

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# **168-W** _____

**2023
ANNUAL REPORT
OF**

San Jose Water Company

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

110 West Taylor Street

San Jose, CA 95110

(OFFICIAL MAILING ADDRESS)

ZIP

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

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
UTILITY PLANT DATA			
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 CAPITALIZATION			
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
8				
9	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
20				
21	OTHER DATA			
22				
23	<u>Active Service Connections</u>	(Exc. Fire Protect.)	_____	
24				
25	Metered Service Connections	Jan. 1	Dec. 31	Annual Average
26	Flat Rate Service Connections	223,247	223,675	223,461
27	Total Active Service Connections	4,154	4,182	4,168
		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

	<u>1/1/2023</u>	<u>12/31/2023</u>	<u>Average</u>
UTILITY PLANT DATA			
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 CAPITALIZATION			
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
INCOME/EXPENSES DATA	
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	
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
20	
OTHER DATA	
23 <u>Active Service Connections</u> (Exc. Fire Protect.) _____	Annual Average
24	
25 Metered Service Connections	223,461
26 Flat Rate Service Connections	4,168
27 Total Active Service Connections	227,629

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

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

1	None
2	
3	
4	
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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											
5											
6											
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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 §58.

GENERAL INFORMATION

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

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

Principal Officers:

Name: <u>Eric W. Thornburg</u>	Title: <u>Chairman & Chief Executive Officer</u>
Name: <u>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 & 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 & 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 & 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

Employee No.	License/Certification Code	License/Certification Description	License/Certification ID
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

Employee No.	License/Certification Code	License/Certification Description	License/Certification ID
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

Employee No.	License/Certification Code	License/Certification Description	License/Certification ID
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		I. UTILITY PLANT				
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		II. INVESTMENT AND FUND ACCOUNTS				
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		III. CURRENT AND ACCRUED ASSETS				
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		IV. DEFERRED DEBITS				
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		I. CORPORATE CAPITAL AND SURPLUS				
47	200	Common Capital Stock	A-30	6	6	
48	201	Preferred Capital Stock	A-30a	-	-	
49	202	Stock Liability for Conversion	A-31	-	-	
50	203	Premiums and Assessments on Capital Stock	A-32	-	-	
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-	
52	150	Discount on Capital Stock	A-28	-	-	
53	151	Capital Stock Expense	A-29	-	-	
54	270	Capital Surplus	A-34	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		II. PROPRIETARY CAPITAL				
59	204	Proprietary Capital	A-36	-	-	
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-	
61		Total Proprietary Capital		\$ -	\$ -	
62						
63		III. LONG-TERM DEBT				
64	210	Bonds	A-38	-	-	
65	211	Receivers' Certificates	A-39	-	-	
66	212	Advances from Affiliated Companies	A-40	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		IV. CURRENT AND ACCRUED LIABILITIES				
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		V. DEFERRED CREDITS				
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	
		VI. ACCUMULATED DEFERRED TAXES				
	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		VII. RESERVES				
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		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION				
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		I. UTILITY OPERATING INCOME		
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		Total Operating Revenue Deductions		\$ 390,231,006
12		Net Operating Revenues		\$ 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		Total Utility Operating Income		\$ 80,143,775
16				
17		II. OTHER INCOME		
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		Total Other Income		\$ 5,769,376
26		Net Income before Income Deductions		\$ 85,913,152
27				
28		III. INCOME DEDUCTIONS		
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		Total Income Deductions		\$ 29,287,306
39		Net Income / <Loss>		\$ 56,625,846
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 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		I. INTANGIBLE PLANT					
2	301	Organization	68,129	-	-	-	\$ 68,129
3	302	Franchises and Consents	2,413	-	-	-	\$ 2,413
4	303	Other Intangible Plant	969,594	-	-	-	\$ 969,594
5		Total Intangible Plant	\$ 1,040,137	\$ -	\$ -	\$ -	\$ 1,040,137
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 17,168,175	\$ -	\$ (4,498)	\$ (5,001)	\$ 17,158,675
9							
10		III. SOURCE OF SUPPLY PLANT					
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		IV. PUMPING PLANT					
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		V. WATER TREATMENT PLANT					
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)
VI. TRANSMISSION AND DIST. PLANT							
32	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		VII. GENERAL PLANT					
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		VIII. UNDISTRIBUTED ITEMS					
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 ¹ (e)
1	Santa Clara County	2005	15	1952	162
2	City of Saratoga	1957	perpetual	1957	383
3	City of Monte Sereno	1957	perpetual	1957	967
4	City of Cupertino	1958	perpetual	1958	901
5				Total	\$ 2,413

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

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

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

SCHEDULE A-2
Account 107 - Utility Plant Adjustments

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

SCHEDULE A-3
Account 110 - Other Physical Property

Line No	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Lot #127 Spring	256	256
2	Lot #268 Metcalf	200	200
3	Proprietary membership SJ Country Club	38,000	38,000
4	Lot #209A Bryan Ave	16,403	16,403
5	Lot #209B Almaden Rd.	15,583	15,583
6	Lot #3A Los Gatos Creek	22,731	22,731
7	Lot #61 Beadsley Gulch	555	555
8	Lot #: Home Street Station Home St	-	278,123
9	Lot #8 Lexington	505	505
10	Lot #178 Silver Creek	551	551
11	Lot #85R,40R Cavanaugh	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)
RATE BASE					
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		Total Gross Plant (=Line 2 + Line 3 + Line 4)		\$ 2,368,259,057	\$ 2,212,978,933
6		Less Accumulated Depreciation			
7		Plant in Service	A	(870,711,277)	(800,060,246)
8		General Office Prorate			
9		Total Accumulated Depreciation (=Line 7 + Line 8)		\$ (870,711,277)	\$ (800,060,246)
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		Total Other Reserves (=Line 11 + Line 12 + Line 13 + Line 14)		\$ 112,293,954	\$ 120,489,162
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		Total Adjustments (=Line 16 + Line 17 + Line 18)		\$ 228,834,935	\$ 228,323,854
21		Add Materials and Supplies	A-17	\$ 1,475,377	\$ 1,609,015
22		Add Working Cash (=Line 35)		43,972,118	38,381,972
23		TOTAL RATE BASE			
24		(=Line 5 + Line 9 - Line 15 - Line 20 + Line 21 + Line 22)		\$ 1,201,866,386	\$ 1,104,096,658
Working Cash					
25		Determination of Operational Cash Requirement			
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)		\$ 470,374,781	\$ 439,645,039
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		Operational Cash Requirement (=Line 32 + Line 33 - Line 34)		\$ 43,972,118	\$ 38,381,972
		* 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 ⁽¹⁾	73,038,894	18,889			416,975
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾					
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 ⁽²⁾	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 ⁽³⁾	(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		I. SOURCE OF SUPPLY PLANT					
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		II. PUMPING PLANT					
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		III. WATER TREATMENT PLANT					
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		IV. TRANS. AND DIST. PLANT					
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		V. GENERAL PLANT					
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 Depository (a)	Purpose of Deposit (b)	Balance Beg of Year (c)	Balance End of Year (d)
1	Chase Bank	Collateral Deposit CD to City of San Jose	379,375	379,375
2				
3				
4				
5				
6	Total		\$ 379,375	\$ 379,375

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

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

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

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

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

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

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

Line No.	Acct.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers	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

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

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

SCHEDULE A-29
Account 151- Capital Stock Expense

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

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

SCHEDULE A-30
Account 200 - Common Capital Stock

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

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

SCHEDULE A-30a
Account 201- Preferred Capital Stock

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

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

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

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	SJW Group	1		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	1	Total number of shares	-

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 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

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

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

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

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

SCHEDULE A-38
Account 210 - Bonds

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

SCHEDULE A-39
Account 211 - Receivers' Certificates

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

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Interco Note from SJ Land	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

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)
I. WATER SERVICE REVENUES					
1					
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	297,156,374	243,137,847	\$ 54,018,527
4		601-1.2 Residential Low Income Discount (Debit)	(5,413,919)	(5,315,650)	\$ (98,269)
5		601-2 Commercial Sales	150,161,290	123,886,439	\$ 26,274,852
6		601-3 Industrial Sales	995,689	1,086,009	\$ (90,319)
7		601-4 Sales to Public Authorities	21,249,015	17,875,410	\$ 3,373,604
8		Sub-total	\$ 464,148,450	\$ 380,670,055	\$ 83,478,395
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	7,329,236	6,081,975	\$ 1,247,261
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale	1,954,832	1,921,291	\$ 33,541
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	2,275,979	1,916,364	\$ 359,615
26		Sub-total	\$ 11,560,047	\$ 9,919,630	\$ 1,640,417
27		Total Water Service Revenues	\$ 475,708,496	\$ 390,589,685	\$ 85,118,811
II. OTHER WATER REVENUES					
28					
29	610	Customer Surcharges	3,422,710	3,338,423	\$ 84,287
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	(16,703,356)	39,623,499	\$ (56,326,856)
34	615	Recycled Water Revenues	7,932,099	6,082,258	\$ 1,849,841
35		Total Other Water Revenues	\$ (5,333,716)	\$ 49,055,354	\$ (54,389,069)
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 ¹	
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

¹ Should be segregated to operating districts.

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		(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		Maintenance						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		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		Total source of supply expense				\$ 117,551,873	\$ 101,537,321	\$ 16,014,553
20		II. PUMPING EXPENSES						
21		Operation						
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		Maintenance						
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		Total pumping expenses				\$ 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		III. WATER TREATMENT EXPENSES						
39		Operation						
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		Maintenance						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		76,979	74,614	\$ 2,365
49	748	Maintenance of water treatment equipment	A	B		100,900	151,116	\$ (50,217)
50		Total water treatment expenses				\$ 7,675,138	\$ 6,679,066	\$ 996,072
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
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		Maintenance						
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		Total transmission and distribution expenses				\$ 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		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
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		Total customer account expenses				\$ 12,544,342	\$ 8,864,658	\$ 3,679,684
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		-	-	\$ -
88	781	Sales expenses			C	-	-	\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	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			5,152,289	4,075,425	\$ 1,076,864
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			3,243,697	3,235,275	\$ 8,422
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	2,669,290	2,813,250	\$ (143,959)
114		Total administrative and general expenses				\$ 56,641,838	\$ 59,550,615	\$ (2,908,777)
115		XI. MISCELLANEOUS						
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		Total miscellaneous				\$ (9,604,100)	\$ (10,014,418)	\$ 410,318
121		Total operating expenses				\$ 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	Total	\$ -

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)	Other (Account 526) (g)
			1	Taxes on real and personal property	\$ 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	Total	\$ 36,602,472	\$ 34,486,476	\$ 298,234	\$ 37,228	\$ 519,975	\$ 1,260,560

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.

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

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

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

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

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

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

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

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

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

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

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

Line No.	Description (a)	Amount (b)
1	Lease Telecommunication	1,279,575
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

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	Misc	(277,481)
2		
3		
4		
5	Total	\$ (277,481)

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

Line No.	Description of Items (a)	Amount (b)
1	Int on LTD	26,918,097
2		
3		
4		
5	Total	\$ 26,918,097

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

Line No.	Description of Items (a)	Amount (b)
1	Amortization of Debt Issuance cost	402,035
2		
3		
4		
5	Total	\$ 402,035

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

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

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

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

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

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

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

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

SCHEDULE C-1

Engineering and Management Fees and Expenses, etc., During Year

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

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

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

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

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply	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 ¹		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

SCHEDULE C-5		
Expenditures for Political Purposes		
<p>Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)</p>		
1	NEIGHBORS FOR MATT MAHAN	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

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

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

1. Short Term Cash Incentive Award and Special Cash Bonus

2. Stock Awards Value Realized on Vesting

CONFIDENTIAL INFORMATION: Submitted under the protection of 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) ²				Annual Quantities Diverted MG	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Saratoga Filter	Saratoga	Congress Springs					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	¹ Depth to Water	Pumping Capacity(Unit) ²		
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) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11							
12							
13							
14							
15							

Purchased Water for Resale

16	Purchased from Santa Clara Valley Water District	MG ²
17	Annual quantities purchased	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	-	-	

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							2,993	3,297	143,596	11,544	340	2,476,560	2,045,658
Std. Screw	372	1,583	105	1,023	109,714	544	4,104	3,226	196,902	11,314	290,043	8,189	129,868.0
Cast Iron				1,171	1,812								509,591.1
Copper		325											2,137.0
Transite													0.0
Concrete							4,010		94,218			1,045,551	1,870
Plastic		352		620	7,423		1,000		146,185			27,056	182,635.6
Polyethylene					1,638				400			200.0	2,238.0
Total	372	2,260	105	1,843	121,758	544	22,269	3,297	584,526	11,544	11,654	3,847,398	2,047,528

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															
Cast Iron															
Copper															
Transite															
Concrete							460							145	
Plastic															
Polyethylene								11							
Total	48,376	143,575	160,343	6,623	85,802	64,411	476	6,232	48,892	1,929	5,771	99,082	15,836	120	60,318

6,654,897.0

	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					16,015	
Cast Iron		111,534		38,901	24		90,007						
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

	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	8,986	152	515	6,438			850	42,027	3,225	14,376	384	10,215	17,720	4,234	109,122.0
Std. Screw							1								1.0
Cast Iron															60.0
Copper															0.0
Transite															0.0
Concrete						22,821	10,612				11,609		1,443		46,617.0
Plastic															0.0
Polyethylene						540									540.0
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

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	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

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

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	1,180
2. Used, before repair	3,391
3. Used, after repair	4,168
4. Found fast, requiring billing adjustment	N/A
B. Number of Meters in Service Since Last Test	
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)¹

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

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

Total acres irrigated _____

Total population served _____ 1,027,036

SCHEDULE D-8

Status With State Board of Public Health

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

SCHEDULE D-9

Statement of Material Financial Interest

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

SCHEDULE E-1

Balancing and Memorandum Accounts

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Balancing Account	Pending (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.									

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

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

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

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

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

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

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

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

1. SJWC's General Rate Case Decision D.04-08-054 adopted a settlement agreement between the Office of Ratepayer Advocates (ORA) and SJWC which allowed SJWC to implement a Water Rate Assistance Payer (WRAP) for low income customers which provides a 15% discount on the total water bill for the customers eligible for the program based on the same income qualification guidelines as is use by PG&E's CARE program (200% of federal poverty level). The program automatically qualifies customers already part of PG&E's CARE program. Customers without PG&E service in their name may enroll in WRAP directly with SJWC. With Decision D.11-05-020, SJWC's CAP/WRAP program eligibility and enrolment is based on self certification. The program also extends eligibility to customers in mobile homes behind master-meters. In order to fund this program SJWC charges a monthly surcharge of \$1.45 per bill. The surcharge is identified separately on the customer bill and is applied to all SJWC customers who are not recipients of the WRAP program benefits. In accordance with the Settlement Agreement adopted in D.04-08-054, SJWC also maintains a 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-4
Report on Affiliate Transactions**

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

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

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

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

1. Current Fiscal Agent:

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

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

	Meter Size	No. of Metered Customers	Loan I Monthly Surcharge Per Customer	Loan II Monthly Surcharge Per Customer
\$ _____ \$122,244 Loan I	5/8 X 3/4 inch			
	3/4 inch			
	1 inch			
\$ _____ \$56,177 Loan II	1 1/2 inch			
	2 inch			
	3 inch			
	4 inch			
	6 inch			
	8 inch			
	10 inch			
	Number of Flat Rate Customers			
	Total	-		

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		I. INTANGIBLE PLANT					
2	301	Organization					\$ -
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights					\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
32							
33		VI. TRANSMISSION AND DIST. PLANT					
34	341	Structures and Improvements	3,451,785				\$ 3,451,785
35	342	Reservoirs and Tanks					\$ -
36	343	Transmission and Distribution Mains					\$ -
37	344	Fire Mains					\$ -
38	345	Services					\$ -
39	346	Meters					\$ -
40	347	Meter Installations					\$ -
41	348	Hydrants					\$ -
42	349	Other Transmission and Distribution Plant					\$ -
43		Total Transmission and Distribution Plant	\$ 3,451,785	\$ -	\$ -	\$ -	\$ 3,451,785

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

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

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

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

SCHEDULE E-6 FACILITIES FEES DATA

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

1. Trust Account Information:

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

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

I, the undersigned _____ **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, 2022, through December 31, 2022.

_____ **State President**
Title (Please Print)

_____ **/S/ Tanya Moniz Witten**
Signature

_____ **408-279-7900**
Telephone Number

_____ **May31, 2024**
Date

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