

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 168-W



2022
ANNUAL REPORT
OF

San Jose Water Company

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

110 West Taylor Street

San Jose, CA 95110

(OFFICIAL MAILING ADDRESS)

ZIP

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

REPORT MUST BE FILED NO LATER THAN MAY 31, 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 MAY 31, 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.

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

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

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

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2022

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

Person Responsible for this Report: John Tang

	<u>1/1/2022</u>	<u>12/31/2022</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 2,103,426,073	\$ 2,211,939,832	\$ 2,157,682,952
2 Total Utility Plant Reserves	(738,148,828)	(800,060,246)	(769,104,537)
3 Total Utility Plant Less Reserves	1,365,277,244	1,411,879,587	1,388,578,415
4 Advances for Construction	83,813,108	87,060,059	85,436,584
5 Contributions in Aid of Construction	137,062,456	141,263,795	139,163,126
6 Total Accumulated Deferred Taxes	142,229,576	139,908,257	141,068,917
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	6	6	6
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	400,626,129	416,481,585	408,553,857
14 Total Capital Stock	530,649,708	550,046,443	540,348,076
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	525,385,000	483,783,000	504,584,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2022

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

INCOME/EXPENSES DATA		Annual Amount
1	Operating Revenues	\$ 439,645,039
2	Operating Expenses	\$ 276,972,542
3	Depreciation	\$ 71,598,124
4	Taxes	\$ 29,451,340
5	Income from Nonutility Operations (net)	\$ 6,136,147
6	Interest on Long-Term Debt	\$ 25,572,226
7	Net Income	\$ 45,876,228
8		
9 OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$ 101,537,321
11	Pumping Expenses	\$ 85,638,010
12	Water Treatment Expenses	\$ 6,679,066
13	Transmission and Distribution Expenses	\$ 24,717,290
14	Customer Account Expenses	\$ 8,864,658
15	Sales Expenses	\$ -
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 59,550,615
18	Miscellaneous	\$ (10,014,418)
19	Total Operating Expenses	\$ 276,972,542
20		
21 OTHER DATA		
22		
23	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	Annual Average
24		
25	Metered Service Connections	Jan. 1 Dec. 31
26	Flat Rate Service Connections	222,357 223,247 222,802
27	Total Active Service Connections	4,121 4,154 4,138
		226,478 227,401 226,940

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2022

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

Person Responsible for this Report: John Tang

	<u>1/1/2022</u>	<u>12/31/2022</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 2,103,426,073	\$ 2,211,939,832	\$ 2,157,682,952
2 Total Utility Plant Reserves	\$ (738,148,828)	\$ (800,060,246)	\$ (769,104,537)
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4 Advances for Construction	\$ 83,813,108	\$ 87,060,059	\$ 85,436,584
5 Contributions in Aid of Construction	\$ 137,062,456	\$ 141,263,795	\$ 139,163,126
6 Total Accumulated Deferred Taxes	\$ 142,229,576	\$ 139,908,257	\$ 141,068,917
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	6	6	\$ 6
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	400,626,129	416,481,585	\$ 408,553,857
14 Total Capital Stock	530,649,708	550,046,443	\$ 540,348,076
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	525,385,000	483,783,000	\$ 504,584,000

INCOME, EXPENSES, AND OTHER DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2022

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 439,645,039
2	Operating Expenses	\$ 276,972,542
3	Depreciation	\$ 71,598,124
4	Taxes	\$ 29,451,340
5	Income from Nonutility Operations (net)	\$ 6,136,147
6	Interest on Long-Term Debt	\$ 25,572,226
7	Net Income	\$ 36,373,694
8		
9	OPERATING EXPENSES DATA	
10	Source of Supply Expense	\$ 101,537,321
11	Pumping Expenses	\$ 85,638,010
12	Water Treatment Expenses	\$ 6,679,066
13	Transmission and Distribution Expenses	\$ 24,717,290
14	Customer Account Expenses	\$ 8,864,658
15	Sales Expenses	\$ -
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 59,550,615
18	Miscellaneous	\$ (10,014,418)
19	Total Operating Expenses	\$ 276,972,542
20		
21	OTHER DATA	
22		
23	<u>Active Service Connections</u> (Exc. Fire Protect.)	Annual Average
24		
25	Metered Service Connections	222,802
26	Flat Rate Service Connections	4,138
27	Total Active Service Connections	226,940

	Jan. 1	Dec. 31	Annual Average
222,357		223,247	222,802
4,121		4,154	4,138
226,478		227,401	226,940

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

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

1	None
2	
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Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2022:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1											
2											
3											
4											
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9											
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CONFIDENTIAL INFORMATION: Submitted under the protection of Govt. Code §§6254(k), 6255(a); Evid. Code §§1060, 1061; Civ. Code §3426.1(d); Pen. Code §499c(a)(9); and Pub. Util. Code §583

GENERAL INFORMATION

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

- 7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) San Jose Water Company
Organized under laws of (state) California Date: October 24, 1931

Principal Officers:

Name: <u>Eric W. Thornburg</u>	Title: <u>Chairman & Chief Executive Officer</u>
Name: <u>Andrew F. Walters</u>	Title: <u>CFO & Treasurer</u>
Name: <u>Willie Brown</u>	Title: <u>VP, General Counsel, and Corporate S</u>
Name: <u>Amber DeLeon</u>	Title: <u>Controller</u>
Name: <u>Peter Fletcher</u>	Title: <u>VP, Information Security Officer</u>
Name: <u>Andrew Gere</u>	Title: <u>President & Chief Operating Officer</u>
Name: <u>Bruce A Hauk</u>	Title: <u>Chief Corp. Development and Strategy</u>
Name: <u>Marisa Joss</u>	Title: <u>Deputy Gen. Counsel and Asst. Corp. S</u>
Name: <u>Stephanie Orosco</u>	Title: <u>Chief Human Resources Officer</u>
Name: <u>Curt Rayer</u>	Title: <u>VP of Operations</u>
<u>John Tang</u>	Title: <u>VP of Regulatory Affairs and Gov. Rela</u>
<u>William S. Tuttle</u>	Title: <u>VP of Engineering</u>

- 8. Names of associated companies: SJW Group, SJW Land Company, SJWTX, Inc., SJWTX Holdings, Inc. Texas Water Operation Services LLC, Connecticut Water Company, Maine Water Company, Chester Realty, Inc. and New England Water Utility Services, Inc.
- 9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____

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

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

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

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

SAN JOSE WATER COMPANY

Employee Certifications

as of 12/31/2022

Employee No.	License/Certification Code	License/Certification Description	License/Certification ID
010729	D1	Grade 1 Water Distribution Cert	39048
010354	D1	Grade 1 Water Distribution Cert	29674
011092	D1	Grade 1 Water Distribution Cert	45050
010095	D1	Grade 1 Water Distribution Cert	19114
010051	D1	Grade 1 Water Distribution Cert	19149
010297	D1	Grade 1 Water Distribution Cert	36485
010572	D1	Grade 1 Water Distribution Cert	36661
011151	D2	Grade 2 Water Distribution Cert	39461
011203	D2	Grade 2 Water Distribution Cert	43121
010580	D1	Grade 1 Water Distribution Cert	19139
010695	D2	Grade 2 Water Distribution Cert	32032
011212	D1	Grade 1 Water Distribution Cert	46279
010888	D3	Grade 3 Water Distribution Cert	36730
010096	D1	Grade 1 Water Distribution Cert	19129
010217	D1	Grade 1 Water Distribution Cert	32372
010467	D1	Grade 1 Water Distribution Cert	32727
010778	D2	Grade 2 Water Distribution Cert	33835
010389	D1	Grade 1 Water Distribution Cert	37565
010203	D1	Grade 1 Water Distribution Cert	33104
010006	D1	Grade 1 Water Distribution Cert	37847
011351	T1	Grade 1 Water Treatment Cert	38377
011212	T2	Grade 2 Water Treatment Cert	38546
011351	T2	Grade 2 Water Treatment Cert	38877
060187	T3	Grade 3 Water Treatment Cert	28163
010698	D1	Grade 1 Water Distribution Cert	33416
011351	D2	Grade 2 Water Distribution Cert	46628
011229	D1	Grade 1 Water Distribution Cert	47315
060141	D1	Grade 1 Water Distribution Cert	47328
011243	D2	Grade 2 Water Distribution Cert	47458
010500	D5	Grade 5 Water Distribution Cert	19110
011095	T2	Grade 2 Water Treatment Cert	38902
011203	T2	Grade 2 Water Treatment Cert	39023
011247	T3	Grade 3 Water Treatment Cert	32811
010209	T4	Grade 4 Water Treatment Cert	18267
010500	T3	Grade 3 Water Treatment Cert	19341
011151	T2	Grade 2 Water Treatment Cert	32993
010099	T3	Grade 3 Water Treatment Cert	8634
010155	D4	Grade 4 Water Distribution Cert	19107
010414	D1	Grade 1 Water Distribution Cert	34762
010656	T2	Grade 2 Water Treatment Cert	28144
010635	D1	Grade 1 Water Distribution Cert	34811
011312	T2	Grade 2 Water Treatment Cert	40911
011291	D2	Grade 2 Water Distribution Cert	49217
010201	D1	Grade 1 Water Distribution Cert	19138
010276	D1	Grade 1 Water Distribution Cert	19135

SAN JOSE WATER COMPANY

Employee Certifications

as of 12/31/2022

Employee No.	License/Certification Code	License/Certification Description	License/Certification ID
010155	T3	Grade 3 Water Treatment Cert	24146
010624	D1	Grade 1 Water Distribution Cert	35379
060134	D1	Grade 1 Water Distribution Cert	44741
010362	D1	Grade 1 Water Distribution Cert	35478
010915	D1	Grade 1 Water Distribution Cert	40591
010511	D5	Grade 5 Water Distribution Cert	27690
010354	T2	Grade 2 Water Treatment Cert	33785
011063	T2	Grade 2 Water Treatment Cert	34596
011234	T2	Grade 2 Water Treatment Cert	34950
011234	D3	Grade 3 Water Distribution Cert	40960
011378	T2	Grade 2 Water Treatment Cert	41158
010888	T2	Grade 2 Water Treatment Cert	41421
011552	D3	Grade 3 Water Distribution Cert	38234
010520	D1	Grade 1 Water Distribution Cert	35586
010619	D1	Grade 1 Water Distribution Cert	19120
010376	D1	Grade 1 Water Distribution Cert	19155
010434	D2	Grade 2 Water Distribution Cert	31515
011092	D1	Grade 1 Water Distribution Cert	45050
011229	D2	Grade 2 Water Distribution Cert	47315
010778	T2	Grade 2 Water Treatment Cert	30814
010511	T2	Grade 2 Water Treatment Cert	30838
060131	D1	Grade 1 Water Distribution Cert	31441
010694	D1	Grade 1 Water Distribution Cert	37210
011151	D3	Grade 3 Water Distribution Cert	39461
010138	T2	Grade 2 Water Treatment Cert	25611
011068	D5	Grade 5 Water Distribution Cert	32013
010656	T3	Grade 3 Water Treatment Cert	28144
010888	D3	Grade 3 Water Distribution Cert	36730
010218	D1	Grade 1 Water Distribution Cert	19118
011155	D2	Grade 2 Water Distribution Cert	51236
010199	D2	Grade 2 Water Distribution Cert	30394
010563	D5	Grade 5 Water Distribution Cert	32062
010559	D1	Grade 1 Water Distribution Cert	37804
011291	D3	Grade 3 Water Distribution Cert	49217
011229	T2	Grade 2 Water Treatment Cert	42961
011229	D3	Grade 3 Water Distribution Cert	47315
060187	T4	Grade 4 Water Treatment Cert	28163
011251	T2	Grade 2 Water Treatment Cert	38471
060143	D3	Grade 3 Water Distribution Cert	40606
011155	T2	Grade 2 Water Treatment Cert	43190
011351	D3	Grade 3 Water Distribution Cert	46628
010138	D3	Grade 3 Water Distribution Cert	28744
010563	T3	Grade 3 Water Treatment Cert	27629
010656	D1	Grade 1 Water Distribution Cert	28878
010656	D1	Grade 1 Water Distribution Cert	28878

SAN JOSE WATER COMPANY

Employee Certifications

as of 12/31/2022

Employee No.	License/Certification Code	License/Certification Description	License/Certification ID
011099	D1	Grade 1 Water Distribution Cert	47624
011310	D2	Grade 2 Water Distribution Cert	47718
011371	D1	Grade 1 Water Distribution Cert	51952
010201	D2	Grade 2 Water Distribution Cert	19138
060143	T2	Grade 2 Water Treatment Cert	38901
011409	T2	Grade 2 Water Treatment Cert	38939
011516	D2	Grade 2 Water Distribution Cert	43580
011516	T2	Grade 2 Water Treatment Cert	43580
011409	D3	Grade 3 Water Distribution Cert	50593
011068	T3	Grade 3 Water Treatment Cert	28328
010434	D3	Grade 3 Water Distribution Cert	31515
010434	T2	Grade 2 Water Treatment Cert	43967
010594	T3	Grade 3 Water Treatment Cert	34831
011234	D4	Grade 4 Water Distribution Cert	40960
011634	D2	Grade 2 Water Distribution Cert	48671
010250	D2	Grade 2 Water Distribution Cert	27673
010845	D2	Grade 2 Water Distribution Cert	36554
011063	D2	Grade 2 Water Distribution Cert	39473
010729	D3	Grade 3 Water Distribution Cert	46137
011400	D1	Grade 1 Water Distribution Cert	54870
010257	T2	Grade 2 Water Treatment Cert	27123
011558	D1	Grade 1 Water Distribution Cert	53200
011235	D2	Grade 2 Water Distribution Cert	36194
010594	D5	Grade 5 Water Distribution Cert	36568
010019	D2	Grade 2 Water Distribution Cert	38170
010729	T2	Grade 2 Water Treatment Cert	33987
011243	T2	Grade 2 Water Treatment Cert	44511
011229	D4	Grade 4 Water Distribution Cert	47315
011235	T2	Grade 2 Water Treatment Cert	30818
011478	T2	Grade 2 Water Treatment Cert	41619
010729	D4	Grade 4 Water Distribution Cert	46137
011694	D2	Grade 2 Water Distribution Cert	54972
010842	D3	Grade 3 Water Distribution Cert	38007
011694	T2	Grade 2 Water Treatment Cert	44820
010257	D3	Grade 3 Water Distribution Cert	19192
010121	D3	Grade 3 Water Distribution Cert	27860
011186	D2	Grade 2 Water Distribution Cert	44250
011243	D3	Grade 3 Water Distribution Cert	47458
011281	D1	Grade 1 Water Distribution Cert	50380
010121	T3	Grade 3 Water Treatment Cert	28355
010174	D1	Grade 1 Water Distribution Cert	46317
010408	D1	Grade 1 Water Distribution Cert	54855
060187	D2	Grade 2 Water Distribution Cert	29722
011475	T5	Grade 5 Water Treatment Cert	31825
010842	T2	Grade 2 Water Treatment Cert	38037

SAN JOSE WATER COMPANY**Employee Certifications**

as of 12/31/2022

Employee No.	License/Certification Code	License/Certification Description	License/Certification ID
010354	D3	Grade 3 Water Distribution Cert	48800
011634	T3	Grade 3 Water Treatment Cert	38144
011634	T3	Grade 3 Water Treatment Cert	38144
011157	D4	Grade 4 Water Distribution Cert	40861
010247	D2	Grade 2 Water Distribution Cert	46704
011378	D4	Grade 4 Water Distribution Cert	49233
011478	D2	Grade 2 Water Distribution Cert	51542
011550	D2	Grade 2 Water Distribution Cert	55518
011552	T4	Grade 4 Water Treatment Cert	38937
011251	D4	Grade 4 Water Distribution Cert	45844
010309	D5	Grade 5 Water Distribution Cert	29183
011157	T2	Grade 2 Water Treatment Cert	3491
011409	D4	Grade 4 Water Distribution Cert	50593
011590	D2	Grade 2 Water Distribution Cert	55802
010309	T5	Grade 5 Water Treatment Cert	32599
011549	D2	Grade 2 Water Distribution Cert	52148
010247	T4	Grade 4 Water Treatment Cert	22380
010354	T3	Grade 3 Water Treatment Cert	33785
011310	T1	Grade 1 Water Treatment Cert	40025
010493	D1	Grade 1 Water Distribution Cert	53771
011095	D3	Grade 3 Water Distribution Cert	39145

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility Plant	A-1, A-1a	2,193,473,227	2,084,959,468
3	101	Recycled Water Utility Plant	A-1b	18,466,605	18,466,605
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 2,211,939,832	\$ 2,103,426,073
6	250	Reserve for depreciation of utility plant	A-5	(795,068,439)	(733,600,237)
7	251	Reserve for amortization of limited term utility investments	A-5	(593,676)	(577,337)
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	(4,398,131)	(3,971,254)
10		Total utility plant reserves		\$ (800,060,246)	\$ (738,148,828)
11		Total utility plant less reserves		\$ 1,411,879,587	\$ 1,365,277,244
12					
13		II. INVESTMENT AND FUND ACCOUNTS			
14	110	Other Physical Property	A-3	149,952	149,952
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		\$ 149,952	\$ 149,952
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	1,399,426	3,395,020
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 1,549,378	\$ 3,544,972
22					
23		III. CURRENT AND ACCRUED ASSETS			
24	120	Cash	A-10	430,847	1,133,097
25	121	Special Deposits	A-11	379,375	379,375
26	122	Working Funds	A-12	3,750	3,750
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	41,834,572	35,014,671
30	126	Receivables from Affiliated Companies	A-16	-	-
31	131	Materials and Supplies	A-17	1,609,015	1,063,730
32	132	Prepayments	A-18	6,514,884	6,294,415
33	133	Other Current and Accrued Assets	A-19	51,110,549	32,531,705
34		Total Current and Accrued Assets		\$ 101,882,993	\$ 76,420,744
35					
36		IV. DEFERRED DEBITS			
37	140	Unamortized Debt Discount and Expense	A-20	3,768,612	3,561,704
38	141	Extraordinary Property Losses	A-22	-	-
39	142	Preliminary Survey and Investigation Charges	A-23	390,457	600,012
40	143	Clearing Accounts	A-24	-	-
41	145	Other Work in Progress	A-25	426,743	458,714
42	146	Other Deferred Debits	A-26	110,771,381	153,837,142
43	147	Accumulated Deferred Income Tax Assets	A-27	40,392,122	48,993,854
44		Total Deferred Debits		\$ 155,749,314	\$ 207,451,425
45		Total Assets and Other Debits		\$ 1,671,061,270	\$ 1,652,694,385

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)	
46		I. CORPORATE CAPITAL AND SURPLUS				
47	200	Common Capital Stock	A-30	6	6	
48	201	Preferred Capital Stock	A-30a	-	-	
49	202	Stock Liability for Conversion	A-31	-	-	
50	203	Premiums and Assessments on Capital Stock	A-32	-	-	
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-	
52	150	Discount on Capital Stock	A-28	-	-	
53	151	Capital Stock Expense	A-29	-	-	
54	270	Capital Surplus	A-34	133,564,852	130,023,572	
55	271	Earned Surplus	A-35	416,481,585	400,626,129	
56		Total Capital Stock		\$ 550,046,443	\$ 530,649,708	
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	13,783,000	5,385,000	
67	213	Miscellaneous Long-Term Debt	A-41	470,000,000	520,000,000	
68		Total Long-Term Debt		\$ 483,783,000	\$ 525,385,000	
69						
70		IV. CURRENT AND ACCRUED LIABILITIES				
71	220	Notes Payable	A-43	95,000,000	-	
72	221	Notes Receivable Discounted	A-44	-	-	
73	222	Accounts Payable	A-45	18,300,471	15,857,493	
74	223	Payables to Affiliated Companies	A-46	(251,426)	565,816	
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	564,600	541,243	
79	228	Taxes Accrued	A-53	5,281,663	2,056,576	
80	229	Interest Accrued	A-51	7,386,325	8,278,672	
81	230	Other Current and Accrued Liabilities	A-52	82,184,147	135,868,240	
82		Total Current and Accrued Liabilities		\$ 208,465,780	\$ 163,168,040	
83						
84		V. DEFERRED CREDITS				
85	240	Unamortized Premium on Debt	A-21	-	-	
86	241	Advances for Construction	A-54	87,060,059	83,813,108	
87	242	Other Deferred Credits	A-55	51,653,615	63,586,011	
88		Total Deferred Credits		\$ 138,713,674	\$ 147,399,119	
		VI. ACCUMULATED DEFERRED TAXES				
	267	Accumulated Deferred Income Taxes Liabilities	A-59	138,764,497	141,334,976	
	268	Accumulated Deferred Investment Tax Credits	A-60	1,143,760	894,600	
		Total Accumulated Deferred Taxes		\$ 139,908,257	\$ 142,229,576	
89						
90		VII. RESERVES				
91	254	Reserve for Uncollectible Accounts	A-56	5,572,852	4,416,100	
92	255	Insurance Reserve	A-56	-	-	
93	256	Injuries and Damages Reserve	A-56	3,265,750	2,305,978	
94	257	Employees' Provident Reserve	A-56	41,718	78,407	
95	258	Other Reserves	A-56	-	-	
96		Total Reserves		\$ 8,880,320	\$ 6,800,485	
97						
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION				
99	265	Contributions in Aid of Construction	A-57	141,263,795	137,062,456	
100		Total Liabilities and Other Credits		\$ 1,671,061,270	\$ 1,652,694,388	

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	439,645,039
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	276,972,542
6	503	Depreciation	A-5	71,581,785
7	504	Amortization of Limited-term Utility Investments	A-5	16,339
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	29,451,340
11		Total Operating Revenue Deductions		\$ 378,022,006
12		Net Operating Revenues		\$ 61,623,033
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		\$ 61,623,033
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	6,136,147
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	111,260
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	4,286,181
24	527	Nonoperating Revenue Deductions	B-14	(3,204)
25		Total Other Income		\$ 10,530,383
26		Net Income before Income Deductions		\$ 72,153,416
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	25,572,226
30	531	Amortization of Debt Discount and Expense	B-16	446,383
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	55,633
34	535	Other Interest Charges	B-20	2,110,429
35	536	Interest Charged to Construction - Cr.	B-21	(2,276,075)
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	368,591
38		Total Income Deductions		\$ 26,277,187
39		Net Income / <Loss>		\$ 45,876,229
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 45,876,229
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)	2,011,223,644	130,142,250	(10,396,677)	(1)	\$ 2,130,969,216
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	74,859,362			(11,316,252)	\$ 63,543,110
4	100.4	Utility Plant Held for Future Use					\$ -
5	100.5	Utility Plant Acquisition Adjustments	(1,123,538)	84,440			\$ (1,039,098)
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 2,084,959,468	\$ 130,226,690	\$ (10,396,677)	\$ (11,316,253)	\$ 2,193,473,227

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	68,129	-	-	-	\$ 68,129
3	302	Franchises and Consents	2,413	-	-	-	\$ 2,413
4	303	Other Intangible Plant	969,594	-	-	-	\$ 969,594
5		Total Intangible Plant	\$ 1,040,137	\$ -	\$ -	\$ -	\$ 1,040,137
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 17,169,133	\$ -	\$ (958)	\$ -	\$ 17,168,175
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	18,327,206	1,821,661	-	-	\$ 20,148,867
12	312	Collecting and Impounding Reservoirs	15,109,760	51,627	-	-	\$ 15,161,387
13	313	Lake, River and Other Intakes	6,153,596	266,364	-	-	\$ 6,419,960
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	34,575,126	(6,242,180)	(99,099)	-	\$ 28,233,847
16	316	Supply Mains	26,582,044	154,028	(800)	-	\$ 26,735,272
17	317	Other Source of Supply Plant	1,162,754	-	-	-	\$ 1,162,754
18		Total Source of Supply Plant	\$ 101,910,486	\$ (3,948,500)	\$ (99,899)	\$ -	\$ 97,862,087
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	31,269,725	1,451,103	(215,723)	-	\$ 32,505,106
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	1,207,624	-	(839,898)	-	\$ 367,726
24	324	Pumping Equipment	119,326,775	7,558,105	(792,574)	-	\$ 126,092,307
25	325	Other Pumping Plant	9,703,580	413,543	(131,443)	-	\$ 9,985,680
26		Total Pumping Plant	\$ 161,507,705	\$ 9,422,752	\$ (1,979,639)	\$ (1)	\$ 168,950,817
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	47,922,790	2,500,486	(62,298)	-	\$ 50,360,979
30	332	Water Treatment Equipment	58,216,785	7,848,161	(722,219)	-	\$ 65,342,727
31		Total Water Treatment Plant	\$ 106,139,575	\$ 10,348,647	\$ (784,517)	\$ -	\$ 115,703,706

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							
32	341	Structures and Improvements	32,972,567	2,590,961	(142,149)	-	\$ 35,421,379
34	342	Reservoirs and Tanks	142,683,799	22,468,704	(986,968)	-	\$ 164,165,535
35	343	Transmission and Distribution Mains	894,620,256	50,560,805	(1,346,858)	(23,031)	\$ 943,811,172
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	282,509,752	16,420,467	(121,913)	27,982	\$ 298,836,289
38	346	Meters	29,820,044	1,409,969	(362,767)	-	\$ 30,867,246
39	347	Meter Installations	22,114,696	665,722	(20,295)	-	\$ 22,760,123
40	348	Hydrants	96,328,520	7,731,623	(192,792)	(4,951)	\$ 103,862,400
41	349	Other Transmission and Distribution Plant	1,451,135	-	(3,924)	-	\$ 1,447,211
42		Total Transmission and Distribution Plant	\$ 1,502,500,768	\$ 101,848,251	\$ (3,177,665)	\$ (0)	\$ 1,601,171,354
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	43,316,051	389,413	-	-	\$ 43,705,464
46	372	Office Furniture and Equipment	36,614,011	9,395,893	(1,883,725)	-	\$ 44,126,179
47	373	Transportation Equipment	21,419,168	318,698	(54,203)	-	\$ 21,683,663
48	374	Stores Equipment	728,396	10,183	-	-	\$ 738,579
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	13,558,960	1,712,905	(2,370,688)	-	\$ 12,901,177
51	377	Power Operated Equipment	3,178,333	707,432	(18,000)	-	\$ 3,867,766
52	378	Tools, Shop and Garage Equipment	2,555,149	157,915	(28,218)	-	\$ 2,684,846
53	379	Other General Plant	699,120	61,898	-	-	\$ 761,018
54		Total General Plant	\$ 122,069,189	\$ 12,754,337	\$ (4,354,834)	\$ -	\$ 130,468,692
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other - Pension NSC	(1,113,350)	(283,236)	835	-	\$ (1,395,751)
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ (1,113,350)	\$ (283,236)	\$ 835	\$ -	\$ (1,395,751)
61		Total Utility Plant in Service	\$ 2,011,223,644	\$ 130,142,250	\$ (10,396,677)	\$ (1)	\$ 2,130,969,216

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	-	-	-	-	\$ -
2	394	Recycled Water Land and Land Rights	-	-	-	-	\$ -
3	395	Recycled Water Depreciable Plant	18,466,605	-	-	-	\$ 18,466,605
4		Total Recycled Water Utility Plant	\$ 18,466,605	\$ -	\$ -	\$ -	\$ 18,466,605

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

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

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

SCHEDULE A-2
Account 107 - Utility Plant Adjustments

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

SCHEDULE A-3
Account 110 - Other Physical Property

Line No	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Lot #127 Spring	256	256
2	Lot #268 Metcalf	200	200
3	Proprietary membership SJ Country Club	38,000	38,000
4	Lot #209A Bryan Ave	16,403	16,403
5	Lot #209B Almaden Rd.	15,583	15,583
6	Lot #3A Los Gatos Creek	22,731	22,731
7	Lot #61 Beadsley Gulch	555	555
8	Lot #34,35,88,91 Beckwith	-	-
9	Lot #8 Lexington	505	505
10	Lot #178 Silver Creek	551	551
11	Lot #85R,40R Cavanee	4,652	4,652
12	Lot #51R Moody Gulch	4,793	4,793
13	Lot #244 Fleury	-	-
14	Calero McKean	45,724	45,724
15	Total	\$ 149,952	\$ 149,952

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance 12/31/2022 (c)	Balance 1/1/2022 (d)
RATE BASE					
1		Utility Plant			
2		Plant in Service	A-1, A-1b	2,149,435,821	2,029,690,249
3		Construction Work in Progress	A-1	63,543,110	74,859,363
4		General Office Prorate			
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)		\$ 2,212,978,931	\$ 2,104,549,612
6		Less Accumulated Depreciation			
7		Plant in Service	A	(800,060,246)	(738,148,828)
8		General Office Prorate			
9		Total Accumulated Depreciation (=Line 7 + Line 8)		\$ (800,060,246)	\$ (738,148,828)
10		Less Other Reserves			
11		Deferred Income Taxes	A-59	138,764,497	141,334,976
12		Less Prepaid Deferred Income Tax	A-27	(19,419,096)	(17,366,296)
13		Deferred Investment Tax Credit	A-60	1,143,760	894,600
14		Other Reserves			
15		Total Other Reserves (=Line 11 + Line 12 + Line 13)		\$ 120,489,162	\$ 124,863,280
16		Less Adjustments			
17		Contributions in Aid of Construction	A-57	141,263,795	137,062,456
18		Advances for Construction	A-54	87,060,059	83,813,108
19		Other			
20		Total Adjustments (=Line 16 + Line 17 + Line 18)		\$ 228,323,854	\$ 220,875,564
21		Add Materials and Supplies	A-17	\$ 1,609,015	\$ 1,063,730
22		Add Working Cash (=Line 35)		38,381,972	38,959,133
23		TOTAL RATE BASE			
24		(=Line 5 + Line 9 - Line 15 - Line 20 + Line 21 + Line 22)		\$ 1,104,096,656	\$ 1,060,684,803
Working Cash					
25		Determination of Operational Cash Requirement			
26		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	B-2	\$ 276,476,542	\$ 265,395,595
27		Purchased Power & Commodity for Resale*	B-2	\$ 176,559,303	\$ 176,546,225
28		Meter Revenues:	B-1	\$ 396,671,943	\$ 396,822,341
29		Other Revenues:	B-1	\$ 42,973,096	\$ 15,080,460
30		Total Revenues (=Line 28 + Line 29)		\$ 439,645,039	\$ 411,902,801
31		Ratio - Flat Rate to Total Revenues (=Line 29 / Line 30)		0.0977	0.0366
32		5/24 x Line 25 x (100% - Line 31)		51,969,239	53,266,461
33		1/24 x Line 25 x Line 31		1,126,008	404,858
34		1/12 x Line 27		14,713,275	14,712,185
35		Operational Cash Requirement (=Line 32 + Line 33 - Line 34)		\$ 38,381,972	\$ 38,959,133
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).			

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 733,600,237	\$ 577,337	\$ -	\$ -	3,971,254
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	71,337,045	16,339			426,877
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	6,016,201				
5	(e) Charged to clearing accounts	1,514,912				
6	(f) Salvage recovered	87,193				
7	(g) All other credits ⁽²⁾	153,802				
8	Total credits	\$ 79,109,153	\$ 16,339	\$ -	\$ -	\$ 426,877
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(10,396,150)				
11	(b) Cost of removal	(7,244,534)				
12	(c) All other debits ⁽³⁾	(267)				
13	Total debits	\$ (17,640,951)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 795,068,439	\$ 593,676	\$ -	\$ -	\$ 4,398,131
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					3.59%
17						
18	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
19						
20	(3) EXPLANATION OF ALL OTHER CREDITS:					
21	Depreciation related to SDWRF Asset					
22						
23						
24						
25						
26						
27	(4) EXPLANATION OF ALL OTHER DEBITS:					
28	Current Year Adjustments and ARO Reversal					
29						
30						
31						
32						
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	()				
37	(b) Liberalized	()				
38	(1) Double declining balance	()				
39	(2) ACRS	()				
40	(3) MACRS	()				
41	(4) Others	()				
42	(c) Both straight line and liberalized	(x)				

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	4,593,356	1,165,830	-	-	\$ 5,759,185
3	312	Collecting and Impounding Reservoirs	4,833,531	174,518	-	-	\$ 5,008,049
4	313	Lake, river and Other Intakes	2,149,995	157,221	-	(3,122)	\$ 2,304,095
5	314	Springs and Tunnels					
6	315	Wells	11,940,072	1,938,901	(99,099)	(122,082)	\$ 13,657,792
7	316	Supply Mains	8,241,220	895,308	(800)	(12,166)	\$ 9,123,562
8	317	Other Source of Supply Plant	(180,958)	14,416	-	-	\$ (166,542)
9		Total Source of Supply Plant	\$ 31,577,215	\$ 4,346,195	\$ (99,899)	\$ (137,369)	\$ 35,686,141
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	13,129,385	2,139,686	(215,723)	(782,360)	\$ 14,270,988
13	322	Boiler Plant Equipment					
14	323	Other Power Production Equipment	567,503	55,167	(839,898)	(432)	\$ (217,660)
15	324	Pumping Equipment	34,339,275	6,312,421	(792,574)	(1,845,660)	\$ 38,013,463
16	325	Other Pumping Plant	6,679,268	817,649	(131,443)	(266,479)	\$ 7,098,994
17		Total Pumping Plant	\$ 54,715,432	\$ 9,324,923	\$ (1,979,639)	\$ (2,894,931)	\$ 59,165,785
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	12,064,271	2,096,760	(62,298)	-	\$ 14,098,734
21	332	Water Treatment Equipment	18,117,599	2,463,774	(722,219)	(188)	\$ 19,858,965
22		Total Water Treatment Plant	\$ 30,181,870	\$ 4,560,534	\$ (784,517)	\$ (188)	\$ 33,957,699
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	17,599,175	2,175,998	(142,149)	(358,825)	\$ 19,274,200
26	342	Reservoirs and Tanks	31,615,436	5,451,558	(986,968)	(2,670,942)	\$ 33,409,083
27	343	Transmission and Distribution Mains	302,060,081	21,103,747	(1,346,858)	(875,206)	\$ 320,941,764
28	344	Fire Mains					
29	345	Services	154,396,085	18,183,582	(121,913)	(77,469)	\$ 172,380,284
30	346	Meters	(523,105)	621,891	(362,767)	75,973	\$ (188,008)
31	347	Meter Installations	3,628,935	370,377	(20,295)	(925)	\$ 3,978,091
32	348	Hydrants	47,381,090	3,861,992	(192,792)	(75,555)	\$ 50,974,736
33	349	Other Transmission and Distribution Plant	(158,480)	26,326	(3,924)	(73,178)	\$ (209,257)
34		Total Transmission and Distribution Plant	\$ 555,999,217	\$ 51,795,471	\$ (3,177,665)	\$ (4,056,128)	\$ 600,560,894
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	17,957,504	2,016,854	-	(77,569)	\$ 19,896,789
38	372	Office Furniture and Equipment	23,407,484	3,816,469	(1,883,725)	11,220	\$ 25,351,448
39	373	Transportation Equipment	12,144,217	1,514,912	(54,203)	-	\$ 13,604,926
40	374	Stores Equipment	425,371	29,654	-	-	\$ 455,025
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	3,674,814	1,292,368	(2,370,688)	-	\$ 2,596,494
43	377	Power Operated Equipment	1,679,161	172,813	(18,000)	(2,808)	\$ 1,831,167
44	378	Tools, Shop and Garage Equipment	1,383,523	118,604	(28,218)	-	\$ 1,473,908
45	379	Other General Plant	472,387	32,896	-	-	\$ 505,283
46	390	Other Tangible Property	(17,958)			835	\$ (17,123)
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ 61,126,503	\$ 8,994,571	\$ (4,354,834)	\$ (68,321)	\$ 65,697,919
49		Total	\$ 733,600,237	\$ 79,021,694	\$ (10,396,554)	\$ (7,156,938)	\$ 795,068,439

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

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1		NONE					
2							
3							
4							
5							
6							
7			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-7
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Cupertino Water System Lease (net)	3,395,020	491,508
2	Other LT Assets	-	907,918
3			
4			
5			
6			
7			
8			
9	Total	\$ 3,395,020	\$ 1,399,426

SCHEDULE A-8
Account 113 - Sinking Funds

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

SCHEDULE A-9
Account 114 - Miscellaneous Special Funds

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

SCHEDULE A-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Cash in Bank	1,133,097	430,847
2			
3			
4			
5	Total	\$ 1,133,097	\$ 430,847

SCHEDULE A-11
Account 121 - Special Deposits

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance Beg of Year (c)	Balance End of Year (d)
1	Chase Bank	Collateral Deposit CD to City of San Jose	379,375	379,375
2				
3				
4				
5				
6	Total		\$ 379,375	\$ 379,375

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

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

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

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

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

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

**SCHEDULE A-15
Account 125 - Accounts Receivable**

Line No.	Acct.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers	33,811,984	39,876,780
2	125-2	Other Accounts Receivable	1,202,687	1,957,792
3				
4				
5	Total		\$ 35,014,671	\$ 41,834,572

SCHEDULE A-16
Account 126 - Receivables from Affiliated Companies

Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	SJW Group	-	-	1.00%	-	-
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	1,063,730	1,609,015
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 1,063,730	\$ 1,609,015

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Insurance	1,891,564	2,213,054
2	Rent	199,979	173,700
3	Taxes -Other	97,124	197,544
4	Misc.	4,105,748	3,930,587
5			
6			
7			
8			
9			
10	Total	\$ 6,294,415	\$ 6,514,884

SCHEDULE A-19
Account 133 - Other Current and Accrued Assets

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Unbilled Revenue	30,933,000	31,539,000
2	Due from Ratepayers	1,598,705	19,571,549
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 32,531,705	\$ 51,110,549

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

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, relates (b)	Total discount and expense (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	A	20,000,000	276,589	08-31-92	07-01-22	(0)	-	-	\$ (0)
2	B	30,000,000	484,576	11-01-93	01-01-24	263,277	(131,596)	-	\$ 131,681
3	C	10,000,000	197,409	11-01-93	11-01-20	-	-	-	\$ -
4	D	15,000,000	184,617	01-01-96	01-01-26	24,617	(6,154)	-	\$ 18,463
5	E	15,000,000	208,543	12-01-98	12-01-28	48,025	(6,943)	-	\$ 41,081
6	F	20,000,000	101,294	09-24-01	09-01-31	32,729	(3,386)	-	\$ 29,343
7	G	20,000,000	119,904	09-02-03	09-01-33	46,628	(3,997)	-	\$ 42,632
8	H	20,000,000	198,310	01-23-07	01-01-37	99,156	(6,610)	-	\$ 92,545
9	I	20,000,000	126,418	12-17-07	12-17-37	71,016	(4,439)	-	\$ 66,577
10	J	10,000,000	35,750	02-02-09	02-01-24	4,966	(2,384)	-	\$ 2,582
11	K	20,000,000	93,233	05-15-09	05-15-39	54,127	(3,108)	-	\$ 51,019
12	L	50,000,000	855,908	06-16-14	06-01-44	477,136	(21,128)	-	\$ 456,008
13	M	80,000,000	606,821	03-28-19	04-01-49	551,196	(20,227)	-	\$ 530,969
14	N	50,000,000	226,426	06-01-21	06-01-51	222,652	(7,548)	-	\$ 215,105
15	O	50,000,000	-	12-01-21	12-01-51	217,838	104,958	-	\$ 322,796
17	PAB	50,000,000	855,908	06-16-10	06-01-40	526,626	(17,554)	-	\$ 509,072
18	PAB 2016	70,000,000	942,705	12-20-16	11-1-46	802,772	(32,218)	-	\$ 770,554
19	SDWSRF	1,634,522	25,534	06-01-05	05-01-25	-	-	-	\$ -
20	SDWSRF	962,161	-	06-01-08	05-01-28	-	-	-	\$ -
21	Line of Credit	293,452	-	-	-	118,942	369,242	-	\$ 488,185
						\$ 3,561,704	\$ 206,908	\$ -	\$ 3,768,612

SCHEDULE A-21
Account 240 - Unamortized Premium on Debt

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

SCHEDULE A-22
Account 141 - Extraordinary Property Losses

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

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

Line No.	Description of Charges (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Prelim Survey and Investigation Charges	82,046	-
2	Deferred Expense	437,810	346,109
3	SRF Receivable	80,155	44,348
4			
5	Total	\$ align="right">600,012	\$ align="right">390,457

SCHEDULE A-24
Account 143 - Clearing Accounts

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

SCHEDULE A-25
Account 145 - Other Work in Progress

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Other WIP	458,714	426,743
2			
3			
4			
5	Total	\$ align="right">458,714	\$ align="right">426,743

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	SALE OF PROPERTY	9,000	5,756
2	CONGRESS SPRINGS TRADEMARK	3,859	3,859
3	ORGANIZATION COSTS	35,089	85,152
4	REG ASSET - VACATION	2,769,999	2,776,999
5	REG ASSET - BAL/ MEMO ACCT	38,098,653	27,408,589
6	REG ASSET - PENSION NSC	1,447,560	1,706,733
7	REG ASSET - PENSIONS	78,419,037	45,710,392
8	REG ASSET - DEF'D TAX	32,131,960	32,156,493
9	REG ASSET - LONG-LIVED FA	921,985	917,408
10	Mis- Drought Surcharge	-	-
11	Total	\$ 153,837,142	\$ 110,771,381

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Deferred Tax Assets Non-Rate Base Related	31,627,558	20,973,026
2	Deferred Tax Assets Rate Base Related	17,366,296	19,419,096
3			
4			
5	Total	\$ 48,993,854	\$ 40,392,122

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)	End of year (c)
1	NONE		
2			
3	Total	\$ -	\$ -

SCHEDULE A-30								
Account 200 - Common Capital Stock								
Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	3,000,000	\$ 6.25	1	6.25	6.25		
2								
3								
4								
5								
6				Total	\$ 6.25	\$ 6.25		\$ -

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

SCHEDULE A-30a								
Account 201- Preferred Capital Stock								
Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	NONE							
2								
3								
4								
5								
6				Total	\$ -	\$ -		\$ -

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

SCHEDULE A-30b				
Record of Stockholders at End of Year				
Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	SJW Group	1		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	1	Total number of shares	-

SCHEDULE A-31			
Account 202 - Stock Liability for Conversion			
Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-32
Account 203 - Premiums and Assessments on Capital Stock

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 130,023,572
2	CREDITS (Give nature of each credit and state account charged)	-
3		
4		
5	Total credits	\$ -
6	DEBITS (Give nature of each debit and state account credited)	
7	Stock -based compensation SJW Group	(1,449,562)
8	ESPP	(2,091,718)
9		
10	Total debits	\$ (3,541,280)
11	Balance end of year	\$ 133,564,852

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 400,626,129
2		CREDITS	
3	400	Credit balance transferred from income account	39,740,083
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 39,740,083
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	30,000,000
12	414	Miscellaneous debits to surplus (specify)	(6,115,373)
13			
14		Total debits	\$ 23,884,627
15		Balance end of year	\$ 416,481,585

SCHEDULE A-36
Account 204 - Proprietary Capital
(Sole Proprietor or Partnership)

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

SCHEDULE A-37
Account 205 - Undistributed Profits
of Proprietorship or Partnership
(The use of this account is optional)

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

SCHEDULE A-38
Account 210 - Bonds

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

SCHEDULE A-39
Account 211 - Receivers' Certificates

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

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Interco Note from SJ Land	5,385,000	13,783,000	1.00%	21,290	21,290
2						
3						
4						
5	Total	\$ 5,385,000	\$ 13,783,000		\$ 21,290	\$ 21,290

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

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Series A Senior Notes		07-01-22	0	0	8.58%	858,000	1,716,000
2	Series B Senior Notes		01-01-24	30,000,000	30,000,000	7.37%	2,211,000	2,211,000
3	Series C Senior Notes		11-01-20	0	0	9.45%	-	-
4	Series D Senior Notes		01-01-26	15,000,000	15,000,000	7.15%	1,072,500	1,072,500
5	Series E Senior Notes		12-01-28	15,000,000	15,000,000	6.81%	1,021,500	1,021,500
6	Series F Senior Notes		09-01-31	20,000,000	20,000,000	7.20%	1,440,000	1,440,000
7	Series G Senior Notes		09-01-33	20,000,000	20,000,000	5.93%	1,186,000	1,186,000
8	Series H Senior Notes		01-01-37	20,000,000	20,000,000	5.71%	1,142,000	1,142,000
9	Series I Senior Notes		12-17-37	20,000,000	20,000,000	5.93%	1,186,000	1,186,000
10	Series J Senior Notes		02-01-24	10,000,000	10,000,000	6.54%	654,000	654,000
11	Series K Senior Notes		05-01-39	20,000,000	20,000,000	6.75%	900,000	675,000
12	Series L Senior Notes		07-01-44	50,000,000	50,000,000	5.14%	2,570,000	2,570,000
13	Series M Senior Notes		04-01-49	80,000,000	80,000,000	4.29%	3,432,000	3,432,000
14	Series N Senior Notes			50,000,000	50,000,000	3.30%	1,650,000	1,677,500
15	Series O Senior Notes			50,000,000	50,000,000	3.00%	1,642,750	1,642,750
16	PAB		06-01-40	50,000,000	0	5.10%	1,275,000	1,489,882
17	PAB 2016		11-01-46	70,000,000	70,000,000	4.75%	3,325,000	3,324,863
18								
19	Total			\$ 520,000,000	\$ 470,000,000		\$ 25,565,750	\$ 26,440,995

SCHEDULE A-42
Securities Issued or Assumed During Year

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

SCHEDULE A-43
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Line of Credit Chas			-	95,000,000	various	2,101,144	1,893,276
2								
3								
4								
5								
6								
7			Total	\$ -	\$ 95,000,000		\$ 2,101,144	\$ 1,893,276

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

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

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Accounts Payable	15,857,493	18,300,471
2			
3			
4			
5		Total \$ 15,857,493	\$ 18,300,471

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Inter Company Payables net	565,816	(251,426)			
2						
3						
4						
5						
6						
7		Total \$ 565,816	\$ (251,426)		\$ -	\$ -

SCHEDULE A-47
Account 224 - Dividends Declared

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

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

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

SCHEDULE A-49
Account 226 - Matured Interest

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

SCHEDULE A-50
Account 227 - Customers' Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Deposits	541,243	564,600
2			
3			
4			
5	Total	\$ 541,243	\$ 564,600

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	8,269,465	7,169,220
2	229-2 Interest Accrued on Other Liabilities	9,207	217,105
3			
4			
5	Total	\$ 8,278,672	\$ 7,386,325

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

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Salaries & Wages	5,475,252	6,459,196
2	Pump Taxes	9,927,772	11,854,138
3	Audit & Legal Fees	250,290	340,680
4	Purchased Water	5,727,001	6,285,027
5	Utilities user tax - San Jose	1,133,592	1,309,807
6	Cost Order advance payments	688,632	813,722
7	Unidentified customer overpayments	2,810,220	3,795,885
8	Other current and accrued liabilities	7,708,605	3,011,619
9	Power accrual	680,000	721,000
10	P.U.C. surcharge	1,461,321	1,610,580
11	Retirement Plan Employer	79,966,499	45,955,179
12	Drought Surcharges-Cupertino	-	-
13	Group Insurance - Employer	-	-
14	Current Portion of Long Term assets	19,995,363	-
15	Reg Asset-Cupertino	43,694	-
16	Deferred Revenue-Current	-	27,314
	Total	\$ 135,868,240	\$ 82,184,147

SCHEDULE A-53
Account 228 - Taxes Accrued

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied and charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 48, for a distribution of taxes charged, columns (c) - (f) according to utility departments and accounts.
7. **Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.**

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	0	-	11,831,863	11,971,561	(98,777)	(40,922)	-
2	State corporation franchise tax (1)	3,619,708	-	4,560,534	2,371,826	2,680,874	3,127,542	-
3	State unemployment insurance tax	0	-	54,685	54,685	-	1	-
4	Other state and local taxes	943,988	(97,124)	1,187,500	1,121,340	98,777	1,011,791	(197,544)
5	Federal unemployment insurance tax	0	-	18,317	18,317	-	0	-
6	Fed. ins. contr. act (old age retire.)	(157,211)	-	3,699,038	3,699,039	-	(157,212)	-
7	Other federal taxes	-	-	-	-	-	-	-
8	Federal income taxes (1)	(2,448,822)	-	8,749,919	5,307,885	(42,538)	1,035,750	-
9	Local franchise tax- Cupertino Lease	106,748	-	135,473	106,854	-	135,367	-
10	Fed. Income taxes - Cupertino Lease (1)	(28,274)	-	140,888	553,299	(502,627)	61,942	-
11	State corporation franchise tax- Cupertino Lease (1)	20,438	-	65,058	186,511	(208,418)	107,403	-
12	Property tax - Cupertino Lease	0	-	51,866	51,866	-	0	-
13	Payroll tax - Cupertino Lease	-	-	5,042	5,042	-	-	-
14	Total	\$ 2,056,576	\$ (97,124)	\$ 30,500,183	\$ 25,448,225	\$ 1,927,291	\$ 5,281,663	\$ (197,544)

(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	83,813,108
2	Additions during year	13,872,845
3	Subtotal - Beginning balance plus additions during year	\$ 97,685,953
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	2,859,045
8	Present worth basis	
9	Total refunds	\$ 2,859,045
10	Transfers to Acct 265 - Contributions in Aid of Construction	
11	Due to expiration of contracts	3,705,089
12	Due to present worth discount	4,061,761
13	Total transfers to Acct. 265	\$ 7,766,849
14	Securities Exchanged for Contracts (enter detail below)	
15	Subtotal - Charges during year	\$ 10,625,895
16	Balance end of year	\$ 87,060,059

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

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

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Tax	(24,680,731)	(30,262,667)
2	Deferred Revenue	3,369,319	3,253,762
3	Regulatory Liability - Income Taxes	79,931,043	75,627,766
4	LT Tax Uncertainty Payable	301,776	29,807
5	Regulatory Liability - Asset Retirement Obligation	921,985	917,408
6	Due to Developers	3,742,619	2,087,539
7	Total	\$ 63,586,011	\$ 51,653,615

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	4,416,100	Bad Debt Write Off	1,462,936	775	496,000	\$ 5,572,852
2					125	1,858,961	
3			COVID AR RESERVE Writeoff		125	264,727	
4	255						
5	256	2,305,978	Inj & Damages	438,764	794	1,398,536	\$ 3,265,750
6	257	78,407	Post Retire. Contb	58,794	795	22,105	\$ 41,718
7	258	-	Reg Asset WCMA	-		-	\$ -
8							\$ -
9	Total	\$ 6,800,485		\$ 1,960,494		\$ 4,040,329	\$ 8,880,320

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	\$ 137,062,456	137,043,798	18,657	-	-
2	Add: Credits to account during year					
3	Contributions received during year	\$ 10,187,410	10,187,410			
4	Other credits	\$ 28,621	28,621			
5	Total credits	\$ 10,216,031	\$ 10,216,031	\$ -	\$ -	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ 6,014,691	6,014,691			
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ 6,014,691	\$ 6,014,691	\$ -	\$ -	\$ -
11	Balance end of year	\$ 141,263,795	\$ 141,245,138	\$ 18,657	\$ -	\$ -

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Income Taxes ACRS/MACRAS	141,334,976	138,764,497
2			
3			
4			
5	Total	\$ 141,334,976	\$ 138,764,497

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Investment Tax Credit	894,600	1,143,760
2			
3			
4			
5	Total	\$ 894,600	\$ 1,143,760

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	243,137,847	246,914,751	\$ (3,776,904)
4		601-1.2 Residential Low Income Discount (Debit)	(5,315,650)	(4,346,226)	\$ (969,424)
5		601-2 Commercial Sales	123,886,439	121,353,699	\$ 2,532,740
6		601-3 Industrial Sales	1,086,009	1,015,184	\$ 70,825
7		601-4 Sales to Public Authorities	17,875,410	17,038,951	\$ 836,459
8		Sub-total	\$ 380,670,055	\$ 381,976,358	\$ (1,306,303)
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	6,081,975	5,709,415	\$ 372,561
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale	1,921,291	1,874,025	\$ 47,266
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	1,916,364	1,755,669	\$ 160,694
26		Sub-total	\$ 9,919,630	\$ 9,339,109	\$ 580,521
27		Total Water Service Revenues	\$ 390,589,685	\$ 391,315,466	\$ (725,781)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	3,338,423	3,433,903	\$ (95,480)
30	611	Miscellaneous Service Revenues	11,174	9,282	\$ 1,892
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	39,623,499	11,637,275	\$ 27,986,224
34	615	Recycled Water Revenues	6,082,258	5,506,874	\$ 575,384
35		Total Other Water Revenues	\$ 49,055,354	\$ 20,587,334	\$ 28,468,019
36	501	Total operating revenues	\$ 439,645,039	\$ 411,902,801	\$ 27,742,238

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	County of Santa Clara	24,538,883
33		
34		
35	Operations within incorporated territory	
36	City or town of San Jose	329,028,312
37	City or town of Campbell	21,473,320
38	City or town of Cupertino	10,712,798
39	City or town of Los Gatos	24,838,049
40	City or town of Monte Sereno	3,759,127
41	City or town of Saratoga	25,288,565
42	City or town of Santa Clara	5,985
43		
44	Total	\$ 439,645,039

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	6,690	21,123	\$ (14,433)	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	1,666,171	1,335,692	\$ 330,478	
6	703	Miscellaneous expenses	A		2,026,837	1,911,438	\$ 115,399	
7	704	Purchased water	A	B	97,735,212	91,186,742	\$ 6,548,470	
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	93,806	95,290	\$ (1,485)	
12	708	Maintenance of collect and impound reservoirs	A		623	2,494	\$ (1,871)	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A		7,982	19,682	\$ (11,700)	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A		-	259	\$ (259)	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense			\$ 101,537,321	\$ 94,572,721	\$ 6,964,600	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	1,908,527	1,592,759	\$ 315,768	
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	1,835,966	1,916,650	\$ (80,684)	
28	725	Miscellaneous expenses	A		1,414,527	1,006,574	\$ 407,953	
29	726	Fuel or power purchased for pumping	A	B	8,748,312	9,009,831	\$ (261,519)	
30	727	Ground water extraction charge	A	B	70,075,779	76,349,651	\$ (6,273,872)	
31		Maintenance						
32	729	Maintenance supervision and engineering	A	B	-	1,384	\$ (1,384)	
33	729	Maintenance of structures and equipment					\$ -	
34	730	Maintenance of structures and improvements	A	B	320,388	306,604	\$ 13,784	
35	731	Maintenance of power production equipment	A	B			\$ -	
36	732	Maintenance of power pumping equipment	A	B	1,332,171	1,293,242	\$ 38,929	
37	733	Maintenance of other pumping plant	A	B	2,341	1,313	\$ 1,029	
38		Total pumping expenses			\$ 85,638,010	\$ 91,478,008	\$ (5,839,998)	

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		1,212,095	1,117,171	\$ 94,925
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			1,970,724	2,061,127	\$ (90,402)
43	743	Miscellaneous expenses	A	B		2,560,949	2,207,303	\$ 353,646
44	744	Chemicals and filtering materials	A	B		709,567	429,090	\$ 280,477
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		74,614	106,201	\$ (31,587)
49	748	Maintenance of water treatment equipment	A	B		151,116	104,896	\$ 46,220
50		Total water treatment expenses				\$ 6,679,066	\$ 6,025,787	\$ 653,279
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		584,003	451,745	\$ 132,258
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	11,554	\$ (11,554)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			1,218,741	1,120,963	\$ 97,779
58	754	Meter expenses	A			-	-	\$ -
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A			3,476,586	3,388,923	\$ 87,663
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		998,939	964,987	\$ 33,952
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		528,949	508,845	\$ 20,104
65	760	Maintenance of reservoirs and tanks	A	B		186,548	57,391	\$ 129,157
66	761	Maintenance of trans. and distribution mains	A			5,160,709	5,113,743	\$ 46,966
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,390,812	1,244,009	\$ 146,803
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			1,145,101	1,276,682	\$ (131,581)
72	765	Maintenance of hydrants	A			452,640	290,016	\$ 162,624
73	766	Maintenance of miscellaneous plant	A			9,574,262	5,602,440	\$ 3,971,822
74		Total transmission and distribution expenses				\$ 24,717,290	\$ 20,031,298	\$ 4,685,992

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		418,595	347,910	\$ 70,685
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,436,864	1,448,656	\$ (11,792)
80	773	Customer records and collection expenses	A			5,429,315	4,772,263	\$ 657,051
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,083,885	1,477,403	\$ (393,518)
83	775	Uncollectible accounts	A	B	C	496,000	522,000	\$ (26,000)
84		Total customer account expenses				\$ 8,864,658	\$ 8,568,232	\$ 296,427
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	15,868,053	12,005,850	\$ 3,862,203
101	792	Office supplies and other expenses	A	B	C	3,494,109	3,032,896	\$ 461,212
102	793	Property insurance	A			4,388,030	3,379,649	\$ 1,008,381
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A					\$ -
105	795	Employees' pensions and benefits	A	B	C	19,019,223	20,291,309	\$ (1,272,086)
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C	6,657,250	6,498,377	\$ 158,873
108	798	Outside services employed	A			4,075,425	4,644,968	\$ (569,543)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			3,235,275	2,429,887	\$ 805,388
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	2,813,250	2,727,072	\$ 86,178
114		Total administrative and general expenses				\$ 59,550,615	\$ 55,010,007	\$ 4,540,608
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	518,480	483,892	\$ 34,588
118	812	Administrative expenses transferred - Cr.	A	B	C	(10,532,898)	(10,252,351)	\$ (280,547)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (10,014,418)	\$ (9,768,458)	\$ (245,959)
121		Total operating expenses				\$ 276,972,542	\$ 265,917,595	\$ 11,054,947

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)	Other (Account 526) (g)
			1	Taxes on real and personal property	\$ 11,831,863	11,571,819	260,044
2	State corp. franchise tax	\$ 4,560,534	4,560,534				
3	State unemployment insurance tax	\$ 54,685	26,528		1,624	23,717	2,816
4	Other state and local taxes	\$ 1,187,500	1,187,500		-		
5	Federal unemployment insurance tax	\$ 18,317	7,637		616	8,996	1,068
6	Federal insurance contributions ac	\$ 3,699,038	3,087,360		35,276	515,236	61,168
7	Other federal taxes	\$ -					
8	Federal income tax	\$ 8,749,919	8,749,919				
9	Franchise tax- Cupertino Lease	\$ 135,473					135,473
10	Federal income tax - Cupertino Lease	\$ 140,888					140,888
11	State corp. franchise tax - Cupertino Lease	\$ 65,058					65,058
12	Property tax - Cupertino Lease	\$ 51,866					51,866
13	Payroll tax - Cupertino Lease	\$ 5,042					5,042
14	Total	\$ 30,500,183	\$ 29,191,296	\$ 260,044	\$ 37,515	\$ 547,949	\$ 463,379

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. Show taxable year if other than calendar year from January 1, 2022-to- December 31, 2022

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 15	45,876,229
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5	Add:	
6	Federal Income Tax	8,890,807
7	Provision for doubtful accounts	678,286
8	Dues	121,021
9	Non-deductible retirement expenses	8,610,629
10	Non-deductible compensation expense	4,010,004
11	California Franchise Tax current year, per books	4,625,592
	Non-deductible meals, entertainment & travel	-
12	Taxable contributions & advances	1,904,969
13	Amortization of debt reacquisition cost per books	446,383
14	Book Depreciation in Excess of Federal	25,112,330
15	Non-deductible contributions	26,150
16	Non-deductible benefits	189,519
17	Accrued Bonus accrued	2,637,643
	481(a) Adjustment - Accrued Bonus	-
18	Uninsured losses accrued	1,757,857
19	Non-deductible ESPP expense	255,025
20	Amortization of lease concession fee	958,016
21	481(a) Adjustment - Fixed Asset	4,873,010
22	263A Adjustment - Fixed Asset	2,351,215
	Sale of Non-Utility - Tax	-
23	Section 174 Addback	633,080
24	FA Basis Differences	3,856,152
25	Deduct	
26	Accrued Bonus paid	1,766,785
27	Uninsured losses paid	596,035
28	Bad Debts written off	(213,498)
29	Contribution to Pension Plan & Pension Payments	10,043,354
30	California Franchise Tax prior year	5,389,926
31	Loss on dispositions (ACRS/MACRS property)	8,539,238
32	Repairs & Maintenance Deduction	20,012,425
33	Deferred Revenue from CIAC	553,440
34	Deductible equity compensation expense	1,824,806
35	Amortization of lease concession fee per tax	861,959
36	Cost of retirement in excess of retirement proceeds	737,048
37	Amortization of debt reacquisition cost per tax	324,720
38	Executive Deferred Compensation Accrual	388,838
39	Stock - Excess Tax Benefit	1,115,401
	Penalties	-
40	Sale of Non-Utility - Book	5,442,235
41		
42	Federal tax net Income/(loss).....	\$ 60,431,204
43	Computation of tax:	
44	Tax at 21% Calculated Tax	12,690,553
45	Solar Credit	(309,160)
45		
46	Tax per return (1)	12,381,393

Group members included in consolidated Federal tax return:

Name	2022 Tax
SJW Group (1)	(3,994,037)
SJW Land Company (1)	462,767
SJWTX, Inc (1)	1,683,432
SJW New England (1)	(105,723)

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

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

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

Line No.	Acct.	Description of Items (a)	Amount (b)
1	508-1	Revenues from Plant Leased to Others	
2	508-2	Expenses of Plant Leased to Others	
3			
4			
5		Total	\$ -

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

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

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Sale Of Watershed Land	693,912		\$ 693,912
2	Sale of Virginia-Reversal of reverse from 2021	5,442,235		\$ 5,442,235
3				\$ -
4				\$ -
5	Totals	\$ 6,136,147	\$ -	\$ 6,136,147

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

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

SCHEDULE B-11		
Account 524 - Interest Revenues		
Line No.	Description of Items (a)	Amount (b)
1	Interest Revenue	111,260
2		
3		
4		
5		Total \$ 111,260

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

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

Line No.	Description (a)	Amount (b)
1	Lease Telecommunication	1,263,707
2	Amort. Def. Rev. for CIAC 1987-2000	553,440
3	Lease Cupertino Water System	953,555
4	Maintenance Contract for City of San Jose	787,637
5	Miscellaneous	727,842
6		
7		
8	Total	\$ 4,286,181

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	Misc	(3,204)
2		
3		
4		
5	Total	\$ (3,204)

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

Line No.	Description of Items (a)	Amount (b)
1	Int on LTD	25,572,226
2		
3		
4		
5	Total	\$ 25,572,226

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

Line No.	Description of Items (a)	Amount (b)
1	Amortization of Debt Issuance cost	446,383
2		
3		
4		
5	Total	\$ 446,383

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

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

SCHEDULE B-19		
Account 534 - Interest on Debt to Affiliated Companies		
Line No.	Description of Items (a)	Amount (b)
1	Inter Company Interest	55,633
2		
3		
4		
5	Total	\$ 55,633

SCHEDULE B-20		
Account 535 - Other Interest Charges		
Line No.	Description (a)	Amount (b)
1	Line of Credit	2,101,144
2	Other	9,286
3		
4		
5	Total	\$ 2,110,429

SCHEDULE B-21		
Account 536 - Interest Charged to Construction - Cr.		
Line No.	Description of Items (a)	Amount (b)
1	Capitalized Interest	(2,276,075)
2		
3		
4		
5	Total	\$ (2,276,075)

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

SCHEDULE B-23		
Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1	Donations	342,441
2	Political Contributions (See Sch C-5 for detail)	26,150
3		
4		
5	Total	\$ 368,591

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

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

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

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

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply	36	4,208,750
2	Employees - Pumping	16	2,671,883
3	Employees - Water treatment	28	3,896,934
4	Employees - Transmission and distribution	130	13,607,437
5	Employees - Customer account	55	4,733,518
6	Employees - Engineering	94	12,956,973
7	Employees - Administrative		
8	General officers	15	9,545,860
9	General office	57	4,946,927
10	Total	431	\$ 56,568,281

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

Line No.	Date of Accident (a)	TO PERSONS					Date of Accident (g)	TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)		Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)			Number (h)	Amount (i)	Number (j)	Amount (k)
1	1/7/2022		0		0	0	1/7/2022	1	3,361	0	0.00
2	1/12/2022		0		0	0	1/12/2022	1	2,775	0	0.00
3	1/21/2022		0		0	0	1/21/2022	0	0	0	0.00
4	3/12/2022		0		0	0	3/12/2022	1	3,335	1	5,384.00
5	3/16/2022		0		0	0	3/16/2022	0	0	1	2,626.00
6	3/24/2022		0		0	0	3/24/2022	1	3,029	0	0.00
7	5/1/2022		0		0	0	5/1/2022	0	0	1	5,806.00
8	6/24/2022		0		0	0	6/24/2022	1	6,702	1	20,917.00
9	7/6/2022		0		0	0	7/6/2022	1	1,870	0	0.00
10	7/16/2022		0		0	0	7/16/2022	0	0	0	0.00
11	7/18/2022		0		0	0	7/18/2022	0	0	1	2,189.00
12	7/22/2022		0		0	0	7/22/2022	1	2,847	0	0.00
13	7/28/2022		0		0	0	7/28/2022	1	4,128	1	13,799.00
14	7/30/2022		0		0	0	7/30/2022	0	0	1	2,847.00
15	9/16/2022		0		0	0	9/16/2022	1	2,448	0	0.00
16	10/11/2022		0		0	0	10/11/2022	1	1,866	0	0.00
17	10/21/2022		0		0	0	10/21/2022	1	2,600	0	0.00
18	10/24/2022		0		0	0	10/24/2022	1	1,859	0	0.00
19	11/8/2022		0		0	0	11/8/2022	1	4,425	0	0.00
20	12/6/2022		0		0	0	12/6/2022	0	0	0	0.00
21			0		0	0		0	0	0	0.00
22			0		0	0		0	0	0	0.00
23			0		0	0		0	0	0	0.00
24			0		0	0		0	0	0	0.00
25			0		0	0		0	0	0	0.00
26			0		0	0		0	0	0	0.00
27			0		0	0		0	0	0	0.00
28			0		0	0		0	0	0	0.00
29											
30											
Totals		0	0	0	0	0		13	\$41,245	7	\$ 53,568

SCHEDULE C-5		
Expenditures for Political Purposes		
<p>Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)</p>		
1	NEIGHBORS FOR MATT MAHAN	2,400
2	RAUL PERALEZ FOR MAYOR 2022	1,000
3	DEV DAVIES FOR SAN JOSE MAYOR	1,000
4	CINDY CHAVEZ FOR MAYOR 2022	2,400
5	ROSEMARY KAMEI FOR SAN JOSE	500
6	EVAN LOW FOR ASSEMBLY 2022	1,500
7	RONALDO BONILLA FOR SAN JOSE	500
8	KANSEN CHU FOR ASSEMBLY	1,500
9	LAN DIEP FOR CALIFORNIA STATE	1,000
10	RE-ELECT MARY ESPERAZA FOR CITY	1,200
11	SYLVIA ARENAS FOR SUPERVISOR 2	1,500
12	SANTA CLARA & SAN BENITO CO BL	5,000
13	CLAUDIO BONO FOR CITY COUNCIL	500
14	JOSH BECKER FOR SENATE 2024	1,000
15	STEVEN BRADFORD FOR LIEUTENANT	1,000
16	NORA CAMPOS FOR CITY COUNCIL 2	700
17	JOHNNY KHAMIS FOR SUPERVISOR 2	750
18	PETER ORTIZ FOR SAN JOSE CITY	700
19	JEREMY BAROUSSE FOR EVERGREEN	250
20	LORENA CHAVEZ FOR ESUHSD	250
21	API LEADERSHIP PAC	1,500
22	Total	\$ 26,150

SCHEDULE C-6		
Loans to Directors, or Officers, or Shareholders		
<p>Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)</p>		
1	NONE	
2		
3		
4		
5		
6	Total	\$ -

SCHEDULE C-7				
Bonuses Paid to Executives & Officers				
<p>Show hereunder the amount of bonuses paid to Executives and Officers, both cash and non-cash. List by the name of each Executive or Officer receiving the bonus, the dollar value of that bonus, and a description of the bonus if it is non-cash.</p>				
	Name	Title	Cash Value (1)	Non-Cash Value (2)
1				-
2				-
3				-
4				-
5				-
6				-
7				-
8				-
9				-
10				-
11				-
12				-
13				-
	Total		\$ -	\$ -

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

CONFIDENTIAL INFORMATION: Submitted under the protection of Govt. Code §56254(k), 6255(a); Evid. Code §§1060, 1061; Civ. Code §3426.1(d); Pen. Code §499c(a)(9); and Pub. Util. Code §583.

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted MG	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Saratoga Filter	Saratoga	Congress Springs					42.711	
2	Montevina	Los Gatos	Ryland Intake					1882.56	
3	Howell	Los Gatos						0.643	
4									

WELLS							Annual Quantities Pumped MG	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
							5	Bascom
6	Breeding	San Jose					449.43	
7	Buena Vista	San Jose					1804.55	
8	Cottage Grove	San Jose					528.03	
9	Gish	San Jose					467.98	
10	Grant	San Jose					1.77	
11	Malone	San Jose					0.00	
12	McLaughlin	San Jose					48.13	
13	Meridian	San Jose					873.76	
14	Needles	San Jose					831.36	
15	Senter	San Jose					152.94	
16	Seventeenth St.	San Jose					720.80	
17	3-Mile	San Jose					846.69	
18	Twelfth St.	San Jose					2295.68	
19	Tully	San Jose					1668.91	
20	Williams	San Jose					2064.58	
21	Willow Glen Wy	San Jose					0.00	
22	Will Wool	San Jose					1109.94	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11							
12							
13							
14							
15							

Purchased Water for Resale

16	Purchased from Santa Clara Valley Water District	MG ²
17	Annual quantities purchased	17507.904
18		
19		

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

¹ Average depth to water surface below ground surface.

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

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

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

Facility Type	Sum of Capacity (Gal.)	Count of Storage Facilities
C	1,434,350	11
Concrete	268,000	2
Bascom	42,000	1
Seventeenth St.	226,000	1
Glass fused to-steel, bolted	252,000	3
Breeding	100,000	1
Malone	60,000	1
Willow Glen	92,000	1
Steel, bolted	581,000	4
Cottage Grove	65,000	1
Meridian	141,000	1
Tully	168,000	1
Twelfth Street	207,000	1
Steel, welded	333,350	2
Buena Vista	193,350	1
Three Mile	140,000	1
D-B	99,892,000	19
Concrete	100,000	1
Locust Dr.	100,000	1
Concrete, hypalon-lined	325,000	3
Bayview Dr.	100,000	1
Beatrice Cir.	100,000	1
Summit Rd.	125,000	1
Earth, asphalt-plank-lined, membrane lined	5,113,000	1
Dutard	5,113,000	1
Earth, concrete- lined	17,268,000	3
Cox 1	5,280,000	1
Cox 3	10,057,000	1
Miguelito 3	1,931,000	1
Earth, concrete-lined	8,896,000	1
Almaden Valley	8,896,000	1
Earth, gunite-lined	35,075,000	6
Cambrian	3,904,000	1
Fleming	2,675,000	1
Miguelito 1	1,728,000	1
Regnart 1	10,625,000	1
Regnart 2	10,263,000	1
Seven Mile 2	5,880,000	1
Earth, gunite-lined, membrane lined	4,040,000	1
Mountain Springs	4,040,000	1
Earth,concrete-lined	23,455,000	2
More 1	11,787,000	1
More 2	11,668,000	1
Earth,gunite-lined	5,620,000	1
Seven Mile 1	5,620,000	1
D-T	88,616,490	60
Crosslink-Polyethylene	11,390	2
Lake Kittredge 1	10,300	1
Lake Kittredge 2	1,090	1

Report	Capacity (gal)	Count
Collection		
Concrete	268,000	2
Glass-fused bolted steel	252,000	3
Bolted Steel	581,000	4
Welded Steel	333,350	2
Distribution		
Concrete	15,822,500	5
Earthen	99,892,000	19
Glass-fused bolted steel	201,000	3
Bolted Steel	2,593,000	15
Welded Steel	69,988,600	35
Polyethylene	11,390	2
Impoundment		
Concrete	51,173,000	1
Earthen	2,204,760,000	4
total	2,445,875,840	95

Glass fused to-steel, bolted	201,000	3
Graystone Heights	42,000	1
Pavilion	99,000	1
Rainbow's End	60,000	1
Prestressed concrete	15,822,500	5
Columbine	5,070,000	1
Overlook 3	1,640,000	1
Santa Rosa	417,500	1
Vickery 1	2,214,000	1
Vickery 2	6,481,000	1
Steel, bolted	2,593,000	15
Aztec Ridge	150,000	1
Beckwith	78,000	1
Big Basin	391,000	1
Cypress	145,000	1
High	100,000	1
Lumbertown	244,000	1
Mireval	81,000	1
Pleasant Vista	203,000	1
Ravinia	107,000	1
Redhill 1	121,000	1
Redhill 2	117,000	1
Regnart Canyon	148,000	1
Scenic Vista Res.	162,000	1
Tank Farm	96,000	1
Via Campagna	450,000	1
Steel, welded	69,988,600	35
Batista	2,020,000	1
Cahalan	8,809,000	1
Cheim	2,420,000	1
Clayton	494,000	1
Crothers	411,000	1
Dow 1	15,661,000	1
Dow 2	15,549,000	1
Glenview	179,000	1
Greenridge 1	1,523,000	1
Greenridge 2	1,523,000	1
Harwood Court	445,000	1
Hickerson 1	970,000	1
Hickerson 2	978,000	1
Highlands of Los Gatos	279,000	1
McKean	1,000,000	1
Mercedes 2	1,997,000	1
Montego	377,600	1
Montevina	6,242,000	1
Montgomery Highlands	166,000	1
Northwood, Lower	915,000	1
Northwood, Upper 1	1,333,000	1
Overlook 2	1,020,000	1
Perie	458,000	1

Phillips	477,000	1
Picea	250,000	1
Pike	358,000	1
Regnart Heights 1	52,000	1
Regnart Heights 2	147,000	1
Saratoga Hills 1	1,425,000	1
Saratoga Hills 2	1,425,000	1
Sweigert	205,000	1
Tybalt	141,000	1
Vista De Almaden	95,000	1
Webb Canyon	499,000	1
Wooded View	145,000	1
I	2,255,933,000	5
Concrete dam	51,173,000	1
Lake Williams	51,173,000	1
Earth-filled dam	2,204,760,000	4
Lake Cozzens	50,160,000	1
Lake Elsman	2,005,000,000	1
Lake Kittredge	79,600,000	1
Lake Ranch	70,000,000	1
Grand Total	2,445,875,840	95

SCHEDULE D-3

'60'

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

	3/4"	1"	1-1/4"	1-1/2"	2"	2-1/2"	3"	3-1/2"	4"	4-1/2"	5"	6"	6-5/8"
Welded Steel	724						2,975	3,297	140,293	11,629	340	2,410,902	2,078,133
Std. Screw	373	1,583	105	1,023	110,482	544	4,105	3,226	3,226			8,188	
Cast Iron							1,171		210,738		11,829	302,701	
Copper	325				1,812								
Transite													
Concrete							4,010		95,761			1,050,702	1,876
Plastic							1,000		149,628			30,555	
Polyethylene		350		620	10,466				400				
Total	1,422	1,933	105	1,643	125,569	544	22,252	3,297	600,046	11,629	12,169	3,803,047	2,080,009

SCHEDULE D-3

'60' page 2

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

	17"	17-1/4"	18"	19"	19-1/4"	20"	20 3/4"	21"	21-1/4"	21-3/4"	22"	24"	24-3/4"	25"	25-1/4"
Welded Steel	48,380	144,206	160,578	6,623	85,809	63,005	476	6,240	48,892	1,929	5,771	99,177	15,836	120	60,327
Std. Screw			400			135									
Cast Iron			8,692			1,260									
Copper															
Transite															
Concrete					460								145		
Plastic								11							
Polyethylene															
Total	48,380	144,206	170,130	6,623	85,809	64,411	476	6,240	48,892	1,929	5,771	99,322	15,836	120	60,327

747,368.0
535.0
9,952.0
0.0
0.0
605.0
11.0
360.0

	7"	8"	8-5/8"	10"	10-3/4"	11"	12"	12-3/4"	13"	14"	15-1/3"	16"	16 3/4"
Welded Steel	1,864	1,308,359	174,650	383,963	55,305	489	740,715	567,812	135	5,882	386	299,195	232
Std. Screw	154	1,824		4,204	151		3,689					1,607	
Cast Iron		111,962		38,980	24		90,437					16,015	
Copper													
Transite													
Concrete		394,636	411,752	116,193	98,779		187,133	532			180	56,436	
Plastic		7,140		1,459			1,303					2,493	
Polyethylene		706		632			140						
Total	2,018	1,824,627	586,402	545,431	154,259	489	1,023,417	568,344	135	5,882	566	375,746	232

	25-3/4"	26"	28"	30"	31-3/8"	31-7/8"	36"	37-1/4"	37-3/8"	37-7/8"	42"	43-1/2"	48"	48-1/2"
Welded Steel	8,986	152	515	6,438				42,027	3,225	14,376	384	10,215	17,720	4,234
Std. Screw														
Cast Iron													60	
Copper														
Transite														
Concrete														
Plastic	132				22,821	10,612				11,620		1,443		
Polyethylene														
Total	9,118	152	515	6,438	22,821	10,612		42,027	3,225	14,376	12,004	10,215	1,443	17,780

108,272.0
0.0
60.0
0.0
0.0
46,626.0
0.0
540.0

5,087,546.5
TOTAL
ALL SIZES
Welded Steel 9,042,919
Std. Screw 141,793
Cast Iron 804,030
Copper 2,137
Transite 0
Concrete 2,465,223
Plastic 205,025
Polyethylene 4,616

343 Total 12,665,741

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	199,822	200,678		
Commercial	20,562	20,594		
Industrial	51	48		
Public authorities	1,269	1,271		
Other Water Utilities	37	37		
Recycled Water	295	306		
Other Portable Meters	321	313		
Subtotal	222,357	223,247	-	-
Private fire connections			4,121	4,154
Public fire hydrants				
Total	222,357	223,247	4,121	4,154

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

Size	Meters	Size	Services
3/4-in	177,559	1/2-in Installation	
1-in	34,106	3/4-in "	177,974
1-1/2-in	8,828	1-in s	34,786
2-in	9,424	1-in sp	0
3-in	811	1-1/4in S	0
4-in	392	" Sp	0
6-in	95	1-1/2in S	8,968
8-in	22	" Sp	0
10-in	7	2-in S	7,005
Reclaimed water 1"	10	2-in Sp	0
Reclaimed water 1-1/2"	4	Misc Svcs & Singles	253
Reclaimed water 2"	118	3-in S	1,629
Reclaimed water 3"	31	2x2 manf=3"	0
Reclaimed water 4"	24	4-in S	1,854
Reclaimed water 6"	3	6-in S	2,038
Reclaimed water 8"	3	8-in S	1,171
Reclaimed water 10"	1	10-in S	193
		12-in S	23
Total	231,438		235,894

**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	2,023
2. Used, before repair	2,976
3. Used, after repair	3,645
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	133,011
2. More than 10, but less than 15 years	67,135
3. More than 15 years	31,292
Total	231,438

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	1,797,417	1,515,150	1,703,822	1,713,124	1,860,514	1,914,194	2,397,059	12,901,278
Commercial	1,090,846	1,134,021	1,062,609	1,225,933	1,259,300	1,350,702	1,440,437	8,563,848
Industrial	9,948	9,720	13,306	12,146	13,313	14,381	12,112	84,926
Public authorities	67,682	85,701	133,397	161,180	202,609	246,497	262,641	1,159,707
Other Water Utilities	10,542	12,010	13,264	13,596	13,870	18,530	19,239	101,051
Raw	650	573	7,764	10,303	10,831	17,076	22,327	69,524
Recycle	34,028	51,741	81,516	90,001	104,612	135,026	145,526	642,450
Other Portable Meters	(366)	3,151	2,147	2,659	8,310	4,617	6,000	26,518
Total	3,010,747	2,812,066	3,017,825	3,228,942	3,473,359	3,701,023	4,305,341	23,549,303

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	2,059,192	2,222,848	2,033,006	2,142,986	1,801,406	10,259,439	23,160,717	26,591,468
Commercial	1,413,454	1,346,139	1,415,595	1,307,504	1,215,425	6,698,117	15,261,965	16,124,902
Industrial	13,144	12,578	10,406	9,352	10,024	55,504	140,430	137,898
Public authorities	280,869	266,214	229,159	152,754	88,478	1,017,474	2,177,182	2,224,799
Other Water Utilities	20,286	20,740	17,652	14,390	11,907	84,975	186,026	200,366
Raw	20,148	21,189	14,630	10,545	2,382	68,894	138,418	142,395
Recycle	144,986	140,163	111,285	73,101	39,544	509,079	1,151,529	1,133,053
Other Portable Meters	3,487	5,135	2,012	3,355	12,744	26,733	53,251	61,156
Total	3,955,566	4,035,005	3,833,745	3,713,988	3,181,911	18,720,214	42,269,517	46,616,038

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

Total acres irrigated _____

Total population served _____ 1,024,980

SCHEDULE E-1

Balancing and Memorandum Accounts

Line No.	Description	Authorized by Decision or Resolution No.	Beginning of Year Balance	Offset Revenues	Offset Expenses	Interest	Surcharge	Surcredit	End of Year Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	Balancing Account	Pending (2020)	(\$5,258,899)	\$0	\$0	(\$105,562)	0	0	(\$5,364,461)
2	Balancing Account	Pending (2021)	(\$5,756,971)	\$0	\$0	(\$115,561)	0	0	(\$5,872,532)
3	<u>Memo-Balancing Acct</u>								
4	Full Cost Balancing Account	D.22-10-005	\$0	\$0	\$1,962,740	(\$35,607)	0	0	(\$1,998,347)
5	WRAP Discount	AL356 & AL370	\$0	\$3,338,424	\$5,321,275	(\$25,982)	0	0	(\$2,008,833)
6	Pension Balancing Account	D.22-10-005	\$0	\$8,065,000	\$7,842,000	\$26,074	0	0	\$249,074
7	SRF Loan I Surcharge	AL364	(\$292,451)	\$127,301	\$0	(\$4,094)	0	0	(\$169,238)
8	SRF Loan II Surcharge	AL392	(\$297,156)	\$62,309	\$0	(\$5,122)	0	0	(\$239,962)
9	Recovery of Net Undercollection Pressure Reducing Valve Modernization and Energy Recovery Balancing Account	AL 548A D-19-06-010, D-20-04-003	(\$707,054)	\$0	\$0	(9,110)	\$364,696	0	(\$351,468)
10	Recovery of Undercollection of Balancing acct	D.22-10-005	(\$6,683,239)	\$0	\$0	(97,734)	\$6,674,556	0	(\$106,417)
11	Recovery of Undercollection of Memorandum Account	D.22-10-005	(\$11,514,361)	\$0	\$0	(168,384)	\$11,499,403	0	(\$183,342)
12	<u>Memorandum Acct</u>								\$0
13	Monterey WRAM	D.08-08-030	(\$4,877,700)	\$0	\$5,819,895	(\$191,221)	0	0	(\$10,888,816)
14	Intervenor Compensation	Various	\$0	\$0	\$14,035	(\$161)	0	0	(\$14,196)
15	Drinking Water Fees 2017/2018-2021-22	AL572 D.22-10-005	\$0	\$222,131	\$668,187.23	(\$2,139)	0	0	(\$448,195)
16	CEMA - COVID19	Pending	\$ 1,243,590	\$0	\$0	\$24,961	0	0	\$ 1,268,551
17	CEMA - COVID19 AR Reserve	Pending	\$ (3,928,853)	\$36,516	\$0	(\$67,660)	0	0	(\$3,959,997)
18	PFAS	AL552	\$ (302,539)		\$196,764	(\$9,141)	0	0	(\$508,444)
19	Water Conservation Memorandum Account	AL564 Schedule 14.1	\$20,472,789	\$0	\$0	180,590	(\$15,564,562)		\$5,088,818
20	Water Conservation Expense Memorandum Account	AL567 Schedule 14.1	(\$504,854)	\$0	\$0	(8,001)	\$508,928		(\$3,927)
21	Interim Rates Memorandum Account	D.22-10-005	\$0		\$20,341,718	(308,579)			(\$20,650,297)
1. For Columns d, e, f, g & h provide those amounts booked in the current year.									
2. The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.									

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

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

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

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

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

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

Schedule E- 2

Description of Low-Income Rate Assistance Program(s)

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

1.
SJWC's General Rate Case Decision D.04-08-054 adopted a settlement agreement between the Office of Ratepayer Advocates (ORA) and SJWC which allowed SJWC to implement a Water Rate Assistance Payer (WRAP) for low income customers which provides a 15% discount on the total water bill for the customers eligible for the program based on the same income qualification guidelines as is use by PG&E's CARE program (200% of federal poverty level). The program automatically qualifies customers already part of PG&E's CARE program. Customers without PG&E service in their name may enroll in WRAP directly with SJWC. With Decision D.11-05-020, SJWC's CAP/WRAP program eligibility and enrolment is based on self certification. The program also extends eligibility to customers in mobile homes behind master-meters. In order to fund this program SJWC charges a monthly surcharge of \$1.45 per bill. The surcharge is identified separately on the customer bill and is applied to all SJWC customers who are not recipients of the WRAP program benefits. In accordance with the Settlement Agreement adopted in D.04-08-054, SJWC also maintains a WRAP balancing account to which all revenue and expenses associated with the program will be booked for later recovery or refund.
2.
As of December 31, 2022, 30,846 of SJWC's low income households are participants in the program which represents 14% of total metered customers served and 15% of residential customers served.
3.
Please see Schedule E-1 for detail of WRAP balancing account authorized to record expenses incurred and revenues collected for low income rate assistance program.

Schedule E- 3

Description of Water Conservation Program(s)

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

Please see attached document.

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

Schedule E- 3

Description of Water Conservation Program(s)

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

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

Response:

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

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

In addition, SJWC makes available toilet leak detection tablets and conservation literature that are all available upon request during a water audit at the customer's property. SJWC's new conservation pamphlets on water softener tips, how to fix a leaky toilet, outdoor conservation tips, indoor conservation tips, and how to read your meter provide information about conservation tips and ways customers can save water. Additionally there is landscape information including watering schedules and reference to the company's website about Water Wise Gardening.

The water audit program is an excellent way for customers to learn how to reduce their consumption, as well as identify and fix any leaks. It also allows SJWC to directly interface with its customers and provide personalized water conservation advice. SJWC also prepares

customer bill inserts throughout the year, including one sent in the spring promoting irrigation efficiency and the water audit program. In the fall, SJWC prepares a bill insert that focuses on reduction of outdoor water use. This “fall back” insert reminds customers to turn off their irrigation systems in the wet winter months. Unfortunately due to the Pandemic both water conservation events that highlight SJWC water efficiency programs, “Water Awareness Night” and “Water Appreciation Day” did not occur.

SJWC is continuing its educational outreach program for 5th grade students. The in-class program provides a general water and water conservation-related curriculum that takes approximately one week to complete. A lesson plan, including hands-on activities, is provided to the teacher and each student receives a workbook to complete that enhances the teacher’s lesson plan. At the end of the week, students receive a unique home water audit kit. The kit has instructions for the student to perform a water audit with their parents and includes high efficiency devices (showerheads, aerators, dye tablets, etc.) that the student and parents can install at their home. In 2022, this program reached 3,195 5th grade students. The 2016-2018 General Rate Case (GRC) provided additional funding for this well-received program.

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

In addition, SJWC has its own dedicated website for water-wise landscaping. This site contains a plant database with hundreds of pictures of plants that are low water use and beautiful. The site allows customers to build example landscapes and then obtain specific plant information and guidance on irrigating efficiently. The site also includes a water calculator, allowing customers to enter in the specific characteristics of their site and generate a custom irrigation schedule. In 2022, over 9,000 people visited the website and viewed more than 73,000 pages of landscaping information.

Topics include:

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

- Using Permeable Surfaces
- Solving Runoff Problems
- Sustainable Fertilization

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

In addition to the conservation programs, SJWC is engaged in a significant effort to expand the use of recycled water with the GRC's approval, SJWC has moved forward to expand its recycled water program. Currently, 300+ customers are using recycled water for irrigation, cooling towers or industrial purposes and outreach efforts are underway to customers along the new pipelines. SJWC is paying for the design and construction of customer retrofits that are needed to connect new customers to the recycled water pipelines. This project is critical because every drop of recycled water used helps stretch available drinking water supplies.

Participating in various community events helps spread the conservation message with customers. SJWC planned to attend the following events in 2022 but the Pandemic canceled all of these events:

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

At these events SJW staff displays an irrigation mock-up showing the latest in efficient landscape technologies. A water meter is also available to show customers how to monitor their own water usage. And a variety of conservation publications spread the message about using water wisely.

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

SJWC has a base water conservation budget of approximately \$175,000 per year. This budget covers things such as bill inserts, conservation promotional items and events, conservation literature, and the upkeep of the water-wise landscaping website. The labor and expenses associated with the company's water audit program is not included in this base budget. The

school education program was an additional program with funding that was approved in the prior GRC. The recycled water retrofit program is considered separately within the GRC. Other programs that are run by VW and available to SJWC customers are paid for through the wholesale water rates that SJWC pays to VW.

2) The base water conservation budget for SJWC is approximately \$175,000 per year. The school education program that was approved in the GRC is approximately \$100,000 per year. Other program costs are not available since the programs are administered by VW.

3) Participation in conservation programs by SJWC customers is normal. SJWC performs approximately 2,500 water audits per year. The Pandemic continues to suppress the interest in direct customer conservation services. In 2022 we completed only 1,731 which is up from 2021 when we completed 1,076 audits. There is still customer apprehension of having someone at their home due to the pandemic.

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

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

Line No.		SJW Group
1	(a) Description of Services Provided by Regulated Water Utility To Affiliated Companies	Support for G&A, Accounting, Maintenance and Vehicles (\$953,321)
2	(b) Description of Services Provided by Affiliated Companies to Regulated Water Utility	None
3	(c) Assets Transferred from Regulated Utility to Affiliated Companies	None
4	(d) Assets Transferred to Regulated Utility from Affiliated Companies	None
5	(e) Employees Transferred from Regulated Utility to Affiliated Companies	None
6	(f) Employees Transferred to Regulated Utility from Affiliated Companies	None
7	(g) Financing Arrangements and Transactions between Regulated Utility and Affiliated Companies	See Schedule A-16 and A-40
8		

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

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

1. Current Fiscal Agent:

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

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

\$ _____ \$127,301 Loan I
 \$ _____ \$62,309 Loan II

Meter Size	No. of Metered Customers	Loan I Monthly Surcharge Per Customer	Loan II Monthly Surcharge Per Customer
5/8 X 3/4 in	877	0.04	0.02
3/4 inch	171,906	0.04	0.02
1 inch	38,044	0.05	0.02
1 1/2 inch	4,375	0.10	0.06
2 inch	5,092	0.14	0.09
3 inch	1,731	0.28	0.18
4 inch	483	0.39	0.32
6 inch	201	0.98	0.67
8 inch	41	1.59	1.08
10 inch	8	2.32	1.55
Number of Flat Rate Customers	-		
Total	222,758		

3. Summary of the bank account activities showing:

489

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

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization					\$ -
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights					\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
32							
33		VI. TRANSMISSION AND DIST. PLANT					
34	341	Structures and Improvements	3,451,785				\$ 3,451,785
35	342	Reservoirs and Tanks					\$ -
36	343	Transmission and Distribution Mains					\$ -
37	344	Fire Mains					\$ -
38	345	Services					\$ -
39	346	Meters					\$ -
40	347	Meter Installations					\$ -
41	348	Hydrants					\$ -
42	349	Other Transmission and Distribution Plant					\$ -
43		Total Transmission and Distribution Plant	\$ 3,451,785	\$ -	\$ -	\$ -	\$ 3,451,785

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
44		VII. GENERAL PLANT					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 3,451,785	\$ -	\$ -	\$ -	\$ 3,451,785

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

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

SCHEDULE E-6 FACILITIES FEES DATA

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

1. Trust Account Information:

Bank Name: NONE
 Address: _____
 Account Number: _____
 Date Opened: _____

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

I, the undersigned _____ **ANDREW R. GERE**
Officer, Partner, or Owner (Please Print)

of _____ **SAN JOSE WATER COMPANY**
Name of Utility

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

President and Chief Operating Officer
Title (Please Print)

/s/ Andrew R. Gere
Signature

408-279-7900
Telephone Number

May 26, 2023
Date

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