

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 162W _____



2022
ANNUAL REPORT
OF

GREAT OAKS WATER COMPANY

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

PO BOX 23490

SAN JOSE, CALIFORNIA 95153

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

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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 APRIL 30, 2023**, 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 water.division@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, 2022 through December 31, 2022. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 13, Item 12, of this report.

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

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

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2022

Name of Utility: Great Oaks Water Company

Telephone: (408) 227-9540

Person Responsible for this Report: Juan Liem, CFO

	<u>1/1/2022</u>	<u>12/31/2022</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 52,632,808	\$ 54,991,663	\$ 53,812,236
2 Total Utility Plant Reserves	(29,196,214)	(30,726,181)	(29,961,198)
3 Total Utility Plant Less Reserves	23,436,594	24,265,482	23,851,038
4 Advances for Construction	4,557,038	4,297,343	4,427,191
5 Contributions in Aid of Construction	2,513,811	2,495,465	2,504,638
6 Total Accumulated Deferred Taxes	2,606,731	2,497,940	2,552,336
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	360,110	360,110	360,110
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	15,013,359	18,841,229	16,927,294
14 Total Capital Stock	15,720,793	19,548,663	17,634,728
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	4,000,000	4,000,000	4,000,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2022

Name of Utility: Great Oaks Water Company

Telephone: (408) 227-9540

INCOME/EXPENSES DATA

Annual
Amount

1	Operating Revenues	\$ 23,336,656
2	Operating Expenses	\$ 16,757,215
3	Depreciation	\$ 1,450,867
4	Taxes	\$ 1,837,491
5	Income from Nonutility Operations (net)	\$ 793,511
6	Interest on Long-Term Debt	\$ 260,000
7	Net Income	\$ 3,824,594

OPERATING EXPENSES DATA

10	Source of Supply Expense	\$ 8,674,285
11	Pumping Expenses	\$ 1,287,276
12	Water Treatment Expenses	\$ 38,091
13	Transmission and Distribution Expenses	\$ 1,416,316
14	Customer Account Expenses	\$ 1,521,047
15	Sales Expenses	\$ -
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 3,601,684
18	Miscellaneous	\$ 218,516
19	Total Operating Expenses	\$ 16,757,215

OTHER DATA

				Annual Average
23	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	Jan. 1	Dec. 31	
24				
25	Metered Service Connections	21,413	21,429	21,421
26	Flat Rate Service Connections	349	356	353
27	Total Active Service Connections	21,762	21,785	21,774

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

Calendar Year 2022

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

Person Responsible for this Report: Juan Liem, CFO

	<u>1/1/2022</u>	<u>12/31/2022</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 52,632,807	\$ 54,991,663	\$ 53,812,235
2 Total Utility Plant Reserves	(29,196,212)	(30,726,182)	\$ (29,961,197)
3 Total Utility Plant Less Reserves	23,436,595	24,265,481	\$ 23,851,038
4 Advances for Construction	4,557,038	4,297,343	\$ 4,427,191
5 Contributions in Aid of Construction	2,513,811	2,495,465	\$ 2,504,638
6 Total Accumulated Deferred Taxes	2,606,731	2,497,940	\$ 2,552,336
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	360,110	360,110	\$ 360,110
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	15,013,358	18,841,229	\$ 16,927,294
14 Total Capital Stock	15,720,793	19,548,663	\$ 17,634,728
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	4,000,000	4,000,000	\$ 4,000,000

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

Calendar Year 2022

Name of Utility: Great Oaks Water Company

Telephone: (408) 227-9540

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 23,336,656
2	Operating Expenses	\$ 16,757,215
3	Depreciation	\$ 1,450,867
4	Taxes	\$ 1,837,491
5	Income from Nonutility Operations (net)	\$ -
6	Interest on Long-Term Debt	\$ 260,000
7	Net Income	\$ 3,031,084
8		
OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$ 8,674,285
11	Pumping Expenses	\$ 1,287,276
12	Water Treatment Expenses	\$ 38,091
13	Transmission and Distribution Expenses	\$ 1,416,316
14	Customer Account Expenses	\$ 1,521,047
15	Sales Expenses	\$ -
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 3,601,684
18	Miscellaneous	\$ 218,516
19	Total Operating Expenses	\$ 16,757,215
20		
OTHER DATA		
23	<u>Active Service Connections</u> (Exc. Fire Protect.)	Annual Average
24		
25	Metered Service Connections	Jan. 1 Dec. 31 Annual Average
26	Flat Rate Service Connections	21,413 21,429 21,421
27	Total Active Service Connections	349 356 353
		21,762 21,785 21,774

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	521 - Income from Nonutility Ops (Net) \$75,167
2	523 - Dividend revenue \$141,079
3	524 - Interest revenue \$ 47,293
4	526 - Miscellaneous nonoperating revenues - \$633,152
5	527 - Nonoperating revenue deductions - (\$2,817)
6	535 - Other interest charges - \$8,454
7	538 - Miscellaneous income deductions (\$108,816)
8	
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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

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

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Wireless communication transmission - Clearwire	Passive	\$ 21,405	521.001	\$ 1,200	521.002	N/A	\$ 5,654	527.000	\$ 77,035	101.342
2	Wireless communication transmission - T-Mobile	Passive	\$ 24,962	521.001	\$ 2,400	521.002	N/A	\$ 6,314	527.000	-	101.342
3	Tenant rental	Passive	\$ 28,800	521.001	\$ 2,308	521.002	N/A	\$ 7,413	527.000	\$ 301,303	101.371
4	HomeServe	Passive	\$ 83,152	526.000	-	521.002	N/A	\$ 23,269	527.000	-	n/a
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GENERAL INFORMATION

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

2. Official Mailing Address, Phone Number, and Email:
PO Box 23490, San Jose CA 95153

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

4. Address where accounting records are maintained:
20 Great Oaks Blvd, Ste 120, San Jose CA 95119

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

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

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) John Roeder and the John W.S. Roeder Continuing Trust
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) _____
Organized under laws of (state) _____ Date: _____

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

8. Names of associated companies: None

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: None Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____

10. Use the space below for supplementary information or explanations concerning this report:
None

11. List Name, Grade, and License Number of all Licensed Operators:
See the following page

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

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

Great Oaks Water Company Certified Operators

Distribution

Name	Cert #	Grade	Expires
Jared Ajlouny	34723	D5	4/1/2024
Justin Bullock	32480	D1	4/1/2025
Mike Carey	28205	D5	4/1/2025
Daniel Espino	50574	D2	4/1/2026
Cameron Kamal	42590	D3	1/1/2025
Ben Newmeyer	28070	D3	10/1/2023
John Roeder	16479	D4	4/1/2022
Chris Cogliandro	43115	D1	11/1/2025
Lorenzo Arce	31671	D5	11/1/2024
Robert Taber	42979	D2	11/1/2024
Joel Heldebrant	45305	D1	5/1/2024
Frank Mashburn	47612	D1	11/1/2022
Kyle Rooney	53588	D2	12/1/2025
Joseph Abad	52990	D2	2/1/2026
Michael Martin	55213	D1	11/1/2025

Treatment

Name	Cert #	Grade	Expires
Mike Carey	34282	T2	11/1/2026
Lorenzo Arce	27651	T2	7/1/2023
Jared Ajlouny	34281	T2	10/1/2023
Cameron Kamal	36957	T2	1/1/2024
Ben Newmeyer	30126	T1	8/1/2023
Joseph Abad	45812	T2	12/1/2025

**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	54,991,663	52,632,808	
3	101	Recycled Water Utility Plant	A-1b	-	-	
4	107	Utility Plant Adjustments	A-2	-	-	
5		Total Utility Plant		\$ 54,991,663	\$ 52,632,808	
6	250	Reserve for depreciation of utility plant	A-5	(30,726,181)	(29,196,214)	
7	251	Reserve for amortization of limited term utility investments	A-5	-	-	
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	-	-	
10		Total utility plant reserves		\$ (30,726,181)	\$ (29,196,214)	
11		Total utility plant less reserves		\$ 24,265,482	\$ 23,436,594	
12						
13		II. INVESTMENT AND FUND ACCOUNTS				
14	110	Other Physical Property	A-3	-	-	
15	253	Reserve for depreciation and amortization of other property	A-5	-	-	
16		Other physical property less reserve		\$ -	\$ -	
17	111	Investments in Affiliated Companies	A-6	-	-	
18	112	Other Investments	A-7	11,935	11,935	
19	113	Sinking Funds	A-8	-	-	
20	114	Miscellaneous Special Funds	A-9	-	-	
21		Total investments and fund accounts		\$ 11,935	\$ 11,935	
22						
23		III. CURRENT AND ACCRUED ASSETS				
24	120	Cash	A-10	579,180	5,273,945	
25	121	Special Deposits	A-11	-	-	
26	122	Working Funds	A-12	-	-	
27	123	Temporary Cash Investments	A-13	12,753,607	2,192,348	
28	124	Notes Receivable	A-14	3,080	11,089	
29	125	Accounts Receivable	A-15	3,272,103	3,594,468	
30	126	Receivables from Affiliated Companies	A-16	-	-	
31	131	Materials and Supplies	A-17	-	-	
32	132	Prepayments	A-18	313,131	168,022	
33	133	Other Current and Accrued Assets	A-19	1,808,867	2,979,964	
34		Total Current and Accrued Assets		\$ 18,729,968	\$ 14,219,836	
35						
36		IV. DEFERRED DEBITS				
37	140	Unamortized Debt Discount and Expense	A-20	-	-	
38	141	Extraordinary Property Losses	A-22	-	-	
39	142	Preliminary Survey and Investigation Charges	A-23	-	-	
40	143	Clearing Accounts	A-24	-	-	
41	145	Other Work in Progress	A-25	-	-	
42	146	Other Deferred Debits	A-26	792,922	684,770	
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-	
44		Total Deferred Debits		\$ 792,922	\$ 684,770	
45		Total Assets and Other Debits		\$ 43,800,307	\$ 38,353,135	

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)	
46		I. CORPORATE CAPITAL AND SURPLUS				
47	200	Common Capital Stock	A-30	360,110	360,110	
48	201	Preferred Capital Stock	A-30a	-	-	
49	202	Stock Liability for Conversion	A-31	-	-	
50	203	Premiums and Assessments on Capital Stock	A-32	349,539	349,539	
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-	
52	150	Discount on Capital Stock	A-28	-	-	
53	151	Capital Stock Expense	A-29	(2,236)	(2,236)	
54	270	Capital Surplus	A-34	21	21	
55	271	Earned Surplus	A-35	18,841,229	15,013,359	
56		Total Capital Stock		\$ 19,548,663	\$ 15,720,793	
57						
58		II. PROPRIETARY CAPITAL				
59	204	Proprietary Capital	A-36	-	-	
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-	
61		Total Proprietary Capital		\$ -	\$ -	
62						
63		III. LONG-TERM DEBT				
64	210	Bonds	A-38	-	-	
65	211	Receivers' Certificates	A-39	-	-	
66	212	Advances from Affiliated Companies	A-40	-	-	
67	213	Miscellaneous Long-Term Debt	A-41	4,000,000	4,000,000	
68		Total Long-Term Debt		\$ 4,000,000	\$ 4,000,000	
69						
70		IV. CURRENT AND ACCRUED LIABILITIES				
71	220	Notes Payable	A-43	-	-	
72	221	Notes Receivable Discounted	A-44	-	-	
73	222	Accounts Payable	A-45	151,197	238,186	
74	223	Payables to Affiliated Companies	A-46	-	-	
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	75,678	76,660	
79	228	Taxes Accrued	A-53	-	-	
80	229	Interest Accrued	A-51	14,959	23,518	
81	230	Other Current and Accrued Liabilities	A-52	9,431,753	7,805,231	
82		Total Current and Accrued Liabilities		\$ 9,673,587	\$ 8,143,595	
83						
84		V. DEFERRED CREDITS				
85	240	Unamortized Premium on Debt	A-21	-	-	
86	241	Advances for Construction	A-54	4,297,343	4,557,038	
87	242	Other Deferred Credits	A-55	1,287,309	811,167	
88		Total Deferred Credits		\$ 5,584,652	\$ 5,368,205	
		VI. ACCUMULATED DEFERRED TAXES				
	267	Accumulated Deferred Income Taxes Liabilities	A-59	2,497,895	2,604,910	
	268	Accumulated Deferred Investment Tax Credits	A-60	45	1,821	
		Total Accumulated Deferred Taxes		\$ 2,497,940	\$ 2,606,731	
89						
90		VII. RESERVES				
91	254	Reserve for Uncollectible Accounts	A-56	-	-	
92	255	Insurance Reserve	A-56	-	-	
93	256	Injuries and Damages Reserve	A-56	-	-	
94	257	Employees' Provident Reserve	A-56	-	-	
95	258	Other Reserves	A-56	-	-	
96		Total Reserves		\$ -	\$ -	
97						
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION				
99	265	Contributions in Aid of Construction	A-57	2,495,465	2,513,811	
100		Total Liabilities and Other Credits		\$ 43,800,307	\$ 38,353,135	

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	23,336,656
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	16,757,215
6	503	Depreciation	A-5	1,450,867
7	504	Amortization of Limited-term Utility Investments	A-5	-
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	1,837,491
11		Total Operating Revenue Deductions		\$ 20,045,573
12		Net Operating Revenues		\$ 3,291,083
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		\$ 3,291,083
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	75,167
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	141,079
21	524	Interest Revenues	B-11	47,293
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	633,152
24	527	Nonoperating Revenue Deductions	B-14	(2,817)
25		Total Other Income		\$ 893,874
26		Net Income before Income Deductions		\$ 4,184,957
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	260,000
30	531	Amortization of Debt Discount and Expense	B-16	-
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	-
34	535	Other Interest Charges	B-20	(8,454)
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	108,816
38		Total Income Deductions		\$ 360,363
39		Net Income / <Loss>		\$ 3,824,594
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 3,824,594
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)	52,398,970	2,346,187	(26,717)	-	\$ 54,718,440
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	233,838	2,578,864		(2,539,479)	\$ 273,223
4	100.4	Utility Plant Held for Future Use					\$ -
5	100.5	Utility Plant Acquisition Adjustments					\$ -
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 52,632,808	\$ 4,925,051	\$ (26,717)	\$ (2,539,479)	\$ 54,991,663

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization					\$ -
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant	8,000				\$ 8,000
5		Total Intangible Plant	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,210,848				\$ 1,210,848
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	865				\$ 865
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	3,502,798	1,603,950			\$ 5,106,748
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 3,503,663	\$ 1,603,950	\$ -	\$ -	\$ 5,107,613
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,193				\$ 1,193
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment	251,277				\$ 251,277
24	324	Pumping Equipment	2,730,822	111,698			\$ 2,842,520
25	325	Other Pumping Plant	89,076				\$ 89,076
26		Total Pumping Plant	\$ 3,072,368	\$ 111,698	\$ -	\$ -	\$ 3,184,066
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment	116,603	8,906			\$ 125,509
31		Total Water Treatment Plant	\$ 116,603	\$ 8,906	\$ -	\$ -	\$ 125,509

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)
VI. TRANSMISSION AND DIST. PLANT							
33	341	Structures and Improvements	1,511				\$ 1,511
34	342	Reservoirs and Tanks	3,582,012				\$ 3,582,012
35	343	Transmission and Distribution Mains	26,190,401	118,244			\$ 26,308,645
36	344	Fire Mains	16,884				\$ 16,884
37	345	Services	5,571,222	126,366			\$ 5,697,588
38	346	Meters	3,784,226	268,508	(26,717)		\$ 4,026,017
39	347	Meter Installations	32,520				\$ 32,520
40	348	Hydrants	786,334	17,003			\$ 803,337
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 39,965,110	\$ 530,121	\$ (26,717)	\$ -	\$ 40,468,514
VII. GENERAL PLANT							
45	371	Structures and Improvements	1,254,663				\$ 1,254,663
46	372	Office Furniture and Equipment	1,317,132	21,352			\$ 1,338,484
47	373	Transportation Equipment	1,009,604	46,107			\$ 1,055,711
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	392,651	21,805			\$ 414,456
51	377	Power Operated Equipment	491,838				\$ 491,838
52	378	Tools, Shop and Garage Equipment	56,490	2,248			\$ 58,738
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 4,522,378	\$ 91,512	\$ -	\$ -	\$ 4,613,890
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	\$ 52,398,970	\$ 2,346,187	\$ (26,717)	\$ -	\$ 54,718,440

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights	-	-	-	-	\$ -
3	395	Recycled Water Depreciable Plant	-	-	-	-	\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	None				
2					
3					
4					
5					Total \$ -

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

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	None			
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	None		
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	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ -	\$ -

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	54,718,440	52,398,970
3		Construction Work in Progress	273,223	233,838
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 54,991,663	\$ 52,632,808
6		Less Accumulated Depreciation		
7		Plant in Service	(30,726,181)	(29,196,214)
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ (30,726,181)	\$ (29,196,214)
10		Less Other Reserves		
11		Deferred Income Taxes	2,497,895	2,604,910
12		Deferred Investment Tax Credit	45	1,821
13		Other Reserves	76,396	76,396
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 2,574,336	\$ 2,683,127
15		Less Adjustments		
16		Contributions in Aid of Construction	2,495,465	2,513,811
17		Advances for Construction	4,297,343	4,557,038
18		Other	(471,407)	(521,577)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 6,321,401	\$ 6,549,272
20		Add Materials and Supplies	\$ -	\$ -
21		Add Working Cash (=Line 34)	2,650,048	2,594,317
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 18,019,793	\$ 16,798,512
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 16,620,493	\$ 16,567,295
26		Purchased Power & Commodity for Resale*	\$ 9,498,883	\$ 10,039,785
27		Meter Revenues: Bimonthly Billing	\$ 23,146,390	\$ 23,180,803
28		Other Revenues: Flat Rate Monthly Billing	\$ 176,651	\$ 173,851
29		Total Revenues (=Line 27 + Line 28)	\$ 23,323,041	\$ 23,354,654
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0076	0.0074
31		5/24 x Line 25 x (100% - Line 30)	3,436,377	3,425,827
32		1/24 x Line 25 x Line 30	5,245	5,139
33		1/12 x Line 26	791,574	836,649
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 2,650,048	\$ 2,594,317
		* Electric power, gas or other fuel purchased for pumping and/or		

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	\$ 29,196,214				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	1,450,867				
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	133,639				
5	(e) Charged to clearing accounts					
6	(f) Salvage recovered	1,566				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 1,586,072	\$ -	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(26,717)				
11	(b) Cost of removal	(29,388)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (56,105)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 30,726,181	\$ -	\$ -	\$ -	\$ -
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					2.96%
17						
18	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
19						
20	(3) EXPLANATION OF ALL OTHER CREDIT:					
21	None					
22						
23						
24						
25						
26						
27	(4) EXPLANATION OF ALL OTHER DEBITS:					
28	None					
29						
30						
31						
32						
33						
34						
35	(5) 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	865				\$ 865
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	1,721,419	149,978			\$ 1,871,397
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 1,722,284	\$ 149,978	\$ -	\$ -	\$ 1,872,262
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,193				\$ 1,193
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment	227,460	3,664			\$ 231,124
15	324	Pumping Equipment	1,485,555	95,443			\$ 1,580,998
16	325	Other Pumping Plant	89,076	-			\$ 89,076
17		Total Pumping Plant	\$ 1,803,284	\$ 99,107	\$ -	\$ -	\$ 1,902,391
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	80,486	3,640			\$ 84,126
22		Total Water Treatment Plant	\$ 80,486	\$ 3,640	\$ -	\$ -	\$ 84,126
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	1,511	-			\$ 1,511
26	342	Reservoirs and Tanks	1,603,795	81,168			\$ 1,684,963
27	343	Transmission and Distribution Mains	14,827,376	584,052			\$ 15,411,428
28	344	Fire Mains	14,553	85			\$ 14,638
29	345	Services	4,197,188	96,574			\$ 4,293,762
30	346	Meters	2,194,838	233,506	(26,717)	(27,822)	\$ 2,373,805
31	347	Meter Installations	30,353	481			\$ 30,834
32	348	Hydrants	222,584	18,361			\$ 240,945
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 23,092,198	\$ 1,014,227	\$ (26,717)	\$ (27,822)	\$ 24,051,886
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	596,804	32,093			\$ 628,897
38	372	Office Furniture and Equipment	894,669	101,060			\$ 995,729
39	373	Transportation Equipment	589,503	104,164			\$ 693,667
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	145,453	42,345			\$ 187,798
43	377	Power Operated Equipment	235,218	34,881			\$ 270,099
44	378	Tools, Shop and Garage Equipment	36,315	3,011			\$ 39,326
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 2,497,962	\$ 317,554	\$ -	\$ -	\$ 2,815,516
49		Total	\$ 29,196,214	\$ 1,584,506	\$ (26,717)	\$ (27,822)	\$ 30,726,181

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	Non-utility real estate	5,066	5,066
2	Corporate stocks	6,869	6,869
3			
4			
5			
6			
7			
8			
9	Total	\$ 11,935	\$ 11,935

SCHEDULE A-8
Account 113 - Sinking Funds

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

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 on hand	600	600
2	Petty cash	2,000	2,000
3	General checking operating accounts	5,271,345	576,580
4			
5	Total	\$ 5,273,945	\$ 579,180

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	None			
2				
3				
4				
5				
6		Total	\$ -	\$ -

SCHEDULE A-12
Account 122 - Working Funds

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-13
Account 123 - Temporary Cash Investments

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1			
2			
3	Savings account	2,192,348	12,753,607
4			
5	Total	\$ 2,192,348	\$ 12,753,607

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	Employee	5/12/20	5/12/23	11,089	3,080	0.00%	-	-
2								
3								
4								
5								
6	Total			\$ 11,089	\$ 3,080		\$ -	\$ -

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	1,917,447	1,694,392
2	125-2	Other Accounts Receivable	1,677,021	1,577,711
3				
4				
5	Total		\$ 3,594,468	\$ 3,272,103

SCHEDULE A-16
Account 126 - Receivables from Affiliated Companies

Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-17
Account 131 - Materials and Supplies

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

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid/overpaid bills	168,022	156,410
2	State and Fed income tax prepaid	-	156,721
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 168,022	\$ 313,131

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	Deferred rental income	1,897	2,130
2	Deferred tax asset	112,157	105,306
3	Developer receivable	35,721	473,480
4	Other receivable	5,857	6,371
5	Operating lease ROU assets	-	324,833
6	Regulatory asset	2,824,332	896,747
7			
8			
9			
10	Total	\$ 2,979,964	\$ 1,808,867

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

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

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	None		
2			
3			
4			
5	Total	\$ -	\$ -

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	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	Deferred Tax - AFC	521,577	471,407
2	Deferred Tax - 2017 TCJA CIAC gross up	163,193	321,515
3			
4			
5			
6	Total	\$ 684,770	\$ 792,922

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	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-28
Account 150 - Discount on Capital Stock

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

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

SCHEDULE A-29
Account 151- Capital Stock Expense

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

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

SCHEDULE A-30
Account 200 - Common Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common stock	100,000	\$ 5.00	72,022	360,110	360,110		
2								
3								
4								
5								
6	Total				\$ 360,110	\$ 360,110		\$ -

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

SCHEDULE A-30a
Account 201- Preferred Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance 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	The John W.S. Roeder Continuing Trust	27,211		
2	John W.S. Roeder	44,811		
3				
4				
5				
6				
7				
8				
9	Total number of shares	72,022	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	Premium on capital stock	349,539	349,539
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ 349,539	\$ 349,539

SCHEDULE A-33
Account 206 - Subchapter S Corporation Accumulated Adjustments Account

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

SCHEDULE A-34		
Account 270 - Capital Surplus (For use by Corporations only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 21
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	\$ -
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	\$ -
11	Balance end of year	\$ 21

SCHEDULE A-35			
Account 271 - Earned Surplus (For use by Corporations only)			
Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 15,013,359
2		CREDITS	
3	400	Credit balance transferred from income account	3,824,594
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 3,824,594
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	
12	414	Miscellaneous debits to surplus (specify)	3,276
13		Unrealized (gain) loss on investment	
14		Total debits	\$ 3,276
15		Balance end of year	\$ 18,841,229

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	None
4	Additional investments during year	None
5	Other credits (specify)	None
6		
7	Total credits	\$ -
8	DEBITS	
9	Net loss for year	None
10	Withdrawals during year	None
11	Other debits (specify)	None
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	None
4	Other credits (specify)	None
5		
6	Total credits	\$ -
7	DEBITS	
8	Net loss for year	None
9	Withdrawals during year	None
10	Other debits (specify)	None
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	None					
2						
3						
4						
5	Total	\$ -	\$ -		\$ -	\$ -

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

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Long-term note	10/10/14	102/12/2028	4,000,000	4,000,000	6.50%	260,000	260,000
2								
3								
4								
5								
6								
7								
8	Total			\$ 4,000,000	\$ 4,000,000		\$ 260,000	\$ 260,000

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	None							
2								
3								
4								
5								
6								
7			Total	\$ -	\$ -		\$ -	\$ -

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	Vendor accounts payable	238,186	151,197
2			
3			
4			
5		Total	\$ 238,186

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	None					
2						
3						
4						
5						
6						
7		Total	\$ -	\$ -	\$ -	\$ -

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	None		
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	76,660	75,678
2			
3			
4			
5	Total	\$ 76,660	\$ 75,678

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	14,959	14,959
2	229-2 Interest Accrued on Other Liabilities	8,559	-
3			
4			
5	Total	\$ 23,518	\$ 14,959

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	Excess usage fees and other accrued liabilities	1,879,976	6,769,894
2	PUC regulatory fee	77,643	75,844
3	San Jose franchise fee	16,785	16,838
4	Payroll and vacation accrual	132,435	152,217
5	City taxes payable	72,706	69,102
6	State income tax payable	178,191	115,299
7	Sales and use tax payable	1,281	973
8	Federal income tax payable	502,003	263,678
9	Pump taxes payable	582,219	529,064
10	Pension plan payable	941,807	187,942
11	LT pension plan liability	2,824,332	896,747
12	Current and LT operating lease liability	45,853	354,155
13	PPP loan	550,000	-
14			
15			
16	Total	\$ 7,805,231	\$ 9,431,753

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	-	-	229,412	229,412	-	-	-
2	State corporation franchise tax	-	92,001	551,058	559,000	-	-	99,943
3	State unemployment insurance tax	-	-	2,079	2,079	-	-	-
4	Other state and local taxes	-	-	133	133	-	-	-
5	Federal unemployment insurance tax	-	-	1,764	1,764	-	-	-
6	Fed. ins. contr. act (old age retire.)	-	-	-	-	-	-	-
7	Other federal taxes	-	-	-	-	-	-	-
8	Federal income taxes	-	120,206	1,133,428	1,070,000	-	-	56,778
9	Licenses	-	-	39,940	39,940	-	-	-
10	Miscellaneous	-	-	-	-	-	-	-
11	Fed and State Income tax on CIAC & Advances	-	-	61,016	61,016	-	-	-
12								
13								
14	Total	\$ -	\$ 212,207	\$ 2,018,830	\$ 1,963,344	\$ -	\$ -	\$ 156,721

(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	4,557,038
2	Additions during year	-
3	Subtotal - Beginning balance plus additions during year	\$ 4,557,038
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	-
7	Proportionate cost basis	259,695
8	Present worth basis	-
9	Total refunds	\$ 259,695
10	Transfers to Acct 265 - Contributions in Aid of Construction	
11	Due to expiration of contracts	-
12	Due to present worth discount	-
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts (enter detail below)	
15	Subtotal - Charges during year	\$ 259,695
16	Balance end of year	\$ 4,297,343

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	None	None	None
18	Preferred stock	None	None	None
19	Bonds	None	None	None
20	Other (describe)	None	None	None
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	Unclaimed customer credit balance	24,176	22,312
2	Developer deposits	125,036	556,998
3	Water Contamination proceeds	28,175	-
4	TCJA 2017 excess tax reserve and Fin 48 reserve	544,065	529,591
5	CIAC Gross up - 2017 TCJA	89,715	178,408
6	Total	\$ 811,167	\$ 1,287,309

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	-	Uncollectible	144,054	775	(144,054)	\$ -
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ -		\$ 144,054		\$ (144,054)	\$ -

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	\$ 2,513,811			2,487,877	25,934
2	Add: Credits to account during year					
3	Contributions received during year	\$ 115,293			115,293	
4	Other credits	\$ -				
5	Total credits	\$ 115,293	\$ -	\$ -	\$ 115,293	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (133,639)			(133,639)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (133,639)	\$ -	\$ -	\$ (133,639)	\$ -
11	Balance end of year	\$ 2,495,465	\$ -	\$ -	\$ 2,469,531	\$ 25,934

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 tax - Depreciation	2,604,910	2,497,895
2			
3			
4			
5	Total	\$ 2,604,910	\$ 2,497,895

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred tax - investment tax credits	1,821	45
2			
3			
4			
5	Total	\$ 1,821	\$ 45

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)
I. WATER SERVICE REVENUES					
1					
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	23,146,390	23,237,154	\$ (90,764)
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales			\$ -
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities			\$ -
8		Sub-total	\$ 23,146,390	\$ 23,237,154	\$ (90,764)
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	176,651	173,851	\$ 2,800
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ 176,651	\$ 173,851	\$ 2,800
27		Total Water Service Revenues	\$ 23,323,041	\$ 23,411,005	\$ (87,964)
II. OTHER WATER REVENUES					
28					
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	7,850		\$ 7,850
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	5,765	3,758	\$ 2,007
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 13,615	\$ 3,758	\$ 9,857
36	501	Total operating revenues	\$ 23,336,656	\$ 23,414,763	\$ (78,107)

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	Los Angeles County	
33	Orange County	
34		
35	Operations within incorporated territory	
36	City or town of San Jose	23,336,656
37	City or town of	
38	City or town of	
39	City or town of	
40	City or town of	
41		
42		
43		
44	Total	\$ 23,336,656

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			\$ -	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	30,648	19,860	\$ 10,788	
6	703	Miscellaneous expenses	A		8,426,893	9,128,783	\$ (701,890)	
7	704	Purchased water	A	B	C		\$ -	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities					\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A		216,744	224,758	\$ (8,014)	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense			\$ 8,674,285	\$ 9,373,401	\$ (699,116)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	199,623	204,215	\$ (4,592)	
23	721	Operation supervision labor and expense					\$ -	
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			\$ -	
28	725	Miscellaneous expenses	A		15,324	9,930	\$ 5,394	
29	726	Fuel or power purchased for pumping	A	B	C	1,071,990	911,003	\$ 160,987
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B			\$ -	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B	339	-	\$ 339	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses			\$ 1,287,276	\$ 1,125,148	\$ 162,128	

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			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A				\$ -	
43	743	Miscellaneous expenses	A	B			\$ -	
44	744	Chemicals and filtering materials	A	B		38,091	27,229	\$ 10,862
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B			\$ -	
47	746	Maintenance of structures and equipment			C		\$ -	
48	747	Maintenance of structures and improvements	A	B			\$ -	
49	748	Maintenance of water treatment equipment	A	B			\$ -	
50		Total water treatment expenses				\$ 38,091	\$ 27,229	\$ 10,862
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		323,827	284,089	\$ 39,738
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A					\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A					\$ -
58	754	Meter expenses	A			394,605	353,930	\$ 40,675
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A			15,324	9,930	\$ 5,394
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		348,765	283,510	\$ 65,255
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B				\$ -
66	761	Maintenance of trans. and distribution mains	A			157,412	180,957	\$ (23,545)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			150,269	123,808	\$ 26,461
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A					\$ -
72	765	Maintenance of hydrants	A			26,114	26,399	\$ (285)
73	766	Maintenance of miscellaneous plant	A					\$ -
74		Total transmission and distribution expenses				\$ 1,416,316	\$ 1,262,623	\$ 153,693

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		366,080	362,345	\$ 3,735
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		100,112	90,882	\$ 9,230
80	773	Customer records and collection expenses	A			918,133	806,654	\$ 111,479
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A					\$ -
83	775	Uncollectible accounts	A	B	C	136,722	86,939	\$ 49,783
84		Total customer account expenses				\$ 1,521,047	\$ 1,346,820	\$ 174,227
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	845,629	749,914	\$ 95,715
101	792	Office supplies and other expenses	A	B	C	61,791	46,502	\$ 15,289
102	793	Property insurance	A			125,487	108,035	\$ 17,452
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			46,866	50,520	\$ (3,654)
105	795	Employees' pensions and benefits	A	B	C	1,131,030	1,148,800	\$ (17,770)
106	796	Franchise requirements	A	B	C	247,898	248,019	\$ (121)
107	797	Regulatory commission expenses	A	B	C	398,922	401,051	\$ (2,129)
108	798	Outside services employed	A			396,341	278,861	\$ 117,480
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			235,247	190,501	\$ 44,746
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	112,473	87,547	\$ 24,926
114		Total administrative and general expenses				\$ 3,601,684	\$ 3,309,750	\$ 291,934
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	218,516	246,047	\$ (27,531)
118	812	Administrative expenses transferred - Cr.	A	B	C			\$ -
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 218,516	\$ 246,047	\$ (27,531)
121		Total operating expenses				\$ 16,757,215	\$ 16,691,018	\$ 66,197

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

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account xxx) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ 925,187	925,187			
2	California corporate franchise taxes	\$ 484,605	484,605			
3	Property taxes	\$ 229,412	229,412			
4	Other taxes	\$ -				
5	Payroll taxes	\$ 198,287	198,287			
6		\$ -				
7		\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 1,837,491	\$ 1,837,491	\$ -	\$ -	\$ -

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

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

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 15	3,824,594
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4	Add back: Current year provision for federal tax	1,133,428
5	Add back: Current year provision for state tax	581,317
6	Less Deferred tax and amortizations for federal and state taxes	(304,952)
7	Net Income before income taxes 5,237,387	
8	Add back: Political contribution	1,491
9	Penalties	224
10	Meals and entertainment	9,953
11	Non-deductible 2022 CWA PAC contributions	24,780
12	Taxable contributions in aid of capital	218,042
13	Less: Rebates payment	(125,776)
14	Current year state income tax	(551,058)
15	Dividend income from domestic owned corporations	(172)
16	PPP loan forgiveness income	(550,000)
17	Permanent differences (972,516)	
18	Add: Current year pension payment deducted from prior year tax return	700,000
19	Less: Deferred rent	(16,530)
20	Accrued vacation	(7,760)
21	Labor cost to remove old water meters	(29,388)
22	Add: Federal depreciation differences	487,519
23	Gain on disposal of scrapped meters	1,566
24	Temporary differences 1,133,841	
25		
26		
27		
28		
29		
30	Federal tax net income	\$ 5,397,278
31	Computation of tax:	21%
32	Calculated Tax	1,133,428
33		
34	Tax per return	1,133,428
35		

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	Non-utility rental income	75,167		\$ 75,167
2				\$ -
3				\$ -
4				\$ -
5	Totals	\$ 75,167	\$ -	\$ 75,167

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

SCHEDULE B-10		
Account 523 - Dividend Revenues		
Line No.	Description of Items (a)	Amount (b)
1	Dividends	141,079
2		
3		
4		
5	Total	\$ 141,079

SCHEDULE B-11		
Account 524 - Interest Revenues		
Line No.	Description of Items (a)	Amount (b)
1	Interest from savings accounts	47,293
2		
3		
4		
5	Total	\$ 47,293

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	HomeServe Commissions	83,152
2	PPP loan forgiveness	550,000
3		
4		
5		
6		
7		
8	Total	\$ 633,152

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	Utility expense	2,817
2		
3		
4		
5	Total	\$ 2,817

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

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

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

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

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

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

SCHEDULE B-19		
Account 534 - Interest on Debt to Affiliated Companies		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-20		
Account 535 - Other Interest Charges		
Line No.	Description (a)	Amount (b)
1	Interest paid to customers - deposits	105
2	PPP loan interest expense	(8,559)
3		
4		
5	Total	\$ (8,454)

SCHEDULE B-21		
Account 536 - Interest Charged to Construction - Cr.		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

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

SCHEDULE B-23		
Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1	Penalties	224
2	Other miscellaneous expense	108,368
3	Non operating property tax expense	224
4		
5	Total	\$ 108,816

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-1	
Engineering and Management Fees and Expenses, etc., During Year	
Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership
1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes _____ No <u>X</u>
2	Name of each organization or person that was a party to such a contract or agreement
3	Date of original contract or agreement. _____
4	Date of each supplement or agreement. _____ Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.
5	Amount of compensation paid during the year for supervision or management: _____
6	To whom paid: _____
7	Nature of payment (salary, traveling expenses, etc.): _____
8	Amounts paid for each class of service: \$ _____
9	Base for determination of such amounts _____
10	Distribution of payments: (a) Charged to operating expenses \$ _____ (b) Charged to capital accounts \$ _____ (c) Charged to other accounts \$ _____ Total \$ <u> - </u>
11	Distribution of charges to operating expenses by primary accounts. Number and Title of Account _____ _____ _____ Total _____
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns? _____ _____ _____

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3

Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping		
3	Employees - Water treatment		
4	Employees - Transmission and distribution	12	1,173,647
5	Employees - Customer account	5	536,459
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	3	2,469,977
9	General office		
10	Total	20	\$ 4,180,083

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	6/2/22					-			1	770
2						-				
3						-				
4	Total	-	-	-	-	-	-	\$ -	1	\$ 770

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

**SCHEDULE C-5
Expenditures for Political Purposes**

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

1	799-Political. Johnny Khamis for Supervisor 2022	1,000
2	799-Political. Campaign banners for Johnny Khamis	491
3		
4		
5		
6	Total	\$ 1,491

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

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

1	None	
2		
3		
4		
5		
6	Total	\$ -

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

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

1	John W. S. Roeder	237,500
2		
3		
4		
5		
6	Total	\$ 237,500

SCHEDULE D-1 Sources of Supply and Water Developed

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

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6			23			25,250	9,389 AF	
7								
8								
9								
10								

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

Purchased Water for Resale	
16	Purchased from None
17	Annual quantities purchased (Unit chosen)²
18	
19	

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

SCHEDULE D-2 Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	6	6,327,000	
12	Concrete			
13	Total	6	6,327,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch	None							
2	Flume	None							
3	Lined conduit	None							
4									
5	Total	-	-	-	-	-	-	-	-

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

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch	None							-
7	Flume	None							-
8	Lined conduit	None							-
9									
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos						4,157		64,354	156,961
19	Welded steel						3,566		64,561	34,238
20	Wood									
21	DIP, SOM, DIP, SOM and PVC			34		129	56,739		143,110	217,489
22	Total	-	-	34	-	129	64,462	-	272,025	408,688

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
23	Cast Iron									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	42,172	87,767		468					355,879
31	Welded steel	24,022	25,341		44					151,772
32	Wood									-
33	DIP, SOM, and PVC	26,433	100,435		48,203	13,461	9,563			615,596
34	Total	92,627	213,543	-	48,715	13,461	9,563	-	-	1,123,247

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	20,625	20,629		
Commercial	297	308		
Industrial	56	56		
Public authorities	147	147		
Irrigation	235	236		
Other (spec Schools	45	44		
Agriculture	8	9		
Subtotal	21,413	21,429	-	-
Private fire connections			349	356
Public fire hydrants				
Total	21,413	21,429	349	356

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	5,634	5,634
3/4 - in	13,821	13,821
1 - in	988	988
1 1/2 - in	360	360
2 - in	486	590
3 - in	66	66
4 - in	50	92
6 - in	13	116
8 and higher	11	120
Total	21,429	21,787

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. Used, before repair	-
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	16,801
2. More than 10, but less than 15 years	755
3. More than 15 years	3,873

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	249,256	206,411	215,972	196,047	249,670	219,149	320,213	1,656,718
Commercial	24,064	22,326	24,793	24,932	33,009	29,910	32,263	191,297
Industrial	5,011	5,760	6,991	7,141	10,098	9,352	8,475	52,828
Public authorities	7,674	9,222	15,282	18,857	29,783	33,422	38,721	152,961
Irrigation	7,060	8,263	13,708	16,630	24,694	22,382	32,682	125,419
Other (spe Agricultural)	62	170	272	270	542	566	606	2,488
								-
Total	293,127	252,152	277,018	263,877	347,796	314,781	432,960	2,181,711

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Residential	298,102	266,789	225,008	235,954	191,475	1,217,328	2,874,046	3,301,944	
Commercial	42,583	32,107	29,864	24,816	23,979	153,349	344,646	344,432	
Industrial	10,813	9,160	9,032	6,568	4,688	40,261	93,089	93,707	
Public authorities	52,265	37,569	29,715	18,906	13,422	151,877	304,838	322,493	
Irrigation	29,809	30,752	23,037	22,117	10,407	116,122	241,541	294,177	
Other (spe Agricultural)	3,503	2,572	791	272	103	7,241	9,729	4,028	
						-	-		
Total	437,075	378,949	317,447	308,633	244,074	1,686,178	3,867,889	4,360,781	

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

Total acres irrigated _____ 717

Total population served _____ 108,903

SCHEDULE D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?
Answer: Yes _____ No x _____
2. Are you having routine laboratory tests made of water served to your consumers?
Answer: Yes x _____ No _____
3. Do you have a permit from the State Board of Public Health for operation of your water system?
Answer: Yes x _____ No _____
4. Date of permit: _____ 6/1/60 _____
5. If permit is "temporary", what is the expiration date? _____ N/A _____
6. If you do not hold a permit, has an application been made for such permit?
Answer: Yes N/A _____ No N/A _____
7. If so, on what date? _____ N/A _____

SCHEDULE D-9
Statement of Material Financial Interest

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

N/A

**SCHEDULE E-1
Balancing 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: Pump Tax - Non Agricultural	PUC code 792.5	(225,537)			(4,569)			\$ (230,106)
2	Balancing: Pump Tax - Agricultural	PUC code 792.5	5			-			\$ 5
3	Balancing: Purchased Power	PUC code 792.5	(207,213)		(258,932)	(7,848)			\$ (473,993)
4	Balancing: Pension Expense Account (PEBA)	Decision 16-05-041	(1,189,260)		(125,441)	(26,123)			\$ (1,340,824)
5	Balancing: Low Income Customer Assistance Program Surcharge (2015 GRC)	AL 281-W-A	(3,863)	401,174	(505,441)	(1,645)			\$ (109,775)
6	Memorandum: Monterey WRAM - Conservation Rates vs. Uniform Rates	Decision 10-11-034	(64,203)	(441,142)		(7,798)			\$ (513,143)
7	Memorandum: Contamination Proceeds	D. 10-10-018 & 19-09-010	28,175		(28,175)				\$ 0
8	Memorandum: Santa Clara Valley Water District Litigation Costs	W-4534	(3,046,354)		(108,517)	(58,232)			\$ (3,213,103)
9	Memorandum: City of San Jose Litigation Costs	Decision 10-11-034	(16,841)			(316)			\$ (17,157)
10	Memorandum: Catastrophic Event #1 - PG&E Public Safety Power Shutoff (PSPS) (4)	AL 276-W-B, E-3238, & D.19-07-015	(21,082)			(70)			\$ (21,152)
11	Memorandum: Catastrophic Event #2 - Incr (Decr) In Past Due Water Bills Due To Shutoff Moratorium	AL 276-W-B, E-3238, & D.19-07-015	(4,194)			(84)			\$ (4,278)
12	Memorandum: Catastrophic Event #2 - Incr (Decr) in uncollectibles due to the pandemic	D. 21-07-029 & D22-05-010	(16,248)		(63,633)	(900)			\$ (80,781)
13	Memorandum: Conservation Lost Revenue & Expense #2 (4)	AL 302-W-A & W-4976	(43,202)	(1,212,839)	1,042,715	(2,873)			\$ (216,199)
14	Memorandum: 2018 Tax Act Memorandum Account (TAMA)	AL 267-W	479,690		(26,495)				\$ 453,195
15	Memorandum: Credit Card Pilot Program Memorandum Account	Decision 19-09-010	(52,576)		(50,178)	(1,801)			\$ (104,555)
16	Recovery: LICAP Balancing & Memorandum Accounts (Under) Collection	AL 281-W-A	23,912	(18)		484			\$ 24,378
17	Recovery: Multiple & Various Balancing & Memorandum Accounts (Under) Collection	AL 287-W-A	46,771			948			\$ 47,719
18	Recovery: M-WRAM Balancing & Memorandum Accounts (Under) Collection	AL 290-W	(384,279)	352,150		(1,877)			\$ (34,006)
19	Recovery: M-WRAM Balancing & Memorandum Accounts (Under) Collection	AL 293-W	(21,046)	11,592		(194)			\$ (9,648)
20	Recovery: M-WRAM Balancing & Memorandum Accounts (Under) Collection	AL 294-W	(91,040)	71,538		(426)			\$ (19,928)
21	Recovery: M-WRAM Balancing & Memorandum Accounts (Under) Collection	AL 298-W	(221,985)	182,965		(1,091)			\$ (40,111)
22	Recovery: M-WRAM Balancing & Memorandum Accounts (Under) Collection	AL 305-W	(629,806)	526,518		(5,984)			\$ (109,272)
23									
24	Totals		(5,660,177)	(108,062)	(124,097)	(120,399)	-	-	\$ (6,012,735)

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

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge

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. Qualifying customers receive a 50% discount off monthly service charge. See attached pages 64A and 64B.
2. Participation rate for Year 2022 16.9% (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. See attached page 64B.

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

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

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered. See Page 64C
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. See Page 64C
3. Cost of each program. See Page 64C
4. The degree of participation in each district by customer group. See Page 64C

Rule No.22

LOW INCOME CUSTOMER ASSISTANCE PROGRAM (LICAP) (N)

A. GENERAL

The purpose of the Low Income Customer Assistance Program (LICAP) is to provide qualifying residential applicants with reduced water service charges. Application for the rate may be made by any residential customer entitled to the Pacific Gas and Electric (PG&E) California Alternate Rates for Energy program (CARE) and who is billed in the same manner as being billed by PG&E. (Those customers who are individually metered by PG&E but receive water service through a master meter will not be eligible for this program.)

B. CERTIFICATION

Application for the LICAP will consist of completing an application as provided by the Company and will require the providing of a copy of a current PG&E bill showing eligibility for the CARE program. Certification will apply for 12 months. At the end of the 12 month period, reapplication meeting the same requirements of the original application will be required.

C. NOTIFICATION

The Company will notify all customers of the availability of the program two times a year using an insert in the bi-monthly water bill.

D. WATER SERVICE CHARGE REDUCTION

Qualified customers will receive a 50% reduction in the bi-monthly service charge currently in effect as authorized by the California Public Utilities Commission.

(To be inserted by utility)

Issued by

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

Advice Letter No. 177-W

Alan J. Gardner
NAME

Date Filed MAY 24 2006

Decision No. _____

Chief Operating Officer

Effective JUL - 1 2006

Resolution No. W 4594

PRELIMINARY STATEMENT
(Continued)

U. Low Income Customer Assistance Program Surcharge Balancing Account.

(N)

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

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

3. Accounting Procedures.

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

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

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

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

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

(N)

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

Issued by
Timothy S. Guster

(To be inserted by Cal. P.U.C.)
Date Filed 5-31-2016

Decision No. D.16-05-041

NAME
General Counsel
TITLE

Effective 7-1-2016

Resolution No. _____

Supplement to Schedule E-3

The following represents a list of the various conservation programs and actions of Great Oaks Water Company during calendar year 2022.

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

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

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

INSTRUCTIONS:

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

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

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

- (a) services provided by regulated water utility to any affiliated company; None
- (b) services provided by any affiliated company to regulated water utility; None
- (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company; None
- (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility; None
- (e) employees transferred from regulated water utility to any affiliated company; None
- (f) employees transferred from any affiliated company to regulated water utility; None
- (g) financing arrangements and transactions between regulated water utility and any affiliated company. None

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: None
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

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

\$ _____

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

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	-	-	-	-	\$ -
35	342	Reservoirs and Tanks	-	-	-	-	\$ -
36	343	Transmission and Distribution Mains	-	-	-	-	\$ -
37	344	Fire Mains	-	-	-	-	\$ -
38	345	Services	-	-	-	-	\$ -
39	346	Meters	-	-	-	-	\$ -
40	347	Meter Installations	-	-	-	-	\$ -
41	348	Hydrants	-	-	-	-	\$ -
42	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
43		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	-	-	-	-	\$ -
46	372	Office Furniture and Equipment	-	-	-	-	\$ -
47	373	Transportation Equipment	-	-	-	-	\$ -
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	-	-	-	-	\$ -
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights	-	-	-	-	\$ -
3	395	Recycled Water Depreciable Plant	-	-	-	-	\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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 _____ John W S Roeder
Officer, Partner, or Owner (Please Print)

of _____ Great Oaks Water Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2022 through December 31, 2022.

Chairman & CEO
Title (Please Print)



Signature

(408) 227-9540
Telephone Number

4-24-23
Date

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