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Examined \_\_\_\_\_

CLASS A  
WATER UTILITIES

U# \_\_\_\_\_

2023  
ANNUAL REPORT  
OF

---

GREAT OAKS WATER COMPANY

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

---

PO BOX 23490

---

SAN JOSE, CALIFORNIA 95153

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2024**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**

**WATER DIVISION**

**ATTN: BRUCE DEBERRY**

**505 VAN NESS AVENUE, ROOM 3200**

**SAN FRANCISCO, CALIFORNIA 94102-3298**

[bmd@cpuc.ca.gov](mailto:bmd@cpuc.ca.gov)

[water.division@cpuc.ca.gov](mailto: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, 2023 through December 31, 2023. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, email address, and mailing 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 2023

Name of Utility: Great Oaks Water Company

Telephone: (408) 227-9540

Person Responsible for this Report: Juan Liem, CFO

	<b>1/1/2023</b>	<b>12/31/2023</b>	<b>Average</b>
<b>UTILITY PLANT DATA</b>			
1 Total Utility Plant	\$ 54,991,663	\$ 55,661,103	\$ 55,326,383
2 Total Utility Plant Reserves	(30,726,181)	(31,794,004)	(31,260,093)
3 Total Utility Plant Less Reserves	24,265,482	23,867,098	24,066,290
4 Advances for Construction	4,297,343	4,037,648	4,167,496
5 Contributions in Aid of Construction	2,495,465	2,397,516	2,446,491
6 Total Accumulated Deferred Taxes	2,497,940	2,483,726	2,490,833
7			
8			
9			
10 <b>CAPITALIZATION</b>			
11 Common Capital Stock	360,110	360,110	360,110
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	18,841,228	23,019,937	20,930,583
14 Total Capital Stock	19,548,663	23,727,371	21,638,017
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	4,000,000	4,000,000	4,000,000

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2023

Name of Utility: Great Oaks Water Company

Telephone: (408) 227-9540

		Annual Amount	
<b>INCOME/EXPENSES DATA</b>			
1	Operating Revenues	\$ 23,260,167	
2	Operating Expenses	\$ 16,269,772	
3	Depreciation	\$ 1,377,764	
4	Taxes	\$ 2,124,161	
5	Income from Nonutility Operations (net)	\$ 951,756	
6	Interest on Long-Term Debt	\$ 260,000	
7	Net Income	\$ 4,180,227	
8			
9	<b>OPERATING EXPENSES DATA</b>		
10	Source of Supply Expense	\$ 7,927,414	
11	Pumping Expenses	\$ 1,279,991	
12	Water Treatment Expenses	\$ 53,261	
13	Transmission and Distribution Expenses	\$ 1,573,189	
14	Customer Account Expenses	\$ 1,657,310	
15	Sales Expenses	\$ -	
16	Recycled Water Expenses	\$ -	
17	Administrative and General Expenses	\$ 3,515,807	
18	Miscellaneous	\$ 262,799	
19	Total Operating Expenses	\$ 16,269,772	
20			
21	<b>OTHER DATA</b>		
22			
23	<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Annual Average
24			
25	Metered Service Connections	21,429      21,418	21,424
26	Flat Rate Service Connections	356      374	365
27	Total Active Service Connections	21,785      21,792	21,789



# UTILITY PLANT AND CAPITALIZATION DATA

## Adjusted to Exclude Non-Regulated Activity

Calendar Year 2023

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

Person Responsible for this Report: Juan Liem, CFO

	<u>1/1/2023</u>	<u>12/31/2023</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Total Utility Plant	\$ 54,991,663	\$ 55,661,103	\$ 55,326,383
2 Total Utility Plant Reserves	\$ (30,726,181)	\$ (31,794,004)	\$ (31,260,093)
3 Total Utility Plant Less Reserves	\$ 24,265,482	\$ 23,867,098	\$ 24,066,290
4 Advances for Construction	\$ 4,297,343	\$ 4,037,648	\$ 4,167,496
5 Contributions in Aid of Construction	\$ 2,495,465	\$ 2,397,516	\$ 2,446,491
6 Total Accumulated Deferred Taxes	\$ 2,497,940	\$ 2,483,726	\$ 2,490,833
7			
8			
9			
<b>CAPITALIZATION</b>			
11 Common Capital Stock	\$ 360,110	\$ 360,110	\$ 360,110
12 Preferred Capital Stock	\$ -	\$ -	\$ -
13 Earned Surplus	\$ 18,841,228	\$ 23,019,937	\$ 20,930,583
14 Total Capital Stock	\$ 19,548,663	\$ 23,727,371	\$ 21,638,017
15 Total Proprietary Capital (Individual or Partnership)	\$ -	\$ -	\$ -
16 Total Long-Term Debt	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000

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

Calendar Year 2023

Name of Utility: Great Oaks Water Company

Telephone: (408) 227-9540

			Annual Amount
<b>INCOME/EXPENSES DATA</b>			
1	Operating Revenues	\$	23,260,167
2	Operating Expenses	\$	16,269,772
3	Depreciation	\$	1,377,764
4	Taxes	\$	2,124,161
5	Income from Nonutility Operations (net)	\$	-
6	Interest on Long-Term Debt	\$	260,000
7	Net Income	\$	3,228,471
8			
<b>OPERATING EXPENSES DATA</b>			
10	Source of Supply Expense	\$	7,927,414
11	Pumping Expenses	\$	1,279,991
12	Water Treatment Expenses	\$	53,261
13	Transmission and Distribution Expenses	\$	1,573,189
14	Customer Account Expenses	\$	1,657,310
15	Sales Expenses	\$	-
16	Recycled Water Expenses	\$	-
17	Administrative and General Expenses	\$	3,515,807
18	Miscellaneous	\$	262,799
19	Total Operating Expenses	\$	16,269,772
20			
<b>OTHER DATA</b>			
23	<u>Active Service Connections</u>	(Exc. Fire Protect.)	
24			
25	Metered Service Connections	Jan. 1	Dec. 31
26	Flat Rate Service Connections	Annual Average	
27	Total Active Service Connections	21,429	21,418
		356	374
		21,785	21,792
		21,424	365
		21,789	21,789

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

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

1	521 - Income from Nonutility Operations (Net) \$71,277
2	523 - Dividend Revenues \$360
3	524 - Interest Revenues \$844,207
4	526 - Miscellaneous Nonoperating Revenues \$83,200
5	535 - Other Interest Charges (\$105)
6	538 - Miscellaneous Income Deductions (\$47,183)
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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 2023:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Wireless communication transmission - Clearwire	Passive	17841	521.001	0	521.002	N/A	4992	507	77035	101.342
2	Wireless communication transmission - T-Mobile	Passive	24962	521.001	0	521.002	N/A	6984	507	0	101.342
3	Tenant rental	Passive	28800	521.001	325.74	521.002	N/A	7967	507	301303	101.371
4	HomeServe	Passive	83200	526.000	0	521.002	N/A	23279	507	0	n/a
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**GENERAL INFORMATION**

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

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

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

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

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

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

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

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

8. Names of associated companies: None

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:  
Name: None Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_

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

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

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

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

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)	
1		<b>I. UTILITY PLANT</b>				
2	100	Utility Plant	A-1, A-1a	55,661,103	54,991,663	
3	101	Recycled Water Utility Plant	A-1b	-	-	
4	107	Utility Plant Adjustments	A-2	-	-	
5		Total Utility Plant		\$ 55,661,103	\$ 54,991,663	
6	250	Reserve for depreciation of utility plant	A-5	(31,794,004)	(30,726,181)	
7	251	Reserve for amortization of limited term utility investments	A-5	-	-	
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	-	-	
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	-	-	
10		Total utility plant reserves		\$ (31,794,004)	\$ (30,726,181)	
11		Total utility plant less reserves		\$ 23,867,098	\$ 24,265,482	
12						
13		<b>II. INVESTMENT AND FUND ACCOUNTS</b>				
14	110	Other Physical Property	A-3	-	-	
15	253	Reserve for depreciation and amortization of other property	A-5	-	-	
16		Other physical property less reserve		\$ -	\$ -	
17	111	Investments in Affiliated Companies	A-6	-	-	
18	112	Other Investments	A-7	11,935	11,935	
19	113	Sinking Funds	A-8	-	-	
20	114	Miscellaneous Special Funds	A-9	-	-	
21		Total investments and fund accounts		\$ 11,935	\$ 11,935	
22						
23		<b>III. CURRENT AND ACCRUED ASSETS</b>				
24	120	Cash	A-10	5,348	579,180	
25	121	Special Deposits	A-11	-	-	
26	122	Working Funds	A-12	-	-	
27	123	Temporary Cash Investments	A-13	19,799,122	12,753,607	
28	124	Notes Receivable	A-14	-	3,080	
29	125	Accounts Receivable	A-15	3,021,827	3,272,103	
30	126	Receivables from Affiliated Companies	A-16	-	-	
31	131	Materials and Supplies	A-17	-	-	
32	132	Prepayments	A-18	196,651	313,131	
33	133	Other Current and Accrued Assets	A-19	852,854	1,808,867	
34		Total Current and Accrued Assets		\$ 23,875,802	\$ 18,729,968	
35						
36		<b>IV. DEFERRED DEBITS</b>				
37	140	Unamortized Debt Discount and Expense	A-20	-	-	
38	141	Extraordinary Property Losses	A-22	-	-	
39	142	Preliminary Survey and Investigation Charges	A-23	-	-	
40	143	Clearing Accounts	A-24	-	-	
41	145	Other Work in Progress	A-25	-	-	
42	146	Other Deferred Debits	A-26	726,084	792,922	
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-	
44		Total Deferred Debits		\$ 726,084	\$ 792,922	
45		Total Assets and Other Debits		\$ 48,480,919	\$ 43,800,307	

**SCHEDULE A**  
**COMPARATIVE BALANCE SHEETS**  
**Liabilities and Other Credits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
46		<b>I. CORPORATE CAPITAL AND SURPLUS</b>			
47	200	Common Capital Stock	A-30	360,110	360,110
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	349,539	349,539
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	N/A
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	(2,236)	(2,236)
54	270	Capital Surplus	A-34	21	21
55	271	Earned Surplus	A-35	23,019,937	18,841,228
56		Total Capital Stock		\$ 23,727,371	\$ 19,548,663
57					
58		<b>II. PROPRIETARY CAPITAL</b>			
59	204	Proprietary Capital	A-36	-	-
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-
61		Total Proprietary Capital		\$ -	\$ -
62					
63		<b>III. LONG-TERM DEBT</b>			
64	210	Bonds	A-38	-	-
65	211	Receivers' Certificates	A-39	-	-
66	212	Advances from Affiliated Companies	A-40	-	-
67	213	Miscellaneous Long-Term Debt	A-41	4,000,000	4,000,000
68		Total Long-Term Debt		\$ 4,000,000	\$ 4,000,000
69					
70		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
71	220	Notes Payable	A-43	-	-
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	184,177	151,197
74	223	Payables to Affiliated Companies	A-46	-	-
75	224	Dividends Declared	A-47	-	-
76	225	Matured Long-Term Debt	A-48	-	-
77	226	Matured Interest	A-49	-	-
78	227	Customers' Deposits	A-50	76,015	75,678
79	228	Taxes Accrued	A-53	19,982	-
80	229	Interest Accrued	A-51	14,959	14,959
81	230	Other Current and Accrued Liabilities	A-52	10,190,212	9,431,753
82		Total Current and Accrued Liabilities		\$ 10,485,345	\$ 9,673,587
83					
84		<b>V. DEFERRED CREDITS</b>			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	4,037,648	4,297,343
87	242	Other Deferred Credits	A-55	1,308,734	1,287,309
88		Total Deferred Credits		\$ 5,346,382	\$ 5,584,652
		<b>VI. ACCUMULATED DEFERRED TAXES</b>			
	267	Accumulated Deferred Income Taxes Liabilities	A-59	2,483,726	2,497,895
	268	Accumulated Deferred Investment Tax Credits	A-60	-	45
		Total Accumulated Deferred Taxes		\$ 2,483,726	\$ 2,497,940
89					
90		<b>VII. RESERVES</b>			
91	254	Reserve for Uncollectible Accounts	A-56	40,578	-
92	255	Insurance Reserve	A-56	-	-
93	256	Injuries and Damages Reserve	A-56	-	-
94	257	Employees' Provident Reserve	A-56	-	-
95	258	Other Reserves	A-56	-	-
96		Total Reserves		\$ 40,578	\$ -
97					
98		<b>VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
99	265	Contributions in Aid of Construction	A-57	2,397,516	2,495,465
100		Total Liabilities and Other Credits		\$ 48,480,919	\$ 43,800,307

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

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>I. UTILITY OPERATING INCOME</b>		
2	501	Operating Revenues	B-1	23,260,167
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	16,269,772
6	503	Depreciation	A-5	1,377,764
7	504	Amortization of Limited-term Utility Investments	A-5	-
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	2,124,161
11		<b>Total Operating Revenue Deductions</b>		\$ 19,771,696
12		<b>Net Operating Revenues</b>		\$ 3,488,471
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		<b>Total Utility Operating Income</b>		\$ 3,488,471
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from Nonutility Operations (Net)	B-8	71,277
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	360
21	524	Interest Revenues	B-11	844,207
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	83,200
24	527	Nonoperating Revenue Deductions	B-14	-
25		<b>Total Other Income</b>		\$ 999,044
26		<b>Net Income before Income Deductions</b>		\$ 4,487,515
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on Long-term Debt	B-15	260,000
30	531	Amortization of Debt Discount and Expense	B-16	-
31	532	Amortization of Premium on Debt - Cr.	B-17	-
32	533	Taxes Assumed on Interest	B-18	-
33	534	Interest on Debt to Affiliated Companies	B-19	-
34	535	Other Interest Charges	B-20	105
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	47,183
38		<b>Total Income Deductions</b>		\$ 307,288
39		<b>Net Income / &lt;Loss&gt;</b>		\$ 4,180,227
40				
41		<b>IV. DISPOSITION OF NET INCOME</b>		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		<b>Balance transferred to Earned Surplus or</b>		\$ 4,180,227
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)	54,718,440	1,111,898	(425,603)	-	\$ 55,404,735
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	273,223	1,852,130		(1,868,985)	\$ 256,368
4	100.4	Utility Plant Held for Future Use					\$ -
5	100.5	Utility Plant Acquisition Adjustments					\$ -
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 54,991,663	\$ 2,964,027	\$ (425,603)	\$ (1,868,985)	\$ 55,661,103

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	8,000				\$ 8,000
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant	-	-	-	-	\$ -
5		Total Intangible Plant	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 1,210,848				\$ 1,210,848
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	865	-	-	-	\$ 865
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	5,106,748	335,602	(52,984)	-	\$ 5,389,366
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 5,107,613	\$ 335,602	\$ (52,984)	\$ -	\$ 5,390,231
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	1,193	-	-	-	\$ 1,193
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	251,277	-	-	-	\$ 251,277
24	324	Pumping Equipment	2,842,520	147,846	(118,425)	-	\$ 2,871,941
25	325	Other Pumping Plant	89,076	-	-	-	\$ 89,076
26		Total Pumping Plant	\$ 3,184,066	\$ 147,846	\$ (118,425)	\$ -	\$ 3,213,487
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment	125,509	-	-	-	\$ 125,509
31		Total Water Treatment Plant	\$ 125,509	\$ -	\$ -	\$ -	\$ 125,509

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	1,511	-	-	-	\$ 1,511
34	342	Reservoirs and Tanks	3,582,012	-	(35,281)	-	\$ 3,546,731
35	343	Transmission and Distribution Mains	26,308,645	61,439	-	-	\$ 26,370,084
36	344	Fire Mains	16,884	-	-	-	\$ 16,884
37	345	Services	5,697,588	46,576	-	-	\$ 5,744,164
38	346	Meters	4,026,017	295,446	(29,590)	-	\$ 4,291,874
39	347	Meter Installations	32,520	-	-	-	\$ 32,520
40	348	Hydrants	803,337	19,269	-	-	\$ 822,606
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 40,468,514	\$ 422,729	\$ (64,870)	\$ -	\$ 40,826,373
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	1,254,663	-	-	-	\$ 1,254,663
46	372	Office Furniture and Equipment	1,338,484	35,326	(56,390)	-	\$ 1,317,420
47	373	Transportation Equipment	1,055,711	107,428	(132,934)	-	\$ 1,030,205
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	414,456	48,304	-	-	\$ 462,760
51	377	Power Operated Equipment	491,838	-	-	-	\$ 491,838
52	378	Tools, Shop and Garage Equipment	58,738	14,664	-	-	\$ 73,402
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 4,613,890	\$ 205,721	\$ (189,324)	\$ -	\$ 4,630,287
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 54,718,440	\$ 1,111,898	\$ (425,603)	\$ -	\$ 55,404,735

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

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

**SCHEDULE A-1c**  
**Account 302 - Franchises and Consents**

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

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

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9			Total	\$ -

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

Line No.	Description of Utility Plant Adjustments (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

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

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15		Total	\$ -

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	55,404,735	54,718,440
3		Construction Work in Progress	256,368	273,223
4		General Office Prorate		
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 55,661,103</b>	<b>\$ 54,991,663</b>
6		Less Accumulated Depreciation		
7		Plant in Service	(31,794,004)	(30,726,181)
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ (31,794,004)</b>	<b>\$ (30,726,181)</b>
10		Less Other Reserves		
11		Deferred Income Taxes	2,483,726	2,497,895
12		Deferred Investment Tax Credit	-	45
13		Other Reserves	76,396	76,396
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 2,560,122</b>	<b>\$ 2,574,336</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	2,397,516	2,495,465
17		Advances for Construction	4,037,648	4,297,343
18		Other	(421,237)	(471,407)
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 6,013,927</b>	<b>\$ 6,321,401</b>
20		<b>Add Materials and Supplies</b>	<b>\$ -</b>	<b>\$ -</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>2,612,657</b>	<b>2,650,048</b>
22		<b>TOTAL RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 17,905,706</b>	<b>\$ 18,019,793</b>
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 16,089,874	\$ 16,620,493
26		Purchased Power & Commodity for Resale*	\$ 8,597,208	\$ 9,498,883
27		Meter Revenues: Bimonthly Billing	\$ 23,008,267	\$ 23,146,390
28		Other Revenues: Flat Rate Monthly Billing	\$ 198,747	\$ 176,651
29		Total Revenues (=Line 27 + Line 28)	\$ 23,207,014	\$ 23,323,041
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0086	0.0076
31		5/24 x Line 25 x (100% - Line 30)	3,323,350	3,436,377
32		1/24 x Line 25 x Line 30	5,741	5,245
33		1/12 x Line 26	716,434	791,574
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 2,612,657	\$ 2,650,048
		* Electric power, gas or other fuel purchased for pumping and/or purchased		

**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	\$ 30,726,181				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 <sup>(1)</sup>	1,377,764				
	(b) Charged to Account 504 <sup>(1)</sup>					
	(c) Charged to Account 505 <sup>(1)</sup>					
4	(d) Charged to Account 265	129,544				
5	(e) Charged to clearing accounts					
6	(f) Salvage recovered	2,396				
7	(g) All other credits <sup>(2)</sup>					
8	Total credits	\$ 1,509,703	\$ -	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(424,603)				
11	(b) Cost of removal	(17,277)				
12	(c) All other debits <sup>(3)</sup>					
13	Total debits	\$ (441,880)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 31,794,004	\$ -	\$ -	\$ -	\$ -
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					2.74%
17						
18	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
19						
20	(3) EXPLANATION OF ALL OTHER CREDIT:					
21	None					
22						
23						
24						
25						
26						
27	(4) EXPLANATION OF ALL OTHER DEBITS:					
28	None					
29						
30						
31						
32						
33						
34						
35	(5) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	( )				
37	(b) Liberalized	( )				
38	(1) Double declining balance	( )				
39	(2) ACRS	( )				
40	(3) MACRS	( )				
41	(4) Others	( )				
42	(c) Both straight line and liberalized	( x )				

**SCHEDULE A-5a**

**Account 250 - Analysis of Entries in Depreciation Reserve**

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	865	-	-	-	\$ 865
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	1,871,397	209,280	(52,984)	-	\$ 2,027,694
7	316	Supply Mains	-	-	-	-	\$ -
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ 1,872,262	\$ 209,280	\$ (52,984)	\$ -	\$ 2,028,559
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	1,193	-	-	-	\$ 1,193
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	231,124	3,664	-	-	\$ 234,788
15	324	Pumping Equipment	1,580,998	99,833	(118,425)	-	\$ 1,562,407
16	325	Other Pumping Plant	89,076	-	-	-	\$ 89,076
17		Total Pumping Plant	\$ 1,902,391	\$ 103,497	\$ (118,425)	\$ -	\$ 1,887,463
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	84,126	4,138	-	-	\$ 88,264
22		Total Water Treatment Plant	\$ 84,126	\$ 4,138	\$ -	\$ -	\$ 88,264
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	1,511	-	-	-	\$ 1,511
26	342	Reservoirs and Tanks	1,684,963	75,652	(35,281)	-	\$ 1,725,334
27	343	Transmission and Distribution Mains	15,411,428	544,171	-	-	\$ 15,955,599
28	344	Fire Mains	14,638	85	-	-	\$ 14,723
29	345	Services	4,293,762	93,536	-	-	\$ 4,387,298
30	346	Meters	2,373,805	212,719	(29,590)	(15,881)	\$ 2,541,053
31	347	Meter Installations	30,834	482	-	-	\$ 31,316
32	348	Hydrants	240,945	17,877	-	-	\$ 258,822
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ 24,051,886	\$ 944,522	\$ (64,870)	\$ (15,881)	\$ 24,915,657
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	628,897	32,094	-	-	\$ 660,991
38	372	Office Furniture and Equipment	995,729	75,152	(56,390)	-	\$ 1,014,491
39	373	Transportation Equipment	693,667	71,037	(131,934)	1,000	\$ 633,770
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	187,798	35,804	-	-	\$ 223,602
43	377	Power Operated Equipment	270,099	29,564	-	-	\$ 299,663
44	378	Tools, Shop and Garage Equipment	39,326	2,219	-	-	\$ 41,545
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ 2,815,516	\$ 245,870	\$ (188,324)	\$ 1,000	\$ 2,874,061
49		Total	\$ 30,726,181	\$ 1,507,307	\$ (424,603)	\$ (14,881)	\$ 31,794,004

**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	Land	5,066	5,066
2	Corporate stocks	6,869	6,869
3			
4			
5			
6			
7			
8			
9	Total	\$ 11,935	\$ 11,935

**SCHEDULE A-8**  
**Account 113 - Sinking Funds**

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

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

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

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Cash on hand	600	600
2	Petty cash	2,000	2,000
3	General checking operating accounts	576,580	2,748
4			
5	Total	\$ 579,180	\$ 5,348

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

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



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

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

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

Line No.	Description of Items (a)	Balance Beg of Year	Balance End of Year (c)
1		.	
2			
3	Savings account	12,753,607	19,799,122
4			
5	Total	\$ 12,753,607	\$ 19,799,122

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

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance Beg of Year (d)	Balance End of Year (e)	Interest Rate (f)	Interest Accrued During Year (g)	Interest Received During Year (h)
1	Employee	5/12/20	5/12/23	3,080	-	0.00%	-	-
2								
3								
4								
5								
6	Total			\$ 3,080	\$ -		\$ -	\$ -

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

Line No.	Acct.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers	1,694,392	1,357,621
2	125-2	Other Accounts Receivable	1,577,711	1,664,206
3				
4				
5	Total		\$ 3,272,103	\$ 3,021,827

**SCHEDULE A-16**  
**Account 126 - Receivables from Affiliated Companies**

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

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

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

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid/Overpaid bills	156,410	195,843
2	State Income Taxes Prepaid	99,943	-
3	Federal Income Taxes Prepaid	56,778	809
4			
5			
6			
7			
8			
9			
10	Total	\$ 313,131	\$ 196,651

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Balancing Account Asset	-	
2	Other Receivables	6,371	21,060
3	Deferred Rental Income	2,130	-
4	Regulatory Asset	896,747	108,592
5	Deferred Tax Asset - Current	105,306	105,667
6	Developer Receivable	473,480	508,641
7	Operating Lease ROU assets	324,833	108,894
8			
9			
10	Total	\$ 1,808,867	\$ 852,854

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

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

**SCHEDULE A-21**  
**Account 240 - Unamortized Premium on Debt**

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

**SCHEDULE A-22**  
**Account 141 - Extraordinary Property Losses**

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

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

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

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

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

**SCHEDULE A-25**  
**Account 145 - Other Work in Progress**

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

**SCHEDULE A-26**  
**Account 146 - Other Deferred Debits**

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	Deferred Tax - AFC	471,407	421,237
2	Deferred Tax - 2017 TCJA - CIAC Gross Up	321,515	304,847
3			
4			
5			
6	Total	\$ 792,922	\$ 726,084

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

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

**SCHEDULE A-28**  
**Account 150 - Discount on Capital Stock**

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

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

**SCHEDULE A-29**  
**Account 151- Capital Stock Expense**

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

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

**SCHEDULE A-30**  
**Account 200 - Common Capital Stock**

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

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-30a**  
**Account 201- Preferred Capital Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Non Voting Preferred	200,000	\$ 5.00	-	-	-		
2	Voting Preferred	100,000	\$ 2.50	-	-	-		
3								
4								
5								
6	Total				\$ -	\$ -		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

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

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	The John W.S. Roeder Continuing Trust	27,211		
2	John W.S. Roeder	44,811		
3				
4				
5				
6				
7				
8				
9	Total number of shares		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	Common	349,539	349,539
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ 349,539	\$ 349,539

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

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

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

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

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 18,841,228
2		CREDITS	
3	400	Credit balance transferred from income account	4,180,227
4	401	Miscellaneous credits to surplus (specify)	-
5			
6		Total credits	\$ 4,180,227
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	(1,518)
13			
14		Total debits	\$ (1,518)
15		Balance end of year	\$ 23,019,937



**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	n/a
4	Additional investments during year	n/a
5	Other credits (specify)	n/a
6		
7	Total credits	\$ -
8	DEBITS	
9	Net loss for year	n/a
10	Withdrawals during year	n/a
11	Other debits (specify)	n/a
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	n/a
4	Other credits (specify)	n/a
5		
6	Total credits	\$ -
7	DEBITS	
8	Net loss for year	n/a
9	Withdrawals during year	n/a
10	Other debits (specify)	
11		
12	Total debits	\$ -
13	Balance end of year	\$ -

**SCHEDULE A-38**  
**Account 210 - Bonds**

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

**SCHEDULE A-39**  
**Account 211 - Receivers' Certificates**

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

**SCHEDULE A-40**  
**Account 212 - Advances from Affiliated Companies**

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

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

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

**SCHEDULE A-42**  
**Securities Issued or Assumed During Year**

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

**SCHEDULE A-43**  
**Account 220 - Notes Payable**

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

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

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

**SCHEDULE A-45**  
**Account 222 - Accounts Payable**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Vendor accounts payable	151,197	184,177
2			
3			
4			
5		Total	\$ 151,197

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

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	None					
2						
3						
4						
5						
6						
7		Total	\$ -	\$ -	\$ -	\$ -

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

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

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

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

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

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

**SCHEDULE A-50**  
**Account 227 - Customers' Deposits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer deposits	75,678	76,015
2			
3			
4			
5	Total	\$ 75,678	\$ 76,015

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	229-1 Interest Accrued on Long-Term Debt	14,959	14,959
2	229-2 Interest Accrued on Other Liabilities	-	-
3			
4			
5	Total	\$ 14,959	\$ 14,959

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

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Excess usage fees and other accrued liabilities	6,769,894	7,832,533
2	PUC regulatory fee	75,844	46,967
3	San Jose franchise fee	16,838	18,115
4	Payroll and vacation accrual	152,217	136,179
5	City taxes payable	69,102	83,952
6	State income tax payable	115,299	173,887
7	Sales and use tax payable	973	698
8	Federal income tax payable	263,678	246,680
9	Pump taxes payable	529,064	624,181
10	Pension plan payable	187,942	733,667
11	LT pension plan liability	896,747	108,592
12	Current and LT operating lease liability	354,155	119,835
13	Other Accrued Liabilities	-	64,925
14			
15			
16	Total	\$ 9,431,753	\$ 10,190,212

## 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	-	3,145	227,336	226,761		-	2,570
2	State corporation franchise tax	-	99,943	512,057	446,373	(53,035)	18,776	-
3	State unemployment insurance tax	-	-	1,995	1,995		-	-
4	Other state and local taxes	-	-	130	130		-	-
5	Federal unemployment insurance tax	-	-	865	865		-	-
6	Fed. ins. contr. act (old age retire.)	-	-				-	-
7	Other federal taxes	-	-	204,021	204,021		-	-
8	Federal income taxes	-	56,778	1,116,324	1,050,000	10,355	-	809
9	Licenses	-	-	41,793	41,793		-	-
10	Miscellaneous	-	-				-	-
11	Sales and Use tax	-	-	1,206	-		1,206	-
12								
13								
14	Total	\$ -	\$ 159,866	\$ 2,105,727	\$ 1,971,938	\$ (42,680)	\$ 19,982	\$ 3,379

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

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

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	4,297,343
2	Additions during year	-
3	Subtotal - Beginning balance plus additions during year	\$ 4,297,343
4	<b>Charges during year</b>	
5	Refunds:	
6	Percentage of revenue basis	-
7	Proportionate cost basis	259,695
8	Present worth basis	-
9	Total refunds	\$ 259,695
10	<b>Transfers to Acct 265 - Contributions in Aid of Construction</b>	
11	Due to expiration of contracts	-
12	Due to present worth discount	-
13	Total transfers to Acct. 265	\$ -
14	<b>Securities Exchanged for Contracts (enter detail below)</b>	
15	Subtotal - Charges during year	\$ 259,695
16	Balance end of year	\$ 4,037,648

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

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock	None	None	None
18	Preferred stock	None	None	None
19	Bonds	None	None	None
20	Other (describe)	None	None	None
21				
22				



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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Unclaimed customer credit balance	22,312	23,712
2	Developer deposits	556,998	586,925
3	TCJA 2017 excess tax reserve and Fin 48 reserve	529,591	515,117
4	CIAC Gross up - 2017 TCJA	178,408	182,981
5			
6	Total	\$ 1,287,309	\$ 1,308,734

**SCHEDULE A-56**  
**Accounts 254 to 258, Inclusive - Miscellaneous Reserves**

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
1	254	-	uncollectible	(108,413)	775	148,991	\$ 40,578
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ -		\$ (108,413)		\$ 148,991	\$ 40,578

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

Line No.	Item (a)	Total All Columns (b)	Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (e)	Non-Depreciable (f)	Depreciable (c)	Non-Depreciable (d)
1	Balance beginning of year	\$ 2,495,465			2,469,531	25,934
2	Add: Credits to account during year					
3	Contributions received during year	\$ 31,595			31,595	
4	Other credits	\$ -				
5	Total credits	\$ 31,595	\$ -	\$ -	\$ 31,595	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (129,544)			(129,544)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (129,544)	\$ -	\$ -	\$ (129,544)	\$ -
11	Balance end of year	\$ 2,397,516	\$ -	\$ -	\$ 2,371,582	\$ 25,934

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred tax - Depreciation	2,497,895	2,483,726
2			
3			
4			
5	Total	\$ 2,497,895	\$ 2,483,726

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

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

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

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customer			
3		601-1.1 Residential Sales	17,881,444	23,146,390	\$ (5,264,946)
4		601-1.2 Residential Low Income Discount (Debit	(485,962)		\$ (485,962)
5		601-2 Commercial Sales	1,773,693		\$ 1,773,693
6		601-3 Industrial Sales	1,730,253		\$ 1,730,253
7		601-4 Sales to Public Authorities	1,666,226		\$ 1,666,226
8		Sub-total	\$ 22,565,654	\$ 23,146,390	\$ (580,736)
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	63,770		\$ 63,770
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 63,770	\$ -	\$ 63,770
20	604	Private Fire Protection Service	198,747	176,651	\$ 22,096
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resak			\$ -
23	607	Sales to Governmental Agencies by Contract			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ 198,747	\$ 176,651	\$ 22,096
27		Total Water Service Revenues	\$ 22,828,171	\$ 23,323,041	\$ (494,870)
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	414,442		\$ 414,442
30	611	Miscellaneous Service Revenue	9,650	7,850	\$ 1,800
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	7,904	5,765	\$ 2,139
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 431,996	\$ 13,615	\$ 418,381
36	501	Total operating revenues	\$ 23,260,167	\$ 23,336,656	\$ (76,489)

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities	
32	Los Angeles County	
33	Orange County	
34	Santa Clara County	167,337
35	Operations within incorporated territor	
36	City or town of San Jose	23,057,231
37	City or town of	
38	City or town of	
39	City or town of	
40	City or town of	
41		
42		
43		
44	Total	\$ 23,224,568

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

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B		29,394	30,648	\$ (1,254)
6	703	Miscellaneous expenses	A			7,595,506	8,426,893	\$ (831,387)
7	704	Purchased water	A	B	C			\$ -
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B				\$ -
12	708	Maintenance of collect and impound reservoirs	A					\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A					\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			302,513	216,744	\$ 85,769
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		<b>Total source of supply expense</b>				\$ 7,927,414	\$ 8,674,285	\$ (746,871)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		263,592	199,623	\$ 63,969
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A					\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A					\$ -
27	724	Pumping labor and expenses	A	B				\$ -
28	725	Miscellaneous expenses	A			14,697	15,324	\$ (627)
29	726	Fuel or power purchased for pumping	A	B	C	1,001,702	1,071,990	\$ (70,288)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B				\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B				\$ -
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		-	339	\$ (339)
36	733	Maintenance of other pumping plant	A	B				\$ -
37		<b>Total pumping expenses</b>				\$ 1,279,991	\$ 1,287,276	\$ (7,285)

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A				\$ -	
43	743	Miscellaneous expenses	A	B			\$ -	
44	744	Chemicals and filtering materials	A	B		53,261	38,091	\$ 15,170
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B			\$ -	
47	746	Maintenance of structures and equipment			C		\$ -	
48	747	Maintenance of structures and improvements	A	B			\$ -	
49	748	Maintenance of water treatment equipment	A	B			\$ -	
50		<b>Total water treatment expenses</b>				\$ 53,261	\$ 38,091	\$ 15,170
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		393,609	323,827	\$ 69,782
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A					\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A					\$ -
58	754	Meter expenses	A			413,421	394,605	\$ 18,816
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A			14,697	15,324	\$ (627)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		413,427	348,765	\$ 64,662
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B				\$ -
66	761	Maintenance of trans. and distribution mains	A			112,295	157,412	\$ (45,117)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			145,758	150,269	\$ (4,511)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A					\$ -
72	765	Maintenance of hydrants	A			79,982	26,114	\$ 53,868
73	766	Maintenance of miscellaneous plant	A					\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 1,573,189	\$ 1,416,316	\$ 156,873

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		419,794	366,080	\$ 53,714
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		109,519	100,112	\$ 9,407
80	773	Customer records and collection expenses	A			983,699	918,133	\$ 65,566
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A					\$ -
83	775	Uncollectible accounts	A	B	C	144,299	136,722	\$ 7,577
84		<b>Total customer account expenses</b>				\$ 1,657,310	\$ 1,521,047	\$ 136,263
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	780,727	845,629	\$ (64,902)
101	792	Office supplies and other expenses	A	B	C	69,775	61,791	\$ 7,984
102	793	Property insurance	A			149,168	125,487	\$ 23,681
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			40,505	46,866	\$ (6,361)
105	795	Employees' pensions and benefits	A	B	C	1,025,603	1,131,030	\$ (105,427)
106	796	Franchise requirements	A	B	C	243,866	247,898	\$ (4,032)
107	797	Regulatory commission expenses	A	B	C	518,841	398,922	\$ 119,919
108	798	Outside services employed	A			362,096	396,341	\$ (34,245)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			228,742	235,247	\$ (6,505)
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	96,483	112,473	\$ (15,990)
114		<b>Total administrative and general expenses</b>				\$ 3,515,807	\$ 3,601,684	\$ (85,877)
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits				35,599		\$ 35,599
117	811	Rents	A	B	C	227,200	218,516	\$ 8,684
118	812	Administrative expenses transferred - Cr.	A	B	C			\$ -
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ 262,799	\$ 218,516	\$ 44,283
121		<b>Total operating expenses</b>				\$ 16,269,772	\$ 16,757,215	\$ (487,443)

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

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

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

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ 1,127,311	1,127,311			
2	California corporate franchise taxes	\$ 562,608	562,608			
3	Property taxes	\$ 227,111	227,111			
4	Other taxes	\$ 120	120			
5	Payroll taxes	\$ 207,011	207,011			
6		\$ -				
7		\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	<b>Total</b>	<b>\$ 2,124,161</b>	<b>\$ 2,124,161</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## SCHEDULE B-5

### Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

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

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 15 .....	4,180,227
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4	Add back: Current year provision for federal tax	1,116,324
5	Add back: Current year provision for state tax	512,057
6	Add back: state tax paid for prior year amended tax returns	56,373
7	Add back: Deferred tax and amortizations for federal and state taxes	5,164
8	Net Income before income taxes      5,237,387	
9	Add back: Political contribution	
10	Penalties	622
11	Meals and entertainment	9,428
12	Non-deductible 2023 CWA PAC contributions	30,693
13	Taxable contributions in aid of capital	175,794
14	Less: Rebates payment	(125,776)
15	Current year state income tax	(568,430)
16	Dividend income from domestic owned corporations	(180)
17	Permanent differences      (477,849)	
18	Less: Net Periodic Pension Cost payment in 2024 for 2023 contribution	(250,000)
19	Deferred rent	(18,382)
20	Accrued vacation	(18,683)
21	Labor cost to remove old water meters	(17,277)
22	Add: Federal depreciation differences	185,903
23	Bad debt expense	40,578
24	Gain on disposal of scrapped meters	1,396
25	Temporary differences      (76,466)	
26		
27		
28		
29		
30	Federal tax net income .....	\$ 5,315,831
31	Computation of tax:	21%
32	Calculated Tax	1,116,324
33		
34		1,116,325
35	Tax per return	

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

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

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

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

**SCHEDULE B-8**  
**Account 521 - Income from Nonutility Operations**

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Non-utility rental income	71,603	326	\$ 71,277
2				\$ -
3				\$ -
4				\$ -
5	Totals	\$ 71,603	\$ 326	\$ 71,277

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

<b>SCHEDULE B-10</b>		
<b>Account 523 - Dividend Revenues</b>		
Line No.	Description of Items (a)	Amount (b)
1	Investment in public companies	360
2		
3		
4		
5		Total \$ 360

<b>SCHEDULE B-11</b>		
<b>Account 524 - Interest Revenues</b>		
Line No.	Description of Items (a)	Amount (b)
1	Interest from savings accounts	844,207
2		
3		
4		
5		Total \$ 844,207

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

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

Line No.	Description (a)	Amount (b)
1	HomeServe Commissions	83,200
2		
3		
4		
5		
6		
7		
8	Total	\$ 83,200

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

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

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

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

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

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

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

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

**SCHEDULE B-18**  
**Account 533 - Taxes Assumed on Interest**

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

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

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

**SCHEDULE B-20**  
**Account 535 - Other Interest Charges**

Line No.	Description (a)	Amount (b)
1	Interest paid to customers - deposits	105
2		
3		
4		
5	Total	\$ 105

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

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

**SCHEDULE B-22**  
**Account 537 - Miscellaneous Amortization**

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

**SCHEDULE B-23**  
**Account 538 - Miscellaneous Income Deductions**

Line No.	Description (a)	Amount (b)
1	Penalties	172
2	Other miscellaneous expense	46,786
3	Non operating property tax expense	225
4		
5	Total	\$ 47,183

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

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



**SCHEDULE C-2**

**Compensation of Individual Proprietor or Partner**

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

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

**SCHEDULE C-3**

**Employees and Their Compensation**

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source Of Supply		
2	Employees - Pumping		
3	Employees - Water Treatment		
4	Employees - Transmission And Distribution	11	1,106,503
5	Employees - Customer Account	5	566,904
6	Employees - Sales		
7	Employees - Administrative		
8	General Officers	3	2,851,870
9	General Office		
10	Total	19	\$ 4,525,278

**SCHEDULE C-4**

**Record of Accidents During Year**

Line No.	Date of Accident (a)	To Persons					To Property			
		Employees on Duty		Public <sup>1</sup>		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	7/23/23		1			1				
2	2/15/2023						1	\$ 15,896		
3	3/8/2023						1	\$ 3,373		
4	5/8/2023						1	\$ 5,000		
5	8/19/2023						1	\$ 5,000		
6										
7										
8										
9										
10										
11										
12										
13										
14	Total	0	1	0	0	1	4	\$ 29,269	0	\$0

<sup>1</sup> Accidents to employees not on duty should be included in "Public" accidents



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

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

1	None	
2		
3		
4		
5		
6		Total \$ -

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

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

1	None	
2		
3		
4		
5		
6		Total \$ -

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

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

1	John W. S. Roeder	275,000
2		
3		
4		
5		
6		Total \$ 275,000

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

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

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6			23			23,120 gpm	9,224 AF	
7								
8								
9								
10								

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

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

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

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

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

### SCHEDULE D-3

#### Description of Transmission and Distribution Facilities

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

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

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

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

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

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

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

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

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	20,629	20,626		
Commercial	308	311		
Industrial	56	53		
Public authorities	147	142		
Irrigation	236	232		
Other (spec School)	44	44		
Agriculture	9	10		
Subtotal	21,429	21,418	-	-
Private fire connections			356	374
Public fire hydrants				
Total	21,429	21,418	356	374

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

Size	Meters	Active Service Connections
5/8 x 3/4 - in	5,613	5,613
3/4 - in	13,831	13,831
1 - in	989	989
1 1/2 - in	361	361
2 - in	484	486
3 - in	66	66
4 - in	50	71
6 - in	13	131
8 and higher	11	244
Total	21,418	21,792

**SCHEDULE D-6  
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	-
2. Used, before repair . . . . .	-
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	1
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	15,801
2. More than 10, but less than 15 years . . . . .	1,982
3. More than 15 years . . . . .	3,620

### SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	228,084	199,087	182,778	159,853	213,509	206,840	317,715	1,507,866
Commercial	18,632	26,241	20,916	20,530	29,868	27,480	33,897	177,564
Industrial	3,567	4,515	4,059	5,104	7,856	7,762	8,711	41,574
Public authorities	8,206	10,787	9,116	7,354	22,475	30,865	32,930	121,733
Irrigation	8,579	3,260	3,196	3,069	15,608	20,111	38,778	92,601
Other (specify) Agriculture	41	16	16	38	364	472	3,587	4,534
								-
Total	267,109	243,906	220,081	195,948	289,680	293,530	435,618	1,945,872

  

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	308,648	280,855	233,886	252,842	215,096	1,291,327	2,799,193	2,874,046
Commercial	41,477	31,418	30,255	25,649	28,456	157,255	334,819	344,646
Industrial	12,588	9,099	8,157	7,150	8,111	45,105	86,679	93,089
Public authorities	56,630	40,255	33,017	23,851	17,334	171,087	292,820	304,838
Irrigation	35,047	31,957	26,282	27,987	15,535	136,808	229,409	241,541
Other (specify) Agriculture	3,984	1,450	452	284	341	6,511	11,045	9,729
						-	-	
Total	458,374	395,034	332,049	337,763	284,873	1,808,093	3,753,965	3,867,889

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

Total acres irrigated (Ag) \_\_\_\_\_ 717 \_\_\_\_\_ Total population served \_\_\_\_\_ 110088 \_\_\_\_\_

**SCHEDULE D-8  
Status With State Board of Public Health**

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

**SCHEDULE D-9  
Statement of Material Financial Interest**

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

N/A

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

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Balancing: Pump Tax - Non Agricultural	PUC code 792.5	(230,106)			(12,036)			\$ (242,141)
2	Balancing: Pump Tax - Agricultural	PUC code 792.5	5			0			\$ 5
3	Balancing: Purchased Power	PUC code 792.5	(473,993)		(408,679)	(34,491)			\$ (917,162)
4	Balancing: Pension Expense Account (PEBA)	Decision 16-05-041	(1,340,824)						\$ (1,340,824)
5	Balancing: Low Income Customer Assistance Program Surcharge (2015 GRC)	AL 281-W-A	(109,775)	404,104	(485,962)	(8,419)			\$ (200,052)
6	Balancing: Drinking Water Fees	AL 321-W	-	-	(48,262)	(1,236)			\$ (49,497)
7	Memorandum: Monterey WRAM - Conservation Rates vs. Uniform Rates	Decision 10-11-034	(513,143)	(622,928)		(41,751)			\$ (1,177,822)
8	Memorandum: Santa Clara Valley Water District Litigation Costs	W-4534	(3,210,187)		(49,950)	(149,739)			\$ (3,409,876)
9	Memorandum: City of San Jose Litigation Costs	Decision 10-11-034	(16,841)			(316)			\$ (17,157)
10	Memorandum: Catastrophic Event #1 - PG&E Public Safety Power Shutoff (PSPS) (4)	AL 276-W-B, E-3238, & D.19-07-015	(21,082)			(70)			\$ (21,152)
11	Memorandum: Conservation Lost Revenue & Expense #2 (4)	AL 302-W-A & W-4976 & W-5267	(216,199)	(205,099)	175,593	(2,744)			\$ (248,449)
12	Memorandum: Credit Card Pilot Program Memorandum Account	Decision 19-09-010	(104,555)		(26,189)	(5,991)			\$ (136,735)
13	Memorandum: Excess Usage Surcharge	AL 302-W-A	6,389,296	1,002,330		381,160			\$ 7,772,787
14	Memorandum: 2021 GRC Interim Rates	AL 308-W	422,692	240,866		1,059			\$ 664,616
15	Memorandum: Supplier Diversity Program	AL 313-W, D.23-04-004	-	(35,000)		(457)			\$ (35,457)
16	Recovery: LICAP Balancing & Memorandum Accounts (Under) Collection	AL 281-W-A	24,378	(19)		602			\$ 24,961
17	Recovery: Multiple & Various Balancing & Memorandum Accounts (Under) Collection	AL 287-W-A	47,719			2,496			\$ 50,215
18	Recovery: M-WRAM Balancing & Memorandum Accounts (Under) Collection	AL 290-W	(34,006)	-		(1,779)			\$ (35,784)
19	Recovery: M-WRAM Balancing & Memorandum Accounts (Under) Collection	AL 293-W	(9,648)	-		(505)			\$ (10,153)
20	Recovery: M-WRAM Balancing & Memorandum Accounts (Under) Collection	AL 294-W	(19,928)	-		(1,042)			\$ (20,970)
21	Recovery: M-WRAM Balancing & Memorandum Accounts (Under) Collection	AL 298-W	(40,111)	-		(2,098)			\$ (42,209)
22	Recovery: M-WRAM Balancing & Memorandum Accounts (Under) Collection	AL 305-W	(102,219)	-		(5,389)			\$ (107,607)
23									
24	Totals		441,473	784,254	(843,448)	117,255	-	-	\$ 499,534

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

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

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

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

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program. Qualifying customers receive a 50% discount off monthly service charge. See attached pages 64A and 64B
2. Participation rate for Year 2023 (as a percent of total customers served). 17.6%
3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program. See attached page 64B

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

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

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered. See page 64C
2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used. See page 64C
3. Cost of each program. See page 64C
4. The degree of participation in each district by customer group. See page 64C





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

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

1. Current Fiscal Agent:

Name: None  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

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

\$ \_\_\_\_\_

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

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

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

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

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

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

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

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

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

## SCHEDULE E-6 FACILITIES FEES DATA

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

1. Trust Account Information:

Bank Name: None  
 Address: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

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

**A. Commercial**

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

**B. Residential**

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

3. Summary of the bank account activities showing:

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

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

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

**DECLARATION**

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

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

of Great Oaks Water Company  
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2023 through December 31, 2023.

Chairman & CEO  
Title (Please Print)

  
Signature

(408) 227-9540  
Telephone Number

1-7-25  
Date

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