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CLASS A
WATER UTILITIES

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MAY 27 2022

PUBLIC UTILITIES COMMISSION
WATER DIVISION

U# 168-W

2021
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

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2021

REPORT MUST BE FILED NO LATER THAN MAY 31, 2021

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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 MAY 31, 2022**, 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

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.

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

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

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

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2021

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

Person Responsible for this Report: John Tang

	1/1/2021	12/31/2021	Average
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 1,997,205,690	\$ 2,103,426,071	\$ 2,050,315,881
2 Total Utility Plant Reserves	(673,836,663)	(738,148,828)	(705,992,746)
3 Total Utility Plant Less Reserves	1,323,369,026	1,365,277,243	1,344,323,134
4 Advances for Construction	85,685,577	83,813,108	84,749,343
5 Contributions in Aid of Construction	131,569,018	137,062,456	134,315,737
6 Total Accumulated Deferred Taxes	149,402,380	142,229,576	145,815,978
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	6	6	6
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	390,003,821	400,626,129	395,314,975
14 Total Capital Stock	516,971,022	530,649,708	523,810,365
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	440,000,000	525,385,000	482,692,500

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2021

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

INCOME/EXPENSES DATA		Annual Amount			
1	Operating Revenues	\$	411,902,801		
2	Operating Expenses	\$	265,917,595		
3	Depreciation	\$	66,213,233		
4	Taxes	\$	27,563,780		
5	Income from Nonutility Operations (net)	\$	7,222,666		
6	Interest on Long-Term Debt	\$	25,833,500		
7	Net Income	\$	38,660,766		
8					
9	OPERATING EXPENSES DATA				
10	Source of Supply Expense	\$	94,572,721		
11	Pumping Expenses	\$	91,478,008		
12	Water Treatment Expenses	\$	6,025,787		
13	Transmission and Distribution Expenses	\$	20,031,298		
14	Customer Account Expenses	\$	8,568,232		
15	Sales Expenses	\$	-		
16	Recycled Water Expenses	\$	-		
17	Administrative and General Expenses	\$	55,010,007		
18	Miscellaneous	\$	(9,768,458)		
19	Total Operating Expenses	\$	265,917,595		
20					
21	OTHER DATA				
22					
23	Active Service Connections	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
24					
25	Metered Service Connections		222,214	222,357	222,286
26	Flat Rate Service Connections		4,082	4,121	4,102
27	Total Active Service Connections		226,296	226,478	226,387

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2021

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

Person Responsible for this Report: John Tang

	<u>1/1/2021</u>	<u>12/31/2021</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 1,997,205,690	\$ 2,103,426,071	\$ 2,050,315,881
2 Total Utility Plant Reserves	\$ (673,836,663)	\$ (738,148,828)	\$ (705,992,746)
3 Total Utility Plant Less Reserves	\$ 1,323,369,026	\$ 1,365,277,243	\$ 1,344,323,134
4 Advances for Construction	\$ 85,685,577	\$ 83,813,108	\$ 84,749,343
5 Contributions in Aid of Construction	\$ 131,569,018	\$ 137,062,456	\$ 134,315,737
6 Total Accumulated Deferred Taxes	\$ 149,402,380	\$ 142,229,576	\$ 145,815,978
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	6	6	\$ 6
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	390,003,821	400,626,129	\$ 395,314,975
14 Total Capital Stock	516,971,022	530,649,708	\$ 523,810,365
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	440,000,000	525,385,000	\$ 482,692,500

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

Calendar Year 2021

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	<u>\$ 411,902,801</u>
2	Operating Expenses	<u>\$ 265,460,749</u>
3	Depreciation	<u>\$ 66,213,233</u>
4	Taxes	<u>\$ 27,563,780</u>
5	Income from Nonutility Operations (net)	<u>\$ 7,222,666</u>
6	Interest on Long-Term Debt	<u>\$ 25,833,500</u>
7	Net Income	<u>\$ 36,320,972</u>
8		
9	OPERATING EXPENSES DATA	
10	Source of Supply Expense	<u>\$ 94,572,721</u>
11	Pumping Expenses	<u>\$ 91,478,008</u>
12	Water Treatment Expenses	<u>\$ 6,025,787</u>
13	Transmission and Distribution Expenses	<u>\$ 20,031,298</u>
14	Customer Account Expenses	<u>\$ 8,568,232</u>
15	Sales Expenses	<u>\$ -</u>
16	Recycled Water Expenses	<u>\$ -</u>
17	Administrative and General Expenses	<u>\$ 54,663,639</u>
18	Miscellaneous	<u>\$ (9,878,936)</u>
19	Total Operating Expenses	<u>\$ 265,460,749</u>
20		
21	OTHER DATA	
22		
23	<u>Active Service Connections</u> (Exc. Fire Protect.)	Annual Average
24		
25	Metered Service Connections	<u>222,214</u> <u>222,357</u> <u>222,286</u>
26	Flat Rate Service Connections	<u>4,082</u> <u>4,121</u> <u>4,102</u>
27	Total Active Service Connections	<u>226,296</u> <u>226,478</u> <u>226,387</u>

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
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Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2021:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Telecom Leases	Passive		526							
2	Homeserv	Active		526							
3	City of Cupertino Water System Lease	Active		526							
4	Maintenance Services for City of San Jose Municipal Water	Active		526							
5	Backflow Testing Service for South Bay Water Recycling	Active		526							
6	Miscellaneous Services for City of San Jose Municipal Water	Active		526							
7	Meter Shop Testing Service	Active		526							
8	Total		-								
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

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: Tricia Zacharisen Telephone: 408-279-7921
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: Eric W. Thornburg Title: Chairman & Chief Executive Officer
Name: Andrew Gere Title: President & Chief Operating Officer
Name: William S. Tuttle Title: VP of Engineering
Name: Willie Brown Title: VP, General Counsel, and Corporate Sec
Name: James P. Lynch Title: CFO & Treasurer
Name: Stephanie Orosco Title: VP of Human Resources
Name: Curt Rayer Title: VP of Operations
Name: Tricia Zacharisen Title: VP of Customer Services
Name: John Tang Title: VP of Regulatory Affairs and Gov. Rel
Name: Wendy Avila-Walker Title: VP of Finance, Controller, & Asst. Tre

- 8. Names of associated companies: SJW Group, SJW Land Company, SJWTX, Inc.
Connecticut 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: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____

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

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

- 12. List Name, Address, and Phone Number of your company's external auditor
Name: Deloitte & Touche LLP Telephone: (702) 893-4273
Address: 225 West Santa Clara Street, Suite 600, San Jose, California 95113

- 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 12/31/2021

Employee No.	License/Certification Code	License/Certification Description	License/Certification ID
10006	D1	Grade 1 Water Distribution Cert	37847
10019	D2	Grade 2 Water Distribution Cert	38710
11229	D4	Grade 4 Water Distribution Cert	47315
11310	D2	Grade 2 Water Distribution Cert	47718
11351	D3	Grade 3 Water Distribution Cert	46628
11552	D3	Grade 3 Water Distribution Cert	38234
10049	D5	Grade 5 Water Distribution Cert	34135
10051	D1	Grade 1 Water Distribution Cert	19149
11186	D2	Grade 2 Water Distribution Cert	44250
11516	D2	Grade 2 Water Distribution Cert	43580
10091	D2	Grade 2 Water Distribution Cert	29722
10095	D1	Grade 1 Water Distribution Cert	19114
10096	D1	Grade 1 Water Distribution Cert	19129
10121	D3	Grade 3 Water Distribution Cert	28760
10845	D2	Grade 2 Water Distribution Cert	36554
10138	D3	Grade 3 Water Distribution Cert	28744
11475	D3	Grade 3 Water Distribution Cert	44046
10915	D1	Grade 1 Water Distribution Cert	40591
10729	D4	Grade 4 Water Distribution Cert	46137
10174	D1	Grade 1 Water Distribution Cert	46317
11235	D2	Grade 2 Water Distribution Cert	36194
10189	D1	Grade 1 Water Distribution Cert	19151
11478	D2	Grade 2 Water Distribution Cert	51542
10199	D2	Grade 2 Water Distribution Cert	30394
11234	D4	Grade 4 Water Distribution Cert	40960
10201	D2	Grade 2 Water Distribution Cert	19138
10694	D1	Grade 1 Water Distribution Cert	37210
10218	D1	Grade 1 Water Distribution Cert	19118
11558	D1	Grade 1 Water Distribution Cert	53200
11371	D1	Grade 1 Water Distribution Cert	51952
11251	D3	Grade 3 Water Distribution Cert	45844
10247	D2	Grade 2 Water Distribution Cert	46704
10250	D2	Grade 2 Water Distribution Cert	27673
10257	D3	Grade 3 Water Distribution Cert	19192
10276	D1	Grade 1 Water Distribution Cert	19135
10296	D1	Grade 1 Water Distribution Cert	19147
10297	D1	Grade 1 Water Distribution Cert	36485
10354	D2	Grade 2 Water Distribution Cert	48800
10362	D1	Grade 1 Water Distribution Cert	35478
10695	D2	Grade 2 Water Distribution Cert	32032
10376	D1	Grade 1 Water Distribution Cert	19155
11243	D3	Grade 3 Water Distribution Cert	47458
10389	D1	Grade 1 Water Distribution Cert	37565
10408	D1	Grade 1 Water Distribution Cert	54855
11203	D2	Grade 2 Water Distribution Cert	43121
11157	D3	Grade 3 Water Distribution Cert	40861

SAN JOSE WATER COMPANY

Employee Certifications

as of 12/31/2021

Employee No.	License/Certification Code	License/Certification Description	License/Certification ID
10425	D1	Grade 1 Water Distribution Cert	19150
11409	D3	Grade 3 Water Distribution Cert	50593
10434	D3	Grade 3 Water Distribution Cert	31515
11281	D1	Grade 1 Water Distribution Cert	50380
11476	D1	Grade 1 Water Distribution Cert	54833
10467	D1	Grade 1 Water Distribution Cert	32727
10580	D1	Grade 1 Water Distribution Cert	19139
11063	D2	Grade 2 Water Distribution Cert	39473
10503	D1	Grade 1 Water Distribution Cert	31908
10698	D1	Grade 1 Water Distribution Cert	33416
10559	D1	Grade 1 Water Distribution Cert	37804
10842	D3	Grade 3 Water Distribution Cert	38007
11474	D2	Grade 2 Water Distribution Cert	50357
10570	D1	Grade 1 Water Distribution Cert	42386
10578	D1	Grade 1 Water Distribution Cert	49170
10888	D3	Grade 3 Water Distribution Cert	36730
11400	D1	Grade 1 Water Distribution Cert	54870
11099	D1	Grade 1 Water Distribution Cert	47624
10699	D1	Grade 1 Water Distribution Cert	33488
10619	D1	Grade 1 Water Distribution Cert	19120
10624	D1	Grade 1 Water Distribution Cert	35379
10635	D1	Grade 1 Water Distribution Cert	34811
10655	D1	Grade 1 Water Distribution Cert	19130
10656	D1	Grade 1 Water Distribution Cert	28878
11229	T2	Grade 2 Water Treatment Cert	42961
11310	T1	Grade 1 Water Treatment Cert	40025
11351	T2	Grade 2 Water Treatment Cert	38377
11552	T3	Grade 3 Water Treatment Cert	38937
10049	T3	Grade 3 Water Treatment Cert	31889
11516	T2	Grade 2 Water Treatment Cert	43580
11247	T3	Grade 3 Water Treatment Cert	32811
10091	T4	Grade 4 Water Treatment Cert	28163
10099	T3	Grade 3 Water Treatment Cert	8634
10121	T3	Grade 3 Water Treatment Cert	28355
10138	T2	Grade 2 Water Treatment Cert	25611
11475	T5	Grade 5 Water Treatment Cert	31825
10729	T2	Grade 2 Water Treatment Cert	33987
11235	T2	Grade 2 Water Treatment Cert	30818
11478	T2	Grade 2 Water Treatment Cert	41619
11234	T2	Grade 2 Water Treatment Cert	34950
10240	T1	Grade 1 Water Treatment Cert	13097
11251	T2	Grade 2 Water Treatment Cert	38471
10247	T4	Grade 4 Water Treatment Cert	22380
10257	T2	Grade 2 Water Treatment Cert	27123
10354	T2	Grade 2 Water Treatment Cert	33785
11243	T2	Grade 2 Water Treatment Cert	44511
11203	T2	Grade 2 Water Treatment Cert	39023

SAN JOSE WATER COMPANY

Employee Certifications

as of 12/31/2021

Employee No.	License/Certification Code	License/Certification Description	License/Certification ID
11157	T2	Grade 2 Water Treatment Cert	3491
11409	T2	Grade 2 Water Treatment Cert	38939
10434	T2	Grade 2 Water Treatment Cert	43967
10842	T2	Grade 2 Water Treatment Cert	38037
10888	T2	Grade 2 Water Treatment Cert	41421
10623	T3	Grade 3 Water Treatment Cert	26689
10656	T3	Grade 3 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		I. UTILITY PLANT			
2	100	Utility Plant	A-1, A-1a	2,084,959,466	1,978,739,085
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		\$ 2,103,426,071	\$ 1,997,205,690
6	250	Reserve for depreciation of utility plant	A-5	(733,600,237)	(669,736,891)
7	251	Reserve for amortization of limited term utility investments	A-5	(577,337)	(560,998)
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	(3,971,254)	(3,538,774)
10		Total utility plant reserves		\$ (738,148,828)	\$ (673,836,663)
11		Total utility plant less reserves		\$ 1,365,277,243	\$ 1,323,369,026
12					
13		II. INVESTMENT AND FUND ACCOUNTS			
14	110	Other Physical Property	A-3	149,952	150,161
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		\$ 149,952	\$ 150,161
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	3,395,020	5,378,066
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 3,544,972	\$ 5,528,227
22					
23		III. CURRENT AND ACCRUED ASSETS			
24	120	Cash	A-10	1,133,097	3,214,766
25	121	Special Deposits	A-11	379,375	390,475
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	35,014,671	31,043,611
30	126	Receivables from Affiliated Companies	A-16	-	12,318,000
31	131	Materials and Supplies	A-17	1,063,730	925,775
32	132	Prepayments	A-18	6,294,415	4,562,972
33	133	Other Current and Accrued Assets	A-19	32,531,705	36,068,252
34		Total Current and Accrued Assets		\$ 76,420,744	\$ 88,527,601
35					
36		IV. DEFERRED DEBITS			
37	140	Unamortized Debt Discount and Expense	A-20	3,561,704	3,349,829
38	141	Extraordinary Property Losses	A-22	-	-
39	142	Preliminary Survey and Investigation Charges	A-23	600,012	651,836
40	143	Clearing Accounts	A-24	-	-
41	145	Other Work in Progress	A-25	458,714	692,978
42	146	Other Deferred Debits	A-26	153,837,142	163,608,288
43	147	Accumulated Deferred Income Tax Assets	A-27	48,993,854	55,321,249
44		Total Deferred Debits		\$ 207,451,425	\$ 223,624,180
45		Total Assets and Other Debits		\$ 1,652,694,384	\$ 1,641,049,034

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)	
46		I. CORPORATE CAPITAL AND SURPLUS				
47	200	Common Capital Stock	A-30	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	130,023,572	126,967,195	
55	271	Earned Surplus	A-35	400,626,129	390,003,821	
56		Total Capital Stock		\$ 530,649,708	\$ 516,971,022	
57						
58		II. PROPRIETARY CAPITAL				
59	204	Proprietary Capital	A-36	-	-	
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-	
61		Total Proprietary Capital		\$ -	\$ -	
62						
63		III. LONG-TERM DEBT				
64	210	Bonds	A-38	-	-	
65	211	Receivers' Certificates	A-39	-	-	
66	212	Advances from Affiliated Companies	A-40	5,385,000	-	
67	213	Miscellaneous Long-Term Debt	A-41	520,000,000	440,000,000	
68		Total Long-Term Debt		\$ 525,385,000	\$ 440,000,000	
69						
70		IV. CURRENT AND ACCRUED LIABILITIES				
71	220	Notes Payable	A-43	-	80,000,000	
72	221	Notes Receivable Discounted	A-44	-	-	
73	222	Accounts Payable	A-45	15,857,493	19,500,877	
74	223	Payables to Affiliated Companies	A-46	565,816	233,014	
75	224	Dividends Declared	A-47	-	-	
76	225	Matured Long-Term Debt	A-48	-	-	
77	226	Matured Interest	A-49	-	-	
78	227	Customers' Deposits	A-50	541,243	1,315,825	
79	228	Taxes Accrued	A-53	2,056,576	(2,243,870)	
80	229	Interest Accrued	A-51	8,278,672	7,532,507	
81	230	Other Current and Accrued Liabilities	A-52	135,868,240	137,284,589	
82		Total Current and Accrued Liabilities		\$ 163,168,040	\$ 243,622,941	
83						
84		V. DEFERRED CREDITS				
85	240	Unamortized Premium on Debt	A-21	-	-	
86	241	Advances for Construction	A-54	83,813,108	85,685,577	
87	242	Other Deferred Credits	A-55	63,586,011	69,416,189	
88		Total Deferred Credits		\$ 147,399,119	\$ 155,101,766	
		VI. ACCUMULATED DEFERRED TAXES				
	267	Accumulated Deferred Income Taxes Liabilities	A-59	141,334,976	148,447,780	
	268	Accumulated Deferred Investment Tax Credits	A-60	894,600	954,600	
		Total Accumulated Deferred Taxes		\$ 142,229,576	\$ 149,402,380	
89						
90		VII. RESERVES				
91	254	Reserve for Uncollectible Accounts	A-56	4,416,100	3,725,430	
92	255	Insurance Reserve	A-56	-	-	
93	256	Injuries and Damages Reserve	A-56	2,305,978	545,311	
94	257	Employees' Provident Reserve	A-56	78,407	111,167	
95	258	Other Reserves	A-56	-	-	
96		Total Reserves		\$ 6,800,485	\$ 4,381,907	
97						
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION				
99	265	Contributions in Aid of Construction	A-57	137,062,456	131,569,018	
100		Total Liabilities and Other Credits		\$ 1,652,694,384	\$ 1,641,049,038	

SCHEDULE B
Income Statement for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating Revenues	B-1	411,902,801
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	265,917,595
6	503	Depreciation	A-5	66,196,894
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	27,563,780
11		Total Operating Revenue Deductions		\$ 359,694,608
12		Net Operating Revenues		\$ 52,208,193
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		Total Utility Operating Income		\$ 52,208,193
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	7,222,666
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	45,475
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	4,439,768
24	527	Nonoperating Revenue Deductions	B-14	(3,145)
25		Total Other Income		\$ 11,704,764
26		Net Income before Income Deductions		\$ 63,912,958
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	25,833,500
30	531	Amortization of Debt Discount and Expense	B-16	386,343
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	205,408
34	535	Other Interest Charges	B-20	650,855
35	536	Interest Charged to Construction - Cr.	B-21	(2,189,913)
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	365,998
38		Total Income Deductions		\$ 25,252,191
39		Net Income		\$ 38,660,767
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 38,660,767
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)	1,928,653,701	88,972,806	(5,395,338)	(1,007,527)	\$ 2,011,223,642
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	51,293,363			23,566,000	\$ 74,859,362
4	100.4	Utility Plant Held for Future Use					\$ -
5	100.5	Utility Plant Acquisition Adjustments	(1,207,978)	84,440			\$ (1,123,538)
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 1,978,739,085	\$ 89,057,246	\$ (5,395,338)	\$ 22,558,472	\$ 2,084,959,466

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	68,129				\$ 68,129
3	302	Franchises and Consents	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		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 17,170,643	\$ 28,695	\$ -	\$ (30,204)	\$ 17,169,133
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	17,018,889	2,285,639	(0)	(977,322)	\$ 18,327,206
12	312	Collecting and Impounding Reservoirs	14,076,883	1,032,877	-	-	\$ 15,109,760
13	313	Lake, River and Other Intakes	6,376,019	-	(222,422)	-	\$ 6,153,596
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	34,036,488	565,094	(26,456)	-	\$ 34,575,126
16	316	Supply Mains	26,117,027	465,017	(0)	-	\$ 26,582,044
17	317	Other Source of Supply Plant	1,162,754	-	-	-	\$ 1,162,754
18		Total Source of Supply Plant	\$ 98,788,060	\$ 4,348,627	\$ (248,879)	\$ (977,322)	\$ 101,910,486
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	28,198,692	3,408,005	(336,972)	-	\$ 31,269,725
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	1,207,624	-	-	-	\$ 1,207,624
24	324	Pumping Equipment	112,967,044	7,224,270	(864,539)	-	\$ 119,326,775
25	325	Other Pumping Plant	9,564,735	593,301	(454,455)	-	\$ 9,703,580
26		Total Pumping Plant	\$ 151,938,095	\$ 11,225,576	\$ (1,655,966)	\$ (1)	\$ 161,507,704
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	47,556,968	375,206	(9,384)	-	\$ 47,922,790
30	332	Water Treatment Equipment	58,016,082	344,043	(143,340)	-	\$ 58,216,785
31		Total Water Treatment Plant	\$ 105,573,050	\$ 719,250	\$ (152,724)	\$ -	\$ 106,139,575

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	31,370,888	1,616,457	(14,778)	-	\$ 32,972,567
34	342	Reservoirs and Tanks	142,941,510	188,931	(446,643)	-	\$ 142,683,799
35	343	Transmission and Distribution Mains	860,910,054	34,504,039	(793,836)	-	\$ 894,620,256
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	263,304,257	19,285,539	(95,236)	15,193	\$ 282,509,752
38	346	Meters	27,964,341	2,791,264	(935,562)	-	\$ 29,820,044
39	347	Meter Installations	20,191,193	1,930,329	(6,826)	-	\$ 22,114,696
40	348	Hydrants	90,943,865	5,502,144	(117,490)	-	\$ 96,328,520
41	349	Other Transmission and Distribution Plant	1,461,652	-	(10,517)	-	\$ 1,451,135
42		Total Transmission and Distribution Plant	\$ 1,439,087,760	\$ 65,818,703	\$ (2,420,888)	\$ 15,193	\$ 1,502,500,768
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	43,233,177	82,873	(0)	-	\$ 43,316,051
46	372	Office Furniture and Equipment	32,300,401	4,992,676	(679,066)	-	\$ 36,614,011
47	373	Transportation Equipment	20,599,185	879,984	(60,000)	-	\$ 21,419,168
48	374	Stores Equipment	728,396	-	-	-	\$ 728,396
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	13,056,388	512,791	(10,220)	-	\$ 13,558,960
51	377	Power Operated Equipment	3,122,125	113,611	(57,403)	-	\$ 3,178,333
52	378	Tools, Shop and Garage Equipment	2,401,136	264,237	(110,225)	-	\$ 2,555,149
53	379	Other General Plant	595,324	103,796	-	-	\$ 699,120
54		Total General Plant	\$ 116,036,133	\$ 6,949,969	\$ (916,913)	\$ -	\$ 122,069,189
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other - Pension NSC	(980,176)	(118,014)	32	(15,193)	\$ (1,113,350)
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ (980,176)	\$ (118,014)	\$ 32	\$ (15,193)	\$ (1,113,350)
61		Total Utility Plant in Service	\$ 1,928,653,702	\$ 88,972,806	\$ (5,395,338)	\$ (1,007,527)	\$ 2,011,223,643

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

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

SCHEDULE A-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	15,583
6	Lot #3A Los Gatos Creek	22,731	22,731
7	Lot #61 Beadsley Gulch	555	555
8	Lot #34,35,88,91 Beckwith	-	-
9	Lot #8 Lexington	505	505
10	Lot #178 Silver Creek	551	551
11	Lot #85R,40R Cavanaugh	4,651	4,652
12	Lot #51R Moody Gulch	4,793	4,793
13	Lot #244 Fleury	208	-
14	Calero McKean	45,724	45,724
15	Total	\$ 150,161	\$ 149,952

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance 12/31/2021 (c)	Balance 1/1/2021 (d)
RATE BASE					
1		Utility Plant			
2		Plant in Service	A-1, A-1b	2,029,690,247	1,947,120,306
3		Construction Work in Progress	A-1	74,859,362	51,293,363
4		General Office Prorate			
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)		\$ 2,104,549,609	\$ 1,998,413,669
6		Less Accumulated Depreciation			
7		Plant in Service	A	(738,148,828)	(673,836,663)
8		General Office Prorate			
9		Total Accumulated Depreciation (=Line 7 + Line 8)		\$ (738,148,828)	\$ (673,836,663)
10		Less Other Reserves			
11		Deferred Income Taxes	A-59	141,334,976	148,447,780
12		Less Prepaid Deferred Income Tax	A-27	(17,366,296)	(16,445,939)
13		Deferred Investment Tax Credit	A-60	894,600	954,600
14		Other Reserves			
15		Total Other Reserves (=Line 11 + Line 12 + Line 13)		\$ 124,863,280	\$ 132,956,441
16		Less Adjustments			
17		Contributions in Aid of Construction	A-57	137,062,456	131,569,018
18		Advances for Construction	A-54	83,813,108	85,685,577
19		Other			
20		Total Adjustments (=Line 16 + Line 17 + Line 18)		\$ 220,875,564	\$ 217,254,595
21		Add Materials and Supplies	A-17	\$ 1,063,730	\$ 925,775
22		Add Working Cash (=Line 35)		38,959,133	37,344,156
23		TOTAL RATE BASE			
24		(=Line 5 + Line 9 - Line 15 - Line 20 + Line 21 + Line 22)		\$ 1,060,684,800	\$ 1,012,635,901
Working Cash					
25		Determination of Operational Cash Requirement			
26		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	B-2	\$ 265,395,595	\$ 258,082,698
27		Purchased Power & Commodity for Resale*	B-2	\$ 176,546,225	\$ 175,957,116
28		Meter Revenues:	B-1	\$ 396,822,341	\$ 391,215,909
29		Other Revenues:	B-1	\$ 15,080,460	\$ 16,690,144
30		Total Revenues (=Line 28 + Line 29)		\$ 411,902,801	\$ 407,906,053
31		Ratio - Flat Rate to Total Revenues (=Line 29 / Line 30)		0.0366	0.0409
32		5/24 x Line 25 x (100% - Line 31)		53,266,461	51,567,255
33		1/24 x Line 25 x Line 31		404,858	439,995
34		1/12 x Line 27		14,712,185	14,663,093
35		Operational Cash Requirement (=Line 32 + Line 33 - Line 34)		\$ 38,959,133	\$ 37,344,156
		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	\$ 669,736,891	\$ 560,998			3,538,774
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	65,945,720	16,339			432,480
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	5,684,360				
5	(e) Charged to clearing accounts	1,674,680				
6	(f) Salvage recovered	222,982				
7	(g) All other credits ⁽²⁾	153,802				
8	Total credits	\$ 73,681,544	\$ 16,339	\$ -	\$ -	\$ 432,480
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(5,395,338)				
11	(b) Cost of removal	(4,422,193)				
12	(c) All other debits ⁽³⁾	(667)				
13	Total debits	\$ (9,818,198)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 733,600,237	\$ 577,337	\$ -	\$ -	\$ 3,971,254
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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	3,538,876	1,057,844	(0)	(3,364)	\$ 4,593,356
3	312	Collecting and Impounding Reservoirs	4,670,376	163,155	-	-	\$ 4,833,531
4	313	Lake, river and Other Intakes	2,179,904	193,441	(222,422)	(927)	\$ 2,149,995
5	314	Springs and Tunnels					
6	315	Wells	10,118,208	1,890,967	(26,456)	(42,647)	\$ 11,940,072
7	316	Supply Mains	7,387,255	873,796	(0)	(19,831)	\$ 8,241,220
8	317	Other Source of Supply Plant	(195,374)	14,416	-	-	\$ (180,958)
9		Total Source of Supply Plant	\$ 27,699,245	\$ 4,193,618	\$ (248,879)	\$ (66,769)	\$ 31,577,215
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	11,831,063	1,920,549	(336,972)	(285,255)	\$ 13,129,385
13	322	Boiler Plant Equipment					
14	323	Other Power Production Equipment	511,132	56,371	-	-	\$ 567,503
15	324	Pumping Equipment	29,645,674	6,010,492	(864,539)	(452,351)	\$ 34,339,275
16	325	Other Pumping Plant	6,331,482	821,701	(454,455)	(19,460)	\$ 6,679,268
17		Total Pumping Plant	\$ 48,319,350	\$ 8,809,113	\$ (1,655,966)	\$ (757,065)	\$ 54,715,432
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	9,983,005	2,090,100	(9,384)	550	\$ 12,064,271
21	332	Water Treatment Equipment	15,756,044	2,502,923	(143,340)	1,972	\$ 18,117,599
22		Total Water Treatment Plant	\$ 25,739,049	\$ 4,593,023	\$ (152,724)	\$ 2,522	\$ 30,181,870
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	15,479,741	2,147,668	(14,778)	(13,457)	\$ 17,599,175
26	342	Reservoirs and Tanks	29,867,927	4,764,644	(446,643)	(2,570,492)	\$ 31,615,436
27	343	Transmission and Distribution Mains	283,436,008	20,063,677	(793,836)	(645,767)	\$ 302,060,081
28	344	Fire Mains					
29	345	Services	139,021,206	15,673,149	(95,236)	(203,034)	\$ 154,396,085
30	346	Meters	(387,075)	587,875	(935,562)	211,657	\$ (523,105)
31	347	Meter Installations	3,293,175	342,586	(6,826)	-	\$ 3,628,935
32	348	Hydrants	44,075,527	3,558,958	(117,490)	(135,906)	\$ 47,381,090
33	349	Other Transmission and Distribution Plant	(166,597)	26,478	(10,517)	(7,844)	\$ (158,480)
34		Total Transmission and Distribution Plant	\$ 514,619,913	\$ 47,165,035	\$ (2,420,888)	\$ (3,364,843)	\$ 555,999,217
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	16,026,817	1,937,415	(0)	(6,729)	\$ 17,957,504
38	372	Office Furniture and Equipment	20,629,999	3,462,721	(679,066)	(6,171)	\$ 23,407,484
39	373	Transportation Equipment	10,529,537	1,674,680	(60,000)	-	\$ 12,144,217
40	374	Stores Equipment	394,526	30,845	-	-	\$ 425,371
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	2,388,288	1,296,746	(10,220)	-	\$ 3,674,814
43	377	Power Operated Equipment	1,569,143	167,579	(57,403)	(158)	\$ 1,679,161
44	378	Tools, Shop and Garage Equipment	1,391,412	102,336	(110,225)	-	\$ 1,383,523
45	379	Other General Plant	447,608	24,779	-	-	\$ 472,387
46	390	Other Tangible Property	(17,995)			37	\$ (17,958)
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 53,359,335	\$ 8,697,101	\$ (916,913)	\$ (13,020)	\$ 61,126,503
49		Total	\$ 669,736,891	\$ 73,457,890	\$ (5,395,370)	\$ (4,199,175)	\$ 733,600,237

Non potable assets included in our Financial statements so the Reserve for depreciation also includes Non potable

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)	4,014,430	3,395,020
2	Other Long Term Assets	1,363,636	-
3			
4			
5			
6			
7			
8			
9	Total	\$ 5,378,066	\$ 3,395,020

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	3,214,766	1,133,097
2			
3			
4			
5	Total	\$ 3,214,766	\$ 1,133,097

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	390,475	379,375
2				
3				
4				
5				
6	Total		\$ 390,475	\$ 379,375

**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 (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-14
Account 124 - Notes Receivable**

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance 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	30,199,473	33,811,984
2	125-2	Other Accounts Receivable	844,138	1,202,687
3				
4				
5	Total		\$ 31,043,611	\$ 35,014,671

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	12,318,000	-	1.00%	45,436	45,436
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ 12,318,000	\$ -		\$ 45,436	\$ 45,436

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	925,775	1,063,730
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 925,775	\$ 1,063,730

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Insurance	1,796,190	1,891,564
2	Rent	129,493	199,979
3	Taxes -Other	190,214	97,124
4	Misc.	2,447,076	4,105,748
5			
6			
7			
8			
9			
10	Total	\$ 4,562,972	\$ 6,294,415

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	34,000,000	30,933,000
2	Due from Ratepayers	2,068,252	1,598,705
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 36,068,252	\$ 32,531,705

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	13,908	(13,908)	-	\$ (0)
2	B	30,000,000	484,576	11-01-93	01-01-24	394,874	(131,596)	-	\$ 263,277
3	C	10,000,000	197,409	11-01-93	11-01-20	-	-	-	\$ -
4	D	15,000,000	184,617	01-01-96	01-01-26	30,771	(6,154)	-	\$ 24,617
5	E	15,000,000	208,543	12-01-98	12-01-28	54,968	(6,943)	-	\$ 48,025
6	F	20,000,000	101,294	09-24-01	09-01-31	36,115	(3,386)	-	\$ 32,729
7	G	20,000,000	119,904	09-02-03	09-01-33	50,625	(3,997)	-	\$ 46,628
8	H	20,000,000	198,310	01-23-07	01-01-37	105,766	(6,610)	-	\$ 99,156
9	I	20,000,000	126,418	12-17-07	12-17-37	75,455	(4,439)	-	\$ 71,016
10	J	10,000,000	35,750	02-02-09	02-01-24	7,350	(2,384)	-	\$ 4,966
11	K	20,000,000	93,233	05-15-09	05-15-39	57,234	(3,108)	-	\$ 54,127
12	L	50,000,000	855,908	06-16-14	06-01-44	498,264	(21,128)	-	\$ 477,136
13	M	80,000,000	606,821	03-28-19	04-01-49	571,423	(20,227)	-	\$ 551,196
14	N	50,000,000	226,426	06-01-21	06-01-51	-	222,652	-	\$ 222,652
15	O	50,000,000	-	12-01-21	12-01-51	-	217,838	-	\$ 217,838
17	PAB	50,000,000	855,908	06-16-10	06-01-40	555,156	(28,530)	-	\$ 526,626
18	PAB 2016	70,000,000	942,705	12-20-16	11-1-46	834,990	(32,218)	-	\$ 802,772
19	SDWSRF	1,634,522	25,534	06-01-05	05-01-25	-	-	-	\$ -
20	SDWSRF	962,161	-	06-01-08	05-01-28	-	-	-	\$ -
21	Line of Credit	293,452	-	-	-	62,930	56,013	-	\$ 118,942
						\$ 3,349,829	\$ 211,875	\$ -	\$ 3,561,704

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	82,046	82,046
2	Deferred Expense	452,207	437,810
3	SRF Receivable	117,584	80,155
4			
5	Total	\$ align="right">651,836	\$ align="right">600,012

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	692,978	458,714
2			
3			
4			
5	Total	\$ align="right">692,978	\$ align="right">458,714

SCHEDULE A-26
Account 146 - Other Deferred Debits

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	181,000	35,089
4	REG ASSET - VACATION	2,948,999	2,769,999
5	REG ASSET - BAL/ MEMO ACCT	25,212,859	38,098,653
6	REG ASSET - PENSION NSC	1,197,211	1,447,560
7	REG ASSET - PENSIONS	99,301,117	78,419,037
8	REG ASSET - DEF'D TAX	33,817,608	32,131,960
9	REG ASSET - LONG-LIVED FA	936,636	921,985
10	Mis- Drought Surcharge	-	-
11	Total	\$ 163,608,288	\$ 153,837,142

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Deferred Tax Assets Non-Rate Base Related	38,875,310	31,627,558
2	Deferred Tax Assets Rate Base Related	16,445,939	17,366,296
3			
4			
5	Total	\$ 55,321,249	\$ 48,993,854

SCHEDULE A-28
Account 150 - Discount on Capital Stock

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

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

SCHEDULE A-29
Account 151- Capital Stock Expense

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

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

SCHEDULE A-30								
Account 200 - Common Capital Stock								
Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance 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		\$ -

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

SCHEDULE A-30a								
Account 201- Preferred Capital Stock								
Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance 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				\$ -	\$ -		\$ -

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

SCHEDULE A-30b				
Record of Stockholders at End of Year				
Line No.	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	1	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	\$ 126,967,195
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	(1,033,292)
8	ESPP	(2,023,085)
9		
10	Total debits	\$ (3,056,377)
11	Balance end of year	\$ 130,023,572

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 390,003,821
2		CREDITS	
3	400	Credit balance transferred from income account	31,438,101
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 31,438,101
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	28,000,000
12	414	Miscellaneous debits to surplus (specify)	(7,184,208)
13			
14		Total debits	\$ 20,815,792
15		Balance end of year	\$ 400,626,129

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 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	-	5,385,000	1.00%	205,408	205,408
2						
3						
4						
5	Total	\$ -	\$ 5,385,000		\$ 205,408	\$ 205,408

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	0	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	0	0	9.45%	-	-
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	80,000,000	80,000,000	4.29%	3,432,000	3,432,000
14	Series N Senior Notes			0	50,000,000	3.30%	852,500	-
15	Series O Senior Notes			0	50,000,000	3.00%	129,167	4,167
16	PAB		06-01-40	50,000,000	50,000,000	5.10%	1,912,500	1,275,000
17	PAB 2016		11-01-46	70,000,000	70,000,000	4.75%	3,325,000	3,324,995
18								
19	Total			\$ 440,000,000	\$ 520,000,000		\$ 25,200,167	\$ 23,585,162

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 Chas			80,000,000	-	various	646,596	877,935
2								
3								
4								
5								
6								
7	Total			\$ 80,000,000	\$ -		\$ 646,596	\$ 877,935

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	19,500,877	15,857,493
2			
3			
4			
5	Total	\$ 19,500,877	\$ 15,857,493

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	233,014	565,816			
2						
3						
4						
5						
6						
7	Total	\$ 233,014	\$ 565,816		\$ -	\$ -

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	-	-
2			
3			
4			
5	Total	\$ -	\$ -

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	1,315,825	541,243
2			
3			
4			
5	Total	\$ 1,315,825	\$ 541,243

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	7,291,960	8,269,465
2	229-2 Interest Accrued on Other Liabilities	240,546	9,207
3			
4			
5	Total	\$ 7,532,507	\$ 8,278,672

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	5,925,372	5,475,252
2	Pump Taxes	10,965,276	9,927,772
3	Audit & Legal Fees	274,674	250,290
4	Purchased Water	6,911,999	5,727,001
5	Utilities user tax - San Jose	1,201,678	1,133,592
6	Cost Order advance payments	573,203	688,632
7	Unidentified customer overpayments	2,413,254	2,810,220
8	Other current and accrued liabilities	2,622,525	7,708,605
9	Power accrual	650,000	680,000
10	P.U.C. surcharge	1,408,127	1,461,321
11	Retirement Plan Employer	104,231,045	79,966,499
12	Drought Surcharges-Cupertino	-	-
13	Group Insurance - Employer	107,437	-
14	Current Portion of Long Term assets	-	19,995,363
15	Reg Asset-Cupertino	-	43,694
16	Total	\$ 137,284,589	\$ 135,868,240

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	-	11,500,387	11,419,172	81,215	0	-
2	State corporation franchise tax (1)	304,884	-	5,457,311	1,003,738	1,138,748	3,619,708	-
3	State unemployment insurance tax	(898)	-	69,481	68,583	-	0	-
4	Other state and local taxes	965,161	(190,214)	1,091,497	1,100,794	(81,215)	943,988	(97,124)
5	Federal unemployment insurance tax	(5)	-	17,770	17,764	-	0	-
6	Fed. ins. contr. act (old age retire.)	(157,215)	-	3,436,433	3,436,430	-	(157,211)	-
7	Other federal taxes	-	-	-	-	-	-	-
8	Federal income taxes (1)	(3,463,996)	-	6,620,864	9,910,536	(4,304,845)	(2,448,822)	-
9	Local franchise tax- Cupertino Lease	124,624	-	106,503	124,379	-	106,748	-
10	Fed. Income taxes - Cupertino Lease (1)	(67,401)	-	245,081	241,830	(35,876)	(28,274)	-
11	State corporation franchise tax- Cupertino Lease (1)	50,976	-	113,172	110,619	33,090	20,438	-
12	Property tax - Cupertino Lease	0	-	72,656	72,656	-	0	-
13	Payroll tax - Cupertino Lease	-	-	26,619	26,619	-	-	-
14	Total	\$ (2,243,870)	\$ (190,214)	\$ 28,757,774	\$ 27,533,120	\$ (3,168,883)	\$ 2,056,576	\$ (97,124)

(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	85,685,577
2	Additions during year	9,877,174
3	Subtotal - Beginning balance plus additions during year	\$ 95,562,752
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	2,852,433
8	Present worth basis	
9	Total refunds	\$ 2,852,433
10	Transfers to Acct 265 - Contributions in Aid of Construction	
11	Due to expiration of contracts	8,520,671
12	Due to present worth discount	376,539
13	Total transfers to Acct. 265	\$ 8,897,210
14	Securities Exchanged for Contracts (enter detail below)	
15	Subtotal - Charges during year	\$ 11,749,644
16	Balance end of year	\$ 83,813,108

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	(21,194,349)	(24,680,731)
2	Deferred Revenue	3,606,879	3,369,319
3	Regulatory Liability - Income Taxes	84,126,135	79,931,043
4	LT Tax Uncertainty Payable	287,311	301,776
5	Regulatory Liability - Asset Retirement Obligation	936,636	921,985
6	Due to Developers	1,653,577	3,742,619
7	Total	\$ 69,416,189	\$ 63,586,011

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	3,725,430	Bad Debt Write Off	1,952,045	775	522,000	\$ 4,416,100
2					125	510,595	
3			COVID AR RESERVE Writeoff		125	1,610,120	
4	255						
5	256	545,311	Inj & Damages	3,752,324	794	5,512,992	\$ 2,305,978
6	257	111,167	Post Retire. Contb	73,221	795	40,461	\$ 78,407
7	258	-	Reg Asset WCMA	-		-	\$ -
8							\$ -
9	Total	\$ 4,381,907		\$ 5,777,590		\$ 8,196,168	\$ 6,800,485

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	\$ 131,569,018	131,550,360.65	18,657		
2	Add: Credits to account during year					
3	Contributions received during year	\$ 11,153,227	11,153,227			
4	Other credits	\$ 25,101	25,101			
5	Total credits	\$ 11,178,328	\$ 11,178,328	\$ -	\$ -	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ 5,684,890	5,684,890			
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ 5,684,890	\$ 5,684,890	\$ -	\$ -	\$ -
11	Balance end of year	\$ 137,062,456	\$ 137,043,798	\$ 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	148,447,780	141,334,976
2			
3			
4			
5	Total	\$ 148,447,780	\$ 141,334,976

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	954,600	894,600
2			
3			
4			
5	Total	\$ 954,600	\$ 894,600

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		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	246,914,751	248,299,447	\$ (1,384,697)
4		601-1.2 Residential Low Income Discount (Debit)	(4,346,226)	(3,408,791)	\$ (937,435)
5		601-2 Commercial Sales	121,353,699	115,788,070	\$ 5,565,629
6		601-3 Industrial Sales	1,015,184	983,226	\$ 31,958
7		601-4 Sales to Public Authorities	17,038,951	16,016,312	\$ 1,022,639
8		Sub-total	\$ 381,976,358	\$ 377,678,264	\$ 4,298,094
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	5,709,415	5,147,481	\$ 561,933
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale	1,874,025	1,753,768	\$ 120,256
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	1,755,669	1,647,215	\$ 108,454
26		Sub-total	\$ 9,339,109	\$ 8,548,465	\$ 790,644
27		Total Water Service Revenues	\$ 391,315,466	\$ 386,226,729	\$ 5,088,737
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	3,433,903	3,531,602	\$ (97,699)
30	611	Miscellaneous Service Revenues	9,282	26,422	\$ (17,139)
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	11,637,275	13,132,121	\$ (1,494,846)
34	615	Recycled Water Revenues	5,506,874	4,989,180	\$ 517,694
35		Total Other Water Revenues	\$ 20,587,334	\$ 21,679,324	\$ (1,091,990)
36	501	Total operating revenues	\$ 411,902,801	\$ 407,906,053	\$ 3,996,748

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	County of Santa Clara	23,138,710
33		
34		
35	Operations within incorporated territory	
36	City or town of San Jose	305,174,296
37	City or town of Campbell	20,366,707
38	City or town of Cupertino	11,223,002
39	City or town of Los Gatos	23,237,987
40	City or town of Monte Sereno	3,561,893
41	City or town of Saratoga	25,193,470
42	City or town of Santa Clara	6,737
43		
44	Total	\$ 411,902,801

¹ Should be segregated to operating districts.

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		21,123	(223)	\$ 21,346
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		1,335,692	1,056,383	\$ 279,309
6	703	Miscellaneous expenses	A			1,911,438	1,492,368	\$ 419,070
7	704	Purchased water	A	B	C	91,186,742	94,591,812	\$ (3,405,070)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		95,290	122,861	\$ (27,570)
12	708	Maintenance of collect and impound reservoirs	A			2,494	4,713	\$ (2,218)
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			19,682	13,854	\$ 5,828
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			259	-	\$ 259
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		Total source of supply expense				\$ 94,572,721	\$ 97,281,767	\$ (2,709,046)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		1,592,759	1,147,504	\$ 445,255
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		1,916,650	1,981,956	\$ (65,306)
28	725	Miscellaneous expenses	A			1,006,574	1,026,893	\$ (20,319)
29	726	Fuel or power purchased for pumping	A	B	C	9,009,831	8,489,690	\$ 520,142
30	727	Ground water extraction charge	A	B	C	76,349,651	72,875,614	\$ 3,474,037
31		Maintenance						
32	729	Maintenance supervision and engineering	A	B		1,384	1,034	\$ 350
33	729	Maintenance of structures and equipment			C			\$ -
34	730	Maintenance of structures and improvements	A	B		306,604	266,141	\$ 40,463
35	731	Maintenance of power production equipment	A	B				\$ -
36	732	Maintenance of power pumping equipment	A	B		1,293,242	1,150,496	\$ 142,746
37	733	Maintenance of other pumping plant	A	B		1,313	2,451	\$ (1,138)
38		Total pumping expenses				\$ 91,478,008	\$ 86,941,779	\$ 4,536,230

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		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		1,117,171	894,692	\$ 222,479
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			2,061,127	2,394,367	\$ (333,240)
43	743	Miscellaneous expenses	A	B		2,207,303	2,338,987	\$ (131,685)
44	744	Chemicals and filtering materials	A	B		429,090	503,595	\$ (74,505)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		106,201	61,749	\$ 44,452
49	748	Maintenance of water treatment equipment	A	B		104,896	104,721	\$ 175
50		Total water treatment expenses				\$ 6,025,787	\$ 6,298,112	\$ (272,324)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		451,745	475,469	\$ (23,725)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			11,554	3,236	\$ 8,318
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			1,120,963	1,201,682	\$ (80,720)
58	754	Meter expenses	A			-	4,420	\$ (4,420)
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A			3,388,923	2,940,377	\$ 448,545
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		964,987	921,345	\$ 43,643
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		508,845	460,439	\$ 48,407
65	760	Maintenance of reservoirs and tanks	A	B		57,391	51,878	\$ 5,513
66	761	Maintenance of trans. and distribution mains	A			5,113,743	4,891,713	\$ 222,030
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,244,009	1,105,516	\$ 138,493
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			1,276,682	818,069	\$ 458,613
72	765	Maintenance of hydrants	A			290,016	349,310	\$ (59,294)
73	766	Maintenance of miscellaneous plant	A			5,602,440	4,069,485	\$ 1,532,955
74		Total transmission and distribution expenses				\$ 20,031,298	\$ 17,292,940	\$ 2,738,358

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		347,910	363,826	\$ (15,916)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,448,656	1,486,732	\$ (38,076)
80	773	Customer records and collection expenses	A			4,772,263	4,912,792	\$ (140,529)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,477,403	1,143,228	\$ 334,175
83	775	Uncollectible accounts	A	B	C	522,000	504,000	\$ 18,000
84		Total customer account expenses				\$ 8,568,232	\$ 8,410,578	\$ 157,654
85		VI. SALES EXPENSES						
86		Operation						
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		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	12,005,850	12,738,982	\$ (733,133)
101	792	Office supplies and other expenses	A	B	C	3,032,896	2,394,048	\$ 638,848
102	793	Property insurance	A			3,379,649	2,601,693	\$ 777,956
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A					\$ -
105	795	Employees' pensions and benefits	A	B	C	20,291,309	19,227,795	\$ 1,063,514
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C	6,498,377	5,016,117	\$ 1,482,260
108	798	Outside services employed	A			4,644,968	6,332,594	\$ (1,687,626)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			2,429,887	2,712,954	\$ (283,067)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	2,727,072	2,803,247	\$ (76,175)
114		Total administrative and general expenses				\$ 55,010,007	\$ 53,827,430	\$ 1,182,577
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	483,892	513,861	\$ (29,969)
118	812	Administrative expenses transferred - Cr.	A	B	C	(10,252,351)	(11,979,768)	\$ 1,727,417
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (9,768,458)	\$ (11,465,907)	\$ 1,697,448
121		Total operating expenses				\$ 265,917,595	\$ 258,586,698	\$ 7,330,897

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)	Other (Account 526) (g)
1	Taxes on real and personal property	\$ 11,500,387	11,237,846	262,541	-	-	-
2	State corp. franchise tax	\$ 5,457,311	5,457,311	-	-	-	-
3	State unemployment insurance tax	\$ 69,480	44,282	-	1,756	20,922	2,520
4	Other state and local taxes	\$ 1,091,497	1,091,497	-	-	-	-
5	Federal unemployment insurance tax	\$ 17,970	8,531	-	844	7,671	924
6	Federal insurance contributions act	\$ 3,436,434	2,840,908	-	41,511	494,462	59,553
7	Other federal taxes	\$ -	-	-	-	-	-
8	Federal income tax	\$ 6,620,864	6,620,864	-	-	-	-
9	Franchise tax- Cupertino Lease	\$ 106,503	-	-	-	-	106,503
10	Federal income tax - Cupertino Lease	\$ 245,081	-	-	-	-	245,081
11	State corp. franchise tax - Cupertino Lease	\$ 113,172	-	-	-	-	113,172
12	Property tax - Cupertino Lease	\$ 72,656	-	-	-	-	72,656
13	Payroll tax - Cupertino Lease	\$ 26,619	-	-	-	-	26,619
14	Total	\$ 28,757,973	\$ 27,301,239	\$ 262,541	\$ 44,111	\$ 523,055	\$ 627,027

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	38,660,767
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	6,865,945
7	Provision for doubtful accounts	(213,497)
8	Dues	111,420
9	Non-deductible retirement expenses	10,094,712
10	Non-deductible compensation expense	2,938,620
11	California Franchise Tax current year, per books	5,570,483
12	Non-deductible meals, entertainment & travel	25,819
13	Taxable contributions & advances	991,068
14	Amortization of debt reacquisition cost per books	386,343
15	Book Depreciation in Excess of Federal	21,077,042
16	Non-deductible contributions	26,000
17	Non-deductible benefits	147,960
18	Accrued Bonus accrued	1,766,785
19	481(a) Adjustment - Accrued Bonus	427,291
20	Uninsured losses accrued	596,035
21	Non-deductible ESPP expense	229,023
22	Amortization of lease concession fee	2,106,521
23	481(a) Adjustment - Fixed Asset	4,873,010
24	263A Adjustment - Fixed Asset	2,587,895
25	Sale of Non-Utility - Tax	12,664,901
26		-
27	Deduct:	-
28	Accrued Bonus paid	2,241,000
29	Uninsured losses paid	545,310
30	Bad Debts written off	693,586
31	Contribution to Pension Plan & Pension Payments	11,318,034
32	California Franchise Tax prior year	5,577,215
33	Loss on dispositions (ACRS/MACRS property)	4,816,570
34	Repairs & Maintenance Deduction	10,608,773
35	Deferred Revenue from CIAC	571,068
36	Deductible equity compensation expense	1,782,809
37	Amortization of lease concession fee per tax	2,106,980
38	Cost of retirement in excess of retirement proceeds	551,414
39	Amortization of debt reacquisition cost per tax	264,680
40	Executive Deferred Compensation Accrual	790,067
41	Stock - Excess Tax Benefit	1,078,431
42	Penalties	(66)
43	Asset Write Off Reserve	-
44	Sale of Non-Utility - Book	7,222,666
45		
46	Federal tax net Income/(loss).....	\$ 61,765,604
47	Computation of tax:	
48	Tax at 21% Calculated Tax	12,970,777
49		
50	Tax per return (1)	<u>12,970,777</u>

Group members included in consolidated Federal tax return:

Name	2021 Tax
SJW Group (1)	(3,236,387)
SJW Land Company (1)	597,124
SJWTX, Inc (1)	968,708
SJW New England (1)	(2,591,761)

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

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

SCHEDULE B-6
Account 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	Sale Of Pecten property	7,230,262	7,596	\$ 7,222,666
2				\$ -
3				\$ -
4				\$ -
5	Totals	\$ 7,230,262	\$ 7,596	\$ 7,222,666

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

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

SCHEDULE B-11		
Account 524 - Interest Revenues		
Line No.	Description of Items (a)	Amount (b)
1	Interest Revenue	45,475
2		
3		
4		
5		Total \$ 45,475

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

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

Line No.	Description (a)	Amount (b)
1	Lease Telecommunication	1,207,056
2	Amort. Def. Rev. for CIAC 1987-2000	571,068
3	Lease Cupertino Water System	1,378,816
4	Maintenance Contract for City of San Jose	687,778
5	Miscellaneous	595,051
6		
7		
8	Total	\$ 4,439,768

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	Misc	(3,145)
2		
3		
4		
5	Total	\$ (3,145)

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

Line No.	Description of Items (a)	Amount (b)
1	Int on LTD	25,833,500
2		
3		
4		
5	Total	\$ 25,833,500

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

Line No.	Description of Items (a)	Amount (b)
1	Amortization of Debt Issuance cost	386,343
2		
3		
4		
5	Total	\$ 386,343

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

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

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

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

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

Line No.	Description of Items (a)	Amount (b)
1	Inter Company Interest	205,408
2		
3		
4		
5	Total	\$ 205,408

SCHEDULE B-20
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	Line of Credit	646,596
2	Other	4,259
3		
4		
5	Total	\$ 650,855

SCHEDULE B-21 Account 536 - Interest Charged to Construction - Cr.		
Line No.	Description of Items (a)	Amount (b)
1	Capitalized Interest	(2,189,913)
2		
3		
4		
5	Total	\$ (2,189,913)

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

SCHEDULE B-23 Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1	Donations	339,998
2	Political Contributions (See Sch C-5 for detail)	26,000
3		
4		
5	Total	\$ 365,998

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

**SCHEDULE C-2
Compensation of Individual Proprietor or Partner**

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

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

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply	8	1,063,447
2	Employees - Pumping	49	6,450,327
3	Employees - Water treatment	30	3,720,291
4	Employees - Transmission and distribution	128	12,214,016
5	Employees - Customer account	52	4,421,008
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	11	6,963,944
9	General office	137	18,483,776
10	Total	415	\$ 53,316,808

**SCHEDULE C-4
Record of Accidents During Year**

Line No.	Date of Accident (a)	TO PERSONS					Date of Accident (g)	TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)		Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)			Number (h)	Amount (i)	Number (j)	Amount (k)
1	3/16/2021		0		0	0	3/16/2021	0	0	0	0.00
2	3/16/2021		0		0	0	3/16/2021	0	0	0	0.00
3	3/25/2021		0		0	0	3/25/2021	0	0	0	0.00
4	3/29/2021		0		0	0	3/29/2021	0	0	0	0.00
5	4/8/2021		0		0	0	4/8/2021	1	5,313	0	0.00
6	4/22/2021		0		0	0	4/22/2021	0	0	1	3,234.00
7	5/18/2021		0		0	0	5/18/2021	1	966	0	0.00
8	6/16/2021		0		0	0	6/16/2021	1	67	0	0.00
9	6/17/2021		0		0	0	6/17/2021	0	0	1	7,713.00
10	7/1/2021		0		0	0	7/1/2021	0	0	0	0.00
11	7/9/2021		0		0	0	7/9/2021	0	0	0	0.00
12	8/2/2021		0		0	0	8/2/2021	1	1,783	1	11,027.00
13	9/13/2021		0		0	0	9/13/2021	1	0	1	2,884.00
14	10/12/2021		0		0	0	10/12/2021	0	0	1	4,409.00
15	11/2/2021		0		0	0	11/2/2021	0	0	0	0.00
16	11/8/2021		0		0	0	11/8/2021	0	0	0	0.00
17	11/9/2021		0		0	0	11/9/2021	1	5,927	0	0.00
18	12/28/2021		0		0	0	12/28/2021	0	0	0	0.00
19			0		0	0		0	0	0	0.00
20			0		0	0		0	0	0	0.00
21			0		0	0		0	0	0	0.00
22			0		0	0		0	0	0	0.00
23			0		0	0		0	0	0	0.00
24			0		0	0		0	0	0	0.00
25			0		0	0		0	0	0	0.00
26			0		0	0		0	0	0	0.00
27			0		0	0		0	0	0	0.00
28			0		0	0		0	0	0	0.00
29											
30											
Totals		0	0	0	0	0		6	\$14,056	5	\$ 29,267

SCHEDULE C-5		
Expenditures for Political Purposes		
<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	BUSINESS SAN JOSE CHAMBER PAC	500
2	JEFF ROSEN FOR DISTRICT ATTORN	500
3	NEWSOM FOR CALIFORNIA GOVERNER	25,000
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16	Total	\$ 26,000

SCHEDULE C-6		
Loans to Directors, or Officers, or Shareholders		
<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	\$ -

SCHEDULE C-7				
Bonuses Paid to Executives & Officers				
<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>				
	Name	Title	Cash Value (1)	Non-Cash Value (2)
1	Avila- Walker	Vice President & Controllor		-
2	Gere	President		-
3	Brown	Corp Secretary & Asst Gen counsel		-
4	Hobbs	Vice President		-
5	Jensen	Executive Vice President		-
6	Lambing	Executive		-
7	Lynch	CFO, Treasurer		-
8	Orosco	Vice President		-
9	Papazian	Corporate Secretary		-
10	Rayer	Vice President		-
11	Roth			-
12	Tang	Vice President		-
13	Thornburg	CEO & Board Member		-
14	Tuttle	Vice President		-
15	Zacharisen	Vice President		-
16				-
15	Total		\$ -	\$ - \$ -

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) ²				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	Saratoga Filter	Saratoga	Congress Springs					7.6	
2	Montevina	Los Gatos	Ryland Intake					439.84	
3	Howell	Los Gatos						0.698	
4									

WELLS							Annual Quantities Pumped MG	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
5	Bascom	San Jose					361.27	
6	Breeding	San Jose					432.70	
7	Buena Vista	San Jose					2398.70	
8	Cottage Grove	San Jose					372.20	
9	Gish	San Jose					489.29	
10	Grant	San Jose					1.22	
11	Malone	San Jose					0.00	
12	McLaughlin	San Jose					5.24	
13	Meridian	San Jose					857.38	
14	Needles	San Jose					906.13	
15	Senter	San Jose					303.87	
16	Seventeenth St.	San Jose					758.89	
17	3-Mile	San Jose					925.59	
18	Twelfth St.	San Jose					2304.79	
19	Tully	San Jose					1975.04	
20	Williams	San Jose					4152.53	
21	Willow Glen Wy	San Jose					0.00	
22	Will Wool	San Jose					1018.54	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	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 ²
17	Annual quantities purchased	18380.282
18		
19		

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

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			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	-	-	

Table 1- pivot table from storage facility inventory in 2021 system capacity report.

Lease area assets and pressure tanks are excluded

Row Labels	Sum of Capacity (Gal.)	Count of Capacity (Gal.)
C	1,766,350	13
Concrete	268,000	2
Bascom	42,000	1
Seventeenth St.	226,000	1
Glass fused to-steel, bolted	252,000	3
Breeding	100,000	1
Malone	60,000	1
Willow Glen	92,000	1
Steel, bolted	913,000	6
Cottage Grove	65,000	1
Meridian	141,000	1
Tully	168,000	1
Twelfth Street	207,000	1
Williams	132,000	1
(blank)	200,000	1
Steel, welded	333,350	2
Buena Vista	193,350	1
Three Mile	140,000	1
D-B	99,892,000	21
Concrete	100,000	1
Locust Dr.	100,000	1
Concrete, hypalon- lined	325,000	3
Bayview Dr.	100,000	1
Beatrice Cir.	100,000	1
Summit Rd.	125,000	1
Earth, asphalt-plank-lined, membrane lined	5,113,000	1
Dutard	5,113,000	1
Earth, concrete- lined	49,619,000	7
Almaden Valley	8,896,000	1
More	11,787,000	1
(blank)	13,599,000	2
Cox 1	5,280,000	1
Cox 3	10,057,000	1
Fleming 4	0	1
Earth, gunite- lined	40,695,000	8
Cambrian	3,904,000	1
Miguelito	1,728,000	1
Regnart	10,625,000	1
Seven Mile	5,620,000	1
(blank)	16,143,000	3
Fleming 2	2,675,000	1
Earth, gunite- lined, membrane lined	4,040,000	1
Mountain Springs	4,040,000	1
D-T	89,615,890	63
Crosslink- Polyethylene	11,390	2
(blank)	11,390	2
Glass fused to-steel, bolted	201,000	3
Graystone Heights	42,000	1
Pavilion	99,000	1
Rainbow's End	60,000	1

Report	Capacity (gal)	Count
Collection		
Concrete	268,000	2
Glass-fused bolted steel	252,000	3
Bolted Steel	913,000	6
Welded Steel	333,350	2
Distribution		
Concrete	15,492,500	6
Earthen	99,892,000	21
Glass-fused bolted steel	201,000	3
Bolted Steel	2,764,000	16
Welded Steel	71,147,000	36
Polyethylene	11,390	2
Impoundment		
Concrete	51,173,000	1
Earthen	2,204,760,000	4
total	2,447,207,240	102

Prestressed concrete	15,492,500	6
Belgatos	2,370,000	1
Santa Rosa	417,500	1
Vickery	2,214,000	1
(blank)	10,491,000	3
Steel, bolted	2,764,000	16
Aztec Ridge	150,000	1
Beckwith	78,000	1
Big Basin	391,000	1
Cypress	145,000	1
High	100,000	1
Lumbertown	244,000	1
Mireval	81,000	1
Pleasant Vista	203,000	1
Ravinia	107,000	1
Redhill	121,000	1
Regnart Canyon	148,000	1
Scenic Vista Res.	162,000	1
Tank Farm	96,000	1
Via Campagna	450,000	1
View Oaks	171,000	1
(blank)	117,000	1
Steel, welded	71,147,000	36
Alum Rock	1,036,000	1
Batista	2,020,000	1
Cahalan	8,809,000	1
Cheim	2,420,000	1
Clayton	494,000	1
Crothers	411,000	1
Dow	15,661,000	1
Elwood	1,037,000	1
Glenview	179,000	1
Greenridge	1,523,000	1
Harwood Court	445,000	1
Hickerson	970,000	1
Highlands of Los Gatos	279,000	1
McKean	1,000,000	1
Montevina	6,242,000	1
Montgomery Highlands	166,000	1
Northwood, Lower	915,000	1
Overlook	1,020,000	1
Perie	458,000	1
Phillips	477,000	1
Picea	250,000	1
Pike	358,000	1
Regnart Heights	52,000	1
Saratoga Hills	1,425,000	1
Sweigert	205,000	1
Tybalt	141,000	1
Vista De Almaden	95,000	1
Webb Canyon	499,000	1
Wooded View	145,000	1
(blank)	21,082,000	6

Northwood, Upper 1	1,333,000	1
I	2,255,933,000	5
Concrete dam	51,173,000	1
Lake Williams	51,173,000	1
Earth-filled dam	2,204,760,000	4
Lake Cozzens	50,160,000	1
Lake Elsman	2,005,000,000	1
Lake Kittredge	79,600,000	1
Lake Ranch	70,000,000	1
Grand Total	2,447,207,240	102

Storage Facilities

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	
Bascom	1927		Concrete	C	42,000	42,000	
Batista	2004		Steel, welded	D-T	2,020,000		
	2004		Pressure Tank	PT	2,500	2,020,000	
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		
	2020	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	0	3,904,000	
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	
Cox 1	Cox 2	1955	1	Earth, concrete- lined	D-B	5,280,000	
		1955	2	Earth, concrete- lined	D-B	0	
Cox 3	1961	3	Earth, concrete- lined	D-B	10,057,000	15,337,000	
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		

Storage Facilities

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
	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 2	1927	2	Earth, gunite- lined	D-B	2,675,000	
Fleming 3	1951	3	Steel, welded	D-T	0	
Fleming 4	1963	4	Earth, concrete- lined	D-B	0	2,675,000
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

Code

- I = Impounding
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- 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	370	
	2017	2	Pressure tank	PT	370	740
Lake Cozzens	1913		Earth-filled dam	I	50,160,000	50,160,000
Lake Elsman	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	10,300	
	2006	2	Crosslink- Polyethylene	D-T	1,090	79,611,390
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)	1980		Steel, welded	C	187,000	187,000
Malone	2005		Glass fused to-steel, bolted	C	60,000	60,000
McKean	2017		Steel, welded	D-T	1,000,000	1,000,000
Mercedes (leased)	1969	1	Steel, welded	D-T	0	
	1976	2	Steel, welded	D-T	1,997,000	1,997,000
Meridian	1992		Steel, bolted	C	141,000	141,000
Miguelito	1927	1	Earth, gunite- lined	D-B	1,728,000	
	1962	3	Earth, concrete- lined	D-B	1,931,000	3,659,000
Mireval	1964		Steel, bolted	D-T	81,000	81,000
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 1	2015	1	Steel, welded	D-T	1,333,000	
Northwood, Upper 2	1970	2	Steel, welded	D-T	0	1,333,000
Overlook	1963	2	Steel, welded	D-T	1,020,000	
	2016	3	Prestressed 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	

Storage Facilities

Code

I = Impounding

D-B = Distribution-Basin

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C = Collection

PT = Pressure Tank

Storage Site	Date Installed	#	Facility Type	Code	Capacity (Gal.)	Total Capacity (Gal.) Per Storage Site
	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
Pike	2020		Steel, welded	D-T	358,000	358,000
Pleasant Vista	1990		Steel, bolted	D-T	203,000	203,000
Prospect	1962		Prestressed Concrete	D-T	0	0
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	
	2018	1	Pressure tank	PT	421	
	2019	2	Pressure tank	PT	422	417,500
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
Summit Rd.	1965		Concrete, hypalon- 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

Storage Facilities

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
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	198	198
Via Campagna	1997		Steel, bolted	D-T	450,000	450,000
Vickery	2014	1	Prestressed concrete	D-T	2,214,000	
	2016	2	Prestressed 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	
		1	Pressure Tank	PT	80	
		2	Pressure Tank	PT	119	
		3	Pressure Tank	PT	119	145,000

SCHEDULE D-1

"90"

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	883					2,975	3,297	136,463	11,861	340	2,360,727	2,117,642	
Std. Screw	373	1,583	105	1,023	110,482	544	4,105	3,226		8,188			
Cast Iron					1,306	10,162		219,551		11,829	321,371		
Copper		325			1,812								
Transite													
Concrete							4,010	97,349			1,060,118	1,876	
Plastic		350		620	10,466	1,588	1,000	150,552	400	30,555	200.0		
Polyethylene													
Total	1,256	2,258	105	1,843	125,854	544	22,252	3,297	607,541	11,861	12,169	3,760,959	2,119,518

SCHEDULE D-3

"90" page 2

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	144,206	160,653	6,623	85,809	63,557	476	6,240	48,942	1,929	5,771	86,780	15,838	120	60,327
Std. Screw			400			135									
Cast Iron			8,892			1,260									
Copper															
Transite															
Concrete			460									145			
Plastic						11									
Polyethylene															
Total	48,380	144,206	170,205	6,623	85,809	64,963	476	6,240	48,942	1,929	5,771	86,925	15,838	120	60,327

6,689,055.5

	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	1,284,477	176,835	378,315	55,488	489	733,784	569,513	135	5,882	386	297,187	232
Std. Screw	154	1,824		4,204	151		3,689					17,905	
Cast Iron		111,975		39,003	24		90,587						
Copper													
Transite													
Concrete		395,622	417,781	116,193	98,782		187,176	532		180	56,436		
Plastic		7,140		1,459			1,303				2,493		
Polyethylene		636		632			140						
Total	2,018	1,801,674	594,616	539,806	154,445	489	1,016,679	570,045	135	5,882	566	375,628	232

	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				42,027	3,225	14,376	384	10,215	0	17,720
Std. Screw														4,234
Cast Iron														60
Copper														0.0
Transite														0.0
Concrete		132			22,821	10,612					11,620		1,443	46,628.0
Plastic														0.0
Polyethylene														0.0
Total	9,118	152	515	6,648	22,821	10,612		42,027	3,225	14,376	12,004	10,215	1,443	17,780

3,504,586.0

11,629.0

259,494.0

0.0

0.0

1,272,702.0

12,395.0

1,408.0

5,062,214.0

8,982.907

141,793

833,725

2,137

0

2,483,288

205,949

3,596

343 Total

12,653,394

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	199,676	199,822		
Commercial	20,573	20,562		
Industrial	51	51		
Public authorities	1,287	1,269		
Other Water Utilities	37	37		
Recycled Water	285	295		
Other Portable Meters	305	321		
Subtotal	222,214	222,357	-	-
Private fire connections			4,082	4,121
Public fire hydrants				
Total	222,214	222,357	4,082	4,121

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

Size	Meters	Size	Services
3/4-in	177,626	1/2-in Installation	
1-in	33,963	3/4-in "	178,056
1-1/2-in	8,762	1-in s	34,790
2-in	9,405	1-in sp	0
3-in	797	1-1/4in S	0
4-in	390	" Sp	0
6-in	95	1-1/2in S	8,925
8-in	22	" Sp	0
10-in	7	2-in S	6,971
Reclaimed water 1"	10	2-in Sp	0
Reclaimed water 1-1/2"	4	Misc Svcs & Singles	252
Reclaimed water 2"	111	3-in S	1,626
Reclaimed water 3"	31	2x2 manf=3"	0
Reclaimed water 4"	22	4-in S	1,838
Reclaimed water 6"	3	6-in S	1,986
Reclaimed water 8"	3	8-in S	1,156
Reclaimed water 10"	1	10-in S	192
		12-in S	23
Total	231,252		235,815

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	2,354
2. Used, before repair	4,064
3. Used, after repair	5,289
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	139,334
2. More than 10, but less than 15 years	64,694
3. More than 15 years	27,225
Total	231,253

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	2,238,800	1,676,394	1,705,153	1,704,867	2,263,334	2,399,649	2,814,567	14,802,764
Commercial	1,265,195	1,071,118	1,065,751	1,211,230	1,300,856	1,465,969	1,544,440	8,924,558
Industrial	10,842	7,819	12,390	12,593	10,687	13,018	11,070	78,419
Public authorities	87,056	57,808	78,237	149,329	229,404	274,981	284,751	1,161,567
Other Water Utilities	12,360	10,569	10,095	14,465	18,031	22,300	20,262	108,082
Raw	3,645	3,985	3,371	8,764	14,374	21,594	18,147	73,879
Recycle	40,638	31,036	41,306	75,677	106,153	144,035	158,109	596,954
Other Portable Meters	1,760	2,343	3,007	3,382	6,079	6,190	4,295	27,055
Total	3,660,296	2,861,072	2,919,309	3,180,307	3,948,918	4,347,735	4,855,640	25,773,277

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	2,513,507	2,634,545	2,380,840	2,413,049	1,846,763	11,788,704	26,591,468	29,809,944
Commercial	1,601,563	1,491,714	1,541,837	1,304,344	1,260,886	7,200,344	16,124,902	17,107,433
Industrial	13,810	10,725	13,556	9,878	11,511	59,480	137,898	144,424
Public authorities	300,436	292,795	263,439	115,035	91,528	1,063,233	2,224,799	2,255,068
Other Water Utilities	22,359	20,867	20,513	15,140	13,405	92,284	200,366	208,382
Raw	18,831	18,627	16,867	8,509	5,683	68,516	142,395	136,982
Recycle	156,450	140,792	130,062	62,477	46,318	536,099	1,133,053	1,066,812
Other Portable Meters	10,780	7,389	1,435	5,183	9,314	34,101	61,156	68,534
Total	4,637,736	4,617,453	4,368,549	3,933,615	3,285,408	20,842,761	46,616,038	50,797,580

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

Total acres irrigated _____

Total population served _____ 1,020,820

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)	(\$3,031,226)	\$0	\$0	(\$3,030)	0	0	(\$3,034,256)
2	Balancing Account	Pending (2018)	(\$817,289)	\$0	\$0	(\$820)	0	0	(\$818,109)
3	Balancing Account	Pending (2019)	(\$123,599)	\$0	\$0	(\$120)	0	0	(\$123,719)
4	Balancing Account	Pending (2020)	(\$4,687,663)	\$0	\$0	(\$4,690)	0	0	(\$4,692,353)
5	<u>Memo-Balancing Acct</u>								
6	Purchased Power	Pending	\$0	\$0	(\$4,528)	\$2	0	0	\$4,530
7	Purchased Power	Pending	\$0	\$0	\$253,336	(\$93)	0	0	(\$253,429)
8	Purchased Power	Pending	\$0	\$0	\$251,926	(\$93)	0	0	(\$252,019)
9	Purchased Power	Pending	\$0	\$0	\$35,458	(\$13)	0	0	(\$35,472)
10	Purchased Power	Pending	\$0	\$0	\$383,426	(\$90)	0	0	(\$383,516)
11	Purchased Water	AL528	\$0	\$0	\$793,953	(\$393)	0	0	(\$794,347)
12	Purchased Water Non-Contract	AL528	\$0	\$0	(\$105,486)	\$41	0	0	\$105,527
13	Purchased Water Recycle	AL528	\$0	\$0	(\$146,225)	\$70	0	0	\$146,295
14	Purchased Water Recycle Well	AL528	\$0	\$0	\$33,202	(\$16)	0	0	(\$33,217)
15	Pump Tax	AL528	\$0	\$0	\$928,738	(\$476)	0	0	(\$929,214)
16	WRAP Discount	AL356 & AL370	\$0	\$3,433,903	\$4,346,226	(\$7,447)	0	0	(\$919,771)
17	Pension Balancing Account	D.18-11-025	\$0	\$7,578,300	\$9,043,000	\$1,029	0	0	(\$1,463,671)
18	SRF Loan I Surcharge	AL364	(\$420,314)	\$128,128	\$0	(\$265)	0	0	(\$292,451)
19	SRF Loan II Surcharge	AL392	(\$360,018)	\$63,103	\$0	(\$241)	0	0	(\$297,156)
20	<u>Memorandum Acct</u>								\$0
21	Monterey WRAM	D.08-08-030	(\$11,720,441)	\$0	\$4,773,669	(\$14,394)	0	0	(\$16,508,504)
22	Intervenor Compensation	Various	(\$3,022)	\$0	\$0	\$0	0	0	(\$3,022)
23	Ground Water Regulation Legal Exp	AL496	(\$151,617)	\$0	\$0	(\$150)	0	0	(\$151,767)
24	Drinking Water Fees 2017/2018-2021-22	AL 497 & AL572	(\$420,659)	\$0	\$0	(\$420)	0	0	(\$421,079)
25	School Lead Testing	AL 504-A	(\$21,528)	\$0	\$0	(\$20)	0	0	(\$21,548)
26	2018 Cost of Capital	AL 517	\$1,416,816	\$0	\$0	\$1,420	0	0	\$1,418,236
27	CEMA - 2017 Flooding	Res. E-3238	(\$246,604)	\$0	\$0	(\$250)	0	0	(\$246,854)
28	CEMA - PSPS 1 October 10, 2019	Res. E-3238	(\$25,688)	\$0	\$0	(\$30)	0	0	(\$25,718)
29	CEMA - PSPS 2 October 26, 2019	Res. E-3238	\$ (19,364)	\$0	\$0	(\$20)	0	0	\$ (19,384)
30	CEMA - COVID19	Pending	\$ 813,272	\$0	(\$429,602)	\$715	0	0	\$ 1,243,590
31	CEMA - COVID19 AR Reserve	Pending	(\$3,031,706)	(\$1,610,120)	\$0	(\$3,477)	0	0	(\$4,645,303)
32	PFAS	AL552	\$ (340,193)	\$0	\$254,825	(\$475)	0	0	(\$595,493)
33	Recovery of Undercollection of Balancing Accounts 2018 GRC	D.18-11-025 & AL 528	(1,128,374)	\$0	\$0	(1,130)	(\$2,999)	\$0	(\$1,132,502)
34	Recovery of Undercollection of Memorandum Accounts 2018 GRC	D.18-11-025 & AL 528	(1,219,841)	\$0	\$0	(1,220)	(\$2,752)	\$0	(\$1,223,814)
35	Recovery of Net Undercollection Pressure Reducing Valve Modernization and Energy Recovery Balancing Account	AL 548A D-19-06-010, D-20-04-003	(\$1,108,684)	\$0	\$0	(908)	\$402,538		(\$707,054)
36	Water Conservation Memorandum Account	AL564 Schedule 14.1	\$0	\$0	\$0	(746)	(\$3,241,820)		(\$3,242,566)
37	Water Conservation Expense Memorandum Account	AL567 Schedule 14.1	\$0	\$0	\$0	(141)	(\$504,713)		(\$504,854)

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

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

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

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.
2. Participation rate for Year 200_ (as a percent of total customers served).
3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program.

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

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

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

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 (200% of federal poverty level). The program automatically qualifies customers already part of PG&E's CARE program. Customers without PG&E service in their name may enroll in WRAP directly with SJWC. With Decision D.11-05-020, SJWC's CAP/WRAP program eligibility and enrolment is based on self certification. 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, 2021, 27,864 of SJWC's low income households are participants in the program which represents 12% of total metered customers served and 14% 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, in person during water audits or through Field Service investigations, or on the phone with SJWC Customer Service Advocates.

In addition, SJWC makes available toilet leak detection tablets and conservation literature that are all available upon request during a water audit at the customer's property. SJWC's new conservation pamphlets on water softener tips, how to fix a leaky toilet, outdoor conservation tips, indoor conservation tips, and how to read your meter provide information about conservation tips and ways customers can save water. Additionally there is 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 irrigation efficiency and the water audit program. In the fall, SJWC prepares a bill insert that focuses on reduction of outdoor water use. This “fall back” insert reminds customers to turn off their irrigation systems in the wet winter months. Unfortunately due to the Pandemic both water conservation events that highlight SJWC water efficiency programs, “Water Awareness Night” and “Water Appreciation Day” did not occur.

SJWC is continuing its educational outreach program for 5th 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 2021, this program reached 3,177 5th 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 2021, over 11,485 people visited the website and viewed more than 73,500 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, 300+ 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 planned to attend the following events in 2021 but the Pandemic canceled all of these events:

- 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

At these events SJW staff displays an irrigation mock-up showing the latest in efficient landscape technologies. A water meter is also 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 \$175,000 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 \$175,000 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. Unfortunately in 2021 due to the Pandemic we completed only 1,076 which is up from 2020 when we completed 760 audits. There is still customer apprehension of having someone at their home due to the pandemic.

**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 (\$193,556)
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:

\$ _____ \$128,128 Loan I
 \$ _____ \$63,103 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	877	0.04	0.02
3/4 inch	172,336	0.04	0.02
1 inch	37,217	0.05	0.02
1 1/2 inch	4,308	0.10	0.06
2 inch	5,079	0.14	0.09
3 inch	1,724	0.28	0.18
4 inch	469	0.39	0.32
6 inch	197	0.98	0.67
8 inch	41	1.59	1.08
10 inch	8	2.32	1.55
Number of Flat Rate Customers	-		
Total	222,256		

3. Summary of the bank account activities showing:

101

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		I. INTANGIBLE PLANT					
2	301	Organization					\$ -
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights					\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
32							
33		VI. TRANSMISSION AND DIST. PLANT					
34	341	Structures and Improvements	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		VII. GENERAL PLANT					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 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, 2021, through December 31, 2021.

President and Chief Operating Officer
Title (Please Print)

/s/ Andrew R. Gere
Signature

408-279-7900
Telephone Number

May 26, 2022
Date

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