

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# **168-W** _____

**2024
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, 2024**

REPORT MUST BE FILED NO LATER THAN JULY 7, 2025

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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 JULY 7, 2025**, 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, 2024, through December 31, 2024. 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 2024

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

Person Responsible for this Report: John Tang

	1/1/2024	12/31/2024	Average
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 2,367,304,208	\$ 2,533,506,774	\$ 2,450,405,491
2 Total Utility Plant Reserves	(870,711,277)	(926,072,789)	(898,392,033)
3 Total Utility Plant Less Reserves	1,496,592,931	1,607,433,985	1,552,013,458
4 Advances for Construction	86,691,303	86,933,782	86,812,542
5 Contributions in Aid of Construction	142,143,631	143,335,026	142,739,329
6 Total Accumulated Deferred Taxes	133,493,008	145,287,561	139,390,285
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	6	6	6
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	443,102,376	476,423,718	459,763,047
14 Total Capital Stock	580,163,427	643,073,433	611,618,430
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	532,064,000	639,901,000	585,982,500

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2024

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 530,519,670
2 Operating Expenses	\$ 321,555,625
3 Depreciation	\$ 79,943,952
4 Taxes	\$ 33,777,120
5 Income from Nonutility Operations (net)	\$ 107,582
6 Interest on Long-Term Debt	\$ 25,914,435
7 Net Income	\$ 68,321,342

OPERATING EXPENSES DATA

10 Source of Supply Expense	\$ 121,890,997
11 Pumping Expenses	\$ 110,715,077
12 Water Treatment Expenses	\$ 7,171,127
13 Transmission and Distribution Expenses	\$ 21,932,548
14 Customer Account Expenses	\$ 9,227,464
15 Sales Expenses	\$ -
16 Recycled Water Expenses	\$ -
17 Administrative and General Expenses	\$ 56,478,326
18 Miscellaneous	\$ (5,859,913)
19 Total Operating Expenses	\$ 321,555,625

OTHER DATA

	Jan. 1	Dec. 31	Annual Average
23 <u>Active Service Connections</u> (Exc. Fire Protect.)			
24			
25 Metered Service Connections	223,675	223,174	223,425
26 Flat Rate Service Connections	4,182	4,230	4,206
27 Total Active Service Connections	227,857	227,404	227,631

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2024

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

Person Responsible for this Report: John Tang

	1/1/2024	12/31/2024	Average
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 2,367,304,208	\$ 2,533,506,774	\$ 2,450,405,491
2 Total Utility Plant Reserves	\$ (870,711,277)	\$ (926,072,789)	\$ (898,392,033)
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4 Advances for Construction	\$ 86,691,303	\$ 86,933,782	\$ 86,812,542
5 Contributions in Aid of Construction	\$ 142,143,631	\$ 143,335,026	\$ 142,739,329
6 Total Accumulated Deferred Taxes	\$ 133,493,008	\$ 145,287,561	\$ 139,390,285
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	6	6	\$ 6
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	443,102,376	476,423,718	\$ 459,763,047
14 Total Capital Stock	580,163,427	643,073,433	\$ 611,618,430
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	532,064,000	639,901,000	\$ 585,982,500

INCOME, EXPENSES, AND OTHER DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2024

Name of Utility: San Jose Water Company

Telephone: 408-279-7900

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 530,519,670
2	Operating Expenses	\$ 321,555,625
3	Depreciation	\$ 79,943,952
4	Taxes	\$ 33,777,120
5	Income from Nonutility Operations (net)	\$ 107,582
6	Interest on Long-Term Debt	\$ 25,914,435
7	Net Income	\$ 68,321,342
8		
9	OPERATING EXPENSES DATA	
10	Source of Supply Expense	\$ 121,890,997
11	Pumping Expenses	\$ 110,715,077
12	Water Treatment Expenses	\$ 7,171,127
13	Transmission and Distribution Expenses	\$ 21,932,548
14	Customer Account Expenses	\$ 9,227,464
15	Sales Expenses	\$ -
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 56,478,326
18	Miscellaneous	\$ (5,859,913)
19	Total Operating Expenses	\$ 321,555,625
20		
21	OTHER DATA	
22		
23	Active Service Connections (Exc. Fire Protect.)	Jan. 1 Dec. 31 Annual Average
24		
25	Metered Service Connections	223,675 223,174 223,425
26	Flat Rate Service Connections	4,182 4,230 4,206
27	Total Active Service Connections	227,857 227,404 227,631

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

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

1	None
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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 2024:

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											
7											
8	Total		-								
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

CONFIDENTIAL INFORMATION: Submitted under the protection of Cal. Govt. Code §§7927.705, 7922.000; Evid. Code §§1060, 1061; Civ. Code §3426.1(d); Pen. Code §499c(a)(9); and Pub. Util. Code §583

GENERAL INFORMATION

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

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

7. OWNERSHIP. Check and fill in appropriate line:

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

Principal Officers:

Name: <u>Eric W. Thornburg</u>	Title: <u>Chairman & 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 12/31/2024

File Number	License/Certification Description	License/Certification Code	License/Certification ID
11486	Grade 1 Water Distribution Cert	D1	55486
11437	Grade 1 Water Distribution Cert	D1	54907
10006	Grade 1 Water Distribution Cert	D1	
11366	Grade 1 Water Distribution Cert	D1	56326
10095	Grade 1 Water Distribution Cert	D1	19114
10096	Grade 1 Water Distribution Cert	D1	
11268	Grade 1 Water Distribution Cert	D1	57669
10915	Grade 1 Water Distribution Cert	D1	40591
10174	Grade 1 Water Distribution Cert	D1	46317
11701	Grade 1 Water Distribution Cert	D1	58482
11618	Grade 1 Water Distribution Cert	D1	58368
11436	Grade 1 Water Distribution Cert	D1	51873
10203	Grade 1 Water Distribution Cert	D1	57430
10694	Grade 1 Water Distribution Cert	D1	37210
10217	Grade 1 Water Distribution Cert	D1	32372
10218	Grade 1 Water Distribution Cert	D1	
10821	Grade 1 Water Distribution Cert	D1	41636
11092	Grade 1 Water Distribution Cert	D1	45050
11092	Grade 1 Water Distribution Cert	D1	45050
11371	Grade 1 Water Distribution Cert	D1	51952
11465	Grade 1 Water Distribution Cert	D1	53333
10297	Grade 1 Water Distribution Cert	D1	36485
10362	Grade 1 Water Distribution Cert	D1	54620
11589	Grade 1 Water Distribution Cert	D1	54570
10389	Grade 1 Water Distribution Cert	D1	37565
10389	Grade 1 Water Distribution Cert	D1	37565
11686	Grade 1 Water Distribution Cert	D1	57191
10408	Grade 1 Water Distribution Cert	D1	54855
10414	Grade 1 Water Distribution Cert	D1	
10414	Grade 1 Water Distribution Cert	D1	34762
11281	Grade 1 Water Distribution Cert	D1	50380
11212	Grade 1 Water Distribution Cert	D1	46279
11683	Grade 1 Water Distribution Cert	D1	57715
11283	Grade 1 Water Distribution Cert	D1	
10467	Grade 1 Water Distribution Cert	D1	32727
10580	Grade 1 Water Distribution Cert	D1	
10493	Grade 1 Water Distribution Cert	D1	53771
11456	Grade 1 Water Distribution Cert	D1	54690
10520	Grade 1 Water Distribution Cert	D1	35586
11588	Grade 1 Water Distribution Cert	D1	58064
10698	Grade 1 Water Distribution Cert	D1	33416
10559	Grade 1 Water Distribution Cert	D1	37804
10572	Grade 1 Water Distribution Cert	D1	36661
10578	Grade 1 Water Distribution Cert	D1	

SAN JOSE WATER COMPANY

Employee Certifications

as of 12/31/2024

File Number	License/Certification Description	License/Certification Code	License/Certification ID
11368	Grade 1 Water Distribution Cert	D1	
11400	Grade 1 Water Distribution Cert	D1	54870
11099	Grade 1 Water Distribution Cert	D1	
11716	Grade 1 Water Distribution Cert	D1	57813
10624	Grade 1 Water Distribution Cert	D1	35379
11399	Grade 1 Water Distribution Cert	D1	54979
10019	Grade 2 Water Distribution Cert	D2	38170
11310	Grade 2 Water Distribution Cert	D2	47718
11186	Grade 2 Water Distribution Cert	D2	44250
11247	Grade 2 Water Distribution Cert	D2	52936
11301	Grade 2 Water Distribution Cert	D2	57987
10845	Grade 2 Water Distribution Cert	D2	36554
11805	Grade 2 Water Distribution Cert	D2	51216
11235	Grade 2 Water Distribution Cert	D2	36194
11478	Grade 2 Water Distribution Cert	D2	51542
10199	Grade 2 Water Distribution Cert	D2	30394
10201	Grade 2 Water Distribution Cert	D2	19138
10778	Grade 2 Water Distribution Cert	D2	33835
11634	Grade 2 Water Distribution Cert	D2	48671
11558	Grade 2 Water Distribution Cert	D2	53200
11551	Grade 2 Water Distribution Cert	D2	54953
11549	Grade 2 Water Distribution Cert	D2	52148
10247	Grade 2 Water Distribution Cert	D2	46704
10250	Grade 2 Water Distribution Cert	D2	27673
11151	Grade 2 Water Distribution Cert	D2	39461
11670	Grade 2 Water Distribution Cert	D2	51170
11532	Grade 2 Water Distribution Cert	D2	
11694	Grade 2 Water Distribution Cert	D2	54972
10695	Grade 2 Water Distribution Cert	D2	32032
11589	Grade 2 Water Distribution Cert	D2	54570
11686	Grade 2 Water Distribution Cert	D2	57191
10408	Grade 2 Water Distribution Cert	D2	54855
11651	Grade 2 Water Distribution Cert	D2	53623
11063	Grade 2 Water Distribution Cert	D2	39473
11474	Grade 2 Water Distribution Cert	D2	
11646	Grade 2 Water Distribution Cert	D2	145298/85755
11638	Grade 2 Water Distribution Cert	D2	54986
11155	Grade 2 Water Distribution Cert	D2	51236
11351	Grade 3 Water Distribution Cert	D3	46628
11552	Grade 3 Water Distribution Cert	D3	38234
11516	Grade 3 Water Distribution Cert	D3	51182
10121	Grade 3 Water Distribution Cert	D3	27860
10138	Grade 3 Water Distribution Cert	D3	28744
11095	Grade 3 Water Distribution Cert	D3	39145
11793	Grade 3 Water Distribution Cert	D3	42985

SAN JOSE WATER COMPANY**Employee Certifications****as of 12/31/2024**

File Number	License/Certification Description	License/Certification Code	License/Certification ID
10257	Grade 3 Water Distribution Cert	D3	19192
11151	Grade 3 Water Distribution Cert	D3	39461
10354	Grade 3 Water Distribution Cert	D3	48800
11243	Grade 3 Water Distribution Cert	D3	47458
10434	Grade 3 Water Distribution Cert	D3	31515
10888	Grade 3 Water Distribution Cert	D3	36730
11638	Grade 3 Water Distribution Cert	D3	54986
10155	Grade 4 Water Distribution Cert	D4	19107
10729	Grade 4 Water Distribution Cert	D4	46137
11234	Grade 4 Water Distribution Cert	D4	40960
11251	Grade 4 Water Distribution Cert	D4	45844

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	2,515,040,169	2,348,837,603
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		\$ 2,533,506,774	\$ 2,367,304,208
6	250	Reserve for depreciation of utility plant	A-5	(920,176,085)	(865,283,606)
7	251	Reserve for amortization of limited term utility investments	A-5	(650,316)	(612,565)
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	(5,246,389)	(4,815,106)
10		Total utility plant reserves		\$ (926,072,789)	\$ (870,711,277)
11		Total utility plant less reserves		\$ 1,607,433,985	\$ 1,496,592,931
12					
13		II. INVESTMENT AND FUND ACCOUNTS			
14	110	Other Physical Property	A-3	79,710	428,076
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		\$ 79,710	\$ 428,076
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	\$ 19,797,917	15,058,044
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 19,877,627	\$ 15,486,120
22					
23		III. CURRENT AND ACCRUED ASSETS			
24	120	Cash	A-10	6,123,969	5,307,034
25	121	Special Deposits	A-11	331,975	379,375
26	122	Working Funds	A-12	250	3,750
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	45,608,110	52,085,005
30	126	Receivables from Affiliated Companies	A-16	-	-
31	131	Materials and Supplies	A-17	2,118,701	1,475,377
32	132	Prepayments	A-18	6,447,604	7,554,322
33	133	Other Current and Accrued Assets	A-19	61,263,472	38,668,242
34		Total Current and Accrued Assets		\$ 121,894,080	\$ 105,473,105
35					
36		IV. DEFERRED DEBITS			
37	140	Unamortized Debt Discount and Expense	A-20	4,035,369	3,921,483
38	141	Extraordinary Property Losses	A-22	-	-
39	142	Preliminary Survey and Investigation Charges	A-23	1,312,526	698,441
40	143	Clearing Accounts	A-24	-	-
41	145	Other Work in Progress	A-25	1,286,831	844,648
42	146	Other Deferred Debits	A-26	85,899,264	76,244,995
43	147	Accumulated Deferred Income Tax Assets	A-27	25,849,400	33,707,332
44		Total Deferred Debits		\$ 118,383,392	\$ 115,416,899
45		Total Assets and Other Debits		\$ 1,867,589,083	\$ 1,732,969,052

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	166,649,708	137,061,046
55	271	Earned Surplus	A-35	476,423,718	443,102,376
56		Total Capital Stock		\$ 643,073,433	\$ 580,163,427
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	64,901,000	32,064,000
67	213	Miscellaneous Long-Term Debt	A-41	575,000,000	500,000,000
68		Total Long-Term Debt		\$ 639,901,000	\$ 532,064,000
69					
70		IV. CURRENT AND ACCRUED LIABILITIES			
71	220	Notes Payable	A-43	44,000,000	56,000,000
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	32,962,432	28,389,429
74	223	Payables to Affiliated Companies	A-46	1,338,700	558,688
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	514,136	534,954
79	228	Taxes Accrued	A-53	2,369,994	2,508,053
80	229	Interest Accrued	A-51	8,792,785	8,816,006
81	230	Other Current and Accrued Liabilities	A-52	83,821,940	81,209,822
82		Total Current and Accrued Liabilities		\$ 173,799,987	\$ 218,016,670
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	86,933,782	86,691,303
87	242	Other Deferred Credits	A-55	32,842,389	32,040,317
88		Total Deferred Credits		\$ 119,776,171	\$ 118,731,620
		VI. ACCUMULATED DEFERRED TAXES			
	267	Accumulated Deferred Income Taxes Liabilities	A-59	143,745,614	132,516,686
	268	Accumulated Deferred Investment Tax Credits	A-60	1,541,947	976,322
		Total Accumulated Deferred Taxes		\$ 145,287,561	\$ 133,493,008
89					
90		VII. RESERVES			
91	254	Reserve for Uncollectible Accounts	A-56	840,797	6,245,639
92	255	Insurance Reserve	A-56	-	-
93	256	Injuries and Damages Reserve	A-56	1,575,108	2,104,063
94	257	Employees' Provident Reserve	A-56	(0)	6,996
95	258	Other Reserves	A-56	-	-
96		Total Reserves		\$ 2,415,905	\$ 8,356,698
97					
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
99	265	Contributions in Aid of Construction	A-57	143,335,026	142,143,631
100		Total Liabilities and Other Credits		\$ 1,867,589,083	\$ 1,732,969,052

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	530,519,670
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	321,555,625
6	503	Depreciation	A-5	79,906,201
7	504	Amortization of Limited-term Utility Investments	A-5	37,751
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	33,777,120
11		Total Operating Revenue Deductions		\$ 435,276,696
12		Net Operating Revenues		\$ 95,242,974
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		\$ 95,242,974
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	107,582
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	20,118
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	6,073,623
24	527	Nonoperating Revenue Deductions	B-14	(3,204)
25		Total Other Income		\$ 6,198,119
26		Net Income before Income Deductions		\$ 101,441,092
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	25,914,435
30	531	Amortization of Debt Discount and Expense	B-16	287,026
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	5,649,789
34	535	Other Interest Charges	B-20	3,696,754
35	536	Interest Charged to Construction - Cr.	B-21	(2,742,657)
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	314,403
38		Total Income Deductions		\$ 33,119,749
39		Net Income / <Loss>		\$ 68,321,343
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 68,321,343
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)	2,289,301,681	170,462,516	(29,381,043)	291,029	\$ 2,430,674,183
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	60,490,770			24,719,795	\$ 85,210,565
4	100.4	Utility Plant Held for Future Use					\$ -
5	100.5	Utility Plant Acquisition Adjustments	(954,849)	84,440		25,831	\$ (844,579)
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 2,348,837,603	\$ 170,546,955	\$ (29,381,043)	\$ 25,036,655	\$ 2,515,040,169

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	\$ 17,158,675	\$ 2,616,080	\$ -	\$ (1,696)	\$ 19,773,059
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	23,532,460	1,507,740	(8,678)	-	\$ 25,031,522
12	312	Collecting and Impounding Reservoirs	15,923,998	373,457	-	-	\$ 16,297,455
13	313	Lake, River and Other Intakes	6,852,195	993,949	(9,604)	-	\$ 7,836,541
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	25,371,165	-	(25,199)	(38,103)	\$ 25,307,863
16	316	Supply Mains	28,643,395	575,352	(126,087)	-	\$ 29,092,660
17	317	Other Source of Supply Plant	1,162,754	-	-	-	\$ 1,162,754
18		Total Source of Supply Plant	\$ 101,485,968	\$ 3,450,498	\$ (169,569)	\$ (38,103)	\$ 104,728,794
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	32,615,779	407,198	(1,119)	-	\$ 33,021,858
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	367,726	24,181	(7,000)	-	\$ 384,907
24	324	Pumping Equipment	130,437,103	6,387,454	(1,318,682)	-	\$ 135,505,876
25	325	Other Pumping Plant	11,200,802	4,683,170	(319,974)	235,019	\$ 15,799,017
26		Total Pumping Plant	\$ 174,621,409	\$ 11,502,003	\$ (1,646,774)	\$ 235,019	\$ 184,711,657
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	51,467,374	1,051,202	(11,122)	-	\$ 52,507,454
30	332	Water Treatment Equipment	66,968,554	2,514,344	(490,699)	-	\$ 68,992,199
31		Total Water Treatment Plant	\$ 118,435,928	\$ 3,565,546	\$ (501,821)	\$ -	\$ 121,499,653

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	38,827,098	(780,475)	(35,739)	(16,699)	\$ 37,994,185
34	342	Reservoirs and Tanks	185,811,869	3,682,360	5,943	-	\$ 189,500,173
35	343	Transmission and Distribution Mains	1,001,485,922	71,566,643	(1,371,135)	-	\$ 1,071,681,431
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	324,183,177	21,217,103	(167,695)	-	\$ 345,232,585
38	346	Meters	31,644,962	12,571,083	(1,673,241)	-	\$ 42,542,804
39	347	Meter Installations	23,496,526	2,414,554	(1,520,757)	-	\$ 24,390,323
40	348	Hydrants	112,824,525	9,130,292	(209,362)	-	\$ 121,745,455
41	349	Other Transmission and Distribution Plant	1,446,274	-	(4,866)	937	\$ 1,442,345
42		Total Transmission and Distribution Plant	\$ 1,719,720,353	\$ 119,801,561	\$ (4,976,852)	\$ (15,762)	\$ 1,834,529,300
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	48,223,991	6,158,118	(316,794)	-	\$ 54,065,315
46	372	Office Furniture and Equipment	54,521,030	5,758,988	(19,036,303)	111,571	\$ 41,355,287
47	373	Transportation Equipment	23,149,569	1,310,538	(1,800)	-	\$ 24,458,306
48	374	Stores Equipment	1,378,293	316,376	(27,395)	-	\$ 1,667,274
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	22,115,824	91,598	(1,116,149)	-	\$ 21,091,273
51	377	Power Operated Equipment	4,903,653	40,983	(68,301)	-	\$ 4,876,335
52	378	Tools, Shop and Garage Equipment	3,047,951	14,977,252	(1,056,970)	-	\$ 16,968,233
53	379	Other General Plant	903,618	1,078,204	(464,802)	-	\$ 1,517,019
54		Total General Plant	\$ 158,243,929	\$ 29,732,058	\$ (22,088,513)	\$ 111,571	\$ 165,999,044
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other - Pension NSC	(1,404,717)	(205,230)	2,486	-	\$ (1,607,461)
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
60		Total Undistributed Items	\$ (1,404,717)	\$ (205,230)	\$ 2,486	\$ -	\$ (1,607,461)
61		Total Utility Plant in Service	\$ 2,289,301,681	\$ 170,462,516	\$ (29,381,043)	\$ 291,029	\$ 2,430,674,183

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	-
2	Lot #268 Metcalf	200	200
3	Proprietary membership SJ Country Club	38,000	-
4	Lot #209A Bryan Ave	16,403	-
5	Lot #209B Almaden Rd.	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	45,725
15	Total	\$ 428,076	\$ 79,710

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance 12/31/2024 (c)	Balance 1/1/2024 (d)
		RATE BASE			
1		Utility Plant			
2		Plant in Service	A-1, A-1b	2,449,140,788	2,307,768,286
3		Construction Work in Progress	A-1	85,210,565	60,490,770
4		General Office Prorate			
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)		\$ 2,534,351,353	\$ 2,368,259,057
6		Less Accumulated Depreciation			
7		Plant in Service	A	(926,072,789)	(870,711,277)
8		General Office Prorate			
9		Total Accumulated Depreciation (=Line 7 + Line 8)		\$ (926,072,789)	\$ (870,711,277)
10		Less Other Reserves			
11		Deferred Income Taxes	A-59	143,745,614	132,516,686
12		Less Prepaid Deferred Income Tax	A-27	(13,279,411)	(21,199,054)
13		Deferred Investment Tax Credit	A-60	1,541,947	976,322
14		Other Reserves	A-5	33,492,318	
15		Total Other Reserves (=Line 11 + Line 12 + Line 13 + Line 14)		\$ 165,500,468	\$ 112,293,954
16		Less Adjustments			
17		Contributions in Aid of Construction	A-57	143,335,026	142,143,631
18		Advances for Construction	A-54	86,933,782	86,691,303
19		Other			
20		Total Adjustments (=Line 16 + Line 17 + Line 18)		\$ 230,268,808	\$ 228,834,935
21		Add Materials and Supplies	A-17	\$ 2,118,701	\$ 1,475,377
22		Add Working Cash (=Line 35)		47,847,271	43,972,118
23		TOTAL RATE BASE			
24		(=Line 5 + Line 9 - Line 15 - Line 20 + Line 21 + Line 22)		\$ 1,262,475,260	\$ 1,201,866,386
		Working Cash			
25		Determination of Operational Cash Requirement			
26		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	B-2	\$ 323,393,890	\$ 278,712,299
27		Purchased Power & Commodity for Resale*	B-2	\$ 222,213,251	\$ 184,836,187
28		Meter Revenues:	B-1	\$ 520,591,330	\$ 454,294,157
29		Other Revenues:	B-1	\$ 9,928,340	\$ 16,080,624
30		Total Revenues (=Line 28 + Line 29)		\$ 530,519,670	\$ 470,374,781
31		Ratio - Flat Rate to Total Revenues (=Line 29 / Line 30)		0.0187	0.0342
32		5/24 x Line 25 x (100% - Line 31)		66,112,870	56,080,002
33		1/24 x Line 25 x Line 31		252,171	397,012
34		1/12 x Line 27		18,517,771	15,403,016
35		Operational Cash Requirement (=Line 32 + Line 33 - Line 34)		\$ 47,847,271	\$ 41,073,998
		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	\$ 865,283,606	\$ 612,565	\$ -	\$ -	4,815,106
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	79,970,861	37,751			431,283
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	6,662,277				
5	(e) Charged to clearing accounts	1,537,200				
6	(f) Salvage recovered	60,656				
7	(g) All other credits ⁽²⁾	153,802				
8	Total credits	\$ 88,384,797	\$ 37,751	\$ -	\$ -	\$ 431,283
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(29,512,786)				
11	(b) Cost of removal	(3,960,626)				
12	(c) All other debits ⁽³⁾	(18,906)				
13	Total debits	\$ (33,492,318)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 920,176,085	\$ 650,316	\$ -	\$ -	\$ 5,246,389
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	6,975,112	1,478,570	(8,678)	-	\$ 8,445,004
3	312	Collecting and Impounding Reservoirs	5,105,890	231,838	-	-	\$ 5,337,728
4	313	Lake, river and Other Intakes	2,512,965	200,149	(9,604)	-	\$ 2,703,510
5	314	Springs and Tunnels					
6	315	Wells	15,193,425	1,387,287	(25,199)	-	\$ 16,555,513
7	316	Supply Mains	10,003,106	971,906	(126,087)	(1,201)	\$ 10,847,724
8	317	Other Source of Supply Plant	(152,126)	14,415	-	-	\$ (137,711)
9		Total Source of Supply Plant	\$ 39,638,372	\$ 4,284,165	\$ (169,569)	\$ (1,201)	\$ 43,751,768
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	16,483,302	2,239,283	(156,367)	(161,172)	\$ 18,405,046
13	322	Boiler Plant Equipment					
14	323	Other Power Production Equipment	(200,862)	47,818	(7,000)	(925,481)	\$ (1,085,524)
15	324	Pumping Equipment	43,962,699	6,711,502	(1,376,718)	(153,613)	\$ 49,143,870
16	325	Other Pumping Plant	7,305,710	424,748	(106,690)	(5,857)	\$ 7,617,912
17		Total Pumping Plant	\$ 67,550,849	\$ 9,423,352	\$ (1,646,774)	\$ (1,246,123)	\$ 74,081,304
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	16,258,967	2,227,489	(11,122)	-	\$ 18,475,334
21	332	Water Treatment Equipment	22,258,592	2,726,349	(490,699)	(7,649)	\$ 24,486,593
22		Total Water Treatment Plant	\$ 38,517,559	\$ 4,953,838	\$ (501,821)	\$ (7,649)	\$ 42,961,927
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	21,101,295	2,302,038	(35,739)	(205,583)	\$ 23,162,011
26	342	Reservoirs and Tanks	38,056,217	7,242,527	5,943	(1,384,891)	\$ 43,919,796
27	343	Transmission and Distribution Mains	340,817,656	23,567,278	(1,371,135)	(793,848)	\$ 362,219,951
28	344	Fire Mains					
29	345	Services	189,621,923	19,550,396	(167,695)	(218,664)	\$ 208,785,959
30	346	Meters	83,010	618,769	(1,673,241)	(6,925)	\$ (978,387)
31	347	Meter Installations	4,373,192	395,891	(1,520,757)	4,417	\$ 3,252,743
32	348	Hydrants	54,688,030	4,311,131	(209,362)	(175,432)	\$ 58,614,366
33	349	Other Transmission and Distribution Plant	(175,234)	34,964	(4,866)	5,544	\$ (139,592)
34		Total Transmission and Distribution Plant	\$ 648,566,088	\$ 58,022,994	\$ (4,976,852)	\$ (2,775,382)	\$ 698,836,848
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	20,914,556	2,308,275	(316,794)	(8,085)	\$ 22,897,952
38	372	Office Furniture and Equipment	29,353,546	4,938,072	(19,036,303)	(52)	\$ 15,255,264
39	373	Transportation Equipment	13,036,058	1,537,200	(1,800)	-	\$ 14,571,458
40	374	Stores Equipment	280,399	53,265	(27,395)	-	\$ 306,270
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	3,410,397	2,065,360	(1,116,149)	-	\$ 4,359,609
43	377	Power Operated Equipment	2,035,469	234,651	(68,301)	-	\$ 2,201,820
44	378	Tools, Shop and Garage Equipment	1,436,888	135,340	(1,056,970)	-	\$ 515,257
45	379	Other General Plant	511,182	59,504	(464,802)	-	\$ 105,884
46	390	Other Tangible Property	32,242	(191,843)	356,805	133,521	\$ 330,725
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 71,010,738	\$ 11,139,826	\$ (21,731,709)	\$ 125,384	\$ 60,544,239
49		Total	\$ 865,283,606	\$ 87,824,175	\$ (29,026,725)	\$ (3,904,971)	\$ 920,176,086

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)	191,058	-
2	Other LT Assets	14,866,986	19,797,917
3			
4			
5			
6			
7			
8			
9	Total	\$ 15,058,044	\$ 19,797,917

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	5,307,034	6,123,969
2			
3			
4			
5	Total	\$ 5,307,034	\$ 6,123,969

SCHEDULE A-11
Account 121 - Special Deposits

Line No.	Name of Depositary (a)	Purpose of Deposit (b)	Balance Beg of Year (c)	Balance End of Year (d)
1	Chase Bank	Collateral Deposit CD to City of San Jose	379,375	331,975
2				
3				
4				
5				
6	Total		\$ 379,375	\$ 331,975

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	250
2			
3			
4			
5	Total	\$ 3,750	\$ 250

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	50,471,362	43,428,157
2	125-2	Other Accounts Receivable	1,613,644	2,179,953
3				
4				
5		Total	\$ 52,085,005	\$ 45,608,110

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	1,475,377	2,118,701
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 1,475,377	\$ 2,118,701

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Insurance	2,511,223	2,507,781
2	Rent	218,750	(306,250)
3	Taxes -Other	234,404	284,233
4	Misc.	4,589,945	3,961,840
5			
6			
7			
8			
9			
10	Total	\$ 7,554,322	\$ 6,447,604

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	34,665,000	46,190,000
2	Due from Ratepayers	4,003,242	15,073,472
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 38,668,242	\$ 61,263,472

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	(0)	-	-	\$ (0)
3	D	15,000,000	184,617	01-01-96	01-01-26	12,309	(6,154)	-	\$ 6,156
4	E	15,000,000	208,543	12-01-98	12-01-28	34,138	(6,943)	-	\$ 27,195
5	F	20,000,000	101,294	09-24-01	09-01-31	25,957	(3,386)	-	\$ 22,571
6	G	20,000,000	119,904	09-02-03	09-01-33	38,635	(3,997)	-	\$ 34,638
7	H	20,000,000	198,310	01-23-07	01-01-37	85,935	(6,610)	-	\$ 79,325
8	I	20,000,000	126,418	12-17-07	12-17-37	62,139	(4,439)	-	\$ 57,700
9	J	10,000,000	35,750	02-02-09	02-01-24	(0)	-	-	\$ (0)
10	K	20,000,000	93,233	05-15-09	05-15-39	47,911	(3,108)	-	\$ 44,803
11	L	50,000,000	855,908	06-16-14	06-01-44	434,880	(21,128)	-	\$ 413,752
12	M	80,000,000	606,821	03-28-19	04-01-49	510,741	(20,227)	-	\$ 490,514
13	N	50,000,000	226,426	06-01-21	06-01-51	207,557	(7,548)	-	\$ 200,010
14	O	50,000,000	-	12-01-21	12-01-51	311,665	(11,131)	-	\$ 300,534
15	P					400,158	(14,948)		\$ 385,209
17	Q					-	-	246,128	\$ 246,128
18	PAB	50,000,000	855,908	06-16-10	06-01-40	491,518	(17,554)	-	\$ 473,963
19	PAB 2016	70,000,000	942,705	12-20-16	11-1-46	738,335	(32,218)	-	\$ 706,117
20	SDWSRF	962,161		06-01-08	05-01-28	-	-	-	\$ -
21	Line of Credit	293,452				519,604	27,149	-	\$ 546,753
						\$ 3,921,483	\$ (132,242)	\$ 246,128	\$ 4,035,369

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	678,713	1,271,564
3	SRF Receivable	19,728	40,962
4			
5	Total	\$ 698,441	\$ 1,312,526

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	844,648	1,286,831
2			
3			
4			
5	Total	\$ 844,648	\$ 1,286,831

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	14,173	13,405
2	CONGRESS SPRINGS TRADEMARK	3,859	3,859
3	ORGANIZATION COSTS	1,631	-
4	RETIREMENT PLAN EMPLOYER	-	37,261,176
5	REG ASSET - VACATION	2,681,999	2,817,999
6	REG ASSET - BAL/ MEMO ACCT	26,510,879	13,095,552
7	REG ASSET - PENSION NSC	2,109,563	2,240,206
8	REG ASSET - PENSIONS	24,592,813	3,177,415
9	REG ASSET - DEF'D TAX	19,355,371	25,836,000
10	REG ASSET - LONG-LIVED FA	862,702	886,848
11	REG ASSET - RATE CASE EXP	112,004	566,804
	Total	\$ 76,244,995	\$ 85,899,264

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	12,508,278	12,569,989
2	Deferred Tax Assets Rate Base Related	21,199,054	13,279,411
3			
4			
5	Total	\$ 33,707,332	\$ 25,849,400

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	\$ 137,061,046
2	CREDITS (Give nature of each credit and state account charged)	25,000,000
3		
4		
5	Total credits	\$ 25,000,000
6	DEBITS (Give nature of each debit and state account credited)	
7	Stock -based compensation SJW Group	(2,346,334)
8	ESPP	(2,242,328)
9		
10	Total debits	\$ (4,588,662)
11	Balance end of year	\$ 166,649,708

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 443,102,376
2		CREDITS	
3	400	Credit balance transferred from income account	68,213,761
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 68,213,761
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	34,892,418
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ 34,892,418
15		Balance end of year	\$ 476,423,718

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	32,064,000	64,901,000	7.50%	4,866,564	4,866,564
2						
3						
4						
5	Total	\$ 32,064,000	\$ 64,901,000		\$ 4,866,564	\$ 4,866,564

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	0	0	7.37%	1,105,500	1,105,500
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 K Senior Notes		05-01-39	20,000,000	20,000,000	6.75%	1,350,000	1,350,000
11	Series L Senior Notes		07-01-44	50,000,000	50,000,000	5.14%	2,570,000	2,570,000
12	Series M Senior Notes		04-01-49	80,000,000	80,000,000	4.29%	3,432,000	3,432,000
13	Series N Senior Notes		6/25/2051	50,000,000	50,000,000	3.30%	1,650,000	1,650,000
14	Series O Senior Notes		12/1/2051	50,000,000	50,000,000	3.00%	1,500,000	1,500,000
15	Series P Senior Notes		2/1/2053	70,000,000	70,000,000	4.85%		
16	Series Q Senior Notes		7/31/2054	0	75,000,000	5.63%	3,418	246,128
17	PAB 2016		11-01-46	70,000,000	70,000,000	4.75%	3,327,708	3,497,836
18								
19	Total			\$ 500,000,000	\$ 575,000,000		\$ 21,986,627	\$ 22,399,465

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			56,000,000	44,000,000	various	3,696,754	3,929,201
2								
3								
4								
5								
6								
7	Total			\$ 56,000,000	\$ 44,000,000		\$ 3,696,754	\$ 3,929,201

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	28,389,429	32,962,432
2			
3			
4			
5	Total	\$ 28,389,429	\$ 32,962,432

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	558,688	1,338,700			
2						
3						
4						
5						
6						
7	Total	\$ 558,688	\$ 1,338,700		\$ -	\$ -

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	534,954	514,136
2			
3			
4			
5	Total	\$ 534,954	\$ 514,136

SCHEDULE A-51
Account 229 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	229-1 Interest Accrued on Long-Term Debt	8,588,533	8,797,759
2	229-2 Interest Accrued on Other Liabilities	227,473	(4,974)
3			
4			
5	Total	\$ 8,816,006	\$ 8,792,785

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	6,333,885	8,812,707
2	Pump Taxes	15,158,524	15,154,547
3	Audit & Legal Fees	255,711	430,757
4	Purchased Water	7,567,166	7,824,227
5	Utilities user tax - San Jose	1,464,889	1,580,178
6	Cost Order advance payments	793,267	902,055
7	Unidentified customer overpayments	2,515,728	2,506,541
8	Other current and accrued liabilities	2,827,235	3,102,909
9	Power accrual	1,159,000	1,085,891
10	P.U.C. surcharge	1,064,593	1,026,682
11	Retirement Plan Employer	39,414,271	36,872,588
12	Regulatory Liabilities	2,628,239	4,522,865
13	Group Insurance - Employer	-	-
14	Current Portion of Long Term assets	-	-
15	Reg Asset-Cupertino	-	-
16	Deferred Revenue-Current	27,314	(6)
	Total	\$ 81,209,822	\$ 83,821,940

SCHEDULE A-53

Account 228 - Taxes Accrued

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

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	0		12,899,958	11,776,742	(48,634)	1,171,850	-
2	State corporation franchise tax (1)	3,193,806		785,142	-	2,051,456	1,927,491	-
3	State unemployment insurance tax	1		56,940	56,300	-	641	-
4	Other state and local taxes	1,088,341	(234,404)	1,437,181	1,283,956	48,634	1,242,761	(284,233)
5	Federal unemployment insurance tax	0		19,428	19,386	-	42	-
6	Fed. ins. contr. act (old age retire.)	501		4,251,846	4,249,410	-	2,936	-
7	Other federal taxes	-		-	-	-	-	-
8	Federal income taxes (1)	(1,975,753)		14,994,037	(2,000,000)	18,171,900	(3,153,616)	-
9	Local franchise tax- Cupertino Lease	144,162		177,893	144,501	-	177,554	-
10	Fed. Income taxes - Cupertino Lease (1)	(28,696)		579,574	-	(136,823)	687,701	-
11	State corporation franchise tax- Cupertino Lease (1)	85,690		267,632	-	40,690	312,631	-
12	Property tax - Cupertino Lease	0		32,771	32,771	-	0	-
13	Payroll tax - Cupertino Lease	-		32,073	32,073	-	-	-
14	Total	\$ 2,508,053	\$ (234,404)	\$ 35,534,474	\$ 15,595,140	\$ 20,127,223	\$ 2,369,994	\$ (284,233)

(1) Adjustment related to ITC amortization, deferred income tax, tax on CIAC & Advances, stock option grant & similar instruments.

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)		
1	Balance beginning of year	86,691,303		
2	Additions during year	8,172,249		
3	Subtotal - Beginning balance plus additions during year	\$ 94,863,552		
4	Charges during year			
5	Refunds:			
6	Percentage of revenue basis			
7	Proportionate cost basis	2,754,558		
8	Present worth basis			
9	Total refunds	\$ 2,754,558		
10	Transfers to Acct 265 - Contributions in Aid of Construction			
11	Due to expiration of contracts	419,745		
12	Due to present worth discount	4,755,468		
13	Total transfers to Acct. 265	\$ 5,175,213		
14	Securities Exchanged for Contracts (enter detail below)			
15	Subtotal - Charges during year	\$ 7,929,771		
16	Balance end of year	\$ 86,933,782		
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	(33,581,399)	(28,764,997)
2	Deferred Revenue	3,007,281	3,050,735
3	Regulatory Liability - Income Taxes	60,065,118	56,440,649
4	LT Tax Uncertainty Payable	-	-
5	Regulatory Liability - Asset Retirement Obligation	862,702	886,848
6	Due to Developers	1,686,615	1,229,154
7	Total	\$ 32,040,317	\$ 32,842,389

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	6,245,639	Bad Debt Write Off	3,344,774	775	(1,838,265)	\$ 840,797
2					125	3,738,193	
3			COVID AR RESERVE Writeoff		125	(3,959,997)	
4	255						
5	256	2,104,063	Inj & Damages	1,475,235	794	946,280	\$ 1,575,108
6	257	6,996	Post Retire. Contb	7,328	795	332	\$ (0)
7	258	-	Reg Asset WCMA	-		-	\$ -
8							\$ -
9	Total	\$ 8,356,698		\$ 4,827,337		\$ (1,113,456)	\$ 2,415,905

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	\$ 142,143,631	142,124,975	18,657	-	-
2	Add: Credits to account during year					
3	Contributions received during year	\$ 7,853,671	7,853,671			
4	Other credits	\$ -	-			
5	Total credits	\$ 7,853,671	\$ 7,853,671	\$ -	\$ -	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ 6,662,277	6,662,277			
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ 6,662,277	\$ 6,662,277	\$ -	\$ -	\$ -
11	Balance end of year	\$ 143,335,026	\$ 143,316,369	\$ 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	132,516,686	143,745,614
2			
3			
4			
5	Total	\$ 132,516,686	\$ 143,745,614

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	976,322	1,541,947
2			
3			
4			
5	Total	\$ 976,322	\$ 1,541,947

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	322,877,465	281,184,013	\$ 41,693,452
4		601-1.2 Residential Low Income Discount (Debit)	(5,174,851)	(5,413,919)	\$ 239,068
5		601-2 Commercial Sales	158,594,775	139,548,522	\$ 19,046,252
6		601-3 Industrial Sales	1,093,731	927,361	\$ 166,370
7		601-4 Sales to Public Authorities	22,755,456	19,619,859	\$ 3,135,597
8		Sub-total	\$ 500,146,576	\$ 435,865,837	\$ 64,280,740
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	7,681,098	7,270,958	\$ 410,140
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale	2,069,676	1,822,404	\$ 247,272
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	2,473,614	2,223,737	\$ 249,877
26		Sub-total	\$ 12,224,388	\$ 11,317,099	\$ 907,289
27		Total Water Service Revenues	\$ 512,370,964	\$ 447,182,935	\$ 65,188,029
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	7,127,348	7,507,838	\$ (380,490)
30	611	Miscellaneous Service Revenues	59,995	14,833	\$ 45,162
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	2,740,998	8,557,954	\$ (5,816,955)
34	615	Recycled Water Revenues	8,220,365	7,111,222	\$ 1,109,144
35		Total Other Water Revenues	\$ 18,148,706	\$ 23,191,845	\$ (5,043,139)
36	501	Total operating revenues	\$ 530,519,670	\$ 470,374,781	\$ 60,144,889

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	29,442,765
33		
34		
35	Operations within incorporated territory	
36	City or town of San Jose	395,989,502
37	City or town of Campbell	25,843,177
38	City or town of Cupertino	13,041,274
39	City or town of Los Gatos	30,491,859
40	City or town of Monte Sereno	4,668,710
41	City or town of Saratoga	31,035,005
42	City or town of Santa Clara	7,379
43		
44	Total	\$ 530,519,670

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		1,036	(26,411)	\$ 27,447
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		2,081,226	1,773,129	\$ 308,097
6	703	Miscellaneous expenses	A			1,772,222	2,276,957	\$ (504,736)
7	704	Purchased water	A	B	C	117,902,899	113,402,391	\$ 4,500,507
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		126,137	115,832	\$ 10,305
12	708	Maintenance of collect and impound reservoirs	A			-	2,523	\$ (2,523)
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			7,478	7,452	\$ 25
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				\$ 121,890,997	\$ 117,551,873	\$ 4,339,123
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		1,213,679	1,040,828	\$ 172,851
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		2,125,153	1,728,367	\$ 396,786
28	725	Miscellaneous expenses	A			1,398,568	2,021,341	\$ (622,773)
29	726	Fuel or power purchased for pumping	A	B	C	11,193,653	8,921,771	\$ 2,271,882
30	727	Ground water extraction charge	A	B	C	93,116,699	62,512,025	\$ 30,604,674
31		Maintenance						
32	729	Maintenance supervision and engineering	A	B		720	-	\$ 720
33	729	Maintenance of structures and equipment			C			\$ -
34	730	Maintenance of structures and improvements	A	B		69,953	150,476	\$ (80,523)
35	731	Maintenance of power production equipment	A	B				\$ -
36	732	Maintenance of power pumping equipment	A	B		1,592,094	1,286,604	\$ 305,490
37	733	Maintenance of other pumping plant	A	B		4,559	2,889	\$ 1,670
38		Total pumping expenses				\$ 110,715,077	\$ 77,664,301	\$ 33,050,776

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		1,205,026	1,428,510	\$ (223,484)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			2,531,143	2,529,848	\$ 1,295
43	743	Miscellaneous expenses	A	B		2,343,321	2,603,740	\$ (260,419)
44	744	Chemicals and filtering materials	A	B		856,398	935,160	\$ (78,762)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		243		\$ 243
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		103,543	76,979	\$ 26,563
49	748	Maintenance of water treatment equipment	A	B		131,453	100,900	\$ 30,553
50		Total water treatment expenses				\$ 7,171,127	\$ 7,675,138	\$ (504,011)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		564,368	510,488	\$ 53,880
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			1,333,731	1,235,531	\$ 98,201
58	754	Meter expenses	A			-	440	\$ (440)
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A			3,909,084	3,496,164	\$ 412,920
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		1,009,937	785,024	\$ 224,913
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		530,669	526,833	\$ 3,835
65	760	Maintenance of reservoirs and tanks	A	B		180,212	57,356	\$ 122,856
66	761	Maintenance of trans. and distribution mains	A			4,745,625	5,080,017	\$ (334,392)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,165,290	1,119,335	\$ 45,955
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			1,396,214	1,166,649	\$ 229,565
72	765	Maintenance of hydrants	A			321,582	302,601	\$ 18,981
73	766	Maintenance of miscellaneous plant	A			6,775,835	5,425,270	\$ 1,350,565
74		Total transmission and distribution expenses				\$ 21,932,548	\$ 19,705,708	\$ 2,226,840

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		604,963	661,558	\$ (56,595)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,785,824	1,685,166	\$ 100,658
80	773	Customer records and collection expenses	A			8,075,030	6,170,574	\$ 1,904,456
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			599,912	560,243	\$ 39,669
83	775	Uncollectible accounts	A	B	C	(1,838,265)	3,466,801	\$ (5,305,066)
84		Total customer account expenses				\$ 9,227,464	\$ 12,544,342	\$ (3,316,878)
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	16,051,364	14,157,798	\$ 1,893,567
101	792	Office supplies and other expenses	A	B	C	2,053,972	2,839,708	\$ (785,736)
102	793	Property insurance	A			3,020,045	3,993,257	\$ (973,212)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A					\$ -
105	795	Employees' pensions and benefits	A	B	C	17,559,789	20,399,658	\$ (2,839,869)
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C	3,667,596	4,186,140	\$ (518,544)
108	798	Outside services employed	A			7,250,889	5,547,936	\$ 1,702,953
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			4,225,294	2,848,050	\$ 1,377,243
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	2,649,377	2,669,290	\$ (19,913)
114		Total administrative and general expenses				\$ 56,478,326	\$ 56,641,838	\$ (163,511)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	431,872	537,872	\$ (106,000)
118	812	Administrative expenses transferred - Cr.	A	B	C	(6,291,786)	(10,141,972)	\$ 3,850,186
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (5,859,913)	\$ (9,604,100)	\$ 3,744,186
121		Total operating expenses				\$ 321,555,625	\$ 282,179,101	\$ 39,376,524

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)	Other (Account 526) (g)
1	Taxes on real and personal property	\$ 12,899,958	12,414,418	485,541	-	-	-
2	State corp. franchise tax	\$ 785,142	785,142	-	-	-	-
3	State unemployment insurance tax	\$ 56,940	28,223	-	2,039	23,806	2,872
4	Other state and local taxes	\$ 1,437,181	1,437,181	-	-	-	-
5	Federal unemployment insurance tax	\$ 19,428	8,536	-	773	9,030	1,089
6	Federal insurance contributions act	\$ 4,251,846	3,624,043	-	44,580	520,442	62,780
7	Other federal taxes	\$ -	-	-	-	-	-
8	Federal income tax	\$ 14,994,037	14,994,037	-	-	-	-
9	Franchise tax- Cupertino Lease	\$ 177,893	-	-	-	-	177,893
10	Federal income tax - Cupertino Lease	\$ 579,574	-	-	-	-	579,574
11	State corp. franchise tax - Cupertino Lease	\$ 267,632	-	-	-	-	267,632
12	Property tax - Cupertino Lease	\$ 32,771	-	-	-	-	32,771
13	Payroll tax - Cupertino Lease	\$ 32,073	-	-	-	-	32,073
14	Total	\$ 35,534,474	\$ 33,291,579	\$ 485,541	\$ 47,393	\$ 553,278	\$ 1,156,684

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	68,321,343
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	15,573,611
7	Provision for doubtful accounts	850,442
8	Dues	138,732
9	Non-deductible retirement expenses	4,943,497
10	Non-deductible compensation expense	2,112,280
11	California Franchise Tax current year, per books	1,052,773
12	Non-deductible meals, entertainment & travel	136,692
13	Taxable contributions & advances	3,437,578
14	Book Depreciation and Amort. in Excess of Federal	19,610,222
15	Non-deductible contributions	11,150
16	Non-deductible benefits	122,493
17	Accrued Bonus - CY	3,964,245
18	Uninsured losses - CY	604,280
19	Non-deductible ESPP expense	245,060
20	Amortization of lease concession fee per book	1,836,615
21	Penalties	-
22	Non-deductible equity compensation expense	2,558,321
23	FA Basis Differences	208,349
26	Stock - Excess Tax Benefit	347,933
28	Reserve for Memorandum Accounts - CY	2,231,065
29		
30	Deduct:	-
31	Accrued Bonus - PY	2,480,498
32	Uninsured losses - PY	1,875,765
33	Bad Debts written off	6,255,284
35	Contribution to Pension Plan & Pension Payments	7,389,734
36	California Franchise Tax prior year	3,077,507
37	Loss on dispositions (ACRS/MACRS property)	6,156,497
38	Repairs & Maintenance Deduction	30,086,909
39	Deferred Revenue from CIAC	499,536
40	Deductible equity compensation expense	2,449,505
41	Amortization of lease concession fee per tax	1,836,615
42	Cost of retirement in excess of retirement proceeds	124,718
43	263A Adjustment - Fixed Asset	3,635,729
44	Executive Deferred Compensation Accrual	577,188
45	Section 174 Amortization	158,270
46	Insurance Balancing Reg Account	1,260,668
47	Rate Case Accrual	454,800
48		
49		
50		
51	Federal tax net Income/(loss).....	\$ 59,987,458
52	Computation of tax:	
53	Tax at 21%	12,597,366
54	Federal Tax Credit	(677,816)
54		
55	Tax per return (1)	11,919,550

Group members included in consolidated Federal tax return:

Name	2024 Tax
SJW Group (1)	(7,724,990)
SJW Land Company (1)	2,996,678
SJW TX, Inc (1)	1,712,244
SJW New England (1)	(605,031)

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 Home St	133,082		\$ 133,082
2	Sale of Country Club	(25,500)		\$ (25,500)
3				\$ -
4				\$ -
5	Totals	\$ 107,582	\$ -	\$ 107,582

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	20,118
2		
3		
4		
5	Total	\$ 20,118

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	1,427,039
2	Amort. Def. Rev. for CIAC 1987-2000	519,948
3	Lease Cupertino Water System	2,692,513
4	Maintenance Contract for City of San Jose	757,066
5	Miscellaneous	677,057
6		
7		
8	Total	\$ 6,073,623

SCHEDULE B-14 Account 527 - Nonoperating Revenue Deductions		
Line No.	Description (a)	Amount (b)
1	Misc	(3,204)
2		
3		
4		
5	Total	\$ (3,204)

SCHEDULE B-15 Account 530 - Interest on Long-Term Debt		
Line No.	Description of Items (a)	Amount (b)
1	Int on LTD	25,914,435
2		
3		
4		
5	Total	\$ 25,914,435

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	287,026
2		
3		
4		
5	Total	\$ 287,026

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	5,649,789
2		
3		
4		
5	Total	\$ 5,649,789

SCHEDULE B-20 Account 535 - Other Interest Charges		
Line No.	Description (a)	Amount (b)
1	Line of Credit	3,696,754
2	Other	-
3		
4		
5	Total	\$ 3,696,754

SCHEDULE B-21 Account 536 - Interest Charged to Construction - Cr.		
Line No.	Description of Items (a)	Amount (b)
1	Capitalized Interest	(2,742,657)
2		
3		
4		
5	Total	\$ (2,742,657)

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	303,253
2	Political Contributions (See Sch C-5 for detail)	11,150
3		
4		
5	Total	\$ 314,403

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	\$ -

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

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	23	2,949,999
2	Employees - Pumping	25	4,056,447
3	Employees - Water treatment	20	6,830,233
4	Employees - Transmission and distribution	133	15,601,796
5	Employees - Customer account	67	5,933,291
6	Employees - Engineering	105	15,123,106
7	Employees - Administrative		
8	General officers	16	11,368,286
9	General office	73	8,158,897
10	Total	462	\$ 70,022,055

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		Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)	Number (f)		Number (h)	Amount (i)	Number (j)	Amount (k)
1	1/25/2024	0	0	0	0	0	1/25/2024	1	7,040.02	0	0.00
2	1/29/2024	0	0	0	0	0	1/29/2024	1	3,502.53	0	0.00
3	2/26/2024	0	0	0	0	0	2/26/2024	1	4,758.48	0	0.00
4	3/1/2024	0	0	0	0	0	3/1/2024	1	1,783.20	0	0.00
5	3/4/2024	0	0	0	0	0	3/4/2024	1	1,948.03	0	0.00
6	3/9/2024	0	0	0	0	0	3/9/2024	1	1,036.39	0	0.00
7	3/13/2024	0	0	0	0	0	3/13/2024	1	1,755.08	1	0.00
8	4/12/2024	0	0	0	0	0	4/12/2024	0	7,132.87	1	16,160.56
9	4/16/2024	0	0	0	0	0	4/16/2024	0	0.00	2	5,747.69
10	5/14/2024	0	0	0	0	0	5/14/2024	0	1,718.28	0	0.00
11	5/23/2024	0	0	0	0	0	5/23/2024	1	2,840.60	0	3,230.28
12	6/17/2024	0	0	0	0	0	6/17/2024	0	9,489.88	1	6,919.41
13	7/16/2024	0	0	0	0	0	7/16/2024	0	0.00	1	2,916.08
14	8/12/2024	0	0	0	0	0	8/12/2024	0	0.00	1	1,202.25
15	8/16/2024	0	0	0	0	0	8/16/2024	0	0.00	1	1,351.28
16	8/21/2024	0	0	0	0	0	8/21/2024	0	0.00	0	0.00
17	9/24/2024	0	0	0	0	0	9/24/2024	0	0.00	1	2,614.13
18	10/31/2024	0	0	0	0	0	10/31/2024	0	0.00	1	3,975.66
19	11/13/2024	0	0	0	0	0	11/13/2024	1	2,822.01	0	0.00
20	11/14/2024	0	0	0	0	0	11/14/2024	0	0.00	1	13.00
21	11/14/2024	0	0	0	0	0	11/14/2024	1	39,339.61	0	0.00
22	12/20/2024	0	0	0	0	0	12/20/2024	1	1,940.74	0	0.00
23											
24											
25											
26											
27											
28											
29											
30											
	Totals	0	0	0	0	0		11	\$87,108	11	\$ 44,130

SCHEDULE C-5
Expenditures for Political Purposes

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

1	MATT MAHAN, SYLVIA ARENAS & BIEN DOAN REFUND	-3,600
2	MICHAEL MULCAHY FOR SAN JOSE CITY COUNCIL	750
3	PATRICK AHERNS FOR ASSEMBLY 20	1,750
4	TARA SREEKRISHNAN FOR ASSEMBLY	750
5	COTTIE PETRIE-NORRIS FOR ASSEMBLY	500
6	SCBTC PAC	5,000
7	CHAMBERPAC	2,500
8	MADISON NGUYEN FOR SUPERVISOR	750
9	MARGARET ABE-KOGA FOR SANTA CLARA	750
10	CLAUDIO BONO FOR CITY COUNCIL	250
11	GILBERT WONG FOR CITY COUNCIL	250
12	ARJUN BATRA FOR SAN JOSE CITY	250
13	GEORGE CASEY FOR CHANGE SAN JO	250
14	JOSE LOPEZ FOR CITY COUNCIL DI	250
15	BETTY DUONG FOR SANTA CLARA CO	750
16		
17		
18		
19		
20		
21		
22	Total	\$ 11,150

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

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

1	NONE	
2		
3		
4		
5		
6	Total	\$ -

SCHEDULE C-7
Bonuses Paid to Executives & Officers

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

	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					0	
2	Montevina	Los Gatos	Ryland Intake					3271.64	
3	Howell	Los Gatos						0.663	
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			
4	Bascom	San Jose						391.037	
5	Breeding	San Jose						413.33	
6	Buena Vista	San Jose						1762.508	
7	Cottage Grove	San Jose						382.996	
8	Gish	San Jose						621.617	
9	Grant	San Jose						1.505	
10	Malone	San Jose						0	
11	McLaughlin	San Jose						892.196	
12	Meridian	San Jose						293.92	
13	Needles	San Jose						811.423	
14	Senter	San Jose						97.2312	
15	Seventeenth St.	San Jose						663.905	
16	3-Mile	San Jose						458.659	
17	Twelfth St.	San Jose						2623.379	
18	Tully	San Jose						1702.73	
19	Williams	San Jose						2005.861	
20	Willow Glen Wy.	San Jose						0	
21	Will Wool	San Jose						1282.106	
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					16211.349			
18									
19									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface.</p> <p>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.</p>									

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		1,221					2,993	3,297	145,745	11,421	340	2,528,353	2,011,324
Std. Screw	372	1,584		1,023	100,097	544	4,104		3,191			7,398	
Cast Iron				1,171	1,812		9,460		186,077		11,314	282,540	
Copper		325											
Transite													
Concrete							4,010		91,845			1,033,384	1,870
Plastic		352		620	5,938		1,000		139,050			26,386	
Polyethylene					1,638				713			200.0	
Total	372	3,482	105	1,843	110,636	544	21,567	3,297	566,620	11,421	11,654	3,878,061	2,013,194

	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	143,375	160,308	6,623	85,802	63,005	476	6,232	48,110	1,929	5,771	99,665	15,836	120	60,318
Std. Screw			400			135									
Cast Iron			8,692			1,260									
Copper															
Transite															
Concrete			460									145			
Plastic			10			11									
Polyethylene						380									
Total	48,376	143,375	169,870	6,623	85,802	64,411	476	6,232	48,110	1,929	5,771	99,810	15,836	120	60,318

6,622,615.0

	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	1,347,903	174,053	386,355	55,305	489	749,407	566,181	135	5,882	386	299,101	232
Std. Screw	154	1,824		4,204	151		3,689					1,607	
Cast Iron		111,534		36,676	24		88,220					16,015	
Copper													
Transite													
Concrete		386,136	398,003	115,974	98,763		187,074	532			180	55,166	
Plastic		7,134		1,459			1,303					2,497	
Polyethylene		705		632			140						
Total	2,018	1,855,237	572,056	545,300	154,243	489	1,029,833	566,713	135	5,882	566	374,386	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				42,027	3,225	14,376	384	10,215		17,720	4,234
Std. Screw															
Cast Iron														60	
Copper															
Transite															
Concrete		132			22,821	10,612					11,609		1,443		
Plastic															
Polyethylene					540										
Total	9,118	152	515	6,438	22,821	10,612	0	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

343 Total

TOTAL
ALL SIZES
9,146,205
130,581
753,042
2,137
0
2,420,158
185,760
4,929
12,642,811

"60" page 2

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	201,064	200,711		
Commercial	20,620	20,497		
Industrial	50	50		
Public authorities	1,271	1,272		
Other Water Utilities	36	33		
Recycled Water	308	294		
Other Portable Meters	326	317		
Subtotal	223,675	223,174	-	-
Private fire connections			4,182	4,230
Public fire hydrants				
Total	223,675	223,174	4,182	4,230

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year			
Size	Meters	Size	Services
3/4-in	26	1/2-in Installation	
1-in	177,386	3/4-in "	177,851
1-1/2-in	34,444	1-in s	35,105
2-in	8,963	1-in sp	0
3-in	9,451	1-1/4in S	0
4-in	826	" Sp	0
6-in	391	1-1/2in S	9,094
8-in	95	" Sp	0
10-in	22	2-in S	7,012
Reclaimed water 3/4"	7	2-in Sp	0
Reclaimed water 1"	10	Misc Svcs & Singles	
Reclaimed water 1-1/2"	4	3-in S	1,634
Reclaimed water 2"	121	2x2 manf=3"	0
Reclaimed water 3"	30	4-in S	1,872
Reclaimed water 4"	24	6-in S	2,054
Reclaimed water 6"	3	8-in S	1,180
Reclaimed water 8"	3	10-in S	193
Reclaimed water 10"	1	12-in S	27
Total	231,807		236,022

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	-
2. Used, before repair	-
3. Used, after repair	6,507
4. Found fast, requiring billing adjustment	N/A
B. Number of Meters in Service Since Last Test	
1. Ten years or less	120,780
2. More than 10, but less than 15 years	70,662
3. More than 15 years	40,365
Total	231,807

Inventory and Design Capacity Summary

System Design Capacities
January 2024

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

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

Inventory and Design Capacity Summary

System Design Capacities
January 2024

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

Storage Site	Installed	#	Facility Type	Code	Capacity (Gal.)	(Gal.)
Fleming 4 Offline	1963	4	Earth, concrete- lined	D-B	0	2,675,000
Glenview	1998		Steel, welded	D-T	179,000	
	2016	1	Pressure tank	PT	158	
	2016	2	Pressure tank	PT	158	
	2016	3	Pressure tank	PT	158	
	2016	4	Pressure tank	PT	158	179,000
Graystone Heights	2010		Glass fused to-steel, bolted	D-T	42,000	42,000
Greenridge 1	2010	1	Steel, welded	D-T	1,523,000	
Greenridge 2	2010	2	Steel, welded	D-T	1,523,000	3,046,000
Harwood Court	1980		Steel, welded	D-T	445,000	445,000
Hickerson 1 Offline	1953	1	Steel, welded	D-T	970,000	
Hickerson 2 Offline	1958	2	Steel, welded	D-T	978,000	1,948,000
High	1964		Steel, bolted	D-T	100,000	100,000
Highlands of Los Gatos	2013		Steel, welded	D-T	279,000	279,000
Kyburz	2017	1	Pressure tank	PT	370	
	2017	2	Pressure tank	PT	370	740
Lake Cozzens	1913		Earth-filled dam	I	50,160,000	50,160,000
Lake Elsmar	1948		Earth-filled dam	I	2,005,000,000	2,005,000,000
Lake Kittredge	1913		Earth-filled dam	I	79,600,000	
Lake Kittredge 1	2006	1	Crosslink-Polvethtylene	D-T	10,300	
Lake Kittredge 2	2006	2	Crosslink-Polyethylene	D-T	1,090	79,611,390
Lake Ranch	1922		Earth-filled dam	I	70,000,000	70,000,000
Lake Williams	1901		Concrete dam	I	51,173,000	51,173,000
Locust Dr.	1965		Concrete	D-B	100,000	100,000
Lumbertown	1994		Steel, bolted	D-T	244,000	244,000
Mann (leased)	1980		Steel, welded	C	187,000	187,000
Malone	2005		Glass fused to-steel, bolted	C	60,000	60,000
McKean	2017		Steel, welded	D-T	1,000,000	1,000,000
Mercedes 1 Offline	1969	1	Steel, welded	D-T	0	
Mercedes 2	1976	2	Steel, welded	D-T	1,997,000	1,997,000
Meridian	1992		Steel, bolted	C	141,000	141,000
Miguelito 1	1927	1	Earth, gunite-lined	D-B	1,728,000	
Miguelito 3	1962	3	Earth, concrete- lined	D-B	1,931,000	3,659,000
Mireval 1	2023	1	Glass fused to-steel, bolted	D-T	72,300	
Mireval 2	2023	2	Glass fused to-steel, bolted	D-T	85,700	158,000
Montego	2022		Steel, welded	D-T	377,600	377,600
Montevina	1964		Steel, welded	D-T	6,242,000	
	2015		Pressure tank	PT	10,000	6,242,000
Montgomery Highlands	2003		Steel, welded	D-T	166,000	
	2003		Pressure tank	PT	119	166,000
More 1	1963	1	Earth,concrete-lined	D-B	11,787,000	
More 2	1965	2	Earth,concrete-lined	D-B	11,668,000	23,455,000
Mountain Springs	1896		Earth, gunite-lined, membrane lined	D-B	4,040,000	4,040,000
Northwood, Lower	1964		Steel, welded	D-T	915,000	915,000

Inventory and Design Capacity Summary

System Design Capacities
January 2024

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

Storage Site	Installed	#	Facility Type	Code	Capacity (Gal.)	(Gal.)
Northwood, Upper 1	2015	1	Steel, welded	D-T	1,333,000	
Northwood, Upper 2 Offline	1970	2	Steel, welded	D-T	0	1,333,000
Overlook 2	1963	2	Steel, welded	D-T	1,020,000	
Overlook 3	2016	3	Prestressed concrete	D-T	1,640,000	2,660,000
Pavilion	2010		Glass fused to-steel, bolted	D-T	99,000	99,000
Perie	1980		Steel, welded	D-T	458,000	
	2016		Pressure tank	PT	1,000	458,000
Phillips	1960		Steel, welded	D-T	477,000	477,000
Picea	1984		Steel, welded	D-T	250,000	250,000
Pike	2020		Steel, welded	D-T	358,000	358,000
Pleasant Vista	1990		Steel, bolted	D-T	203,000	203,000
Prospect Offline	1962		Prestressed Concrete	D-T	0	0
Rainbow's End	2010		Glass fused to-steel, bolted	D-T	60,000	60,000
Ravinia	1999		Steel, bolted	D-T	107,000	107,000
Redhill 1	1990	1	Steel, bolted	D-T	121,000	
Redhill 2	1998	2	Steel, bolted	D-T	117,000	238,000
Regnart 1	1959	1	Earth, gunite-lined	D-B	10,625,000	
Regnart 2	1962	2	Earth, gunite-lined	D-B	10,263,000	20,888,000
Regnart Canyon	1995		Steel, bolted	D-T	148,000	148,000
Regnart Heights 1	2014	1	Steel, welded	D-T	52,000	
Regnart Heights 2	2014	2	Steel, welded	D-T	147,000	199,000
San Ramon	2015	1	Pressure tank	PT	211	
	2015	2	Pressure tank	PT	211	
	2015	3	Pressure tank	PT	211	633
Santa Rosa	2019	1	Prestressed concrete	D-T	417,500	
	2018	1	Pressure tank	PT	421	
	2019	2	Pressure tank	PT	422	417,500
Saratoga Hills 1	2012	1	Steel, welded	D-T	1,425,000	
Saratoga Hills 2	2013	2	Steel, welded	D-T	1,425,000	2,850,000
Scenic Vista Res.	1996		Steel, bolted	D-T	162,000	162,000
Seven Mile 1	1871	1	Earth, gunite-lined	D-B	5,620,000	
Seven Mile 2	1959	2	Earth, gunite-lined	D-B	5,880,000	11,500,000
Seventeenth St.	1911		Concrete	C	226,000	226,000
Summit Rd.	1965		Concrete, hypalon-lined	D-B	125,000	
	1990	1	Pressure Tank	PT	50	
	1990	2	Pressure Tank	PT	50	
	1990	3	Pressure Tank	PT	50	125,000
Sweigert	1990		Steel, welded	D-T	205,000	205,000
Tank Farm	2001		Steel, bolted	D-T	96,000	96,000
Three Mile	1997		Steel, welded	C	140,000	140,000
Tully	1993		Steel, bolted	C	168,000	168,000
Twelfth Street	1988		Steel, bolted	C	207,000	207,000

Inventory and Design Capacity Summary

System Design Capacities
January 2024

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

Storage Site	Installed	#	Facility Type	Code	Capacity (Gal.)	(Gal.)
Tybalt	1967		Steel, welded	D-T	141,000	
	2014	1	Pressure Tank	PT	119	
	2014	2	Pressure Tank	PT	119	
	2014	3	Pressure Tank	PT	119	
	2014	4	Pressure Tank	PT	119	
	2014	5	Pressure Tank	PT	119	141,000
Varner Ct.	2012		Pressure Tank	PT	198	198
Via Campagna	1997		Steel, bolted	D-T	450,000	450,000
Vickery 1	2014	1	Prestressed concrete	D-T	2,214,000	
Vickery 2	2016	2	Prestressed concrete	D-T	6,481,000	8,695,000
Vista De Almaden	1984		Steel, welded	D-T	95,000	
	2016		Pressure Tank	PT	5,000	95,000
Webb Canyon	1967		Steel, welded	D-T	499,000	499,000
Williams 2	1993	2	Steel, bolted	C	132,000	
Williams 3	1994	3	Steel, bolted	C	200,000	332,000
Willow Glen Offline	2010		Glass fused to-steel, bolted	C	92,000	92,000
Wooded View	1991	1	Steel, welded	D-T	145,000	
		1	Pressure Tank	PT	80	
		2	Pressure Tank	PT	119	
		3	Pressure Tank	PT	119	145,000

Row Labels	Sum of Capacity (Gal.)	Count of Storage Site
C	1674350	12
Concrete	268000	2
Bascom	42000	1
Seventeenth St.	226000	1
Glass fused to-steel, bolted	160000	2
Breeding	100000	1
Malone	60000	1
Steel, bolted	913000	6
Cottage Grove	65000	1
Meridian	141000	1
Tully	168000	1
Twelfth Street	207000	1
Williams 2	132000	1
Williams 3	200000	1
Steel, welded	333350	2
Buena Vista	193350	1
Three Mile	140000	1
D-B	97217000	18
Concrete	100000	1
Locust Dr.	100000	1
Concrete, hypalon-lined	325000	3
Bayview Dr.	100000	1
Beatrice Cir.	100000	1
Summit Rd.	125000	1
Earth, asphalt-plank-lined, membrane lined	5113000	1
Dutard	5113000	1
Earth, concrete- lined	17268000	3
Cox 1	5280000	1
Cox 3	10057000	1
Miguelito 3	1931000	1
Earth, concrete-lined	8896000	1
Almaden Valley	8896000	1
Earth, gunite-lined	38020000	6
Cambrian 1	3904000	1
Miguelito 1	1728000	1
Regnart 1	10625000	1
Regnart 2	10263000	1
Seven Mile 1	5620000	1
Seven Mile 2	5880000	1
Earth, gunite-lined, membrane lined	4040000	1
Mountain Springs	4040000	1
Earth,concrete-lined	23455000	2
More 1	11787000	1
More 2	11668000	1
D-T	98032490	64
Crosslink-Polyethylene	11390	2

Lake Kittredge 1	10300	1
Lake Kittredge 2	1090	1
Glass fused to-steel, bolted	359000	5
Graystone Heights	42000	1
Pavilion	99000	1
Rainbow's End	60000	1
Mireval 1	72300	1
Mireval 2	85700	1
Prestressed concrete	417500	1
Santa Rosa	417500	1
Prestressed concrete	25215000	7
Belgatos 1	2370000	1
Belgatos 2	2370000	1
Columbine 1	5070000	1
Columbine 2	5070000	1
Overlook 3	1640000	1
Vickery 1	2214000	1
Vickery 2	6481000	1
Steel, bolted	2512000	14
Aztec Ridge	150000	1
Beckwith	78000	1
Big Basin	391000	1
Cypress	145000	1
High	100000	1
Lumbertown	244000	1
Pleasant Vista	203000	1
Ravinia	107000	1
Regnart Canyon	148000	1
Scenic Vista Res.	162000	1
Tank Farm	96000	1
Via Campagna	450000	1
Redhill 1	121000	1
Redhill 2	117000	1
Steel, welded	69517600	35
Batista	2020000	1
Cahalan	8809000	1
Cheim	2420000	1
Clayton	494000	1
Crothers	411000	1
Glenview	179000	1
Harwood Court	445000	1
Highlands of Los Gatos	279000	1
McKean	1000000	1
Montego	377600	1
Montevina	6242000	1
Montgomery Highlands	166000	1
Northwood, Lower	915000	1

Perie	458000	1
Phillips	477000	1
Picea	250000	1
Pike	358000	1
Sweigert	205000	1
Tybalt	141000	1
Vista De Almaden	95000	1
Webb Canyon	499000	1
Wooded View	145000	1
Alum Rock 3	1036000	1
Alum Rock 2	1460000	1
Dow 1	15661000	1
Dow 2	15549000	1
Greenridge 1	1523000	1
Greenridge 2	1523000	1
Hickerson 2 Offline	978000	1
Northwood, Upper 1	1333000	1
Overlook 2	1020000	1
Regnart Heights 1	52000	1
Regnart Heights 2	147000	1
Saratoga Hills 1	1425000	1
Saratoga Hills 2	1425000	1
I	2255933000	5
Concrete dam	51173000	1
Lake Williams	51173000	1
Earth-filled dam	2204760000	4
Lake Cozzens	50160000	1
Lake Elsman	2005000000	1
Lake Kittredge	79600000	1
Lake Ranch	70000000	1
Grand Total	2452856840	99

Report

Collection	Capacity (gal)	Count
Concrete	268,000	2
Glass-fused bolted steel	160,000	2
Bolted Steel	913,000	6
Welded Steel	333,350	2
Distribution		
Concrete	25,632,500	8
Earthen	97,217,000	18
Glass-fused bolted steel	359,000	5
Bolted Steel	2,512,000	14
Welded Steel	69,517,600	35
Polyethylene	11,390	2
Impoundment		
Concrete	51,173,000	1
Earthen	2,204,760,000	4
total	2,452,856,840	99

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	1,870,937	1,466,334	1,335,966	1,251,006	1,532,639	1,892,639	2,405,374	11,754,895
Commercial	1,140,962	1,086,383	950,933	1,026,724	1,129,603	1,362,173	1,529,643	8,226,421
Industrial	6,629	7,115	6,288	8,142	7,152	9,253	8,721	53,299
Public authorities	100,123	71,667	77,325	83,871	165,870	264,874	303,146	1,066,876
Other Water Utilities	9,396	9,236	8,405	9,775	13,791	18,085	18,513	87,201
Raw	3,625	406	292	590	4,739	13,349	20,191	43,192
Recycle	37,420	30,666	34,857	49,279	92,937	148,636	161,035	554,831
Other Portable Meters	3,768	3,825	2,342	2,313	2,414	4,405	4,605	23,671
Total	3,172,860	2,675,633	2,416,407	2,431,700	2,949,145	3,713,414	4,451,228	21,810,386

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	2,335,641	2,458,050	2,321,498	2,508,575	2,002,085	11,625,850	23,380,745	23,160,717
Commercial	1,571,207	1,504,286	1,618,740	1,546,077	1,346,754	7,587,064	15,813,485	15,261,965
Industrial	10,214	9,620	11,236	10,142	10,873	52,085	105,384	140,430
Public authorities	302,087	294,932	272,741	210,803	108,648	1,189,211	2,256,087	2,177,182
Other Water Utilities	19,391	18,898	16,598	15,756	10,690	81,332	168,533	186,026
Raw	22,633	16,840	14,008	11,738	2,362	67,581	110,773	138,418
Recycle	159,842	147,839	133,270	100,816	50,248	592,015	1,146,846	1,151,529
Other Portable Meters	9,518	6,424	5,027	11,388	11,618	43,975	67,646	53,251
Total	4,430,533	4,456,889	4,393,118	4,415,295	3,543,279	21,239,113	43,049,500	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 _____ 1,046,000

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 <u> X </u> No <u> </u> | |
| 2. | Are you having routine laboratory tests made of water served to your consumers? | |
| | Answer: Yes <u> X </u> No <u> </u> | |
| 3. | Do you have a permit from the State Board of Public Health for operation of your water system? | |
| | Answer: Yes <u> X </u> No <u> </u> | |
| 4. | Date of permit: <u> Last Amendment 07/16/2024 </u> | |
| 5. | If permit is "temporary", what is the expiration date? | <u> N/A </u> |
| 6. | If you do not hold a permit, has an application been made for such permit? | |
| | Answer: Yes <u> </u> No <u> </u> | |
| 7. | If so, on what date? | <u> </u> |

<p align="center">SCHEDULE D-9 Statement of Material Financial Interest</p>	
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Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

[illegible]

SCHEDULE E-1									
Balancing and Memorandum Accounts									
		Authorized	Beginning	Offset	Offset		Surcharge	Surcredit	End
		by Decision	of Year	Revenues	Expenses	Interest			of Year
Line	Description	or Resolution No.	Balance						Balance
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Balancing Account	Pending (2020)	(\$5,646,220)			(\$292,417)			(\$5,938,637)
2	Balancing Account	Pending (2021)	(\$6,180,977)			(\$320,109)			(\$6,501,086)
3	Balancing Account	Pending (2022)	(\$3,955,495)			(\$204,854)			(\$4,160,349)
4	Balancing Account	Pending (2023)	\$6,710,390			\$347,529			\$7,057,919
5	<u>Memo-Balancing Acct</u>								
6	Full Cost Balancing Account	D.22-10-005	\$0	\$4,298,689		\$233,061			\$4,531,750
7	CAP Discount	AL356 & AL370	\$0	\$3,459,751	\$5,174,851	(\$38,754)			(\$1,753,853)
8	Pension Balancing Account	D.22-10-005	\$0	\$8,065,000	\$4,252,000	\$96,464			\$3,909,464
9	Drinking Water Fees 2017/2018-2021-22	AL572 D.22-10-005	\$0	\$227,305		\$5,646			\$232,951
10	Group Insurance Balancing Account		\$0	\$7,629,376	\$8,858,037	(\$32,008)			(\$1,260,668)
11	SRF Loan I Surcharge	AL364	(\$52,532)	\$73,981		(\$93)			\$21,356
12	SRF Loan II Surcharge	AL392	(\$194,810)	\$58,588		(\$8,672)			(\$144,894)
13	Recovery of Net Undercollection Pressure Reducing Valve Modernization and Energy Recovery Balancing Account	AL 548A D-19-06-010, D-20-04-003	(\$107,643)	\$4		(5,574)			(\$113,213)
14	Recovery of Undercollection of Balancing acct	D.22-10-005	(\$112,007)			(5,801)			(\$117,808)
15	Recovery of Undercollection of Memorandum Account	D.22-10-005	(\$192,973)			(9,996)			(\$202,969)
	<u>Memorandum Acct</u>								\$0
16	Monterey WRAM	D.08-08-030	(\$9,385,905)	(\$4,515,465)	\$0	(\$523,667)			(\$14,425,037)
17	Intervenor Compensation	Various	(\$28,967)	(\$6,324)		(\$1,535)			(\$36,826)
18	CEMA - COVID19	Pending	\$ 1,335,179			\$69,150			\$ 1,404,329
19	CEMA - COVID19 AR Reserve	Pending	(\$5,865,594)	\$3,959,997		(\$180,769)			(\$2,086,366)
20	CEMA - ELRP-22	EO-N-15-22	(\$1,134)			(\$57)			(\$1,191)
21	CEMA -State of Emergency-March 1,2023		(\$95,626)			(\$4,952)			(\$100,578)
22	CEMA -Storm 23-Dec 7,2022		(\$192,009)			(\$9,945)			(\$201,954)
23	PFAS	AL552	(\$783,647)	(\$264,810)		(\$47,279)			(\$1,095,736)
24	Water Conservation Memorandum Account	AL564 Schedule 14.1	\$1,874,089	(\$4,133,860)		28,707			(\$2,231,064)
25	Water Conservation Expense Memorandum Account	AL567 Schedule 14.1	(\$4,131)			(213)			(\$4,344)
26	Interim Rates Memorandum Account	D.22-10-005	(\$4,570,721)	\$1,350,545		(171,558)			(\$3,391,734)
27	Lead and Copper rule revision MA	AL 595	(\$138,636)	(\$482,954)	\$0	(\$18,520)	\$0	\$0	(\$640,110)
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 deta									

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

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

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

<p style="text-align: center;">Schedule E- 3 Description of Water Conservation Program(s)</p>

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, 2024, 23,917 of SJWC's low income households are participants in the program which represents 11% of total metered customers served and 12% of residential customers served.
3. Please see Schedule E-1 for detail of WRAP balancing account authorized to record expenses incurred and revenues collected for low income rate assistance program.

Schedule E- 3

Description of Water Conservation Program(s)

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

Please see attached document.

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

Schedule E- 3

Description of Water Conservation Program(s)

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

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

Response:

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

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

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

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

customer bill inserts throughout the year, including one sent in the spring promoting irrigation efficiency and the water audit program. In the fall, SJWC prepares a bill insert that focuses on reduction of outdoor water use. This “fall back” insert reminds customers to turn off their irrigation systems in the wet winter months. In 2024 SJWC brought back our Water Awareness Night with the San Jose Giants to promote water conservation.

SJWC is continuing its educational outreach program for 5th grade students. The in-class program provides a general water and water conservation-related curriculum that takes approximately one week to complete. A lesson plan, including hands-on activities, is provided to the teacher and each student receives a workbook to complete that enhances the teacher’s lesson plan. At the end of the week, students receive a unique home water audit kit. The kit has instructions for the student to perform a water audit with their parents and includes high efficiency devices (showerheads, aerators, dye tablets, etc.) that the student and parents can install at their home. In 2024, this program reached 3,117 5th grade students. The 2022-2024 General Rate Case (GRC) provided additional funding for this well-received program.

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

In addition, SJWC has its own dedicated website for water-wise landscaping. This site contains a plant database with hundreds of pictures of plants that are low water use and beautiful. The site allows customers to build example landscapes and then obtain specific plant information and guidance on irrigating efficiently. The site also includes a water calculator, allowing customers to enter in the specific characteristics of their site and generate a custom irrigation schedule. In 2024, over 4,300 people visited the website and viewed more than 31,000 pages of landscaping information.

Topics include:

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

- Sustainable Fertilization

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

In addition to the conservation programs, SJWC is engaged in a significant effort to expand the use of recycled water with the GRC's approval, SJWC has moved forward to expand its recycled water program. Currently, 300+ customers are using recycled water for irrigation, cooling towers or industrial purposes and outreach efforts are underway to customers along the new pipelines. In 2024 SJWC did not pay for any design or construction of customer retrofits that were needed to connect new customers to the recycled water pipelines. However, we did experience customer growth in connecting to the RW system at the expense of the customer. This project is critical because every drop of recycled water used helps stretch available drinking water supplies.

Participating in various community events helps spread the conservation message with customers. SJWC reengaged in participating in community events in 2024 such as Earth Day Events, Bark in the Park, and others.

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

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

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

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

3) Participation in conservation programs by SJWC customers is normal. SJWC performs approximately 2,000 water audits per year. The lingering effects of the Pandemic continued to suppress the interest in direct customer conservation services. In 2024 we completed 1,303

which is up from 2023 when we completed 1,191 audits. There is still customer apprehension of having someone at their home due to the pandemic, and with the above average rainfall into the spring season our customers did not need conservation services as much as the previous year.

Schedule E-4
Report on Affiliate Transactions

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

Line No.		SJW Group
1	(a) Description of Services Provided by Regulated Water Utility To Affiliated Companies	Support for G&A, Accounting, Maintenance and Vehicles (\$2,695,940)
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:

\$ _____ \$73,981 Loan I

\$ _____ \$58,588 Loan II

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

3. Summary of the bank account activities showing:

223,174

Balance at beginning of year	\$ 247,343
Add: Surcharge collections	(\$132,569)
Interest earned	\$8,764
Other deposits	
Less: Loan payments	
Bank charges	
Other withdrawals	
Balance at end of year	\$ 123,539

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

June 20, 2025
Date

[illegible]