78,000
Belgatos	2019	1	Prestressed concrete	D-T	2,370,000	
		2	Prestressed concrete	D-T	2,370,000	4,740,000
Big Basin	1998		Steel, bolted	D-T	391,000	
Breeding	2014		Glass fused to-steel, bolted	C	100,000	100,000
Buena Vista	2006		Steel, welded	C	193,350	193,350
Cahalan	1972		Steel, welded	D-T	8,809,000	8,809,000
Cambrian	1890	1	Earth, gunite-lined	D-B	3,904,000	
	1921	2	Earth, gunite-lined	D-B	12,146,000	16,050,000
Central	1994	1	Pressure tank	PT	80	
	2017	2	Pressure tank	PT	211	
	2017	3	Pressure tank	PT	211	502
Chablis	2010		Pressure tank	PT	81	81
Cheim	1984		Steel, welded	D-T	2,420,000	2,420,000
Clayton	1972		Steel, welded	D-T	494,000	494,000
Cottage Grove	1989		Steel, bolted	C	65,000	65,000



## Storage Facilities

System Design Capacities

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

Storage Site	Date Installed	#	Facility Type	Code	Capacity (Gal.)	Total Capacity (Gal.) Per Storage Site
Cox	1955	1	Earth, concrete- lined	D-B	5,280,000	
	1955	2	Earth, concrete- lined	D-B	5,250,000	
	1961	3	Earth, concrete- lined	D-B	10,057,000	20,587,000
Cristo Rey (leased)	1999		Steel, welded	D-T	1,976,000	1,976,000
Crothers	1979		Steel, welded	D-T	411,000	411,000
Cypress	1998		Steel, bolted	D-T	145,000	145,000
Dow	2003	1	Steel, welded	D-T	15,661,000	
	1970	2	Steel, welded	D-T	15,549,000	
	2001	1	Pressure tank	PT	80	
	2012	2	Pressure tank	PT	80	
	2017	3	Pressure tank	PT	5,000	31,210,000
Dutard Heights	1992		Steel, bolted	D-T	253,000	253,000
Dutard	1959		Earth, asphalt-plank-lined, membrane lined	D-B	5,113,000	5,113,000
Elwood	1963	1	Steel, welded	D-T	1,037,000	1,037,000
Fleming	1927	2	Earth, gunite-lined	D-B	2,675,000	
	1951	3	Steel, welded	D-T	966,000	
	1963	4	Earth, concrete- lined	D-B	3,160,000	7,838,000
Glenview	1998		Steel, welded	D-T	179,000	
	2016	1	Pressure tank	PT	158	
	2016	2	Pressure tank	PT	158	
	2016	3	Pressure tank	PT	158	
	2016	4	Pressure tank	PT	158	179,000
Graystone Heights	2010		Glass fused to-steel, bolted	D-T	42,000	42,000
Greenridge	2010	1	Steel, welded	D-T	1,523,000	
	2010	2	Steel, welded	D-T	1,523,000	3,046,000
Harwood Court	1980		Steel, welded	D-T	445,000	445,000
Hickerson	1953	1	Steel, welded	D-T	970,000	
	1958	2	Steel, welded	D-T	978,000	1,948,000
High	1964		Steel, bolted	D-T	100,000	100,000
Highlands of Los Gatos	2013		Steel, welded	D-T	279,000	279,000

## Storage Facilities

System Design Capacities

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

Storage Site	Date Installed	#	Facility Type	Code	Capacity (Gal.)	Total Capacity (Gal.) Per Storage Site
Kyburz	2017	1	Pressure tank	PT	317	
	2017	2	Pressure tank	PT	317	634
Lake Cozzens	1913		Earth-filled dam	I	50,160,000	50,160,000
Lake Elzman	1948		Earth-filled dam	I	2,005,000,000	2,005,000,000
Lake Kittredge	1913		Earth-filled dam	I	79,600,000	
	2006	1	Crosslink-Polyethylene	D-T	10,000	
	2006	2	Crosslink-Polyethylene	D-T	1,000	79,611,000
Lake Ranch	1922		Earth-filled dam	I	70,000,000	70,000,000
Lake Williams	1901		Concrete dam	I	51,173,000	51,173,000
Locust Dr.	1965		Concrete	D-B	100,000	100,000
Lumbertown	1994		Steel, bolted	D-T	244,000	244,000
Mann (leased)			Steel, welded	C	187,000	187,000
Malone	2005		Glass fused to-steel, bolted			
				C	60,000	60,000
Mercedes (leased)	1969	1	Steel, welded	D-T	1,997,000	
	1976	2	Steel, welded	D-T	1,997,000	3,994,000
Meridian	1992		Steel, bolted	C	141,000	141,000
McKean	2017		Steel, welded	D-T	1,000,000	1,000,000
Miguelito	1927	1	Earth, gunite-lined	D-B	1,728,000	
	1928	2	Steel, bolted	D-T	64,000	
	1962	3	Earth, concrete-lined	D-B	1,931,000	3,723,000
Mireval	1964		Steel, bolted	D-T	81,000	81,000
Montego	1970		Steel, welded	D-T	497,000	497,000
Montevina	1964		Steel, welded	D-T	6,242,000	
	2015		Pressure tank	PT	10,000	6,242,000
Montgomery Highlands	2003		Steel, welded	D-T	166,000	
	2003		Pressure tank	PT	119	166,000
More	1963	1	Earth,concrete-lined	D-B	11,787,000	
	1965	2	Earth,concrete-lined	D-B	11,668,000	23,455,000
Mountain Springs	1896		Earth, gunite-lined, membrane lined	D-B	4,040,000	4,040,000
Northwood, Lower	1964		Steel, welded	D-T	915,000	915,000
Northwood, Upper	2015	1	Steel, welded	D-T	1,333,000	
	1970	2	Steel, welded	D-T	1,428,000	2,761,000

## Storage Facilities

System Design Capacities

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

Storage Site	Date Installed	#	Facility Type	Code	Capacity (Gal.)	Total Capacity (Gal.) Per Storage Site
Overlook	1963	2	Steel, welded	D-T	1,020,000	
	2016	3	Concrete	D-T	1,640,000	2,660,000
Pavilion	2010		Glass fused to-steel, bolted	D-T	99,000	99,000
Perie	1980		Steel, welded	D-T	458,000	
	2016		Pressure tank	PT	1,000	458,000
Phillips	1960		Steel, welded	D-T	477,000	477,000
Picea	1984		Steel, welded	D-T	250,000	250,000
Pleasant Vista	1990		Steel, bolted	D-T	203,000	203,000
Prospect	1962		Prestressed concrete	D-T	3,936,000	3,936,000
Rainbow's End	2010		Glass fused to-steel, bolted	D-T	60,000	60,000
Ravinia	1999		Steel, bolted	D-T	107,000	107,000
Redhill	1990	1	Steel, bolted	D-T	121,000	
	1998	2	Steel, bolted	D-T	117,000	238,000
Regnart	1959	1	Earth, gunite-lined	D-B	10,625,000	
	1962	2	Earth, gunite-lined	D-B	10,263,000	20,888,000
Regnart Canyon	1995		Steel, bolted	D-T	148,000	148,000
Regnart Heights	2014	1	Steel, welded	D-T	52,000	
	2014	2	Steel, welded	D-T	147,000	199,000
San Ramon	2015	1	Pressure tank	PT	211	
	2015	2	Pressure tank	PT	211	
	2015	3	Pressure tank	PT	211	633
Santa Rosa	2019	1	Prestressed concrete	D-T	417,500	
	1991		Pressure tank	PT	165	417,665
Saratoga Hills	2012	1	Steel, welded	D-T	1,425,000	
	2013	2	Steel, welded	D-T	1,425,000	2,850,000
Scenic Vista Res.	1996		Steel, bolted	D-T	162,000	162,000
Seven Mile	1871	1	Earth,gunite-lined	D-B	5,620,000	
	1959	2	Earth, gunite-lined	D-B	5,880,000	11,500,000
Seventeenth St.	1911		Concrete	C	226,000	226,000

## Storage Facilities

System Design Capacities

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

Storage Site	Date Installed	#	Facility Type	Code	Capacity (Gal.)	Total Capacity (Gal.) Per Storage Site
Summit Rd.	1965		Concrete,hyplon-lined	D-B	125,000	
	1990	1	Pressure Tank	PT	50	
	1990	2	Pressure Tank	PT	50	
	1990	3	Pressure Tank	PT	50	125,000
Sweigert	1990		Steel, welded	D-T	205,000	205,000
Tank Farm	2001		Steel, bolted	D-T	96,000	96,000
Three Mile	1997		Steel, welded	C	140,000	140,000
Tully	1993		Steel, bolted	C	168,000	168,000
Twelfth Street	1988		Steel, bolted	C	207,000	207,000
Tybalt	1967		Steel, welded	D-T	141,000	
	2014	1	Pressure Tank	PT	119	
	2014	2	Pressure Tank	PT	119	
	2014	3	Pressure Tank	PT	119	
	2014	4	Pressure Tank	PT	119	
	2014	5	Pressure Tank	PT	119	141,000
Varner Ct.	2012		Pressure Tank	PT	119	119
Via Campagna	1997		Steel, bolted	D-T	450,000	450,000
Vickery	2014	1	Concrete	D-T	2,214,000	
	2016	2	Concrete	D-T	6,481,000	8,695,000
View Oaks	1996		Steel, bolted	D-T	171,000	171,000
Vista De Almaden	1984		Steel, welded	D-T	95,000	
	2016		Pressure Tank	PT	5,000	95,000
Webb Canyon	1967		Steel, welded	D-T	499,000	499,000
Williams	1993	2	Steel, bolted	C	132,000	
	1994	3	Steel, bolted	C	200,000	332,000
Willow Glen	2010		Glass fused to-steel, bolted	C	92,000	92,000
Wooded View	1991	1	Steel, welded	D-T	145,000	
			Pressure Tank	PT	80	145,000

**SCHEDULE D-3**

"60"

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

	3/4"	1"	1-1/4"	1-1/2"	2"	2-1/2"	3"	3-1/2"	4"	4-1/2"	5"	6"	6-5/8"
Welded Steel				311			2,975	3,297	134,408	12,326	340	2,289,560	2,160,325
Std. Screw	372	1,583	105	1,142	110,880	544	4,105		3,226			8,347	0
Cast Iron					1,510		10,162		235,015		11,829	339,796	
Copper		325			1,812								
Transite													
Concrete							4,010		99,464			1,083,761	2,051
Plastic	0	350		621	10,466		1,000		153,285			31,613	
Polyethelene					1,588				400				0
Total	372	2,258	105	2,074	126,256	544	22,252	3,297	625,798	12,326	12,169	3,753,076	2,162,376

  

	7"	8"	8-5/8"	10"	10-3/4"	11"	12"	12-3/4"	13"	14"	15-1/3"	16"	16 3/4"
Welded Steel	1,864	1,228,704	178,486	374,649	56,563	489	704,344	573,986	135	5,882	386	290,079	232
Std. Screw	154	1,824		4,204	151		3,689					1,607	
Cast Iron		118,276		39,339	24		91,794					17,929	
Copper													
Transite													
Concrete		398,611	424,065	116,193	103,485		187,686	532			180	56,436	
Plastic		7,328		1,261			716					2,503	
Polyethelene		636		296			140						
Total	2,018	1,755,379	602,551	535,942	160,223	489	988,369	574,518	135	5,882	566	368,554	232

SCHEDULE D-3

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

	17"	17-1/4"	18"	19"	19-1/4"	20"	20 3/4"	21"	21-1/4"	21-3/4"	22"	24"	24-3/4"	25"	25-1/4"
Welded Steel	48,380	144,271	160,660	6,623	85,809	63,557	476	6,240	48,942	1,929	5,771	84,529	16,168	120	60,327
Std. Screw			400			135									
Cast Iron			8,692			1,260						0			
Copper															
Transite															
Concrete			460									145			
Plastic			1			13						2			
Polyethelene															
Total	48,380	144,271	170,213	6,623	85,809	64,965	476	6,240	48,942	1,929	5,771	84,676	16,168	120	60,327

	25-3/4"	26"	28"	30"	31-3/8"	31-7/8"	36"	37-1/4"	37-3/8"	37-7/8"	42"	43-1/2"	48"	48-1/2"
Welded Steel	8,986	152	515	6,648			33,827	3,225	14,376	384	10,215		17,720	4,234
Std. Screw														
Cast Iron													60	
Copper														
Transite														
Concrete	132				22,821	10,612				11,620		1,443		
Plastic														
Polyethelene														
Total	9,118	152	515	6,648	22,821	10,612	33,827	3,225	14,376	12,004	10,215	1,443	17,780	4,234

TOTAL  
ALL SIZES

Welded Steel	8,853,424
Std. Screw	142,468
Cast Iron	875,686
Copper	2,137
Transite	0
Concrete	2,523,707
Plastic	209,159
Polyethelene	3,060
343 Total	12,609,640

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	199,691	199,963		
Commercial	20,687	20,652		
Industrial	54	52		
Public authorities	1,305	1,292		
Other Water Utilities	38	37		
Recycled Water	252	275		
Other Portable Meters	272	301		
Subtotal	222,299	222,572	-	-
Private fire connections			3,966	4,030
Public fire hydrants				
Total	222,299	222,572	3,966	4,030

<b>SCHEDULE D-5</b>			
<b>Number of Meters and Services on Pipe Systems at End of Year</b>			
Size	Meters	Size	Services
3/4-in	177,837	1/2-in Installation	
1-in	33,736	3/4-in "	178,245
1-1/2-in	8,389	1-in s	34,404
2-in	9,336	1-in sp	0
3-in	785	1-1/4in S	0
4-in	382	" Sp	0
6-in	93	1-1/2in S	8,668
8-in	22	" Sp	0
10-in	7	2-in S	6,934
Reclaimed water 1"	10	2-in Sp	0
Reclaimed water 1-1/2"	4	Misc Svcs & Singles	257
Reclaimed water 2"	107	3-in S	1,610
Reclaimed water 3"	21	2x2 manf=3"	0
Reclaimed water 4"	22	4-in S	1,803
Reclaimed water 6"	3	6-in S	1,927
Reclaimed water 8"	3	8-in S	1,122
Reclaimed water 10"	1	10-in S	180
		12-in S	19
Total	230,758		235,169

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	2,686
2. Used, before repair . . . . .	
3. Used, after repair . . . . .	3,575
4. Found fast, requiring billing adjustment . . . . .	
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	149,206
2. More than 10, but less than 15 years . . . . .	45,511
3. More than 15 years . . . . .	36,041
Total	230,758

**SCHEDULE D-7**

**Water delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	2,038,507	1,495,486	1,404,706	1,333,035	1,723,739	1,985,306	2,574,268	12,555,047
Commercial	1,191,821	1,070,962	953,451	1,035,078	1,194,429	1,435,399	1,548,459	8,429,598
Industrial	14,974	16,881	12,384	14,849	14,391	16,204	12,164	101,847
Public authorities	66,682	61,964	57,317	91,705	223,640	278,559	330,327	1,110,194
Other Water Utilities	10,656	11,234	9,899	11,876	16,640	18,008	20,895	99,208
Raw	621	503	601	479	7,844	11,527	20,128	41,702
Recycle	21,591	20,219	18,562	33,480	94,342	111,635	140,942	440,771
Other Portable Meters	4,279	8,622	2,945	3,953	11,961	8,780	4,291	44,831
<b>Total</b>	<b>3,349,129</b>	<b>2,685,871</b>	<b>2,459,865</b>	<b>2,524,456</b>	<b>3,286,986</b>	<b>3,865,417</b>	<b>4,651,473</b>	<b>22,823,198</b>

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	2,611,256	2,912,621	2,570,576	2,704,577	2,294,777	13,093,806	25,648,854	25,874,360
Commercial	1,654,138	1,628,999	1,720,346	1,532,075	1,487,420	8,022,978	16,452,576	16,616,329
Industrial	15,910	12,650	16,512	12,461	14,140	71,673	173,520	230,721
Public authorities	343,122	288,576	302,465	234,664	120,743	1,289,570	2,399,764	2,478,587
Other Water Utilities	23,302	20,365	22,082	18,171	14,632	98,552	197,760	206,508
Raw	23,565	20,053	15,786	15,158	630	75,193	116,896	143,143
Recycle	141,895	135,096	118,198	99,339	43,455	537,983	978,754	1,018,324
Other Portable Meters	19,612	7,024	13,096	5,082	3,272	48,086	92,916	106,195
<b>Total</b>	<b>4,832,800</b>	<b>5,025,384</b>	<b>4,779,061</b>	<b>4,621,527</b>	<b>3,979,068</b>	<b>23,237,841</b>	<b>46,061,038</b>	<b>46,674,167</b>

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

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

Total population served \_\_\_\_\_ 1,007,542





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

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Balancing Account	Pending (2017)	(\$2,949,659)	\$0	\$0	(\$64,646)	0	0	(\$3,014,305)
2	Balancing Account	Pending (2018)	(\$795,294)	\$0	\$0	(\$17,431)	0	0	(\$812,725)
3									
4	<u>Memo-Balancing Acct</u>								
5	Purchased Power	Pending	\$0	\$0	(\$3,110)	\$27	0	0	\$3,137
6	Purchased Power	Pending	\$0	\$0	\$153,391	(\$1,120)	0	0	(\$154,511)
7	Purchased Power	Pending	\$0	\$0	\$129,368	(\$756)	0	0	(\$130,123)
8	Purchased Power	Pending	\$0	\$0	\$14,781	(\$67)	0	0	(\$14,849)
9	Purchased Water	AL528	\$0	\$0	(\$639,507)	\$17,668	0	0	\$657,174
10	Purchased Water Non-Contract	AL528	\$0	\$0	\$666,590	(\$5,493)	0	0	(\$672,083)
11	Purchased Water Recycle	AL528	\$0	\$0	(\$362,800)	\$2,944	0	0	\$365,744
12	Purchased Water Recycle Well	AL528	\$0	\$0	\$50,490	(\$269)	0	0	(\$50,759)
13	Pump Tax	AL528	\$0	\$0	\$133,107	\$5,896	0	0	(\$127,211)
14	WRAP Discount	AL356 & AL370	\$0	\$3,564,881	\$2,818,504	\$8,772	0	0	\$755,149
15	Pension Balancing Account	D.18-11-025	\$0	\$7,578,300	\$8,355,000	\$31,920	0	0	(\$744,780)
16	Memo and Balancing Accounts	Various	\$0	(\$11,020)	\$0	(\$120)	0	0	(\$11,140)
17	SRF Loan I Surcharge	AL364	(\$659,800)	\$128,649	\$0	(\$13,196)	0	0	(\$544,346)
18	SRF Loan II Surcharge	AL392	(\$487,972)	\$77,915	\$0	(\$9,934)	0	0	(\$419,990)
19									
20	<u>Memorandum Acct</u>								
21	Monterey WRAM	D.08-08-030	(\$6,812,602)	\$0	\$4,480,389	(\$102,332)	4,763,421	0	(\$6,631,902)
22	Intervenor Compensation	Various	(\$31,120)	\$0	\$413	(\$120)	28,647	0	(\$3,006)
23	Ground Water Regulation Legal Exp	AL496	(\$147,540)	\$0	\$0	(\$3,233)	0	0	(\$150,773)
24	Drinking Water Fees 2017/2018	AL 497	(\$409,339)	\$0	\$0	(\$8,972)	0	0	(\$418,311)
25	School Lead Testing	AL 504-A	(\$20,876)	\$0	\$75	(\$458)	0	0	(\$21,409)
26	2018 Tax Accounting	AL 515	\$6,500,127	\$0	\$0	\$142,462	0	0	\$6,642,589
27	2018 Cost of Capital	AL 517	\$1,378,690	\$0	\$0	\$30,216	0	0	\$1,408,906
28	CEMA - 2017 Flooding	Res. E-3238	(\$139,765)	\$0	\$101,147	(\$4,314)	0	0	(\$245,226)
29	CEMA - PSPS 1 October 10, 2019	Res. E-3238	\$ -	\$0	\$25,454	(\$88)	0	0	(\$25,542)
30	CEMA - PSPS 2 October 26, 2019	Res. E-3238	\$ -	\$0	\$19,231	(\$25)	0	0	(\$19,256)
28									
29	Recovery of Undercollection of Balancing Accounts 2018 GRC	D.18-11-025 & AL 528	(13,612,744)	\$0	\$0	(198,878)	\$12,613,571	\$0	(\$1,198,051)
30									
31	Recovery of Undercollection of Memorandum Accounts 2018 GRC	D.18-11-025 & AL 528	(13,583,735)	\$0	\$0	(199,188)	\$12,494,488	\$0	(\$1,288,435)
32									
33									
34									
35									
36									
37									
38									

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

## Schedule E- 2

### Description of Low-Income Rate Assistance Program(s)

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

1.  
SJWC's General Rate Case Decision D.04-08-054 adopted a settlement agreement between the Office of Ratepayer Advocates (ORA) and SJWC which allowed SJWC to implement a Water Rate Assistance Payer (WRAP) for low income customers which provides a 15% discount on the total water bill for the customers eligible for the program based on the same income qualification guidelines as is use by PG&E's CARE program (175% of federal poverty level). The program automatically qualifies customers already part of PG&E's CARE program, while customers without PG&E service in their name qualify by providing income verification in accordance with the program guidelines. The program also extends eligibility to customers in mobile homes behind master-meters. In order to fund this program SJWC charges a monthly surcharge of \$1.45 per bill. The surcharge is identified separately on the customer bill and is applied to all SJWC customers who are not recipients of the WRAP program benefits. In accordance with the Settlement Agreement adopted in D.04-08-054, SJWC also maintains a WRAP balancing account to which all revenue and expenses associated with the program will be booked for later recovery or refund.
2.  
As of December 31, 2019, 19,471 of SJWC's low income households are participants in the program which represents 8.7% of total metered customers served and 9.7% of residential customers served.
3.  
Please see Schedule E-1 for detail of WRAP balancing account authorized to record expenses incurred and revenues collected for low income rate assistance program.

## Schedule E- 3

### Description of Water Conservation Program(s)

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

**Please see attached document.**

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

## Schedule E- 3

### Description of Water Conservation Program(s)

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

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

Response:

San Jose Water Company (SJWC) offers a comprehensive water conservation program to its customers. The program includes services that are offered directly by SJWC such as water audits, as well as programs offered through our wholesale water agency, Valley Water (VW) formerly known as Santa Clara Valley Water District.

VW offers conservation programs that are the most cost effective and sensible to offer at a regional level, such as the landscape rebate program (for turf conversion and irrigation hardware upgrades). These rebates are available to SJWC customers who are made aware of them through advertisements, bill inserts, each agency's website, and in person during water audits or at the customer service office.

In addition, SJWC makes available toilet leak detection tablets and conservation literature that are all available upon request at the VW headquarters or during a water audit at the customer's property. SJWC's "The Guide to Using Water Wisely" provides information about SJWC's water audit program, meter reading instructions, water supply map, indoor and outdoor conservation tips plus landscape information including watering schedules and reference to the company's website about Water Wise Gardening.

The water audit program is an excellent way for customers to learn how to reduce their consumption, as well as identify and fix any leaks. It also allows SJWC to directly interface with its customers and provide personalized water conservation advice. SJWC also prepares customer bill inserts throughout the year, including one sent in the spring promoting "Water

Awareness Night” and the water audit program. In the fall, SJWC prepares a bill insert that focuses on reduction of outdoor water use and promotes the annual Water Appreciation Day event with San Jose State University. This “fall back” insert reminds customers to turn off their irrigation systems in the wet winter months.

SJWC is continuing its educational outreach program for 5<sup>th</sup> grade students. The in-class program provides a general water and water conservation-related curriculum that takes approximately one week to complete. A lesson plan, including hands-on activities, is provided to the teacher and each student receives a workbook to complete that enhances the teacher’s lesson plan. At the end of the week, students receive a unique home water audit kit. The kit has instructions for the student to perform a water audit with their parents and includes high efficiency devices (showerheads, aerators, dye tablets, etc.) that the student and parents can install at their home. In 2019, this program reached 3,400 5<sup>th</sup> grade students. The 2016-2018 General Rate Case (GRC) provided additional funding for this well-received program.

The SJWC website provides extensive information to customers regarding water conservation, water-wise landscaping and information on how to read one’s meter and understand one’s usage. SJWC has a video library that contains several videos that demonstrate how to read one’s meter, what occurs during a water audit, and general tips on how to save water.

In addition, SJWC has its own dedicated website for water-wise landscaping. This site contains a plant database with hundreds of pictures of plants that are low water use and beautiful. The site allows customers to build example landscapes and then obtain specific plant information and guidance on irrigating efficiently. The site also includes a water calculator, allowing customers to enter in the specific characteristics of their site and generate a custom irrigation schedule. In 2019, over 4,300 people visited the website and viewed more than 23,500 pages of landscaping information.

Topics include:

- Sustainable Landscaping Fundamentals
- Sustainable Landscape Renovation
- Dealing with Drought
- Using Water Wisely
- Managing Your Soil
- Compost for Healthy Soil
- The Magic of Mulch
- The Right Plant, Right Place
- Pest Management
- Using Permeable Surfaces
- Solving Runoff Problems

- Sustainable Fertilization

This website allows customers to have targeted information on garden options focusing heavily on water conservation. GardenSoft is one of our high-visibility tools to promote drought tolerant landscaping.

In addition to the conservation programs, SJWC is engaged in a significant effort to expand the use of recycled water with the GRC's approval, SJWC has moved forward to expand its recycled water program. Currently, 250+ customers are using recycled water for irrigation, cooling towers or industrial purposes and outreach efforts are underway to customers along the new pipelines. SJWC is paying for the design and construction of customer retrofits that are needed to connect new customers to the recycled water pipelines. This project is critical because every drop of recycled water used helps stretch available drinking water supplies.

Participating in various community events helps spread the conservation message with customers. SJWC attended the following events in 2019:

- The Guadalupe River Run in February
- A variety of Earth Week activities in April, including Cupertino Earth Day.
- San Jose Giants baseball game in May
- Cupertino Fall Festival in September
- Diwali Festival in September
- San Jose State University football game in October
- Rebuilding Together
- Cisco and Xilinx Safety Fairs
- Martha's Kitchen food preparation and serving
- Four community Open House events at different locations within our Service Territory

An irrigation mock-up shows the latest in efficient landscape technologies. A water meter is available to show customers how to monitor their own water usage. And a variety of conservation publications spread the message about using water wisely.

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

SJWC has a base water conservation budget of approximately \$150,000 per year. This budget covers things such as bill inserts, conservation promotional items and events, conservation literature, and the upkeep of the water-wise landscaping website. The labor and expenses associated with the company's water audit program is not included in this base budget. The school education program was an additional program with funding that was approved in the prior GRC. The recycled water retrofit program is considered separately within the GRC. Other programs that are run by VW and available to SJWC customers are paid for through the wholesale water rates that SJWC pays to VW.

2) The base water conservation budget for SJWC is approximately \$150,000 per year. The school education program that was approved in the GRC is approximately \$100,000 per year. Other program costs are not available since the programs are administered by VW.

3) Participation in conservation programs by SJWC customers is normal. SJWC performs approximately 2,500 water audits per year. In 2019 we completed approximately 2,313 audits.

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

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

Line No.		SJW Group
1	(a) Description of Services Provided by Regulated Water Utility To Affiliated Companies	Support for G&A, Accounting, Maintenance and Vehicles (\$1,585,692)
2	(b) Description of Services Provided by Affiliated Companies to Regulated Water Utility	None
3	(c) Assets Transferred from Regulated Utility to Affiliated Companies	None
4	(d) Assets Transferred to Regulated Utility from Affiliated Companies	None
5	(e) Employees Transferred from Regulated Utility to Affiliated Companies	None
6	(f) Employees Transferred to Regulated Utility from Affiliated Companies	None
7	(g) Financing Arrangements and Transactions between Regulated Utility and Affiliated Companies	See Schedule A-16 and A-40
8		



## SCHEDULE E-5 FOR ALL WATER COMPANIES SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) 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:

\$ \_\_\_\_\_ \$128,649 Loan I

\$ \_\_\_\_\_ \$77,915 Loan II

Meter Size	No. of Metered Customers	Loan I Monthly Surcharge Per Customer	Loan II Monthly Surcharge Per Customer
5/8 X 3/4 in	874	0.04	0.02
3/4 inch	173,301	0.04	0.02
1 inch	36,745	0.05	0.02
1 1/2 inch	3,914	0.10	0.06
2 inch	4,973	0.14	0.09
3 inch	1,687	0.28	0.18
4 inch	456	0.39	0.32
6 inch	199	0.98	0.67
8 inch	37	1.59	1.08
10 inch	8	2.32	1.55
Number of Flat Rate Customers	-		
<b>Total</b>	<b>222,194</b>		

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

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

5. Total Accumulated Reserve: \$ \_\_\_\_\_

**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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization					\$ -
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights					\$ -
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
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		<b>IV. PUMPING PLANT</b>					
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		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
32							
33		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
34	341	Structures and Improvements	3,451,785				\$ 3,451,785
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	\$ 3,451,785	\$ -	\$ -	\$ -	\$ 3,451,785

**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		<b>VII. GENERAL PLANT</b>					
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		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 3,451,785	\$ -	\$ -	\$ -	\$ 3,451,785

**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	\$ -	\$ -	\$ -	\$ -	\$ -

## SCHEDULE E-6 FACILITIES FEES DATA

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

1. Trust Account Information:

Bank Name: NONE  
 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 \_\_\_\_\_ ANDREW R. GERE  
Officer, Partner, or Owner (Please Print)

of \_\_\_\_\_ SAN JOSE 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, 2019, through December 31, 2019.

\_\_\_\_\_  
President and Chief Operating Officer  
Title (Please Print)

\_\_\_\_\_  
/S/ Andrew R. Gere  
Signature

\_\_\_\_\_  
408-279-7900  
Telephone Number

\_\_\_\_\_  
May 29, 2020  
Date

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Meters and services	60	Undistributed profits	33
Miscellaneous long-term debt	35	Utility plant	17
Miscellaneous reserves	41	Utility plant in service	17-18
Miscellaneous special funds	24	Utility plant held for future use	19
Notes payable	36	Water delivered to metered customers	61
Notes receivable	25	Water Conservation Program(s)	64
Officers	13	Working Cash	20