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**CLASS A  
WATER UTILITIES**

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

**2023  
ANNUAL REPORT  
OF**

**San Jose Water Company**

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

**110 West Taylor Street**

---

**San Jose, CA 95110**

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(OFFICIAL MAILING ADDRESS)

ZIP

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

**REPORT MUST BE FILED NO LATER THAN MAY 31, 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 MAY 31, 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, and address, must be included in Page 13, Item 12, of this report.

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

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

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

Please follow the instructions below:

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

# UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2023

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

Person Responsible for this Report: John Tang

	1/1/2023	12/31/2023	Average
<b>UTILITY PLANT DATA</b>			
1 Total Utility Plant	\$ 2,211,939,833	\$ 2,367,304,208	\$ 2,289,622,020
2 Total Utility Plant Reserves	(800,060,246)	(870,711,277)	(835,385,761)
3 Total Utility Plant Less Reserves	1,411,879,587	1,496,592,931	1,454,236,259
4 Advances for Construction	87,060,059	86,691,303	86,875,681
5 Contributions in Aid of Construction	141,263,795	142,143,631	141,703,713
6 Total Accumulated Deferred Taxes	139,908,257	133,493,008	136,700,633
7			
8			
9			
<b>10 CAPITALIZATION</b>			
11 Common Capital Stock	6	6	6
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	416,481,585	443,102,376	429,791,980
14 Total Capital Stock	550,046,443	580,163,427	565,104,935
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	483,783,000	532,064,000	507,923,500

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2023

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

## INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 470,374,781
2 Operating Expenses	\$ 282,179,101
3 Depreciation	\$ 73,267,195
4 Taxes	\$ 34,784,710
5 Income from Nonutility Operations (net)	\$ -
6 Interest on Long-Term Debt	\$ 26,918,097
7 Net Income	\$ 56,625,845

## OPERATING EXPENSES DATA

10 Source of Supply Expense	\$ 117,551,873
11 Pumping Expenses	\$ 77,664,301
12 Water Treatment Expenses	\$ 7,675,138
13 Transmission and Distribution Expenses	\$ 19,705,708
14 Customer Account Expenses	\$ 12,544,342
15 Sales Expenses	\$ -
16 Recycled Water Expenses	\$ -
17 Administrative and General Expenses	\$ 56,641,838
18 Miscellaneous	\$ (9,604,100)
19 Total Operating Expenses	\$ 282,179,101

## OTHER DATA

	Jan. 1	Dec. 31	Annual Average
23 <u>Active Service Connections</u> (Exc. Fire Protect.)			
24			
25 Metered Service Connections	223,247	223,675	223,461
26 Flat Rate Service Connections	4,154	4,182	4,168
27 Total Active Service Connections	227,401	227,857	227,629



# UTILITY PLANT AND CAPITALIZATION DATA

## Adjusted to Exclude Non-Regulated Activity

Calendar Year 2023

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

Person Responsible for this Report: John Tang

	1/1/2023	12/31/2023	Average
<b>UTILITY PLANT DATA</b>			
1 Total Utility Plant	\$ 2,211,939,833	\$ 2,367,304,208	\$ 2,289,622,020
2 Total Utility Plant Reserves	\$ (800,060,246)	\$ (870,711,277)	\$ (835,385,761)
3 Total Utility Plant Less Reserves	\$ 1,411,879,587	\$ 1,496,592,931	\$ 1,454,236,259
4 Advances for Construction	\$ 87,060,059	\$ 86,691,303	\$ 86,875,681
5 Contributions in Aid of Construction	\$ 141,263,795	\$ 142,143,631	\$ 141,703,713
6 Total Accumulated Deferred Taxes	\$ 139,908,257	\$ 133,493,008	\$ 136,700,633
7			
8			
9			
10 <b>CAPITALIZATION</b>			
11 Common Capital Stock	6	6	\$ 6
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	416,481,585	443,102,376	\$ 429,791,980
14 Total Capital Stock	550,046,443	580,163,427	\$ 565,104,935
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	483,783,000	532,064,000	\$ 507,923,500

**INCOME, EXPENSES, AND OTHER DATA**  
**Adjusted to Exclude Non-Regulated Activity**  
Calendar Year 2023

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

		Annual Amount	
<b>INCOME/EXPENSES DATA</b>			
1	Operating Revenues	\$	470,374,781
2	Operating Expenses	\$	282,179,101
3	Depreciation	\$	73,267,195
4	Taxes	\$	34,784,710
5	Income from Nonutility Operations (net)	\$	-
6	Interest on Long-Term Debt	\$	26,918,097
7	Net Income	\$	56,625,845
8			
9	<b>OPERATING EXPENSES DATA</b>		
10	Source of Supply Expense	\$	117,551,873
11	Pumping Expenses	\$	77,664,301
12	Water Treatment Expenses	\$	7,675,138
13	Transmission and Distribution Expenses	\$	19,705,708
14	Customer Account Expenses	\$	12,544,342
15	Sales Expenses	\$	-
16	Recycled Water Expenses	\$	-
17	Administrative and General Expenses	\$	56,641,838
18	Miscellaneous	\$	(9,604,100)
19	Total Operating Expenses	\$	282,179,101
20			
21	<b>OTHER DATA</b>		
22			
23	<u>Active Service Connections</u>	(Exc. Fire Protect.)	
24			
25	Metered Service Connections	223,247	223,675
26	Flat Rate Service Connections	4,154	4,182
27	Total Active Service Connections	227,401	227,857

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

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

1	None
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3	
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20	

## Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 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											
2											
3											
4											
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CONFIDENTIAL INFORMATION: Submitted under the protection of Cal. Govt. Code §§7927.705, 7922.000; Evid. Code §§1060, 1061; Civ. Code §3426.1(d); Pen. Code §499c(a)(9); and Pub. Util. Code §583

## GENERAL INFORMATION

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

Name: John Tang Telephone: 408-279-7933  
Address: 110 West Taylor Street, San Jose, California 95110

7. OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>San Jose Water Company</u>
	Organized under laws of (state)	<u>California</u> Date: <u>October 24, 1931</u>

### Principal Officers:

Name: <u>Eric W. Thornburg</u>	Title: <u>Chairman &amp; Chief Executive Officer</u>
Name: <u>Willie Brown</u>	Title: <u>Vice President and General Counsel</u>
Name: <u>Bruce A. Hauk</u>	Title: <u>Chief Operating Officer</u>
Name: <u>Thomas A. Hodge</u>	Title: <u>Vice President of Business Development</u>
Name: <u>Marisa Joss</u>	Title: <u>Deputy General Counsel &amp; Corporate Secretary</u>
Name: <u>Andrew F. Walters</u>	Title: <u>Chief Financial Officer and Treasurer</u>
Name: <u>Stephanie Orosco</u>	Title: <u>Chief Human Resources Officer</u>
Name: <u>Peter Fletcher</u>	Title: <u>Vice President, Information Security Officer</u>
Name: <u>Kristen A. Johnson</u>	Title: <u>Senior Vice President and Chief Administrative Officer</u>
Name: <u>Ritu Mehta</u>	Title: <u>Tax Managing Director &amp; Vice President</u>
Name: <u>Curtis A. Rayer</u>	Title: <u>Vice President Of Operations</u>
Name: <u>John Tang</u>	Title: <u>VP Of Regulatory Affairs and Government Relations</u>
Name: <u>William S. Tuttle</u>	Title: <u>Vice President of Engineering</u>
Name: <u>Mohammed G. Zerhouni (Rally)</u>	Title: <u>Senior VP Of Finance &amp; Principal Accounting Officer</u>
Name: <u>Amber De Leon</u>	Title: <u>Controller</u>

8. Names of associated companies: SJW Group, SJW Land Company, SJWTX, Inc., SJWTX Holdings, Inc. Texas Water Operation Services LLC, Connecticut Water Company, Maine Water Company, Chester Realty, Inc. and New England Water Utility Services, Inc.

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
- |             |             |
|-------------|-------------|
| Name: _____ | Date: _____ |
| Name: _____ | Date: _____ |
| Name: _____ | Date: _____ |
| Name: _____ | Date: _____ |

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

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

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

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

**SAN JOSE WATER COMPANY**

**Employee Certifications**

**as of 12/31/2022**

<b>Employee No.</b>	<b>License/Certification Code</b>	<b>License/Certification Description</b>	<b>License/Certification ID</b>
011486	D1	Grade 1 Water Distribution Cert	
011437	D1	Grade 1 Water Distribution Cert	54907
010006	D1	Grade 1 Water Distribution Cert	37847
010006	D1	Grade 1 Water Distribution Cert	
010019	D2	Grade 2 Water Distribution Cert	38170
011310	T1	Grade 1 Water Treatment Cert	40025
011310	D2	Grade 2 Water Distribution Cert	47718
011351	T2	Grade 2 Water Treatment Cert	38377
011351	D3	Grade 3 Water Distribution Cert	46628
011351	D2	Grade 2 Water Distribution Cert	46628
011351	T1	Grade 1 Water Treatment Cert	38377
011552	T4	Grade 4 Water Treatment Cert	38937
011552	D3	Grade 3 Water Distribution Cert	38234
010051	D1	Grade 1 Water Distribution Cert	19149
011186	D2	Grade 2 Water Distribution Cert	44250
011516	T2	Grade 2 Water Treatment Cert	43580
011516	D3	Grade 3 Water Distribution Cert	51182
011247	T3	Grade 3 Water Treatment Cert	32811
011247	D2	Grade 2 Water Distribution Cert	52936
010095	D1	Grade 1 Water Distribution Cert	19114
010096	D1	Grade 1 Water Distribution Cert	19129
010096	D1	Grade 1 Water Distribution Cert	
011596	D2	Grade 2 Water Distribution Cert	56249
011596	T2	Grade 2 Water Treatment Cert	46255
010099	T3	Grade 3 Water Treatment Cert	8634
010121	D3	Grade 3 Water Distribution Cert	27860
010121	T3	Grade 3 Water Treatment Cert	28355
010845	D2	Grade 2 Water Distribution Cert	36554
010138	T2	Grade 2 Water Treatment Cert	25611
010138	D3	Grade 3 Water Distribution Cert	28744
010155	D4	Grade 4 Water Distribution Cert	19107
010155	T3	Grade 3 Water Treatment Cert	24146
011475	D3	Grade 3 Water Distribution Cert	
011475	T5	Grade 5 Water Treatment Cert	31825
010915	D1	Grade 1 Water Distribution Cert	40591
010729	T2	Grade 2 Water Treatment Cert	33987
010729	D3	Grade 3 Water Distribution Cert	46137
010729	D1	Grade 1 Water Distribution Cert	39048
010729	D4	Grade 4 Water Distribution Cert	46137
010174	D1	Grade 1 Water Distribution Cert	46317
011235	T2	Grade 2 Water Treatment Cert	30818
011235	D2	Grade 2 Water Distribution Cert	36194
011478	D2	Grade 2 Water Distribution Cert	51542
011478	T2	Grade 2 Water Treatment Cert	41619

**SAN JOSE WATER COMPANY**

**Employee Certifications**

**as of 12/31/2022**

<b>Employee No.</b>	<b>License/Certification Code</b>	<b>License/Certification Description</b>	<b>License/Certification ID</b>
010199	D2	Grade 2 Water Distribution Cert	30394
011234	T2	Grade 2 Water Treatment Cert	34950
011234	D4	Grade 4 Water Distribution Cert	40960
010201	D2	Grade 2 Water Distribution Cert	19138
011436	D1	Grade 1 Water Distribution Cert	51873
010203	D1	Grade 1 Water Distribution Cert	33104
011550	D2	Grade 2 Water Distribution Cert	55518
010778	T2	Grade 2 Water Treatment Cert	30814
010778	D2	Grade 2 Water Distribution Cert	33835
010778	T2	Grade 2 Water Treatment Cert	30814
010778	D2	Grade 2 Water Distribution Cert	33835
010694	D1	Grade 1 Water Distribution Cert	37210
010694	D1	Grade 1 Water Distribution Cert	37210
010694	D1	Grade 1 Water Distribution Cert	37210
011634	D2	Grade 2 Water Distribution Cert	48671
011634	T3	Grade 3 Water Treatment Cert	38144
011634	T3	Grade 3 Water Treatment Cert	38144
010217	D1	Grade 1 Water Distribution Cert	32372
010218	D1	Grade 1 Water Distribution Cert	
010218	D1	Grade 1 Water Distribution Cert	19118
010821	D1	Grade 1 Water Distribution Cert	41636
011095	D3	Grade 3 Water Distribution Cert	39145
011095	T2	Grade 2 Water Treatment Cert	38902
011558	D1	Grade 1 Water Distribution Cert	53200
011551	D2	Grade 2 Water Distribution Cert	54953
011092	D1	Grade 1 Water Distribution Cert	45050
011092	D1	Grade 1 Water Distribution Cert	45050
011549	D2	Grade 2 Water Distribution Cert	52148
011371	D1	Grade 1 Water Distribution Cert	51952
011251	D4	Grade 4 Water Distribution Cert	45844
011251	T2	Grade 2 Water Treatment Cert	38471
011465	D1	Grade 1 Water Distribution Cert	53333
010247	D2	Grade 2 Water Distribution Cert	46704
010247	T4	Grade 4 Water Treatment Cert	22380
010250	D2	Grade 2 Water Distribution Cert	27673
010257	D3	Grade 3 Water Distribution Cert	19192
010257	T2	Grade 2 Water Treatment Cert	27123
010257	D3	Grade 3 Water Distribution Cert	19192
010257	T2	Grade 2 Water Treatment Cert	27123
011151	D3	Grade 3 Water Distribution Cert	39461
011151	D2	Grade 2 Water Distribution Cert	39461
011151	T2	Grade 2 Water Treatment Cert	32993
010297	D1	Grade 1 Water Distribution Cert	36485
010297	D1	Grade 1 Water Distribution Cert	36485
011670	T2	Grade 2 Water Treatment Cert	44280

**SAN JOSE WATER COMPANY****Employee Certifications****as of 12/31/2022**

<b>Employee No.</b>	<b>License/Certification Code</b>	<b>License/Certification Description</b>	<b>License/Certification ID</b>
011670	D2	Grade 2 Water Distribution Cert	51170
011068	T4	Grade 4 Water Treatment Cert	28328
010309	T5	Grade 5 Water Treatment Cert	32599
011694	D2	Grade 2 Water Distribution Cert	54972
011694	T2	Grade 2 Water Treatment Cert	44820
010354	D1	Grade 1 Water Distribution Cert	29674
010354	T2	Grade 2 Water Treatment Cert	33785
010354	D3	Grade 3 Water Distribution Cert	48800
010354	T3	Grade 3 Water Treatment Cert	33785
010362	D1	Grade 1 Water Distribution Cert	54620
010362	D1	Grade 1 Water Distribution Cert	35478



**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	2,348,837,603	2,193,473,228
3	101	Recycled Water Utility Plant	A-1b	18,466,605	18,466,605
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 2,367,304,208	\$ 2,211,939,833
6	250	Reserve for depreciation of utility plant	A-5	(865,283,606)	(795,068,439)
7	251	Reserve for amortization of limited term utility investments	A-5	(612,565)	(593,676)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	-	-
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	(4,815,106)	(4,398,131)
10		Total utility plant reserves		\$ (870,711,277)	\$ (800,060,246)
11		Total utility plant less reserves		\$ 1,496,592,931	\$ 1,411,879,587
12					
13		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
14	110	Other Physical Property	A-3	428,076	149,952
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		\$ 428,076	\$ 149,952
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	\$ 15,058,044	1,399,426
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 15,486,120	\$ 1,549,378
22					
23		<b>III. CURRENT AND ACCRUED ASSETS</b>			
24	120	Cash	A-10	5,307,034	430,847
25	121	Special Deposits	A-11	379,375	379,375
26	122	Working Funds	A-12	3,750	3,750
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	52,085,005	41,834,572
30	126	Receivables from Affiliated Companies	A-16	-	-
31	131	Materials and Supplies	A-17	1,475,377	1,609,015
32	132	Prepayments	A-18	7,554,322	6,514,884
33	133	Other Current and Accrued Assets	A-19	38,668,242	51,110,549
34		Total Current and Accrued Assets		\$ 105,473,105	\$ 101,882,993
35					
36		<b>IV. DEFERRED DEBITS</b>			
37	140	Unamortized Debt Discount and Expense	A-20	3,921,483	3,768,612
38	141	Extraordinary Property Losses	A-22	-	-
39	142	Preliminary Survey and Investigation Charges	A-23	698,441	390,457
40	143	Clearing Accounts	A-24	-	-
41	145	Other Work in Progress	A-25	844,648	426,743
42	146	Other Deferred Debits	A-26	76,244,995	110,771,381
43	147	Accumulated Deferred Income Tax Assets	A-27	33,707,332	40,392,122
44		Total Deferred Debits		\$ 115,416,898	\$ 155,749,314
45		Total Assets and Other Debits		\$ 1,732,969,052	\$ 1,671,061,270

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
46		<b>I. CORPORATE CAPITAL AND SURPLUS</b>			
47	200	Common Capital Stock	A-30	6	6
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	-	-
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	-	-
54	270	Capital Surplus	A-34	137,061,046	133,564,852
55	271	Earned Surplus	A-35	443,102,376	416,481,585
56		Total Capital Stock		\$ 580,163,427	\$ 550,046,443
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	32,064,000	13,783,000
67	213	Miscellaneous Long-Term Debt	A-41	500,000,000	470,000,000
68		Total Long-Term Debt		\$ 532,064,000	\$ 483,783,000
69					
70		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
71	220	Notes Payable	A-43	56,000,000	95,000,000
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	28,389,429	18,300,471
74	223	Payables to Affiliated Companies	A-46	558,688	(251,426)
75	224	Dividends Declared	A-47	-	-
76	225	Matured Long-Term Debt	A-48	39,999,717	-
77	226	Matured Interest	A-49	-	-
78	227	Customers' Deposits	A-50	534,954	564,600
79	228	Taxes Accrued	A-53	2,508,051	5,281,663
80	229	Interest Accrued	A-51	8,816,006	7,386,325
81	230	Other Current and Accrued Liabilities	A-52	81,209,822	82,184,147
82		Total Current and Accrued Liabilities		\$ 218,016,668	\$ 208,465,780
83					
84		<b>V. DEFERRED CREDITS</b>			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	86,691,303	87,060,059
87	242	Other Deferred Credits	A-55	32,040,317	51,653,615
88		Total Deferred Credits		\$ 118,731,620	\$ 138,713,674
		<b>VI. ACCUMULATED DEFERRED TAXES</b>			
	267	Accumulated Deferred Income Taxes Liabilities	A-59	132,516,686	138,764,497
	268	Accumulated Deferred Investment Tax Credits	A-60	976,322	1,143,760
		Total Accumulated Deferred Taxes		\$ 133,493,008	\$ 139,908,257
89					
90		<b>VII. RESERVES</b>			
91	254	Reserve for Uncollectible Accounts	A-56	6,245,639	5,572,852
92	255	Insurance Reserve	A-56	-	-
93	256	Injuries and Damages Reserve	A-56	2,104,063	3,265,750
94	257	Employees' Provident Reserve	A-56	6,996	41,718
95	258	Other Reserves	A-56	-	-
96		Total Reserves		\$ 8,356,698	\$ 8,880,320
97					
98		<b>VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
99	265	Contributions in Aid of Construction	A-57	142,143,631	141,263,795
100		Total Liabilities and Other Credits		\$ 1,732,969,052	\$ 1,671,061,270

## 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	470,374,781
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	282,179,101
6	503	Depreciation	A-5	73,248,307
7	504	Amortization of Limited-term Utility Investments	A-5	18,889
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	34,784,710
11		<b>Total Operating Revenue Deductions</b>		\$ 390,231,006
12		<b>Net Operating Revenues</b>		\$ 80,143,775
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>		\$ 80,143,775
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from Nonutility Operations (Net)	B-8	-
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	8,501
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	6,038,356
24	527	Nonoperating Revenue Deductions	B-14	(277,481)
25		<b>Total Other Income</b>		\$ 5,769,376
26		<b>Net Income before Income Deductions</b>		\$ 85,913,152
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on Long-term Debt	B-15	26,918,097
30	531	Amortization of Debt Discount and Expense	B-16	402,035
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	1,711,954
34	535	Other Interest Charges	B-20	2,270,096
35	536	Interest Charged to Construction - Cr.	B-21	(2,416,502)
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	401,625
38		<b>Total Income Deductions</b>		\$ 29,287,306
39		<b>Net Income / &lt;Loss&gt;</b>		\$ 56,625,846
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>		\$ 56,625,846
45		Proprietary Accounts scheduled on pages 32-33		

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	100.1	Utility Plant in Service (Schedule A-1a)	2,130,969,217	167,357,801	(9,012,424)	(12,913)	\$ 2,289,301,681
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	63,543,110			(3,052,340)	\$ 60,490,770
4	100.4	Utility Plant Held for Future Use					\$ -
5	100.5	Utility Plant Acquisition Adjustments	(1,039,098)	84,440		(191)	\$ (954,849)
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 2,193,473,228	\$ 167,442,241	\$ (9,012,424)	\$ (3,065,443)	\$ 2,348,837,603

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	68,129	-	-	-	\$ 68,129
3	302	Franchises and Consents	2,413	-	-	-	\$ 2,413
4	303	Other Intangible Plant	969,594	-	-	-	\$ 969,594
5		Total Intangible Plant	\$ 1,040,137	\$ -	\$ -	\$ -	\$ 1,040,137
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 17,168,175	\$ -	\$ (4,498)	\$ (5,001)	\$ 17,158,675
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	20,148,867	3,422,662	(39,069)	-	\$ 23,532,460
12	312	Collecting and Impounding Reservoirs	15,161,387	773,630	(11,018)	-	\$ 15,923,998
13	313	Lake, River and Other Intakes	6,419,960	-	-	432,235	\$ 6,852,195
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	28,233,847	(2,429,446)	(1,000)	(432,235)	\$ 25,371,165
16	316	Supply Mains	26,735,272	1,927,760	(11,243)	(8,394)	\$ 28,643,395
17	317	Other Source of Supply Plant	1,162,754	-	-	-	\$ 1,162,754
18		Total Source of Supply Plant	\$ 97,862,087	\$ 3,694,606	\$ (62,330)	\$ (8,394)	\$ 101,485,968
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	32,505,106	276,777	(10,855)	(155,248)	\$ 32,615,779
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	367,726	-	-	-	\$ 367,726
24	324	Pumping Equipment	126,092,307	4,953,637	(550,804)	(58,036)	\$ 130,437,103
25	325	Other Pumping Plant	9,985,680	1,633,874	(632,036)	213,284	\$ 11,200,802
26		Total Pumping Plant	\$ 168,950,818	\$ 6,864,288	\$ (1,193,696)	\$ (1)	\$ 174,621,409
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	50,360,979	1,149,599	(43,204)	-	\$ 51,467,374
30	332	Water Treatment Equipment	65,342,727	2,022,127	(396,300)	-	\$ 66,968,554
31		Total Water Treatment Plant	\$ 115,703,706	\$ 3,171,727	\$ (439,504)	\$ -	\$ 118,435,928

**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	35,421,379	3,877,060	(471,341)	-	\$ 38,827,098
34	342	Reservoirs and Tanks	164,165,535	22,171,503	(525,169)	-	\$ 185,811,869
35	343	Transmission and Distribution Mains	943,811,172	59,102,220	(1,427,470)	-	\$ 1,001,485,922
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	298,836,289	25,406,300	(59,412)	-	\$ 324,183,177
38	346	Meters	30,867,246	1,248,344	(470,628)	-	\$ 31,644,962
39	347	Meter Installations	22,760,123	742,616	(6,213)	-	\$ 23,496,526
40	348	Hydrants	103,862,400	9,244,445	(282,320)	-	\$ 112,824,525
41	349	Other Transmission and Distribution Plant	1,447,211	-	-	(937)	\$ 1,446,274
42		Total Transmission and Distribution Plant	\$ 1,601,171,354	\$ 121,792,488	\$ (3,242,552)	\$ (937)	\$ 1,719,720,353
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	43,705,464	4,072,538	(590,594)	1,036,584	\$ 48,223,991
46	372	Office Furniture and Equipment	44,126,179	12,007,773	(576,338)	(1,036,584)	\$ 54,521,030
47	373	Transportation Equipment	21,683,663	3,636,197	(2,170,291)	-	\$ 23,149,569
48	374	Stores Equipment	738,579	844,408	(204,694)	-	\$ 1,378,293
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	12,901,177	9,557,810	(343,164)	-	\$ 22,115,824
51	377	Power Operated Equipment	3,867,766	1,035,887	-	-	\$ 4,903,653
52	378	Tools, Shop and Garage Equipment	2,684,846	520,304	(157,199)	-	\$ 3,047,951
53	379	Other General Plant	761,018	172,510	(29,910)	-	\$ 903,618
54		Total General Plant	\$ 130,468,692	\$ 31,847,427	\$ (4,072,190)	\$ -	\$ 158,243,929
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other - Pension NSC	(1,395,751)	(12,735)	2,348	1,421	\$ (1,404,717)
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ (1,395,751)	\$ (12,735)	\$ 2,348	\$ 1,421	\$ (1,404,717)
61		Total Utility Plant in Service	\$ 2,130,969,217	\$ 167,357,801	\$ (9,012,424)	\$ (12,913)	\$ 2,289,301,681

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

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

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

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

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

<b>SCHEDULE A-1d</b> <b>Account 100.4 - Utility Plant Held for Future Use</b>				
Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
9	Total			\$ -

<b>SCHEDULE A-2</b> <b>Account 107 - Utility Plant Adjustments</b>			
Line No.	Description of Utility Plant Adjustments (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-3				
Account 110 - Other Physical Property				
Line No	Name and Description of Property (a)		Balance Beginning of Year (b)	Balance End of Year (c)
1	Lot #127	Spring	256	256
2	Lot #268	Metcalf	200	200
3	Proprietary membership	SJ Country Club	38,000	38,000
4	Lot #209A	Bryan Ave	16,403	16,403
5	Lot #209B	Almaden Rd.	15,583	15,583
6	Lot #3A	Los Gatos Creek	22,731	22,731
7	Lot #61	Beadsley Gulch	555	555
8	Lot #: Home Street Station	Home St	-	278,123
9	Lot #8	Lexington	505	505
10	Lot #178	Silver Creek	551	551
11	Lot #85R,40R	Cavane	4,652	4,652
12	Lot #51R	Moody Gulch	4,793	4,793
13	Lot #244	Fleury	-	-
14	Calero	McKean	45,724	45,724
15	Total		\$ 149,952	\$ 428,076

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance 12/31/2023 (c)	Balance 1/1/2023 (d)
		<b>RATE BASE</b>			
1		Utility Plant			
2		Plant in Service	A-1, A-1b	2,307,768,286	2,149,435,822
3		Construction Work in Progress	A-1	60,490,770	63,543,111
4		General Office Prorate			
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>		<b>\$ 2,368,259,057</b>	<b>\$ 2,212,978,933</b>
6		Less Accumulated Depreciation			
7		Plant in Service	A	(870,711,277)	(800,060,246)
8		General Office Prorate			
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>		<b>\$ (870,711,277)</b>	<b>\$ (800,060,246)</b>
10		Less Other Reserves			
11		Deferred Income Taxes	A-59	132,516,686	138,764,497
12		Less Prepaid Deferred Income Tax	A-27	(21,199,054)	(19,419,096)
13		Deferred Investment Tax Credit	A-60	976,322	1,143,760
14		Other Reserves			
15		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13 + Line 14)</b>		<b>\$ 112,293,954</b>	<b>\$ 120,489,162</b>
16		Less Adjustments			
17		Contributions in Aid of Construction	A-57	142,143,631	141,263,795
18		Advances for Construction	A-54	86,691,303	87,060,059
19		Other			
20		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>		<b>\$ 228,834,935</b>	<b>\$ 228,323,854</b>
21		<b>Add Materials and Supplies</b>	A-17	<b>\$ 1,475,377</b>	<b>\$ 1,609,015</b>
22		<b>Add Working Cash (=Line 35)</b>		<b>43,972,118</b>	<b>38,381,972</b>
23		<b>TOTAL RATE BASE</b>			
24		<b>(=Line 5 + Line 9 - Line 15 - Line 20 + Line 21 + Line 22)</b>		<b>\$ 1,201,866,386</b>	<b>\$ 1,104,096,658</b>
		<b>Working Cash</b>			
25		<b>Determination of Operational Cash Requirement</b>			
26		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	B-2	\$ 278,712,299	\$ 276,476,542
27		Purchased Power & Commodity for Resale*	B-2	\$ 184,836,187	\$ 176,559,303
28		Meter Revenues:	B-1	\$ 483,640,595	\$ 396,671,943
29		Other Revenues:	B-1	\$ (13,265,814)	\$ 42,973,096
30		Total Revenues (=Line 28 + Line 29)		<b>\$ 470,374,781</b>	<b>\$ 439,645,039</b>
31		Ratio - Flat Rate to Total Revenues (=Line 29 / Line 30)		-0.0282	0.0977
32		5/24 x Line 25 x (100% - Line 31)		59,702,651	51,969,239
33		1/24 x Line 25 x Line 31		(327,518)	1,126,008
34		1/12 x Line 27		15,403,016	14,713,275
35		<b>Operational Cash Requirement (=Line 32 + Line 33 - Line 34)</b>		<b>\$ 43,972,118</b>	<b>\$ 38,381,972</b>
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).			

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 795,068,439	\$ 593,676	\$ -	\$ -	4,398,131
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 <sup>(1)</sup>	73,038,894	18,889			416,975
	(b) Charged to Account 504 <sup>(1)</sup>					
	(c) Charged to Account 505 <sup>(1)</sup>					
4	(d) Charged to Account 265	6,401,910				
5	(e) Charged to clearing accounts	1,601,423				
6	(f) Salvage recovered	104,999				
7	(g) All other credits <sup>(2)</sup>	153,802				
8	Total credits	\$ 81,301,029	\$ 18,889	\$ -	\$ -	\$ 416,975
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(9,012,424)				
11	(b) Cost of removal	(2,051,271)				
12	(c) All other debits <sup>(3)</sup>	(22,167)				
13	Total debits	\$ (11,085,861)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 865,283,606	\$ 612,565	\$ -	\$ -	\$ 4,815,106
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					3.88%
17						
18	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					D.22-10-005
19						
20	(3) EXPLANATION OF ALL OTHER CREDITS:					
21	Depreciation related to SDWRF Asset					
22						
23						
24						
25						
26						
27	(4) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30						
31						
32						
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	( )				
37	(b) Liberalized	( )				
38	(1) Double declining balance	( )				
39	(2) ACRS	( )				
40	(3) MACRS	( )				
41	(4) Others	( )				
42	(c) Both straight line and liberalized	( x )				



**SCHEDULE A-5a**  
**Account 250 - Analysis of Entries in Depreciation Reserve**

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	5,759,185	1,254,995	(39,069)	-	\$ 6,975,112
3	312	Collecting and Impounding Reservoirs	5,008,049	175,115	(11,018)	(66,255)	\$ 5,105,890
4	313	Lake, river and Other Intakes	2,304,095	208,871	-	-	\$ 2,512,965
5	314	Springs and Tunnels					
6	315	Wells	13,657,792	1,537,499	(1,000)	(866)	\$ 15,193,425
7	316	Supply Mains	9,123,562	890,786	(11,243)	-	\$ 10,003,106
8	317	Other Source of Supply Plant	(166,542)	14,416	-	-	\$ (152,126)
9		Total Source of Supply Plant	\$ 35,686,141	\$ 4,081,682	\$ (62,330)	\$ (67,121)	\$ 39,638,372
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	14,270,988	2,224,219	(10,855)	(1,050)	\$ 16,483,302
13	322	Boiler Plant Equipment					
14	323	Other Power Production Equipment	(217,660)	16,799	-	-	\$ (200,862)
15	324	Pumping Equipment	38,013,463	6,642,037	(550,804)	(141,996)	\$ 43,962,699
16	325	Other Pumping Plant	7,098,994	841,419	(632,036)	(2,667)	\$ 7,305,710
17		Total Pumping Plant	\$ 59,165,785	\$ 9,724,474	\$ (1,193,696)	\$ (145,714)	\$ 67,550,849
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	14,098,734	2,203,438	(43,204)	-	\$ 16,258,967
21	332	Water Treatment Equipment	19,858,965	2,797,550	(396,300)	(1,623)	\$ 22,258,592
22		Total Water Treatment Plant	\$ 33,957,699	\$ 5,000,988	\$ (439,504)	\$ (1,623)	\$ 38,517,559
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	19,274,200	2,356,671	(471,341)	(58,235)	\$ 21,101,295
26	342	Reservoirs and Tanks	33,409,083	5,529,799	(525,169)	(357,498)	\$ 38,056,217
27	343	Transmission and Distribution Mains	320,941,764	21,941,637	(1,427,470)	(638,276)	\$ 340,817,656
28	344	Fire Mains					
29	345	Services	172,380,284	17,558,500	(59,412)	(257,449)	\$ 189,621,923
30	346	Meters	(188,008)	638,629	(470,628)	103,016	\$ 83,010
31	347	Meter Installations	3,978,091	399,078	(6,213)	2,236	\$ 4,373,192
32	348	Hydrants	50,974,736	4,057,826	(282,320)	(62,212)	\$ 54,688,030
33	349	Other Transmission and Distribution Plant	(209,257)	34,207	-	(184)	\$ (175,234)
34		Total Transmission and Distribution Plant	\$ 600,560,894	\$ 52,516,348	\$ (3,242,552)	\$ (1,268,602)	\$ 648,566,088
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	19,896,789	2,050,325	(590,594)	(441,964)	\$ 20,914,556
38	372	Office Furniture and Equipment	25,351,448	4,578,436	(576,338)	-	\$ 29,353,546
39	373	Transportation Equipment	13,604,926	1,601,423	(2,170,291)	-	\$ 13,036,058
40	374	Stores Equipment	455,025	30,068	(204,694)	-	\$ 280,399
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	2,596,494	1,229,672	(343,164)	(72,605)	\$ 3,410,397
43	377	Power Operated Equipment	1,831,167	204,460	-	(158)	\$ 2,035,469
44	378	Tools, Shop and Garage Equipment	1,473,908	120,178	(157,199)	-	\$ 1,436,888
45	379	Other General Plant	505,283	35,809	(29,910)	-	\$ 511,182
46	390	Other Tangible Property	(17,123)		(2,151)	51,515	\$ 32,242
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 65,697,919	\$ 9,850,371	\$ (4,074,341)	\$ (463,212)	\$ 71,010,738
49		Total	\$ 795,068,439	\$ 81,173,863	\$ (9,012,424)	\$ (1,946,271)	\$ 865,283,606

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

**SCHEDULE A-6**  
**Account 111 - Investments in Affiliated Companies**

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

**SCHEDULE A-7**  
**Account 112 - Other Investments**

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Cupertino Water System Lease (net)	491,508	191,058
2	Other LT Assets	907,918	14,866,986
3			
4			
5			
6			
7			
8			
9	Total	\$ 1,399,426	\$ 15,058,044

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

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

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

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

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Cash in Bank	430,847	5,307,034
2			
3			
4			
5	Total	\$ 430,847	\$ 5,307,034

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

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

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

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

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

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

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

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

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

Line No.	Acct.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers	39,876,780	50,471,362
2	125-2	Other Accounts Receivable	1,957,792	1,613,644
3				
4				
5		Total	\$ 41,834,572	\$ 52,085,005

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

Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	SJW Group	-	-	1.00%	-	-
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ -	\$ -		\$ -	\$ -

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	131.1 Materials and Supplies - Utility	1,609,015	1,475,377
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 1,609,015	\$ 1,475,377

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Insurance	2,213,054	2,511,223
2	Rent	173,700	218,750
3	Taxes -Other	197,544	234,404
4	Misc.	3,930,587	4,589,945
5			
6			
7			
8			
9			
10	Total	\$ 6,514,884	\$ 7,554,322

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Unbilled Revenue	31,539,000	34,665,000
2	Due from Ratepayers	19,571,549	4,003,242
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 51,110,549	\$ 38,668,242

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

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, relates (b)	Total discount and expense (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	A	20,000,000	276,589	08-31-92	07-01-22	(0)	-	-	\$ (0)
2	B	30,000,000	484,576	11-01-93	01-01-24	131,681	(131,681)	-	\$ (0)
3	C	10,000,000	197,409	11-01-93	11-01-20	-	-	-	\$ -
4	D	15,000,000	184,617	01-01-96	01-01-26	18,463	(6,154)	-	\$ 12,309
5	E	15,000,000	208,543	12-01-98	12-01-28	41,081	(6,943)	-	\$ 34,138
6	F	20,000,000	101,294	09-24-01	09-01-31	29,343	(3,386)	-	\$ 25,957
7	G	20,000,000	119,904	09-02-03	09-01-33	42,632	(3,997)	-	\$ 38,635
8	H	20,000,000	198,310	01-23-07	01-01-37	92,545	(6,610)	-	\$ 85,935
9	I	20,000,000	126,418	12-17-07	12-17-37	66,577	(4,439)	-	\$ 62,139
10	J	10,000,000	35,750	02-02-09	02-01-24	2,582	(2,582)	-	\$ (0)
11	K	20,000,000	93,233	05-15-09	05-15-39	51,019	(3,108)	-	\$ 47,911
12	L	50,000,000	855,908	06-16-14	06-01-44	456,008	(21,128)	-	\$ 434,880
13	M	80,000,000	606,821	03-28-19	04-01-49	530,969	(20,227)	-	\$ 510,741
14	N	50,000,000	226,426	06-01-21	06-01-51	215,105	(7,548)	-	\$ 207,557
15	O	50,000,000	-	12-01-21	12-01-51	322,796	(11,131)	-	\$ 311,665
17	P					-	-	400,158	\$ 400,158
18	PAB	50,000,000	855,908	06-16-10	06-01-40	509,072	(17,554)	-	\$ 491,518
19	PAB 2016	70,000,000	942,705	12-20-16	11-1-46	770,554	(32,218)	-	\$ 738,335
20	SDWSRF	962,161		06-01-08	05-01-28	-	-	-	\$ -
21	Line of Credit	293,452				488,185	31,419	-	\$ 519,604
						\$ 3,768,612	\$ (247,286)	\$ 400,158	\$ 3,921,483

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

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

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

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

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

Line No.	Description of Charges (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Prelim Survey and Investigation Charges	-	-
2	Deferred Expense	346,109	678,713
3	SRF Receivable	44,348	19,728
4			
5	Total	\$ 390,457	\$ 698,441

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

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

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Other WIP	426,743	844,648
2			
3			
4			
5	Total	\$ 426,743	\$ 844,648

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

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	SALE OF PROPERTY	5,756	14,173
2	CONGRESS SPRINGS TRADEMARK	3,859	3,859
3	ORGANIZATION COSTS	85,152	1,631
4	REG ASSET - VACATION	2,776,999	2,681,999
5	REG ASSET - BAL/ MEMO ACCT	27,408,589	26,510,879
6	REG ASSET - PENSION NSC	1,706,733	2,109,563
7	REG ASSET - PENSIONS	45,710,392	24,592,813
8	REG ASSET - DEF'D TAX	32,156,493	19,355,371
9	REG ASSET - LONG-LIVED FA	917,408	862,702
10	REG ASSET - RATE CASE EXP	-	112,004
11	Total	\$ 110,771,381	\$ 76,244,995

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Deferred Tax Assets Non-Rate Base Related	20,973,026	12,508,278
2	Deferred Tax Assets Rate Base Related	19,419,096	21,199,054
3			
4			
5	Total	\$ 40,392,122	\$ 33,707,332

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

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

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

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

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

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



SCHEDULE A-30								
Account 200 - Common Capital Stock								
Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	3,000,000	\$ 6.25	1	6.25	6.25		
2								
3								
4								
5								
6	Total				\$ 6.25	\$ 6.25		\$ -
<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.								

SCHEDULE A-30a								
Account 201- Preferred Capital Stock								
Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	NONE							
2								
3								
4								
5								
6	Total				\$ -	\$ -		\$ -
<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.								

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 133,564,852
2	CREDITS (Give nature of each credit and state account charged)	-
3		
4		
5	Total credits	\$ -
6	DEBITS (Give nature of each debit and state account credited)	
7	Stock -based compensation SJW Group	(1,402,908)
8	ESPP	(2,093,286)
9		
10	Total debits	\$ (3,496,194)
11	Balance end of year	\$ 137,061,046

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 416,481,585
2		CREDITS	
3	400	Credit balance transferred from income account	56,625,846
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 56,625,846
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	30,000,000
12	414	Miscellaneous debits to surplus (specify)	5,056
13			
14		Total debits	\$ 30,005,056
15		Balance end of year	\$ 443,102,376

<b>SCHEDULE A-36</b> <b>Account 204 - Proprietary Capital</b> <b>(Sole Proprietor or Partnership)</b>		
Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Additional investments during year	
5	Other credits (specify)	
6		
7	Total credits	\$ -
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (specify)	
12		
13	Total debits	\$ -
14	Balance end of year	\$ -

<b>SCHEDULE A-37</b> <b>Account 205 - Undistributed Profits</b> <b>of Proprietorship or Partnership</b> (The use of this account is optional)		
Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Other credits (specify)	
5		
6	Total credits	\$ -
7	DEBITS	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (specify)	
11		
12	Total debits	\$ -
13	Balance end of year	\$ -

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

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

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

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

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

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Interco Note from SJ Land	13,783,000	32,064,000	1.00%	1,640,345	1,640,345
2						
3						
4						
5	Total	\$ 13,783,000	\$ 32,064,000		\$ 1,640,345	\$ 1,640,345

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

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Series A Senior Notes		07-01-22	0	0	8.58%	-	-
2	Series B Senior Notes		01-01-24	30,000,000	0	7.37%	2,211,000	2,211,000
3	Series C Senior Notes		11-01-20	0	0	9.45%	-	-
4	Series D Senior Notes		01-01-26	15,000,000	15,000,000	7.15%	1,072,500	1,072,500
5	Series E Senior Notes		12-01-28	15,000,000	15,000,000	6.81%	1,021,500	1,021,500
6	Series F Senior Notes		09-01-31	20,000,000	20,000,000	7.20%	1,440,000	1,440,000
7	Series G Senior Notes		09-01-33	20,000,000	20,000,000	5.93%	1,186,000	1,186,000
8	Series H Senior Notes		01-01-37	20,000,000	20,000,000	5.71%	1,142,000	1,142,000
9	Series I Senior Notes		12-17-37	20,000,000	20,000,000	5.93%	1,186,000	1,186,000
10	Series J Senior Notes		02-01-24	10,000,000	0	6.54%	654,000	654,000
11	Series K Senior Notes		05-01-39	20,000,000	20,000,000	6.75%	1,350,000	1,350,000
12	Series L Senior Notes		07-01-44	50,000,000	50,000,000	5.14%	2,570,000	2,570,000
13	Series M Senior Notes		04-01-49	80,000,000	80,000,000	4.29%	3,432,000	3,432,000
14	Series N Senior Notes		6/25/2051	50,000,000	50,000,000	3.30%	1,650,000	1,650,000
15	Series O Senior Notes		12/1/2051	50,000,000	50,000,000	3.00%	1,500,000	1,500,000
16	Series P Senior Notes		2/1/2053	0	70,000,000	4.85%	-	-
17	PAB 2016		11-01-46	70,000,000	70,000,000	4.75%	3,325,000	3,322,292
18								
19	Total			\$ 470,000,000	\$ 500,000,000		\$ 23,740,000	\$ 23,737,292

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

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

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

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Line of Credit Chas			95,000,000	56,000,000	various	2,270,096	2,259,728
2								
3								
4								
5								
6								
7	Total			\$ 95,000,000	\$ 56,000,000		\$ 2,270,096	\$ 2,259,728

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

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

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Accounts Payable	18,300,471	28,389,429
2			
3			
4			
5	Total	\$ 18,300,471	\$ 28,389,429

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

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Inter Company Payables net	(251,426)	558,688			
2						
3						
4						
5						
6						
7	Total	\$ (251,426)	\$ 558,688		\$ -	\$ -

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

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

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Current Portion Long Term Debt	-	39,999,717
2			
3			
4			
5	Total	\$ -	\$ 39,999,717

**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	564,600	534,954
2			
3			
4			
5	Total	\$ 564,600	\$ 534,954

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	229-1 Interest Accrued on Long-Term Debt	7,169,220	8,588,533
2	229-2 Interest Accrued on Other Liabilities	217,105	227,473
3			
4			
5	Total	\$ 7,386,325	\$ 8,816,006

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

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Salaries & Wages	6,459,196	6,333,885
2	Pump Taxes	11,854,138	15,158,524
3	Audit & Legal Fees	340,680	255,711
4	Purchased Water	6,285,027	7,567,166
5	Utilities user tax - San Jose	1,309,807	1,464,889
6	Cost Order advance payments	813,722	793,267
7	Unidentified customer overpayments	3,795,885	2,515,728
8	Other current and accrued liabilities	3,011,619	2,827,235
9	Power accrual	721,000	1,159,000
10	P.U.C. surcharge	1,610,580	1,064,593
11	Retirement Plan Employer	45,955,179	39,414,271
12	Regulatory Liabilities		2,628,239
13	Group Insurance - Employer	-	-
14	Current Portion of Long Term assets	-	-
15	Reg Asset-Cupertino	-	-
16	Deferred Revenue-Current	27,314	27,314
	Total	\$ 82,184,147	\$ 81,209,822

## 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	(40,922)	-	12,667,538	12,659,318	(32,702)	0	-
2	State corporation franchise tax (1)	3,127,542	-	7,347,016	5,496,338	1,784,414	3,193,806	-
3	State unemployment insurance tax	1	-	59,701	59,701	-	1	-
4	Other state and local taxes	1,011,791	(197,544)	1,238,261	1,165,870	32,702	1,088,341	(234,404)
5	Federal unemployment insurance tax	0	-	19,565	19,565	-	0	-
6	Fed. ins. contr. act (old age retire.)	(157,212)	-	4,081,418	3,923,706	-	501	-
7	Other federal taxes	-	-	-	-	-	-	-
8	Federal income taxes (1)	1,035,750	-	9,990,325	16,482,597	(3,480,769)	(1,975,753)	-
9	Local franchise tax- Cupertino Lease	135,367	-	144,497	135,702	-	144,162	-
10	Fed. Income taxes - Cupertino Lease (1)	61,942	-	672,158	682,158	80,638	(28,696)	-
11	State corporation franchise tax- Cupertino Lease (1)	107,403	-	310,384	238,786	93,312	85,690	-
12	Property tax - Cupertino Lease	0	-	57,376	57,376	-	0	-
13	Payroll tax - Cupertino Lease	-	-	14,233	14,233	-	-	-
14	Total	\$ 5,281,663	\$ (197,544)	\$ 36,602,472	\$ 40,935,350	\$ (1,522,405)	\$ 2,508,051	\$ (234,404)

(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	87,060,059		
2	Additions during year	7,467,601		
3	Subtotal - Beginning balance plus additions during year	\$ 94,527,660		
4	Charges during year			
5	Refunds:			
6	Percentage of revenue basis			
7	Proportionate cost basis	2,813,338		
8	Present worth basis			
9	Total refunds	\$ 2,813,338		
10	Transfers to Acct 265 - Contributions in Aid of Construction			
11	Due to expiration of contracts	1,473,944		
12	Due to present worth discount	3,549,075		
13	Total transfers to Acct. 265	\$ 5,023,019		
14	Securities Exchanged for Contracts (enter detail below)			
15	Subtotal - Charges during year	\$ 7,836,357		
16	Balance end of year	\$ 86,691,303		
If stock, bonds, etc., were issued in exchange for construction advance contracts give details below:				
Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock			
18	Preferred stock			
19	Bonds			
20	Other (describe)			
21				
22				

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Tax	(30,262,667)	(33,581,399)
2	Deferred Revenue	3,253,762	3,007,281
3	Regulatory Liability - Income Taxes	75,627,766	60,065,118
4	LT Tax Uncertainty Payable	29,807	-
5	Regulatory Liability - Asset Retirement Obligation	917,408	862,702
6	Due to Developers	2,087,539	1,686,615
7	Total	\$ 51,653,615	\$ 32,040,317

**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	5,572,852	Bad Debt Write Off	4,389,906	775	2,449,627	\$ 6,245,639
2					125	984,407	
3			COVID AR RESERVE Writeoff		125	1,628,659	
4	255						
5	256	3,265,750	Inj & Damages	1,714,661	794	552,973	\$ 2,104,063
6	257	41,718	Post Retire. Contb	40,773	795	6,052	\$ 6,996
7	258	-	Reg Asset WCMA	-		-	\$ -
8							\$ -
9	Total	\$ 8,880,320		\$ 6,145,340		\$ 5,621,718	\$ 8,356,698

**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	\$ 141,263,795	141,245,138	18,657	-	-
2	Add: Credits to account during year					
3	Contributions received during year	\$ 7,281,747	7,281,747			
4	Other credits	\$ -	-			
5	Total credits	\$ 7,281,747	\$ 7,281,747	\$ -	\$ -	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ 6,401,910	6,401,910			
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ 6,401,910	\$ 6,401,910	\$ -	\$ -	\$ -
11	Balance end of year	\$ 142,143,631	\$ 142,124,975	\$ 18,657	\$ -	\$ -

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Income Taxes ACRS/MACRAS	138,764,497	132,516,686
2			
3			
4			
5	Total	\$ 138,764,497	\$ 132,516,686

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Investment Tax Credit	1,143,760	976,322
2			
3			
4			
5	Total	\$ 1,143,760	\$ 976,322

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

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	281,184,013	243,137,847	\$ 38,046,166
4		601-1.2 Residential Low Income Discount (Debit)	(5,413,919)	(5,315,650)	\$ (98,269)
5		601-2 Commercial Sales	139,548,522	123,886,439	\$ 15,662,084
6		601-3 Industrial Sales	927,361	1,086,009	\$ (158,647)
7		601-4 Sales to Public Authorities	19,619,859	17,875,410	\$ 1,744,448
8		Sub-total	\$ 435,865,837	\$ 380,670,055	\$ 55,195,782
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service	7,270,958	6,081,975	\$ 1,188,983
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale	1,822,404	1,921,291	\$ (98,887)
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	2,223,737	1,916,364	\$ 307,373
26		Sub-total	\$ 11,317,099	\$ 9,919,630	\$ 1,397,469
27		Total Water Service Revenues	\$ 447,182,935	\$ 390,589,685	\$ 56,593,250
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	7,507,838	3,338,423	\$ 4,169,415
30	611	Miscellaneous Service Revenues	14,833	11,174	\$ 3,659
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	8,557,954	39,623,499	\$ (31,065,546)
34	615	Recycled Water Revenues	7,111,222	6,082,258	\$ 1,028,964
35		Total Other Water Revenues	\$ 23,191,845	\$ 49,055,354	\$ (25,863,508)
36	501	Total operating revenues	\$ 470,374,781	\$ 439,645,039	\$ 30,729,742

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup>	
32	County of Santa Clara	26,271,965
33		
34		
35	Operations within incorporated territory	
36	City or town of San Jose	351,729,767
37	City or town of Campbell	23,084,435
38	City or town of Cupertino	11,499,375
39	City or town of Los Gatos	26,659,111
40	City or town of Monte Sereno	4,075,049
41	City or town of Saratoga	27,048,882
42	City or town of Santa Clara	6,196
43		
44	Total	\$ 470,374,781

<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		(26,411)	6,690	\$ (33,101)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		1,773,129	1,666,171	\$ 106,958
6	703	Miscellaneous expenses	A			2,276,957	2,026,837	\$ 250,121
7	704	Purchased water	A	B	C	113,402,391	97,735,212	\$ 15,667,179
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		115,832	93,806	\$ 22,026
12	708	Maintenance of collect and impound reservoirs	A			2,523	623	\$ 1,900
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			7,452	7,982	\$ (530)
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			-	-	\$ -
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>				\$ 117,551,873	\$ 101,537,321	\$ 16,014,553
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		1,040,828	1,908,527	\$ (867,700)
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A					\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A					\$ -
27	724	Pumping labor and expenses	A	B		1,728,367	1,835,966	\$ (107,599)
28	725	Miscellaneous expenses	A			2,021,341	1,414,527	\$ 606,814
29	726	Fuel or power purchased for pumping	A	B	C	8,921,771	8,748,312	\$ 173,459
30	727	Ground water extraction charge	A	B	C	62,512,025	70,075,779	\$ (7,563,754)
31		<b>Maintenance</b>						
32	729	Maintenance supervision and engineering	A	B		-	-	\$ -
33	729	Maintenance of structures and equipment			C			\$ -
34	730	Maintenance of structures and improvements	A	B		150,476	320,388	\$ (169,912)
35	731	Maintenance of power production equipment	A	B				\$ -
36	732	Maintenance of power pumping equipment	A	B		1,286,604	1,332,171	\$ (45,566)
37	733	Maintenance of other pumping plant	A	B		2,889	2,341	\$ 548
38		<b>Total pumping expenses</b>				\$ 77,664,301	\$ 85,638,010	\$ (7,973,709)



## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		1,428,510	1,212,095	\$ 216,415
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			2,529,848	1,970,724	\$ 559,124
43	743	Miscellaneous expenses	A	B		2,603,740	2,560,949	\$ 42,792
44	744	Chemicals and filtering materials	A	B		935,160	709,567	\$ 225,593
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		76,979	74,614	\$ 2,365
49	748	Maintenance of water treatment equipment	A	B		100,900	151,116	\$ (50,217)
50		<b>Total water treatment expenses</b>				\$ 7,675,138	\$ 6,679,066	\$ 996,072
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		510,488	584,003	\$ (73,515)
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			1,235,531	1,218,741	\$ 16,790
58	754	Meter expenses	A			440	-	\$ 440
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A			3,496,164	3,476,586	\$ 19,578
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		785,024	998,939	\$ (213,915)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		526,833	528,949	\$ (2,116)
65	760	Maintenance of reservoirs and tanks	A	B		57,356	186,548	\$ (129,192)
66	761	Maintenance of trans. and distribution mains	A			5,080,017	5,160,709	\$ (80,692)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,119,335	1,390,812	\$ (271,476)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			1,166,649	1,145,101	\$ 21,548
72	765	Maintenance of hydrants	A			302,601	452,640	\$ (150,039)
73	766	Maintenance of miscellaneous plant	A			5,425,270	9,574,262	\$ (4,148,991)
74		<b>Total transmission and distribution expenses</b>				\$ 19,705,708	\$ 24,717,290	\$ (5,011,582)

## 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		661,558	418,595	\$ 242,963
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,685,166	1,436,864	\$ 248,302
80	773	Customer records and collection expenses	A			6,170,574	5,429,315	\$ 741,260
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			560,243	1,083,885	\$ (523,642)
83	775	Uncollectible accounts	A	B	C	3,466,801	496,000	\$ 2,970,801
84		<b>Total customer account expenses</b>				\$ 12,544,342	\$ 8,864,658	\$ 3,679,684
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	14,157,798	15,868,053	\$ (1,710,255)
101	792	Office supplies and other expenses	A	B	C	2,839,708	3,494,109	\$ (654,401)
102	793	Property insurance	A			3,993,257	4,388,030	\$ (394,773)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A					\$ -
105	795	Employees' pensions and benefits	A	B	C	20,399,658	19,019,223	\$ 1,380,435
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C	4,186,140	6,657,250	\$ (2,471,110)
108	798	Outside services employed	A			5,547,936	4,075,425	\$ 1,472,511
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			2,848,050	3,235,275	\$ (387,225)
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	2,669,290	2,813,250	\$ (143,959)
114		<b>Total administrative and general expenses</b>				\$ 56,641,838	\$ 59,550,615	\$ (2,908,777)
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	537,872	518,480	\$ 19,392
118	812	Administrative expenses transferred - Cr.	A	B	C	(10,141,972)	(10,532,898)	\$ 390,926
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ (9,604,100)	\$ (10,014,418)	\$ 410,318
121		<b>Total operating expenses</b>				\$ 282,179,101	\$ 276,972,542	\$ 5,206,558

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

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

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

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)	Other (Account 526) (g)
1	Taxes on real and personal property	\$ 12,667,538	12,369,305	298,234	-	-	-
2	State corp. franchise tax	\$ 7,347,016	7,347,016	-	-	-	-
3	State unemployment insurance tax	\$ 59,701	32,498	-	1,636	22,847	2,720
4	Other state and local taxes	\$ 1,238,261	1,238,261	-	-	-	-
5	Federal unemployment insurance tax	\$ 19,565	9,246	-	620	8,666	1,032
6	Federal insurance contributions act	\$ 4,081,418	3,499,825	-	34,972	488,461	58,159
7	Other federal taxes	\$ -	-	-	-	-	-
8	Federal income tax	\$ 9,990,325	9,990,325	-	-	-	-
9	Franchise tax- Cupertino Lease	\$ 144,497	-	-	-	-	144,497
10	Federal income tax - Cupertino Lease	\$ 672,158	-	-	-	-	672,158
11	State corp. franchise tax - Cupertino Lease	\$ 310,384	-	-	-	-	310,384
12	Property tax - Cupertino Lease	\$ 57,376	-	-	-	-	57,376
13	Payroll tax - Cupertino Lease	\$ 14,233	-	-	-	-	14,233
14	<b>Total</b>	<b>\$ 36,602,472</b>	<b>\$ 34,486,476</b>	<b>\$ 298,234</b>	<b>\$ 37,228</b>	<b>\$ 519,975</b>	<b>\$ 1,260,560</b>

## SCHEDULE B-5

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

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

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 15 .....	56,625,846
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5	Add:	
6	Federal Income Tax	10,662,482
7	Provision for doubtful accounts	5,643,799
8	Dues	135,073
9	Non-deductible retirement expenses	9,426,062
10	Non-deductible compensation expense	1,494,397
11	California Franchise Tax current year, per books	7,657,400
12	Non-deductible meals, entertainment & travel	90,665
13	Taxable contributions & advances	1,702,456
14	Amortization of debt reacquisition cost per books	402,035
15	Book Depreciation and Amort. in Excess of Federal	17,839,583
16	Non-deductible contributions	22,550
17	Non-deductible benefits	152,165
18	Accrued Bonus - CY	2,480,498
19	Uninsured losses - CY	1,875,765
20	Non-deductible ESPP expense	240,579
21	Amortization of lease concession fee per book	1,271,977
22	481(a) Adjustment - Fixed Asset	4,873,010
23	263A Adjustment - Fixed Asset	3,041,195
26	Penalties	274,277
28	Non-deductible equity compensation expense	2,405,802
29	FA Basis Differences	189,892
30	Executive Deferred Compensation Accrual	155,921
31	Solar Credit Addback	213,258
32		-
33	Deduct:	-
35	Accrued Bonus - PY	2,637,643
36	Uninsured losses -PY	1,757,857
37	Bad Debts written off	5,584,687
38	Contribution to Pension Plan & Pension Payments	10,927,131
39	California Franchise Tax prior year	5,570,913
40	Loss on dispositions (ACRS/MACRS property)	4,334,323
41	Repairs & Maintenance Deduction	10,640,283
42	Deferred Revenue from CIAC	539,148
43	Deductible equity compensation expense	2,036,567
44	Amortization of lease concession fee per tax	1,271,977
45	Cost of retirement in excess of retirement proceeds	206,645
46	Amortization of debt reacquisition cost per tax	280,372
47	Stock - Excess Tax Benefit	1,312,156
48	Section 174 Amortization	158,270
49	Rate Case Accrual	112,004
50		
51	Federal tax net Income/(loss).....	\$ 81,506,710
52	Computation of tax:	
53	Tax at 21% Calculated Tax	17,116,409
54	Solar Credit	(576,517)
54		
55	Tax per return (1)	16,539,892

Group members included in consolidated Federal tax return:

Name	2023 Tax
SJW Group (1)	(7,025,930)
SJW Land Company (1)	446,956
SJW TX, Inc (1)	404,020
SJW New England (1)	16,048

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

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

<b>SCHEDULE B-6</b> <b>Account 508 - Income from Utility Plant Leased to Others</b>		
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	\$ -

<b>SCHEDULE B-7</b> <b>Account 510 - Rent for Lease of Utility Plant</b>		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

<b>SCHEDULE B-8</b> <b>Account 521 - Income from Nonutility Operations</b>				
Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Sale Of Watershed Land	-		\$ -
2	Sale of Virginia-Reversal of reverse from 2021	-		\$ -
3				\$ -
4				\$ -
5	Totals	\$ -	\$ -	\$ -

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

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

<b>SCHEDULE B-11</b> <b>Account 524 - Interest Revenues</b>		
Line No.	Description of Items (a)	Amount (b)
1	Interest Revenue	8,501
2		
3		
4		
5	Total	\$ 8,501

<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	\$ -

<b>SCHEDULE B-13</b> <b>Account 526 - Miscellaneous Nonoperating Revenues</b>		
Line No.	Description (a)	Amount (b)
1	Lease Telecommunication	1,279,575
2	Amort. Def. Rev. for CIAC 1987-2000	539,148
3	Lease Cupertino Water System	2,975,102
4	Maintenance Contract for City of San Jose	483,991
5	Miscellaneous	760,540
6		
7		
8	Total	\$ 6,038,356

<b>SCHEDULE B-14</b> <b>Account 527 - Nonoperating Revenue Deductions</b>		
Line No.	Description (a)	Amount (b)
1	Misc	(277,481)
2		
3		
4		
5	Total	\$ (277,481)

<b>SCHEDULE B-15</b> <b>Account 530 - Interest on Long-Term Debt</b>		
Line No.	Description of Items (a)	Amount (b)
1	Int on LTD	26,918,097
2		
3		
4		
5	Total	\$ 26,918,097

<b>SCHEDULE B-16</b> <b>Account 531 - Amortization of Debt Discount and Expense</b>		
Line No.	Description of Items (a)	Amount (b)
1	Amortization of Debt Issuance cost	402,035
2		
3		
4		
5	Total	\$ 402,035

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

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

<b>SCHEDULE B-19</b> <b>Account 534 - Interest on Debt to Affiliated Companies</b>		
Line No.	Description of Items (a)	Amount (b)
1	Inter Company Interest	1,711,954
2		
3		
4		
5	Total	\$ 1,711,954

<b>SCHEDULE B-20</b> <b>Account 535 - Other Interest Charges</b>		
Line No.	Description (a)	Amount (b)
1	Line of Credit	2,270,096
2	Other	-
3		
4		
5	Total	\$ 2,270,096



<b>SCHEDULE B-21</b> <b>Account 536 - Interest Charged to Construction - Cr.</b>		
Line No.	Description of Items (a)	Amount (b)
1	Capitalized Interest	(2,416,502)
2		
3		
4		
5	Total	\$ (2,416,502)

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

<b>SCHEDULE B-23</b> <b>Account 538 - Miscellaneous Income Deductions</b>		
Line No.	Description (a)	Amount (b)
1	Donations	379,075
2	Political Contributions (See Sch C-5 for detail)	22,550
3		
4		
5	Total	\$ 401,625

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

<p align="center"><b>SCHEDULE C-1</b></p> <p align="center"><b>Engineering and Management Fees and Expenses, etc., During Year</b></p>									
Line No.	<p>Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership</p>								
1	<p>Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year?</p> <p><b>Answer:</b>      Yes _____      No <u>  X  </u></p>								
2	Name of each organization or person that was a party to such a contract or agreement								
3	Date of original contract or agreement. _____								
4	<p>Date of each supplement or agreement. _____</p> <p>Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.</p>								
5	Amount of compensation paid during the year for supervision or management: _____								
6	To whom paid: _____								
7	Nature of payment (salary, traveling expenses, etc.): _____								
8	Amounts paid for each class of service: \$ _____								
9	Base for determination of such amounts _____								
10	<p>Distribution of payments:</p> <table border="0"> <tr> <td>(a) Charged to operating expenses</td> <td>\$ _____</td> </tr> <tr> <td>(b) Charged to capital accounts</td> <td>\$ _____</td> </tr> <tr> <td>(c) Charged to other accounts</td> <td>\$ _____</td> </tr> <tr> <td>    Total</td> <td>\$ <u>          -          </u></td> </tr> </table>	(a) Charged to operating expenses	\$ _____	(b) Charged to capital accounts	\$ _____	(c) Charged to other accounts	\$ _____	Total	\$ <u>          -          </u>
(a) Charged to operating expenses	\$ _____								
(b) Charged to capital accounts	\$ _____								
(c) Charged to other accounts	\$ _____								
Total	\$ <u>          -          </u>								
11	<p>Distribution of charges to operating expenses by primary accounts.</p> <p>Number and Title of Account</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>    Total _____</p>								
12	<p>What relationship, if any, exists between respondent and supervisory and/or managing concerns?</p> <p>_____</p> <p>_____</p> <p>_____</p>								

<b>SCHEDULE C-2</b> <b>Compensation of Individual Proprietor or Partner</b> Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile? (If the word "none" truly states the fact it should be given as the answer to this inquiry.)			
Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1	NONE		
2			
3			
4			
5			
6		Total	\$ -

<b>SCHEDULE C-3</b> <b>Employees and Their Compensation</b> (Charged to Account 502 - Operating Expenses - Schedule B-2)			
Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply	41	4,383,750
2	Employees - Pumping	18	2,660,797
3	Employees - Water treatment	26	3,505,530
4	Employees - Transmission and distribution	151	14,283,796
5	Employees - Customer account	81	5,710,488
6	Employees - Engineering	114	13,839,034
7	Employees - Administrative	-	-
8	General officers	10	8,734,428
9	General office	90	9,204,526
10	Total	531	\$ 62,322,349

SCHEDULE C-4											
Record of Accidents During Year											
Line No.	Date of Accident (a)	TO PERSONS					Date of Accident (g)	TO PROPERTY			
		Employees on Duty		Public <sup>1</sup>		Total Number (f)		Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)			Number (h)	Amount (i)	Number (j)	Amount (k)
1			0		0	0	1/2/2023	1	49,843	0	0.00
2			0		0	0	1/24/2023	1	3,708	0	0.00
3			0		0	0	2/9/2023	1	14,458	1	5,548.00
4			0		0	0	2/28/2023	1	3,105	1	14,599.00
5			0		0	0	3/4/2023	1	7,241	0	0.00
6			0		0	0	3/9/2023	0	0	0	0.00
7			0		0	0	4/12/2023	0	0	0	0.00
8			0		0	0	4/25/2023	1	3,906	0	0.00
9			0		0	0	5/3/2023	0	0	1	15,601.00
10			0		0	0	5/4/2023	1	1,708	0	0.00
11			0		0	0	6/9/2023	0	0	0	0.00
12			0		0	0	6/22/2023	0	0	1	5,557.00
13			0		0	0	7/12/2023	0	0	1	14,900.00
14			0		0	0	7/14/2023	1	32,065	0	0.00
15			0		0	0	8/21/2023	0	0	1	6,435.00
16			0		0	0	08/24/203	1	6,340	0	0.00
17			0		0	0	9/15/2023	0	0	1	15,775.00
18			0		0	0	10/18/2023	1	16,931	0	9,063.00
19			0		0	0	10/29/2023	0	0	0	0.00
20			0		0	0	11/27/2023	0	0	0	2,797.00
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
	Totals	0	0	0	0	0		10	\$139,305	7	\$ 90,275

<b>SCHEDULE C-5</b> <b>Expenditures for Political Purposes</b>		
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	NEIGHBORS FOR MATT MAHAN	1,400
2	LISA CALDERON FOR ASSEMBLY 2024	750
3	DAVE CORTESE FOR SENATE 2024	1,000
4	MADISON NGUYEN FOR SUPERVISOR	500
5	DOMINGO CANDELAS FOR SAN JOSE	500
6	DAVID COHEN FOR SAN JOSE	700
7	GAIL PELLERIN FOR ASSEMBLY 2024	1,000
8	STEVE PADILLA FOR STATE SENATE	500
9	BIEN DOAN FOR SJ CITY COUNCIL	700
10	JOSH BECKER FOR SENATE 2024	1,000
11	MARGARET ABE-KOGA MV CITY COUN	1,000
12	STEVEN BRADFORD FOR LIEUTENANT	2,000
13	SCBTC PAC	5,000
14	BAY AREA LEGISLATIVE LEADERS P	5,000
15	EVAN LOW FOR ASSEMBLY 2024	1,500
16		
17		
18		
19		
20		
21		
22	Total	\$ 22,550

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

<b>SCHEDULE C-7</b> <b>Bonuses Paid to Executives &amp; Officers</b>				
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.				
	Name	Title	Cash Value (1)	Non-Cash Value (2)
1				-
2				-
3				-
4				-
5				-
6				-
7				-
8				-
9				-
10				-
11				-
12				-
13				-
Total			\$ -	\$ -

1. Short Term Cash Incentive Award and Special Cash Bonus

2. Stock Awards Value Realized on Vesting

**CONFIDENTIAL INFORMATION: Submitted under the protection of Cal. Govt. Code §§7927.700, 7922.000; Cal. Evid. Code §§1060, 1061; Cal. Civ. Code §3426.1(d); Cal. Pen. Code §499c(a)(9); Cal. Pub. Util. Code §583**

SCHEDULE D-1 Sources of Supply and Water Developed									
STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted MG	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Saratoga Filter	Saratoga	Congress Springs					103.074	
2	Montevina	Los Gatos	Ryland Intake					3995.48	
3	Howell	Los Gatos						0.662	
4									
WELLS								Annual Quantities Pumped MG	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
5	Bascom	San Jose						226.02	
6	Breeding	San Jose						292.82	
7	Buena Vista	San Jose						1494.14	
8	Cottage Grove	San Jose						280.89	
9	Gish	San Jose						205.49	
10	Grant	San Jose						1.26	
11	Malone	San Jose						0.00	
12	McLaughlin	San Jose						610.03	
13	Meridian	San Jose						452.46	
14	Needles	San Jose						572.14	
15	Senter	San Jose						730.95	
16	Seventeenth St.	San Jose						700.79	
17	3-Mile	San Jose						604.23	
18	Twelfth St.	San Jose						2189.76	
19	Tully	San Jose						1155.21	
20	Williams	San Jose						368.05	
21	Willow Glen Wy.	San Jose						0.00	
22	Will Wool	San Jose						884.11	
TUNNELS AND SPRINGS					FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from Santa Clara Valley Water District					MG <sup>2</sup>			
17	Annual quantities purchased					17861.817			
18									
19									
* State ditch, pipe line, reservoir, etc., with name, if any. 1 Average depth to water surface below ground surface. 2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.									

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

## Inventory and Design Capacity Summary

System Design Capacities  
January 2024

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

Storage Site	Installed	#	Facility Type	Code	Capacity (Gal.)	(Gal.)
Almaden Valley	1965		Earth, concrete-lined	D-B	8,896,000	8,896,000
Alum Rock 3	2008	3	Steel, welded	D-T	1,036,000	
Alum Rock 2	1961	2	Steel, welded	D-T	1,460,000	2,496,000
Aztec Ridge	2002		Steel, bolted	D-T	150,000	150,000
Bascom	1927		Concrete	C	42,000	42,000
Batista	2004		Steel, welded	D-T	2,020,000	
	2004		Pressure Tank	PT	2,500	2,020,000
Bayview Dr.	1965		Concrete, hypalon-lined	D-B	100,000	100,000
Bear Creek	2005		Pressure tank	PT	80	80
Beatrice Cir.	1965		Concrete, hypalon-lined	D-B	100,000	100,000
Beckwith	1985		Steel, bolted	D-T	78,000	78,000
Belgatos 1	2019	1	Prestressed concrete	D-T	2,370,000	
Belgatos 2	2020	2	Prestressed concrete	D-T	2,370,000	4,740,000
Big Basin	1998		Steel, bolted	D-T	391,000	
Breeding	2014		Glass fused to-steel, bolted	C	100,000	100,000
Buena Vista	2006		Steel, welded	C	193,350	193,350
Cahalan	1972		Steel, welded	D-T	8,809,000	8,809,000
Cambrian 1	1890	1	Earth, gunite-lined	D-B	3,904,000	
Cambrian 2 Offline	1921	2	Earth, gunite-lined	D-B	0	3,904,000
Central	1994	1	Pressure tank	PT	80	
	2017	2	Pressure tank	PT	211	
	2017	3	Pressure tank	PT	211	502
Chablis	2010		Pressure tank	PT	81	81
Cheim	1984		Steel, welded	D-T	2,420,000	2,420,000
Clayton	1972		Steel, welded	D-T	494,000	494,000
Columbine 1	2022	1	Prestressed concrete	D-T	5,070,000	
Columbine 2	2023	2	Prestressed concrete	D-T	5,070,000	10,140,000
Cottage Grove	1989		Steel, bolted	C	65,000	65,000
Cox 1	1955	1	Earth, concrete- lined	D-B	5,280,000	
Cox 2 Offline	1955	2	Earth, concrete- lined	D-B	0	
Cox 3	1961	3	Earth, concrete- lined	D-B	10,057,000	15,337,000
Cristo Rey (leased)	1999		Steel, welded	D-T	1,976,000	1,976,000
Crothers	1979		Steel, welded	D-T	411,000	411,000
Cypress	1998		Steel, bolted	D-T	145,000	145,000
Dow 1	2003	1	Steel, welded	D-T	15,661,000	
Dow 2	1970	2	Steel, welded	D-T	15,549,000	
	2001	1	Pressure tank	PT	80	
	2012	2	Pressure tank	PT	80	
	2017	3	Pressure tank	PT	5,000	31,210,000
Dutard	1959		Earth, asphalt-plank-lined, membrane lined	D-B	5,113,000	5,113,000
Fleming 2	1927	2	Earth, gunite-lined	D-B	2,675,000	
Fleming 3 Offline	1951	3	Steel, welded	D-T	0	
Fleming 4 Offline	1963	4	Earth, concrete- lined	D-B	0	2,675,000
Glenview	1998		Steel, welded	D-T	179,000	
	2016	1	Pressure tank	PT	158	
	2016	2	Pressure tank	PT	158	
	2016	3	Pressure tank	PT	158	
	2016	4	Pressure tank	PT	158	179,000
Graystone Heights	2010		Glass fused to-steel, bolted	D-T	42,000	42,000
Greenridge 1	2010	1	Steel, welded	D-T	1,523,000	
Greenridge 2	2010	2	Steel, welded	D-T	1,523,000	3,046,000

12146000

5250000

966000  
3160000

## Inventory and Design Capacity Summary

System Design Capacities  
January 2024

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

Storage Site	Installed	#	Facility Type	Code	Capacity (Gal.)	(Gal.)
Harwood Court	1980		Steel, welded	D-T	445,000	445,000
Hickerson 1 <span style="color: red;">Offline</span>	1953	1	Steel, welded	D-T	970,000	
Hickerson 2 <span style="color: red;">Offline</span>	1958	2	Steel, welded	D-T	978,000	1,948,000
High	1964		Steel, bolted	D-T	100,000	100,000
Highlands of Los Gatos	2013		Steel, welded	D-T	279,000	279,000
Kyburz	2017	1	Pressure tank	PT	370	
	2017	2	Pressure tank	PT	370	740
Lake Cozzens	1913		Earth-filled dam	I	50,160,000	50,160,000
Lake Elsmar	1948		Earth-filled dam	I	2,005,000,000	2,005,000,000
Lake Kittredge	1913		Earth-filled dam	I	79,600,000	
Lake Kittredge 1	2006	1	Crosslink-Polyethylene	D-T	10,300	
Lake Kittredge 2	2006	2	Crosslink-Polyethylene	D-T	1,090	79,611,390
Lake Ranch	1922		Earth-filled dam	I	70,000,000	70,000,000
Lake Williams	1901		Concrete dam	I	51,173,000	51,173,000
Locust Dr.	1965		Concrete	D-B	100,000	100,000
Lumbertown	1994		Steel, bolted	D-T	244,000	244,000
Mann (leased)	1980		Steel, welded	C	187,000	187,000
Malone	2005		Glass fused to-steel, bolted	C	60,000	60,000
McKean	2017		Steel, welded	D-T	1,000,000	1,000,000
Mercedes 1 <span style="color: red;">Offline</span>	1969	1	Steel, welded	D-T	0	
Mercedes 2	1976	2	Steel, welded	D-T	1,997,000	1,997,000
Meridian	1992		Steel, bolted	C	141,000	141,000
Miguelito 1	1927	1	Earth, gunite-lined	D-B	1,728,000	
Miguelito 3	1962	3	Earth, concrete- lined	D-B	1,931,000	3,659,000
Mireval 1	2023	1	Glass fused to-steel, bolted	D-T	72,300	
Mireval 2	2023	2	Glass fused to-steel, bolted	D-T	85,700	158,000
Montego	2022		Steel, welded	D-T	377,600	377,600
Montevina	1964		Steel, welded	D-T	6,242,000	
	2015		Pressure tank	PT	10,000	6,242,000
Montgomery Highlands	2003		Steel, welded	D-T	166,000	
	2003		Pressure tank	PT	119	166,000
More 1	1963	1	Earth,concrete-lined	D-B	11,787,000	
More 2	1965	2	Earth,concrete-lined	D-B	11,668,000	23,455,000
Mountain Springs	1896		Earth, gunite-lined, membrane lined	D-B	4,040,000	4,040,000
Northwood, Lower	1964		Steel, welded	D-T	915,000	915,000
Northwood, Upper 1	2015	1	Steel, welded	D-T	1,333,000	
Northwood, Upper 2 <span style="color: red;">Offline</span>	1970	2	Steel, welded	D-T	0	1,333,000
Overlook 2	1963	2	Steel, welded	D-T	1,020,000	
Overlook 3	2016	3	Prestressed concrete	D-T	1,640,000	2,660,000
Pavilion	2010		Glass fused to-steel, bolted	D-T	99,000	99,000
Perie	1980		Steel, welded	D-T	458,000	
	2016		Pressure tank	PT	1,000	458,000
Phillips	1960		Steel, welded	D-T	477,000	477,000
Picea	1984		Steel, welded	D-T	250,000	250,000
Pike	2020		Steel, welded	D-T	358,000	358,000
Pleasant Vista	1990		Steel, bolted	D-T	203,000	203,000
Prospect <span style="color: red;">Offline</span>	1962		Prestressed Concrete	D-T	0	0
Rainbow's End	2010		Glass fused to-steel, bolted	D-T	60,000	60,000
Ravinia	1999		Steel, bolted	D-T	107,000	107,000
Redhill 1	1990	1	Steel, bolted	D-T	121,000	
Redhill 2	1998	2	Steel, bolted	D-T	117,000	238,000

970000  
978000

1997000

1428000

3936000

## Inventory and Design Capacity Summary

System Design Capacities  
January 2024

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

Storage Site	Installed	#	Facility Type	Code	Capacity (Gal.)	(Gal.)
Regnart 1	1959	1	Earth, gunite-lined	D-B	10,625,000	
Regnart 2	1962	2	Earth, gunite-lined	D-B	10,263,000	20,888,000
Regnart Canyon	1995		Steel, bolted	D-T	148,000	148,000
Regnart Heights 1	2014	1	Steel, welded	D-T	52,000	
Regnart Heights 2	2014	2	Steel, welded	D-T	147,000	199,000
San Ramon	2015	1	Pressure tank	PT	211	
	2015	2	Pressure tank	PT	211	
	2015	3	Pressure tank	PT	211	633
Santa Rosa	2019	1	Prestressed concrete	D-T	417,500	
	2018	1	Pressure tank	PT	421	
	2019	2	Pressure tank	PT	422	417,500
Saratoga Hills 1	2012	1	Steel, welded	D-T	1,425,000	
Saratoga Hills 2	2013	2	Steel, welded	D-T	1,425,000	2,850,000
Scenic Vista Res.	1996		Steel, bolted	D-T	162,000	162,000
Seven Mile 1	1871	1	Earth, gunite-lined	D-B	5,620,000	
Seven Mile 2	1959	2	Earth, gunite-lined	D-B	5,880,000	11,500,000
Seventeenth St.	1911		Concrete	C	226,000	226,000
Summit Rd.	1965		Concrete, hypalon-lined	D-B	125,000	
	1990	1	Pressure Tank	PT	50	
	1990	2	Pressure Tank	PT	50	
	1990	3	Pressure Tank	PT	50	125,000
Sweigert	1990		Steel, welded	D-T	205,000	205,000
Tank Farm	2001		Steel, bolted	D-T	96,000	96,000
Three Mile	1997		Steel, welded	C	140,000	140,000
Tully	1993		Steel, bolted	C	168,000	168,000
Twelfth Street	1988		Steel, bolted	C	207,000	207,000
Tybalt	1967		Steel, welded	D-T	141,000	
	2014	1	Pressure Tank	PT	119	
	2014	2	Pressure Tank	PT	119	
	2014	3	Pressure Tank	PT	119	
	2014	4	Pressure Tank	PT	119	
	2014	5	Pressure Tank	PT	119	141,000
Varner Ct.	2012		Pressure Tank	PT	198	198
Via Campagna	1997		Steel, bolted	D-T	450,000	450,000
Vickery 1	2014	1	Prestressed concrete	D-T	2,214,000	
Vickery 2	2016	2	Prestressed concrete	D-T	6,481,000	8,695,000
Vista De Almaden	1984		Steel, welded	D-T	95,000	
	2016		Pressure Tank	PT	5,000	95,000
Webb Canyon	1967		Steel, welded	D-T	499,000	499,000
Williams 2	1993	2	Steel, bolted	C	132,000	
Williams 3	1994	3	Steel, bolted	C	200,000	332,000
Willow Glen <span style="color: red;">Offline</span>	2010		Glass fused to-steel, bolted	C	92,000	92,000
Wooded View	1991	1	Steel, welded	D-T	145,000	
		1	Pressure Tank	PT	80	
		2	Pressure Tank	PT	119	
		3	Pressure Tank	PT	119	145,000



Row Labels	Sum of Capacity (Gal.)	Count of Storage Site
<b>C</b>	<b>1674350</b>	<b>12</b>
<b>Concrete</b>	<b>268000</b>	<b>2</b>
Bascom	42000	1
Seventeenth St.	226000	1
<b>Glass fused to-steel, bolted</b>	<b>160000</b>	<b>2</b>
Breeding	100000	1
Malone	60000	1
<b>Steel, bolted</b>	<b>913000</b>	<b>6</b>
Cottage Grove	65000	1
Meridian	141000	1
Tully	168000	1
Twelfth Street	207000	1
Williams 2	132000	1
Williams 3	200000	1
<b>Steel, welded</b>	<b>333350</b>	<b>2</b>
Buena Vista	193350	1
Three Mile	140000	1
<b>D-B</b>	<b>99892000</b>	<b>19</b>
<b>Concrete</b>	<b>100000</b>	<b>1</b>
Locust Dr.	100000	1
<b>Concrete, hypalon-lined</b>	<b>325000</b>	<b>3</b>
Bayview Dr.	100000	1
Beatrice Cir.	100000	1
Summit Rd.	125000	1
<b>Earth, asphalt-plank-lined, membrane lined</b>	<b>5113000</b>	<b>1</b>
Dutard	5113000	1
<b>Earth, concrete- lined</b>	<b>17268000</b>	<b>3</b>
Cox 1	5280000	1
Cox 3	10057000	1
Miguelito 3	1931000	1
<b>Earth, concrete-lined</b>	<b>8896000</b>	<b>1</b>
Almaden Valley	8896000	1
<b>Earth, gunite-lined</b>	<b>40695000</b>	<b>7</b>
Cambrian 1	3904000	1
Fleming 2	2675000	1
Miguelito 1	1728000	1
Regnart 1	10625000	1
Regnart 2	10263000	1
Seven Mile 1	5620000	1
Seven Mile 2	5880000	1
<b>Earth, gunite-lined, membrane lined</b>	<b>4040000</b>	<b>1</b>
Mountain Springs	4040000	1
<b>Earth,concrete-lined</b>	<b>23455000</b>	<b>2</b>
More 1	11787000	1
More 2	11668000	1
<b>D-T</b>	<b>98032490</b>	<b>64</b>

<b>Crosslink-Polyethylene</b>	<b>11390</b>	<b>2</b>
Lake Kittredge 1	10300	1
Lake Kittredge 2	1090	1
<b>Glass fused to-steel, bolted</b>	<b>359000</b>	<b>5</b>
Graystone Heights	42000	1
Pavilion	99000	1
Rainbow's End	60000	1
Mireval 1	72300	1
Mireval 2	85700	1
<b>Prestressed concrete</b>	<b>417500</b>	<b>1</b>
Santa Rosa	417500	1
<b>Prestressed concrete</b>	<b>25215000</b>	<b>7</b>
Belgatos 1	2370000	1
Belgatos 2	2370000	1
Columbine 1	5070000	1
Columbine 2	5070000	1
Overlook 3	1640000	1
Vickery 1	2214000	1
Vickery 2	6481000	1
<b>Steel, bolted</b>	<b>2512000</b>	<b>14</b>
Aztec Ridge	150000	1
Beckwith	78000	1
Big Basin	391000	1
Cypress	145000	1
High	100000	1
Lumbertown	244000	1
Pleasant Vista	203000	1
Ravinia	107000	1
Regnart Canyon	148000	1
Scenic Vista Res.	162000	1
Tank Farm	96000	1
Via Campagna	450000	1
Redhill 1	121000	1
Redhill 2	117000	1
<b>Steel, welded</b>	<b>69517600</b>	<b>35</b>
Batista	2020000	1
Cahalan	8809000	1
Cheim	2420000	1
Clayton	494000	1
Crothers	411000	1
Glenview	179000	1
Harwood Court	445000	1
Highlands of Los Gatos	279000	1
McKean	1000000	1
Montego	377600	1
Montevina	6242000	1
Montgomery Highlands	166000	1

Northwood, Lower	915000	1
Perie	458000	1
Phillips	477000	1
Picea	250000	1
Pike	358000	1
Sweigert	205000	1
Tybalt	141000	1
Vista De Almaden	95000	1
Webb Canyon	499000	1
Wooded View	145000	1
Alum Rock 3	1036000	1
Alum Rock 2	1460000	1
Dow 1	15661000	1
Dow 2	15549000	1
Greenridge 1	1523000	1
Greenridge 2	1523000	1
Hickerson 2 Offline	978000	1
Northwood, Upper 1	1333000	1
Overlook 2	1020000	1
Regnart Heights 1	52000	1
Regnart Heights 2	147000	1
Saratoga Hills 1	1425000	1
Saratoga Hills 2	1425000	1
<b>I</b>	<b>2255933000</b>	<b>5</b>
<b>Concrete dam</b>	<b>51173000</b>	<b>1</b>
Lake Williams	51173000	1
<b>Earth-filled dam</b>	<b>2204760000</b>	<b>4</b>
Lake Cozzens	50160000	1
Lake Elsman	2005000000	1
Lake Kittredge	79600000	1
Lake Ranch	70000000	1
<b>Grand Total</b>	<b>2455531840</b>	<b>100</b>

**Report**

<b>Collection</b>	<b>Capacity (gal)</b>	<b>Count</b>
Concrete	268,000	2
Glass-fused bolted steel	160,000	2
Bolted Steel	913,000	6
Welded Steel	333,350	2
<b>Distribution</b>		
Concrete	25,632,500	8
Earthen	99,892,000	19
Glass-fused bolted steel	359,000	5
Bolted Steel	2,512,000	14
Welded Steel	69,517,600	35
Polyethylene	11,390	2
<b>Impoundment</b>		
Concrete	51,173,000	1
Earthen	2,204,760,000	4
<b>total</b>	<b>2,455,531,840</b>	<b>100</b>

SCHEDULE D-3

"60"

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

	3/4"	1"	1-1/4"	1-1/2"	2"	2-1/2"	3"	3-1/2"	4"	4-1/2"	5"	6"	6-5/8"
Welded Steel													
Std. Screw	372	1,583	105	1,023	109,714	544	2,993	3,297	143,596	11,544	340	2,476,560	2,045,658
Cast Iron					1,171		4,104		3,226			8,188	
Copper		325			1,812				196,902		11,314	290,043	
Transite													
Concrete							4,010		94,218			1,045,551	1,870
Plastic		352		620	7,423		1,000		146,185			27,056	
Polyethylene					1,638				400			200.0	
Total	372	2,260	105	1,643	121,758	544	22,269	3,297	584,526	11,544	11,654	3,847,398	2,047,528

6,654,897.0

SCHEDULE D-3

"60" page 2

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

	17"	17-1/4"	18"	19"	19-1/4"	20"	20 3/4"	21"	21-1/4"	21-3/4"	22"	24"	24-3/4"	25"	25-1/4"
Welded Steel	48,376	143,575	160,343	6,623	85,802	63,005	476	6,232	48,892	1,929	5,771	98,937	15,836	120	60,318
Std. Screw			400			135									
Cast Iron			8,692			1,260									
Copper															
Transite															
Concrete			460									145			
Plastic			10			11									
Polyethylene						360									
Total	48,376	143,575	169,905	6,623	85,802	64,411	476	6,232	48,892	1,929	5,771	99,082	15,836	120	60,318

746,234.0  
535.0  
9,952.0  
0.0  
0.0  
605.0  
21.0  
360.0

	7"	8"	8-5/8"	10"	10-3/4"	11"	12"	12-3/4"	13"	14"	15-1/3"	16"	16 3/4"
Welded Steel	1,864	1,328,186	174,189	385,624	55,305	489	752,789	566,715	135	5,882	386	299,260	232
Std. Screw	154	1,824		4,204	151		3,689					1,607	
Cast Iron		111,534		38,901	24		90,007					16,015	
Copper													
Transite													
Concrete		392,477	402,803	116,186	98,771		187,074	532			180	55,166	
Plastic		7,134		1,459			1,303					2,497	
Polyethylene		705		632			140						
Total	2,018	1,841,861	576,992	547,006	154,251	489	1,035,002	567,247	135	5,882	566	374,545	232

5,106,225.0

	25-3/4"	26"	28"	30"	31-3/8"	31-7/8"	0"	36"	37-1/4"	37-3/8"	37-7/8"	42"	43-1/2"	48"	48-1/2"
Welded Steel															
Std. Screw		8,986	152	515	6,438		850	42,027	3,225	14,376	384	10,215		17,720	4,234
Cast Iron							1								
Copper														60	
Transite															
Concrete		132			22,821	10,612					11,609		1,443		
Plastic															
Polyethylene					540										
Total	9,118	152	515	6,438	22,821	10,612	851	42,027	3,225	14,376	11,993	10,215	1,443	17,780	4,234

Welded Steel  
Std. Screw  
Cast Iron  
Copper  
Transite  
Concrete  
Plastic  
Polyethylene

TOTAL  
ALL SIZES  
9,110,401  
141,023  
776,084  
2,137  
0  
2,446,059  
195,050  
4,616

343 Total

12,675,369

<b>SCHEDULE D-4</b> <b>Number of Active Service Connections</b>				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	200,678	201,064		
Commercial	20,594	20,620		
Industrial	48	50		
Public authorities	1,271	1,271		
Other Water Utilities	37	36		
Recycled Water	306	308		
Other Portable Meters	313	326		
Subtotal	223,247	223,675	-	-
Private fire connections			4,154	4,182
Public fire hydrants				
Total	223,247	223,675	4,154	4,182

<b>SCHEDULE D-5</b> <b>Number of Meters and Services on</b> <b>Pipe Systems at End of Year</b>			
Size	Meters	Size	Services
3/4-in	177,462	1/2-in Installation	
1-in	34,300	3/4-in "	177,892
1-1/2-in	8,901	1-in s	34,963
2-in	9,435	1-in sp	0
3-in	816	1-1/4in S	0
4-in	394	" Sp	0
6-in	97	1-1/2in S	9,011
8-in	22	" Sp	0
10-in	7	2-in S	7,002
Reclaimed water 1"	10	2-in Sp	0
Reclaimed water 1-1/2"	4	Misc Svcs & Singles	251
Reclaimed water 2"	122	3-in S	1,630
Reclaimed water 3"	31	2x2 manf=3"	0
Reclaimed water 4"	24	4-in S	1,866
Reclaimed water 6"	3	6-in S	2,046
Reclaimed water 8"	3	8-in S	1,173
Reclaimed water 10"	1	10-in S	437
		12-in S	27
Total	231,632		236,298

<b>SCHEDULE D-6</b> <b>Meter Testing Data</b>	
<b>A. Number of Meters Tested During Year as Prescribed</b> in Section VI of General Order No. 103:	
1. New, after being received . . .	1,180
2. Used, before repair . . . . .	3,391
3. Used, after repair . . . . .	4,168
4. Found fast, requiring billing adjustment . . . . .	N/A
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	127,391
2. More than 10, but less than 15 years . . . . .	68,554
3. More than 15 years . . . . .	35,687
Total	231,632

## 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	1,723,331	1,398,151	1,365,547	1,284,003	1,481,801	1,734,398	2,329,067	11,316,299
Commercial	1,110,425	984,222	1,004,550	984,131	1,124,176	1,237,278	1,476,706	7,921,489
Industrial	7,972	7,610	5,520	7,385	7,144	8,630	8,826	53,086
Public authorities	61,988	64,248	55,728	104,315	143,101	230,911	304,437	964,729
Other Water Utilities	10,573	9,836	8,415	10,319	12,876	16,323	21,303	89,644
Raw	393	909	779	313	4,726	15,685	12,978	35,783
Recycle	28,263	31,677	26,967	34,755	78,558	126,796	158,934	485,950
Other Portable Meters	27	2,771	12,758	2,876	3,628	2,239	4,352	28,650
Total	2,942,973	2,499,425	2,480,263	2,428,097	2,856,009	3,372,260	4,316,601	20,895,630

  

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	2,292,587	2,491,284	2,208,904	2,233,509	1,850,252	11,076,536	22,392,835	23,160,717
Commercial	1,517,604	1,528,212	1,480,360	1,387,278	1,310,084	7,223,538	15,145,027	15,261,965
Industrial	9,820	8,361	9,707	7,625	7,261	42,774	95,860	140,430
Public authorities	288,745	283,579	261,513	184,907	108,160	1,126,903	2,091,632	2,177,182
Other Water Utilities	19,319	18,930	18,017	15,576	12,188	84,030	173,673	186,026
Raw	20,843	18,761	15,114	9,467	3,249	67,434	103,217	138,418
Recycle	188,270	139,202	126,051	98,229	56,267	608,019	1,093,969	1,151,529
Other Portable Meters	10,440	8,750	1,212	2,746	1,614	24,761	53,411	53,251
Total	4,347,627	4,497,079	4,120,877	3,939,336	3,349,076	20,253,995	41,149,625	42,269,517

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

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

Total population served \_\_\_\_\_ 1,027,036

<b>SCHEDULE D-8</b> <b>Status With State Board of Public Health</b>	
--	--

- |    |   |  |                       |                      |
|----|---|--|-----------------------|----------------------|
| 1. | Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year? | <b>Answer:</b>   | Yes <u>    X    </u>  | No <u>          </u> |
| 2. | Are you having routine laboratory tests made of water served to your consumers?                                     | <b>Answer:</b>   | Yes <u>    X    </u>  | No <u>          </u> |
| 3. | Do you have a permit from the State Board of Public Health for operation of your water system?                      | <b>Answer:</b>   | Yes <u>    X    </u>  | No <u>          </u> |
| 4. | Date of permit:   | <u>    Last Amendment 02/20/2023    </u>   |                       |                      |
| 5. | If permit is "temporary", what is the expiration date?  | <u>  N/A  </u> |                       |                      |
| 6. | If you do not hold a permit, has an application been made for such permit?  | <b>Answer:</b>   | Yes <u>          </u> | No <u>          </u> |
| 7. | If so, on what date?  | <u>  </u>  |                       |                      |

<p align="center"><b>SCHEDULE D-9</b>  <b>Statement of Material Financial Interest</b></p>	
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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.

[illegible]



SCHEDULE E-1									
Balancing and Memorandum Accounts									
		Authorized	Beginning	Offset	Offset		Surcharge	Surcredit	End
		by Decision	of Year	Revenues	Expenses	Interest			of Year
Line	Description	or Resolution No.	Balance						Balance
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Balancing Account	Pending (2020)	(\$5,364,461)	\$0	\$0	(\$281,759)	0	0	(\$5,646,220)
2	Balancing Account	Pending (2021)	(\$5,872,532)	\$0	\$0	(\$308,445)	0	0	(\$6,180,977)
3	Balancing Account	Pending (2022)	(\$3,758,106)	\$0	\$0	(\$197,389)	0	0	(\$3,955,495)
3	<u>Memo-Balancing Acct</u>								
4	Full Cost Balancing Account	D.22-10-005	\$0	\$0	(\$9,656,401)	\$421,942	0	0	\$10,078,343
5	CAP Discount	AL356 & AL370	\$0	\$3,422,710	\$5,413,919	(\$48,966)	0	0	(\$2,040,175)
6	Pension Balancing Account	D.22-10-005	\$0	\$8,065,000	\$8,653,000	\$38,676	0	0	(\$549,324)
7	Drinking Water Fees 2017/2018-2021-22	AL572 D.22-10-005	(\$448,195)	\$227,267	\$538,946.07	(\$18,579)	0	0	(\$778,453)
7	SRF Loan I Surcharge	AL364	(\$169,238)	\$122,244	\$0	(\$5,539)	0	0	(\$52,532)
8	SRF Loan II Surcharge	AL392	(\$239,962)	\$56,177	\$0	(\$11,025)	0	0	(\$194,810)
9	Recovery of Net Undercollection Pressure Reducing Valve Modernization and Energy Recovery Balancing Account	AL 548A D-19-06-010, D-20-04-003	(\$351,468)	\$0	\$0	(10,608)	\$254,433	0	(\$107,643)
10	Recovery of Undercollection of Balancing acct	D.22-10-005	(\$106,417)	\$0	\$0	(5,590)	\$0	0	(\$112,007)
11	Recovery of Undercollection of Memorandum Account	D.22-10-005	(\$183,342)	\$0	\$0	(9,631)	\$0	0	(\$192,973)
12	<u>Memorandum Acct</u>								\$0
13	Monterey WRAM	D.08-08-030	(\$10,888,816)	\$0	\$6,035,008	(\$682,268)	8,220,187	0	(\$9,385,905)
14	Intervenor Compensation	Various	(\$14,196)	\$0	\$13,538	(\$1,233)	0	0	(\$28,967)
15	CEMA - COVID19	Pending	\$ 1,268,551	\$0	\$0	\$66,628	0	0	\$ 1,335,179
16	CEMA - COVID19 AR Reserve	Pending	(\$3,959,997)	(\$1,628,659)	\$0	(\$276,938)	0	0	(\$5,865,594)
17	CEMA - ELRP-22	EO-N-15-22	\$0	(\$1,066)	\$0	(\$68)	0	0	(\$1,134)
18	CEMA -State of Emergency-March 1,2023		\$0	(\$92,109)	\$0	(\$3,517)	0	0	(\$95,626)
19	CEMA -Storm 23-Dec 7,2022		\$0	(\$182,476)	\$0	(\$9,533)	0	0	(\$192,009)
20	PFAS	AL552	(\$508,444)		\$241,510	(\$33,693)	0	0	(\$783,647)
21	Water Conservation Memorandum Account	AL564 Schedule 14.1	\$5,088,818	\$0	\$6,334,255	282,250	\$0	(2,837,290)	\$1,874,089
22	Water Conservation Expense Memorandum Account	AL567 Schedule 14.1	(\$3,927)	\$0	\$0	(204)	\$0	\$0	(\$4,131)
23	Interim Rates Memorandum Account	D.22-10-005	(\$20,650,297)		\$0	(707,110)	\$0	(16,786,687)	(\$4,570,721)
24	Lead and Copper rule revision MA	AL 595	\$0	(\$137,544)	\$0	(\$1,092)	\$0	\$0	(\$138,636)
1. For Columns d, e, f, g & h provide those amounts booked in the current year.									
2. The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.									

<p style="text-align: center;"><b>Schedule E- 2</b> <b>Description of Low-Income Rate Assistance Program(s)</b></p>
---

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

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

<p style="text-align: center;"><b>Schedule E- 3</b> <b>Description of Water Conservation Program(s)</b></p>
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For all water conservation programs offered by water utility, provide detailed responses to the following items:

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

## Schedule E- 2

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

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

1. SJWC's General Rate Case Decision D.04-08-054 adopted a settlement agreement between the Office of Ratepayer Advocates (ORA) and SJWC which allowed SJWC to implement a Water Rate Assistance Payer (WRAP) for low income customers which provides a 15% discount on the total water bill for the customers eligible for the program based on the same income qualification guidelines as is use by PG&E's CARE program (200% of federal poverty level). The program automatically qualifies customers already part of PG&E's CARE program. Customers without PG&E service in their name may enroll in WRAP directly with SJWC. With Decision D.11-05-020, SJWC's CAP/WRAP program eligibility and enrolment is based on self certification. The program also extends eligibility to customers in mobile homes behind master-meters. In order to fund this program SJWC charges a monthly surcharge of \$1.45 per bill. The surcharge is identified separately on the customer bill and is applied to all SJWC customers who are not recipients of the WRAP program benefits. In accordance with the Settlement Agreement adopted in D.04-08-054, SJWC also maintains a CAP balancing account to which all revenue and expenses associated with the program will be booked for later recovery or refund.
2. As of December 31, 2023, 25,628 of SJWC's low income households are participants in the program which represents 12% of total metered customers served and 13% of residential customers served.
3. Please see Schedule E-1 for detail of WRAP balancing account authorized to record expenses incurred and revenues collected for low income rate assistance program.

## Schedule E- 3

### Description of Water Conservation Program(s)

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

**Please see attached document.**

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

### **Schedule E- 3**

#### **Description of Water Conservation Program(s)**

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

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

Response:

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

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

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

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

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

SJWC is continuing its educational outreach program for 5<sup>th</sup> grade students. The in-class program provides a general water and water conservation-related curriculum that takes approximately one week to complete. A lesson plan, including hands-on activities, is provided to the teacher and each student receives a workbook to complete that enhances the teacher’s lesson plan. At the end of the week, students receive a unique home water audit kit. The kit has instructions for the student to perform a water audit with their parents and includes high efficiency devices (showerheads, aerators, dye tablets, etc.) that the student and parents can install at their home. In 2023, this program reached 2,071 5<sup>th</sup> grade students. The 2016-2018 General Rate Case (GRC) provided additional funding for this well-received program.

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

In addition, SJWC has its own dedicated website for water-wise landscaping. This site contains a plant database with hundreds of pictures of plants that are low water use and beautiful. The site allows customers to build example landscapes and then obtain specific plant information and guidance on irrigating efficiently. The site also includes a water calculator, allowing customers to enter in the specific characteristics of their site and generate a custom irrigation schedule. In 2023, over 6,000 people visited the website and viewed more than 51,000 pages of landscaping information.

Topics include:

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

- Solving Runoff Problems
- Sustainable Fertilization

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

In addition to the conservation programs, SJWC is engaged in a significant effort to expand the use of recycled water with the GRC's approval, SJWC has moved forward to expand its recycled water program. Currently, 300+ customers are using recycled water for irrigation, cooling towers or industrial purposes and outreach efforts are underway to customers along the new pipelines. In 2023 SJWC paid for the design and construction of customer retrofits that are needed to connect new customers to the recycled water pipelines. This project is critical because every drop of recycled water used helps stretch available drinking water supplies.

Participating in various community events helps spread the conservation message with customers. SJWC is beginning to reengage in participating in community events. While SJWC did not participate in many events in 2023 we do anticipate being more active in 2024:

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

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

SJWC has a base water conservation budget of approximately \$175,000 per year. This budget covers things such as bill inserts, conservation promotional items and events, conservation literature, and the upkeep of the water-wise landscaping website. The labor and expenses associated with the company's water audit program is not included in this base budget. The school education program was an additional program with funding that was approved in the prior GRC. The recycled water retrofit program is considered separately within the GRC. Other programs that are run by VW and available to SJWC customers are paid for through the wholesale water rates that SJWC pays to VW.

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

- 3) Participation in conservation programs by SJWC customers is normal. SJWC performs approximately 2,000 water audits per year. The lingering effects of the Pandemic continued to suppress the interest in direct customer conservation services. In 2023 we completed only 1,191 which is down from 2022 when we completed 1,731 audits. There is still customer

apprehension of having someone at their home due to the pandemic, and with the above average rainfall into the spring season our customers did not need conservation services as much as the previous year.

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

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

Line No.		SJW Group
1 2 3 4 5 6  7 8	(a) Description of Services Provided by Regulated Water Utility To Affiliated Companies (b) Description of Services Provided by Affiliated Companies to Regulated Water Utility (c ) Assets Transferred from Regulated Utility to Affiliated Companies (d) Assets Transferred to Regulated Utility from Affiliated Companies (e) Employees Transferred from Regulated Utility to Affiliated Companies (f) Employees Transferred to Regulated Utility from Affiliated Companies  (g) Financing Arrangements and Transactions between Regulated Utility and Affiliated Companies	Support for G&A, Accounting, Maintenance and Vehicles (\$2,074,293) None None None None None  See Schedule A-16 and A-40



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

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

1. Current Fiscal Agent:

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

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

\$ \_\_\_\_\_ \$122,244 Loan I

\$ \_\_\_\_\_ \$56,177 Loan II

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

3. Summary of the bank account activities showing:

223,675

Balance at beginning of year	\$ 409,200
Add: Surcharge collections	
Interest earned	(178,422)
Other deposits	16,564
Less: Loan payments	
Bank charges	
Other withdrawals	
Balance at end of year	\$ 247,343

4. Reason for other deposits/withdrawals

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

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

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

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

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

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

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

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

## SCHEDULE E-6 FACILITIES FEES DATA

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

1. Trust Account Information:

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

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

**A. Commercial**

NAME	AMOUNT
	\$
	\$
	\$
	\$

**B. Residential**

NAME	AMOUNT
	\$
	\$
	\$
	\$

3. Summary of the bank account activities showing:

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

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


## DECLARATION

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

I, the undersigned TANYA MONIZ WITTEN  
Officer, Partner, or Owner (Please Print)

of SAN JOSE WATER COMPANY  
Name of Utility

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

State President  
Title (Please Print)

/S/ Tanya Moniz Witten  
Signature

408-279-7900  
Telephone Number

May 1, 2025  
Date

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